

**ANNUAL FINANCIAL REPORT**  
**DICKSON COUNTY, TENNESSEE**



**FOR THE YEAR ENDED JUNE 30, 2005**

**Comptroller of the Treasury  
Department of Audit  
Division of County Audit  
Nashville, Tennessee**

**ANNUAL FINANCIAL REPORT**  
**DICKSON COUNTY, TENNESSEE**  
**FOR THE YEAR ENDED JUNE 30, 2005**

*DEPARTMENT OF AUDIT*  
*JOHN G. MORGAN*  
*Comptroller of the Treasury*

*DIVISION OF COUNTY AUDIT*  
*RICHARD V. NORMENT*  
*Assistant to the Comptroller*

*ARTHUR L. ALEXANDER*  
*Director*

*JEFF BAILEY, CPA, CGFM, CFE*  
*Audit Manager*

*EUGENE HAMPTON II, CGFM*  
*Auditor 4*

*FERMAN PRIDE, CGFM*  
*RACHELLE BUNCH, CFE*  
*WENDY HEATH, CFE*  
*State Auditors*

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# ***Audit Highlights***

Annual Financial Report  
Dickson County, Tennessee  
For the Year Ended June 30, 2005

## ***Scope***

We have audited the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of Dickson County as of and for the year ended June 30, 2005.

## ***Results***

Our report on Dickson County's financial statements was qualified because the financial statements did not include two component units whose financial statements were not available at the date of this report.

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

## ***Findings***

The following are summaries of the audit findings:

### **OFFICE OF COUNTY MAYOR**

- ◆ The Dickson County Municipal Airport Authority was not audited as required by generally accepted accounting principles.
- ◆ Purchase orders were not issued on some applicable purchases.
- ◆ General ledger payroll liability accounts were not reconciled monthly with payroll reports and payments.
- ◆ All financial activity of the Dickson County Library was not audited or subject to budgetary control of the County Commission as required by state statutes.

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### **OFFICE OF HIGHWAY ENGINEER**

- ◆ Cash balances were not reconciled with the trustee's balances, and general ledger payroll liability accounts were not reconciled with payroll reports and payments.
  - ◆ Competitive bids were not solicited for used snow plows in compliance with state statutes.
-

## **OTHER FINDINGS**

- ◆ Duties were not segregated adequately among the officials and employees in the Landfill Department, Ambulance Service, and Offices of Trustee and Register.
- ◆ County officials had not adopted a central system of accounting, budgeting, and purchasing.

*State of Tennessee  
Comptroller of the Treasury  
Department of Audit  
Division of County Audit*

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# INTRODUCTORY SECTION

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# Dickson County Officials

## June 30, 2005

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### Officials:

Linda Frazier, County Mayor  
Jasper McEwen, Highway Engineer  
Charles Daniels, Director of Schools  
Glynda Pendergrass, Trustee  
Gail Wren, Assessor of Property  
Phillip Simons, County Clerk  
Pamela Myatt, Circuit Court Clerk  
Barbara Spann, General Sessions Court Clerk  
Nancy Miller, Clerk and Master  
Jackie Farthing, Register of Deeds  
Tom Wall, Sheriff

### Board of County Commissioners:

Jewell Loggins, Chairman	Buford Reed
Donald Corlew	Benny Spencer
David England	J. B. Smith
Virginia Gray	Gary Suggs
Gale Larkins	Danny Tidwell
Kane Sesler	Robert Wetterau

### Highway Commissioners:

Ray Denney, Chairman	Trent Batey
John Baggett	William Johnson
Rodney Black	Ben Regen
Gary Dotson	Clay Simpkins
Earl Lerch	Randy Simpkins
Kenneth Edmisson	Joe Vestal

### Board of Education:

Ricky Chandler, Chairman	Don Armstrong
Traci Williams	Phil Buckner
Carl Buckner	W.H. Batey

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## FINANCIAL SECTION

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STATE OF TENNESSEE  
**COMPTROLLER OF THE TREASURY**  
DEPARTMENT OF AUDIT  
DIVISION OF COUNTY AUDIT  
SUITE 1500  
JAMES K. POLK STATE OFFICE BUILDING  
NASHVILLE, TENNESSEE 37243-0269  
PHONE (615) 401-7841

INDEPENDENT AUDITOR'S REPORT

September 15, 2005

Dickson County Mayor and  
Board of County Commissioners  
Dickson County, Tennessee

To the County Mayor and Board of County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Dickson County, Tennessee, as of and for the year ended June 30, 2005, which collectively comprise Dickson County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Dickson County's management. 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 auditing 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 of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

The county had not required the Dickson County Municipal Airport Authority, a component unit requiring discrete presentation, to have audited financial statements. Also, the financial statements of the Dickson County Emergency Communications District, a component unit requiring discrete presentation, had not been made available by other auditors as of the date of this report. Accordingly, the aggregate discretely presented component units referred to above do not include the financial statements of the Dickson

County Emergency Communications District and the Dickson County Municipal Airport Authority, which should be included to conform with accounting principles generally accepted in the United States of America. The effects on the financial statements are not reasonably determinable.

In our opinion, except for the effects of not including the financial statements of the Dickson County Emergency Communications District and the Dickson County Municipal Airport Authority, discretely presented component units, as discussed in the preceding paragraph, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Dickson County, Tennessee, as of June 30, 2005, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated September 15, 2005, on our consideration of Dickson County's internal control over financial reporting and 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 financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

As described in Note V.B., Dickson County has implemented Governmental Accounting Standards Board Statement No. 40, Deposit and Investment Risk Disclosures, which modifies the county's disclosures for custodial credit risk and adds disclosures about other types of risk.

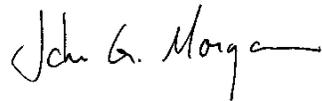
The management of Dickson County did not prepare a management's discussion and analysis. The management's discussion and analysis section is not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America.

The budgetary comparison information on pages 57 through 61 is not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Dickson County's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, budgetary comparison schedules of nonmajor governmental funds and the General Debt Service Fund, combining and individual fund financial statements of the Dickson County School Department (a discretely presented component unit), miscellaneous schedules, and

statistical tables are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual nonmajor fund financial statements, budgetary comparison schedules of nonmajor governmental funds and the General Debt Service Fund, combining and individual fund financial statements of the Dickson County School Department (a discretely presented component unit), and the miscellaneous schedules have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The introductory section and statistical tables have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we express no opinion on them.

Very truly yours,

A handwritten signature in cursive script that reads "John G. Morgan". The signature is written in black ink and includes a long horizontal flourish at the end.

John G. Morgan  
Comptroller of the Treasury

JGM/rd

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# BASIC FINANCIAL STATEMENTS

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Exhibit A

Dickson County, Tennessee  
Statement of Net Assets  
June 30, 2005

	Primary Government	Component Unit
	Governmental Activities	School Department
<u>ASSETS</u>		
Cash	\$ 7,237	\$ 25,632
Equity in Pool Cash and Investments	7,482,273	4,505,325
Inventories	3,829	0
Accounts Receivable	2,996,052	36,351
Allowance for Uncollectibles	(1,923,743)	0
Due from Other Governments	851,070	2,100,146
Property Taxes Receivable	15,347,131	7,975,709
Allowance for Uncollectible Property Taxes	(1,301,531)	(698,233)
Prepaid Items	0	342,658
Capital Assets:		
Assets Not Depreciated:		
Land	2,116,530	1,762,981
Assets Net of Accumulated Depreciation:		
Buildings and Improvements	5,583,082	48,530,051
Other Capital Assets	1,058,132	2,668,472
Infrastructure	217,521	0
Total Assets	<u>\$ 32,437,583</u>	<u>\$ 67,249,092</u>
<u>LIABILITIES</u>		
Accounts Payable	\$ 178,415	\$ 65,208
Accrued Payroll	0	1,132
Payroll Deductions Payable	29,346	0
Contracts Payable	181,962	0
Retainage Payable	5,000	0
Accrued Interest Payable	613,049	13,750
Other Current Liabilities	0	24,603
Deferred Revenue - Current Property Taxes	13,495,602	6,938,777
Noncurrent Liabilities:		
Due Within One Year	4,897,536	142,873
Due In More Than One Year (net of deferred amount on refunding and unamortized premiums and discounts on debt)	79,133,268	2,420,007
Total Liabilities	<u>\$ 98,534,178</u>	<u>\$ 9,606,350</u>
<u>NET ASSETS</u>		
Invested in Capital Assets, Net of Related Debt	\$ 181,538	\$ 0
Invested in Capital Assets Restricted for:	0	52,961,504
Capital Projects	33,311	43,895
Debt Service	3,124,607	0
Other Purposes	3,027,348	855,819
Unrestricted	(72,463,399)	3,781,524
Total Net Assets	<u>\$ (66,096,595)</u>	<u>\$ 57,642,742</u>

The notes to the financial statements are an integral part of this statement.

Exhibit B

Dickson County, Tennessee  
Statement of Activities  
For the Year Ended June 30, 2005

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets			Component Unit School Department
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			
					Governmental Activities	Business-type Activities	Total	
Primary Government:								
Governmental Activities:								
General Government	\$ 1,281,258	\$ 582,003	\$ 16,380	\$ 0	\$ (682,875)	\$ 0	\$ (682,875)	\$ 0
Finance	937,360	1,179,972	15,018	0	257,630	0	257,630	0
Administration of Justice	1,400,732	986,325	75,844	0	(338,563)	0	(338,563)	0
Public Safety	7,003,051	821,953	237,080	24,938	(5,919,080)	0	(5,919,080)	0
Public Health and Welfare	2,655,920	1,347,921	318,965	0	(989,034)	0	(989,034)	0
Social, Cultural, and Rec. Services	502,728	0	0	8,000	(494,728)	0	(494,728)	0
Agriculture & Natural Resources	134,879	0	0	0	(134,879)	0	(134,879)	0
Other Operations	1,509,619	36,571	9,255	619,751	(844,042)	0	(844,042)	0
Highways/Public Works	3,438,529	0	1,908,831	316,081	(1,213,617)	0	(1,213,617)	0
Interest on Long-term Debt	3,911,806	0	0	0	(3,911,806)	0	(3,911,806)	0
Other Debt Service	137,554	0	1,066,700	0	929,146	0	929,146	0
Total Governmental Activities	\$ 22,913,436	\$ 4,954,745	\$ 3,648,073	\$ 968,770	\$ (13,341,848)	\$ 0	\$ (13,341,848)	\$ 0
Business-type Activities:								
Nursing Home	\$ 2,296,380	\$ 16,521	\$ 0	\$ 0	\$ 0	\$ (2,279,859)	\$ (2,279,859)	\$ 0
Total Business-type Activities	\$ 2,296,380	\$ 16,521	\$ 0	\$ 0	\$ 0	\$ (2,279,859)	\$ (2,279,859)	\$ 0
Total Primary Government	\$ 25,209,816	\$ 4,971,266	\$ 3,648,073	\$ 968,770	\$ (13,341,848)	\$ (2,279,859)	\$ (15,621,707)	\$ 0
Component Unit:								
Dickson County School Department	\$ 58,597,100	\$ 2,479,667	\$ 5,384,264	\$ 45,716	\$ 0	\$ 0	\$ 0	\$ (50,687,453)
Total Component Unit	\$ 58,597,100	\$ 2,479,667	\$ 5,384,264	\$ 45,716	\$ 0	\$ 0	\$ 0	\$ (50,687,453)

(Continued)

Exhibit B

Dickson County, Tennessee  
Statement of Activities (Cont.)

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets			Component Unit School Department
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			
					Governmental Activities	Business-type Activities	Total	
General Revenues:								
Taxes:								
Property taxes levied for general purposes					\$ 8,781,392	\$ 0	\$ 8,781,392	\$ 8,040,841
Property taxes levied for debt service					4,278,812	0	4,278,812	0
Local option sales tax					440,838	0	440,838	9,940,458
Other local taxes					3,732,245	0	3,732,245	173,875
Grants & Contributions not restricted for specific programs					892,708	0	892,708	27,272,502
Unrestricted Investment Earnings					201,428	0	201,428	68,906
Miscellaneous					193,682	0	193,682	340,691
Gain on Disposal of Capital Assets					0	1,690,268	1,690,268	13,156
<b>Total General Revenues</b>					<b>\$ 18,521,105</b>	<b>\$ 1,690,268</b>	<b>\$ 20,211,373</b>	<b>\$ 45,850,429</b>
Change in net assets					\$ 5,179,257	\$ (589,591)	\$ 4,589,666	\$ (4,837,024)
Net assets, July 1, 2004					(71,275,852)	589,591	(70,686,261)	64,373,404
Prior Period Adjustments					0	0	0	(1,893,638)
<b>Net assets, June 30, 2005</b>					<b>\$ (66,096,595)</b>	<b>\$ 0</b>	<b>\$ (66,096,595)</b>	<b>\$ 57,642,742</b>

The notes to the financial statements are an integral part of this statement.

Exhibit C-1

Dickson County, Tennessee  
Balance Sheet  
Governmental Funds  
June 30, 2005

	Major Funds			Nonmajor	Total
	General	Highway/ Public Works	General Debt Service	Other Govern- mental Funds	
<b>ASSETS</b>					
Cash	\$ 0	\$ 0	\$ 0	\$ 7,237	\$ 7,237
Equity in Pooled Cash and Investments	874,102	2,103,603	2,925,531	1,558,409	7,461,645
Inventories	3,829	0	0	0	3,829
Accounts Receivable	2,882,101	0	0	113,951	2,996,052
Allowance for Uncollectibles	(1,923,743)	0	0	0	(1,923,743)
Due from Other Governments	356,281	379,838	0	114,951	851,070
Due from Other Funds	49,338	0	0	0	49,338
Property Taxes Receivable	9,106,308	804,888	4,996,905	439,030	15,347,131
Allowance for Uncollectible Property Taxes	(768,389)	(70,463)	(424,244)	(38,435)	(1,301,531)
Total Assets	\$ 10,579,827	\$ 3,217,866	\$ 7,498,192	\$ 2,195,143	\$ 23,491,028
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities</b>					
Accounts Payable	\$ 84,857	\$ 0	\$ 0	\$ 93,558	\$ 178,415
Payroll Deductions Payable	27,929	0	0	1,417	29,346
Contracts Payable	0	0	0	181,962	181,962
Retainage Payable	0	0	0	5,000	5,000
Due to Other Funds	0	0	0	28,710	28,710
Deferred Revenue - Current Property Taxes	8,020,971	700,244	4,392,436	381,951	13,495,602
Deferred Revenue - Delinquent Property Taxes	272,326	29,372	154,875	16,018	472,591
Other Deferred Revenues	849,264	189,919	0	0	1,039,183
Total Liabilities	\$ 9,255,347	\$ 919,535	\$ 4,547,311	\$ 708,616	\$ 15,430,809
<b>Fund Balances</b>					
Reserved for Encumbrances	\$ 0	\$ 35,965	\$ 0	\$ 111,622	\$ 147,587
Reserved for Alcohol and Drug Treatment	21,820	0	0	0	21,820
Reserved for Litter Enforcement Awards	24	0	0	0	24
Reserved for Litigation Tax - Jail, Workhouse, or Courthouse	244,044	0	0	0	244,044
Reserved for Drug Court	14,580	0	0	0	14,580
Reserved for Sexual Offender Registration	485	0	0	0	485
Reserved for Computer System - Register	43,519	0	0	0	43,519
Reserved for Automation Purposes - Circuit Court	2,336	0	0	0	2,336
Reserved for Automation Purposes - General Sessions Court	18,115	0	0	0	18,115
Reserved for Automation Purposes - Juvenile Court	6,331	0	0	0	6,331
Reserved for Automation Purposes - Chancery Court	5,476	0	0	0	5,476
Reserved for Automation Purposes - Sheriff	24,082	0	0	0	24,082
Reserved for Capital Outlay	0	0	0	22,163	22,163
Reserved for Other General Purposes	0	0	0	4,000	4,000
Unreserved, Reported In:					
General Fund	943,668	0	0	0	943,668
Special Revenue Funds	0	2,262,366	0	1,431,053	3,693,419
Debt Service Funds	0	0	2,950,881	0	2,950,881

(Continued)

Exhibit C-1

Dickson County, Tennessee  
Balance Sheet  
Governmental Funds (Cont.)

	Major Funds			Nonmajor	Total
	General	Highway/ Public Works	General Debt Service	Other Govern- mental Funds	
<u>LIABILITIES AND FUND BALANCES (Cont.)</u>					
<u>Fund Balances (Cont.)</u>					
Unreserved, Reported In (Cont.):					
Capital Projects Funds (Deficit)	\$ 0	\$ 0	\$ 0	\$(82,311)	\$(82,311)
Total Fund Balances	\$ 1,324,480	\$ 2,298,331	\$ 2,950,881	\$ 1,486,527	\$ 8,060,219
Total Liabilities and Fund Balances	\$ 10,579,827	\$ 3,217,866	\$ 7,498,192	\$ 2,195,143	\$ 23,491,028

The notes to the financial statements are an integral part of this statement.

Exhibit C-2

Dickson County, Tennessee

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

June 30, 2005

Amounts reported for governmental activities in the statement of net assets (Exhibit A) are different because:

Total fund balances - balance sheet - governmental funds (Exhibit C-1)	\$	8,060,219
(1) Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		8,975,265
(2) Long-term liabilities are not due in the current period and therefore are not reported in the funds.		(84,643,853)
(3) Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds.		<u>1,511,774</u>
Net assets of governmental activities (Exhibit A)	\$	<u>(66,096,595)</u>

The notes to the financial statements are an integral part of this statement.

Exhibit D-1

Dickson County, Tennessee  
Statement of Revenues, Expenditures,  
and Changes in Fund Balances  
Governmental Funds  
For the Year Ended June 30, 2005

	Major Funds			Nonmajor	Total
	General	Highway/ Public Works	General Debt Service	Other Govern- mental Funds	
<u>Revenues</u>					
Local Taxes	\$ 8,945,170	\$ 1,510,529	\$ 6,474,440	\$ 744,103	\$ 17,674,242
Licenses and Permits	211,005	8	42	4	211,059
Fines, Forfeitures, and Penalties	321,709	0	0	96,794	418,503
Charges for Current Services	1,432,499	0	0	909,618	2,342,117
Other Local Revenues	189,393	72,207	75,031	25,924	362,555
Fees Received from County Officials	2,052,722	0	0	0	2,052,722
State of Tennessee	1,234,287	2,089,038	91,551	687,657	4,102,533
Federal Government	99,584	0	0	113,595	213,179
Other Governments and Citizens Groups	318,137	0	1,066,700	0	1,384,837
Total Revenues	\$ 14,804,506	\$ 3,671,782	\$ 7,707,764	\$ 2,577,695	\$ 28,761,747
<u>Expenditures</u>					
Current:					
General Government	\$ 1,180,855	\$ 0	\$ 0	\$ 47	\$ 1,180,902
Finance	937,360	0	0	0	937,360
Administration of Justice	1,360,701	0	0	34,767	1,395,468
Public Safety	6,589,916	0	0	86,395	6,676,311
Public Health and Welfare	2,299,103	0	0	2,122,024	4,421,127
Social, Cultural, and Recreational Services	466,492	0	0	0	466,492
Agricultural and Natural Resources	134,401	0	0	0	134,401
Other Operations	526,369	0	0	981,830	1,508,199
Highways	0	3,285,467	0	215,891	3,501,358
Debt Service:					
Principal	0	197,800	4,660,465	0	4,858,265
Interest	0	75,578	3,856,989	0	3,932,567
Other Debt Service	0	0	302,466	0	302,466
Capital Projects	0	0	0	387,429	387,429
Total Expenditures	\$ 13,495,197	\$ 3,558,845	\$ 8,819,920	\$ 3,828,383	\$ 29,702,345
Excess (Deficiency) of Revenues					
Over Expenditures	\$ 1,309,309	\$ 112,937	\$ (1,112,156)	\$ (1,250,688)	\$ (940,598)
<u>Other Financing Sources (Uses)</u>					
Refunding Debt Issued	\$ 0	\$ 0	\$ 9,160,000	\$ 0	\$ 9,160,000
Premiums on Debt Issued	0	0	25,279	0	25,279
Proceeds From Sale of Capital Assets	0	0	119,225	0	119,225
Transfers In	1,717,640	0	37,760	1,736,500	3,491,900
Transfers Out	(1,660,260)	0	(114,000)	0	(1,774,260)
Payments to Refunded Debt Escrow Agent	0	0	(9,018,993)	0	(9,018,993)
Total Other Financing Sources (Uses)	\$ 57,380	\$ 0	\$ 209,271	\$ 1,736,500	\$ 2,003,151
Net Change in Fund Balances					
Fund Balance, July 1, 2004	\$ 1,366,689	\$ 112,937	\$ (902,885)	\$ 485,812	\$ 1,062,553
	(42,209)	2,185,394	3,853,766	1,000,715	6,997,666
Fund Balance, June 30, 2005	\$ 1,324,480	\$ 2,298,331	\$ 2,950,881	\$ 1,486,527	\$ 8,060,219

The notes to the financial statements are an integral part of this statement.

Exhibit D-2

Dickson County, Tennessee  
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances  
of Governmental Funds to the Statement of Activities  
For the Year Ended June 30, 2005

Amounts reported for governmental activities in the statement of activities (Exhibit B) are different because:

Net change in fund balances - total governmental funds (Exhibit D-1)	\$ 1,062,553
(1) Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.	161,944
(2) The net effect of various miscellaneous transactions involving capital assets (sales, trade-ins, and donations) is to decrease net assets.	(317,308)
(3) Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	(784,655)
(4) The issuance of long-term debt (e.g., bonds, notes, other loans, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.	4,857,050
(5) Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	<u>199,673</u>
Change in net assets of governmental activities (Exhibit B)	<u>\$ 5,179,257</u>

The notes to the financial statements are an integral part of this statement.

Exhibit E-1

Dickson County, Tennessee  
Statement of Revenues, Expenses, and  
Changes in Net Assets  
Proprietary Fund  
For the Year Ended June 30, 2005

	Business-type Activities - Enterprise Fund
	Nursing Home Fund
<u>Operating Revenues</u>	
Charges for Current Services	\$ 16,521
Total Operating Revenues	<u>\$ 16,521</u>
<u>Operating Expenses</u>	
Nursing Home	\$ 551,010
Depreciation	27,730
Total Operating Expenses	<u>\$ 578,740</u>
Operating Income (Loss)	<u>\$ (562,219)</u>
<u>Nonoperating Revenues (Expenses)</u>	
Gain on Disposal of Capital Assets	\$ 1,690,268
Transfers Out	(1,717,640)
Total Nonoperating Revenues (Expenses)	<u>\$ (27,372)</u>
Change in Net Assets	\$ (589,591)
Net Assets, July 1, 2004	<u>589,591</u>
Nets Assets, June 30, 2005	<u>\$ 0</u>

The notes to the financial statements are an integral part of this statement.

Exhibit E-2

Dickson County, Tennessee  
Statement of Cash Flows  
Proprietary Fund  
For the Year Ended June 30, 2005

	Business-type Activities - Enterprise Fund Nursing Home Fund
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>	
Receipts from Customers and Users	\$ 90,640
Payment to Employees	(193,588)
Payment to Suppliers	(565,107)
Net cash provided by (used in) operating activities	<u>\$ (668,055)</u>
<u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</u>	
Sale of Nursing Home	\$ 2,275,000
Transfers In	141,000
Transfers to Dickson County	(1,717,640)
Net cash provided by (used in) noncapital financing activities	<u>\$ 698,360</u>
Net increase (decrease) in cash and cash equivalents	30,305
Cash and cash equivalents, July 1, 2004	<u>(30,305)</u>
Cash and cash equivalents, June 30, 2005	<u>\$ 0</u>
<u>RECONCILIATION OF OPERATING INCOME (LOSS)</u> <u>TO NET CASH PROVIDED BY OPERATING ACTIVITIES</u>	
Operating income (loss)	\$ (562,219)
Adjustments to reconcile net operating income (loss) to net cash provided by (used in) operating activities:	
Depreciation	27,730
Change in Assets and Liabilities:	
(Increase) decrease in Accounts Receivable	51,443
(Increase) decrease in Due from Other Governments	22,676
Increase (decrease) in Accounts Payable	(64,358)
Increase (decrease) in Accrued Payroll	(87,794)
Increase (decrease) in Payroll Deductions Payable	(54,651)
Increase (decrease) in Due to State of Tennessee	(882)
Net cash provided by (used in) operating activities	<u>\$ (668,055)</u>

The notes to the financial statements are an integral part of this statement.

Exhibit F

Dickson County, Tennessee  
Statement of Fiduciary Assets and Liabilities  
Fiduciary Funds  
June 30, 2005

	<u>Agency Funds</u>
<u>ASSETS</u>	
Cash	\$ 1,057,126
Equity in Pooled Cash and Investments	1,331,801
Accounts Receivable	1,346
Due from Other Governments	<u>689,902</u>
Total Assets	<u><u>\$ 3,080,175</u></u>
<u>LIABILITIES</u>	
Accounts Payable	\$ 2,584
Payroll Deductions Payable	259
Due to Other Taxing Units	689,483
Due to Joint Ventures	835,025
Other Current Liabilities	496,849
Due to Other Funds	20,628
Due to Litigants, Heirs, and Others	<u>1,035,347</u>
Total Liabilities	<u><u>\$ 3,080,175</u></u>

The notes to the financial statements are an integral part of this statement.

**DICKSON COUNTY, TENNESSEE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2005**

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Dickson County's financial statements are presented in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments.

The following are the more significant accounting policies of Dickson County:

**A. Reporting Entity**

Dickson County is a public municipal corporation governed by an elected 12-member board. As required by GAAP, these financial statements present Dickson County (the primary government) and its component units. The component units discussed below are included in the county's reporting entity because of the significance of their operational or financial relationships with the county.

**Blended Component Units** – There are no legally separate component units of Dickson County that meet the criteria for being reported as part of the primary government by the blending method.

**Discretely Presented Component Units** – The following entities meet the criteria for discretely presented component units of the county. They are reported in separate columns in the government-wide financial statements to emphasize that they are legally separate from the county.

The Dickson County School Department operates the public school system in the county, and the voters of Dickson County elect its board. The School Department is fiscally dependent on the county because it may not issue debt without county approval, and its budget and property tax levy are subject to the County Commission's approval. The School Department's taxes are levied under the taxing authority of the county and are included as part of the county's total tax levy.

The Dickson County Emergency Communications District provides a simplified means of securing emergency services through a uniform emergency number for the residents of Dickson County, and the Dickson County Commission appoints its governing body. The district is funded primarily through a service charge levied on telephone services. Before the issuance of most debt instruments, the district must obtain the County Commission's approval. The financial statements of the Dickson County Emergency Communications District were not available from other auditors in time for inclusion in this report.

The Dickson County Municipal Airport Authority operates the county's only airport facility. The Dickson County Commission appoints a majority of the governing body of the Dickson County Municipal Airport Authority. The county appoints three members, and the City of Dickson's City Council appoints two members. The county and city have historically provided annual operating subsidies to the authority. Dickson County has not required the Dickson County Municipal Airport Authority to have audited financial statements.

The Dickson County School Department does not issue separate financial statements from those of the county. Therefore, basic financial statements of the Dickson County School Department are included in this report as listed in the table of contents. Although required by GAAP, the financial statements of the Dickson County Emergency Communications District were not available in time for inclusion, and Dickson County has not required the Dickson County Municipal Airport Authority to have audited financial statements, as previously mentioned. Complete financial statements of the Dickson County Emergency Communications District can be obtained from its administrative office at the following address:

Administrative Office:

Dickson County Emergency Communications District  
825 North Mt. Sinai Road  
Dickson, TN 37055

**Related Organization** – The county's officials are also responsible for appointing the members of the Dickson County Industrial Development Board. This board operates the county's industrial park. The county's accountability for this organization does not extend beyond making the appointments. The county did not appropriate any operating subsidy to the board during the year ended June 30, 2005.

## **B. Government-wide and Fund Financial Statements**

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities are normally supported by taxes and intergovernmental revenues. Business-type activities, which rely to a significant extent on fees and charges, are required to be reported separately from governmental activities in government-wide financial statements. The primary government of Dickson County has one business-type activity (nursing home) to report. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable. The Dickson County School Department component unit only reports governmental activities in the government-wide financial statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Dickson County issues most debt for the discretely presented Dickson County School Department. No debt issues were contributed by the county to the School Department during the year ended June 30, 2005.

Separate financial statements are provided for governmental funds, proprietary funds (enterprise), and fiduciary funds. The fiduciary funds are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

**C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary funds financial statements. Revenues are recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Fund financial statements of Dickson County are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute its assets, liabilities, fund equity, revenues, and expenditures/expenses. Funds are organized into three major categories: governmental, proprietary, and fiduciary. An emphasis is placed on major funds within the governmental and proprietary categories. Dickson County only reports one proprietary fund, a major enterprise fund. Separate financial statements are provided for governmental funds, the proprietary fund, and fiduciary funds. Major individual governmental funds are reported as separate columns in the fund financial statements. All other governmental funds are aggregated into a single column on the fund financial statements. The fiduciary funds in total are reported in a single column.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of

accounting. Revenues are recognized as soon as they become both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the county considers revenues other than grants to be available if they are collected within 30 days after year-end. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met and the revenues are available. Dickson County considers grant and similar revenues to be available if they are collected within 60 days after year-end. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Principal and interest on long-term debt are recognized as fund liabilities when due or when amounts have been accumulated in the General Debt Service Fund for payments to be made early in the following year.

Property taxes for the period levied, in-lieu-of-tax payments, sales taxes, interest, and miscellaneous taxes are all considered to be susceptible to accrual and have been recognized as revenues of the current period. Applicable business taxes, litigation taxes, state-shared excise taxes, fines, forfeitures, and penalties are not susceptible to accrual since they are not measurable (reasonably estimable). All other revenue items are considered to be measurable and available only when the county receives cash.

Proprietary fund and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recognized when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Dickson County reports the following major governmental funds:

**General Fund** – This is the county’s primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

**Highway/Public Works Fund** – This fund accounts for transactions of the county’s Highway Department.

**General Debt Service Fund** – This fund accounts for the resources accumulated and payments made for principal and interest on long-term general obligation debt of governmental funds.

Dickson County reports the following major proprietary fund:

**Nursing Home Fund** – This fund provides nursing care to the citizens of Dickson County. The county sold the nursing home during the year.

Additionally, Dickson County reports the following fund types:

**Capital Projects Funds** – These funds account for the financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds).

**Agency Funds** – These funds account for amounts collected in an agency capacity by the constitutional officers, local sales taxes received by the state to be forwarded to the various cities in Dickson County, and the Twenty-Third Judicial District Drug Task Force. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. They do, however, use the accrual basis of accounting to recognize receivables and payables.

The discretely presented Dickson County School Department reports the following major governmental fund:

**General Purpose School Fund** – This fund is the primary operating fund for the School Department. It is used to account for general operations of the School Department.

Additionally, the Dickson County School Department reports the following fund types:

**Special Revenue Funds** – These funds account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specific purposes.

**Capital Projects Fund** – The Education Capital Projects Fund is used to account for the receipt of debt issued by Dickson County and contributed to the School Department for construction and renovations.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in the government-wide financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Amounts reported as program revenues include (1) charges to customers or applicants for goods, services, or privileges provided; (2) operating grants and contributions; and (3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. The county has one proprietary fund, an enterprise fund, used to account for the county's nursing home. Operating revenues and expenses generally result from providing services in connection with the fund's principal ongoing operations. The principal operating revenues of the county's enterprise fund are charges for services.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted revenues first, then unrestricted resources as they are needed.

**D. Assets, Liabilities, and Net Assets or Equity**

**1. Deposits and Investments**

For purposes of the statement of cash flows, cash includes cash on deposit with the county trustee.

State statutes authorize the government to make direct investments in bonds, notes, or treasury bills of the U.S. government and obligations guaranteed by the U.S. government or any of its agencies; bonds of any state or political subdivision rated A or higher by any nationally recognized rating service; the county's own legally issued bonds or notes; the State Treasurer's Investment Pool; and repurchase agreements.

The county trustee maintains a cash and internal investment pool that is used by all funds and the discretely presented Dickson County School Department. Each fund's portion of this pool is displayed on the balance sheets or statements of net assets as Equity in Pooled Cash and Investments. Most income from these pooled investments is assigned to the General, Highway/Public Works, General Debt Service, and General Purpose School Funds. Dickson County and the Dickson County School Department have adopted a policy of reporting U.S. Treasury obligations, U.S. agency obligations, and repurchase agreements with maturities of one year or less when purchased on the balance sheet at amortized cost. Certificates of deposit and investments in the State Treasurer's Investment Pool are reported at cost. The State Treasurer's Investment Pool is not registered with the Securities and Exchange Commission (SEC) as an investment company, but nevertheless has a policy that it will, and does, operate in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940. Rule 2a7 allows SEC-registered mutual funds to use amortized cost rather than fair value to report net assets to compute share prices if certain conditions are met. State statutes require the state treasurer to administer the pool under the same terms and conditions, including collateral requirements, as prescribed for other funds invested by the state treasurer. All other investments

are reported at fair value. No investments required to be reported at fair value were held at the balance sheet date.

## **2. Receivables and Payables**

All ambulance and property taxes receivable are shown with an allowance for uncollectibles. Ambulance receivables allowance for uncollectibles is based on historical collection data. The allowance for uncollectible property taxes is equal to five percent of total taxes levied.

Governmental funds report deferred revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned.

Property taxes receivable are recognized as of the date an enforceable legal claim to the taxable property arises. This date is January 1 and is referred to as the lien date. However, revenues from property taxes are recognized in the period for which the taxes are levied, which is the ensuing fiscal year. Since the receivable is recognized before the period of revenue recognition, the entire amount of the receivable, less an estimated allowance for uncollectible taxes, is reported as deferred revenue as of June 30.

Property taxes receivable are also reported as of June 30 for the taxes that are levied, collected, and reported as revenue during the current fiscal year. These property taxes receivable are presented on the balance sheet with offsetting deferred revenue to reflect amounts not available as of June 30. Property taxes collected within 30 days of year-end are considered available and accrued. The allowance for uncollectible taxes represents the estimated amount of the receivable that will be filed in court for collection. Delinquent taxes filed in court for collection are not included in taxes receivable since they are neither measurable nor available.

Property taxes are levied as of the first Monday in October. Taxes become delinquent and begin accumulating interest and penalty the following March 1. Suit must be filed in Chancery Court between the following February 1 to April 1 for any remaining unpaid taxes. Additional costs attach to delinquent taxes after a court suit has been filed.

## **3. Inventories and Prepaid Items**

Inventories of governmental funds consist of expendable supplies held for consumption and are valued at cost. Inventories of governmental

funds are recorded as expenditures when consumed rather than when purchased.

Certain payments of the discretely presented School Department for health insurance reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements.

**4. Capital Assets**

Governmental funds do not capitalize the cost of capital outlays; these funds report capital outlays as expenditures upon acquisition.

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, and similar items), are reported in the governmental column in the government-wide financial statements. Capital assets are defined by the primary government and School Department as assets with an initial, individual cost of \$5,000 or more and an estimated useful life exceeding one year (three years for the School Department). Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant, equipment, and infrastructure of the primary government and the discretely presented School Department are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings and Improvements	30
Other Capital Assets	3-12
Infrastructure:	
Roads	100
Bridges	50

Dickson County has recognized infrastructure assets acquired after July 1, 2002, in the financial statements of this report, and plans to retroactively report infrastructure assets acquired between July 1, 1980, and June 30, 2002, by the fiscal year ending June 30, 2007.

**5. Compensated Absences**

It is the county's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. There is no liability for unpaid accumulated sick leave since Dickson County does not have a policy to pay any amounts when employees separate from service with the government. A liability for vacation benefits is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

The School Department does not have a policy to permit employees to accumulate earned but unused vacation. A certified employee of the School Department who dies or retires from the School Department and begins drawing a retirement benefit from the Tennessee Consolidated Retirement System (TCRS) before the end of the next fiscal year will be eligible for reimbursement of unused sick leave earned in the Dickson County school system at the rate of 25 percent of the employee's final average compensation daily pay rate as determined by the TCRS under the following guidelines: (1) the employee's last 15 years of service must have been with the Dickson County school system and (2) reimbursement will only be for sick leave earned as an employee of the Dickson County school system. Payment to the employee of the sick leave benefit will be made within 30 days of adoption of the next fiscal year's school budget following commencement of benefits from the TCRS under the rules established herein.

**6. Long-term Obligations**

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities statement of net assets. Debt premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the debt using the straight-line method. Debt issuance costs are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental funds recognize debt premiums and discounts, as well as debt issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources, while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Only the matured portion (the portion that has come due for payment) of long-term indebtedness, including bonds payable, is recognized as a

liability and expenditure in the governmental fund financial statements. Liabilities and expenditures for other long-term obligations, including compensated absences, claims and judgments, special termination benefits, and landfill closure/post-closure care costs are recognized to the extent that the liabilities have matured (come due for payment) each period.

**7. Fund Equity**

In the government-wide financial statements and the proprietary fund in the fund financial statements, equity is classified as net assets and displayed in three components:

- a. Invested in capital assets, net of related debt – Consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net assets – Consists of net assets with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net assets – All other net assets that do not meet the definition of restricted or invested in capital assets, net of related debt.

As of June 30, 2005, Dickson County had \$74,307,400 in outstanding debt for capital purposes for the discretely presented Dickson County School Department. The debt is a liability of Dickson County, but the capital assets acquired are reported in the financial statements of the School Department. Therefore, Dickson County has incurred a liability significantly decreasing its unrestricted net assets with no corresponding increase in the county's capital assets.

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change. The following table represents designations on June 30, 2005:

Fund/Type	Amount
Primary Government:	
General:	
Lower Court Prosecutor	\$ 98,595
Juvenile Court Recycling Program	350
Eye Program/Breast Care	193
Growth Coordinating	113
In-Service Training	8,994
Home Visitor	1,048
Local Law Enforcement Block Grant	5,577
Data Entry Fee for County Clerk	9,243
Solid Waste/Sanitation:	
Construction	8,546
Vanleer Wetlands	5,456
Discretely Presented Dickson	
County School Department:	
General Purpose School:	
Daycare Program	372,150
The Learning Center Program	6,454

**8. Prior-Period Adjustment**

Discretely Presented School Department

Compensated absences were restated (\$1,893,638) from the prior year because leave balances were not correctly reported.

**II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS**

**A. Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net assets**

Primary Government

Exhibit C-2 presents a reconciliation between fund balance – total governmental funds and net assets – governmental activities as reported in the government-wide statement of net assets. One element of that reconciliation explains that long-term liabilities, including debt payable, are not due and payable in the current period and therefore are not reported in the funds. The details of the \$84,643,853 difference are as follows:

Bonds payable	\$ (70,985,000)
Notes payable	(3,467,456)
Other loans payable	(8,674,000)
Deferred charges - debt issuance costs (to be amortized over the life of debt)	166,748
Deferred amount on refunding	498,993
Unamortized premium on debt	(25,120)
Accrued interest payable	(613,049)
Landfill closure/postclosure care costs	(1,299,512)
Compensated absences payable	<u>(245,457)</u>
Net adjustment to reduce fund balance - total governmental funds to arrive at net assets - governmental activities	<u>\$ (84,643,853)</u>

Discretely Presented Dickson County School Department

The discretely presented Dickson County School Department's Exhibit K-3 presents a reconciliation between fund balance – total governmental funds and net assets – governmental activities as reported in the government-wide statement of net assets. One element of that reconciliation explains that long-term liabilities, including debt payable, are not due and payable in the current period and therefore are not reported in the funds. The details of this \$2,576,630 difference are as follows:

Notes payable	\$ (500,000)
Capital lease payable	(145,533)
Compensated absences payable	(1,917,347)
Accrued interest payable	<u>(13,750)</u>
Net adjustment to reduce fund balance - total governmental funds to arrive at net assets - governmental activities	<u>\$ (2,576,630)</u>

**B. Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balances and the government-wide statement of activities**

Primary Government

Exhibit D-2 presents a reconciliation between net changes in fund balances – total governmental funds and changes in net assets of governmental activities as reported in the government-wide statement of activities. One

element of that reconciliation explains that governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. The details of this \$161,944 difference are as follows:

Capital outlay	\$ 902,488
Depreciation expense	<u>(740,544)</u>
Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net assets of governmental activities	<u>\$ 161,944</u>

Another element of that reconciliation states that the issuance of long-term debt (e.g., bonds, notes, and leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. The details of this \$4,857,050 difference are as follows:

Debt issued or incurred:	
Issuance of refunding bonds	\$ (9,160,000)
Related items:	
Premium on debt to defer	(25,279)
Amortization of premium	159
Current debt issuance costs to defer	166,286
Amortization of issuance costs	(1,374)
Deferred amount on refunding	498,993
Payment to debt refunding agent	8,520,000
Principal repayments:	
Bonds	3,575,000
Notes	897,265
Other loans	<u>386,000</u>
Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net assets of governmental activities	<u>\$ 4,857,050</u>

Another element of that reconciliation states that some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. The details of this \$199,673 difference are as follows:

Net change in accrued interest on bonds	\$ 3,050
Net change in accrued interest on notes	13,928
Net change in landfill closure/postclosure care costs	198,980
Net change in compensated absences	<u>(16,285)</u>
Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net assets of governmental activities	<u>\$ 199,673</u>

Discretely Presented Dickson County School Department

The discretely presented Dickson County School Department's Exhibit K-5 presents a reconciliation between net changes in fund balances – total governmental funds and changes in net assets of governmental activities as reported in the government-wide statement of activities. One element of that reconciliation explains that governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. The details of this \$5,052,439 difference are as follows:

Capital outlay	\$ 438,708
Depreciation expense	<u>(5,491,147)</u>
Net adjustment to decrease net changes in fund balances - total governmental funds to arrive at changes in net assets of governmental activities	<u>\$ (5,052,439)</u>

Another element of that reconciliation states that the issuance of long-term debt (e.g., notes, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. The details of this \$476,296 difference are as follows:

Debt issued or incurred:	
Issuance of capital outlay notes	\$ (500,000)
Principal repayments:	
Capital Leases	<u>23,704</u>
Net adjustment to decrease net changes in fund balances - total governmental funds to arrive at changes in net assets of governmental activities	<u>\$ (476,296)</u>

Another element of that reconciliation states that some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. The details of this \$29,768 difference are as follows:

Net change in compensated absences	\$ 43,518
Net change in accrued interest on notes	<u>(13,750)</u>
Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net assets of governmental activities	<u>\$ 29,768</u>

### III. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

#### A. Fund Deficit

The Community Development/Industrial Park Fund (capital projects fund) had a deficit fund balance of \$84,412 as of June 30, 2005. This fund deficit resulted from the recognition of the unperformed portion of construction contracts totaling \$111,622 being reserved as encumbrances in the financial statements of this report. Funding for these future expenditures should be received subsequent to year-end.

#### B. Expenditures Exceeded Appropriations

Expenditures exceeded appropriations in several major categories (the legal level of control) of the following funds:

<u>Fund/Category</u>	<u>Amount</u>
Primary Government:	
General:	
Drug Court	\$ 9,600
Highway/Public Works:	
Highway and Streets	50,800
Discretely Presented School Department:	
General Purpose School:	
Instruction:	
Alternative Instruction Program	18,760
Support Services:	
Other Support Services	9,866
Maintenance of Plant	10,898
School Federal Projects:	
Instruction:	
Regular Instruction Program	12,241
Vocational Education Program	61,370
Support Services:	
Other Student Support	5,059
Regular Instruction Program	15,980
Vocational Education Program	2,655

Such overexpenditures are a violation of state statute. All these overexpenditures were funded from available fund balances.

#### IV. DETAILED NOTES ON ALL FUNDS

##### A. Deposits and Investments

Dickson County and the Dickson County School Department participate in an internal cash and investment pool through the Office of Trustee. The county trustee is the treasurer of the county and in this capacity is responsible for receiving, disbursing, and investing most county funds. Each fund's portion of this pool is displayed on the balance sheets or statements of net assets as Equity in Pooled Cash and Investments. Cash reflected on the balance sheets or statements of net assets represents nonpooled amounts held separately by individual funds.

##### Deposits

**Legal Provisions.** All deposits with financial institutions must be secured by one of two methods. One method involves financial institutions that participate in the bank collateral pool administered by the state treasurer. Public fund accounts covered by the pool are considered to be insured for purposes of custodial credit risk disclosure.

For deposits with financial institutions that do not participate in the bank collateral pool, state statutes require that all deposits be collateralized with collateral whose market value is equal to 105 percent of the uninsured amount of the deposits. The collateral must be placed by the depository bank in an escrow account in a second bank for the benefit of the county.

**Investments**

**Legal Provisions.** Counties are authorized to make direct investments in bonds, notes, or treasury bills of the U.S. government and obligations guaranteed by the U.S. government or any of its agencies; bonds of any state or political subdivision rated A or higher by any nationally recognized rating service; and the county’s own legally issued bonds or notes. These investments may not have a maturity greater than two years. The county may make investments with longer maturities if various restrictions set out in state law are followed. Counties are also authorized to make investments in the State Treasurer’s Investment Pool and in repurchase agreements. Repurchase agreements must be approved by the state director of Local Finance and executed in accordance with procedures established by the State Funding Board. Securities purchased under a repurchase agreement must be obligations of the U.S. government or obligations guaranteed by the U.S. government or any of its agencies. When repurchase agreements are executed, the purchase of the securities must be priced at least two percent below the market value of the securities on the day of purchase.

**Investment Balances.** As of June 30, 2005, Dickson County had the following investments carried at fair value or cost. All investments are in the county trustee’s investment pool. Separate disclosures concerning pooled investments cannot be made for Dickson County and the discretely presented Dickson County School Department since both pool their deposits and investments through the county trustee.

<u>Investment</u>	<u>Maturities</u>	<u>Fair Value or Cost</u>
State Treasurer's Investment Pool	Daily	\$ 4,266,039

**Interest Rate Risk.** Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. State statutes limit the maturities of certain investments as previously disclosed. Dickson County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

**Credit Risk.** Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. State statutes limit the ratings

of certain investments as previously explained. Dickson County has no investment policy that would further limit its investment choices. As of June 30, 2005, Dickson County's investment in the State Treasurer's Investment Pool was unrated.

**B. Capital Assets**

Capital assets activity for the year ended June 30, 2005, was as follows:

Primary Government

**Governmental Activities:**

	Balance 7-1-04	Increases	Decreases	Balance 6-30-05
Capital Assets Not Depreciated:				
Land	\$ 2,159,231	\$ 17,250	\$ (59,951)	\$ 2,116,530
Construction in Progress	257,357	0	(257,357)	0
<b>Total Capital Assets Not Depreciated</b>	<b>\$ 2,416,588</b>	<b>\$ 17,250</b>	<b>\$ (317,308)</b>	<b>\$ 2,116,530</b>
Capital Assets Depreciated:				
Buildings and Improvements	\$ 8,486,896	\$ 629,237	\$ 0	\$ 9,116,133
Infrastructure	52,562	169,717	0	222,279
Other Capital Assets	3,554,407	86,284	(9,500)	3,631,191
<b>Total Capital Assets Depreciated</b>	<b>\$ 12,093,865</b>	<b>\$ 885,238</b>	<b>\$ (9,500)</b>	<b>\$ 12,969,603</b>
Less Accumulated Depreciation For:				
Buildings and Improvements	\$ 3,238,611	\$ 294,440	\$ 0	\$ 3,533,051
Infrastructure	1,457	3,301	0	4,758
Other Capital Assets	2,139,756	442,803	(9,500)	2,573,059
<b>Total Accumulated Depreciation</b>	<b>\$ 5,379,824</b>	<b>\$ 740,544</b>	<b>\$ (9,500)</b>	<b>\$ 6,110,868</b>
<b>Total Capital Assets Depreciated, Net</b>	<b>\$ 6,714,041</b>	<b>\$ 144,694</b>	<b>\$ 0</b>	<b>\$ 6,858,735</b>
<b>Governmental Activities Capital Assets, Net</b>	<b>\$ 9,130,629</b>	<b>\$ 161,944</b>	<b>\$ (317,308)</b>	<b>\$ 8,975,265</b>

**Business-type Activities:**

	Balance 7-1-04	Increases	Decreases	Balance 6-30-05
Capital Assets Not Depreciated:				
Land	\$ 5,294	\$ 0	\$ (5,294)	\$ 0
Total Capital Assets Not Depreciated	\$ 5,294	\$ 0	\$ (5,294)	\$ 0
Capital Assets Depreciated:				
Buildings and Improvements	\$ 1,420,100	\$ 0	\$ (1,420,100)	\$ 0
Other Capital Assets	7,450	0	(7,450)	0
Total Capital Assets Depreciated	\$ 1,427,550	\$ 0	\$ (1,427,550)	\$ 0
Less Accumulated Depreciation For:				
Buildings and Improvements	\$ 816,036	\$ 26,612	\$ (842,648)	\$ 0
Other Capital Assets	4,346	1,118	(5,464)	0
Total Accumulated Depreciation	\$ 820,382	\$ 27,730	\$ (848,112)	\$ 0
Total Capital Assets Depreciated, Net	\$ 607,168	\$ (27,730)	\$ (579,438)	\$ 0
Business-type Activities Capital Assets, Net	\$ 612,462	\$ (27,730)	\$ (584,732)	\$ 0

Depreciation expense was charged to functions of the primary government as follows:

**Governmental Activities:**

General Government	\$ 37,646
Public Safety	402,775
Public Health and Welfare	129,067
Social, Cultural, and Recreational Services	34,049

Other Operations	1,420
Highway/Public Works	<u>135,587</u>
<b>Total Depreciation Expense - Governmental Activities</b>	<b><u>\$ 740,544</u></b>
<b>Business-type Activities:</b>	
Nursing Home	<u>\$ 27,730</u>

Discretely Presented Dickson County School Department

**Governmental Activities:**

	Balance 7-1-04	Increases	Decreases	Balance 6-30-05
Capital Assets Not Depreciated:				
Land	\$ 1,762,981	\$ 0	\$ 0	\$ 1,762,981
Total Capital Assets Not Depreciated	<u>\$ 1,762,981</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,762,981</u>
Capital Assets Depreciated:				
Buildings and Improvements	\$ 69,958,457	\$ 58,628	\$ 0	\$ 70,017,085
Other Capital Assets	5,684,691	380,080	(155,460)	5,909,311
Total Capital Assets Depreciated	<u>\$ 75,643,148</u>	<u>\$ 438,708</u>	<u>\$ (155,460)</u>	<u>\$ 75,926,396</u>
Less Accumulated Depreciation For:				
Buildings and Improvements	\$ 16,403,526	\$ 5,083,508	\$ 0	\$ 21,487,034
Other Capital Assets	2,988,660	407,639	(155,460)	3,240,839
Total Accumulated Depreciation	<u>\$ 19,392,186</u>	<u>\$ 5,491,147</u>	<u>\$ (155,460)</u>	<u>\$ 24,727,873</u>
Total Capital Assets Depreciated, Net	<u>\$ 56,250,962</u>	<u>\$ (5,052,439)</u>	<u>\$ 0</u>	<u>\$ 51,198,523</u>
Governmental Activities Capital Assets, Net	<u>\$ 58,013,943</u>	<u>\$ (5,052,439)</u>	<u>\$ 0</u>	<u>\$ 52,961,504</u>

Depreciation expense was charged to functions of the discretely presented Dickson County School Department as follows:

Governmental Activities:

Support Services	\$ 5,390,516
Operation of Non-Instructional Services	<u>100,631</u>
Total Depreciation Expense - Governmental Activities	<u>\$ 5,491,147</u>

**C. Construction Commitments**

At June 30, 2005, the Community Development/Industrial Park Fund had uncompleted construction and renovation contracts of approximately \$111,622. Funding for these future expenditures should be received subsequent to year-end.

**D. Interfund Receivables, Payables, and Transfers**

The composition of interfund balances as of June 30, 2005, is as follows:

**Due to/from other funds:**

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	Nonmajor governmental	\$ 28,710
General	Agency	20,628

These balances resulted from the time lag between the dates that interfund goods and services are provided or reimbursable expenditures occur and payments between funds are made.

**Interfund Transfers:**

Interfund transfers for the year ended June 30, 2005, consisted of the following amounts:

**Primary Government**

<u>Transfers Out</u>	<u>Transfers In</u>		
	General Fund	Debt Service Fund	Nonmajor Governmental Funds
General Fund	\$ 0	\$ 37,760	\$ 1,622,500
General Debt Service Fund	0	0	114,000
Nursing Home Fund	<u>1,717,640</u>	<u>0</u>	<u>0</u>
Total	<u>\$ 1,717,640</u>	<u>\$ 37,760</u>	<u>\$ 1,736,500</u>

**Discretely Presented Dickson County School Department**

<u>Transfers Out</u>	<u>Transfers In</u> General Purpose School Fund
Nonmajor governmental fund	\$ 53,453
Total	<u>\$ 53,453</u>

Transfers are used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them and to use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

**E. Capital Lease**

On June 22, 2004, the Dickson County School Department entered into a seven-year lease-purchase agreement for an energy efficient lighting upgrade. The terms of the agreement require total lease payments of \$169,237 plus interest of five percent. Title to the equipment transfers to the School Department at the end of the lease period. The lease payments are made by the General Purpose School Fund.

Future minimum lease payments and the net present value of these minimum lease payments as of June 30, 2005, were as follows:

<u>Year Ending June 30</u>	<u>Governmental Funds</u>
2006	\$ 29,248
2007	29,248
2008	29,248
2009	29,248
2010	29,248
2011	29,248
Total Minimum Lease Payments	<u>\$ 175,488</u>
Amounts Representing Interest	<u>(29,955)</u>
Present Value of Minimum Lease Payments	<u>\$ 145,533</u>

**F. Long-term Debt**

Primary Government

General Obligation Bonds, Notes, and Other Loans

The county issues general obligation bonds and other loans to provide funds for the acquisition and construction of major capital facilities. In addition, general obligation bonds have been issued to refund other general obligation bonds. Capital outlay notes are also issued to fund capital facilities and other capital outlay purchases, such as equipment.

General obligation bonds, other loans, and capital outlay notes are direct obligations and pledge the full faith and credit of the government. General obligation bonds, other loans, and capital outlay notes outstanding were issued for original terms of up to 18 years for bonds, 20 years for other loans, and up to 12 years for notes. Repayment terms are generally structured with increasing amounts of principal maturing as interest requirements decrease over the term of the debt. All bonds, other loans, and notes included in long-term debt as of June 30, 2005, will be retired from the General Debt Service and Highway/Public Works Funds.

General obligation bonds, other loans, and capital outlay notes outstanding as of June 30, 2005, are as follows:

Type	Interest Rate	Original Amount of Issue	Balance 6-30-05
General Obligation Bonds	4.5 to 6.5%	\$ 56,395,000	\$ 10,940,000
General Obligation Bonds - Refunding	2 to 5	63,480,000	60,045,000
Capital Outlay Notes	3 to 7.15	5,808,900	3,467,456
Other Loans	variable	9,500,000	8,674,000

In prior years, Dickson County entered into loan agreements with the Montgomery County Public Building Authority. Under these loan agreements, the authority loaned \$1,500,000 and \$8,000,000 to Dickson County for various renovation and construction projects. The loans are repayable at interest rates that are tax-exempt variable rates determined by the remarketing agent daily or weekly, depending on the particular programs. In addition, the county pays various other fees (trustee fees, letter of credit fees, and debt remarketing fees) in connection with these loans. At June 30, 2005, the \$8,000,000 loan variable interest rate was 2.18 percent, and other fees amounted to approximately .15 percent (letter of credit fee), .08 percent (remarketing fee), and \$100 per month (trustee fee) of the outstanding loan principal. At June 30, 2005, the \$1,500,000 loan variable interest rate was 2.18 percent, and other fees amounted to approximately .3

percent (letter of credit fee), .08 percent (remarketing fee), and \$100 per month (trustee fee) of the outstanding loan principal.

The annual requirements to amortize all general obligation bonds, other loans, and notes outstanding as of June 30, 2005, including interest payments, are presented in the following table:

Year Ending June 30	Bonds		Notes	
	Principal	Interest	Principal	Interest
2006	\$ 3,705,000	\$ 3,325,276	\$ 712,740	\$ 160,091
2007	3,980,000	3,230,383	614,716	130,634
2008	4,105,000	3,041,533	385,000	115,804
2009	4,440,000	2,843,353	395,000	73,255
2010	4,525,000	2,621,647	410,000	57,593
2011-2015	25,800,000	9,602,729	950,000	77,998
2016-2020	23,440,000	3,050,173	0	0
2021	990,000	40,590	0	0

Total	\$ 70,985,000	\$ 27,755,684	\$ 3,467,456	\$ 615,375
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Year Ending June 30	Other Loans (\$8,000,000 original amount)			Total
	Principal	Interest	Other Fees	
2006	\$ 320,000	\$ 154,191	\$ 17,468	\$ 491,659
2007	332,000	146,954	16,705	495,659
2008	344,000	139,455	15,914	499,369
2009	357,000	131,672	15,092	503,764
2010	370,000	123,606	14,241	507,847
2011-2015	2,067,000	486,118	57,289	2,610,407
2016-2020	2,478,000	234,568	30,750	2,743,318
2021-2022	1,125,000	12,491	2,418	1,139,909

Total	\$ 7,393,000	\$ 1,429,055	\$ 169,877	\$ 8,991,932
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Year Ending June 30	Other Loans (\$1,500,000 original amount)			Total
	Principal	Interest	Other Fees	
2006	\$ 80,000	\$ 26,182	\$ 5,764	\$ 111,946
2007	84,000	24,351	5,445	113,796
2008	89,000	22,410	5,106	116,516
2009	93,000	20,383	4,753	118,136
2010	98,000	18,247	4,381	120,628
2011-2015	568,000	55,284	15,636	638,920
2016-2017	269,000	3,008	1,624	273,632

Total	\$ 1,281,000	\$ 169,865	\$ 42,709	\$ 1,493,574
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There is \$2,950,881 available in the General Debt Service Fund to service long-term debt. General bonded debt per capita amounted to \$1,645, based on the 2000 federal census. Total debt per capita, including bonds, other loans, and notes, amounted to \$1,927, based on the 2000 federal census.

Changes in Long-term Liabilities

Long-term liability activity for the year ended June 30, 2005, was as follows:

Governmental Activities:

	<u>Bonds</u>	<u>Notes</u>
Balance, July 1, 2004	\$ 73,920,000	\$ 4,364,721
Additions	9,160,000	0
Deductions	<u>(12,095,000)</u>	<u>(897,265)</u>
Balance, June 30, 2005	<u>\$ 70,985,000</u>	<u>\$ 3,467,456</u>
Balance Due Within One Year	<u>\$ 3,705,000</u>	<u>\$ 712,740</u>

	<u>Compensated Absences</u>	<u>Other Loans</u>
Balance, July 1, 2004	\$ 229,172	\$ 9,060,000
Additions	402,241	0
Deductions	<u>(385,956)</u>	<u>(386,000)</u>
Balance, June 30, 2005	<u>\$ 245,457</u>	<u>\$ 8,674,000</u>
Balance Due Within One Year	<u>\$ 38,596</u>	<u>\$ 400,000</u>

	<u>Landfill Closure/ Postclosure Care Costs</u>
Balance, July 1, 2004	\$ 1,498,492
Additions	0
Deductions	<u>(198,980)</u>
Balance, June 30, 2005	<u>\$ 1,299,512</u>
Balance Due Within One Year	<u>\$ 41,200</u>

Analysis of Noncurrent Liabilities Presented on Exhibit A:

Total Noncurrent Liabilities, June 30, 2005	\$ 84,671,425
Less: Due Within One Year	(4,897,536)
Add: Unamortized Premium on Debt	25,120
Less: Deferred Discount on Debt	(166,748)
Less: Deferred Amount on Refunding	<u>(498,993)</u>
Noncurrent Liabilities - Due In More Than One Year - Exhibit A	<u>\$ 79,133,268</u>

Compensated absences payable will be retired from the employing funds, primarily the General Fund. Landfill closure/postclosure care costs will be paid from the Solid Waste/Sanitation Fund.

Advance Refunding

On April 27, 2005, Dickson County advance refunded a general obligation bond issue with a separate general obligation bond issue. The county issued \$9,160,000 of general obligation refunding bonds to provide resources to purchase U.S. government securities that were placed in an irrevocable trust to generate resources for all future debt service payments of the refunded debt. As a result, the refunded bonds are considered defeased, and the liability has been removed from the county's long-term debt. As a result of the advance refunding, total debt service payments over the next 16 years will be reduced by \$248,132, and an economic gain (difference between the present value of the debt service payments of the refunded and refunding bonds) of \$262,378 was obtained.

Defeasance of Prior Debt

In prior years, Dickson County defeased certain outstanding general obligation bonds and capital outlay notes by placing the proceeds of new bonds into an irrevocable trust to provide for all future debt service payments on the old bonds and notes. The trustee is empowered and required to pay all principal and interest on the defeased bonds and notes as originally scheduled. Accordingly, the trust accounts and the defeased bonds and notes are not included in the county's financial statements. At June 30, 2005, the following outstanding bonds and notes are considered defeased:

2000 School Construction/Variou Purpose	\$ 11,955,000
1997 School Construction/Variou Purpose	21,030,000

Discretely Presented Dickson County School Department

Changes in Long-term Liabilities

Long-term liability activity for the discretely presented Dickson County School Department for the year ended June 30, 2005, was as follows:

Governmental Activities:

	Capital Lease	Notes Payable	Compensated Absences
Balance, July 1, 2004	\$ 169,237	\$ 0	\$ 67,227
Prior Period Adjustment	0	0	1,893,638
Additions	0	500,000	127,325
Deductions	(23,704)	0	(170,843)
Balance, June 30, 2005	<u>\$ 145,533</u>	<u>\$ 500,000</u>	<u>\$ 1,917,347</u>
Balance Due Within One Year	<u>\$ 21,825</u>	<u>\$ 65,253</u>	<u>\$ 55,795</u>

Compensated absences will be paid from the employing funds, primarily the General Purpose School Fund.

**G. Short-term Debt**

Dickson County issued tax anticipation notes in advance of property tax collections and deposited the proceeds in the General Fund. These notes were necessary because funds were not available to meet current obligations coming due before current tax collections. Short-term debt activity for the year ended June 30, 2005, was as follows:

	Balance 7-1-04	Issued	Redeemed	Balance 6-30-05
Tax Anticipation Notes	\$ 750,000	\$ 2,205,000	\$ 2,955,000	\$ 0

**V. OTHER INFORMATION**

**A. Risk Management**

It is the policy of Dickson County to purchase commercial insurance for the risks of losses to which it is exposed. These risks include general liability, property, casualty, workers' compensation, employee health and accident,

and environmental. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

The discretely presented Dickson County School Department joined the Tennessee School Boards Risk Management Trust (TSB-RMT), which is a public entity risk pool established by the Tennessee School Boards Association, an association of member school boards. The School Department pays annual premiums to the TSB-RMT for its general liability, property, casualty, and workers' compensation insurance coverage. The creation of the TSB-RMT provides for it to be self-sustaining through member premiums. The TSB-RMT reinsures through commercial insurance companies for claims exceeding \$100,000 for each insured event.

**B. Accounting Change**

During the year, Dickson County adopted the provisions of Governmental Accounting Standards Board Statement No. 40, Deposit and Investment Risk Disclosures. These provisions modified the county's previous custodial risk disclosures for deposits and investments and related collateral. These provisions also added disclosures about other types of risk, including credit risk, interest rate risk, foreign currency risk, and concentrations of credit risk. Governments are also required to provide brief disclosures about their deposit and investment policies that are related to any of the risks required to be disclosed.

**C. Subsequent Events**

On September 13, 2005, Dickson County issued capital outlay notes of \$446,000 for patrol cars and landfill equipment.

Between July and September 2005, the General Fund borrowed tax anticipation notes totaling \$1,250,000 from the General Debt Service Fund for temporary operating funds.

**D. Contingent Liabilities**

The county is involved in several pending lawsuits. The county attorney estimates that the potential claims against the county not covered by insurance resulting from such litigation would not materially affect the county's financial statements.

**E. Landfill Closure/Postclosure Care Costs**

State and federal laws and regulations require the county to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for 30 years after closure. These closure and postclosure care costs generally are paid near or after the date that the landfill stops accepting waste. Dickson County stopped accepting waste in 1996, contracted its waste disposal to a private vendor,

and closed its 12-acre landfill, while retaining a permit on ten additional acres. Postclosure care costs will be paid for monitoring the closed landfill. The Solid Waste/Sanitation Fund (Special Revenue Fund) reports the operations of the transfer station. The \$1,299,512 reported as landfill closure and postclosure care liability at June 30, 2005, represents the net amount reported to date based on the use of 100 percent of the estimated capacity of the landfill. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

**F. Joint Ventures**

The Water Authority of Dickson County is a joint venture between Dickson County and the City of Dickson and is governed by Chapter 51, Private Acts of 2001. The authority was established for the purposes of planning, financing, developing, and operating water and wastewater treatment and transmission facilities. The authority is governed by a five-member board: two representatives from the Turnbull-White Bluff Utility District appointed by the county mayor, the mayor of the City of Dickson or the mayor's designee, one member of the Dickson City Council appointed by the city mayor, and one member at-large selected by the other four members from a resident of the Harpeth Utility District or other participating entities. Dickson County made no contributions to the Water Authority of Dickson County for the year ended June 30, 2005.

The Twenty-Third Judicial District Drug Task Force (DTF) is a joint venture formed by an interlocal agreement between the district attorney general of the Twenty-Third Judicial District; Cheatham, Dickson, Houston, Humphreys, and Stewart Counties; and various cities within these counties. The purpose of the DTF is to provide multi-jurisdictional law enforcement to promote the investigation and prosecution of drug-related activities. Funds for the operations of the DTF come primarily from federal grants, drug fines, and the forfeiture of drug-related assets to the DTF. The DTF is overseen by the district attorney general and is governed by a Board of Directors including the district attorney general and the sheriffs and police chiefs of participating law enforcement agencies within each judicial district. Dickson County made no contributions to the DTF for the year ended June 30, 2005.

Complete financial statements for the Water Authority of Dickson County and the Twenty-Third Judicial District Drug Task Force can be obtained from their administrative offices at the following addresses:

Water Authority of Dickson County  
P.O. Box 357  
Burns, TN 37029

District Attorney General's Office  
Twenty-Third Judicial District Drug Task Force  
P.O. Box 580  
Charlotte, TN 37036

The Dickson County Joint Economic and Community Development Board is a joint venture between Dickson County and the cities of Dickson, Burns, Charlotte, White Bluff, Vanleer, and Slayden. The board comprises the county mayor, city mayors, and two additional members. The purpose of the board is to foster communication relative to economic and community development between and among governmental entities, industry, and private citizens. The county and cities will provide the majority of funding for the board based on the percentage of their population compared to the total census of the county when financial activity begins. Dickson County did not appropriate any funds to the Dickson County Joint Economic and Community Development Board during the 2004-05 year.

Dickson County does not retain an equity interest in any of the above-noted joint ventures.

**G. Retirement Commitments**

**Plan Description**

Employees of Dickson County 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 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 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, Chapters 34-37 of Tennessee Code Annotated. State statutes are amended by the Tennessee General Assembly. Political subdivisions such as Dickson County 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 the Tennessee Treasury Department, Consolidated Retirement System, 10th Floor, Andrew Jackson Building, Nashville, TN 37243-0230 or can be accessed at [www.treasury.state.tn.us](http://www.treasury.state.tn.us). Copies of footnotes in PDF format can be accessed at <http://www.treasury.state.tn.us/tcrs/PS/>.

## Funding Policy

Dickson County requires employees to contribute five percent of earnable compensation. The county is required to contribute at an actuarially determined rate; the rate for the fiscal year ended June 30, 2005, was 7.19 percent of annual covered payroll. The contribution requirement of plan members is set by state statute. The contribution requirement for Dickson County is established and may be amended by the TCRS Board of Trustees.

## Annual Pension Cost

For the year ended June 30, 2005, Dickson County's annual pension cost of \$892,383 to TCRS was equal to the county's required and actual contributions. The required contribution was determined as part of the July 1, 2003, 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 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), (c) projected 3.5 percent annual increase in the Social Security wage base, and (d) projected post-retirement increases of three 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 five-year period. Dickson County's unfunded actuarial accrued liability is being amortized as a level dollar amount on a closed basis. The remaining amortization period at July 1, 2003, was 15 years.

## Trend Information

Fiscal Year Ended	Annual Pension Cost(APC)	Percentage of APC Contributed	Net Pension Obligation
6-30-05	\$892,383	100%	\$0
6-30-04	799,969	100	0
6-30-03	752,856	100	0

**Required Supplementary Information**  
Schedule of Funding Progress for Dickson County

(Dollar amounts in thousands)

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Unfunded AAL (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll ((b-a)/c)
	(a)	(b)	(b) - (a)	(a/b)	(c)	
6-30-03	\$7,111	\$8,909	\$1,798	79.82%	\$11,717	15.35%
6-30-01	4,196	6,060	1,864	69.24	11,241	16.58
6-30-99	1,945	1,945	0	100	7,740	0

**SCHOOL TEACHERS**

**Plan Description**

The Dickson County School Department contributes to the State Employees, Teachers, and Higher Education Employees Pension Plan (SETHEEPP), 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 Tennessee Code Annotated. State statutes are amended by the Tennessee General Assembly. A cost of living adjustment (COLA) is 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 SETHEEPP. That report may be obtained by writing to the Tennessee Treasury Department, Consolidated Retirement System, 10th Floor, Andrew Jackson Building, Nashville, TN 37243-0230 or can be accessed at

[www.treasury.state.tn.us](http://www.treasury.state.tn.us). Copies of footnotes in PDF format can be accessed at <http://www.treasury.state.tn.us/tcrs/Schools/>.

## **Funding Policy**

Most teachers are required by state statute to contribute five percent of their salaries to the plan. The employer contribution rate for the School Department is established at an actuarially determined rate. The employer rate for the fiscal year ended June 30, 2005, was 5.5 percent of annual covered payroll. The employer contribution requirement for the School Department is established and may be amended by the TCRS Board of Trustees. The employer's contributions to TCRS for the years ended June 30, 2005, 2004, and 2003, were, \$1,412,715, \$803,437, and \$799,787, respectively, equal to the required contributions for each year.

## **H. Purchasing Laws**

### Office of County Mayor

Purchasing procedures for the Office of County Mayor are governed by the County Purchasing Law of 1983, Sections 5-14-201 through 5-14-208, Tennessee Code Annotated, which provide for all purchases exceeding \$5,000 to be made after public advertisement and solicitation of competitive bids.

### Office of Highway Engineer

Purchasing procedures for the Highway Department are governed by provisions of Chapter 53, Private Acts of 1985, as amended, and the Uniform Road Law, Section 54-7-113, Tennessee Code Annotated. These statutes provide for the highway engineer to make all purchases and for all purchases exceeding \$10,000 to be made after public advertisement and solicitation of competitive bids.

### Office of Director of Schools

Purchasing procedures for the discretely presented Dickson County School Department are governed by purchasing laws applicable to schools as set forth in Section 49-2-203, Tennessee Code Annotated, which provides for the Board of Education, through its executive committee (director of schools and chairman of the Board of Education), to make all purchases. This statute also requires competitive bids to be solicited through newspaper advertisement on all purchases exceeding \$5,000.

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**REQUIRED SUPPLEMENTARY  
INFORMATION**

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Exhibit G-1

Dickson County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual and Budget  
General Fund  
For the Year Ended June 30, 2005

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 8,945,170	\$ 8,816,919	\$ 8,817,484	\$ 127,686
Licenses and Permits	211,005	214,250	196,250	14,755
Fines, Forfeitures, and Penalties	321,709	262,850	295,750	25,959
Charges for Current Services	1,432,499	1,303,500	1,311,800	120,699
Other Local Revenues	189,393	58,000	146,400	42,993
Fees Received from County Officials	2,052,722	1,897,500	1,994,000	58,722
State of Tennessee	1,234,287	1,338,993	1,422,171	(187,884)
Federal Government	99,584	152,617	171,243	(71,659)
Other Governments and Citizens Groups	318,137	271,318	323,898	(5,761)
<b>Total Revenues</b>	<b>\$ 14,804,506</b>	<b>\$ 14,315,947</b>	<b>\$ 14,678,996</b>	<b>\$ 125,510</b>
<u>Expenditures</u>				
<u>General Government</u>				
County Commission	\$ 48,083	\$ 48,770	\$ 48,731	\$ 648
Board of Equalization	2,883	3,000	3,000	117
Other Boards and Committees	189	500	500	311
County Mayor	198,365	205,228	203,437	5,072
County Attorney	126,634	60,000	128,000	1,366
Election Commission (Including Voter Registration)	171,078	168,165	177,732	6,654
Register of Deeds	149,202	161,944	157,282	8,080
Codes Compliance	178,012	191,348	183,884	5,872
County Buildings	255,240	767,177	271,882	16,642
Preservation of Records	51,169	62,683	59,574	8,405
<u>Finance</u>				
Accounting and Budgeting	76,136	77,517	77,517	1,381
Property Assessor's Office	224,757	247,310	247,310	22,553
Reappraisal Program	51,058	57,500	57,500	6,442
County Trustee's Office	193,911	197,616	199,321	5,410
County Clerk's Office	391,498	423,100	428,100	36,602
<u>Administration of Justice</u>				
Circuit Court	241,264	249,511	257,511	16,247
General Sessions Court	347,896	362,251	362,251	14,355
Drug Court	9,600	0	0	(9,600)
Chancery Court	203,545	213,705	208,136	4,591
Juvenile Court	349,615	358,637	359,405	9,790
District Attorney General	64,687	124,332	66,851	2,164
Other Administration of Justice	144,094	148,964	160,213	16,119
<u>Public Safety</u>				
Sheriff's Department	3,005,157	3,132,109	3,157,012	151,855
Drug Enforcement	1,800	7,000	5,000	3,200
Administration of the Sexual Offender Registry	1,560	0	2,000	440
Jail	3,048,053	2,863,999	3,146,495	98,442
Workhouse	30,969	31,756	31,034	65

(Continued)

Exhibit G-1

Dickson County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual and Budget  
General Fund (Cont.)

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Expenditures (Cont.)</u>				
<u>Public Safety (Cont.)</u>				
Juvenile Services	\$ 58,507	\$ 65,218	\$ 65,218	\$ 6,711
Civil Defense	49,859	90,008	90,018	40,159
Rescue Squad	45,000	45,000	45,000	0
Inspection and Regulation	61,893	64,307	64,307	2,414
County Coroner/Medical Examiner	3,900	6,000	7,500	3,600
Other Public Safety	283,218	283,218	283,218	0
<u>Public Health and Welfare</u>				
Local Health Center	59,462	78,457	78,457	18,995
Rabies and Animal Control	7,821	13,500	13,500	5,679
Ambulance/Emergency Medical Services	1,872,079	1,838,324	1,975,235	103,156
Dental Health Program	284,987	419,901	419,901	134,914
Other Local Health Services	31,902	25,000	32,600	698
Appropriation to State	29,452	90,000	67,500	38,048
Other Public Health and Welfare	13,400	13,400	13,400	0
<u>Social, Cultural and Recreational Services</u>				
Senior Citizens Assistance	20,000	20,000	20,000	0
Libraries	446,492	470,130	470,130	23,638
<u>Agriculture &amp; Natural Resources</u>				
Agriculture Extension Service	93,350	112,244	96,335	2,985
Forest Service	2,000	2,000	2,000	0
Soil Conservation	39,051	38,252	39,262	211
<u>Other Operations</u>				
Airport	67,500	67,500	67,500	0
Other Charges	127,368	136,145	136,145	8,777
Miscellaneous	331,501	338,491	658,491	326,990
Total Expenditures	\$ 13,495,197	\$ 14,381,217	\$ 14,645,395	\$ 1,150,198
Excess (Deficiency) of Revenues				
Over Expenditures	\$ 1,309,309	\$ (65,270)	\$ 33,601	\$ 1,275,708
<u>Other Financing Sources (Uses)</u>				
Proceeds From Sale of Capital Assets	\$ 0	\$ 2,275,000	\$ 0	\$ 0
Transfers In	1,717,640	0	2,084,172	(366,532)
Transfers Out	(1,660,260)	(2,200,929)	(1,660,260)	0
Total Other Financing Sources (Uses)	\$ 57,380	\$ 74,071	\$ 423,912	\$ (366,532)
Net Change in Fund Balance				
Fund Balance, July 1, 2004	\$ 1,366,689	\$ 8,801	\$ 457,513	\$ 909,176
	(42,209)	821,700	(42,209)	0
Fund Balance, June 30, 2005				
	\$ 1,324,480	\$ 830,501	\$ 415,304	\$ 909,176

Exhibit G-2

Dickson County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual (Budgetary Basis) and Budget  
Highway/Public Works Fund  
For the Year Ended June 30, 2005

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2004	Add: Encumbrances 6/30/2005	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Local Taxes	\$ 1,510,529	\$ 0	\$ 0	\$ 1,510,529	\$ 1,366,824	\$ 1,425,824	\$ 84,705
Licenses and Permits	8	0	0	8	25	25	(17)
Other Local Revenues	72,207	0	0	72,207	25,000	25,000	47,207
State of Tennessee	2,089,038	0	0	2,089,038	1,970,734	1,971,700	117,338
Total Revenues	\$ 3,671,782	\$ 0	\$ 0	\$ 3,671,782	\$ 3,362,583	\$ 3,422,549	\$ 249,233
<u>Expenditures</u>							
<u>Highways</u>							
Administration	\$ 146,186	\$ 0	\$ 0	\$ 146,186	\$ 155,125	\$ 157,525	\$ 11,339
Highway and Bridge Maintenance	2,222,457	(3,785)	35,965	2,254,637	2,541,880	3,266,840	1,012,203
Operation and Maintenance of Equipment	350,230	(4,998)	0	345,232	321,160	453,660	108,428
Other Charges	100,898	0	0	100,898	108,400	113,100	12,202
Employee Benefits	447,482	0	0	447,482	430,111	453,111	5,629
Capital Outlay	18,214	0	0	18,214	10,000	30,000	11,786
<u>Principal</u>							
Highways and Streets	197,800	0	0	197,800	237,000	147,000	(50,800)
<u>Interest</u>							
Highways and Streets	75,578	0	0	75,578	77,500	77,500	1,922
Total Expenditures	\$ 3,558,845	\$ (8,783)	\$ 35,965	\$ 3,586,027	\$ 3,881,176	\$ 4,698,736	\$ 1,112,709
Excess (Deficiency) of Revenues Over Expenditures	\$ 112,937	\$ 8,783	\$ (35,965)	\$ 85,755	\$ (518,593)	\$ (1,276,187)	\$ 1,361,942

(Continued)

Exhibit G-2

Dickson County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual (Budgetary Basis) and Budget  
Highway/Public Works Fund (Cont.)

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2004	Add: Encumbrances 6/30/2005	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
Net Change in Fund Balance	\$ 112,937	\$ 8,783	\$ (35,965)	\$ 85,755	\$ (518,593)	\$ (1,276,187)	\$ 1,361,942
Fund Balance, July 1, 2004	2,185,394	(8,783)	0	2,176,611	1,215,389	2,185,394	(8,783)
Fund Balance, June 30, 2005	<u>\$ 2,298,331</u>	<u>\$ 0</u>	<u>\$ (35,965)</u>	<u>\$ 2,262,366</u>	<u>\$ 696,796</u>	<u>\$ 909,207</u>	<u>\$ 1,353,159</u>

**DICKSON COUNTY, TENNESSEE**  
**NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION**  
**For the Year Ended June 30, 2005**

**A. BUDGETARY INFORMATION**

The county is required by state statute to adopt annual budgets. Annual budgets are prepared on the basis in which current available funds must be sufficient to meet current expenditures. Expenditures and encumbrances may not legally exceed appropriations authorized by the County Commission and any authorized revisions. Unencumbered appropriations lapse at the end of each fiscal year.

The budgetary level of control is at the major category level established by the State Uniform Chart of Accounts, as prescribed by the Comptroller of the Treasury of the State of Tennessee. Major categories are at the department level (examples of General Fund major categories: County Commission, Board of Equalization, County Mayor, County Attorney, etc.). Management may make revisions within major categories, but only the governing body may transfer appropriations between major categories. During the year, several supplementary appropriations were necessary.

The county's budgetary basis of accounting is consistent with generally accepted accounting principles (GAAP), except instances in which encumbrances are treated as budgeted expenditures. The difference between the budgetary basis and the GAAP basis is presented on the face of each budgetary statement.

**B. EXPENDITURES EXCEEDED APPROPRIATIONS**

Expenditures exceeded appropriations approved by the County Commission in the Drug Court major appropriation category (the legal level of control) of the General Fund by \$9,600. Also, expenditures exceeded appropriations approved by the County Commission in the Highway and Streets major appropriation category (the legal level of control) of the Highway/Public Works special revenue fund by \$50,800. Such overexpenditures are a violation of state statutes. These overexpenditures were funded by available fund balance.

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**COMBINING AND INDIVIDUAL FUND  
FINANCIAL STATEMENTS AND SCHEDULES**

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# Nonmajor Governmental Funds

## Special Revenue Funds

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Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specific purposes.

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Solid Waste/Sanitation Fund – The Solid Waste/Sanitation Fund is used to account for Dickson County’s recycling/convenience centers.

Drug Control Fund – The Drug Control Fund is used to account for revenues received from drug-related fines, forfeitures, and seizures.

District Attorney General Fund – The District Attorney General Fund is used to account for restricted revenue held for the benefit of the Office of District Attorney General.

Constitutional Officers - Fees Fund – The Constitutional Officers - Fees Fund is used to account for operating expenses paid directly from the fee and commission accounts of the trustee, clerks, register, and sheriff.

Bridge Fund – The Bridge Fund is used to account for building and maintenance of county bridges.

# Capital Projects Funds

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Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities.

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General Capital Projects Fund – The General Capital Projects Fund is used to account for general capital expenditures of the county.

Community Development/Industrial Park Fund – The Community Development/Industrial Park Fund is used to account for industrial park projects.

Exhibit H-1

Dickson County, Tennessee  
 Combining Balance Sheet  
 Nonmajor Governmental Funds  
 June 30, 2005

	Special Revenue Funds					
	Solid Waste/ Sanitation	Drug Control	District Attorney General	Constitutional Officers - Fees	Bridge	Total
<u>ASSETS</u>						
Cash	\$ 300	\$ 0	\$ 0	\$ 2,937	\$ 0	\$ 3,237
Equity in Pooled Cash and Investments	397,909	27,098	14,359	0	1,037,442	1,476,808
Accounts Receivable	83,394	3,083	624	0	0	87,101
Due from Other Governments	0	0	1,356	0	0	1,356
Property Taxes Receivable	0	0	0	0	439,030	439,030
Allowance for Uncollectible Property Taxes	0	0	0	0	(38,435)	(38,435)
<b>Total Assets</b>	<b>\$ 481,603</b>	<b>\$ 30,181</b>	<b>\$ 16,339</b>	<b>\$ 2,937</b>	<b>\$ 1,438,037</b>	<b>\$ 1,969,097</b>
<u>LIABILITIES AND FUND BALANCES</u>						
<u>Liabilities</u>						
Accounts Payable	\$ 90,898	\$ 2,660	\$ 0	\$ 0	\$ 0	\$ 93,558
Payroll Deductions Payable	1,320	97	0	0	0	1,417
Contracts Payable	15,000	0	0	0	0	15,000
Retainage Payable	5,000	0	0	0	0	5,000
Due to Other Funds	0	0	0	2,937	0	2,937
Deferred Revenue - Current Property Taxes	0	0	0	0	381,951	381,951
Deferred Revenue - Delinquent Property Taxes	0	0	0	0	16,018	16,018
<b>Total Liabilities</b>	<b>\$ 112,218</b>	<b>\$ 2,757</b>	<b>\$ 0</b>	<b>\$ 2,937</b>	<b>\$ 397,969</b>	<b>\$ 515,881</b>
<u>Fund Balances</u>						
Reserved for Encumbrances	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Reserved for Capital Outlay	22,163	0	0	0	0	22,163
Reserved for Other General Purposes	0	0	0	0	0	0
Unreserved (Deficit)	347,222	27,424	16,339	0	1,040,068	1,431,053
<b>Total Fund Balances</b>	<b>\$ 369,385</b>	<b>\$ 27,424</b>	<b>\$ 16,339</b>	<b>\$ 0</b>	<b>\$ 1,040,068</b>	<b>\$ 1,453,216</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 481,603</b>	<b>\$ 30,181</b>	<b>\$ 16,339</b>	<b>\$ 2,937</b>	<b>\$ 1,438,037</b>	<b>\$ 1,969,097</b>

(Continued)

Exhibit H-1

Dickson County, Tennessee  
Combining Balance Sheet  
Nonmajor Governmental Funds (Cont.)

		<u>Capital Projects Funds</u>			
		General Capital Projects	Community Development/ Industrial Park	Total	Total Nonmajor Governmental Funds
<u>ASSETS</u>					
Cash		\$ 0	\$ 4,000	\$ 4,000	\$ 7,237
Equity in Pooled Cash and Investments		28,874	52,727	81,601	1,558,409
Accounts Receivable		0	26,850	26,850	113,951
Due from Other Governments		0	113,595	113,595	114,951
Property Taxes Receivable		0	0	0	439,030
Allowance for Uncollectible Property Taxes		0	0	0	(38,435)
Total Assets		<u>\$ 28,874</u>	<u>\$ 197,172</u>	<u>\$ 226,046</u>	<u>\$ 2,195,143</u>
<u>LIABILITIES AND FUND BALANCES</u>					
<u>Liabilities</u>					
Accounts Payable		\$ 0	\$ 0	\$ 0	\$ 93,558
Payroll Deductions Payable		0	0	0	1,417
Contracts Payable		1,000	165,962	166,962	181,962
Retainage Payable		0	0	0	5,000
Due to Other Funds		25,773	0	25,773	28,710
Deferred Revenue - Current Property Taxes		0	0	0	381,951
Deferred Revenue - Delinquent Property Taxes		0	0	0	16,018
Total Liabilities		<u>\$ 26,773</u>	<u>\$ 165,962</u>	<u>\$ 192,735</u>	<u>\$ 708,616</u>
<u>Fund Balances</u>					
Reserved for Encumbrances		\$ 0	\$ 111,622	\$ 111,622	\$ 111,622
Reserved for Capital Outlay		0	0	0	22,163
Reserved for Other General Purposes		0	4,000	4,000	4,000
Unreserved (Deficit)		2,101	(84,412)	(82,311)	1,348,742
Total Fund Balances		<u>\$ 2,101</u>	<u>\$ 31,210</u>	<u>\$ 33,311</u>	<u>\$ 1,486,527</u>
Total Liabilities and Fund Balances		<u>\$ 28,874</u>	<u>\$ 197,172</u>	<u>\$ 226,046</u>	<u>\$ 2,195,143</u>

Exhibit H-2

Dickson County, Tennessee  
Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended June 30, 2005

	Special Revenue Funds					
	Solid Waste/ Sanitation	Drug Control	District Attorney General	Constitu- tional Officers - Fees	Bridge	Total
<u>Revenues</u>						
Local Taxes	\$ 0	\$ 0	\$ 0	\$ 0	450,897	\$ 450,897
Licenses and Permits	0	0	0	0	4	4
Fines, Forfeitures, and Penalties	0	59,570	37,224	0	0	96,794
Charges for Current Services	909,488	0	0	130	0	909,618
Other Local Revenues	19,603	0	0	0	22	19,625
State of Tennessee	23,510	0	0	0	157,991	181,501
Federal Government	0	0	0	0	0	0
Total Revenues	\$ 952,601	\$ 59,570	\$ 37,224	\$ 130	\$ 608,914	\$ 1,658,439
<u>Expenditures</u>						
Current:						
General Government	\$ 0	\$ 0	\$ 0	47	\$ 0	\$ 47
Administration of Justice	0	0	34,747	20	0	34,767
Public Safety	0	86,332	0	63	0	86,395
Public Health and Welfare	2,096,251	0	0	0	0	2,096,251
Other Operations	0	0	0	0	0	0
Highways	0	0	0	0	215,891	215,891
Capital Projects	6,156	0	0	0	0	6,156
Total Expenditures	\$ 2,102,407	\$ 86,332	\$ 34,747	\$ 130	\$ 215,891	\$ 2,439,507
Excess (Deficiency) of Revenues Over Expenditures	\$ (1,149,806)	\$ (26,762)	\$ 2,477	\$ 0	\$ 393,023	\$ (781,068)
<u>Other Financing Sources (Uses)</u>						
Transfers In	\$ 1,714,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,714,000
Total Other Financing Sources (Uses)	\$ 1,714,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,714,000
Net Change in Fund Balances	\$ 564,194	\$ (26,762)	\$ 2,477	\$ 0	\$ 393,023	\$ 932,932
Fund Balance, July 1, 2004	(194,809)	54,186	13,862	0	647,045	520,284
Fund Balance, June 30, 2005	\$ 369,385	\$ 27,424	\$ 16,339	\$ 0	\$ 1,040,068	\$ 1,453,216

(Continued)

Exhibit H-2

Dickson County, Tennessee  
Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balances  
Nonmajor Governmental Funds (Cont.)

	Capital Projects Funds			Total Nonmajor Governmental Funds
	General Capital Projects	Community Development/ Industrial Park	Total	
<u>Revenues</u>				
Local Taxes	\$ 0	\$ 293,206	\$ 293,206	\$ 744,103
Licenses and Permits	0	0	0	4
Fines, Forfeitures, and Penalties	0	0	0	96,794
Charges for Current Services	0	0	0	909,618
Other Local Revenues	2,299	4,000	6,299	25,924
State of Tennessee	0	506,156	506,156	687,657
Federal Government	0	113,595	113,595	113,595
Total Revenues	<u>\$ 2,299</u>	<u>\$ 916,957</u>	<u>\$ 919,256</u>	<u>\$ 2,577,695</u>
<u>Expenditures</u>				
Current:				
General Government	\$ 0	\$ 0	\$ 0	\$ 47
Administration of Justice	0	0	0	34,767
Public Safety	0	0	0	86,395
Public Health and Welfare	25,773	0	25,773	2,122,024
Other Operations	0	981,830	981,830	981,830
Highways	0	0	0	215,891
Capital Projects	381,273	0	381,273	387,429
Total Expenditures	<u>\$ 407,046</u>	<u>\$ 981,830</u>	<u>\$ 1,388,876</u>	<u>\$ 3,828,383</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (404,747)</u>	<u>\$ (64,873)</u>	<u>\$ (469,620)</u>	<u>\$ (1,250,688)</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	\$ 22,500	\$ 0	\$ 22,500	\$ 1,736,500
Total Other Financing Sources (Uses)	<u>\$ 22,500</u>	<u>\$ 0</u>	<u>\$ 22,500</u>	<u>\$ 1,736,500</u>
Net Change in Fund Balances	\$ (382,247)	\$ (64,873)	\$ (447,120)	\$ 485,812
Fund Balance, July 1, 2004	384,348	96,083	480,431	1,000,715
Fund Balance, June 30, 2005	<u>\$ 2,101</u>	<u>\$ 31,210</u>	<u>\$ 33,311</u>	<u>\$ 1,486,527</u>

Exhibit H-3

Dickson County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual and Budget  
Solid Waste/Sanitation Fund  
For the Year Ended June 30, 2005

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Charges for Current Services	\$ 909,488	\$ 857,500	\$ 836,937	\$ 72,551
Other Local Revenues	19,603	9,500	9,500	10,103
State of Tennessee	23,510	28,000	28,000	(4,490)
Total Revenues	<u>\$ 952,601</u>	<u>\$ 895,000</u>	<u>\$ 874,437</u>	<u>\$ 78,164</u>
<u>Expenditures</u>				
<u>Public Health and Welfare</u>				
Waste Pickup	\$ 1,897,271	\$ 2,296,697	\$ 1,966,857	\$ 69,586
Postclosure Care Costs	198,980	8,000	278,000	79,020
<u>Capital Projects</u>				
Other General Government Projects	6,156	3,500	6,148	(8)
Total Expenditures	<u>\$ 2,102,407</u>	<u>\$ 2,308,197</u>	<u>\$ 2,251,005</u>	<u>\$ 148,598</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (1,149,806)</u>	<u>\$ (1,413,197)</u>	<u>\$ (1,376,568)</u>	<u>\$ 226,762</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	\$ 1,714,000	\$ 1,413,197	\$ 1,600,000	\$ 114,000
Total Other Financing Sources (Uses)	<u>\$ 1,714,000</u>	<u>\$ 1,413,197</u>	<u>\$ 1,600,000</u>	<u>\$ 114,000</u>
Net Change in Fund Balance	\$ 564,194	\$ 0	\$ 223,432	\$ 340,762
Fund Balance, July 1, 2004	(194,809)	37,081	(194,809)	0
Fund Balance, June 30, 2005	<u>\$ 369,385</u>	<u>\$ 37,081</u>	<u>\$ 28,623</u>	<u>\$ 340,762</u>

Exhibit H-4

Dickson County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual and Budget  
Drug Control Fund  
For the Year Ended June 30, 2005

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Fines, Forfeitures and Penalties	\$ 59,570	\$ 32,000	\$ 39,000	\$ 20,570
Total Revenues	\$ 59,570	\$ 32,000	\$ 39,000	\$ 20,570
<u>Expenditures</u>				
<u>Public Safety</u>				
Drug Enforcement	\$ 86,332	\$ 48,194	\$ 91,444	\$ 5,112
Total Expenditures	\$ 86,332	\$ 48,194	\$ 91,444	\$ 5,112
Excess (Deficiency) of Revenues Over Expenditures	\$ (26,762)	\$ (16,194)	\$ (52,444)	\$ 25,682
Net Change in Fund Balance	\$ (26,762)	\$ (16,194)	\$ (52,444)	\$ 25,682
Fund Balance, July 1, 2004	54,186	26,567	54,186	0
Fund Balance, June 30, 2005	\$ 27,424	\$ 10,373	\$ 1,742	\$ 25,682

Exhibit H-5

Dickson County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual and Budget  
Bridge Fund  
For the Year Ended June 30, 2005

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 450,897	\$ 442,629	\$ 444,129	\$ 6,768
Licenses and Permits	4	20	20	(16)
Other Local Revenues	22	0	0	22
State of Tennessee	157,991	8,500	157,000	991
Total Revenues	<u>\$ 608,914</u>	<u>\$ 451,149</u>	<u>\$ 601,149</u>	<u>\$ 7,765</u>
<u>Expenditures</u>				
<u>Highways</u>				
Highway and Bridge Maintenance	\$ 206,970	\$ 455,000	\$ 455,000	\$ 248,030
Other Charges	8,921	11,000	11,000	2,079
Total Expenditures	<u>\$ 215,891</u>	<u>\$ 466,000</u>	<u>\$ 466,000</u>	<u>\$ 250,109</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 393,023</u>	<u>\$ (14,851)</u>	<u>\$ 135,149</u>	<u>\$ 257,874</u>
Net Change in Fund Balance	\$ 393,023	\$ (14,851)	\$ 135,149	\$ 257,874
Fund Balance, July 1, 2004	647,045	450,770	647,045	0
Fund Balance, June 30, 2005	<u>\$ 1,040,068</u>	<u>\$ 435,919</u>	<u>\$ 782,194</u>	<u>\$ 257,874</u>

## **Major Governmental Fund**

### **General Debt Service Fund**

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The General Debt Service Fund is used to account for the accumulation of resources for, and the payment of, debt principal, interest, and related costs.

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Exhibit I

Dickson County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual and Budget  
General Debt Service Fund  
For the Year Ended June 30, 2005

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 6,474,440	\$ 6,429,771	\$ 6,335,864	\$ 138,576
Licenses and Permits	42	200	200	(158)
Other Local Revenues	75,031	25,000	25,000	50,031
State of Tennessee	91,551	84,850	91,000	551
Other Governments and Citizens Groups	1,066,700	1,066,667	1,066,667	33
Total Revenues	<u>\$ 7,707,764</u>	<u>\$ 7,606,488</u>	<u>\$ 7,518,731</u>	<u>\$ 189,033</u>
<u>Expenditures</u>				
<u>Principal</u>				
General Government	\$ 1,280,606	\$ 1,168,000	\$ 1,288,000	\$ 7,394
Education	3,379,859	3,409,000	3,409,000	29,141
<u>Interest</u>				
General Government	314,875	340,000	340,000	25,125
Education	3,542,114	3,685,000	3,685,000	142,886
<u>Other Debt Service</u>				
General Government	282,561	120,500	316,414	33,853
Education	19,905	34,000	34,000	14,095
Total Expenditures	<u>\$ 8,819,920</u>	<u>\$ 8,756,500</u>	<u>\$ 9,072,414</u>	<u>\$ 252,494</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (1,112,156)</u>	<u>\$ (1,150,012)</u>	<u>\$ (1,553,683)</u>	<u>\$ 441,527</u>
<u>Other Financing Sources (Uses)</u>				
Refunding Debt Issued	\$ 9,160,000	\$ 0	\$ 9,160,000	\$ 0
Premiums on Debt Issued	25,279	0	25,279	0
Proceeds From Sale of Capital Assets	119,225	0	119,000	225
Transfers In	37,760	37,732	37,760	0
Transfers Out	(114,000)	0	(114,000)	0
Payments to Refunded Debt Escrow Agent	(9,018,993)	0	(9,018,993)	0
Total Other Financing Sources (Uses)	<u>\$ 209,271</u>	<u>\$ 37,732</u>	<u>\$ 209,046</u>	<u>\$ 225</u>
Net Change in Fund Balance	\$ (902,885)	\$ (1,112,280)	\$ (1,344,637)	\$ 441,752
Fund Balance, July 1, 2004	<u>3,853,766</u>	<u>3,092,088</u>	<u>3,853,766</u>	<u>0</u>
Fund Balance, June 30, 2005	<u>\$ 2,950,881</u>	<u>\$ 1,979,808</u>	<u>\$ 2,509,129</u>	<u>\$ 441,752</u>

# Agency Funds

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Agency Funds are used to account for assets held by the county as an agent for individuals, private organizations, other governments, and/or other funds. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

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Cities - Sales Tax Fund – The Cities - Sales Tax Fund is used to account for the second half of the sales tax revenues collected inside incorporated cities of the county. These revenues are received by the county from the State of Tennessee and forwarded to the various cities on a monthly basis.

Constitutional Officers - Agency Fund – The Constitutional Officers - Agency Fund is used to account for amounts collected in an agency capacity by the county clerk, circuit court clerk, general sessions court clerk, clerk and master, register, and sheriff. Such collections include amounts due the state, cities, other county funds, litigants, heirs, and others.

Judicial District Drug Fund – The Judicial District Drug Fund is used to account for grants and other restricted revenues for the benefit of the multi-jurisdictional drug task force, which was created by contract (mutual aid agreement) between the participating city and county governments.

Exhibit J-1

Dickson County, Tennessee  
Combining Statement of Fiduciary Assets and Liabilities  
Fiduciary Funds  
June 30, 2005

	<u>Agency Funds</u>			
	Cities - Sales Tax	Constitu- tional Officers - Agency	Judicial District Drug	Total
<u>ASSETS</u>				
Cash	\$ 0	\$ 1,055,975	\$ 1,151	\$ 1,057,126
Equity in Pooled Cash and Investments	0	0	1,331,801	1,331,801
Accounts Receivable	0	0	1,346	1,346
Due from Other Governments	689,483	0	419	689,902
Total Assets	<u>\$ 689,483</u>	<u>\$ 1,055,975</u>	<u>\$ 1,334,717</u>	<u>\$ 3,080,175</u>
<u>LIABILITIES</u>				
Accounts Payable	\$ 0	\$ 0	\$ 2,584	\$ 2,584
Payroll Deductions Payable	0	0	259	259
Due to Other Taxing Units	689,483	0	0	689,483
Due to Joint Ventures	0	0	835,025	835,025
Other Current Liabilities	0	0	496,849	496,849
Due to Other Funds	0	20,628	0	20,628
Due to Litigants, Heirs, and Others	0	1,035,347	0	1,035,347
Total Liabilities	<u>\$ 689,483</u>	<u>\$ 1,055,975</u>	<u>\$ 1,334,717</u>	<u>\$ 3,080,175</u>

Exhibit J-2

Dickson County, Tennessee  
Combining Statement of Changes in Assets and  
Liabilities - All Agency Funds  
For the Year Ended June 30, 2005

	Beginning Balance	Additions	Deductions	Ending Balance
<u>Cities - Sales Tax Fund</u>				
<u>Assets</u>				
Equity in Pooled Cash and Investments	\$ 0	\$ 4,000,441	\$ 4,000,441	\$ 0
Due From Other Governments	671,117	689,483	671,117	689,483
<b>Total Assets</b>	<b>\$ 671,117</b>	<b>\$ 4,689,924</b>	<b>\$ 4,671,558</b>	<b>\$ 689,483</b>
<u>Liabilities</u>				
Due to Other Taxing Units	\$ 671,117	\$ 4,689,924	\$ 4,671,558	\$ 689,483
<b>Total Liabilities</b>	<b>\$ 671,117</b>	<b>\$ 4,689,924</b>	<b>\$ 4,671,558</b>	<b>\$ 689,483</b>
<u>Constitutional Officers - Agency Fund</u>				
<u>Assets</u>				
Cash	\$ 1,161,072	\$ 10,231,808	\$ 10,336,905	\$ 1,055,975
<b>Total Assets</b>	<b>\$ 1,161,072</b>	<b>\$ 10,231,808</b>	<b>\$ 10,336,905</b>	<b>\$ 1,055,975</b>
<u>Liabilities</u>				
Due to Other Funds	\$ 24,403	\$ 20,628	\$ 24,403	\$ 20,628
Due to Litigants, Heirs, and Others	1,136,669	10,211,180	10,312,502	1,035,347
<b>Total Liabilities</b>	<b>\$ 1,161,072</b>	<b>\$ 10,231,808</b>	<b>\$ 10,336,905</b>	<b>\$ 1,055,975</b>
<u>Judicial District Drug</u>				
<u>Assets</u>				
Cash	\$ 848	\$ 1,151	\$ 848	\$ 1,151
Equity in Pooled Cash and Investments	433,280	1,165,550	267,029	1,331,801
Accounts Receivable	264	1,346	264	1,346
Due From Other Governments	5,816	419	5,816	419
<b>Total Assets</b>	<b>\$ 440,208</b>	<b>\$ 1,168,466</b>	<b>\$ 273,957</b>	<b>\$ 1,334,717</b>
<u>Liabilities</u>				
Accounts Payable	\$ 0	\$ 2,584	\$ 0	\$ 2,584
Payroll Deductions Payable	0	259	0	259
Due to Joint Ventures	352,850	756,132	273,957	835,025
Other Current Liabilities	87,358	409,491	0	496,849
<b>Total Liabilities</b>	<b>\$ 440,208</b>	<b>\$ 1,168,466</b>	<b>\$ 273,957</b>	<b>\$ 1,334,717</b>
<u>Totals - All Agency Funds</u>				
<u>Assets</u>				
Cash	\$ 1,161,920	\$ 10,232,959	\$ 10,337,753	\$ 1,057,126
Equity in Pooled Cash and Investments	433,280	5,165,991	4,267,470	1,331,801
Accounts Receivable	264	1,346	264	1,346
Due From Other Governments	676,933	689,902	676,933	689,902
<b>Total Assets</b>	<b>\$ 2,272,397</b>	<b>\$ 16,090,198</b>	<b>\$ 15,282,420</b>	<b>\$ 3,080,175</b>
<u>Liabilities</u>				
Accounts Payable	\$ 0	\$ 2,584	\$ 0	\$ 2,584
Payroll Deductions Payable	0	259	0	259
Due to Other Funds	24,403	20,628	24,403	20,628
Due to Other Taxing Units	671,117	4,689,924	4,671,558	689,483
Due to Joint Ventures	352,850	756,132	273,957	835,025
Due to Litigants, Heirs, and Others	1,136,669	10,211,180	10,312,502	1,035,347
Other Current Liabilities	87,358	409,491	0	496,849
<b>Total Liabilities</b>	<b>\$ 2,272,397</b>	<b>\$ 16,090,198</b>	<b>\$ 15,282,420</b>	<b>\$ 3,080,175</b>

# Dickson County School Department

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This section presents fund financial statements for the Dickson County School Department, a discretely presented component unit. The School Department uses a General Fund, two Special Revenue Funds, and one Capital Projects Fund.

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General Purpose School Fund – The General Purpose School Fund is used to account for general operations of the School Department.

School Federal Projects Fund – The School Federal Projects Fund is used to account for restricted federal revenues which must be expended on specific education programs.

Central Cafeteria Fund – The Central Cafeteria Fund is used to account for the cafeteria operations in each of the schools.

Education Capital Projects Fund – The Education Capital Projects Fund is used to account for building construction and renovations of the School Department.

Exhibit K-1

Dickson County, Tennessee  
Statement of Activities  
Discretely Presented Dickson County School Department  
For the Year Ended June 30, 2005

Functions/Programs	Expenses	Program Revenues			Changes in
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Net Assets Total Governmental Activities
Governmental Activities:					
Instruction	\$ 32,437,829	\$ 689,530	\$ 3,187,994	\$ 0	\$ (28,560,305)
Support Services	21,416,863	12,150	477,536	45,716	(20,881,461)
Operation of Noninstructional Services	3,656,417	1,777,987	1,718,734	0	(159,696)
Interest on Long-Term Debt	19,291	0	0	0	(19,291)
Other Debt Service	1,066,700	0	0	0	(1,066,700)
<b>Total Governmental Activities</b>	<b>\$ 58,597,100</b>	<b>\$ 2,479,667</b>	<b>\$ 5,384,264</b>	<b>\$ 45,716</b>	<b>\$ (50,687,453)</b>
General Revenues:					
Taxes:					
Property taxes levied for general purposes					\$ 8,040,841
Local option sales tax					9,940,458
Other local taxes					173,875
Grants & Contributions not restricted for specific programs					27,272,502
Unrestricted Investment Income					68,906
Miscellaneous					340,691
Gain on Disposal of Capital Assets					13,156
<b>Total General Revenues</b>					<b>\$ 45,850,429</b>
Change in net assets					\$ (4,837,024)
Net assets, July 1, 2004					64,373,404
Prior period adjustment					(1,893,638)
<b>Net assets, June 30, 2005</b>					<b>\$ 57,642,742</b>

Exhibit K-2

Dickson County, Tennessee  
Balance Sheet - Governmental Funds  
Discretely Presented Dickson County School Department  
June 30, 2005

	<u>Major Fund</u>	<u>Nonmajor Funds</u>	<u>Total Govern- mental Funds</u>
	General Purpose School	Other Govern- mental Funds	
<u>ASSETS</u>			
Cash	\$ 24,918	\$ 714	\$ 25,632
Equity in Pooled Cash and Investments	3,950,530	554,795	4,505,325
Accounts Receivable	36,351	0	36,351
Due from Other Governments	1,813,836	286,310	2,100,146
Property Taxes Receivable	7,975,709	0	7,975,709
Allowance for Uncollectible Property Taxes	(698,233)	0	(698,233)
Prepaid Items	318,768	23,890	342,658
Total Assets	<u>\$ 13,421,879</u>	<u>\$ 865,709</u>	<u>\$ 14,287,588</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 42,993	\$ 22,215	\$ 65,208
Accrued Payroll	1,132	0	1,132
Other Current Liabilities	24,603	0	24,603
Deferred Revenue - Current Property Taxes	6,938,777	0	6,938,777
Deferred Revenue - Delinquent Property Taxes	291,039	0	291,039
Other Deferred Revenues	864,567	0	864,567
Total Liabilities	<u>\$ 8,163,111</u>	<u>\$ 22,215</u>	<u>\$ 8,185,326</u>
<u>Fund Balances</u>			
Reserved for Encumbrances	\$ 168,056	\$ 0	\$ 168,056
Reserved for Vocational Projects	0	3,321	3,321
Reserved for Career Ladder - Extended Contract	56,220	0	56,220
Reserved for Title I Grants to Local Education Agencies	0	53,246	53,246
Reserved for Innovative Education Program Strategies	0	13,790	13,790
Reserved for Special Education - Grants to States	0	21,569	21,569
Other Federal Reserves	0	57,441	57,441
Unreserved, Reported In:			
General Fund	5,034,492	0	5,034,492
Special Revenue Funds	0	650,232	650,232
Capital Projects Funds	0	43,895	43,895
Total Fund Balances	<u>\$ 5,258,768</u>	<u>\$ 843,494</u>	<u>\$ 6,102,262</u>
Total Liabilities and Fund Balances	<u>\$ 13,421,879</u>	<u>\$ 865,709</u>	<u>\$ 14,287,588</u>

Exhibit K-3

Dickson County, Tennessee  
Discretely Presented Dickson County School Department  
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Assets  
June 30, 2005

Amounts reported for governmental activities in the statement of net assets (Exhibit A) are different because:

Total fund balances - balance sheet - governmental funds (Exhibit K-2)	\$ 6,102,262
(1) Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	52,961,504
(2) Long-term liabilities are not due in the current period and therefore are not reported in the funds.	(2,576,630)
(3) Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds.	<u>1,155,606</u>
Net assets of governmental activities (Exhibit A)	<u>\$ 57,642,742</u>

Exhibit K-4

Dickson County, Tennessee  
Statement of Revenues, Expenditures,  
and Changes in Fund Balances -  
Governmental Funds  
Discretely Presented Dickson County School Department  
For the Year Ended June 30, 2005

	<u>Major Fund</u>	<u>Nonmajor Funds</u>	
	General Purpose School	Other Govern- mental Funds	Total Governmental Funds
<u>Revenues</u>			
Local Taxes	\$ 18,103,299	\$ 0	\$ 18,103,299
Licenses and Permits	4,079	0	4,079
Charges for Current Services	747,000	1,668,654	2,415,654
Other Local Revenues	531,194	42,737	573,931
State of Tennessee	27,100,255	43,440	27,143,695
Federal Government	283,661	4,991,257	5,274,918
Total Revenues	<u>\$ 46,769,488</u>	<u>\$ 6,746,088</u>	<u>\$ 53,515,576</u>
<u>Expenditures</u>			
Current:			
Instruction	\$ 29,361,318	\$ 3,010,199	\$ 32,371,517
Support Services	14,813,867	552,216	15,366,083
Operation of Non-Instructional Services	544,354	2,985,576	3,529,930
Capital Outlay	696,600	336,252	1,032,852
Debt Service:			
Principal	23,704	0	23,704
Interest	5,541	0	5,541
Other Debt Service	1,066,700	0	1,066,700
Total Expenditures	<u>\$ 46,512,084</u>	<u>\$ 6,884,243</u>	<u>\$ 53,396,327</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 257,404</u>	<u>\$ (138,155)</u>	<u>\$ 119,249</u>
<u>Other Financing Sources (Uses)</u>			
Notes Issued	\$ 500,000	\$ 0	\$ 500,000
Transfers In	53,453	0	53,453
Transfers Out	0	(53,453)	(53,453)
Total Other Financing Sources (Uses)	<u>\$ 553,453</u>	<u>\$ (53,453)</u>	<u>\$ 500,000</u>
Net Change in Fund Balances	\$ 810,857	\$ (191,608)	\$ 619,249
Fund Balance, July 1, 2004	<u>4,447,911</u>	<u>1,035,102</u>	<u>5,483,013</u>
Fund Balance, June 30, 2005	<u>\$ 5,258,768</u>	<u>\$ 843,494</u>	<u>\$ 6,102,262</u>

Exhibit K-5

Dickson County, Tennessee  
Discretely Presented Dickson County School Department  
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances  
of Governmental Funds to the Statement of Activities  
For the Year Ended June 30, 2005

Amounts reported for governmental activities in the statement of activities (Exhibit B) are different because:

Net change in fund balances - total governmental funds (Exhibit K-4)	\$ 619,249
(1) Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation exceeded capital outlays in the current period.	(5,052,439)
(2) Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	42,694
(3) The issuance of long-term debt (notes and capital leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. This amount is the net effect of these differences in the treatment of long-term debt and related items.	(476,296)
(4) Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	<u>29,768</u>
Change in net assets of governmental activities (Exhibit B)	<u>\$ (4,837,024)</u>

Exhibit K-6

Dickson County, Tennessee  
Combining Balance Sheet - Nonmajor Governmental Funds  
Discretely Presented Dickson County School Department  
June 30, 2005

	<u>Special Revenue Funds</u>			<u>Capital</u> <u>Projects</u> <u>Fund</u>	<u>Total</u> <u>Nonmajor</u> <u>Governmental</u> <u>Funds</u>
	<u>School</u> <u>Federal</u> <u>Projects</u>	<u>Central</u> <u>Cafeteria</u>	<u>Total</u>	<u>Education</u> <u>Capital</u> <u>Projects</u>	
<u>ASSETS</u>					
Cash	\$ 0	\$ 714	\$ 714	\$ 0	\$ 714
Equity in Pooled Cash and Investments	55,010	455,890	510,900	43,895	554,795
Due from Other Governments	116,572	169,738	286,310	0	286,310
Prepaid Items	0	23,890	23,890	0	23,890
<b>Total Assets</b>	<b>\$ 171,582</b>	<b>\$ 650,232</b>	<b>\$ 821,814</b>	<b>\$ 43,895</b>	<b>\$ 865,709</b>
<u>LIABILITIES AND FUND BALANCES</u>					
<u>Liabilities</u>					
Accounts Payable	\$ 22,215	\$ 0	\$ 22,215	\$ 0	\$ 22,215
<b>Total Liabilities</b>	<b>\$ 22,215</b>	<b>\$ 0</b>	<b>\$ 22,215</b>	<b>\$ 0</b>	<b>\$ 22,215</b>
<u>Fund Balances</u>					
Reserved for Vocational Projects	\$ 3,321	\$ 0	\$ 3,321	\$ 0	\$ 3,321
Reserved for Title I Grants to Local Education Agencies	53,246	0	53,246	0	53,246
Reserved for Innovative Education Program Strategies	13,790	0	13,790	0	13,790
Reserved for Special Education - Grants to States	21,569	0	21,569	0	21,569
Other Federal Reserves	57,441	0	57,441	0	57,441
Unreserved	0	650,232	650,232	43,895	694,127
<b>Total Fund Balances</b>	<b>\$ 149,367</b>	<b>\$ 650,232</b>	<b>\$ 799,599</b>	<b>\$ 43,895</b>	<b>\$ 843,494</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 171,582</b>	<b>\$ 650,232</b>	<b>\$ 821,814</b>	<b>\$ 43,895</b>	<b>\$ 865,709</b>

Exhibit K-7

Dickson County, Tennessee  
Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balances -  
Nonmajor Governmental Funds  
Discretely Presented Dickson County School Department  
For the Year Ended June 30, 2005

	<u>Special Revenue Funds</u>			<u>Capital</u> <u>Projects</u> <u>Fund</u>	<u>Total</u> <u>Nonmajor</u> <u>Governmental</u> <u>Funds</u>
	<u>School</u> <u>Federal</u> <u>Projects</u>	<u>Central</u> <u>Cafeteria</u>	<u>Total</u>	<u>Education</u> <u>Capital</u> <u>Projects</u>	
<u>Revenues</u>					
Charges for Current Services	\$ 0	\$ 1,668,654	\$ 1,668,654	\$ 0	\$ 1,668,654
Other Local Revenues	0	42,737	42,737	0	42,737
State of Tennessee	0	43,440	43,440	0	43,440
Federal Government	3,517,769	1,473,488	4,991,257	0	4,991,257
Total Revenues	<u>\$ 3,517,769</u>	<u>\$ 3,228,319</u>	<u>\$ 6,746,088</u>	<u>\$ 0</u>	<u>\$ 6,746,088</u>
<u>Expenditures</u>					
Current:					
Instruction	\$ 3,010,199	\$ 0	\$ 3,010,199	\$ 0	\$ 3,010,199
Support Services	485,200	67,016	552,216	0	552,216
Operation of Non-Instructional Services	0	2,985,576	2,985,576	0	2,985,576
Capital Outlay	0	0	0	336,252	336,252
Total Expenditures	<u>\$ 3,495,399</u>	<u>\$ 3,052,592</u>	<u>\$ 6,547,991</u>	<u>\$ 336,252</u>	<u>\$ 6,884,243</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 22,370</u>	<u>\$ 175,727</u>	<u>\$ 198,097</u>	<u>\$ (336,252)</u>	<u>\$ (138,155)</u>
<u>Other Financing Sources (Uses)</u>					
Transfers Out	\$ (53,453)	\$ 0	\$ (53,453)	\$ 0	\$ (53,453)
Total Other Financing Sources (Uses)	<u>\$ (53,453)</u>	<u>\$ 0</u>	<u>\$ (53,453)</u>	<u>\$ 0</u>	<u>\$ (53,453)</u>
Net Change in Fund Balances	\$ (31,083)	\$ 175,727	\$ 144,644	\$ (336,252)	\$ (191,608)
Fund Balance, July 1, 2004	180,450	474,505	654,955	380,147	1,035,102
Fund Balance, June 30, 2005	<u>\$ 149,367</u>	<u>\$ 650,232</u>	<u>\$ 799,599</u>	<u>\$ 43,895</u>	<u>\$ 843,494</u>

Exhibit K-8

Dickson County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual (Budgetary Basis) and Budget  
Discretely Presented Dickson County School Department  
General Purpose School Fund  
For the Year Ended June 30, 2005

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2004	Add: Encumbrances 6/30/2005	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Local Taxes	\$ 18,103,299	\$ 0	\$ 0	\$ 18,103,299	\$ 17,408,262	\$ 17,502,763	\$ 600,536
Licenses and Permits	4,079	0	0	4,079	4,000	3,573	506
Charges for Current Services	747,000	0	0	747,000	630,000	656,199	90,801
Other Local Revenues	531,194	0	0	531,194	438,000	500,427	30,767
State of Tennessee	27,100,255	0	0	27,100,255	26,765,298	27,229,946	(129,691)
Federal Government	283,661	0	0	283,661	315,000	157,935	125,726
<b>Total Revenues</b>	<b>\$ 46,769,488</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 46,769,488</b>	<b>\$ 45,560,560</b>	<b>\$ 46,050,843</b>	<b>\$ 718,645</b>
<u>Expenditures</u>							
<u>Instruction</u>							
Regular Instruction Program	\$ 22,583,853	\$ (326,622)	\$ 4,192	\$ 22,261,423	\$ 22,041,759	\$ 22,345,505	\$ 84,082
Alternative Instruction Program	441,386	0	0	441,386	371,891	422,626	(18,760)
Special Education Program	4,616,333	0	0	4,616,333	4,730,814	4,761,953	145,620
Vocational Education Program	1,624,230	(679)	1,343	1,624,894	1,604,870	1,665,104	40,210
Adult Education Program	95,516	0	0	95,516	122,526	102,545	7,029
<u>Support Services</u>							
Attendance	88,549	0	0	88,549	118,457	113,287	24,738
Health Services	298,516	0	0	298,516	282,991	307,548	9,032
Other Student Support	1,213,481	0	0	1,213,481	1,247,386	1,203,615	(9,866)
Regular Instruction Program	1,118,026	(20,134)	21,251	1,119,143	1,260,549	1,126,149	7,006
Alternative Instruction Program	113,815	0	0	113,815	125,331	114,734	919
Special Education Program	466,610	0	0	466,610	496,306	467,722	1,112
Vocational Education Program	99,302	0	290	99,592	100,396	105,365	5,773
Adult Programs	113,874	0	0	113,874	118,090	114,731	857
Board of Education	866,446	(85,300)	0	781,146	763,400	968,004	186,858
Director of Schools	462,105	0	92	462,197	496,000	475,230	13,033

(Continued)

Exhibit K-8

Dickson County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual (Budgetary Basis) and Budget  
Discretely Presented Dickson County School Department  
General Purpose School Fund (Cont.)

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2004	Add: Encumbrances 6/30/2005	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Expenditures (Cont.)</u>							
<u>Support Services (Cont.)</u>							
Office of the Principal	\$ 2,946,473	\$ (9,050)	\$ 2,042	\$ 2,939,465	\$ 2,987,702	\$ 2,958,980	\$ 19,515
Fiscal Services	233,804	0	0	233,804	226,503	234,794	990
Operation of Plant	3,708,840	0	113,345	3,822,185	4,085,428	3,860,585	38,400
Maintenance of Plant	955,155	(17,187)	4,940	942,908	1,027,519	932,010	(10,898)
Transportation	2,127,225	0	5,965	2,133,190	2,182,911	2,170,848	37,658
Central and Other	1,646	0	0	1,646	10,000	1,646	0
<u>Operation of Non-Instructional Services</u>							
Community Services	544,354	(369)	291	544,276	640,000	643,857	99,581
<u>Capital Outlay</u>							
Regular Capital Outlay	696,600	(500,000)	14,305	210,905	300,000	655,261	444,356
<u>Principal</u>							
Education	23,704	0	0	23,704	0	23,704	0
<u>Interest</u>							
Education	5,541	0	0	5,541	0	5,541	0
<u>Other Debt Service</u>							
Education	1,066,700	0	0	1,066,700	1,066,700	1,066,700	0
Total Expenditures	\$ 46,512,084	\$ (959,341)	\$ 168,056	\$ 45,720,799	\$ 46,407,529	\$ 46,848,044	\$ 1,127,245
<u>Excess (Deficiency) of Revenues</u>							
Over Expenditures	\$ 257,404	\$ 959,341	\$ (168,056)	\$ 1,048,689	\$ (846,969)	\$ (797,201)	\$ 1,845,890
<u>Other Financing Sources (Uses)</u>							
Notes Issued	\$ 500,000	\$ 0	\$ 0	\$ 500,000	\$ 0	\$ 500,000	\$ 0
Transfers In	53,453	0	0	53,453	20,000	42,083	11,370
Total Other Financing Sources (Uses)	\$ 553,453	\$ 0	\$ 0	\$ 553,453	\$ 20,000	\$ 542,083	\$ 11,370

(Continued)

Exhibit K-8

Dickson County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual (Budgetary Basis) and Budget  
Discretely Presented Dickson County School Department  
General Purpose School Fund (Cont.)

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2004	Add: Encumbrances 6/30/2005	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
Net Change in Fund Balance	\$ 810,857	\$ 959,341	\$ (168,056)	\$ 1,602,142	\$ (826,969)	\$ (255,118)	\$ 1,857,260
Fund Balance, July 1, 2004	4,447,911	(959,341)	0	3,488,570	3,861,249	3,861,249	(372,679)
Fund Balance, June 30, 2005	\$ 5,258,768	\$ 0	\$ (168,056)	\$ 5,090,712	\$ 3,034,280	\$ 3,606,131	\$ 1,484,581

Exhibit K-9

Dickson County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual and Budget  
Discretely Presented Dickson County School Department  
School Federal Projects Fund  
For the Year Ended June 30, 2005

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Federal Government	\$ 3,517,769	\$ 3,485,727	\$ 3,485,727	\$ 32,042
Total Revenues	\$ 3,517,769	\$ 3,485,727	\$ 3,485,727	\$ 32,042
<u>Expenditures</u>				
<u>Instruction</u>				
Regular Instruction Program	\$ 1,147,797	\$ 1,135,556	\$ 1,135,556	\$ (12,241)
Alternative Instruction Program	120,494	134,717	134,717	14,223
Special Education Program	1,561,297	1,642,131	1,642,131	80,834
Vocational Education Program	180,611	119,241	119,241	(61,370)
<u>Support Services</u>				
Other Student Support	74,117	69,058	69,058	(5,059)
Regular Instruction Program	364,270	348,290	348,290	(15,980)
Special Education Program	40,158	74,946	74,946	34,788
Vocational Education Program	6,655	4,000	4,000	(2,655)
Total Expenditures	\$ 3,495,399	\$ 3,527,939	\$ 3,527,939	\$ 32,540
Excess (Deficiency) of Revenues Over Expenditures	\$ 22,370	\$ (42,212)	\$ (42,212)	\$ 64,582
<u>Other Financing Sources (Uses)</u>				
Transfers Out	\$ (53,453)	\$ (76,845)	\$ (76,845)	\$ 23,392
Total Other Financing Sources (Uses)	\$ (53,453)	\$ (76,845)	\$ (76,845)	\$ 23,392
Net Change in Fund Balance	\$ (31,083)	\$ (119,057)	\$ (119,057)	\$ 87,974
Fund Balance, July 1, 2004	180,450	130,348	130,348	50,102
Fund Balance, June 30, 2005	\$ 149,367	\$ 11,291	\$ 11,291	\$ 138,076

Exhibit K-10

Dickson County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual (Budgetary Basis) and Budget  
Discretely Presented Dickson County School Department  
Central Cafeteria Fund  
For the Year Ended June 30, 2005

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2004	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
				Original	Final	
<u>Revenues</u>						
Charges for Current Services	\$ 1,668,654	\$ 0	\$ 1,668,654	\$ 1,786,145	\$ 1,586,808	\$ 81,846
Other Local Revenues	42,737	0	42,737	40,000	41,000	1,737
State of Tennessee	43,440	0	43,440	40,000	43,440	0
Federal Government	1,473,488	0	1,473,488	1,249,754	1,445,285	28,203
Total Revenues	\$ 3,228,319	\$ 0	\$ 3,228,319	\$ 3,115,899	\$ 3,116,533	\$ 111,786
<u>Expenditures</u>						
<u>Support Services</u>						
Central and Other	\$ 67,016	\$ (1,654)	\$ 65,362	\$ 61,500	\$ 70,679	\$ 5,317
<u>Operation of Non-Instructional Services</u>						
Food Service	2,985,576	(555)	2,985,021	3,051,678	3,029,066	44,045
Total Expenditures	\$ 3,052,592	\$ (2,209)	\$ 3,050,383	\$ 3,113,178	\$ 3,099,745	\$ 49,362
Excess (Deficiency) of Revenues Over Expenditures	\$ 175,727	\$ 2,209	\$ 177,936	\$ 2,721	\$ 16,788	\$ 161,148
Net Change in Fund Balance	\$ 175,727	\$ 2,209	\$ 177,936	\$ 2,721	\$ 16,788	\$ 161,148
Fund Balance, July 1, 2004	474,505	(2,209)	472,296	419,471	419,471	52,825
Fund Balance, June 30, 2005	\$ 650,232	\$ 0	\$ 650,232	\$ 422,192	\$ 436,259	\$ 213,973

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## MISCELLANEOUS SCHEDULES

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Exhibit L-1

Dickson County, Tennessee  
Schedule of Changes in Long-term Notes, Capitalized Leases, Other Loans, and Bonds  
Primary Government and Discretely Presented Dickson County School Department  
For the Year Ended June 30, 2005

Description of Indebtedness	Original Amount of Issue	Interest Rate	Date of Issue	Last Maturity Date	Outstanding 7-1-04	Issued During Period	Matured During Period	Debt Refunded	Outstanding 6-30-05
<b>PRIMARY GOVERNMENT</b>									
<b>NOTES PAYABLE</b>									
<u>Payable through General Debt Service Fund</u>									
Nursing Home Repairs	\$ 360,000	4.81 %	8-29-1994	8-29-04	\$ 36,000	\$ 0	\$ 36,000	\$ 0	\$ 0
Industrial Park Land	1,500,000	7.15	1-15-1997	1-15-09	487,021	0	244,225	0	242,796
Refunding	2,205,000	3 to 5	8-1-02	3-1-12	1,820,000	0	305,000	0	1,515,000
Patrol Cars	363,900	3.4	12-15-03	12-15-06	363,900	0	114,240	0	249,660
Total Payable through General Debt Service Fund					<u>\$ 2,706,921</u>	<u>\$ 0</u>	<u>\$ 699,465</u>	<u>\$ 0</u>	<u>\$ 2,007,456</u>
<u>Payable through Highway/Public Works Fund</u>									
Highway Equipment	264,000	4.843	10-25-1999	10-25-04	\$ 52,800	\$ 0	\$ 52,800	\$ 0	\$ 0
Public Works Projects Refunding	1,740,000	4.55	12-18-03	4-01-13	1,605,000	0	145,000	0	1,460,000
Total Payable through Highway/Public Works Fund					<u>\$ 1,657,800</u>	<u>\$ 0</u>	<u>\$ 197,800</u>	<u>\$ 0</u>	<u>\$ 1,460,000</u>
Total Notes Payable					<u>\$ 4,364,721</u>	<u>\$ 0</u>	<u>\$ 897,265</u>	<u>\$ 0</u>	<u>\$ 3,467,456</u>
<b>OTHER LOANS PAYABLE</b>									
<u>Payable through General Debt Service Fund</u>									
Library	1,500,000	Variable	2-1-02	5-25-17	\$ 1,358,000	\$ 0	\$ 77,000	\$ 0	\$ 1,281,000
Vanleer Elementary School	8,000,000	Variable	6-15-02	5-25-22	7,702,000	0	309,000	0	7,393,000
Total Other Loans Payable					<u>\$ 9,060,000</u>	<u>\$ 0</u>	<u>\$ 386,000</u>	<u>\$ 0</u>	<u>\$ 8,674,000</u>
<b>GENERAL BONDED DEBT</b>									
<u>Payable through General Debt Service Fund</u>									
School Refunding	3,870,000	3.8 to 5	4-1-1996	4-1-05	\$ 490,000	\$ 0	\$ 490,000	\$ 0	\$ 0
School Construction/Various Projects	26,575,000	4.5 to 6.25	11-1-1997	4-1-08	4,295,000	0	625,000	0	3,670,000
School Construction/Various Projects	16,595,000	4.5 to 6.5	8-1-00	4-1-10	4,640,000	0	670,000	0	3,970,000
School Construction/Various Projects	13,225,000	5	7-1-01	4-1-11	12,375,000	0	555,000	8,520,000	3,300,000
County and School Refunding Bonds	35,000,000	3 to 5	8-1-02	3-1-20	34,495,000	0	305,000	0	34,190,000
County Refunding Bonds	19,320,000	2 to 5	3-1-03	6-1-20	17,625,000	0	930,000	0	16,695,000
School Construction/Landfill Refunding	9,160,000	3 to 4.1	5-15-05	4-1-21	0	9,160,000	0	0	9,160,000
Total General Bonded Debt					<u>\$ 73,920,000</u>	<u>\$ 9,160,000</u>	<u>\$ 3,575,000</u>	<u>\$ 8,520,000</u>	<u>\$ 70,985,000</u>

(Continued)

Exhibit L-1

Dickson County, Tennessee  
Schedule of Changes in Long-Term Notes, Capitalized Leases, Other Loans, and Bonds  
Primary Government and Discretely Presented Dickson County School Department (Cont.)

Description of Indebtedness	Original Amount of Issue	Interest Rate	Date of Issue	Last Maturity Date	Outstanding 7-1-04	Issued During Period	Paid and/or Matured During Period	Debt Refunded	Outstanding 6-30-05
<u>DICKSON COUNTY SCHOOL DEPARTMENT</u>									
<u>NOTE PAYABLE</u>									
<u>Payable through General Purpose School Fund</u>									
Energy Lighting Upgrade	\$ 500,000	3 %	7-29-04	8-1-11	\$ 0	\$ 500,000	\$ 0	\$ 0	\$ 500,000
Total Note Payable					\$ 0	\$ 500,000	\$ 0	\$ 0	\$ 500,000
<u>CAPITALIZED LEASE</u>									
<u>Payable through General Purpose School Fund</u>									
Energy Lighting Upgrade	169,237	5	6-22-04	6-22-11	\$ 169,237	\$ 0	\$ 23,704	\$ 0	\$ 145,533
Total Capitalized Lease					\$ 169,237	\$ 0	\$ 23,704	\$ 0	\$ 145,533

Dickson County, Tennessee  
Schedule of Bond and Interest Requirements by Year

Year Ending June 30	Bond Requirements	Interest Requirements	Total Requirements
2006	\$ 3,705,000	\$ 3,325,276	\$ 7,030,276
2007	3,980,000	3,230,383	7,210,383
2008	4,105,000	3,041,533	7,146,533
2009	4,440,000	2,843,353	7,283,353
2010	4,525,000	2,621,647	7,146,647
2011	4,750,000	2,394,325	7,144,325
2012	4,880,000	2,163,520	7,043,520
2013	5,120,000	1,931,153	7,051,153
2014	5,390,000	1,686,391	7,076,391
2015	5,660,000	1,427,340	7,087,340
2016	5,925,000	1,154,090	7,079,090
2017	6,230,000	866,953	7,096,953
2018	5,575,000	566,015	6,141,015
2019	3,095,000	302,025	3,397,025
2020	2,615,000	161,090	2,776,090
2021	990,000	40,590	1,030,590
Total	<u>\$ 70,985,000</u>	<u>\$ 27,755,684</u>	<u>\$ 98,740,684</u>

Dickson County, Tennessee  
Schedule of Transfers - All Funds and Discretely Presented Dickson County School Department  
For the Year Ended June 30, 2005

<u>From Fund</u>	<u>To Fund</u>	<u>Purpose</u>	<u>Amount</u>
General	Solid Waste/Sanitation	Provide funds for operations	\$ 1,600,000
General	General Debt Service	Transfer funds for debt payments	37,760
General	General Capital Projects	Transfer funds for equipment purchases	22,500
General Debt Service	Solid Waste/Sanitation	Transfer funds for retainage	114,000
Nursing Home (proprietary fund)	General	To close fund	1,717,640
School Federal Projects (School Dept.)	General Purpose School (School Dept.)	Indirect costs	<u>53,453</u>
Total Transfers			<u>\$ 3,545,353</u>

Exhibit L-4

Dickson County, Tennessee  
Schedule of Salaries and Official Bonds of Principal Officials  
For the Year Ended June 30, 2005

Official	Authorization for Salary	Salary Paid During Period	Bond	Surety
County Mayor	Section 8-24-102, <u>TCA</u>	\$ 62,333	\$ 50,000	Auto Owners Mutual Insurance Company
Highway Engineer	Section 8-24-102, <u>TCA</u>	59,365	100,000	"
Director of Schools	State Board of Education and Local Board of Education	96,162 (1)	100,000	"
Trustee	Section 8-24-102, <u>TCA</u>	53,969	1,439,100	"
Assessor of Property	Section 8-24-102, <u>TCA</u>	53,969	10,000	"
County Clerk	Section 8-24-102, <u>TCA</u>	53,969	55,000	"
Circuit Court Clerk	Section 8-24-102, <u>TCA</u>	53,969	55,000	"
General Sessions Court Clerk	Chapter 214, Private Acts of 1957, as amended, and County Commission	40,596	5,000	"
Clerk and Master	Section 8-24-102, <u>TCA</u>	53,969	55,000	"
Register	Section 8-24-102, <u>TCA</u>	53,969	25,000	"
Sheriff	Section 8-24-102, <u>TCA</u>	59,884 (2)	25,000	"
<u>County Employees:</u>				
	Public Employees Blanket Bond		100,000	Westfield Companies
<u>School Employees:</u>				
	Public School System		150,000	Tennessee School Boards Risk Management Tru

- (1) Includes \$1,000 chief executive officer supplement. In addition to his salary, the Board of Education has agreed to pay the entire premium of the director's individual and 45% of the director's family coverage in the group insurance program, provide a \$10,000 term life insurance policy, and pay all approved dues in professional societies, associations, and civic clubs.
- (2) Includes a law enforcement training supplement in the amount of \$519.

Dickson County, Tennessee  
 Schedule of Detailed Revenues -  
 All Governmental Fund Types  
 For the Year Ended June 30, 2005

Exhibit L-5

	Special Revenue Funds				
	General	Solid Waste/ Sanitation	Drug Control	District Attorney General	Constitutional Officers - Fees
<u>Local Taxes</u>					
<u>County Property Taxes</u>					
Current Property Tax	\$ 6,974,411	\$ 0	\$ 0	\$ 0	0
Trustee's Collections - Prior Year	269,195	0	0	0	0
Trustee's Collections - Bankruptcy	2,261	0	0	0	0
Circuit/Clerk & Master Collections - Prior Years	188,166	0	0	0	0
Interest and Penalty	59,562	0	0	0	0
Payments in Lieu of Taxes - T.V.A.	484	0	0	0	0
Payments in Lieu of Taxes - Local Utilities	322,160	0	0	0	0
<u>County Local Option Taxes</u>					
Local Option Sales Tax	181,275	0	0	0	0
Hotel/Motel Tax	0	0	0	0	0
Wheel Tax	184,764	0	0	0	0
Litigation Tax - General	99,655	0	0	0	0
Litigation Tax - Special Purpose	59,592	0	0	0	0
Litigation Tax - Jail, Workhouse, or Courthouse	60,576	0	0	0	0
Business Tax	155,539	0	0	0	0
Adequate Facilities/Development Tax	0	0	0	0	0
<u>Statutory Local Taxes</u>					
Bank Excise Tax	178,814	0	0	0	0
Wholesale Beer Tax	204,159	0	0	0	0
Interstate Telecommunications Tax	4,557	0	0	0	0
Total Local Taxes	\$ 8,945,170	\$ 0	\$ 0	\$ 0	0
<u>Licenses and Permits</u>					
<u>Licenses</u>					
Cable TV Franchise	\$ 28,538	\$ 0	\$ 0	\$ 0	0
<u>Permits</u>					
Beer Permits	493	0	0	0	0
Building Permits	173,334	0	0	0	0
Plumbing Permits	5,790	0	0	0	0
Other Permits	2,850	0	0	0	0
Total Licenses and Permits	\$ 211,005	\$ 0	\$ 0	\$ 0	0

(Continued)

Dickson County, Tennessee  
 Schedule of Detailed Revenues -  
 All Governmental Fund Types (Cont.)

Exhibit L-5

	Special Revenue Funds				
	General	Solid Waste/ Sanitation	Drug Control	District Attorney General	Constitutional Officers - Fees
<u>Fines, Forfeitures and Penalties</u>					
<u>Circuit Court</u>					
Fines	\$ 13,229	\$ 0	\$ 0	\$ 0	0
Officers Costs	32,172	0	0	0	0
Drug Control Fines	10,166	0	23,371	0	0
Drug Court Fees	3,593	0	0	0	0
Jail Fees	12,032	0	0	0	0
District Attorney General Fees	0	0	0	2,875	0
DUI Treatment Fines	3,549	0	0	0	0
Data Entry Fee - Circuit Court	873	0	0	0	0
<u>General Sessions Court</u>					
Fines	30,523	0	0	0	0
Officers Costs	88,930	0	0	0	0
Game and Fish Fines	394	0	0	0	0
Drug Control Fines	3,198	0	3,438	0	0
Drug Court Fees	10,728	0	0	0	0
District Attorney General Fees	0	0	0	9,648	0
DUI Treatment Fines	5,070	0	0	0	0
Data Entry Fee - General Sessions Court	11,993	0	0	0	0
<u>Juvenile Court</u>					
Fines	60,409	0	0	0	0
Data Entry Fee - Juvenile Court	2,645	0	0	0	0
<u>Chancery Court</u>					
Officers Costs	24,251	0	0	0	0
Data Entry Fee - Chancery Court	2,076	0	0	0	0
<u>Other Courts - In-county</u>					
Drug Court Fees	5,878	0	0	0	0
<u>Courts in Other District Counties</u>					
District Attorney General Fees	0	0	0	24,701	0
<u>Other Fines, Forfeitures, and Penalties</u>					
Proceeds from Confiscated Property	0	0	32,761	0	0
Total Fines, Forfeitures and Penalties	\$ 321,709	\$ 0	\$ 59,570	\$ 37,224	\$ 0

(Continued)

Dickson County, Tennessee  
 Schedule of Detailed Revenues -  
 All Governmental Fund Types (Cont.)

Exhibit L-5

	Special Revenue Funds				
	General	Solid Waste/ Sanitation	Drug Control	District Attorney General	Constitutional Officers - Fees
<u>Charges for Current Services</u>					
<u>General Service Charges</u>					
Tipping Fees	\$ 0	\$ 903,763	\$ 0	\$ 0	\$ 0
Water Treatment Charges	0	3,756	0	0	0
Patient Charges	1,326,337	0	0	0	0
Zoning Studies	10	0	0	0	0
Work Release Charges for Board	12,639	0	0	0	0
Other General Service Charges	0	1,969	0	0	0
<u>Fees</u>					
Subdivision Lot Fees	7,500	0	0	0	0
Copy Fees	10,888	0	0	0	0
Telephone Commissions	29,226	0	0	0	0
Vending Machine Collections	400	0	0	0	0
Constitutional Officers' Fees and Commissions	0	0	0	0	130
Data Processing Fee - Register	23,815	0	0	0	0
Data Processing Fee - Sheriff	9,038	0	0	0	0
Sexual Offender Registration Fee	2,045	0	0	0	0
<u>Education Charges</u>					
Tuition - Other Governments	7,345	0	0	0	0
<u>Other Charges for Services</u>					
Other Charges for Services	3,256	0	0	0	0
<b>Total Charges for Current Services</b>	<b>\$ 1,432,499</b>	<b>\$ 909,488</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 130</b>
<u>Other Local Revenues</u>					
<u>Recurring Items</u>					
Investment Income	\$ 69,042	\$ 0	\$ 0	\$ 0	\$ 0
Sale of Materials and Supplies	62	0	0	0	0
Commissary Sales	20,795	0	0	0	0
Sale of Maps	149	0	0	0	0
Sale of Recycled Materials	10,486	11,626	0	0	0
Cobra Insurance Payments	306	0	0	0	0
Miscellaneous Refunds	19,586	2,021	0	0	0
<u>Nonrecurring Items</u>					
Accrued Interest on Debt Issues	0	0	0	0	0

(Continued)

Dickson County, Tennessee  
 Schedule of Detailed Revenues -  
 All Governmental Fund Types (Cont.)

Exhibit L-5

	Special Revenue Funds				
	General	Solid Waste/ Sanitation	Drug Control	District Attorney General	Constitutional Officers - Fees
<u>Other Local Revenues (Cont.)</u>					
<u>Nonrecurring Items (Cont.)</u>					
Insurance Recovery	\$ 21,672	\$ 0	\$ 0	\$ 0	\$ 0
Sale of Equipment	13,100	500	0	0	0
Damages Recovered from Individuals	9,781	0	0	0	0
<u>Other Local Revenues</u>					
Other Local Revenues	24,414	5,456	0	0	0
Total Other Local Revenues	\$ 189,393	\$ 19,603	\$ 0	\$ 0	\$ 0
<u>Fees Received from County Officials</u>					
<u>Fees In Lieu of Salary</u>					
County Clerk	\$ 446,749	\$ 0	\$ 0	\$ 0	\$ 0
Circuit Court Clerk	135,801	0	0	0	0
General Sessions Court Clerk	226,996	0	0	0	0
Clerk and Master	155,911	0	0	0	0
Juvenile Court Clerk	5,613	0	0	0	0
Probate Court Clerk	33,015	0	0	0	0
Register	304,549	0	0	0	0
Sheriff	21,902	0	0	0	0
Trustee	722,186	0	0	0	0
Total Fees Received from County Officials	\$ 2,052,722	\$ 0	\$ 0	\$ 0	\$ 0
<u>State of Tennessee</u>					
<u>General Government Grants</u>					
Juvenile Services Program	\$ 9,000	\$ 0	\$ 0	\$ 0	\$ 0
State Reappraisal Grant	15,018	0	0	0	0
Solid Waste Grants	0	23,510	0	0	0
<u>Public Safety Grants</u>					
Law Enforcement Training Programs	24,379	0	0	0	0
<u>Health and Welfare Grants</u>					
Health Department Programs	258,570	0	0	0	0
<u>Public Works Grants</u>					
Bridge Program	0	0	0	0	0
State Aid Program	0	0	0	0	0

(Continued)

Dickson County, Tennessee  
 Schedule of Detailed Revenues -  
 All Governmental Fund Types (Cont.)

Exhibit L-5

	Special Revenue Funds				
	General	Solid Waste/ Sanitation	Drug Control	District Attorney General	Constitutional Officers - Fees
<u>State of Tennessee (Cont.)</u>					
<u>Public Works Grants (Cont.)</u>					
Litter Program	\$ 22,232	\$ 0	\$ 0	\$ 0	\$ 0
Tennessee Industrial Infrastructure Program	0	0	0	0	0
<u>Other State Revenues</u>					
Income Tax	10,778	0	0	0	0
Beer Tax	16,778	0	0	0	0
Alcoholic Beverage Tax	47,724	0	0	0	0
Mixed Drink Tax	4,581	0	0	0	0
State Revenue Sharing - T.V.A.	161,004	0	0	0	0
Emergency Hospital - Prisoners	116,306	0	0	0	0
Prisoner Transportation	1,153	0	0	0	0
Contracted Prisoner Boarding	511,584	0	0	0	0
Gasoline and Motor Fuel Tax	0	0	0	0	0
Petroleum Special Tax	0	0	0	0	0
Registrar's Salary Supplement	16,380	0	0	0	0
Other State Grants	8,000	0	0	0	0
Other State Revenues	10,800	0	0	0	0
Total State of Tennessee	\$ 1,234,287	\$ 23,510	\$ 0	\$ 0	\$ 0
<u>Federal Government</u>					
<u>Federal Through State</u>					
Community Development	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Civil Defense Reimbursement	12,559	0	0	0	0
Homeland Security Grants	24,938	0	0	0	0
Other Federal through State	26,060	0	0	0	0
<u>Direct Federal Revenue</u>					
Police Service (Lake Area)	4,250	0	0	0	0
Public Safety Partnership and Community Policing - COPS	19,617	0	0	0	0
Other Direct Federal Revenue	12,160	0	0	0	0
Total Federal Government	\$ 99,584	\$ 0	\$ 0	\$ 0	\$ 0

(Continued)

Dickson County, Tennessee  
 Schedule of Detailed Revenues -  
 All Governmental Fund Types (Cont.)

Exhibit L-5

	Special Revenue Funds				
	General	Solid Waste/ Sanitation	Drug Control	District Attorney General	Constitu- tional Officers - Fees
<u>Other Governments and Citizens Groups</u>					
<u>Other Governments</u>					
Prisoner Board	\$ 236,450	\$ 0	\$ 0	\$ 0	\$ 0
Contributions	62,713	0	0	0	0
Contracted Services	18,974	0	0	0	0
Total Other Governments and Citizens Groups	\$ 318,137	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 14,804,506	\$ 952,601	\$ 59,570	\$ 37,224	\$ 130

Dickson County, Tennessee  
 Schedule of Detailed Revenues -  
 All Governmental Fund Types (Cont.)

Exhibit L-5

	Special Revenue Funds		Debt Service Fund	Capital Projects Funds		Total
	Highway/ Public Works	Bridge	General Debt Service	General Capital Projects	Community Development/ Industrial Park	
<u>Local Taxes</u>						
<u>County Property Taxes</u>						
Current Property Tax	\$ 752,162	\$ 410,307	\$ 3,965,692	\$ 0	\$ 0	\$ 12,102,572
Trustee's Collections - Prior Year	28,963	15,876	152,314	0	0	466,348
Trustee's Collections - Bankruptcy	176	100	1,106	0	0	3,643
Circuit/Clerk & Master Collections - Prior Years	19,923	10,009	106,618	0	0	324,716
Interest and Penalty	6,448	3,575	33,455	0	0	103,040
Payments in Lieu of Taxes - T.V.A.	52	28	275	0	0	839
Payments in Lieu of Taxes - Local Utilities	0	0	0	0	0	322,160
<u>County Local Option Taxes</u>						
Local Option Sales Tax	258,964	0	0	0	0	440,239
Hotel/Motel Tax	0	0	0	0	293,206	293,206
Wheel Tax	427,733	0	1,424,762	0	0	2,037,259
Litigation Tax - General	0	0	0	0	0	99,655
Litigation Tax - Special Purpose	0	0	0	0	0	59,592
Litigation Tax - Jail, Workhouse, or Courthouse	0	0	0	0	0	60,576
Business Tax	16,108	11,002	87,763	0	0	270,412
Adequate Facilities/Development Tax	0	0	702,455	0	0	702,455
<u>Statutory Local Taxes</u>						
Bank Excise Tax	0	0	0	0	0	178,814
Wholesale Beer Tax	0	0	0	0	0	204,159
Interstate Telecommunications Tax	0	0	0	0	0	4,557
Total Local Taxes	\$ 1,510,529	\$ 450,897	\$ 6,474,440	\$ 0	\$ 293,206	\$ 17,674,242
<u>Licenses and Permits</u>						
<u>Licenses</u>						
Cable TV Franchise	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 28,538
<u>Permits</u>						
Beer Permits	8	4	42	0	0	547
Building Permits	0	0	0	0	0	173,334
Plumbing Permits	0	0	0	0	0	5,790
Other Permits	0	0	0	0	0	2,850
Total Licenses and Permits	\$ 8	\$ 4	\$ 42	\$ 0	\$ 0	\$ 211,059

(Continued)

Dickson County, Tennessee  
 Schedule of Detailed Revenues -  
 All Governmental Fund Types (Cont.)

Exhibit L-5

	Special Revenue Funds		Debt Service Fund	Capital Projects Funds		Total
	Highway/ Public Works	Bridge	General Debt Service	General Capital Projects	Community Development/ Industrial Park	
<u>Fines, Forfeitures and Penalties</u>						
<u>Circuit Court</u>						
Fines	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	13,229
Officers Costs	0	0	0	0	0	32,172
Drug Control Fines	0	0	0	0	0	33,537
Drug Court Fees	0	0	0	0	0	3,593
Jail Fees	0	0	0	0	0	12,032
District Attorney General Fees	0	0	0	0	0	2,875
DUI Treatment Fines	0	0	0	0	0	3,549
Data Entry Fee - Circuit Court	0	0	0	0	0	873
<u>General Sessions Court</u>						
Fines	0	0	0	0	0	30,523
Officers Costs	0	0	0	0	0	88,930
Game and Fish Fines	0	0	0	0	0	394
Drug Control Fines	0	0	0	0	0	6,636
Drug Court Fees	0	0	0	0	0	10,728
District Attorney General Fees	0	0	0	0	0	9,648
DUI Treatment Fines	0	0	0	0	0	5,070
Data Entry Fee - General Sessions Court	0	0	0	0	0	11,993
<u>Juvenile Court</u>						
Fines	0	0	0	0	0	60,409
Data Entry Fee - Juvenile Court	0	0	0	0	0	2,645
<u>Chancery Court</u>						
Officers Costs	0	0	0	0	0	24,251
Data Entry Fee - Chancery Court	0	0	0	0	0	2,076
<u>Other Courts - In-county</u>						
Drug Court Fees	0	0	0	0	0	5,878
<u>Courts in Other District Counties</u>						
District Attorney General Fees	0	0	0	0	0	24,701
<u>Other Fines, Forfeitures, and Penalties</u>						
Proceeds from Confiscated Property	0	0	0	0	0	32,761
Total Fines, Forfeitures and Penalties	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	418,503

(Continued)

Dickson County, Tennessee  
 Schedule of Detailed Revenues -  
 All Governmental Fund Types (Cont.)

Exhibit L-5

	Special Revenue Funds		Debt Service Fund	Capital Projects Funds			Total
	Highway/ Public Works	Bridge	General Debt Service	General Capital Projects	Community Development/ Industrial Park		
<u>Charges for Current Services</u>							
<u>General Service Charges</u>							
Tipping Fees	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	903,763
Water Treatment Charges	0	0	0	0	0	0	3,756
Patient Charges	0	0	0	0	0	0	1,326,337
Zoning Studies	0	0	0	0	0	0	10
Work Release Charges for Board	0	0	0	0	0	0	12,639
Other General Service Charges	0	0	0	0	0	0	1,969
<u>Fees</u>							
Subdivision Lot Fees	0	0	0	0	0	0	7,500
Copy Fees	0	0	0	0	0	0	10,888
Telephone Commissions	0	0	0	0	0	0	29,226
Vending Machine Collections	0	0	0	0	0	0	400
Constitutional Officers' Fees and Commissions	0	0	0	0	0	0	130
Data Processing Fee - Register	0	0	0	0	0	0	23,815
Data Processing Fee - Sheriff	0	0	0	0	0	0	9,038
Sexual Offender Registration Fee	0	0	0	0	0	0	2,045
<u>Education Charges</u>							
Tuition - Other Governments	0	0	0	0	0	0	7,345
<u>Other Charges for Services</u>							
Other Charges for Services	0	0	0	0	0	0	3,256
Total Charges for Current Services	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	2,342,117
<u>Other Local Revenues</u>							
<u>Recurring Items</u>							
Investment Income	\$ 59,314	\$ 0	\$ 71,212	\$ 1,860	\$ 0	\$ 0	201,428
Sale of Materials and Supplies	0	0	0	0	0	0	62
Commissary Sales	0	0	0	0	0	0	20,795
Sale of Maps	0	0	0	0	0	0	149
Sale of Recycled Materials	0	0	0	0	0	0	22,112
Cobra Insurance Payments	0	0	0	0	0	0	306
Miscellaneous Refunds	0	0	36	439	0	0	22,082
<u>Nonrecurring Items</u>							
Accrued Interest on Debt Issues	0	0	3,783	0	0	0	3,783

(Continued)

Dickson County, Tennessee  
 Schedule of Detailed Revenues -  
 All Governmental Fund Types (Cont.)

Exhibit L-5

	Special Revenue Funds		Debt Service Fund	Capital Projects Funds		Total
	Highway/ Public Works	Bridge	General Debt Service	General Capital Projects	Community Development/ Industrial Park	
<u>Other Local Revenues (Cont.)</u>						
<u>Nonrecurring Items (Cont.)</u>						
Insurance Recovery	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 21,672
Sale of Equipment	12,313	0	0	0	0	25,913
Damages Recovered from Individuals	0	0	0	0	0	9,781
<u>Other Local Revenues</u>						
Other Local Revenues	580	22	0	0	4,000	34,472
Total Other Local Revenues	\$ 72,207	\$ 22	\$ 75,031	\$ 2,299	\$ 4,000	\$ 362,555
<u>Fees Received from County Officials</u>						
<u>Fees In Lieu of Salary</u>						
County Clerk	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 446,749
Circuit Court Clerk	0	0	0	0	0	135,801
General Sessions Court Clerk	0	0	0	0	0	226,996
Clerk and Master	0	0	0	0	0	155,911
Juvenile Court Clerk	0	0	0	0	0	5,613
Probate Court Clerk	0	0	0	0	0	33,015
Register	0	0	0	0	0	304,549
Sheriff	0	0	0	0	0	21,902
Trustee	0	0	0	0	0	722,186
Total Fees Received from County Officials	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,052,722
<u>State of Tennessee</u>						
<u>General Government Grants</u>						
Juvenile Services Program	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 9,000
State Reappraisal Grant	0	0	0	0	0	15,018
Solid Waste Grants	0	0	0	0	0	23,510
<u>Public Safety Grants</u>						
Law Enforcement Training Programs	0	0	0	0	0	24,379
<u>Health and Welfare Grants</u>						
Health Department Programs	0	0	0	0	0	258,570
<u>Public Works Grants</u>						
Bridge Program	0	148,520	0	0	0	148,520
State Aid Program	167,561	0	0	0	0	167,561

(Continued)

Dickson County, Tennessee  
 Schedule of Detailed Revenues -  
 All Governmental Fund Types (Cont.)

Exhibit L-5

	Special Revenue Funds		Debt Service Fund	Capital Projects Funds		Total
	Highway/ Public Works	Bridge	General Debt Service	General Capital Projects	Community Development/ Industrial Park	
<u>State of Tennessee (Cont.)</u>						
<u>Public Works Grants (Cont.)</u>						
Litter Program	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	22,232
Tennessee Industrial Infrastructure Program	0	0	0	0	506,156	506,156
<u>Other State Revenues</u>						
Income Tax	0	0	0	0	0	10,778
Beer Tax	0	0	0	0	0	16,778
Alcoholic Beverage Tax	0	0	0	0	0	47,724
Mixed Drink Tax	0	0	0	0	0	4,581
State Revenue Sharing - T.V.A.	17,363	9,471	91,551	0	0	279,389
Emergency Hospital - Prisoners	0	0	0	0	0	116,306
Prisoner Transportation	0	0	0	0	0	1,153
Contracted Prisoner Boarding	0	0	0	0	0	511,584
Gasoline and Motor Fuel Tax	1,869,398	0	0	0	0	1,869,398
Petroleum Special Tax	34,716	0	0	0	0	34,716
Registrar's Salary Supplement	0	0	0	0	0	16,380
Other State Grants	0	0	0	0	0	8,000
Other State Revenues	0	0	0	0	0	10,800
Total State of Tennessee	\$ 2,089,038	\$ 157,991	\$ 91,551	\$ 0	\$ 506,156	\$ 4,102,533
<u>Federal Government</u>						
<u>Federal Through State</u>						
Community Development	\$ 0	\$ 0	\$ 0	\$ 0	\$ 113,595	\$ 113,595
Civil Defense Reimbursement	0	0	0	0	0	12,559
Homeland Security Grants	0	0	0	0	0	24,938
Other Federal through State	0	0	0	0	0	26,060
<u>Direct Federal Revenue</u>						
Police Service (Lake Area)	0	0	0	0	0	4,250
Public Safety Partnership and Community Policing - COPS	0	0	0	0	0	19,617
Other Direct Federal Revenue	0	0	0	0	0	12,160
Total Federal Government	\$ 0	\$ 0	\$ 0	\$ 0	\$ 113,595	\$ 213,179

(Continued)

Dickson County, Tennessee  
 Schedule of Detailed Revenues -  
 All Governmental Fund Types (Cont.)

Exhibit L-5

	<u>Special Revenue Funds</u>		<u>Debt Service Fund</u>	<u>Capital Projects Funds</u>			
	Highway/ Public Works	Bridge	General Debt Service	General Capital Projects	Community Development/ Industrial Park		Total
<u>Other Governments and Citizens Groups</u>							
<u>Other Governments</u>							
Prisoner Board	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	236,450
Contributions	0	0	1,066,700	0	0	0	1,129,413
Contracted Services	0	0	0	0	0	0	18,974
Total Other Governments and Citizens Groups	\$ 0	\$ 0	\$ 1,066,700	\$ 0	\$ 0	\$ 0	1,384,837
Total	\$ 3,671,782	\$ 608,914	\$ 7,707,764	\$ 2,299	\$ 916,957	\$ 28,761,747	

Exhibit L-6

Dickson County, Tennessee  
Schedule of Detailed Revenues -  
All Governmental Fund Types  
Discretely Presented Dickson County School Department  
For the Year Ended June 30, 2005

	General Purpose School	School Federal Projects	Central Cafeteria	Total
<u>Local Taxes</u>				
<u>County Property Taxes</u>				
Current Property Tax	\$ 7,452,999	\$ 0	\$ 0	\$ 7,452,999
Trustee's Collections - Prior Year	287,640	0	0	287,640
Trustee's Collections - Bankruptcy	1,776	0	0	1,776
Circuit/Clerk & Master Collections - Prior Years	197,415	0	0	197,415
Interest and Penalty	64,135	0	0	64,135
Payments in Lieu of Taxes - T.V.A.	517	0	0	517
<u>County Local Option Taxes</u>				
Local Option Sales Tax	9,925,080	0	0	9,925,080
Business Tax	159,619	0	0	159,619
<u>Statutory Local Taxes</u>				
Interstate Telecommunications Tax	14,118	0	0	14,118
<b>Total Local Taxes</b>	<b>\$ 18,103,299</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 18,103,299</b>
<u>Licenses and Permits</u>				
<u>Licenses</u>				
Marriage Licenses	\$ 3,999	\$ 0	\$ 0	\$ 3,999
<u>Permits</u>				
Beer Permits	80	0	0	80
<b>Total Licenses and Permits</b>	<b>\$ 4,079</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 4,079</b>
<u>Charges for Current Services</u>				
<u>Education Charges</u>				
Tuition - Summer School	\$ 4,295	\$ 0	\$ 0	\$ 4,295
Tuition - Other State Systems	23,166	0	0	23,166
Tuition - Other	662,069	0	0	662,069
Lunch Payments - Children	0	0	1,029,461	1,029,461
Lunch Payments - Adults	0	0	76,013	76,013
Income from Breakfast	0	0	102,434	102,434
A la carte Sales	0	0	460,746	460,746
School Based Health Services - FFS	12,150	0	0	12,150
Community Service Fees - Children	45,320	0	0	45,320
<b>Total Charges for Current Services</b>	<b>\$ 747,000</b>	<b>\$ 0</b>	<b>\$ 1,668,654</b>	<b>\$ 2,415,654</b>
<u>Other Local Revenues</u>				
<u>Recurring Items</u>				
Investment Income	\$ 68,906	\$ 0	\$ 8,721	\$ 77,627
Lease/Rentals	45,084	0	0	45,084
Sale of Materials and Supplies	18,637	0	0	18,637
Retirees' Insurance Payments	136,682	0	0	136,682
Miscellaneous Refunds	79,766	0	34,016	113,782
<u>Nonrecurring Items</u>				
Insurance Recovery	102,995	0	0	102,995
Damages Recovered from Individuals	1,582	0	0	1,582
Contributions & Gifts	77,542	0	0	77,542
<b>Total Other Local Revenues</b>	<b>\$ 531,194</b>	<b>\$ 0</b>	<b>\$ 42,737</b>	<b>\$ 573,931</b>

(Continued)

Exhibit L-6

Dickson County, Tennessee  
Schedule of Detailed Revenues -  
All Governmental Fund Types  
Discretely Presented Dickson County School Department (Cont.)

	General Purpose School	School Federal Projects	Central Cafeteria	Total
<u>State of Tennessee</u>				
<u>State Education Funds</u>				
Basic Education Program	\$ 25,763,348	\$ 0	\$ 0	\$ 25,763,348
School Food Service	0	0	43,440	43,440
Other State Education Funds	326,758	0	0	326,758
Career Ladder Program	537,793	0	0	537,793
Career Ladder - Extended Contract	227,335	0	0	227,335
<u>Other State Revenues</u>				
Mixed Drink Tax	4,280	0	0	4,280
State Revenue Sharing - T.V.A.	172,053	0	0	172,053
Other State Grants	68,688	0	0	68,688
Total State of Tennessee	\$ 27,100,255	\$ 0	\$ 43,440	\$ 27,143,695
<u>Federal Government</u>				
<u>Federal Through State</u>				
USDA School Lunch Program	\$ 0	\$ 0	\$ 1,119,629	\$ 1,119,629
Breakfast	0	0	351,440	351,440
USDA - Other	0	0	2,419	2,419
Adult Education State Grant Program	62,479	0	0	62,479
Vocational Education - Basic Grants to States	0	150,209	0	150,209
Title I Grants to Local Education Agencies	0	1,211,073	0	1,211,073
Innovative Education Program Strategies	0	39,685	0	39,685
Special Education - Grants to States	118,668	1,585,302	0	1,703,970
Special Education Preschool Grants	0	62,304	0	62,304
Eisenhower Professional Development State Grants	0	412,281	0	412,281
Other Federal through State	102,514	56,915	0	159,429
Total Federal Government	\$ 283,661	\$ 3,517,769	\$ 1,473,488	\$ 5,274,918
Total	\$ 46,769,488	\$ 3,517,769	\$ 3,228,319	\$ 53,515,576

Dickson County, Tennessee  
Schedule of Detailed Expenditures -  
All Governmental Fund Types  
For the Year Ended June 30, 2005

General Fund

General Government

County Commission

Board and Committee Members Fees	\$	32,175	
Social Security		2,462	
Unemployment Compensation		139	
Audit Services		9,758	
Dues and Memberships		3,252	
Legal Notices, Recording and Court Costs		297	
Total County Commission			\$ 48,083

Board of Equalization

Board and Committee Members Fees	\$	2,659	
Social Security		203	
Unemployment Compensation		21	
Total Board of Equalization			2,883

Other Boards and Committees

Board and Committee Members Fees	\$	175	
Social Security		13	
Unemployment Compensation		1	
Total Other Boards and Committees			189

County Mayor

County Official/Administrative Officer	\$	62,333	
Assistant(s)		35,817	
Secretary(s)		19,165	
Clerical Personnel		24,279	
Longevity Pay		2,300	
Social Security		10,473	
Life Insurance		208	
Medical Insurance		13,524	
Dental Insurance		495	
Unemployment Compensation		164	
Local Retirement		10,175	
Data Processing Services		5,553	
Dues and Memberships		1,500	
Maintenance Agreements		2,357	
Maintenance & Repair Services- Office Equipment		175	
Postal Charges		3,500	
Printing, Stationery and Forms		1,449	
Travel		1,291	
Office Supplies		1,724	

(Continued)

Dickson County, Tennessee  
Schedule of Detailed Expenditures -  
All Governmental Fund Types (Cont.)

General Fund (Cont.)

General Government (Cont.)

County Mayor (Cont.)

Periodicals	\$	168	
Workers' Compensation Insurance		566	
Other Charges		1,149	
Total County Mayor			\$ 198,365

County Attorney

Legal Services	\$	98,577	
Other Contracted Services		28,057	
Total County Attorney			126,634

Election Commission (Including Voter Registration)

County Official/Administrative Officer	\$	43,175	
Deputy(ies)		27,715	
Part-time Personnel		12,288	
Longevity Pay		700	
Election Commission		2,000	
Election Workers		30,100	
Social Security		6,375	
Life Insurance		104	
Medical Insurance		7,392	
Dental Insurance		248	
Unemployment Compensation		208	
Local Retirement		5,062	
Dues and Memberships		200	
Operating Lease Payments		326	
Legal Notices, Recording and Court Costs		1,689	
Maintenance Agreements		538	
Maintenance & Repair Services- Equipment		9,189	
Postal Charges		3,686	
Printing, Stationery and Forms		2,599	
Transportation - Other than Students		7,500	
Travel		1,120	
Other Contracted Services		1,725	
Office Supplies		3,100	
Vehicle and Equipment Insurance		3,300	
Workers' Compensation Insurance		329	
Other Charges		410	
Total Election Commission (Including Voter Registration)			171,078

(Continued)

Dickson County, Tennessee  
Schedule of Detailed Expenditures -  
All Governmental Fund Types (Cont.)

General Fund (Cont.)

General Government (Cont.)

Register of Deeds

County Official/Administrative Officer	\$	53,969	
Deputy(ies)		41,706	
Longevity Pay		1,800	
Social Security		7,307	
Life Insurance		190	
Medical Insurance		7,396	
Dental Insurance		248	
Unemployment Compensation		112	
Local Retirement		6,893	
Dues and Memberships		521	
Operating Lease Payments		20,923	
Maintenance Agreements		1,863	
Postal Charges		2,150	
Travel		474	
Office Supplies		2,961	
Workers' Compensation Insurance		383	
Other Charges		306	
Total Register of Deeds			\$ 149,202

Codes Compliance

County Official/Administrative Officer	\$	44,186
Assistant(s)		31,905
Paraprofessionals		27,901
Secretary(s)		10,377
Longevity Pay		3,600
Board and Committee Members Fees		2,875
Social Security		8,921
Life Insurance		191
Medical Insurance		13,593
Dental Insurance		338
Unemployment Compensation		220
Local Retirement		8,321
Communication		663
Data Processing Services		936
Dues and Memberships		150
Operating Lease Payments		883
Legal Notices, Recording and Court Costs		681
Maintenance Agreements		1,220
Maintenance & Repair Services- Vehicles		1,034
Postal Charges		500

(Continued)

Dickson County, Tennessee  
Schedule of Detailed Expenditures -  
All Governmental Fund Types (Cont.)

General Fund (Cont.)

General Government (Cont.)

Codes Compliance (Cont.)

Printing, Stationery and Forms	\$	554	
Tuition		455	
Other Contracted Services		10,500	
Gasoline		2,912	
Office Supplies		1,348	
Other Supplies and Materials		140	
Vehicle and Equipment Insurance		2,231	
Workers' Compensation Insurance		479	
Other Charges		898	
Total Codes Compliance			\$ 178,012

County Buildings

Supervisor/Director	\$	38,224	
Custodial Personnel		30,057	
Maintenance Personnel		432	
Longevity Pay		300	
Social Security		5,195	
Life Insurance		55	
Dental Insurance		124	
Unemployment Compensation		165	
Local Retirement		2,724	
Communication		66,391	
Janitorial Services		2,340	
Maintenance Agreements		2,993	
Maintenance & Repair Services- Buildings		11,481	
Maintenance & Repair Services- Vehicles		368	
Travel		478	
Other Contracted Services		5,780	
Custodial Supplies		3,855	
Electricity		50,720	
Gasoline		1,801	
Natural Gas		12,350	
Office Supplies		1,159	
Water and Sewer		3,892	
Boiler Insurance		850	
Building and Contents Insurance		7,174	
Vehicle and Equipment Insurance		1,849	
Workers' Compensation Insurance		3,387	
Other Charges		1,096	
Total County Buildings			255,240

(Continued)

Dickson County, Tennessee  
Schedule of Detailed Expenditures -  
All Governmental Fund Types (Cont.)

General Fund (Cont.)

General Government (Cont.)

Preservation of Records

Supervisor/Director	\$	26,476	
Other Salaries & Wages		12,564	
Social Security		2,950	
Life Insurance		133	
Medical Insurance		3,700	
Dental Insurance		214	
Unemployment Compensation		141	
Local Retirement		2,661	
Dues and Memberships		50	
Postal Charges		74	
Office Supplies		565	
Other Supplies and Materials		1,445	
Workers' Compensation Insurance		172	
Other Charges		24	
Total Preservation of Records			\$ 51,169

Finance

Accounting and Budgeting

Supervisor/Director	\$	61,500	
Longevity Pay		250	
Social Security		4,714	
Life Insurance		56	
Medical Insurance		3,692	
Dental Insurance		135	
Unemployment Compensation		56	
Local Retirement		4,366	
Dues and Memberships		335	
Legal Notices, Recording and Court Costs		232	
Licenses		200	
Travel		13	
Office Supplies		135	
Workers' Compensation Insurance		246	
Other Charges		206	
Total Accounting and Budgeting			76,136

Property Assessor's Office

County Official/Administrative Officer	\$	53,969	
Deputy(ies)		100,974	
Longevity Pay		2,700	
Social Security		11,626	

(Continued)

Dickson County, Tennessee  
Schedule of Detailed Expenditures -  
All Governmental Fund Types (Cont.)

General Fund (Cont.)

Finance (Cont.)

Property Assessor's Office (Cont.)

Life Insurance	\$	353	
Medical Insurance		22,180	
Dental Insurance		867	
Unemployment Compensation		338	
Local Retirement		11,147	
Data Processing Services		10,485	
Dues and Memberships		1,315	
Operating Lease Payments		883	
Legal Notices, Recording and Court Costs		53	
Maintenance Agreements		1,860	
Postal Charges		2,000	
Travel		1,925	
Office Supplies		694	
Workers' Compensation Insurance		643	
Other Charges		745	
Total Property Assessor's Office			\$ 224,757

Reappraisal Program

Travel	\$	2,143	
Other Contracted Services		48,915	
Total Reappraisal Program			51,058

County Trustee's Office

County Official/Administrative Officer	\$	53,969	
Deputy(ies)		65,921	
Longevity Pay		2,250	
Social Security		8,936	
Life Insurance		237	
Medical Insurance		12,066	
Dental Insurance		405	
Unemployment Compensation		261	
Local Retirement		8,619	
Data Processing Services		9,463	
Dues and Memberships		536	
Legal Notices, Recording and Court Costs		54	
Maintenance Agreements		2,859	
Postal Charges		15,331	
Printing, Stationery and Forms		214	
Travel		607	
Office Supplies		1,865	

(Continued)

Dickson County, Tennessee  
Schedule of Detailed Expenditures -  
All Governmental Fund Types (Cont.)

General Fund (Cont.)

Finance (Cont.)

County Trustee's Office (Cont.)

Workers' Compensation Insurance	\$	485	
Other Charges		794	
Office Equipment		9,039	
Total County Trustee's Office			\$ 193,911

County Clerk's Office

County Official/Administrative Officer	\$	53,969	
Deputy(ies)		209,155	
Longevity Pay		3,025	
Social Security		20,127	
Life Insurance		674	
Medical Insurance		37,288	
Dental Insurance		856	
Unemployment Compensation		614	
Local Retirement		18,818	
Dues and Memberships		486	
Maintenance Agreements		480	
Postal Charges		8,983	
Printing, Stationery and Forms		984	
Travel		1,483	
Office Supplies		6,168	
Workers' Compensation Insurance		1,123	
Other Charges		184	
Office Equipment		27,081	
Total County Clerk's Office			391,498

Administration of Justice

Circuit Court

County Official/Administrative Officer	\$	53,969
Deputy(ies)		23,078
Accountants/Bookkeepers		43,833
Clerical Personnel		18,941
Part-time Personnel		12,272
Longevity Pay		500
Board and Committee Members Fees		450
Jury and Witness Fees		29,814
Social Security		11,502
Life Insurance		226
Medical Insurance		16,927
Dental Insurance		473

(Continued)

Dickson County, Tennessee  
Schedule of Detailed Expenditures -  
All Governmental Fund Types (Cont.)

General Fund (Cont.)

Administration of Justice (Cont.)

Circuit Court (Cont.)

Unemployment Compensation	\$	414	
Local Retirement		9,915	
Data Processing Services		5,446	
Dues and Memberships		501	
Operating Lease Payments		1,204	
Legal Notices, Recording and Court Costs		774	
Maintenance Agreements		1,094	
Postal Charges		1,500	
Printing, Stationery and Forms		1,899	
Travel		902	
Office Supplies		4,734	
Workers' Compensation Insurance		620	
Other Charges		276	
Total Circuit Court			\$ 241,264

General Sessions Court

County Official/Administrative Officer	\$	40,596	
Judge(s)		87,310	
Accountants/Bookkeepers		19,884	
Clerical Personnel		73,954	
Longevity Pay		7,000	
Other Salaries & Wages		18,150	
Social Security		18,475	
Life Insurance		360	
Medical Insurance		25,818	
Dental Insurance		743	
Unemployment Compensation		489	
Local Retirement		16,155	
Communication		1,214	
Data Processing Services		4,846	
Dues and Memberships		726	
Operating Lease Payments		1,910	
Maintenance Agreements		2,450	
Postal Charges		750	
Printing, Stationery and Forms		1,909	
Travel		1,576	
Office Supplies		4,482	
Periodicals		2,391	
Workers' Compensation Insurance		966	
Other Charges		1,023	

(Continued)

Dickson County, Tennessee  
Schedule of Detailed Expenditures -  
All Governmental Fund Types (Cont.)

General Fund (Cont.)

Administration of Justice (Cont.)

General Sessions Court (Cont.)

Office Equipment	\$ 14,719	
Total General Sessions Court		\$ 347,896

Drug Court

Drug Treatment	\$ 9,600	
Total Drug Court		9,600

Chancery Court

County Official/Administrative Officer	\$ 53,969	
Deputy(ies)	25,316	
Accountants/Bookkeepers	20,803	
Clerical Personnel	37,055	
Longevity Pay	3,400	
Social Security	10,596	
Life Insurance	260	
Medical Insurance	18,479	
Dental Insurance	372	
Unemployment Compensation	224	
Local Retirement	9,940	
Data Processing Services	6,593	
Dues and Memberships	501	
Maintenance Agreements	1,474	
Postal Charges	7,180	
Printing, Stationery and Forms	2,054	
Travel	365	
Office Supplies	2,981	
Workers' Compensation Insurance	557	
Other Charges	1,426	
Total Chancery Court		203,545

Juvenile Court

Judge(s)	\$ 37,152
Deputy(ies)	40,399
Guidance Personnel	116,988
Clerical Personnel	20,020
Educational Assistants	21,021
Longevity Pay	8,650
Other Salaries & Wages	10,448
Social Security	17,607
Life Insurance	377

(Continued)

Dickson County, Tennessee  
Schedule of Detailed Expenditures -  
All Governmental Fund Types (Cont.)

General Fund (Cont.)

Administration of Justice (Cont.)

Juvenile Court (Cont.)

Medical Insurance	\$	29,565	
Dental Insurance		890	
Unemployment Compensation		465	
Local Retirement		17,018	
Communication		938	
Data Processing Services		1,200	
Dues and Memberships		454	
Operating Lease Payments		2,704	
Maintenance Agreements		4,809	
Maintenance & Repair Services- Buildings		39	
Maintenance & Repair Services- Office Equipment		1,329	
Postal Charges		1,110	
Printing, Stationery and Forms		789	
Travel		1,962	
Office Supplies		2,694	
Other Supplies and Materials		10,396	
Workers' Compensation Insurance		591	
Total Juvenile Court			\$ 349,615

District Attorney General

Paraprofessionals	\$	8,608	
Part-time Personnel		18,000	
Other Salaries & Wages		28,000	
Social Security		4,178	
Life Insurance		10	
Medical Insurance		635	
Dental Insurance		23	
Unemployment Compensation		112	
Local Retirement		571	
Travel		2,400	
Workers' Compensation Insurance		1,350	
Other Charges		800	
Total District Attorney General			64,687

Other Administration of Justice

Longevity Pay	\$	1,525	
Other Salaries & Wages		101,801	
Social Security		7,812	
Life Insurance		239	
Medical Insurance		17,050	

(Continued)

Dickson County, Tennessee  
Schedule of Detailed Expenditures -  
All Governmental Fund Types (Cont.)

General Fund (Cont.)

Administration of Justice (Cont.)

Other Administration of Justice (Cont.)

Dental Insurance	\$	518	
Unemployment Compensation		325	
Local Retirement		6,463	
Transportation - Other than Students		7,950	
Workers' Compensation Insurance		411	
Total Other Administration of Justice			\$ 144,094

Public Safety

Sheriff's Department

County Official/Administrative Officer	\$	59,365	
Deputy(ies)		1,437,916	
Investigator(s)		348,180	
Computer Programmer(s)		20,886	
Salary Supplements		26,017	
Secretary(s)		95,798	
Longevity Pay		24,625	
Other Salaries & Wages		68,512	
Board and Committee Members Fees		2,310	
In-Service Training		23,274	
Social Security		157,020	
Life Insurance		2,765	
Medical Insurance		183,934	
Dental Insurance		4,710	
Unemployment Compensation		3,629	
Local Retirement		131,934	
Communication		25,242	
Contracts with Government Agencies		14,080	
Dues and Memberships		2,100	
Operating Lease Payments		7,843	
Legal Notices, Recording and Court Costs		286	
Maintenance Agreements		10,098	
Maintenance & Repair Services- Equipment		3,353	
Maintenance & Repair Services- Office Equipment		188	
Maintenance & Repair Services- Vehicles		39,625	
Postal Charges		2,989	
Printing, Stationery and Forms		1,747	
Tow-in Services		255	
Travel		4,245	
Other Contracted Services		66,961	
Gasoline		109,665	

(Continued)

Dickson County, Tennessee  
Schedule of Detailed Expenditures -  
All Governmental Fund Types (Cont.)

General Fund (Cont.)

Public Safety (Cont.)

Sheriff's Department (Cont.)

Office Supplies	\$ 4,524	
Tires and Tubes	14,202	
Uniforms	26,064	
Other Supplies and Materials	5,593	
Workers' Compensation Insurance	52,519	
Other Charges	13,626	
Data Processing Equipment	2,572	
Law Enforcement Equipment	6,505	
Total Sheriff's Department		\$ 3,005,157

Drug Enforcement

Instructional Supplies and Materials	\$ 1,800	
Total Drug Enforcement		1,800

Administration of the Sexual Offender Registry

Other Supplies and Materials	\$ 1,560	
Total Administration of the Sexual Offender Registry		1,560

Jail

Computer Programmer(s)	\$ 19,719	
Medical Personnel	37,836	
Guards	1,027,673	
Clerical Personnel	25,613	
Maintenance Personnel	38,100	
Longevity Pay	13,175	
Board and Committee Members Fees	770	
Social Security	86,291	
Life Insurance	2,262	
Medical Insurance	156,081	
Dental Insurance	3,883	
Unemployment Compensation	2,831	
Local Retirement	58,830	
Communication	2,451	
Contracts with Government Agencies	1,685	
Data Processing Services	800	
Laundry Service	3,287	
Operating Lease Payments	4,747	
Maintenance Agreements	10,883	
Maintenance & Repair Services- Buildings	24,735	
Maintenance & Repair Services- Equipment	5,137	

(Continued)

Dickson County, Tennessee  
Schedule of Detailed Expenditures -  
All Governmental Fund Types (Cont.)

General Fund (Cont.)

Public Safety (Cont.)

Jail (Cont.)

Medical and Dental Services	\$	513,968	
Printing, Stationery and Forms		3,019	
Travel		370	
Other Contracted Services		247,902	
Custodial Supplies		6,074	
Drugs and Medical Supplies		114,835	
Electricity		63,490	
Natural Gas		34,578	
Office Supplies		3,554	
Prisoners Clothing		1,700	
Uniforms		12,176	
Water and Sewer		75,805	
Other Supplies and Materials		2,817	
Boiler Insurance		1,234	
Building and Contents Insurance		8,420	
Liability Insurance		233,902	
Vehicle and Equipment Insurance		100,585	
Workers' Compensation Insurance		63,611	
Other Charges		15,077	
Other Equipment		18,147	
Total Jail			\$ 3,048,053

Workhouse

Deputy(ies)	\$	25,080	
Social Security		1,892	
Life Insurance		52	
Medical Insurance		3,696	
Dental Insurance		124	
Unemployment Compensation		52	
Workers' Compensation Insurance		73	
Total Workhouse			30,969

Juvenile Services

Supervisor/Director	\$	15,375	
Social Security		1,591	
Unemployment Compensation		61	
Local Retirement		705	
Contracts with Government Agencies		40,729	
Workers' Compensation Insurance		46	
Total Juvenile Services			58,507

(Continued)

Dickson County, Tennessee  
Schedule of Detailed Expenditures -  
All Governmental Fund Types (Cont.)

General Fund (Cont.)

Public Safety (Cont.)

Civil Defense

Assistant(s)	\$	4,340	
Supervisor/Director		6,505	
Social Security		818	
Unemployment Compensation		12	
Local Retirement		766	
Communication		1,109	
Printing, Stationery and Forms		752	
Other Supplies and Materials		9,764	
Workers' Compensation Insurance		32	
Other Charges		4,631	
Other Equipment		21,130	
Total Civil Defense			\$ 49,859

Rescue Squad

Contributions	\$	45,000	
Total Rescue Squad			45,000

Inspection and Regulation

Supervisor/Director	\$	39,768	
Longevity Pay		2,000	
In-Service Training		400	
Social Security		3,149	
Life Insurance		52	
Medical Insurance		3,696	
Dental Insurance		124	
Unemployment Compensation		50	
Local Retirement		2,956	
Communication		1,171	
Maintenance & Repair Services- Vehicles		602	
Postal Charges		74	
Travel		236	
Gasoline		616	
Office Supplies		230	
Utilities		572	
Testing		4,537	
Vehicle and Equipment Insurance		1,381	
Workers' Compensation Insurance		119	
Other Charges		160	
Total Inspection and Regulation			61,893

(Continued)

Dickson County, Tennessee  
Schedule of Detailed Expenditures -  
All Governmental Fund Types (Cont.)

General Fund (Cont.)

Public Safety (Cont.)

County Coroner/Medical Examiner

Other Contracted Services	\$ 3,900	
Total County Coroner/Medical Examiner		\$ 3,900

Other Public Safety

Contracts with Government Agencies	\$ 283,218	
Total Other Public Safety		283,218

Public Health and Welfare

Local Health Center

Communication	\$ 3,415	
Janitorial Services	18,480	
Legal Notices, Recording and Court Costs	274	
Maintenance & Repair Services- Buildings	3,234	
Printing, Stationery and Forms	1,353	
Custodial Supplies	1,703	
Drugs and Medical Supplies	1,364	
Office Supplies	5,526	
Utilities	18,022	
Other Supplies and Materials	3,168	
Boiler Insurance	536	
Building and Contents Insurance	2,133	
Other Charges	254	
Total Local Health Center		59,462

Rabies and Animal Control

Communication	\$ 481	
Dues and Memberships	40	
Maintenance & Repair Services- Buildings	491	
Electricity	1,560	
Natural Gas	3,279	
Water and Sewer	1,001	
Other Charges	969	
Total Rabies and Animal Control		7,821

Ambulance/Emergency Medical Services

Assistant(s)	\$ 38,264	
Supervisor/Director	49,131	
Medical Personnel	1,096,471	
Clerical Personnel	46,230	
Longevity Pay	17,175	

(Continued)

Dickson County, Tennessee  
Schedule of Detailed Expenditures -  
All Governmental Fund Types (Cont.)

General Fund (Cont.)

Public Health and Welfare (Cont.)

Ambulance/Emergency Medical Services (Cont.)

In-Service Training	\$	1,287	
Social Security		92,486	
Life Insurance		1,702	
Medical Insurance		101,281	
Dental Insurance		2,408	
Unemployment Compensation		2,384	
Local Retirement		62,496	
Communication		7,980	
Data Processing Services		1,800	
Dues and Memberships		170	
Laundry Service		13,894	
Licenses		950	
Maintenance & Repair Services- Buildings		2,584	
Maintenance & Repair Services- Equipment		2,554	
Maintenance & Repair Services- Vehicles		50,356	
Postal Charges		3,400	
Printing, Stationery and Forms		1,512	
Travel		36	
Custodial Supplies		631	
Drugs and Medical Supplies		62,094	
Electricity		4,026	
Gasoline		37,542	
Natural Gas		4,355	
Office Supplies		693	
Tires and Tubes		8,127	
Uniforms		7,125	
Water and Sewer		1,162	
Boiler Insurance		158	
Building and Contents Insurance		581	
Liability Insurance		3,233	
Vehicle and Equipment Insurance		22,990	
Workers' Compensation Insurance		104,899	
Other Charges		10,412	
Motor Vehicles		7,500	
Total Ambulance/Emergency Medical Services			\$ 1,872,079

Dental Health Program

Medical Personnel	\$	221,700	
Longevity Pay		550	
In-Service Training		935	

(Continued)

Dickson County, Tennessee  
Schedule of Detailed Expenditures -  
All Governmental Fund Types (Cont.)

<u>General Fund (Cont.)</u>		
<u>Public Health and Welfare (Cont.)</u>		
<u>Dental Health Program (Cont.)</u>		
Social Security	\$ 16,589	
Life Insurance	459	
Medical Insurance	15,287	
Dental Insurance	563	
Unemployment Compensation	671	
Local Retirement	15,802	
Communication	833	
Printing, Stationery and Forms	88	
Travel	3,501	
Drugs and Medical Supplies	301	
Other Supplies and Materials	1,314	
Liability Insurance	1,584	
Workers' Compensation Insurance	1,850	
Other Charges	1,204	
Health Equipment	1,756	
Total Dental Health Program		\$ 284,987
<u>Other Local Health Services</u>		
Other Contracted Services	\$ 31,902	
Total Other Local Health Services		31,902
<u>Appropriation to State</u>		
Contributions	\$ 29,452	
Total Appropriation to State		29,452
<u>Other Public Health and Welfare</u>		
Janitorial Services	\$ 2,600	
Rentals	10,800	
Total Other Public Health and Welfare		13,400
<u>Social, Cultural and Recreational Services</u>		
<u>Senior Citizens Assistance</u>		
Contributions	\$ 20,000	
Total Senior Citizens Assistance		20,000
<u>Libraries</u>		
Assistant(s)	\$ 17,394	
Supervisor/Director	52,316	
Custodial Personnel	3,236	
Longevity Pay	4,925	

(Continued)

Dickson County, Tennessee  
Schedule of Detailed Expenditures -  
All Governmental Fund Types (Cont.)

General Fund (Cont.)

Social, Cultural and Recreational Services (Cont.)

Libraries (Cont.)

Other Salaries & Wages	\$	138,313	
Social Security		16,119	
Life Insurance		756	
Medical Insurance		40,154	
Dental Insurance		1,374	
Unemployment Compensation		846	
Local Retirement		13,871	
Communication		2,266	
Operating Lease Payments		7,560	
Maintenance & Repair Services- Buildings		8,254	
Travel		1,109	
Custodial Supplies		1,714	
Library Books/Media		46,229	
Office Supplies		10,352	
Utilities		50,373	
Other Supplies and Materials		2,348	
Boiler Insurance		381	
Building and Contents Insurance		3,180	
Workers' Compensation Insurance		863	
Furniture and Fixtures		6,142	
Office Equipment		16,417	
Total Libraries			\$ 446,492

Agriculture & Natural Resources

Agriculture Extension Service

Assistant(s)	\$	4,747	
Salary Supplements		62,769	
Part-time Personnel		184	
Social Security		4,153	
Medical Insurance		1,430	
Unemployment Compensation		81	
Local Retirement		6,083	
Other Fringe Benefits		975	
Communication		869	
Janitorial Services		1,200	
Operating Lease Payments		453	
Maintenance Agreements		33	
Maintenance & Repair Services- Buildings		318	
Custodial Supplies		169	
Office Supplies		2,000	

(Continued)

Dickson County, Tennessee  
Schedule of Detailed Expenditures -  
All Governmental Fund Types (Cont.)

General Fund (Cont.)

Agriculture & Natural Resources (Cont.)

Agriculture Extension Service (Cont.)

Utilities	\$	6,297	
Building and Contents Insurance		162	
Workers' Compensation Insurance		85	
Other Charges		50	
Office Equipment		1,292	
Total Agriculture Extension Service			\$ 93,350

Forest Service

Forest Resource Services	\$	2,000	
Total Forest Service			2,000

Soil Conservation

Secretary(s)	\$	22,630	
Part-time Personnel		4,148	
Longevity Pay		2,000	
Social Security		2,154	
Life Insurance		52	
Medical Insurance		3,696	
Dental Insurance		124	
Unemployment Compensation		88	
Local Retirement		1,744	
Workers' Compensation Insurance		315	
Other Charges		2,100	
Total Soil Conservation			39,051

Other Operations

Airport

Contributions	\$	67,500	
Total Airport			67,500

Other Charges

Liability Insurance	\$	122,303	
Premiums on Corporate Surety Bonds		5,065	
Total Other Charges			127,368

Miscellaneous

Contributions	\$	154,020	
Dues and Memberships		5,741	
Legal Notices, Recording and Court Costs		230	
Trustee's Commission		169,166	

(Continued)

Dickson County, Tennessee  
Schedule of Detailed Expenditures -  
All Governmental Fund Types (Cont.)

General Fund (Cont.)

Other Operations (Cont.)

Miscellaneous (Cont.)

Other Charges	\$ 2,344	
Total Miscellaneous		<u>\$ 331,501</u>

Total General Fund \$ 13,495,197

Solid Waste/Sanitation Fund

Public Health and Welfare

Waste Pickup

Supervisor/Director	\$ 44,209
Foremen	35,226
Equipment Operators	237,472
Laborers	197,757
Secretary(s)	37,405
Longevity Pay	9,675
Other Salaries & Wages	5,837
Social Security	42,702
Life Insurance	645
Medical Insurance	44,169
Dental Insurance	794
Unemployment Compensation	1,735
Local Retirement	27,297
Communication	7,741
Contracts with Other Public Agencies	921,892
Evaluation and Testing	1,585
Freight Expenses	225
Licenses	6,745
Maintenance Agreements	460
Maintenance & Repair Services- Buildings	3,270
Maintenance & Repair Services- Equipment	30,108
Maintenance & Repair Services- Office Equipment	40
Maintenance & Repair Services- Vehicles	18,510
Postal Charges	330
Rentals	1,367
Tow-in Services	435
Travel	65
Other Contracted Services	16,246
Crushed Stone	7,335
Diesel Fuel	36,073
Electricity	10,930
Gasoline	4,052

(Continued)

Dickson County, Tennessee  
Schedule of Detailed Expenditures -  
All Governmental Fund Types (Cont.)

Solid Waste/Sanitation Fund (Cont.)

Public Health and Welfare (Cont.)

Waste Pickup (Cont.)

Instructional Supplies and Materials	\$	2,403	
Lubricants		3,006	
Natural Gas		6,786	
Office Supplies		1,027	
Small Tools		397	
Tires and Tubes		25,080	
Uniforms		1,479	
Water and Sewer		8,069	
Other Supplies and Materials		3,989	
Boiler Insurance		677	
Building and Contents Insurance		1,596	
Liability Insurance		15,571	
Trustee's Commission		8,494	
Vehicle and Equipment Insurance		21,179	
Workers' Compensation Insurance		38,194	
Other Charges		4,443	
Site Development		2,549	
Total Waste Pickup			\$ 1,897,271

Postclosure Care Costs

Evaluation and Testing	\$	197,975	
Other Supplies and Materials		939	
Other Equipment		66	
Total Postclosure Care Costs			198,980

Capital Projects

Other General Government Projects

Engineering Services	\$	2,148	
Remittance of Revenue Collected		4,008	
Total Other General Government Projects			6,156

Total Solid Waste/Sanitation Fund \$ 2,102,407

Drug Control Fund

Public Safety

Drug Enforcement

Secretary(s)	\$	974	
In-Service Training		1,500	
Social Security		72	
Unemployment Compensation		4	

(Continued)

Dickson County, Tennessee  
Schedule of Detailed Expenditures -  
All Governmental Fund Types (Cont.)

Drug Control Fund (Cont.)

Public Safety (Cont.)

Drug Enforcement (Cont.)

Local Retirement	\$	37	
Communication		8,182	
Confidential Drug Enforcement Payments		33,000	
Operating Lease Payments		625	
Maintenance Agreements		463	
Maintenance & Repair Services- Equipment		10	
Maintenance & Repair Services- Vehicles		6,679	
Postal Charges		177	
Tow-in Services		760	
Travel		787	
Other Contracted Services		2,534	
Office Supplies		1,482	
Uniforms		400	
Other Supplies and Materials		1,072	
Trustee's Commission		275	
Other Charges		2,212	
Law Enforcement Equipment		8,217	
Motor Vehicles		16,870	
Total Drug Enforcement			\$ 86,332

Total Drug Control Fund \$ 86,332

District Attorney General Fund

Administration of Justice

District Attorney General

Salary Supplements	\$	2,815	
Jury and Witness Fees		894	
Communication		1,127	
Dues and Memberships		315	
Maintenance & Repair Services- Buildings		19	
Postal Charges		400	
Travel		7,173	
Office Supplies		1,203	
Uniforms		480	
Other Supplies and Materials		372	
Trustee's Commission		325	
Other Charges		4,300	
Law Enforcement Equipment		2,485	
Office Equipment		10,171	
Other Equipment		2,668	
Total District Attorney General			\$ 34,747

Total District Attorney General Fund 34,747

(Continued)

Dickson County, Tennessee  
Schedule of Detailed Expenditures -  
All Governmental Fund Types (Cont.)

Constitutional Officers - Fees Fund

General Government

Register of Deeds

Constitutional Officers' Operating Expenses	\$ 47	
Total Register of Deeds		\$ 47

Administration of Justice

Circuit Court

Constitutional Officers' Operating Expenses	\$ 20	
Total Circuit Court		20

Public Safety

Sheriff's Department

Constitutional Officers' Operating Expenses	\$ 63	
Total Sheriff's Department		<u>63</u>

Total Constitutional Officers - Fees Fund		\$ 130
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Highway/Public Works Fund

Highways

Administration

County Official/Administrative Officer	\$ 59,365	
Assistant(s)	29,101	
Clerical Personnel	26,730	
Board and Committee Members Fees	7,800	
Data Processing Services	2,629	
Dues and Memberships	670	
Legal Notices, Recording and Court Costs	691	
Maintenance Agreements	1,569	
Maintenance & Repair Services- Office Equipment	2,459	
Postal Charges	740	
Travel	1,204	
Custodial Supplies	7,727	
Office Supplies	3,256	
Other Supplies and Materials	1,283	
Other Charges	<u>962</u>	
Total Administration		\$ 146,186

Highway and Bridge Maintenance

Foremen	\$ 183,517
Equipment Operators	432,932
Truck Drivers	176,334
Laborers	146,212

(Continued)

Dickson County, Tennessee  
Schedule of Detailed Expenditures -  
All Governmental Fund Types (Cont.)

Highway/Public Works Fund (Cont.)

Highways (Cont.)

Highway and Bridge Maintenance (Cont.)

Rentals	\$	28,989	
Other Contracted Services		25,693	
Asphalt - Hot Mix		717,461	
Asphalt - Liquid		124,844	
Crushed Stone		279,928	
General Construction Materials		71	
Pipe		63,435	
Road Signs		12,482	
Salt		3,303	
Other Supplies and Materials		872	
Other Charges		26,384	
Total Highway and Bridge Maintenance			\$ 2,222,457

Operation and Maintenance of Equipment

Mechanic(s)	\$	54,365	
Diesel Fuel		58,951	
Equipment and Machinery Parts		157,273	
Gasoline		30,023	
Lubricants		5,443	
Small Tools		450	
Tires and Tubes		34,305	
Other Supplies and Materials		7,496	
Other Charges		1,924	
Total Operation and Maintenance of Equipment			350,230

Other Charges

Communication	\$	10,356	
Electricity		5,160	
Natural Gas		3,808	
Water and Sewer		336	
Building and Contents Insurance		574	
Liability Insurance		36,917	
Trustee's Commission		42,898	
Other Charges		849	
Total Other Charges			100,898

Employee Benefits

Social Security	\$	82,997	
State Retirement		75,112	
Employee and Dependent Insurance		191,669	

(Continued)

Dickson County, Tennessee  
Schedule of Detailed Expenditures -  
All Governmental Fund Types (Cont.)

Highway/Public Works Fund (Cont.)

Highways (Cont.)

Employee Benefits (Cont.)

Unemployment Compensation	\$ 21,714	
Other Fringe Benefits	1,554	
Workers' Compensation Insurance	74,436	
Total Employee Benefits		\$ 447,482

Capital Outlay

Building Improvements	\$ 7,964	
Other Equipment	10,250	
Total Capital Outlay		18,214

Principal

Highways and Streets

Principal on Notes	\$ 197,800	
Total Highways and Streets		197,800

Interest

Highways and Streets

Interest on Notes	\$ 75,578	
Total Highways and Streets		75,578

Total Highway/Public Works Fund \$ 3,558,845

Bridge Fund

Highways

Highway and Bridge Maintenance

Other Contracted Services	\$ 206,970	
Total Highway and Bridge Maintenance		\$ 206,970

Other Charges

Trustee's Commission	\$ 8,921	
Total Other Charges		8,921

Total Bridge Fund 215,891

General Debt Service Fund

Principal

General Government

Principal on Bonds	\$ 504,141	
Principal on Notes	699,465	
Principal on Other Loans Payable	77,000	
Total General Government		\$ 1,280,606

(Continued)

Dickson County, Tennessee  
Schedule of Detailed Expenditures -  
All Governmental Fund Types (Cont.)

General Debt Service Fund (Cont.)

Principal (Cont.)

Education

Principal on Bonds	\$ 3,070,859	
Principal on Other Loans Payable	309,000	
Total Education	<u>3,379,859</u>	\$ 3,379,859

Interest

General Government

Interest on Bonds	\$ 174,289	
Interest on Notes	113,795	
Interest on Other Loans Payable	26,791	
Total General Government	<u>314,875</u>	314,875

Education

Interest on Bonds	\$ 3,389,936	
Interest on Other Loans Payable	152,178	
Total Education	<u>3,542,114</u>	3,542,114

Other Debt Service

General Government

Trustee's Commission	\$ 108,160	
Underwriter's Discount	61,922	
Other Debt Issuance Charges	103,992	
Other Debt Service	8,487	
Total General Government	<u>282,561</u>	282,561

Education

Other Debt Issuance Charges	\$ 19,054	
Other Debt Service	851	
Total Education	<u>19,905</u>	19,905

Total General Debt Service Fund \$ 8,819,920

General Capital Projects Fund

Public Health and Welfare

Local Health Center

Other Supplies and Materials	\$ 25,027	
Other Charges	746	
Total Local Health Center	<u>25,773</u>	\$ 25,773

(Continued)

Exhibit L-7

Dickson County, Tennessee  
Schedule of Detailed Expenditures -  
All Governmental Fund Types (Cont.)

General Capital Projects Fund (Cont.)

Capital Projects

Public Health and Welfare Projects

Architects	\$	7,415	
Contracts with Private Agencies		352,155	
Utilities		17	
Other Supplies and Materials		2,369	
Trustee's Commission		19	
Furniture and Fixtures		19,298	
Total Public Health and Welfare Projects			<u>\$ 381,273</u>

Total General Capital Projects Fund \$ 407,046

Community Development/Industrial Park Fund

Other Operations

Industrial Development

Contracts with Private Agencies	\$	421,514	
Contributions		198,000	
Engineering Services		101,652	
Legal Notices, Recording and Court Costs		1,909	
Other Contracted Services		200,525	
Trustee's Commission		2,920	
Other Charges		5,310	
Site Development		50,000	
Total Industrial Development			<u>\$ 981,830</u>

Total Community Development/Industrial Park Fund 981,830

Total Governmental Funds - Primary Government \$ 29,702,345

Dickson County, Tennessee  
Schedule of Detailed Expenditures -  
All Governmental Fund Types  
Discretely Presented Dickson County School Department  
For the Year Ended June 30, 2005

General Purpose School Fund

Instruction

Regular Instruction Program

Teachers	\$ 15,889,614	
Career Ladder Program	308,540	
Career Ladder Extended Contracts	109,500	
Educational Assistants	471,961	
Other Salaries & Wages	599	
Certified Substitute Teachers	382,328	
Social Security	994,473	
State Retirement	910,769	
Life Insurance	7,626	
Medical Insurance	2,258,097	
Dental Insurance	142,627	
Unemployment Compensation	13,438	
Employer Medicare	232,258	
Instructional Supplies and Materials	307,438	
Textbooks	492,126	
Regular Instruction Equipment	62,459	
Total Regular Instruction Program		\$ 22,583,853

Alternative Instruction Program

Teachers	\$ 270,356	
Career Ladder Program	1,000	
Career Ladder Extended Contracts	1,500	
Educational Assistants	27,090	
Other Salaries & Wages	2,351	
Social Security	17,723	
State Retirement	15,176	
Life Insurance	109	
Medical Insurance	24,768	
Dental Insurance	2,511	
Unemployment Compensation	201	
Employer Medicare	4,145	
Travel	927	
Instructional Supplies and Materials	28,394	
Other Supplies and Materials	25,556	
Other Charges	825	
Regular Instruction Equipment	1,547	
Other Equipment	17,207	
Total Alternative Instruction Program		441,386

(Continued)

Exhibit L-8

Dickson County, Tennessee  
Schedule of Detailed Expenditures -  
All Governmental Fund Types  
Discretely Presented Dickson County School Department (Cont.)

General Purpose School Fund (Cont.)

Instruction (Cont.)

Special Education Program

Teachers	\$ 3,053,466	
Career Ladder Program	54,965	
Career Ladder Extended Contracts	17,000	
Homebound Teachers	27,684	
Educational Assistants	526,758	
Other Salaries & Wages	26,825	
Social Security	221,323	
State Retirement	202,777	
Employee and Dependent Insurance	2,032	
Life Insurance	2,407	
Medical Insurance	393,258	
Dental Insurance	25,395	
Unemployment Compensation	3,156	
Employer Medicare	51,761	
Instructional Supplies and Materials	1,986	
Special Education Equipment	5,540	
Total Special Education Program		\$ 4,616,333

Vocational Education Program

Teachers	\$ 1,324,832	
Career Ladder Program	16,701	
Career Ladder Extended Contracts	9,000	
Social Security	80,109	
State Retirement	74,000	
Life Insurance	319	
Medical Insurance	66,737	
Dental Insurance	14,700	
Unemployment Compensation	1,068	
Employer Medicare	18,735	
Instructional Supplies and Materials	18,029	
Total Vocational Education Program		1,624,230

Adult Education Program

Teachers	\$ 71,919
Social Security	4,355
State Retirement	2,427
Life Insurance	35
Medical Insurance	7,760
Unemployment Compensation	89

(Continued)

Dickson County, Tennessee  
Schedule of Detailed Expenditures -  
All Governmental Fund Types  
Discretely Presented Dickson County School Department (Cont.)

General Purpose School Fund (Cont.)

Instruction (Cont.)

Adult Education Program (Cont.)

Employer Medicare	\$	1,018	
Instructional Supplies and Materials		7,913	
Total Adult Education Program			\$ 95,516

Support Services

Attendance

Supervisor/Director	\$	73,551	
Social Security		4,538	
State Retirement		4,045	
Unemployment Compensation		27	
Employer Medicare		1,061	
Other Contracted Services		5,327	
Total Attendance			88,549

Health Services

Medical Personnel	\$	240,525	
Social Security		14,467	
State Retirement		8,906	
Life Insurance		109	
Medical Insurance		21,530	
Dental Insurance		716	
Unemployment Compensation		379	
Employer Medicare		3,383	
Other Supplies and Materials		6,750	
Other Charges		1,751	
Total Health Services			298,516

Other Student Support

Career Ladder Program	\$	10,545	
Guidance Personnel		756,140	
Career Ladder Extended Contracts		12,500	
Assessment Personnel		86,837	
Attendants		72,195	
Other Salaries & Wages		28,796	
Social Security		57,500	
State Retirement		53,215	
Life Insurance		285	
Medical Insurance		67,142	
Dental Insurance		5,984	

(Continued)

Exhibit L-8

Dickson County, Tennessee  
Schedule of Detailed Expenditures -  
All Governmental Fund Types  
Discretely Presented Dickson County School Department (Cont.)

General Purpose School Fund (Cont.)

Support Services (Cont.)

Other Student Support (Cont.)

Unemployment Compensation	\$	746	
Employer Medicare		13,447	
Evaluation and Testing		23,097	
Other Contracted Services		24,000	
Other Charges		1,052	
Total Other Student Support			\$ 1,213,481

Regular Instruction Program

Supervisor/Director	\$	132,630	
Career Ladder Program		13,500	
Career Ladder Extended Contracts		11,000	
Librarians		514,218	
Other Salaries & Wages		87,736	
Social Security		44,357	
State Retirement		40,963	
Life Insurance		248	
Medical Insurance		61,441	
Dental Insurance		5,167	
Unemployment Compensation		455	
Employer Medicare		10,418	
Maintenance & Repair Services- Equipment		29,993	
Travel		14,826	
Other Contracted Services		72,758	
Library Books/Media		40,635	
Other Supplies and Materials		16,367	
In Service/Staff Development		11,496	
Other Charges		8,578	
Other Equipment		1,240	
Total Regular Instruction Program			1,118,026

Alternative Instruction Program

Supervisor/Director	\$	63,608
Career Ladder Extended Contracts		1,000
Secretary(s)		30,928
Social Security		5,492
State Retirement		5,119
Life Insurance		23
Medical Insurance		5,282
Dental Insurance		465

(Continued)

Exhibit L-8

Dickson County, Tennessee  
Schedule of Detailed Expenditures -  
All Governmental Fund Types  
Discretely Presented Dickson County School Department (Cont.)

General Purpose School Fund (Cont.)

Support Services (Cont.)

Alternative Instruction Program (Cont.)

Unemployment Compensation	\$	54	
Employer Medicare		1,284	
Travel		560	
Total Alternative Instruction Program			\$ 113,815

Special Education Program

Supervisor/Director	\$	131,691	
Career Ladder Program		7,000	
Psychological Personnel		182,332	
Career Ladder Extended Contracts		2,000	
Secretary(s)		50,090	
Social Security		21,704	
State Retirement		21,368	
Life Insurance		125	
Medical Insurance		27,527	
Dental Insurance		2,022	
Unemployment Compensation		212	
Employer Medicare		5,076	
Maintenance & Repair Services- Equipment		86	
Travel		8,557	
Other Contracted Services		45	
In Service/Staff Development		88	
Other Charges		4,687	
Other Equipment		2,000	
Total Special Education Program			466,610

Vocational Education Program

Supervisor/Director	\$	66,747	
Career Ladder Program		1,000	
Social Security		3,769	
State Retirement		3,726	
Life Insurance		16	
Medical Insurance		3,883	
Dental Insurance		350	
Unemployment Compensation		27	
Employer Medicare		882	
Travel		5,462	
Other Supplies and Materials		13,080	
In Service/Staff Development		360	
Total Vocational Education Program			99,302

(Continued)

Exhibit L-8

Dickson County, Tennessee  
Schedule of Detailed Expenditures -  
All Governmental Fund Types  
Discretely Presented Dickson County School Department (Cont.)

General Purpose School Fund (Cont.)

Support Services (Cont.)

Adult Programs

Supervisor/Director	\$	58,141	
Career Ladder Program		1,000	
Other Salaries & Wages		35,617	
Social Security		5,618	
State Retirement		3,253	
Life Insurance		47	
Medical Insurance		3,520	
Dental Insurance		635	
Unemployment Compensation		82	
Employer Medicare		1,314	
Travel		4,363	
Other Charges		284	
Total Adult Programs			\$ 113,874

Board of Education

Board and Committee Members Fees	\$	18,150	
Social Security		1,125	
State Retirement		194	
Medical Insurance		255,914	
Employer Medicare		263	
Audit Services		55,961	
Dues and Memberships		6,995	
Legal Services		2,375	
Travel		3,785	
Other Contracted Services		100	
Liability Insurance		1,142	
Trustee's Commission		341,022	
Workers' Compensation Insurance		179,280	
Other Charges		140	
Total Board of Education			866,446

Director of Schools

County Official/Administrative Officer	\$	96,162	
Secretary(s)		76,753	
Clerical Personnel		24,005	
Other Salaries & Wages		1,261	
Social Security		11,645	
State Retirement		12,589	
Life Insurance		78	

(Continued)

Dickson County, Tennessee  
Schedule of Detailed Expenditures -  
All Governmental Fund Types  
Discretely Presented Dickson County School Department (Cont.)

General Purpose School Fund (Cont.)

Support Services (Cont.)

Director of Schools (Cont.)

Medical Insurance	\$	17,986	
Dental Insurance		667	
Unemployment Compensation		128	
Employer Medicare		2,738	
Communication		95,470	
Dues and Memberships		2,484	
Postal Charges		5,565	
Travel		3,372	
Other Contracted Services		81,501	
Office Supplies		12,099	
Other Charges		17,197	
Administration Equipment		405	
Total Director of Schools			\$ 462,105

Office of the Principal

Assistant(s)	\$	466	
Principals		797,295	
Career Ladder Program		50,466	
Career Ladder Extended Contracts		50,000	
Assistant Principals		865,003	
Secretary(s)		620,915	
Social Security		138,412	
State Retirement		130,580	
Life Insurance		1,000	
Medical Insurance		225,375	
Dental Insurance		12,451	
Unemployment Compensation		1,706	
Employer Medicare		32,371	
Dues and Memberships		5,050	
Maintenance & Repair Services- Equipment		2,310	
Other Contracted Services		6,740	
Office Supplies		2,199	
In Service/Staff Development		216	
Other Charges		313	
Administration Equipment		3,605	
Total Office of the Principal			2,946,473

Fiscal Services

Supervisor/Director	\$	63,667	
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(Continued)

Dickson County, Tennessee  
Schedule of Detailed Expenditures -  
All Governmental Fund Types  
Discretely Presented Dickson County School Department (Cont.)

General Purpose School Fund (Cont.)

Support Services (Cont.)

Fiscal Services (Cont.)

Accountants/Bookkeepers	\$	117,969	
Social Security		10,733	
State Retirement		13,060	
Life Insurance		62	
Medical Insurance		14,054	
Dental Insurance		591	
Unemployment Compensation		107	
Employer Medicare		2,510	
Travel		3,445	
Administration Equipment		7,606	
Total Fiscal Services			\$ 233,804

Operation of Plant

Janitorial Services	\$	1,232,306	
Other Contracted Services		177,360	
Custodial Supplies		65,385	
Electricity		1,248,508	
Natural Gas		399,853	
Water and Sewer		256,930	
Other Supplies and Materials		12,560	
Building and Contents Insurance		314,253	
Other Charges		1,289	
Plant Operation Equipment		396	
Total Operation of Plant			3,708,840

Maintenance of Plant

Supervisor/Director	\$	57,679	
Secretary(s)		31,226	
Maintenance Personnel		429,082	
Social Security		31,193	
State Retirement		28,066	
Life Insurance		237	
Medical Insurance		54,316	
Dental Insurance		1,698	
Unemployment Compensation		535	
Employer Medicare		7,296	
Maintenance & Repair Services- Buildings		130,557	
Maintenance & Repair Services- Equipment		114,964	
Travel		2,233	

(Continued)

Exhibit L-8

Dickson County, Tennessee  
Schedule of Detailed Expenditures -  
All Governmental Fund Types  
Discretely Presented Dickson County School Department (Cont.)

General Purpose School Fund (Cont.)

Support Services (Cont.)

Maintenance of Plant (Cont.)

Other Contracted Services	\$	54,226	
Other Supplies and Materials		11,088	
Other Charges		759	
Total Maintenance of Plant			\$ 955,155

Transportation

Supervisor/Director	\$	55,628	
Mechanic(s)		158,296	
Bus Drivers		865,668	
Clerical Personnel		57,853	
Social Security		69,479	
State Retirement		56,926	
Life Insurance		722	
Medical Insurance		144,518	
Dental Insurance		2,887	
Unemployment Compensation		1,788	
Employer Medicare		16,256	
Contracts with Parents		12,551	
Maintenance & Repair Services- Vehicles		1,500	
Medical and Dental Services		9,010	
Travel		1,619	
Other Contracted Services		4,713	
Diesel Fuel		161,867	
Equipment and Machinery Parts		3,213	
Gasoline		23,687	
Lubricants		4,156	
Tires and Tubes		34,693	
Vehicle Parts		56,568	
Other Supplies and Materials		1,879	
Other Charges		9,268	
Transportation Equipment		372,480	
Total Transportation			2,127,225

Central and Other

Office Supplies	\$	1,646	
Total Central and Other			1,646

(Continued)

Exhibit L-8

Dickson County, Tennessee  
Schedule of Detailed Expenditures -  
All Governmental Fund Types  
Discretely Presented Dickson County School Department (Cont.)

General Purpose School Fund (Cont.)

Operation of Non-Instructional Services

Community Services

Supervisor/Director	\$	3,947	
Educational Assistants		29,055	
Other Salaries & Wages		431,742	
Social Security		28,750	
State Retirement		3,203	
Life Insurance		12	
Medical Insurance		4,558	
Dental Insurance		46	
Unemployment Compensation		937	
Employer Medicare		6,724	
Communication		161	
Other Supplies and Materials		32,711	
Other Charges		2,508	
Total Community Services			\$ 544,354

Capital Outlay

Regular Capital Outlay

Other Capital Outlay	\$	696,600	
Total Regular Capital Outlay			696,600

Principal

Education

Principal on Notes	\$	23,704	
Total Education			23,704

Interest

Education

Interest on Notes	\$	5,541	
Total Education			5,541

Other Debt Service

Education

Debt Service Contribution to Primary Government	\$	1,066,700	
Total Education			1,066,700

Total General Purpose School Fund \$ 46,512,084

(Continued)

Dickson County, Tennessee  
Schedule of Detailed Expenditures -  
All Governmental Fund Types  
Discretely Presented Dickson County School Department (Cont.)

School Federal Projects Fund

Instruction

Regular Instruction Program

Teachers	\$	563,320	
Educational Assistants		279,574	
Certified Substitute Teachers		4,965	
Social Security		49,370	
State Retirement		48,641	
Life Insurance		510	
Medical Insurance		138,183	
Dental Insurance		5,786	
Unemployment Compensation		881	
Employer Medicare		11,645	
Instructional Supplies and Materials		44,922	
Total Regular Instruction Program			\$ 1,147,797

Alternative Instruction Program

Teachers	\$	63,205	
Educational Assistants		22,110	
Social Security		5,147	
State Retirement		5,313	
Life Insurance		62	
Medical Insurance		16,138	
Dental Insurance		918	
Unemployment Compensation		121	
Employer Medicare		1,204	
Instructional Supplies and Materials		6,276	
Total Alternative Instruction Program			120,494

Special Education Program

Teachers	\$	51,921	
Educational Assistants		703,983	
Other Salaries & Wages		155,191	
Certified Substitute Teachers		28,089	
Social Security		53,649	
State Retirement		51,197	
Life Insurance		834	
Medical Insurance		235,120	
Dental Insurance		4,710	
Unemployment Compensation		1,311	
Employer Medicare		12,547	
Contracts with Private Agencies		122,385	

(Continued)

Exhibit L-8

Dickson County, Tennessee  
Schedule of Detailed Expenditures -  
All Governmental Fund Types  
Discretely Presented Dickson County School Department (Cont.)

School Federal Projects Fund (Cont.)

Instruction (Cont.)

Special Education Program (Cont.)

Maintenance & Repair Services- Equipment	\$	696	
Other Contracted Services		9,688	
Instructional Supplies and Materials		129,976	
Total Special Education Program			\$ 1,561,297

Vocational Education Program

Instructional Supplies and Materials	\$	59,560	
Other Supplies and Materials		7,292	
Other Charges		1,812	
Vocational Instruction Equipment		111,947	
Total Vocational Education Program			180,611

Support Services

Other Student Support

Clerical Personnel	\$	12,203	
Other Salaries & Wages		25,446	
Social Security		2,330	
State Retirement		2,267	
Life Insurance		16	
Medical Insurance		4,415	
Unemployment Compensation		43	
Employer Medicare		545	
Communication		1,224	
Travel		11,110	
Other Contracted Services		2,256	
Other Supplies and Materials		9,469	
In Service/Staff Development		2,793	
Total Other Student Support			74,117

Regular Instruction Program

Supervisor/Director	\$	94,705	
Secretary(s)		11,901	
Clerical Personnel		10,000	
Other Salaries & Wages		32,060	
Social Security		8,408	
State Retirement		8,119	
Life Insurance		23	
Medical Insurance		8,607	
Dental Insurance		488	

(Continued)

Exhibit L-8

Dickson County, Tennessee  
Schedule of Detailed Expenditures -  
All Governmental Fund Types  
Discretely Presented Dickson County School Department (Cont.)

School Federal Projects Fund (Cont.)

Support Services (Cont.)

Regular Instruction Program (Cont.)

Unemployment Compensation	\$	43	
Employer Medicare		1,854	
Consultants		9,850	
Travel		19,453	
Other Contracted Services		3,000	
Other Supplies and Materials		11,564	
In Service/Staff Development		144,195	
Total Regular Instruction Program			\$ 364,270

Special Education Program

Social Security	\$	66	
State Retirement		65	
Employer Medicare		16	
Consultants		5,024	
Travel		27,550	
In Service/Staff Development		5,767	
Other Charges		1,670	
Total Special Education Program			40,158

Vocational Education Program

Social Security	\$	115	
State Retirement		67	
Unemployment Compensation		2	
Employer Medicare		26	
In Service/Staff Development		900	
Other Charges		5,545	
Total Vocational Education Program			6,655

Total School Federal Projects Fund \$ 3,495,399

Central Cafeteria Fund

Support Services

Central and Other

Other Contracted Services	\$	9,433	
Data Processing Supplies		787	
Data Processing Equipment		45,963	
Food Service Equipment		1,654	
Other Equipment		9,179	
Total Central and Other			\$ 67,016

(Continued)

Exhibit L-8

Dickson County, Tennessee  
Schedule of Detailed Expenditures -  
All Governmental Fund Types  
Discretely Presented Dickson County School Department (Cont.)

Central Cafeteria Fund (Cont.)

Operation of Non-Instructional Services

Food Service

Supervisor/Director	\$	50,979	
Accountants/Bookkeepers		49,870	
Cafeteria Personnel		1,047,893	
Other Salaries & Wages		32,426	
Social Security		69,045	
State Retirement		52,026	
Life Insurance		1,427	
Medical Insurance		267,349	
Dental Insurance		6,557	
Unemployment Compensation		2,515	
Employer Medicare		16,148	
Communication		965	
Maintenance & Repair Services- Equipment		20,488	
Travel		3,508	
Other Contracted Services		4,374	
Food Supplies		1,258,620	
Office Supplies		2,932	
Other Supplies and Materials		92,948	
In Service/Staff Development		1,605	
Other Charges		1,460	
Data Processing Equipment		146	
Food Service Equipment		2,295	
Total Food Service			\$ 2,985,576

Total Central Cafeteria Fund \$ 3,052,592

Education Capital Projects Fund

Capital Outlay

Regular Capital Outlay

Building Construction	\$	336,252	
Total Regular Capital Outlay			\$ 336,252

Total Education Capital Projects Fund 336,252

Total Governmental Funds - Dickson County School Department \$ 53,396,327

Dickson County, Tennessee  
Schedule of Detailed Revenues and Expenses  
Proprietary Fund  
For the Year Ended June 30, 2005

	Business-type Activities - Enterprise Fund <hr/> Nursing Home Fund <hr/>
<u>Revenues</u>	
<u>Operating Revenues</u>	
<u>Charges for Current Services</u>	
<u>General Service Charges</u>	
Other General Service Charges	\$ 16,521
Total Charges for Current Services	<u>\$ 16,521</u>
Total Operating Revenues	<u>\$ 16,521</u>
 <u>Nonoperating Revenues</u>	
<u>Other Local Revenues</u>	
<u>Nonrecurring Items</u>	
Gain on Disposal of Property	\$ 1,690,268
Total Nonoperating Revenues	<u>\$ 1,690,268</u>
 Total Revenues	 <u><u>\$ 1,706,789</u></u>
 <u>Expenses</u>	
<u>Operating Expenses</u>	
<u>Public Health &amp; Welfare</u>	
<u>Nursing Home</u>	
County Official/Administrative Officer	\$ 1,346
Assitant(s)	2,238
Supervisor/Director	576
Social Workers	1,922
Medical Personnel	15,535
Paraprofessionals	2,680
Educational Assistants	6,975
Cafeteria Personnel	6,755
Custodial Personnel	5,733

(Continued)

Dickson County, Tennessee  
Schedule of Detailed Revenues and Expenses  
Proprietary Fund (Cont.)

	Business-type Activities - Enterprise Fund <hr/> Nursing Home Fund <hr/>
<u>Expenses (Cont.)</u>	
<u>Operating Expenses (Cont.)</u>	
<u>Public Health &amp; Welfare (Cont.)</u>	
<u>Nursing Home (Cont.)</u>	
Other Salaries and Wages	\$ 1,413
Social Security	3,456
Unemployment Compensation	27
Local Retirement	1,605
Communication	396
Consultants	101,123
Contracts with Private Agencies	171,769
Legal Services	10,623
Legal Notices, Recording and Court Costs	8,435
Maintenance & Repair Services-Buildings	13,298
Other Contracted Services	39,000
Drugs and Medical Supplies	6,956
Food Supplies	10,434
Utilities	53,632
Other Supplies and Materials	3,230
Judgments	74,633
Depreciation	27,730
Other Charges	7,220
Total Operating Expenses	<u>\$ 578,740</u>
<u>Nonoperating Expenses</u>	
Transfers Out	<u>\$ 1,717,640</u>
Total Nonoperating Expenses	<u>\$ 1,717,640</u>
Total Expenses	<u><u>\$ 2,296,380</u></u>

Dickson County, Tennessee  
Schedule of Detailed Receipts, Disbursements,  
and Changes in Cash Balance - City Agency Fund  
For the Year Ended June 30, 2005

	Cities - Sales Tax Fund
<hr/>	
<u>Cash Receipts</u>	
Local Option Sales Tax	\$ 4,000,441
Total Cash Receipts	<u>\$ 4,000,441</u>
 <u>Cash Disbursements</u>	
Remittance of Revenues Collected	\$ 3,960,437
Trustee's Commission	40,004
Total Cash Disbursements	<u>\$ 4,000,441</u>
 Excess of Cash Receipts Over (Under) Cash Disbursements	 \$ 0
Cash Balance, July 1, 2004	<u>0</u>
 Cash Balance, June 30, 2005	 <u><u>\$ 0</u></u>

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## STATISTICAL SECTION

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Table 1

Dickson County, Tennessee  
Uncollected Taxes Filed in Chancery Court  
June 30, 2005

Year	Amount
1994	\$ 138
1995	2,011
1996	263
1997	181
1998	473
1999	697
2000	1,613
2001	5,386
2002	7,357
2003	237,837
Total	\$ 255,956

Table 2

Dickson County, Tennessee  
Tax Rates and Assessments  
Last Ten Years

Fund	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
General	\$ 0.95	\$ 1.08	\$ 1.30	\$ 1.11	\$ 1.09	\$ 1.09	\$ 1.02	\$ 1.02	\$ 1.02	\$ 1.02
Highway/Public Works	0.10	0.10	0.10	0.08	0.10	0.10	0.11	0.11	0.11	0.11
Bridge	0.08	0.08	0.08	0.07	0.07	0.07	0.06	0.06	0.06	0.06
General Purpose School	1.23	1.17	1.17	1.00	1.00	1.03	1.09	1.09	1.09	1.09
General Debt Service	0.29	0.22	0.22	0.19	0.19	0.52	0.58	0.58	0.58	0.58
<b>Total Tax Rate</b>	<b>\$ 2.65</b>	<b>\$ 2.65</b>	<b>\$ 2.87</b>	<b>\$ 2.45</b>	<b>\$ 2.45</b>	<b>\$ 2.81</b>	<b>\$ 2.86</b>	<b>\$ 2.86</b>	<b>\$ 2.86</b>	<b>\$ 2.86</b>
<u>Assessed Valuation</u>										
Real and Personal	\$ 361,449,126	\$ 386,550,620	\$ 411,494,934	\$ 506,783,489	\$ 530,437,170	\$ 547,629,183	\$ 665,378,937	\$ 682,088,344	\$ 694,992,596	\$ 707,152,423
Public Utilities	21,904,069	21,783,444	17,347,002	20,896,418	21,755,195	19,815,498	24,587,749	22,727,535	17,293,646	17,969,480
<b>Total Assessed Valuation</b>	<b>\$ 383,353,195</b>	<b>\$ 408,334,064</b>	<b>\$ 428,841,936</b>	<b>\$ 527,679,907</b>	<b>\$ 552,192,365</b>	<b>\$ 567,444,681</b>	<b>\$ 689,966,686</b>	<b>\$ 704,815,879</b>	<b>\$ 712,286,242</b>	<b>\$ 725,121,903</b>

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**SINGLE AUDIT SECTION**

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STATE OF TENNESSEE  
**COMPTROLLER OF THE TREASURY**  
DEPARTMENT OF AUDIT  
DIVISION OF COUNTY AUDIT  
SUITE 1500  
JAMES K. POLK STATE OFFICE BUILDING  
NASHVILLE, TENNESSEE 37243-0269  
PHONE (615) 401-7841

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

September 15, 2005

Dickson County Mayor and  
Board of County Commissioners  
Dickson County, Tennessee

To the County Mayor and Board of County Commissioners:

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Dickson County, Tennessee, as of and for the year ended June 30, 2005, which collectively comprise Dickson County's basic financial statements and have issued our report thereon dated September 15, 2005. Our report was qualified due to not including the financial statements of the Dickson County Municipal Airport Authority and the Dickson County Emergency Communications District, discretely presented component units, which were not available from other auditors as of the date of this report. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the auditing standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Dickson County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide an opinion on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to

significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect Dickson County's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in the accompanying Schedule of Findings and Questioned Costs as items 05.02, 05.03, 05.05, 05.07, and 05.08.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe that none of the reportable conditions described above is a material weakness.

#### Compliance and Other Matters

As part of obtaining reasonable assurance about whether Dickson County's statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our test disclosed instances of noncompliance or other matters that are required to be reported under Government Auditing Standards and which are described in the accompanying Schedule of Findings and Questioned Costs as items 05.01, 05.04, and 05.06.

We also noted certain matters that we reported to the management of Dickson County in separate communications.

This report is intended solely for the information and use of the Board of County Commissioners, management, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,



John G. Morgan  
Comptroller of the Treasury

JGM/rd



STATE OF TENNESSEE  
**COMPTROLLER OF THE TREASURY**  
DEPARTMENT OF AUDIT  
DIVISION OF COUNTY AUDIT  
SUITE 1500  
JAMES K. POLK STATE OFFICE BUILDING  
NASHVILLE, TENNESSEE 37243-0269  
PHONE (615) 401-7841

REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO  
EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER  
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

September 15, 2005

Dickson County Mayor and  
Board of County Commissioners  
Dickson County, Tennessee

To the County Mayor and Board of County Commissioners:

Compliance

We have audited the compliance of Dickson County with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended June 30, 2005. Dickson County's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Dickson County's management. Our responsibility is to express an opinion on Dickson County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America, the auditing 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 Dickson County'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. Our audit does not provide a legal determination on Dickson County's compliance with those requirements.

In our opinion, Dickson County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2005.

#### Internal Control Over Compliance

The management of Dickson County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Dickson County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on the internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts, and grants caused by error or fraud that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

#### Schedule of Federal Awards

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Dickson County, Tennessee, as of and for the year ended June 30, 2005, and have issued our report thereon dated September 15, 2005. Our report was qualified due to not including the financial statements of the Dickson County Emergency Communications District and the Dickson County Municipal Airport Authority, discretely presented component units, which were not available from other auditors as of the date of this report. Our audit was performed for the purpose of forming opinions on the basic financial statements taken as a whole. The accompanying Schedule of Expenditures of Federal Awards and State Grants is presented for purposes of additional analysis, as required by OMB Circular A-133, and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

This report is intended solely for the information and use of the Board of County Commissioners, management, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

A handwritten signature in black ink that reads "John G. Morgan" followed by a horizontal flourish.

John G. Morgan  
Comptroller of the Treasury

JGM/rd

Dickson County, Tennessee  
Schedule of Expenditures of Federal Awards and State Grants (1)  
For Year Ended June 30, 2005

Federal/Pass Through Agency/State Grantor Program Title	Federal CFDA Number	Pass- Through Agency's Number	Expenditures
U.S. Department of Agriculture:			
Passed-through State Department of Agriculture: Food Distribution (Noncash Assistance)	10.550	(2)	\$ 201,806
Passed-through State Department of Education: Child Nutrition Cluster:			
School Breakfast Program	10.553	(2)	351,440
National School Lunch Program	10.555	(2)	1,119,629
Summer Food Service Program for Children	10.559	(2)	2,419
Total U.S. Department of Agriculture			<u>\$ 1,675,294</u>
U.S. Department of Housing and Urban Development:			
Passed-through State Department of Economic and Community Development:			
Community Development Block Grants/State's Program	14.228	(2)	\$ 113,594
Total U.S. Department of Housing and Urban Development			<u>\$ 113,594</u>
U.S. Department of Justice:			
Direct Program:			
Public Safety Partnership and Community Policing Grants	16.710	N/A	\$ 19,617
Local Law Enforcement Block Grants Program	16.592	N/A	12,160
Passed through State Commission on Children and Youth:			
Juvenile Justice and Delinquency Prevention - Allocation to States	16.540	Z0502037100	8,145
Juvenile Accountability Incentive Block Grants	16.523	GG041047800	2,211 (3)
Juvenile Accountability Incentive Block Grants	16.523	GG051145500	6,449 (3)
Total U.S. Department of Justice			<u>\$ 48,582</u>
U.S. Department of Labor:			
Passed-through State Department of Labor and Workforce Development: WIA Youth Activities	17.259	Z0408999043	\$ 47,109
Total U.S. Department of Labor			<u>\$ 47,109</u>
U.S. Department of Transportation:			
Passed-through State Department of Transportation: Highway Planning and Construction	20.205	STP-H-46(6)	\$ 9,255
Total U.S. Department of Transportation			<u>\$ 9,255</u>
U.S. Department of Education:			
Direct Program:			
Safe and Drug-Free Schools and Communities - National Programs	84.184	N/A	\$ 24,860
Passed-through the University of Tennessee: Adult Education - State Grant Program	84.002	(2)	9,480 (4)
Passed-through State Department of Education:			
Adult Education - State Grant Program	84.002	Z0401666100	10,150 (4)
Adult Education - State Grant Program	84.002	Z0502221400	52,328 (4)
Title I Grants to Local Educational Agencies	84.010	N/A	1,212,991
Vocational Education - Basic Grants to States	84.048	N/A	202,333
Special Education Cluster:			
Special Education - Grants to States	84.027	N/A	1,576,231
Special Education - Grants to States	84.027A	GG051102000	109,845
Special Education - Preschool Grants	84.173	N/A	59,413
State Grants for Innovative Programs	84.298A	N/A	31,627
Education Technology State Grants	84.318X	(2)	33,483
English Language Acquisition Grants	84.365A	N/A	16,976
Improving Teacher Quality State Grants	84.367A	N/A	392,464
Safe and Drug-Free Schools and Communities - State Grants	84.186A	N/A	32,156
Total U.S. Department of Education			<u>\$ 3,764,337</u>

(Continued)

Dickson County, Tennessee  
Schedule of Expenditures of Federal Awards and State Grants (1) (Cont.)

Federal/Pass Through Agency/State Grantor Program Title	Federal CFDA Number	Pass- Through Agency's Number	Expenditures
U.S. Department of Health and Human Services:			
Passed-through State Department of Labor and Workforce Development:			
Temporary Assistance for Needy Families	93.558	Z0401650400	\$ 1,418
Temporary Assistance for Needy Families	93.558	Z0502230700	14,373
Total U.S. Department of Health and Human Services			<u>\$ 15,791</u>
Corporation for National and Community Service:			
Passed-through State Department of Education:			
Learn and Serve America - School and Community Base Programs	94.004	GG051127000	\$ 5,365
Total Corporation for National and Community Service			<u>\$ 5,365</u>
U.S. Office of Homeland Security:			
Passed through State Department of Military:			
Homeland Security Grant Program	97.004	Z0402008800	\$ 18,361 (5)
Homeland Security Grant Program	97.004	Z0402027100	3,140 (5)
Homeland Security Grant Program	97.004	Z0402243600	3,437 (5)
Emergency Management Performance Grants	97.042	Z0502538700	12,559
Total U.S. Office of Homeland Security			<u>\$ 37,497</u>
Total Expenditures of Federal Awards			<u>\$ 5,716,824</u>
<u>State Grants</u>			
Safe Schools Act - State Department of Education	N/A	(2)	\$ 45,716
Adult Basic Education - State Department of Education	N/A	(2)	15,541
Families First - State Department of Labor and Workforce Development	N/A	(2)	7,431
State Reappraisal Program - Comptroller of the Treasury	N/A	(2)	15,018
Litter Grant - State Department of Transportation	N/A	(2)	22,232
Waste Tire Grant - State Department of Environment and Conservation	N/A	Z0301134700	23,510
Fasttrack Infrastructure Development Program (FIDP) - State Department of Economic and Community Development	N/A	GG051145700	506,156
Juvenile Justice - State Commission on Children and Youth	N/A	(2)	9,000
Archives Grant - State Library and Archives	N/A	(2)	8,000
Rural Health Services - State Department of Health	N/A	Z04015410	38,746
Rural Health Services - State Department of Health	N/A	Z05020576	219,824
Total State Grants			<u>\$ 911,174</u>

CFDA = Catalog of Federal Domestic Assistance

N/A = Not Applicable

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

(2) Information not available.

(3) Total Juvenile Accountability Incentive Block Grants (CFDA #16.523) from the U.S. Department of Justice \$8,660.

(4) Total Adult Education - State Grant Program (CFDA #84.002) from the U.S. Department of Education \$71,958.

(5) Total State Domestic Preparedness Equipment Support Program (CFDA #97.004) from the U.S. Department of Homeland Security \$24,938.

Dickson County, Tennessee  
Schedule of Audit Findings Not Corrected  
June 30, 2005

Government Auditing Standards require auditors to report the status of uncorrected findings from prior audits. Presented below are findings from the Annual Financial Report for Dickson County, Tennessee, for the year ended June 30, 2004, which have not been corrected.

**OFFICE OF COUNTY MAYOR**

Finding Number	Page Number	Subject
04.05	180	The Dickson County Municipal Airport Authority was not audited
04.06 (A)	181	The office had purchasing deficiencies
04.07	182	General ledger payroll liability accounts were not reconciled monthly
04.08	182	Financial activity of the Dickson County Library was not subject to the budgetary control of the County Commission

**OFFICE OF HIGHWAY ENGINEER**

Finding Number	Page Number	Subject
04.10	183	The office had deficiencies in its accounting and payroll records

**OTHER FINDINGS AND RECOMMENDATIONS**

Finding Number	Page Number	Subject
04.15	186	Duties were not segregated adequately in the Landfill Department; Ambulance Service; and Offices of Trustee and Register
04.16	186	A central system of accounting, budgeting, and purchasing had not been adopted

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**DICKSON COUNTY, TENNESSEE**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**For the Year Ended June 30, 2005**

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**PART I, SUMMARY OF AUDITOR'S RESULTS**

1. A qualified opinion was issued on the financial statements of Dickson County.
2. The audit of the financial statements of Dickson County disclosed reportable conditions in internal control. None of these conditions were considered to be a material weakness.
3. The audit disclosed one instance of noncompliance that is material to the financial statements of Dickson County.
4. The audit disclosed no reportable conditions in internal control over major programs.
5. An unqualified opinion was issued on compliance for major programs.
6. The audit revealed no findings that are required to be reported under Section 510(a) of OMB Circular A-133.
7. The Child Nutrition Cluster: School Breakfast Program, National School Lunch Program, and Summer Food Service Program for Children (CFDA Nos. 10.553, 10.555, and 10.559); and the Special Education Cluster: Special Education – Grants to States and Special Education – Preschool Grants (CFDA Nos. 84.027 and 84.173) were determined to be major programs.
8. A threshold of \$300,000 was used to distinguish between Type A and Type B federal programs.
9. Dickson County did not qualify as a low-risk auditee.

## **PART II, FINDINGS RELATING TO THE FINANCIAL STATEMENTS**

Findings and recommendations, as a result of our examination, are presented below. We have reviewed these findings and recommendations with management to provide an opportunity for their response. The written responses of the county mayor are paraphrased in this report. Other officials offered oral responses to certain findings and recommendations; however, these oral responses have not been included in this report.

### **OFFICE OF COUNTY MAYOR**

#### **FINDING 05.01      **THE DICKSON COUNTY MUNICIPAL AIRPORT AUTHORITY WAS NOT AUDITED** (Material Noncompliance Under Government Auditing Standards)**

The county did not require an audit to be performed for the Dickson County Municipal Airport Authority, a component unit of Dickson County. As a result, we could not include the authority in the financial statements of this report. Generally accepted accounting principles require that audited financial statements of a component unit be included in the county's annual financial report.

#### **RECOMMENDATION**

The county should require an annual audit of the Dickson County Municipal Airport Authority as required by generally accepted accounting principles.

#### **MANAGEMENT'S RESPONSE – COUNTY MAYOR**

Management recognizes that the Dickson County Municipal Airport Authority has not been audited. We have a commitment from the board chairman that an audit will be performed.

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#### **FINDING 05.02      **THE OFFICE DID NOT ALWAYS ISSUE PURCHASE ORDERS** (Internal Control – Reportable Condition Under Government Auditing Standards)**

The office did not issue purchase orders for some applicable purchases. Purchase orders are necessary to control who has purchasing authority for the county and to document purchasing commitments.

#### **RECOMMENDATION**

To strengthen internal controls over the purchasing process and to document purchasing commitments, the office should issue purchase orders for all applicable purchases.

MANAGEMENT'S RESPONSE – COUNTY MAYOR

Management will meet with officials and department heads to review the purchasing policies and procedures that have been in place for some time.

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FINDING 05.03      **GENERAL LEDGER PAYROLL LIABILITY ACCOUNTS WERE NOT RECONCILED MONTHLY**  
(Internal Control – Reportable Condition Under Government Auditing Standards)

General ledger payroll liability accounts were not reconciled monthly with payroll reports and payments. The failure to regularly reconcile payroll deduction accounts allows errors to remain undiscovered and uncorrected.

RECOMMENDATION

General ledger payroll liability accounts should be reconciled monthly with payroll reports and payments, and errors should be corrected promptly.

MANAGEMENT'S RESPONSE – COUNTY MAYOR

We determined that these balances were carried forward from the prior year, and we have now cleared these balances.

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FINDING 05.04      **FINANCIAL ACTIVITY OF THE DICKSON COUNTY LIBRARY WAS NOT AUDITED, AND THE LIBRARY WAS NOT SUBJECT TO BUDGETARY CONTROL OF THE COUNTY COMMISSION**  
(Noncompliance Under Government Auditing Standards)

The Dickson County Library operates as a department within the county's General Fund. A significant portion of the library's expenditures for the year was paid through the county's General Fund (\$446,492), which is included in the financial statements of this report. However, the Library Board maintained two checking accounts outside of the county's control to deposit various revenues and pay certain operating expenses (\$56,781). The balance of these two checking accounts totaled \$3,515 on June 30, 2005. The funds channeled through these checking accounts did not flow through the county's budgetary process, have not been audited, and are not included in the financial statements of this report. We do not consider the exclusion of these amounts to be material to the financial statements of this report.

Section 5-9-401, Tennessee Code Annotated (TCA), states that "all funds ... including, but not limited to ... taxes, county aid funds, federal funds, and fines, which are to be used in the operation and respective programs of the various departments, commissions, institutions, boards, offices and agencies of county governments shall be appropriated to such use by the county legislative bodies." Also, Section 10-3-106, TCA, states that "all

library accounts of every character shall be audited annually by or under the county legislative body and/or city governing body.”

### RECOMMENDATION

The Dickson County Library should remit all collections to the county’s General Fund or contract for an audit of their checking accounts. All revenues and expenditures related to the library’s operation should be audited and subject to budgetary control of the County Commission as required by state statutes.

### MANAGEMENT’S RESPONSE – COUNTY MAYOR

Management recognizes that the library has not been audited. We have a commitment from the library director that an audit will be performed.

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### OFFICE OF HIGHWAY ENGINEER

#### FINDING 05.05      **THE OFFICE HAD DEFICIENCIES IN ITS ACCOUNTING AND PAYROLL RECORDS** (Internal Control – Reportable Condition Under Government Auditing Standards)

Our audit of accounting and payroll records revealed the following deficiencies:

- A.     The office did not reconcile monthly the cash balances of its funds with the trustee’s cash balances as required by Section 9-2-138, Tennessee Code Annotated. Consequently, posting errors made in these funds were not discovered and corrected in a timely manner. We have informed management of any posting errors that we discovered, and they have corrected them in the financial statements of this report.
  
- B.     General ledger payroll liability accounts were not reconciled with payroll reports and payments during the year. Numerous posting errors were made in the payroll liability accounts. Routine reconciliation procedures would have identified problems quickly and allowed for correction. We presented adjustments to management, and management posted these adjustments to properly reflect these liability accounts in the financial statements of this report.

### RECOMMENDATION

The office should reconcile the cash balances of its funds with the trustee’s cash balances each month as required by state statute, and any posting errors should be corrected promptly. Also, general ledger payroll liability accounts should be reconciled with payroll records and payments to ensure proper withholding and matching funds.

**FINDING 05.06      THE HIGHWAY DEPARTMENT DID NOT SOLICIT BIDS IN COMPLIANCE WITH STATE STATUTES**  
(Noncompliance Under Government Auditing Standards)

The Highway Department purchased three used snow plows for \$6,000 without soliciting competitive bids. Section 54-7-113, Tennessee Code Annotated, requires competitive bids for all purchases exceeding \$5,000.

**RECOMMENDATION**

Competitive bids should be solicited for all purchases exceeding \$5,000 as required by state statute.

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**OTHER FINDINGS AND RECOMMENDATIONS**

**FINDING 05.07      DUTIES WERE NOT SEGREGATED ADEQUATELY IN THE LANDFILL DEPARTMENT, AMBULANCE SERVICE, AND OFFICES OF TRUSTEE AND REGISTER**  
(Internal Control – Reportable Condition Under Government Auditing Standards)

Duties were not segregated adequately among the officials and employees of the Landfill Department, Ambulance Service, and the Offices of Trustee and Register. Officials and employees responsible for maintaining the accounting records were also involved in receipting, depositing, and/or disbursing funds.

**RECOMMENDATION**

To strengthen internal controls over operations, these departments and offices should segregate duties adequately among employees.

**MANAGEMENT'S RESPONSE – COUNTY MAYOR**

We agree with this finding and will work to put policies in place to segregate duties among employees of the Landfill Department and Ambulance Service.

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**FINDING 05.08      A CENTRAL SYSTEM OF ACCOUNTING, BUDGETING, AND PURCHASING HAD NOT BEEN ADOPTED**  
(Internal Control – Reportable Condition Under Government Auditing Standards)

Dickson County officials had not adopted a central system of accounting, budgeting, and purchasing. Establishing a central system would significantly improve internal controls over the accounting, budgeting, and purchasing processes.

### RECOMMENDATION

Dickson County officials should consider adopting the County Financial Management System of 1981 or a private act that would provide for a central system of accounting, budgeting, and purchasing covering all county departments.

### MANAGEMENT'S RESPONSE – COUNTY MAYOR

Management acknowledges the need for a central system of accounting, budgeting and purchasing. There have been discussions about this issue, but at this time no definite action has been taken.

**PART III, FINDINGS AND QUESTIONED  
COSTS FOR FEDERAL AWARDS**

There were no findings and questioned costs for federal awards.

**DICKSON COUNTY, TENNESSEE**  
**AUDITEE REPORTING RESPONSIBILITIES**  
**For the Year Ended June 30, 2005**

There were no audit findings relative to federal awards presented in the prior audit's Schedule of Findings and Questioned Costs or the current year's Schedule of Findings and Questioned Costs.