

**ANNUAL FINANCIAL REPORT**  
**WILSON 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**  
**WILSON 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*  
*DOUG BODARY, CPA, CFE*  
*NATHAN ABBOTT, CISA, CFE*  
*KELLEY McNEAL, CPA, CGFM*  
*State Auditors*

This financial report is available at [www.comptroller.state.tn.us](http://www.comptroller.state.tn.us)

---

---

## TABLE OF CONTENTS

---

---

	Exhibit/Table	Page
Audit Highlights		i
<u>INTRODUCTORY SECTION</u>		
Wilson County Officials		1
<u>FINANCIAL SECTION</u>		
Independent Auditor's Report		5
<b>BASIC FINANCIAL STATEMENTS:</b>		
Government-wide Financial Statements:		
Statement of Net Assets	A	11
Statement of Activities	B	12
Fund Financial Statements:		
Governmental Funds:		
Balance Sheet	C-1	14
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Assets	C-2	16
Statement of Revenues, Expenditures, and Changes in Fund Balances	D-1	17
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	D-2	19
Proprietary Funds:		
Statement of Net Assets	E-1	20
Statement of Revenues, Expenses, and Changes in Net Assets	E-2	21
Statement of Cash Flows	E-3	22
Fiduciary Funds:		
Statement of Fiduciary Net Assets	F-1	23
Statement of Changes in Fiduciary Net Assets	F-2	24
Notes to the Financial Statements		25
<b>REQUIRED SUPPLEMENTARY INFORMATION:</b>		
Schedules of Revenues, Expenditures, and Changes in Fund Balances – Actual (Budgetary Basis) and Budget:		
General Fund	G-1	69
Highway/Public Works Fund	G-2	73
Notes to the Required Supplementary Information		75

	Exhibit/Table	Page
<b>COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS AND SCHEDULES:</b>		
Nonmajor Governmental Funds:		
Combining Balance Sheet	H-1	81
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	H-2	84
Schedules of Revenues, Expenditures, and Changes in Fund Balances – Actual (Budgetary Basis) and Budget:		
Courthouse & Jail Maintenance Fund	H-3	90
Solid Waste/Sanitation Fund	H-4	91
Ambulance Service Fund	H-5	92
Special Purpose Fund	H-6	93
Drug Control Fund	H-7	94
Sports and Recreation Fund	H-8	95
Agriculture Center Fund	H-9	96
Other Special Revenue Fund	H-10	97
Workers' Compensation Fund	H-11	98
Rural Debt Service Fund	H-12	99
Special Debt Service Fund	H-13	100
Highway Capital Projects Fund	H-14	101
Major Governmental Fund:		
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Actual and Budget:		
General Debt Service Fund	I	105
Proprietary Funds:		
Combining Statement of Revenues, Expenses, and Changes in Net Assets	J	109
Fiduciary Funds:		
Combining Statement of Fiduciary Assets and Liabilities	K-1	113
Combining Statement of Changes in Assets and Liabilities – All Agency Funds	K-2	114
Component Unit:		
Discretely Presented Wilson County School Department:		
Statement of Activities	L-1	119
Balance Sheet – Governmental Funds	L-2	120
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Assets	L-3	121
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	L-4	122
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	L-5	123

	Exhibit/Table	Page
Combining Balance Sheet – Nonmajor Governmental Funds	L-6	124
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Governmental Funds	L-7	125
Schedules of Revenues, Expenditures, and Changes in Fund Balances – Actual (Budgetary Basis) and Budget:		
General Purpose School Fund	L-8	126
School Federal Projects Fund	L-9	129
Central Cafeteria Fund	L-10	131
Extended School Program Fund	L-11	132
Miscellaneous Schedules:		
Schedule of Changes in Long-term Notes, Capital Leases, and Bonds – Primary Government and Discretely Presented Wilson County School Department	M-1	135
Schedule of Bond and Interest Requirements by Year	M-2	138
Schedule of Notes Receivable – All Funds	M-3	139
Schedule of Transfers – All Funds and Discretely Presented Wilson County School Department	M-4	140
Schedule of Salaries and Official Bonds of Principal Officials	M-5	141
Schedule of Detailed Revenues – All Governmental Fund Types	M-6	142
Schedule of Detailed Revenues – All Governmental Fund Types – Discretely Presented Wilson County School Department	M-7	157
Schedule of Detailed Expenditures – All Governmental Fund Types	M-8	160
Schedule of Detailed Expenditures – All Governmental Fund Types – Discretely Presented Wilson County School Department	M-9	193
Schedule of Detailed Revenues and Expenses – Proprietary Fund Types and Discretely Presented Wilson County School Department	M-10	207
Schedule of Detailed Receipts, Disbursements, and Changes in Cash Balances – City Agency Funds	M-11	209

STATISTICAL SECTION

Uncollected Taxes Filed in Chancery Court	1	213
Tax Rates and Assessments – Last Ten Years	2	214

SINGLE AUDIT SECTION

Auditor’s Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With <u>Government Auditing Standards</u>		219
Auditor’s Report on Compliance With Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance With <u>OMB Circular A-133</u>		221
Other Auditor’s Report on Wilson County Emergency Communications District: Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With <u>Government Auditing Standards</u>		225
Schedule of Expenditures of Federal Awards and State Grants		227
Schedule of Audit Findings Not Corrected		229
Schedule of Findings and Questioned Costs		231
Auditee Reporting Responsibilities		237

# ***Audit Highlights***

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

## ***Scope***

We have audited the basic financial statements of Wilson County as of and for the year ended June 30, 2005.

## ***Results***

Our report on the aggregate discretely presented component units is qualified because the financial statements did not include two component units whose financial statements were not available from other auditors at the date of this report. Our report on the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information is unqualified.

Our audit resulted in three findings and recommendations, which we have reviewed with Wilson 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 FINANCE DIRECTOR**

- ◆ The office did not solicit competitive bids for some applicable purchases.

---

### **OFFICE OF SHERIFF**

- ◆ Profits of \$44,849 from the jail commissary were not remitted to the county as required by state statute, but instead were used to purchase miscellaneous items.
- ◆ Duties were not segregated adequately among the employees in the Office of Sheriff.

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

---

---

## INTRODUCTORY SECTION

---

---

# Wilson County Officials

## June 30, 2005

---

### Officials:

Robert Dedman, County Mayor  
Steve Armistead, Road Superintendent  
Dr. James Duncan, Director of Schools  
Ernest Lasater, Trustee  
Jimmy Locke, Assessor of Property  
Jim Goodall, County Court Clerk  
Linda Neal, Circuit, General Sessions, and Juvenile Courts Clerk  
Barbara Webb, Clerk and Master  
John Spickard, Register  
Terry Ashe, Sheriff  
Ronald Gilbert, Finance Director

### Board of County Commissioners:

Robert Dedman, Chairman	
Wendell Marlowe	Rusty Thompson
Ken Holland	Billy Swindell
Fred Weston	Gilbert Graves
Luther Lenning	Jim Major
Carolyn Thompson	Adam Bannach
Wayne Drennan	Ross Averitt
John Woodroof	Annette Stafford
Mac McCluskey	Eugene Murray
Gary Tarpley	Heather Scott
William Patton	Rhonda Moore
Bob Neal	Paul Abercrombie
Billy Rowland	Randy Hall
Robert Lannom	

### Board of Education:

Lisa McMillin, Chairperson  
Wayne McNeese  
Ron Britt  
Don Weathers  
Greg Lasater

### Road Commission:

Robert Dedman, Chairman  
Wayne Drennan  
Gilbert Graves  
Billy Rowland  
William Patton

---

---

# FINANCIAL SECTION

---

---



**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**

December 8, 2005

Wilson County Mayor and  
Board of County Commissioners  
Wilson 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 Wilson County, Tennessee, as of and for the year ended June 30, 2005, which collectively comprise Wilson County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Wilson County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the discretely presented Wilson County Emergency Communications District, which represent one percent and .7 percent, respectively, of the assets and revenues of the aggregate discretely presented component units, as of June 30, 2005, and for the year then ended. Those financial statements were audited by other auditors whose report has been furnished to us, and our opinion on the financial statements, insofar as it relates to the amounts included for the discretely presented Wilson County Emergency Communications District, is based on the report of the other auditors.

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 and the report of other auditors provide a reasonable basis for our opinions.

The financial statements of the Wilson County Library Board and the Sports Authority of the County of Wilson, component units 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 Wilson County Library Board and the Sports Authority of the County of Wilson, which should be included to conform with accounting principles generally accepted in the United States of America. The effects on the basic financial statements are not reasonably determinable.

In our opinion, except for the effect of not including the financial statements of the Wilson County Library Board and the Sports Authority of the County of Wilson, 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 aggregate discretely presented component units of Wilson County, Tennessee, as of June 30, 2005, and the respective changes in financial position thereof for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Wilson 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 December 8, 2005, on our consideration of Wilson 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 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 accessing the results of our audit.

As described in Note IV.B., Wilson 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 Wilson 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 69 through 75 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 Wilson 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 Wilson 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 Wilson 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 black ink that reads "John G. Morgan". The signature is written in a cursive style with a long horizontal flourish at the end.

John G. Morgan  
Comptroller of the Treasury

JGM/rd

---

---

# BASIC FINANCIAL STATEMENTS

---

---

Exhibit A

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

	Primary Government			Component Units	
	Governmental Activities	Business- type Activities	Total	School Department	Emergency Communi- cations District, Inc.
<b>ASSETS</b>					
Cash	\$ 284,610	\$ 200	\$ 284,810	\$ 9,964	\$ 940,560
Equity in Pool Cash and Investments	101,942,349	2,471,541	104,413,890	12,726,479	0
Accounts Receivable	578,080	3,123	581,203	57,742	81,938
Due from Other Governments	1,694,717	0	1,694,717	1,867,498	0
Property Taxes Receivable	27,465,557	0	27,465,557	21,133,802	0
Allowance for Uncollectible Property Taxes	(721,879)	0	(721,879)	(572,642)	0
Prepaid Items	0	0	0	0	1,858
Notes Receivable	30,000	0	30,000	0	0
Accrued Interest Receivable	370,836	0	370,836	0	0
Deferred Charges - Debt Issuance Costs	1,122,752	0	1,122,752	1,359	0
Notes Receivable - Long-term	90,000	0	90,000	0	0
Restricted Assets:					
Restricted Cash	0	0	0	0	25
Capital Assets:					
Assets Not Depreciated:					
Land	5,917,118	6,956,050	12,873,168	2,895,885	118,500
Construction in Progress	4,788,338	0	4,788,338	0	0
Assets Net of Accumulated Depreciation:					
Buildings and Improvements	12,188,443	28,082	12,216,525	58,849,200	0
Other Capital Assets	4,687,591	651,362	5,338,953	3,723,325	256,153
Infrastructure	1,666,848	0	1,666,848	0	0
Total Assets	\$ 162,105,360	\$ 10,110,358	\$ 172,215,718	\$ 100,692,612	\$ 1,399,034
<b>LIABILITIES</b>					
Accounts Payable	\$ 56,291	\$ 0	\$ 56,291	\$ 38,206	\$ 12,246
Accrued Payroll	25,623	0	25,623	2,302,244	3,254
Payroll Deductions Payable	45,664	258	45,922	295,197	4,006
Accrued Interest Payable	1,403,421	0	1,403,421	86,812	0
Due to State of Tennessee	206	0	206	0	0
Deferred Revenue - Current Property Taxes	26,463,817	0	26,463,817	20,340,213	0
Noncurrent Liabilities:					
Due Within One Year	8,149,321	6,819	8,156,140	1,301,036	3,160
Due In More Than One Year (net of deferred amount on refunding and unamortized premium on debt)	138,132,356	575,868	138,708,224	4,256,929	0
Total Liabilities	\$ 174,276,699	\$ 582,945	\$ 174,859,644	\$ 28,620,637	\$ 22,666
<b>NET ASSETS</b>					
Invested in Capital Assets, Net of Related Debt	\$ 9,525,039	\$ 0	\$ 9,525,039	\$ 60,999,334	\$ 0
Invested in Capital Assets	0	7,635,494	7,635,494	0	374,653
Restricted for:					
Capital Projects	6,047,858	0	6,047,858	272,467	0
High School Building Projects	59,263,464	0	59,263,464	0	0
Debt Service	7,802,165	0	7,802,165	0	0
Other Purposes	9,677,956	0	9,677,956	2,742,617	0
Unrestricted	(104,487,821)	1,891,919	(102,595,902)	8,057,557	1,001,715
Total Net Assets	\$ (12,171,339)	\$ 9,527,413	\$ (2,643,926)	\$ 72,071,975	\$ 1,376,368

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

Exhibit B

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

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Assets			Component Units	
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			School Department	Emergency Communications District, Inc.
					Governmental Activities	Business-type Activities	Total		
Primary Government:									
Governmental Activities:									
General Government	\$ 7,808,463	\$ 2,789,692	\$ 52,198	\$ 416,000	\$ (4,550,573)	\$ 0	\$ (4,550,573)	\$ 0	\$ 0
Finance	2,600,465	2,461,767	50,818	0	(87,880)	0	(87,880)	0	0
Administration of Justice	2,840,941	2,238,728	68,793	0	(533,420)	0	(533,420)	0	0
Public Safety	11,490,670	178,735	717,139	1,066,858	(9,527,938)	0	(9,527,938)	0	0
Public Health and Welfare	2,305,281	1,227,415	549,461	9,600	(518,805)	0	(518,805)	0	0
Social, Cultural, and Rec. Services	614,589	2,151	0	0	(612,438)	0	(612,438)	0	0
Agriculture & Natural Resources	663,992	158,366	5,323	0	(500,303)	0	(500,303)	0	0
Other Operations	2,735,732	14,036	0	0	(2,721,696)	0	(2,721,696)	0	0
Highways/Public Works	5,773,898	17,404	2,403,741	1,391,814	(1,960,939)	0	(1,960,939)	0	0
Education	590,200	0	0	0	(590,200)	0	(590,200)	0	0
Interest on Long-term Debt	5,081,680	0	0	0	(5,081,680)	0	(5,081,680)	0	0
Other Debt Service	152,709	0	349,390	0	196,681	0	196,681	0	0
Total Governmental Activities	\$ 42,658,620	\$ 9,088,294	\$ 4,196,863	\$ 2,884,272	\$ (26,489,191)	\$ 0	\$ (26,489,191)	\$ 0	\$ 0
Business-type Activities:									
Solid Waste Disposal	\$ 285,523	\$ 283,767	\$ 0	\$ 0	\$ 0	\$ (1,756)	\$ (1,756)	\$ 0	\$ 0
Total Business-type Activities	\$ 285,523	\$ 283,767	\$ 0	\$ 0	\$ 0	\$ (1,756)	\$ (1,756)	\$ 0	\$ 0
Total Primary Government	\$ 42,944,143	\$ 9,372,061	\$ 4,196,863	\$ 2,884,272	\$ (26,489,191)	\$ (1,756)	\$ (26,490,947)	\$ 0	\$ 0
Component Units:									
Wilson County School Department	\$ 86,342,132	\$ 5,068,961	\$ 14,152,692	\$ 681,162	\$ 0	\$ 0	\$ 0	\$ (66,439,317)	\$ 0
Emergency Communications District, Inc.	512,329	584,019	0	28,850	0	0	0	0	100,540
Total Component Units	\$ 86,854,461	\$ 5,652,980	\$ 14,152,692	\$ 710,012	\$ 0	\$ 0	\$ 0	\$ (66,439,317)	\$ 100,540

(Continued)

Exhibit B

Wilson County, Tennessee  
Statement of Activities (Cont.)

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Assets			Component Units	
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			School Department	Emergency Communications District, Inc.
					Governmental Activities	Business-type Activities	Total		
General Revenues:									
Taxes:									
Property taxes levied for general purposes					\$ 22,585,353	\$ 0	\$ 22,585,353	\$ 20,095,808	\$ 0
Property taxes levied for debt service					3,884,356	0	3,884,356	0	0
Local option sales tax					4,490,652	0	4,490,652	5,921,595	0
Other local taxes					7,130,202	0	7,130,202	11,326	0
Grants & Contributions not restricted for specific programs					1,419,619	0	1,419,619	39,367,705	0
Unrestricted Investment Earnings					969,844	0	969,844	148,210	22,661
Miscellaneous					322,188	25,000	347,188	391,988	129
Gain on Disposal of Capital Assets					46,384	0	46,384	850	0
Total General Revenues					<u>\$ 40,848,598</u>	<u>\$ 25,000</u>	<u>\$ 40,873,598</u>	<u>\$ 65,937,482</u>	<u>\$ 22,790</u>
Change in net assets					\$ 14,359,407	\$ 23,244	\$ 14,382,651	\$ (501,835)	\$ 123,330
Net assets, July 1, 2004					(26,530,746)	9,504,169	(17,026,577)	72,573,810	1,253,038
Net assets, June 30, 2005					<u>\$ (12,171,339)</u>	<u>\$ 9,527,413</u>	<u>\$ (2,643,926)</u>	<u>\$ 72,071,975</u>	<u>\$ 1,376,368</u>

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

Exhibit C-1

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

	Major Funds					Nonmajor	Total
	General	Highway / Public Works	General Debt Service	High School Building Projects	Judicial and Safety Projects	Other Govern- mental Funds	
<b>ASSETS</b>							
Cash	\$ 450	\$ 100	\$ 0	\$ 0	\$ 0	\$ 284,060	\$ 284,610
Equity in Pooled Cash and Investments	4,254,086	3,549,464	5,355,729	59,263,464	11,239,392	13,387,934	97,050,069
Accounts Receivable	518,793	0	1,273	0	0	17,487	537,553
Due from Other Governments	399,632	474,443	0	0	0	820,642	1,694,717
Due from Other Funds	3,382	0	0	0	0	0	3,382
Property Taxes Receivable	15,656,638	2,986,009	4,037,478	0	0	4,785,432	27,465,557
Allowance for Uncollectible Property Taxes	(421,105)	(81,281)	(109,934)	0	0	(109,559)	(721,879)
Notes Receivable - Current	0	0	30,000	0	0	0	30,000
Accrued Interest Receivable	0	0	367,685	0	0	3,151	370,836
Notes Receivable - Long-Term	0	0	90,000	0	0	0	90,000
<b>Total Assets</b>	<b>\$ 20,411,876</b>	<b>\$ 6,928,735</b>	<b>\$ 9,772,231</b>	<b>\$ 59,263,464</b>	<b>\$ 11,239,392</b>	<b>\$ 19,189,147</b>	<b>\$ 126,804,845</b>
<b>LIABILITIES AND FUND BALANCES</b>							
<b>Liabilities</b>							
Accounts Payable	\$ 56,228	\$ 0	\$ 0	\$ 0	\$ 0	\$ 63	\$ 56,291
Accrued Payroll	20,603	0	0	0	0	5,020	25,623
Payroll Deductions Payable	42,580	0	0	0	0	3,084	45,664
Due to Other Funds	0	0	0	0	0	3,382	3,382
Due to State of Tennessee	0	0	0	0	0	206	206
Deferred Revenue - Current Property Taxes	15,074,289	2,873,220	3,884,917	0	0	4,631,391	26,463,817
Deferred Revenue - Delinquent Property Taxes	93,080	18,189	24,607	0	0	25,679	161,555
Other Deferred Revenues	660,972	242,017	301,086	0	0	442,181	1,646,256
<b>Total Liabilities</b>	<b>\$ 15,947,752</b>	<b>\$ 3,133,426</b>	<b>\$ 4,210,610</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 5,111,006</b>	<b>\$ 28,402,794</b>
<b>Fund Balances</b>							
Reserved for Encumbrances	\$ 1,287,837	\$ 331,831	\$ 0	\$ 0	\$ 11,237,381	\$ 1,690,674	\$ 14,547,723
Reserved for Drug Court	51,574	0	0	0	0	0	51,574
Reserved for Long-Term Notes Receivable	0	0	90,000	0	0	0	90,000
Other Federal Reserves	9,020	0	0	0	0	0	9,020
Reserved for Other General Purposes	16,385	0	0	0	0	0	16,385
Unreserved, Reported In:							
General Fund	3,099,308	0	0	0	0	0	3,099,308

(Continued)

Exhibit C-1

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

LIABILITIES AND FUND BALANCES (Cont.)

Fund Balances (Cont.)

Unreserved, Reported In (Cont.):

Special Revenue Funds

Debt Service Funds

Capital Projects Funds

Total Fund Balances

Total Liabilities and Fund Balances

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

	Major Funds					Nonmajor Funds	Total Governmental Funds
	General	Highway / Public Works	General Debt Service	High School Building Projects	Judicial and Safety Projects	Other Governmental Funds	
Special Revenue Funds	\$ 0	\$ 3,463,478	\$ 0	\$ 0	\$ 0	\$ 5,235,566	\$ 8,699,044
Debt Service Funds	0	0	5,471,621	0	0	2,417,044	7,888,665
Capital Projects Funds	0	0	0	59,263,464	2,011	4,734,857	64,000,332
Total Fund Balances	\$ 4,464,124	\$ 3,795,309	\$ 5,561,621	\$ 59,263,464	\$ 11,239,392	\$ 14,078,141	\$ 98,402,051
Total Liabilities and Fund Balances	\$ 20,411,876	\$ 6,928,735	\$ 9,772,231	\$ 59,263,464	\$ 11,239,392	\$ 19,189,147	\$ 126,804,845

Exhibit C-2

Wilson 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)	\$ 98,402,051
(1) Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	29,248,338
(2) Internal service funds are used by management to charge the costs of the self-insurance program to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets.	4,519,972
(3) Long-term liabilities are not due in the current period and therefore are not reported in the funds.	(146,149,511)
(4) Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds.	<u>1,807,811</u>
Net assets of governmental activities (Exhibit A)	<u>\$ (12,171,339)</u>

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

Exhibit D-1

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

	Major Funds					Nonmajor Funds	Total Governmental Funds
	General	Highway / Public Works	General Debt Service	High School Building Projects	Judicial and Safety Projects	Other Governmental Funds	
<b>Revenues</b>							
Local Taxes	\$ 16,683,140	\$ 3,118,088	\$ 7,802,778	\$ 0	\$ 0	\$ 10,613,021	\$ 38,217,027
Licenses and Permits	673,845	0	0	0	0	846,209	1,520,054
Fines, Forfeitures, and Penalties	477,705	0	0	0	0	217,581	695,286
Charges for Current Services	1,260,913	0	0	0	0	2,435,680	3,696,593
Other Local Revenues	202,921	2,282	726,947	0	0	244,967	1,177,117
Fees Received from County Officials	2,815,352	0	0	0	0	0	2,815,352
State of Tennessee	2,009,800	2,547,506	0	0	0	35,442	4,592,748
Federal Government	1,358,416	0	0	0	0	3,500	1,361,916
Other Governments and Citizens Groups	164,692	0	5,323	0	0	771,064	941,079
<b>Total Revenues</b>	<b>\$ 25,646,784</b>	<b>\$ 5,667,876</b>	<b>\$ 8,535,048</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 15,167,464</b>	<b>\$ 55,017,172</b>
<b>Expenditures</b>							
<b>Current:</b>							
General Government	\$ 1,830,519	\$ 40,865	\$ 0	\$ 0	\$ 0	\$ 2,362,897	\$ 4,234,281
Finance	1,767,865	0	0	0	0	857,278	2,625,143
Administration of Justice	2,070,303	0	0	0	0	786,493	2,856,796
Public Safety	15,222,618	0	0	0	0	128,330	15,350,948
Public Health and Welfare	732,677	0	0	0	0	1,589,183	2,321,860
Social, Cultural, and Recreational Services	602,089	0	0	0	0	0	602,089
Agricultural and Natural Resources	128,547	0	0	0	0	595,885	724,432
Other Operations	1,541,573	0	0	0	0	1,215,904	2,757,477
Highways	0	5,556,743	0	0	0	0	5,556,743
Capital Outlay	0	0	0	590,200	0	0	590,200
<b>Debt Service:</b>							
Principal	310,619	0	5,100,000	0	0	2,993,910	8,404,529
Interest	0	0	2,249,195	0	0	1,698,694	3,947,889
Other Debt Service	0	0	132,757	602,592	0	19,950	755,299
Capital Projects	0	0	0	0	5,985,974	1,559,847	7,545,821
<b>Total Expenditures</b>	<b>\$ 24,206,810</b>	<b>\$ 5,597,608</b>	<b>\$ 7,481,952</b>	<b>\$ 1,192,792</b>	<b>\$ 5,985,974</b>	<b>\$ 13,808,371</b>	<b>\$ 58,273,507</b>
Excess (Deficiency) of Revenues Over Expenditures	\$ 1,439,974	\$ 70,268	\$ 1,053,096	\$ (1,192,792)	\$ (5,985,974)	\$ 1,359,093	\$ (3,256,335)
<b>Other Financing Sources (Uses)</b>							
Bonds Issued	\$ 0	\$ 0	\$ 0	\$ 57,100,000	\$ 0	\$ 0	\$ 57,100,000

(Continued)

Exhibit D-1

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

	Major Funds					Nonmajor	Total
	General	Highway / Public Works	General Debt Service	High School Building Projects	Judicial and Safety Projects	Other Govern- mental Funds	
<u>Other Financing Sources (Uses) (Cont.)</u>							
Capital Leases Issued	\$ 904,118	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 904,118
Premiums on Debt Issued	0	0	0	3,356,256	0	0	3,356,256
Transfers In	787,760	25,000	300,000	0	0	3,761,497	4,874,257
Transfers Out	(2,505,913)	(262,053)	0	0	0	(2,056,291)	(4,824,257)
Total Other Financing Sources (Uses)	\$ (814,035)	\$ (237,053)	\$ 300,000	\$ 60,456,256	\$ 0	\$ 1,705,206	\$ 61,410,374
Net Change in Fund Balances	\$ 625,939	\$ (166,785)	\$ 1,353,096	\$ 59,263,464	\$ (5,985,974)	\$ 3,064,299	\$ 58,154,039
Fund Balance, July 1, 2004	3,838,185	3,962,094	4,208,525	0	17,225,366	11,013,842	40,248,012
Fund Balance, June 30, 2005	\$ 4,464,124	\$ 3,795,309	\$ 5,561,621	\$ 59,263,464	\$ 11,239,392	\$ 14,078,141	\$ 98,402,051

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

Exhibit D-2

Wilson 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)	\$ 58,154,039
(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.	8,420,060
(2) The net effect of various miscellaneous transactions involving capital assets (sales, trade-ins, and donations) is to increase net assets.	285,231
(3) Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	438,944
(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.	(52,679,170)
(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.	(891,339)
(6) An internal service fund is used by management to charge the costs of employee insurance benefits to individual funds. The net revenue of certain activities of the internal service fund is reported with governmental activities.	<u>631,642</u>
Change in net assets of governmental activities (Exhibit B)	<u>\$ 14,359,407</u>

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

Exhibit E-1

Wilson County, Tennessee  
Statement of Net Assets  
Proprietary Funds  
June 30, 2005

	<u>Primary Government</u>		<u>Component Unit</u>
	<u>Business-type Activities</u>	<u>Governmental Activities</u>	<u>School Department</u>
	<u>Solid Waste Disposal Fund</u>	<u>Internal Service Fund</u>	<u>Governmental Activities Internal Service Fund</u>
	<u>Self-Insurance Fund</u>	<u>Employee Insurance Fund</u>	
<b><u>ASSETS</u></b>			
Current Assets:			
Cash	\$ 200	\$ 0	\$ 0
Equity in Pooled Cash and Investments	2,471,541	4,892,280	1,041,074
Accounts Receivable	3,123	40,527	0
Due from Other Funds	0	0	2,395,667
<b>Total Current Assets</b>	<b>\$ 2,474,864</b>	<b>\$ 4,932,807</b>	<b>\$ 3,436,741</b>
Noncurrent Assets:			
Capital Assets (Net of Accumulated Depreciation):			
Land	\$ 6,956,050	\$ 0	\$ 0
Buildings and Improvements	28,082	0	0
Machinery and Equipment	651,362	0	0
<b>Total Noncurrent Assets</b>	<b>\$ 7,635,494</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Total Assets</b>	<b>\$ 10,110,358</b>	<b>\$ 4,932,807</b>	<b>\$ 3,436,741</b>
<b><u>LIABILITIES</u></b>			
Current Liabilities:			
Payroll Deductions	\$ 258	\$ 0	\$ 0
Claims and Judgments Payable	0	412,835	895,000
Accrued Liability for Landfill Closure/Postclosure Care Costs	3,684	0	0
Accrued Leave	3,135	0	0
<b>Total Current Liabilities</b>	<b>\$ 7,077</b>	<b>\$ 412,835</b>	<b>\$ 895,000</b>
Noncurrent Liabilities:			
Accrued Liability for Landfill Closure/Postclosure Care Costs	\$ 558,105	\$ 0	\$ 0
Accrued Leave	17,763	0	0
<b>Total Noncurrent Liabilities</b>	<b>\$ 575,868</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Total Liabilities</b>	<b>\$ 582,945</b>	<b>\$ 412,835</b>	<b>\$ 895,000</b>
<b><u>NET ASSETS</u></b>			
Invested in Capital Assets	\$ 7,635,494	\$ 0	\$ 0
Unrestricted	1,891,919	4,519,972	2,541,741
<b>Total Net Assets</b>	<b>\$ 9,527,413</b>	<b>\$ 4,519,972</b>	<b>\$ 2,541,741</b>

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

Exhibit E-2

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

	Primary Government		Component Unit School Department Governmental Activities Internal Service Fund
	Business- type Activities	Governmental Activities	Employee Insurance Fund
	Solid Waste Disposal Fund	Internal Service Funds	
<u>Operating Revenues</u>			
Charges for Current Services	\$ 283,767	\$ 4,531,915	\$ 6,995,722
Other Local Revenues	0	29,984	0
Total Operating Revenues	<u>\$ 283,767</u>	<u>\$ 4,561,899</u>	<u>\$ 6,995,722</u>
<u>Operating Expenses</u>			
Public Health and Welfare	\$ 258,232	\$ 0	\$ 0
Employee Benefits	0	4,124,897	0
Other Operations	0	0	7,543,160
Depreciation Expense	27,291	0	0
Total Operating Expenses	<u>\$ 285,523</u>	<u>\$ 4,124,897</u>	<u>\$ 7,543,160</u>
Operating Income (Loss)	<u>\$ (1,756)</u>	<u>\$ 437,002</u>	<u>\$ (547,438)</u>
<u>Nonoperating Revenues (Expenses)</u>			
Investment Income	\$ 0	\$ 140,000	\$ 140,000
Miscellaneous Refunds	0	104,640	11
Insurance Recovery	25,000	0	97,155
Total Nonoperating Revenues (Expenses)	<u>\$ 25,000</u>	<u>\$ 244,640</u>	<u>\$ 237,166</u>
Income (Loss) Before Transfers	\$ 23,244	\$ 681,642	\$ (310,272)
Transfers Out	0	(50,000)	0
Change in Net Assets	\$ 23,244	\$ 631,642	\$ (310,272)
Net Assets, July 1, 2004	<u>9,504,169</u>	<u>3,888,330</u>	<u>2,852,013</u>
Nets Assets, June 30, 2005	<u>\$ 9,527,413</u>	<u>\$ 4,519,972</u>	<u>\$ 2,541,741</u>

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

Exhibit E-3

Wilson County, Tennessee  
Statement of Cash Flows  
Proprietary Funds  
For the Year Ended June 30, 2005

	<u>Primary Government</u>		<u>Component Unit School Department Governmental Activities</u>
	<u>Business- type Activities</u>	<u>Internal Service Fund</u>	<u>Internal Service Fund</u>
	<u>Solid Waste Disposal Fund</u>	<u>Self- Insurance Fund</u>	<u>Employee Insurance Fund</u>
<b><u>CASH FLOWS FROM OPERATING ACTIVITIES</u></b>			
Receipts From Interfund Services Provided	\$ 0	\$ 7,202,277	\$ 0
Receipts From Customers and Users	285,947	435,760	7,035,397
Payments to Suppliers	(103,902)	(4,060,223)	(7,707,260)
Payments to Employees	(162,315)	0	0
Other Receipts (Payments)	0	104,640	11
Net Cash Provided By (Used In) Operating Activities	<u>\$ 19,730</u>	<u>\$ 3,682,454</u>	<u>\$ (671,852)</u>
<b><u>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</u></b>			
Transfer of Capital Assets	\$ 9,144	\$ 0	\$ 0
Insurance Recovery	25,000	0	97,155
Net Cash Provided By (Used For) Capital and Related Financing Activities	<u>\$ 34,144</u>	<u>\$ 0</u>	<u>\$ 97,155</u>
<b><u>CASH FLOWS FROM INVESTING ACTIVITIES</u></b>			
Investment Income	\$ 0	\$ 140,000	\$ 140,000
Net Cash Provided By (Used In) Investing Activities	<u>\$ 0</u>	<u>\$ 140,000</u>	<u>\$ 140,000</u>
Net Increase (Decrease) in Cash and Cash Equivalents Cash and Cash Equivalents, July 1, 2004	\$ 53,874	\$ 3,822,454	\$ (434,697)
	<u>2,417,867</u>	<u>1,069,826</u>	<u>1,475,771</u>
Cash and Cash Equivalents, June 30, 2005	<u>\$ 2,471,741</u>	<u>\$ 4,892,280</u>	<u>\$ 1,041,074</u>
<b><u>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES</u></b>			
Operating Income (Loss)	\$ (1,756)	\$ 437,002	\$ (547,438)
Miscellaneous Refunds	0	104,640	11
Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Provided By (Used In) Operating Activities:			
Depreciation Expense	27,291	0	0
(Increase) Decrease in Accounts Receivable, Net	2,180	(10,333)	0
(Increase) Decrease in Due From Other Funds	0	3,086,471	39,675
Increase (Decrease) in Accounts Payable	(3,000)	0	0
Increase (Decrease) in Claims and Judgments Payable	0	64,674	(164,000)
Increase (Decrease) in Payroll Deductions Payable	(142)	0	0
Increase (Decrease) in Due to Other Funds	0	0	(100)
Increase (Decrease) in Accrued Leave	(1,159)	0	0
Increase (Decrease) in Landfill Closure/Postclosure Care Costs	(3,684)	0	0
Net Cash Provided By (Used In) Operating Activities	<u>\$ 19,730</u>	<u>\$ 3,682,454</u>	<u>\$ (671,852)</u>

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

Exhibit F-1

Wilson County, Tennessee  
Statement of Fiduciary Net Assets  
Fiduciary Funds  
June 30, 2005

	Other Employee Benefit Trust Fund		Agency Funds
	Flexible Benefits Fund		
<u>ASSETS</u>			
Cash	\$ 0	\$	3,178,105
Equity in Pooled Cash and Investments	955		319,457
Due from Other Governments	0		2,120,075
Property Taxes Receivable	0		4,499,871
Allowance for Uncollectible Property Taxes	0		(125,261)
Total Assets	<u>\$ 955</u>	<u>\$</u>	<u>9,992,247</u>
<u>LIABILITIES</u>			
Due to Other Taxing Units	\$ 0	\$	6,814,142
Due to Litigants, Heirs, and Others	0		3,178,105
Total Liabilities	<u>\$ 0</u>	<u>\$</u>	<u>9,992,247</u>
<u>NET ASSETS</u>			
Held in Trust for Other Employee Benefits	<u>\$ 955</u>		

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

Exhibit F-2

Wilson County, Tennessee  
Statement of Changes in Fiduciary Net Assets  
Fiduciary Fund  
For the Year Ended June 30, 2005

	Other Employee Benefit Trust Fund
	<u>Flexible Benefits Fund</u>
<u>ADDITIONS</u>	
Charges for Services	
Other Employee Benefit Charges/Contributions	\$ 11,007
Total Additions	<u>\$ 11,007</u>
<u>DEDUCTIONS</u>	
Employee Benefits	
Other Self-Insured Claims	\$ 13,134
Total Deductions	<u>\$ 13,134</u>
Change in Net Assets	\$ (2,127)
Net Assets, July 1, 2004	<u>3,082</u>
Net Assets, June 30, 2005	<u><u>\$ 955</u></u>

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

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

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Wilson 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 Wilson County:

**A. Reporting Entity**

Wilson County is a public municipal corporation governed by an elected 25-member board. As required by GAAP, these financial statements present Wilson 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 Wilson 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 Wilson County School Department operates the public school system in the county, and the voters of Wilson 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 Wilson County Emergency Communications District, Inc., provides a simplified means of securing emergency services through a uniform emergency number for the residents of Wilson County, and the Wilson 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 Wilson County Library Board operates the library for the benefit of citizens of Wilson County, and the County Commission appoints its governing body. Contributions from Wilson County and the cities of Lebanon,

Mt. Juliet, and Watertown provide the major funding for this entity. The financial statements of the Wilson County Library Board were not available from other auditors in time for inclusion in this report.

The Sports Authority of the County of Wilson is involved in planning, promoting, financing, constructing, acquiring, renovating, equipping, and enlarging buildings, sports complexes, stadiums, arenas, structures, and facilities for public participation and enjoyment of professional and amateur sports, fitness, health, and recreational activities. The County Commission appoints the board members of the authority. The county provides funding for the authority through an agreement to remit certain property taxes and sales taxes. The financial statements of the Sports Authority of the County of Wilson were not available from other auditors in time for inclusion in this report.

The Wilson County School Department does not issue separate financial statements from those of the county. Therefore, basic financial statements of the Wilson County School Department are included in this report as listed in the table of contents. Although required by GAAP, the financial statements of the Wilson County Library Board and the Sports Authority of the County of Wilson were not available in time for inclusion, as previously mentioned. Complete financial statements of the Wilson County Emergency Communications District, the Wilson County Library Board, and the Sports Authority of the County of Wilson can be obtained from their administrative offices at the following addresses:

Administrative Offices:

Wilson County Emergency Communications District  
1611 West Main Street  
Lebanon, TN 37087

Wilson County Library Board  
108 South Hatton Avenue  
Lebanon, TN 37087

Sports Authority of the County of Wilson  
109 Castle Heights Avenue North  
Lebanon, TN 37087

**Related Organizations** – The Wilson County Industrial Development Board and the Wilson County Water and Wastewater Authority are related organizations of Wilson County. The county’s officials are responsible for appointing the members of the boards of these organizations, but the county’s accountability for these organizations does not extend beyond making the appointments. During the year ended June 30, 2005, the county did not appropriate any operating subsidies to these organizations.

**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. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable. The Wilson 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.

Wilson County issues most debt for the discretely presented Wilson County School Department. Net debt issues (\$590,200) were contributed by the county to the School Department during the year ended June 30, 2005. At June 30, 2005, the High School Building Projects Fund (primary government) had \$59,263,464 in fund balance that will be contributed to the School Department as capital projects progress.

Separate financial statements are provided for governmental funds, proprietary funds (enterprise and internal service), and fiduciary funds. The internal service funds are reported with the governmental activities in the government-wide financial statements, and 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 funds and fiduciary fund 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 Wilson 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. Wilson County reports three proprietary funds (two internal service funds and one enterprise fund). Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds. Major individual governmental funds and the enterprise fund 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 internal service funds and the fiduciary funds in total are reported in single columns by fund type.

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. Wilson 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 debt service funds 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.

Wilson 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.

**High School Building Projects Fund** – This fund accounts for debt issued by Wilson County that will be subsequently contributed to the School Department as capital projects progress.

**Judicial and Safety Projects Fund** – This fund accounts for debt issued by Wilson County that is used for building construction and renovations related to jail and court facilities.

Wilson County reports the following major proprietary fund:

**Solid Waste Disposal Fund** – This fund accounts for solid waste disposal operations of the Wilson County landfill.

Additionally, Wilson County reports the following fund types:

**Internal Service Funds** – These funds, the Self-Insurance Fund and the Workers’ Compensation Fund, are used to account for the county’s self-insured health and workers’ compensation programs. Premiums charged to the various county funds and employee payroll deductions are placed in these funds for the payment of claims of county employees.

**Other Employee Benefit Trust Fund** – The Flexible Benefits Fund is used to account for operations of the flexible benefits program for Wilson County employees.

**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 Wilson County, the special school district’s share of educational revenues, and funds of the Lebanon/Wilson County 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 Wilson 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 Wilson 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 Wilson County and contributed to the School Department for building construction and renovations.

**Internal Service Fund** – The Employee Insurance Fund is used to account for the financing of the employee self-insurance program.

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 three proprietary funds (one enterprise fund and two internal service funds) used to account for solid waste disposal, employees' health insurance, and workers' compensation programs. Operating revenues and expenses generally result from providing services in connection with the funds' principal ongoing operations. The principal operating revenues of the county's proprietary funds are charges for services. Operating expenses for the proprietary funds include landfill operation expenses and employee benefits.

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 hand and 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 Wilson 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 Debt Service Fund. Wilson County and the Wilson 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**

Activity between funds for unremitted current collections or that is representative of lending/borrowing arrangements outstanding at the end of the fiscal year is referred to as either due to/from other funds.

All ambulance service and property taxes receivable are shown with an allowance for uncollectibles. Approximately 85 percent of the accounts receivable reflected in the General Fund are for ambulance service receivables. Ambulance service receivables allowance for uncollectibles is based on historical collection data. The allowance for uncollectible property taxes is equal to one 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. 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 and the business-type column in

the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of \$10,000 (\$50,000 for roads) 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	20-50
Other Capital Assets	3-40
Infrastructure - Roads	100

Wilson 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.

**4. Compensated Absences**

It is the policy of the county and School Department to permit employees to accumulate earned but unused vacation and sick pay benefits. There is no liability for unpaid accumulated sick leave since their policies do not pay any amounts when employees separate from service with the government. All vacation pay is accrued when incurred in the government-wide financial statements for the county and the discretely presented School Department. A liability for vacation pay is reported in governmental funds only if amounts have matured, for example, as a result of employee resignations and retirements.

**5. Long-term Obligations**

In the government-wide financial statements and the proprietary fund type in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities (or proprietary fund type) 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, and special termination benefits are recognized to the extent that the liabilities have matured (come due for payment) each period.

**6. Net Assets and Fund Equity**

In the government-wide financial statements and the proprietary funds 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, Wilson County had \$110,308,600 in outstanding debt for capital purposes for the discretely presented Wilson County School Department. In accordance with state statutes, certain county school debt proceeds must be shared with other public school systems in the county (Lebanon Tenth Special School District) based on an average daily attendance proration. This debt is a liability of Wilson County, but the capital assets acquired are reported in the financial statements of the Wilson County School Department and Lebanon Tenth Special School District. Therefore, Wilson 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 reflects designations on June 30, 2005:

<u>Fund/Purpose</u>	<u>Amount</u>
General:	
Jail Operations	\$ 448,705
Storm Water	11,086
Special Purpose:	
General Purposes	200,000
Other Special Revenue:	
Fire Hall	248,401
General Purpose School:	
AED Program	120,000
School Buses	336,076
Roof Repairs	610,000
Bus Yard	60,000
Staff Pay Raises	250,000

## **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 \$146,149,511 difference are as follows:

Bonds payable	\$ (117,760,000)
Notes payable	(5,315,000)
Capital leases payable	(18,231,562)
Deferred charges - issuance costs (to be amortized over life of debt)	1,122,752
Deferred amount on refunding	870,387
Deferred revenue - premium on debt (to be amortized over the life of debt)	(4,408,599)
Accrued interest payable	(1,403,421)
Compensated absences payable	<u>(1,024,068)</u>
Net adjustment to reduce fund balance - total governmental funds to arrive at net assets - governmental activities	<u><u>\$ (146,149,511)</u></u>

Discretely Presented Wilson County School Department

Exhibit L-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 the \$4,749,577 difference are as follows:

Capital leases payable	\$ (4,382,264)
Accrued interest payable	(86,612)
Compensated absences payable	<u>(280,701)</u>
Net adjustment to reduce fund balance – total governmental funds to arrive at net assets – governmental activities	<u><u>\$ (4,749,577)</u></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 \$8,420,060 difference are as follows:

Capital outlay	\$ 9,582,903
Depreciation expense	<u>(1,162,843)</u>
Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net assets of governmental activities	<u>\$ 8,420,060</u>

Another element of that reconciliation states that the net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to increase net assets. The details of this \$285,231 difference are as follows:

Donations of capital assets	\$ 1,245,790
Capital assets disposals	<u>(960,559)</u>
Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net assets of governmental activities	<u>\$ 285,231</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 \$52,679,170 difference are as follows:

Debt issued or incurred:	
General obligation bonds	\$ (57,100,000)
Capital leases	(904,118)
Related Items:	
Premium on debt to defer	(3,356,256)
Amortization of premium	136,935
Current debt issuance costs to defer	602,590
Amortization of issuance costs	(53,973)
Amortization of deferred amount on refunding	(408,877)
Principal repayments:	
Bonds	4,435,000
Notes	2,392,000
Capital Leases	<u>1,577,529</u>
Net adjustment to decrease net changes in fund balances - total governmental funds to arrive at changes in net assets of governmental activities	<u><u>\$ (52,679,170)</u></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 \$891,339 difference are as follows:

Net change in accrued interest on bonds	\$ (654,266)
Net change in accrued interest on notes	13,229
Net change in accrued interest on capital leases	(130,714)
Net change in compensated absences	<u>(119,588)</u>
Net adjustment to decrease net changes in fund balances - total governmental funds to arrive at changes in net assets of governmental activities	<u><u>\$ (891,339)</u></u>

Discretely Presented Wilson County School Department

Exhibit L-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 \$50,409 difference are as follows:

Capital outlay	\$ 2,741,369
Depreciation expense	<u>(2,690,960)</u>
Net adjustment to increase net changes in fund balances – total governmental funds to arrive at changes in net assets of governmental activities	<u>\$ 50,409</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 \$34,515 difference are as follows:

Net change in accrued interest on capital leases	\$ 8,486
Net change in compensated absences	<u>(43,001)</u>
Net adjustment to decrease net changes in fund balances–total governmental funds to arrive at changes in net assets of governmental activities	<u>\$ (34,515)</u>

### III. DETAILED NOTES ON ALL FUNDS

#### A. Deposits and Investments

Wilson County and the Wilson 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 and Investments reflected on the balance sheets or statements of net assets represent 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 exposure.

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, Wilson 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 Wilson County and the discretely presented Wilson 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>
U.S. Treasury Bills	7-14-05	\$ 6,699,999
U.S. Treasury Bills	10-13-05	22,999,191
U.S. Treasury Bills	3-31-06	<u>25,999,776</u>
		<u>\$ 55,698,966</u>

**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. Wilson 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. Wilson County has no investment policy that would further limit its investment choices.

**B. Notes Receivable**

Notes receivable of \$120,000 in the General Debt Service Fund resulted from an agreement to purchase property with Wilson County Promotions, Inc., paying one-half of the debt service requirements. The long-term notes receivable are offset by a reservation of fund balance. The amount of the notes that is not expected to be collected within one year is \$90,000.

**C. Capital Assets**

Capital asset 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
<b>Capital Assets Not Depreciated:</b>				
Land	\$ 4,830,290	\$ 1,086,828	\$ 0	\$ 5,917,118
Construction in Progress	\$ 1,526,512	\$ 4,211,788	\$ (949,962)	\$ 4,788,338
<b>Total Capital Assets Not Depreciated</b>	<b>\$ 6,356,802</b>	<b>\$ 5,298,616</b>	<b>\$ (949,962)</b>	<b>\$ 10,705,456</b>
<b>Capital Assets Depreciated:</b>				
Buildings and Improvements	\$ 14,035,790	\$ 2,773,413	\$ 0	\$ 16,809,203
Roads and Bridges	740,300	945,850	0	1,686,150
Other Capital Assets	7,825,627	1,810,814	(222,170)	9,414,271
<b>Total Capital Assets Depreciated</b>	<b>\$ 22,601,717</b>	<b>\$ 5,530,077</b>	<b>\$ (222,170)</b>	<b>\$ 27,909,624</b>
<b>Less Accumulated Depreciation For:</b>				
Buildings and Improvements	\$ 4,239,744	\$ 381,016	\$ 0	\$ 4,620,760
Roads and Bridges	7,169	12,133	0	19,302
Other Capital Assets	4,168,559	769,694	(211,573)	4,726,680

**Governmental Activities: (Conti.)**

	Balance 7-1-04	Increases	Decreases	Balance 6-30-05
Total Accumulated Depreciation	\$ 8,415,472	\$ 1,162,843	\$ (211,573)	\$ 9,366,742
Total Capital Assets Depreciated, Net	\$ 14,186,245	\$ 4,367,234	\$ (10,597)	\$ 18,542,882
Governmental Activities Capital Assets, Net	\$ 20,543,047	\$ 9,665,850	\$ (960,559)	\$ 29,248,338

**Business-type Activities:**

	Balance 7-1-04	Increases	Decreases	Balance 6-30-05
Capital Assets Not Depreciated: Land	\$ 6,956,050	\$ 0	\$ 0	\$ 6,956,050
Total Capital Assets Not Depreciated	\$ 6,956,050	\$ 0	\$ 0	\$ 6,956,050
Capital Assets Depreciated: Buildings and Improvements	\$ 43,655	\$ 0	\$ 0	\$ 43,655
Other Capital Assets	1,187,099	0	(15,500)	1,171,599
Total Capital Assets Depreciated	\$ 1,230,754	\$ 0	\$ (15,500)	\$ 1,215,254
Less Accumulated Depreciation For: Buildings and Improvements	\$ 14,482	\$ 1,091	\$ 0	\$ 15,573
Other Capital Assets	500,393	26,199	(6,355)	520,237
Total Accumulated Depreciation	\$ 514,875	\$ 27,290	\$ (6,355)	\$ 535,810
Total Capital Assets Depreciated, Net	\$ 715,879	\$ (27,290)	\$ (9,145)	\$ 679,444
Business-type Activities Capital Assets, Net	\$ 7,671,929	\$ (27,290)	\$ (9,145)	\$ 7,635,494

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

<b>Governmental Activities:</b>	
General Government	\$ 129,394
Finance	5,000
Administration of Justice	1,788
Public Safety	685,313
Public Health and Welfare	77,495
Agriculture and Natural Resources	50,003
Highway/Public Works	<u>213,850</u>
<b>Total Depreciation Expense - Governmental Activities</b>	<b><u><u>\$ 1,162,843</u></u></b>
 <b>Business-type Activities:</b>	
Solid Waste Disposal	<u><u>\$ 27,290</u></u>

Discretely Presented Wilson County School Department

<b>Governmental Activities:</b>				
	Balance			Balance
	7-1-04	Increases	Decreases	6-30-05
	<hr/>			
Capital Assets Not Depreciated:				
Land	\$ 2,820,885	\$ 75,000	\$ 0	\$ 2,895,885
Construction in Progress	5,960,784	1,429,857	(7,390,641)	0
	<hr/>			
<b>Total Capital Assets</b>				
Not Depreciated	<u>\$ 8,781,669</u>	<u>\$ 1,504,857</u>	<u>\$ (7,390,641)</u>	<u>\$ 2,895,885</u>
 Capital Assets Depreciated:				
Buildings and				
Improvements	\$ 83,912,371	\$ 7,390,641	\$ 0	\$ 91,303,012
Other Capital Assets	7,527,022	1,236,512	(1,211,738)	7,551,796
	<hr/>			
<b>Total Capital Assets</b>				
Depreciated	<u>\$ 91,439,393</u>	<u>\$ 8,627,153</u>	<u>\$ (1,211,738)</u>	<u>\$ 98,854,808</u>
 Less Accumulated Depreciation For:				
Buildings and Improvements	\$ 30,259,871	\$ 2,193,941	\$ 0	\$ 32,453,812
Other Capital Assets	4,543,190	497,019	(1,211,738)	3,828,471
	<hr/>			

**Governmental Activities: (Conti.)**

	Balance 7-1-04	Increases	Decreases	Balance 6-30-05
Total Accumulated Depreciation	\$ 34,803,061	\$ 2,690,960	\$ (1,211,738)	\$ 36,282,283
Total Capital Assets Depreciated, Net	\$ 56,636,332	\$ 5,936,193	\$ 0	\$ 62,572,525
Governmental Activities Capital Assets, Net	\$ 65,418,001	\$ 7,441,050	\$ (7,390,641)	\$ 65,468,410

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

Governmental Activities:	
Support Services	\$ 2,674,391
Operation of Non-Instructional Services	<u>16,569</u>
Total Depreciation Expense - Governmental Activities	<u>\$ 2,690,960</u>

**D. Construction Commitments**

At June 30, 2005, the county had uncompleted construction contracts of approximately \$11,237,381 in the Judicial and Safety Projects Fund and \$1,084,748 in the Highway Capital Projects Fund. Funding has been received for these future expenditures.

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

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

**Due to/from other funds:**

Receivable Fund	Payable Fund	Amount
Primary Government:		
General	Nonmajor governmental	\$ 3,382
School Department Component Unit:		
General Purpose School	Nonmajor governmental	279
Nonmajor governmental	General Purpose School	1,065
Internal service	"	2,395,667

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**

Transfers Out	Transfers In			
	General Fund	Highway/ Public Works Fund	General Debt Service Fund	Nonmajor Governmental Funds
General Fund	\$ 0	\$ 25,000	\$ 0	\$ 2,480,913
Highway/Public Works Fund	0	0	0	262,053
Nonmajor governmental funds	787,760	0	300,000	968,531
Internal Service Funds	0	0	0	50,000
<b>Total</b>	<b>\$ 787,760</b>	<b>\$ 25,000</b>	<b>\$ 300,000</b>	<b>\$ 3,761,497</b>

**Discretely Presented Wilson County School Department**

Transfers Out	Transfers In Nonmajor Governmental Funds
General Purpose School Fund	\$ 63,000
<b>Total</b>	<b>\$ 63,000</b>

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.

**F. Capital Leases**

Primary Government

On April 3, 1998, Wilson County entered into a 20-year lease-purchase agreement for school construction. The terms of the agreement require total

lease payments of \$12,925,000 plus interest charges from 4 to 5.25 percent. Title to the buildings transfers to Wilson County at the end of the lease period. The lease payments are made by the Special Purpose Fund.

On January 13, 1999, Wilson County entered into a 14-year lease-purchase refinance agreement for school construction. The terms of the agreement require total lease payments of \$11,125,000 plus interest charges from 4 to 5.25 percent. The lease payments are made by the Special Purpose Fund.

On May 16, 2002, Wilson County entered into a three-year lease-purchase agreement for purchasing fire engines. The terms of the agreement require total lease payments of \$561,000 plus interest charges of 4.49 percent. Title to the fire engines transfers to Wilson County at the end of the lease period. The lease payments are made by the Other Special Revenue Fund.

On February 15, 2005, Wilson County entered into a three-year lease-purchase agreement for purchasing patrol cars. The terms of the agreement require total lease payments of \$904,118 plus interest charges of 3.1 percent. Title to the patrol cars transfers to Wilson County at the end of the lease period. The lease payments are made by the General 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	\$ 2,495,980
2007	2,348,034
2008	2,031,426
2009	2,028,735
2010	2,032,216
2011-2015	10,245,682
2016-2018	<u>3,237,375</u>
Total Minimum Lease Payments	\$ 24,419,448
Amounts Representing Interest	<u>(6,187,886)</u>
 Present Value of Minimum Lease Payments	 <u>\$ 18,231,562</u>

Discretely Presented Wilson County School Department

On December 16, 2002, the Wilson County School Department entered into a 12-year lease-purchase agreement for building improvements. The terms of the agreement require total lease payments of \$5,033,706 plus interest of

4.85 percent. Title to the building improvements 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	\$ 558,244
2007	558,244
2008	558,244
2009	558,244
2010	558,244
2011-2015	2,791,622
Total Minimum Lease Payments	<u>\$ 5,582,842</u>
Amounts Representing Interest	<u>(1,200,578)</u>
Present Value of Minimum Lease Payments	<u><u>\$ 4,382,264</u></u>

**G. Long-term Debt**

Primary Government

General Obligation Bonds, Capital Leases, and Notes

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

General obligation bonds, capital leases, and capital outlay notes are direct obligations and pledge the full faith and credit of the government. General obligation bonds, capital leases, and capital outlay notes outstanding were issued for original terms of up to 20 years for bonds, up to 20 years for capital leases, 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, capital leases, and notes included in long-term debt as of June 30, 2005, will be retired from the General, Special Purpose, Other Special Revenue, General Debt Service, Rural Debt Service, Sanitation Projects, or Other Capital Projects Funds. General obligation bonds, capital leases, and capital outlay notes outstanding as of June 30, 2005, are as follows:

Type	Interest Rate	Original Amount of Issues	Balance 6-30-05
General Obligation Bonds	2.25 to 5.265%	\$ 112,600,000	\$ 87,160,000
General Obligation Bonds - Refunding	3 to 5	41,410,000	30,600,000
Capital Outlay Notes	0 to 5.95	5,510,000	2,245,000
Capital Outlay Notes - Refunding	3.1 to 5	7,585,000	3,070,000
Capital Leases	3.1 to 5.25	14,390,118	10,761,562
Capital Leases - Refunding	4 to 5.25	11,125,000	7,470,000

The annual requirements to amortize all general obligation bonds and notes outstanding as of June 30, 2005, including interest payments, are as follows:

Year Ending June 30	Bonds		Notes	
	Principal	Interest	Principal	Interest
2006	\$ 4,160,000	\$ 5,406,538	\$ 1,910,000	\$ 167,249
2007	4,000,000	5,234,698	1,665,000	121,139
2008	7,635,000	5,081,744	700,000	78,641
2009	7,430,000	4,784,537	715,000	50,859
2010	7,560,000	4,453,135	135,000	15,506
2011-2015	35,265,000	17,389,628	190,000	12,329
2016-2020	32,570,000	8,889,628	0	0
2021-2025	19,140,000	2,485,387	0	0
Total	\$ 117,760,000	\$ 53,725,295	\$ 5,315,000	\$ 445,723

There is \$7,888,665 available in the debt service funds to service long-term debt. Bonded debt per capita amounted to \$1,326, based on the 2000 federal census. Total debt per capita, including bonds, capital leases, and notes, amounted to \$1,641, 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	\$ 65,095,000	\$ 7,707,000
Additions	57,100,000	0
Deductions	<u>(4,435,000)</u>	<u>(2,392,000)</u>
Balance, June 30, 2005	<u>\$ 117,760,000</u>	<u>\$ 5,315,000</u>
Balance Due Within One Year	<u>\$ 4,160,000</u>	<u>\$ 1,910,000</u>
	<u>Capital Leases</u>	<u>Compensated Absences</u>
Balance, July 1, 2004	\$ 18,904,973	\$ 904,480
Additions	904,118	811,995
Deductions	<u>(1,577,529)</u>	<u>(692,407)</u>
Balance, June 30, 2005	<u>\$ 18,231,562</u>	<u>\$ 1,024,068</u>
Balance Due Within One Year	<u>\$ 1,615,283</u>	<u>\$ 51,203</u>
		<u>Claims and Judgments</u>
Balance, July 1, 2004		\$ 348,161
Additions		3,831,300
Deductions		<u>(3,766,626)</u>
Balance, June 30, 2005		<u>\$ 412,835</u>
Balance Due Within One Year		<u>\$ 412,835</u>

Analysis of Noncurrent Liabilities Presented on Exhibit A:

Total Noncurrent Liabilities, June 30, 2005	\$ 142,743,465
Less: Due Within One Year	(8,149,321)
Add: Unamortized Premium on Debt	4,408,599
Less: Deferred Amount on Refunding	<u>(870,387)</u>
 Noncurrent Liabilities - Due In More Than One Year - Exhibit A	 <u><u>\$ 138,132,356</u></u>

The internal service funds primarily serve the governmental funds. Accordingly, long-term liabilities for the internal service funds are included as part of the above totals for governmental activities. Compensated absences payable will be paid from the employing funds, primarily the General Fund and the Highway/Public Works Fund.

Defeasance of Prior Debt

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

	<u>Amount</u>
1999 School	\$ 16,020,000
1999 Rural School	2,890,000

Wilson County Solid Waste Disposal Fund (Enterprise Fund)

Changes in Long-term Liabilities

Long-term liability activity for the Solid Waste Disposal Fund (enterprise fund) for the year ended June 30, 2005, was as follows:

Business-type Activities:

	Closure/ Postclosure Care Costs	Compensated Absences
	<u></u>	<u></u>
Balance, July 1, 2004	\$ 565,473	\$ 22,057
Additions	0	7,700
Deductions	(3,684)	(8,859)
	<u></u>	<u></u>

Business-type Activities: (Cont.)

	Closure/ Postclosure Care Costs	Compensated Absences
Balance, June 30, 2005	\$ 561,789	\$ 20,898
Balance Due Within One Year	\$ 3,684	\$ 3,135

Discretely Presented Wilson County School Department

Changes in Long-term Liabilities

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

Governmental Activities:

	Capital Lease	Compensated Absences
Balance, July 1, 2004	\$ 4,715,788	\$ 237,700
Additions	0	293,529
Deductions	(333,524)	(250,528)
Balance, June 30, 2005	\$ 4,382,264	\$ 280,701
Balance Due Within One Year	\$ 349,896	\$ 56,140

  

	Claims and Judgments
Balance, July 1, 2004	\$ 1,059,000
Deductions	(164,000)
Balance, June 30, 2005	\$ 895,000
Balance Due Within One Year	\$ 895,000

The internal service fund primarily serves the governmental funds. Accordingly, the long-term liabilities for the internal service funds are included as part of the above totals for governmental activities.

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

**IV. OTHER INFORMATION**

**A. Risk Management**

Wilson County has chosen to establish a Self-Insurance Fund for risks associated with the employees' health and dental insurance plans. The Self-Insurance Fund is accounted for as an internal service fund where assets are set aside for claim settlements. The county retains the risk of loss to a limit of \$150,000 per specific loss. The county has obtained a stop/loss commercial insurance policy to cover claims beyond this liability.

All full-time employees of the county are eligible to participate. A premium charge is allocated to each fund that accounts for full-time employees. This charge is based on actuarial estimates of the amounts needed to pay prior- and current-year claims and to establish a reserve for catastrophic losses. Liabilities of the fund are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. The Self-Insurance Fund establishes claims liabilities based on estimates of the ultimate cost of claims that have been reported but not settled and of claims that have been incurred but not reported. Claims liabilities include specific incremental claim adjustment expenditures/expenses, if any. In addition, estimated recoveries, if any, on settled claims have been deducted from the liability for unpaid claims. The process used to compute claims liabilities does not necessarily result in an exact amount. Changes in the balance of claims liabilities during the past two fiscal years are as follows:

	Beginning of Fiscal-Year Liability	Current-year Claims and Estimates	Payments	Balance at Fiscal Year-end
2003-2004	\$ 333,652	\$ 4,267,650	\$ (4,253,141)	\$ 348,161
2004-2005	348,161	3,831,300	(3,766,626)	412,835

In June 2004, Wilson County chose to establish the Workers' Compensation Fund (internal service) for risks associated with workers' compensation claims effective July 1, 2005. During the current year, the Workers' Compensation Fund (internal service fund) transferred \$50,000 to the Workers' Compensation Fund (special revenue) to establish the fund.

Wilson County 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 districts. The county pays an annual premium 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 \$200,000 for each insured event.

The discretely presented Wilson County School Department has chosen to establish an Employee Insurance Fund for risks associated with the employees' health and dental insurance plans. The Employee Insurance Fund is accounted for as an internal service fund where assets are set aside for claim settlements. The fund pays claims up to \$125,000 per person. Amounts exceeding this limit are covered by an excess loss policy. The Wilson County School Department is liable for administrative costs based on the number of employees insured. All full-time employees of the Wilson County School Department are eligible to participate. A premium charge is allocated to each fund that accounts for full-time employees. This charge is based on actuarial estimates of the amounts needed to pay prior-year and current-year claims and to establish a fund reserve for catastrophic losses. Liabilities of the fund are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. The Employee Insurance Fund establishes claims liabilities based on estimates of the ultimate cost of claims that have been reported but not settled and of claims that have been incurred but not reported. Claims liabilities include specific incremental claim adjustment expenditures/expenses, if any. In addition, estimated recoveries, if any, on settled claims have been deducted from the liability for unpaid claims. The process used to compute claims liabilities does not necessarily result in an exact amount. Changes in the balance of claims liabilities during the past two fiscal years are as follows:

	Beginning of Fiscal-Year Liability	Current-year Claims and Estimates	Payments	Balance at Fiscal Year-end
2003-2004	\$ 1,059,000	\$ 7,082,010	\$ (7,082,010)	\$ 1,059,000
2004-2005	1,059,000	6,991,404	(7,191,404)	859,000

The discretely presented Wilson County School Department is exposed to various risks related to workers' compensation losses. The Wilson County School Department decided it was more economically feasible to join a public entity risk pool as opposed to purchasing commercial insurance for workers' compensation coverage. The School Department joined the Local Government Workers' Compensation Fund (LGWCF), which is a public entity risk pool established by the Tennessee County Services Association, an association of member counties. The School Department pays an annual premium to the LGWCF for its workers' compensation coverage. The creation of the LGWCF provides for it to be self-sustaining through member premiums.

The School Department continues to carry commercial insurance for general liability, property, and casualty insurance coverage. Settled claims from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

**B. Accounting Change**

During the year, Wilson 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. Contingent Liabilities**

The county is involved in several pending lawsuits. County officials estimate that the potential claims against the county not covered by insurance resulting from such litigation would not materially affect the financial statements of the county.

**D. Change in Administration**

Jimmy Locke succeeded Jimmy Martin as assessor of property effective September 1, 2004.

**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. The \$561,789 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 cost may be higher due to inflation, changes in technology, or changes in regulations. Wilson County is currently contracting with a private company for solid waste disposal; however, Wilson County plans to open a new landfill cell in the future.

**F. Joint Ventures**

The Wilson County/Lebanon Development Board operates an industrial park, which is jointly owned by Wilson County and the City of Lebanon. The board includes six members, three representatives of each governmental unit. The purpose is to develop an industrial park on property at the southern edge of the city. Each entity is to contribute 50 percent of the development costs, and

each entity is to receive 50 percent of the proceeds resulting from the sale of property. Wilson County contributed \$8,750 to the Wilson County/Lebanon Development Board during the 2004-05 year.

The Joint Economic and Community Development Board of Wilson County is a joint venture, which is jointly operated by Wilson County and the cities of Lebanon, Mt. Juliet, and Watertown. The board comprises 17 members, four of whom represent Wilson County. The purpose is to finance projects that will increase trade and commerce, contribute to the general welfare, and create employment for the county and its cities. Wilson County contributed \$233,751 to operations of the Joint Economic and Community Development Board for the 2004-05 year.

The Wilson County/Mt. Juliet Development Board is a joint venture, which is jointly operated by Wilson County and the City of Mt. Juliet. The board was created to promote cooperation and to facilitate management and economic development. The board includes six members, three of whom represent Wilson County and three of whom represent the City of Mt. Juliet. Wilson County and the City of Mt. Juliet each contribute one-half of the funding that is necessary to pay the development cost of the board projects. Wilson County will appropriate to the city one-half of real and personal property taxes collected until the city has recovered its contribution for the development of the industrial or commercial tax base. The contribution of the city or county, respectively, shall include direct cost, maintenance cost, and interest paid on bond or note indebtedness. Wilson County contributed \$6,000 to the Wilson County/Mt. Juliet Development Board during the 2004-05 year.

Wilson County does not retain an equity interest in any of these joint ventures. Complete financial statements for the above-noted joint ventures can be obtained from their administrative offices at the following addresses:

Administrative Offices:

Wilson County/Lebanon Development Board  
City of Lebanon, Finance Director  
Suite 116  
200 Castle Heights Avenue North  
Lebanon, TN 37087

Joint Economic and Community Development Board  
Suite 102  
115 Castle Heights Avenue North  
Lebanon, TN 37087

Wilson County/Mt. Juliet Development Board  
City of Mt. Juliet  
P. O. Box 256  
Mt. Juliet, TN 37122

**G. Jointly Governed Organization**

The Nashville and Eastern Railroad Authority was created according to state statutes in 1983 to purchase from Seaboard System Railroad, Inc., the property, track, and roadbed along approximately 130 miles in Davidson, Wilson, Smith, and Putnam Counties. The business of the railroad authority is conducted by a Board of Directors whose members are appointed by the governing bodies of the cities and counties of service; however, counties do not have any ongoing financial interest or responsibility for the entity. Wilson County did not contribute to the operations of the Nashville and Eastern Railroad Authority during the 2004-05 year. Complete financial statements for the railroad authority can be obtained from Henry Schumpf, Treasurer, 527 Derby Downs, Lebanon, TN 37087.

**H. Retirement Commitments**

**Plan Description**

Employees of Wilson 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 Wilson 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

Wilson County has adopted a noncontributory retirement plan for its employees by assuming employee contributions up to five percent of annual covered payroll. The county is required to contribute at an actuarially determined rate; the rate for the fiscal year ended June 30, 2005, was 10.75 percent of annual covered payroll. The contribution requirement of plan members is set by state statute. The contribution requirement for Wilson County is established and may be amended by the TCRS Board of Trustees.

## Annual Pension Cost

For the year ended June 30, 2005, Wilson County's annual pension cost of \$2,106,464 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. Wilson 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 12 years.

### Trend Information

Fiscal Year Ended	Annual Pension Cost(APC)	Percentage of APC Contributed	Net Pension Obligation
6-30-05	\$2,106,464	100%	\$0
6-30-04	1,743,952	100	0
6-30-03	1,646,150	100	0

**Required Supplementary Information**  
Schedule of Funding Progress for Wilson 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
	(a)	(b)	(b) - (a)	(a/b)	(c)	((b-a)/c)
6-30-03	\$30,829	\$32,627	\$1,798	94.49%	\$17,283	10.40%
6-30-01	26,379	28,386	2,007	92.93	14,345	13.99
6-30-99	21,643	23,324	1,681	92.79	13,600	12.36

**SCHOOL TEACHERS**

**Plan Description**

The Wilson County School Department contributes to the State Employees, Teachers, and Higher Education Employees Pension Plan (SETHEEPP), a cost-sharing multiple employers 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 Wilson County 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 Wilson County 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, \$1,996,593, \$1,164,385, and \$1,085,645, respectively, equal to the required contributions for each year.

### **I. Other Post-employment Benefits**

In addition to the retirement commitments described above, Wilson County provides post-retirement health care benefits, in accordance with contract provisions, to full-time employees with ten years of service who retire prior to attaining the age of 65. These employees will be eligible to continue their group health insurance and their dependent coverage until the retiree becomes eligible under an employer's group policy or death. Wilson County pays 100 percent of the premium for all retirees and ten dependents who were grandfathered into the program. The revised policy provides that dependents of retirees may remain on the plan at their own expense until they are age 65, become eligible for Medicare, or become eligible for insurance coverage through their current employer, whichever occurs first. Currently, 76 retirees participate in the plan.

Also, the discretely presented Wilson County School Department offered a volunteer early retirement incentive through June 30, 2005. Eligible employees are those who will have 30 years of verified Tennessee Consolidated Retirement Service, or have reached 60 years of age with a minimum of 25 years of service. For each eligible employee, the school system will provide that employee with the same health insurance coverage provided for regular, full-time employees if the eligible employees had this coverage before their retirement. Dependent coverage will not be paid by the School Department. The cost of the insurance will be paid in full by the Wilson County Board of Education. The insurance coverage will remain in effect until the retirees attain the age at which they qualify for Medicare benefits. Also, a cash bonus of \$30 per day will be paid for each unused accumulated sick day. Currently, 15 employees have accepted this agreement.

**J. Office of Central Accounting, Budgeting, and Purchasing**

Wilson County, except for the discretely presented Wilson County School Department, operates under provisions of the County Financial Management System of 1981, which provides for a central system of accounting, budgeting, and purchasing covering all funds of the county. This act provides for the creation of a Finance Department operated under the direction of the finance director. The Wilson County School Department's operations are under the supervision of the director of schools, as provided by general law.

**K. Purchasing Laws**

**Finance Department**

Purchasing procedures for the Offices of County Mayor and Road Superintendent are governed by the County Financial Management System of 1981, which provides for the finance director or a deputy appointed by him to serve as the county purchasing agent. The finance director serves as the purchasing agent for Wilson County. All purchase orders are issued by the Finance Department. Purchases exceeding \$5,000 for the Office of County Mayor and \$10,000 for the Office of Road Superintendent are required to be competitively bid.

**School Department**

Purchasing procedures for the discretely presented Wilson 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 that competitive bids be solicited through advertisement in a local newspaper on all purchases exceeding \$5,000.

**V. OTHER NOTE – DISCRETELY PRESENTED WILSON COUNTY EMERGENCY COMMUNICATIONS DISTRICT**

**A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**1. Reporting Entity**

The Wilson County Emergency Communications District, Inc., was established pursuant to Section 7-86-101, Tennessee Code Annotated for the purpose of providing emergency services through the use of a three-digit (911) telephone number. The district is a component unit of Wilson County, the primary government. Wilson County appoints the board members of the district and must approve the district's issuance of long-term debt. Even though the district is financially

independent of the Wilson County primary governmental unit, it is accountable to that unit.

**2. Basis of Accounting**

The district is considered to be a business-type activity (proprietary fund) which is used to account for and report those governmental activities that are designed to be self-supporting from fees charged to consumers of the funds' goods and services. The accounting and financial reporting practices of proprietary funds are similar to those used for business enterprises. That is, revenues are matched with expenses, and net income is determined using accrual accounting methods. The district's financial statements have been prepared in conformity with all applicable GASB pronouncements as well as all Financial Accounting Standards Board pronouncements issued prior to November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements.

**3. Cash Equivalents**

For purposes of the statement of cash flows, the district considers all highly liquid debt instruments with a maturity of three months or less when purchased to be cash equivalents.

**4. Estimates**

The preparation of financial statements in conformity with the generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements. Actual results could differ from those estimates.

**5. Operating Revenues**

Operating revenues are received from various telephone companies by law, as more fully described in Note V.3. All revenues not part of these legally required payments for emergency telephone service have been classified as non-operating.

**6. Capital Assets**

As more fully described in Note V.4, capital assets are recorded at cost and depreciated over their useful lives using the straight-line method.

**B. CASH AND INVESTMENTS**

The district maintains three bank accounts, a petty cash account, and

certificates of deposit with the following balances at June 30, 2005:

Petty Cash	\$ 300
Operating Account	108,921
Payroll Account	23,545
Savings Account	67,650
Certificates of Deposit	<u>740,144</u>
Total Cash	<u>\$ 940,560</u>

Various restrictions on deposits and investments are imposed by state statutes. These restrictions are summarized as follows:

All deposits with financial institutions other than savings and loan associations must be collateralized in an amount equal to 105 percent of the value of the deposit secured thereby. The collateral must be placed by the depository bank in an escrow account in a second bank for the benefit of the district. Deposits with savings and loan associations must be collateralized by one of the following methods: (1) by an amount equal to 110 percent of the face amount of uninsured deposits if the collateral is of the same character as that required for other financial institutions; (2) by an irrevocable letter of credit issued by the Federal Home Loan Bank; or (3) by a surety bond issued by an insurance company licensed under the laws of the State of Tennessee whose claims-paying ability is rated in the highest category by at least two nationally recognized statistical rating services. The promissory notes must be in an amount equal to 150 percent of the amount of uninsured deposits. Wilson County Emergency Communications District, Inc., had no deposits with savings and loan associations during the year.

These balances are categorized as follows:

Covered by State Collateral Pool	<u>\$ 940,560</u>
----------------------------------	-------------------

**C. ACCOUNTS RECEIVABLE**

At June 30, 2005, the district had \$81,938 in accounts receivable. Of this amount, \$18,432 was due from BellSouth Telecommunications, \$13,170 was due from Tennessee Telephone Company, \$44,741 was due from the Tennessee Emergency Communications Board and \$5,595 was due from other entities. These receivables represent amounts that are collected by the telephone companies and then remitted to the district. Each residential customer is charged \$.55 per month, and each commercial customer is charged \$1.67 per month. Additionally, the district receives \$.25 per cellular phone from the Tennessee Emergency Communications Board. No allowance for uncollectible accounts is considered necessary.

**D. CAPITAL ASSETS**

All capital assets are recorded at historical cost. Depreciation is determined using the straight-line method over the estimated useful lives of the respective assets of seven to 39 years. Maintenance and repairs are charged to expense as incurred. When items of property and equipment are sold or retired, the related cost and accumulated depreciation are removed from the accounts, and any gain or loss is recognized.

The following is a summary of the capital assets at June 30, 2005:

	Balance 7-1-04	Additions	Retirements	Balance 6-30-05
Land	\$ 118,500	\$ 0	\$ 0	\$ 118,500
Office Equipment	49,603	0	0	49,603
Facility Equipment	69,572	0	0	69,572
Building	314,542	0	0	314,542
Total Capital Assets	<u>\$ 552,217</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 552,217</u>

Depreciation expense for the year ended June 30, 2005, amounted to \$13,741.

**E. PREPAID SERVICE LEASE**

The prepaid service lease of \$75,490 represents amounts paid to the telephone companies for the use of public safety answering point (PSAP) equipment. This was a one-time charge to the district. The telephone companies own the equipment and have title to it. The lease was fully amortized at June 30, 2005. A monthly fee is paid to the telephone company for maintenance of this equipment. The amount paid varies from month to month. A total of \$119,419 was paid for the fiscal year ended June 30, 2005.

**F. ACCRUED COMPENSATION**

All full-time employees of the district accrue vacation based on years of service. Vacation is earned on a calendar year basis and must be taken in the year earned. At June 30, 2005, the district's employees had \$3,160 of accrued compensation.

**G. RISK-FINANCING ACTIVITIES**

It is the policy of the district to purchase commercial insurance for the risks of losses to which it is exposed. Those risks include general liability, property and casualty, workers' compensation, and employee health and accident. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

## H. PENSION EXPENSE

Plan Description – Employees of Wilson County Emergency Communications District, Inc., 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 Wilson County Emergency Communications District, Inc., 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, 10<sup>th</sup> Floor, Andrew Jackson Building, Nashville, TN 37243-0230 or can be accessed at [www.treasury.state.tn.us](http://www.treasury.state.tn.us).

Funding Policy – Wilson County Emergency Communications District, Inc., has adopted a noncontributory retirement plan for its employees by assuming the contributions up to five percent of annual cover payroll.

Wilson County Emergency Communications District, Inc., is required to contribute at an actuarially determined rate; the rate for the fiscal year ended June 30, 2005, was 9.97 percent of annual covered payroll. The contribution requirement of plan members is set by state statute. The contribution requirement for Wilson County Emergency Communication District, Inc., is established and may be amended by the TCRS Board of Trustees.

Annual Pension Cost – For the year ended June 30, 2005, Wilson County Emergency Communications District, Inc.'s annual pension cost of \$14,105 to TCRS was equal to Wilson County Emergency Communication District, Inc.'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. Wilson County Emergency Communication District, Inc.'s unfunded actuarial accrued liability is amortized as a level dollar amount on a closed basis. The remaining amortization period at July 1, 2003, was 11 years.

### Trend Information

Fiscal Year Ended June 30	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
6-30-05	\$ 14,105	100 %	\$ 0
6-30-04	9,400	100	0
6-30-03	10,049	100	0

Required Supplementary Information – The following is the Schedule of Funding Progress for Wilson County Emergency Communication District, Inc.:

(Dollar amounts in thousands)

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b)-(a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll (b-a/c)
6-30-2003	\$ 149	\$ 168	19	88.69 %	\$ 157	12.10 %
6-30-2001	101	122	21	82.79	148	14.19
6-30-1999	62	99	37	62.63	110	33.65

**I. GIS MAPPING PROJECT**

Wilson County Emergency Communications District, Inc., paid \$35,980 for the development of a computerized mapping system that will be titled to Wilson County. These payments have been included in the contracted services balance on the statement of revenue, expenses, and changes in net assets. The State of Tennessee Emergency Communications Board reimbursed \$28,850 of cost that Wilson County Emergency Communications District, Inc., invested in the project. The reimbursement from the State is presented in the statement of revenues, expenses, and changes in fund balance in the nonoperating revenues section.

---

---

**REQUIRED SUPPLEMENTARY  
INFORMATION**

---

---

Exhibit G-1

Wilson County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual (Budgetary Basis) and Budget  
General 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	\$ 16,683,140	\$ 0	\$ 0	\$ 16,683,140	\$ 16,074,352	\$ 16,153,479	\$ 529,661
Licenses and Permits	673,845	0	0	673,845	645,753	645,753	28,092
Fines, Forfeitures, and Penalties	477,705	0	0	477,705	425,353	428,353	49,352
Charges for Current Services	1,260,913	0	0	1,260,913	1,136,970	1,185,310	75,603
Other Local Revenues	202,921	0	0	202,921	255,813	246,489	(43,568)
Fees Received from County Officials	2,815,352	0	0	2,815,352	2,677,576	2,712,576	102,776
State of Tennessee	2,009,800	0	0	2,009,800	2,043,347	2,073,520	(63,720)
Federal Government	1,358,416	0	0	1,358,416	321,316	1,456,750	(98,334)
Other Governments and Citizens Groups	164,692	0	0	164,692	22,888	168,888	(4,196)
Total Revenues	\$ 25,646,784	\$ 0	\$ 0	\$ 25,646,784	\$ 23,603,368	\$ 25,071,118	\$ 575,666
<u>Expenditures</u>							
<u>General Government</u>							
County Commission	\$ 90,296	\$ 0	\$ 0	\$ 90,296	\$ 97,670	\$ 97,670	\$ 7,374
Board of Equalization	8,584	0	0	8,584	8,746	8,746	162
Beer Board	1,056	0	0	1,056	1,620	1,620	564
Other Boards and Committees	325	0	0	325	2,439	2,439	2,114
County Mayor	218,253	(2,617)	2,420	218,056	227,419	226,619	8,563
County Attorney	155,745	(289)	0	155,456	159,137	159,137	3,681
Election Commission	501,952	(14,644)	4,328	491,636	516,408	531,108	39,472
Register of Deeds	200,093	(11,564)	30,849	219,378	230,227	230,227	10,849
Planning	277,003	(17,375)	33,628	293,256	332,664	332,664	39,408
Codes Compliance	249,470	(167)	657	249,960	258,803	258,803	8,843
County Buildings	1,539	0	0	1,539	1,004,867	1,539	0
Other General Administration	39,525	0	69	39,594	41,152	41,152	1,558
Preservation of Records	86,246	(4,104)	9,255	91,397	100,944	101,444	10,047
Risk Management	432	(432)	0	0	0	0	0

(Continued)

Exhibit G-1

Wilson County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual (Budgetary Basis) and Budget  
General 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>Finance</u>							
Accounting and Budgeting	\$ 618,613	\$ (13,080)	\$ 30,826	\$ 636,359	\$ 639,082	\$ 639,082	\$ 2,723
Property Assessor's Office	624,399	(2,891)	82,812	704,320	683,413	739,679	35,359
Reappraisal Program	64,618	0	19,917	84,535	68,895	88,895	4,360
County Trustee's Office	130,394	(463)	8,518	138,449	140,804	140,805	2,356
County Clerk's Office	329,841	(5,417)	5,411	329,835	332,848	332,848	3,013
<u>Administration of Justice</u>							
Circuit Court	559,501	(9,166)	4,051	554,386	564,984	564,984	10,598
General Sessions Judge	385,963	0	0	385,963	386,504	386,504	541
Drug Court	228,434	(401)	26	228,059	276,721	279,721	51,662
Chancery Court	463,989	0	3,855	467,844	511,124	511,124	43,280
Judicial Commissioners	244,889	0	537	245,426	249,265	252,525	7,099
Probate Court	27,177	(1,128)	0	26,049	37,203	37,203	11,154
Probation Services	160,350	(1,329)	17,492	176,513	202,884	226,224	49,711
<u>Public Safety</u>							
Sheriff's Department	5,503,277	(44,334)	72,534	5,531,477	5,036,012	5,622,491	91,014
Special Patrols	0	0	0	0	5,000	5,000	5,000
Traffic Control	213,557	(200)	1,700	215,057	227,039	220,539	5,482
Drug Enforcement	315,921	0	0	315,921	327,503	317,003	1,082
Jail	2,769,463	(77,795)	92,907	2,784,575	2,380,539	2,842,512	57,937
Workhouse	140,598	(16,802)	8,320	132,116	134,212	132,712	596
Juvenile Services	245,636	(411)	699	245,924	251,223	251,223	5,299
Civil Defense	5,219,628	(79,607)	68,992	5,209,013	5,587,074	5,303,211	94,198
County Coroner/Medical Examiner	85,687	(19,510)	5,745	71,922	72,450	72,450	528
Public Safety Grant Programs	728,851	0	198,161	927,012	0	998,465	71,453
<u>Public Health and Welfare</u>							
Local Health Center	62,044	(5,099)	3,077	60,022	60,180	60,180	158

(Continued)

Exhibit G-1

Wilson County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual (Budgetary Basis) and Budget  
General 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>Public Health and Welfare (Cont.)</u>							
Rabies and Animal Control	\$ 0	\$ 0	\$ 0	\$ 0	152,586	\$ 0	\$ 0
Other Local Health Services	562,661	(999)	416	562,078	714,107	767,807	205,729
Appropriation to State	67,493	0	0	67,493	83,493	67,493	0
Other Local Welfare Services	2,500	0	0	2,500	3,250	3,250	750
Other Public Health and Welfare	37,979	(57)	0	37,922	37,961	37,961	39
<u>Social, Cultural, and Recreational Services</u>							
Libraries	552,089	0	563,619	1,115,708	491,376	1,187,566	71,858
Other Social, Cultural and Recreational	50,000	0	0	50,000	50,000	50,000	0
<u>Agriculture &amp; Natural Resources</u>							
Agriculture Extension Service	91,447	(739)	717	91,425	164,013	164,013	72,588
Forest Service	2,000	0	0	2,000	2,000	2,000	0
Soil Conservation	35,100	0	0	35,100	35,328	35,328	228
Other Agriculture & Natural Resources	0	0	0	0	371,425	0	0
<u>Other Operations</u>							
Tourism	95,165	(2,615)	1,831	94,381	95,009	98,007	3,626
Industrial Development	233,751	0	0	233,751	210,750	233,751	0
Other Economic and Community Development	26,750	0	0	26,750	26,750	26,750	0
Veterans' Services	98,641	(171)	171	98,641	102,933	102,933	4,292
Other Charges	623,684	0	0	623,684	1,110,000	627,250	3,566
Contributions to Other Agencies	199,111	0	1,647	200,758	182,006	200,759	1
Employee Benefits	237,417	0	0	237,417	242,395	242,395	4,978
Miscellaneous	27,054	(5,000)	12,650	34,704	39,000	43,607	8,903
<u>Principal</u>							
General Government	310,619	0	0	310,619	0	310,619	0
<b>Total Expenditures</b>	<b>\$ 24,206,810</b>	<b>\$ (338,406)</b>	<b>\$ 1,287,837</b>	<b>\$ 25,156,241</b>	<b>\$ 25,271,437</b>	<b>\$ 26,220,037</b>	<b>\$ 1,063,796</b>

(Continued)

Exhibit G-1

Wilson County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual (Budgetary Basis) and Budget  
General 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	
Excess (Deficiency) of Revenues Over Expenditures	\$ 1,439,974	\$ 338,406	\$ (1,287,837)	\$ 490,543	\$ (1,668,069)	\$ (1,148,919)	\$ 1,639,462
<u>Other Financing Sources (Uses)</u>							
Capital Leases Issued	\$ 904,118	\$ 0	\$ 0	\$ 904,118	\$ 0	\$ 904,118	\$ 0
Transfers In	787,760	0	0	787,760	91,570	787,760	0
Transfers Out	(2,505,913)	0	0	(2,505,913)	0	(2,505,913)	0
Total Other Financing Sources (Uses)	\$ (814,035)	\$ 0	\$ 0	\$ (814,035)	\$ 91,570	\$ (814,035)	\$ 0
Net Change in Fund Balance	\$ 625,939	\$ 338,406	\$ (1,287,837)	\$ (323,492)	\$ (1,576,499)	\$ (1,962,954)	\$ 1,639,462
Fund Balance, July 1, 2004	3,838,185	(338,406)	0	3,499,779	3,105,568	3,105,568	394,211
Fund Balance, June 30, 2005	\$ 4,464,124	\$ 0	\$ (1,287,837)	\$ 3,176,287	\$ 1,529,069	\$ 1,142,614	\$ 2,033,673

Exhibit G-2

Wilson 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	\$ 3,118,088	\$ 0	\$ 0	\$ 3,118,088	\$ 2,989,137	\$ 2,989,137	\$ 128,951
Other Local Revenues	2,282	0	0	2,282	7,050	7,050	(4,768)
State of Tennessee	2,547,506	0	0	2,547,506	2,432,128	2,432,128	115,378
<b>Total Revenues</b>	<b>\$ 5,667,876</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 5,667,876</b>	<b>\$ 5,428,315</b>	<b>\$ 5,428,315</b>	<b>\$ 239,561</b>
<u>Expenditures</u>							
<u>General Government</u>							
Engineering	\$ 40,865	\$ 0	\$ 0	\$ 40,865	\$ 42,500	\$ 42,500	\$ 1,635
<u>Highways</u>							
Administration	218,932	0	200	219,132	258,576	258,576	39,444
Highway and Bridge Maintenance	2,991,299	(364,794)	137,114	2,763,619	3,517,800	3,517,800	754,181
Operation and Maintenance of Equipment	613,602	(4,467)	7,875	617,010	756,140	756,140	139,130
Other Charges	120,793	0	0	120,793	237,273	128,000	7,207
Employee Benefits	909,543	0	0	909,543	1,073,140	920,360	10,817
Capital Outlay	702,574	(367,487)	186,642	521,729	930,000	930,000	408,271
<b>Total Expenditures</b>	<b>\$ 5,597,608</b>	<b>\$ (736,748)</b>	<b>\$ 331,831</b>	<b>\$ 5,192,691</b>	<b>\$ 6,815,429</b>	<b>\$ 6,553,376</b>	<b>\$ 1,360,685</b>
Excess (Deficiency) of Revenues Over Expenditures	\$ 70,268	\$ 736,748	\$ (331,831)	\$ 475,185	\$ (1,387,114)	\$ (1,125,061)	\$ 1,600,246
<u>Other Financing Sources (Uses)</u>							
Transfers In	\$ 25,000	\$ 0	\$ 0	\$ 25,000	\$ 0	\$ 0	\$ 25,000
Transfers Out	(262,053)	0	0	(262,053)	0	(262,053)	0
<b>Total Other Financing Sources (Uses)</b>	<b>\$ (237,053)</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ (237,053)</b>	<b>\$ 0</b>	<b>\$ (262,053)</b>	<b>\$ 25,000</b>

(Continued)

Exhibit G-2

Wilson 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	\$ (166,785)	\$ 736,748	\$ (331,831)	\$ 238,132	\$ (1,387,114)	\$ (1,387,114)	\$ 1,625,246
Fund Balance, July 1, 2004	3,962,094	(736,748)	0	3,225,346	3,151,735	3,151,735	73,611
Fund Balance, June 30, 2005	\$ 3,795,309	\$ 0	\$ (331,831)	\$ 3,463,478	\$ 1,764,621	\$ 1,764,621	\$ 1,698,857

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

**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.

---

---

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

---

---

# Nonmajor Governmental Funds

## Special Revenue Funds

---

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

---

Courthouse and Jail Maintenance Fund – The Courthouse and Jail Maintenance Fund is used to account for a special tax levied by private act on litigation and the recording of certain instruments. The proceeds of the tax must be used to pay for improvements or maintenance on the courthouse and jail.

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

Ambulance Service Fund – The Ambulance Service Fund is used to account for ambulance service-related operations.

Special Purpose Fund – The Special Purpose Fund is used to account for general school construction.

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

Sports and Recreation Fund – The Sports and Recreation Fund is used to account for property and sales taxes related to the Sports Authority of the County of Wilson, a discretely presented component unit.

Agriculture Center Fund – The Agriculture Center Fund is used to account for Wilson County’s participation in and operation of the fairground property.

Other Special Revenue Fund – The Other Special Revenue Fund is used to account for emergency response capital outlay.

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.

Workers' Compensation Fund – The Workers' Compensation Fund is used to account for transactions of the county's workers' compensation plan.

## **Debt Service Funds**

---

Debt Service Funds are used to account for the accumulation of resources for, and the payment of, long-term debt principal, interest, and related costs.

---

Rural Debt Service Fund – The Rural Debt Service Fund is used to account for the accumulation of resources for, and the payment of, principal, interest, and related costs of school projects outside the territorial limits of the Special School District.

Special Debt Service Fund – The Special Debt Service Fund is used to account for the accumulation of resources for, and the payment of, principal, interest, and related costs of courthouse and jail construction.

## **Capital Projects Funds**

---

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

---

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

Sanitation Projects Fund – The Sanitation Projects Fund is used to account for sanitation capital expenditures of the county.

HUD Grant Projects Fund – The HUD Grant Projects Fund is used to account for grant expenditures of the county.

Highway Capital Projects Fund – The Highway Capital Projects Fund is used to account for highway-related expenditures of the county.

Other Capital Projects Fund – The Other Capital Projects Fund is used to account for receipts from building permits that are designated for capital projects.

Exhibit H-1

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

	Special Revenue Funds						
	Courthouse and Jail Maintenance	Solid Waste / Sanitation	Ambulance Service	Special Purpose	Drug Control	Sports and Recreation	Agriculture Center
<u>ASSETS</u>							
Cash	\$ 0	\$ 100	\$ 0	\$ 0	\$ 0	\$ 0	250
Equity in Pooled Cash and Investments	474,335	2,088,590	357,117	664,411	478,365	63	304,151
Accounts Receivable	0	0	0	0	0	0	0
Due from Other Governments	0	0	0	638,000	0	22,649	0
Property Taxes Receivable	0	1,755,872	0	0	0	948,813	0
Allowance for Uncollectible Property Taxes	0	(47,803)	0	0	0	0	0
Accrued Interest Receivable	0	0	0	0	921	0	0
Total Assets	\$ 474,335	\$ 3,796,759	\$ 357,117	\$ 1,302,411	\$ 479,286	\$ 971,525	\$ 304,401
<u>LIABILITIES AND FUND BALANCES</u>							
<u>Liabilities</u>							
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 63	0
Accrued Payroll	5,020	0	0	0	0	0	0
Payroll Deductions Payable	1,331	1,556	0	0	0	0	197
Due to Other Funds	0	0	0	0	0	0	0
Due to State of Tennessee	0	0	0	0	0	0	0
Deferred Revenue - Current Property Taxes	0	1,689,535	0	0	0	948,813	0
Deferred Revenue - Delinquent Property Taxes	0	10,699	0	0	0	0	0
Other Deferred Revenues	0	0	0	332,726	921	22,042	0
Total Liabilities	\$ 6,351	\$ 1,701,790	\$ 0	\$ 332,726	\$ 921	\$ 970,918	\$ 197
<u>Fund Balances</u>							
Reserved for Encumbrances	\$ 93,026	\$ 2,475	\$ 75,946	\$ 1,000	\$ 5,211	\$ 0	57,244
Unreserved	374,958	2,092,494	281,171	968,685	473,154	607	246,960
Total Fund Balances	\$ 467,984	\$ 2,094,969	\$ 357,117	\$ 969,685	\$ 478,365	\$ 607	\$ 304,204
Total Liabilities and Fund Balances	\$ 474,335	\$ 3,796,759	\$ 357,117	\$ 1,302,411	\$ 479,286	\$ 971,525	\$ 304,401

(Continued)

Exhibit H-1

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

	Special Revenue Funds (Cont.)				Debt Service Funds		
	Other Special Revenue	Constitu - tional Officers - Fees	Unemployment Compensation	Total	Rural Debt Service	Special Debt Service	Total
<u>ASSETS</u>							
Cash	\$ 0	\$ 283,710	\$ 0	\$ 284,060	\$ 0	\$ 0	\$ 0
Equity in Pooled Cash and Investments	411,246	0	248,663	5,026,941	2,298,105	43,208	2,341,313
Accounts Receivable	0	17,487	0	17,487	0	0	0
Due from Other Governments	0	0	0	660,649	159,993	0	159,993
Property Taxes Receivable	0	0	0	2,704,685	0	0	0
Allowance for Uncollectible Property Taxes	0	0	0	(47,803)	0	0	0
Accrued Interest Receivable	0	0	0	921	0	0	0
Total Assets	\$ 411,246	\$ 301,197	\$ 248,663	\$ 8,646,940	\$ 2,458,098	\$ 43,208	\$ 2,501,306
<u>LIABILITIES AND FUND BALANCES</u>							
<u>Liabilities</u>							
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 63	\$ 0	\$ 0	\$ 0
Accrued Payroll	0	0	0	5,020	0	0	0
Payroll Deductions Payable	0	0	0	3,084	0	0	0
Due to Other Funds	0	3,382	0	3,382	0	0	0
Due to State of Tennessee	0	206	0	206	0	0	0
Deferred Revenue - Current Property Taxes	0	0	0	2,638,348	0	0	0
Deferred Revenue - Delinquent Property Taxes	0	0	0	10,699	0	0	0
Other Deferred Revenues	0	0	0	355,689	84,262	0	84,262
Total Liabilities	\$ 0	\$ 3,588	\$ 0	\$ 3,016,491	\$ 84,262	\$ 0	\$ 84,262
<u>Fund Balances</u>							
Reserved for Encumbrances	\$ 159,981	\$ 0	\$ 0	\$ 394,883	\$ 0	\$ 0	\$ 0
Unreserved	251,265	297,609	248,663	5,235,566	2,373,836	43,208	2,417,044
Total Fund Balances	\$ 411,246	\$ 297,609	\$ 248,663	\$ 5,630,449	\$ 2,373,836	\$ 43,208	\$ 2,417,044
Total Liabilities and Fund Balances	\$ 411,246	\$ 301,197	\$ 248,663	\$ 8,646,940	\$ 2,458,098	\$ 43,208	\$ 2,501,306

(Continued)

Exhibit H-1

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

	Capital Projects Funds					Total Nonmajor Governmental Funds
	General Capital Projects	Sanitation Projects	Highway Capital Projects	Other Capital Projects	Total	
<u>ASSETS</u>						
Cash	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 284,060
Equity in Pooled Cash and Investments	407,000	2,184,687	1,537,130	1,890,863	6,019,680	13,387,934
Accounts Receivable	0	0	0	0	0	17,487
Due from Other Governments	0	0	0	0	0	820,642
Property Taxes Receivable	0	850,610	1,230,137	0	2,080,747	4,785,432
Allowance for Uncollectible Property Taxes	0	(28,278)	(33,478)	0	(61,756)	(109,559)
Accrued Interest Receivable	0	2,230	0	0	2,230	3,151
Total Assets	\$ 407,000	\$ 3,009,249	\$ 2,733,789	\$ 1,890,863	\$ 8,040,901	\$ 19,189,147
<u>LIABILITIES AND FUND BALANCES</u>						
<u>Liabilities</u>						
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 63
Accrued Payroll	0	0	0	0	0	5,020
Payroll Deductions Payable	0	0	0	0	0	3,084
Due to Other Funds	0	0	0	0	0	3,382
Due to State of Tennessee	0	0	0	0	0	206
Deferred Revenue - Current Property Taxes	0	809,358	1,183,685	0	1,993,043	4,631,391
Deferred Revenue - Delinquent Property Taxes	0	7,490	7,490	0	14,980	25,679
Other Deferred Revenues	0	2,230	0	0	2,230	442,181
Total Liabilities	\$ 0	\$ 819,078	\$ 1,191,175	\$ 0	\$ 2,010,253	\$ 5,111,006
<u>Fund Balances</u>						
Reserved for Encumbrances	\$ 0	\$ 0	\$ 1,084,748	\$ 211,043	\$ 1,295,791	\$ 1,690,674
Unreserved	407,000	2,190,171	457,866	1,679,820	4,734,857	12,387,467
Total Fund Balances	\$ 407,000	\$ 2,190,171	\$ 1,542,614	\$ 1,890,863	\$ 6,030,648	\$ 14,078,141
Total Liabilities and Fund Balances	\$ 407,000	\$ 3,009,249	\$ 2,733,789	\$ 1,890,863	\$ 8,040,901	\$ 19,189,147

Exhibit H-2

Wilson 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						
	Courthouse and Jail Maintenance	Solid Waste / Sanitation	Ambulance Service	Special Purpose	Drug Control	Sports and Recreation	Agriculture Center
<u>Revenues</u>							
Local Taxes	\$ 88,903	\$ 1,691,306	\$ 0	\$ 3,405,616	\$ 0	\$ 1,216,509	\$ 0
Licenses and Permits	0	0	0	0	0	0	0
Fines, Forfeitures and Penalties	0	0	0	0	217,581	0	0
Charges for Current Services	0	6,294	150,000	0	0	0	147,783
Other Local Revenues	2,010	57,281	0	0	6,616	0	9,250
State of Tennessee	0	35,442	0	0	0	0	0
Federal Government	0	0	0	0	0	0	0
Other Governments and Citizens Groups	0	0	0	0	0	0	5,674
<b>Total Revenues</b>	<b>\$ 90,913</b>	<b>\$ 1,790,323</b>	<b>\$ 150,000</b>	<b>\$ 3,405,616</b>	<b>\$ 224,197</b>	<b>\$ 1,216,509</b>	<b>\$ 162,707</b>
<u>Expenditures</u>							
Current:							
General Government	\$ 824,672	\$ 0	\$ 0	\$ 133,763	\$ 0	\$ 0	\$ 0
Finance	0	0	0	0	0	0	0
Administration of Justice	0	0	0	0	0	0	0
Public Safety	0	0	0	0	79,903	0	0
Public Health and Welfare	0	1,566,983	22,200	0	0	0	0
Agricultural and Natural Resources	0	0	0	0	0	0	595,885
Other Operations	0	0	0	0	0	1,215,904	0
Debt Service:							
Principal	0	0	0	1,187,000	0	0	0
Interest	0	0	0	911,005	0	0	0
Other Debt Service	0	0	0	7,621	0	0	0
Capital Projects	65,993	0	148,842	0	0	0	0
<b>Total Expenditures</b>	<b>\$ 890,665</b>	<b>\$ 1,566,983</b>	<b>\$ 171,042</b>	<b>\$ 2,239,389</b>	<b>\$ 79,903</b>	<b>\$ 1,215,904</b>	<b>\$ 595,885</b>
Excess (Deficiency) of Revenues Over Expenditures	\$ (799,752)	\$ 223,340	\$ (21,042)	\$ 1,166,227	\$ 144,294	\$ 605	\$ (433,178)
<u>Other Financing Sources (Uses)</u>							
Transfers In	\$ 1,003,328	\$ 152,586	\$ 0	\$ 0	\$ 0	\$ 0	\$ 371,425
Transfers Out	(68,540)	(21,548)	0	(1,073,243)	(91,570)	0	(5,200)
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 934,788</b>	<b>\$ 131,038</b>	<b>\$ 0</b>	<b>\$ (1,073,243)</b>	<b>\$ (91,570)</b>	<b>\$ 0</b>	<b>\$ 366,225</b>

(Continued)

Exhibit H-2

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

	Courthouse and Jail Maintenance	Solid Waste / Sanitation	Ambulance Service	Special Purpose	Drug Control	Sports and Recreation	Agriculture Center
Net Change in Fund Balances	\$ 135,036	\$ 354,378	\$ (21,042)	\$ 92,984	\$ 52,724	\$ 605	\$ (66,953)
Fund Balance, July 1, 2004	332,948	1,740,591	378,159	876,701	425,641	2	371,157
Fund Balance, June 30, 2005	\$ 467,984	\$ 2,094,969	\$ 357,117	\$ 969,685	\$ 478,365	\$ 607	\$ 304,204

(Continued)

Exhibit H-2

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

	Special Revenue Funds (Cont.)				Debt Service Funds		
	Other Special Revenue	Constitu- tional Officers - Fees	Workers' Compensation	Total	Rural Debt Service	Special Debt Service	Total
<u>Revenues</u>							
Local Taxes	\$ 0	\$ 0	\$ 0	\$ 6,402,334	\$ 871,328	\$ 106,620	\$ 977,948
Licenses and Permits	0	0	0	0	0	0	0
Fines, Forfeitures and Penalties	0	0	0	217,581	0	0	0
Charges for Current Services	157,822	1,964,181	0	2,426,080	0	0	0
Other Local Revenues	0	0	37,717	112,874	124,855	0	124,855
State of Tennessee	0	0	0	35,442	0	0	0
Federal Government	0	0	0	0	0	0	0
Other Governments and Citizens Groups	0	0	0	5,674	349,390	0	349,390
<b>Total Revenues</b>	<b>\$ 157,822</b>	<b>\$ 1,964,181</b>	<b>\$ 37,717</b>	<b>\$ 9,199,985</b>	<b>\$ 1,345,573</b>	<b>\$ 106,620</b>	<b>\$ 1,452,193</b>
<u>Expenditures</u>							
Current:							
General Government	\$ 0	\$ 270,493	\$ 1,133,969	\$ 2,362,897	\$ 0	\$ 0	\$ 0
Finance	0	857,278	0	857,278	0	0	0
Administration of Justice	0	786,493	0	786,493	0	0	0
Public Safety	191	48,236	0	128,330	0	0	0
Public Health and Welfare	0	0	0	1,589,183	0	0	0
Agricultural and Natural Resources	0	0	0	595,885	0	0	0
Other Operations	0	0	0	1,215,904	0	0	0
Debt Service:							
Principal	136,910	0	0	1,323,910	1,210,000	0	1,210,000
Interest	12,571	0	0	923,576	486,430	0	486,430
Other Debt Service	0	0	0	7,621	11,263	1,066	12,329
Capital Projects	182,239	0	0	397,074	0	0	0
<b>Total Expenditures</b>	<b>\$ 331,911</b>	<b>\$ 1,962,500</b>	<b>\$ 1,133,969</b>	<b>\$ 10,188,151</b>	<b>\$ 1,707,693</b>	<b>\$ 1,066</b>	<b>\$ 1,708,759</b>
Excess (Deficiency) of Revenues Over Expenditures	\$ (174,089)	\$ 1,681	\$ (1,096,252)	\$ (988,166)	\$ (362,120)	\$ 105,554	\$ (256,566)
<u>Other Financing Sources (Uses)</u>							
Transfers In	\$ 0	\$ 0	\$ 1,344,915	\$ 2,872,254	\$ 873,243	\$ 0	\$ 873,243
Transfers Out	0	0	0	(1,260,101)	0	(100,000)	(100,000)
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 1,344,915</b>	<b>\$ 1,612,153</b>	<b>\$ 873,243</b>	<b>\$ (100,000)</b>	<b>\$ 773,243</b>

(Continued)

Exhibit H-2

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

	Other Special Revenue	Constitu - tional Officers - Fees	Workers' Compensation	Total	Rural Debt Service	Special Debt Service	Total
Net Change in Fund Balances	\$ (174,089)	\$ 1,681	\$ 248,663	\$ 623,987	\$ 511,123	\$ 5,554	\$ 516,677
Fund Balance, July 1, 2004	585,335	295,928	0	5,006,462	1,862,713	37,654	1,900,367
Fund Balance, June 30, 2005	\$ 411,246	\$ 297,609	\$ 248,663	\$ 5,630,449	\$ 2,373,836	\$ 43,208	\$ 2,417,044

(Continued)

Exhibit H-2

Wilson 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	Sanitation Projects	HUD Grant Projects	Highway Capital Projects	Other Capital Projects	Total	
<u>Revenues</u>							
Local Taxes	\$ 0	\$ 1,203,877	\$ 0	\$ 1,165,809	\$ 863,053	\$ 3,232,739	\$ 10,613,021
Licenses and Permits	0	0	0	0	846,209	846,209	846,209
Fines, Forfeitures and Penalties	0	0	0	0	0	0	217,581
Charges for Current Services	0	0	0	0	9,600	9,600	2,435,680
Other Local Revenues	0	7,238	0	0	0	7,238	244,967
State of Tennessee	0	0	0	0	0	0	35,442
Federal Government	0	0	3,500	0	0	3,500	3,500
Other Governments and Citizens Groups	416,000	0	0	0	0	416,000	771,064
<b>Total Revenues</b>	<b>\$ 416,000</b>	<b>\$ 1,211,115</b>	<b>\$ 3,500</b>	<b>\$ 1,165,809</b>	<b>\$ 1,718,862</b>	<b>\$ 4,515,286</b>	<b>\$ 15,167,464</b>
<u>Expenditures</u>							
Current:							
General Government	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,362,897
Finance	0	0	0	0	0	0	857,278
Administration of Justice	0	0	0	0	0	0	786,493
Public Safety	0	0	0	0	0	0	128,330
Public Health and Welfare	0	0	0	0	0	0	1,589,183
Agricultural and Natural Resources	0	0	0	0	0	0	595,885
Other Operations	0	0	0	0	0	0	1,215,904
Debt Service:							
Principal	0	30,000	0	0	430,000	460,000	2,993,910
Interest	0	288,688	0	0	0	288,688	1,698,694
Other Debt Service	0	0	0	0	0	0	19,950
Capital Projects	39,882	92,793	3,500	891,001	135,597	1,162,773	1,559,847
<b>Total Expenditures</b>	<b>\$ 39,882</b>	<b>\$ 411,481</b>	<b>\$ 3,500</b>	<b>\$ 891,001</b>	<b>\$ 565,597</b>	<b>\$ 1,911,461</b>	<b>\$ 13,808,371</b>
Excess (Deficiency) of Revenues Over Expenditures							
	\$ 376,118	\$ 799,634	\$ 0	\$ 274,808	\$ 1,153,265	\$ 2,603,825	\$ 1,359,093
<u>Other Financing Sources (Uses)</u>							
Transfers In	\$ 16,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 16,000	\$ 3,761,497
Transfers Out	0	0	0	0	(696,190)	(696,190)	(2,056,291)
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 16,000</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ (696,190)</b>	<b>\$ (680,190)</b>	<b>\$ 1,705,206</b>

(Continued)

Exhibit H-2

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

	General Capital Projects	Sanitation Projects	HUD Grant Projects	Highway Capital Projects	Other Capital Projects	Total	Total Nonmajor Governmental Funds
Net Change in Fund Balances	\$ 392,118	\$ 799,634	\$ 0	\$ 274,808	\$ 457,075	\$ 1,923,635	\$ 3,064,299
Fund Balance, July 1, 2004	14,882	1,390,537	0	1,267,806	1,433,788	4,107,013	11,013,842
Fund Balance, June 30, 2005	\$ 407,000	\$ 2,190,171	\$ 0	\$ 1,542,614	\$ 1,890,863	\$ 6,030,648	\$ 14,078,141

Exhibit H-3

Wilson County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual (Budgetary Basis) and Budget  
Courthouse & Jail Maintenance 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	\$ 88,903	\$ 0	\$ 0	\$ 88,903	\$ 80,000	\$ 80,000	\$ 8,903
Other Local Revenues	2,010	0	0	2,010	0	0	2,010
Total Revenues	<u>\$ 90,913</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 90,913</u>	<u>\$ 80,000</u>	<u>\$ 80,000</u>	<u>\$ 10,913</u>
<u>Expenditures</u>							
<u>General Government</u>							
County Buildings	\$ 824,672	\$ (34,460)	\$ 87,383	\$ 877,595	\$ 1,004,867	\$ 936,327	\$ 58,732
<u>Capital Projects</u>							
General Administration Projects	65,993	0	5,643	71,636	80,000	80,000	8,364
Total Expenditures	<u>\$ 890,665</u>	<u>\$ (34,460)</u>	<u>\$ 93,026</u>	<u>\$ 949,231</u>	<u>\$ 1,084,867</u>	<u>\$ 1,016,327</u>	<u>\$ 67,096</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (799,752)</u>	<u>\$ 34,460</u>	<u>\$ (93,026)</u>	<u>\$ (858,318)</u>	<u>\$ (1,004,867)</u>	<u>\$ (936,327)</u>	<u>\$ 78,009</u>
<u>Other Financing Sources (Uses)</u>							
Transfers In	\$ 1,003,328	\$ 0	\$ 0	\$ 1,003,328	\$ 1,004,867	\$ 1,004,867	\$ (1,539)
Transfers Out	(68,540)	0	0	(68,540)	0	(68,540)	0
Total Other Financing Sources (Uses)	<u>\$ 934,788</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 934,788</u>	<u>\$ 1,004,867</u>	<u>\$ 936,327</u>	<u>\$ (1,539)</u>
Net Change in Fund Balance	\$ 135,036	\$ 34,460	\$ (93,026)	\$ 76,470	\$ 0	\$ 0	\$ 76,470
Fund Balance, July 1, 2004	<u>332,948</u>	<u>(34,460)</u>	<u>0</u>	<u>298,488</u>	<u>217,784</u>	<u>217,784</u>	<u>80,704</u>
Fund Balance, June 30, 2005	<u>\$ 467,984</u>	<u>\$ 0</u>	<u>\$ (93,026)</u>	<u>\$ 374,958</u>	<u>\$ 217,784</u>	<u>\$ 217,784</u>	<u>\$ 157,174</u>

Exhibit H-4

Wilson County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual (Budgetary Basis) and Budget  
Solid Waste/Sanitation 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	\$ 1,691,306	\$ 0	\$ 0	\$ 1,691,306	\$ 1,659,859	\$ 1,659,859	\$ 31,447
Charges for Current Services	6,294	0	0	6,294	4,000	4,000	2,294
Other Local Revenues	57,281	0	0	57,281	55,000	55,000	2,281
State of Tennessee	35,442	0	0	35,442	67,000	67,000	(31,558)
<b>Total Revenues</b>	<b>\$ 1,790,323</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 1,790,323</b>	<b>\$ 1,785,859</b>	<b>\$ 1,785,859</b>	<b>\$ 4,464</b>
<u>Expenditures</u>							
<u>Public Health and Welfare</u>							
Rabies and Animal Control	\$ 73,401	\$ 0	\$ 0	\$ 73,401	\$ 152,586	\$ 150,586	\$ 77,185
Convenience Centers	1,493,582	(10,686)	2,475	1,485,371	1,683,649	1,689,101	203,730
<b>Total Expenditures</b>	<b>\$ 1,566,983</b>	<b>\$ (10,686)</b>	<b>\$ 2,475</b>	<b>\$ 1,558,772</b>	<b>\$ 1,836,235</b>	<b>\$ 1,839,687</b>	<b>\$ 280,915</b>
Excess (Deficiency) of Revenues Over Expenditures	\$ 223,340	\$ 10,686	\$ (2,475)	\$ 231,551	\$ (50,376)	\$ (53,828)	\$ 285,379
<u>Other Financing Sources (Uses)</u>							
Transfers In	\$ 152,586	\$ 0	\$ 0	\$ 152,586	\$ 152,586	\$ 152,586	\$ 0
Transfers Out	(21,548)	0	0	(21,548)	0	(21,548)	0
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 131,038</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 131,038</b>	<b>\$ 152,586</b>	<b>\$ 131,038</b>	<b>\$ 0</b>
Net Change in Fund Balance	\$ 354,378	\$ 10,686	\$ (2,475)	\$ 362,589	\$ 102,210	\$ 77,210	\$ 285,379
Fund Balance, July 1, 2004	1,740,591	(10,686)	0	1,729,905	1,727,337	1,727,337	2,568
<b>Fund Balance, June 30, 2005</b>	<b>\$ 2,094,969</b>	<b>\$ 0</b>	<b>\$ (2,475)</b>	<b>\$ 2,092,494</b>	<b>\$ 1,829,547</b>	<b>\$ 1,804,547</b>	<b>\$ 287,947</b>

Exhibit H-5

Wilson County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual (Budgetary Basis) and Budget  
Ambulance Service 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>							
Charges for Current Services	\$ 150,000	\$ 0	\$ 0	\$ 150,000	\$ 150,000	\$ 150,000	\$ 0
Total Revenues	\$ 150,000	\$ 0	\$ 0	\$ 150,000	\$ 150,000	\$ 150,000	\$ 0
<u>Expenditures</u>							
<u>Public Health and Welfare</u>							
Ambulance/Emergency Medical Services	\$ 22,200	\$ 0	\$ 0	\$ 22,200	\$ 0	\$ 24,500	\$ 2,300
<u>Principal</u>							
General Government	0	0	0	0	154,000	4,000	4,000
<u>Capital Projects</u>							
Public Safety Projects	148,842	(74,907)	75,946	149,881	0	150,000	119
Total Expenditures	\$ 171,042	\$ (74,907)	\$ 75,946	\$ 172,081	\$ 154,000	\$ 178,500	\$ 6,419
Excess (Deficiency) of Revenues Over Expenditures	\$ (21,042)	\$ 74,907	\$ (75,946)	\$ (22,081)	\$ (4,000)	\$ (28,500)	\$ 6,419
Net Change in Fund Balance	\$ (21,042)	\$ 74,907	\$ (75,946)	\$ (22,081)	\$ (4,000)	\$ (28,500)	\$ 6,419
Fund Balance, July 1, 2004	378,159	(74,907)	0	303,252	303,252	303,252	0
Fund Balance, June 30, 2005	\$ 357,117	\$ 0	\$ (75,946)	\$ 281,171	\$ 299,252	\$ 274,752	\$ 6,419

Exhibit H-6

Wilson County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual (Budgetary Basis) and Budget  
Special Purpose 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	\$ 3,405,616	\$ 0	\$ 0	\$ 3,405,616	\$ 2,900,000	\$ 2,900,000	\$ 505,616
Total Revenues	\$ 3,405,616	\$ 0	\$ 0	\$ 3,405,616	\$ 2,900,000	\$ 2,900,000	\$ 505,616
<u>Expenditures</u>							
<u>General Government</u>							
County Buildings	\$ 133,763	\$ (1,000)	\$ 1,000	\$ 133,763	\$ 40,000	\$ 140,000	\$ 6,237
<u>Principal</u>							
Education	1,187,000	0	0	1,187,000	1,187,000	1,187,000	0
<u>Interest</u>							
Education	911,005	0	0	911,005	911,772	911,772	767
<u>Other Debt Service</u>							
Education	7,621	0	0	7,621	1,083,243	10,000	2,379
Total Expenditures	\$ 2,239,389	\$ (1,000)	\$ 1,000	\$ 2,239,389	\$ 3,222,015	\$ 2,248,772	\$ 9,383
Excess (Deficiency) of Revenues Over Expenditures							
	\$ 1,166,227	\$ 1,000	\$ (1,000)	\$ 1,166,227	\$ (322,015)	\$ 651,228	\$ 514,999
<u>Other Financing Sources (Uses)</u>							
Transfers Out	\$ (1,073,243)	\$ 0	\$ 0	\$ (1,073,243)	\$ 0	\$ (1,073,243)	\$ 0
Total Other Financing Sources (Uses)	\$ (1,073,243)	\$ 0	\$ 0	\$ (1,073,243)	\$ 0	\$ (1,073,243)	\$ 0
Net Change in Fund Balance							
Fund Balance, July 1, 2004	\$ 92,984	\$ 1,000	\$ (1,000)	\$ 92,984	\$ (322,015)	\$ (422,015)	\$ 514,999
	876,701	(1,000)	0	875,701	624,718	624,718	250,983
Fund Balance, June 30, 2005	\$ 969,685	\$ 0	\$ (1,000)	\$ 968,685	\$ 302,703	\$ 202,703	\$ 765,982

Exhibit H-7

Wilson County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual (Budgetary Basis) and Budget  
Drug Control 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>							
Fines, Forfeitures and Penalties	\$ 217,581	\$ 0	\$ 0	\$ 217,581	\$ 46,500	\$ 46,500	\$ 171,081
Other Local Revenues	6,616	0	0	6,616	3,000	3,000	3,616
Total Revenues	<u>\$ 224,197</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 224,197</u>	<u>\$ 49,500</u>	<u>\$ 49,500</u>	<u>\$ 174,697</u>
<u>Expenditures</u>							
<u>Public Safety</u>							
Drug Enforcement	\$ 79,903	\$ (4,464)	\$ 5,211	\$ 80,650	\$ 191,570	\$ 100,000	\$ 19,350
Total Expenditures	<u>\$ 79,903</u>	<u>\$ (4,464)</u>	<u>\$ 5,211</u>	<u>\$ 80,650</u>	<u>\$ 191,570</u>	<u>\$ 100,000</u>	<u>\$ 19,350</u>
Excess (Deficiency) of Revenues Over Expenditures	\$ 144,294	\$ 4,464	\$ (5,211)	\$ 143,547	\$ (142,070)	\$ (50,500)	\$ 194,047
<u>Other Financing Sources (Uses)</u>							
Transfers Out	\$ (91,570)	\$ 0	\$ 0	\$ (91,570)	\$ 0	\$ (91,570)	\$ 0
Total Other Financing Sources (Uses)	<u>\$ (91,570)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (91,570)</u>	<u>\$ 0</u>	<u>\$ (91,570)</u>	<u>\$ 0</u>
Net Change in Fund Balance	\$ 52,724	\$ 4,464	\$ (5,211)	\$ 51,977	\$ (142,070)	\$ (142,070)	\$ 194,047
Fund Balance, July 1, 2004	425,641	(4,464)	0	421,177	421,408	421,408	(231)
Fund Balance, June 30, 2005	<u>\$ 478,365</u>	<u>\$ 0</u>	<u>\$ (5,211)</u>	<u>\$ 473,154</u>	<u>\$ 279,338</u>	<u>\$ 279,338</u>	<u>\$ 193,816</u>

Exhibit H-8

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

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 1,216,509	\$ 1,400,000	\$ 1,400,000	\$ (183,491)
Total Revenues	\$ 1,216,509	\$ 1,400,000	\$ 1,400,000	\$ (183,491)
<u>Expenditures</u>				
<u>Other Operations</u>				
Contributions to Other Agencies	\$ 1,215,904	\$ 0	\$ 1,400,000	\$ 184,096
Total Expenditures	\$ 1,215,904	\$ 0	\$ 1,400,000	\$ 184,096
Excess (Deficiency) of Revenues Over Expenditures	\$ 605	\$ 1,400,000	\$ 0	\$ 605
<u>Other Financing Sources (Uses)</u>				
Transfers Out	\$ 0	\$ (1,400,000)	\$ 0	\$ 0
Total Other Financing Sources (Uses)	\$ 0	\$ (1,400,000)	\$ 0	\$ 0
Net Change in Fund Balance	\$ 605	\$ 0	\$ 0	\$ 605
Fund Balance, July 1, 2004	2	0	0	2
Fund Balance, June 30, 2005	\$ 607	\$ 0	\$ 0	\$ 607

Exhibit H-9

Wilson County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual (Budgetary Basis) and Budget  
Agriculture Center 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>							
Charges for Current Services	\$ 147,783	\$ 0	\$ 0	\$ 147,783	\$ 154,000	\$ 154,000	\$ (6,217)
Other Local Revenues	9,250	0	0	9,250	8,096	8,096	1,154
Other Governments and Citizens Groups	5,674	0	0	5,674	5,000	5,000	674
Total Revenues	\$ 162,707	\$ 0	\$ 0	\$ 162,707	\$ 167,096	\$ 167,096	\$ (4,389)
<u>Expenditures</u>							
<u>Agriculture &amp; Natural Resources</u>							
Other Agriculture & Natural Resources	\$ 595,885	\$ (10,872)	\$ 57,244	\$ 642,257	\$ 644,637	\$ 744,337	\$ 102,080
Total Expenditures	\$ 595,885	\$ (10,872)	\$ 57,244	\$ 642,257	\$ 644,637	\$ 744,337	\$ 102,080
Excess (Deficiency) of Revenues Over Expenditures	\$ (433,178)	\$ 10,872	\$ (57,244)	\$ (479,550)	\$ (477,541)	\$ (577,241)	\$ 97,691
<u>Other Financing Sources (Uses)</u>							
Transfers In	\$ 371,425	\$ 0	\$ 0	\$ 371,425	\$ 371,425	\$ 371,425	\$ 0
Transfers Out	(5,200)	0	0	(5,200)	0	(5,200)	0
Total Other Financing Sources (Uses)	\$ 366,225	\$ 0	\$ 0	\$ 366,225	\$ 371,425	\$ 366,225	\$ 0
Net Change in Fund Balance	\$ (66,953)	\$ 10,872	\$ (57,244)	\$ (113,325)	\$ (106,116)	\$ (211,016)	\$ 97,691
Fund Balance, July 1, 2004	371,157	(10,872)	0	360,285	357,908	357,908	2,377
Fund Balance, June 30, 2005	\$ 304,204	\$ 0	\$ (57,244)	\$ 246,960	\$ 251,792	\$ 146,892	\$ 100,068

Exhibit H-10

Wilson County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual (Budgetary Basis) and Budget  
Other Special Revenue 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	\$ 0	\$ 0	\$ 0	\$ 0	\$ 100	\$ 100	\$ (100)
Charges for Current Services	157,822	0	0	157,822	160,000	160,000	(2,178)
Total Revenues	\$ 157,822	\$ 0	\$ 0	\$ 157,822	\$ 160,100	\$ 160,100	\$ (2,278)
<u>Expenditures</u>							
<u>Public Safety</u>							
Fire Prevention and Control	\$ 191	\$ 0	\$ 0	\$ 191	\$ 5,000	\$ 5,000	\$ 4,809
<u>Principal</u>							
General Government	136,910	(144,102)	143,063	135,871	0	136,910	1,039
<u>Interest</u>							
General Government	12,571	(5,898)	6,417	13,090	0	13,090	0
<u>Capital Projects</u>							
Public Safety Projects	182,239	(118,000)	10,501	74,740	181,700	74,554	(186)
Total Expenditures	\$ 331,911	\$ (268,000)	\$ 159,981	\$ 223,892	\$ 186,700	\$ 229,554	\$ 5,662
Excess (Deficiency) of Revenues Over Expenditures	\$ (174,089)	\$ 268,000	\$ (159,981)	\$ (66,070)	\$ (26,600)	\$ (69,454)	\$ 3,384
Net Change in Fund Balance	\$ (174,089)	\$ 268,000	\$ (159,981)	\$ (66,070)	\$ (26,600)	\$ (69,454)	\$ 3,384
Fund Balance, July 1, 2004	585,335	(268,000)	0	317,335	316,817	316,817	518
Fund Balance, June 30, 2005	\$ 411,246	\$ 0	\$ (159,981)	\$ 251,265	\$ 290,217	\$ 247,363	\$ 3,902

Exhibit H-11

Wilson County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual and Budget  
Workers' Compensation Fund  
For the Year Ended June 30, 2005

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Other Local Revenues	\$ 37,717	\$ 0	\$ 34,717	\$ 3,000
Total Revenues	\$ 37,717	\$ 0	\$ 34,717	\$ 3,000
<u>Expenditures</u>				
<u>General Government</u>				
Risk Management	\$ 1,133,969	\$ 0	\$ 1,133,969	\$ 0
Total Expenditures	\$ 1,133,969	\$ 0	\$ 1,133,969	\$ 0
Excess (Deficiency) of Revenues Over Expenditures	\$ (1,096,252)	\$ 0	\$ (1,099,252)	\$ 3,000
<u>Other Financing Sources (Uses)</u>				
Transfers In	\$ 1,344,915	\$ 0	\$ 1,322,165	\$ 22,750
Total Other Financing Sources (Uses)	\$ 1,344,915	\$ 0	\$ 1,322,165	\$ 22,750
Net Change in Fund Balance	\$ 248,663	\$ 0	\$ 222,913	\$ 25,750
Fund Balance, July 1, 2004	0	0	0	0
Fund Balance, June 30, 2005	\$ 248,663	\$ 0	\$ 222,913	\$ 25,750

## Exhibit H-12

Wilson County, Tennessee  
 Schedule of Revenues, Expenditures, and Changes  
 in Fund Balance - Actual and Budget  
 Rural 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	\$ 871,328	\$ 575,001	\$ 575,001	\$ 296,327
Other Local Revenues	124,855	0	0	124,855
Other Governments and Citizens Groups	349,390	0	349,390	0
Total Revenues	<u>\$ 1,345,573</u>	<u>\$ 575,001</u>	<u>\$ 924,391</u>	<u>\$ 421,182</u>
<u>Expenditures</u>				
<u>Principal</u>				
Education	\$ 1,210,000	\$ 1,210,000	\$ 1,210,000	\$ 0
<u>Interest</u>				
Education	486,430	486,431	486,431	1
<u>Other Debt Service</u>				
Education	11,263	25,000	25,000	13,737
Total Expenditures	<u>\$ 1,707,693</u>	<u>\$ 1,721,431</u>	<u>\$ 1,721,431</u>	<u>\$ 13,738</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (362,120)</u>	<u>\$ (1,146,430)</u>	<u>\$ (797,040)</u>	<u>\$ 434,920</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	\$ 873,243	\$ 1,222,633	\$ 873,243	\$ 0
Total Other Financing Sources (Uses)	<u>\$ 873,243</u>	<u>\$ 1,222,633</u>	<u>\$ 873,243</u>	<u>\$ 0</u>
Net Change in Fund Balance	\$ 511,123	\$ 76,203	\$ 76,203	\$ 434,920
Fund Balance, July 1, 2004	1,862,713	1,862,713	1,862,713	0
Fund Balance, June 30, 2005	<u>\$ 2,373,836</u>	<u>\$ 1,938,916</u>	<u>\$ 1,938,916</u>	<u>\$ 434,920</u>

Exhibit H-13

Wilson County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual and Budget  
Special 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	\$ 106,620	\$ 100,000	\$ 100,000	\$ 6,620
Total Revenues	<u>\$ 106,620</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 6,620</u>
<u>Expenditures</u>				
<u>Principal</u>				
General Government	\$ 0	\$ 101,200	\$ 0	\$ 0
<u>Other Debt Service</u>				
General Government	1,066	0	1,200	134
Total Expenditures	<u>\$ 1,066</u>	<u>\$ 101,200</u>	<u>\$ 1,200</u>	<u>\$ 134</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 105,554</u>	<u>\$ (1,200)</u>	<u>\$ 98,800</u>	<u>\$ 6,754</u>
<u>Other Financing Sources (Uses)</u>				
Transfers Out	\$ (100,000)	\$ 0	\$ (100,000)	\$ 0
Total Other Financing Sources (Uses)	<u>\$ (100,000)</u>	<u>\$ 0</u>	<u>\$ (100,000)</u>	<u>\$ 0</u>
Net Change in Fund Balance	\$ 5,554	\$ (1,200)	\$ (1,200)	\$ 6,754
Fund Balance, July 1, 2004	<u>37,654</u>	<u>37,654</u>	<u>37,654</u>	<u>0</u>
Fund Balance, June 30, 2005	<u>\$ 43,208</u>	<u>\$ 36,454</u>	<u>\$ 36,454</u>	<u>\$ 6,754</u>

Exhibit H-14

Wilson County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual (Budgetary Basis) and Budget  
Highway Capital Projects 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	\$ 1,165,809	\$ 0	\$ 0	\$ 1,165,809	\$ 1,126,332	\$ 1,126,332	\$ 39,477
Total Revenues	\$ 1,165,809	\$ 0	\$ 0	\$ 1,165,809	\$ 1,126,332	\$ 1,126,332	\$ 39,477
<u>Expenditures</u>							
<u>Capital Projects</u>							
Highway & Street Capital Projects	\$ 891,001	\$ (1,050,000)	\$ 1,084,748	\$ 925,749	\$ 1,125,000	\$ 1,125,000	\$ 199,251
Total Expenditures	\$ 891,001	\$ (1,050,000)	\$ 1,084,748	\$ 925,749	\$ 1,125,000	\$ 1,125,000	\$ 199,251
Excess (Deficiency) of Revenues Over Expenditures	\$ 274,808	\$ 1,050,000	\$ (1,084,748)	\$ 240,060	\$ 1,332	\$ 1,332	\$ 238,728
Net Change in Fund Balance	\$ 274,808	\$ 1,050,000	\$ (1,084,748)	\$ 240,060	\$ 1,332	\$ 1,332	\$ 238,728
Fund Balance, July 1, 2004	1,267,806	(1,050,000)	0	217,806	216,009	216,009	1,797
Fund Balance, June 30, 2005	\$ 1,542,614	\$ 0	\$ (1,084,748)	\$ 457,866	\$ 217,341	\$ 217,341	\$ 240,525

# Major Governmental Fund

## General Debt Service Fund

---

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

---

Exhibit I

Wilson 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	\$ 7,802,778	\$ 5,823,883	\$ 5,823,883	\$ 1,978,895
Other Local Revenues	726,947	406,600	406,600	320,347
Other Governments and Citizens Groups	5,323	30,000	30,000	(24,677)
Total Revenues	<u>\$ 8,535,048</u>	<u>\$ 6,260,483</u>	<u>\$ 6,260,483</u>	<u>\$ 2,274,565</u>
<u>Expenditures</u>				
<u>Principal</u>				
General Government	\$ 1,451,018	\$ 1,551,018	\$ 1,551,018	\$ 100,000
Highways and Streets	1,370,362	1,370,362	1,370,362	0
Education	2,278,620	2,478,621	2,478,621	200,001
<u>Interest</u>				
General Government	859,489	859,494	859,494	5
Highways and Streets	219,486	219,487	219,487	1
Education	1,170,220	1,170,221	1,170,221	1
<u>Other Debt Service</u>				
General Government	128,839	157,000	157,000	28,161
Highways and Streets	1,913	7,000	7,000	5,087
Education	2,005	7,000	7,000	4,995
Total Expenditures	<u>\$ 7,481,952</u>	<u>\$ 7,820,203</u>	<u>\$ 7,820,203</u>	<u>\$ 338,251</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 1,053,096</u>	<u>\$ (1,559,720)</u>	<u>\$ (1,559,720)</u>	<u>\$ 2,612,816</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	\$ 300,000	\$ 100,000	\$ 100,000	\$ 200,000
Total Other Financing Sources (Uses)	<u>\$ 300,000</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 200,000</u>
Net Change in Fund Balance	\$ 1,353,096	\$ (1,459,720)	\$ (1,459,720)	\$ 2,812,816
Fund Balance, July 1, 2004	<u>4,208,525</u>	<u>4,008,097</u>	<u>4,008,097</u>	<u>200,428</u>
Fund Balance, June 30, 2005	<u>\$ 5,561,621</u>	<u>\$ 2,548,377</u>	<u>\$ 2,548,377</u>	<u>\$ 3,013,244</u>

# Proprietary Funds

---

Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the county, or other governments, on a cost-reimbursed basis.

---

Self-Insurance Fund – The Self-Insurance Fund is used to account for transactions of the county's self-insured group medical plan.

Workers' Compensation Fund – The Workers' Compensation Fund is used to account for the county's self-insured workers' compensation program. This fund was closed during the year.

Exhibit J

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

	Internal Service Funds		Total
	Self-Insurance	Workers' Compensation	
<u>Operating Revenues</u>			
Charges for Current Services:			
Self-Insurance Premiums/Contributions	\$ 4,531,915	\$ 0	\$ 4,531,915
Other Local Revenues:			
Retirees' Insurance Payments	28,888	0	28,888
Cobra Insurance Payments	1,096	0	1,096
Total Operating Revenues	<u>\$ 4,561,899</u>	<u>\$ 0</u>	<u>\$ 4,561,899</u>
<u>Operating Expenses</u>			
Employee Benefits:			
Handling Charges & Administrative Costs	\$ 228,097	\$ 0	\$ 228,097
Life Insurance	64,174	0	64,174
Medical Insurance	3,806,528	0	3,806,528
Disability Insurance	24,772	0	24,772
Medical and Dental Services	1,326	0	1,326
Total Operating Expenses	<u>\$ 4,124,897</u>	<u>\$ 0</u>	<u>\$ 4,124,897</u>
Operating Income (Loss)	<u>\$ 437,002</u>	<u>\$ 0</u>	<u>\$ 437,002</u>
<u>Nonoperating Revenues (Expenses)</u>			
Investment Income	\$ 140,000	\$ 0	\$ 140,000
Miscellaneous Refunds	104,640	0	104,640
Total Nonoperating Revenues (Expenses)	<u>\$ 244,640</u>	<u>\$ 0</u>	<u>\$ 244,640</u>
Income (Loss) Before Transfers	\$ 681,642	\$ 0	\$ 681,642
Transfers Out	0	(50,000)	(50,000)
Change in Net Assets	\$ 681,642	\$ (50,000)	\$ 631,642
Total Net Assets, July 1, 2004	<u>3,838,330</u>	<u>50,000</u>	<u>3,888,330</u>
Total Nets Assets, June 30, 2005	<u>\$ 4,519,972</u>	<u>\$ 0</u>	<u>\$ 4,519,972</u>

# Fiduciary Funds

---

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.

---

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.

Special School District Fund – The Special School District Fund is used to account for the Lebanon Special School District’s share of education revenues collected by the county which must be apportioned between the county and the school district on an average daily attendance basis and property taxes assessed on parcels that lie within the Lebanon Special School District. These collections are remitted to the special school district 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, general sessions, and juvenile courts clerk, clerk and master, register, and sheriff. Such collections include amounts due the state, cities, other county funds, litigants, heirs, and others.

Other Agency Fund – The Other Agency Fund is used to account for funds of the Lebanon/Wilson County Drug Task Force created by an interlocal cooperation and mutual aid agreement between Lebanon and Wilson County. This task force has disbanded, but the fund will still receive revenue from existing cases for several years.

Exhibit K-1

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

	Agency Funds				Total
	Cities - Sales Tax	Special School District	Constitu- tional Officers - Agency	Other Agency	
<u>ASSETS</u>					
Cash	\$ 0	\$ 0	\$ 3,178,105	\$ 0	\$ 3,178,105
Equity in Pooled Cash and Investments	0	296,387	0	23,070	319,457
Due from Other Governments	1,760,065	360,010	0	0	2,120,075
Property Taxes Receivable	0	4,499,871	0	0	4,499,871
Allowance for Uncollectible Property Taxes	0	(125,261)	0	0	(125,261)
Total Assets	<u>\$ 1,760,065</u>	<u>\$ 5,031,007</u>	<u>\$ 3,178,105</u>	<u>\$ 23,070</u>	<u>\$ 9,992,247</u>
<u>LIABILITIES</u>					
Due to Other Taxing Units	\$ 1,760,065	\$ 5,031,007	\$ 0	\$ 23,070	\$ 6,814,142
Due to Litigants, Heirs, and Others	0	0	3,178,105	0	3,178,105
Total Liabilities	<u>\$ 1,760,065</u>	<u>\$ 5,031,007</u>	<u>\$ 3,178,105</u>	<u>\$ 23,070</u>	<u>\$ 9,992,247</u>

Exhibit K-2

Wilson 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	\$ 9,362,177	\$ 9,362,177	\$ 0
Due From Other Governments	2,370,685	1,760,065	2,370,685	1,760,065
Total Assets	\$ 2,370,685	\$ 11,122,242	\$ 11,732,862	\$ 1,760,065
<u>Liabilities</u>				
Due to Other Taxing Units	\$ 2,370,685	\$ 11,122,242	\$ 11,732,862	\$ 1,760,065
Total Liabilities	\$ 2,370,685	\$ 11,122,242	\$ 11,732,862	\$ 1,760,065
<u>Special School District Fund</u>				
<u>Assets</u>				
Equity in Pooled Cash and Investments	\$ 241,133	\$ 8,897,821	\$ 8,842,567	\$ 296,387
Due From Other Governments	324,720	360,010	324,720	360,010
Property Taxes Receivable	4,629,284	4,499,871	4,629,284	4,499,871
Allowance for Uncollectible Property Taxes	(226,756)	(125,261)	(226,756)	(125,261)
Total Assets	\$ 4,968,381	\$ 13,632,441	\$ 13,569,815	\$ 5,031,007
<u>Liabilities</u>				
Due to Other Taxing Units	\$ 4,968,381	\$ 13,632,441	\$ 13,569,815	\$ 5,031,007
Total Liabilities	\$ 4,968,381	\$ 13,632,441	\$ 13,569,815	\$ 5,031,007
<u>Constitutional Officers - Agency Fund</u>				
<u>Assets</u>				
Cash	\$ 2,781,788	\$ 24,703,415	\$ 24,307,098	\$ 3,178,105
Accounts Receivable	22,982	0	22,982	0
Total Assets	\$ 2,804,770	\$ 24,703,415	\$ 24,330,080	\$ 3,178,105
<u>Liabilities</u>				
Due to Litigants, Heirs, and Others	\$ 2,804,770	\$ 24,703,415	\$ 24,330,080	\$ 3,178,105
Total Liabilities	\$ 2,804,770	\$ 24,703,415	\$ 24,330,080	\$ 3,178,105
<u>Other Agency Fund</u>				
<u>Assets</u>				
Equity in Pooled Cash and Investments	\$ 18,088	\$ 5,032	\$ 50	\$ 23,070
Total Assets	\$ 18,088	\$ 5,032	\$ 50	\$ 23,070
<u>Liabilities</u>				
Due to Other Taxing Units	\$ 18,088	\$ 5,032	\$ 50	\$ 23,070
Total Liabilities	\$ 18,088	\$ 5,032	\$ 50	\$ 23,070

(Continued)

Exhibit K-2

Wilson County, Tennessee  
Combining Statement of Changes in Assets and  
Liabilities - All Agency Funds (Cont.)

	Beginning Balance	Additions	Deductions	Ending Balance
<u>Totals - All Agency Funds</u>				
<u>Assets</u>				
Equity in Pooled Cash and Investments	\$ 259,221	\$ 18,265,030	\$ 18,204,794	\$ 319,457
Cash	2,781,788	24,703,415	24,307,098	3,178,105
Accounts Receivable	22,982	0	22,982	0
Due From Other Governments	2,695,405	2,120,075	2,695,405	2,120,075
Property Taxes Receivable	4,629,284	4,499,871	4,629,284	4,499,871
Allowance for Uncollectible Property Taxes	(226,756)	(125,261)	(226,756)	(125,261)
Total Assets	<u>\$ 10,161,924</u>	<u>\$ 49,463,130</u>	<u>\$ 49,632,807</u>	<u>\$ 9,992,247</u>
<u>Liabilities</u>				
Due to Other Taxing Units	\$ 7,357,154	\$ 24,759,715	\$ 25,302,727	\$ 6,814,142
Due to Litigants, Heirs, and Others	2,804,770	24,703,415	24,330,080	3,178,105
Total Liabilities	<u>\$ 10,161,924</u>	<u>\$ 49,463,130</u>	<u>\$ 49,632,807</u>	<u>\$ 9,992,247</u>

# Wilson County School Department

---

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

---

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.

Extended School Program Fund – The Extended School Program Fund is used to account for before- and after-school programs in the individual schools.

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

Employee Insurance Fund – The Employee Insurance Fund is used to account for transactions pertaining to the School Department’s self-insured group medical and dental plans.

Exhibit L-1

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

Functions/Programs	Expenses	Program Revenues			Net (Expenses) Revenues and Changes in Net Assets Total Governmental Activities
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Component Unit:					
Governmental Activities:					
Instruction	\$ 50,042,130	\$ 1,568,130	\$ 10,491,329	\$ 0	\$ (37,982,671)
Support Services	28,342,338	30,805	1,711,068	681,162	(25,919,303)
Operation of Noninstructional Services	7,392,442	3,470,026	1,950,295	0	(1,972,121)
Interest on Long-term Debt	215,832	0	0	0	(215,832)
Other Debt Service	349,390	0	0	0	(349,390)
Total Governmental Activities	<u>\$ 86,342,132</u>	<u>\$ 5,068,961</u>	<u>\$ 14,152,692</u>	<u>\$ 681,162</u>	<u>\$ (66,439,317)</u>
General Revenues:					
Taxes:					
Property taxes levied for general purposes					\$ 20,095,808
Local option sales tax					5,921,595
Other local taxes					11,326
Grants & Contributions not restricted for specific programs					39,367,705
Unrestricted Investment Earnings					148,210
Miscellaneous					391,988
Gain on Disposal of Capital Assets					850
Total General Revenues					<u>\$ 65,937,482</u>
Change in net assets					\$ (501,835)
Net assets, July 1, 2004					<u>72,573,810</u>
Net assets, June 30, 2005					<u>\$ 72,071,975</u>

Exhibit L-2

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

	<u>Major Fund</u>	<u>Nonmajor Funds</u>	<u>Total</u>
	<u>General Purpose School</u>	<u>Other Govern- mental Funds</u>	<u>Govern- mental Funds</u>
<u>ASSETS</u>			
Cash	\$ 0	\$ 9,964	\$ 9,964
Equity in Pooled Cash and Investments	9,166,639	2,518,766	11,685,405
Accounts Receivable	57,742	0	57,742
Due from Other Governments	1,777,330	90,168	1,867,498
Due from Other Funds	279	1,065	1,344
Property Taxes Receivable	21,133,802	0	21,133,802
Allowance for Uncollectible Property Taxes	(572,642)	0	(572,642)
Accrued Interest Receivable	0	1,359	1,359
Total Assets	<u>\$ 31,563,150</u>	<u>\$ 2,621,322</u>	<u>\$ 34,184,472</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 31,062	\$ 7,144	\$ 38,206
Accrued Payroll	2,242,518	59,726	2,302,244
Payroll Deductions Payable	295,197	0	295,197
Due to Other Funds	2,396,732	279	2,397,011
Deferred Revenue - Current Property Taxes	20,340,213	0	20,340,213
Deferred Revenue - Delinquent Property Taxes	126,928	0	126,928
Other Deferred Revenues	605,777	6,755	612,532
Total Liabilities	<u>\$ 26,038,427</u>	<u>\$ 73,904</u>	<u>\$ 26,112,331</u>
<u>Fund Balances</u>			
Reserved for Encumbrances	\$ 796,611	\$ 242,612	\$ 1,039,223
Reserved for Career Ladder - Extended Contract	130,248	0	130,248
Reserved for Career Ladder Program	16,724	0	16,724
Reserved for Basic Education Program	320,694	0	320,694
Reserved for Title I Grants to Local Education Agencies	0	2,113	2,113
Reserved for Innovative Education Program Strategies	0	56,131	56,131
Other Federal Reserves	0	23,075	23,075
Unreserved, Reported In:			
General Fund	4,260,446	0	4,260,446
Special Revenue Funds	0	2,079,231	2,079,231
Capital Projects Funds	0	144,256	144,256
Total Fund Balances	<u>\$ 5,524,723</u>	<u>\$ 2,547,418</u>	<u>\$ 8,072,141</u>
Total Liabilities and Fund Balances	<u>\$ 31,563,150</u>	<u>\$ 2,621,322</u>	<u>\$ 34,184,472</u>

Exhibit L-3

Wilson County, Tennessee  
Discretely Presented Wilson 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 L-2)	\$ 8,072,141
(1) Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	65,468,410
(2) An internal service fund is used by management to charge the costs of employee health insurance benefits to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net assets.	2,541,741
(3) Long-term liabilities are not due in the current period and therefore are not reported in the funds.	(4,749,777)
(4) Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds.	<u>739,460</u>
Net assets of governmental activities (Exhibit A)	<u>\$ 72,071,975</u>

Exhibit L-4

Wilson County, Tennessee  
Statement of Revenues, Expenditures,  
and Changes in Fund Balances -  
Governmental Funds  
Discretely Presented Wilson 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	\$ 26,135,971	\$ 0	\$ 26,135,971
Licenses and Permits	5,904	0	5,904
Charges for Current Services	45,063	5,023,898	5,068,961
Other Local Revenues	462,343	266,197	728,540
State of Tennessee	39,702,728	158,826	39,861,554
Federal Government	3,121,675	2,751,092	5,872,767
Other Governments and Citizens Groups	0	590,200	590,200
Total Revenues	<u>\$ 69,473,684</u>	<u>\$ 8,790,213</u>	<u>\$ 78,263,897</u>
<u>Expenditures</u>			
Current:			
Instruction	\$ 43,505,101	\$ 1,324,597	\$ 44,829,698
Support Services	23,360,306	530,961	23,891,267
Operation of Non-Instructional Services	618,631	5,814,293	6,432,924
Capital Outlay	292,675	2,554,445	2,847,120
Debt Service:			
Principal	333,524	0	333,524
Interest	224,318	0	224,318
Other Debt Service	300,000	49,390	349,390
Total Expenditures	<u>\$ 68,634,555</u>	<u>\$ 10,273,686</u>	<u>\$ 78,908,241</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 839,129</u>	<u>\$ (1,483,473)</u>	<u>\$ (644,344)</u>
<u>Other Financing Sources (Uses)</u>			
Transfers In	\$ 0	\$ 63,000	\$ 63,000
Transfers Out	(63,000)	0	(63,000)
Total Other Financing Sources (Uses)	<u>\$ (63,000)</u>	<u>\$ 63,000</u>	<u>\$ 0</u>
Net Change in Fund Balances	\$ 776,129	\$ (1,420,473)	\$ (644,344)
Fund Balance, July 1, 2004	4,748,594	3,967,891	8,716,485
Fund Balance, June 30, 2005	<u>\$ 5,524,723</u>	<u>\$ 2,547,418</u>	<u>\$ 8,072,141</u>

Exhibit L-5

Wilson County, Tennessee  
Discretely Presented Wilson 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 L-4)	\$ (644,344)
(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.	50,409
(2) Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	103,363
(3) The issuance of long-term debt (e.g., bonds, 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. 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.	333,524
(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.	(34,515)
(5) An internal service fund is used by management to charge the costs of employee insurance benefits to individual funds. The net revenue of certain activities of the internal service fund is reported with governmental activities.	<u>(310,272)</u>
Change in net assets of governmental activities (Exhibit B)	<u>\$ (501,835)</u>

Exhibit L-6

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

	Special Revenue Funds				Capital Projects Fund	Total Nonmajor Governmental Funds
	School Federal Projects	Central Cafeteria	Extended School Program	Total	Education Capital Projects	
<u>ASSETS</u>						
Cash	\$ 0	\$ 3,460	\$ 6,504	\$ 9,964	\$ 0	\$ 9,964
Equity in Pooled Cash and Investments	102,865	1,686,244	456,911	2,246,020	272,746	2,518,766
Due from Other Governments	90,168	0	0	90,168	0	90,168
Due from Other Funds	0	1,065	0	1,065	0	1,065
Accrued Interest Receivable	0	1,359	0	1,359	0	1,359
<b>Total Assets</b>	<b>\$ 193,033</b>	<b>\$ 1,692,128</b>	<b>\$ 463,415</b>	<b>\$ 2,348,576</b>	<b>\$ 272,746</b>	<b>\$ 2,621,322</b>
<u>LIABILITIES AND FUND BALANCES</u>						
<u>Liabilities</u>						
Accounts Payable	\$ 7,144	\$ 0	\$ 0	\$ 7,144	\$ 0	\$ 7,144
Accrued Payroll	59,726	0	0	59,726	0	59,726
Due to Other Funds	0	0	0	0	279	279
Other Deferred Revenues	5,396	1,359	0	6,755	0	6,755
<b>Total Liabilities</b>	<b>\$ 72,266</b>	<b>\$ 1,359</b>	<b>\$ 0</b>	<b>\$ 73,625</b>	<b>\$ 279</b>	<b>\$ 73,904</b>
<u>Fund Balances</u>						
Reserved for Encumbrances	\$ 39,448	\$ 63,515	\$ 11,438	\$ 114,401	\$ 128,211	\$ 242,612
Reserved for Title I Grants to Local Education Agencies	2,113	0	0	2,113	0	2,113
Reserved for Innovative Education Program Strategies	56,131	0	0	56,131	0	56,131
Other Federal Reserves	23,075	0	0	23,075	0	23,075
Unreserved	0	1,627,254	451,977	2,079,231	144,256	2,223,487
<b>Total Fund Balances</b>	<b>\$ 120,767</b>	<b>\$ 1,690,769</b>	<b>\$ 463,415</b>	<b>\$ 2,274,951</b>	<b>\$ 272,467</b>	<b>\$ 2,547,418</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 193,033</b>	<b>\$ 1,692,128</b>	<b>\$ 463,415</b>	<b>\$ 2,348,576</b>	<b>\$ 272,746</b>	<b>\$ 2,621,322</b>

Exhibit L-7

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

	Special Revenue Funds				Capital Projects Fund	Total Nonmajor Governmental Funds
	School Federal Projects	Central Cafeteria	Extended School Program	Total	Education Capital Projects	
<u>Revenues</u>						
Charges for Current Services	\$ 1,246	\$ 3,454,522	\$ 1,568,130	\$ 5,023,898	\$ 0	\$ 5,023,898
Other Local Revenues	7,512	31,642	0	39,154	227,043	266,197
State of Tennessee	110,346	48,480	0	158,826	0	158,826
Federal Government	1,763,250	987,842	0	2,751,092	0	2,751,092
Other Governments and Citizens Groups	0	0	0	0	590,200	590,200
Total Revenues	\$ 1,882,354	\$ 4,522,486	\$ 1,568,130	\$ 7,972,970	\$ 817,243	\$ 8,790,213
<u>Expenditures</u>						
Current:						
Instruction	\$ 1,324,597	\$ 0	\$ 0	\$ 1,324,597	\$ 0	\$ 1,324,597
Support Services	530,961	0	0	530,961	0	530,961
Operation of Non-Instructional Services	63,178	4,092,652	1,658,463	5,814,293	0	5,814,293
Capital Outlay	0	0	0	0	2,554,445	2,554,445
Debt Service:						
Other Debt Service	0	0	49,390	49,390	0	49,390
Total Expenditures	\$ 1,918,736	\$ 4,092,652	\$ 1,707,853	\$ 7,719,241	\$ 2,554,445	\$ 10,273,686
Excess (Deficiency) of Revenues Over Expenditures	\$ (36,382)	\$ 429,834	\$ (139,723)	\$ 253,729	\$ (1,737,202)	\$ (1,483,473)
<u>Other Financing Sources (Uses)</u>						
Transfers In	\$ 63,000	\$ 0	\$ 0	\$ 63,000	\$ 0	\$ 63,000
Total Other Financing Sources (Uses)	\$ 63,000	\$ 0	\$ 0	\$ 63,000	\$ 0	\$ 63,000
Net Change in Fund Balances	\$ 26,618	\$ 429,834	\$ (139,723)	\$ 316,729	\$ (1,737,202)	\$ (1,420,473)
Fund Balance, July 1, 2004	94,149	1,260,935	603,138	1,958,222	2,009,669	3,967,891
Fund Balance, June 30, 2005	\$ 120,767	\$ 1,690,769	\$ 463,415	\$ 2,274,951	\$ 272,467	\$ 2,547,418

Exhibit L-8

Wilson County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual (Budgetary Basis) and Budget  
Discretely Presented Wilson 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	\$ 26,135,971	\$ 0	\$ 0	\$ 26,135,971	\$ 24,878,540	\$ 25,003,540	\$ 1,132,431
Licenses and Permits	5,904	0	0	5,904	5,500	5,500	404
Charges for Current Services	45,063	0	0	45,063	33,000	33,000	12,063
Other Local Revenues	462,343	0	0	462,343	444,000	558,398	(96,055)
State of Tennessee	39,702,728	0	0	39,702,728	39,543,769	40,028,952	(326,224)
Federal Government	3,121,675	0	0	3,121,675	2,688,538	2,908,538	213,137
Total Revenues	\$ 69,473,684	\$ 0	\$ 0	\$ 69,473,684	\$ 67,593,347	\$ 68,537,928	\$ 935,756
<u>Expenditures</u>							
<u>Instruction</u>							
Regular Instruction Program	\$ 33,956,023	\$ (77,942)	\$ 112,153	\$ 33,990,234	\$ 33,495,570	\$ 34,289,480	\$ 299,246
Alternative Instruction Program	576,396	0	0	576,396	578,608	611,108	34,712
Special Education Program	5,719,708	(63,596)	36,879	5,692,991	5,798,950	5,843,593	150,602
Vocational Education Program	3,252,974	0	23,677	3,276,651	3,385,734	3,324,734	48,083
<u>Support Services</u>							
Attendance	87,898	0	0	87,898	87,225	88,125	227
Health Services	345,872	0	0	345,872	318,028	346,653	781
Other Student Support	1,529,317	0	0	1,529,317	1,624,320	1,589,320	60,003
Regular Instruction Program	2,539,953	(179,616)	90,225	2,450,562	2,521,385	2,519,930	69,368
Alternative Instruction Program	96,733	0	0	96,733	97,745	97,745	1,012
Special Education Program	810,013	(1,350)	450	809,113	828,698	824,720	15,607
Vocational Education Program	87,972	0	0	87,972	86,734	88,014	42
Board of Education	952,268	(14,450)	9,500	947,318	960,375	962,375	15,057
Director of Schools	243,383	(1,797)	2,287	243,873	251,808	251,808	7,935
Office of the Principal	5,083,039	(40,000)	0	5,043,039	5,113,840	5,092,563	49,524
Fiscal Services	331,577	(9,724)	2,578	324,431	335,742	336,714	12,283

(Continued)

Exhibit L-8

Wilson County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual (Budgetary Basis) and Budget  
Discretely Presented Wilson 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>							
Operation of Plant	\$ 4,790,791	\$ (44,081)	\$ 31,235	\$ 4,777,945	\$ 5,226,969	\$ 4,931,225	\$ 153,280
Maintenance of Plant	1,431,287	(274,901)	140,454	1,296,840	1,325,177	1,350,177	53,337
Transportation	4,603,411	(709,254)	282,579	4,176,736	4,148,311	4,261,731	84,995
Central and Other	426,792	(9,648)	12,002	429,146	291,273	435,913	6,767
<u>Operation of Non-Instructional Services</u>							
Community Services	618,631	(9,966)	15,225	623,890	630,855	680,005	56,115
<u>Capital Outlay</u>							
Regular Capital Outlay	292,675	(49,248)	37,367	280,794	200,094	285,569	4,775
<u>Principal</u>							
Education	333,524	0	0	333,524	0	333,524	0
<u>Interest</u>							
Education	224,318	0	0	224,318	0	224,720	402
<u>Other Debt Service</u>							
Education	300,000	0	0	300,000	0	315,000	15,000
Total Expenditures	\$ 68,634,555	\$ (1,485,573)	\$ 796,611	\$ 67,945,593	\$ 67,307,441	\$ 69,084,746	\$ 1,139,153
Excess (Deficiency) of Revenues							
Over Expenditures	\$ 839,129	\$ 1,485,573	\$ (796,611)	\$ 1,528,091	\$ 285,906	\$ (546,818)	\$ 2,074,909
<u>Other Financing Sources (Uses)</u>							
Transfers Out	\$ (63,000)	\$ 0	\$ 0	\$ (63,000)	\$ (494,000)	\$ (63,000)	\$ 0
Total Other Financing Sources (Uses)	\$ (63,000)	\$ 0	\$ 0	\$ (63,000)	\$ (494,000)	\$ (63,000)	\$ 0

(Continued)

Exhibit L-8

Wilson County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual (Budgetary Basis) and Budget  
Discretely Presented Wilson 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	\$ 776,129	\$ 1,485,573	\$ (796,611)	\$ 1,465,091	\$ (208,094)	\$ (609,818)	\$ 2,074,909
Fund Balance, July 1, 2004	4,748,594	(1,485,573)	0	3,263,021	3,204,714	3,204,714	58,307
Fund Balance, June 30, 2005	\$ 5,524,723	\$ 0	\$ (796,611)	\$ 4,728,112	\$ 2,996,620	\$ 2,594,896	\$ 2,133,216

Exhibit L-9

Wilson County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual (Budgetary Basis) and Budget  
Discretely Presented Wilson County School Department  
School Federal Projects 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>							
Charges for Current Services	\$ 1,246	\$ 0	\$ 0	\$ 1,246	\$ 2,500	\$ 2,500	\$ (1,254)
Other Local Revenues	7,512	0	0	7,512	0	8,660	(1,148)
State of Tennessee	110,346	0	0	110,346	77,005	111,908	(1,562)
Federal Government	1,763,250	0	0	1,763,250	2,106,628	2,163,385	(400,135)
<b>Total Revenues</b>	<b>\$ 1,882,354</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 1,882,354</b>	<b>\$ 2,186,133</b>	<b>\$ 2,286,453</b>	<b>\$ (404,099)</b>
<u>Expenditures</u>							
<u>Instruction</u>							
Regular Instruction Program	\$ 1,029,702	\$ 0	\$ 0	\$ 1,029,702	\$ 1,145,188	\$ 1,178,716	\$ 149,014
Vocational Education Program	245,910	0	0	245,910	247,521	247,284	1,374
Adult Education Program	48,985	0	0	48,985	63,084	52,622	3,637
<u>Support Services</u>							
Other Student Support	40,248	0	0	40,248	75,913	74,995	34,747
Regular Instruction Program	459,868	(3,688)	39,448	495,628	659,376	702,289	206,661
Vocational Education Program	2,646	0	0	2,646	2,646	2,646	0
Maintenance of Plant	28,199	0	0	28,199	26,005	28,200	1
<u>Operation of Non-Instructional Services</u>							
Community Services	63,178	0	0	63,178	30,000	63,301	123
<b>Total Expenditures</b>	<b>\$ 1,918,736</b>	<b>\$ (3,688)</b>	<b>\$ 39,448</b>	<b>\$ 1,954,496</b>	<b>\$ 2,249,733</b>	<b>\$ 2,350,053</b>	<b>\$ 395,557</b>
<u>Excess (Deficiency) of Revenues</u>							
Over Expenditures	\$ (36,382)	\$ 3,688	\$ (39,448)	\$ (72,142)	\$ (63,600)	\$ (63,600)	\$ (8,542)
<u>Other Financing Sources (Uses)</u>							
Transfers In	\$ 63,000	\$ 0	\$ 0	\$ 63,000	\$ 63,600	\$ 63,600	\$ (600)
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 63,000</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 63,000</b>	<b>\$ 63,600</b>	<b>\$ 63,600</b>	<b>\$ (600)</b>

(Continued)

Exhibit L-9

Wilson County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual (Budgetary Basis) and Budget  
Discretely Presented Wilson County School Department  
School Federal Projects 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	\$ 26,618	\$ 3,688	\$ (39,448)	\$ (9,142)	\$ 0	\$ 0	\$ (9,142)
Fund Balance, July 1, 2004	94,149	(3,688)	0	90,461	90,461	90,461	0
Fund Balance, June 30, 2005	\$ 120,767	\$ 0	\$ (39,448)	\$ 81,319	\$ 90,461	\$ 90,461	\$ (9,142)

Exhibit L-10

Wilson County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual (Budgetary Basis) and Budget  
Discretely Presented Wilson County School Department  
Central Cafeteria 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>							
Charges for Current Services	\$ 3,454,522	\$ 0	\$ 0	\$ 3,454,522	\$ 3,242,100	\$ 3,242,100	\$ 212,422
Other Local Revenues	31,642	0	0	31,642	29,500	29,500	2,142
State of Tennessee	48,480	0	0	48,480	43,000	43,000	5,480
Federal Government	987,842	0	0	987,842	832,000	832,000	155,842
Total Revenues	\$ 4,522,486	\$ 0	\$ 0	\$ 4,522,486	\$ 4,146,600	\$ 4,146,600	\$ 375,886
<u>Expenditures</u>							
<u>Operation of Non-Instructional Services</u>							
Food Service	\$ 4,092,652	\$ (188,869)	\$ 63,515	\$ 3,967,298	\$ 4,311,748	\$ 4,311,748	\$ 344,450
Total Expenditures	\$ 4,092,652	\$ (188,869)	\$ 63,515	\$ 3,967,298	\$ 4,311,748	\$ 4,311,748	\$ 344,450
Excess (Deficiency) of Revenues Over Expenditures	\$ 429,834	\$ 188,869	\$ (63,515)	\$ 555,188	\$ (165,148)	\$ (165,148)	\$ 720,336
Net Change in Fund Balance	\$ 429,834	\$ 188,869	\$ (63,515)	\$ 555,188	\$ (165,148)	\$ (165,148)	\$ 720,336
Fund Balance, July 1, 2004	1,260,935	(188,869)	0	1,072,066	1,072,066	1,072,066	0
Fund Balance, June 30, 2005	\$ 1,690,769	\$ 0	\$ (63,515)	\$ 1,627,254	\$ 906,918	\$ 906,918	\$ 720,336

Exhibit L-11

Wilson County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual (Budgetary Basis) and Budget  
Discretely Presented Wilson County School Department  
Extended School Program 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>							
Charges for Current Services	\$ 1,568,130	\$ 0	\$ 0	\$ 1,568,130	\$ 1,650,000	\$ 1,650,000	\$ (81,870)
Total Revenues	\$ 1,568,130	\$ 0	\$ 0	\$ 1,568,130	\$ 1,650,000	\$ 1,650,000	\$ (81,870)
<u>Expenditures</u>							
<u>Operation of Non-Instructional Services</u>							
Community Services	\$ 1,658,463	\$ (13,982)	\$ 11,438	\$ 1,655,919	\$ 1,684,400	\$ 1,702,400	\$ 46,481
<u>Other Debt Service</u>							
Education	49,390	0	0	49,390	0	55,000	5,610
Total Expenditures	\$ 1,707,853	\$ (13,982)	\$ 11,438	\$ 1,705,309	\$ 1,684,400	\$ 1,757,400	\$ 52,091
Excess (Deficiency) of Revenues Over Expenditures	\$ (139,723)	\$ 13,982	\$ (11,438)	\$ (137,179)	\$ (34,400)	\$ (107,400)	\$ (29,779)
Net Change in Fund Balance	\$ (139,723)	\$ 13,982	\$ (11,438)	\$ (137,179)	\$ (34,400)	\$ (107,400)	\$ (29,779)
Fund Balance, July 1, 2004	603,138	(13,982)	0	589,156	424,041	424,041	165,115
Fund Balance, June 30, 2005	\$ 463,415	\$ 0	\$ (11,438)	\$ 451,977	\$ 389,641	\$ 316,641	\$ 135,336

---

---

## MISCELLANEOUS SCHEDULES

---

---

Exhibit M-1

Wilson County, Tennessee  
Schedule of Changes in Long-Term Notes, Capital Leases, and Bonds -  
Primary Government and Discretely Presented Wilson 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	Paid and/or Matured During Period	Outstanding 6-30-05
<u>PRIMARY GOVERNMENT</u>								
<u>NOTES PAYABLE</u>								
<u>Payable through General Debt Service Fund</u>								
Refunding	\$ 1,820,000	3.7 to 4.75	% 11-27-1996	2-15-05	\$ 190,000	\$ 0	\$ 190,000	\$ 0
Railroad Museum	315,000	4.84	1-25-00	1-15-12	210,000	0	30,000	180,000
Refunding	7,585,000	3.1 to 5	5-16-02	6-15-11	3,915,000	0	845,000	3,070,000
Land and School Buses	1,155,000	3 to 4	5-16-02	5-1-09	545,000	0	305,000	240,000
School Buses	750,000	2.5	5-1-03	5-1-06	500,000	0	250,000	250,000
School Buses	750,000	2.24	5-26-04	4-1-07	750,000	0	250,000	500,000
Total Payable through General Debt Service Fund					<u>\$ 6,110,000</u>	<u>\$ 0</u>	<u>\$ 1,870,000</u>	<u>\$ 4,240,000</u>
<u>Payable through Rural Debt Service Fund</u>								
Extended Day Care Building	390,000	5.2 to 5.95	5-25-00	6-30-12	\$ 250,000	\$ 0	\$ 35,000	\$ 215,000
Total Payable through Rural Debt Service Fund					<u>\$ 250,000</u>	<u>\$ 0</u>	<u>\$ 35,000</u>	<u>\$ 215,000</u>
<u>Payable through Special Purpose Fund</u>								
Land	445,700	8.37	8-8-1997	7-13-04	\$ 57,000	\$ 0	\$ 57,000	\$ 0
Total Payable through Special Purpose Fund					<u>\$ 57,000</u>	<u>\$ 0</u>	<u>\$ 57,000</u>	<u>\$ 0</u>
<u>Payable through Other Capital Projects Fund</u>								
Land and Building	2,150,000	0	3-27-02	3-27-07	\$ 1,290,000	\$ 0	\$ 430,000	\$ 860,000
Total Payable through Other Capital Projects Fund					<u>\$ 1,290,000</u>	<u>\$ 0</u>	<u>\$ 430,000</u>	<u>\$ 860,000</u>
Total Notes Payable					<u>\$ 7,707,000</u>	<u>\$ 0</u>	<u>\$ 2,392,000</u>	<u>\$ 5,315,000</u>

(Continued)

Exhibit M-1

Wilson County, Tennessee  
 Schedule of Changes in Long-Term Notes, Capital Leases, and Bonds -  
 Primary Government and Discretely Presented Wilson 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	Outstanding 6-30-05	
<u>PRIMARY GOVERNMENT (Cont.)</u>									
<u>CAPITAL LEASES PAYABLE</u>									
<u>Payable through Other Special Revenue Fund</u>									
Fire Engines	\$ 561,000	4.49	%	5-16-02	10-30-05	\$ 279,973	\$ 0	\$ 136,910	\$ 143,063
Total Payable through Other Special Revenue Fund						\$ 279,973	\$ 0	\$ 136,910	\$ 143,063
<u>Payable through Special Purpose Fund</u>									
School Construction	12,925,000	4 to 5.25		4-3-1998	3-30-18	\$ 10,565,000	\$ 0	\$ 540,000	\$ 10,025,000
Refunding School Construction	11,125,000	4 to 5.25		1-13-1999	6-30-13	8,060,000	0	590,000	7,470,000
Total Payable through Special Purpose Fund						\$ 18,625,000	\$ 0	\$ 1,130,000	\$ 17,495,000
<u>Payable through General Fund</u>									
Sheriff Vehicles	904,118	3.1		2-15-05	2-15-07	\$ 0	\$ 904,118	\$ 310,619	\$ 593,499
Total Payable through General Fund						\$ 0	\$ 904,118	\$ 310,619	\$ 593,499
Total Capital Leases Payable						\$ 18,904,973	\$ 904,118	\$ 1,577,529	\$ 18,231,562
<u>BONDS PAYABLE</u>									
<u>Payable through General Debt Service Fund</u>									
Refunding	3,050,000	4.82		8-1-1998	5-1-17	\$ 725,000	\$ 0	\$ 350,000	\$ 375,000
School	25,000,000	4.95		7-1-1999	4-1-19	5,435,000	0	985,000	4,450,000
Refunding	16,220,000	3 to 5		8-1-02	4-1-19	15,920,000	0	0	15,920,000
Refunding	8,010,000	3 to 4.5		2-1-03	4-1-10	6,410,000	0	1,095,000	5,315,000
Judicial and Safety Projects	19,000,000	2.75 to 4.5		7-30-03	5-1-23	19,000,000	0	800,000	18,200,000
School Improvements	57,100,000	4.319		4-1-05	4-1-25	0	57,100,000	0	57,100,000
Total Payable through General Debt Service Fund						\$ 47,490,000	\$ 57,100,000	\$ 3,230,000	\$ 101,360,000
<u>Payable through Rural Debt Service Fund</u>									
Refunding	4,765,000	4.51		11-1-1996	2-15-05	\$ 615,000	\$ 0	\$ 615,000	\$ 0
School	4,500,000	5.265		10-19-1999	6-30-19	975,000	0	175,000	800,000
Refunding	3,165,000	3 to 4.7		8-1-02	4-1-19	3,085,000	0	20,000	3,065,000
School Building	7,000,000	2.25 to 4.5		5-1-03	5-1-23	6,975,000	0	365,000	6,610,000
Total Payable through Rural Debt Service Fund						\$ 11,650,000	\$ 0	\$ 1,175,000	\$ 10,475,000

(Continued)

Exhibit M-1

Wilson County, Tennessee  
Schedule of Changes in Long-Term Notes, Capital Leases, and Bonds -  
Primary Government and Discretely Presented Wilson 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	Outstanding 6-30-05	
<u>PRIMARY GOVERNMENT (Cont.)</u>									
<u>BONDS PAYABLE (CONT.)</u>									
<u>Payable through Sanitation Projects Fund</u>									
Landfill	\$ 6,200,000	4.82	%	8-1-1998	5-1-17	\$ 5,955,000	\$ 0	\$ 30,000	\$ 5,925,000
Total Payable through Sanitation Projects Fund						\$ 5,955,000	\$ 0	\$ 30,000	\$ 5,925,000
Total Bonds Payable						\$ 65,095,000	\$ 57,100,000	\$ 4,435,000	\$ 117,760,000
<u>WILSON COUNTY SCHOOL DEPARTMENT</u>									
<u>CAPITAL LEASES PAYABLE</u>									
<u>Payable through General Purpose School Fund</u>									
Building Improvements	5,033,706	4.85		12-16-02	2-1-15	\$ 4,715,788	\$ 0	\$ 333,524	\$ 4,382,264
Total Capital Leases Payable						\$ 4,715,788	\$ 0	\$ 333,524	\$ 4,382,264

Exhibit M-2

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

Year Ending June 30	Bond Requirements	Interest Requirements	Total Requirements
2006	\$ 4,160,000	\$ 5,406,538	\$ 9,566,538
2007	4,000,000	5,234,698	9,234,698
2008	7,635,000	5,081,744	12,716,744
2009	7,430,000	4,784,537	12,214,537
2010	7,560,000	4,453,135	12,013,135
2011	6,785,000	4,121,031	10,906,031
2012	6,920,000	3,808,717	10,728,717
2013	7,050,000	3,487,463	10,537,463
2014	7,180,000	3,155,273	10,335,273
2015	7,330,000	2,817,144	10,147,144
2016	7,475,000	2,468,523	9,943,523
2017	7,360,000	2,109,717	9,469,717
2018	6,620,000	1,757,142	8,377,142
2019	6,735,000	1,439,690	8,174,690
2020	4,380,000	1,114,556	5,494,556
2021	4,380,000	904,457	5,284,457
2022	4,380,000	693,830	5,073,830
2023	4,380,000	482,100	4,862,100
2024	3,000,000	270,000	3,270,000
2025	3,000,000	135,000	3,135,000
Total	\$ 117,760,000	\$ 53,725,295	\$ 171,485,295

Exhibit M-3

Wilson County, Tennessee  
Schedule of Notes Receivable - All Funds  
June 30, 2005

<u>Description</u>	<u>Debtor</u>	<u>Original Amount of Notes</u>	<u>Date of Issue</u>	<u>Date of Maturity</u>	<u>Interest Rate</u>	<u>Balance</u>
<u>General Debt Service Fund</u>						
Seay Property for Agriculture Center	Wilson County Promotions, Inc.	\$ 202,500	5-16-02	5-1-09	3 to 4 %	<u>\$ 120,000</u>
Total Notes Receivable						<u>\$ 120,000</u>

Exhibit M-4

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

From Fund	To Fund	Purpose	Amount
General	Courthouse and Jail Maintenance	To provide funds for operations	\$ 1,003,328
General	Solid Waste/Sanitation	To provide funds for animal control operations	152,586
General	Agriculture Center	To provide funds for operations	371,425
General	Highway/Public Works	Storm water damage engineer salary	25,000
General	General Capital Projects	To provide funds for operations	16,000
General	Workers' Compensation (Special Revenue)	Liability for workers' compensation insurance	937,574
Highway/Public Works	Workers' Compensation (Special Revenue)	Liability for workers' compensation insurance	262,053
Courthouse and Jail Maintenance	Workers' Compensation (Special Revenue)	Liability for workers' compensation insurance	68,540
Solid Waste/Sanitation	Workers' Compensation (Special Revenue)	Liability for workers' compensation insurance	21,548
Agriculture Center	Workers' Compensation (Special Revenue)	Liability for workers' compensation insurance	5,200
Workers' Compensation (Internal Service)	Workers' Compensation (Special Revenue)	To open new fund	50,000
Special Purpose	Rural Debt Service	Debt payment	873,243
Special Purpose	General Debt Service	Debt payment	200,000
Drug Control	General	Reimburse salaries of drug detectives	91,570
Special Debt Service	General Debt Service	To pay for jail construction	100,000
Other Capital Projects	General	To provide funds for library addition	696,190
General Purpose School (School Dept.)	School Federal Projects (School Dept.)	To provide matching funds for grants	63,000
Total Transfers			<u>\$ 4,937,257</u>

Exhibit M-5

Wilson 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> , and County Commission	\$ 83,196 (1)	\$ 50,000	State Automobile Mutual Insurance Company
Road Superintendent	Section 8-24-102, <u>TCA</u>	68,892	100,000	"
Director of Schools	State Board of Education and Local Board of Education	97,945 (2)	100,000	"
Trustee	Section 8-24-102, <u>TCA</u>	61,469	2,094,700	R.L.I. Insurance Company
Assessor of Property	Section 8-24-102, <u>TCA</u>	61,469	10,000	State Automobile Mutual Insurance Company
County Clerk	Section 8-24-102, <u>TCA</u>	61,469	50,000	"
Circuit, General Sessions, and Juvenile Courts Clerk	Section 8-24-102, <u>TCA</u>	61,969 (3)	50,000	"
Clerk and Master	Section 8-24-102, <u>TCA</u> , and Chancery Court Judge	77,964 (4)	50,000	"
Register	Section 8-24-102, <u>TCA</u>	61,469	25,000	"
Sheriff	Section 8-24-102, <u>TCA</u> , and County Commission	74,834 (5)	25,000	"
Finance Director	County Commission	73,401	100,000	"
<u>Other Bonds</u>				
County Employees	Public Employee - Blanket Bond		150,000	Tennessee School Boards Risk Management Trust
School Department Employees	Public Employee - Blanket Bond		100,000	First Insurance Group
Road Commissioner - Wayne Drennan	Faithful Performance		1,000	State Automobile Mutual Insurance Company
Road Commissioner - Billy Patton	Faithful Performance		1,000	"
Road Commissioner - Billy Rowland	Faithful Performance		1,000	"
Road Commissioner - Gilbert Graves	Faithful Performance		1,000	"

(1) Includes \$7,200 for serving as chairman of the Highway Commission.

(2) Includes a \$1,000 chief executive officer training supplement. Also, the director is furnished a county vehicle.

(3) Includes \$500 for a CTAS training supplement.

(4) Includes special commissioner fees totaling \$15,995 and \$500 for a CTAS training supplement.

(5) Includes \$6,700 for serving as workhouse superintendent and \$519 for a law enforcement training supplement.

Exhibit M-6

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

	Special Revenue Funds						
	General	Courthouse and Jail Maintenance	Solid Waste / Sanitation	Ambulance Service	Special Purpose	Drug Control	Sports and Recreation
<u>Local Taxes</u>							
<u>County Property Taxes</u>							
Current Property Tax	\$ 14,023,459	\$ 0	\$ 1,611,893	\$ 0	\$ 0	\$ 0	\$ 1,114,746
Trustee's Collections - Prior Year	267,386	0	21,831	0	0	0	0
Circuit/Clerk & Master Collections - Prior Years	247,039	0	36,085	0	0	0	0
Interest and Penalty	59,967	0	7,429	0	0	0	0
Payments in Lieu of Taxes - T.V.A.	7,084	0	0	0	0	0	0
Payments in Lieu of Taxes - Other	50,477	0	0	0	0	0	0
<u>County Local Option Taxes</u>							
Local Option Sales Tax	0	0	0	0	3,405,616	0	101,763
Hotel/Motel Tax	539,591	0	0	0	0	0	0
Wheel Tax	0	0	0	0	0	0	0
Litigation Tax - General	157,731	6,245	0	0	0	0	0
Litigation Tax - Special Purpose	43,764	82,658	0	0	0	0	0
Litigation Tax - Jail, Workhouse, or Courthouse	0	0	0	0	0	0	0
Business Tax	767,875	0	0	0	0	0	0
Mineral Severance Tax	0	0	0	0	0	0	0
Adequate Facilities/Development Tax	0	0	0	0	0	0	0
<u>Statutory Local Taxes</u>							
Bank Excise Tax	122,390	0	14,068	0	0	0	0
Wholesale Beer Tax	388,770	0	0	0	0	0	0
Interstate Telecommunications Tax	7,607	0	0	0	0	0	0
Total Local Taxes	\$ 16,683,140	\$ 88,903	\$ 1,691,306	\$ 0	\$ 3,405,616	\$ 0	\$ 1,216,509
<u>Licenses and Permits</u>							
<u>Licenses</u>							
Cable TV Franchise	\$ 311,628	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Permits</u>							
Building Permits	362,217	0	0	0	0	0	0
Total Licenses and Permits	\$ 673,845	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Fines, Forfeitures and Penalties</u>							
<u>Circuit Court</u>							
Fines	\$ 24,204	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

(Continued)

Exhibit M-6

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

	Special Revenue Funds						
	General	Courthouse and Jail Maintenance	Solid Waste / Sanitation	Ambulance Service	Special Purpose	Drug Control	Sports and Recreation
<u>Fines, Forfeitures and Penalties (Cont.)</u>							
<u>Circuit Court (Cont.)</u>							
Officers Costs	\$ 25,514	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
Drug Control Fines	5,883	0	0	0	0	51,220	0
Jail Fees	3,534	0	0	0	0	0	0
Data Entry Fee - Circuit Court	2,831	0	0	0	0	0	0
<u>Criminal Court</u>							
Drug Court Fees	11,188	0	0	0	0	0	0
<u>General Sessions Court</u>							
Fines	108,308	0	0	0	0	0	0
Officers Costs	133,449	0	0	0	0	0	0
Game and Fish Fines	740	0	0	0	0	0	0
Drug Control Fines	17,114	0	0	0	0	4,907	0
Drug Court Fees	29,448	0	0	0	0	0	0
Jail Fees	13,513	0	0	0	0	0	0
Data Entry Fee - General Sessions Court	21,014	0	0	0	0	0	0
<u>Juvenile Court</u>							
Fines	18,568	0	0	0	0	57	0
Officers Costs	9,336	0	0	0	0	0	0
Jail Fees	12,358	0	0	0	0	0	0
DUI Treatment Fines	193	0	0	0	0	0	0
<u>Chancery Court</u>							
Officers Costs	27,012	0	0	0	0	0	0
Data Entry Fee - Chancery Court	1,528	0	0	0	0	0	0
<u>Other Courts - In-county</u>							
Fines	11,970	0	0	0	0	0	0
<u>Other Fines, Forfeitures, and Penalties</u>							
Proceeds from Confiscated Property	0	0	0	0	0	161,397	0
Total Fines, Forfeitures and Penalties	\$ 477,705	\$ 0	\$ 0	\$ 0	\$ 0	\$ 217,581	\$ 0
<u>Charges for Current Services</u>							
<u>General Service Charges</u>							
Solid Waste Disposal Fee	\$ 0	\$ 0	\$ 499	\$ 0	\$ 0	\$ 0	0
Patient Charges	746,141	0	0	150,000	0	0	0

(Continued)

Exhibit M-6

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

	Special Revenue Funds						
	General	Courthouse and Jail Maintenance	Solid Waste / Sanitation	Ambulance Service	Special Purpose	Drug Control	Sports and Recreation
<u>Charges for Current Services (Cont.)</u>							
<u>General Service Charges (Cont.)</u>							
Zoning Studies	\$ 63,528	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
Health Department Collections	18,765	0	0	0	0	0	0
Other General Service Charges	1,871	0	330	0	0	0	0
Water Tap Sales	0	0	0	0	0	0	0
Service Charges	41,338	0	5,465	0	0	0	0
<u>Fees</u>							
Engineer Review Fees	36,086	0	0	0	0	0	0
Copy Fees	5,888	0	0	0	0	0	0
Telephone Commissions	13,710	0	0	0	0	0	0
Constitutional Officers' Fees and Commissions	0	0	0	0	0	0	0
Data Processing Fee - Register	65,010	0	0	0	0	0	0
Probation Fees	244,228	0	0	0	0	0	0
Data Processing Fee - Sheriff	17,438	0	0	0	0	0	0
Sexual Offender Registration Fee	1,560	0	0	0	0	0	0
<u>Education Charges</u>							
Tuition - Adult Education	4,350	0	0	0	0	0	0
Tuition - Other	700	0	0	0	0	0	0
<u>Other Charges for Services</u>							
Other Charges for Services	300	0	0	0	0	0	0
Total Charges for Current Services	\$ 1,260,913	\$ 0	\$ 6,294	\$ 150,000	\$ 0	\$ 0	0
<u>Other Local Revenues</u>							
<u>Recurring Items</u>							
Investment Income	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,616	\$ 0
Lease/Rentals	67,380	0	0	0	0	0	0
Sale of Maps	6,575	0	0	0	0	0	0
Sale of Recycled Materials	0	0	57,177	0	0	0	0
Miscellaneous Refunds	12,796	0	104	0	0	0	0
<u>Nonrecurring Items</u>							
Accrued Interest on Debt Issues	0	0	0	0	0	0	0
Insurance Recovery	2,335	1,782	0	0	0	0	0
Sale of Equipment	46,384	0	0	0	0	0	0

(Continued)

Exhibit M-6

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

	Special Revenue Funds						
	General	Courthouse and Jail Maintenance	Solid Waste / Sanitation	Ambulance Service	Special Purpose	Drug Control	Sports and Recreation
<u>Other Local Revenues (Cont.)</u>							
<u>Nonrecurring Items (Cont.)</u>							
Damages Recovered from Individuals	\$ 1,115	\$ 228	\$ 0	\$ 0	\$ 0	\$ 0	0
Contributions & Gifts	301	0	0	0	0	1,000	0
<u>Other Local Revenues</u>							
Other Local Revenues	66,035	0	0	0	0	0	0
Total Other Local Revenues	\$ 202,921	\$ 2,010	\$ 57,281	\$ 0	\$ 0	\$ 6,616	\$ 0
<u>Fees Received from County Officials</u>							
<u>Excess Fees</u>							
County Clerk	\$ 260,500	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
Circuit Court Clerk	207,722	0	0	0	0	0	0
Register	736,642	0	0	0	0	0	0
Trustee	1,333,689	0	0	0	0	0	0
<u>Fees In Lieu of Salary</u>							
Clerk and Master	234,905	0	0	0	0	0	0
Sheriff	41,894	0	0	0	0	0	0
Total Fees Received from County Officials	\$ 2,815,352	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
<u>State of Tennessee</u>							
<u>General Government Grants</u>							
Juvenile Services Program	\$ 9,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
State Reappraisal Grant	50,818	0	0	0	0	0	0
Solid Waste Grants	0	0	35,442	0	0	0	0
Other General Government Grants	2,151	0	0	0	0	0	0
<u>Public Safety Grants</u>							
Law Enforcement Training Programs	39,940	0	0	0	0	0	0
<u>Health and Welfare Grants</u>							
Health Department Programs	554,272	0	0	0	0	0	0
<u>Public Works Grants</u>							
State Aid Program	0	0	0	0	0	0	0
Litter Program	47,868	0	0	0	0	0	0
<u>Other State Revenues</u>							
Flood Control	31,148	0	0	0	0	0	0

(Continued)

Exhibit M-6

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

	Special Revenue Funds						
	General	Courthouse and Jail Maintenance	Solid Waste / Sanitation	Ambulance Service	Special Purpose	Drug Control	Sports and Recreation
<u>State of Tennessee (Cont.)</u>							
<u>Other State Revenues (Cont.)</u>							
Income Tax	\$ 120,675	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
Beer Tax	16,778	0	0	0	0	0	0
Alcoholic Beverage Tax	83,588	0	0	0	0	0	0
Mixed Drink Tax	5,334	0	0	0	0	0	0
State Revenue Sharing - T.V.A.	695,338	0	0	0	0	0	0
Contracted Prisoner Boarding	336,800	0	0	0	0	0	0
Gasoline and Motor Fuel Tax	0	0	0	0	0	0	0
Petroleum Special Tax	0	0	0	0	0	0	0
Registrar's Salary Supplement	8,190	0	0	0	0	0	0
Other State Grants	500	0	0	0	0	0	0
Other State Revenues	7,400	0	0	0	0	0	0
Total State of Tennessee	\$ 2,009,800	\$ 0	\$ 35,442	\$ 0	\$ 0	\$ 0	0
<u>Federal Government</u>							
<u>Federal Through State</u>							
Civil Defense Reimbursement	\$ 17,780	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
Homeland Security Grants	1,066,858	0	0	0	0	0	0
Other Federal through State	65,293	0	0	0	0	0	0
<u>Direct Federal Revenue</u>							
Public Safety Partnership and Community Policing - COPS	16,491	0	0	0	0	0	0
Other Direct Federal Revenue	191,994	0	0	0	0	0	0
Total Federal Government	\$ 1,358,416	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
<u>Other Governments and Citizens Groups</u>							
<u>Other Governments</u>							
Contributions	\$ 146,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
Contracted Services	3,659	0	0	0	0	0	0
<u>Citizens Groups</u>							
Donations	0	0	0	0	0	0	0
<u>Other</u>							
Other	15,033	0	0	0	0	0	0
Total Other Governments and Citizens Groups	\$ 164,692	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
Total	\$ 25,646,784	\$ 90,913	\$ 1,790,323	\$ 150,000	\$ 3,405,616	\$ 224,197	\$ 1,216,509

(Continued)

Exhibit M-6

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

	Special Revenue Funds					Debt Service Funds		
	Agriculture Center	Other Special Revenue	Constitu- tional Officers - Fees	Workers' Compensation	Highway / Public Works	General Debt Service	Rural Debt Service	Special Debt Service
<u>Local Taxes</u>								
<u>County Property Taxes</u>								
Current Property Tax	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,740,217	\$ 3,709,920	\$ 0	\$ 0
Trustee's Collections - Prior Year	0	0	0	0	36,940	64,987	0	0
Circuit/Clerk & Master Collections - Prior Years	0	0	0	0	60,433	97,396	0	0
Interest and Penalty	0	0	0	0	12,631	18,652	0	0
Payments in Lieu of Taxes - T.V.A.	0	0	0	0	0	0	0	0
Payments in Lieu of Taxes - Other	0	0	0	0	0	0	0	0
<u>County Local Option Taxes</u>								
Local Option Sales Tax	0	0	0	0	0	0	871,328	0
Hotel/Motel Tax	0	0	0	0	0	0	0	0
Wheel Tax	0	0	0	0	0	2,062,252	0	0
Litigation Tax - General	0	0	0	0	0	0	0	0
Litigation Tax - Special Purpose	0	0	0	0	0	0	0	0
Litigation Tax - Jail, Workhouse, or Courthouse	0	0	0	0	0	0	0	106,620
Business Tax	0	0	0	0	0	0	0	0
Mineral Severance Tax	0	0	0	0	243,952	0	0	0
Adequate Facilities/Development Tax	0	0	0	0	0	1,810,181	0	0
<u>Statutory Local Taxes</u>								
Bank Excise Tax	0	0	0	0	23,915	39,390	0	0
Wholesale Beer Tax	0	0	0	0	0	0	0	0
Interstate Telecommunications Tax	0	0	0	0	0	0	0	0
Total Local Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,118,088	\$ 7,802,778	\$ 871,328	\$ 106,620
<u>Licenses and Permits</u>								
<u>Licenses</u>								
Cable TV Franchise	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Permits</u>								
Building Permits	0	0	0	0	0	0	0	0
Total Licenses and Permits	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Fines, Forfeitures and Penalties</u>								
<u>Circuit Court</u>								
Fines	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

(Continued)

Exhibit M-6

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

	Special Revenue Funds					Debt Service Funds		
	Agriculture Center	Other Special Revenue	Constitutional Officers - Fees	Workers' Compensation	Highway / Public Works	General Debt Service	Rural Debt Service	Special Debt Service
<u>Fines, Forfeitures and Penalties (Cont.)</u>								
<u>Circuit Court (Cont.)</u>								
Officers Costs	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
Drug Control Fines	0	0	0	0	0	0	0	0
Jail Fees	0	0	0	0	0	0	0	0
Data Entry Fee - Circuit Court	0	0	0	0	0	0	0	0
<u>Criminal Court</u>								
Drug Court Fees	0	0	0	0	0	0	0	0
<u>General Sessions Court</u>								
Fines	0	0	0	0	0	0	0	0
Officers Costs	0	0	0	0	0	0	0	0
Game and Fish Fines	0	0	0	0	0	0	0	0
Drug Control Fines	0	0	0	0	0	0	0	0
Drug Court Fees	0	0	0	0	0	0	0	0
Jail Fees	0	0	0	0	0	0	0	0
Data Entry Fee - General Sessions Court	0	0	0	0	0	0	0	0
<u>Juvenile Court</u>								
Fines	0	0	0	0	0	0	0	0
Officers Costs	0	0	0	0	0	0	0	0
Jail Fees	0	0	0	0	0	0	0	0
DUI Treatment Fines	0	0	0	0	0	0	0	0
<u>Chancery Court</u>								
Officers Costs	0	0	0	0	0	0	0	0
Data Entry Fee - Chancery Court	0	0	0	0	0	0	0	0
<u>Other Courts - In-county</u>								
Fines	0	0	0	0	0	0	0	0
<u>Other Fines, Forfeitures, and Penalties</u>								
Proceeds from Confiscated Property	0	0	0	0	0	0	0	0
Total Fines, Forfeitures and Penalties	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
<u>Charges for Current Services</u>								
<u>General Service Charges</u>								
Solid Waste Disposal Fee	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
Patient Charges	0	157,747	0	0	0	0	0	0

(Continued)

Exhibit M-6

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

	Special Revenue Funds					Debt Service Funds		
	Agriculture Center	Other Special Revenue	Constitutional Officers - Fees	Workers' Compensation	Highway / Public Works	General Debt Service	Rural Debt Service	Special Debt Service
<u>Charges for Current Services (Cont.)</u>								
<u>General Service Charges (Cont.)</u>								
Zoning Studies	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
Health Department Collections	0	0	0	0	0	0	0	0
Other General Service Charges	147,183	75	0	0	0	0	0	0
Water Tap Sales	0	0	0	0	0	0	0	0
Service Charges	600	0	0	0	0	0	0	0
<u>Fees</u>								
Engineer Review Fees	0	0	0	0	0	0	0	0
Copy Fees	0	0	0	0	0	0	0	0
Telephone Commissions	0	0	0	0	0	0	0	0
Constitutional Officers' Fees and Commissions	0	0	1,964,181	0	0	0	0	0
Data Processing Fee - Register	0	0	0	0	0	0	0	0
Probation Fees	0	0	0	0	0	0	0	0
Data Processing Fee - Sheriff	0	0	0	0	0	0	0	0
Sexual Offender Registration Fee	0	0	0	0	0	0	0	0
<u>Education Charges</u>								
Tuition - Adult Education	0	0	0	0	0	0	0	0
Tuition - Other	0	0	0	0	0	0	0	0
<u>Other Charges for Services</u>								
Other Charges for Services	0	0	0	0	0	0	0	0
Total Charges for Current Services	\$ 147,783	\$ 157,822	\$ 1,964,181	\$ 0	\$ 0	\$ 0	\$ 0	0
<u>Other Local Revenues</u>								
<u>Recurring Items</u>								
Investment Income	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	626,137	\$ 0	0
Lease/Rentals	9,250	0	0	0	0	0	0	0
Sale of Maps	0	0	0	0	0	0	0	0
Sale of Recycled Materials	0	0	0	0	0	0	0	0
Miscellaneous Refunds	0	0	0	37,717	2,282	0	124,855	0
<u>Nonrecurring Items</u>								
Accrued Interest on Debt Issues	0	0	0	0	0	100,810	0	0
Insurance Recovery	0	0	0	0	0	0	0	0
Sale of Equipment	0	0	0	0	0	0	0	0

(Continued)

Exhibit M-6

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

	Special Revenue Funds					Debt Service Funds		
	Agriculture Center	Other Special Revenue	Constitu- tional Officers - Fees	Workers' Compensation	Highway / Public Works	General Debt Service	Rural Debt Service	Special Debt Service
<u>Other Local Revenues (Cont.)</u>								
<u>Nonrecurring Items (Cont.)</u>								
Damages Recovered from Individuals	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Contributions & Gifts	0	0	0	0	0	0	0	0
<u>Other Local Revenues</u>								
Other Local Revenues	0	0	0	0	0	0	0	0
Total Other Local Revenues	\$ 9,250	\$ 0	\$ 0	\$ 37,717	\$ 2,282	\$ 726,947	\$ 124,855	\$ 0
<u>Fees Received from County Officials</u>								
<u>Excess Fees</u>								
County Clerk	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Circuit Court Clerk	0	0	0	0	0	0	0	0
Register	0	0	0	0	0	0	0	0
Trustee	0	0	0	0	0	0	0	0
<u>Fees In Lieu of Salary</u>								
Clerk and Master	0	0	0	0	0	0	0	0
Sheriff	0	0	0	0	0	0	0	0
Total Fees Received from County Officials	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>State of Tennessee</u>								
<u>General Government Grants</u>								
Juvenile Services Program	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
State Reappraisal Grant	0	0	0	0	0	0	0	0
Solid Waste Grants	0	0	0	0	0	0	0	0
Other General Government Grants	0	0	0	0	0	0	0	0
<u>Public Safety Grants</u>								
Law Enforcement Training Programs	0	0	0	0	0	0	0	0
<u>Health and Welfare Grants</u>								
Health Department Programs	0	0	0	0	0	0	0	0
<u>Public Works Grants</u>								
State Aid Program	0	0	0	0	146,024	0	0	0
Litter Program	0	0	0	0	0	0	0	0
<u>Other State Revenues</u>								
Flood Control	0	0	0	0	0	0	0	0

(Continued)

Exhibit M-6

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

	Special Revenue Funds					Debt Service Funds		
	Agriculture Center	Other Special Revenue	Constitu- tional Officers - Fees	Workers' Compensation	Highway / Public Works	General Debt Service	Rural Debt Service	Special Debt Service
<u>State of Tennessee (Cont.)</u>								
<u>Other State Revenues (Cont.)</u>								
Income Tax	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
Beer Tax	0	0	0	0	0	0	0	0
Alcoholic Beverage Tax	0	0	0	0	0	0	0	0
Mixed Drink Tax	0	0	0	0	0	0	0	0
State Revenue Sharing - T.V.A.	0	0	0	0	0	0	0	0
Contracted Prisoner Boarding	0	0	0	0	0	0	0	0
Gasoline and Motor Fuel Tax	0	0	0	0	2,330,042	0	0	0
Petroleum Special Tax	0	0	0	0	71,440	0	0	0
Registrar's Salary Supplement	0	0	0	0	0	0	0	0
Other State Grants	0	0	0	0	0	0	0	0
Other State Revenues	0	0	0	0	0	0	0	0
Total State of Tennessee	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,547,506	\$ 0	\$ 0	0
<u>Federal Government</u>								
<u>Federal Through State</u>								
Civil Defense Reimbursement	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
Homeland Security Grants	0	0	0	0	0	0	0	0
Other Federal through State	0	0	0	0	0	0	0	0
<u>Direct Federal Revenue</u>								
Public Safety Partnership and Community Policing - COPS	0	0	0	0	0	0	0	0
Other Direct Federal Revenue	0	0	0	0	0	0	0	0
Total Federal Government	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
<u>Other Governments and Citizens Groups</u>								
<u>Other Governments</u>								
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	349,390	\$ 0
Contracted Services	0	0	0	0	0	0	0	0
<u>Citizens Groups</u>								
Donations	0	0	0	0	0	5,323	0	0
<u>Other</u>								
Other	5,674	0	0	0	0	0	0	0
Total Other Governments and Citizens Groups	\$ 5,674	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,323	\$ 349,390	\$ 0
Total	\$ 162,707	\$ 157,822	\$ 1,964,181	\$ 37,717	\$ 5,667,876	\$ 8,535,048	\$ 1,345,573	\$ 106,620

(Continued)

Exhibit M-6

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

	Capital Projects Funds					Total
	General Capital Projects	Sanitation Projects	HUD Grant Projects	Highway Capital Projects	Other Capital Projects	
<u>Local Taxes</u>						
<u>County Property Taxes</u>						
Current Property Tax	\$ 0	\$ 1,128,324	\$ 0	\$ 1,128,323	\$ 0	\$ 25,456,882
Trustee's Collections - Prior Year	0	36,157	0	16,293	0	443,594
Circuit/Clerk & Master Collections - Prior Years	0	24,349	0	6,146	0	471,448
Interest and Penalty	0	5,200	0	5,200	0	109,079
Payments in Lieu of Taxes - T.V.A.	0	0	0	0	0	7,084
Payments in Lieu of Taxes - Other	0	0	0	0	0	50,477
<u>County Local Option Taxes</u>						
Local Option Sales Tax	0	0	0	0	0	4,378,707
Hotel/Motel Tax	0	0	0	0	0	539,591
Wheel Tax	0	0	0	0	0	2,062,252
Litigation Tax - General	0	0	0	0	0	163,976
Litigation Tax - Special Purpose	0	0	0	0	0	126,422
Litigation Tax - Jail, Workhouse, or Courthouse	0	0	0	0	0	106,620
Business Tax	0	0	0	0	0	767,875
Mineral Severance Tax	0	0	0	0	0	243,952
Adequate Facilities/Development Tax	0	0	0	0	863,053	2,673,234
<u>Statutory Local Taxes</u>						
Bank Excise Tax	0	9,847	0	9,847	0	219,457
Wholesale Beer Tax	0	0	0	0	0	388,770
Interstate Telecommunications Tax	0	0	0	0	0	7,607
Total Local Taxes	\$ 0	\$ 1,203,877	\$ 0	\$ 1,165,809	\$ 863,053	\$ 38,217,027
<u>Licenses and Permits</u>						
<u>Licenses</u>						
Cable TV Franchise	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 311,628
<u>Permits</u>						
Building Permits	0	0	0	0	846,209	1,208,426
Total Licenses and Permits	\$ 0	\$ 0	\$ 0	\$ 0	\$ 846,209	\$ 1,520,054
<u>Fines, Forfeitures and Penalties</u>						
<u>Circuit Court</u>						
Fines	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 24,204

(Continued)

Exhibit M-6

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

	Capital Projects Funds					Total
	General Capital Projects	Sanitation Projects	HUD Grant Projects	Highway Capital Projects	Other Capital Projects	
<u>Fines, Forfeitures and Penalties (Cont.)</u>						
<u>Circuit Court (Cont.)</u>						
Officers Costs	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	25,514
Drug Control Fines	0	0	0	0	0	57,103
Jail Fees	0	0	0	0	0	3,534
Data Entry Fee - Circuit Court	0	0	0	0	0	2,831
<u>Criminal Court</u>						
Drug Court Fees	0	0	0	0	0	11,188
<u>General Sessions Court</u>						
Fines	0	0	0	0	0	108,308
Officers Costs	0	0	0	0	0	133,449
Game and Fish Fines	0	0	0	0	0	740
Drug Control Fines	0	0	0	0	0	22,021
Drug Court Fees	0	0	0	0	0	29,448
Jail Fees	0	0	0	0	0	13,513
Data Entry Fee - General Sessions Court	0	0	0	0	0	21,014
<u>Juvenile Court</u>						
Fines	0	0	0	0	0	18,625
Officers Costs	0	0	0	0	0	9,336
Jail Fees	0	0	0	0	0	12,358
DUI Treatment Fines	0	0	0	0	0	193
<u>Chancery Court</u>						
Officers Costs	0	0	0	0	0	27,012
Data Entry Fee - Chancery Court	0	0	0	0	0	1,528
<u>Other Courts - In-county</u>						
Fines	0	0	0	0	0	11,970
<u>Other Fines, Forfeitures, and Penalties</u>						
Proceeds from Confiscated Property	0	0	0	0	0	161,397
Total Fines, Forfeitures and Penalties	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	695,286
<u>Charges for Current Services</u>						
<u>General Service Charges</u>						
Solid Waste Disposal Fee	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	499
Patient Charges	0	0	0	0	0	1,053,888

(Continued)

Exhibit M-6

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

	Capital Projects Funds					Total
	General Capital Projects	Sanitation Projects	HUD Grant Projects	Highway Capital Projects	Other Capital Projects	
<u>Charges for Current Services (Cont.)</u>						
<u>General Service Charges (Cont.)</u>						
Zoning Studies	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	63,528
Health Department Collections	0	0	0	0	0	18,765
Other General Service Charges	0	0	0	0	0	149,459
Water Tap Sales	0	0	0	0	9,600	9,600
Service Charges	0	0	0	0	0	47,403
<u>Fees</u>						
Engineer Review Fees	0	0	0	0	0	36,086
Copy Fees	0	0	0	0	0	5,888
Telephone Commissions	0	0	0	0	0	13,710
Constitutional Officers' Fees and Commissions	0	0	0	0	0	1,964,181
Data Processing Fee - Register	0	0	0	0	0	65,010
Probation Fees	0	0	0	0	0	244,228
Data Processing Fee - Sheriff	0	0	0	0	0	17,438
Sexual Offender Registration Fee	0	0	0	0	0	1,560
<u>Education Charges</u>						
Tuition - Adult Education	0	0	0	0	0	4,350
Tuition - Other	0	0	0	0	0	700
<u>Other Charges for Services</u>						
Other Charges for Services	0	0	0	0	0	300
Total Charges for Current Services	\$ 0	\$ 0	\$ 0	\$ 0	9,600	\$ 3,696,593
<u>Other Local Revenues</u>						
<u>Recurring Items</u>						
Investment Income	\$ 0	\$ 7,238	\$ 0	\$ 0	\$ 0	638,991
Lease/Rentals	0	0	0	0	0	76,630
Sale of Maps	0	0	0	0	0	6,575
Sale of Recycled Materials	0	0	0	0	0	57,177
Miscellaneous Refunds	0	0	0	0	0	177,754
<u>Nonrecurring Items</u>						
Accrued Interest on Debt Issues	0	0	0	0	0	100,810
Insurance Recovery	0	0	0	0	0	4,117
Sale of Equipment	0	0	0	0	0	46,384

(Continued)

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

	Capital Projects Funds					Total
	General Capital Projects	Sanitation Projects	HUD Grant Projects	Highway Capital Projects	Other Capital Projects	
<u>Other Local Revenues (Cont.)</u>						
<u>Nonrecurring Items (Cont.)</u>						
Damages Recovered from Individuals	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1,343
Contributions & Gifts	0	0	0	0	0	1,301
<u>Other Local Revenues</u>						
Other Local Revenues	0	0	0	0	0	66,035
Total Other Local Revenues	\$ 0	\$ 7,238	\$ 0	\$ 0	\$ 0	1,177,117
<u>Fees Received from County Officials</u>						
<u>Excess Fees</u>						
County Clerk	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	260,500
Circuit Court Clerk	0	0	0	0	0	207,722
Register	0	0	0	0	0	736,642
Trustee	0	0	0	0	0	1,333,689
<u>Fees In Lieu of Salary</u>						
Clerk and Master	0	0	0	0	0	234,905
Sheriff	0	0	0	0	0	41,894
Total Fees Received from County Officials	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	2,815,352
<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	50,818
Solid Waste Grants	0	0	0	0	0	35,442
Other General Government Grants	0	0	0	0	0	2,151
<u>Public Safety Grants</u>						
Law Enforcement Training Programs	0	0	0	0	0	39,940
<u>Health and Welfare Grants</u>						
Health Department Programs	0	0	0	0	0	554,272
<u>Public Works Grants</u>						
State Aid Program	0	0	0	0	0	146,024
Litter Program	0	0	0	0	0	47,868
<u>Other State Revenues</u>						
Flood Control	0	0	0	0	0	31,148

(Continued)

Exhibit M-6

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

	Capital Projects Funds					Total
	General Capital Projects	Sanitation Projects	HUD Grant Projects	Highway Capital Projects	Other Capital Projects	
<u>State of Tennessee (Cont.)</u>						
<u>Other State Revenues (Cont.)</u>						
Income Tax	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	120,675
Beer Tax	0	0	0	0	0	16,778
Alcoholic Beverage Tax	0	0	0	0	0	83,588
Mixed Drink Tax	0	0	0	0	0	5,334
State Revenue Sharing - T.V.A.	0	0	0	0	0	695,338
Contracted Prisoner Boarding	0	0	0	0	0	336,800
Gasoline and Motor Fuel Tax	0	0	0	0	0	2,330,042
Petroleum Special Tax	0	0	0	0	0	71,440
Registrar's Salary Supplement	0	0	0	0	0	8,190
Other State Grants	0	0	0	0	0	500
Other State Revenues	0	0	0	0	0	7,400
Total State of Tennessee	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	4,592,748
<u>Federal Government</u>						
<u>Federal Through State</u>						
Civil Defense Reimbursement	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	17,780
Homeland Security Grants	0	0	0	0	0	1,066,858
Other Federal through State	0	0	3,500	0	0	68,793
<u>Direct Federal Revenue</u>						
Public Safety Partnership and Community Policing - COPS	0	0	0	0	0	16,491
Other Direct Federal Revenue	0	0	0	0	0	191,994
Total Federal Government	\$ 0	\$ 0	\$ 3,500	\$ 0	\$ 0	1,361,916
<u>Other Governments and Citizens Groups</u>						
<u>Other Governments</u>						
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	495,390
Contracted Services	0	0	0	0	0	3,659
<u>Citizens Groups</u>						
Donations	416,000	0	0	0	0	421,323
<u>Other</u>						
Other	0	0	0	0	0	20,707
Total Other Governments and Citizens Groups	\$ 416,000	\$ 0	\$ 0	\$ 0	\$ 0	941,079
Total	\$ 416,000	\$ 1,211,115	\$ 3,500	\$ 1,165,809	\$ 1,718,862	\$ 55,017,172

Exhibit M-7

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

	General Purpose School	School Federal Projects	Central Cafeteria	Extended School Program	Education Capital Projects	Total
<u>Local Taxes</u>						
<u>County Property Taxes</u>						
Current Property Tax	\$ 19,465,161	\$ 0	\$ 0	\$ 0	\$ 0	\$ 19,465,161
Trustee's Collections - Prior Year	235,741	0	0	0	0	235,741
Circuit/Clerk & Master Collections - Prior Years	315,619	0	0	0	0	315,619
Interest and Penalty	80,674	0	0	0	0	80,674
<u>County Local Option Taxes</u>						
Local Option Sales Tax	5,865,822	0	0	0	0	5,865,822
<u>Statutory Local Taxes</u>						
Bank Excise Tax	161,780	0	0	0	0	161,780
Interstate Telecommunications Tax	11,174	0	0	0	0	11,174
Total Local Taxes	\$ 26,135,971	\$ 0	\$ 0	\$ 0	\$ 0	\$ 26,135,971
<u>Licenses and Permits</u>						
<u>Licenses</u>						
Marriage Licenses	\$ 5,904	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,904
Total Licenses and Permits	\$ 5,904	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,904
<u>Charges for Current Services</u>						
<u>Education Charges</u>						
Tuition - Other	\$ 0	\$ 0	\$ 0	\$ 1,568,130	\$ 0	\$ 1,568,130
Lunch Payments - Children	0	0	1,288,179	0	0	1,288,179
Lunch Payments - Adults	0	0	84,536	0	0	84,536
Income from Breakfast	0	0	86,719	0	0	86,719
A la carte Sales	0	0	1,980,743	0	0	1,980,743
School Based Health Services - FFS	3,607	0	0	0	0	3,607
<u>Other Charges for Services</u>						
Other Charges for Services	41,456	1,246	14,345	0	0	57,047
Total Charges for Current Services	\$ 45,063	\$ 1,246	\$ 3,454,522	\$ 1,568,130	\$ 0	\$ 5,068,961
<u>Other Local Revenues</u>						
<u>Recurring Items</u>						
Investment Income	\$ 0	\$ 0	\$ 6,851	\$ 0	\$ 0	\$ 6,851
Miscellaneous Refunds	94,139	12	24,791	0	227,043	345,985
<u>Nonrecurring Items</u>						
Insurance Recovery	90,962	0	0	0	0	90,962
Sale of Equipment	850	0	0	0	0	850

(Continued)

Exhibit M-7

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

	General Purpose School	School Federal Projects	Central Cafeteria	Extended School Program	Education Capital Projects	Total
<u>Other Local Revenues (Cont.)</u>						
<u>Nonrecurring Items (Cont.)</u>						
Damages Recovered from Individuals	\$ 300	\$ 0	\$ 0	\$ 0	\$ 0	\$ 300
Contributions & Gifts	1,426	7,500	0	0	0	8,926
<u>Other Local Revenues</u>						
Other Local Revenues	274,666	0	0	0	0	274,666
Total Other Local Revenues	\$ 462,343	\$ 7,512	\$ 31,642	\$ 0	\$ 227,043	\$ 728,540
<u>State of Tennessee</u>						
<u>State Education Funds</u>						
Basic Education Program	\$ 38,320,694	\$ 0	\$ 0	\$ 0	\$ 0	\$ 38,320,694
School Food Service	0	0	48,480	0	0	48,480
Driver Education	6,305	0	0	0	0	6,305
Other State Education Funds	462,390	66,108	0	0	0	528,498
Career Ladder Program	700,013	0	0	0	0	700,013
Career Ladder - Extended Contract	182,388	0	0	0	0	182,388
Other Vocational	324	10,938	0	0	0	11,262
<u>Other State Revenues</u>						
Other State Grants	24,599	33,300	0	0	0	57,899
Other State Revenues	6,015	0	0	0	0	6,015
Total State of Tennessee	\$ 39,702,728	\$ 110,346	\$ 48,480	\$ 0	\$ 0	\$ 39,861,554
<u>Federal Government</u>						
<u>Federal Through State</u>						
USDA School Lunch Program	\$ 0	\$ 0	\$ 856,680	\$ 0	\$ 0	\$ 856,680
Breakfast	0	0	131,162	0	0	131,162
Adult Education State Grant Program	181,068	0	0	0	0	181,068
Vocational Education - Basic Grants to States	0	225,667	0	0	0	225,667
Other Vocational	0	7,292	0	0	0	7,292
Title I Grants to Local Education Agencies	0	817,500	0	0	0	817,500
Innovative Education Program Strategies	0	67,731	0	0	0	67,731
Special Education - Grants to States	2,399,801	0	0	0	0	2,399,801
Special Education Preschool Grants	56,661	0	0	0	0	56,661
Eisenhower Professional Development State Grants	0	393,328	0	0	0	393,328
Other Federal through State	334,660	251,732	0	0	0	586,392
<u>Direct Federal Revenue</u>						
ROTC Reimbursement	149,485	0	0	0	0	149,485
Total Federal Government	\$ 3,121,675	\$ 1,763,250	\$ 987,842	\$ 0	\$ 0	\$ 5,872,767

(Continued)

Exhibit M-7

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

	General Purpose School	School Federal Projects	Central Cafeteria	Extended School Program	Education Capital Projects	Total
<u>Other Governments and Citizens Groups</u>						
<u>Other Governments</u>						
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 590,200	\$ 590,200
Total Other Governments and Citizens Groups	\$ 0	\$ 0	\$ 0	\$ 0	\$ 590,200	\$ 590,200
Total	\$ 69,473,684	\$ 1,882,354	\$ 4,522,486	\$ 1,568,130	\$ 817,243	\$ 78,263,897

Exhibit M-8

Wilson 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	\$	60,000	
Social Security		3,720	
State Retirement		516	
Employer Medicare		870	
Audit Services		20,190	
Contributions		5,000	
Total County Commission			\$ 90,296

Board of Equalization

Board and Committee Members Fees	\$	7,750	
Social Security		481	
Unemployment Compensation		62	
Employer Medicare		112	
Office Supplies		179	
Total Board of Equalization			8,584

Beer Board

Board and Committee Members Fees	\$	975	
Social Security		60	
Unemployment Compensation		7	
Employer Medicare		14	
Total Beer Board			1,056

Other Boards and Committees

Board and Committee Members Fees	\$	300	
Social Security		19	
Unemployment Compensation		2	
Employer Medicare		4	
Total Other Boards and Committees			325

County Mayor

County Official/Administrative Officer	\$	75,996	
Secretary(s)		27,305	
Longevity Pay		1,900	
Other Salaries & Wages		34,455	
Social Security		8,478	
State Retirement		15,013	
Employee and Dependent Insurance		23,652	
Unemployment Compensation		112	
Employer Medicare		1,983	

(Continued)

Exhibit M-8

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

General Fund (Cont.)

General Government (Cont.)

County Mayor (Cont.)

Communication	\$	4,701	
Legal Services		256	
Legal Notices, Recording and Court Costs		15,148	
Maintenance & Repair Services- Office Equipment		35	
Postal Charges		333	
Rentals		2,400	
Travel		253	
Other Contracted Services		817	
Food Supplies		422	
Office Supplies		1,243	
Other Supplies and Materials		1,404	
Other Charges		1,500	
Office Equipment		847	
Total County Mayor			\$ 218,253

County Attorney

County Official/Administrative Officer	\$	62,091	
Social Security		3,836	
State Retirement		6,675	
Employee and Dependent Insurance		7,884	
Unemployment Compensation		56	
Employer Medicare		897	
Legal Notices, Recording and Court Costs		2,607	
Other Contracted Services		69,638	
Office Supplies		1,813	
Data Processing Equipment		248	
Total County Attorney			155,745

Election Commission

County Official/Administrative Officer	\$	55,322	
Assistant(s)		45,579	
Deputy(ies)		60,385	
Longevity Pay		6,100	
Overtime Pay		19,645	
Other Salaries & Wages		41,693	
Board and Committee Members Fees		3,600	
Election Workers		71,633	
Social Security		14,495	
State Retirement		19,625	
Employee and Dependent Insurance		39,420	

(Continued)

Exhibit M-8

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

General Fund (Cont.)

General Government (Cont.)

Election Commission (Cont.)

Unemployment Compensation	\$	1,195	
Employer Medicare		3,390	
Communication		10,299	
Dues and Memberships		2,536	
Legal Notices, Recording and Court Costs		13,763	
Maintenance & Repair Services- Buildings		11,420	
Maintenance & Repair Services- Equipment		29,414	
Postal Charges		11,050	
Rentals		7,685	
Travel		3,086	
Other Contracted Services		3,020	
Office Supplies		19,450	
Office Equipment		8,147	
Total Election Commission			\$ 501,952

Register of Deeds

Social Security	\$	16,378	
State Retirement		28,811	
Employee and Dependent Insurance		63,072	
Unemployment Compensation		398	
Employer Medicare		3,830	
Communication		2,473	
Data Processing Services		39,936	
Dues and Memberships		1,000	
Maintenance & Repair Services- Office Equipment		2,556	
Postal Charges		8,373	
Rentals		4,927	
Travel		701	
Other Contracted Services		8,572	
Office Supplies		9,093	
Premiums on Corporate Surety Bonds		50	
Data Processing Equipment		9,805	
Office Equipment		118	
Total Register of Deeds			200,093

Planning

County Official/Administrative Officer	\$	49,579	
Assistant(s)		31,839	
Data Processing Personnel		35,614	
Secretary(s)		23,576	

(Continued)

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

General Fund (Cont.)

General Government (Cont.)

Planning (Cont.)

Longevity Pay	\$	3,800	
Social Security		8,592	
State Retirement		15,524	
Employee and Dependent Insurance		39,420	
Unemployment Compensation		270	
Employer Medicare		2,010	
Communication		1,516	
Consultants		15,495	
Dues and Memberships		293	
Engineering Services		5,415	
Legal Notices, Recording and Court Costs		3,248	
Maintenance & Repair Services- Office Equipment		10,365	
Postal Charges		555	
Printing, Stationery and Forms		172	
Travel		2,717	
Office Supplies		6,642	
Other Supplies and Materials		303	
In Service/Staff Development		2,815	
Other Charges		1,000	
Data Processing Equipment		11,775	
Office Equipment		4,468	
Total Planning			\$ 277,003

Codes Compliance

Assistant(s)	\$	29,888
Supervisor/Director		42,020
Deputy(ies)		25,656
Accountants/Bookkeepers		47,746
Temporary Personnel		57
Longevity Pay		6,400
In-Service Training		167
Social Security		9,161
State Retirement		16,309
Employee and Dependent Insurance		39,420
Unemployment Compensation		281
Employer Medicare		2,143
Communication		3,320
Dues and Memberships		730
Legal Notices, Recording and Court Costs		830
Maintenance & Repair Services- Equipment		45

(Continued)

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

General Fund (Cont.)

General Government (Cont.)

Codes Compliance (Cont.)

Postal Charges	\$	1,250	
Printing, Stationery and Forms		1,544	
Rentals		1,976	
Travel		17,141	
Office Supplies		2,907	
Office Equipment		479	
Total Codes Compliance			\$ 249,470

County Buildings

Refunds	\$	1,539	
Total County Buildings			1,539

Other General Administration

ADA Coordinator	\$	24,695	
Longevity Pay		1,200	
Social Security		1,606	
State Retirement		2,784	
Employee and Dependent Insurance		7,884	
Unemployment Compensation		56	
Employer Medicare		376	
Postal Charges		111	
Travel		138	
Office Supplies		344	
Other Charges		331	
Total Other General Administration			39,525

Preservation of Records

Supervisor/Director	\$	29,952	
Part-time Personnel		10,998	
Longevity Pay		600	
Overtime Pay		72	
Social Security		2,570	
State Retirement		3,292	
Employee and Dependent Insurance		7,884	
Unemployment Compensation		114	
Employer Medicare		601	
Communication		2,433	
Rentals		7,644	
Travel		23	
Other Contracted Services		10,000	

(Continued)

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

General Fund (Cont.)

General Government (Cont.)

Preservation of Records (Cont.)

Office Supplies	\$	1,908	
Other Supplies and Materials		7,801	
Other Charges		354	
Total Preservation of Records			\$ 86,246

Risk Management

In Service/Staff Development	\$	432	
Total Risk Management			432

Finance

Accounting and Budgeting

Supervisor/Director	\$	73,401	
Deputy(ies)		45,268	
Clerical Personnel		249,994	
Part-time Personnel		15,000	
Longevity Pay		10,600	
Overtime Pay		1,354	
In-Service Training		1,137	
Social Security		24,393	
State Retirement		41,659	
Employee and Dependent Insurance		86,728	
Unemployment Compensation		747	
Employer Medicare		5,705	
Communication		5,820	
Evaluation and Testing		6,882	
Legal Notices, Recording and Court Costs		791	
Maintenance & Repair Services- Office Equipment		10,099	
Maintenance & Repair Services- Vehicles		328	
Postal Charges		5,405	
Rentals		6,244	
Travel		1,322	
Office Supplies		14,744	
Premiums on Corporate Surety Bonds		248	
In Service/Staff Development		570	
Other Charges		1,873	
Office Equipment		8,301	
Total Accounting and Budgeting			618,613

Property Assessor's Office

County Official/Administrative Officer	\$	61,469	
--	----	--------	--

(Continued)

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

General Fund (Cont.)

Finance (Cont.)

Property Assessor's Office (Cont.)

Assessment Personnel	\$	237,016	
Part-time Personnel		14,991	
Longevity Pay		9,500	
Social Security		23,146	
State Retirement		36,141	
Employee and Dependent Insurance		102,492	
Unemployment Compensation		1,021	
Employer Medicare		5,413	
Audit Services		40,110	
Communication		8,869	
Data Processing Services		38,064	
Dues and Memberships		2,168	
Maintenance & Repair Services- Office Equipment		2,148	
Maintenance & Repair Services- Vehicles		336	
Postal Charges		12,379	
Travel		4,456	
Gasoline		3,023	
Office Supplies		3,630	
Other Supplies and Materials		17,702	
Premiums on Corporate Surety Bonds		325	
Total Property Assessor's Office			\$ 624,399

Reappraisal Program

Assessment Personnel	\$	63,003	
Data Processing Services		1,615	
Total Reappraisal Program			64,618

County Trustee's Office

Social Security	\$	13,276	
State Retirement		23,188	
Employee and Dependent Insurance		47,304	
Employer Medicare		3,105	
Communication		2,506	
Dues and Memberships		575	
Maintenance & Repair Services- Office Equipment		7,617	
Postal Charges		21,037	
Travel		2,191	
Office Supplies		5,173	
Premiums on Corporate Surety Bonds		4,422	
Total County Trustee's Office			130,394

(Continued)

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

General Fund (Cont.)

Finance (Cont.)

County Clerk's Office

In-Service Training	\$	454	
Social Security		35,164	
State Retirement		61,072	
Employee and Dependent Insurance		134,028	
Employer Medicare		8,224	
Communication		13,756	
Dues and Memberships		500	
Maintenance & Repair Services- Buildings		1,040	
Maintenance & Repair Services- Office Equipment		12,000	
Postal Charges		17,012	
Rentals		6,237	
Travel		3,433	
Other Contracted Services		5,624	
Office Supplies		17,610	
Utilities		2,180	
Premiums on Corporate Surety Bonds		142	
Office Equipment		11,365	
Total County Clerk's Office			\$ 329,841

Administration of Justice

Circuit Court

Attendants	\$	72,244	
Jury and Witness Fees		59,614	
Social Security		48,358	
State Retirement		77,235	
Employee and Dependent Insurance		181,384	
Unemployment Compensation		1,657	
Employer Medicare		11,310	
Communication		8,429	
Dues and Memberships		1,005	
Legal Notices, Recording and Court Costs		3,923	
Postal Charges		15,757	
Travel		189	
Office Supplies		47,302	
Other Supplies and Materials		500	
Office Equipment		30,594	
Total Circuit Court			559,501

General Sessions Judge

Judge(s)	\$	230,856	
----------	----	---------	--

(Continued)

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

General Fund (Cont.)

Administration of Justice (Cont.)

General Sessions Judge (Cont.)

Secretary(s)	\$	35,919	
Temporary Personnel		20,736	
Longevity Pay		1,800	
Social Security		14,652	
State Retirement		31,101	
Employee and Dependent Insurance		23,652	
Unemployment Compensation		170	
Employer Medicare		4,112	
Communication		4,333	
Dues and Memberships		2,225	
Postal Charges		350	
Travel		4,576	
Library Books/Media		7,406	
Office Supplies		771	
Liability Insurance		2,706	
Office Equipment		598	
Total General Sessions Judge			\$ 385,963

Drug Court

Supervisor/Director	\$	71,398	
Paraprofessionals		30,493	
Longevity Pay		400	
Social Security		5,951	
State Retirement		9,808	
Employee and Dependent Insurance		20,760	
Unemployment Compensation		224	
Employer Medicare		1,440	
Communication		2,399	
Contracts with Private Agencies		66,346	
Rentals		5,963	
Travel		3,920	
Office Supplies		4,510	
Other Supplies and Materials		3,084	
Office Equipment		1,738	
Total Drug Court			228,434

Chancery Court

County Official/Administrative Officer	\$	61,469	
Clerical Personnel		209,949	
Attendants		11,475	

(Continued)

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

General Fund (Cont.)

Administration of Justice (Cont.)

Chancery Court (Cont.)

Part-time Personnel	\$	10,334	
Longevity Pay		12,000	
Social Security		17,911	
State Retirement		31,421	
Employee and Dependent Insurance		63,072	
Unemployment Compensation		585	
Employer Medicare		4,189	
Communication		3,096	
Dues and Memberships		762	
Maintenance & Repair Services- Office Equipment		114	
Postal Charges		4,441	
Rentals		3,474	
Travel		43	
Other Contracted Services		498	
Office Supplies		14,380	
Premiums on Corporate Surety Bonds		632	
Office Equipment		14,144	
Total Chancery Court			\$ 463,989

Judicial Commissioners

County Official/Administrative Officer	\$	141,142	
Assistant(s)		23,696	
Longevity Pay		6,200	
In-Service Training		807	
Social Security		10,309	
State Retirement		18,387	
Employee and Dependent Insurance		31,536	
Unemployment Compensation		367	
Employer Medicare		2,411	
Communication		2,657	
Dues and Memberships		210	
Travel		607	
Other Contracted Services		956	
Office Supplies		1,248	
Office Equipment		4,356	
Total Judicial Commissioners			244,889

Probate Court

Part-time Personnel	\$	20,485	
Social Security		1,270	

(Continued)

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

General Fund (Cont.)

Administration of Justice (Cont.)

Probate Court (Cont.)

State Retirement	\$	2,202	
Unemployment Compensation		64	
Employer Medicare		297	
Communication		1,187	
Travel		98	
Office Supplies		464	
Other Charges		1,110	
Total Probate Court			\$ 27,177

Probation Services

Probation Officer(s)	\$	85,309	
Longevity Pay		1,000	
Social Security		5,325	
State Retirement		9,279	
Employee and Dependent Insurance		31,536	
Unemployment Compensation		168	
Employer Medicare		1,245	
Communication		3,836	
Dues and Memberships		150	
Postal Charges		253	
Rentals		3,607	
Other Contracted Services		3,640	
Office Supplies		14,327	
Other Charges		600	
Office Equipment		75	
Total Probation Services			160,350

Public Safety

Sheriff's Department

County Official/Administrative Officer	\$	67,615	
Deputy(ies)		1,404,143	
Detective(s)		198,134	
Captain(s)		117,247	
Lieutenant(s)		282,226	
Sergeant(s)		228,332	
Salary Supplements		39,940	
Dispatchers/Radio Operators		259,563	
Secretary(s)		70,311	
Longevity Pay		107,600	
Other Salaries & Wages		108,053	

(Continued)

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

General Fund (Cont.)

Public Safety (Cont.)

Sheriff's Department (Cont.)

In-Service Training	\$	18,232	
Social Security		173,210	
State Retirement		297,561	
Employee and Dependent Insurance		671,008	
Unemployment Compensation		5,373	
Employer Medicare		40,509	
Communication		39,303	
Dues and Memberships		2,056	
Maintenance & Repair Services- Buildings		1,787	
Maintenance & Repair Services- Vehicles		89,127	
Medical and Dental Services		510	
Postal Charges		17	
Travel		4,841	
Gasoline		138,462	
Office Supplies		12,148	
Uniforms		36,474	
Other Supplies and Materials		6,244	
Premiums on Corporate Surety Bonds		292	
Communication Equipment		87,023	
Motor Vehicles		957,375	
Office Equipment		33,561	
Transportation Equipment		5,000	
Total Sheriff's Department			\$ 5,503,277

Traffic Control

Deputy(ies)	\$	60,942	
Lieutenant(s)		35,036	
Sergeant(s)		32,337	
Other Salaries & Wages		1,506	
Social Security		7,895	
State Retirement		13,956	
Employee and Dependent Insurance		31,550	
Unemployment Compensation		188	
Employer Medicare		1,847	
Maintenance & Repair Services- Vehicles		10,000	
Gasoline		16,000	
Uniforms		500	
Premiums on Corporate Surety Bonds		300	
Transportation Equipment		1,500	
Total Traffic Control			213,557

(Continued)

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

General Fund (Cont.)

Public Safety (Cont.)

Drug Enforcement

Deputy(ies)	\$	30,470	
Detective(s)		65,863	
Captain(s)		37,993	
Lieutenant(s)		36,074	
Sergeant(s)		34,674	
Social Security		13,085	
State Retirement		22,045	
Employee and Dependent Insurance		47,304	
Unemployment Compensation		282	
Employer Medicare		3,060	
Maintenance & Repair Services- Vehicles		4,000	
Gasoline		10,000	
Instructional Supplies and Materials		3,996	
Uniforms		4,200	
Premiums on Corporate Surety Bonds		375	
Communication Equipment		2,500	
Total Drug Enforcement			\$ 315,921

Jail

Deputy(ies)	\$	736,092
Captain(s)		78,241
Lieutenant(s)		33,587
Sergeant(s)		97,718
Secretary(s)		14,719
Cafeteria Personnel		59,326
Part-time Personnel		53,753
Other Salaries & Wages		38,855
In-Service Training		4,700
Social Security		66,762
State Retirement		101,476
Employee and Dependent Insurance		315,057
Unemployment Compensation		2,962
Employer Medicare		15,614
Communication		10,173
Maintenance & Repair Services- Buildings		2,698
Maintenance & Repair Services- Vehicles		8,788
Medical and Dental Services		524,988
Custodial Supplies		39,048
Drugs and Medical Supplies		308,000
Food Preparation Supplies		3,106

(Continued)

Exhibit M-8

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

General Fund (Cont.)

Public Safety (Cont.)

Jail (Cont.)

Food Supplies	\$	168,243	
Gasoline		16,000	
Office Supplies		6,824	
Uniforms		11,448	
Other Supplies and Materials		2,193	
Communication Equipment		30,605	
Office Equipment		18,487	
Total Jail			\$ 2,769,463

Workhouse

County Official/Administrative Officer	\$	6,700	
Guards		51,300	
Social Security		3,267	
State Retirement		6,235	
Employee and Dependent Insurance		15,770	
Unemployment Compensation		103	
Employer Medicare		764	
Food Supplies		5,120	
Gasoline		16,000	
Prisoners Clothing		7,903	
Uniforms		372	
Other Supplies and Materials		27,064	
Total Workhouse			140,598

Juvenile Services

Assistant(s)	\$	91,399	
Probation Officer(s)		51,513	
Longevity Pay		2,200	
Social Security		8,953	
State Retirement		15,600	
Employee and Dependent Insurance		39,420	
Unemployment Compensation		280	
Employer Medicare		2,094	
Dues and Memberships		365	
Postal Charges		470	
Travel		3,586	
Other Contracted Services		23,055	
Office Supplies		1,462	
Other Supplies and Materials		4,273	
Office Equipment		966	
Total Juvenile Services			245,636

(Continued)

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

General Fund (Cont.)

Public Safety (Cont.)

Civil Defense

County Official/Administrative Officer	\$	50,214	
Assistant(s)		84,500	
Captain(s)		156,839	
Lieutenant(s)		109,357	
Accountants/Bookkeepers		34,958	
Salary Supplements		27,600	
Dispatchers/Radio Operators		109,848	
Secretary(s)		21,089	
Temporary Personnel		133,922	
Longevity Pay		68,200	
Overtime Pay		185,039	
Other Salaries & Wages		2,300,827	
In-Service Training		20,039	
Social Security		194,367	
State Retirement		231,850	
Employee and Dependent Insurance		709,560	
Unemployment Compensation		6,178	
Employer Medicare		45,457	
Communication		38,038	
Laundry Service		6,079	
Maintenance & Repair Services- Vehicles		78,023	
Postal Charges		521	
Rentals		4,854	
Other Contracted Services		27,255	
Custodial Supplies		7,048	
Diesel Fuel		71,873	
Drugs and Medical Supplies		115,659	
Office Supplies		3,000	
Uniforms		49,581	
Utilities		56,622	
Other Supplies and Materials		8,580	
Other Charges		4,236	
Communication Equipment		7,252	
Office Equipment		5,800	
Other Equipment		84,170	
Other Capital Outlay		161,193	
Total Civil Defense			\$ 5,219,628

County Coroner/Medical Examiner

County Official/Administrative Officer	\$	19,875
--	----	--------

(Continued)

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

General Fund (Cont.)

Public Safety (Cont.)

County Coroner/Medical Examiner (Cont.)

Secretary(s)	\$	3,000	
Communication		1,200	
Other Contracted Services		59,140	
Office Supplies		2,472	
Total County Coroner/Medical Examiner			\$ 85,687

Public Safety Grant Programs

Other Salaries & Wages	\$	55,088	
Social Security		3,415	
State Retirement		2,495	
Employee and Dependent Insurance		13,140	
Unemployment Compensation		198	
Employer Medicare		799	
Other Contracted Services		925	
Office Supplies		3,490	
Other Charges		342	
Other Capital Outlay		648,959	
Total Public Safety Grant Programs			728,851

Public Health and Welfare

Local Health Center

Communication	\$	3,327	
Maintenance & Repair Services- Equipment		11,379	
Custodial Supplies		1,223	
Drugs and Medical Supplies		23,883	
Office Supplies		4,949	
Utilities		14,739	
Office Equipment		2,544	
Total Local Health Center			62,044

Other Local Health Services

Medical Personnel	\$	361,292	
Longevity Pay		3,900	
Social Security		22,034	
State Retirement		28,097	
Employee and Dependent Insurance		126,144	
Unemployment Compensation		919	
Employer Medicare		5,153	
Other Fringe Benefits		400	
Postal Charges		1,000	

(Continued)

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

General Fund (Cont.)

Public Health and Welfare (Cont.)

Other Local Health Services (Cont.)

Travel	\$ 8,499	
Other Supplies and Materials	5,223	
Total Other Local Health Services		\$ 562,661

Appropriation to State

Salary Supplements	\$ 67,493	
Total Appropriation to State		67,493

Other Local Welfare Services

Contributions	\$ 2,500	
Total Other Local Welfare Services		2,500

Other Public Health and Welfare

Clerical Personnel	\$ 24,229	
Longevity Pay	700	
Social Security	1,535	
State Retirement	2,680	
Employee and Dependent Insurance	7,884	
Unemployment Compensation	56	
Employer Medicare	359	
Office Supplies	536	
Total Other Public Health and Welfare		37,979

Social, Cultural and Recreational Services

Libraries

Contributions	\$ 461,376	
Building Construction	61,747	
Other Capital Outlay	28,966	
Total Libraries		552,089

Other Social, Cultural and Recreational

Contributions	\$ 50,000	
Total Other Social, Cultural and Recreational		50,000

Agriculture & Natural Resources

Agriculture Extension Service

Assistant(s)	\$ 20,693	
Part-time Personnel	2,225	
Longevity Pay	700	
Social Security	1,445	

(Continued)

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

General Fund (Cont.)

Agriculture & Natural Resources (Cont.)

Agriculture Extension Service (Cont.)

State Retirement	\$	2,027	
Unemployment Compensation		85	
Employer Medicare		338	
Communication		2,713	
Dues and Memberships		140	
Matching Share		55,977	
Travel		457	
Office Equipment		4,647	
Total Agriculture Extension Service			\$ 91,447

Forest Service

Contributions	\$	2,000	
Total Forest Service			2,000

Soil Conservation

Secretary(s)	\$	20,219	
Longevity Pay		800	
Social Security		1,119	
State Retirement		2,260	
Employee and Dependent Insurance		7,884	
Unemployment Compensation		56	
Employer Medicare		262	
Contributions		2,500	
Total Soil Conservation			35,100

Other Operations

Tourism

Supervisor/Director	\$	36,414	
Longevity Pay		300	
Social Security		2,276	
State Retirement		3,947	
Employee and Dependent Insurance		7,884	
Unemployment Compensation		56	
Employer Medicare		532	
Advertising		10,409	
Communication		3,332	
Dues and Memberships		4,417	
Postal Charges		1,462	
Printing, Stationery and Forms		8,015	
Travel		5,651	

(Continued)

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

General Fund (Cont.)

Other Operations (Cont.)

Tourism (Cont.)

Office Supplies	\$	1,250	
Utilities		11	
Other Charges		8,213	
Office Equipment		996	
Total Tourism			\$ 95,165

Industrial Development

Contributions	\$	233,751	
Total Industrial Development			233,751

Other Economic and Community Development

Contributions	\$	26,750	
Total Other Economic and Community Development			26,750

Veterans' Services

Supervisor/Director	\$	29,483	
Secretary(s)		27,456	
Temporary Personnel		2,374	
Longevity Pay		2,500	
Social Security		3,740	
State Retirement		6,390	
Employee and Dependent Insurance		15,768	
Unemployment Compensation		131	
Employer Medicare		875	
Communication		1,223	
Dues and Memberships		105	
Postal Charges		444	
Rentals		1,800	
Travel		2,432	
Office Supplies		1,463	
Office Equipment		2,457	
Total Veterans' Services			98,641

Other Charges

Refunds	\$	234,884	
Trustee's Commission		361,660	
Other Self-Insured Claims		27,140	
Total Other Charges			623,684

(Continued)

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

General Fund (Cont.)

Other Operations (Cont.)

Contributions to Other Agencies

Contributions	\$ 199,111	
Total Contributions to Other Agencies		\$ 199,111

Employee Benefits

Salary Supplements	\$ 4,000	
Longevity Pay	600	
Social Security	279	
State Retirement	65	
Employee and Dependent Insurance	232,395	
Unemployment Compensation	13	
Employer Medicare	65	
Total Employee Benefits		237,417

Miscellaneous

Dues and Memberships	\$ 18,554	
Other Contracted Services	4,606	
Other Charges	3,894	
Total Miscellaneous		27,054

Principal

General Government

Principal on Capitalized Leases	\$ 310,619	
Total General Government		310,619

Total General Fund \$ 24,206,810

Courthouse & Jail Maintenance Fund

General Government

County Buildings

Supervisor/Director	\$ 33,277
Custodial Personnel	192,641
Maintenance Personnel	54,552
Longevity Pay	7,400
Overtime Pay	7,000
Social Security	17,799
State Retirement	31,533
Employee and Dependent Insurance	86,724
Unemployment Compensation	704
Employer Medicare	4,163
Maintenance & Repair Services- Buildings	10,126

(Continued)

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

Courthouse & Jail Maintenance Fund (Cont.)

General Government (Cont.)

County Buildings (Cont.)

Maintenance & Repair Services- Office Equipment	\$	4,203	
Maintenance & Repair Services- Vehicles		2,055	
Travel		210	
Other Contracted Services		122,775	
Custodial Supplies		8,999	
Utilities		198,113	
Other Charges		6,286	
Building Improvements		8,092	
Heating and Air Conditioning Equipment		28,020	
Total County Buildings			\$ 824,672

Capital Projects

General Administration Projects

Maintenance & Repair Services- Buildings	\$	25,666	
Trustee's Commission		827	
Building Improvements		39,500	
Total General Administration Projects			65,993

Total Courthouse & Jail Maintenance Fund \$ 890,665

Solid Waste/Sanitation Fund

Public Health and Welfare

Rabies and Animal Control

Supervisor/Director	\$	15,000
Paraprofessionals		24,142
Part-time Personnel		3,125
Social Security		2,457
State Retirement		1,613
Employee and Dependent Insurance		7,884
Unemployment Compensation		148
Employer Medicare		575
Communication		707
Licenses		370
Postal Charges		74
Other Contracted Services		9,275
Gasoline		956
Office Supplies		252
Utilities		2,859
Other Supplies and Materials		2,081
Workers' Compensation Insurance		1,000

(Continued)

Exhibit M-8

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

Solid Waste/Sanitation Fund (Cont.)  
Public Health and Welfare (Cont.)  
Rabies and Animal Control (Cont.)

Other Equipment	\$ 883	
Total Rabies and Animal Control		\$ 73,401

Convenience Centers

Assistant(s)	\$ 35,700	
Truck Drivers	128,816	
Laborers	273,147	
Longevity Pay	6,000	
Social Security	27,040	
State Retirement	27,147	
Employee and Dependent Insurance	70,956	
Unemployment Compensation	1,523	
Employer Medicare	6,324	
Communication	6,727	
Contracts with Private Agencies	584,100	
Maintenance & Repair Services- Equipment	38,410	
Postal Charges	148	
Rentals	18,417	
Other Contracted Services	45,791	
Diesel Fuel	30,139	
Equipment Parts - Heavy	4,223	
Equipment Parts - Light	1,924	
Tires and Tubes	9,103	
Utilities	6,122	
Other Supplies and Materials	1,540	
Trustee's Commission	34,331	
Workers' Compensation Insurance	35,000	
Solid Waste Equipment	100,954	
Total Convenience Centers	<u>1,493,582</u>	

Total Solid Waste/Sanitation Fund		\$ 1,566,983
-----------------------------------	--	--------------

Ambulance Service Fund

Public Health and Welfare

Ambulance/Emergency Medical Services

Health Equipment	\$ 22,200	
Total Ambulance/Emergency Medical Services		\$ 22,200

(Continued)

Exhibit M-8

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

Ambulance Service Fund (Cont.)

Capital Projects

Public Safety Projects

Health Equipment

\$ 148,842

Total Public Safety Projects

\$ 148,842

Total Ambulance Service Fund

\$ 171,042

Special Purpose Fund

General Government

County Buildings

Contributions

\$ 100,000

Trustee's Commission

33,763

Total County Buildings

\$ 133,763

Principal

Education

Principal on Notes

\$ 57,000

Principal on Capitalized Leases

1,130,000

Total Education

1,187,000

Interest

Education

Interest on Notes

\$ 4,771

Interest on Capitalized Leases

906,234

Total Education

911,005

Other Debt Service

Education

Other Debt Service

\$ 7,621

Total Education

7,621

Total Special Purpose Fund

2,239,389

Drug Control Fund

Public Safety

Drug Enforcement

In-Service Training

\$ 12,976

Communication

2,777

Confidential Drug Enforcement Payments

10,000

Dues and Memberships

100

Tow-in Services

351

Uniforms

2,171

(Continued)

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

Drug Control Fund (Cont.)

Public Safety (Cont.)

Drug Enforcement (Cont.)

Other Supplies and Materials	\$	7,952	
Trustee's Commission		2,369	
Communication Equipment		9,689	
Motor Vehicles		28,658	
Office Equipment		2,860	
Total Drug Enforcement			\$ 79,903

Total Drug Control Fund \$ 79,903

Sports and Recreation Fund

Other Operations

Contributions to Other Agencies

Contributions	\$	1,214,892	
Trustee's Commission		1,012	
Total Contributions to Other Agencies			\$ 1,215,904

Total Sports and Recreation Fund 1,215,904

Agriculture Center Fund

Agriculture & Natural Resources

Other Agriculture & Natural Resources

County Official/Administrative Officer	\$	40,419	
Assistant(s)		23,762	
Longevity Pay		2,600	
Other Salaries & Wages		131,462	
Social Security		12,110	
State Retirement		13,558	
Employee and Dependent Insurance		47,304	
Unemployment Compensation		721	
Employer Medicare		2,832	
Communication		3,121	
Maintenance & Repair Services- Buildings		38,226	
Maintenance & Repair Services- Equipment		4,009	
Other Contracted Services		16,021	
Crushed Stone		14,978	
Custodial Supplies		4,861	
Gasoline		5,901	
Office Supplies		216	
Utilities		100,198	
Other Supplies and Materials		3,763	

(Continued)

Exhibit M-8

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

Agriculture Center Fund (Cont.)

Agriculture & Natural Resources (Cont.)

Other Agriculture & Natural Resources (Cont.)

Trustee's Commission	\$	1,599	
Other Charges		500	
Maintenance Equipment		16,829	
Motor Vehicles		5,995	
Other Construction		104,900	
Total Other Agriculture & Natural Resources			\$ 595,885

Total Agriculture Center Fund \$ 595,885

Other Special Revenue Fund

Public Safety

Fire Prevention and Control

Trustee's Commission	\$	191	
Total Fire Prevention and Control			\$ 191

Principal

General Government

Principal on Capitalized Leases	\$	136,910	
Total General Government			136,910

Interest

General Government

Interest on Capitalized Leases	\$	12,571	
Total General Government			12,571

Capital Projects

Public Safety Projects

Architects	\$	5,525	
Building Construction		112,500	
Other Equipment		13,411	
Other Construction		7,949	
Other Capital Outlay		42,854	
Total Public Safety Projects			182,239

Total Other Special Revenue Fund 331,911

Constitutional Officers - Fees Fund

General Government

Register of Deeds

Constitutional Officers' Operating Expenses	\$	270,493	
Total Register of Deeds			\$ 270,493

(Continued)

Exhibit M-8

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

Constitutional Officers - Fees Fund (Cont.)

Finance

County Trustee's Office

Constitutional Officers' Operating Expenses	\$ 219,065	
Total County Trustee's Office		\$ 219,065

County Clerk's Office

Constitutional Officers' Operating Expenses	\$ 638,213	
Total County Clerk's Office		638,213

Administration of Justice

Circuit Court

Constitutional Officers' Operating Expenses	\$ 770,450	
Total Circuit Court		770,450

Chancery Court

Constitutional Officers' Operating Expenses	\$ 15,995	
Total Chancery Court		15,995

Juvenile Court

Bank Charges	\$ 48	
Total Juvenile Court		48

Public Safety

Sheriff's Department

Constitutional Officers' Operating Expenses	\$ 48,236	
Total Sheriff's Department		<u>48,236</u>

Total Constitutional Officers - Fees Fund		\$ 1,962,500
---	--	--------------

Workers' Compensation Fund

General Government

Risk Management

Liability Insurance	\$ 564,244	
Workers' Compensation Insurance	<u>569,725</u>	
Total Risk Management		<u>\$ 1,133,969</u>

Total Workers' Compensation Fund		1,133,969
----------------------------------	--	-----------

Highway/Public Works Fund

General Government

Engineering

Supervisor/Director	\$ 40,865	
Total Engineering		\$ 40,865

(Continued)

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

Highway/Public Works Fund (Cont.)

Highways

Administration

County Official/Administrative Officer	\$	68,892	
Assistant(s)		48,454	
Accountants/Bookkeepers		61,139	
Overtime Pay		1,800	
Board and Committee Members Fees		16,600	
Dues and Memberships		3,331	
Legal Notices, Recording and Court Costs		239	
Licenses		167	
Maintenance Agreements		323	
Maintenance & Repair Services- Office Equipment		130	
Postal Charges		230	
Printing, Stationery and Forms		815	
Rentals		4,315	
Other Contracted Services		2,102	
Data Processing Supplies		1,989	
Office Supplies		1,497	
Other Charges		543	
Office Equipment		6,366	
Total Administration			\$ 218,932

Highway and Bridge Maintenance

Equipment Operators	\$	910,077	
Truck Drivers		565,214	
Laborers		112,847	
Other Contracted Services		156,515	
Asphalt - Hot Mix		751,438	
Asphalt - Liquid		164,444	
Concrete		134	
Crushed Stone		266,429	
Other Road Supplies		20	
Pipe - Metal		37,002	
Road Signs		25,988	
Other Supplies and Materials		1,191	
Total Highway and Bridge Maintenance			2,991,299

Operation and Maintenance of Equipment

Foremen	\$	41,540	
Mechanic(s)		120,546	
Laborers		60,060	
Maintenance & Repair Services- Equipment		54,122	

(Continued)

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

Highway/Public Works Fund (Cont.)

Highways (Cont.)

Operation and Maintenance of Equipment (Cont.)

Diesel Fuel	\$	93,383	
Equipment Parts - Heavy		58,908	
Equipment Parts - Light		66,120	
Food Supplies		1,360	
Garage Supplies		4,900	
Gasoline		64,449	
Lubricants		5,359	
Propane Gas		1,508	
Small Tools		202	
Tires and Tubes		39,770	
Other Supplies and Materials		1,375	
Total Operation and Maintenance of Equipment			\$ 613,602

Other Charges

Communication	\$	9,182	
Electricity		15,845	
Natural Gas		8,685	
Water and Sewer		1,761	
Premiums on Corporate Surety Bonds		730	
Trustee's Commission		84,590	
Total Other Charges			120,793

Employee Benefits

Social Security	\$	122,045	
State Retirement		201,716	
Employee and Dependent Insurance		552,863	
Unemployment Compensation		4,376	
Employer Medicare		28,543	
Total Employee Benefits			909,543

Capital Outlay

Other Contracted Services	\$	515,145	
Communication Equipment		2,403	
Highway Equipment		165,037	
Motor Vehicles		19,289	
Plant Operation Equipment		700	
Total Capital Outlay			702,574

Total Highway/Public Works Fund \$ 5,597,608

(Continued)

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

General Debt Service Fund

Principal

General Government

Principal on Bonds	\$ 960,418	
Principal on Notes	490,600	
Total General Government		\$ 1,451,018

Highways and Streets

Principal on Bonds	\$ 740,962	
Principal on Notes	629,400	
Total Highways and Streets		1,370,362

Education

Principal on Bonds	\$ 1,528,620	
Principal on Notes	750,000	
Total Education		2,278,620

Interest

General Government

Interest on Bonds	\$ 768,597	
Interest on Notes	90,892	
Total General Government		859,489

Highways and Streets

Interest on Bonds	\$ 134,682	
Interest on Notes	84,804	
Total Highways and Streets		219,486

Education

Interest on Bonds	\$ 1,135,737	
Interest on Notes	34,483	
Total Education		1,170,220

Other Debt Service

General Government

Trustee's Commission	\$ 127,285	
Other Debt Service	1,554	
Total General Government		128,839

Highways and Streets

Other Debt Service	\$ 1,913	
Total Highways and Streets		1,913

(Continued)

Exhibit M-8

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

General Debt Service Fund (Cont.)

Other Debt Service (Cont.)

Education

Other Debt Service	\$ 2,005	
Total Education		\$ 2,005

Total General Debt Service Fund \$ 7,481,952

Rural Debt Service Fund

Principal

Education

Principal on Bonds	\$ 1,175,000	
Principal on Notes	35,000	
Total Education		\$ 1,210,000

Interest

Education

Interest on Bonds	\$ 472,040	
Interest on Notes	14,390	
Total Education		486,430

Other Debt Service

Education

Trustee's Commission	\$ 8,635	
Other Debt Service	2,628	
Total Education		11,263

Total Rural Debt Service Fund 1,707,693

Special Debt Service Fund

Other Debt Service

General Government

Trustee's Commission	\$ 1,066	
Total General Government		\$ 1,066

Total Special Debt Service Fund 1,066

General Capital Projects Fund

Capital Projects

Public Safety Projects

Communication Equipment	\$ 28,700	
Total Public Safety Projects		\$ 28,700

(Continued)

Exhibit M-8

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

General Capital Projects Fund (Cont.)

Capital Projects (Cont.)

Public Health and Welfare Projects

Health Equipment	\$ 2,182	
Total Public Health and Welfare Projects		\$ 2,182

Social, Cultural and Recreation Projects

Architects	\$ 9,000	
Total Social, Cultural and Recreation Projects		<u>9,000</u>

Total General Capital Projects Fund		\$ 39,882
-------------------------------------	--	-----------

High School Building Projects Fund

Capital Outlay

Regular Capital Outlay

Contributions	\$ 590,200	
Total Regular Capital Outlay		\$ 590,200

Other Debt Service

Education

Underwriter's Discount	\$ 284,061	
Other Debt Issuance Charges	<u>318,531</u>	
Total Education		<u>602,592</u>

Total High School Building Projects Fund		1,192,792
--	--	-----------

Sanitation Projects Fund

Principal

General Government

Principal on Bonds	\$ 30,000	
Total General Government		\$ 30,000

Interest

General Government

Interest on Bonds	\$ 288,688	
Total General Government		288,688

Capital Projects

Public Health and Welfare Projects

Engineering Services	\$ 8,695	
Trustee's Commission	23,986	
Land	<u>60,112</u>	
Total Public Health and Welfare Projects		<u>92,793</u>

Total Sanitation Projects Fund		411,481
--------------------------------	--	---------

(Continued)

Exhibit M-8

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

Judicial and Safety Projects Fund

Capital Projects

General Administration Projects

Consultants	\$ 10,000	
Building Construction	<u>5,975,974</u>	
Total General Administration Projects		<u>\$ 5,985,974</u>

Total Judicial and Safety Projects Fund \$ 5,985,974

HUD Grant Projects Fund

Capital Projects

Other General Government Projects

Building Improvements	<u>\$ 3,500</u>	
Total Other General Government Projects		<u>\$ 3,500</u>

Total HUD Grant Projects Fund 3,500

Highway Capital Projects Fund

Capital Projects

Highway & Street Capital Projects

Asphalt - Hot Mix	\$ 867,228	
Trustee's Commission	<u>23,773</u>	
Total Highway & Street Capital Projects		<u>\$ 891,001</u>

Total Highway Capital Projects Fund 891,001

Other Capital Projects Fund

Principal

General Government

Principal on Notes	<u>\$ 430,000</u>	
Total General Government		<u>\$ 430,000</u>

Capital Projects

General Administration Projects

Engineering Services	\$ 5,895
Freight Expenses	6,285
Rentals	13,500
Other Contracted Services	8,449
Diesel Fuel	1,873
General Construction Materials	1,591
Utilities	8,651
Trustee's Commission	23,369
Building Construction	791

(Continued)

Exhibit M-8

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

Other Capital Projects Fund (Cont.)

Capital Projects (Cont.)

General Administration Projects (Cont.)

Communication Equipment	\$ 26,830	
Furniture and Fixtures	23,690	
Other Equipment	14,213	
Other Capital Outlay	460	
Total General Administration Projects	<u>135,597</u>	\$ <u>135,597</u>

Total Other Capital Projects Fund \$ 565,597

Total Governmental Funds - Primary Government \$ 58,273,507

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

General Purpose School Fund

Instruction

Regular Instruction Program

Teachers	\$ 23,448,884	
Career Ladder Program	411,000	
Career Ladder Extended Contracts	70,575	
Homebound Teachers	15,318	
Salary Supplements	428,328	
Educational Assistants	857,389	
Other Salaries & Wages	155,889	
Certified Substitute Teachers	373,261	
Social Security	1,552,720	
State Retirement	1,428,771	
Life Insurance	52,096	
Medical Insurance	2,840,640	
Dental Insurance	197,120	
Unemployment Compensation	17,219	
Employer Medicare	363,509	
Contributions	315,088	
Travel	12,745	
Other Contracted Services	45,350	
Instructional Supplies and Materials	293,338	
Textbooks	817,718	
Other Supplies and Materials	2,062	
Fee Waivers	79,155	
Other Charges	39,603	
Furniture and Fixtures	47,500	
Regular Instruction Equipment	90,745	
Total Regular Instruction Program		\$ 33,956,023

Alternative Instruction Program

Teachers	\$ 276,147
Guidance Personnel	18,278
Educational Assistants	80,041
Social Security	22,659
State Retirement	23,483
Life Insurance	1,073
Medical Insurance	58,508
Dental Insurance	4,060
Unemployment Compensation	348
Employer Medicare	5,299
Other Contracted Services	84,000

(Continued)

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

General Purpose School Fund (Cont.)

Instruction (Cont.)

Alternative Instruction Program (Cont.)

Instructional Supplies and Materials	\$ 2,500	
Total Alternative Instruction Program		\$ 576,396

Special Education Program

Teachers	\$ 2,694,527	
Career Ladder Program	31,720	
Career Ladder Extended Contracts	3,500	
Homebound Teachers	78,669	
Educational Assistants	871,523	
Other Salaries & Wages	126,994	
Certified Substitute Teachers	50,938	
Social Security	235,554	
State Retirement	252,777	
Life Insurance	11,544	
Medical Insurance	625,425	
Dental Insurance	43,680	
Unemployment Compensation	4,590	
Employer Medicare	55,089	
Contracts with Private Agencies	78,889	
Maintenance & Repair Services- Equipment	755	
Travel	16,325	
Other Contracted Services	391,027	
Instructional Supplies and Materials	98,861	
Other Supplies and Materials	15,924	
Special Education Equipment	31,397	
Total Special Education Program		5,719,708

Vocational Education Program

Teachers	\$ 2,394,176
Career Ladder Program	38,995
Career Ladder Extended Contracts	12,000
Certified Substitute Teachers	17,609
Social Security	149,043
State Retirement	133,946
Life Insurance	4,884
Medical Insurance	259,520
Dental Insurance	18,480
Unemployment Compensation	1,787
Employer Medicare	34,857

(Continued)

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

General Purpose School Fund (Cont.)

Instruction (Cont.)

Vocational Education Program (Cont.)

Communication	\$	13,333	
Maintenance & Repair Services- Equipment		9,782	
Travel		8,482	
Instructional Supplies and Materials		66,000	
Other Supplies and Materials		28,070	
Vocational Instruction Equipment		62,010	
Total Vocational Education Program			\$ 3,252,974

Support Services

Attendance

Supervisor/Director	\$	69,810	
Career Ladder Program		1,000	
Social Security		4,116	
State Retirement		3,894	
Life Insurance		74	
Medical Insurance		4,035	
Dental Insurance		280	
Unemployment Compensation		25	
Employer Medicare		963	
Other Supplies and Materials		3,701	
Total Attendance			87,898

Health Services

Medical Personnel	\$	247,992	
Social Security		15,251	
State Retirement		23,363	
Life Insurance		518	
Medical Insurance		28,245	
Dental Insurance		1,960	
Unemployment Compensation		221	
Employer Medicare		3,567	
Other Charges		24,755	
Total Health Services			345,872

Other Student Support

Career Ladder Program	\$	21,000	
Guidance Personnel		1,193,210	
Career Ladder Extended Contracts		1,500	
Social Security		73,942	

(Continued)

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Other Student Support (Cont.)

State Retirement	\$	65,277	
Life Insurance		2,220	
Medical Insurance		121,050	
Dental Insurance		8,400	
Unemployment Compensation		877	
Employer Medicare		17,293	
Evaluation and Testing		24,548	
Total Other Student Support			\$ 1,529,317

Regular Instruction Program

Supervisor/Director	\$	223,611	
Career Ladder Program		27,945	
Career Ladder Extended Contracts		9,500	
Librarians		832,823	
Materials Supervisor		43,305	
Instructional Computer Personnel		265,138	
Clerical Personnel		132,721	
Other Salaries & Wages		2,202	
Social Security		92,518	
State Retirement		100,606	
Life Insurance		2,627	
Medical Insurance		143,243	
Dental Insurance		9,940	
Unemployment Compensation		1,066	
Employer Medicare		21,637	
Communication		49,950	
Maintenance & Repair Services- Equipment		132,808	
Travel		3,255	
Other Contracted Services		91,964	
Data Processing Supplies		41,792	
Library Books/Media		121,052	
In Service/Staff Development		54,387	
Other Charges		25,713	
Other Capital Outlay		110,150	
Total Regular Instruction Program			2,539,953

Alternative Instruction Program

Principals	\$	56,727	
Career Ladder Program		1,000	

(Continued)

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Alternative Instruction Program (Cont.)

Secretary(s)	\$	19,470	
Social Security		4,408	
State Retirement		5,268	
Life Insurance		148	
Medical Insurance		8,070	
Dental Insurance		561	
Unemployment Compensation		50	
Employer Medicare		1,031	
Total Alternative Instruction Program			\$ 96,733

Special Education Program

Supervisor/Director	\$	66,601	
Career Ladder Program		6,000	
Psychological Personnel		243,883	
Career Ladder Extended Contracts		6,000	
Assessment Personnel		201,134	
Secretary(s)		95,264	
Social Security		37,690	
State Retirement		39,677	
Life Insurance		1,036	
Medical Insurance		56,490	
Dental Insurance		3,920	
Unemployment Compensation		343	
Employer Medicare		8,815	
Travel		7,538	
Other Contracted Services		5,500	
Office Supplies		40	
Other Supplies and Materials		4,559	
In Service/Staff Development		25,523	
Total Special Education Program			810,013

Vocational Education Program

Supervisor/Director	\$	70,178
Career Ladder Program		2,000
Career Ladder Extended Contracts		2,000
Social Security		4,295
State Retirement		4,080
Life Insurance		74
Medical Insurance		4,035

(Continued)

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Vocational Education Program (Cont.)

Dental Insurance	\$	281	
Unemployment Compensation		25	
Employer Medicare		1,004	
Total Vocational Education Program			\$ 87,972

Board of Education

Secretary to Board	\$	16,114	
Board and Committee Members Fees		12,780	
Social Security		1,922	
State Retirement		215	
Unemployment Compensation		5	
Employer Medicare		449	
Audit Services		12,950	
Dues and Memberships		15,772	
Legal Services		6,544	
Travel		5,002	
Other Contracted Services		3,720	
Liability Insurance		44,387	
Trustee's Commission		573,916	
Workers' Compensation Insurance		250,997	
Other Charges		7,495	
Total Board of Education			952,268

Director of Schools

County Official/Administrative Officer	\$	97,945	
Secretary(s)		34,736	
Social Security		7,636	
State Retirement		9,103	
Life Insurance		148	
Medical Insurance		8,070	
Dental Insurance		560	
Unemployment Compensation		50	
Employer Medicare		1,926	
Communication		35,007	
Postal Charges		12,558	
Travel		2,755	
Other Contracted Services		17,935	
Office Supplies		14,954	
Total Director of Schools			243,383

(Continued)

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Office of the Principal

Principals	\$	1,035,569	
Career Ladder Program		64,000	
Accountants/Bookkeepers		372,534	
Career Ladder Extended Contracts		25,300	
Assistant Principals		1,390,297	
Secretary(s)		864,853	
Social Security		232,478	
State Retirement		275,063	
Life Insurance		7,918	
Medical Insurance		431,745	
Dental Insurance		29,960	
Unemployment Compensation		2,692	
Employer Medicare		52,810	
Communication		44,208	
Other Contracted Services		205,291	
Office Supplies		48,321	
Total Office of the Principal			\$ 5,083,039

Fiscal Services

Supervisor/Director	\$	65,780	
Accountants/Bookkeepers		158,590	
Social Security		13,452	
State Retirement		24,086	
Life Insurance		444	
Medical Insurance		24,210	
Dental Insurance		1,680	
Unemployment Compensation		151	
Employer Medicare		3,146	
Data Processing Services		13,025	
Other Contracted Services		11,640	
Data Processing Supplies		8,891	
Office Supplies		2,482	
Data Processing Equipment		4,000	
Total Fiscal Services			331,577

Operation of Plant

Custodial Personnel	\$	559,551	
Social Security		34,206	
State Retirement		57,087	

(Continued)

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Operation of Plant (Cont.)

Life Insurance	\$	2,220	
Medical Insurance		121,050	
Dental Insurance		8,400	
Unemployment Compensation		775	
Employer Medicare		8,000	
Janitorial Services		1,273,440	
Disposal Fees		58,504	
Other Contracted Services		133,593	
Custodial Supplies		97,104	
Electricity		1,583,728	
Natural Gas		365,816	
Propane Gas		8,522	
Water and Sewer		218,595	
Other Supplies and Materials		22,750	
Boiler Insurance		13,599	
Building and Contents Insurance		223,851	
Total Operation of Plant			\$ 4,790,791

Maintenance of Plant

Supervisor/Director	\$	36,000	
Secretary(s)		22,048	
Maintenance Personnel		464,393	
Social Security		31,261	
State Retirement		56,163	
Life Insurance		1,332	
Medical Insurance		72,630	
Dental Insurance		5,040	
Unemployment Compensation		454	
Employer Medicare		7,311	
Other Contracted Services		110,952	
Other Supplies and Materials		415,576	
Other Capital Outlay		208,127	
Total Maintenance of Plant			1,431,287

Transportation

Part-time Personnel	\$	56,077	
Social Security		3,470	
State Retirement		1,369	
Unemployment Compensation		252	

(Continued)

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Transportation (Cont.)

Employer Medicare	\$	811	
Other Contracted Services		2,929,394	
Diesel Fuel		386,767	
Gasoline		45,438	
Vehicle and Equipment Insurance		90,900	
Transportation Equipment		1,068,402	
Other Capital Outlay		20,531	
Total Transportation			\$ 4,603,411

Central and Other

Supervisor/Director	\$	35,089	
Clerical Personnel		111,693	
Other Salaries & Wages		45,900	
Social Security		11,331	
State Retirement		18,187	
Life Insurance		407	
Medical Insurance		22,193	
Dental Insurance		1,540	
Unemployment Compensation		119	
Employer Medicare		2,650	
Contributions		146,000	
Other Contracted Services		11,437	
Other Charges		20,246	
Total Central and Other			426,792

Operation of Non-Instructional Services

Community Services

Supervisor/Director	\$	169,391	
Clerical Personnel		143,109	
Other Salaries & Wages		143,028	
Social Security		27,603	
State Retirement		33,129	
Life Insurance		740	
Medical Insurance		40,350	
Dental Insurance		2,800	
Unemployment Compensation		324	
Employer Medicare		6,456	
Other Supplies and Materials		45,025	
Other Charges		6,676	
Total Community Services			618,631

(Continued)

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

General Purpose School Fund (Cont.)

Capital Outlay

Regular Capital Outlay

Other Capital Outlay	\$ 292,675	
Total Regular Capital Outlay		\$ 292,675

Principal

Education

Principal on Capitalized Leases	\$ 333,524	
Total Education		333,524

Interest

Education

Interest on Capitalized Leases	\$ 224,318	
Total Education		224,318

Other Debt Service

Education

Debt Service Contribution to Primary Government	\$ 300,000	
Total Education		<u>300,000</u>

Total General Purpose School Fund		\$ 68,634,555
-----------------------------------	--	---------------

School Federal Projects Fund

Instruction

Regular Instruction Program

Teachers	\$ 689,959	
Educational Assistants	39,819	
Other Salaries & Wages	33,330	
Certified Substitute Teachers	2,622	
Social Security	45,700	
State Retirement	42,031	
Life Insurance	1,628	
Medical Insurance	88,770	
Dental Insurance	6,160	
Unemployment Compensation	671	
Employer Medicare	10,572	
Other Contracted Services	41,275	
Instructional Supplies and Materials	15,315	
Workers' Compensation Insurance	1,337	
Other Charges	4,442	
Regular Instruction Equipment	6,071	
Total Regular Instruction Program		\$ 1,029,702

(Continued)

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

School Federal Projects Fund (Cont.)

Instruction (Cont.)

Vocational Education Program

Teachers	\$	21,626	
Educational Assistants		12,835	
Other Salaries & Wages		42,800	
Social Security		3,449	
State Retirement		3,734	
Life Insurance		148	
Medical Insurance		9,750	
Dental Insurance		778	
Unemployment Compensation		129	
Employer Medicare		807	
Other Fringe Benefits		1,200	
Contracts with Other School Systems		13,500	
Travel		14,283	
Other Supplies and Materials		41,687	
Other Charges		2,000	
Vocational Instruction Equipment		77,184	
Total Vocational Education Program			\$ 245,910

Adult Education Program

Teachers	\$	42,059	
Social Security		2,608	
State Retirement		2,313	
Unemployment Compensation		25	
Employer Medicare		610	
Instructional Supplies and Materials		1,370	
Total Adult Education Program			48,985

Support Services

Other Student Support

Employer Medicare	\$	32	
Other Contracted Services		36,725	
In Service/Staff Development		735	
Other Charges		2,756	
Total Other Student Support			40,248

Regular Instruction Program

Supervisor/Director	\$	75,224	
Secretary(s)		18,081	
Other Salaries & Wages		49,353	

(Continued)

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

School Federal Projects Fund (Cont.)

Support Services (Cont.)

Regular Instruction Program (Cont.)

Social Security	\$	8,809	
State Retirement		8,599	
Life Insurance		204	
Medical Insurance		11,096	
Dental Insurance		770	
Unemployment Compensation		125	
Employer Medicare		2,060	
Consultants		5,416	
Travel		1,484	
Other Contracted Services		143,758	
Instructional Supplies and Materials		18,073	
Other Supplies and Materials		1,631	
Workers' Compensation Insurance		417	
In Service/Staff Development		101,538	
Other Charges		5,730	
Other Capital Outlay		7,500	
Total Regular Instruction Program			\$ 459,868

Vocational Education Program

Secretary(s)	\$	2,230	
Social Security		138	
State Retirement		238	
Unemployment Compensation		8	
Employer Medicare		32	
Total Vocational Education Program			2,646

Maintenance of Plant

Other Capital Outlay	\$	28,199	
Total Maintenance of Plant			28,199

Operation of Non-Instructional Services

Community Services

Supervisor/Director	\$	51,945	
Social Security		3,223	
State Retirement		2,859	
Life Insurance		74	
Medical Insurance		4,035	
Dental Insurance		280	
Unemployment Compensation		32	

(Continued)

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

School Federal Projects Fund (Cont.)

Operation of Non-Instructional Services (Cont.)

Community Services (Cont.)

Employer Medicare	\$ 730	
Total Community Services		\$ 63,178

Total School Federal Projects Fund \$ 1,918,736

Central Cafeteria Fund

Operation of Non-Instructional Services

Food Service

Supervisor/Director	\$ 50,471	
Cafeteria Personnel	1,130,387	
Other Salaries & Wages	112,035	
Social Security	77,950	
State Retirement	84,392	
Life Insurance	3,626	
Medical Insurance	197,715	
Dental Insurance	13,720	
Unemployment Compensation	2,801	
Employer Medicare	18,082	
Communication	15,108	
Maintenance & Repair Services- Equipment	27,960	
Transportation - Other than Students	38,448	
Travel	5,122	
Disposal Fees	42,320	
Other Contracted Services	29,440	
Food Supplies	1,843,690	
Other Supplies and Materials	13,668	
Workers' Compensation Insurance	88,800	
In Service/Staff Development	1,352	
Food Service Equipment	139,522	
Other Capital Outlay	156,043	
Total Food Service		\$ 4,092,652

Total Central Cafeteria Fund 4,092,652

Extended School Program Fund

Operation of Non-Instructional Services

Community Services

Supervisor/Director	\$ 482,863
Part-time Personnel	575,344

(Continued)

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

Extended School Program Fund (Cont.)

Operation of Non-Instructional Services (Cont.)

Community Services (Cont.)

Social Security	\$	63,731	
State Retirement		85,320	
Life Insurance		5,200	
Medical Insurance		173,000	
Dental Insurance		17,400	
Unemployment Compensation		2,240	
Employer Medicare		14,905	
Communication		15,362	
Consultants		11,435	
Rentals		1,752	
Other Contracted Services		11,619	
Equipment and Machinery Parts		43,376	
Food Supplies		60,648	
Other Supplies and Materials		40,257	
Workers' Compensation Insurance		27,000	
In Service/Staff Development		11,100	
Other Charges		15,911	
Total Community Services			\$ 1,658,463

Other Debt Service

Education

Debt Service Contribution to Primary Government	\$	49,390	
Total Education			49,390

Total Extended School Program Fund \$ 1,707,853

Education Capital Projects Fund

Capital Outlay

Regular Capital Outlay

Other Contracted Services	\$	589,700	
Building Construction		1,951,405	
Building Improvements		1,995	
Other Capital Outlay		11,345	
Total Regular Capital Outlay			\$ 2,554,445

Total Education Capital Projects Fund 2,554,445

Total Governmental Funds - Wilson County School Department \$ 78,908,241

Exhibit M-10

Wilson County, Tennessee  
Schedule of Detailed Revenues and Expenses  
Proprietary Fund Types and Discretely Presented Wilson County School Department  
For the Year Ended June 30, 2005

	Primary Government		Component Unit
	Enterprise Fund	Internal Service Fund	Wilson County School Department
	Solid Waste Disposal	Self-Insurance	Internal Service Fund Employee Insurance
<u>Operating Revenues</u>			
<u>Charges for Current Services</u>			
<u>General Service Charges</u>			
Tipping Fees	\$ 214,088	\$ 0	\$ 0
Solid Waste	69,679	0	0
Self-Insurance Premiums/Contributions	0	4,126,139	112,961
Other Employee Benefit Charges/Contributions	0	405,776	0
Other Charges for Services	0	0	6,882,761
Total Charges for Current Services	\$ 283,767	\$ 4,531,915	\$ 6,995,722
<u>Other Local Revenues</u>			
<u>Recurring Items</u>			
Retirees' Insurance Payments	\$ 0	\$ 28,888	\$ 0
Cobra Insurance Payments	0	1,096	0
Total Other Local Revenues	\$ 0	\$ 29,984	\$ 0
Total Operating Revenues	\$ 283,767	\$ 4,561,899	\$ 6,995,722
<u>Nonoperating Revenues</u>			
<u>Recurring Items</u>			
Investment Income	\$ 0	\$ 140,000	\$ 140,000
Miscellaneous Refunds	0	104,640	11
Insurance Recovery	25,000	0	97,155
Total Nonoperating Revenues	\$ 25,000	\$ 244,640	\$ 237,166
Total Revenues	\$ 308,767	\$ 4,806,539	\$ 7,232,888
<u>Operating Expenses</u>			
<u>Public Health and Welfare</u>			
<u>Landfill Operations and Maintenance</u>			
Supervisor/Director	\$ 48,956	\$ 0	\$ 0
Equipment Operators	57,098	0	0
Longevity	4,000	0	0
Social Security	6,516	0	0
State Retirement	11,208	0	0
Employee and Dependent Insurance	31,536	0	0
Unemployment Compensation	176	0	0
Employer Medicare	1,524	0	0
Communication	3,080	0	0
Contributions	9,144	0	0
Dues and Membership	611	0	0
Engineering Services	3,252	0	0
Maintenance & Repair Services - Equipment	42,638	0	0
Rentals	207	0	0

(Continued)

Wilson County, Tennessee  
Schedule of Detailed Revenues and Expenses  
Proprietary Fund Types and Discretely Presented Wilson County School Department (Cont.)

	Primary Government		Component Unit
	Enterprise Fund	Internal Service Fund	Wilson County School Department
	Waste Disposal	Self-Insurance	Internal Service Fund
			Employee Insurance
<u>Operating Expenses (Cont.)</u>			
<u>Public Health and Welfare (Cont.)</u>			
<u>Landfill Operations and Maintenance (Cont.)</u>			
Travel	\$ 438	\$ 0	\$ 0
Other Contracted Services	2,725	0	0
Crushed Stone	702	0	0
Diesel Fuel	10,722	0	0
Equipment Parts - Heavy	581	0	0
Equipment Parts - Light	28	0	0
Gasoline	3,149	0	0
Lubricants	1,550	0	0
Office Supplies	788	0	0
Tires and Tubes	701	0	0
Utilities	2,853	0	0
Other Supplies and Materials	380	0	0
Worker's Compensation Insurance	5,000	0	0
Office Equipment	1,619	0	0
Depreciation	27,291	0	0
Total Landfill Operations and Maintenance	\$ 278,473	\$ 0	\$ 0
<u>Other Waste Disposal</u>			
Disposal Fees	\$ 6,000	\$ 0	\$ 0
Solid Waste Equipment	1,050	0	0
Total Other Waste Disposal	\$ 7,050	\$ 0	\$ 0
<u>Employee Benefits</u>			
Handling Charges & Administrative Costs	\$ 0	\$ 228,097	\$ 0
Life Insurance	0	64,174	83,755
Medical Insurance	0	3,806,528	6,456,605
Dental Insurance	0	0	534,799
Disability Insurance	0	24,772	0
Consultants	0	0	7,100
Medical and Dental Services	0	1,326	0
Other Contracted Services	0	0	280,842
Excess Risk Insurance	0	0	178,142
Other Charges	0	0	1,917
Total Employee Benefits	\$ 0	\$ 4,124,897	\$ 7,543,160
Total Operating Expenses	\$ 285,523	\$ 4,124,897	\$ 7,543,160
Total Expenses	\$ 285,523	\$ 4,124,897	\$ 7,543,160

Exhibit M-11

Wilson County, Tennessee  
Schedule of Detailed Receipts, Disbursements,  
and Changes in Cash Balances - City Agency Funds  
For the Year Ended June 30, 2005

	Cities - Sales Tax Fund	Special School District Fund	Total
<u>Cash Receipts</u>			
<u>County Property Taxes</u>			
Current Property Taxes	\$ 0	\$ 6,418,451	\$ 6,418,451
Trustee's Collections - Prior Years	0	149,976	149,976
Circuit/Clerk & Master Collections - Prior Years	0	291,814	291,814
Interest and Penalty	0	26,423	26,423
<u>County Local Option Taxes</u>			
Local Option Sales Tax	9,362,177	1,908,692	11,270,869
<u>Statutory Local Taxes</u>			
Bank Excise Tax	0	97,068	97,068
Interstate Telecommunications Tax	0	3,570	3,570
<u>Licenses and Permits</u>			
Marriage Licenses	0	1,238	1,238
<u>Other Local Revenues</u>			
Damages Recovered from Individuals	0	589	589
Total Cash Receipts	<u>\$ 9,362,177</u>	<u>\$ 8,897,821</u>	<u>\$ 18,259,998</u>
<u>Cash Disbursements</u>			
Remittance of Revenues Collected	\$ 9,268,555	\$ 8,685,825	\$ 17,954,380
Trustee's Commission	93,622	156,742	250,364
Total Cash Disbursements	<u>\$ 9,362,177</u>	<u>\$ 8,842,567</u>	<u>\$ 18,204,744</u>
Excess of Cash Receipts Over (Under) Cash Disbursements	\$ 0	\$ 55,254	\$ 55,254
Cash Balance, July 1, 2004	0	241,133	241,133
Cash Balance, June 30, 2005	<u>\$ 0</u>	<u>\$ 296,387</u>	<u>\$ 296,387</u>

---

---

## STATISTICAL SECTION

---

---

Table 1

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

<u>Year</u>	<u>Amount</u>
1996	\$ 127
1997	129
1998	1,422
1999	12,606
2000	23,446
2001	27,095
2002	94,829
2003	473,978
2004	<u>58,374</u>
Total	<u>\$ 692,006</u>

Table 2

Wilson County, Tennessee  
Tax Rates and Assessments  
Last Ten Years

Fund	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
<u>Outside 10th District</u>										
General	\$ 0.67	\$ 0.61	\$ 0.75	\$ 0.87	\$ 0.87	\$ 0.87	\$ 0.87	\$ 0.87	\$ 0.87	\$ 0.87
General Purpose School	1.32	1.13	1.15	1.15	1.19	1.19	1.41	1.41	1.41	1.46
General Debt Service	0.49	0.37	0.32	0.24	0.35	0.35	0.28	0.28	0.28	0.23
Highway/Public Works	0.23	0.20	0.20	0.20	0.17	0.17	0.17	0.17	0.17	0.17
Rural Debt Service	0.22	0.19	0.11	0.07	0.00	0.00	0.00	0.00	0.00	0.00
School Transportation	0.09	0.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Solid Waste/Sanitation	0.09	0.08	0.12	0.12	0.10	0.10	0.10	0.10	0.10	0.10
Solid Waste Disposal	0.05	0.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Highway Capital Projects	0.00	0.00	0.00	0.00	0.07	0.07	0.07	0.07	0.07	0.07
Sanitation Projects	0.00	0.00	0.08	0.08	0.07	0.07	0.07	0.07	0.07	0.07
<b>Total Outside 10th District</b>	<b>\$ 3.16</b>	<b>\$ 2.70</b>	<b>\$ 2.73</b>	<b>\$ 2.73</b>	<b>\$ 2.82</b>	<b>\$ 2.82</b>	<b>\$ 2.97</b>	<b>\$ 2.97</b>	<b>\$ 2.97</b>	<b>\$ 2.97</b>
<u>Inside 10th District</u>										
General	\$ 0.67	\$ 0.61	\$ 0.75	\$ 0.87	\$ 0.87	\$ 0.87	\$ 0.87	\$ 0.87	\$ 0.87	\$ 0.87
General Purpose School	1.32	1.13	1.15	1.15	1.19	1.19	1.41	1.41	1.41	1.41
General Debt Service	0.49	0.37	0.32	0.24	0.35	0.35	0.28	0.28	0.28	0.28
Highway/Public Works	0.23	0.20	0.20	0.20	0.17	0.17	0.17	0.17	0.17	0.17
Special School District	0.36	0.31	0.31	0.31	0.43	0.43	0.43	0.43	0.43	0.43
School Transportation	0.09	0.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Solid Waste/Sanitation	0.09	0.08	0.12	0.12	0.10	0.10	0.10	0.10	0.10	0.10
Solid Waste Disposal	0.05	0.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Highway Capital Projects	0.00	0.00	0.00	0.00	0.07	0.07	0.07	0.07	0.07	0.07
Sanitation Projects	0.00	0.00	0.08	0.08	0.07	0.07	0.07	0.07	0.07	0.07
<b>Total Inside 10th District</b>	<b>\$ 3.30</b>	<b>\$ 2.82</b>	<b>\$ 2.93</b>	<b>\$ 2.97</b>	<b>\$ 3.25</b>	<b>\$ 3.25</b>	<b>\$ 3.40</b>	<b>\$ 3.40</b>	<b>\$ 3.40</b>	<b>\$ 3.40</b>
<u>County Fast Response</u>										
General	\$ 0.67	\$ 0.61	\$ 0.75	\$ 0.87	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
General Purpose School	1.32	1.13	1.15	1.15	0.00	0.00	0.00	0.00	0.00	0.00
General Debt Service	0.49	0.37	0.32	0.24	0.00	0.00	0.00	0.00	0.00	0.00
Highway/Public Works	0.23	0.20	0.20	0.20	0.00	0.00	0.00	0.00	0.00	0.00
Rural Debt Service	0.22	0.19	0.11	0.07	0.00	0.00	0.00	0.00	0.00	0.00
Solid Waste/Sanitation	0.09	0.07	0.12	0.12	0.00	0.00	0.00	0.00	0.00	0.00
Solid Waste Disposal	0.09	0.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sanitation Projects	0.05	0.05	0.08	0.08	0.00	0.00	0.00	0.00	0.00	0.00
Other Special Revenue	0.09	0.08	0.10	0.10	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total County Fast Response</b>	<b>\$ 3.25</b>	<b>\$ 2.78</b>	<b>\$ 2.83</b>	<b>\$ 2.83</b>	<b>\$ 0.00</b>					

(Continued)

Table 2

Wilson County, Tennessee  
Tax Rates and Assessments  
Last Ten Years (Cont.)

Fund	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
<u>County Slow Response</u>										
General	\$ 0.67	\$ 0.61	\$ 0.75	\$ 0.87	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
General Purpose School	1.32	1.13	1.15	1.15	0.00	0.00	0.00	0.00	0.00	0.00
General Debt Service	0.49	0.37	0.32	0.24	0.00	0.00	0.00	0.00	0.00	0.00
Highway/Public Works	0.23	0.20	0.20	0.20	0.00	0.00	0.00	0.00	0.00	0.00
Rural Debt Service	0.22	0.19	0.11	0.07	0.00	0.00	0.00	0.00	0.00	0.00
Solid Waste/Sanitation	0.09	0.07	0.12	0.12	0.00	0.00	0.00	0.00	0.00	0.00
Solid Waste Disposal	0.09	0.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sanitation Projects	0.05	0.05	0.08	0.08	0.00	0.00	0.00	0.00	0.00	0.00
Local Purpose Tax	0.04	0.03	0.05	0.05	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total County Slow Response</b>	<b>\$ 3.20</b>	<b>\$ 2.73</b>	<b>\$ 2.78</b>	<b>\$ 2.78</b>	<b>\$ 0.00</b>					
<u>10th District Outside Lebanon</u>										
<u>Fast Response</u>										
General	\$ 0.67	\$ 0.61	\$ 0.75	\$ 0.87	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
General Purpose School	1.32	1.13	1.15	1.15	0.00	0.00	0.00	0.00	0.00	0.00
General Debt Service	0.49	0.37	0.32	0.24	0.00	0.00	0.00	0.00	0.00	0.00
Highway/Public Works	0.23	0.20	0.20	0.20	0.00	0.00	0.00	0.00	0.00	0.00
Special School District	0.36	0.31	0.31	0.31	0.00	0.00	0.00	0.00	0.00	0.00
Solid Waste/Sanitation	0.09	0.07	0.12	0.12	0.00	0.00	0.00	0.00	0.00	0.00
Solid Waste Disposal	0.09	0.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sanitation Projects	0.05	0.05	0.08	0.08	0.00	0.00	0.00	0.00	0.00	0.00
Other Special Revenue	0.09	0.08	0.10	0.10	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total 10th District Outside Lebanon Fast Response</b>	<b>\$ 3.39</b>	<b>\$ 2.90</b>	<b>\$ 3.03</b>	<b>\$ 3.07</b>	<b>\$ 0.00</b>					
<u>10th District Outside Lebanon</u>										
<u>Slow Response</u>										
General	\$ 0.67	\$ 0.61	\$ 0.75	\$ 0.87	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
General Purpose School	1.32	1.13	1.15	1.15	0.00	0.00	0.00	0.00	0.00	0.00
General Debt Service	0.49	0.37	0.32	0.24	0.00	0.00	0.00	0.00	0.00	0.00
Highway/Public Works	0.23	0.20	0.20	0.20	0.00	0.00	0.00	0.00	0.00	0.00
Special School District	0.36	0.31	0.31	0.31	0.00	0.00	0.00	0.00	0.00	0.00
Solid Waste/Sanitation	0.09	0.07	0.12	0.12	0.00	0.00	0.00	0.00	0.00	0.00
Solid Waste Disposal	0.09	0.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sanitation Projects	0.05	0.05	0.08	0.08	0.00	0.00	0.00	0.00	0.00	0.00
Local Purpose Tax	0.04	0.03	0.05	0.05	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total 10th District Outside Lebanon Slow Response</b>	<b>\$ 3.34</b>	<b>\$ 2.85</b>	<b>\$ 2.98</b>	<b>\$ 3.02</b>	<b>\$ 0.00</b>					
<u>Assessed Valuations</u>										
Real and Personal	\$ 730,474,385	\$ 904,138,789	\$ 953,303,567	\$ 997,542,896	\$ 1,267,143,918	\$ 1,337,127,926	\$ 1,457,038,345	\$ 1,513,810,190	\$ 1,566,785,218	\$ 1,619,377,923
Public Utilities	54,994,645	55,901,317	56,268,118	60,929,957	73,187,223	79,799,045	75,146,145	76,611,945	72,987,256	74,432,585
<b>Total Assessed Valuation</b>	<b>\$ 785,469,030</b>	<b>\$ 960,040,106</b>	<b>\$ 1,009,571,685</b>	<b>\$ 1,058,472,853</b>	<b>\$ 1,340,331,141</b>	<b>\$ 1,416,926,971</b>	<b>\$ 1,532,184,490</b>	<b>\$ 1,590,422,135</b>	<b>\$ 1,639,772,474</b>	<b>\$ 1,693,810,508</b>

---

---

## **SINGLE AUDIT SECTION**

---

---



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

December 8, 2005

Wilson County Mayor and  
Board of County Commissioners  
Wilson 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 component units, each major fund, and the aggregate remaining fund information of Wilson County, Tennessee, as of and for the year ended June 30, 2005, which collectively comprise Wilson County's basic financial statements and have issued our report thereon dated December 8, 2005. Our report on the aggregate discretely component units was qualified due to not including the financial statements of the Wilson County Library Board and the Sports Authority of the County of Wilson, 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 Wilson 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 Wilson County's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. A reportable condition is described in the accompanying Schedule of Findings and Questioned Costs as item 05.03.

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 do not believe that the reportable condition described above is a material weakness.

#### Compliance and Other Matters

As part of obtaining reasonable assurance about whether Wilson 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 tests 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 and 05.02.

We also noted certain matters that we reported to the management of Wilson 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

December 8, 2005

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

To the County Mayor and Board of County Commissioners:

Compliance

We have audited the compliance of Wilson 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. Wilson 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 Wilson County's management. Our responsibility is to express an opinion on Wilson 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 Wilson 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 Wilson County's compliance with those requirements.

In our opinion, Wilson 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 Wilson 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 Wilson 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 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 components units, each major fund, and the aggregate remaining fund information of Wilson County, Tennessee, as of and for the year ended June 30, 2005, and have issued our report thereon dated December 8, 2005. Our report on the aggregate discretely presented components units was qualified due to not including the financial statements of the Wilson County Library Board and the Sports Authority of the County of Wilson, 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". The signature is written in a cursive style with a long horizontal flourish at the end.

John G. Morgan  
Comptroller of the Treasury

JGM/rd

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

For Wilson County Emergency Communications District

To the Board of Directors  
Wilson County Emergency Communications District  
Lebanon, Tennessee

We have audited the financial statements of Wilson County Emergency Communications District as of and for the year ended June 30, 2005, and have issued our report thereon. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Wilson County Emergency Communications District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting 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 misstatements 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. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

Compliance And Other Matters

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

This report is intended solely for the information and use of management, others within the organization, and the State of Tennessee Department of Audit, and is not intended to be and should not be used by anyone other than these specified parties.

Wilson County, Tennessee  
Schedule of Expenditures of Federal Awards and State Grants (1)  
For the 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 Donation (Noncash Assistance)	10.550	(2)	\$ 240,149	
Passed-through State Department of Education:				
Child Nutrition Cluster:				
School Breakfast Program	10.553	(2)	131,162	
National School Lunch Program	10.555	(2)	856,680	
Total Passed-through State Department of Education			<u>\$ 987,842</u>	
Total U.S. Department of Agriculture			<u>\$ 1,227,991</u>	
U.S. Department of Housing and Urban Development:				
Passed-through State Housing Development Agency:				
Home Investment Partnerships Program	14.239	HM-04-62	\$ 3,500	
Total U.S. Department of Housing and Urban Development			<u>\$ 3,500</u>	
U.S. Department of the Interior:				
Direct Program:				
Payments in Lieu of Taxes	15.226	N/A	\$ 17,641	
Total U.S. Department of the Interior			<u>\$ 17,641</u>	
U.S. Department of Justice:				
Direct Programs:				
Drug Court Discretionary Grant Program	16.585	N/A	\$ 158,684	(3)
Public Safety Partnership and Community Policing Grants	16.710	N/A	16,491	
Total Direct Programs			<u>\$ 175,175</u>	
Passed-through State Department of Children's Services:				
Juvenile Accountability Incentive Block Grants	16.523	GGO41049800	\$ 5,753	
Juvenile Accountability Incentive Block Grants	16.523	GGO51141300	12,541	
Total Passed-Through State Department of Children's Services			<u>\$ 18,294</u>	
Passed-Through State Commission on Children and Youth:				
Juvenile Justice and Delinquency Prevention-Allocation to States	16.540	(2)	\$ 5,534	
Passed-through State Office of Criminal Justice Programs:				
Drug Court Discretionary Grant Program	16.585	Z9908844300	33,310	(3)
Violence Against Women Formula Grants	16.588	(2)	41,465	
Total Passed-through State Office of Criminal Justice Programs			<u>\$ 74,775</u>	
Total U.S. Department of Justice			<u>\$ 273,778</u>	
U.S. Department of Education:				
Direct Program:				
Fund for the Improvement of Education	84.215	N/A	\$ 143,758	(4)
Passed-through State Department of Education:				
Adult Education - State Grant Program	84.002	(2)	204,694	(5)
Adult Education - State Grant Program	84.002	GG051108601	4,193	(5)
Title I Grants to Local Educational Agencies	84.010	N/A	816,321	
Special Education Cluster:				
Special Education - Grants to States	84.027	N/A	2,399,801	
Special Education - Preschool Grants	84.173	N/A	56,661	
Vocational Education - Basic Grants to States	84.048	N/A	225,667	
Safe and Drug-Free Schools and Communities-State Grants	84.186	(2)	44,575	
Fund for the Improvement of Education	84.215	(2)	2,968	(4)
State Grants for Innovative Programs	84.298	N/A	71,335	
Education Technology State Grants	84.318	(2)	46,254	
English Language Acquisition Grants	84.365	N/A	25,194	
Improving Teacher Quality State Grants	84.367	N/A	356,680	
Total Passed-through State Department of Education			<u>\$ 4,254,343</u>	
Total U.S. Department of Education			<u>\$ 4,398,101</u>	

(Continued)

Wilson 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 Labor:				
Passed-through Metropolitan Nashville/Davidson County:				
WIA Youth Activities	17.259	(2)	\$ 299,472	
Total U.S. Department of Labor			<u>\$ 299,472</u>	
U.S. Department of Health and Human Services:				
Passed-through State Department of Education:				
Temporary Assistance for Needy Families	93.558	Z0502236900	\$ 48,984	
Total U.S. Department of Health and Human Services			<u>\$ 48,984</u>	
U.S. Department of Homeland Security:				
Passed through State Department of Military:				
Homeland Security Cluster:				
Homeland Security Grant Program	97.004	Z0301781600	\$ 100,000	(6)
Homeland Security Grant Program	97.004	Z0402250900	562,659	(6)
Homeland Security Grant Program	97.004	Z0402016100	404,199	(6)
Emergency Management Performance Grants	97.042	Z0402028400	17,780	
Total U.S. Department of Homeland Security			<u>\$ 1,084,638</u>	
Total Federal Awards			<u>\$ 7,354,105</u>	
<u>State Grants</u>				
State Reappraisal Program - Comptroller of the Treasury	N/A	(2)	\$ 50,818	
Archive Grant - Tennessee Secretary of State	N/A	(2)	500	
Family Resource Center - State Department of Education	N/A	(2)	87,777	
Juvenile Justice - State Commission on Children and Youth	N/A	(2)	9,000	
Safe and Drug-Free Schools and Communities - State Department of Education	N/A	(2)	66,108	
Waste Tire Grant - State Department of Environment & Conservation	N/A	(2)	35,442	
Health Department Programs - State Department of Health	N/A	Z0401537200	554,272	
Litter Program - State Department of Transportation	N/A	(2)	47,868	
Total State Grants			<u>\$ 851,785</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 was not available.
- (3) Total Drug Court Discretionary Grant Program (CFDA # 16.585) from the U.S. Department of Justice \$191,994.
- (4) Total Fund for the Improvement of Education Grant (CFDA # 84.215) from the U.S. Department of Education \$146,726.
- (5) Total Adult Education - State Grant Program (CFDA # 84.002) from the U.S. Department of Education \$208,887.
- (6) Total Homeland Security Grant Program (CFDA # 97.004) from the U.S. Department of Homeland Security \$1,066,858.

Wilson 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 Wilson County, Tennessee, for the year ended June 30, 2004, which have not been corrected.

**OFFICE OF SHERIFF**

<u>Finding Number</u>	<u>Page Number</u>	<u>Subject</u>
04.04	224	Commissary profits were not remitted to the county
04.05	224	Duties were not segregated adequately in the Office of Sheriff

---

---

**WILSON COUNTY, TENNESSEE**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

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

---

---

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

1. Our report on the aggregate discretely presented component units is qualified. Our report on the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information is unqualified.
2. The audit of the financial statements disclosed a reportable condition in internal control. This condition was not considered to be a material weakness.
3. The audit disclosed no instances of noncompliance which are material to the financial statements of Wilson 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 and National School Lunch Program (CFDA Nos. 10.553 and 10.555), Title I Grants to Local Educational Agencies (CFDA No. 84.010), the Special Education Cluster: Special Education-Grants to States and Special Education-Preschool Grants (CFDA Nos. 84.027 and 84.173), and the Homeland Security Cluster: Homeland Security Grants and Emergency Management Performance Grants (CFDA Nos. 97.004 and 97.042) 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. Wilson 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 reviewed these findings and recommendations with management to provide an opportunity for their response. The written responses of the finance director and sheriff 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 FINANCE DIRECTOR**

#### **FINDING 05.01      **THE OFFICE DID NOT SOLICIT COMPETITIVE BIDS FOR SOME APPLICABLE PURCHASES** (Noncompliance Under Government Auditing Standards)**

Our audit noted the following purchasing deficiencies:

- A.     The building maintenance supervisor entered into a 19-month contract for custodial services at the Wilson County Judicial Center for \$5,593 per month without soliciting competitive bids. County officials advised that in lieu of soliciting competitive bids for the Judicial Center, the county agreed to pay the current provider of custodial services at the Health Department the same square footage rate charged at the Health Department based on a bid awarded to that vendor in July 2000. However, the July 2000 Health Department bid did not include a square footage quote, but a weekly fee. Sections 5-21-118(b)(1) and 5-21-119(b)(3), Tennessee Code Annotated, provide for the finance director to contract, purchase, or obligate the county for contractual services and for purchases and contracts to be awarded based on the lowest and best bid.
  
- B.     Competitive bids were not solicited for the purchase of two ambulance remounts (\$149,814) for the Wilson County Emergency Management Services Agency. The County Financial Management System of 1981 provides for purchases exceeding \$5,000 to be made on a competitive bid basis after public advertisement.

### **RECOMMENDATION**

Competitive bids should be solicited through newspaper advertisement for all purchases exceeding \$5,000 as required by state statute. The finance director, not the building maintenance supervisor, should sign all contracts obligating Wilson County for contractual services.

### **MANAGEMENT'S RESPONSE – FINANCE DIRECTOR**

- A.     Custodial services for other county buildings have been procured through the bid process. When the Judicial Center was renovated, the current low bid provider of custodial services agreed to provide custodial services for the Judicial Center at the rate established by bid for the Health Department building. We felt this was a legitimate and cost effective use of the existing bid. No contract is an obligation of

Wilson County until a purchase order is properly executed and signed by the Finance Director.

- B. In recent years, Wilson County has purchased ambulances utilizing the bid from Metropolitan Nashville-Davidson County. We were under the mistaken impression the ambulance bid included remounts, as well as new ambulances. Remounts are currently being bid separately.

### REBUTTAL TO ITEM A

The July 2000 custodial services bid for the Health Department building was a specific dollar amount per week and did not include a price per square foot. The contract for the Judicial Center was for \$5,593 per month, and county officials could not provide any calculations to support their claim of a per square footage amount. Furthermore, the addition of the Judicial Services building created new circumstances which other potential bidders were not given the opportunity to bid on.

---

### OFFICE OF SHERIFF

#### FINDING 05.02      **COMMISSARY PROFITS WERE NOT REMITTED TO THE COUNTY** (Noncompliance Under Government Auditing Standards)

The office did not remit \$44,849 in profits earned from its jail commissary operations to the county. Instead, the office used these commissary profits to purchase miscellaneous items. The state attorney general opined in November 1989 that profits earned from commissary operations are local revenues and should be administered as any other local revenue. Section 5-9-401, Tennessee Code Annotated, requires all county funds from whatever source to be appropriated by the county legislative body.

### RECOMMENDATION

Profits generated from the operation of the jail commissary should be remitted to the county monthly, and all operating expenses of the office should be appropriated by the County Commission and paid through the county's budgetary process.

### MANAGEMENT'S RESPONSE – SHERIFF

The profits earned from the jail commissary operations are used for medical bills, medicine, supplies, etc. for the Wilson County jail and inmates. I have no problem with all profits generated to go through the county's budgetary process if put in a separate revenue account with any remainder carrying forward to the next year.

### REBUTTAL

Commissary profits are local revenues of the county that carry no legal restrictions requiring unexpended profits to be reserved for law enforcement use. Unexpended profits

at year end become part of fund balance and can be appropriated at the discretion of the County Commission.

---

**FINDING 05.03**      **DUTIES WERE NOT SEGREGATED ADEQUATELY IN THE OFFICE OF SHERIFF**  
(Internal Control – Reportable Condition Under Government Auditing Standards)

Duties were not adequately segregated among employees in the Office of Sheriff. Employees responsible for maintaining the accounting records were also involved in depositing and disbursing funds.

**RECOMMENDATION**

To strengthen internal controls over operations, the sheriff should segregate duties adequately among employees.

**MANAGEMENT'S RESPONSE – SHERIFF**

We have taken steps to adequately segregate duties.

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

There were no findings and questioned costs for federal awards.

**WILSON 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.