

**CITY OF CLINTON  
CLINTON CITY COUNCIL  
November 24, 2014**

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**CITY OF CLINTON**  
**CLINTON CITY COUNCIL**  
**AGENDA**  
**November 24, 2014 - 5:30 p.m.**

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**I. PUBLIC HEARING**

1. None

**II. REGULAR AGENDA**

1. CALL TO ORDER
2. ROLL CALL
3. APPROVAL OF THE AGENDA
4. PRAYER
5. PLEDGE OF ALLEGIANCE
6. REVIEW and APPROVAL OF MINUTES of the PREVIOUS MEETING
  - *October 27, 2014 - City Council - Regular Meeting*
7. RECOGNITION of VISITORS and CITIZENS
  - A. *GRIEVANCES FROM CITIZENS*
8. COMMUNICATIONS FROM THE MAYOR
  - A. *BOARD and COMMITTEE APPOINTMENTS*
9. COMMITTEE REPORTS / COUNCIL MEMBER REPORTS
  - A. *CITY SCHOOL BOARD REPORT - Dr. Violette, Director of Schools*
  - B. *CLINTON REGIONAL PLANNING COMMISSION REPORT – Councilman Gann*
  - C. *CLINTON UTILITIES BOARD REPORT - Councilman Lyons*
  - D. *OTHER BOARD & COMMITTEE REPORTS*

**City Council Agenda**  
**November 24, 2014**  
**Page # 2**

10. GENERAL GOVERNMENT REPORT - City Manager Houck
11. ORDINANCES and RESOLUTIONS
  - A. *FIRST READING OF NEW ORDINANCES*
    - None
  - B. *SECOND and FINAL READING OF ORDINANCES*
    - None
  - C. *ADOPTION of RESOLUTIONS*
    - Resolution #725 - Commending Charlie Lyons
    - Resolution #726 - Commending Jerry Shattuck
12. OLD BUSINESS
  - A.
13. NEW BUSINESS
  - A.
14. ADJOURNMENT

**October 27, 2014**

**REGULAR CITY COUNCIL – MINUTES**

Mayor Scott Burton called the regular City Council Meeting to order on October 27, 2014 at Clinton City Hall at 5:30 pm. Councilman Larry Gann, Councilman Rob Herrell, Councilman Charlie Lyons, Councilman Jim McBride, Councilman Jerry Shattuck and Councilman E.T. Stamey were present.

Guest and Staff present:

Vickie Violette	Archie Brummitt	Gina Ridenour
Scott Rhea	Gail Cook	Bill Riggs
Ronald Young	Roger Houck	Vaughn Becker
Michael Foster	Lynn Murphy	

Councilman Charlie Lyons made a motion to approve the agenda and seconded by Councilman E.T. Stamey. Motion carried.

Prayer was led by Councilman Jim McBride followed by the Pledge of Allegiance.

Councilman Larry Gann made a motion to approve the September 22, 2014 minutes, seconded by Councilman Rob Herrell who requested a word correction be made in the CUB report. Motion carried.

**RECOGNITION OF VISITORS AND CITIZENS**

Mayor Burton asked for any comments/concerns from the citizens.

**COMMUNICATION FROM THE MAYOR**

Mayor Burton stated that he had one board appointment, Clinton Housing Authority and Scott Rhea has volunteered to fill that appointment. Motion to accept was made by Councilman Jim McBride and second by Councilman Jerry Shattuck. Motion carried.

Mayor Burton commented that he still needs someone to fill the Anderson County Library Board appointment.

Mayor Burton requested a motion for Jerry Shattuck and Charlie Lyons to be Grand Marshalls of the 2014 Christmas Parade. Councilman Jim McBride made the motion to approve and second made by Councilman Rob Herrell. Motion carried.

**COMMITTEE REPORTS**

**City School Board Report**

Dr. Vicki Violette reported that Anderson County Health Department provided flu shots for 325 students and thanked Councilman McBride for providing a flu clinic for staff members. She continued with her report stating that all the computers have now been distributed to the six graders. She invited the Council to visit their computer labs sometime after the first of the year. She also invited Council to a reception on November 13<sup>th</sup> for Jim Webster in recognition of his 26 years of service to the City Schools. Mayor Burton asked Dr.

Violette about the extension of the City Schools current auditing firm and stated that he thought the City's offer to utilize the same auditor could save the schools \$20,000 - \$25,000 a year.

Scott Rhea presented the City School financial report and asked for approval of Budget Amendment II. Councilman Jim McBride made the motion to approve and seconded by Councilman E.T. Stamey. Motion carried unanimously by roll call.

### **Clinton Regional Planning Commission Report**

Councilman Larry Gann reported the Board did not meet in October.

### **Board of Zoning Appeals**

Councilman Larry Gann reported the Board did not meet in October.

### **Clinton Utilities Board Report**

Councilman Charlie Lyons presented the CUB report.

### **CITY MANAGER'S REPORT**

City Manager Houck asked for any questions or concerns on the capital outlay projects. Councilman Shattuck discussed a trend in cutting paving cost. Public Works Director Lynn Murphy stated that this was a start of a plan to fund paving cost over time instead of having to come before Council to ask for large sums to complete a project. Councilman Shattuck also discussed the plan to purchase 4 police vehicles per year.

City Manager Houck stated that during the recently completed updates to the E-911 PSAP telephone and communications systems, it was discovered that our existing "administrative" telephone system would not communicate with the new E-911 telephone system, which means that the E-911 dispatchers still have to manage two separate telephone systems to handle the daily / routine telephone communications. After exploring several options for a solution it was determined that, due to the age of our existing administrative telephone equipment, the manufacturer no longer providing system support, and no "new" repair parts being available, the most beneficial solution is to update our telephone system and associated equipment. City Manager Houck requested authorization to purchase a new NEC SV9300 telephone system from SETEL Managed Services for a total net system cost of \$56,705.00. The purchase can be made from a cooperative purchasing agreement in the Knoxville/Knox County PBA Contract with SETEL with funding to be allocated from the Capital Projects Fund. Councilman Jim McBride made the motion to approve the purchase and second made by Councilman E.T. Stamey. Motion carried.

City Manager Houck reported that city staff has been working with Trinity Benefit Advisors on the annual renewal of our employee's health & related insurance plans. He referred to Finance Director Gail Cook for details. She stated that we recommend staying with Blue Cross Blue Shield, but changing to the "S" network with a \$4,000 deductible plan. The individual deductible will remain at \$500 with the remaining \$3,500 out-of-pocket being subject to an 80/20 co-insurance through the City's HRA. Total amount out of pocket per individual would be \$1,200.00 per year. Employees do have an option to stay with the "P" network for a premium cost to the employee of the difference between the "S" and "P" networks. Councilman Jerry Shattuck made the motion to approve next year's insurance with Blue Cross Blue Shield Tennessee, network "S" providing for a \$500 deductible for employees and an 80/20 split for the remaining \$3,500. The total premium cost is estimated to be \$956,745.00. Councilman Charlie Lyons seconded the motion. Motion carried unanimous by roll call vote.

Gail Cook stated that Delta Dental increased their premiums 7% and that we have an option to go with Guardian which has slight differences. Councilman E.T. Stamey made a motion to continue with Delta Dental and second by Councilman Jim McBride. Motion carried.

Referred to Finance Director Gail Cook to present the finance report.

Gail Cook stated that in accordance with the City's Fund Balance Policy we request authorization to Assign Fund Balance for the following:

- Encumbered items for FY14: \$42,992.00
- Excess state and local revenues – assigned for Capital Projects: \$375,000.00

Councilman Rob Herrell made the motion to approve and second by Councilman Jim McBride. Motion carried.

## **RESOLUTIONS**

### **Resolution #724 – Cooperative Purchasing Agreements**

Councilman Jim McBride made the motion to approve Resolution #724 and seconded by Councilman Larry Gann. Motion carried unanimously by roll call vote.

## **OLD BUSINESS**

Councilman Larry Gann asked for an update on the Magnet Mills property. City Manager Roger Houck commented in regards to the violation on the vehicles, court date is set for tomorrow but their attorney asked for a continuance to next week. As for the slum ordinance a letter has been sent and the hearing is set for Nov. 13<sup>th</sup>.

## **NEW BUSINESS**

Councilman E.T. Stamey asked about the Retail Task Force Coordinator position. Mayor Burton stated that currently there isn't a Coordinator and that hopefully by next month we would know more.

Motion made to adjourn by Councilman Jim McBride. Meeting adjourned at 6:31 pm.

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Mayor Scott Burton

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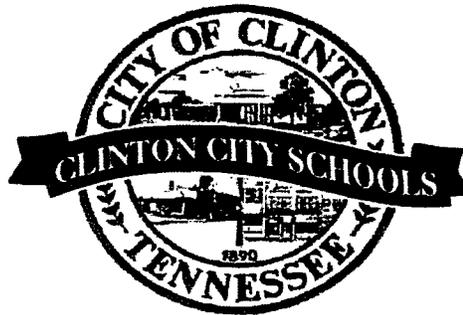
Regina Ridenour, City Recorder

# Clinton City Schools

## Board of Education

Clinton Municipal Building

November 13, 2014



*“Tradition of Excellence”*

**Clinton City Board of Education Regular Meeting Agenda  
Clinton Municipal Building  
Thursday, November 13, 2014  
5:30 p.m.**

**Celebration for Jim Webster for twenty-six years of service as School Board member**

- I. Call to Order by Board Chair
- II. Approval of Agenda and/or Additions to the Agenda
- III. Consent Agenda
  - Approval of Board of Education Minutes – 10/09/14 (Appendix A)
- IV. Financial Report
  - A. Approval of Financial Report – October (Appendix B)
  - B. Presentation of 2013-2014 Annual Audit Report - Terry Moates, Brown Jake & McDaniel, PC
- V. New Business Requiring Action by the Board
  - A. Approve Maternity Leave for Ashley Barker January 5, 2015 through February 13, 2015
  - B. Approve Tenure: Shannon Cook, Jean Fielden, Leslie Goins, Kyle Roach and Caryl Wetherington
  - C. Approve Executive Committee Report (Appendix C)
  - D. Approve 2014 LEA Compliance Report (Appendix D)
  - E. Approve Utility Trailer Disposal (Appendix E)
  - F. Approve TSBA School Board Policies (Appendix F)
- VI. Reports/Information
  - Reports from Principals/Supervisors
  - No School Board meeting for the month of December
  - January 8, 2015, next School Board Meeting Clinton Municipal Building
  - Retirement: Cindy Boshears, Clinton Elementary School
- VII. Director Report
- VIII. Adjournment of Meeting

**Clinton City Board of Education Regular Meeting**  
**South Clinton Elementary School Library**  
**Thursday, October 9, 2014**  
**5:30 p.m.**

The Clinton City Board of Education met on October 9, 2014, in the South Clinton Elementary School Library. Board of Education members present were: Tim Bible, Jim Webster, Joey Smith and Curtis Isabell. Board of Education members not present: Brian Jenkins and Merle Pryse. Others attending were: Vicki Violette, Kelly Johnson, Suzanne Oliver, Jamie Jordan, Scott Rhea, Gwen Payne, Jenna Sharp, Melanie Harb, Lori Collins, Matt Murphy, and Kim Martin.

**I. Call to Order by Board Chair**

Chairman Bible called the meeting to order at 5:41 p.m.

- II. Approval of Agenda and/or Additions to the Agenda:** Chairman Bible asked that one item be changed under New Business: Change Cindy Boshears to Terri Kerley under Members of the "Disciplinary Hearing Authority" for Clinton Elementary School. A motion was made by Jim Webster to approve the agenda as amended, with a second by Curtis Isabell. The motion carried 4-0.

**III. Consent Agenda**

Chairman Bible called for approval of Board of Education Minutes – September 11, 2014. Copies of the School Board meeting of September 11, 2014, were attached to agenda materials. A motion was made to approve the Consent Agenda as presented by Curtis Isabell, with a second by Joey Smith. The motion carried 4-0.

**IV. Financial Report:**

- A. Approval of Financial Report – September:** Copies of the September Financial Report were attached to agenda materials. Mr. Scott Rhea, Accountant, recommended to the School Board for approval the September Financial Report. A motion was made by Jim Webster to approve the September Financial Report, with a second by Curtis Isabell. The motion carried 4-0 (roll call vote).

- B. Approval of Budget Amendment Two:** Copies of Budget Amendment Two were attached to agenda materials. Mr. Rhea recommended to the School Board for approval the amendments listed below for the 2014-2015 school year:

**General Purpose School Fund:**

No recommended Budget Amendment in General Purpose School Fund.

**Federal Projects Fund:**

The recommended Budget Amendment in Federal Funds increase appropriations by \$53,771.10. The increase in appropriations is funded by an increase in revenues.

**Cafeteria (Food Services) Fund:**

No recommended Budget Amendment in Cafeteria Fund.

A motion was made by Joey Smith to approve Budget Amendment Two, with a second by Curtis Isabell. The motion carried 4-0 (roll call vote).

## V. New Business Requiring Action by the Board

### A. Approval of Recommended Members of the “Disciplinary Hearing Authority”

**Committee for 2014-2015 School Year:** Copies of recommended members were attached to agenda. The members of the Disciplinary Hearing Authority for the 2014-2015 School year are: Suzanne Oliver (Central Office), Terri Kerley (Clinton Elementary), Lori Thompson (North Clinton Elementary), and Lorrie Irwin (South Clinton Elementary). A motion was made by Jim Webster to approve the members listed above for the “Disciplinary Hearing Authority” Committee, with a second by Curtis Isabell. The motion carried 4-0.

### B. Approve Executive Committee Report:

Copies were attached to agenda materials. The Executive committee of the Clinton City School Board met on Thursday, October 2, 2014, for the purpose of approving a contract with A1 Pumping at an annual cost of \$1,935.00. A motion was made by Jim Webster to approve the Executive Committee Report, with a second by Joey Smith. The motion carried 4-0.

### C. Approve Contract with Tennessee School Board Association (TSBA):

Dr. Violette asked the Board if they wanted to continue the contract with TSBA on 1 year or 3 year contract. After some discussion, the Board decided to go with a one year contract of an annual cost of \$2,000 per year.

A motion was made by Jim Webster to approve contract with TSBA on a one year contract, with a second by Joey Smith. The motion carried 4-0.

## VI. Reports/Information:

### ➤ Reports from Principals/Supervisors:

Matt Murphy, Jenna Sharp, and Lori Collins reported special activities that took place at their school.

### ➤ November 13, 2014, next School Board Meeting (Clinton Municipal Building)

### ➤ TSBA Leadership Conference, November 14-15, 2014, Gaylord Opryland Resort and Convention Center

### ➤ TSBA Annual Convention, November 15-17, 2014, Gaylord Opryland Resort and Convention Center

### ➤ The 15<sup>th</sup> Annual Utrust Member Appreciation Dinner will be at the Fontanel Mansion on Saturday, November 15<sup>th</sup> at 7:15 p.m.

## VII. Director Report:

Dr. Violette shared several items with the School Board:

➤ The cafeteria celebrated twenty years of Cook-outs at the school this week

➤ Dr. Violette shared the Annual Parent Survey results with the School Board

➤ North Clinton Elementary received the Fresh Fruit & Vegetable Grant (\$9,500)

➤ Dr. Violette shared with the School Board the names of the students who qualified for the Duke University TIP Program.

➤ A celebration will be held at the November School Board meeting to recognize Jim Webster for twenty-six years of serving on the Board.

## VIII. Adjournment of Meeting

Chairman Bible adjourned the meeting at 6:09 p.m.

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Tim Bible, Chairman

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Dr. Vicki Violette, Director of Schools

# October Financial Report

Summary Financial Statement  
OCTOBER 31, 2014

Fiscal Year Time Lapse: 33.33

141 GENERAL PURPOSE SCHOOL

Account	Description	-----Year-To-Date-----			-----OCTOBER-----	
		Budget Estimate	Actual	Percent Of Budget	Estimate Avg/Mth	Actual
<b>REVENUES</b>						
40110	CURRENT PROPERTY TAX	1,716,528.00	0.00	0.0	143,044.00	0.00 0.0
40120	TRUSTEE'S COLLECTIONS - PRIOR YEAR	75,000.00	15,858.60-	21.1	6,250.00	7,550.02- 120.8
40125	TRUSTEE'S COLLECTIONS - BANKRUPTCY	1,000.00	96.92-	9.7	83.33	30.14- 36.2
40130	CIR CLK/CLK & MASTER COLLECTIONS-PR YR	30,000.00	8,124.27-	27.1	2,500.00	2,703.39- 108.1
40140	INTEREST AND PENALTY	10,000.00	1,824.02-	18.2	833.33	802.75- 96.3
40210	LOCAL OPTION SALES TAX	964,053.00	80,977.04-	8.4	80,337.75	79,320.22- 98.7
40340	COAL SEVERANCE TAX	2,000.00	0.00	0.0	166.67	0.00 0.0
40350	INTERSTATE TELECOMMUNICATIONS TAX	400.00	175.54-	43.9	33.33	48.05- 144.2
41110	MARRIAGE LICENSES	400.00	119.14-	29.8	33.33	33.94- 101.8
43511	TUITION - REGULAR DAY STUDENTS	500.00	350.00-	70.0	41.67	0.00 0.0
44170	MISCELLANEOUS REFUNDS	0.00	105.89-	0.0	0.00	0.00 0.0
44570	CONTRIBUTIONS & GIFTS	18,181.52	0.00	0.0	1,515.13	0.00 0.0
46511	BASIC EDUCATION PROGRAM	4,030,000.00	1,216,500.00-	30.2	335,833.33	405,500.00- 120.7
46515	EARLY CHILDHOOD EDUCATION	90,016.00	14,361.57-	16.0	7,501.33	6,958.05- 92.8
46590	OTHER STATE EDUCATION FUNDS	84,218.00	20,078.41-	23.8	7,018.17	20,078.41- 286.1
46610	CAREER LADDER PROGRAM	26,000.00	0.00	0.0	2,166.67	0.00 0.0
46840	ALCOHOLIC BEVERAGE TAX	58,000.00	0.00	0.0	4,833.34	0.00 0.0
46850	MIXED DRINK TAX	0.00	1,603.64-	0.0	0.00	359.33- 0.0
46990	OTHER STATE REVENUES	2,912.00	4,131.34-	141.9	242.67	4,131.34- 1702.5
47630	IMPACT AID	10,000.00	0.00	0.0	833.33	0.00 0.0
49700	INSURANCE RECOVERY	0.00	2,187.82-	0.0	0.00	0.00 0.0
49810	CITY GENERAL FUND TRANSFER	605,000.00	201,666.68-	33.3	50,416.67	50,416.67- 100.0
<b>Total REVENUES</b>		<b>7,724,208.52</b>	<b>1,568,160.88-</b>	<b>20.3</b>	<b>643,684.05</b>	<b>577,932.31-</b> <b>89.8</b>
<b>EXPENDITURES</b>						
71100	REGULAR INSTRUCTION PROGRAM	3,875,456.00-	1,044,159.44	26.9	322,954.69-	315,361.68 97.6
71200	SPECIAL EDUCATION PROGRAM	669,999.00-	147,654.88	22.0	55,833.26-	49,252.59 88.2
72110	ATTENDANCE	47,836.00-	21,242.12	44.4	3,986.33-	3,187.52 80.0
72120	HEALTH SERVICES	136,089.00-	38,775.02	28.5	11,340.76-	12,757.33 112.5
72130	OTHER STUDENT SUPPORT	131,836.00-	43,866.07	33.3	10,986.33-	10,167.06 92.5
72210	REGULAR INSTRUCTION PROGRAM	632,610.00-	195,323.82	30.9	52,717.50-	56,326.33 106.8
72215	ALTERNATIVE INSTRUCTION PROGRAM	6,003.00-	32.00	0.5	500.26-	32.00 6.4
72220	SPECIAL EDUCATION PROGRAM	157,283.00-	45,648.29	29.0	13,106.93-	13,471.47 102.8
72290	OTHER PROGRAMS	13,681.52-	643.07	4.7	1,140.12-	56.77 5.0
72310	BOARD OF EDUCATION	124,700.00-	61,222.50	49.1	10,391.67-	30,551.24- 294.0
72320	OFFICE OF THE SUPERINTENDENT	133,456.00-	45,076.30	33.8	11,121.31-	11,537.01 103.7
72410	OFFICE OF THE PRINCIPAL	446,183.00-	115,653.76	25.9	37,181.91-	39,887.00 107.3
72510	FISCAL SERVICES	129,707.00-	48,572.53	37.4	10,808.92-	19,893.31 184.0
72610	OPERATION OF PLANT	539,909.00-	167,860.72	31.1	44,992.44-	44,559.24 99.0
72620	MAINTENANCE OF PLANT	93,726.00-	43,018.38	45.9	7,810.49-	16,861.34 215.9
72710	TRANSPORTATION	9,500.00-	2,273.55	23.9	791.67-	104.08 13.1
72810	CENTRAL AND OTHER	124,786.00-	35,834.99	28.7	10,398.85-	9,596.59 92.3
73100	FOOD SERVICE	40,000.00-	14,506.85	36.3	3,333.34-	3,821.82 114.7
73400	EARLY CHILDHOOD EDUCATION	90,048.00-	22,156.50	24.6	7,503.98-	7,794.93 103.9

Summary Financial Statement  
OCTOBER 31, 2014

Fiscal Year Time Lapse: 33.33

141 GENERAL PURPOSE SCHOOL

Account	Description	-----Year-To-Date-----			-----OCTOBER-----		
		Budget Estimate	Actual	Percent Of Budget	Estimate Avg/Mth	Actual	Percent Of Avg
EXPENDITURES							
82330	EDUCATION	21,000.00-	0.00	0.0	1,750.00-	0.00	0.0
99100	TRANSFERS OUT	300,400.00-	54,724.54	18.2	25,033.34-	6,838.16	27.3
Total EXPENDITURES		7,724,208.52-	2,148,245.33	27.8	643,684.10-	590,954.99	91.8
Total GENERAL PURPOSE SCHOOL		0.00	580,084.45	0.0	0.05-	13,022.68	5360.0
		=====	=====	=====	=====	=====	=====

Summary Financial Statement  
OCTOBER 31, 2014

Fiscal Year Time Lapse: 33.33

142 SCHOOL FEDERAL PROJECTS

Account	Description	-----Year-To-Date-----			-----OCTOBER-----		
		Budget Estimate	Actual	Percent Of Budget	Estimate Avg/Mth	Actual	Percent Of Avg
REVENUES							
47141	ESEA TITLE I	266,516.56	42,593.72-	16.0	22,209.71	16,786.90-	75.6
47143	EDUCATION OF THE HANDICAPPED ACT	219,872.52	36,911.43-	16.8	18,322.71	17,961.99-	98.0
47145	SPECIAL EDUCATION PRESCHOOL GRANTS	18,271.14	1,407.51-	7.7	1,522.60	698.01-	45.8
47189	TITLE II	49,382.88	4,128.91-	8.4	4,115.24	4,022.17-	97.7
47311	FIRST TO THE TOP - ARRA	13,744.00	3,438.39-	25.0	1,145.33	1,147.67-	100.2
Total REVENUES		567,787.10	88,479.96-	15.6	47,315.59	40,616.74-	85.8
EXPENDITURES							
71100	REGULAR INSTRUCTION PROGRAM	127,372.56-	39,052.63	30.7	10,614.38-	13,946.98	131.4
71200	SPECIAL EDUCATION PROGRAM	222,395.66-	56,135.49	25.2	18,532.98-	18,548.73	100.1
72130	OTHER STUDENT SUPPORT	17,244.00-	4,932.61	28.6	1,437.00-	1,494.22	104.0
72210	REGULAR INSTRUCTION PROGRAM	185,026.98-	37,964.78	20.5	15,418.94-	12,965.51	84.1
72220	SPECIAL EDUCATION PROGRAM	15,748.00-	8,754.91	55.6	1,312.34-	2,560.01	195.1
Total EXPENDITURES		567,787.20-	146,840.42	25.9	47,315.64-	49,515.45	104.6
Total SCHOOL FEDERAL PROJECTS		0.10-	58,360.46	460.0	0.05-	8,898.71	7420.0
		=====	=====	=====	=====	=====	=====

Summary Financial Statement  
OCTOBER 31, 2014

Fiscal Year Time Lapse: 33.33

143 CENTRAL CAFETERIA

Account	Description	Year-To-Date			OCTOBER	
		Budget Estimate	Actual	Percent Of Budget	Estimate Avg/Mth	Actual
REVENUES						
43521	LUNCH PAYMENTS - CHILDREN	68,000.00	14,532.82-	21.4	5,666.67	4,521.10- 79.8
43522	LUNCH PAYMENTS - ADULTS	12,000.00	3,742.75-	31.2	1,000.00	1,748.25- 174.8
43523	INCOME FROM BREAKFAST	1,000.00	3.00-	0.3	83.33	0.00 0.0
43524	SPECIAL MILK SALES	2,000.00	346.00-	17.3	166.67	118.50- 71.1
43525	A LA CARTE SALES	20,000.00	7,002.46-	35.0	1,666.67	2,268.33- 136.1
44170	MISCELLANEOUS REFUNDS	1,000.00	170.00-	17.0	83.33	0.00 0.0
46520	SCHOOL FOOD SERVICE	4,500.00	0.00	0.0	375.00	0.00 0.0
47111	SECTION 4 - LUNCH	225,000.00	69,572.68-	30.9	18,750.00	48,985.78- 261.3
47112	USDA - COMMODITIES	10,000.00	0.00	0.0	833.33	0.00 0.0
47113	BREAKFAST	125,000.00	41,695.36-	33.4	10,416.67	29,288.87- 281.2
47114	USDA - OTHER	0.00	2,690.16-	0.0	0.00	2,690.16- 0.0
Total REVENUES		468,500.00	139,755.23-	29.8	39,041.67	89,620.99- 229.6
EXPENDITURES						
73100	FOOD SERVICE	504,501.00-	167,442.20	33.2	42,041.73-	50,071.45 119.1
Total EXPENDITURES		504,501.00-	167,442.20	33.2	42,041.73-	50,071.45 119.1
Total CENTRAL CAFETERIA		36,001.00-	27,686.97	76.9	3,000.06-	39,549.54- 1318.3

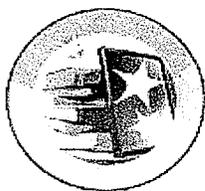
G/L Month: 10 OCTOBER  
 Beginning Fund: 141 Beginning Function:  
 Ending Fund: 143 Ending Function: ZZZZZ

\* End of Report: CLINTON CITY SCHOOLS \*

**Clinton City School Board**  
**Executive Committee Report**

The Executive Committee of the Clinton City School Board met on Thursday, October 23, 2014, for the purpose of approving the items listed below:

- Approval of Contract with Dr. Dara Kline a Board Certified Behavior Analyst/hourly charges.
- Medical Leave for Emily Spahr beginning October 24 through December 5, 2014.
- Approve TSBA Delegate Assembly alternate (Joey Smith)



TENNESSEE DEPARTMENT OF  
**EDUCATION**  
 FIRST TO THE TOP

### 2014 LEA Compliance Report

This Compliance Report is one document used by the Tennessee Department of Education (TDOE) in the annual process of ensuring local education agencies (LEAs) are in compliance with all state laws and State Board of Education (SBE) rules. All LEAs must complete this form, including the Area of Non-Compliance page if applicable, and return it to the TDOE.

**RETURN COMPLETED FORM VIA EMAIL TO:**

Christy Ballard  
 General Counsel  
 Tennessee Department of Education  
[Christy.Ballard@tn.gov](mailto:Christy.Ballard@tn.gov)

**DUE DATE:**

Dec. 15, 2014

Please be advised that LEAs are required to comply with all state education laws and SBE rules. The commissioner of education is responsible for ensuring all school laws and SBE rules are faithfully executed and is charged with taking corrective action when an LEA is not in compliance with state education laws and SBE rules and is not following a TDOE approved plan addressing compliance issues. All LEAs should carefully check the status of compliance with all state education laws and SBE rules prior to execution of this Compliance Report. The adherence by LEAs to some laws and rules are monitored through other data sources and all data sources will be considered when the TDOE makes final decisions regarding LEA compliance with laws and rules.

I certify that, except for those items listed in the attached document which includes a compliance plan for each item, the LEA is in compliance with all Tennessee statutes and SBE rules.

An Area of Non-Compliance Form is attached: Yes \_\_\_\_\_ No \_\_\_\_\_

LEA Name: \_\_\_\_\_

Director of Schools Name: \_\_\_\_\_

Director of Schools Signature: \_\_\_\_\_

Date of Board Approval: \_\_\_\_\_

Board Chair Name: \_\_\_\_\_

Board Chair Signature: \_\_\_\_\_

**CLINTON CITY SCHOOL SYSTEM**

212 North Hicks Street • Clinton, TN 37716  
Telephone: (865) 457-0159 • Fax: (865) 463-0668  
www.clintonschools.org



To: Clinton City Schools Board of Education  
From: Scott B. Rhea, Accounting and Facilities *SBR*  
Dr. Vicki Violette, Director of Schools *V.V.*  
Date: November 13, 2014  
Re: **Utility trailer disposal (2014-2015 School Year)**

We request board approval to dispose of a utility trailer that is in need of repairs that exceed the value of the trailer. Furthermore, due to the limited hauling capacity of the trailer and other safety concerns, we no longer have a need for this type of trailer.

The trailer will be disposed of by CCS Custodial Staff at no cost to CCS.

CCS has a dual axel trailer that is approximately two year old. This trailer satisfies the system's needs in a safe and reliable manner.

Appendix F

## School Board Policies

# Clinton City Board of Education

Monitoring:  <b>Review: Annually, in September</b>	Descriptor Term:  <h2 style="text-align: center;">Tobacco-Free Schools</h2>	Descriptor Code: <h3 style="text-align: center;">1.803</h3>	Issued Date: <h3 style="text-align: center;">11/13/14</h3>
		Rescinds: <h3 style="text-align: center;">1.803</h3>	Issued: <h3 style="text-align: center;">11/14/13</h3>

1 All uses of tobacco and tobacco products, including smokeless tobacco, electronic cigarettes and  
 2 associated paraphernalia are prohibited in all of the school district's buildings and in all vehicles that  
 3 are owned, leased or operated by the district.<sup>1,2</sup> Smoking shall be prohibited in any public seating  
 4 areas including, but not limited to, bleachers used for sporting events or public restrooms.<sup>3</sup>

5 District employees and students enrolled in the district's schools will not be permitted to use tobacco or  
 6 tobacco products, including smokeless tobacco, electronic cigarettes and associated paraphernalia  
 7 while they are participants in any class or activity in which they represent the school district.

8 Any student who possesses tobacco products shall be issued a citation by the school principal/resource  
 9 officer.<sup>4</sup> The director of schools, in cooperation with the juvenile court and the local (police/sheriff's  
 10 department), is responsible for developing procedures for issuance of the citations which shall include  
 11 the form and content of citations and methods of handling completed citations.

12 Parents and students shall be notified of this citation requirement at the beginning of each school year.

13 Signs will be posted throughout the district's facilities to notify students, employees and all other  
 14 persons visiting the school that the use of tobacco and tobacco products is forbidden. The following  
 15 notice shall be prominently posted (including at each ticket booth) for elementary or secondary school  
 16 sporting events: *Smoking is prohibited by law in seating areas and in restrooms.*<sup>5</sup>

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Legal References

1. Section 1042 of the Environmental Tobacco  
Smoke/Pro-Children Act of 1994
2. TCA 39-17-1604(6)
3. TCA 39-17-1604(10)
4. TCA 39-17-1505
5. TCA 39-17-1605

# Clinton City Board of Education

Monitoring:  Review: Annually, in September	Descriptor Term: <b>Advertising and Distribution of Materials in the Schools</b>	Descriptor Code: <b>1.806</b>	Issued Date: <b>11/13/14</b>
		Rescinds: <b>1.806</b>	Issued: <b>11/14/13</b>

1 No part of the school system, including the facilities, the name, the staff, and the students, shall be  
 2 used for advertising or promoting the interests of any commercial, political or other non-school agency  
 3 or organization except that:

- 4       1. The school may cooperate in furthering the work of any non-profit, community-wide social  
 5       service agency, provided that such cooperation does not restrict or impair the educational  
 6       programs of the schools;
- 7       2. The school may participate in radio or television programs under acceptable commercial  
 8       sponsorship when such programs are educationally beneficial;
- 9       3. Community, educational, charitable, recreational and other similar civic groups may advertise  
 10      event pertinent to students' interests or involvement. Such advertisement, including the  
 11      distribution of materials, shall be subject to any procedures related to time, place and manner  
 12      established by the principal;
- 13      4. The principal shall screen all materials prior to distribution to ensure their appropriateness. The  
 14      principal may prohibit materials that:
  - 15           a. would likely to cause substantial disruption of the operation of the school;
  - 16           b. violate the rights of others;
  - 17           c. are obscene, lewd or sexually explicit; or
  - 18           d. students would reasonably believe to be sponsored or endorsed by the school.
- 19      5. The school may, upon approval of the director of schools, cooperate with any governmental  
 20      agency in promoting activities which advance the education or other best interests of the  
 21      students;
- 22      6. Political literature shall not be distributed through the school to students, nor sent home to  
 23      parents, nor placed in teachers' mail boxes, lounges, or on school premises; and
- 24      7. Political signs for people who are running for public office shall not be allowed on school  
 25      property except those being held by poll workers on election day.

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Cross References

Board-Community Relations 1.500  
Vendor Relations 2.809  
Staff-Community Relations 5.606  
Student Publications 6.704

# Clinton City Board of Education

Monitoring: Review: Annually, in January	Descriptor Term: <b>School Support Organizations</b>	Descriptor Code: <b>2.404</b>	Issued Date: <b>11/13/14</b>
		Rescinds: <b>2.404</b>	Issued: <b>11/14/13</b>

## 1 INTRODUCTION

2 Only a group or organization that has entered into a written cooperative agreement with the Board may  
3 use the name, mascot or logo of a school or the school district to solicit or raise money, materials,  
4 property, securities, services, or other things of value.<sup>1</sup>

5 A civic organization operating concessions or parking at school-sponsored events is not a school  
6 support organization subject to this policy.

## 7 REPORTING AND RECORDS

8 The director or the director's designee shall annually post a list of organizations that are recognized as  
9 school support organizations on the school district's web site.

10 Any forms, annual reports, or financial statements submitted shall be open to public inspection as a  
11 public record.

## 12 PROCEDURES

13 The director shall create procedures to oversee the relationship between the Board and any school  
14 support organization. These procedures shall include, at a minimum, the following:

15 1. Any agreement between the Board and a school support organization shall be in writing and  
16 signed by the director or the director's designee and an authorized agent of the school support  
17 organization seeking authorization. This agreement shall contain, at a minimum, the following  
18 provisions:

19 a. An agreement to abide by any policies and procedures regarding school support  
20 organizations; and,

21 b. An agreement to indemnify the Board, the director and all other agents of the local  
22 education agency for the actions of the school support organization.

23 2. Prior to entering into any agreement, a school support organization shall submit the following  
24 to the director or the director's designee:

25 a. Documentation confirming the school support organization's status as a nonprofit  
26 organization, foundation, or a chartered member of a nonprofit organization or  
27 foundation;

- 1           b. A written statement of the goals and objectives of the group or organization;
- 2           c. The principal contact telephone and address, as well as the telephone number, address,  
3           and position of each officer of the group or organization; and,
- 4           d. A copy of the school support organization's written policy specifying reasonable  
5           procedures for accounting, controlling, and safeguarding any money, materials,  
6           property, securities, services, or other things of value collected or disbursed by it.
- 7        3. The director shall designate a date prior to the beginning of the regular school year for the  
8        school support organization to submit a form to the director or the director's designee which  
9        verifies the information previously provided by the school support organization is correct or, if  
10       the information is no longer correct, that date shall be the deadline for any corrections.
- 11       4. The school support organization shall abide by all applicable Federal, State and local laws,  
12       ordinances and regulations in its activities.
- 13       5. The school support organization shall maintain a copy of its charter, bylaws, minutes, and  
14       documentation of its recognition as a nonprofit organization.
- 15       6. The school support organization shall maintain financial records for a period of at least four (4)  
16       years.
- 17       7. The school support organization shall operate within the applicable standards and guidelines set  
18       by a related state association, if applicable, and shall not promote, encourage or acquiesce in  
19       any violation of student or team eligibility requirements, conduct codes or sportsmanship  
20       standards.
- 21       8. The school support organization's officers shall ensure that school support organization funds  
22       are safeguarded and are spent only for purposes related to the stated goals and objectives of the  
23       organization.
- 24       9. The school support organization shall obtain the approval of the director or the director's  
25       designee before undertaking any fundraising activity. The director or the director's designee  
26       shall consider, at a minimum, the following when approving or denying a request by a school  
27       support organization to engage in a fundraising activity:
  - 28           a. Whether the fundraising activity, as scheduled, conflicts with the fundraising activity of  
29           the school district or an individual school within that district; and,
  - 30           b. Whether the fundraising activity is consistent with the goals and mission of the school  
31           or school district.
- 32       10. The school support organization shall provide access to all books, records, and bank account  
33       information for the school support organization to officials of the local school board, local  
34       school principal, or auditors of the office of the comptroller of the treasury upon request.

1 11. A school representative cannot act as a treasurer or bookkeeper for a school support  
2 organization, or be a signatory on the checks for a school support organization. A majority of  
3 the voting members of any school support organization board should not be composed of  
4 school representatives.

5 The director may enact procedures to suspend or revoke the authorization of any school support  
6 organization for a failure to abide by the policies and procedures regarding school support  
7 organizations.

## 8 **OPERATION OF A SCHOOL BOOKSTORE**

9 The principal of a school may enter into an agreement with a recognized school support organization  
10 for the operation of a bookstore located on school grounds, which makes direct sales to students and  
11 faculty, pursuant to procedures promulgated by the director. These procedures shall provide, at a  
12 minimum, the following:

- 13 1. One hundred percent (100%) of the profits of the operation of the bookstore are used for  
14 support of the school; and
- 15 2. The school support organization provides the school with the relevant collection documentation  
16 that would have been required pursuant to the provisions of the manual produced under § 49-2-  
17 110 for student activity funds.

18 The director may provide such other procedures and forms as he or she deems necessary.

## 19 **CONCESSIONS**

20 The principal of a school may agree to allow an authorized school support organization to operate and  
21 collect money for a concession stand at a related school academic, arts, or social event on school  
22 property without the prior approval of the director or director's designee. Any money payable to the  
23 school pursuant to the agreement with the principal will be considered school support group funds and  
24 not student activity funds if the school support organization provides the school with the relevant  
25 collection documentation required by the student activity funds manual produced by the State.

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### Legal References

1. Tenn. Code Ann. § 49-2-601, et seq.

# Clinton City Board of Education

Monitoring: <b>Review: Annually, in October</b>	Descriptor Term: <b>Community Use of School Facilities</b>	Descriptor Code: <b>3.206</b>	Issued Date: <b>11/13/14</b>
		Rescinds: <b>3.206</b>	Issued: <b>11/14/13</b>

When not in use for school purposes, school buildings and grounds or portions thereof may be used for public, governmental, charitable, civic, recreational, cultural, and other purposes as approved by the Board.<sup>1,2</sup>

1. Requests for the use of a school's facilities shall be made at the central office;
2. Student clubs and activities, parent-teacher associations, and other organizations affiliated with the schools shall be permitted use of school facilities without charge;
3. All activities must be under adult supervision and approved by the building principal. If deemed necessary, the principal may assign a school employee to be present. The group using the facilities shall be responsible for any damage to the building or equipment;
4. Groups receiving permission for building use are restricted to the dates and hours approved and to the building area and facilities indicated, unless requested changes are approved by the principal;
5. Groups receiving permission for building use are responsible for the observance of all fire and safety regulations at all times;
6. The use of alcoholic beverages, drugs or tobacco, profane language, or gambling in any form is not permitted in school buildings;
7. During emergencies or disasters, the Board will cooperate with recognized agencies, such as the Red Cross, National Guard and Civil Defense to make suitable facilities available without charge;
8. When school kitchens are used, at least one member of the cafeteria staff must be present to supervise the use of equipment;
9. The director of schools shall recommend, and the Board shall approve, a fee schedule for the use of school facilities by community or civic organizations and other non-profit groups.
10. The director of schools or designee shall develop procedures and forms to effectively implement this policy.

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Legal References

1. TCA 49-50-201
2. TCA 49-2-203(b)(4); TCA 49-2-405

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Cross References

- Tobacco-Free Schools 1.803  
Care of School Property 6.311

# Clinton City Board of Education

Monitoring: <b>Review: Annually, in November</b>	Descriptor Term: <b>Instructional Materials</b>	Descriptor Code: <b>4.400</b>	Issued Date: <b>11/13/14</b>
		Rescinds: <b>4.400</b>	Issued: <b>11/14/13</b>

- 1 All classrooms and learning centers shall be equipped with the instructional materials needed to
- 2 provide quality learning experiences for students.
  
- 3 The Board seeks to provide a wide range of instructional materials that cover all levels of difficulty,
- 4 generate critical thinking, and support the educational programs. The director of schools shall develop
- 5 procedures to review and reconsider instructional materials that are allegedly inappropriate.
  
- 6 A list of instructional materials shall be revised annually by building administrators under the direction
- 7 of the director of schools.
  
- 8 Upon request, parents/guardians shall have the ability to inspect the following items: instructional
- 9 materials; teaching materials; teaching aids; handouts; and tests that are developed by and graded by
- 10 their child’s teacher. The director of schools shall develop procedures for the inspection of materials
- 11 and distribute these procedures to each principal.<sup>1</sup>

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Legal References

1. 20 USCA § 1232h(a); TCA 49-6-7003

# Clinton City Board of Education

Monitoring: <b>Review: Annually, in November</b>	Descriptor Term:  <b>Textbooks</b>	Descriptor Code: <b>4.401</b>	Issued Date: <b>11/13/14</b>
		Rescinds: <b>4.401</b>	Issued: <b>11/14/13</b>

1    **SELECTION <sup>1</sup>**

2    The selection of textbooks shall be completed according to the laws and policies required by the State  
 3    of Tennessee and the State Textbook Commission. The responsibility for textbook selection rests with  
 4    the local textbook selection committees subject to approval by the Board. The director of schools shall  
 5    establish a procedure for providing citizens of the community with an opportunity to examine proposed  
 6    textbooks prior to their final adoption,<sup>2</sup> including public notice of time and location at which textbooks  
 7    may be examined. Once the proposed textbooks have been approved by the Board, the director of  
 8    schools shall post the list of all approved textbooks and instructional materials on the school system’s  
 9    website and send a copy of the list to the commissioner of education.

10    **COMPLAINTS & RECONSIDERATION**

11    The director of schools shall develop forms and procedures to enable citizens to file complaints  
 12    regarding the selection or content of approved textbooks. Following the conclusion of this  
 13    administrative process, a complainant may appeal an outcome to the Board.

14    **DISTRIBUTION**

15    The director of schools shall designate an employee to be responsible for the purchase and distribution  
 16    of textbooks in each school. The principal shall be responsible for seeing that each student receives the  
 17    required textbooks at no cost to the student.

18    **CARE OF TEXTBOOKS**

19    Textbooks are property of the Board and shall be returned at the end of the school year, upon  
 20    completion of the course or upon withdrawal from a course or school. Parents are to sign an agreement  
 21    stating they shall be responsible for the textbooks received and used by their children.

22    The following reimbursement schedule shall be used as a guide for collecting fines for lost or  
 23    destroyed books:

	<b>Age of Book</b>	<b>Amount Collected</b>
25	1 - 2 years	100% of replacement cost
26	3 - 4 years	75% of replacement cost
27	5 or more years	50% of replacement cost

28    The Board shall approve and periodically review a schedule of fines for damaged books. In cases  
 29    where the book is damaged to the extent it is no longer useable, the amount collected shall conform to

1 the reimbursement schedule for lost books. A fine may only be assessed in cases where the pupil or  
2 parent damages, loses or defaces the textbook either through willful intent or neglect.<sup>4</sup>

3 Following an interview with parties and an investigation, if needed, the principal may assess the  
4 appropriate fine and notify the parents in writing.

5 The principal may include with the notice a provision stating that failure to pay the fine imposed  
6 within a reasonable time may result in the imposition of one of the following sanctions:<sup>3</sup>

- 7 1. Refusal to issue any additional textbooks until restitution is made;
- 8 2. Withholding of all grade cards, diplomas, certificates of progress, or transcripts until restitution  
9 is made;
- 10 3. Not allowing the pupil to take interim or final examinations or to earn course credit in the  
11 course for which the textbook is prescribed until restitution is made; or
- 12 4. Reducing the pupil's grade in the course for which the textbook is prescribed by one (1) letter  
13 grade or ten (10) percentage points until restitution is made.

14 The principal may waive the assessment of fines when in his/her judgment the student is the victim of  
15 uncontrollable circumstances and not responsible for the damages.

## 16 INSPECTION

17 A list of textbooks used by the schools shall be revised annually by building administrators under the  
18 direction of the director of schools. Textbooks shall be available for inspection by parents/guardians  
19 upon request, and the director of schools shall develop procedures for the inspection of materials and  
20 distribute these procedures to each principal.<sup>5</sup>

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### Legal References

1. TCA 49-6-2207(c)(e)(f); TCA 49-6-2202(d)
2. 20 USCA § 1232h(a); TCA 49-6-7003
3. TCA 49-3-310(1)(B)
4. TCA 49-3-310(1)(C)
5. 20 USCA § 1232h(a); TCA 49-6-7003

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### Cross References

Personal Property Sales 2.403  
Reconsideration of Instructional Materials 4.403  
Controversial Materials 4.801  
Student Fees and Fines 6.709

# Clinton City Board of Education

Monitoring: <b>Review: Annually, in November</b>	Descriptor Term:  <b>Testing Programs</b>	Descriptor Code: <b>4.700</b>	Issued Date: <b>11/13/14</b>
		Rescinds: <b>4.700</b>	Issued: <b>11/14/13</b>

1 The Board shall provide for a system-wide testing program which shall be periodically reviewed and  
 2 evaluated. The purposes of the program shall be to:

- 3           1. Assist in promoting accountability;
- 4           2. Determine the progress of students;
- 5           3. Assess the effectiveness of the instructional program and student learning;
- 6           4. Aid in counseling and guiding students in planning future education and other endeavors;
- 7           5. Analyze the improvements needed in a given instructional area;
- 8           6. Assist in the screening of students with learning difficulties;<sup>1,2</sup>
- 9           7. Assist in placing students in remedial programs;
- 10          8. Provide information for college entrance and placement; and
- 11          9. Assist in educational research by providing data.

12 The director of schools shall be responsible for planning and implementing the program, which  
 13 includes:

- 14           1. Determining specific purposes for each test;
- 15           2. Selecting the appropriate test to be given;
- 16           3. Establishing procedures for administering the tests;
- 17           4. Making provision for interpreting and disseminating the results;
- 18           5. Maintaining testing information in a consistent and confidential manner; and
- 19           6. Ensuring that results are obtained as quickly as possible, especially when placement in a  
 20           special learning program might be necessary.

21 State-mandated student testing programs shall be undertaken in accordance with procedures published  
 22 by the State Department of Education.<sup>3</sup>

- 1 Student scores on the Tennessee Comprehensive Assessment Program's grades three through eight (3-  
2 8) shall comprise fifteen (15%) percent of the student's final grade in the spring semester in the subject  
3 areas of mathematics, reading/language arts, science and social studies.<sup>4</sup>
- 4 Any test directly concerned with measuring student ability or achievement through individual or group  
5 psychological or socio-metric tests shall not be administered by or with the knowledge of any  
6 employee of the system without first obtaining written consent of the parents or guardians.<sup>2</sup>
- 7 Results of all group tests shall be recorded on the students' permanent records and shall be made  
8 available to appropriate personnel in accordance with established procedures.<sup>5</sup>
- 9 No later than July 31 of each year, the Board shall publish on its website information related to state  
10 and board mandated tests that will be administered during the school year. The information shall  
11 include:<sup>6</sup>
- 12 1. The name of the test;
  - 13 2. The purpose and use of the test;
  - 14 3. The grade or class in which the test will be administered;
  - 15 4. The tentative date or dates that the test will be administered; and
  - 16 5. The time and manner in which parents and students will be notified of the results of the test.
- 17 Beginning with the 2015-2016 school year and for school years thereafter, the testing information shall  
18 also be placed in student handbooks or other school publications that are provided to parents on an  
19 annual basis.

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**Legal References**

1. Tenn. Code Ann. § 49-10-108
2. 20 USCA 1232 g
3. TRR/MS 0520-1-3-.03(9)
4. Tenn. Code Ann. § 49-1-617
5. Tenn. Code Ann. § 10-7-504
6. Tenn. Code. Ann. § 49-6-6007

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**Cross References**

- Student Psychological Services 6.406  
Student Records 6.600

# Clinton City Board of Education

Monitoring:  <b>Review: Annually, in November</b>	Descriptor Term:  <b>Student Equal Access (Limited Public Forum)</b>	Descriptor Code: <b>4.802</b>	Issued Date: <b>11/13/14</b>
		Rescinds:	Issued:

1    **STUDENT MEETINGS**

2    Schools may allow students to form clubs or groups that meet before, during, and/or after the school  
 3    day. Requests to form such clubs or groups shall not be denied based upon the religious nature or  
 4    beliefs of proposed club or group. If permitted, school administrators shall ensure that all clubs and  
 5    groups have the same abilities to access facilities and advertise their meetings.<sup>1,2,3,5</sup>

6    No funds shall be expended by the school for any such meeting beyond the incidental costs associated  
 7    with providing meeting space. Groups meeting under this policy may be required to pay a reasonable  
 8    fee for compensating school personnel in the supervision of the activity.

9    No student may be compelled to attend or participate in a meeting under this policy.

10   A student or a group of students who wish to conduct a meeting under this policy must file an  
 11   application with the principal at least three days prior to the proposed date.

12   The principal shall approve the meeting if he/she determines that:

- 13        1. The meeting is voluntary and student-initiated;
- 14        2. There is no sponsorship of the meeting or its content by the school, the Board, or its employees;
- 15        3. The meeting will not materially and substantially interfere with the orderly conduct of the  
 16        school's educational activities or conflict with other previously scheduled meetings;
- 17        4. Employees of the district are to be present in a non-participatory monitoring capacity; however,  
 18        no employee shall be required to attend in this capacity if the content of the meeting is contrary  
 19        to the beliefs of the employee; and
- 20        5. Non-school persons will not direct, control or regularly attend.

21   **SCHOOL SPONSORED EVENTS**<sup>4</sup>

22   If the Board or a school principal authorizes an event at which a student is to speak, a limited public  
 23   forum shall be established for such student speakers. The appropriate administrators shall ensure that:

- 24        1. The forum is provided in a manner that does not discriminate against a student's voluntary  
 25        expression of a religious viewpoint, if any, on an otherwise permissible subject;
- 26        2. There is an appropriate method of selecting student speakers which is based on neutral criteria;

1 3. Student speakers do not engage in speech that is obscene, vulgar, offensively lewd, indecent  
2 or promotes illegal drug use.  
3

4 To the extent possible and practical, prior to events in which students will speak, notice shall be  
5 provided orally and/or in writing that the student's speech does not reflect the endorsement,  
6 sponsorship, position, or expression of the Board and its employees.  
7

8 Beginning with the 2015-2016 school year, notice of this policy shall be provided in student  
9 handbooks and staff handbooks.

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Legal References

1. 20 U.S.C.A § 4071
2. *Westside Community Schools v. Mergens*, 496 U.S. 226 (1990)
3. TCA 49-6-2904
4. TCA 49-6-1803
5. TCA 49-6-1805

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Cross References

Recognition of Religious Beliefs 4.803  
Prayer and Period of Silence 4.805

# Clinton City Board of Education

Monitoring:  <b>Review: Annually, in November</b>	Descriptor Term: <b>Recognition of Religious Beliefs, Customs &amp; Holidays</b>	Descriptor Code: <b>4.803</b>	Issued Date: <b>11/13/14</b>
		Rescinds: <b>4.803</b>	Issued: <b>11/14/13</b>

1 No religious belief or nonbelief shall be promoted or belittled by the school system or its employees. All  
 2 students and staff members shall be tolerant of the views of others and not discriminate against anyone for a  
 3 religious viewpoint or lack of a religious viewpoint. Students and staff members shall be excused from  
 4 participating in practices which are contrary to their religious beliefs.<sup>2</sup>

5 **STUDENTS' EXPRESSIONS OF RELIGIOUS VIEWPOINTS**

6 A student's voluntary expression of a religious viewpoint on an otherwise permissible subject shall be treated in  
 7 the same manner as a student's voluntary expression of a secular viewpoint.

8 Students may express religious beliefs in homework, artwork, and other written and oral assignments free from  
 9 discrimination based on the religious content of their submissions. These assignments shall be judged by  
 10 ordinary academic standards of substance and relevance and against other legitimate academic concerns. A  
 11 student shall not be penalized or rewarded on account of the religious content of the student's work.<sup>1</sup>

12 **RELIGIOUS HOLIDAYS**

13 Observance of religious holidays shall be as follows:<sup>3</sup>

14 1. The several holidays throughout the year which have both a religious and a secular basis may be  
 15 observed in the public schools;<sup>4</sup>

16 2. The historical and contemporary values and the origin of religious holidays may be explained in an  
 17 unbiased and objective manner without sectarian indoctrination;

18 3. Music, art, literature and drama having religious themes or basis are permitted as part of the  
 19 curriculum for school-sponsored activities and programs if presented in a prudent and objective manner  
 20 and as a traditional part of the cultural and religious heritage of the particular holiday;

21 4. The use of religious symbols that are part of a religious holiday are permitted as a teaching aid or  
 22 resource, provided such symbols are displayed as an example of the cultural and religious heritage of  
 23 the holiday and are temporary in nature; and

24 5. The school district's calendar shall be prepared so as to attempt to minimize conflicts with religious  
 25 holidays of all faiths. All students and staff members shall be tolerant of the views of others. Students  
 26 and staff members shall be excused from participating in practices which are contrary to their religious  
 27 beliefs.<sup>2</sup>

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Legal References

1. TCA 49-6-1804
2. TCA 49-6-2901-2906; State Board of Education Guidelines-Recitation of the Pledge of Allegiance
3. Florey v. Sioux Falls, 619 F. 2d 1311 (1980); Washegesic v. Bloomindale Public Schools 813 F. Supp. 559 (1993)
4. TCA 49-6-3016

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Cross References

Student Equal Access 4.802  
Staff Rights and Responsibilities 5.600  
Attendance 6.200

# Clinton City Board of Education

Monitoring:  Review: Annually, in February	Descriptor Term:  <b>Teacher Effect Data</b>	Descriptor Code: <b>5.1141</b>	Issued Date: <b>11/13/14</b>
		Rescinds: <b>5.1141</b>	Issued: <b>11/14/13</b>

1 The estimates of specific teacher effects on the educational progress of students shall not be a public  
 2 record and shall be made available only to the specific teacher, school board members, as requested,  
 3 and the teacher's appropriate administrators, as designated by the Board, for the fulfillment of lawful  
 4 functions.<sup>1</sup>

5 The guidelines for distribution, security, and application of the teacher effect data shall be kept on file  
 6 in the central office and shall be given to the teacher, the assigned administrator, and all school board  
 7 members, as requested, and shall become an administrative procedure to be updated as needed by the  
 8 director of schools.<sup>2</sup>  
 9

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Legal References

1. TCA 49-1-606(b); TCA 10-7-504(a)(23)
2. *Guidelines for the Distribution, Security and Application of TVAAS Teacher Effect Data*, State Board Guidelines 1996.

# Clinton City Board of Education

Monitoring: <b>Review: Annually, in February</b>	Descriptor Term: <b>Separation Practices for Tenured Teachers</b>	Descriptor Code: <b>5.200</b>	Issued Date: <b>11/13/14</b>
		Rescinds: <b>5.200</b>	Issued: <b>11/14/13</b>

1    **SUSPENSION PENDING AN INVESTIGATION <sup>1</sup>**

2    The director of schools may suspend a teacher at any time that may seem necessary, pending investigation or  
 3    final disposition of a case before the board or an appeal. If the matter under investigation is not the subject of an  
 4    ongoing criminal investigation or a department of children's services investigation, and if no charges for  
 5    dismissal have been made, a suspension pending investigation shall not exceed ninety (90) days in duration.  
 6    Under no circumstances shall the director of schools suspend a teacher with pay. If vindicated or reinstated, the  
 7    teacher shall be paid full salary for the period of suspension.

8    **SUSPENSION OF THREE DAYS OR LESS <sup>2,3,4</sup>**

9    A director of schools/designee may suspend a teacher for incompetence, inefficiency, neglect of duty,  
 10    unprofessional conduct and insubordination. Before an employee is suspended he/she shall be: (1) provided  
 11    with written notice, including the reasons for the suspension along with an explanation of the evidence; (2)  
 12    given an opportunity to respond to the director at a conference, if requested within five (5) days; and (3) given a  
 13    written decision of the suspension within ten (10) days. Both parties may be represented by counsel at the  
 14    conference, which shall be recorded.

15    Under no circumstances shall a director of schools suspend a tenured teacher with pay. If reinstated, the tenured  
 16    teacher shall be paid full salary for the period of suspension, unless suspension without pay is deemed to be an  
 17    appropriate penalty.

18    **DISMISSAL OR SUSPENSIONS GREATER THAN THREE DAYS <sup>5</sup>**

19    The Board shall maintain a list of qualified individuals who have indicated a willingness to act as impartial  
 20    hearing officers, as defined under Tennessee law.

21    When charges are made against a tenured teacher, charging the teacher with offenses which may justify  
 22    dismissal or a suspension greater than three days, the charges shall be made in writing, specifically stating the  
 23    offenses which are charged and shall be signed by the party or parties making the charges.

24    If, in the opinion of the Board, the charges are of such nature as to warrant the release or a suspension greater  
 25    than three days of the teacher, the director of schools shall give the teacher a written notice of this decision, a  
 26    copy of the charges against the teacher, and a copy of a form provided by the Commissioner of Education  
 27    advising the teacher of his/her legal duties, rights and recourse.

28    A tenured teacher who has been given notice of charges against him/her may within thirty (30) days after receipt  
 29    of notice give written notice to the director of schools of his/her request for a hearing.

30    The director of schools shall, within five (5) days after receipt of request, assign a hearing officer from the list  
 31    maintained by the Board.

1 The hearing officer shall notify the parties, or their attorney, of the officer's assignment and direct the parties or  
2 the attorneys for the parties, or both, to appear before the hearing officer for simplification of issues and the  
3 scheduling of the hearing. That hearing shall be set no later than thirty (30) days following receipt of the initial  
4 request for a hearing. In the discretion of the hearing officer, all or part of any prehearing conference may be  
5 conducted by telephone if each participant has an opportunity to participate, be heard, and to address proof and  
6 evidentiary concerns. The hearing officer is empowered to issue appropriate orders and to regulate the conduct  
7 of the proceedings.

8 Either party may appeal to the Board of Education an adverse ruling by giving written notice of appeal within  
9 ten (10) working days of the hearing officer's delivery of the hearing officer's written findings and conclusions.  
10 The director of schools shall prepare a copy of the proceedings, including all transcripts and evidence,  
11 documentary or otherwise, and transmit the same to the Board within twenty (20) days of the receipt of the  
12 notice of appeal.

13 The Board shall hear the appeal on the record, and no new evidence may be submitted by either party. The  
14 appealing party may appear before the Board to argue why the adverse ruling should be over- turned. In no  
15 event should such argument last more than fifteen (15) minutes, unless the Board should vote to extend  
16 additional time. At the conclusion of the hearing, any member of the Board may vote to sustain the decision of  
17 the Hearing officer, send the record back for additional evidence, revise the penalty or reverse the decision. The  
18 Board shall render its decision within ten (10) working days after the conclusion of the hearing. In the event  
19 that the decision of the Board is appealed to the Chancery court, the Board shall transmit the entire record  
20 prepared by the director and reviewed by the Board to the Chancery court for its review.

## 21 RESIGNATION

22 A teacher shall give the director of schools notice of resignation at least thirty (30) days before the effective date  
23 of the resignation. A teacher who fails to give such notice, in the absence of justifiable extenuating  
24 circumstances, shall forfeit all tenure status. The Board may waive the thirty (30) days' notice requirement and  
25 permit a teacher to resign in good standing.

26 The conditions under which it is permissible to break a contract with the Board are as follows:

- 27 1. The incapacity on the part of the teacher to perform the contract as evidenced by the certified statement  
28 of a physician approved by the Board;
- 29 2. The release by the Board of the teacher from the contract which the teacher has entered into with the  
30 Board.<sup>6</sup>

31 Any teacher on leave shall notify the director of schools in writing at least thirty (30) days prior to the date of  
32 return if the teacher does not intend to return to the position from which he/she has taken leave. Failure to  
33 render such notice may be considered a breach of contract.<sup>7</sup>

34 Upon a breach of contract, the Board, upon a motion recorded in its minutes, may file a complaint with the  
35 Commissioner and request the suspension of a teacher's certificate. After the Commissioner has provided the  
36 teacher an opportunity for defense during a hearing, the Commissioner may suspend the certificate for no less  
37 than thirty (30) and no more than three hundred sixty-five (365) days.<sup>8</sup>

## 38 RETIREMENT

- 1 Retirement shall mean a termination of services under conditions which will allow the employee to draw  
2 benefits from retirement plans and/or social security benefits. Employees eligible for retirement benefits may  
3 elect to retire at any age according to the provisions of the retirement system.
- 4 Central office personnel shall assist employees in securing retirement benefits; however, it shall be the  
5 responsibility of the retiring employee to provide verification of eligibility in writing from TCRS to the central  
6 office. It shall be the responsibility of the retiring employee to file for benefits.
- 7 Employees who retire under TCRS may be employed up to one hundred twenty (120) days per year without loss  
8 of retirement benefits. Retired teachers may substitute teach for an additional ninety (90) days if the director of  
9 schools certifies in writing to the Board that no other qualified personnel are available to substitute teach.<sup>9</sup>
- 10 The director of schools may employ teachers retired for at least one year for full-time employment as a  
11 kindergarten through twelfth grade teacher on a year-to-year basis. Retirement benefits will not be lost or  
12 suspended under certain conditions, which include but are not limited to the following:<sup>10</sup>
- 13 1. The director of schools of the employing system must certify in writing that no other qualified  
14 individuals are available to fill the position;
  - 15 2. The Commissioner of Education must certify that the employing school system serves an area that lacks  
16 qualified teachers to serve in the position to be filled;
  - 17 3. The retired teacher must hold a valid license and shall not be entitled to tenure status;
  - 18 4. The retired teacher shall not be eligible to accrue additional retirement benefits, accrue leave or receive  
19 medical insurance coverage; and
  - 20 5. The salary paid to the retired member shall not be less than the rate of compensation set by the Board  
21 for teachers with no experience filling similar positions, nor more than eighty-five percent (85%) of the  
22 rate of compensation set by Board for teachers with comparable training and years of experience filling  
23 similar positions.

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#### Legal References

1. TCA 49-5-511(a)(3)
2. TCA 49-2-301 (b)(1)(EE), TCA 49-5-512(d)
3. TCA 49-5-511(a)(2)
4. TCA 49-5-511 through 513
5. TCA 49-5-512, 513
6. TCA 49-5-508
7. TCA 49-5-706
8. TCA 49-5-411
9. TCA 8-36-805
10. TCA 8-36-821

# Clinton City Board of Education

Monitoring: <b>Review: Annually, in February</b>	Descriptor Term: <b>Separation Practices for Non-Tenured Teachers</b>	Descriptor Code: <b>5.201</b>	Issued Date: <b>11/13/14</b>
		Rescinds: <b>5.201</b>	Issued: <b>11/14/13</b>

## 1 **SUSPENSION PENDING AN INVESTIGATION**<sup>1</sup>

2 The director of schools may suspend a teacher at any time that may seem necessary, pending  
3 investigation or final disposition of a case before the board or an appeal. If the matter under  
4 investigation is not the subject of an ongoing criminal investigation or a department of children's  
5 services investigation, and if no charges for dismissal have been made, a suspension pending  
6 investigation shall not exceed ninety (90) days in duration. Under no circumstances shall the director  
7 of schools suspend a non-tenured teacher with pay. If vindicated or reinstated, the non-tenured teacher  
8 shall be paid full salary for the period of suspension.

## 9 **SUSPENSION OF THREE DAYS OR LESS**<sup>2</sup>

10 A director of schools/designee may suspend a teacher for incompetence, inefficiency, neglect of duty,  
11 unprofessional conduct and insubordination. Before an employee is suspended he/she shall be: (1)  
12 provided with written notice, including the reasons for the suspension along with an explanation of the  
13 evidence; (2) given an opportunity to respond to the director at a recorded conference, if requested  
14 within five (5) days; and (3) given a written decision of the suspension within ten (10) days. Both  
15 parties may be represented by counsel at the conference, which shall be recorded.

## 16 **DISMISSAL OR SUSPENSION GREATER THAN THREE DAYS**

17 The director of schools may dismiss or suspend for more than three days any non-tenured teacher  
18 **during the contract year** for incompetence, inefficiency, insubordination, improper conduct or  
19 neglect of duty after giving the non-tenured teacher, in writing, due notice of the charges.

20 The director of schools shall give the non-tenured teacher an opportunity for a full and complete  
21 hearing before an impartial hearing officer.<sup>2</sup>

22 The Board will appoint an impartial hearing officer to conduct such hearings. The hearing officer will  
23 hear the case and the employee shall have the right to:

- 24 1. be represented by counsel;
- 25 2. call and subpoena witnesses;
- 26 3. examine all witnesses; and
- 27 4. require that all testimony be given under oath.

28 Factual findings and decisions in all dismissal cases shall be reduced to written form and delivered to  
29 the affected employee within ten (10) working days following the close of the hearing. The employee  
30 may appeal the decision to the Board within ten (10) working days of the hearing officer rendering the  
31 written decision to the employee. Written notice of appeal to the Board shall be given to the director of

1 schools. Within twenty (20) days' of receipt of notice, the director shall prepare a copy of the  
2 proceedings, transcript, documentary and other evidence presented and provide the Board a copy of the  
3 same.

4 The Board shall hear the appeal. No new evidence shall be introduced. The non-tenured teacher may  
5 appear in person or be represented by counsel and argue why the decision should be modified or  
6 reversed. The Board shall take one of the following actions:

- 7 1. sustain the decision;
- 8 2. send the record back if additional evidence is necessary; or
- 9 3. revise the penalty or reverse the decision.

10 Before any decision to dismiss is made, a majority of the membership of the Board shall concur in  
11 sustaining the charges. The Board shall render a decision on the appeal within ten (10) working days  
12 after the conclusion of the hearing.

13 The director of schools shall also have the right to appeal any adverse ruling by the Hearing Officer in  
14 same manner as the non-tenured teacher.

15 Within twenty (20) days after receipt of notice of the decision of the Board, either party may appeal to  
16 the chancery court in the county where the school system is located. The Board shall provide the entire  
17 record of the hearing to the court.

## 18 **NONRENEWAL**

19 Non-tenured teachers are subject to the same rules and regulations and are entitled to the privileges of  
20 employment enjoyed by tenured teachers except that they have no claim upon continuing employment  
21 or tenure protections.

22 The principal is responsible for discussing deficiencies as part of the evaluation process with the non-  
23 tenured teacher and providing assistance for overcoming these deficiencies.

24 The director of schools is under no obligation to re-employ non-tenured teachers at the end of their  
25 con- tract period. If the director of schools determines not to renew the contract of a non-tenured  
26 teacher,<sup>1</sup> the following action shall be taken:

- 27 1. The Board shall be notified at the next regular board meeting; and
- 28 2. Written notice of non-renewal shall be hand delivered or sent to the employee by registered  
29 mail so that it will be received by the employee prior to June 15.<sup>3</sup>

## 30 **RESIGNATION**

31 A teacher shall give the director of schools notice of resignation at least thirty (30) days before the  
32 effective date of the resignation.<sup>4</sup> The Board may waive the thirty (30) days-notice requirement and  
33 permit a teacher to resign in good standing.

34 The conditions under which it is permissible to break a contract with the Board are as follows:

- 1 1. The incapacity on the part of the teacher to perform the contract as evidenced by the certified  
2 statement of a physician approved by the Board;
- 3 2. The release by the Board of the teacher from the contract which the teacher has entered into  
4 with the Board.

5 Any teacher on leave shall notify the director of schools in writing at least thirty (30) days' prior to the  
6 date of return if the teacher does not intend to return to the position from which he/she has taken leave.  
7 Failure to render such notice may be considered a breach of contract.<sup>5</sup>

8 Upon a breach of contract, the Board, upon a motion recorded in its minutes, may file a complaint with  
9 the Commissioner and request the suspension of a teacher's certificate. After the Commissioner has  
10 provided the teacher an opportunity for defense during a hearing, the Commissioner may suspend the  
11 certificate for no less than thirty (30) and no more than three hundred sixty-five (365) days.<sup>6</sup>

## 12 RETIREMENT

13 Retirement shall mean a termination of services under conditions which will allow the employee to  
14 draw benefits from retirement plans and/or social security benefits.

15 Employees eligible for retirement benefits may elect to retire at any age according to the provisions of  
16 the retirement system. Central office personnel shall assist employees in securing retirement benefits;  
17 however, it shall be the responsibility of the retiring employee to provide verification of eligibility in  
18 writing from TCRS to the central office. It shall be the responsibility of the retiring employee to file  
19 for benefits.

20 Employees who retire under TCRS may be employed up to one hundred twenty (120) days per year  
21 without loss of retirement benefits. Retired teachers may substitute teach for an additional ninety (90)  
22 days if the director of schools certifies in writing to the Board that no other qualified personnel are  
23 available to substitute teach.<sup>7</sup>

24 The director of schools may employ teachers retired for at least one year for full-time employment as a  
25 kindergarten through twelfth grade teacher on a year-to-year basis. Retirement benefits will not be lost  
26 or suspended under certain conditions, which include but are not limited to the following:<sup>8</sup>

- 27 1. The director of schools of the employing system must certify in writing that no other qualified  
28 individuals are available to fill the position;
- 29 2. The Commissioner of Education must certify that the employing school system serves an area  
30 that lacks qualified teachers to serve in the position to be filled;
- 31 3. The retired teacher must hold a valid license and shall not be entitled to tenure status;
- 32 4. The retired teacher shall not be eligible to accrue additional retirement benefits, accrue leave or  
33 receive medical insurance coverage; and
- 34 5. The salary paid to the retired member shall not be less than the rate of compensation set by the  
35 Board for teachers with no experience filling similar positions, nor more than eighty-five  
36 percent (85%) of the rate of compensation set by Board for teachers with comparable training  
37 and years of experience filling similar positions.

38 *(Note: Nonrenewal of non-tenured teachers after the contract year is not suspension or dismissal and*  
39 *does NOT follow the suspension/dismissal procedures outlined in this policy. Rather, nonrenewal of*

- 1 *non-tenured teachers after the contract year follows the nonrenewal procedures outlined in this*  
2 *policy.)*  
3

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Legal References

1. TCA 49-5-511(a)(3)
2. TCA 49-2-301 (b)(1)(GG), TCA 49-5-512(d)
3. TCA 49-5-409
4. TCA 49-5-508
5. TCA 49-5-706
6. TCA 49-5-411
7. TCA 8-36-805
8. TCA 8-36-821

# Clinton City Board of Education

Monitoring: Review: Annually, in March	Descriptor Term: <b>Complaints and Grievances</b>	Descriptor Code: <b>5.501</b>	Issued Date: <b>11/13/14</b>
		Rescinds: <b>5.501</b>	Issued: <b>11/14/13</b>

## 1 EMPLOYMENT-RELATED COMPLAINTS/GRIEVANCES

2 The Board believes that differences of opinions arising in the course of employment should be  
3 resolved as quickly as possible and at the lowest supervisory level.

4 In instances of questions by an individual staff member concerning the interpretation of policies and  
5 procedures to that staff member, administrative practices within the staff member's particular school,  
6 and relationships with other employees, the staff member concerned must consult the administrative or  
7 supervisory personnel to whom they are responsible. If a satisfactory resolution of the problem cannot  
8 be reached after ample opportunity for consideration of the matter, the staff member concerned may  
9 discuss the matter with the next level of supervision up to and including the director of schools.

10 In instances where an individual staff member feels, for personal reasons, that they cannot discuss a  
11 problem with their immediate superior, the staff member may take the problem directly to the director  
12 of schools. After review of the case, the director of schools shall take action as they deem appropriate  
13 and within a prompt, reasonable time shall notify all parties concerned of their decision.

## 14 HARASSMENT/DISCRIMINATION GRIEVANCES

15 Employees should notify any district complaint manager if they believe the Board, its employees or  
16 agents have violated their rights guaranteed by the state or federal constitution, state or federal statute  
17 or board policy including: <sup>1,3,4</sup>

- 18 1. Title II of the Americans with Disabilities Act <sup>2</sup>
- 19 2. Title IX of the Education Amendments of 1972 <sup>7</sup>
- 20 3. Section 504 of the Rehabilitation Act of 1973 <sup>5</sup>
- 21 4. Claims of sexual harassment under Title VII of the Civil Rights Act of 1964 and Title IX of  
22 the Education Amendments of 1972 <sup>6,7</sup>

23 The complaint manager will endeavor to respond and resolve complaints without resorting to this  
24 grievance procedure and, if a complaint is filed, to address the complaint promptly and equitably. The  
25 right of a person to prompt and equitable resolution of the complaint shall not be impaired by the  
26 person's pursuit of other remedies. Use of this grievance procedure is not a prerequisite to the pursuit  
27 of other remedies and use of this grievance procedure does not extend any filing deadline related to the  
28 pursuit of other remedies.

- 29 1. Filing a Complaint — An employee who wishes to avail themselves to this grievance procedure  
30 may do so by filing a complaint with any district complaint manager. The employee may

1 request a complaint manager of the same sex. The complaint manager may assist the employee  
2 in filing a grievance.

3 2. Investigation — The complaint manager will investigate the complaint or appoint a qualified  
4 person to undertake the investigation on their behalf. The complaint and identity of the  
5 complainant will not be disclosed except (1) as required by law or this policy; or (2) as  
6 necessary to fully investigate the complaint; or (3) as authorized by the complainant. The  
7 complaint manager shall file a written report within ten (10) days of the filing of the grievance,  
8 of his or her findings with the director of schools. If a complaint of sexual harassment contains  
9 allegations involving the director of schools, the written report shall be filed with the Board.  
10 The director of schools shall keep the Board informed of all complaints.

11 3. Decision and Appeal — After receipt of the complaint manager's report, the director of schools  
12 shall render a written decision within five (5) days of the receipt of the report that shall be  
13 provided to the employee. If the employee is not satisfied with the decision, the employee may  
14 appeal the decision to the Board by making a written request to the complaint manager. The  
15 complaint manager shall be responsible for promptly forwarding all materials relative to the  
16 complaint and appeal to the Board. Thereafter, the Board shall render within thirty (30) days  
17 from the date the appeal was received, review the report and affirm, overrule or modify the  
18 decision and render a written finding that shall be provided to the complainant. This grievance  
19 procedure shall not be construed to create an independent right to a Board hearing.

## 20 APPOINTING COMPLAINT MANAGERS

21 The director of schools shall appoint at least two complaint managers, one of each gender. The  
22 compliant managers are as follows.

23 **Suzanne Oliver**  
24 212 North Hicks Street  
25 Clinton, TN 37716  
26 865.457.0159

**Danny Goins**  
212 North Hicks Street  
Clinton, TN 37716  
865.457.0159

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### Legal References

1. Age Discrimination Employment Act, 29 U.S.C. § 621 et seq.
2. Americans with Disabilities Act, 42 U.S.C. § 12101 et seq.
3. Equal Pay Act, 29 U.S.C. § 206(d)
4. Immigration Reform and Control Act, 8 U.S.C. § 1324a et seq.
5. Rehabilitation Act, 29 U.S.C. § 791 et seq.
6. Title VII of Civil Rights Act, 42 U.S.C. § 2000e et seq.
7. Title IX of the Education Amendments, 20 U.S.C. § 1681 et seq.

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### Cross References

Appeals To and Appearances Before the Board 1.404  
Section 504 & ADA Grievance Procedures 1.802  
Equal Opportunity Employment 5.104  
Discrimination/Harassment of Employees 5.500

# Clinton City Board of Education

Monitoring: <b>Review: Annually, in April</b>	Descriptor Term: <b>Use of Personal Communication Devices and Electronic Devices</b>	Descriptor Code: <b>6.312</b>	Issued Date: <b>11/13/14</b>
		Rescinds: <b>6.312</b>	Issued: <b>11/14/13</b>

1 Students may possess personal communication devices and personal electronic devices so long as such  
 2 devices are turned off and stored in backpacks, purses or personal carry-alls. Such devices include, but  
 3 are not limited to, wearable technology such as eye glasses, rings, or watches that have the capability  
 4 to record, live stream, or interact with wireless technology; cell phones; laptops; tablets; and mp3  
 5 players. However, a teacher may grant permission for the use of these devices to assist with instruction  
 6 in his/her classroom, and teachers are encouraged to integrate the devices into their course work. The  
 7 principal or his/her designee may also grant a student permission to use such a device at his/her  
 8 discretion.

9 Unauthorized use or improper storage of a device will result in confiscation until such time as it may  
 10 be released to the student's parents or guardian. A student in violation of this policy is subject to dis-  
 11 ciplinary action.

# Clinton City Board of Education

Monitoring:  <b>Review: Annually, in April</b>	Descriptor Term:  <b>Student Disciplinary Hearing Authority</b>	Descriptor Code: <b>6.317</b>	Issued Date: <b>11/13/14</b>
		Rescinds: <b>6.317</b>	Issued: <b>11/14/13</b>

1 A Disciplinary Hearing Authority (DHA) shall conduct appeals for students who have been suspended  
 2 for more than ten (10) school days.<sup>1</sup> The Board shall appoint members to the DHA which shall consist  
 3 of three (3) members, (maximum number must not exceed total membership of Board) at least one (1)  
 4 of whom shall be a licensed employee of the board, and such appointments are for one (1) year terms  
 5 and subject to reappointment. Board members shall not serve on the DHA.

6 The director of schools shall appoint a chairman of the DHA from the members appointed by the  
 7 Board. The chairman shall perform the following duties:

- 8 1. Set the time, place and date for each hearing;
- 9 2. Maintain order and structure during each hearing; and
- 10 3. Prepare, sign, and disseminate the minutes of each meeting.

11 Upon receiving notification of the request to appeal the suspension decision, the DHA shall provide  
 12 written notification to the parent or guardian of the student, the student, and any other appropriate  
 13 person of the time, place and date of the hearing. The hearing must be held no later than ten (10) days  
 14 after the beginning of the suspension.<sup>1</sup>

15 The DHA may take the following disciplinary actions:<sup>2</sup>

- 16 1. Affirm the decision of the school principal;
- 17 2. Order removal of the suspension unconditionally;
- 18 3. Order removal of the suspension upon such terms and conditions as it deems reasonable;
- 19 4. Assign the student to alternative program; or
- 20 5. Suspend the student for a specified period of time.\*

21 Within five (5) days of the DHA rendering a decision, the student, principal, principal-teacher or  
 22 assistant principal may request a review by the Board, and the Board shall review the record.  
 23 Following the review, the Board may grant or deny the request for a hearing or affirm or overturn the  
 24 decision of the DHA with or without a hearing. The Board shall not impose a more severe penalty  
 25 than that imposed by the DHA without first providing an opportunity for a hearing before the Board.<sup>3</sup>

1 The notice of the hearing shall include a statement that, unless the student's parent or guardian requests  
2 an open hearing in writing within five (5) days of receipt of the notice, the hearing shall be closed to  
3 the public.<sup>3</sup>

4 \* Note: Zero-tolerance offenses as set forth in statute require mandatory calendar year expulsion or  
5 assignment to alternative placement for a calendar year unless modified by the director of schools.

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Legal References

1. TCA 49-6-3401 (c)(4)(A)(D)(10)
2. TCA 49-6-3401 (c) (5)
3. TCA 49-6-3401 (c)(6)

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Cross References

- Procedural Due Process 6.302  
Suspension/Expulsion/Remand 6.316

# Clinton City Board of Education

Monitoring:  Review: Annually, in May	Descriptor Term:  <b>Student Surveys, Analyses, and Evaluations</b>	Descriptor Code: <b>6.4001</b>	Issued Date: <b>11/13/14</b>
		Rescinds: <b>6.4001</b>	Issued: <b>11/14/13</b>

1 Surveys, analyses, and evaluations for research purposes shall be allowed by the Board when the  
 2 project is viewed as contributory to a greater understanding of the teaching-learning process, the  
 3 project does not violate the goals of the Board, and the disruption of the regular school program is  
 4 minimal. The director of schools shall develop administrative procedures for approving requests for  
 5 conducting surveys, analyses, or evaluations by agencies, organizations or individuals. The requests  
 6 shall outline what is to be done, who is to be involved and how the results will be used and  
 7 distributed.<sup>1</sup>

8 Prior to the dissemination of a survey, analysis, or evaluation to students, parents/guardians shall be  
 9 notified of their ability to review the materials. Such notification shall include information indicating  
 10 the purpose of the survey, analysis, or evaluation as well as who will have access to the results.  
 11 Following such notification and prior to the administration of the survey, analysis, or evaluation,  
 12 parents/guardians may opt their child out of participation. The director of schools shall develop  
 13 procedures for granting such parental requests and to implement the other provisions of this policy.<sup>5</sup>

14 No student shall be required, as part of any program, to submit to a survey, analysis or evaluation that  
 15 reveals information concerning:<sup>2,5</sup>

- 16 1. political affiliations or beliefs of the student or the student's parent;
- 17 2. mental or psychological problems of the student or the student's family;
- 18 3. sexual behavior or attitudes;
- 19 4. illegal, anti-social, self-incriminating, or demeaning behavior;
- 20 5. critical appraisals of other individuals with whom respondents have close family relationships;
- 21 6. legally privileged relationships;
- 22 7. religious practices, affiliations or beliefs of the student or the student's parent; or
- 23 8. income

24 without the prior consent of the student (if the student is an adult or emancipated minor), or in the case  
 25 of an unemancipated minor, without the prior consent of the parent.<sup>5</sup>

26 **COLLECTING, DISCLOSING OR USING INFORMATION FOR MARKETING** <sup>3</sup>

1 In general, the district will not collect, disclose or use personal student information for the purpose of  
 2 marketing or selling that information or otherwise providing that information to others for that  
 3 purpose.

4 If any collected information is to be marketed or sold, parents will be directly notified at least annually  
 5 at the beginning of the school year of the specific or approximate dates when such information will be  
 6 collected. Parents, upon request, may inspect any instrument used to collect personal information for  
 7 the purpose of marketing or selling that information before the instrument is administered or  
 8 distributed to the student. All parents and students of appropriate age may decline to provide the  
 9 information requested.

10 This portion of the policy does not apply to the collection, disclosure or use of personal information  
 11 collected from students for the exclusive purpose of developing, evaluating or providing educational  
 12 products or services for or to students or educational institutions to the extent allowed by law, such as  
 13 the following: <sup>4</sup>

- 14 1. College or other postsecondary education recruitment or military recruitment.
- 15 2. Book clubs, magazines and programs providing access to low-cost literary products.
- 16 3. Tests and assessments used by elementary schools and secondary schools to provide  
 17 cognitive, evaluative, diagnostic, clinical, aptitude or achievement information about students  
 18 (or to generate other statistically useful data for the purpose of securing such tests and  
 19 assessments) and the subsequent analysis and public release of the aggregate data from such  
 20 tests and assessments.
- 21 4. The sale by students of products or services to raise funds for school-related or education  
 22 related activities.
- 23 5. Student recognition programs.

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Legal References

1. TCA 49-2-211
2. 20 USCA § 1232h
3. No Child Left Behind, Part F § 1061 (1)(E) & (F) & (2)
4. No Child Left Behind, Part F § 1061 (4)(A)
5. TCA 49-2-211

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Cross References

Testing Programs 4.700

# Clinton City Board of Education

Monitoring: <b>Review: Annually, in May</b>	Descriptor Term:  <b>Student Records</b>	Descriptor Code: <b>6.600</b>	Issued Date: <b>11/13/14</b>
		Rescinds: <b>6.600</b>	Issued: <b>11/14/13</b>

1 A cumulative record shall be kept for each student enrolled in school. The folder shall contain a health  
 2 record, attendance record, and scholarship record; shall be kept current; and shall accompany the  
 3 student through his/her school career.<sup>1</sup>

4 The name used on the record of the student entering the school system must be the same as that shown  
 5 on the birth certificate, unless evidence is presented that such name has been legally changed. If the  
 6 parent does not have, or cannot obtain a birth certificate, then the name used on the records of such  
 7 student shall be as shown on documents which are acceptable as proof of date of birth.

8 The name used on the records of a student entering the system from another school must be the same  
 9 as that shown on records from the school previously attended unless evidence is presented that such  
 10 name has been legally changed as prescribed by law.

11 When a student transfers to another school within the system, copies of the student's records, including  
 12 the student's disciplinary records, shall be sent to the transfer school.<sup>7</sup>

13 When a student transfers to a school outside the system, copies of the student's records, including the  
 14 student's disciplinary records, shall be sent to the transfer school.<sup>7</sup>

15 All records shall be remitted in accordance with the Family Education Rights and Privacy Act  
 16 (FERPA).

17 **ACCESS TO STUDENT RECORDS**

18 Student records shall be confidential. Authorized school officials shall have access to and permit  
 19 access to student education records for legitimate educational purposes.<sup>2</sup> A "legitimate educational  
 20 interest" is the official's need to know information in order to:

- 21 1. Perform required administrative tasks;
- 22 2. Perform a supervisory or instructional task directly related to the student's education;
- 23 3. Perform a service or benefit for the student or the student's family such as health care,  
 24 counseling, student job placement, or student financial aid.

25 Authorized school officials may release information from or permit access to a student's education  
 26 record without the parent(s) or eligible student's\* prior written consent in the following instances:

27 To comply with a judicial order or lawfully issued subpoena. The school system will make a  
 28 reasonable effort to notify the student's parent(s) or the eligible student before making a disclosure;

- 1 1. If the disclosure is an item of directory information;
  - 2 2. To comply with the requirements of child abuse reports to the extent known by the school  
3 officials including the name, address, and age of the child; the name and address of the person  
4 responsible for the care of the child, and the facts requiring the report;<sup>3</sup>
  - 5 3. When certain federal and state officials need information in order to audit or enforce legal con-  
6 ditions related to federally-supported education programs in the school system;
  - 7 4. When the school system has entered into a contract or written agreement for an organization to  
8 conduct scientific research on the system's behalf to develop tests or improve instruction,  
9 provided that the studies are conducted in a manner which will not permit the personal  
10 identification of students and their parents by individuals other than representatives of the  
11 organization and the information will be destroyed when no longer needed for the purpose for  
12 which the study was conducted;
  - 13 5. To appropriate officials if the parent(s) claim the student as a dependent as defined by the  
14 Internal Revenue Code;
  - 15 6. To accrediting organizations to carry out their accrediting functions;
  - 16 7. When a student seeks or intends to enroll in another school district or a post-secondary school.  
17 Parent(s) of students or eligible students have a right to obtain copies of records transferred  
18 under this provision;<sup>4</sup>
  - 19 8. To financial institutions or government agencies that provide or may provide financial aid to a  
20 student in order to establish eligibility, to determine the amount of financial aid, to establish  
21 conditions for the receipt of financial aid, and to enforce financial aid agreements.
  - 22 9. To make the needed disclosure in a health or safety emergency when warranted by the serious-  
23 ness of the threat to the student or other persons, when the information is necessary and needed  
24 to meet the emergency, when time is an important and limiting factor, and when the persons to  
25 whom the information is to be disclosed are qualified and in a position to deal with the  
26 emergency.
  - 27 10. To the Attorney General or his designee for official purposes related to the investigation or  
28 prosecution of an act of domestic or international terrorism. An educational agency that, in  
29 good faith, produces education records in accordance with an order issued under this Act shall  
30 not be liable to any person for that production.<sup>5</sup>
  - 31 11. To any agency caseworker or other representative of a state or local child welfare agency or  
32 tribal organization authorized to access the student's educational records when such agencies or  
33 organizations are legally responsible for the care and protection of the student.<sup>6</sup>
- 34 Authorized school officials may release information from a student's education record if the student's  
35 parent(s) or the eligible student gives written consent for the disclosure. The written consent must  
36 include:

- 1 1. A specification of the records to be released;
- 2 2. The reasons for the disclosure;
- 3 3. The person, organization, or class of persons or organizations to whom the disclosure is to be
- 4 made;
- 5 4. The signature of the parent(s) or eligible student;
- 6 5. The date of the consent and, if appropriate, a date when the consent is to be terminated. The
- 7 student's parent(s) or the eligible student\* may obtain a copy of any records disclosed under
- 8 this provision.

9 The school system will maintain an accurate record of all requests to disclose information from or to  
 10 permit access to a student's education records. The system will maintain an accurate record of infor-  
 11 mation it discloses and access it permits. The system will maintain this record as long as it maintains  
 12 the student's education record.

13 The record will include at least:

- 14 1. The name of the person or agency that makes the request;
- 15 2. The interest the person or agency has in the information;
- 16 3. The date the person or agency makes the request; and
- 17 4. Whether the request is granted and, if it is, the date access is permitted or the disclosure is
- 18 made.

19 \* *The student becomes an "eligible student" when he/she reaches age 18 or enrolls in a post-secondary*  
 20 *school, at which time all of the above rights become the student's right.*

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Legal References

1. USCA 20-1232g; TCA 10-7-503; TCA 10-7-504
2. TCA 10-7-504(a)(4); 20 USC 1232g
3. TCA 37-1-403
4. TRR/MS 0520-1-3-.03(11)(e)
5. USA Patriot Act of 2001 § 507
6. Uninterrupted Scholars Act of 2013
7. TCA 49-6-3001(c)(1)

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Cross References

- School Board Records 1.407  
 Promotion and Retention 4.603  
 Attendance 6.200  
 Child Custody/Parental Access 6.209  
 Disciplinary Hearing Authority 6.317  
 AIDS 6.404

**CITY OF CLINTON SCHOOL SYSTEM  
CLINTON, TENNESSEE**

**Basic Financial Statements  
With Required and Other  
Supplementary Information**

**Year Ended June 30, 2014**

**and**

**Independent Auditor's Report**

CITY OF CLINTON SCHOOL SYSTEM  
CLINTON, TENNESSEE

Basic Financial Statements  
With Required and Other Supplementary Information

June 30, 2014

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CITY OF CLINTON SCHOOL SYSTEM  
CLINTON, TENNESSEE

Basic Financial Statements  
With Required and Other Supplementary Information

June 30, 2014

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## **INTRODUCTORY SECTION**

CITY OF CLINTON SCHOOL SYSTEM  
CLINTON, TENNESSEE

List of Principal Officials

June 30, 2014

Dr. Vickie Violette, Director of Schools

Scott Rhea, Fiscal Supervisor

School Board Members

Tim Bible, Chairman

Brian Jenkins, Vice Chairman

Curtis Isabell

Merle Pryse

Joseph Smith

Jim Webster

School Principals

Jenna Sharp, Clinton Elementary School Principal

Matt Murphy, North Clinton Elementary School Principal

Lori Collins, South Clinton Elementary School Principal

## **FINANCIAL SECTION**

# BROWN JAKE & McDANIEL, PC

CERTIFIED PUBLIC ACCOUNTANTS  
 2607 KINGSTON PIKE, SUITE 110  
 KNOXVILLE, TENNESSEE 37919-3336  
 865/637-8600 • fax: 865/637-8601

JOE L. BROWN, CPA, CGFM, CGMA  
 FRANK D. McDANIEL, CPA, CGFM, CGMA  
 TERRY L. MOATS, CPA, CGFM, CGMA  
 JAMES E. BOOHER, CPA, CGMA

MEMBERS  
 AMERICAN INSTITUTE OF  
 CERTIFIED PUBLIC ACCOUNTANTS

## Independent Auditor's Report

Board of Education  
 City of Clinton School System  
 Clinton, Tennessee

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Clinton School System, Clinton, Tennessee, special revenue funds of the City of Clinton, Tennessee, as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the School System's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these 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.

### ***Auditor's Responsibility***

Our responsibility is to express opinions on these 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. 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 auditor's 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 auditor considers internal control relevant to the entity's 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 the entity's 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 opinions.

## **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, the aggregate remaining fund information and the respective budgetary comparison for the General Purpose School Fund of the City of Clinton, Tennessee, as of June 30, 2014, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Emphasis of Matter**

As discussed in Note 1, the financial statements of the City of Clinton School System, are intended to present the financial position, and the changes in financial position of only that portion of the governmental activities, each major fund, the aggregate remaining fund information and the respective budgetary comparison for the General Purpose School Fund of the City of Clinton, Tennessee that is attributable to the transactions of the City of Clinton School System. They do not purport to, and do not, present fairly the financial position of the City of Clinton, Tennessee as of June 30, 2014, the changes in its financial position, or, where applicable, its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 5 through 13 and the required supplementary information on page 51 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic 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 basic financial statements, and other knowledge we obtained during our audit of the basic 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.

### *Supplementary and Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Clinton School System's basic financial statements. The introductory section and the other supplementary information are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal and state awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and the schedule of expenditures of federal and state awards and the other supplementary information are the responsibility of management and were derived from and relate

directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements, the schedule of expenditures of federal and state awards, and the other supplementary information are fairly stated in all material respects in relation to the basic financial statements as a whole.

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

#### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated November 4, 2014, on our consideration of the City of Clinton School System's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financing reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting and compliance. In accordance with OMB Circular A-133, we have also issued our report dated November 4, 2014 on our consideration of the City of Clinton School System's internal control over major programs and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. These reports are an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Clinton School System's internal control over financial reporting and compliance.

*Brown Lake & McDaniel, PC*

Knoxville, Tennessee  
November 4, 2014

CITY OF CLINTON SCHOOL SYSTEM  
CLINTON, TENNESSEE

MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

Our discussion and analysis of the City of Clinton School System's financial performance provides an overview of the School System's financial activities for the fiscal year ended June 30, 2014. The intent of this discussion and analysis is to look at the School System's financial performance as a whole; readers should also review the notes to the basic financial statements to enhance their understanding of the School System's financial performance.

**Financial Highlights**

Key financial highlights for 2014 are as follows:

- The net position of the School System increased by \$370,809. This represents a 6.59 percent increase from 2014.
- General revenues accounted for \$3,103,176 or 35 percent of total revenue. Program specific revenues in the form of charges for services, operating grants and contributions, and capital grants and contributions accounted for \$5,862,235 or 65 percent of total revenues of \$8,965,411.
- The School System had \$8,594,602 in expenses. \$5,862,235 of these expenses was offset by program specific charges for services, grants or contributions. General revenues of \$3,103,176 were used to provide for these programs.
- Among major funds, the General Purpose School Fund had \$7,734,694 in revenues and transfers and \$7,871,913 in expenses and transfers. The fund balance for the General Purpose School Fund decreased by \$137,219 from 2013.

**Using This Annual Report**

This annual report consists of a series of financial statements and notes to those statements. These statements are organized so the reader can understand the City of Clinton School System as a financial whole. The statements then proceed to provide an increasingly detailed look at specific financial activities.

The Statement of Net Position and Statement of Activities provide information about the activities of the School System, presenting both an aggregate view of the School System's finances and a longer-term view of those finances. Fund financial statements provide the next level of detail. For governmental activities, these statements tell how services were financed in the short-term as well as what remains for future spending. The fund financial statements also look at the School System's most significant funds with all other non-major funds presented in one column. In the case of the City of Clinton School System, the General Purpose School Fund is the most significant fund.

CITY OF CLINTON SCHOOL SYSTEM  
CLINTON, TENNESSEE

MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

**Reporting the School System as a Whole**

**The Statement of Net Position and the Statement of Activities**

While this document contains the funds used by the School System to provide programs and activities, the view of the system as a whole looks at all financial transactions and asks the question, "How did we do financially during 2014?" The Statement of Net Position and the Statement of Activities answer this question. These statements include all assets, deferred outflows of resources, liabilities, and deferred inflows of resources using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid.

These two statements report the School System's net position and change in net position. This change in net position is important because it tells the reader that, for the School System as a whole, the financial position of the system has improved or diminished. The causes of this change may be the result of many factors, some financial, and some not. Non-financial factors include the School System's tax base, facility condition, required educational programs and other factors.

In the Statement of Net Position and the Statement of Activities, the School System reports governmental activities. Governmental activities are the activities where most of the School System's programs and services are reported, including, but not limited to, instruction, support services, operation and maintenance of plant, and pupil transportation. The City of Clinton School System does not have any business-type activities.

**Reporting the School System's Most Significant Funds**

**Fund Financial Statements**

Fund financial reports provide detailed information about the School System's major funds. The School System uses three funds to account for a multitude of financial transactions. However, these fund financial statements focus on the School System's most significant funds. In the current year, the School System had one major governmental fund, the General Purpose School Fund.

**Governmental Funds**

All of the School System's activities are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year end that are available for spending in future periods. These funds are reported using a method called modified accrual accounting, which measures cash and all other financial assets that can be readily converted to cash. The governmental fund statements provide a detailed short-term view of the School System's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance educational programs. The relationship (or differences)

CITY OF CLINTON SCHOOL SYSTEM  
CLINTON, TENNESSEE

MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and the governmental funds is reconciled in the financial statements.

**The School System as a Whole**

The Statement of Net Position provides the perspective of the School System as a whole.

Table 1 provides a summary of the City of Clinton School System's net position for 2014 compared to 2013.

**Table 1  
Net Position**

	<u>2014</u>	<u>2013</u>	<u>Percent Change</u>
<b>Assets</b>			
Current and Other Assets	\$ 3,789,792	\$ 3,909,735	-3.07%
Capital Assets	4,699,578	4,260,224	10.31%
Total Assets	<u>\$ 8,489,370</u>	<u>\$ 8,169,959</u>	<u>3.91%</u>
<b>Liabilities</b>			
Long-Term Liabilities	\$ 87,421	\$ 114,243	-23.48%
Other Liabilities	717,797	731,741	-1.91%
Total Liabilities	<u>\$ 805,218</u>	<u>\$ 845,984</u>	<u>-4.82%</u>
<b>Deferred Inflows of Resources</b>			
Deferred Revenues	\$ 1,683,871	\$ 1,694,503	-0.63%
Total Deferred Inflows of Resources	<u>\$ 1,683,871</u>	<u>\$ 1,694,503</u>	<u>-0.63%</u>
<b>Net Position</b>			
Net Investment in Capital Assets	\$ 4,657,578	\$ 4,126,627	12.87%
Restricted	102,234	122,047	-16.23%
Unrestricted	1,240,469	1,380,798	-10.16%
Total Net Position	<u>\$ 6,000,281</u>	<u>\$ 5,629,472</u>	<u>6.59%</u>

CITY OF CLINTON SCHOOL SYSTEM  
CLINTON, TENNESSEE

MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

Table 2 provides a summary of changes in net position for the City of Clinton School System for the fiscal years 2014 and 2013.

**Table 2**  
**Statement of Revenues, Expenditures and Change in Net Position**

	<u>2014</u>	<u>2013</u>	<u>Percent Change</u>
<b>Revenues</b>			
Program Revenues:			
Charges for Services	\$ 94,506	\$ 104,506	-9.57%
Operating Grants and Contributions	5,258,418	5,142,930	2.25%
Capital Grants and Contributions	509,311	348,952	45.95%
General Revenues:			
Taxes:			
Sales Taxes	946,737	936,784	1.06%
Property Taxes	1,803,059	1,813,938	-0.60%
Other Taxes	2,821	927	204.31%
Interest Earned	-	418	-100.00%
Miscellaneous	27,154	10,551	157.36%
Transfer from City	323,405	415,314	-22.13%
<b>Total Revenues</b>	<u>8,965,411</u>	<u>8,774,320</u>	<u>2.18%</u>
<b>Program Expenses</b>			
Instruction	4,976,675	4,667,406	6.63%
Support Services	2,776,096	2,751,770	0.88%
Operation of Non-Instructional Services	176,458	161,882	9.00%
Food Services	489,395	470,997	3.91%
Depreciation - Unallocated	175,978	169,146	4.04%
<b>Total Expenses</b>	<u>8,594,602</u>	<u>8,221,201</u>	<u>4.54%</u>
<b>Change in Net Position</b>	370,809	553,119	-32.96%
<b>Net Position, Beginning</b>	<u>5,629,472</u>	<u>5,076,353</u>	<u>10.90%</u>
<b>Net Position, Ending</b>	<u>\$ 6,000,281</u>	<u>\$ 5,629,472</u>	<u>6.59%</u>

CITY OF CLINTON SCHOOL SYSTEM  
CLINTON, TENNESSEE

MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

**Governmental Activities**

	2014	2013
<b>Revenues:</b>		
Property Taxes	20%	21%
Grants and Contributions	64%	62%
Sales Tax	11%	11%
Other	5%	6%
	100%	100%
 <b>Expenses:</b>		
Instruction	58%	57%
Support Services	32%	33%
All Other	10%	10%
	100%	100%

The Statement of Activities shows the cost of program services and the charges for services and grants and contributions offsetting those services. Table 3 shows the total cost of services and the net cost of services. That is, it identifies the cost of these services supported by tax revenue.

**Table 3**

	Total Cost of Services 2014	Net Cost of Services 2014	Total Cost of Services 2013	Net Cost of Services 2013
Instruction	\$ 4,976,675	\$ 322,707	\$ 4,667,406	\$ 153,468
Support Services	2,776,096	2,057,415	2,751,770	2,147,640
Operation of Non-Instructional Services	176,458	163,908	161,882	161,882
Food Services	489,395	12,359	470,997	(7,323)
Depreciation - Unallocated	175,978	175,978	169,146	169,146
	\$ 8,594,602	\$ 2,732,367	\$ 8,221,201	\$ 2,624,813

CITY OF CLINTON SCHOOL SYSTEM  
CLINTON, TENNESSEE

MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

Instruction expenses include activities directly relating to teaching students and the interaction between teachers and students.

Support services include a broad range of activities that assist the educational process. These activities include assisting staff with the content and process of teaching pupils; conveyance of students to and from school and school activities; keeping school grounds and buildings in working order; administration and financial supervision of the system.

Operation of non-instructional services includes expenses relating to after-school programs for students and parental resource programs.

Food services involve the preparation and serving of breakfast and lunch meals to students and school staff.

Unallocated depreciation includes depreciation, which was not allocated to a specific school function because the expense or activity was shared by multiple functions.

The dependence upon tax revenue is apparent. Over 32 percent of school activities are supported through taxes and other general revenues. The community as a whole is the primary support for the City of Clinton School System.

### **The School System's Fund**

Information about the School System's major fund is detailed in the Fund Financial Statement Section of the financial statements. This fund is accounted for using the modified accrual basis of accounting. All governmental funds had total revenues and transfers of \$8,763,978 and expenditures and transfers of \$8,921,010.

As the School System completed the year, all governmental funds had a fund balance of \$1,459,510, a decrease of \$157,032 from 2013. This decrease was due in large part to improvements to the facilities, an increase in personnel and related benefits.

CITY OF CLINTON SCHOOL SYSTEM  
CLINTON, TENNESSEE

MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

**General Purpose School Fund Budgetary Highlights**

The School System's budget is prepared according to Tennessee law and is based on accounting for certain transactions on a basis of cash receipts, disbursements and encumbrances. The most significant budgeted fund is the General Purpose School Fund.

The School System amended its General Purpose School Fund budget several times during the fiscal year. The most significant items amended were salaries, capital outlays and other charges. Overall appropriations increased by \$160,403, a 2.1 percent increase.

The final budgeted estimate for revenue was \$7,120,216. The original budgeted estimate was \$7,073,949. Increases in donations and other state education funds provided growth in revenues. Budgeted revenues increased by \$46,267, or 0.6 percent.

**Capital Assets**

At the end of fiscal year 2014, the School System had \$9,921,634 invested in land, buildings and improvements, machinery and equipment, and vehicles.

Table 4 shows fiscal 2014 balances compared to 2013.

**Table 4**  
**Capital Assets (Net of Depreciation) at June 30**

	<u>2014</u>	<u>2013</u>
Land	\$ 250,711	\$ 250,711
Construction Work in Progress	-	317,817
Buildings and Improvements	4,311,135	3,553,624
Machinery and Equipment	137,732	138,072
	<u>\$ 4,699,578</u>	<u>\$ 4,260,224</u>

Overall capital assets increased by \$635,829 in fiscal year 2014. Depreciation of \$196,475 offset a portion of the increase in capital assets. The main additions in 2014 were facility improvements.

At fiscal year end, the School System had no outstanding commitments for capital projects.

CITY OF CLINTON SCHOOL SYSTEM  
CLINTON, TENNESSEE

MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

**Debt Administration**

At June 30, 2014, the School System had one outstanding loan totaling \$42,000 with that amount due within one year.

**Table 5**  
**Outstanding Debt at June 30**

	<u>2014</u>	<u>2013</u>
Local Government Energy Efficiency Loan Program #1	\$ -	\$ 70,597
Local Government Energy Efficiency Loan Program #2	<u>42,000</u>	<u>63,000</u>
Total	<u>\$ 42,000</u>	<u>\$ 133,597</u>

**Current Financial Issues and Concerns**

Conservative management of limited financial resources, in a manner that promotes the mission of the Clinton City School System, is accomplished through collaborative departmental budgeting practices and administrative oversight. The current and long-term planning is done in a transparent manner; allowing all stakeholders to participate in the system. Local, state, and federal financing of public school systems continue to be a concern for Clinton City School System due to the following issues:

- Local funding by the City of Clinton has remained flat since 2011; however, the School System's payments for debt, associated with required facility maintenance and repairs, have increased 39 percent from 2013 to 2014 year end.
- Student enrollment remains at approximately the same level as prior year; thus state funding tied to student enrollment has also remained flat. Any increase in state funding was inflationary and assisted the School System in maintaining supportive salaries and benefits.
- Federal Funding - First to the Top decreased 35 percent from 2013 to 2014 year end. All other federal funding decreased 6 percent from 2013 to 2014.

The increased use of highly qualified educators in a mentoring capacity benefits system-wide staff by improving and promoting effective educational practices; while having a minimal impact on the use of financial resources.

CITY OF CLINTON SCHOOL SYSTEM  
CLINTON, TENNESSEE

MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

The implementation of a "Common Core" curriculum and the associated testing and accountability requirements continues to require a significant financial investment: supporting the staff and students by providing professional development through mentoring, evaluation, and specific training in core areas. We expect to allocate resources in a manner consistent with the requirements to sustain and surpass the level of service required by the State of Tennessee.

**Contacting the School System's Financial Management**

This financial report is designed to provide all stakeholders with a general overview of the Clinton City School System's financial position and financial activities - sources and uses of funding. If you have questions about this report or need additional financial information, contact Scott B. Rhea, at Clinton City Schools, 212 North Hicks Street, Clinton, TN 37716 or email at [rheas@clintonschools.org](mailto:rheas@clintonschools.org).

CITY OF CLINTON SCHOOL SYSTEM  
CLINTON, TENNESSEE

Statement of Net Position

June 30, 2014

<u>ASSETS</u>	<u>Governmental Activities</u>
Current assets:	
Cash and cash equivalents	\$1,571,307
Receivables:	
Due from governmental units	2,030,716
Prepaid insurance	17,222
Total current assets	<u>3,619,245</u>
Restricted assets:	
Cash and cash equivalents	61,336
Investments	10,130
Receivables:	
Due from governmental units	79,971
Inventories	19,110
Total restricted assets	<u>170,547</u>
Capital assets:	
Land	250,711
Depreciable capital assets	9,670,923
	<u>9,921,634</u>
Less: Accumulated depreciation	5,222,056
Total capital assets	<u>4,699,578</u>
Total assets	<u>8,489,370</u>

(Continued)

CITY OF CLINTON SCHOOL SYSTEM  
CLINTON, TENNESSEE

Statement of Net Position  
(Continued)

June 30, 2014

<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION</u>	<u>Governmental Activities</u>
Current liabilities (payable from current assets):	
Accounts payable	\$ 31,999
Accrued liabilities	503,966
Due to city	4,769
Due to other governments	4,670
Long-term liabilities (due within one year):	
Compensated absences	74,539
Loans payable	42,000
Total current liabilities (payable from current assets)	661,943
Current liabilities (payable from restricted assets):	
Accrued liabilities	55,854
Total current liabilities (payable from restricted assets)	55,854
Total current liabilities	717,797
Long-term liabilities (due in more than one year):	
Compensated absences	24,856
Other postemployment benefits	62,565
Total liabilities	805,218
Deferred inflows of resources:	
Deferred revenues	1,683,871
Total deferred inflows of resources	1,683,871
Net position:	
Net investment in capital assets	4,657,578
Restricted:	
Food service	92,104
Ruth Foster Wright Scholarship	10,130
Unrestricted:	1,240,469
Total net position	\$6,000,281

The accompanying notes are an integral  
part of these financial statements.

CITY OF CLINTON SCHOOL SYSTEM  
CLINTON, TENNESSEE

Statement of Activities

Year Ended June 30, 2014

Functions/Programs	Expenses	Program Revenues			Net Revenue (Expense) and Change in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Instruction	\$ 4,976,675	\$ 1,375	\$ 4,652,593	\$ -	\$ (322,707)
Support services	2,776,096	-	217,020	501,661	(2,057,415)
Operation of non-instructional services	176,458	-	4,900	7,650	(163,908)
Food services	489,395	93,131	383,905	-	(12,359)
Depreciation - unallocated	175,978	-	-	-	(175,978)
<b>Total governmental activities</b>	<b>\$ 8,594,602</b>	<b>\$ 94,506</b>	<b>\$ 5,258,418</b>	<b>\$ 509,311</b>	<b>(2,732,367)</b>
General revenues:					
Taxes:					
		Sales taxes			946,737
		Property taxes			1,803,059
		Other taxes			2,821
		Interest earned			-
		Miscellaneous			27,154
		Transfer from City			323,405
		<b>Total general revenues</b>			<b>3,103,176</b>
		<b>Change in net position</b>			<b>370,809</b>
		<b>Net position - beginning</b>			<b>5,629,472</b>
		<b>Net position - ending</b>			<b>\$ 6,000,281</b>

The accompanying notes are an integral part of these financial statements.

CITY OF CLINTON SCHOOL SYSTEM  
CLINTON, TENNESSEE

Balance Sheet - Governmental Funds

June 30, 2014  
(With Comparative Totals for June 30, 2013)

	General Purpose School Fund	Other Governmental Fund	Total	
<u>Assets</u>			2014	2013
Cash and cash equivalents	\$ 1,571,307	\$ -	\$ 1,571,307	\$ 1,678,826
Receivables:				
Due from governmental units	2,030,716	-	2,030,716	2,050,804
Due from other funds	66,255	-	66,255	66,495
Prepaid insurance	17,222	-	17,222	-
Restricted assets:				
Cash and cash equivalents	-	61,336	61,336	82,825
Investments	10,130	-	10,130	10,130
Receivables:				
Due from other funds	-	54,067	54,067	79,933
Due from governmental units	-	79,971	79,971	76,132
Inventories	-	19,110	19,110	11,018
Total assets	<u>\$ 3,695,630</u>	<u>\$ 214,484</u>	<u>\$ 3,910,114</u>	<u>\$ 4,056,163</u>
<u>Liabilities, Deferred Inflows of Resources and Fund Balances</u>				
Liabilities (payable from current assets):				
Accounts payable	\$ 31,999	\$ -	\$ 31,999	\$ 2,827
Accrued liabilities	503,966	-	503,966	464,876
Due to other funds	54,067	-	54,067	79,933
Due to City	4,769	-	4,769	-
Due to other governments	4,670	-	4,670	-
Liabilities (payable from restricted assets):				
Accounts payable	-	-	-	-
Accrued liabilities	-	55,854	55,854	67,198
Due to other funds	-	66,255	66,255	66,495
Total liabilities	<u>599,471</u>	<u>122,109</u>	<u>721,580</u>	<u>681,329</u>
Deferred inflows of resources:				
Deferred revenues	1,728,753	271	1,729,024	1,758,292
Total deferred inflows of resources	<u>1,728,753</u>	<u>271</u>	<u>1,729,024</u>	<u>1,758,292</u>
Fund balances:				
Nonspendable:				
Prepays	17,222	-	17,222	-
Inventories	-	19,110	19,110	11,018
Restricted:				
Food service	-	72,994	72,994	100,897
SCES walkways	-	-	-	-
Ruth Foster Wright Scholarship	10,130	-	10,130	10,130
Federal projects	-	-	-	2
Assigned:				
Materials and supplies	-	-	-	55,000
Technology	50,000	-	50,000	70,000
Capital projects	34,900	-	34,900	150,000
Unassigned	1,255,154	-	1,255,154	1,219,495
Total fund balances	<u>1,367,406</u>	<u>92,104</u>	<u>1,459,510</u>	<u>1,616,542</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 3,695,630</u>	<u>\$ 214,484</u>	<u>\$ 3,910,114</u>	<u>\$ 4,056,163</u>

The accompanying notes are an integral part of these financial statements.

CITY OF CLINTON SCHOOL SYSTEM  
CLINTON, TENNESSEE

Reconciliation of the Governmental Funds Balance Sheet  
to the Statement of Net Position

June 30, 2014

<b>Total fund balances--governmental funds</b>	<b>\$1,459,510</b>
Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds. The cost of the assets is \$9,921,634, and the accumulated depreciation is (\$5,222,056).	4,699,578
Property tax receivables not received within the period of availability are deferred for governmental funds, however; they are not deferred at the government-wide level.	45,153
Long-term liabilities, including loans payable, are not due and payable in the current period and therefore are not reported as liabilities in the funds. Long-term liabilities at year-end consist of:	
Loans payable	\$ (42,000)
OPEB liability	(62,565)
Compensated absences	(99,395)
	(203,960)
<b>Total net position--governmental activities</b>	<b><u>\$6,000,281</u></b>

The accompanying notes are an integral  
part of these financial statements.

CITY OF CLINTON SCHOOL SYSTEM  
CLINTON, TENNESSEE

Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds

Year Ended June 30, 2014  
(With Comparative Totals for the Year Ended June 30, 2013)

	General Purpose School Fund	Other Governmental Fund	Total	
			2014	2013
<b>Revenues:</b>				
Intergovernmental revenues	\$ 7,102,981	\$ 934,748	\$ 8,037,729	\$ 7,900,848
Charges for services	-	93,131	93,131	103,031
Miscellaneous revenues	26,713	1,405	28,118	11,988
<b>Total revenues</b>	<u>7,129,694</u>	<u>1,029,284</u>	<u>8,158,978</u>	<u>8,015,867</u>
<b>Expenditures:</b>				
<b>Current:</b>				
Instruction	4,555,618	432,294	4,987,912	4,635,648
Support services	2,766,645	118,551	2,885,196	2,757,983
Operation of non-instructional services	176,458	-	176,458	161,878
Food services	-	498,252	498,252	467,414
Education debt service	91,597	-	91,597	91,597
<b>Total expenditures</b>	<u>7,590,318</u>	<u>1,049,097</u>	<u>8,639,415</u>	<u>8,114,520</u>
Revenues over (under) expenditures	<u>(460,624)</u>	<u>(19,813)</u>	<u>(480,437)</u>	<u>(98,653)</u>
<b>Other financing sources (uses):</b>				
Interfund transfers - in	605,000	-	605,000	605,000
Interfund transfers - out	(281,595)	-	(281,595)	(189,686)
<b>Total other financing sources (uses)</b>	<u>323,405</u>	<u>-</u>	<u>323,405</u>	<u>415,314</u>
Revenues and other financing sources over (under) expenditures and other financing uses	(137,219)	(19,813)	(157,032)	316,661
Fund balance - beginning	<u>1,504,625</u>	<u>111,917</u>	<u>1,616,542</u>	<u>1,299,881</u>
Fund balance - ending	<u>\$ 1,367,406</u>	<u>\$ 92,104</u>	<u>\$ 1,459,510</u>	<u>\$ 1,616,542</u>

The accompanying notes are an integral  
part of these financial statements.

CITY OF CLINTON SCHOOL SYSTEM  
CLINTON, TENNESSEE

Reconciliation of the Governmental Funds Statement of Revenues, Expenditures  
and Changes in Fund Balances to the Statement of Activities

Year Ended June 30, 2014

<b>Total net change in fund balances--governmental funds</b>	<b>\$ (157,032)</b>
Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their useful lives as depreciation expense. This is the amount by which depreciation expense (\$196,475) is less than capital outlays (\$635,829) in the period.	439,354
Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	91,597
Property tax receivables not received within the period of availability are deferred for governmental funds, however; they are recognized as revenues at the government-wide level. This amount is the change in beginning deferred property tax receivables and ending deferred property tax receivables.	(18,636)
In the statement of activities, certain operating expenses -- compensated absences (sick pay and vacation) -- are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts actually paid). This year, vacation leave taken exceeded the amounts earned.	5,848
In the statement of activities, certain operating expenses -- other postemployment benefits -- are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts actually paid). This year, other postemployment benefits were accrued based on an actuarial study.	<u>9,678</u>
<b>Changes in net position of governmental activities</b>	<b><u>\$ 370,809</u></b>

The accompanying notes are an integral  
part of these financial statements.

CITY OF CLINTON SCHOOL SYSTEM  
CLINTON, TENNESSEE

General Purpose School Fund  
Statement of Revenues, Expenditures and Changes  
in Fund Balance - Budget and Actual

Year Ended June 30, 2014  
(With Comparative Totals for the Year Ended June 30, 2013)

	2014 Original Budget	2014 Final Budget	2014 Actual	2013 Actual
<b>Revenues:</b>				
Intergovernmental revenue:				
Anderson County:				
Property taxes	\$ 1,768,200	\$ 1,778,700	\$ 1,809,855	\$ 1,806,198
Interest and penalty	11,230	11,230	11,838	13,553
Local sales tax	964,053	964,053	946,737	936,784
Coal severance tax	4,000	1,750	-	457
Interstate telecommunications tax	430	580	718	470
Marriage licenses	400	400	410	455
Total Anderson County	<u>2,748,313</u>	<u>2,756,713</u>	<u>2,769,558</u>	<u>2,757,917</u>
State of Tennessee:				
Basic education program	4,050,000	4,040,000	4,049,000	3,911,826
Early childhood education	90,016	90,163	90,016	86,678
Other state education funds	84,418	125,418	122,538	84,739
Career ladder program	29,302	29,302	28,831	29,969
Career ladder extended contract	-	18,220	18,220	23,100
Energy efficient school	-	-	7,650	-
Other state grant	-	-	-	1,402
Safe schools	4,400	4,400	4,900	-
Other state revenues	46,500	5,500	1,412	8,669
Special Ed Preschool Grants	-	-	-	7,845
Alcoholic beverage tax	-	-	2,103	-
Total State of Tennessee	<u>4,304,636</u>	<u>4,313,003</u>	<u>4,324,670</u>	<u>4,154,228</u>
U.S. Government:				
Public Law 874 - Maintenance and operation	15,000	9,000	8,753	15,756
Total U.S. Government	<u>15,000</u>	<u>9,000</u>	<u>8,753</u>	<u>15,756</u>
Total intergovernmental revenue	<u>7,067,949</u>	<u>7,078,716</u>	<u>7,102,981</u>	<u>6,927,901</u>
Miscellaneous revenue:				
Tuition	500	1,250	1,375	1,475
Interest earned	-	-	-	418
Sale of property	-	-	-	150
Contributions and gifts	2,500	39,750	24,832	3,334
Insurance recoveries	-	-	-	4,760
Miscellaneous refunds	3,000	500	506	-
Total miscellaneous revenue	<u>6,000</u>	<u>41,500</u>	<u>26,713</u>	<u>10,137</u>
Total revenues	<u>7,073,949</u>	<u>7,120,216</u>	<u>7,129,694</u>	<u>6,938,038</u>

(Continued)

CITY OF CLINTON SCHOOL SYSTEM  
CLINTON, TENNESSEE

General Purpose School Fund  
Statement of Revenues, Expenditures and Changes  
in Fund Balance - Budget and Actual  
(Continued)

Year Ended June 30, 2014  
(With Comparative Totals for the Year Ended June 30, 2013)

	2014 Original Budget	2014 Final Budget	2014 Actual	2013 Actual
<b>Expenditures:</b>				
<b>Instruction:</b>				
Elementary and secondary:				
Teachers	\$ 2,558,865	\$ 2,444,742	\$ 2,444,015	\$ 2,361,714
Career ladder program	11,000	15,000	16,000	16,500
Extended contracts	-	14,450	13,570	17,360
Homebound	5,151	5,151	4,389	3,680
Educational assistants	200,779	180,779	173,949	210,512
Substitute teachers	39,000	47,500	47,430	39,885
Social security	167,977	156,901	152,660	146,031
State retirement	242,859	238,384	232,910	228,616
Life insurance	8,644	8,644	10,602	9,142
Medical insurance	350,060	361,560	360,070	282,261
Dental insurance	8,548	10,048	9,945	7,866
Unemployment compensation	2,485	2,485	3,587	3,384
Medicare	40,815	37,580	36,337	36,199
Maintenance and repair - equipment	7,000	7,700	7,700	6,449
Rentals	6,000	6,000	7,485	6,000
Other contracted services	43,500	55,957	53,516	39,449
Instructional supplies/materials	52,000	52,000	50,199	48,715
Library books	4,500	4,500	4,500	3,000
Textbooks	130,000	129,657	118,479	29,097
Other supplies and materials	3,000	3,000	1,156	12,458
In service/staff development	-	-	-	799
Other charges	2,500	8,183	7,244	18,116
Instruction equipment	25,500	94,748	94,673	30,625
Other capital outlay	41,000	45,200	45,195	-
	<u>3,951,183</u>	<u>3,930,169</u>	<u>3,895,611</u>	<u>3,557,858</u>
Total elementary and secondary				
Special education program:				
Teachers	309,555	317,555	307,109	297,318
Career ladder program	3,000	3,000	2,500	3,130
Homebound teachers	-	-	-	2,715
Educational assistants	96,988	94,238	92,801	93,970
Speech Pathologist	100,606	100,106	99,606	95,273
Substitute teachers	6,000	4,500	3,870	4,950
Social security	32,001	30,751	29,762	29,361
State retirement	47,639	47,639	46,733	46,320
Life insurance	1,592	1,592	1,592	1,090
Medical insurance	43,644	57,644	54,604	39,044
Dental insurance	991	1,241	1,125	986
Unemployment compensation	525	525	525	560
Medicare	7,484	7,334	6,984	6,902
Rentals	5,000	5,000	5,000	-
Maintenance and repair services - equipment	1,500	2,476	2,475	1,471
Other contracted services	5,000	4,024	4,000	180

(Continued)

CITY OF CLINTON SCHOOL SYSTEM  
CLINTON, TENNESSEE

General Purpose School Fund  
Statement of Revenues, Expenditures and Changes  
in Fund Balance - Budget and Actual  
(Continued)

Year Ended June 30, 2014  
(With Comparative Totals for the Year Ended June 30, 2013)

	2014 Original Budget	2014 Final Budget	2014 Actual	2013 Actual
Expenditures (continued):				
Instruction (continued):				
Special education program (continued):				
Instructional supplies/materials	\$ 500	\$ 1,000	\$ 432	\$ 4,828
Other charges	1,000	1,250	889	4,764
Special education equipment	500	500	-	-
	<u>663,525</u>	<u>680,375</u>	<u>660,007</u>	<u>632,862</u>
Total special education program				
	<u>663,525</u>	<u>680,375</u>	<u>660,007</u>	<u>632,862</u>
Total instruction	<u>4,614,708</u>	<u>4,610,544</u>	<u>4,555,618</u>	<u>4,190,720</u>
Support services:				
Attendance:				
Clerical personnel	29,629	31,629	31,458	29,682
Social security	1,837	1,947	1,945	1,837
State retirement	3,345	3,555	3,552	3,350
Life insurance	92	92	63	23
Unemployment compensation	35	35	35	35
Medicare	430	455	455	430
Maintenance and repair services - equipment	500	500	500	263
Travel	1,200	1,350	1,344	500
Other contracted services	30,322	26,410	26,410	20,282
Other supplies/materials	200	200	185	199
Other charges	7,400	16,397	14,937	9,479
	<u>74,990</u>	<u>82,570</u>	<u>80,884</u>	<u>66,080</u>
Total attendance				
	<u>74,990</u>	<u>82,570</u>	<u>80,884</u>	<u>66,080</u>
Health services:				
Supervisor/Director	33,835	31,939	31,939	28,662
Medical personnel	43,599	43,099	43,600	41,960
Other salaries and wages	13,960	13,960	13,960	13,675
Social security	8,629	5,405	5,137	4,941
State retirement	9,503	9,334	8,829	8,826
Life insurance	285	351	351	90
Medical insurance	11,239	10,487	10,415	11,731
Dental insurance	207	164	215	237
Unemployment compensation	140	140	140	170
Medicare	1,325	1,214	1,201	1,156
Printing, stationery and forms	500	500	500	499
Travel	3,500	3,500	2,550	2,720
Other contracted services	2,000	2,000	1,280	1,525
Utilities	1,009	1,009	1,009	1,009
Other supplies/materials	3,714	7,591	7,391	13,953
Workman's compensation insurance	318	318	318	-
Other charges	5,000	5,000	3,805	1,378
	<u>138,763</u>	<u>136,011</u>	<u>132,640</u>	<u>132,532</u>
Total health services				
	<u>138,763</u>	<u>136,011</u>	<u>132,640</u>	<u>132,532</u>

(Continued)

CITY OF CLINTON SCHOOL SYSTEM  
CLINTON, TENNESSEE

General Purpose School Fund  
Statement of Revenues, Expenditures and Changes  
in Fund Balance - Budget and Actual  
(Continued)

Year Ended June 30, 2014  
(With Comparative Totals for the Year Ended June 30, 2013)

	2014 Original Budget	2014 Final Budget	2014 Actual	2013 Actual
Expenditures (continued):				
Support services (continued):				
Other student support:				
Guidance personnel	\$ 90,878	\$ 88,378	\$ 87,848	\$ 85,910
Career ladder extended contract	-	600	600	-
Social security	5,634	5,479	5,235	5,006
State retirement	8,070	7,870	7,854	7,629
Life insurance	284	284	284	343
Medical insurance	14,240	11,490	11,047	12,972
Dental insurance	106	106	188	105
Unemployment compensation	70	70	70	-
Medicare	1,318	1,318	1,224	1,171
Evaluation and testing	12,500	9,500	8,685	3,170
Other supplies/materials	3,000	3,000	2,290	3,306
Total other student support	<u>136,100</u>	<u>128,095</u>	<u>125,325</u>	<u>119,612</u>
Regular instruction program:				
Supervisor/Director	86,436	85,936	85,436	84,590
Teachers	110,793	40,043	39,406	-
Career ladder program	3,000	3,000	2,000	2,000
Extended contracts	-	600	600	1,480
Librarians	128,541	128,541	128,540	126,001
Instructional computer personnel	100,339	185,589	184,878	207,610
Educational assistants	7,010	7,010	6,911	9,678
Social security	26,977	26,727	25,967	25,220
State retirement	39,630	39,380	40,298	35,695
Life insurance	1,358	1,358	1,358	1,545
Medical insurance	36,136	44,636	44,519	34,157
Dental insurance	1,181	1,431	1,421	1,284
Unemployment compensation	315	315	315	385
Medicare	6,309	5,809	6,073	5,898
Postal charges	1,000	250	-	-
Travel	2,500	2,500	946	1,486
Other contracted services	4,500	3,000	3,000	-
In-service/staff development	3,000	3,000	1,589	50
Other supplies and materials	3,000	3,000	2,789	-
Other charges	3,000	3,000	2,873	7,690
Total regular instruction program	<u>565,025</u>	<u>585,125</u>	<u>578,919</u>	<u>544,769</u>
Alternative instruction program:				
Teachers	5,177	-	-	-
Social security	321	-	-	-
State retirement	469	-	-	-
Medicare	75	-	-	-
Total alternative instruction program	<u>6,042</u>	<u>-</u>	<u>-</u>	<u>-</u>

(Continued)

CITY OF CLINTON SCHOOL SYSTEM  
CLINTON, TENNESSEE

General Purpose School Fund  
Statement of Revenues, Expenditures and Changes  
in Fund Balance - Budget and Actual  
(Continued)

Year Ended June 30, 2014  
(With Comparative Totals for the Year Ended June 30, 2013)

	2014 Original Budget	2014 Final Budget	2014 Actual	2013 Actual
Expenditures (continued):				
Support services (continued):				
Special education program:				
Supervisor/Director	\$ 60,440	\$ 57,940	\$ 57,554	\$ 67,718
Career ladder program	-	-	500	500
Psychological personnel	50,429	47,929	48,181	36,537
Clerical personnel	23,062	22,062	21,195	21,035
Social security	8,303	7,803	7,462	7,149
State retirement	12,449	11,949	11,871	11,017
Life insurance	417	417	417	558
Medical insurance	18,246	15,246	14,331	16,000
Dental insurance	492	492	379	467
Unemployment compensation	140	140	140	70
Medicare	1,942	1,842	1,745	1,679
Postal charges	500	-	-	109
Other contracted services	21,000	37,865	38,365	25,488
Other supplies/materials	3,000	3,500	25	2,889
Other charges	1,000	1,000	1,201	1,788
	<u>201,420</u>	<u>208,185</u>	<u>203,366</u>	<u>193,004</u>
Total special education program				
Other programs:				
Salary supplements	-	5,000	4,890	-
Social security	-	400	285	-
State retirement	-	450	439	-
Medical insurance	-	-	572	-
Dental insurance	-	-	15	-
Medicare	-	400	67	-
Contracts with parents	-	2,075	-	-
Postal charges	-	300	-	-
Transportation	-	3,000	-	-
Instructional supplies	-	2,875	2,866	-
Other charges	-	1,000	300	-
Regular instruction equipment	-	9,500	1,884	-
	<u>-</u>	<u>25,000</u>	<u>11,318</u>	<u>-</u>
Total other programs				
Board of education services:				
Audit services	24,000	23,750	24,614	23,961
Bank charges	1,600	796	-	2,245
Dues and memberships	7,300	4,800	1,727	6,306
Legal services	4,000	8,250	15,589	3,458
Travel	11,000	10,250	10,777	8,078
Other contracted services	1,950	1,450	1,050	-
Insurance	11,000	10,250	9,474	9,640
Premium on corporate surety bonds	1,400	1,150	814	908
Refunds	-	4,623	2,932	-
Trustee's commission	47,000	46,000	45,058	44,225
Worker's compensation insurance	30,000	31,479	28,637	27,302

(Continued)

CITY OF CLINTON SCHOOL SYSTEM  
CLINTON, TENNESSEE

General Purpose School Fund  
Statement of Revenues, Expenditures and Changes  
in Fund Balance - Budget and Actual  
(Continued)

Year Ended June 30, 2014  
(With Comparative Totals for the Year Ended June 30, 2013)

	2014 Original Budget	2014 Final Budget	2014 Actual	2013 Actual
Expenditures (continued):				
Support services (continued):				
Board of education services (continued):				
In-service/staff development	\$ 1,500	\$ 1,500	\$ 1,207	\$ 1,697
Other charges	3,500	5,500	4,668	2,457
	<u>144,250</u>	<u>149,798</u>	<u>146,547</u>	<u>130,277</u>
Total board of education services				
Office of the superintendent:				
Administrative officer	102,521	102,521	102,531	101,580
Career ladder program	1,000	1,000	1,000	1,000
Social security	6,356	6,356	6,412	6,338
State retirement	9,104	9,104	9,194	9,078
Life insurance	320	320	320	481
Dental insurance	207	207	207	207
Unemployment compensation	35	35	35	35
Medicare	1,487	1,487	1,500	1,472
Dues and memberships	2,200	2,200	1,999	1,667
Travel	3,400	3,400	3,279	2,655
Other contracted services	-	-	-	1,300
In-service/staff development	2,000	2,000	1,996	1,995
Other charges	1,900	1,900	1,721	1,631
	<u>130,530</u>	<u>130,530</u>	<u>130,194</u>	<u>129,439</u>
Total office of the superintendent				
Office of the principal:				
Principals	222,642	222,642	222,642	214,349
Career ladder program	2,000	2,000	2,000	2,000
Assistant principals	60,729	60,729	62,729	53,192
Secretaries	73,049	73,049	73,713	83,825
Social security	22,222	22,222	21,889	21,484
State retirement	33,588	33,588	33,840	33,268
Life insurance	1,118	1,118	1,118	1,416
Medical insurance	12,741	12,741	10,760	11,735
Dental insurance	314	314	207	313
Unemployment compensation	245	245	245	210
Medicare	5,197	5,197	5,119	5,046
Travel	400	400	-	10
Office supplies	2,000	2,000	2,000	1,596
Other charges	2,500	2,500	2,400	6,882
Furniture and fixtures	-	815	815	1,295
	<u>438,745</u>	<u>439,560</u>	<u>439,477</u>	<u>436,621</u>
Total office of the principal				
Fiscal services:				
Accountants/Bookkeepers	78,139	78,139	77,839	76,048
Clerical personnel	11,741	11,741	11,780	11,592
Social security	5,573	5,573	5,176	5,132
State retirement	10,147	10,147	8,242	8,061
Life insurance	280	280	256	324
Medical insurance	10,486	10,486	9,762	8,349

(Continued)

CITY OF CLINTON SCHOOL SYSTEM  
CLINTON, TENNESSEE

General Purpose School Fund  
Statement of Revenues, Expenditures and Changes  
in Fund Balance - Budget and Actual  
(Continued)

Year Ended June 30, 2014  
(With Comparative Totals for the Year Ended June 30, 2013)

	2014 Original Budget	2014 Final Budget	2014 Actual	2013 Actual
Expenditures (continued):				
Support services (continued):				
Fiscal services (continued):				
Dental insurance	\$ 285	\$ 285	\$ 252	\$ 242
Unemployment compensation	70	70	70	105
Medicare	1,303	1,303	1,210	1,200
Accounting services	2,000	2,000	397	15,480
Data processing services	500	500	-	-
Dues and memberships	500	500	-	163
Maintenance agreements	8,100	8,100	8,050	-
Travel	2,500	2,500	94	2,063
Other contracted services	-	-	-	8,567
Data processing supplies	700	700	567	603
Other supplies/materials	1,700	1,700	1,683	973
In-service/staff development	1,500	1,500	530	1,435
Other charges	400	400	600	600
Data processing equipment	150	150	-	-
Furniture and fixtures	1,000	2,250	2,187	-
Total fiscal services	<u>137,074</u>	<u>138,324</u>	<u>128,695</u>	<u>140,937</u>
Operation of plant:				
Custodial personnel	193,881	186,381	179,975	228,520
Social security	12,021	11,521	10,263	13,271
State retirement	21,889	21,039	19,750	23,106
Life insurance	605	605	469	932
Medical insurance	31,637	28,137	27,433	34,142
Dental insurance	464	464	358	619
Unemployment compensation	280	1,480	280	315
Medicare	2,811	2,811	2,425	3,104
Dues and memberships	-	150	150	-
Maintenance/repair service - equipment	2,000	2,500	1,721	818
Rentals	1,000	250	-	-
Other contracted services	17,500	17,500	26,045	14,728
Custodial supplies	18,000	22,000	22,532	25,395
Electricity	170,000	160,008	146,342	148,219
Natural gas	20,000	28,000	22,576	16,811
Water and sewer	17,500	12,500	8,714	10,503
Other supplies/materials	1,000	850	446	3,830
Building and content insurance	22,000	22,000	21,871	20,726
Other charges	2,400	2,900	3,912	2,467
Communication equipment	1,000	-	2,751	-
Plant operation equipment	2,500	4,000	-	-
Total operation of plant	<u>538,488</u>	<u>525,096</u>	<u>498,013</u>	<u>547,506</u>
Maintenance of plant:				
Other salaries and wages	7,500	11,500	9,607	3,265
Social security	465	899	596	202
Medicare	110	168	139	47
Engineering services	1,000	-	-	-
Maintenance/repair service - buildings	22,500	79,600	79,096	27,461

(Continued)

CITY OF CLINTON SCHOOL SYSTEM  
CLINTON, TENNESSEE

General Purpose School Fund  
Statement of Revenues, Expenditures and Changes  
in Fund Balance - Budget and Actual  
(Continued)

Year Ended June 30, 2014  
(With Comparative Totals for the Year Ended June 30, 2013)

	2014 Original Budget	2014 Final Budget	2014 Actual	2013 Actual
Expenditures (continued):				
Support services (continued):				
Maintenance of plant (continued):				
Maintenance/repair service - equipment	\$ 15,000	\$ 8,250	\$ 6,005	\$ 18,433
Maintenance/repair service - vehicles	2,500	1,500	753	3,672
Travel	200	-	-	130
Other contracted services	-	-	-	250
Equipment/machinery parts	3,000	-	-	1,523
Gasoline	2,000	2,500	2,005	3,762
Other supplies/materials	1,500	1,250	991	942
Other charges	1,500	-	43	1,228
Building improvements	5,000	70,000	69,816	1,662
Heating and air conditioning equipment	7,500	24,184	21,075	-
Maintenance equipment	-	-	-	10,279
Plant operation equipment	-	-	-	5,500
Other capital outlay	-	-	-	10,000
	<u>69,775</u>	<u>199,851</u>	<u>190,126</u>	<u>88,356</u>
Total maintenance of plant				
Transportation:				
Bus drivers	10,100	-	-	7,312
Social security	626	-	-	453
State retirement	1,134	-	-	551
Life insurance	32	-	-	-
Unemployment compensation	35	-	-	-
Medicare	146	-	-	106
Contracts with vehicle owners	1,000	1,000	-	1,050
Contracts with public carriers	2,000	2,000	1,095	-
Maintenance/repair services - vehicles	2,000	2,000	38	1,263
Gasoline	5,000	5,000	2,505	364
Vehicle and equipment insurance	1,500	1,500	1,396	1,201
	<u>23,573</u>	<u>11,500</u>	<u>5,034</u>	<u>12,300</u>
Total transportation				
Central and other support:				
Supervisor/director	25,903	25,903	24,666	-
Clerical personnel	41,603	41,603	41,602	40,856
Social security	4,185	4,185	4,089	2,536
State retirement	6,997	6,997	6,887	4,612
Life insurance	211	211	153	167
Medical insurance	-	1,500	1,391	-
Dental insurance	-	50	29	-
Unemployment compensation	70	70	70	35
Medicare	979	979	956	593
Communication	26,000	26,000	12,699	12,060
Maintenance/repair service - equipment	900	900	900	680
Travel	2,000	2,000	-	-
Office supplies	2,500	2,500	2,365	2,267

(Continued)

CITY OF CLINTON SCHOOL SYSTEM  
CLINTON, TENNESSEE

General Purpose School Fund  
Statement of Revenues, Expenditures and Changes  
in Fund Balance - Budget and Actual  
(Continued)

Year Ended June 30, 2014  
(With Comparative Totals for the Year Ended June 30, 2013)

	2014 Original Budget	2014 Final Budget	2014 Actual	2013 Actual
Expenditures (continued):				
Support services (continued):				
Central and other support (continued):				
Other supplies and materials	\$ 500	\$ 500	\$ -	\$ -
In-service/staff development	1,000	1,000	300	-
Total central and other support	<u>112,848</u>	<u>114,398</u>	<u>96,107</u>	<u>63,806</u>
Total support services	<u>2,717,623</u>	<u>2,874,043</u>	<u>2,766,645</u>	<u>2,605,239</u>
Operation of non-instructional services:				
Food service:				
Other contracted services	2,000	2,000	1,056	1,771
Electricity	30,000	32,000	31,351	29,111
Food supplies	34,000	37,000	36,033	27,001
Natural gas	5,000	8,000	7,319	5,240
Office supplies	1,000	1,000	976	437
Water and sewer	5,000	5,000	4,285	3,905
Other supplies/materials	6,500	6,500	4,375	6,064
In-service/staff development	2,000	2,000	1,043	1,676
Total food service	<u>85,500</u>	<u>93,500</u>	<u>86,438</u>	<u>75,205</u>
Early childhood education:				
Teachers	40,413	40,413	40,413	39,895
Educational assistant	23,341	23,341	23,342	22,658
Certified substitute teachers	1,000	1,000	1,000	-
Non-certified substitute teachers	500	500	500	-
Social security	4,046	4,046	3,878	3,802
State retirement	6,393	6,393	6,224	6,101
Life insurance	204	204	150	307
Medical insurance	5,332	5,332	5,267	4,938
Unemployment	140	140	140	70
Medicare	946	946	927	889
Travel	2,000	1,173	1,172	-
Instructional supplies	4,854	5,828	6,240	7,420
Other supplies/materials	700	700	767	593
Total early childhood education	<u>89,869</u>	<u>90,016</u>	<u>90,020</u>	<u>86,673</u>
Total operation of non-instructional services	<u>175,369</u>	<u>183,516</u>	<u>176,458</u>	<u>161,878</u>

(Continued)

CITY OF CLINTON SCHOOL SYSTEM  
CLINTON, TENNESSEE

General Purpose School Fund  
Statement of Revenues, Expenditures and Changes  
in Fund Balance - Budget and Actual  
(Continued)

Year Ended June 30, 2014  
(With Comparative Totals for the Year Ended June 30, 2013)

	2014 Original Budget	2014 Final Budget	2014 Actual	2013 Actual
Expenditures (continued):				
Education debt service:				
Other debt service	\$ 91,597	\$ 91,597	\$ 91,597	\$ 91,597
Total education debt service	<u>91,597</u>	<u>91,597</u>	<u>91,597</u>	<u>91,597</u>
Total expenditures	<u>7,599,297</u>	<u>7,759,700</u>	<u>7,590,318</u>	<u>7,049,434</u>
Revenues over (under) expenditures	<u>(525,348)</u>	<u>(639,484)</u>	<u>(460,624)</u>	<u>(111,396)</u>
Other financing sources (uses):				
Transfers from City of Clinton	605,000	605,000	605,000	605,000
Transfers to City of Clinton	<u>(259,652)</u>	<u>(275,568)</u>	<u>(281,595)</u>	<u>(189,686)</u>
Total other financing sources (uses)	<u>345,348</u>	<u>329,432</u>	<u>323,405</u>	<u>415,314</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>(180,000)</u>	<u>(310,052)</u>	<u>(137,219)</u>	<u>303,918</u>
Fund balance - beginning	<u>1,504,625</u>	<u>1,504,625</u>	<u>1,504,625</u>	<u>1,200,707</u>
Fund balance - ending	<u>\$ 1,324,625</u>	<u>\$ 1,194,573</u>	<u>\$ 1,367,406</u>	<u>\$ 1,504,625</u>

The accompanying notes are an integral  
part of these financial statements.

CITY OF CLINTON SCHOOL SYSTEM  
CLINTON, TENNESSEE

Notes to Basic Financial Statements

June 30, 2014

1. Summary of Significant Accounting Policies

(a) Financial Reporting Entity

The City of Clinton School System (the "School System") is a governmental special revenue fund of the City of Clinton, Tennessee (the "City"). A special revenue fund is used to account for the proceeds of specific revenue sources (other than major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action. The School System is managed and controlled by the Board of Education whose members are elected. The School System manages, operates and maintains the schools servicing the children of the City. The School System issues an annual financial report, which is combined in the City's comprehensive annual financial report.

(b) Accounting Policies

The financial statements of the School System have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The most significant of the School System's accounting policies are described below.

(c) Basis of Presentation

The School System follows the provisions of Governmental Accounting Standards Board standards for external financial reporting for all state and local government entities, which includes a statement of net position and a statement of activities showing the change in net position. These standards require the classification of net position into three components - net investment in capital assets; restricted; and unrestricted. The classifications are defined as follows:

- Net investment in capital assets - This component of net position consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. The net investment in capital assets will also include deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt. If there are significant unspent related debt proceeds or deferred inflows of resources at year-end, the portion of the debt or deferred inflows of resources attributable to the unspent proceeds are not included in the calculation of net investment in capital assets. Rather, that portion of the debt is included in the same net position component (restricted or unrestricted) as the unspent proceeds.

CITY OF CLINTON SCHOOL SYSTEM  
CLINTON, TENNESSEE

Notes to Basic Financial Statements  
(Continued)

1. Summary of Significant Accounting Policies (Continued)

(c) Basis of Presentation (Continued)

- Restricted - This component of net position consists of constraints placed on net position use through external constraints imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.
- Unrestricted net position - This component of net position consists of net position that does not meet the definition of "restricted" or "net investment in capital assets."

The School System's basic financial statements consist of government-wide statements, including a statement of net position and a statement of activities, and fund financial statements, which provide a more detailed level of financial information.

**1. Government-Wide Financial Statements:**

The statement of net position and the statement of activities display information about the School System as a whole.

The statement of net position presents the financial condition of the governmental activities of the School System at year-end. The statement of activities presents a comparison between the direct expenses and program or function of the School's governmental activities.

Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program. Revenues, which are not classified as program revenues, are presented as general revenues of the School System. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the School System.

**2. Fund Financial Statements:**

During the year, the School System segregates transactions related to certain school functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the School System at this detailed level.

CITY OF CLINTON SCHOOL SYSTEM  
CLINTON, TENNESSEE

Notes to Basic Financial Statements  
(Continued)

1. Summary of Significant Accounting Policies (Continued)

(d) Fund Accounting

The School System use funds to maintain its financial records during the fiscal year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts.

Governmental Funds:

Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The following are the School System's governmental funds:

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

Special Revenue Funds - The Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action. The School System has two special revenue funds; the Cafeteria Fund and the Federal Projects Fund.

(e) Measurement Focus

1. **Government-Wide Financial Statements:**

The government-wide financial statements are prepared using the economic resources measurement focus. All assets and liabilities associated with the operation of the School System are included on the statement of net position.

2. **Fund Financial Statements:**

All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between government-wide statements and the statements for governmental funds.

CITY OF CLINTON SCHOOL SYSTEM  
CLINTON, TENNESSEE

Notes to Basic Financial Statements  
(Continued)

1. Summary of Significant Accounting Policies (Continued)

(f) Fund Balances

GASB Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions" states that the objective is to enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund type definitions. This Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balance more transparent. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

Non-spendable, such as fund balance associated with inventories, prepaids, long-term loans and notes receivable, and property held for resale (unless the proceeds are restricted, committed, or assigned),

Restricted fund balance category includes amounts that can be spent only for the specific purposes stipulated by constitution, donors, grantors, or through enabling legislation,

Committed fund balance classification includes amounts that can be used only for the specific purposes determined by a resolution adopted by the Board (the School System's highest level of decision making authority),

Assigned fund balance classification is intended to be used by the government for specific purposes but do not meet the criteria to be classified as restricted or committed. The School System gives the Director of Schools the authority to assign fund balance; and

Unassigned fund balance is the residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications.

If the School System has an expenditure that is incurred for purposes of multiple account classification, the School System's policy is to apply the expenditures in the following order: non-spendable fund balance, restricted fund balance, committed fund balance, assigned fund balance, and unassigned fund balance.

First, non-spendable fund balances are determined. Then restricted fund balances for specific purposes are determined (not including non-spendable amounts). Then any remaining fund balance amounts for the non-general funds are classified.

It is possible for the non-general funds to have negative unassigned fund balance when non-spendable amounts plus the restricted fund balances for specific purposes amounts exceed the positive fund balance for the non-general fund.

CITY OF CLINTON SCHOOL SYSTEM  
CLINTON, TENNESSEE

Notes to Basic Financial Statements  
(Continued)

1. Summary of Significant Accounting Policies (Continued)

(g) Restricted and Unrestricted Resources

When both restricted and unrestricted resources are available for use, it is the School System's policy to use restricted resources first, then unrestricted resources as they are needed. When expenditures are incurred with unrestricted resources, the School System uses the Governmental Accounting Standards Board's policy. Committed amounts are used first, followed by assigned amounts, and then unassigned amounts.

(h) Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Governmental funds use the modified accrual basis of accounting. Fiduciary funds use the accrual basis of accounting. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred revenue, and in the presentation of expenses versus expenditures.

1. Revenues - Exchange and Nonexchange Transactions:

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the School System, available means expected to be received within sixty days of fiscal year-end.

Nonexchange transactions, in which the School System receives value without directly giving equal value in return, include grants, entitlements and donations. Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the fiscal year when use is first permitted, matching requirements, in which the School System must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the School System on a reimbursement basis. On a modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at fiscal year-end: charges for services, interest income, grants and intergovernmental revenue.

CITY OF CLINTON SCHOOL SYSTEM  
CLINTON, TENNESSEE

Notes to Basic Financial Statements  
(Continued)

1. Summary of Significant Accounting Policies (Continued)

(h) Basis of Accounting (Continued)

2. Deferred Revenue:

Deferred revenue arises when assets are recognized before revenue recognition criteria have been satisfied.

Grants and entitlements received before the eligibility requirements are met are recorded as deferred revenue.

On governmental fund financial statements, receivables that will not be collected within the available period have also been reported as deferred revenue.

3. Expenses/Expenditures:

On the accrual basis of accounting, expenses are recognized at the time they are incurred.

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocation of costs, such as depreciation and amortization, are not recognized in governmental funds.

(i) Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of funds are recorded in order to reserve that portion of the applicable appropriation, is employed in governmental funds. Open encumbrances at year-end are reported within the appropriate fund balance categories for the specific purpose of the encumbrance or assigned if not previously restricted or committed for a specific purpose. Encumbrances do not constitute expenditures or liabilities.

(j) Budgetary Principles

Prior to the beginning of the fiscal year, a budget for each fund is prepared by management of the City of Clinton School System and approved by the Clinton Board of Education. Upon approval of the Clinton Board of Education, the City Board of Aldermen approves the budget. All supplemental appropriations must also be approved by the Clinton Board of Education and the City Board of Aldermen. Actual expenditures and operating transfers out may not legally exceed "budget" appropriations at the individual fund level. Appropriations lapse at the close of the fiscal year to the extent that they have not been transferred or encumbered.

The School System prepares its budget on a basis of accounting that differs from accounting principles generally accepted in the United States of America (GAAP). The major difference between the budgetary basis of accounting and GAAP is that encumbrances are recorded as the

CITY OF CLINTON SCHOOL SYSTEM  
CLINTON, TENNESSEE

Notes to Basic Financial Statements  
(Continued)

1. Summary of Significant Accounting Policies (Continued)

(j) Budgetary Principles (Continued)

equivalent of expenditures (budget) as opposed to a classification of fund balance (GAAP). At June 30, 2014, there were no encumbrances. Budgeted amounts are as originally adopted or as amended by the Clinton Board of Education.

(k) Cash and Cash Equivalents

For purposes of these financial statements, the School System considers all highly liquid investments (including restricted assets) having original maturity dates of three months or less when purchased to be cash equivalents.

(l) Prepaid Items

Payments made to vendors for services that will benefit periods beyond June 30, 2014, are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of the purchase and an expenditure/expense is reported in the year in which services are consumed.

(m) Inventories

Inventories are presented at the lower of cost (weighted average method) or market.

(n) Commodities

The City of Clinton School System receives commodities for school cafeterias from the U.S. Department of Agriculture. The value of the commodities received is reported as revenue and cost of food in the accompanying financial statements.

(o) Restricted Assets

Assets are reported as restricted when limitations on their use change the normal understanding of the availability of the asset. Such constraints are either imposed by creditors, contributors, grantors, or laws of other governments or imposed by enabling legislation.

(p) Capital Assets

General capital assets result from expenditures in the governmental funds. These assets are reported in the governmental activities column of the government-wide statement of net position but are not reported in the fund financial statements.

All capital assets are capitalized at cost or estimated historical cost and updated for additions and retirements during the year. Donated fixed assets are recorded at their estimated fair market values as of the date received. The School System maintains a capitalization threshold of five thousand dollars. The School System does not possess any infrastructure.

CITY OF CLINTON SCHOOL SYSTEM  
CLINTON, TENNESSEE

Notes to Basic Financial Statements  
(Continued)

1. Summary of Significant Accounting Policies (Continued)

(p) Capital Assets (Continued)

Net interest costs during construction periods are capitalized for assets acquired by the issuance of long-term debt. Major additions and improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are charged to operations.

All reported capital assets except for land and land improvements are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation is computed using the straight-line method over the following useful lives:

<u>Description</u>	<u>Estimated Useful Lives</u>
Buildings and improvements	15 - 40 years
Machinery and equipment	10 - 15 years
Vehicles	10 - 12 years

(q) Compensated Absences

The School System reports compensated absences in accordance with the provisions of GASB No. 16, "Accounting for Compensated Absences." Vacation benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable that the School System will compensate the employees for the benefits through paid time off or some other means.

All vacation leave is accrued when incurred in the government-wide statements. A liability for vacation pay is reported in governmental funds only if amounts have matured; for example, as a result of employee resignations and retirements.

Certain employees may accumulate and carry over a maximum of double the number of days allotted annually of unused vacation benefits. Employees resigning and giving reasonable notice of intention to resign, will receive payment for accrued vacation as of the date of resignation. Certified personnel do not earn vacation benefits.

Sick pay is forfeited upon termination of employment prior to retirement. Upon retirement, the accumulated sick leave is credited to time of employment for retirement benefit purposes of certified personnel. The School System does not bear the retirement costs upon the retirement of an employee. Therefore, no liability for certified personnel sick leave has been recorded.

CITY OF CLINTON SCHOOL SYSTEM  
CLINTON, TENNESSEE

Notes to Basic Financial Statements  
(Continued)

1. Summary of Significant Accounting Policies (Continued)

(r) Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

(s) Pension Plan

The School System participates in the Tennessee Consolidated Retirement System, an employee benefit plan established as an individual entity, and accrues all proportionate costs associated with the operation and administration of the plan. However, control over the operation and administration of the plan, including investment decisions, is vested in the State of Tennessee along with custody of plan assets.

(t) Postemployment Benefits

The School System follows the provisions of Governmental Accounting Standards Board Statement No. 43, "Financial Reporting for Postemployment Benefit Plans Other Than Pensions" and Statement No. 45, "Accounting and Financial Reporting by Employers for Postemployment Benefit Plans Other Than Pensions." The School System has elected to implement these standards on the prospective basis.

(u) Interfund Activity

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements.

Short-term amounts owed between funds are classified as "Due to/from other funds." Interfund loans are classified as "Interfund notes receivable/payable."

CITY OF CLINTON SCHOOL SYSTEM  
CLINTON, TENNESSEE

Notes to Basic Financial Statements  
(Continued)

1. Summary of Significant Accounting Policies (Continued)

(v) Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the Board of Education and that are either unusual in nature or infrequent in occurrence. Neither type of transaction occurred during the fiscal year ended June 30, 2014.

(w) Deferred Outflows/Inflows of Resources

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The government has items that qualify for reporting in this category. Accordingly, the items are reported in the government-wide Statement of Net Position and the governmental funds balance sheet. These revenues are from the following sources: current and delinquent property taxes and various receivables for revenues, which do not meet the availability criteria in governmental funds. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

(x) Recently Issued and Adopted Accounting Pronouncements

In June 2012, the GASB issued Statement 67, Financial Reporting for Pension Plans - an amendment of GASB Statement 25, and Statement 68, Accounting and Financial Reporting for Pensions - an amendment of GASB Statement 27. Statement 67, effective for fiscal years beginning after June 15, 2013, revises existing standards of financial reporting by state and local government pension plans and will be adopted by the pension plan itself. Statement 68 will affect the governments that participate as employers in these plans and is effective for fiscal years beginning after June 15, 2014. For governments to adopt Statement 68, the underlying pension plans must first adopt Statement 67. These statements establish a definition of a pension plan that reflects the primary activities associated with the pension arrangement - determining pensions, accumulating and managing assets dedicated for pensions, and paying benefits to plan members as they come due. Statement 68 details the recognition and disclosure requirements for employers with liabilities (payables) to a defined benefit pension plan and for employers whose employees are provided with defined contribution pensions. The objective of Statement 68 is to improve accounting and financial reporting by state and local governments for pensions. These pension standards include significant changes to how governmental employers will report liabilities related to pension obligations.

CITY OF CLINTON SCHOOL SYSTEM  
CLINTON, TENNESSEE

Notes to Basic Financial Statements  
(Continued)

1. Summary of Significant Accounting Policies (Continued)

(x) Recently Issued and Adopted Accounting Pronouncements (Continued)

Statement No. 67 was implemented during the current year; No. 68 will be implemented on July 1, 2014.

(y) Comparative Data

Comparative totals for the prior year have been presented in the accompanying combined financial statements in order to provide an understanding of changes in the School System's financial position and operations. However, presentation of prior year totals by fund type has not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

Total columns on the combined financial statements are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in cash flows in conformity with accounting principles generally accepted in the United States of America. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data. Certain comparative data have been reclassified to present such amounts in a manner consistent with the current year's presentation.

2. Cash, Cash Equivalents and Investments

Cash and Cash Equivalents - At June 30, 2014, the School System had cash and cash equivalents of \$1,632,643. The cash recorded in the general purpose school fund, federal projects fund and cafeteria fund is held by the School System and is deposited at Regions Bank. Regions Bank participates in the State of Tennessee bank collateral pool.

The interest rate on cash and cash equivalents at June 30, 2014 was 0.00%.

The School System's investments (carried at cost adjusted for amortization of premiums and discounts) as of June 30, 2014 are:

	<u>Carrying Amount</u>	<u>Market Value</u>
Investments:		
Certificate of deposit	<u>\$10,130</u>	<u>\$10,130</u>

Interest rate on investments at June 30, 2014 was 2.96%.

CITY OF CLINTON SCHOOL SYSTEM  
CLINTON, TENNESSEE

Notes to Basic Financial Statements  
(Continued)

3. Capital Assets

Capital asset activity for the fiscal year ended June 30, 2014 was as follows:

<u>Governmental Activities</u>	Balance June 30, 2013	Additions	Deductions	Balance June 30, 2014
Capital assets, not being depreciated:				
Land	\$ 250,711	\$ -	\$ -	\$ 250,711
Construction work in progress	<u>317,817</u>	<u>(317,817)</u>	<u>-</u>	<u>-</u>
Total capital assets, not depreciated	<u>568,528</u>	<u>(317,817)</u>	<u>-</u>	<u>250,711</u>
Capital assets, being depreciated:				
Buildings and improvements	8,158,040	934,389	-	9,092,429
Furniture and equipment	<u>575,048</u>	<u>19,257</u>	<u>15,811</u>	<u>578,494</u>
Total capital assets, being depreciated	<u>8,733,088</u>	<u>953,646</u>	<u>15,811</u>	<u>9,670,923</u>
Less accumulated depreciation:				
Buildings and improvements	4,604,416	176,878	-	4,781,294
Furniture and equipment	<u>436,976</u>	<u>19,597</u>	<u>15,811</u>	<u>440,762</u>
Total accumulated depreciation	<u>5,041,392</u>	<u>196,475</u>	<u>15,811</u>	<u>5,222,056</u>
Capital assets, being depreciated, net	<u>3,691,696</u>	<u>757,171</u>	<u>-</u>	<u>4,448,867</u>
Governmental activities capital assets, net	<u>\$ 4,260,224</u>	<u>\$ 439,354</u>	<u>\$ -</u>	<u>\$ 4,699,578</u>

Depreciation expense was charged to governmental functions as follows:

Instruction	\$ 4,284
Support services	11,373
Food services	4,840
Unallocated	<u>175,978</u>
Total depreciation expense	<u>\$196,475</u>

CITY OF CLINTON SCHOOL SYSTEM  
CLINTON, TENNESSEE

Notes to Basic Financial Statements  
(Continued)

4. Long-Term Liabilities

The following is a summary of changes in long-term liabilities (excluding other postemployment benefits included in Note 10) for the year ended June 30, 2014:

	<u>July 1, 2013</u>	<u>Additions</u>	<u>Retirements</u>	<u>June 30, 2014</u>	<u>Amounts Due Within One Year</u>
Local Government Energy Efficiency Loan Program #1	\$ 70,597	\$ -	\$ 70,597	\$ -	\$ -
Local Government Energy Efficiency Loan Program #2	63,000	-	21,000	42,000	21,000
Compensated absences	<u>105,243</u>	<u>79,777</u>	<u>85,625</u>	<u>99,395</u>	<u>74,539</u>
Governmental activities capital assets, net	<u>\$ 238,840</u>	<u>\$ 79,777</u>	<u>\$ 177,222</u>	<u>\$ 141,395</u>	<u>\$ 95,539</u>

Loan program payables at June 30, 2014 consist of the following:

Local Government Energy Efficiency Loan #2, through the Tennessee Department of Economic and Community Development, dated October 30, 2008 for \$147,000. Zero interest loan with seven equal payments of \$21,000 due annually beginning December 15, 2009 through December 15, 2015.	<u>\$ 42,000</u>
Total loan program payables	<u>\$ 42,000</u>

Principal and Interest Requirements

The aggregate debt service of all long-term debt as of June 30, 2014 is as follows:

	<u>Principal</u>	<u>Interest</u>
2015	\$ 21,000	\$ -
2016	<u>21,000</u>	<u>-</u>
	<u>\$ 42,000</u>	<u>\$ -</u>

CITY OF CLINTON SCHOOL SYSTEM  
CLINTON, TENNESSEE

Notes to Basic Financial Statements  
(Continued)

5. Public Employee Retirement System

The Clinton Board of Education participates within the City of Clinton's defined benefit retirement plan. Information concerning this public employee retirement system (PERS) is as follows:

PSPP Plan Description

Employees of the City of Clinton are members of the Political Subdivision Pension Plan (PSPP), an agent multiple-employer defined benefit pension plan administered by the Tennessee Consolidated Retirement System (TCRS). TCRS provides retirement benefits as well as death and disability benefits. Benefits are determined by a formula using the member's high five-year average salary and years of service. Members become eligible to retire at the age of 60 with five years of service or at any age with 30 years of service. A reduced retirement benefit is available to vested members at the age of 55. Disability benefits are available to active members with five years of service who became disabled and cannot engage in gainful employment. There is no service requirement for disability that is the result of an accident or injury occurring while the member was in the performance of duty. Members joining the system after July 1, 1979 become vested after five years of service and members joining prior to July 1, 1979 were vested after four years of service. Benefit provisions are established in state statute found in Title 8, Chapter 34-37 of the Tennessee Code Annotated (TCA). State statutes are amended by the Tennessee General Assembly. Political subdivisions such as the City of Clinton participate in the TCRS as individual entities and are liable for all costs associated with the operation and administration of their plan. Benefit improvements are not applicable to a political subdivision unless approved by the chief governing body.

The TCRS issues a publicly available financial report that includes financial statements and required supplementary information for the PSPP. That report may be obtained by writing to Tennessee Treasury Department, Consolidated Retirement System, 15th Floor Andrew Jackson Building, Nashville, TN 37243-0230 or can be accessed at <http://www.tn.gov/treasury/tcrs/PS>.

Funding Policy

The City of Clinton requires employees to contribute 5.0 percent of earnable compensation.

The City of Clinton is required to contribute at an actuarially determined rate; the rate for the fiscal year ended June 30, 2014 was 11.29 percent of annual covered payroll. The contribution requirement of plan members is set by state statute. The contribution requirement for the City of Clinton is established and may be amended by the TCRS Board of Trustees.

CITY OF CLINTON SCHOOL SYSTEM  
CLINTON, TENNESSEE

Notes to Basic Financial Statements  
(Continued)

5. Public Employee Retirement System (Continued)

PSPP Plan (Continued)

Annual Pension Cost

For the year ended June 30, 2014, the City of Clinton's annual pension cost of \$566,666 to the TCRS was equal to the City of Clinton's required and actual contributions. The required contribution was determined as part of the July 1, 2011 actuarial valuation using the frozen entry age actuarial cost method. Significant actuarial assumptions used in the valuation include (a) rate of return on investment of present and future assets of 7.5 percent a year compounded annually, (b) projected 3.0 percent annual rate of inflation, (c) projected salary increases of 4.75 percent (graded) annual rate (no explicit assumption is made regarding the portion attributable to the effects of inflation on salaries), (d) projected 3.5 percent annual increase in the Social Security wage base, and (e) projected post retirement increases of 2.5 percent annually. The actuarial value of assets was determined using techniques that smooth the effect of short-term volatility in the market value of total investments over a ten-year period. The City of Clinton's unfunded actuarial accrued liability is being amortized as a level dollar amount on a closed basis. The remaining amortization period at July 1, 2011 was 6 years. An actuarial evaluation was performed as of July 1, 2011, which established contribution rates effective July 1, 2012.

Trend Information

Fiscal Year Ended	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
6/30/2014	\$ 566,666	100.00%	\$0
6/30/2013	\$ 535,420	100.00%	\$0
6/30/2012	\$ 534,083	100.00%	\$0

Funded Status and Funding Progress

As of July 1, 2013, the most recent actuarial valuation date, the plan was 93.04 percent funded. The actuarial accrued liability for benefits was \$17.96 million and the actuarial value of assets was \$16.71 million, resulting in an unfunded actuarial accrued liability (UAAL) of \$1.25 million. The covered payroll (annual payroll of active employees covered by the plan) was \$4.69 million and the ratio of the UAAL to the covered payroll was 26.67 percent.

The schedules of funding progress, presented as required supplementary information (RSI) following the notes to the financial statements, present multiyear trend information about whether the actuarial values of plan assets are increasing or decreasing over time relative to the AALs for benefits.

CITY OF CLINTON SCHOOL SYSTEM  
CLINTON, TENNESSEE

Notes to Basic Financial Statements  
(Continued)

5. Public Employee Retirement System (Continued)

PSPP Plan (Continued)

Funded Status and Funding Progress (Continued)

(Dollar amounts in thousands)

Actuarial Valuation Date	Actuarial Value of Plan Assets	Actuarial Accrued Liability (AAL) -Entry Age	Unfunded AAL (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
	(a)	(b)	(b) - (a)	(a/b)	(c)	((b-a)/c)
7/1/2013	\$ 16,713	\$ 17,964	\$ 1,251	93.04%	\$ 4,690	26.67%
7/1/2011	\$ 15,222	\$ 16,975	\$ 1,753	89.67%	\$ 4,352	40.28%
7/1/2009	\$ 12,816	\$ 13,637	\$ 820	93.98%	\$ 4,457	18.40%

SETHEPP Plan Description

The City of Clinton School System contributes to the State Employees, Teachers and Higher Education Employees Pension Plan (SETHEPP), a cost-sharing multiple-employer defined benefit pension plan administered by the Tennessee Consolidated Retirement System (TCRS). TCRS provides retirement benefits as well as death and disability benefits to plan members and their beneficiaries. Benefits are determined by a formula using the member's high five-year average salary and years of service. Members become eligible to retire at the age of 60 with five years of service or at any age with 30 years of service. A reduced retirement benefit is available to vested members who are at least 55 years of age or have 25 years of service. Disability benefits are available to active members with five years of service who become disabled and cannot engage in gainful employment. There is no service requirement for disability that is the result of an accident or injury occurring while the member was in the performance of duty. Members joining the plan on or after July 1, 1979 are vested after five years of service. Members joining prior to July 1, 1979 are vested after four years of service. Benefit provisions are established in state statute found in Title 8, Chapters 34-37 of the Tennessee Code Annotated (TCA). State statutes are amended by the Tennessee General Assembly. Cost of living adjustments (COLA) are provided to retirees each July based on the percentage change in the Consumer Price Index (CPI) during the previous calendar year. No COLA is granted if the CPI increases less than one-half percent. The annual COLA is capped at three percent.

The TCRS issues a publicly available financial report that includes financial statements and required supplementary information for the SETHEPP. That report may be obtained by writing to the Tennessee Treasury Department, Consolidated Retirement System, 15th Floor Andrew Jackson Building, Nashville, TN 37243-0230 or can be accessed at [www.tn.gov/treasury/tcrs/Schools](http://www.tn.gov/treasury/tcrs/Schools).

CITY OF CLINTON SCHOOL SYSTEM  
CLINTON, TENNESSEE

Notes to Basic Financial Statements  
(Continued)

5. Public Employee Retirement System (Continued)

SETHEPP Plan (Continued)

Funding Policy

Most teachers are required by state statute to contribute 5.0 percent of salary to the plan. The employer contribution rate for the City of Clinton School System is established at an actuarially determined rate. The employer rate for the fiscal year ended June 30, 2014 was 8.88 percent of annual covered payroll. The employer contribution requirement for the City of Clinton School System is established and may be amended by the TCRS Board of Trustees. The employer's contributions to the TCRS for the years ended June 30, 2014, 2013, and 2012 were \$361,483, \$347,764, and \$388,037, respectively, equal to the required contributions for each year.

6. Interfund Receivables and Payables

Interfund receivable/payable balances at June 30, 2014 are as follows:

	Due To:		
	General Purpose School Fund	Cafeteria Fund	Total
Due From:			
General Purpose School Fund	\$ -	\$ 54,067	\$ 54,067
Federal Projects Fund	66,255	-	66,255
	\$ 66,255	\$ 54,067	\$ 120,322

All monies from the State for the Cafeteria Fund come into the General Purpose School Fund and are transferred to the Cafeteria Fund.

The General Purpose School Fund paid certain expenses for the Federal Projects Fund during the year.

7. Due From Other Governments

Amounts due from other governments at June 30, 2014 consist of the following:

Anderson County	Various pass-through to schools	\$ 16,396
Anderson County	Sales tax	242,240
Anderson County	Property taxes	1,725,587
State of Tennessee	Education pass-through to schools	125,406
Other		1,058
		\$2,110,687

CITY OF CLINTON SCHOOL SYSTEM  
CLINTON, TENNESSEE

Notes to Basic Financial Statements  
(Continued)

8. Risk Management

The Board of Education 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 Board of Education purchases commercial insurance for all of these risks of loss. Settled claims have not yet exceeded this commercial coverage in any of the past three fiscal years.

9. Operating Transfers

Operating transfers for the year ended June 30, 2014 are as follows:

	Transfers From:		
Transfers To:	City of Clinton General Fund	General Purpose School Fund	Total
City of Clinton General Fund	\$ -	\$ 281,595	\$ 281,595
General Purpose School Fund	605,000	-	605,000
Total	\$ 605,000	\$ 281,595	\$ 886,595

The purpose of the transfer from the General Purpose School Fund to the City of Clinton General Fund was for the school system's portion of the debt service in the City's name and to fund a portion of SRO salary.

The purpose of the transfer from the City of Clinton General Fund to the General Purpose School Fund was for general education and maintenance of effort.

10. Other Postemployment Benefits (OPEB)

Postemployment health care benefits are available to permanent full-time employees of the School System. Hospitalization insurance is provided to retired employees until age 65 or until eligible for Medicare.

Plan Description

The School System participates in the state-administered Teacher Group Insurance Plan for healthcare benefits. For accounting purposes, the plan is an agent multiple-employer defined benefit OPEB plan. Benefits are established and amended by an insurance committee created by Tennessee Code Annotated (TCA), Section 8-27-302 for teachers. Prior to reaching the age of 65, all members had the option of choosing between the standard or partnership preferred provider organization (PPO) plan for healthcare benefits. Subsequent to age 65, members who are also in the state's retirement system may participate in a state-administered Medicare supplement plan that does not include pharmacy. The plans are reported in the State of Tennessee Comprehensive Annual Financial Report (CAFR). The CAFR is available on the state's website at <http://tennessee.gov/finance/act/cafr.html>.

CITY OF CLINTON SCHOOL SYSTEM  
CLINTON, TENNESSEE

Notes to Basic Financial Statements  
(Continued)

10. Other Postemployment Benefits (OPEB) (Continued)

Funding Policy

The premium requirements of plan members are established and may be amended by the insurance committee. The plan is self-insured and financed on a pay-as-you-go basis with the risk shared equally among the participants. Claims liabilities of the plan are periodically computed using actuarial and statistical techniques to establish premium rates. The employers in each plan develop their own contribution policy in terms of subsidizing active employees' or retired employees' premiums since the committee is not prescriptive on that issue. The state provides a partial subsidy to Local Education Agency pre-65 teachers and a full subsidy based on years of service for post-65 teachers in the Medicare supplement plan. The required contribution rate for City of Clinton School System retirees is 100 percent.

Annual OPEB Cost and Net OPEB Obligation

	Teacher Group Insurance Plan FYE 6/30/14
ARC	\$ 44,000
Interest on the NOO	2,890
Adjustment to the ARC	(2,815)
Annual OPEB cost	44,075
Amount of contribution	(53,753)
Increase/decrease in NOO	(9,678)
Net OPEB obligation, beginning of year	72,243
Net OPEB obligation, end of year	\$ 62,565

Funded Status and Funding Progress

Fiscal Year Ended	Plan	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation at Year End
6/30/2014	Teacher Group Insurance Plan	\$44,075	122%	\$62,565
6/30/2013	Teacher Group Insurance Plan	\$67,859	78%	\$72,243
6/30/2012	Teacher Group Insurance Plan	\$66,711	60%	\$57,363
6/30/2011	Teacher Group Insurance Plan	\$31,000	173%	\$30,905
6/30/2010	Teacher Group Insurance Plan	\$54,000	61%	\$51,853
6/30/2009	Teacher Group Insurance Plan	\$53,098	58%	\$30,551

CITY OF CLINTON SCHOOL SYSTEM  
CLINTON, TENNESSEE

Notes to Basic Financial Statements  
(Continued)

10. Other Postemployment Benefits (OPEB) (Continued)

Funded Status and Funding Progress (Continued)

The funded status of the plan as of June 30, 2014 was as follows:

	<u>Teacher Group Insurance Plan</u>
Actuarial valuation date	7/1/2013
Actuarial accrued liability (AAL)	\$ 545,000
Actuarial value of plan assets	\$ 0
Unfunded actuarial accrued liability (UAAL)	\$ 545,000
Actuarial value of assets as a % of the AAL	0%
Covered payroll (active plan members)	\$4,042,542
UAAL as a % of covered payroll	13.48%

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future, and actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. The Schedule of Funding Progress, presented as RSI following the notes to the financial statements, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

Actuarial Methods and Assumptions

Calculations are based on the types of benefits provided under the terms of the substantive plan at the time of each valuation and on the pattern of sharing of costs between the employer and plan members to that point. Actuarial calculations reflect a long-term perspective. Consistent with that perspective, actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets.

In the July 1, 2013 actuarial valuation, the projected unit credit actuarial cost method was used. The actuarial assumptions included a 4 percent investment rate of return (net of administrative expenses) and an annual healthcare cost trend rate of 7.5 percent initially. The rate decreases to 7.0 percent for fiscal year 2015 and then will reduce by decrements to an ultimate rate of 4.7 percent by fiscal year 2044. All rates include a 2.5 percent inflation assumption. The cost trend in the Medicare Supplement Plan is 2 percent initially. The rate will increase to 6 percent in fiscal year 2015 and decrease incrementally to 4.2 percent in fiscal year 2044. The unfunded actuarial accrued liability is being amortized as a level percentage of payroll on a closed basis over a 30-year period beginning with July 1, 2007. Payroll is assumed to grow at a rate of 3 percent.

11. Subsequent Events

Management has evaluated subsequent events through November 4, 2014, the date on which the financial statements were available to be issued.

## **REQUIRED SUPPLEMENTARY INFORMATION**

CITY OF CLINTON SCHOOL SYSTEM  
CLINTON, TENNESSEE

Schedule of Funding Progress for Pension and Other Postemployment Benefits

June 30, 2014

SCHEDULE OF FUNDING PROGRESS FOR THE CITY OF CLINTON'S PENSION PLAN

(Dollar amounts in thousands)

Actuarial Valuation Date	Actuarial Value of Plan Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age (b)	Unfunded AAL (UAAL) (b) - (a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b - a)/c)
July 01, 2013	\$ 16,713	\$ 17,964	\$ 1,251	93.04%	\$ 4,690	26.67%
July 01, 2011	\$ 15,222	\$ 16,975	\$ 1,753	89.67%	\$ 4,352	40.28%
July 01, 2009	\$ 12,816	\$ 13,637	\$ 820	93.98%	\$ 4,457	18.40%
July 01, 2007	\$ 12,326	\$ 13,349	\$ 1,023	92.34%	\$ 4,361	23.46%

The Governmental Accounting Standards Board (GASB) requires the plan to prepare the Schedule of Funding Progress using the entry age actuarial cost method. The requirement to present the Schedule of Funding Progress using the Entry Age actuarial cost method went into affect during the year of the 2007 actuarial valuation, therefore only the four most recent valuations are presented.

SCHEDULE OF FUNDING PROGRESS FOR THE CITY OF CLINTON SCHOOL SYSTEM'S OTHER POSTEMPLOYMENT BENEFITS

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b) - (a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
June 30, 2007	\$ 0	\$ 400,000	\$ 400,000	0.00%	\$ 3,350,000	11.94%
June 30, 2009	\$ 0	\$ 413,000	\$ 413,000	0.00%	\$ 3,850,000	10.73%
June 30, 2010	\$ 0	\$ 214,000	\$ 214,000	0.00%	\$ 3,804,000	5.63%
June 30, 2011	\$ 0	\$ 497,000	\$ 497,000	0.00%	\$ 3,825,955	12.99%
June 30, 2013	\$ 0	\$ 545,000	\$ 545,000	0.00%	\$ 4,042,582	13.48%

(Additional years will be reported as data becomes available)

See independent auditor's report.

## **OTHER SUPPLEMENTARY INFORMATION**

CITY OF CLINTON SCHOOL SYSTEM  
CLINTON, TENNESSEE

Schedule of Expenditures of Federal and State Awards (1)

June 30, 2014

Name of Grant	Grantor Agency	Program Identification or Contract Number	CFDA Number	Balance July 1, 2013		Receipts	Expenditures (Grantor Portion)	Refunds or Transfers to (from) New Program Year	Balance June 30, 2014	
				Receivable	Unexpended				Receivable	Unexpended
<b>FEDERAL ASSISTANCE:</b>										
USDA Section 4 and 11 Lunches	U.S. Department of Agriculture	N/A	10.555 (2)	\$ -	\$ -	\$ 221,796 (2)	\$ 221,796 (2)	\$ -	\$ -	\$ -
USDA Breakfast Program	U.S. Department of Agriculture	N/A	10.553	-	-	122,542	122,542	-	-	-
USDA Snack Program	U.S. Department of Agriculture	N/A	10.555 (2)	-	-	1,168	1,168 (2)	-	-	-
USDA Fresh Fruit and Vegetable	U.S. Department of Agriculture	N/A	10.582	-	-	8,400	8,400	-	-	-
USDA Commodities	U.S. Department of Agriculture	N/A	10.569	-	-	25,544	25,544	-	-	-
Total U.S. Department of Agriculture				-	-	379,450	379,450	-	-	-
Impact Aid (Title VII)	Tennessee Department of Education	N/A	84.041	-	-	8,753	8,753	-	-	-
IDEA Part B	Tennessee Department of Education	N/A	84.027 (3)	-	-	174,561	208,527 (3)	-	33,966	-
IDEA Part B	Tennessee Department of Education	N/A	84.027 (3)	35,893	-	36,164	- (3)	-	-	271
IDEA Part B - Preschool	Tennessee Department of Education	N/A	84.173 (4)	-	-	10,587	12,447 (4)	-	1,860	-
IDEA Part B - Preschool	Tennessee Department of Education	N/A	84.173 (4)	2,508	-	2,459	- (4)	-	49	-
Title I	Tennessee Department of Education	N/A	84.010	36,953	-	249,711	251,407	-	38,649	-
Title II - Part A Teacher Quality	Tennessee Department of Education	N/A	84.367	-	4,298	28,446	34,232	-	1,488	-
First to the Top	Tennessee Department of Education	N/A	84.395	778	-	41,051	44,230	-	3,957	-
Total Tennessee Department of Education				76,132	4,298	551,732	559,596	-	79,969	271
<b>TOTAL FEDERAL ASSISTANCE</b>				76,132	4,298	931,182	939,046	-	79,969	271

(1) Presented in conformity with generally accepted accounting principles using the modified accrual basis of accounting.  
(2) Total for CFDA No. 10.555 is \$222,964.  
(3) Total for CFDA No. 84.027 is \$208,527.  
(4) Total for CFDA No. 84.173 is \$12,447.

(Continued)

CITY OF CLINTON SCHOOL SYSTEM  
CLINTON, TENNESSEE

Schedule of Expenditures of Federal and State Awards (1)  
(Continued)

June 30, 2014

Name of Grant	Grantor Agency	Program Identification or Contract Number	CFDA Number	Balance July 1, 2013		Receipts	Expenditures (Grantor Portion)	Refunds or Transfers to (from) New Program Year	Balance June 30, 2014	
				Receivable	Unexpended				Receivable	Unexpended
<b>STATE ASSISTANCE:</b>										
National School Lunch Program - State Match	Tennessee Department of Education	N/A	N/A	\$ -	\$ -	\$ 4,455	\$ 4,455	\$ -	\$ -	\$ -
Early Childhood Education	Tennessee Department of Education	N/A	N/A	22,592	-	98,501	90,016	-	14,107	-
Energy Efficient Schools	Tennessee Department of Education	N/A	N/A	-	-	7,650	7,650	-	-	-
Connect TN	Tennessee Department of Education	N/A	N/A	-	-	2,629	2,629	-	-	-
Statewide Student Management System	Tennessee Department of Education	N/A	N/A	-	-	2,397	2,397	-	-	-
Techfund	Tennessee Department of Education	N/A	N/A	-	-	41,013	41,013	-	-	-
Safe Schools	Tennessee Department of Education	N/A	N/A	-	-	4,900	4,900	-	-	-
SFSF Coordinated School Health	Tennessee Department of Education	N/A	N/A	24,534	-	69,369	75,000	-	30,165	-
<b>TOTAL STATE ASSISTANCE</b>				47,126	-	230,914	228,060	-	44,272	-
<b>TOTAL FINANCIAL ASSISTANCE</b>				\$ 123,258	\$ 4,298	\$ 1,162,096	\$ 1,167,106	\$ -	\$ 124,241	\$ 271

(1) Presented in conformity with generally accepted accounting principles using the modified accrual basis of accounting.

See independent auditor's report.

CITY OF CLINTON SCHOOL SYSTEM  
CLINTON, TENNESSEE

Schedule of Expenditures of Noncash Federal Awards

June 30, 2014

Name of Grant	Grantor Agency	Program Identification or Contract Number	CFDA Number	Balance July 1, 2013		Expenditures (Grantor Portion)	Receipts	Refunds or Transfers to (from) New Program Year	Balance June 30, 2014	
				Receivable	Unexpended				Receivable	Unexpended
USDA Commodity Supplemental Feeding	U. S. Department of Agriculture	N/A	10.569	\$ -	\$ -	\$ 25,544	\$ 25,544	\$ -	\$ -	\$ -

See independent auditor's report.

CITY OF CLINTON SCHOOL SYSTEM  
CLINTON, TENNESSEE

Nonmajor Governmental Funds  
Combining Balance Sheet

June 30, 2014  
(With Comparative Totals for June 30, 2013)

	Federal Projects Fund	Cafeteria Fund	Total	
<u>Assets</u>			<u>2014</u>	<u>2013</u>
Restricted assets:				
Cash and cash equivalents	\$ 20,342	\$ 40,994	\$ 61,336	\$ 82,825
Receivables:				
Due from governmental units	79,971	-	79,971	76,132
Due from other funds	-	54,067	54,067	79,933
Inventories	-	19,110	19,110	11,018
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total assets	<u>\$ 100,313</u>	<u>\$114,171</u>	<u>\$ 214,484</u>	<u>\$ 249,908</u>
 <u>Liabilities, Deferred Inflows of Resources and Fund Balances</u>				
Liabilities (payable from restricted assets):				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	33,787	22,067	55,854	67,198
Due to other funds	66,255	-	66,255	66,495
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total liabilities	<u>100,042</u>	<u>22,067</u>	<u>122,109</u>	<u>133,693</u>
Deferred inflows of resources:				
Deferred revenue	271	-	271	4,298
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Fund balances:				
Nonspendable:				
Inventories	-	19,110	19,110	11,018
Restricted for operation:				
Food service	-	72,994	72,994	100,897
Federal projects	-	-	-	2
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total fund balances	<u>-</u>	<u>92,104</u>	<u>92,104</u>	<u>111,917</u>
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 100,313</u>	<u>\$114,171</u>	<u>\$ 214,484</u>	<u>\$ 249,908</u>

See independent auditor's report.

CITY OF CLINTON SCHOOL SYSTEM  
CLINTON, TENNESSEE

Nonmajor Governmental Funds  
Combining Statement of Revenues, Expenditures and Changes  
in Fund Balance - Budget and Actual

Year Ended June 30, 2014  
(With Comparative Totals for the Year Ended June 30, 2013)

	Federal Projects Fund			Cafeteria Fund			Total Nonmajor Governmental Funds			
	2014 Original Budget	2014 Amended Budget	2013 Actual	2014 Original Budget	2014 Amended Budget	2013 Actual	2014 Original Budget	2014 Amended Budget	2014 Actual	2013 Actual
Revenues:										
Intergovernmental revenues:										
Title I	\$ 237,835	\$ 251,407	\$ 256,168	\$ -	\$ -	\$ -	\$ 237,835	\$ 267,164	\$ 251,407	\$ 256,168
Title II	35,829	61,490	30,397	-	-	-	35,829	61,490	34,232	30,397
First to the top	45,000	44,230	69,070	-	-	-	45,000	45,000	44,230	69,070
Education of the handicapped	206,235	214,053	226,943	-	-	-	206,235	214,053	208,527	226,943
Special education preschool grants	14,402	15,161	15,079	-	-	-	14,402	15,161	12,447	15,079
USDA Section 4 and 11 Lunch	-	216,140	221,796	210,000	216,140	224,553	210,000	216,140	221,796	224,553
USDA Breakfast	-	120,000	124,088	120,000	122,542	124,088	120,000	122,542	122,542	124,088
USDA - other	-	-	-	-	30,768	22,327	-	30,768	35,112	22,327
School food service	-	4,300	4,455	4,300	4,455	4,322	4,300	4,455	4,455	4,322
Total intergovernmental revenues	539,301	602,868	597,657	334,300	373,905	375,290	873,601	976,773	934,748	972,947
Charges for services:										
Charges for food services	-	-	-	114,700	91,732	103,031	114,700	91,732	93,131	103,031
Miscellaneous revenues:										
Miscellaneous refunds	-	-	-	1,000	1,406	1,851	1,000	1,406	1,405	1,851
Total miscellaneous revenues	-	-	-	1,000	1,406	1,851	1,000	1,406	1,405	1,851
Total revenues	539,301	602,868	597,657	450,000	467,043	480,172	989,301	1,069,911	1,029,284	1,077,829
Expenditures:										
Instruction:										
Regular instructional program:										
Teachers	60,000	87,739	139,291	-	-	-	60,000	88,800	87,739	129,291
Educational assistants	53,000	51,928	26,974	-	-	-	53,000	52,250	51,928	26,974
Substitute teachers	2,500	2,280	1,562	-	-	-	2,500	2,500	2,280	1,562
Social security	7,500	9,000	8,974	-	-	-	7,500	9,000	8,056	8,974
State retirement	7,000	13,850	14,890	-	-	-	7,000	13,850	13,654	14,890
Life insurance	400	500	651	-	-	-	400	500	500	651
Medical insurance	7,500	21,154	29,708	-	-	-	7,500	21,400	21,154	29,708
Dental insurance	200	325	640	-	-	-	200	325	263	640
Unemployment compensation	150	200	210	-	-	-	150	200	200	210
Employer Medicare	1,750	2,100	2,117	-	-	-	1,750	2,100	1,907	2,117
Fringe benefits	750	930	930	-	-	-	750	930	930	930
Other contracted services	20,000	8,500	7,116	-	-	-	20,000	8,500	7,116	-
Instructional materials and supplies	20,000	23,064	16,711	-	-	-	20,000	23,064	16,711	10,234
Other supplies and materials	20,000	8,000	5,877	-	-	-	20,000	8,000	6,666	5,877
Other charges	1,200	1,200	186	-	-	-	1,200	1,200	186	-
Regular instruction equipment	1,500	5,000	3,119	-	-	-	1,500	5,000	3,119	-
Total regular instructional program	202,450	237,619	231,128	-	-	-	202,450	237,619	222,409	231,128

(Continued)

CITY OF CLINTON SCHOOL SYSTEM  
CLINTON, TENNESSEE

Nonmajor Governmental Funds  
Combining Statement of Revenues, Expenditures and Changes  
in Fund Balance - Budget and Actual  
(Continued)

Year Ended June 30, 2014  
(With Comparative Totals for the Year Ended June 30, 2013)

	Federal Projects Fund			Cafeteria Fund			Total Nonmajor Governmental Funds		
	2014 Original Budget	2014 Amended Budget	2013 Actual	2014 Original Budget	2014 Amended Budget	2013 Actual	2014 Original Budget	2014 Amended Budget	2013 Actual
Expenditures (continued):									
Instruction (continued):									
Special education program:									
Educational assistants	\$ 103,008	\$ 103,008	\$ 108,213	\$ -	\$ -	\$ -	\$ 103,008	\$ 103,008	\$ 108,213
Speech pathologist	48,000	47,861	47,072	-	-	-	48,000	48,000	47,861
Substitute teachers	3,000	4,058	2,808	-	-	-	3,000	5,000	2,808
Social security	9,620	9,744	8,935	-	-	-	9,620	9,744	8,935
State retirement	16,130	16,130	16,397	-	-	-	16,130	16,130	16,397
Life insurance	531	531	598	-	-	-	531	531	598
Medical insurance	19,000	18,168	19,407	-	-	-	19,000	19,000	19,407
Dental insurance	600	518	518	-	-	-	600	600	518
Unemployment compensation	280	289	289	-	-	-	280	289	289
Employer Medicare	2,245	2,060	2,099	-	-	-	2,245	2,274	2,060
Fringe benefits	994	994	994	-	-	-	994	994	994
Other contracted services	2,000	3,000	1,375	-	-	-	2,000	3,000	1,375
Instructional supplies	4,167	5,926	5,230	-	-	-	4,167	5,926	5,230
Special education	1,200	2,700	702	-	-	-	1,200	2,700	702
Total special education program	210,775	217,196	213,800	-	-	-	210,775	217,196	213,800
Total instruction	413,225	454,815	444,928	-	-	-	413,225	454,815	444,928
Support services:									
Other student support:									
Assessment personnel	44,000	44,000	66,956	-	-	-	44,000	44,000	66,956
Social security	-	-	628	-	-	-	-	-	628
State retirement	-	-	898	-	-	-	-	-	898
Life insurance	-	-	35	-	-	-	-	-	35
Unemployment compensation	35	35	95	-	-	-	35	35	95
Employer Medicare	665	627	971	-	-	-	665	665	971
Other fringe benefits	300	300	-	-	-	-	300	300	-
Travel	-	-	5,890	-	-	-	-	-	5,890
Other supplies and materials	5,000	5,000	4,482	-	-	-	5,000	5,000	4,482
Total other student support	50,000	50,000	79,955	-	-	-	50,000	50,000	79,955
Regular instructional program:									
Supervisor/Director	-	-	9,580	-	-	-	-	-	9,580
Clerical personnel	32,000	40,775	11,592	-	-	-	32,000	40,775	11,592
Social security	3,178	2,600	1,316	-	-	-	3,178	2,600	1,316
State retirement	5,419	4,150	3,095	-	-	-	5,419	4,150	3,095
Life insurance	153	175	72	-	-	-	153	175	72
Unemployment compensation	105	150	70	-	-	-	105	150	70
Employer Medicare	776	800	308	-	-	-	776	800	308
Fringe benefits	314	300	300	-	-	-	314	300	300
Travel	5,500	21,645	8,298	-	-	-	5,500	21,645	8,298
Other supplies and materials	5,000	5,000	1,268	-	-	-	5,000	5,000	1,268
In-service/staff development	11,769	8,640	9,904	-	-	-	11,769	8,640	9,904

(Continued)

CITY OF CLINTON SCHOOL SYSTEM  
CLINTON, TENNESSEE

Nonmajor Governmental Funds  
Combining Statement of Revenues, Expenditures and Changes  
in Fund Balance - Budget and Actual  
(Continued)

Year Ended June 30, 2014  
(With Comparative Totals for the Year Ended June 30, 2013)

	Federal Projects Fund			Cafeteria Fund			Total Nonmajor Governmental Funds		
	2014 Original Budget	2014 Amended Budget	2013 Actual	2014 Original Budget	2014 Amended Budget	2013 Actual	2014 Original Budget	2014 Amended Budget	2013 Actual
Expenditures (continued):									
Support services (continued):									
Regular instructional program (continued):									
Other charges	\$ 2,000	\$ 1,800	\$ 259	\$ -	\$ -	\$ -	\$ 2,000	\$ 1,800	\$ 259
Communication	-	-	122	-	-	-	-	-	122
Total regular instructional program	66,214	86,035	44,689	-	-	-	66,214	86,035	44,689
Special education program:									
Supervisor/Director	-	-	9,581	-	-	-	-	-	9,581
Social security	-	-	594	-	-	-	-	-	594
State retirement	-	-	851	-	-	-	-	-	851
Life insurance	-	-	36	-	-	-	-	-	36
Unemployment compensation	-	-	35	-	-	-	-	-	35
Employer Medicare	-	-	139	-	-	-	-	-	139
Communication	500	500	113	-	-	-	500	500	113
Postal charge	500	500	28	-	-	-	500	500	28
Travel	5,000	6,500	4,283	-	-	-	5,000	6,500	4,283
Other contracted services	2,500	2,541	7,753	-	-	-	2,500	2,541	7,753
Other supplies and materials	562	1,177	1,494	-	-	-	562	1,177	1,494
In-service staff development	800	800	3,306	-	-	-	800	800	3,306
Total special education program	9,862	12,018	28,100	-	-	-	9,862	12,018	28,100
Total support services	126,076	148,053	152,744	-	-	-	126,076	148,053	152,744
Operation of non-instructional services:									
Cafeteria:									
Supervisor/Director	-	31,759	-	31,759	32,009	30,976	31,759	32,009	31,852
Cafeteria personnel salaries	-	178,104	-	178,104	170,250	170,132	178,104	170,250	170,132
Social security	-	13,011	-	13,011	13,011	11,663	13,011	13,011	11,659
State retirement	-	14,009	-	14,009	14,009	13,926	14,009	14,009	11,095
Life insurance	-	350	-	350	350	732	350	350	732
Medical insurance	-	26,661	-	26,661	25,532	31,789	26,661	25,532	31,789
Dental insurance	-	213	-	213	463	405	213	463	317
Unemployment compensation	-	210	-	210	210	65	210	210	65
Employer Medicare	-	3,043	-	3,043	3,043	2,728	3,043	3,043	2,781
Repair and maintenance - equipment	-	9,000	-	9,000	10,500	8,999	9,000	10,500	2,021
Travel	-	1,000	-	1,000	1,064	1,037	1,000	1,200	1,064
Other contracted services	-	6,000	-	6,000	7,500	4,800	6,000	7,500	7,049
Custodial supplies and materials	-	2,000	-	2,000	2,168	2,016	2,000	2,400	2,168
Food supplies	-	180,000	-	180,000	183,500	173,553	180,000	183,500	174,718
Office supplies	-	300	-	300	300	240	300	300	240
Uniforms	-	2,000	-	2,000	2,000	864	2,000	2,000	1,542
USDA - commodities	-	-	-	-	-	12,725	-	-	25,544
In-service/staff development	-	300	-	300	300	97	300	300	260
Other charges	-	700	-	700	1,100	667	700	1,100	1,353
Food service equipment	-	-	-	-	28,174	-	-	28,174	667
Total cafeteria	-	468,660	-	468,660	498,260	467,414	468,660	498,260	467,414

(Continued)

CITY OF CLINTON SCHOOL SYSTEM  
CLINTON, TENNESSEE

Nonmajor Governmental Funds  
Combining Statement of Revenues, Expenditures and Changes  
in Fund Balance - Budget and Actual  
(Continued)

Year Ended June 30, 2014  
(With Comparative Totals for the Year Ended June 30, 2013)

	Federal Projects Fund			Cafeteria Fund			Total Nonmajor Governmental Funds		
	2014 Original Budget	2014 Amended Budget	2013 Actual	2014 Original Budget	2014 Amended Budget	2013 Actual	2014 Original Budget	2014 Amended Budget	2013 Actual
Expenditures (continued):									
Total expenditures	\$539,301	\$602,868	\$597,672	\$468,660	\$498,260	\$467,414	\$1,007,961	\$1,101,128	\$1,065,086
Revenues over (under) expenditures	-	(2)	(15)	(18,660)	(31,217)	12,758	(18,660)	(31,217)	12,743
Other financing sources: Transfers from other funds	-	-	-	-	-	-	-	-	-
Total other financing sources	-	-	-	-	-	-	-	-	-
Revenues and other financing sources over (under) expenditures	-	(2)	(15)	(18,660)	(31,217)	12,758	(18,660)	(31,217)	12,743
Fund balance, beginning	2	2	17	111,915	111,915	99,157	111,917	111,917	99,174
Fund balance, ending	\$ 2	\$ 2	\$ 2	\$ 93,255	\$ 80,698	\$ 111,915	\$ 93,257	\$ 80,700	\$ 111,917

See independent auditor's report.

CITY OF CLINTON SCHOOL SYSTEM  
CLINTON, TENNESSEE

Schedule of Cash and Investments

June 30, 2014

	<u>Amount</u>	<u>Interest Rate</u>
<u>General Purpose School Fund</u>		
Cash and checking	\$ <u>1,571,307</u>	0.00%
Certificate of deposit	\$ <u>10,130</u>	2.96%
 <u>Federal Projects Fund</u>		
Cash and checking	\$ <u>20,342</u>	0.00%
 <u>Cafeteria Fund</u>		
Cash and checking	\$ <u>40,994</u>	0.00%

See independent auditor's report.

CITY OF CLINTON SCHOOL SYSTEM  
CLINTON, TENNESSEE

Schedule of Long-Term Principal and Interest Requirements by Issue

June 30, 2014

Year Ending June 30,	Local Government Energy Efficiency Loan Program #2 0.00%		Total	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2015	\$ 21,000	\$ -	\$ 21,000	\$ -
2016	21,000	-	21,000	-
	<u>\$ 42,000</u>	<u>\$ -</u>	<u>\$ 42,000</u>	<u>\$ -</u>

See independent auditor's report.

## **INTERNAL CONTROL AND COMPLIANCE SECTION**

**BROWN JAKE & McDANIEL, PC**

**CERTIFIED PUBLIC ACCOUNTANTS**  
**2607 KINGSTON PIKE, SUITE 110**  
**KNOXVILLE, TENNESSEE 37919-3336**  
**865/637-8600 • fax: 865/637-8601**

JOE L. BROWN, CPA, CGFM, CGMA  
FRANK D. McDANIEL, CPA, CGFM, CGMA  
TERRY L. MOATS, CPA, CGFM, CGMA  
JAMES E. BOOHER, CPA, CGMA

**MEMBERS**  
**AMERICAN INSTITUTE OF**  
**CERTIFIED PUBLIC ACCOUNTANTS**

**INDEPENDENT AUDITOR'S 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 Education  
City of Clinton School System  
Clinton, 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, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Clinton School System, Clinton, Tennessee, special revenue funds of the City of Clinton, Tennessee, as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the City of Clinton Schools System's basic financial statements, and have issued our report thereon dated November 4, 2014.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the City of Clinton School System's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Clinton School System's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Clinton School System'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 a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity'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 the City of Clinton School System's financial statements are free from 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*.

### 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 the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



CERTIFIED PUBLIC ACCOUNTANTS

Knoxville, Tennessee  
November 4, 2014

**BROWN JAKE & McDANIEL, PC**

CERTIFIED PUBLIC ACCOUNTANTS  
 2607 KINGSTON PIKE, SUITE 110  
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MEMBERS  
 AMERICAN INSTITUTE OF  
 CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON  
 INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

Board of Education  
 City of Clinton School System  
 Clinton, Tennessee

**Report on Compliance for Each Major Federal Program**

We have audited the City of Clinton School System, Clinton, Tennessee's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the City of Clinton School System's major federal programs for the year ended June 30, 2014. The City of Clinton School System's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of the City of Clinton School System, Clinton, Tennessee's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City of Clinton School System's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the City of Clinton School System's compliance.

### Opinion on Each Major Federal Program

In our opinion, the City of Clinton School System complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2014.

### Report on Internal Control Over Compliance

Management of the City of Clinton School System is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City of Clinton School System's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City of Clinton School System's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charges with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be a material weakness or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

  
CERTIFIED PUBLIC ACCOUNTANTS

Knoxville, Tennessee  
November 4, 2014

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON  
INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

ACCOMPANYING SCHEDULE OF FINDINGS AND QUESTIONED COSTS

I. SUMMARY OF AUDITOR'S RESULTS

- A. An unqualified opinion was issued on the basic financial statements of the City of Clinton School System for the year ended June 30, 2014.
- B. Internal control over financial reporting:
- Material weakness(es) identified?         yes     no
- Significant deficiency(ies) identified  
that are not considered to be  
material weakness(es)?                     yes     none reported
- C. Our audit disclosed no instances of noncompliance considered by us to be material to the financial statements.
- D. Internal control over major programs:
- Material weakness(es) identified?         yes     no
- Significant deficiency(ies) identified  
that are not considered to be  
material weakness(es)?                     yes     none reported
- E. An unqualified opinion was issued for compliance for the City of Clinton School System's major programs.
- F. The audit disclosed no audit findings requiring reporting under Section .510(a).
- G. We identified the following major federal assistance programs:
- US Department of Education - Title I  
US Department of Agriculture - Section 4 and 11 Lunches  
US Department of Agriculture - Breakfast Program  
US Department of Agriculture - Commodities  
US Department of Agriculture - Snack Program  
US Department of Agriculture - Fresh Fruits and Vegetables Program
- H. The threshold for distinguishing between Type A and Type B programs was \$300,000.
- I. The auditee was determined to be a low risk auditee.

II. SUMMARY OF FINDINGS REPORTED AT THE FINANCIAL STATEMENT LEVEL

None

III. SUMMARY OF FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None

CITY OF CLINTON SCHOOL SYSTEM  
CLINTON, TENNESSEE

Summary Schedule of Prior Audit Findings

There were no prior year audit findings.

**Clinton Utilities Board**  
**Revenue and Expense Summary**  
**September 2014**

Electric	2014						2015						2014-15				
	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	Actual YTD	Forecast YTD	Diff.	2015 Budget	Budget %
Total Oper. Revenue	7,394,497	7,336,442	6,280,888	-	-	-	-	-	-	-	-	-	21,011,827	22,052,558	(1,040,731)	82,098,000	26%
Purchased Power	(5,756,280)	(5,664,193)	(4,909,236)	-	-	-	-	-	-	-	-	-	(16,329,708)	(16,926,623)	596,915	(61,468,000)	27%
Oper. & Maint Exp	(1,503,349)	(1,555,020)	(1,384,386)	-	-	-	-	-	-	-	-	-	(4,442,755)	(4,703,832)	261,077	(18,161,000)	24%
Other Income	2,357	4,972	1,941	-	-	-	-	-	-	-	-	-	9,269	6,961	2,308	22,000	42%
Contrib. & Debt Exp.	(28,491)	(28,491)	(26,688)	-	-	-	-	-	-	-	-	-	(83,669)	(85,974)	2,305	(316,000)	26%
<b>Net Income</b>	<b>108,734</b>	<b>93,711</b>	<b>(37,482)</b>	-	-	-	-	-	-	-	-	-	<b>164,963</b>	<b>343,090</b>	<b>(178,127)</b>	<b>2,175,000</b>	<b>8%</b>

Water & Sewer	2014						2015						2014-15				
	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	Actual YTD	Forecast YTD	Diff.	2015 Budget	Budget %
Total Water Oper. Rev.	172,028	164,690	169,402	-	-	-	-	-	-	-	-	-	506,120	516,532	(10,412)	2,011,000	25%
Total Sewer Oper. Rev.	212,742	215,597	209,105	-	-	-	-	-	-	-	-	-	637,444	637,715	(271)	2,543,000	25%
Operating Expenses	(403,145)	(433,222)	(332,858)	-	-	-	-	-	-	-	-	-	(1,169,226)	(1,193,321)	24,095	(4,782,000)	24%
Non-Operating Rev. (Exp.)	1,237	1,238	1,211	-	-	-	-	-	-	-	-	-	3,686	3,715	(29)	13,000	28%
<b>Income Before Cap. Contr</b>	<b>(17,138)</b>	<b>(51,697)</b>	<b>46,860</b>	-	-	-	-	-	-	-	-	-	<b>(21,975)</b>	<b>(35,359)</b>	<b>13,384</b>	<b>(215,000)</b>	<b>10%</b>
Capital Contributions	900	900	3,100	-	-	-	-	-	-	-	-	-	4,900	3,600	1,300	225,000	2%
<b>Change in Net Assets</b>	<b>(16,238)</b>	<b>(50,797)</b>	<b>49,960</b>	-	-	-	-	-	-	-	-	-	<b>(17,075)</b>	<b>(31,759)</b>	<b>14,684</b>	<b>10,000</b>	<b>-171%</b>

**CITY OF CLINTON**  
**CITY MANAGER'S REPORT**  
*November 27, 2014*

---

**I. GENERAL INFORMATION**

**A. *General Information:***

1. Thanksgiving Holidays  
City Offices and Departments will be closed on Thursday, November 27th and Friday, November 28th in observance of the Thanksgiving Holidays.
2. Christmas Tree Lighting  
The City of Clinton's Annual Christmas Tree Lighting Ceremony, sponsored by the Timely Topics Club, will be held on Friday, November 28<sup>th</sup> at 5:30pm at the Hoskins-Lane Market Place Park. Various holiday activities will begin at 4:30pm.
3. Swearing – In Ceremony for the Mayor and Councilmembers  
A Swearing – In Ceremony for the Mayor and newly elected Councilmembers will be held on Monday, December 1<sup>st</sup> at 8:00am in the Council Room.
4. Christmas Parade  
The City of Clinton's Annual Christmas Parade will be held Saturday, December 13<sup>th</sup> at 6:00pm. The parade will follow the normal parade route - starting on Market Street at the railroad crossing, then traveling west on Market Street, then south on Main Street, then turning right on West Broad Street and ending at Gilliam Street behind the Community Center.
5. Employee's Christmas Luncheon  
The Annual Christmas Luncheon for city employees, and the members of the various Boards and Commissions that serve the city, will be held Friday, December 19<sup>th</sup>, from 12:00pm – 1:00pm at the Community Center.

**B. *Current Projects & Activities***

- 1.

**II. PROJECTS & ACTIVITIES for REVIEW & APPROVAL**

- A. December City Council Meeting**  
In conjunction with the annual Employees Christmas Luncheon, I would **recommend that we reschedule the December City Council meeting for Friday, December 19<sup>th</sup> at 1:30pm**, immediately following the luncheon.

B. Delhaize America – Deed Modification Agreement

While in the process of marketing the property at 400 J. D. Yarnell Industrial Parkway for resale, Delhaize America has requested a modification / clarification of the allowed use description in the current deed. In order to be consistent with the City’s purchase contract for the property, we have suggested modifying the language in the permitted use section of the deed to coincide with the language in the purchase contract. We would therefore ***request authorization for the City Attorney to draft an Agreement to amend the use language in the deed, and authorize the Mayor to execute any applicable documents as necessary.***

C. Capital Outlay Purchases – Vehicles and Equipment

As we discussed last month, we have prepared a three-year Capital Outlay Plan, with the intent to initiate projects and request funding authorization as we determine that funds are available. With this goal in mind, we would ***request authorization to proceed with the following purchases, to be funded from our Capital Projects Fund:***

a. *Police Department - Vehicles and Emergency Warning Equipment:*

Four (4) new 2014 model Dodge Charger Police vehicles and related emergency warning equipment, at a ***total amount not to exceed \$107,975.12***. These vehicles will be purchased from Chrysler Dodge Jeep Ram of Columbia, on State Contract pricing.

b. *Police Department – Vehicle Accessories*

In addition to the Emergency Warning Equipment included with the vehicle purchase, we also need to purchase Mobile Two-Way Radios, Radar Units, Mobile Video Cameras, and related accessories for the vehicles. These items will be purchased either on State Contract pricing, or through cooperative purchase pricing on other department’s bids / purchases. The ***total amount requested for these various equipment purchases will not exceed \$32,024.88***.

c. *General Government – Utility Vehicle*

We need to replace the city-wide Maintenance Technician’s truck, due to its age and maintenance costs (1996 Chevrolet – 210,000 + miles). After researching several options, and reviewing current TN State Contract pricing and vehicle availability, we have not located a suitable vehicle within our budget projections. In order to proceed with this purchase, we are ***requesting authorization of an expenditure not to exceed \$25,000.00, for a replacement vehicle for the Maintenance Technician***. This purchase authorization will allow us flexibility in working with local dealers to purchase a pre-owned or program vehicle, at a cost comparable to or less than State Contract pricing.

### **III. DEPARTMENTAL ACTIVITIES**

#### **A. ADMINISTRATION**

1. Finance:
  - a. Current Finance Report – Finance Director Gail Cook

#### **B. CODES ENFORCEMENT**

1. The Codes Enforcement Department's monthly activity summary for October 2014 is included in your council package for review.

#### **C. FIRE DEPARTMENT**

1. The Fire Department's monthly activity summary for October 2014 is included in your council package for review.

#### **D. POLICE DEPARTMENT**

1. The Police Department's monthly activity summary for October 2014 is included in your council package for review.

#### **E. PUBLIC WORKS DEPARTMENT**

- 1.

#### **F. RECREATION DEPARTMENT**

1. Community Center Schedule:  
The Clinton Community Center will start the Winter Operational Schedule on Monday, December 1<sup>st</sup>. Winter hours are as follows:
  - Monday – Saturday: 7:30am – 9:30pm
  - Sunday: 1:00pm – 6:00pm

November 10, 2014

Mayor Scott Burton  
City of Clinton  
100 North Bowling Street  
Clinton, TN 37716

Mayor Burton,

We are marketing the Food Lion Distribution Facility located in Clinton to several potential manufacturing parties. In the process, we have discovered that page 763/section 2 of the Warranty Deed to Food Lion reads: "That the property herein conveyed will be used primarily for light manufacturing and processing, and that it will be used for no purpose other than permitted by the Clinton Zoning Ordinances, and that it will secure approval for all construction from the Clinton Regional Planning Commission."

The property is zoned M-2 Heavy Industrial. We are concerned that "light manufacturing" is not defined and will be an impediment to any sale. In order to make potential buyers comfortable with this situation we would propose that the City change the wording in that section to read: "That the property herein conveyed will be used for no purpose other than permitted by the Clinton Zoning Ordinances, and that it will secure approval for all construction from the Clinton Municipal/Regional Planning Commission."

I understand that the Clinton City Council will be meeting on Monday, November 24<sup>th</sup>. We request that you obtain City Council approval of this clarification to the warranty deed. If you have any questions or concerns, please feel free to call me at 704.310.4334.

Thanks you for your assistance.

Sincerely,



Karen S. Clayton  
Real Estate Representative

LAW OFFICES OF  
**MAGILL, CRYE & CIZEK**  
125 NORTH MAIN STREET  
CLINTON, TENNESSEE 37716

PHILIP R. CRYE, JR.  
MART S. CIZEK

OFFICE PHONE (865) 457-9291  
FAX (865) 457-9292

JOE E. MAGILL (1929-2012)

November 18, 2014

Mr. Roger A. Houck, City Manager  
City of Clinton  
100 North Bowling Street  
Clinton, TN 37716

In Re: Request by Delhaize America Shared Services Group, LLC for modification of Restrictive Covenants as set forth in the Warranty Deed from the Town of Clinton to Food Lion dated March 24, 1988 and recorded in Deed Book B-17, page 762, in the Anderson County Register of Deeds Office

Dear Roger:

You requested an opinion as to whether a modification of the restrictive covenant in the referenced deed to remove the restriction limiting the use of the property to light manufacturing and processing would violate any agreement between the City and the Tennessee Valley Authority (TVA). In order to form my opinion, I reviewed the following documents: the Agreement of Purchase and Sale dated October 21, 1986 between TVA and the Town of Clinton; the Notice of Sale dated September 19, 1986; the Agreement Between TVA and the Town of Clinton; the Special Warranty Deed from TVA to the Town of Clinton dated November 20, 1986 and recorded in Deed Book Q-16, page 463 and the Warranty Deed from the Town of Clinton to Food Lion dated March 24, 1988 and recorded in Deed Book B-17, page 762, both of which are recorded in the Anderson County Register of Deeds Office. In addition, I relied upon information from City staff that the land described in the referenced deed is currently zoned M-2, heavy industrial, which includes all permitted uses in M-1, light industrial.

Based on my review of these documents, it is my opinion that the City would not be in breach of any agreement with TVA if the restrictive covenant in the deed recorded in Deed Book B-17, page 762, was modified to provide that the property would be used primarily for heavy industrial manufacturing and processing.

Sincerely,



Philip R. Crye, Jr.

PRCjr/pc

THIS INSTRUMENT PREPARED BY:  
Philip R. Crye, Jr., Attorney at Law  
Magill, Crye & Cizek  
125 N. Main Street  
Clinton, TN 37716

**AGREEMENT TO MODIFY RESTRICTIVE COVENANT**

This agreement made and entered on the date last written below by and between The City of Clinton, a municipal corporation organized and existing under Tennessee law (hereafter "the City"), and Delhaize America, LLC, a North Carolina limited liability company (hereafter "Delhaize").

RECITALS:

A. On March 24, 1988, the City conveyed a certain tract of land to containing 160.546 acres, more or less, to Food Lion, Inc., by the warranty deed recorded in Deed Book B-17, page 762, in the Register of Deeds Office for Anderson County, Tennessee, to which deed reference is here made ("the Deed");

B. The Deed contains certain covenants and agreements, including among others, the following:

2. The property herein conveyed will be used primarily for light manufacturing and processing, and that it will be used for no purpose other than permitted by the Clinton Zoning Ordinances, and that it will secure approval for all construction from the Clinton Regional Planning Commission.

The quoted matter in the Deed is hereafter referred to as "paragraph 2 of the restrictive covenants".

C. The covenants and agreements contained in the Deed, as provided in paragraph 12 thereof, are real covenants that are attached to and run with land and bind all persons who come into ownership of the land described in the Deed, whether by purchase, devise or descent.

D. Delhaize is the successor by name change to Food Lion, Inc., and is now the owner of the land described in the Deed pursuant to the Quitclaim Deed and the Corrective Quitclaim Deed recorded in Book 1595, page 1420, and Book 1608, page 1758, respectively, in the Register of Deeds Office for Anderson County, Tennessee, to which deeds reference is here made.

E. The parties now desire to modify paragraph 2 of the restrictive covenants in the Deed as set forth herein.

NOW THEREFORE, in consideration of the recitals, the mutual promises and undertakings both in the Deed and as contained herein, the parties agree as follows:

1. Paragraph 2 of the restrictive covenants in the Deed shall be deleted in its entirety and the following substituted in lieu thereof:

2. The property herein conveyed will be used primarily for heavy industrial manufacturing and processing, and that it will be used for no purpose other than permitted by the Clinton Zoning Ordinances, and that it will secure approval for all construction from the Clinton Regional Planning Commission.

2. The modification of the restrictive covenants in the Deed as set forth above shall constitute real covenants that are attached to and run with land described in the Deed and bind all persons who come into ownership of the land described therein, whether by purchase, devise or descent.

3. Except as modified herein the restrictive covenants contained in the Deed shall remain in full force and effect.

IN WITNESS WHEREOF the parties have executed this agreement on the dates written below.

CITY OF CLINTON

By: \_\_\_\_\_  
Scott Burton, Mayor

Date: \_\_\_\_\_

DELHAIZE AMERICA, LLC

By: \_\_\_\_\_

Date: \_\_\_\_\_

Its: \_\_\_\_\_





**RAM**  
of Columbia

106 S. James Campbell  
Columbia, TN 38401  
Voice - 1-877-349-9378 EXT 007  
Fax - 1-865-684-4911

Quote #:	QWPQ2467-A
Date:	Nov 20, 2014

Prepared For:  
*Clinton, Tennessee*  
Bill Riggs  
100 North Bowling Street  
Clinton, TN 37716

Your Regional Fleet Sales Manager:  
  
Russell Moles  
877-349-9378

Qty	Description	Unit Price	Ext. Price
1	Charger Pursuit V6 - 2014 MY - While Current Inventory -	\$22,285.00	\$22,285.00

**Engine / Power Train / Drive System**

1	3.6L V6 24V VVT w/5 Spd Auto Transmission - Rear Wheel Drive	\$0.00	\$0.00
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1	NZE Base Engine Controller (130MPH MAX SPEED LIMIT) - Requires Vehicle Special Order (Optional)	(Not included in Quote)	
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This option can be added for: \$0.00

**Wheels / Tires**

1	Black Steel Wheel w/Chrome Center Cap (Optional - SELECTED)	\$0.00	\$0.00
1	TBW - Full Sized Spare Tire (Rear Wheel Drive Required As of 04/01/14) w/Vinyl Trunk Liner & Cover (CKL)	\$142.00	\$142.00

**Interior Equipment & Trim Options**

Qty	Description	Unit Price	Ext. Price
1	HD Cloth Bucket Seats w/Vinyl Rear/Black (Optional - SELECTED)	\$107.00	\$107.00
1	Vinyl Floor Covering (Optional - SELECTED)	\$0.00	\$0.00

**Police Equipment Options**

1	Driver Side Spotlamp (Optional - SELECTED)	\$178.00	\$178.00
1	Upgrade Spotlamp Bulb to LED (Optional)	(Not included in Quote)	
This option can be added for: \$145.80			
1	Deactivate Rear Door Handles & Locks (Optional - SELECTED)	\$22.00	\$22.00
1	Equipment Mounting Bracket (Optional)	(Not included in Quote)	
This option can be added for: \$0.00			

**Police Equipment Packages (Furnished & Installed)**  
**- Choose Equipment Only**  
**- Choose Equipment & Installation**  
**Select & Click Update at Bottom**

Other Equipment Available on Quote by Quote Basis

**Exterior Paint Color Options**

1	PW7 - Bright White (Stock Color) - Exterior Color White (Unless Specified Otherwise) (Optional)	(Not included in Quote)	
This option can be added for: \$0.00			

Qty	Description	Unit Price	Ext. Price
1	PX8 - Pitch Black (Stock Color) (Optional)		(Not included in Quote)

This option can be added for: \$0.00

Tennessee State Wide Contract 209 - 40051

### Furnish & Install Police Equipment

1	F&I Equipment per Bob Sutphin Quote BDABQ1161	\$4,259.78	\$4,259.78
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Please See Attached Standard Terms & Conditions Important Information

SubTotal	\$26,993.78
Tax	\$0.00
Shipping	\$0.00
<b>TOTAL</b>	<b>\$26,993.78</b>



2014 CHRYSLER FLEET  
**DODGE**  
*CHARGER PURSUIT*  
**LAW ENFORCEMENT VEHICLE**



**CHRYSLERACADEMY**

LEARN • PERFORM • SUCCEED

# COMMANDING



2014 CHRYSLER FLEET

DODGE  
**CHARGER PURSUIT**

**LAW ENFORCEMENT VEHICLE**

## EMPLOYED TO SERVE. EMPOWERED TO EXCEL.

Serving with distinction is our 2014 Police and Special Service portfolio — stronger, larger, tougher and with greater capability than ever.

This specialized collection — the best and most expanded in our history — gives those in command what counts: instant authority on the street, compelling performance on the job, and exceptional rationales for the bottom line. This ready-to-serve team member reports to work with serious muscle, smartly designed interiors, leading-edge technologies, with quality that is the working definition of dependability.

Ablly meeting the profound and ever-increasing challenges faced daily by men and women of honor, and backing you with benchmark-level warranties and tougher-than-nails strength, this expanded family of Police and Special Service vehicles is the professional response to the call of duty.



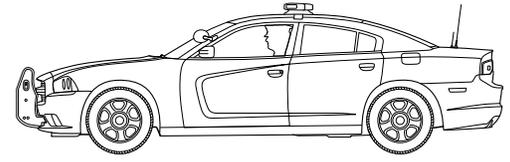
DODGE  
**CHARGER PURSUIT**

**5 YEAR / 100,000 MILE**  
**POWERTRAIN WARRANTY**

As tough as the vehicles themselves: augmenting the bumper-to-bumper 3-Year/36,000-Mile Basic Limited Warranty is the impressive protection of the 5-Year/100,000-Mile Powertrain Limited Warranty.<sup>(1)</sup> Covering the engine, transmission and drive axles, it's fully transferable — a bottom-line advantage to your jurisdiction when it comes to resale value.

# DISTINGUISHED

## DODGE CHARGER PURSUIT



### EXTERIOR DIMENSIONS

All numbers in inches.

### DODGE CHARGER PURSUIT

Wheelbase	120.2
Length	199.9
Width	75
Height	58.4
Track — Front	63.4
Track — Rear	63.8

### MECHANICAL FEATURES

TWO OUTSTANDING ENGINES, WITH REAR-WHEEL AND NEW<sup>(1)</sup> ULTRA-CAPABLE ALL-WHEEL-DRIVE.

- 3.6L Pentastar® V6 with available 50-state Flex Fuel: 292 hp/260 lb-ft of torque
- 5.7L HEMI® V8 with Fuel Saver Technology: 370 hp/395 lb-ft of torque — Available
- New All-Wheel-Drive Pursuit with the 5.7L HEMI V8 — Late availability
- Vehicle System Interface Module
- Uconnect® 4.3 CD/MP3 with touch screen, remote USB port and audio jack (RHA)
- Uconnect Voice Command<sup>(7)</sup> with Bluetooth® — Available
- Keyless Enter™ 'N Go™ System features proximity entry and push-button start with police strategy
- Space-saving column-mounted shift lever with 5-speed automatic transmission with AutoStick
- 2.65 rear axle ratio — Standard
- 3.07 rear axle ratio — Available with the 3.6L engine

- 200-mm rear axle (3.6L engine)
- 215-mm rear axle (5.7L engine)
- Unique performance front and rear suspension systems with load-leveling/Nivomat® rear shocks
- Severe-duty engine cooling
- Higher-durability fuel pump
- Two auxiliary power outlets and one USB 1.0 outlet located in the instrument-panel center stack
- Power adjustable pedals — Available
- P225/60R18 W-rated Goodyear® or Firestone® performance tires — Standard (and based on engine choice)
- Deactivate rear doors and windows — Available
- White Police Graphics set with horizontal and vertical graphic design — Available
- Steering wheel-mounted audio controls
- Performance steering with power steering cooler

### SAFETY & SECURITY

DISTINCTION COMES FROM THE UNWAVERING PROMISE TO PROTECT. Protecting those who protect is a mandate etched in Advanced High-Strength Steel. Our technologies and systems consider every possibility from every angle.

Dodge Charger Pursuit offers:

- ParkSense® Rear Park Assist<sup>(9)</sup> system — Available
- Secure Park System
- Comprehensive Electronic Stability Control<sup>(3)</sup> (ESC) System
- Heavy-duty four-wheel disc brakes
- All-Speed Traction Control
- Brake Assist
- Supplemental side-curtain air bags<sup>(4)</sup>
- Safety cage construction that exceeds federal mandates for strength
- Police-specific rear door panels
- Ballistic door panels — Late availability
- Front steel seatback panel inserts — Late availability
- Rain Brake Support
- Ready Alert Braking

### NOTABLE POLICE FEATURES

TOUGH ASSIGNMENTS NEED THE RIGHT BACK-UP.

DODGE CHARGER PURSUIT IS UP TO SPEC.

The reasons that make 2014 Dodge Charger Pursuit the vehicle of choice encompass multiple disciplines — including efficiencies. Charger Pursuit is the only vehicle in the class to offer the critical interface module as standard equipment. To that, add:

- Unique police-vehicle dome light configurations
    - Red/white dome light
    - Available Street Appearance overhead console with no red/white dome light
  - Black left spot lamp and matching right spot lamp with new LED bulbs — Available
  - Equipment mounting bracket — Available
  - Heavy-duty cloth bucket seats with vinyl rear bench seat
  - Full-size spare tire — Available (includes vinyl trunk liner and cover)
  - 18-inch wheel covers
- SEE PAGE 8 FOR ALL AVAILABLE CHARGER PURSUIT PACKAGE GROUPS

## DODGE CHARGER PURSUIT

Look for substance, superiority — and serious improvement. The first Charger Pursuit distinguished itself as the most powerful police vehicle in America. For 2014, the Dodge Charger Pursuit further ramps up capability with a new all-wheel-drive version available later this year with the 5.7L HEMI® V8. With its efficient strength, impressive maneuverability, exceptional occupant comfort and formidable safety and security features, no police vehicle quite matches the 2014 Dodge Charger Pursuit.

# FORCEFUL

## DODGE CHARGER PURSUIT



### THE LEGENDARY 5.7L HEMI® V8. AVAILABLE CHARGER PURSUIT.

Introduced in the distinctively American Muscle Car Era, the innovative hemispherical engine design still ranks as one of the powerplants of choice for officers and departments everywhere. The sophisticated 5.7-liter HEMI V8 offered in select vehicles in this portfolio reports to duty with Variable Valve Timing (VVT) (to improve engine breathing, thus adding to torque and horsepower), along with the invaluable MDS Fuel Saver Technology (which seamlessly transforms the mighty V8 into a capable and fuel-efficient 4-cylinder). Here, efficient engineering teams up with on-street performance: the HEMI V8 utilizes dual spark plug technology to burn fuel and ancillary exhaust gases with outstanding efficiency and cleanliness — and, equally as important — to help reduce time-consuming maintenance schedules.



### 3.6L PENTASTAR® V6. STANDARD, CHARGER PURSUIT.

It's recognized as the finest V6 we've ever produced — and for all the right reasons. The 3.6-liter Pentastar V6 features 100,000-mile-life spark plugs to help reduce maintenance and overall operating costs. With an available 50-state Flex Fuel calibration, you're offered a choice between unleaded regular, E85 (ethanol), or any combination of the two. Like the HEMI V8, the Pentastar employs Variable Valve Timing (VVT) to improve engine breathing for greater torque and horsepower; it also distinguishes itself with a tough chain drive instead of the usual timing belt employed by competitive models; the engineering offers greater longevity. Adding interactive Decel Fuel Shut-Off (iDFSO) is another advantage; it immediately stops all fuel flow when the foot is removed from the accelerator, helping reduce fuel consumption, and with no mitigation of performance.

With applications that include Charger Pursuit and Durango Special Service vehicles, this award-winning, state-of-the-art engine is all about service across the board, providing quiet operation, impressive acceleration and response, capable torque for towing and hauling — and one of the best warranties in the business.

## DODGE CHARGER PURSUIT



### FIVE-SPEED AUTOMATIC TRANSMISSION WITH AUTOSTICK

Exclusive to Dodge Charger Pursuit. The AutoStick is pure racetrack-inspired technology, and provides critical up- and downshifting for notable highway control and the varying and unpredictable dynamics of city/suburban driving — the very nature of police and patrol work across the country. Mated to the available 5.7-liter HEMI V8 in Charger Pursuit, this driver-oriented component offers convenient, electronically controlled rocker switches on the column-mounted shifter; access and response are instant.

### ENGINES

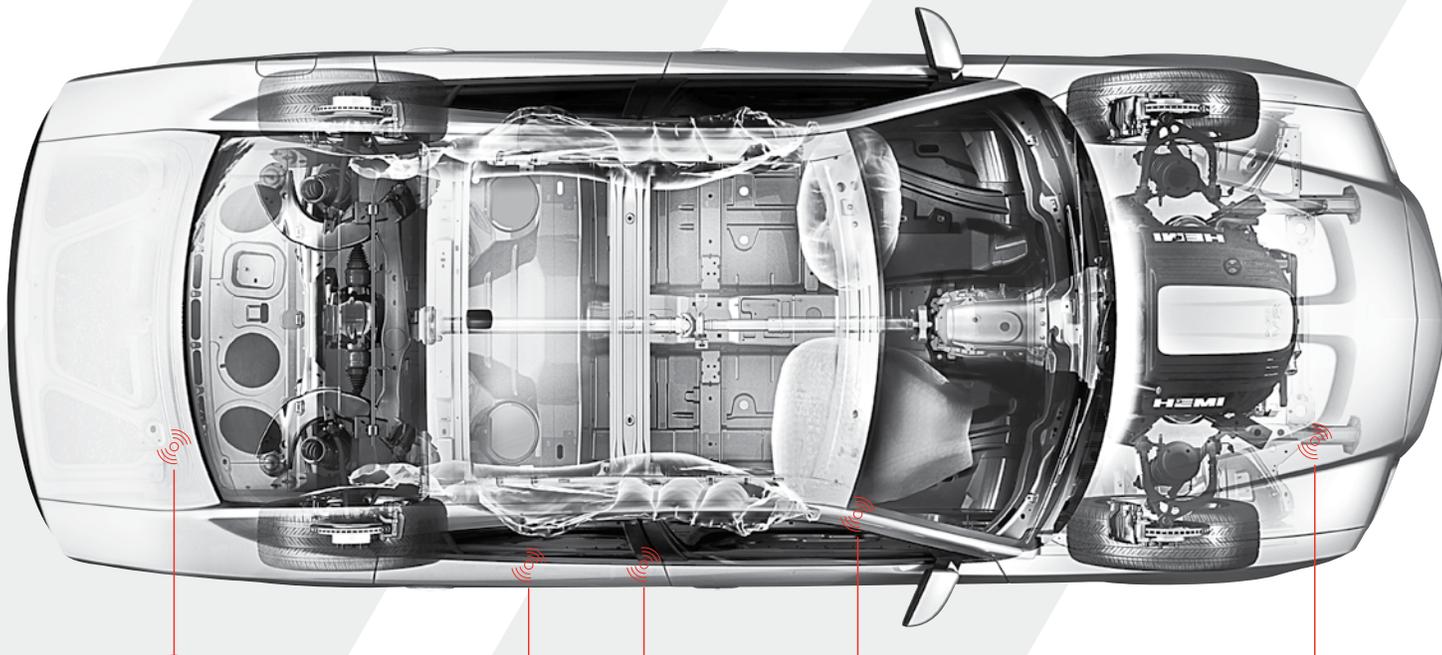
### DODGE CHARGER PURSUIT

3.6L Pentastar® V6

292 hp @ 6,350 rpm  
260 lb-ft of torque @ 4,800 rpm

5.7L HEMI® V8

370 hp @ 5,250 rpm  
395 lb-ft of torque @ 4,200 rpm



**REAR CRASH MANAGEMENT ZONE.** Built to absorb and dissipate crash energy around the occupant compartment.

**SIDE-DOOR GUARD BEAMS.** Mounted strategically across the interior door panels to protect against side impacts.

**CROSS-CAR IMPACT BEAMS.** Contribute to structural rigidity and work to decrease body twisting.

**SAFETY CAGE BODY STRUCTURE.** Materials include high-strength steel, aluminum and advanced plastics designed to support the Frontal Crash Management Zone and work to redirect crash energy away from the occupant compartment.

**INTERIOR HEAD IMPACT PROTECTION.** Urethane foam inserts positioned in strategic areas in the pillars, headers and roof rails increase roof rigidity and aid in the event of interior head impact.

**FRONTAL CRASH MANAGEMENT ZONE.** Energy-absorbing frame rails work to direct impact energy and manage energy absorption; it's an invaluable aid and helps maintain the structural integrity of every vehicle's occupant compartment.

## THE ASSIGNMENT: PROVIDE UNPARALLELED OCCUPANT PROTECTION.

Police and special service responsibilities rank among the most challenging out there — which is why the engineers and designers of the Charger Pursuit made occupant safety a top priority. The proven Charger Pursuit exemplifies the extra efforts: from the bottom up and from inside out, this is a vehicle designed to protect those who protect us all.

## OUR TAKE ON SAFETY: MULTIPLE PERSPECTIVES, ONE OVERARCHING GOAL.

Our focus on safety and security uses a wide-angle lens, and encompasses every vehicle in this portfolio. Using Charger Pursuit to illustrate this commitment, you'll find strengths like toughened side-door guard beams, increased roof strength, reactive head restraints<sup>(3)</sup> and three air bag<sup>(4)</sup> systems with seven standard air bags<sup>(4)</sup>. The Dodge Charger Pursuit employs advanced high-strength steels placed in strategic positions throughout the body. The tough unibody of high-strength steel — the same material that supports bridges and skyscrapers — offers substantial protection. Advanced high-strength steel also protects the interior; it's similar to that used in submarine hulls, and meets or exceeds tough federal requirements and those used by the Insurance Institute for Highway Safety (IIHS) in their testing protocols.

## ALL-NEW FOR CHARGER PURSUIT: SECURE PARK — THE STANDARD USED TO MEASURE THE COMPETITION.

Standard on every Charger Pursuit, new Secure Park protects the vehicle unoccupied by an officer from theft while idling. The vehicle cannot be driven away without the vehicle key fob, and without successfully disengaging the Secure Park feature. Secure Park ensures adequate power for police equipment and/or emergency lights, while eliminating the worry and possibility of vehicle removal by an unauthorized person.

## CHARGER PURSUIT CONTROL, COURTESY OF ESC<sup>(3)</sup> AND THE PERFORMANCE SUSPENSION.

You'll find technical variations of the comprehensive Electronic Stability Control<sup>(3)</sup> (ESC) System on every vehicle in this portfolio. Each has been engineered explicitly for the specific vehicle and its specific use on the job. For Charger Pursuit, the large — four-wheel, heavy-duty antilock brakes (ABS) with All-Speed Traction Control work in conjunction with a two-mode configuration of ESC; officers choose between full or partial functionality. Additional systems (on select vehicles) address performance, safety and security, and include Hill Start Assist, Brake Assist and Ready Alert Braking. This technology is all about delivering impeccable maneuverability, handling and control over diverse speeds, road surfaces and weather conditions — and it performs with unquestionable merit.



**TOP SAFETY.** The Insurance Institute for Highway Safety rated the Dodge Charger Pursuit as a Top Safety Pick for 2013.

## MORE MEANS TO DRIVE, MORE CAPABILITY THAN EVER.

The addition of the new all-wheel-drive (AWD) Charger Pursuit (available mid-2014) sharply ramps up what is already one of the most capable police vehicles on the road. Most competitive sedan-style police vehicles rely on front-wheel-drive (FWD). Now, AWD Pursuit joins its proven rear-wheel-drive (RWD) system, offering a wealth of advantages over the one-dimensional front-wheel-drive systems.

### COMPARISONS TO FWD:

- RWD offers faster acceleration and maneuverability from a more balanced center of gravity
- RWD brings a greater sense of a nimble ride and controlled feel by mitigating “weight shift”
- RWD delivers better traction and control and eliminates “torque steer” (a common complaint about FWD vehicles, where the front wheels do all of the work by taking on both propelling and steering the vehicle)
- RWD eliminates the “plowing effect” of front-wheel-drive vehicles when cornering at increased speeds
- AWD offers stellar control on less-than-ideal surfaces, a real advantage in rural applications
- AWD significantly enhances performance and handling under all road conditions
- AWD is an overall performance enhancer even under ideal circumstances

## WE'RE NOT AFRAID TO THROW OUR WEIGHT AROUND.

Under most driving conditions, RWD offers faster acceleration than front-wheel-drive-only vehicles: the physics of acceleration shifts more weight to the rear, resulting in an appreciable increase in contact and traction with the road surface. RWD also adds to greater control, as the front tires stay dedicated to the work of steering. All in all, rear-wheel-drive positively affects braking, handling, maneuverability and control. New AWD Charger Pursuit also offers greater control than FWD-only vehicles, with greater assurance while cornering and on low-traction surfaces.

## IDEAL BACK-UP: SPECIAL SERVICE VEHICLES WITH THE RIGHT STUFF.

The rugged demands placed on Special Service SUVs and pickups automatically infer robust engineering; the 2014 Dodge Durango Special Service vehicle and the Ram 1500 Special Service pickup deliver in every context. The tough 4WD Ram 1500 (with an on-the-fly transfer case) and the all-wheel-drive Durango Special Service (also with an on-the-fly transfer case) are now bolstered by the late availability of the new 2014 Dodge Charger Pursuit all-wheel-drive version.



## NEW: AVAILABLE ALL-WHEEL-DRIVE (AWD).<sup>(10)</sup>

Expand your capability and potential with the newest asset to the Charger Pursuit arsenal: All-Wheel-Drive (AWD) with automatic front axle disconnect, available on 2014 Dodge Charger Pursuit with the 5.7L HEMI® V8. It supplies power to both axles, delivering excellent balance for improved control under difficult road conditions. AWD provides better straight-line traction and cornering stability in nearly all conditions, especially on wet, slippery roads. The system seamlessly transitions between rear-wheel drive and all-wheel drive with no driver intervention. When all-wheel-drive is not required, the system automatically disconnects the front axle and opens the transfer case from the drive train to reduce friction and rotational mass. AWD is automatically triggered when wheel slip is detected, AutoStick is engaged, the ESC<sup>(3)</sup> system is turned off, or the windshield wipers are activated. The system helps to provide optimal traction, performance, and safety.

## POWERFUL POWER STEERING.

This power steering utilizes an electrohydraulic system (vs. a traditional, simple hydraulic), which translates into improved fuel economy, reduced steering noise, and optimal tuning for handling. The advanced hydraulic fluid shows improved viscosity stability over a wide temperature range, helping reduce cold start noise. The engineering includes a power steering cooler, aiding in both performance and longevity.

## INTELLIGENCE-BASED SUSPENSION.

It all combines for an exceptional ride: a multilink short/long arm (SLA) front suspension, load-leveling Nivomat® heavy-duty shock absorbers all around, riding on highly modified rear spring rates with their unique five-link coil spring design.

## FIVE-LINK INDEPENDENT REAR SUSPENSION.

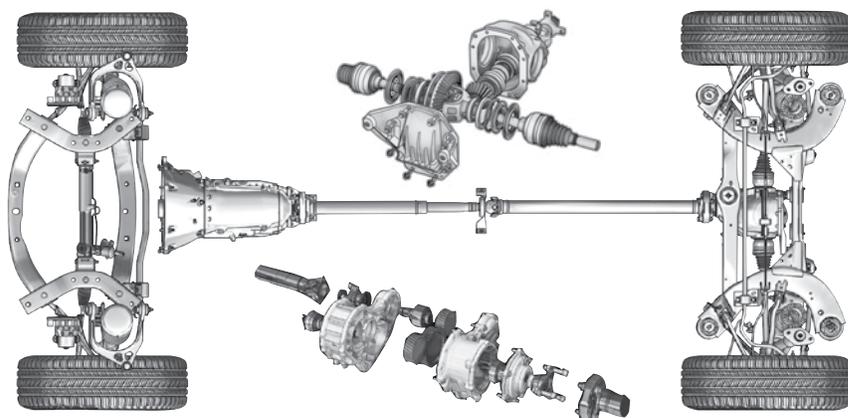
Mounted to a steel cradle and attached to the body via four large rubber mounts, this suspension design features geometry that isolates the interior compartment from axle and road noise, and provides more responsive handling.

## REAR DIFFERENTIAL: INHERENTLY DIFFERENT.

The Charger Pursuit rear-wheel-drive version is engineered to make a difference. By mating the driveshaft to a cradle-mounted differential with two half-shafts, we've eliminated a set of gears common to front-wheel-drive systems; it's inherently more efficient. Our rear differential also employs an advanced synthetic lubricant designed to last the lifetime of the vehicle in typical service.

## THE W-RATED TIRES: STANDARD.

To meet the needs for potential high-speed applications, tires on Charger Pursuit carry the formidable “W” speed rating. These high-speed-rated tires were designed for high-speed police use.





### SAFETY: THE INSIDE STORY OF CHARGER PURSUIT.

To work inside the Pursuit means officers enjoy seats positioned on crossmembers constructed of advanced high-strength steel engineered to meet critical performance standards that include reduced twisting of the vehicle. The steering column and steering wheel feature energy-absorbing construction. The roof structure utilizes advanced high-strength steel, while the Transformation Induced Plasticity (TRIP) steel in the body provides weight efficiencies while still meeting stringent side-impact objectives.

### MULTIPLE USES OF AIR BAG(4) TECHNOLOGY.

Extensive air bag(4) technology includes advanced multistage driver and front passenger air bags(4) for frontal and near-frontal impacts (deployed with a force appropriate to severity); advanced side-curtain air bags(4) (for additional protection to the front and rear outboard occupants in the event of a rollover); advanced supplemental front-seat side air bags(4) (additional protection in the event of a side collision); and a driver's knee air bag(4) on Charger Pursuit.



### AN INTERIOR CUSTOM-DESIGNED FOR POLICE WORK.

It's all about doing the job better and easier. Above, left to right: COLUMN-MOUNTED SHIFTER opens up room for laptops, etc. CUSTOMIZED, SCULPTED SEATS feature a "scoop" for a full duty belt. CENTER-CONSOLE with USB PORT is a mandate in today's electronic world; Charger Pursuit is pre-wired for connectivity, offering a practical workspace, convenient cup holders and out-of-sight storage. BRILLIANT FULL-COLOR ELECTRONIC VEHICLE INFORMATION CENTER (EVIC) provides outstanding vehicle/driver communication. This indispensable asset features a color Liquid Crystal Display for crisp, vibrant clarity.



### REAR PARK ASSIST AND NEW SECURE PARK.

Available Rear Park Assist is an automatic convenience that gets parallel parking perfect every time. The new standard Secure Park system prevents the cruiser against theft or unauthorized operation while idling at the scene.



### WE'VE GOT YOUR BACK. AND YOUR SIDES, TOO.

Available for Dodge Charger Pursuit are two strengths which anticipate and defend against potential worst-case scenarios: available front steel seatback panel inserts(10) work to protect officers from attacks from rear-seat detainees who might have stashed a sharp object; available ballistic door panels(10) can withstand a variety of calibers of firepower.



### ESCAPING NOTICE: THE STEALTH MODE.

When activated, the Charger Pursuit Stealth Mode completely turns off strategic interior lights and dims others, transforming this street-visible presence into an undercover asset. A standard low-intensity red dome light provides just enough interior illumination for official business while remaining virtually incognito to the outside world.

## SPECIFICATIONS

### CHARGER PURSUIT (27A/29A)

Generous interior space both front and rear for driver and passengers, sculpted front seats that accommodate a full duty belt, and a cavernous trunk. Ready to roll, Dodge Charger Pursuit offers total capability and capacity to do the job right.

### CRITICAL MEASURES

EPA Passenger Volume (cu ft)	104.7
EPA Total Volume Index (cu ft)	120.1
EPA Trunk Volume (cu ft)	16.5
Curb Weights (lb, estimated)	
3.6L V6 (RWD)	3,961
5.7L V8 (RWD / AWD)	4,253 / 4,450
Fuel Tank Capacity (U.S. gal)	19.1
Turning Diameter (ft) (RWD / AWD)	37.7 / 38.7
Axle Ratios (:1)	
3.6L V6 (std / opt)	2.65 / 3.07
5.7L V8 (std / AWD)	2.65 / 3.06
Head Room — Front	38.6
— Rear	36.6
Shoulder Room — Front	59.5
— Rear	57.9
Hip Room — Front	56.2
— Rear	56.1
Leg Room — Front	41.8
— Rear	40.1
Ground Clearance	5.1
Seating Capacity — Front	2 adults
— Rear	3 adults

# STREETWISE



## THE MOPAR® DIFFERENCE: DISTINCTIVE ADVANTAGES

Designed and specialized to meet the very specific needs of police and law enforcement, the variety of packages and à la carte options from our colleagues at Mopar offer considerable latitude when customizing your Dodge Charger Pursuit. All are specifically engineered for Pursuit to deliver the ultimate in fit, finish and functionality. Comprehensive, practical and focused on the work, the packages from Mopar include products from partnerships with the best manufacturers in the business, including Whelen®, Setina® and Havis®. For more, see your Dodge Charger Pursuit dealer or log on to [fleet.chrysler.com](http://fleet.chrysler.com)

### BASE POLICE PACKAGE (AYE)

- Front and Rear Wire Harness
- Power Distribution Center
- Siren Speaker and Bracket
- Trunk Tray and Cooling Fan

### PATROL PACKAGE #1 (AYF)

- Police Floor Console
- Front Corner Led Lamps
- Rear Corner Led Lamps
- Front and Rear Wire Harness
- Power Distribution Center
- Siren Speaker and Bracket
- Trunk Tray and Cooling Fan

### PATROL PACKAGE #2 (AYH)

- Police Floor Console
- Push Bumper
- Front and Rear Wire Harness
- Power Distribution Center
- Siren Speaker and Bracket
- Trunk Tray and Cooling Fan

### PATROL PACKAGE #3 (AYM)

- Police Floor Console
- Front Corner Led Lamps
- Rear Corner Led Lamps
- Push Bumper
- Front and Rear Wire Harness
- Power Distribution Center
- Siren Speaker and Bracket
- Trunk Tray and Cooling Fan

### PATROL SLICK TOP POLICE PACKAGE #1 (AYN)

- Police Floor Console
- Front and Rear Wire Harness
- Power Distribution Center
- Siren Speaker and Bracket
- Trunk Tray and Cooling Fan

### PATROL SLICK TOP POLICE PACKAGE #2 (AYP)

- Front Corner Led Lamps
- Rear Corner Led Lamps
- Front and Rear Wire Harness
- Power Distribution Center
- Siren Speaker and Bracket
- Trunk Tray and Cooling Fan

**DODGE**  
**CHARGER PURSUIT**

**CROWN**  
NORTH AMERICA



## EVEN OUR WARRANTIES PROTECT AND SERVE.

When it comes to quality and value, you've come to the right place. Every vehicle in this portfolio is covered by one of the best warranties in the business, and measured in what counts: time, distance, and reduced cost of ownership.

Two comprehensive warranties report to work: the bumper-to-bumper 3-Year/36,000-Mile Limited Warranty and the 5-Year/100,000-Mile Powertrain Limited Warranty<sup>(1)</sup> — so good, it's unsurpassed by any other manufacturer.

In an era of tight budgets, we know that purchase decisions rest on a variety of factors. Here, that quality stands out: the 5-Year/100,000-Mile Powertrain Limited Warranty<sup>(1)</sup> is fully transferable, clearly boosting potential resale value.

**5 YEAR/100,000 MILE**  
**POWERTRAIN WARRANTY**

# CHARGER PURSUIT SPECIFICATIONS

SELECTED FEATURES AND OPTIONS	3.6L Pentastar	5.7L HEMI
<b>MECHANICAL FEATURES</b>		
3.6L Pentastar V6 24V VVT Engine (ERB)	•	
5.7L HEMI V8 VVT Engine with Fuel Saver Technology (EZH)		•
All-Wheel-Drive (late availability)		0
AutoStick Automatic Transmission (DGJ), column-mounted (CV8)	•	•
Brake Assist (BGE)	•	•
Engine Block Heater (NHK) (included with Alaska destinations)	0	0
Engine Oil Cooler (NHA)	•	•
High-Speed Engine Controller (N25)	•	•
Load-Leveling and Height Control (SER), Heavy Duty Suspension (SDB)	•	•
Power Steering Cooler (NHF)	•	•
Rear Axle — 200-mm (DRD)	•	
Rear Axle — 215-mm (DPP) (included with 5.7-liter engine)		•
Rear Axle Ratio — 2.65 (DLC)	•	•
Severe-Duty Engine Cooling (XDK)	•	•
<b>TIRES</b>		
P225/60R18 BSW Performance Tires (TWW) (Goodyear® brand; included with EZH without TWM)	0	•
P225/60R18 BSW Performance Tires (TWM) (Firestone® brand tires)	•	0
Full-Size Spare (TBW) (includes vinyl trunk liner and cover (CKL))	0	0
18-inch Wheel Covers (W8A) (not available with WPB)	0	0
18- x 7.5-inch Steel Wheels (WEJ) on RWD and (WEG) on AWD	•	•
<b>EXTERIOR FEATURES</b>		
Body-Color Door Handles (MNK) (not available with police special paints P76, P79, PB5, PB8, PS2 or PWL)	•	•
Body-Color Exterior Mirrors (LEP) (not available with police special paints P76, P79, PB5, PB8, PS2 or PWL)	•	•
Body-Color Lower Body-Side Cladding (MRC) (not available with Police special paints P76, P79, PB5, PB8, PS2 or PWL)	•	•
Bright Hub Caps (WMH)	•	•
Can-Control Siren System (JJK) (AYE, AYF, AYH, AYM, AYN, AYP)	F	F
Equipment Mounting Bracket (XFX) (requires CUM; not available with CUF or CUG)	0	0
<b>Lights and Lamps</b>		
— Black Left Spot Lamp (LNF)	0	0
— Front Corner LED Lamps (LNB) (included with AYF, AYM and AYP; requires AYE, AYH or AYN)	F	F
— Grille Lights (MEK) (requires AYE, AYF, AYH, AYM, AYN or AYP)	F	F
— LED Spot Lamps (LNX) (requires LNF)	0	0
— Matching Right Spot Lamp (LNA) (requires LNF)	0	0
— Overhead Full-feature Light Bar (LN4) (requires AYE, AYF, AYH, AYM, AYN or AYP)	F	F
— Overhead Limited-feature Light Bar (LN5) (requires AYE, AYF, AYH, AYM, AYN or AYP)	F	F
— Rear Corner LED Lamps (LNU) (included with AYF, AYM and AYP; requires AYE, AYH or AYN)	F	F
— Rear Deck Full-width Light (LN3) (requires AYE, AYF, AYH, AYM, AYN or AYP)	F	F

SELECTED FEATURES AND OPTIONS	3.6L Pentastar	5.7L HEMI
— Rear Deck Lights (LN2) (requires AYE, AYF, AYH, AYM, AYN or AYP; not available with LN3)	F	F
— Side Lights (LNZ) (requires AYE, AYF, AYH, AYM, AYN or AYP)	F	F
Push Bumper (MBR) (included with AYH and AYM; requires AYE, AYF, AYP or AYN; not available with LN5)	F	F
Spare Tire Relocation Bracket (TBH) (requires AYE, AYF, AYH, AYM, AYN, AYP or TBW)	F	F
Variable/Intermittent Windshield Wipers (JHA)	•	•
Individual White Police Graphics — Hood (M3F), Roof (M3G), Decklid (M3H) (requires AYE, AYF, AYH, AYM, AYN, or AYP)	F	F
White Graphics Set — Front doors (M2B) (requires AYE, AYF, AYH, AYM, AYN or AYP)		F
White Graphics Set — All doors (M2C) (requires AYE, AYF, AYH, AYM, AYN or AYP)		F
<b>INTERIOR FEATURES</b>		
Air Conditioning with Dual-Zone Temperature Control (HAD)	•	•
Deactivate Rear Doors/Windows (CW6)	F	F
Floor Covering — All-Weather Floor Mats (CLE) (requires AYF, AYH, AYE, AYM, AYN or AYP; not available with CKJ)	F	F
— Black Vinyl (CKJ) (requires AEB or CUM; not available with CLE or CUF)	•	•
— Delete Carpet (CK9) (requires AEB)	•	•
— Floor Carpet (CKD) (includes CLZ)	F	F
— Front and Rear Floor Mats (CLZ) (included in CKD)	•	•
Leather-Wrapped Steering Wheel (SCV)	•	•
Lighting — Front Dome Lamp (LCK)	•	•
— Front Reading/Map Lamps (LBG) (included with AEB)	0	0
— Glove Box Lamp (LBC) and Trunk Lamp (LDC)	•	•
— Visor Light (XGV) (requires AYE, AYF, AYH, AYM, AYN or AYP)	F	F
Mirrors — Power, Heated with Manual Foldaway (GUK)	F	F
— Power Mirrors with Manual Foldaway (GTF)	•	•
— Rearview Day/Night Mirror (GNA)	•	•
Outside Temperature Display (LAH)	•	•
Power Front Windows, One-Touch, Up-and-Down (JP3)	•	•
Power Trunk Lid Release (JPC)	•	•
Seats — Fixed Rear Seat (CFW)	•	•
— Heavy-duty Cloth Bucket and Rear Bench (*C8)	•	•
— Heavy-duty Cloth Bucket with Vinyl Rear (*X5) (Fleet only)	F	F
— Power 6-way Driver's (JPS)	•	•
Spot Lamp Prep (LNQ)	•	•
Sun Visors with Illuminated Vanity Mirrors (GNC)	•	•
Tire Pressure Monitoring Display (XGM)	•	•

# CHARGER PURSUIT SPECIFICATIONS

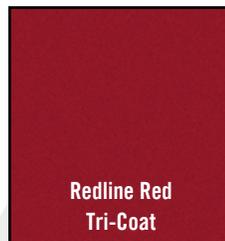
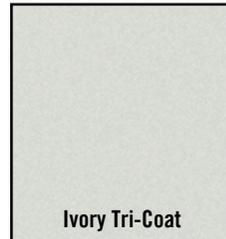
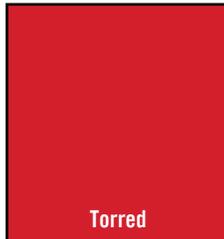
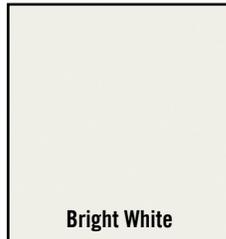
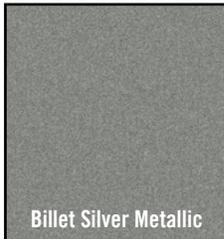
SELECTED FEATURES AND OPTIONS	3.6L Pentastar	5.7L HEMI
<b>UCONNECT® MULTIMEDIA</b>		
12-volt Center Console Power Outlet (JKW)	•	•
Audio Jack Input for Mobile Devices (RSU)	•	•
Remote USB Port (RSX)	•	•
Six Speakers (RCG)	•	•
Steering Wheel-mounted Audio Controls (RDZ)	•	•
Uconnect 4.3 CD/MP3 (RHA) (does not include Hands-Free Phone System <sup>(7)</sup> )	•	•
<b>KEYS</b>		
Entire Fleet Alike Key (FREQ 1) (GXF) (not available with GXG, GXA or GXE)	F	F
Entire Fleet Alike Key (FREQ 2) (GXA) (not available with GXE, GXF or GXG)	F	F
Entire Fleet Alike Key (FREQ 3) (GXE) (not available with GXG, GXF and GXA)	F	F
Entire Fleet Alike Key (FREQ 4) (GXG) (not available with GXF, GXA and GXE)	F	F
Additional Non-Key Alike Fobs (GXQ) (not available with GXA, GXE, GXF or GXG)	F	F
<b>CONSOLES</b>		
Mini Floor Console (CUM)	•	•
Police Floor Console (CUG) (included with AYP, AYH, AYM and AYN; requires AYE and AYP)	F	F
<b>SAFETY &amp; SECURITY</b>		
Advanced Multistage Front Air Bags <sup>(4)</sup> (CG3)	•	•
All-Speed Traction Control (BNP)	•	•
Center Rear Three-Point Seat Belt (CG6)	•	•
Daytime Running Headlamps, High Beam (LMK)	•	•
Driver and Passenger Steel Seatback Panel Inserts (CBT) (requires AYE, AYF, AYH, AYM, AYN or AYP)	F	F
Electronic Stability Control <sup>(3)</sup> (BNB)	•	•
Hill Start Assist (BNG)	•	•
Hydraulic Assist Brake Booster (BPT)	•	•
Keyless Enter 'n Go (GX4)	•	•
ParkSense® Rear Park Assist <sup>(5)</sup> System (XAA)	0	0
Police ABS 4-wheel Heavy-Duty Disc Brakes (BR8) (includes BNP)	•	•
Rain Brake Support (BHC)	•	•
Ready Alert Braking (BHD)	•	•
Remote Proximity Keyless Entry (GXD)	•	•
Secure Park (AXR)	•	•
Security Alarm (LSA)	F	F
Sentry Key® — Theft Deterrent System (GXX)	•	•
Speed-Sensitive Power Locks (JPH)	•	•
Supplemental Front-Seat-Mounted Side Air Bags <sup>(4)</sup> (CJ1)	•	•
Supplemental Side-Curtain Front and Rear Air Bags <sup>(4)</sup> (CJ2)	•	•

SELECTED FEATURES AND OPTIONS	3.6L Pentastar	5.7L HEMI
<b>PACKAGES/EQUIPMENT GROUPS</b>		
Base Prep Police Package (AYE) — Includes front and rear wire harness (XPW), power distribution center (XWK), siren speaker and bracket (XWP), trunk tray and cooling fan (XWQ)	F	F
Connectivity Group (AAJ) — Includes Bluetooth® Streaming Audio (RSL), auto-dimming rearview mirror with microphone (GN5), Uconnect Voice Command <sup>(7)</sup> with Bluetooth (RSP)	0	0
Convenience Group I (AHM) — Includes power adjustable pedals (XAP), power driver and front-passenger seats (JPT), and power driver/passenger 4-way lumbar adjuster (JRN)	F	F
Patrol Package #1 (AYF) — Includes front and rear wire harness (XPW), front corner LED lamps (LNB), police floor console (CUG), power distribution center (XWK), rear corner LED lamps (LNU), siren speaker and bracket (XWP) and trunk tray and cooling fan (XWQ)	F	F
Patrol Package #2 (AYH) — Includes police floor console (CUG), push bumper (MBR), front and rear wire harness (XPW), power distribution center (XWK), siren speaker and bracket (XWP) and trunk tray and trunk cooling fan (XWQ)	F	F
Patrol Package #3 (AYM) — Includes front and rear wire harness (XPW), front corner LED lamps (LNB), police floor console (CUG), power distribution center (XWK), push bumper (MBR), rear corner LED lamps (LNU), siren speaker and bracket (XWP) and trunk tray and cooling fan (XWQ)	F	F
Patrol Slick Top Police Package #1 (AYN) — Includes front and rear wire harness (XPW), police floor console (CUG), power distribution center (XWK), siren speaker and bracket (XWP) and trunk tray and cooling fan (XWQ)	F	F
Patrol Slick Top Police Package #2 (AYP) — Includes front and rear wire harness (XPW), front corner LED lamps (LNB), power distribution center (XWK), rear corner LED lamps (LNU), siren speaker and bracket (XWP) and trunk tray and cooling fan (XWQ)	F	F
Police Group (AHB)	•	•
Power Heated Mirrors with Manual Foldaway (GUK) — Includes body-color exterior mirrors (LEP) and exterior mirrors with heating element (NHJ) (included with Street Appearance Group AEB)	P/F	P/F
Special Service Group (AHV)	•	•
Street Appearance Group (AEB) — Includes 18- x 7.5-inch aluminum wheels (WPB), black grille with bright surround (MFM), P225/60R18 BSW tires (TWW), exterior mirrors with heating element (NHJ), fog lamps (LNU), front/rear climate control outlets (XGA), front reading/map lamps (LBG), full-length floor console (CUF), illuminated front cup holders (CWP), power heated mirrors with manual foldaway (GUK) and rear stabilizer bar (SHF) (requires Redline Red Tri-Coat, Bright White, Pitch Black, Granite Crystal Metallic, Billet Silver Metallic, Jazz Blue, Phantom Black Tri-Coat, Ivory Tri-Coat, Torred; Street Appearance Group not available on AWD models) *2014.5 model year content subject to change. Contact your local government sales manager for details.	0	0

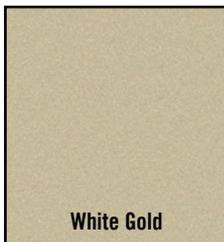
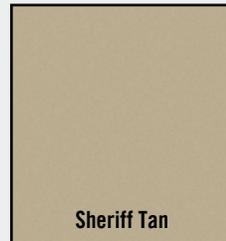
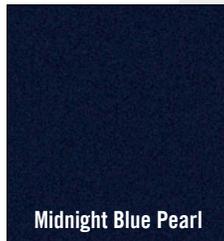
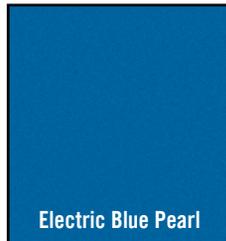
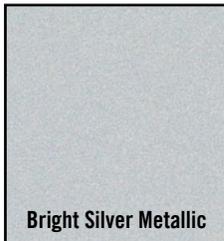
• = Standard. 0 = Optional. P = Included in package noted. F = Fleet-only Option.

# PURSUIT ORDER GUIDE

## EXTERIOR COLORS



## SPECIAL PRODUCTION COLORS<sup>(11)</sup> <sup>(12)</sup>



## WHEELS



18-inch Steel  
Standard on Charger Pursuit  
(RWD and AWD configurations)



18-inch Aluminum  
Included with Street  
Appearance Group



## 2014 CHRYSLER FLEET DODGE CHARGER PURSUIT LAW ENFORCEMENT VEHICLE



Since the time of printing, some of the information you'll find in this brochure may have been updated. Ask your dealer for details. Some of the equipment shown or described throughout this catalog may be available at extra cost. Specifications, descriptions, illustrative materials and all competitive comparisons contained herein are as accurate as known at the time this publication was approved for printing. Chrysler Group LLC reserves the right to discontinue models at any time or change specifications without notice or without incurring obligation. All options are required in combination with other options. For the price of the model with the equipment you desire, or verification of specifications contained here, see your Dodge dealer. Chrysler, Dodge, Durango, Ram, the Ram's head logo, Charger, Charger Pursuit, HEMI, Mopar, Pentastar, ParkSense, ParkView, RamBox, Sentry Key and Uconnect are registered trademarks and ProMaster is a trademark of Chrysler Group LLC. © 2013 Chrysler Group LLC. All rights reserved. Bluetooth is a registered trademark of Bluetooth SIG, Inc. Goodyear is a registered trademark of The Goodyear Tire & Rubber Company. Firestone is a registered trademark of Bridgestone Americas Tire Operations, LLC. Nivomat is a registered trademark of ZF Friedrichshafen AG. iPod is a registered trademark of Apple, Inc. Whelen is a registered trademark of the Whelen Engineering Group. Setina is a registered trademark of the Setina Manufacturing Company. Havis is a registered trademark of Havis, Inc.

<sup>(1)</sup>Transferable. See your dealer for complete details and a copy of the 5-Year/100,000-Mile Powertrain Limited Warranty. <sup>(2)</sup>SiriusXM service requires a subscription, sold separately, after 12-month trial included with vehicle purchase. If you decide to continue your SiriusXM service at the end of your trial subscription, the plan you choose will automatically renew and bill at then-current rates until you call SiriusXM at 1-866-635-2349 to cancel. See our Customer Agreement for complete terms at [siriusxm.com](http://siriusxm.com). Programming subject to change. Sirius satellite service is available only to those at least 18 and older in the 48 contiguous U.S., D.C. and PR (with coverage limitations). SiriusXM Traffic available in select markets. See [siriusxm.com/traffic](http://siriusxm.com/traffic) for more information. Sirius, XM and all related marks and logos are trademarks of SiriusXM Radio Inc. <sup>(3)</sup>Always drive carefully, consistent with conditions. Always wear your seat belt and obey traffic laws. <sup>(4)</sup>The Advanced Front Air Bags in this vehicle are certified to the new U.S. federal regulations for advanced air bags. Children 12 years old and younger should always ride buckled up in a rear seat. Infants in rear-facing child restraints should never ride in the front seat of a vehicle with a passenger front air bag. All occupants should always wear their lap and shoulder belts properly. <sup>(5)</sup>Always sit properly with the head restraint properly adjusted. Never place anything in front of the head restraint. <sup>(6)</sup>Based on the latest available competitive information in the Small Commercial Van segment. When properly equipped. <sup>(7)</sup>Phone must support Bluetooth Phone Book Access Profile (PBAP). <sup>(8)</sup>In-dash DVD capability is not available in all states. See your dealer for details. <sup>(9)</sup>Always check entire surroundings before backing up. <sup>(10)</sup>Late availability. <sup>(11)</sup>Available at added cost. <sup>(12)</sup>Not available with Street Appearance Package.

FLEET.CHRYSLER.COM // 1-800-999-FLEET(3533)



OF COLUMBIA FLEET GROUP

**Payment Terms:**

1. Tennessee State Wide Contract Purchases prompt pay discount. We provide a 4% Prompt Pay discount if payment is physically received in Columbia within 30 days of delivery of vehicle to you regardless of mail date or check issue date. Purchase Order is to be issued at State Wide Contract Price.
2. Commercial Customers - terms of sale are cash on delivery to you or at the time that you pick up unit from our facility. We will not process title work or release the manufacturer's statement of origin until we receive payment in full with good funds.
3. Body builders - terms of sale are cash on delivery to your end user or no more than 60 days after the date chassis was delivered to you. We retain the rights to the chassis and any equipment mounted to it until we receive full payment in good funds. Until paid in full unit cannot be removed from your primary location unless submitted and approved by us in writing prior to movement.

All Customers - you will be responsible for any and all collection costs if we are required to seek legal assistance or third party collection for your account.

**Things to Be Aware of**

Order-to-delivery - CDJR of Columbia strives to have in ground stock most everything to support our contract sales. However from time to time and based on current sales trends and past sale history some models are not available for immediate delivery. If we do not have a vehicle in ground stock or as inbound stock we will order a unit for you from the respective manufacturer.

Lead Times - Order lead time varies from manufacturer to manufacturer and model to model, and occasionally an option is not available or has been placed on material hold/constrained. We try to provide the most accurate realistic lead time as possible based on current information provided to us by the respective vehicle manufacturers. We cannot guarantee a specific delivery date or be held liable for delays out of our direct control (I.E. fire, flood, acts of god, strike, rail/car carrier shortage, transportation delays, second stage manufacturer schedules, or work being completed by third party vendors / body builders.

Third Party Vendors - As a service to our valued customers we coordinate installation of requested equipment from one or many third party vendors as a convenience to our customers. All warranty, product, and installation not completed in our facility is warranted and supported by either the installing dealer or respective equipment manufacturer. We will assist in any way possible in the rare instance that an issue or problem arises in the warranty period.

Purchases Orders - Acceptance of this quotation does not constitute an order until a purchase order is accepted, or a deposit is placed with a receipt issued by Tennessee Fleet Sales or our affiliated companies. If ordering multiple units we accept multiple units on one purchase order so long as you agree to release payment as each individual unit is delivered and invoice. If you cannot split or partial pay on a purchase order we will require a separate purchase order for each unit.

Trade in Vehicles - We accept trade in vehicles on any vehicle that we sale. Please note any trade in value that is used for vehicles ordered. Requires the vehicle to be in the same physical and mechanical condition as it was at the time that appraisal is made to the vehicle. If vehicle is not in such condition adjustment to value quoted trade in value will be adjusted or trade in will be required to be repaired by the owner back to condition it was appraised in to receive quoted value.

Installation of Equipment - Vehicle manufacturers use a variety of means to provide a completed vehicle to the ultimate end user. In supplying a completed vehicle to you any and all of the below avenues may be used in completing your order.

1. Factory Order - standard equipment or item(s) ordered directly from the manufacturer, installed at assembly center, and shipped complete.
2. RPO - Regular production option(s) that are ordered directly from the manufacturer, installed at assembly center, and shipped complete.
3. RPA - Regular production accessories ordered directly from the manufacturer, shipped to dealership facility, and installed at our facility.
4. Second Stage Manufacturer - item(s) ordered directly from the manufacturer, shipped from assembly center to have specialized or complicated work done that would otherwise slow speed of assembly line down once completed, then returned to the assembly center and shipped complete.
5. DIA - Dealer installed accessory. Item(s) ordered by dealer from vehicle manufacturer, installed at dealers facility and then delivered complete to end user.
6. Up fitter - item(s) ordered by dealer, installed at vendor or dealer location, and then delivered complete to end user.
7. Ship Thru - vehicle ordered from the manufacturer, completed and then shipped to third party body builder for installation of specialized equipment. Once completed vehicle is returned to manufacturers transportation system for delivery to dealer facility.
8. Ship To - vehicle ordered from the manufacturer ship to up fitter / modification facility for completion of work then transported to dealer facility.

All of the above are standard and customary means to provide a completed vehicle to end user at the best value possible and a combination of one or more may have been used in preparing this quotation. We furnish and install a variety of equipment for our valued customers all equipment warranties are all supported by each individual component manufacturer and their respective dealer / distributor. All items are sold as is with no warranty implied by CDJR of Columbia. This does not mean there is no warranty, it means warranties are supplied, honored, and supported by respective vehicle and equipment manufacturers.

106 S James Campbell – Columbia, TN 38401

877-349-9378

[www.cdjrcolumbia.com](http://www.cdjrcolumbia.com)



**STATE OF TENNESSEE, DEPARTMENT OF GENERAL SERVICES  
CENTRAL PROCUREMENT OFFICE**

**Statewide Multi-Year Contract Issued to:**

**TT of Columbia Inc  
106 S James Campbell Blvd  
Columbia, TN 38401**

Vendor ID: 0000141027

**Contract Number: 0000000000000000000040051**

Title: SWC #209 Vehicles

Chrysler/Dodge/Ram/Jeep Award

Start Date : December 16, 2013

End Date: December 15, 2016

Is this contract available to local government agencies in addition to State agencies?: **Yes**

**Purchases by Local Government and Authorized Non-Profit Agencies (SWC) - T500**

Authorized Users: Local Governments, Private Non-Profit Institutions of Higher Education and Eligible Non-Profit Agencies

The purpose of this Invitation to Bid/Sourcing Event is to establish a source or sources of supply for all state agencies, local governmental units within the geographic limits of the State of Tennessee, any private nonprofit institution of higher education chartered in Tennessee, and any corporation which is exempted from taxation under 26 U.S.C. Section 501(c) (3) as amended and which contracts with the Department of Mental Health and Mental Retardation to provide services to the public (T.C.A. 33-2-401 et seq.). The resulting contract will be open to these governments unless a letter is attached to your bid, addressed to the Chief Procurement Officer, requesting exemption to this allowance.

Purchases by local governmental units, private institutions of higher education, and authorized corporations are encouraged but are optional with those agencies, private institutions of higher education, and corporations.

**Contract Contact Information:**

State of Tennessee  
Department of General Services, Central Procurement Office  
Contract Administrator: Clyde D Hicks  
3rd Floor, William R Snodgrass, Tennessee Tower  
312 Rosa L. Parks Avenue  
Nashville, TN 37243-1102  
Phone: 615/741-2026  
Fax: 615-741-0684

Line Information

**Line 1**

1000162729 *Generic Asset Police Pursuit Vehicle*  
Unit of Measure: EA

**Line 2**

1000162730 *Generic Asset Sedan, Compact*  
Unit of Measure: EA

**Line 3**

1000162731 *Generic Asset Sedan, Mid-Size*  
Unit of Measure: EA

**Line 4**

1000162732 *Generic Asset Sedan, Full Size*  
Unit of Measure: EA

**Line 5**

1000162733 *Generic Asset Truck, Half-Ton*  
Unit of Measure: EA

**Line 6**

1000162734 *Generic Asset Truck, 3/4 Ton*  
Unit of Measure: EA

**Line 7**

1000162735 *Generic Asset Truck, Full Ton*  
Unit of Measure: EA

**Line 8**

1000162736 *Generic Asset SUV*  
Unit of Measure: EA

**Line 9**

1000162737 *Generic Asset Van*  
Unit of Measure: EA

APPROVED: Michael J. Penney BY: Clyde Hicks 12/13/2013  
CHIEF PROCUREMENT OFFICER CATEGORY SPECIALIST DATE

**CITY OF CLINTON, TENNESSEE  
MONTHLY BUDGET REPORT  
FOR THE FISCAL YEAR JULY 1, 2014 THROUGH JUNE 30, 2015**

**October 31, 2014**

**Budget Summary**

**Section 1:  
Statement of Revenues**

**Section 2:  
Statement of Expenditures and Encumbrances**

City of Clinton, Tennessee

Annual Percentage 33.3%

Budget Summary

For the Fiscal Year July 1, 2014 Through June 30, 2015

	Fiscal Year 2014-2015				Prior FY
	Original	Amended	Actuals	Variance Budget Vs Actual	Actuals
	Budget	Budget	Thru 10/31/2014	Amount %	Thru 10/31/2013
<b>REVENUES</b>					
Local Taxes	\$ 7,045,358		\$ 1,268,162	\$ 5,777,196 18.0%	\$ 1,048,322
Licenses and Permits	27,975		11,685	16,290 41.8%	9,993
Intergovernmental Revenues	1,356,933		302,314	1,054,619 22.3%	278,927
Charges for Services	279,700		123,971	155,729 44.3%	119,224
Fines, Forfeitures, and Penalties	160,000		77,288	82,712 48.3%	49,163
Other Revenues & Transfers	1,853,002		553,281	1,299,721 29.9%	500,009
<b>TOTAL REVENUES</b>	<b>\$ 10,722,968</b>		<b>\$ 2,336,701</b>	<b>\$ 8,386,267 21.8%</b>	<b>\$ 2,005,638</b>
<b>EXPENDITURES</b>					
General Government	\$ 1,218,128		\$ 459,377	\$ 758,751 37.7%	\$ 420,251
Public Safety	4,587,232		1,567,916	3,019,316 34.2%	1,348,734
Public Works	1,548,165		491,555	1,056,610 31.8%	424,237
Culture and Recreation	1,428,799		496,090	932,709 34.7%	446,896
Industrial and Community Development	86,000		47,084	38,916 54.7%	40,038
Debt Service	1,193,936		178,968	1,014,968 15.0%	136,373
Operating Transfers	640,000		201,667	438,333 31.5%	400,871
Capital Expenditures:					
General Government	20,000		37,307	(17,307) 186.5%	15,148
Public Safety	0		66,027	(66,027)	77,215
Public Works	0		130,689	(130,689)	637,545
Culture and Recreation	0		11,341	(11,341)	2,125
<b>TOTAL EXPENDITURES</b>	<b>\$ 10,722,260</b>		<b>\$ 3,688,021</b>	<b>\$ 7,034,239 34.4%</b>	<b>\$ 3,949,433</b>
Excess (Deficit) Revenues over Expenditures	\$ 708		\$ (1,351,320)		\$ (1,943,795)
Beginning Fund Balance July 1 <sup>(1)</sup>	6,507,882		6,507,882		
Ending Fund Balance June 30 <sup>(1)</sup>	<b>\$ 6,508,590</b>		<b>\$ 5,156,562</b>		

(1) Does not include Non-spendable Fund Balance for Land Held for Resale

**City of Clinton, Tennessee**

**Budget Summary**

**For the Fiscal Year July 1, 2014 Through June 30, 2015**

<b><u>Fund Balance</u></b>	<b>Fiscal Year 2014-2015</b>	
	<b><u>Beginning</u></b>	<b><u>Ending</u></b>
Unassigned	\$ 5,084,351	\$ 3,862,804
Assigned for:		
Various Purposes	87,243	87,243
Capital Projects	675,000	675,000
Committed for:		
Capital Projects	318,041	318,041
Various Purposes	29,490	29,490
LBD - Schools	72,084	72,084
Reserved for:		
Capital Projects (Debt Funded)	199,536	69,763
Various Purposes	42,137	42,137
	<b><u>\$ 6,507,882</u></b>	<b><u>\$ 5,156,562</u></b>

**Section 1**  
**Statement of Revenues**

Fund : 110 General Fund

	Original Est/ Amendments	Total Estimated	YTD Realized	Unrealized	% Realized	Current Revenue
<b>30000 Revenue</b>						
<b>31000 Local Taxes</b>						
31100 Property Taxes (Current)	2,412,305.00 0.00	2,412,305.00	(282,480.00)	2,129,825.00	11.71%	(160,922.00)
31200 Property Taxes (Delinquent)	55,000.00 0.00	55,000.00	(14,835.00)	40,165.00	26.97%	(7,240.00)
31300 Interest & Penalty On Taxes	20,000.00 0.00	20,000.00	(8,178.49)	11,821.51	40.89%	(1,164.00)
31502 Clinton Housing Auth-In Lieu Of	15,000.00 0.00	15,000.00	0.00	15,000.00	0.00%	0.00
31511 Pay In Lieu Of Taxes-Eagle Bend	85,374.00 0.00	85,374.00	0.00	85,374.00	0.00%	0.00
31512 Payment In Lieu Of Tax -Aisin	317,679.00 0.00	317,679.00	0.00	317,679.00	0.00%	0.00
31610 Local Sales Tax - Co. Trustee	3,150,000.00 0.00	3,150,000.00	(789,904.89)	2,360,095.11	25.08%	(256,521.02)
31710 Local Beer Tax	415,000.00 0.00	415,000.00	(111,392.62)	303,607.38	26.84%	(33,813.85)
31800 Business Taxes	305,000.00 0.00	305,000.00	(15,307.85)	289,692.15	5.02%	(5,841.15)
31910 Franchise Fees	130,000.00 0.00	130,000.00	0.00	130,000.00	0.00%	0.00
31920 Hotel Motel Tax	140,000.00 0.00	140,000.00	(46,062.99)	93,937.01	32.90%	(14,988.83)
<b>Total 31000 Local Taxes</b>	<b>7,045,358.00</b> <b>0.00</b>	<b>7,045,358.00</b>	<b>(1,268,161.84)</b>	<b>5,777,196.16</b>	<b>18.00 %</b>	<b>(480,490.85)</b>

Fund : 110 General Fund

		Original Est/ Amendments	Total Estimated	YTD Realized	Unrealized	% Realized	Current Revenue
<b>32000</b>	<b>Licenses And Permits</b>						
32210	Beer Licenses	3,300.00	3,300.00	(100.00)	3,200.00	3.03%	(100.00)
		0.00					
32220	Liquor Licenses	1,675.00	1,675.00	(750.00)	925.00	44.78%	0.00
		0.00					
32600	Building And Related Permits	23,000.00	23,000.00	(10,835.39)	12,164.61	47.11%	(3,652.55)
		0.00					
	<b>Total 32000 Licenses And Permits</b>	<b>27,975.00</b>	<b>27,975.00</b>	<b>(11,685.39)</b>	<b>16,289.61</b>	<b>41.77 %</b>	<b>(3,752.55)</b>
		<b>0.00</b>					
<b>33000</b>	<b>Intergovernmental Revenue</b>						
33114	FEMA Assistance To Firefighters	176,314.00	176,314.00	(39,762.08)	136,551.92	22.55%	(14,454.45)
		0.00					
33115	Federal Grant - COPS Grant	29,819.00	29,819.00	(8,823.20)	20,995.80	29.59%	(4,762.09)
		0.00					
33410	State Grant-Law Enforcement	18,000.00	18,000.00	0.00	18,000.00	0.00%	0.00
		0.00					
33420	State Grant-Fire Dept. Training	13,800.00	13,800.00	0.00	13,800.00	0.00%	0.00
		0.00					
33510	State Sales Tax	660,000.00	660,000.00	(178,842.60)	481,157.40	27.10%	(61,573.38)
		0.00					
33520	State Income Tax	60,000.00	60,000.00	0.00	60,000.00	0.00%	0.00
		0.00					
33530	State Beer Tax	5,000.00	5,000.00	(2,528.10)	2,471.90	50.56%	0.00
		0.00					
33540	State Alcoholic Beverage Tax	7,000.00	7,000.00	(1,625.99)	5,374.01	23.23%	(609.75)
		0.00					

Fund : 110 General Fund

		Original Est/ Amendments	Total Estimated	YTD Realized	Unrealized	% Realized	Current Revenue
33551	State Gasoline And Motor Fuel Tax	250,000.00	250,000.00	(65,457.70)	184,542.30	26.18%	(21,873.04)
		0.00					
33552	State-City Steets And Transp. Funds	20,200.00	20,200.00	(5,020.14)	15,179.86	24.85%	(1,673.38)
		0.00					
33560	State Sales Tax	800.00	800.00	(254.61)	545.39	31.83%	(93.75)
		0.00					
33591	TVA - In Lieu Of Taxes	111,000.00	111,000.00	0.00	111,000.00	0.00%	0.00
		0.00					
33593	State Excise Tax	5,000.00	5,000.00	0.00	5,000.00	0.00%	0.00
		0.00					
<b>Total 33000 Intergovernmental Revenue</b>		<b>1,356,933.00</b>	<b>1,356,933.00</b>	<b>(302,314.42)</b>	<b>1,054,618.58</b>	<b>22.28 %</b>	<b>(105,039.84)</b>
		0.00					
<b>34000</b>	<b>Charges For Services</b>						
34240	Accident Reports/Background	5,000.00	5,000.00	(1,473.00)	3,527.00	29.46%	(400.00)
		0.00					
34250	Police Services - Housing Authority	30,000.00	30,000.00	(7,500.00)	22,500.00	25.00%	(7,500.00)
		0.00					
34290	Other Public Safety Charges	0.00	0.00	(98.00)	(98.00)	No Budget	0.00
		0.00					
34710	Community Center-Room Rent	14,000.00	14,000.00	(2,499.00)	11,501.00	17.85%	(440.00)
		0.00					
34720	Community Center-Indoor Pool	12,000.00	12,000.00	(3,106.75)	8,893.25	25.89%	(656.25)
		0.00					
34721	Community Center- Outdoor Pool	15,000.00	15,000.00	(5,337.50)	9,662.50	35.58%	0.00
		0.00					
34722	Community Center-Swim Classes	10,000.00	10,000.00	(1,970.00)	8,030.00	19.70%	0.00
		0.00					

Fund : 110 General Fund

		Original Est/ Amendments	Total Estimated	YTD Realized	Unrealized	% Realized	Current Revenue
34730	Community Center-Bowling	15,000.00	15,000.00	(3,477.50)	11,522.50	23.18%	(2,556.05)
		0.00					
34750	Community Center-Vending	1,500.00	1,500.00	(371.00)	1,129.00	24.73%	(343.50)
		0.00					
34760	Football Field Rental (Anderson Co.	53,000.00	53,000.00	(53,546.00)	(546.00)	101.03%	(53,546.00)
		0.00					
34761	Softball Fees	4,000.00	4,000.00	0.00	4,000.00	0.00%	0.00
		0.00					
34770	Other Recreation Charges	200.00	200.00	(964.40)	(764.40)	482.20%	(214.00)
		0.00					
34771	After School/Summer Program -	120,000.00	120,000.00	(43,628.00)	76,372.00	36.36%	(10,779.00)
		0.00					
<b>Total 34000 Charges For Services</b>		<b>279,700.00</b>	<b>279,700.00</b>	<b>(123,971.15)</b>	<b>155,728.85</b>	<b>44.32 %</b>	<b>(76,434.80)</b>
		<b>0.00</b>					
<b>35000</b>	<b>Fines, Forfeits, And Penalties</b>						
35110	City Court Fines And Costs	135,000.00	135,000.00	(70,658.17)	64,341.83	52.34%	(20,690.98)
		0.00					
35111	Drug Enforcement Fines	3,000.00	3,000.00	(477.03)	2,522.97	15.90%	(146.54)
		0.00					
35112	DUI Fines & Revenues	2,000.00	2,000.00	(503.97)	1,496.03	25.20%	(237.50)
		0.00					
35120	Parking Meter Charges And Fines	20,000.00	20,000.00	(5,603.00)	14,397.00	28.02%	(1,372.00)
		0.00					
35215	Sale of Forfeitures & Seizures	0.00	0.00	(46.00)	(46.00)	No Budget	0.00
		0.00					
<b>Total 35000 Fines, Forfeits, And Penalties</b>		<b>160,000.00</b>	<b>160,000.00</b>	<b>(77,288.17)</b>	<b>82,711.83</b>	<b>48.31 %</b>	<b>(22,447.02)</b>
		<b>0.00</b>					

Fund : 110 General Fund

		Original Est/ Amendments	Total Estimated	YTD Realized	Unrealized	% Realized	Current Revenue
<b>36000</b>	<b>Other Revenues</b>						
36100	Interest Earnings	12,000.00	12,000.00	(5,199.63)	6,800.37	43.33%	(1,216.08)
		0.00					
36196	Green McAdoo Cultural Org	500.00	500.00	(320.00)	180.00	64.00%	(320.00)
		0.00					
36200	Bill Board Rental	4,000.00	4,000.00	(1,333.32)	2,666.68	33.33%	(333.33)
		0.00					
36370	Miscellaneous Revenues	0.00	0.00	(351.81)	(351.81)	No Budget	(170.01)
		0.00					
36710	Contributions and Donations	0.00	0.00	(2,700.00)	(2,700.00)	No Budget	(1,000.00)
		0.00					
36711	Donation - E-911 Communications	75,000.00	75,000.00	0.00	75,000.00	0.00%	0.00
		0.00					
36718	4100 Donations-21st Century	0.00	0.00	(3,805.90)	(3,805.90)	No Budget	(1,170.35)
	21st Century-Playground	0.00					
36963	Transfer In-Gps Debt	225,338.00	225,338.00	(31,074.06)	194,263.94	13.79%	(22,452.81)
		0.00					
36964	Transfer In-GPS- SRO Prog	61,336.00	61,336.00	(23,554.15)	37,781.85	38.40%	(13,555.96)
		0.00					
36974	Transfer In-CUB Electric In-Lieu	1,474,828.00	1,474,828.00	(484,942.52)	989,885.48	32.88%	(121,235.63)
		0.00					
	<b>Total 36000 Other Revenues</b>	<b>1,853,002.00</b>	<b>1,853,002.00</b>	<b>(553,281.39)</b>	<b>1,299,720.61</b>	<b>29.86 %</b>	<b>(161,454.17)</b>
		<b>0.00</b>					
<b>Total For Fund: 110</b>	Transfer In-CUB Electric	<b>10,722,968.00</b>	<b>10,722,968.00</b>	<b>(2,336,702.36)</b>	<b>8,386,265.64</b>	<b>21.79 %</b>	<b>(849,619.23)</b>
		<b>0.00</b>					

## **Section 2**

### **Statement of Expenditures and Encumbrances**

Fund : 110

Object	Cost Center	Original Budget/ Amendments	Total Budget	YTD Expenditures/ Encumbrances	Funds Available	% Used	MTD Actual/ Encumbrance
<b>41000</b>	<b>General Government</b>						
<b>41111</b>	<b>Legislative-Mayor And City Council</b>						
110		(9,745.00)	(9,745.00)	3,248.54	(6,496.46)	33.34%	812.16
	Regular Salaries	0.00		0.00			0.00
141		(745.00)	(745.00)	248.54	(496.46)	33.36%	62.16
	OASI Employer's Share	0.00		0.00			0.00
145		(295.00)	(295.00)	135.45	(159.55)	45.92%	27.09
	Life Insurance	0.00		0.00			0.00
146		(221.00)	(221.00)	108.50	(112.50)	49.10%	0.00
	Occupational Accident Insur	0.00		0.00			0.00
149		0.00	0.00	2,500.00	2,500.00	No Budget	0.00
	Self-Insured Insurance Deductible	0.00		0.00			0.00
231		(1,000.00)	(1,000.00)	9.90	(990.10)	0.99%	0.00
	Publication Of Legal Notices	0.00		0.00			0.00
234		(6,800.00)	(6,800.00)	5,442.56	(1,357.44)	80.04%	1,117.00
	Memberships, Dues, Reg. Fees	0.00		0.00			0.00
280		(3,500.00)	(3,500.00)	0.00	(3,500.00)	0.00%	0.00
	Travel & Training	0.00		0.00			0.00
310		(100.00)	(100.00)	0.00	(100.00)	0.00%	0.00
	Office Supplies	0.00		0.00			0.00
514		(1,700.00)	(1,700.00)	0.00	(1,700.00)	0.00%	0.00
	Insurance-General Liability	0.00		0.00			0.00
515		(435.00)	(435.00)	2,120.00	1,685.00	487.36%	0.00
	Surety Bond And E & O Insurance	0.00		0.00			0.00
701		(60,000.00)	(60,000.00)	60,000.00	0.00	100.00%	0.00
	Grant- School Initiative	0.00		0.00			0.00
724		(10,000.00)	(10,000.00)	0.00	(10,000.00)	0.00%	0.00
	Donation - Comcast Public Access Channel	0.00		0.00			0.00
740		(10,000.00)	(10,000.00)	10,000.00	0.00	100.00%	0.00
	Junior Acheivement	0.00		0.00			0.00
746		(2,000.00)	(2,000.00)	0.00	(2,000.00)	0.00%	0.00
	Anderson County Office Of Aging	0.00		0.00			0.00

**City of Clinton**  
**Statement of Expenditures and Encumbrances**  
**October 2014**

Fund : 110

Object	Cost Center	Original Budget/ Amendments	Total Budget	YTD Expenditures/ Encumbrances	Funds Available	% Used	MTD Actual/ Encumbrance
748		(2,000.00)	(2,000.00)	2,000.00	0.00	100.00%	2,000.00
	Aid To Distressed Families Of Appalachian	0.00		0.00			0.00
	<b>Total 41111 Legislative-Mayor And City</b>	<b>(108,541.00)</b>	<b>(108,541.00)</b>	<b>85,813.49</b>	<b>(22,727.51)</b>	<b>79.06 %</b>	<b>4,018.41</b>
		<b>0.00</b>		<b>0.00</b>			<b>0.00</b>
<b>41000</b>	<b>General Government</b>						
<b>41210</b>	<b>Judicial-City Court</b>						
110		(45,349.00)	(45,349.00)	15,035.50	(30,313.50)	33.16%	5,207.52
	Regular Salaries	0.00		0.00			0.00
141		(3,469.00)	(3,469.00)	1,198.79	(2,270.21)	34.56%	397.23
	OASI Employer's Share	0.00		0.00			0.00
142		(27,039.00)	(27,039.00)	8,142.48	(18,896.52)	30.11%	2,035.62
	Hospital And Health Insurance	0.00		0.00			0.00
143		(3,302.00)	(3,302.00)	1,143.18	(2,158.82)	34.62%	381.06
	Retirement - Current	0.00		0.00			0.00
145		(327.00)	(327.00)	129.55	(197.45)	39.62%	25.91
	Life Insurance	0.00		0.00			0.00
146		(1,180.00)	(1,180.00)	495.50	(684.50)	41.99%	0.00
	Occupational Accident Insur	0.00		0.00			0.00
263		(1,200.00)	(1,200.00)	0.00	(1,200.00)	0.00%	0.00
	Repair And Maintenance-Office Equipment	0.00		0.00			0.00
280		(200.00)	(200.00)	0.00	(200.00)	0.00%	0.00
	Travel & Training	0.00		0.00			0.00
310		(750.00)	(750.00)	264.99	(485.01)	35.33%	0.00
	Office Supplies	0.00		0.00			0.00
315		(100.00)	(100.00)	0.48	(99.52)	0.48%	0.00
	Postage	0.00		0.00			0.00
514		(200.00)	(200.00)	200.00	0.00	100.00%	0.00
	Insurance-General Liability	0.00		0.00			0.00
515		(124.00)	(124.00)	120.00	(4.00)	96.77%	0.00
	Surety Bond And E & O Insurance	0.00		0.00			0.00
	<b>Total 41210 Judicial-City Court</b>	<b>(83,240.00)</b>	<b>(83,240.00)</b>	<b>26,730.47</b>	<b>(56,509.53)</b>	<b>32.11 %</b>	<b>8,047.34</b>
		<b>0.00</b>		<b>0.00</b>			<b>0.00</b>

City of Clinton  
 Statement of Expenditures and Encumbrances  
 October 2014

Fund : 110

Object	Cost Center	Original Budget/ Amendments	Total Budget	YTD Expenditures/ Encumbrances	Funds Available	% Used	MTD Actual/ Encumbrance
<b>41000</b>	<b>General Government</b>						
<b>41510</b>	<b>Administrative Services</b>						
110		(386,832.00)	(386,832.00)	124,430.47	(262,401.53)	32.17%	44,080.16
	Regular Salaries	0.00		0.00			0.00
114		(4,000.00)	(4,000.00)	0.00	(4,000.00)	0.00%	0.00
	Temporary Salaries	0.00		0.00			0.00
141		(29,899.00)	(29,899.00)	10,122.32	(19,776.68)	33.86%	3,353.33
	OASI Employer's Share	0.00		0.00			0.00
142		(72,937.00)	(72,937.00)	22,168.24	(50,768.76)	30.39%	5,542.06
	Hospital And Health Insurance	0.00		0.00			0.00
143		(42,254.00)	(42,254.00)	14,541.57	(27,712.43)	34.41%	4,831.22
	Retirement - Current	0.00		0.00			0.00
145		(4,178.00)	(4,178.00)	1,657.80	(2,520.20)	39.68%	331.56
	Life Insurance	0.00		0.00			0.00
146		(10,181.00)	(10,181.00)	4,274.50	(5,906.50)	41.99%	0.00
	Occupational Accident Insur	0.00		0.00			0.00
149		(5,000.00)	(5,000.00)	5,685.61	685.61	113.71%	0.00
	Self-Insured Insurance Deductible	0.00		0.00			0.00
211		(3,000.00)	(3,000.00)	2,914.68	(85.32)	97.16%	941.73
	Bank Fees	0.00		0.00			0.00
213		(500.00)	(500.00)	0.00	(500.00)	0.00%	0.00
	Radio Maintenance	0.00		0.00			0.00
214		(4,700.00)	(4,700.00)	1,355.31	(3,344.69)	28.84%	322.04
	Mobile Communications Expenses	0.00		0.00			0.00
217		(2,500.00)	(2,500.00)	746.13	(1,753.87)	29.85%	213.87
	Computer Communication Charges	0.00		0.00			0.00
219		(1,875.00)	(1,875.00)	0.00	(1,875.00)	0.00%	0.00
	GIS Data & Costs	0.00		0.00			0.00
231		(1,000.00)	(1,000.00)	0.00	(1,000.00)	0.00%	0.00
	Publication Of Legal Notices	0.00		0.00			0.00
233		(600.00)	(600.00)	26.00	(574.00)	4.33%	0.00
	Subscription, Periodicals & Public Awareness	0.00		0.00			0.00

Fund : 110

Object	Cost Center	Original Budget/ Amendments	Total Budget	YTD Expenditures/ Encumbrances	Funds Available	% Used	MTD Actual/ Encumbrance
234		(1,600.00)	(1,600.00)	201.00	(1,399.00)	12.56%	0.00
	Memberships, Dues, Reg. Fees	0.00		0.00			0.00
245		(20,000.00)	(20,000.00)	1,331.69	(18,668.31)	6.66%	360.62
	Telephone	0.00		0.00			0.00
251		0.00	0.00	48.11	48.11	No Budget	0.00
	Medical Services	0.00		0.00			0.00
255		0.00	0.00	0.00	0.00	No Budget	0.00
	Data Processing Services	0.00		0.00			0.00
256		0.00	0.00	2,178.68	2,178.68	No Budget	0.00
	Consultant's Services	0.00		0.00			0.00
261		(2,000.00)	(2,000.00)	866.77	(1,133.23)	43.34%	701.77
	Repair And Maintenance-Vehicles	0.00		0.00			0.00
263		(32,000.00)	(32,000.00)	23,719.04	(8,280.96)	74.12%	221.41
	Repair And Maintenance-Office Equipment	0.00		0.00			0.00
280		(12,000.00)	(12,000.00)	794.32	(11,205.68)	6.62%	339.50
	Travel & Training	0.00		0.00			0.00
290		(1,500.00)	(1,500.00)	0.00	(1,500.00)	0.00%	0.00
	Contractural Services	0.00		0.00			0.00
310		(10,000.00)	(10,000.00)	1,367.54	(8,632.46)	13.68%	508.07
	Office Supplies	0.00		0.00			0.00
315		(2,500.00)	(2,500.00)	386.28	(2,113.72)	15.45%	(67.13)
	Postage	0.00		0.00			0.00
320		(2,500.00)	(2,500.00)	295.00	(2,205.00)	11.80%	0.00
	Operating Supplies	0.00		0.00			0.00
331		(2,500.00)	(2,500.00)	602.78	(1,897.22)	24.11%	228.52
	Gas, Oil, Diesel Fuel, Grease, Etc.	0.00		0.00			0.00
512		(318.00)	(318.00)	304.00	(14.00)	95.60%	0.00
	Insurance-Vehicles	0.00		0.00			0.00
513		(122.00)	(122.00)	160.00	38.00	131.15%	0.00
	Insurance-Equipment	0.00		0.00			0.00
514		(1,820.00)	(1,820.00)	1,819.00	(1.00)	99.95%	0.00
	Insurance-General Liability	0.00		0.00			0.00

Fund : 110

Object	Cost Center	Original Budget/ Amendments	Total Budget	YTD Expenditures/ Encumbrances	Funds Available	% Used	MTD Actual/ Encumbrance
515		(406.00)	(406.00)	456.00	50.00	112.32%	0.00
	Surety Bond And E & O Insurance	0.00		0.00			0.00
599		0.00	0.00	15.15	15.15	No Budget	0.00
	Penalties For Late Filing	0.00		0.00			0.00
942		0.00	0.00	28,352.50	28,352.50	No Budget	28,352.50
	Capital Outlay-Equipment	0.00		0.00			0.00
948		(20,000.00)	(20,000.00)	499.00	(19,501.00)	2.50%	0.00
	Computer Equipment	0.00		0.00			0.00
<b>Total 41510 Administrative Services</b>		<b>(678,722.00)</b>	<b>(678,722.00)</b>	<b>251,319.49</b>	<b>(427,402.51)</b>	<b>37.03 %</b>	<b>90,261.23</b>
		<b>0.00</b>		<b>0.00</b>			<b>0.00</b>
<b>41000</b>	<b>General Government</b>						
<b>41520</b>	<b>City Attorney</b>						
250		(7,500.00)	(7,500.00)	3,337.50	(4,162.50)	44.50%	500.00
	Legal Services-City Attorney	0.00		0.00			0.00
252		(20,000.00)	(20,000.00)	325.00	(19,675.00)	1.63%	0.00
	Legal Services-Other Attorneys	0.00		0.00			0.00
<b>Total 41520 City Attorney</b>		<b>(27,500.00)</b>	<b>(27,500.00)</b>	<b>3,662.50</b>	<b>(23,837.50)</b>	<b>13.32 %</b>	<b>500.00</b>
		<b>0.00</b>		<b>0.00</b>			<b>0.00</b>
<b>41000</b>	<b>General Government</b>						
<b>41540</b>	<b>Independent Auditing</b>						
253		(28,000.00)	(28,000.00)	14,500.00	(13,500.00)	51.79%	7,000.00
	Auditing Services	0.00		0.00			0.00
256		(5,000.00)	(5,000.00)	0.00	(5,000.00)	0.00%	0.00
	Consultant's Services	0.00		0.00			0.00
<b>Total 41540 Independent Auditing</b>		<b>(33,000.00)</b>	<b>(33,000.00)</b>	<b>14,500.00</b>	<b>(18,500.00)</b>	<b>43.94 %</b>	<b>7,000.00</b>
		<b>0.00</b>		<b>0.00</b>			<b>0.00</b>
<b>41000</b>	<b>General Government</b>						
<b>41550</b>	<b>Tax Administration</b>						
218		(2,500.00)	(2,500.00)	0.00	(2,500.00)	0.00%	0.00
	ACV - Co. Trustee	0.00		0.00			0.00
255		(4,200.00)	(4,200.00)	0.00	(4,200.00)	0.00%	0.00
	Data Processing Services	0.00		0.00			0.00

**City of Clinton**  
**Statement of Expenditures and Encumbrances**  
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Fund : 110

Object	Cost Center	Original Budget/ Amendments	Total Budget	YTD Expenditures/ Encumbrances	Funds Available	% Used	MTD Actual/ Encumbrance
258		(9,600.00)	(9,600.00)	9,724.42	124.42	101.30%	9,724.42
	Reappraisal & Personal Property Audit Cost	0.00		0.00			0.00
315		(1,850.00)	(1,850.00)	0.00	(1,850.00)	0.00%	0.00
	Postage	0.00		0.00			0.00
	<b>Total 41550 Tax Administration</b>	<b>(18,150.00)</b>	<b>(18,150.00)</b>	<b>9,724.42</b>	<b>(8,425.58)</b>	<b>53.58 %</b>	<b>9,724.42</b>
		<b>0.00</b>		<b>0.00</b>			<b>0.00</b>
<b>41000</b>	<b>General Government</b>						
<b>41710</b>	<b>Planning And Zoning-Codes Administration</b>						
110		(83,034.00)	(83,034.00)	26,902.87	(56,131.13)	32.40%	9,530.82
	Regular Salaries	0.00		0.00			0.00
141		(6,352.00)	(6,352.00)	2,136.90	(4,215.10)	33.64%	712.36
	OASI Employer's Share	0.00		0.00			0.00
142		(27,039.00)	(27,039.00)	8,142.48	(18,896.52)	30.11%	2,035.62
	Hospital And Health Insurance	0.00		0.00			0.00
143		(9,053.00)	(9,053.00)	3,133.71	(5,919.29)	34.62%	1,044.57
	Retirement - Current	0.00		0.00			0.00
145		(895.00)	(895.00)	355.20	(539.80)	39.69%	71.04
	Life Insurance	0.00		0.00			0.00
146		(2,159.00)	(2,159.00)	906.50	(1,252.50)	41.99%	0.00
	Occupational Accident Insur	0.00		0.00			0.00
149		(2,500.00)	(2,500.00)	439.36	(2,060.64)	17.57%	65.93
	Self-Insured Insurance Deductible	0.00		0.00			0.00
214		(1,100.00)	(1,100.00)	299.04	(800.96)	27.19%	74.75
	Mobile Communications Expenses	0.00		0.00			0.00
217		(45.00)	(45.00)	16.80	(28.20)	37.33%	4.20
	Computer Communication Charges	0.00		0.00			0.00
231		(2,500.00)	(2,500.00)	310.98	(2,189.02)	12.44%	32.59
	Publication Of Legal Notices	0.00		0.00			0.00
233		(150.00)	(150.00)	0.00	(150.00)	0.00%	0.00
	Subscription, Periodicals & Public Awareness	0.00		0.00			0.00
234		(200.00)	(200.00)	148.00	(52.00)	74.00%	0.00
	Memberships, Dues, Reg. Fees	0.00		0.00			0.00

City of Clinton  
 Statement of Expenditures and Encumbrances  
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Fund : 110

Object	Cost Center	Original Budget/ Amendments	Total Budget	YTD Expenditures/ Encumbrances	Funds Available	% Used	MTD Actual/ Encumbrance
257		(10,175.00)	(10,175.00)	5,087.50	(5,087.50)	50.00%	0.00
	Tennessee State Planning Office Services	0.00		0.00			0.00
261		(500.00)	(500.00)	0.00	(500.00)	0.00%	0.00
	Repair And Maintenance-Vehicles	0.00		0.00			0.00
263		(50.00)	(50.00)	0.00	(50.00)	0.00%	0.00
	Repair And Maintenance-Office Equipment	0.00		0.00			0.00
265		(8,000.00)	(8,000.00)	6,250.00	(1,750.00)	78.13%	0.00
	Abandon Lot Maintenance	0.00		0.00			0.00
280		(1,500.00)	(1,500.00)	141.00	(1,359.00)	9.40%	108.00
	Travel & Training	0.00		0.00			0.00
293		(1,000.00)	(1,000.00)	72.00	(928.00)	7.20%	0.00
	Recording Documents - Local & State	0.00		0.00			0.00
310		(1,200.00)	(1,200.00)	250.88	(949.12)	20.91%	236.49
	Office Supplies	0.00		0.00			0.00
315		(1,000.00)	(1,000.00)	542.53	(457.47)	54.25%	43.35
	Postage	0.00		0.00			0.00
320		(400.00)	(400.00)	0.00	(400.00)	0.00%	0.00
	Operating Supplies	0.00		0.00			0.00
324		(350.00)	(350.00)	0.00	(350.00)	0.00%	0.00
	Uniforms/Boots	0.00		0.00			0.00
331		(2,000.00)	(2,000.00)	602.27	(1,397.73)	30.11%	148.96
	Gas, Oil, Diesel Fuel, Grease, Etc.	0.00		0.00			0.00
512		(160.00)	(160.00)	155.00	(5.00)	96.88%	0.00
	Insurance-Vehicles	0.00		0.00			0.00
514		(400.00)	(400.00)	400.00	0.00	100.00%	0.00
	Insurance-General Liability	0.00		0.00			0.00
515		(123.00)	(123.00)	120.00	(3.00)	97.56%	0.00
	Surety Bond And E & O Insurance	0.00		0.00			0.00
<b>Total 41710 Planning And</b>		<b>(161,885.00)</b>	<b>(161,885.00)</b>	<b>56,413.02</b>	<b>(105,471.98)</b>	<b>34.85 %</b>	<b>14,108.68</b>
		<b>0.00</b>		<b>0.00</b>			<b>0.00</b>

Fund : 110

Object	Cost Center	Original Budget/ Amendments	Total Budget	YTD Expenditures/ Encumbrances	Funds Available	% Used	MTD Actual/ Encumbrance
<b>41000</b>	<b>General Government</b>						
<b>41810</b>	<b>City Hall Buildings And Grounds</b>						
110		(40,923.00)	(40,923.00)	13,259.57	(27,663.43)	32.40%	4,696.89
	Regular Salaries	0.00		0.00			0.00
112		0.00	0.00	78.28	78.28	No Budget	0.00
	Overtime	0.00		0.00			0.00
114		(7,800.00)	(7,800.00)	2,378.00	(5,422.00)	30.49%	890.00
	Temporary Salaries	0.00		0.00			0.00
141		(3,727.00)	(3,727.00)	1,301.39	(2,425.61)	34.92%	431.11
	OASI Employer's Share	0.00		0.00			0.00
142		(13,519.00)	(13,519.00)	4,071.24	(9,447.76)	30.11%	1,017.81
	Hospital And Health Insurance	0.00		0.00			0.00
143		(4,461.00)	(4,461.00)	1,552.89	(2,908.11)	34.81%	514.77
	Retirement - Current	0.00		0.00			0.00
145		(441.00)	(441.00)	175.05	(265.95)	39.69%	35.01
	Life Insurance	0.00		0.00			0.00
146		(1,268.00)	(1,268.00)	532.50	(735.50)	42.00%	0.00
	Occupational Accident Insur	0.00		0.00			0.00
241		(29,000.00)	(29,000.00)	8,276.53	(20,723.47)	28.54%	2,766.11
	Electric	0.00		0.00			0.00
242		(300.00)	(300.00)	143.69	(156.31)	47.90%	25.88
	Water	0.00		0.00			0.00
243		(450.00)	(450.00)	228.33	(221.67)	50.74%	38.33
	Sewer	0.00		0.00			0.00
244		(3,000.00)	(3,000.00)	53.87	(2,946.13)	1.80%	17.53
	Natural Gas	0.00		0.00			0.00
266		(15,000.00)	(15,000.00)	3,033.17	(11,966.83)	20.22%	798.86
	Repair & Maintenance-Bldg. And Grounds	0.00		0.00			0.00
323		(2,300.00)	(2,300.00)	896.12	(1,403.88)	38.96%	134.58
	Janitorial Supplies	0.00		0.00			0.00
511		(4,901.00)	(4,901.00)	4,085.00	(816.00)	83.35%	0.00
	Insurance On Buildings	0.00		0.00			0.00

**City of Clinton**  
**Statement of Expenditures and Encumbrances**  
**October 2014**

Fund : 110

Object	Cost Center	Original Budget/ Amendments	Total Budget	YTD Expenditures/ Encumbrances	Funds Available	% Used	MTD Actual/ Encumbrance
942		0.00	0.00	8,455.23	8,455.23	No Budget	8,455.23
	Capital Outlay-Equipment	0.00		0.00			0.00
<b>Total 41810</b>	<b>City Hall Buildings And</b>	<b>(127,090.00)</b>	<b>(127,090.00)</b>	<b>48,520.86</b>	<b>(78,569.14)</b>	<b>38.18 %</b>	<b>19,822.11</b>
		<b>0.00</b>		<b>0.00</b>			<b>0.00</b>
<b>Total 41000</b>	<b>General Government</b>	<b>(1,238,128.00)</b>	<b>(1,238,128.00)</b>	<b>496,684.25</b>	<b>(741,443.75)</b>	<b>40.12 %</b>	<b>153,482.19</b>
		<b>0.00</b>		<b>0.00</b>			<b>0.00</b>

City of Clinton  
 Statement of Expenditures and Encumbrances  
 October 2014

Fund : 110

Object	Cost Center	Original Budget/ Amendments	Total Budget	YTD Expenditures/ Encumbrances	Funds Available	% Used	MTD Actual/ Encumbrance
<b>42000</b>	<b>Public Safety</b>						
<b>42100</b>	<b>Police Department</b>						
110		(1,314,987.00)	(1,314,987.00)	421,127.19	(893,859.81)	32.03%	145,739.73
	Regular Salaries	0.00		0.00			0.00
110	4210	0.00	0.00	9,335.38	9,335.38	No Budget	3,409.62
	Regular Salaries	0.00		0.00			0.00
112		(50,000.00)	(50,000.00)	32,873.93	(17,126.07)	65.75%	14,139.00
	Overtime	0.00		0.00			0.00
112	4210	0.00	0.00	0.00	0.00	No Budget	0.00
	Overtime	0.00		0.00			0.00
141		(108,476.00)	(108,476.00)	38,598.09	(69,877.91)	35.58%	12,351.11
	OASI Employer's Share	0.00		0.00			0.00
141	4210	0.00	0.00	774.11	774.11	No Budget	261.10
	OASI Employer's Share	0.00		0.00			0.00
142		(375,363.00)	(375,363.00)	111,190.90	(264,172.10)	29.62%	28,219.54
	Hospital And Health Insurance	0.00		0.00			0.00
142	4210	0.00	0.00	1,612.04	1,612.04	No Budget	403.01
	Hospital And Health Insurance	0.00		0.00			0.00
143		(146,659.00)	(146,659.00)	50,510.16	(96,148.84)	34.44%	16,923.18
	Retirement - Current	0.00		0.00			0.00
143	4210	0.00	0.00	1,095.76	1,095.76	No Budget	373.68
	Retirement - Current	0.00		0.00			0.00
145		(13,958.00)	(13,958.00)	5,423.51	(8,534.49)	38.86%	1,086.25
	Life Insurance	0.00		0.00			0.00
145	4210	0.00	0.00	123.18	123.18	No Budget	25.41
	Life Insurance	0.00		0.00			0.00
146		(35,452.00)	(35,452.00)	16,599.24	(18,852.76)	46.82%	(50.60)
	Occupational Accident Insur	0.00		0.00			0.00
146	4210	0.00	0.00	197.26	197.26	No Budget	50.60
	Occupational Accident Insur	0.00		0.00			0.00
148		(18,000.00)	(18,000.00)	15,600.00	(2,400.00)	86.67%	0.00
	Training Pay	0.00		0.00			0.00

City of Clinton  
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Fund : 110

Object	Cost Center	Original Budget/ Amendments	Total Budget	YTD Expenditures/ Encumbrances	Funds Available	% Used	MTD Actual/ Encumbrance
149		(15,000.00)	(15,000.00)	14,787.85	(212.15)	98.59%	8,475.15
	Self-Insured Insurance Deductible	0.00		0.00			0.00
167		(35,000.00)	(35,000.00)	8,034.70	(26,965.30)	22.96%	3,649.62
	Auxiliary Police	0.00		0.00			0.00
213		(1,750.00)	(1,750.00)	0.00	(1,750.00)	0.00%	0.00
	Radio Maintenance	0.00		0.00			0.00
214		(10,600.00)	(10,600.00)	3,123.78	(7,476.22)	29.47%	794.29
	Mobile Communications Expenses	0.00		0.00			0.00
217		(45.00)	(45.00)	25.21	(19.79)	56.02%	6.31
	Computer Communication Charges	0.00		0.00			0.00
233		(300.00)	(300.00)	284.26	(15.74)	94.75%	284.26
	Subscription, Periodicals & Public Awareness	0.00		0.00			0.00
234		(750.00)	(750.00)	300.00	(450.00)	40.00%	0.00
	Memberships, Dues, Reg. Fees	0.00		0.00			0.00
245		(1,550.00)	(1,550.00)	513.07	(1,036.93)	33.10%	128.22
	Telephone	0.00		0.00			0.00
251		(2,500.00)	(2,500.00)	190.45	(2,309.55)	7.62%	0.00
	Medical Services	0.00		0.00			0.00
261		(30,000.00)	(30,000.00)	9,932.20	(20,067.80)	33.11%	4,458.72
	Repair And Maintenance-Vehicles	0.00		0.00			0.00
263		(5,000.00)	(5,000.00)	353.85	(4,646.15)	7.08%	91.06
	Repair And Maintenance-Office Equipment	0.00		0.00			0.00
266		(1,500.00)	(1,500.00)	501.21	(998.79)	33.41%	197.21
	Repair & Maintenance-Bldg. And Grounds	0.00		0.00			0.00
273		(4,000.00)	(4,000.00)	4,000.00	0.00	100.00%	0.00
	Equipment Rental	0.00		0.00			0.00
280		(12,500.00)	(12,500.00)	14,676.58	2,176.58	117.41%	613.98
	Travel & Training	0.00		0.00			0.00
299		(4,800.00)	(4,800.00)	0.00	(4,800.00)	0.00%	0.00
	Animal Control	0.00		0.00			0.00
310		(4,000.00)	(4,000.00)	1,079.64	(2,920.36)	26.99%	247.93
	Office Supplies	0.00		0.00			0.00

Fund : 110

Object	Cost Center	Original Budget/ Amendments	Total Budget	YTD Expenditures/ Encumbrances	Funds Available	% Used	MTD Actual/ Encumbrance
315		(400.00)	(400.00)	84.77	(315.23)	21.19%	15.06
	Postage	0.00		0.00			0.00
320		(16,500.00)	(16,500.00)	4,948.93	(11,551.07)	29.99%	1,725.26
	Operating Supplies	0.00		0.00			0.00
324		(1,500.00)	(1,500.00)	1,190.87	(309.13)	79.39%	144.00
	Uniforms/Boots	0.00		0.00			0.00
324	4213	0.00	0.00	4,057.06	4,057.06	No Budget	0.00
	Uniforms/Boots	0.00		0.00			0.00
325		(3,000.00)	(3,000.00)	544.08	(2,455.92)	18.14%	544.08
	Fire Arm Supplies	0.00		0.00			0.00
331		(75,000.00)	(75,000.00)	27,687.34	(47,312.66)	36.92%	8,146.85
	Gas, Oil, Diesel Fuel, Grease, Etc.	0.00		0.00			0.00
334		(7,500.00)	(7,500.00)	1,014.75	(6,485.25)	13.53%	111.95
	Tires	0.00		0.00			0.00
511		0.00	0.00	66.00	66.00	No Budget	0.00
	Insurance On Buildings	0.00		0.00			0.00
512		(11,519.00)	(11,519.00)	10,521.00	(998.00)	91.34%	0.00
	Insurance-Vehicles	0.00		0.00			0.00
513		(278.00)	(278.00)	292.00	14.00	105.04%	0.00
	Insurance-Equipment	0.00		0.00			0.00
514		(27,737.00)	(27,737.00)	28,692.00	955.00	103.44%	0.00
	Insurance-General Liability	0.00		0.00			0.00
515		(1,876.00)	(1,876.00)	1,979.00	103.00	105.49%	0.00
	Surety Bond And E & O Insurance	0.00		0.00			0.00
732		0.00	0.00	8,465.56	8,465.56	No Budget	5,701.96
	Insurance Deductibles	0.00		0.00			0.00
943		0.00	0.00	19,494.93	19,494.93	No Budget	7,977.43
	Capital Outlay-Vehicles	0.00		0.00			0.00
948		0.00	0.00	1,786.91	1,786.91	No Budget	0.00
	Computer Equipment	0.00		0.00			0.00
949	4211	0.00	0.00	3,524.00	3,524.00	No Budget	0.00
	Other Machinery And Equipment	0.00		0.00			0.00

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Object	Cost Center	Original Budget/ Amendments	Total Budget	YTD Expenditures/ Encumbrances	Funds Available	% Used	MTD Actual/ Encumbrance
<b>Total 42100 Police Department</b>		<b>(2,337,500.00)</b>	<b>(2,337,500.00)</b>	<b>877,212.75</b>	<b>(1,460,287.25)</b>	<b>37.53 %</b>	<b>266,244.97</b>
		<b>0.00</b>		<b>0.00</b>			<b>0.00</b>
<b>42000</b>	<b>Public Safety</b>						
<b>42200</b>	<b>Fire Department</b>						
110		(872,198.00)	(872,198.00)	249,495.30	(622,702.70)	28.61%	85,570.26
	Regular Salaries	0.00		0.00			0.00
110	4201	0.00	0.00	36,557.76	36,557.76	No Budget	12,946.08
	Regular Salaries	0.00		0.00			0.00
112		(30,000.00)	(30,000.00)	7,940.90	(22,059.10)	26.47%	2,103.96
	Overtime	0.00		0.00			0.00
114		0.00	0.00	1,725.00	1,725.00	No Budget	0.00
	Temporary Salaries	0.00		0.00			0.00
141		(71,604.00)	(71,604.00)	21,267.29	(50,336.71)	29.70%	6,726.93
	OASI Employer's Share	0.00		0.00			0.00
141	4201	0.00	0.00	3,021.13	3,021.13	No Budget	987.57
	OASI Employer's Share	0.00		0.00			0.00
142		(299,926.00)	(299,926.00)	72,435.16	(227,490.84)	24.15%	18,108.79
	Hospital And Health Insurance	0.00		0.00			0.00
142	4201	0.00	0.00	13,825.76	13,825.76	No Budget	3,456.44
	Hospital And Health Insurance	0.00		0.00			0.00
143		(97,172.00)	(97,172.00)	28,914.04	(68,257.96)	29.76%	9,609.07
	Retirement - Current	0.00		0.00			0.00
143	4201	0.00	0.00	4,300.60	4,300.60	No Budget	1,418.88
	Retirement - Current	0.00		0.00			0.00
145		(9,282.00)	(9,282.00)	3,165.04	(6,116.96)	34.10%	637.78
	Life Insurance	0.00		0.00			0.00
145	4201	0.00	0.00	482.45	482.45	No Budget	96.49
	Life Insurance	0.00		0.00			0.00
146		(23,434.00)	(23,434.00)	10,763.52	(12,670.48)	45.93%	(192.12)
	Occupational Accident Insur	0.00		0.00			0.00
146	4201	0.00	0.00	768.48	768.48	No Budget	192.12
	Occupational Accident Insur	0.00		0.00			0.00

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Object	Cost Center	Original Budget/ Amendments	Total Budget	YTD Expenditures/ Encumbrances	Funds Available	% Used	MTD Actual/ Encumbrance
148		(13,800.00)	(13,800.00)	0.00	(13,800.00)	0.00%	0.00
	Training Pay	0.00		0.00			0.00
149		(7,500.00)	(7,500.00)	10,532.20	3,032.20	140.43%	1,553.49
	Self-Insured Insurance Deductible	0.00		0.00			0.00
162		(20,000.00)	(20,000.00)	370.00	(19,630.00)	1.85%	370.00
	Volunteer Firemen	0.00		0.00			0.00
213		(2,500.00)	(2,500.00)	0.00	(2,500.00)	0.00%	0.00
	Radio Maintenance	0.00		0.00			0.00
214		(2,300.00)	(2,300.00)	723.63	(1,576.37)	31.46%	180.86
	Mobile Communications Expenses	0.00		0.00			0.00
217		(2,300.00)	(2,300.00)	532.86	(1,767.14)	23.17%	132.30
	Computer Communication Charges	0.00		0.00			0.00
231		0.00	0.00	118.80	118.80	No Budget	118.80
	Publication Of Legal Notices	0.00		0.00			0.00
233		(200.00)	(200.00)	100.00	(100.00)	50.00%	0.00
	Subscription, Periodicals & Public Awareness	0.00		0.00			0.00
234		(450.00)	(450.00)	200.00	(250.00)	44.44%	0.00
	Memberships, Dues, Reg. Fees	0.00		0.00			0.00
241		(14,500.00)	(14,500.00)	3,704.24	(10,795.76)	25.55%	1,294.13
	Electric	0.00		0.00			0.00
242		(600.00)	(600.00)	117.36	(482.64)	19.56%	38.72
	Water	0.00		0.00			0.00
243		(900.00)	(900.00)	168.15	(731.85)	18.68%	55.40
	Sewer	0.00		0.00			0.00
244		(7,000.00)	(7,000.00)	188.06	(6,811.94)	2.69%	61.40
	Natural Gas	0.00		0.00			0.00
245		(6,000.00)	(6,000.00)	1,807.89	(4,192.11)	30.13%	429.15
	Telephone	0.00		0.00			0.00
251		(6,000.00)	(6,000.00)	5,678.00	(322.00)	94.63%	84.00
	Medical Services	0.00		0.00			0.00
261		(15,000.00)	(15,000.00)	9,964.76	(5,035.24)	66.43%	6,155.45
	Repair And Maintenance-Vehicles	0.00		0.00			0.00

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Object	Cost Center	Original Budget/ Amendments	Total Budget	YTD Expenditures/ Encumbrances	Funds Available	% Used	MTD Actual/ Encumbrance
262		(6,000.00)	(6,000.00)	2,642.91	(3,357.09)	44.05%	883.37
	Repair And Maintenance-Machinery And	0.00		0.00			0.00
263		(1,000.00)	(1,000.00)	173.59	(826.41)	17.36%	0.00
	Repair And Maintenance-Office Equipment	0.00		0.00			0.00
266		(7,000.00)	(7,000.00)	2,789.78	(4,210.22)	39.85%	1,096.04
	Repair & Maintenance-Bldg. And Grounds	0.00		0.00			0.00
270		(2,700.00)	(2,700.00)	900.00	(1,800.00)	33.33%	450.00
	Contract Mowing	0.00		0.00			0.00
280		(3,500.00)	(3,500.00)	2,272.89	(1,227.11)	64.94%	1,028.00
	Travel & Training	0.00		0.00			0.00
310		(1,000.00)	(1,000.00)	499.53	(500.47)	49.95%	316.12
	Office Supplies	0.00		0.00			0.00
315		(120.00)	(120.00)	76.99	(43.01)	64.16%	5.84
	Postage	0.00		0.00			0.00
320		(2,000.00)	(2,000.00)	2,646.51	646.51	132.33%	0.00
	Operating Supplies	0.00		0.00			0.00
323		(3,500.00)	(3,500.00)	1,440.75	(2,059.25)	41.16%	0.00
	Janitorial Supplies	0.00		0.00			0.00
324		(18,500.00)	(18,500.00)	0.00	(18,500.00)	0.00%	0.00
	Uniforms/Boots	0.00		0.00			0.00
331		(22,000.00)	(22,000.00)	6,917.03	(15,082.97)	31.44%	1,933.64
	Gas, Oil, Diesel Fuel, Grease, Etc.	0.00		0.00			0.00
334		(6,000.00)	(6,000.00)	279.95	(5,720.05)	4.67%	279.95
	Tires	0.00		0.00			0.00
339		(3,500.00)	(3,500.00)	3,131.88	(368.12)	89.48%	3,131.88
	Safety Supplies	0.00		0.00			0.00
346		(1,200.00)	(1,200.00)	743.95	(456.05)	62.00%	660.00
	Computer Software	0.00		0.00			0.00
393		(1,500.00)	(1,500.00)	163.95	(1,336.05)	10.93%	0.00
	Small Equipment & Tools	0.00		0.00			0.00
511		(2,336.00)	(2,336.00)	2,195.00	(141.00)	93.96%	0.00
	Insurance On Buildings	0.00		0.00			0.00

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Object	Cost Center	Original Budget/ Amendments	Total Budget	YTD Expenditures/ Encumbrances	Funds Available	% Used	MTD Actual/ Encumbrance
512		(7,170.00)	(7,170.00)	7,065.00	(105.00)	98.54%	0.00
	Insurance-Vehicles	0.00		0.00			0.00
513		(206.00)	(206.00)	158.00	(48.00)	76.70%	0.00
	Insurance-Equipment	0.00		0.00			0.00
514		(5,704.00)	(5,704.00)	5,713.00	9.00	100.16%	0.00
	Insurance-General Liability	0.00		0.00			0.00
515		(1,576.00)	(1,576.00)	1,500.00	(76.00)	95.18%	0.00
	Surety Bond And E & O Insurance	0.00		0.00			0.00
732		0.00	0.00	3,153.52	3,153.52	No Budget	0.00
	Insurance Deductibles	0.00		0.00			0.00
929		0.00	0.00	27,220.00	27,220.00	No Budget	27,220.00
	Other Buildings	0.00		0.00			0.00
947		0.00	0.00	14,001.41	14,001.41	No Budget	1,300.00
	Furniture & Fixtures	0.00		0.00			0.00
<b>Total 42200 Fire Department</b>		<b>(1,599,178.00)</b>	<b>(1,599,178.00)</b>	<b>574,554.02</b>	<b>(1,024,623.98)</b>	<b>35.93 %</b>	<b>190,440.79</b>
		<b>0.00</b>		<b>0.00</b>			<b>0.00</b>
<b>42000</b>	<b>Public Safety</b>						
<b>42210</b>	<b>Public Safety Communications</b>						
110		(156,418.00)	(156,418.00)	52,054.77	(104,363.23)	33.28%	19,008.90
	Regular Salaries	0.00		0.00			0.00
112		(8,000.00)	(8,000.00)	2,277.01	(5,722.99)	28.46%	796.03
	Overtime	0.00		0.00			0.00
114		(11,000.00)	(11,000.00)	3,864.00	(7,136.00)	35.13%	1,428.00
	Temporary Salaries	0.00		0.00			0.00
141		(13,419.00)	(13,419.00)	4,794.27	(8,624.73)	35.73%	1,618.15
	OASI Employer's Share	0.00		0.00			0.00
142		(51,238.00)	(51,238.00)	15,437.80	(35,800.20)	30.13%	3,859.45
	Hospital And Health Insurance	0.00		0.00			0.00
143		(18,121.00)	(18,121.00)	6,231.06	(11,889.94)	34.39%	2,051.94
	Retirement - Current	0.00		0.00			0.00
145		(1,683.00)	(1,683.00)	668.05	(1,014.95)	39.69%	133.61
	Life Insurance	0.00		0.00			0.00

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Object	Cost Center	Original Budget/ Amendments	Total Budget	YTD Expenditures/ Encumbrances	Funds Available	% Used	MTD Actual/ Encumbrance
146		(4,469.00)	(4,469.00)	1,913.00	(2,556.00)	42.81%	0.00
	Occupational Accident Insur	0.00		0.00			0.00
238		(4,855.00)	(4,855.00)	4,855.00	0.00	100.00%	0.00
	Emergency Notification Contract Services	0.00		0.00			0.00
515		(336.00)	(336.00)	324.00	(12.00)	96.43%	0.00
	Surety Bond And E & O Insurance	0.00		0.00			0.00
<b>Total 42210 Public Safety</b>		<b>(269,539.00)</b>	<b>(269,539.00)</b>	<b>92,418.96</b>	<b>(177,120.04)</b>	<b>34.29 %</b>	<b>28,896.08</b>
		<b>0.00</b>		<b>0.00</b>			<b>0.00</b>
<b>42000</b>	<b>Public Safety</b>						
<b>42300</b>	<b>Other Public Safety Expenditures</b>						
241		(6,000.00)	(6,000.00)	500.28	(5,499.72)	8.34%	158.75
	Electric	0.00		0.00			0.00
245		(600.00)	(600.00)	153.64	(446.36)	25.61%	38.42
	Telephone	0.00		0.00			0.00
246		(22,100.00)	(22,100.00)	0.00	(22,100.00)	0.00%	0.00
	Fire Hydrant Rental	0.00		0.00			0.00
247		(325,000.00)	(325,000.00)	76,636.37	(248,363.63)	23.58%	24,948.11
	Street Lighting	0.00		0.00			0.00
248		(25,000.00)	(25,000.00)	9,680.50	(15,319.50)	38.72%	361.00
	Maintenance To Signal System	0.00		0.00			0.00
513		(2,315.00)	(2,315.00)	2,786.00	471.00	120.35%	0.00
	Insurance-Equipment	0.00		0.00			0.00
<b>Total 42300 Other Public Safety</b>		<b>(381,015.00)</b>	<b>(381,015.00)</b>	<b>89,756.79</b>	<b>(291,258.21)</b>	<b>23.56 %</b>	<b>25,506.28</b>
		<b>0.00</b>		<b>0.00</b>			<b>0.00</b>
<b>Total 42000 Public Safety</b>		<b>(4,587,232.00)</b>	<b>(4,587,232.00)</b>	<b>1,633,942.52</b>	<b>(2,953,289.48)</b>	<b>35.62 %</b>	<b>511,088.12</b>
		<b>0.00</b>		<b>0.00</b>			<b>0.00</b>

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Object	Cost Center	Original Budget/ Amendments	Total Budget	YTD Expenditures/ Encumbrances	Funds Available	% Used	MTD Actual/ Encumbrance
<b>43000</b>	<b>Public Works</b>						
<b>43100</b>	<b>Public Works Department</b>						
110		(657,592.00)	(657,592.00)	216,785.83	(440,806.17)	32.97%	79,132.84
	Regular Salaries	0.00		0.00			0.00
112		(5,000.00)	(5,000.00)	4,131.19	(868.81)	82.62%	0.00
	Overtime	0.00		0.00			0.00
114		(28,320.00)	(28,320.00)	2,754.00	(25,566.00)	9.72%	1,134.00
	Temporary Salaries	0.00		0.00			0.00
141		(52,855.00)	(52,855.00)	18,211.89	(34,643.11)	34.46%	6,099.49
	OASI Employer's Share	0.00		0.00			0.00
142		(167,233.00)	(167,233.00)	50,384.64	(116,848.36)	30.13%	12,596.16
	Hospital And Health Insurance	0.00		0.00			0.00
143		(72,217.00)	(72,217.00)	25,261.21	(46,955.79)	34.98%	8,269.47
	Retirement - Current	0.00		0.00			0.00
145		(7,086.00)	(7,086.00)	2,811.80	(4,274.20)	39.68%	562.36
	Life Insurance	0.00		0.00			0.00
146		(17,918.00)	(17,918.00)	7,578.50	(10,339.50)	42.30%	0.00
	Occupational Accident Insur	0.00		0.00			0.00
149		(5,000.00)	(5,000.00)	2,768.56	(2,231.44)	55.37%	(162.13)
	Self-Insured Insurance Deductible	0.00		0.00			0.00
213		(1,000.00)	(1,000.00)	0.00	(1,000.00)	0.00%	0.00
	Radio Maintenance	0.00		0.00			0.00
214		(2,300.00)	(2,300.00)	850.43	(1,449.57)	36.98%	194.50
	Mobile Communications Expenses	0.00		0.00			0.00
217		(1,340.00)	(1,340.00)	424.80	(915.20)	31.70%	212.40
	Computer Communication Charges	0.00		0.00			0.00
233		(300.00)	(300.00)	0.00	(300.00)	0.00%	0.00
	Subscription, Periodicals & Public Awareness	0.00		0.00			0.00
241		(6,000.00)	(6,000.00)	1,753.68	(4,246.32)	29.23%	575.06
	Electric	0.00		0.00			0.00
242		(200.00)	(200.00)	39.74	(160.26)	19.87%	12.26
	Water	0.00		0.00			0.00

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Object	Cost Center	Original Budget/ Amendments	Total Budget	YTD Expenditures/ Encumbrances	Funds Available	% Used	MTD Actual/ Encumbrance
243		(250.00)	(250.00)	53.16	(196.84)	21.26%	16.11
	Sewer	0.00		0.00			0.00
244		(2,000.00)	(2,000.00)	40.43	(1,959.57)	2.02%	13.23
	Natural Gas	0.00		0.00			0.00
245		(2,000.00)	(2,000.00)	569.65	(1,430.35)	28.48%	142.39
	Telephone	0.00		0.00			0.00
251		(750.00)	(750.00)	0.00	(750.00)	0.00%	0.00
	Medical Services	0.00		0.00			0.00
254		(2,500.00)	(2,500.00)	0.00	(2,500.00)	0.00%	0.00
	Architectural, Engineering, And Landscaping	0.00		0.00			0.00
261		(15,000.00)	(15,000.00)	3,234.21	(11,765.79)	21.56%	414.59
	Repair And Maintenance-Vehicles	0.00		0.00			0.00
262		(15,000.00)	(15,000.00)	5,837.63	(9,162.37)	38.92%	1,374.93
	Repair And Maintenance-Machinery And	0.00		0.00			0.00
266		(2,500.00)	(2,500.00)	605.83	(1,894.17)	24.23%	0.00
	Repair & Maintenance-Bldg. And Grounds	0.00		0.00			0.00
269		(59,000.00)	(59,000.00)	18,026.37	(40,973.63)	30.55%	1,607.43
	Repair And Maintenance-Streets	0.00		0.00			0.00
272		(20,000.00)	(20,000.00)	0.00	(20,000.00)	0.00%	0.00
	Repair & Maintenance Stormwater Drainage	0.00		0.00			0.00
274		(6,100.00)	(6,100.00)	2,017.84	(4,082.16)	33.08%	504.46
	Contract Services-BFI	0.00		0.00			0.00
280		(1,800.00)	(1,800.00)	596.60	(1,203.40)	33.14%	0.00
	Travel & Training	0.00		0.00			0.00
310		(1,200.00)	(1,200.00)	317.53	(882.47)	26.46%	317.53
	Office Supplies	0.00		0.00			0.00
320		(3,000.00)	(3,000.00)	305.39	(2,694.61)	10.18%	0.00
	Operating Supplies	0.00		0.00			0.00
323		(1,000.00)	(1,000.00)	339.68	(660.32)	33.97%	0.00
	Janitorial Supplies	0.00		0.00			0.00
324		(18,500.00)	(18,500.00)	2,610.58	(15,889.42)	14.11%	1,017.50
	Uniforms/Boots	0.00		0.00			0.00

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331		(55,000.00)	(55,000.00)	14,905.45	(40,094.55)	27.10%	3,905.82
	Gas, Oil, Diesel Fuel, Grease, Etc.	0.00		0.00			0.00
334		(4,500.00)	(4,500.00)	1,014.53	(3,485.47)	22.55%	46.59
	Tires	0.00		0.00			0.00
338		(6,500.00)	(6,500.00)	143.32	(6,356.68)	2.20%	0.00
	Sign Parts, Paint & Supply	0.00		0.00			0.00
339		(3,000.00)	(3,000.00)	989.30	(2,010.70)	32.98%	0.00
	Safety Supplies	0.00		0.00			0.00
393		(3,000.00)	(3,000.00)	900.41	(2,099.59)	30.01%	60.55
	Small Equipment & Tools	0.00		0.00			0.00
412		(4,000.00)	(4,000.00)	0.00	(4,000.00)	0.00%	0.00
	Metal Culverts	0.00		0.00			0.00
511		(859.00)	(859.00)	885.00	26.00	103.03%	0.00
	Insurance On Buildings	0.00		0.00			0.00
512		(4,611.00)	(4,611.00)	4,695.00	84.00	101.82%	0.00
	Insurance-Vehicles	0.00		0.00			0.00
513		(485.00)	(485.00)	479.00	(6.00)	98.76%	0.00
	Insurance-Equipment	0.00		0.00			0.00
514		(1,084.00)	(1,084.00)	986.00	(98.00)	90.96%	0.00
	Insurance-General Liability	0.00		0.00			0.00
515		(1,165.00)	(1,165.00)	1,068.00	(97.00)	91.67%	0.00
	Surety Bond And E & O Insurance	0.00		0.00			0.00
732		0.00	0.00	754.13	754.13	No Budget	754.13
	Insurance Deductibles	0.00		0.00			0.00
931	3600	0.00	0.00	915.60	915.60	No Budget	0.00
	Street Improvements	0.00		0.00			0.00
931	9000	0.00	0.00	0.00	0.00	No Budget	0.00
	Street Improvements	0.00		0.00			0.00
940	9000	0.00	0.00	129,773.40	129,773.40	No Budget	0.00
	Machinery And Equipment	0.00		0.00			0.00
<b>Total 43100 Public Works Department</b>		<b>(1,259,165.00)</b>	<b>(1,259,165.00)</b>	<b>525,820.31</b>	<b>(733,344.69)</b>	<b>41.76 %</b>	<b>118,801.67</b>
		<b>0.00</b>		<b>0.00</b>			<b>0.00</b>

City of Clinton  
 Statement of Expenditures and Encumbrances  
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Fund : 110

Object	Cost Center	Original Budget/ Amendments	Total Budget	YTD Expenditures/ Encumbrances	Funds Available	% Used	MTD Actual/ Encumbrance
<b>43000</b>	<b>Public Works</b>						
<b>43200</b>	<b>Sanitation</b>						
274		(280,000.00)	(280,000.00)	94,173.34	(185,826.66)	33.63%	23,472.75
	Contract Services-BFI	0.00		0.00			0.00
275		(9,000.00)	(9,000.00)	2,250.00	(6,750.00)	25.00%	2,250.00
	Contract Services-BFI Recycling	0.00		0.00			0.00
	<b>Total 43200 Sanitation</b>	<b>(289,000.00)</b>	<b>(289,000.00)</b>	<b>96,423.34</b>	<b>(192,576.66)</b>	<b>33.36 %</b>	<b>25,722.75</b>
		<b>0.00</b>		<b>0.00</b>			<b>0.00</b>
	<b>Total 43000 Public Works</b>	<b>(1,548,165.00)</b>	<b>(1,548,165.00)</b>	<b>622,243.65</b>	<b>(925,921.35)</b>	<b>40.19 %</b>	<b>144,524.42</b>
		<b>0.00</b>		<b>0.00</b>			<b>0.00</b>

Fund : 110

Object	Cost Center	Original Budget/ Amendments	Total Budget	YTD Expenditures/ Encumbrances	Funds Available	% Used	MTD Actual/ Encumbrance
<b>44000</b>	<b>Health, Welfare, Culture And Recreation</b>						
<b>44400</b>	<b>Recreation Department</b>						
110		(496,020.00)	(496,020.00)	159,061.16	(336,958.84)	32.07%	55,760.64
	Regular Salaries	0.00		0.00			0.00
112		0.00	0.00	337.26	337.26	No Budget	0.00
	Overtime	0.00		0.00			0.00
114		(95,000.00)	(95,000.00)	36,450.39	(58,549.61)	38.37%	7,905.93
	Temporary Salaries	0.00		0.00			0.00
141		(45,213.00)	(45,213.00)	16,384.55	(28,828.45)	36.24%	4,876.84
	OASI Employer's Share	0.00		0.00			0.00
142		(170,242.00)	(170,242.00)	51,531.52	(118,710.48)	30.27%	12,870.16
	Hospital And Health Insurance	0.00		0.00			0.00
143		(54,043.00)	(54,043.00)	18,541.97	(35,501.03)	34.31%	6,111.36
	Retirement - Current	0.00		0.00			0.00
145		(5,343.00)	(5,343.00)	2,148.00	(3,195.00)	40.20%	428.20
	Life Insurance	0.00		0.00			0.00
146		(15,370.00)	(15,370.00)	6,184.00	(9,186.00)	40.23%	0.00
	Occupational Accident Insur	0.00		0.00			0.00
149		(10,000.00)	(10,000.00)	8,429.85	(1,570.15)	84.30%	2,227.17
	Self-Insured Insurance Deductible	0.00		0.00			0.00
213		(100.00)	(100.00)	0.00	(100.00)	0.00%	0.00
	Radio Maintenance	0.00		0.00			0.00
214		(2,800.00)	(2,800.00)	771.19	(2,028.81)	27.54%	155.54
	Mobile Communications Expenses	0.00		0.00			0.00
217		(45.00)	(45.00)	0.00	(45.00)	0.00%	0.00
	Computer Communication Charges	0.00		0.00			0.00
233		(150.00)	(150.00)	0.00	(150.00)	0.00%	0.00
	Subscription, Periodicals & Public Awareness	0.00		0.00			0.00
234		(1,000.00)	(1,000.00)	0.00	(1,000.00)	0.00%	0.00
	Memberships, Dues, Reg. Fees	0.00		0.00			0.00
241		(121,000.00)	(121,000.00)	32,782.36	(88,217.64)	27.09%	10,912.14
	Electric	0.00		0.00			0.00

City of Clinton  
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Fund : 110

Object	Cost Center	Original Budget/ Amendments	Total Budget	YTD Expenditures/ Encumbrances	Funds Available	% Used	MTD Actual/ Encumbrance
242		(7,900.00)	(7,900.00)	1,628.25	(6,271.75)	20.61%	409.06
	Water	0.00		0.00			0.00
243		(11,000.00)	(11,000.00)	2,393.25	(8,606.75)	21.76%	561.65
	Sewer	0.00		0.00			0.00
244		(40,000.00)	(40,000.00)	1,529.21	(38,470.79)	3.82%	477.80
	Natural Gas	0.00		0.00			0.00
245		(3,700.00)	(3,700.00)	1,216.05	(2,483.95)	32.87%	304.52
	Telephone	0.00		0.00			0.00
251		(750.00)	(750.00)	123.15	(626.85)	16.42%	0.00
	Medical Services	0.00		0.00			0.00
261		(5,000.00)	(5,000.00)	447.31	(4,552.69)	8.95%	19.95
	Repair And Maintenance-Vehicles	0.00		0.00			0.00
262		(6,500.00)	(6,500.00)	103.12	(6,396.88)	1.59%	103.12
	Repair And Maintenance-Machinery And	0.00		0.00			0.00
263		(900.00)	(900.00)	55.40	(844.60)	6.16%	0.00
	Repair And Maintenance-Office Equipment	0.00		0.00			0.00
264		(32,000.00)	(32,000.00)	14,159.08	(17,840.92)	44.25%	4,454.98
	Repair & Maintenance-Parks	0.00		0.00			0.00
266		(25,000.00)	(25,000.00)	11,223.08	(13,776.92)	44.89%	4,499.64
	Repair & Maintenance-Bldg. And Grounds	0.00		0.00			0.00
267		(7,000.00)	(7,000.00)	1,056.72	(5,943.28)	15.10%	84.40
	Repair And Maintenance-CC Pool	0.00		0.00			0.00
268		(7,000.00)	(7,000.00)	2,164.28	(4,835.72)	30.92%	0.00
	Repair & Maintenance-Outdoor Pool	0.00		0.00			0.00
270		(21,250.00)	(21,250.00)	7,080.00	(14,170.00)	33.32%	3,540.00
	Contract Mowing	0.00		0.00			0.00
274		(3,750.00)	(3,750.00)	1,243.36	(2,506.64)	33.16%	310.84
	Contract Services-BFI	0.00		0.00			0.00
280		(600.00)	(600.00)	395.65	(204.35)	65.94%	0.00
	Travel & Training	0.00		0.00			0.00
310		(750.00)	(750.00)	991.95	241.95	132.26%	991.95
	Office Supplies	0.00		0.00			0.00

City of Clinton  
 Statement of Expenditures and Encumbrances  
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Fund : 110

Object	Cost Center	Original Budget/ Amendments	Total Budget	YTD Expenditures/ Encumbrances	Funds Available	% Used	MTD Actual/ Encumbrance
315		(150.00)	(150.00)	45.77	(104.23)	30.51%	21.90
	Postage	0.00		0.00			0.00
320		(3,500.00)	(3,500.00)	272.40	(3,227.60)	7.78%	261.03
	Operating Supplies	0.00		0.00			0.00
324		(8,000.00)	(8,000.00)	2,468.62	(5,531.38)	30.86%	1,753.20
	Uniforms/Boots	0.00		0.00			0.00
330		(20,000.00)	(20,000.00)	7,130.20	(12,869.80)	35.65%	2,061.00
	Summer Camp Fees	0.00		0.00			0.00
331		(10,000.00)	(10,000.00)	3,693.53	(6,306.47)	36.94%	846.35
	Gas, Oil, Diesel Fuel, Grease, Etc.	0.00		0.00			0.00
341		(425.00)	(425.00)	78.65	(346.35)	18.51%	46.20
	CC-Vending Supplies	0.00		0.00			0.00
393		(2,500.00)	(2,500.00)	397.79	(2,102.21)	15.91%	0.00
	Small Equipment & Tools	0.00		0.00			0.00
511		(17,808.00)	(17,808.00)	18,053.00	245.00	101.38%	0.00
	Insurance On Buildings	0.00		0.00			0.00
512		(2,071.00)	(2,071.00)	1,823.00	(248.00)	88.03%	0.00
	Insurance-Vehicles	0.00		0.00			0.00
513		(93.00)	(93.00)	113.00	20.00	121.51%	0.00
	Insurance-Equipment	0.00		0.00			0.00
514		(6,655.00)	(6,655.00)	6,654.00	(1.00)	99.98%	0.00
	Insurance-General Liability	0.00		0.00			0.00
515		(1,187.00)	(1,187.00)	1,110.00	(77.00)	93.51%	0.00
	Surety Bond And E & O Insurance	0.00		0.00			0.00
747		(4,400.00)	(4,400.00)	0.00	(4,400.00)	0.00%	0.00
	Donations	0.00		0.00			0.00
920		0.00	0.00	7,139.73	7,139.73	No Budget	0.00
	Capital Outlay-Buildings	0.00		0.00			0.00
942		0.00	0.00	3,040.75	3,040.75	No Budget	3,040.75
	Capital Outlay-Equipment	0.00		0.00			0.00
948		0.00	0.00	1,161.00	1,161.00	No Budget	1,161.00
	Computer Equipment	0.00		0.00			0.00

City of Clinton  
Statement of Expenditures and Encumbrances  
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Fund : 110

Object	Cost Center	Original Budget/ Amendments	Total Budget	YTD Expenditures/ Encumbrances	Funds Available	% Used	MTD Actual/ Encumbrance
	<b>Total 44400 Recreation Department</b>	<b>(1,266,215.00)</b>	<b>(1,266,215.00)</b>	<b>431,613.55</b>	<b>(834,601.45)</b>	<b>34.09 %</b>	<b>126,197.32</b>
		<b>0.00</b>		<b>0.00</b>			<b>0.00</b>
<b>44000</b>	<b>Health, Welfare, Culture And Recreation</b>						
<b>44800</b>	<b>Library</b>						
110		0.00	0.00	4,638.13	4,638.13	No Budget	1,497.28
	Regular Salaries	0.00		0.00			0.00
114		(10,000.00)	(10,000.00)	0.00	(10,000.00)	0.00%	0.00
	Temporary Salaries	0.00		0.00			0.00
141		(765.00)	(765.00)	352.98	(412.02)	46.14%	114.09
	OASI Employer's Share	0.00		0.00			0.00
142		0.00	0.00	2,035.56	2,035.56	No Budget	508.89
	Hospital And Health Insurance	0.00		0.00			0.00
143		0.00	0.00	508.34	508.34	No Budget	164.10
	Retirement - Current	0.00		0.00			0.00
146		(261.00)	(261.00)	159.00	(102.00)	60.92%	0.00
	Occupational Accident Insur	0.00		0.00			0.00
511		(1,804.00)	(1,804.00)	1,669.00	(135.00)	92.52%	0.00
	Insurance On Buildings	0.00		0.00			0.00
721		(80,400.00)	(80,400.00)	40,200.00	(40,200.00)	50.00%	20,100.00
	Annual Appropriation	0.00		0.00			0.00
	<b>Total 44800 Library</b>	<b>(93,230.00)</b>	<b>(93,230.00)</b>	<b>49,563.01</b>	<b>(43,666.99)</b>	<b>53.16 %</b>	<b>22,384.36</b>
		<b>0.00</b>		<b>0.00</b>			<b>0.00</b>
<b>44000</b>	<b>Health, Welfare, Culture And Recreation</b>						
<b>44890</b>	<b>Green McAdoo Museum</b>						
110		(20,294.00)	(20,294.00)	9,890.51	(10,403.49)	48.74%	3,493.65
	Regular Salaries	0.00		0.00			0.00
141		(1,552.00)	(1,552.00)	817.37	(734.63)	52.67%	269.08
	OASI Employer's Share	0.00		0.00			0.00
142		(2,670.00)	(2,670.00)	1,209.08	(1,460.92)	45.28%	302.27
	Hospital And Health Insurance	0.00		0.00			0.00
143		(2,212.00)	(2,212.00)	1,148.67	(1,063.33)	51.93%	382.89
	Retirement - Current	0.00		0.00			0.00

City of Clinton  
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Fund : 110

Object	Cost Center	Original Budget/ Amendments	Total Budget	YTD Expenditures/ Encumbrances	Funds Available	% Used	MTD Actual/ Encumbrance
145		(219.00)	(219.00)	173.60	(45.40)	79.27%	34.72
	Life Insurance	0.00		0.00			0.00
146		(528.00)	(528.00)	332.50	(195.50)	62.97%	0.00
	Occupational Accident Insur	0.00		0.00			0.00
214		(360.00)	(360.00)	133.18	(226.82)	36.99%	40.65
	Mobile Communications Expenses	0.00		0.00			0.00
241		(9,500.00)	(9,500.00)	2,107.01	(7,392.99)	22.18%	723.07
	Electric	0.00		0.00			0.00
242		(200.00)	(200.00)	55.80	(144.20)	27.90%	18.60
	Water	0.00		0.00			0.00
243		(300.00)	(300.00)	67.68	(232.32)	22.56%	22.56
	Sewer	0.00		0.00			0.00
244		(2,000.00)	(2,000.00)	9.00	(1,991.00)	0.45%	3.00
	Natural Gas	0.00		0.00			0.00
245		(1,000.00)	(1,000.00)	258.00	(742.00)	25.80%	28.49
	Telephone	0.00		0.00			0.00
262		(2,000.00)	(2,000.00)	2,025.18	25.18	101.26%	0.00
	Repair And Maintenance-Machinery And	0.00		0.00			0.00
266		(2,000.00)	(2,000.00)	150.00	(1,850.00)	7.50%	150.00
	Repair & Maintenance-Bldg. And Grounds	0.00		0.00			0.00
270		(2,700.00)	(2,700.00)	900.00	(1,800.00)	33.33%	450.00
	Contract Mowing	0.00		0.00			0.00
310		(500.00)	(500.00)	0.00	(500.00)	0.00%	0.00
	Office Supplies	0.00		0.00			0.00
511		(2,820.00)	(2,820.00)	2,069.00	(751.00)	73.37%	0.00
	Insurance On Buildings	0.00		0.00			0.00
513		(23.00)	(23.00)	22.00	(1.00)	95.65%	0.00
	Insurance-Equipment	0.00		0.00			0.00
514		(411.00)	(411.00)	411.00	0.00	100.00%	0.00
	Insurance-General Liability	0.00		0.00			0.00
515		(65.00)	(65.00)	30.00	(35.00)	46.15%	0.00
	Surety Bond And E & O Insurance	0.00		0.00			0.00

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Object	Cost Center	Original Budget/ Amendments	Total Budget	YTD Expenditures/ Encumbrances	Funds Available	% Used	MTD Actual/ Encumbrance
	<b>Total 44890 Green McAdoo Museum</b>	<b>(51,354.00)</b>	<b>(51,354.00)</b>	<b>21,809.58</b>	<b>(29,544.42)</b>	<b>42.47 %</b>	<b>5,918.98</b>
		<b>0.00</b>		<b>0.00</b>			<b>0.00</b>
<b>44000</b>	<b>Health, Welfare, Culture And Recreation</b>						
<b>44900</b>	<b>Other Culture &amp; Recreation Exp.</b>						
241		(4,000.00)	(4,000.00)	0.00	(4,000.00)	0.00%	0.00
	Electric	0.00		0.00			0.00
321		(7,000.00)	(7,000.00)	700.00	(6,300.00)	10.00%	700.00
	Decoration Supplies	0.00		0.00			0.00
329		(7,000.00)	(7,000.00)	3,745.00	(3,255.00)	53.50%	0.00
	Fourth of July Event	0.00		0.00			0.00
	<b>Total 44900 Other Culture &amp; Recreation</b>	<b>(18,000.00)</b>	<b>(18,000.00)</b>	<b>4,445.00</b>	<b>(13,555.00)</b>	<b>24.69 %</b>	<b>700.00</b>
		<b>0.00</b>		<b>0.00</b>			<b>0.00</b>
	<b>Total 44000 Health, Welfare, Culture</b>	<b>(1,428,799.00)</b>	<b>(1,428,799.00)</b>	<b>507,431.14</b>	<b>(921,367.86)</b>	<b>35.51 %</b>	<b>155,200.66</b>
		<b>0.00</b>		<b>0.00</b>			<b>0.00</b>

Fund : 110

Object	Cost Center	Original Budget/ Amendments	Total Budget	YTD Expenditures/ Encumbrances	Funds Available	% Used	MTD Actual/ Encumbrance
<b>46000</b>	<b>Industrial And Community Development</b>						
<b>46510</b>	<b>Industrial Development</b>						
237		(20,000.00)	(20,000.00)	6,104.00	(13,896.00)	30.52%	1,526.00
	Advertising	0.00		0.00			0.00
241		(15,000.00)	(15,000.00)	1,057.25	(13,942.75)	7.05%	1,057.25
	Electric - RSCC	0.00		0.00			0.00
254		(10,000.00)	(10,000.00)	0.00	(10,000.00)	0.00%	0.00
	Architectural, Engineering, And Landscaping	0.00		0.00			0.00
256		(20,000.00)	(20,000.00)	20,000.00	0.00	100.00%	0.00
	AC COC Retail Devel. Consultant	0.00		0.00			0.00
321		0.00	0.00	7,624.10	7,624.10	No Budget	7,624.10
	Decoration Supplies	0.00		0.00			0.00
511		0.00	0.00	1,799.00	1,799.00	No Budget	0.00
	Insurance On Buildings	0.00		0.00			0.00
721		(21,000.00)	(21,000.00)	10,500.00	(10,500.00)	50.00%	0.00
	Annual Appropriation - ACEDA	0.00		0.00			0.00
<b>Total 46510</b>	<b>Industrial Development</b>	<b>(86,000.00)</b>	<b>(86,000.00)</b>	<b>47,084.35</b>	<b>(38,915.65)</b>	<b>54.75 %</b>	<b>10,207.35</b>
		<b>0.00</b>		<b>0.00</b>			<b>0.00</b>
<b>Total 46000</b>	<b>Industrial And Community</b>	<b>(86,000.00)</b>	<b>(86,000.00)</b>	<b>47,084.35</b>	<b>(38,915.65)</b>	<b>54.75 %</b>	<b>10,207.35</b>
		<b>0.00</b>		<b>0.00</b>			<b>0.00</b>

City of Clinton  
Statement of Expenditures and Encumbrances  
October 2014

Fund : 110

Object	Cost Center	Original Budget/ Amendments	Total Budget	YTD Expenditures/ Encumbrances	Funds Available	% Used	MTD Actual/ Encumbrance
<b>49000</b>	<b>Debt Service</b>						
<b>49160</b>	<b>2011 (10M) TMBF Loan- City</b>						
611		(475,800.00)	(475,800.00)	0.00	(475,800.00)	0.00%	0.00
	Retirement Of Bonds	0.00		0.00			0.00
631		(174,554.00)	(174,554.00)	86,266.19	(88,287.81)	49.42%	0.00
	Interest On Bonded Debt	0.00		0.00			0.00
<b>Total 49160</b>	<b>2011 (10M) TMBF Loan-</b>	<b>(650,354.00)</b>	<b>(650,354.00)</b>	<b>86,266.19</b>	<b>(564,087.81)</b>	<b>13.26 %</b>	<b>0.00</b>
		<b>0.00</b>		<b>0.00</b>			<b>0.00</b>
<b>49000</b>	<b>Debt Service</b>						
<b>49170</b>	<b>2011 (10M) TMBF Loan-School</b>						
611		(116,200.00)	(116,200.00)	0.00	(116,200.00)	0.00%	0.00
	Retirement Of Bonds	0.00		0.00			0.00
631		(42,884.00)	(42,884.00)	22,452.81	(20,431.19)	52.36%	0.00
	Interest On Bonded Debt	0.00		0.00			0.00
<b>Total 49170</b>	<b>2011 (10M) TMBF</b>	<b>(159,084.00)</b>	<b>(159,084.00)</b>	<b>22,452.81</b>	<b>(136,631.19)</b>	<b>14.11 %</b>	<b>0.00</b>
		<b>0.00</b>		<b>0.00</b>			<b>0.00</b>
<b>49000</b>	<b>Debt Service</b>						
<b>49180</b>	<b>2011 (3.5M) TMBF Loan</b>						
611		(196,000.00)	(196,000.00)	0.00	(196,000.00)	0.00%	0.00
	Retirement Of Bonds	0.00		0.00			0.00
631		(123,255.00)	(123,255.00)	61,627.50	(61,627.50)	50.00%	0.00
	Interest On Bonded Debt	0.00		0.00			0.00
<b>Total 49180</b>	<b>2011 (3.5M) TMBF Loan</b>	<b>(319,255.00)</b>	<b>(319,255.00)</b>	<b>61,627.50</b>	<b>(257,627.50)</b>	<b>19.30 %</b>	<b>0.00</b>
		<b>0.00</b>		<b>0.00</b>			<b>0.00</b>
<b>49000</b>	<b>Debt Service</b>						
<b>49230</b>	<b>2012 Capital Outlay Note-School</b>						
611		(48,000.00)	(48,000.00)	0.00	(48,000.00)	0.00%	0.00
	Retirement Of Bonds	0.00		0.00			0.00
631		(17,243.00)	(17,243.00)	8,621.25	(8,621.75)	50.00%	0.00
	Interest On Bonded Debt	0.00		0.00			0.00
<b>Total 49230</b>	<b>2012 Capital Outlay</b>	<b>(65,243.00)</b>	<b>(65,243.00)</b>	<b>8,621.25</b>	<b>(56,621.75)</b>	<b>13.21 %</b>	<b>0.00</b>
		<b>0.00</b>		<b>0.00</b>			<b>0.00</b>
<b>Total 49000</b>	<b>Debt Service</b>	<b>(1,193,936.00)</b>	<b>(1,193,936.00)</b>	<b>178,967.75</b>	<b>(1,014,968.25)</b>	<b>14.99 %</b>	<b>0.00</b>

Fund : 110

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Object	Cost Center	Original Budget/ Amendments	Total Budget	YTD Expenditures/ Encumbrances	Funds Available	% Used	MTD Actual/ Encumbrance
		0.00		0.00			0.00

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Fund : 110

Object	Cost Center	Original Budget/ Amendments	Total Budget	YTD Expenditures/ Encumbrances	Funds Available	% Used	MTD Actual/ Encumbrance
<b>51000</b>	<b>Operating Transfers</b>						
<b>51620</b>	<b>City School System</b>						
820		(605,000.00)	(605,000.00)	201,666.68	(403,333.32)	33.33%	50,416.67
	Annual Appropriation	0.00		0.00			0.00
	<b>Total 51620 City School System</b>	<b>(605,000.00)</b>	<b>(605,000.00)</b>	<b>201,666.68</b>	<b>(403,333.32)</b>	<b>33.33 %</b>	<b>50,416.67</b>
		<b>0.00</b>		<b>0.00</b>			<b>0.00</b>
<b>51000</b>	<b>Operating Transfers</b>						
<b>51621</b>	<b>Transfer To Schools Capital Projects Fund</b>						
820		(20,000.00)	(20,000.00)	0.00	(20,000.00)	0.00%	0.00
	Lump Sum Appropriation	0.00		0.00			0.00
	<b>Total 51621 Transfer To Schools Capital</b>	<b>(20,000.00)</b>	<b>(20,000.00)</b>	<b>0.00</b>	<b>(20,000.00)</b>	<b>0.00 %</b>	<b>0.00</b>
		<b>0.00</b>		<b>0.00</b>			<b>0.00</b>
<b>51000</b>	<b>Operating Transfers</b>						
<b>51630</b>	<b>Transfer To Other Governments</b>						
771		(15,000.00)	(15,000.00)	0.00	(15,000.00)	0.00%	0.00
	Transfer To Anderson County	0.00		0.00			0.00
	<b>Total 51630 Transfer To Other</b>	<b>(15,000.00)</b>	<b>(15,000.00)</b>	<b>0.00</b>	<b>(15,000.00)</b>	<b>0.00 %</b>	<b>0.00</b>
		<b>0.00</b>		<b>0.00</b>			<b>0.00</b>
<b>Total 51000</b>	<b>Operating Transfers</b>	<b>(640,000.00)</b>	<b>(640,000.00)</b>	<b>201,666.68</b>	<b>(438,333.32)</b>	<b>31.51 %</b>	<b>50,416.67</b>
		<b>0.00</b>		<b>0.00</b>			<b>0.00</b>

City of Clinton  
 Statement of Expenditures and Encumbrances  
 October 2014

Fund : 110

Object	Cost Center	Original Budget/ Amendments	Total Budget	YTD Expenditures/ Encumbrances	Funds Available	% Used	MTD Actual/ Encumbrance
<b>Total For Fund:</b>	<b>110</b>	(10,722,260.00)	(10,722,260.00)	3,688,020.34	(7,034,239.66)	34.40 %	1,024,919.41
		0.00		0.00			0.00

CITY OF CLINTON, TENNESSEE

LOCAL OPTION SALES TAX HISTORY (City Portion Only)

	FY 2005/2006	FY 2006/2007	FY 2007/2008	FY 2008/2009	FY 2009/2010	Inc. (Dec.)	FY 2010/2011	Inc. (Dec.)	FY 2011/2012	Inc. (Dec.)	FY 2012/2013	Inc. (Dec.)	FY 2013/2014	Inc. (Dec.)	FY 2014/2015	Inc. (Dec.)
JULY	\$ 190,329	\$ 165,341	\$ 173,818	\$ 247,733	\$ 242,932	-1.94%	\$ 250,043	2.93%	\$ 269,986	7.98%	\$ 251,277	-6.93%	\$ 262,493	4.46%	\$ 267,327	1.84%
AUGUST	193,416	167,490	173,560	239,604	242,420	1.17%	259,830	7.18%	271,014	4.30%	268,188	-1.04%	260,839	-2.74%	266,057	2.00%
SEPTEMBER	186,298	169,770	190,616	237,616	227,286	-4.35%	250,999	10.43%	261,087	4.02%	250,610	-4.01%	251,693	0.43%	256,521	1.92%
OCTOBER	182,356	161,710	189,550	220,379	233,187	5.81%	240,399	3.09%	258,095	7.36%	251,761	-2.45%	258,508	2.68%		
NOVEMBER	180,805	159,809	185,463	235,502	230,286	-2.21%	246,728	7.14%	261,039	5.80%	259,543	-0.57%	261,794	0.87%		
DECEMBER	220,074	195,802	218,358	277,997	281,485	1.25%	290,376	3.16%	313,335	7.91%	306,927	-2.05%	299,231	-2.51%		
JANUARY	168,173	159,793	161,560	209,480	216,406	3.31%	221,721	2.46%	244,290	10.18%	243,710	-0.24%	226,542	-7.04%		
FEBRUARY	167,731	163,177	173,545	219,953	218,059	-0.86%	225,955	3.62%	254,054	12.44%	252,613	-0.57%	255,993	1.34%		
MARCH	203,833	196,137	180,008	234,637	249,104	6.17%	266,498	6.98%	283,007	6.19%	276,871	-2.17%	281,387	1.63%		
APRIL	194,031	177,068	176,295	230,912	294,223	27.42%	253,908	-13.70%	264,860	4.31%	269,894	1.90%	255,446	-5.35%		
MAY	206,127	191,375	246,201	238,925	243,368	1.86%	271,634	11.61%	270,980	-0.24%	279,376	3.10%	275,182	-1.50%		
JUNE	144,553	196,173	254,209	254,162	252,565	-0.63%	277,479	9.86%	269,941	-2.72%	273,622	1.36%	277,610	1.46%		
<b>TOTAL</b>	<b>\$ 2,237,728</b>	<b>\$ 2,103,644</b>	<b>\$ 2,323,183</b>	<b>\$ 2,846,901</b>	<b>\$ 2,931,322</b>	<b>2.97%</b>	<b>\$ 3,055,570</b>	<b>4.24%</b>	<b>\$ 3,221,687</b>	<b>5.44%</b>	<b>\$ 3,184,392</b>	<b>-1.14%</b>	<b>\$ 3,166,718</b>	<b>-0.52%</b>	<b>\$ 789,905</b>	<b>1.92%</b>

**CITY of CLINTON**  
**Planning/Zoning Department**  
**City Council Report**

November 13, 2014

**TO: Roger Houck, City Manager**  
**FROM: Curtis Perez, Building Official**  
**RE: Codes Enforcement Activity Report for the Month of October '14**

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Please find attached a listing of files opened for Municipal Code Violations for the period October 1 – October 31, 2014.

Also attached is the monthly Building Permit Report for the period October 1 – October 31, 2014.

*The following is a summary of the Codes Enforcement activities:*

**Junk Vehicles** – 1 parcel of property was found to have vehicles stored on them that were either unlicensed or inoperable, in violation of the Municipal Code. Letters were issued to the owners or tenants and 0 cases have been corrected, leaving 1 case pending correction or court action.

**Overgrown Lots**- 3 parcels of property were found to have weeds and tall grass growing in excess if twelve inches tall, in violation of the Municipal Code. 0 cases have been corrected with 3 pending correction or court action.

**Rubbish** – 2 parcels of property were found to have rubbish and debris stored illegally, in violation of the Municipal Code. 0 cases have been closed leaving 4 cases pending correction or court action.

**Housing/ Zoning Code** -0 parcels were found to be in violation of the Municipal Code. 0 cases have been closed leaving 0 cases pending correction or court action.

**Building Permit** – 0 parcels were found to have construction activity without a Permit, in violation of the Municipal Code. 0 cases corrected with 0 cases pending correction or court action.

If any clarification or additional information is needed on any of the above violations, please advise.

E Curtis Perez  
Building Official

# October 2014 Permit Report

Building Permit	Date Issued	Location of Building Site	Owner	Contractor	Type of Improvement	Improvement Value	Permit Fee	Tax Map
3244	10/1/2014	409 Riverside Drive	Archie Brummitt	Archie Brummitt	Residential deck 192 sqft	\$675.00	\$15.00	82 BD 15.00
3245	10/1/2014	312 Edgewood Circle	Michael L Duncan	Michael L Duncan	New residential SFD 1363 sqft 484 garf	\$157,984.86	\$704.95	82 OA 21.00
3246	10/1/2014	202 Westbury Drive	Lincoln & Marcia Barton	The Home Depot	Residential storage bldg 256 sqft	\$8,000.00	\$50.00	74 HC 23.02
3247	10/3/2014	500 Greenwood Dr	Adam Willoughby	Adam Willoughby	Residential addition 720 sqft	\$35,000.00	\$185.00	82 BE 11.00
3248	10/6/2014	507 S Charles G Seivers Blvd	Food City Realty ORNL FCU	Viacon Inc	Commercial interior ORNL FCU	\$100,221.03	\$460.00	74 OG 19.00
3249	10/7/2014	510 Melton Hill Drive	Stanley Roberts	Jim Piehl Home Improvement	Residential addition	\$23,000.00	\$125.00	82 IB 4.00
3250	10/10/2014	307 N Main St	Craig Hansen	Signs Unlimited	Commercial sign	\$565.00	\$15.00	74 GK 8.00
3251	10/10/2014	763 Blockhouse Valley Rd	James Worthy	Affordable Cabin & Sheds	Residential storage bldg 288 sqft	\$8,000.00	\$50.00	89 50.20
3252	10/10/2014	713 Byrd St	Ron Langley	Ron Langley	residential carport 18x20	\$695.00	\$15.00	74 BC 8.00
3253	10/13/2014	235 Hiway Dr Lot 8	George Carroll	Malicoate & Clotfelter LLC	residential mobile home 784 sqft	\$18,000.00	\$100.00	82 JD 7.01
3254	10/15/2014	2233 N Charles G Seivers Blvd	Interstate Petroleum Co	Commercial Sign and Crane LLC	Commercial sign	\$15,300.00	\$85.00	43 110.02
3255	10/15/2014	151, 155, 159 Frank L Diggs Drive	Weaver Land Partners	AWE Construction	New Commercial structure 6300 sqft	\$350,000.00	\$1,210.00	43 155.02
3256	10/24/2014	2303 N Charles G Seivers Blvd	Pioneer Petroleum	Southern Signs Inc	Commercial Sign	\$31,500.00	\$170.00	43 112.02
3257	10/28/2014	914 N Charles G seivers Blvd	Gladys Herrell/Hoeung Chea	Gladys Herrll/Hoeung Chea	Commercial Interior Master Donut	\$8,500.00	\$117.60	74 CD 1.00'
3258	10/31/2014	704 N Charles G Seivers Blvd	Sprint	General Dynamics Information Technology Inc	Tower antenna	\$15,000.00	\$85.00	74 D 15.00
3259	10/31/2014	110 S Charles G Seivers Blvd	Anderson Farmers Co-op	Neon Service	Commercial sign 78 sqft	\$22,000.00	\$120.00	74 JG 5.00
<b>Total Permits Issued</b>		16			<b>Totals</b>	\$794,440.89	\$3,507.55	

# October 2014 Codes Enforcement Report

COMPLAINT #	INSPECTION DATE	VIOLATION TYPE	CODE REFERENCE	STREET #	STREET NAME	VIOLATOR FIRST	VIOLATOR LAST	COMPLAINT CLOSED DATE	PROPERTY OWNER	ADDRESS	CITY	STATE	ZIP CODE	COMPLAIN T STATUS
2014-10-001	10/1/2014	WEEDS	12-501 302.4	810	Reynolds Avenue	Robert	Rutherford		Robert Rutherford	810 Reynolds Avenue	Clinton	Tn	37716	active
2014-10-002	10/7/2014	JUNK CAR	12-501 302.8	326	Broad St	Christina Crowley/	Barbara Harper		Christina Crowley/ Barbara Harper	326 W Broad St	Clinton	Tn	37716	active
2014-10-003	10/7/2014	WEEDS	12-501 302.4	326	Broad St	Christina Crowley/	Barbara Harper		Christina Crowley/ Barbara Harper	326 W Broad St	Clinton	Tn	37716	active
2014-10-004	10/15/2014	WEEDS	12-501 302.4	510	Westbury Drive	Kenneth	Reesor		Kenneth Reesor	510 Westbury Dr	Clinton	Tn	37716	active
2014-10-005	10/16/2014	RUBBISH	12-501 308.1	439	Jarnigan St	Elmer & Amanda	Willis		Elmer & Amanda Willis	439 Jarnigan St	Clinton	Tn	37716	active
2014-10-006	10/16/2014	RUBBISH	12-501 308.1	437	Jarnigan St	Amanda & Elmer	Willis		Elmer & Amanda Willis	437 Jarnigan St	Clinton	Tn	37716	active

Records = 6

# TOP 10 CODE VIOLATION REPORT

ITEM #1

## **0 Clinch Avenue**

Carlie /Christine Warwick  
8101 Marsala Lane  
Knoxville, TN 37938

## **Violation Description**

12-501 (302.8) Motor Vehicles

The lot is currently cluttered with several junk vehicles that are in disrepair, unlicensed, and inoperable.

## **Summary**

This is the lot across from the Lowes Tow building in South Clinton off Clinch Ave. This is also the lot that has the old family graveyard at the rear of the lot. The first violations started back in 2006 with one or two vehicles that would be removed after the notice was received. After some time the owner allowed the lot to become filled with vehicles and the city codes department has been trying to get the owner to correct this issue. Notification has been sent to the owner, a few vehicles have been moved but progress is slow. Same progress, the lot is now overgrown creating an additional violation. Mr. Clement is pushing forward with this case. **There has been no response or corrective action taken to date 11-13-14.**

## ITEM #2

### **417 Highland Drive**

Pauline Hembree  
339 Willow Run Building  
Clinton, TN 37716-2718

### **Violation Description**

12-501 (108) Unsafe Structures for Human Occupancy, 301.3 Vacant Structures & Land, 302.1 Sanitation, 304.18 Building Security

The structure has been condemned and deemed unsafe for occupancy, the lot has rubbish and debris, and the structure is unsecured or protected from easy entry.

### **Summary**

This property has been in violation since I first started working for the city. The structure is vacant and structurally not sound. The owner is 80 plus years old and lives in the Willow run Apartments. I have been in touch with her children but they do not have power of attorney to proceed with the demolition of this structure. A current certified letter is being sent to the property owner. Met with the daughter of the owner and discussed their plan to come into compliance. Since all of the family lives out of state the plan is for all of them to meet here in March and start the remediation process. Same progress no change as of March 1' the daughter did follow through starting the cleanout of the structure at the end of March. The contact indicated the family will continue to work on the removal of debris from the structure but it might take a little longer than first expected due to the large amount of contents and all of the family living out of state. Same Progress, family members should be starting back work on the structure now that school is out. Additional work has been completed but not as much progress as we would like to see on the exterior of the structure. Staff is trying to contact the family members to follow up. No response or further corrective action taken place, Staff request approval to move forward with Court action. This is being moved over to the Court list 4-2-14. 5-1-14 the owner has entered into a contract to have the property auctioned by Stephenson Auction. The interior has been cleared of all debris and before auctioned it will be announced of the pending violations from the city. **This property has been sold and the renovation process started, when completed will be removed from this list.**

ITEM #3

**172 Carden Road**

Dean Koerner  
138 Carden Road  
Clinton, TN 37716

**Violation Description**

12-501 (108) Unsafe Structures for Human Occupancy, 301.3 Vacant Structures & Land, 302.1 Sanitation, 304.18 Building Security

The structure has been condemned and deemed unsafe for occupancy, the lot has rubbish and debris, and the structure is unsecured or protected from easy entry.

**Summary**

This structure has been unfit and ready for demolition since I have been employed with the city. The owner has never responded to any letters or has made an attempt to make corrections. A current certified letter is being sent to the property owner. The current owner is deceased, his father called and staff is going to meet with him to explain what will be needed to correct the violations. (Feb 13')The father is trying to come up with a plan of action for this site. Same Status as of March 1. Staff is still waiting for information from father. Staff has been contacted concerning this property and was informed the property is still in probate, as soon as it is released the father will make corrections. **11-13-14 same progress**

ITEM #4

**105 N Charles Seivers Blvd**

Clinch River Properties

C/O David Comer

P.O. Box 32633

Knoxville, TN 37930

**Violation Description**

12-501 (108) Unsafe Structures for Human Occupancy, 301.3 Vacant Structures & Land, 302.1 Sanitation, 304.18 Building Security

The structure has been condemned and deemed unsafe for occupancy, the lot has rubbish and debris, and the structure is unsecured or protected from easy entry.

**Summary**

As many of you may know this is the Old Magnet Mills building, it has been structurally unfit for many years. The codes department has in addition to the structure been dealing with the rubbish and debris located on this property as well. This structure has had many plans discussed but never had a developer that has been able to come through with any progress. A current certified letter is being sent to the property owner. The owner's agent called and discussed a plan to start the remediation at this location and the time frame needed to complete. Clean up and demolition to start by the first of February. Feb 13' very little progress as promised from the property owner's representative. There has been some new activity at this location but very little cleanup as of March 1. Same status as of April 1. Same progress, there has not been any change since last month's report. There is an effort to work with the owner to gain access for environmental testing. Several details must be in place for this action to continue. 4-2-14 I have a meeting set up with the City Attorney to start the process under the new nuisance ordinance. 5-1-14 see separate summary and letters. 8-1-14 some activity has started with a machine being placed on site and cleanup started, Mr. Glenn is supposed to attend the next council meeting. **A citation has been issued to the owner for the Junked Vehicles located on the property, also the official letter of violation for the remaining structure and rubbish has been delivered with the Administrative hearing set for December 18, 2014.**

ITEM #5

**701 Crestwood Drive**

Johnny Hammers  
701 Crestwood Drive  
Clinton, TN 37716

**Violation Description**

12-501 (302.4) Weeds, 12-501 (307.1) Accumulation of Rubbish or Garbage, 12-501 (302.8) Motor Vehicles

The structure has rubbish and debris around the entire property, overgrown lot, and the unregistered or inoperable vehicles.

**Summary**

A certified letter was mailed to the property owner on April 10, 2012 providing proper notification; On April 18, 2012 Mr. Hammers contacted staff and informed that the legal owner of the property had been deceased since December 2011. He also informed staff the property was in probate currently and that he would start working on correcting the violations. Mr. Hammers was given thirty days by staff to complete but he admitted he would not be able to have the violations corrected within the thirty day time frame. Staff has been watching the progress at this location and Mr. Hammers has been very slowly making some progress. Some additional progress as of September 17, 2012. Some small additional progress as of November 1, 2012 (Feb 13') very little progress since last November. Little to no progress as of March 1. Same status as of April 1. Additional work has been completed at this location owner has made progress. Progress has stopped as of 7-1-14, Staff has met with the property owner representative to discuss the ongoing cleanup and a finalization date. Progress has continued 8-1-14. **Violation basically corrected 11-13-14.**

ITEM #6 (NEW)

**326 W Broad Street**

Ashley Collins  
326 W Broad Street  
Clinton, TN 37716

**Violation Description**

12-501 (302.4) Weeds, 12-501 (308.1) Accumulation of Rubbish or Garbage, 12-501 (302.8) Motor Vehicles

12-501 (302.4) Weeds

The structure has rubbish and debris around the entire property, overgrown lot, and the unregistered or inoperable vehicles.

**Summary**

This property has been in and out of violation for many years. The last couple of years the property owner has failed to attempt compliance. Staff has never been able to receive any response from the owners to the multiple notices that have been sent over the past several years. Currently staff has the property owner cited to City Court for the violations listed above. **No status change as of 11-13-14**

ITEM #7

**502 Strother Place**

Bill Williams

502 Strother Place

Clinton, TN 37716

**Violation Description**

12-501 (307) Rubbish & Garbage, (302) Exterior Property Areas, (304) Exterior Structure

The structure had some demolition on the rear portion leaving the back of the structure open, the lot has rubbish and debris, also the construction has never been completed.

**Summary**

This property has been littered with construction debris and rubbish for many years. The owner has been notified on several occasions to either complete the project or remove the rubbish on the lot. A current certified letter is being sent to the property owner. This owner has contacted the city during the holidays but does not accept the fact that his property is in violation. The owner indicated he would contact my office after the holidays. Feb 13' the property owner and I have met on site, the property owner is to start cleaning the lot and completing the exterior work on the structure. The owner has stayed in contact and is still trying to come into compliance.

**Some progress, Mr. Williams is trying to comply. Mr. Williams has made some progress and working with staff to correct 11-13-14.**

ITEM # 8

**504 Alabama Ave.**

United States Department of Agriculture Rural Housing Service, Penny Sue Humphrey &  
Loretta Holbrook  
PO Box 66889  
St Louis, MO 63166

**Violation Description**

12-501 (108.1.3) Structure unfit for human occupancy, (304.18) Building Security

12-501 (302.4) Weeds

**Summary**

This property was abandoned approximately two years ago with the owner leaving the exterior yard maintenance unattended. Recently access was gained to the interior of the structure allowing Staff to witness the condition of the structure. The structure has since been condemned by the city and further notices have been sent to the property owners. **There has been no response from the owners to the letters mailed and the city had the back yard mowed, no progress as of 11-13-14.**

ITEM # 9

**107 Cummings Street**  
Meledia Bradley-White  
3255 Greenway Chase Drive  
St Louis, MO 63031

**Violation Description**

12-501 (301.3) Vacant Structures and Land, (302.1) Sanitation, (304.18) Building Security

12-501 (302.4) Weeds

**Summary**

This property has been vacant for several years with the owner being notified with violations. The property stays overgrown and has problems keeping secure since the owner lives out of state and does not have anyone to keep check of the property. New letters will be sent and if not corrected in a timely manner will be reported back to City Council. **No status change as of 11-13-14.**

ITEM # 10

**508 Beets Avenue**  
Joseph & Aquella Hensley  
508 Beets Avenue  
Clinton, TN 37716

**Violation Description**

12-501 (302.8) Motor Vehicles, (302.4) Weeds, (308.1) Accumulation of Rubbish & Garbage

**Summary**

This property has been in and out of city court for junk cars, overgrown yard and rubbish several times. The City Judge has allowed the owner to try and bring the property back into compliance but every time the owner gets the property compliant, they allow the violations to re occur. Staff has not been able to get any response from our last notices and has now moved this up to the Top Ten List for further action. Notices have been mailed to the property owner. No status change as of 8-1-14 **Violations being addressed by the owner 11-13-14.**

## TOP TEN VIOLATIONS COURT LIST

This is a list of the addresses that have been turned over for legal action and removed from the Top Ten monthly list.

434 Jarnigan Street- waiting for court action

This item is being filed for default judgment / we are awaiting a court date to be set for this case. Our attorney has not advised the Codes Department of the date at this time. The owner of this property has submitted plans for the renovation of the structure, staff is in the review process of the submitted plans. Update: The owner has let the lot become overgrown and has added a new violation to this property. Staff will try to urge the owner to make further effort to comply but if there has been no further progress by the end of June Staff will recommend continuing on with the default judgment process. Staff has advised Mr. Clement to push court action, **waiting for** court date. The Judge has allowed the owner 60 days to start renovations or comply with the city regulations. The owner has not complied with the court and is set to go back before the Judge on Friday January 24, 2014. This case was reset until February 14, 2014. The owner was given additional time from the Judge. **No Status Change 11-13-14**

436 Jarnigan Street- waiting for court action

This item is being filed for default judgment / we are awaiting a court date to be set for this case. Our attorney has not advised the Codes Department of the date at this time. The owner attorney has been in contact with Mr. Clement a walk through is to be scheduled to verify corrections. Update: Council for the owner has been notified that a visual inspection is required to verify any corrections at this location, the owner has allowed the lot to become overgrown creating a new violation, and notification will be sent to the owner. Staff has advised Mr. Clement to push court action, waiting for court date. **No Status Change 11-13-14**

207 E Washington Ave. - permit has been applied for and awaiting additional plan details with no change in status. Update: There has been no progress at this location and staff recommends the city proceed with obtaining a default judgment from the court. Mr. Clement is pursuing court action. **No Status Change 11-13-14**

811 N Charles Seivers- corrections close to complete, the owner has made significant progress at this location. Staff is waiting on plans from owner to construct a new garage at this location. Update: There has been no progress at this location and staff recommends the city proceed with obtaining a default judgment from the court. Mr. Clement is pursuing court action. **No Status Change 11-13-14**

718 Byrd Street- This item has been turned over to the attorney for owner notification of legal action to be taken. Update: Letters sent to owners advising of legal action to be taken. No progress at this location Mr. Clement is requesting a court date. Judge ruled to allow the owner 30 days to comply with city regulations. This case has been reset and awaiting court action. **No Status Change 11-13-14**

1005 Clinch Ave. - This item has been turned over to the attorney for owner notification of legal action to be taken. Update: Letters sent to owners advising of legal action to be taken. Case has been filed awaiting court action, most of the violation has been corrected. **No Status Change 11-13-14**

555 Cherokee Ave. - This item has been turned over to the attorney for owner notification of legal action to be taken. Update: Letters sent to owners advising of legal action to be taken. This property has been acquired in a tax sale by the county, staff is working with the county and Mr. Clement on how to proceed. The county has taken a position after discussing this with the county law director that until the deed is officially in the counties name they are not responsible. **No Status Change 11-13-14**

331 West Broad St- This item has been turned over to the attorney for owner notification of legal action to be taken. Update: Letters sent to owners advising of legal action to be taken. **No Status Change 11-13-14**

**Note: City staff is referring all of our pending cases to Mr. Phil Crye, as soon as we can retrieve the case files from Mr. Clement staff will forward those files to Mr. Crye.**



## Clinton Fire Department

125 West Broad Street

Clinton, TN 37716

(865) 457-2131

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### *MONTHLY ACTIVITY REPORT*

**TO:** Roger Houck / City Manager  
**FROM:** Chief Archie Brummitt  
**DATE:** 11/01/2014  
**RE:** Monthly Activity for October

During the month of October the Clinton Fire Department responded to a total of 140 calls. There was 5 Fires, 2 were cooking fires, 2 were chimney or flue fires, and 1 was a portable building fire. There were no firefighter or civilian injuries.

Firefighters also responded to 84 Emergency Medical Assignments, and 2 traffic accident without injury. There were also 17 false fire alarms, 7 unintentional medical alarms, 19 calls for service, 4 good intent call and 2 hazardous condition call

Also on in October the Clinton Fire Department was able to have 8 personnel attend a Tennessee Emergency Management Association, Hazardous Materials Awareness and Operations class. Which will help the already many Hazardous Materials Techs mitigate hazardous material scenes.

Also the Clinton Fire Department had the yearly fire prevention week, which the Clinton Fire Department went in to all the elementary schools, many pre-schools, and day cares. Also we were pleased to have an Open House on October 18<sup>th</sup> where we were able to have a few hundred people visit Clinton Fire Station 1.

The total number of training man hours for the month of October was 420 hrs. That's an average of 20.00 hours per person.

Respectfully submitted,

Archie Brummitt  
Fire Chief

## CFD

## Incident Type Report (Summary)

Alarm Date Between {10/01/2014} And {10/31/2014}

Incident Type	Count	Pct of Incidents	Total Est Loss	Pct of Losses
<b>1 Fire</b>				
113 Cooking fire, confined to container	2	1.42%	\$2,000	62.50%
114 Chimney or flue fire, confined to chimney	2	1.42%	\$1,200	37.50%
123 Fire in portable building, fixed location	1	0.71%	\$0	0.00%
	<b>5</b>	<b>3.57%</b>	<b>\$3,200</b>	<b>100.00%</b>
<b>3 Rescue &amp; Emergency Medical Service Incident</b>				
321 EMS call, excluding vehicle accident with	84	60.00%	\$0	0.00%
324 Motor Vehicle Accident with no injuries	2	1.42%	\$0	0.00%
	<b>86</b>	<b>61.42%</b>	<b>\$0</b>	<b>0.00%</b>
<b>4 Hazardous Condition (No Fire)</b>				
441 Heat from short circuit (wiring),	1	0.71%	\$0	0.00%
445 Arcing, shorted electrical equipment	1	0.71%	\$0	0.00%
	<b>2</b>	<b>1.42%</b>	<b>\$0</b>	<b>0.00%</b>
<b>5 Service Call</b>				
511 Lock-out	2	1.42%	\$0	0.00%
531 Smoke or odor removal	3	2.14%	\$0	0.00%
550 Public service assistance, Other	1	0.71%	\$0	0.00%
551 Assist police or other governmental agency	1	0.71%	\$0	0.00%
553 Public service	4	2.85%	\$0	0.00%
554 Assist invalid	8	5.71%	\$0	0.00%
	<b>19</b>	<b>13.57%</b>	<b>\$0</b>	<b>0.00%</b>
<b>6 Good Intent Call</b>				
611 Dispatched & cancelled en route	2	1.42%	\$0	0.00%
651 Smoke scare, odor of smoke	2	1.42%	\$0	0.00%
	<b>4</b>	<b>2.85%</b>	<b>\$0</b>	<b>0.00%</b>
<b>7 False Alarm &amp; False Call</b>				
700 False alarm or false call, Other	1	0.71%	\$0	0.00%
733 Smoke detector activation due to	1	0.71%	\$0	0.00%
735 Alarm system sounded due to malfunction	2	1.42%	\$0	0.00%
740 Unintentional transmission of alarm, Other	1	0.71%	\$0	0.00%
7401 Medical Alarm, Unintentional transmission	7	5.00%	\$0	0.00%
741 Sprinkler activation, no fire -	1	0.71%	\$0	0.00%
743 Smoke detector activation, no fire -	4	2.85%	\$0	0.00%

## Incident Type Report (Summary)

Alarm Date Between {10/01/2014} And {10/31/2014}

Incident Type	Count	Pct of Incidents	Total Est Loss	Pct of Losses
<b>7 False Alarm &amp; False Call</b>				
744 Detector activation, no fire -	2	1.42%	\$0	0.00%
745 Alarm system activation, no fire -	5	3.57%	\$0	0.00%
	<b>24</b>	<b>17.14%</b>	<b>\$0</b>	<b>0.00%</b>

Total Incident Count: 140

Total Est Loss:

\$3,200

# CLINTON POLICE DEPARTMENT

# MONTHLY ACTIVITY SUMMARY

ROGER HOUCK  
CITY MANAGER

RICK SCARBROUGH  
CHIEF OF POLICE

October 2014

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HOMICIDE	
SUICIDE	
ROBBERY	
BURGLARY	6
THEFT	34
ASSAULT	5
DOMESTIC	10
VANDALISM	13
DISTURBANCE	32
PROWLER/SUSPICIOUS ACTIVITY	84
PUBLIC DRUNK/OPEN ALCOHOL	11
BUSINESS ALARM	31
RESIDENTIAL ALARM	16
TRAFFIC ACCIDENT	35
TRAFFIC VIOLATION COMPLAINT	14
TRAFFIC DIRECTION/CONTROL	25
TRAFFIC/VEHICLE STOP	494
NARCOTICS/DRUG ACTIVITY	12
BANK/FUNERAL ESCORT	26
ANIMAL COMPLAINT	31
DISABLED VEHICLE	27
VEHICLE MAINTENANCE	238
SECURE PUBLIC FACILITY	28
FIRE/AMBULANCE ASSIST	46
POLICE/OFFICER ASSIST	366
OTHER CALLS FOR SERVICE	1,950
TOTAL CALLS FOR SERVICE	3,534

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COMPLAINT REPORT	532
OFFENSE REPORT	147
SUPPLEMENT / OTHER REPORT	75
ARREST REPORT	42
ACCIDENT REPORT	31
VEHICLES TOWED	21
FIELD INTERVIEW CARD	9
HOUSE/BUSINESS CHECK	1,460
SCHOOL ZONE	64
OFFICER FOLLOW UP	83
MISDEMEANOR INVESTIGATION	18
FELONY INVESTIGATION	14

PARKING METER VIOLATION	
OTHER PARKING VIOLATION	1
HANDICAP PARKING VIOLATION	1
TOTAL PARKING VIOLATIONS	2

VERBAL WARNING ISSUED	278
WRITTEN WARNING ISSUED	10
TOTAL WARNINGS ISSUED	288

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CLINTON CITY COURT	22
GENERAL SESSIONS COURT	26
GRAND JURY	7
CRIMINAL/CHANCERY COURT	
JUVENILE COURT	7

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MURDER	
ROBBERY	
BURGLARY	
THEFT	14
ASSAULT	
DOMESTIC ASSAULT	2
VANDALISM	3
NARCOTICS/DRUGS	4
PUBLIC INTOXICATION	6
OTHER NON TRAFFIC OFFENSE	48
DRIVING WHILE INTOXICATED	3
SPEEDING	114
DRIVERS LICENSE LAW	29
OTHER TRAFFIC OFFENSE	106
WARRANT SERVICE ONLY	40
UNRULY/RUNAWAY JUVENILE	
TOTAL CHARGES FILED	369

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CITY ORDINANCE VIOLATIONS	265
MISDEMEANOR STATE CHARGES	99
FELONY STATE CHARGES	5

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ADULTS PLACED IN JAIL	42
CITED TO SESSIONS COURT	13
CITED TO CLINTON CITY COURT	217
CITED TO JUVENILE COURT	1
NUMBER OF PERSONS ARRESTED	273

NUMBER OF MILES DRIVEN DURING MONTH	21,252
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- \* One vehicle was seized for 4th offense Driving Under the Influence and Driving while Revoked for D.U.I..
- \* A stolen vehicle case was solved by patrol which led to charges being filed in General Sessions Court.
- \* Family Night was again a success allowing the public to meet officers and enjoy the food and activities.
- \* Most of the patrol officers completed their annual firearms qualifications in October.
- \* Halloween patrols went well with the reduced volume of trick or treaters due to weather and football game.

## Resolution No. 725

### We the City Council and the Citizens of Clinton, Tennessee commend and recognize Charlie Lyons for his selfless service to the citizens of Clinton

**WHEREAS**, Charlie Lyons has been a vital part of Clinton City Council having served from April 1992 to December 1997 and from December 2005 to November 2014, dedicating his time to the best interest of the community and working constantly for the betterment of its economic and cultural development, and;

**WHEREAS**, the City has benefited greatly because of his contributions to youth sports through his involvement in baseball, softball, and basketball, and;

**WHEREAS**, through the performance of his duties and responsibilities as a member of the City Council, he has made excellent and constructive contributions to municipal government in our City, and;

**WHEREAS**, Charlie has earned the admiration and high regard of those with whom he has come into contact and of his fellow public servants, and;

**NOW THEREFORE, BE IT RESOLVED** by the City Council of Clinton, Tennessee that this Resolution be a special means of commending Charlie Lyons on his exemplary service to the City of Clinton and express our sincere appreciation, as well as that of our citizens, to Charlie for his distinguished service to our community.

**BE IT FURTHER RESOLVED** that this Resolution be placed upon the minutes of this body in recognition of Councilman Lyons and his many contributions to the City of Clinton.

Adopted this 24<sup>th</sup> day of November, 2014.

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Mayor Scott Burton

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Regina Ridenour, City Recorder

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Vice-Mayor Jim McBride

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Councilman Larry Gann

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Councilman Rob Herrell

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Councilman E.T. Stamey

## Resolution No. 726

### We the City Council and the Citizens of Clinton, Tennessee commend and recognize Jerry Shattuck for his selfless service to the citizens of Clinton

**WHEREAS**, Jerry Shattuck has been a vital part of Clinton City Council having served from 1975 to 1983 and from January 2002 to November 2014, dedicating his time to the best interest of the community and working constantly for the betterment of its economic and cultural development, and;

**WHEREAS**, the City has benefited greatly because of his particular interest and work as the Chairman of the 21<sup>st</sup> Century Initiative and through his love and knowledge of the history of Clinton, and;

**WHEREAS**, through the performance of his duties and responsibilities as a member of the City Council, he has made excellent and constructive contributions to municipal government in our City, and;

**WHEREAS**, Jerry has earned the admiration and high regard of those with whom he has come into contact and of his fellow public servants, and;

**NOW THEREFORE, BE IT RESOLVED** by the City Council of Clinton, Tennessee that this Resolution be a special means of commending Jerry Shattuck on his exemplary service to the City of Clinton and express our sincere appreciation, as well as that of our citizens, to Jerry for his distinguished service to our community.

**BE IT FURTHER RESOLVED** that this Resolution be placed upon the minutes of this body in recognition of Councilman Shattuck and his many contributions to the City of Clinton.

Adopted this 24<sup>th</sup> day of November, 2014.

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Mayor Scott Burton

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Regina Ridenour, City Recorder

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Vice-Mayor Jim McBride

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Councilman Larry Gann

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Councilman Rob Herrell

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Councilman E.T. Stamey