

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



**FOR THE YEAR ENDED JUNE 30, 2006**

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

**ANNUAL FINANCIAL REPORT**  
**DICKSON COUNTY, TENNESSEE**  
**FOR THE YEAR ENDED JUNE 30, 2006**

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

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# ***Audit Highlights***

Annual Financial Report  
Dickson County, Tennessee  
For the Year Ended June 30, 2006

## ***Scope***

We have audited the basic financial statements of Dickson County as of and for the year ended June 30, 2006.

## ***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, each major fund, and the aggregate remaining fund information is unqualified.

Our audit resulted in 11 findings and recommendations, which we have reviewed with Dickson County management. Detailed findings, recommendations, and management's responses are included in the Single Audit section of this report.

## ***Findings***

The following are summaries of the audit findings:

### **OFFICE OF COUNTY MAYOR**

- ◆ Interfund loans were not authorized and retired in accordance with state statutes.
- ◆ The Community Development/Industrial Park Fund had a fund deficit at June 30, 2006.
- ◆ Financial activity of the Dickson County Library was not audited or subject to budgetary control of the County Commission as required by state statutes.

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### **OFFICE OF HIGHWAY ENGINEER**

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

## **OFFICE OF DIRECTOR OF SCHOOLS**

- ◆ The School Department did not require a depository to adequately collateralize funds.
  - ◆ Interfund loans were not properly authorized.
  - ◆ Expenditures exceeded appropriations approved by the County Commission at the major appropriation category level of control (the legal level of control).
- 

## **OFFICE OF CIRCUIT COURT CLERK**

- ◆ An employee stole cash collections of the office.
- 

## **OTHER FINDINGS**

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

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# INTRODUCTORY SECTION

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Dickson County Officials  
June 30, 2006

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**Officials**

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

**Board of County Commissioners**

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

**Highway Commissioners**

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

**Board of Education**

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

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## FINANCIAL SECTION

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

INDEPENDENT AUDITOR'S REPORT

October 30, 2006

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

To the County Mayor and Board of County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Dickson County, Tennessee, as of and for the year ended June 30, 2006, which collectively comprise Dickson County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Dickson County's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the auditing standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

The financial statements of the Dickson County Emergency Communications District and the Dickson County Municipal Airport Authority, 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 financial statements referred to above do not include amounts for the Dickson County Emergency Communications District and the Dickson County Municipal Airport Authority, which

should be included to conform with accounting principles generally accepted in the United States of America. The effects on the financial statements of the aggregate discretely presented component units are not reasonably determinable.

In our opinion, except for the effects of not including the financial statements of the Dickson County Emergency Communications District and the Dickson County Municipal Airport Authority, as discussed in the preceding paragraph, the financial statements referred to above present fairly, in all material respects, the financial position of the aggregate discretely presented component units of Dickson County, Tennessee, at June 30, 2006, and the results of operations of the aggregate discretely presented component units, for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

Additionally, in our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Dickson County, Tennessee, as of June 30, 2006, 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.

In accordance with Government Auditing Standards, we have also issued our report dated October 30, 2006, on our consideration of Dickson County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

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

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

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Dickson County's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, budgetary comparison schedules of nonmajor governmental funds and the General Debt Service Fund, combining and individual fund financial statements of the Dickson County School Department (a discretely presented component unit), and miscellaneous schedules are presented for purposes of additional analysis and are not a required part of the basic

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

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/yu

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## **BASIC FINANCIAL STATEMENTS**

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Exhibit A

Dickson County, Tennessee  
Statement of Net Assets  
June 30, 2006

	<u>Primary Government</u>	<u>Component Unit</u>
		Dickson County School Department
	<u>Governmental Activities</u>	<u>Department</u>
<u>ASSETS</u>		
Cash	\$ 4,300	\$ 108,468
Equity in Pool Cash and Investments	8,475,690	5,194,458
Inventories	3,105	10,260
Accounts Receivable	4,673,310	0
Allowance for Uncollectibles	(2,831,124)	0
Due from Other Governments	869,203	1,843,828
Property Taxes Receivable	16,720,194	8,596,556
Allowance for Uncollectible Property Taxes	(563,306)	(289,618)
Deferred Charges - Debt Issuance Costs	155,962	0
Prepaid Items	0	356,954
Capital Assets:		
Assets Not Depreciated:		
Land	2,050,986	1,762,981
Assets Net of Accumulated Depreciation:		
Buildings and Improvements	5,350,530	46,355,487
Other Capital Assets	1,861,500	2,270,623
Infrastructure	247,627	0
Total Assets	<u>\$ 37,017,977</u>	<u>\$ 66,209,997</u>
<u>LIABILITIES</u>		
Accounts Payable	\$ 242,681	\$ 163,957
Payroll Deductions Payable	62,193	1,392
Due to State of Tennessee	0	940
Contracts Payable	47,374	0
Retainage Payable	5,000	0
Accrued Interest Payable	861,399	11,956
Other Current Liabilities	187	2,000
Deferred Revenue - Current Property Taxes	15,550,426	7,995,129
Noncurrent Liabilities:		
Due Within One Year	5,232,859	264,003
Due in More Than One Year (net of deferred amount on refunding and unamortized premiums and discounts on debt)	74,507,944	588,277
Total Liabilities	<u>\$ 96,510,063</u>	<u>\$ 9,027,654</u>
<u>NET ASSETS</u>		
Invested in Capital Asset, Net of Related Debt	\$ 1,161,470	\$ 50,389,091
Restricted for:		
Capital Projects	0	43,895
Debt Service	3,363,296	0
Bridge	1,402,255	0
Central Cafeteria	0	1,002,744
Other Purposes	676,193	196,549
Unrestricted	(66,095,300)	5,550,064
Total Net Assets	<u>\$ (59,492,086)</u>	<u>\$ 57,182,343</u>

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

Exhibit B

Dickson County, Tennessee  
 Statement of Activities  
 For the Year Ended June 30, 2006

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets	
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Governmental Activities	Component Unit Dickson County School Department
Primary Government:						
Governmental Activities:						
General Government	\$ 1,460,131	\$ 676,569	\$ 16,696	\$ 212,500	\$ (554,366)	\$ 0
Finance	932,179	1,254,504	15,217	0	337,542	0
Administration of Justice	1,465,852	1,046,292	16,837	0	(402,723)	0
Public Safety	7,585,563	929,976	212,993	88,510	(6,354,084)	0
Public Health and Welfare	4,885,100	2,713,436	409,963	0	(1,761,701)	0
Social, Cultural, and Recreational Services	516,986	0	0	0	(516,986)	0
Agriculture & Natural Resources	150,421	0	0	0	(150,421)	0
Other Operations	1,715,743	67,330	50,295	815,437	(782,681)	0
Highways/Public Works	4,544,384	0	1,910,485	153,749	(2,480,150)	0
Interest on Long-term Debt	4,043,213	0	0	0	(4,043,213)	0
Other Debt Service	170,134	0	1,066,700	0	896,566	0
Total Governmental Activities	\$ 27,469,706	\$ 6,688,107	\$ 3,699,186	\$ 1,270,196	\$ (15,812,217)	\$ 0
Total Primary Government	\$ 27,469,706	\$ 6,688,107	\$ 3,699,186	\$ 1,270,196	\$ (15,812,217)	\$ 0
Component Unit:						
Dickson County School Department	\$ 56,824,815	\$ 2,586,557	\$ 5,600,729	\$ 23,196	\$ 0	\$ (48,614,333)
Total Component Unit	\$ 56,824,815	\$ 2,586,557	\$ 5,600,729	\$ 23,196	\$ 0	\$ (48,614,333)

(Continued)

Exhibit B

Dickson County, Tennessee  
Statement of Activities (Cont.)

Functions/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Assets		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government	Component Unit
					Governmental Activities	Dickson County School Department
General Revenues:						
Taxes:						
Property taxes levied for general purposes					\$ 10,766,948	\$ 8,200,627
Property taxes levied for debt service					5,197,149	0
Local option sales tax					465,018	10,153,026
Other local taxes					4,356,103	121,178
Grants & contributions not restricted for specific programs					1,006,111	27,814,129
Unrestricted investment earnings					414,217	0
Miscellaneous					211,180	243,211
Total General Revenues					<u>\$ 22,416,726</u>	<u>\$ 46,532,171</u>
Change in net assets					\$ 6,604,509	\$ (2,082,162)
Net assets, July 1, 2005					(66,096,595)	57,642,742
Prior period adjustments					0	1,621,763
Net assets, June 30, 2006					<u>\$ (59,492,086)</u>	<u>\$ 57,182,343</u>

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

## Exhibit C-1

Dickson County, Tennessee  
Balance Sheet  
Governmental Funds  
June 30, 2006

	Major Funds			Nonmajor	Total
	General	Highway/ Public Works	General Debt Service	Other Govern- mental Funds	
<u>ASSETS</u>					
Cash	\$ 0	\$ 0	\$ 0	\$ 4,300	\$ 4,300
Equity in Pooled Cash and Investments	2,559,852	672,197	3,367,142	1,802,252	8,401,443
Inventories	3,105	0	0	0	3,105
Accounts Receivable	4,237,106	43,258	185,531	207,415	4,673,310
Allowance for Uncollectibles	(2,831,124)	0	0	0	(2,831,124)
Due from Other Governments	322,394	382,419	0	164,390	869,203
Due from Other Funds	266,528	0	0	0	266,528
Property Taxes Receivable	9,937,584	867,605	5,441,835	473,170	16,720,194
Allowance for Uncollectible Property Taxes	(334,798)	(29,230)	(183,336)	(15,942)	(563,306)
Total Assets	\$ 14,160,647	\$ 1,936,249	\$ 8,811,172	\$ 2,635,585	\$ 27,543,653
<u>LIABILITIES AND FUND BALANCES</u>					
<u>Liabilities</u>					
Accounts Payable	\$ 128,782	\$ 0	\$ 0	\$ 113,899	\$ 242,681
Payroll Deductions Payable	27,840	33,102	0	1,251	62,193
Contracts Payable	0	0	0	47,374	47,374
Retainage Payable	0	0	0	5,000	5,000
Due to Other Funds	0	0	0	192,281	192,281
Other Current Liabilities	187	0	0	0	187
Deferred Revenue - Current Property Taxes	9,242,337	806,906	5,061,117	440,066	15,550,426
Deferred Revenue - Delinquent Property Taxes	299,281	26,110	163,866	14,238	503,495
Other Deferred Revenues	1,005,344	199,726	0	98,571	1,303,641
Total Liabilities	\$ 10,703,771	\$ 1,065,844	\$ 5,224,983	\$ 912,680	\$ 17,907,278
<u>Fund Balances</u>					
Reserved for Alcohol and Drug Treatment	\$ 30,018	\$ 0	\$ 0	\$ 0	\$ 30,018
Reserved for Litter Enforcement Awards	214	0	0	0	214
Reserved for Litigation Tax - Jail, Workhouse, or Courthouse	178,764	0	0	0	178,764
Reserved for Drug Court	15,102	0	0	0	15,102
Reserved for Sexual Offender Registration	3,318	0	0	0	3,318
Reserved for Computer System - Register	48,737	0	0	0	48,737
Reserved for Automation Purposes - Circuit Court	3,239	0	0	0	3,239
Reserved for Automation Purposes - General Sessions Court	17,883	0	0	0	17,883
Reserved for Automation Purposes - Juvenile Court	9,192	0	0	0	9,192
Reserved for Automation Purposes - Chancery Court	4,164	0	0	0	4,164
Reserved for Capital Outlay	0	0	0	22,163	22,163
Reserved for Other General Purposes	0	0	0	4,000	4,000
Unreserved, Reported In:					
General Fund	3,146,245	0	0	0	3,146,245
Special Revenue Funds	0	870,405	0	1,720,633	2,591,038
Debt Service Funds	0	0	3,586,189	0	3,586,189
Capital Projects Funds (Deficit)	0	0	0	(23,891)	(23,891)
Total Fund Balances	\$ 3,456,876	\$ 870,405	\$ 3,586,189	\$ 1,722,905	\$ 9,636,375
Total Liabilities and Fund Balances	\$ 14,160,647	\$ 1,936,249	\$ 8,811,172	\$ 2,635,585	\$ 27,543,653

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

Exhibit C-2

Dickson County, Tennessee  
Reconciliation of the Balance Sheet of Governmental Funds to  
the Statement of Net Assets  
June 30, 2006

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)		\$	9,636,375
(1) Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.			
Add - land	\$	2,050,986	
Add - infrastructure net of accumulated depreciation		247,627	
Add - buildings and improvements net of accumulated depreciation		5,350,530	
Add - other capital assets net of accumulated depreciation		<u>1,861,500</u>	
			9,510,643
(2) Certain earned amounts are not available to pay for current-period expenditures and therefore are deferred in the governmental funds.			1,807,136
(3) Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.			
Less - bonds payable	\$	(67,280,000)	
Less - notes payable		(3,200,716)	
Less - other loans payable		(8,274,000)	
Less - compensated absences payable		(270,481)	
Less - landfill closure/postclosure care costs		(1,151,815)	
Less - accrued interest on bonds		(823,096)	
Less - accrued interest on notes		(38,303)	
Less - other deferred revenue - premium on debt		(23,530)	
Add - deferred charges - debt issuance costs		155,962	
Add - deferred amount on refunding		<u>459,739</u>	
			<u>(80,446,240)</u>
Net assets of governmental activities (Exhibit A)			<u>\$ (59,492,086)</u>

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

Exhibit C-3

Dickson County, Tennessee  
Statement of Revenues, Expenditures,  
and Changes in Fund Balances  
Governmental Funds  
For the Year Ended June 30, 2006

	Major Funds			Nonmajor	Total
	General	Highway/ Public Works	General Debt Service	Other Govern- mental Funds	
<u>Revenues</u>					
Local Taxes	\$ 11,285,453	\$ 1,536,644	\$ 7,683,087	\$ 803,090	\$ 21,308,274
Licenses and Permits	201,156	22	219	11	201,408
Fines, Forfeitures, and Penalties	315,242	0	0	103,164	418,406
Charges for Current Services	1,553,001	0	0	937,601	2,490,602
Other Local Revenues	281,120	137,047	271,649	101,054	790,870
Fees Received from County Officials	2,191,303	0	0	0	2,191,303
State of Tennessee	1,508,044	2,076,404	100,745	481,137	4,166,330
Federal Government	524,893	0	0	206,127	731,020
Other Governments and Citizens Groups	383,175	0	1,095,875	0	1,479,050
<b>Total Revenues</b>	<b>\$ 18,243,387</b>	<b>\$ 3,750,117</b>	<b>\$ 9,151,575</b>	<b>\$ 2,632,184</b>	<b>\$ 33,777,263</b>
<u>Expenditures</u>					
Current:					
General Government	\$ 1,383,115	\$ 0	\$ 0	\$ 0	\$ 1,383,115
Finance	928,954	0	0	0	928,954
Administration of Justice	1,435,251	0	0	30,127	1,465,378
Public Safety	7,385,203	0	0	47,091	7,432,294
Public Health and Welfare	2,673,822	0	0	2,514,876	5,188,698
Social, Cultural, and Recreational Services	480,113	0	0	0	480,113
Agricultural and Natural Resources	150,526	0	0	0	150,526
Other Operations	618,552	0	0	1,095,771	1,714,323
Highways	0	4,961,613	0	123,158	5,084,771
Debt Service:					
Principal on Debt	0	150,000	4,667,740	0	4,817,740
Interest on Debt	0	66,430	3,678,393	0	3,744,823
Other Debt Service	0	0	170,134	0	170,134
Capital Projects	0	0	0	86,238	86,238
<b>Total Expenditures</b>	<b>\$ 15,055,536</b>	<b>\$ 5,178,043</b>	<b>\$ 8,516,267</b>	<b>\$ 3,897,261</b>	<b>\$ 32,647,107</b>
Excess (Deficiency) of Revenues					
Over Expenditures	\$ 3,187,851	\$ (1,427,926)	\$ 635,308	\$ (1,265,077)	\$ 1,130,156
<u>Other Financing Sources (Uses)</u>					
Notes Issued	\$ 181,000	\$ 0	\$ 0	\$ 265,000	\$ 446,000
Transfers In	0	0	0	1,236,455	1,236,455
Transfers Out	(1,236,455)	0	0	0	(1,236,455)
<b>Total Other Financing Sources (Uses)</b>	<b>\$ (1,055,455)</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 1,501,455</b>	<b>\$ 446,000</b>
Net Change in Fund Balances					
Fund Balance, July 1, 2005	\$ 2,132,396	\$ (1,427,926)	\$ 635,308	\$ 236,378	\$ 1,576,156
Fund Balance, July 1, 2005	1,324,480	2,298,331	2,950,881	1,486,527	8,060,219
<b>Fund Balance, June 30, 2006</b>	<b>\$ 3,456,876</b>	<b>\$ 870,405</b>	<b>\$ 3,586,189</b>	<b>\$ 1,722,905</b>	<b>\$ 9,636,375</b>

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

Dickson County, Tennessee  
Reconciliation of the Statement of Revenues, Expenditures, and  
Changes in Fund Balances of Governmental Funds to the  
Statement of Activities  
For the Year Ended June 30, 2006

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

Net change in fund balances - total governmental funds (Exhibit C-3)		\$ 1,576,156
(1) Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their useful lives and reported as depreciation expense. The difference between capital outlays and depreciation is itemized as follows:		
Add: capital outlays in the current period	\$ 1,373,184	
Less: current year depreciation	<u>(772,262)</u>	600,922
(2) Donated capital assets do not generate current financial resources and are therefore not recognized in the governmental funds. This adjustment reflects capital assets donated during the current period.		(65,544)
(3) Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
For the year ended June 30, 2005	\$ (1,511,774)	
For the year ended June 30, 2006	<u>1,807,136</u>	295,362
(4) The issuance of long-term debt (e.g., notes, bonds, other loans) 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.		
Less: debt issued	\$ (446,000)	
Add: principal payment on notes	712,740	
Add: principal payment on bonds	3,705,000	
Add: principal payment on other loans	<u>400,000</u>	4,371,740
(5) Governmental funds report the effect of issuance costs, premiums, discounts, and similar items related to long-term debt issuance when the debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This adjustment reflects debt issuance cost expensed during the year recorded in the statement of activities.		
Add: debt issuance cost on debt issued during year	\$ 1,590	
Less: deferred charges on refunding amortized during the year	(39,254)	
Less: debt issuance cost amortized during year	<u>(10,786)</u>	(48,450)
(6) 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 the governmental funds.		
Change in accrued interest payable	\$ (248,350)	
Change in compensated absences	(25,024)	
Change in landfill closure/postclosure care costs	<u>147,697</u>	(125,677)
Change in net assets of governmental activities (Exhibit B)		<u>\$ 6,604,509</u>

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

Exhibit D

Dickson County, Tennessee  
Statement of Fiduciary Assets and Liabilities  
Fiduciary Funds  
June 30, 2006

	<u>Agency Funds</u>
<u>ASSETS</u>	
Cash	\$ 952,310
Equity in Pooled Cash and Investments	2,837,708
Accounts Receivable	4,594
Due from Other Governments	<u>704,040</u>
Total Assets	<u>\$ 4,498,652</u>
<u>LIABILITIES</u>	
Accounts Payable	\$ 4,163
Payroll Deductions Payable	175
Due to Other Taxing Units	695,813
Due to Joint Ventures	1,877,111
Other Current Liabilities	970,864
Due to Other Funds	74,247
Due to Litigants, Heirs, and Others	<u>876,279</u>
Total Liabilities	<u>\$ 4,498,652</u>

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

**DICKSON COUNTY, TENNESSEE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2006**

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

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

**A. Reporting Entity**

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

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

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

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

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

The Dickson County Municipal Airport Authority operates the county's only airport facility. The Dickson County Commission appoints a majority of the governing body of the Dickson County Municipal Airport Authority. The county appoints three members, and the City of Dickson's City Council appoints two members. The county and city have historically provided annual operating subsidies to the authority. The financial statements of the Dickson County Municipal Airport Authority were not available from other auditors in time for inclusion in this report.

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

Administrative Offices:

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

Dickson County Municipal Airport Authority  
P.O. Box 901  
Dickson, TN 37055

**Related Organization** – The county's officials are also responsible for appointing the members of the Dickson County Industrial Development Board. This board operates the county's industrial park. The county's accountability for this organization does not extend beyond making the appointments. The county did not appropriate any operating subsidy to the board during the year ended June 30, 2006.

**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. However, when applicable, interfund services provided and used between functions are not eliminated in the process of consolidation in the statement of activities. 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.

However, the primary government of Dickson County does not have any business-type activities to report. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable. The Dickson County School Department component unit only reports governmental activities in the government-wide financial statements.

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

Dickson County issues most debt for the discretely presented Dickson County School Department. No debt issues were contributed by the county to the School Department during the year ended June 30, 2006.

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

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

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the fiduciary funds financial statements, except for agency funds which have no measurement focus. Revenues are recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Fund financial statements of Dickson County are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute its assets, liabilities, fund equity, revenues, and expenditures. Funds are organized into two major categories: governmental and fiduciary. An emphasis is placed on major funds within the governmental category.

Separate financial statements are provided for governmental funds and fiduciary funds. Major individual governmental funds are reported as separate columns in the fund financial statements. All other governmental

funds are aggregated into a single column on the fund financial statements. The fiduciary funds in total are reported in a single column.

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

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

Fiduciary fund financial statements are reported using the economic resources measurement focus (except for agency funds which have no measurement focus) and the accrual basis of accounting. Revenues are recognized when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Dickson County reports the following major governmental funds:

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

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

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

Additionally, Dickson County reports the following fund types:

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

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

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

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

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

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

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

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in the government-wide financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board.

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.

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**

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

The county trustee maintains a cash and internal investment pool that is used by all funds and the discretely presented Dickson County School Department. Each fund's portion of this pool is displayed on the balance sheets or statements of net assets as Equity in Pooled Cash and Investments. Most income from these pooled investments is assigned to the General, Highway/Public Works, General Debt Service, and General Purpose School Funds. Dickson County and the Dickson County School Department have adopted a policy of reporting U.S. Treasury obligations, U.S. agency obligations, and repurchase agreements with maturities of one year or less when purchased on the balance sheet at amortized cost. Certificates of deposit and investments in the State Treasurer's Investment Pool are reported at cost. The State Treasurer's Investment Pool is not registered with the Securities and Exchange Commission (SEC) as an investment company, but nevertheless has a policy that it will, and does, operate in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940. Rule 2a7 allows SEC-registered mutual funds to use amortized cost rather than fair value to report net assets to compute share prices if certain conditions are met. State statutes require the state treasurer to administer the pool under the same terms and conditions, including collateral requirements, as prescribed for other funds invested by the state treasurer. All other investments are reported at fair value. No investments required to be reported at fair value were held at the balance sheet date.

**2. Receivables and Payables**

Activity between funds for unremitted current collections outstanding at the end of the fiscal year is referred to as due to/from other funds.

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

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

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

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

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

**3. Inventories and Prepaid Items**

Inventories of governmental funds consist of expendable supplies held for consumption and are valued at cost. Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

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

**4. Capital Assets**

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

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

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

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

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

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

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

**5. Compensated Absences**

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

The School Department does not have a policy to permit employees to accumulate earned but unused vacation. General policy of the School

Department for all professional personnel (teachers) permits the unlimited accumulation of unused sick leave days. A certified employee of the School Department who dies or retires from the School Department and begins drawing a retirement benefit from the Tennessee Consolidated Retirement System (TCRS) before the end of the next fiscal year will be eligible for reimbursement of unused sick leave earned in the Dickson County school system at the rate of 25 percent of the employee's final average compensation daily pay rate as determined by the TCRS under the following guidelines: (1) the employee's last 15 years of service must have been with the Dickson County school system and (2) reimbursement will only be for sick leave earned as an employee of the Dickson County school system. Payment to the employee of the sick leave benefit will be made within 30 days of adoption of the next fiscal year's school budget following commencement of benefits from the TCRS under the rules established herein.

**6. Long-term Obligations**

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

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

Only the matured portion (the portion that has come due for payment) of long-term indebtedness, including bonds payable, is recognized as a liability and expenditure in the governmental fund financial statements. Liabilities and expenditures for other long-term obligations, including compensated absences and landfill closure/postclosure care costs are recognized to the extent that the liabilities have matured (come due for payment) each period.

**7. Net Assets and Fund Equity**

In the government-wide 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, 2006, Dickson County had \$70,382,050 in outstanding debt for capital purposes for the discretely presented Dickson County School Department. The debt is a liability of Dickson County, but the capital assets acquired are reported in the financial statements of the Dickson County School Department. Therefore, Dickson County has incurred a liability significantly decreasing its unrestricted net assets with no corresponding increase in the county’s capital assets.

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change. The following table represents designations at June 30, 2006:

Fund/Type	Amount
Primary Government:	
General:	
Lower Court Prosecutor	\$ 105,792
Juvenile Court Recycling Program	3,333
Eye Program/Breast Care	193
Growth Coordinating	113
In-Service Training	9,965
Home Visitor	1,048
Local Law Enforcement Block Grant	4,571
Data Entry Fee for County Clerk	4,458
Handgun Training	1,861
Solid Waste/Sanitation:	
Construction	8,546
Vanleer Wetlands	5,456

<u>Fund/Type</u>	<u>Amount</u>
Discretely Presented Dickson County School Department: General Purpose School:	
Daycare Program	\$ 324,319
The Learning Center Program	16,663

**8. Prior-Period Adjustment**

Discretely Presented School Department

Compensated absences were restated (\$1,621,763) from the prior year because leave balances were not correctly reported.

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

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

Primary Government

Exhibit C-2 includes explanations of the nature of individual elements of items required to reconcile the balance sheet of governmental funds with the government-wide statement of net assets.

Discretely Presented Dickson County School Department

Exhibit I-3 includes explanations of the nature of individual elements of items required to reconcile the balance sheet of governmental funds with the government-wide statement of net assets.

**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 C-4 includes explanations of the nature of individual elements of items required to reconcile the net change in fund balances – total governmental funds with the change in net assets of governmental activities reported in the government-wide statement of activities.

Discretely Presented Dickson County School Department

Exhibit I-5 includes explanations of the nature of individual elements of items required to reconcile the net change in fund balances – total

governmental funds with the change in net assets of governmental activities reported in the government-wide statement of activities.

### **III. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

#### **A. Budgetary Information**

Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP) for all governmental funds except the District Attorney General Fund (special revenue fund) and the Constitutional Officers – Fees Fund (special revenue fund) which are not budgeted, and the General Capital Projects Fund, which adopt project length budgets. All annual appropriations lapse at fiscal year end.

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 County Commission may transfer appropriations between major categories. During the year, several supplementary appropriations were necessary.

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

#### **B. Fund Deficit**

The Community Development/Industrial Park Fund (capital projects fund) had an unreserved fund balance deficit of \$24,136 at June 30, 2006. This fund deficit resulted from liabilities exceeding assets.

#### **C. Expenditures Exceeded Appropriations**

Expenditures exceeded appropriations approved by the County Commission in several major appropriation categories (the legal level of control) of the following funds:

<u>Fund/Category</u>	<u>Amount Overspent</u>
Primary Government:	
General:	
Drug Court	\$ 7,653
Highway/Public Works:	
Employee Benefits	25,881
Discretely Presented School Department:	
General Purpose School:	
Instruction:	
Alternative Instruction Program	22,880
Adult Education Program	16,194
Support Services:	
Alternative Instruction Program	5,903
Director of Schools	5,085
Central and Other	70,536
Operation of Non-Instructional Services:	
Early Childhood Education	42,601
Capital Outlay:	
Regular Capital Outlay	166,223
School Federal Projects:	
Support Services:	
Vocational Education Program	7,811
Central Cafeteria:	
Support Services:	
Central and Other	3,337

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

**D. Cash Shortage**

The Office of Circuit Court Clerk had a cash shortage of \$1,350. Details of this cash shortage are discussed in the Schedule of Findings and Questioned Costs section of this report.

**E. The School Department Had Deposits That Were Exposed to Custodial Credit Risk**

The School Department did not require a depository holding department funds to pledge securities to protect funds that exceeded Federal Deposit Insurance Corporation coverage by \$17,886.

#### IV. DETAILED NOTES ON ALL FUNDS

##### A. Deposits and Investments

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

##### Deposits

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

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

**Custodial Credit Risk.** Custodial credit risk is the risk that in the event of a bank failure, the discretely presented Dickson County School Department's deposits may not be returned to it. The School Department does not have a formal policy that limits custodial credit risk for deposits. As of June 30, 2006, nonpooled bank balances of \$17,886 were exposed to custodial credit risk as uninsured and uncollateralized. Uninsured and uncollateralized deposits are in violation of state statutes.

##### 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, 2006, Dickson County had the following investments carried at cost. All investments are in the county trustee's investment pool. Separate disclosures concerning pooled investments cannot be made for Dickson County and the discretely presented Dickson County School Department since both pool their deposits and investments through the county trustee.

<u>Investment</u>	<u>Maturities</u>	<u>Cost</u>
State Treasurer's Investment Pool	Daily	\$ 7,402,526

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

**Credit Risk.** Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. State statutes limit the ratings of certain investments as previously explained. Dickson County has no investment policy that would further limit its investment choices. As of June 30, 2006, Dickson County's investment in the State Treasurer's Investment Pool was unrated.

**B. Capital Assets**

Capital assets activity for the year ended June 30, 2006, was as follows:

Primary Government

**Governmental Activities:**

	Balance 7-1-05	Increases	Decreases	Balance 6-30-06
Capital Assets Not Depreciated:				
Land	\$ 2,116,530	\$ 0	\$ (65,544)	\$ 2,050,986
Total Capital Assets				
Not Depreciated	\$ 2,116,530	\$ 0	\$ (65,544)	\$ 2,050,986

**Governmental Activities (Cont.):**

	Balance 7-1-05	Increases	Decreases	Balance 6-30-06
Capital Assets Depreciated:				
Buildings and Improvements	\$ 9,116,133	\$ 71,777	\$ 0	\$ 9,187,910
Infrastructure	222,279	34,455	0	256,734
Other Capital Assets	3,631,191	1,266,952	0	4,898,143
<b>Total Capital Assets Depreciated</b>	<b>\$ 12,969,603</b>	<b>\$ 1,373,184</b>	<b>\$ 0</b>	<b>\$ 14,342,787</b>
Less Accumulated Depreciation For:				
Buildings and Improvements	\$ 3,533,051	\$ 304,329	\$ 0	\$ 3,837,380
Infrastructure	4,758	4,349	0	9,107
Other Capital Assets	2,573,059	463,584	0	3,036,643
<b>Total Accumulated Depreciation</b>	<b>\$ 6,110,868</b>	<b>\$ 772,262</b>	<b>\$ 0</b>	<b>\$ 6,883,130</b>
<b>Total Capital Assets Depreciated, Net</b>	<b>\$ 6,858,735</b>	<b>\$ 600,922</b>	<b>\$ 0</b>	<b>\$ 7,459,657</b>
<b>Governmental Activities Capital Assets, Net</b>	<b>\$ 8,975,265</b>	<b>\$ 600,922</b>	<b>\$ (65,544)</b>	<b>\$ 9,510,643</b>

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

**Governmental Activities:**

General Government	\$ 31,993
Public Safety	399,292
Public Health and Welfare	162,447
Social, Cultural, and Recreational Services	34,049
Other Operations	1,420
Highway/Public Works	143,061
<b>Total Depreciation Expense - Governmental Activities</b>	<b>\$ 772,262</b>

Discretely Presented Dickson County School Department

**Governmental Activities:**

	Balance 7-1-05	Increases	Balance 6-30-06
Capital Assets Not Depreciated:			
Land	\$ 1,762,981	\$ 0	\$ 1,762,981
<b>Total Capital Assets Not Depreciated</b>	<b>\$ 1,762,981</b>	<b>\$ 0</b>	<b>\$ 1,762,981</b>

**Governmental Activities (Cont.):**

	Balance 7-1-05	Increases	Balance 6-30-06
Capital Assets Depreciated:			
Buildings and Improvements	\$ 70,017,085	\$ 0	\$ 70,017,085
Other Capital Assets	5,909,311	0	5,909,311
<b>Total Capital Assets Depreciated</b>	<b>\$ 75,926,396</b>	<b>\$ 0</b>	<b>\$ 75,926,396</b>
Less Accumulated Depreciation For:			
Buildings and Improvements	\$ 21,487,034	\$ 2,174,564	\$ 23,661,598
Other Capital Assets	3,240,839	397,849	3,638,688
<b>Total Accumulated Depreciation</b>	<b>\$ 24,727,873</b>	<b>\$ 2,572,413</b>	<b>\$ 27,300,286</b>
<b>Total Capital Assets Depreciated, Net</b>	<b>\$ 51,198,523</b>	<b>\$ (2,572,413)</b>	<b>\$ 48,626,110</b>
Governmental Activities Capital Assets, Net	\$ 52,961,504	\$ (2,572,413)	\$ 50,389,091

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

Governmental Activities:

Support Services	\$ 2,473,922
Operation of Non-Instructional Services	<u>98,491</u>
<b>Total Depreciation Expense - Governmental Activities</b>	<b><u>\$ 2,572,413</u></b>

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

The composition of interfund balances as of June 30, 2006, is as follows:

Receivable Fund	Payable Fund	Amount
General	Nonmajor governmental	\$ 192,281
General	Agency	74,247

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, 2006, consisted of the following amounts:

**Primary Government**

Transfers Out	Transfers In Nonmajor Governmental Funds
General Fund	\$ 1,236,455
Total	\$ 1,236,455

**Discretely Presented Dickson County School Department**

Transfers Out	Transfers In General Purpose School Fund
Nonmajor governmental fund	\$ 89,437
Total	\$ 89,437

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.

**D. Capital Lease**

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

Future minimum lease payments and the net present value of these minimum lease payments as of June 30, 2006, were as follows:

Year Ending June 30	Governmental Funds
2007	\$ 29,247
2008	29,248
2009	29,247
2010	29,247
2011	29,248
Total Minimum Lease Payments	\$ 146,237
Amount Representing Interest	(24,288)
Present Value of Minimum Lease Payments	\$ 121,949

**E. Long-term Debt**

Primary Government

General Obligation Bonds, Notes, and Other Loans

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

General obligation bonds, other loans, and capital outlay notes are direct obligations and pledge the full faith and credit of the government. General obligation bonds, other loans, and capital outlay notes outstanding were issued for original terms of up to 18 years for bonds, 20 years for other loans, and up to 12 years for notes. Repayment terms are generally structured with increasing amounts of principal maturing as interest requirements decrease over the term of the debt. All bonds, other loans, and notes included in long-term debt as of June 30, 2006, will be retired from the General Debt Service and Highway/Public Works Funds.

General obligation bonds, other loans, and capital outlay notes outstanding as of June 30, 2006, are as follows:

Type	Interest Rate	Original Amount of Issue	Balance 6-30-06
General Obligation Bonds	4.5 to 6.5%	\$ 56,700,000	\$ 9,005,000
General Obligation Bonds - Refunding	2 to 5	63,480,000	58,275,000
Capital Outlay Notes	3 to 7.15	6,254,900	3,200,716
Other Loans	variable	9,500,000	8,274,000

In prior years, Dickson County entered into loan agreements with the Montgomery County Public Building Authority. Under these loan agreements, the authority loaned \$1,500,000 and \$8,000,000 to Dickson County for various renovation and construction projects. The loans are repayable at interest rates that are tax-exempt variable rates determined by the remarketing agent daily or weekly, depending on the particular programs. In addition, the county pays various other fees (trustee, letter of credit, and debt remarketing) in connection with these loans. At June 30, 2006, the \$8,000,000 loan variable interest rate was 3.7 percent, and other fees amounted to approximately .3 percent (letter of credit fee), .08 percent (remarketing fee), and \$100 per month (trustee fee) of the outstanding loan principal. At June 30, 2006, the \$1,500,000 loan variable interest rate was 3.7 percent, and other fees amounted to approximately .3 percent (letter of credit fee), .08 percent (remarketing fee), and \$100 per month (trustee fee) of the outstanding loan principal.

The annual requirements to amortize all general obligation bonds, other loans, and notes outstanding as of June 30, 2006, including interest payments and other fees, are presented in the following table:

Year Ending June 30	Bonds		Notes	
	Principal	Interest	Principal	Interest
2007	\$ 3,980,000	\$ 3,230,383	\$ 757,716	\$ 126,119
2008	4,105,000	3,041,533	534,000	96,414
2009	4,440,000	2,843,353	549,000	76,062
2010	4,525,000	2,621,647	410,000	57,593
2011	4,750,000	2,394,325	425,000	40,850
2012-2016	26,975,000	8,362,494	525,000	37,148
2017-2021	18,505,000	1,936,673	0	0
<b>Total</b>	<b>\$ 67,280,000</b>	<b>\$ 24,430,408</b>	<b>\$ 3,200,716</b>	<b>\$ 434,186</b>

Year Ending June 30	Other Loans (\$8,000,000 original amount)			Total
	Principal	Interest	Other Fees	
2007	\$ 332,000	\$ 249,417	\$ 26,816	\$ 608,233
2008	344,000	236,689	25,509	606,198
2009	357,000	223,480	24,152	604,632
2010	370,000	209,790	22,746	602,536
2011	384,000	195,582	21,287	600,869
2012-2016	2,143,000	745,772	82,592	2,971,364
2017-2021	2,570,000	303,030	37,022	2,910,052
2022	573,000	0	0	573,000
<b>Total</b>	<b>\$ 7,073,000</b>	<b>\$ 2,163,760</b>	<b>\$ 240,124</b>	<b>\$ 9,476,884</b>

Year Ending June 30	Other Loans (\$1,500,000 original amount)			Total
	Principal	Interest	Other Fees	
2007	\$ 84,000	\$ 41,329	\$ 5,445	\$ 130,774
2008	89,000	38,036	5,106	132,142
2009	93,000	34,595	4,753	132,348
2010	98,000	30,969	4,381	133,350
2011	103,000	27,158	3,989	134,147
2012-2016	596,000	71,780	13,271	681,051
2017	138,000	0	0	138,000
<b>Total</b>	<b>\$ 1,201,000</b>	<b>\$ 243,867</b>	<b>\$ 36,945</b>	<b>\$ 1,481,812</b>

There is \$3,586,189 available in the General Debt Service Fund to service long-term debt. Bonded debt per capita amounted to \$1,559, based on the 2000 federal census. Total debt per capita, including bonds, other loans, notes, and capital leases amounted to \$1,828, based on the 2000 federal census.

#### Changes in Long-term Liabilities

Long-term liability activity for the year ended June 30, 2006, was as follows:

Governmental Activities:

	Bonds	Notes
Balance, July 1, 2005	\$ 70,985,000	\$ 3,467,456
Additions	0	446,000
Deductions	(3,705,000)	(712,740)
Balance, June 30, 2006	<u>\$ 67,280,000</u>	<u>\$ 3,200,716</u>
Balance Due Within One Year	<u>\$ 3,980,000</u>	<u>\$ 757,716</u>

	Compensated Absences	Other Loans
Balance, July 1, 2005	\$ 245,457	\$ 8,674,000
Additions	413,452	0
Deductions	(388,428)	(400,000)
Balance, June 30, 2006	<u>\$ 270,481</u>	<u>\$ 8,274,000</u>
Balance Due Within One Year	<u>\$ 38,843</u>	<u>\$ 416,000</u>

	<u>Landfill Closure/ Postclosure Care Costs</u>
Balance, July 1, 2005	\$ 1,299,512
Additions	0
Deductions	<u>(147,697)</u>
Balance, June 30, 2006	<u>\$ 1,151,815</u>
Balance Due Within One Year	<u>\$ 40,300</u>

Analysis of Noncurrent Liabilities Presented on Exhibit A:

Total Noncurrent Liabilities, June 30, 2006	\$ 80,332,974
Less: Due Within One Year	(5,232,859)
Add: Unamortized Premium on Debt	23,530
Less: Deferred Charges - Issuance Costs	(155,962)
Less: Deferred Amount on Refunding	<u>(459,739)</u>
Noncurrent Liabilities - Due In More Than One Year - Exhibit A	<u>\$ 74,507,944</u>

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

Defeasance of Prior Debt

In prior years, Dickson 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, 2006, the following outstanding bonds are considered defeased:

1997 School Construction/Various Purpose	\$ 21,030,000
2000 School Construction/Various Purpose	11,955,000
2001 School Construction/Various Purpose	7,940,000

Discretely Presented Dickson County School Department

Changes in Long-term Liabilities

Long-term liability activity for the discretely presented Dickson County School Department for the year ended June 30, 2006, was as follows:

Governmental Activities:

	Capital Lease	Notes Payable	Compensated Absences
Balance, July 1, 2005	\$ 145,533	\$ 500,000	\$ 1,917,347
Prior Period Adjustment	0	0	(1,621,763)
Deductions	(23,584)	(65,253)	0
Balance, June 30, 2006	<u>\$ 121,949</u>	<u>\$ 434,747</u>	<u>\$ 295,584</u>
Balance Due Within One Year	<u>\$ 22,916</u>	<u>\$ 67,211</u>	<u>\$ 173,876</u>

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

**F. Short-term Debt**

Dickson County issued tax anticipation notes in advance of property tax collections and deposited the proceeds in the General Fund. These notes were necessary because funds were not available to meet current obligations coming due before current tax collections. Short-term debt activity for the year ended June 30, 2006, was as follows:

	Balance 7-1-05	Issued	Redeemed	Balance 6-30-06
Tax Anticipation Notes	\$ 0	\$ 1,750,000	\$ (1,750,000)	\$ 0

**V. OTHER INFORMATION**

**A. Risk Management**

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

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

each insured event. The School Department changed from its workers' compensation program to an on-the-job injury program effective August 2005.

**B. Accounting Changes**

The provisions of GASB Statement No. 42, Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries became effective for the year ended June 30, 2006. GASB Statement No. 42 requires governments to report the effects of capital asset impairments in their financial statements when they occur rather than as a part of the ongoing depreciation expense for the capital asset or upon disposal of the capital asset. In addition, GASB Statement No. 42 clarifies and establishes accounting requirements for insurance recoveries. GASB Statement No. 42 had no effect on the financial statements for the year ended June 30, 2006, since no capital asset impairment and material insurance recoveries occurred. However, it is reasonably expected that capital asset impairment and insurance recoveries may occur in subsequent years that will be subject to the provisions of Statement No. 42.

The provisions of GASB Statement No. 44, Economic Condition Reporting: The Statistical Section (an amendment of NCGA Statement 1) became effective for the year ended June 30, 2006. GASB Statement No. 44 applies to the preparation of the statistical section. State and local governments may, but are not required to, prepare a statistical section to accompany basic financial statements. However, a statistical section is required to accompany a comprehensive annual financial report. Since Dickson County is not presenting a comprehensive annual financial report, it has elected not to prepare a statistical section. A limited statistical section was presented in the prior year's report. GASB Statement No. 44 amends guidance related to the preparation of the statistical section. This statement improves the understandability and usefulness of statistical information by addressing the comparability problems that have developed in practice and by adding information from the new financial reporting model for state and local governments required by GASB Statement No. 34. GASB Statement No. 44 establishes the objectives of the statistical section and the five categories it contains: financial trends, revenue capacity, debt capacity, demographic and economic, and operating. It is reasonably expected that Dickson County will prepare and present a statistical section in subsequent years that follows the requirements of GASB Statement No. 44.

The provisions of GASB Statement No. 46, Net Assets Restricted by Enabling Legislation – an amendment of GASB Statement No. 34 became effective for the year ended June 30, 2006. GASB Statement No. 46 provides guidance to determine when net assets have been restricted to a particular use by the passage of enabling legislation and specifies how those net assets should be reported in financial statements when there are changes in the circumstances surrounding such legislation. The statement also requires governments to disclose in the notes to the financial statements the amount of net assets restricted by enabling legislation as of the end of the reporting period.

Dickson County had no net assets restricted by enabling legislation to disclose as of June 30, 2006. But it is reasonably expected that Dickson County will be required to disclose net assets restricted by enabling legislation in subsequent years.

The provisions of GASB Statement No. 47, Accounting for Termination Benefits became effective for the year ended June 30, 2006. GASB Statement No. 47 provides accounting and reporting guidance for state and local governments that offer benefits such as early retirement incentives or severance to employees who are involuntarily terminated. Statement No. 47 specifies when governments should recognize the cost of termination benefits they offer in accrual basis financial statements. Dickson County was not offering any termination benefits to employees as of June 30, 2006. But it is reasonably expected that Dickson County will offer termination benefits in subsequent years subject to the accounting and reporting requirements of GASB Statement No. 47.

**C. Subsequent Events**

Effective September 1, 2006, Robert Stone succeeded Linda Frazier as county mayor.

On October 16, 2006, Dickson County authorized the issuance of capital outlay notes totaling \$332,000 for vehicle purchases.

**D. Contingent Liabilities**

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

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

State and federal laws and regulations require the county to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for 30 years after closure. These closure and postclosure care costs generally are paid near or after the date that the landfill stops accepting waste. Dickson County stopped accepting waste in 1996, contracted its waste disposal to a private vendor, and closed its 12-acre landfill, while retaining a permit on ten additional acres. Postclosure care costs will be paid for monitoring the closed landfill. The Solid Waste/Sanitation Fund (special revenue fund) reports the operations of the transfer station. The \$1,151,815 reported as landfill closure and postclosure care liability at June 30, 2006, represents the net amount reported to date based on the use of 100 percent of the estimated capacity of the landfill. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

**F. Joint Ventures**

The Water Authority of Dickson County is a joint venture between Dickson County and the City of Dickson and is governed by Chapter 51, Private Acts of 2001. The authority was established for the purposes of planning, financing, developing, and operating water and wastewater treatment and transmission facilities. The authority is governed by a five-member board: two representatives from the Turnbull-White Bluff Utility District appointed by the county mayor, the mayor of the City of Dickson or the mayor's designee, one member of the Dickson City Council appointed by the city mayor, and one member at-large selected by the other four members from a resident of the Harpeth Utility District or other participating entities. Dickson County made no contributions to the Water Authority of Dickson County for the year ended June 30, 2006.

The Twenty-Third Judicial District Drug Task Force (DTF) is a joint venture formed by an interlocal agreement between the district attorney general of the Twenty-Third Judicial District; Cheatham, Dickson, Houston, Humphreys, and Stewart Counties; and various cities within these counties. The purpose of the DTF is to provide multi-jurisdictional law enforcement to promote the investigation and prosecution of drug-related activities. Funds for the operations of the DTF come primarily from federal grants, drug fines, and the forfeiture of drug-related assets to the DTF. The DTF is overseen by the district attorney general and is governed by a Board of Directors including the district attorney general and the sheriffs and police chiefs of participating law enforcement agencies within each judicial district. Dickson County made no contributions to the DTF for the year ended June 30, 2006.

The Dickson County Joint Economic and Community Development Board is a joint venture between Dickson County and the cities of Dickson, Burns, Charlotte, White Bluff, Vanleer, and Slayden. The board comprises the county mayor, city mayors, and two additional members. The purpose of the board is to foster communication relative to economic and community development between and among governmental entities, industry, and private citizens. The county and cities will provide the majority of funding for the board based on the percentage of their population compared to the total census of the county when financial activity begins. Dickson County did not appropriate any funds to the Dickson County Joint Economic and Community Development Board during the 2005-06 year.

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

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

Administrative Offices:

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

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

**G. Retirement Commitments**

**Plan Description**

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

The TCRS issues a publicly available financial report that includes financial statements and required supplementary information for the PSPP. That report may be obtained by writing to the Tennessee Treasury Department, Consolidated Retirement System, 10th Floor, Andrew Jackson Building, Nashville, TN 37243-0230 or can be accessed at [www.treasury.state.tn.us](http://www.treasury.state.tn.us). Copies of footnotes in PDF format can be accessed at <http://www.treasury.state.tn.us/tcrs/PS/>.

## Funding Policy

Dickson County requires employees to contribute five percent of earnable compensation. The county is required to contribute at an actuarially determined rate; the rate for the fiscal year ended June 30, 2006, was 7.19 percent of annual covered payroll. The contribution requirement of plan members is set by state statute. The contribution requirement for Dickson County is established and may be amended by the TCRS Board of Trustees.

## Annual Pension Cost

For the year ended June 30, 2006, Dickson County's annual pension cost of \$968,230 to TCRS was equal to the county's required and actual contributions. The required contribution was determined as part of the July 1, 2003, actuarial valuation using the frozen entry age actuarial cost method. Significant actuarial assumptions used in the valuation include (a) rate of return on investment of present and future assets of 7.5 percent a year compounded annually, (b) projected salary increases of 4.75 percent (graded) annual rate (no explicit assumption is made regarding the portion attributable to the effects of inflation on salaries), (c) projected 3.5 percent annual increase in the Social Security wage base, and (d) projected post-retirement increases of three percent annually. The actuarial value of assets was determined using techniques that smooth the effect of short-term volatility in the market value of total investments over a five-year period. Dickson County's unfunded actuarial accrued liability is being amortized as a level dollar amount on a closed basis. The remaining amortization period at July 1, 2005, was 13 years. An actuarial valuation was performed as of July 1, 2005, which established contribution rates effective July 1, 2006.

## Trend Information

Fiscal Year Ended	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
6-30-06	\$968,230	100%	\$0
6-30-05	892,383	100	0
6-30-04	799,969	100	0

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

(Dollar amounts in thousands)

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Unfunded AAL (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
	(a)	(b)	(b) - (a)	(a/b)	(c)	((b-a)/c)
6-30-05	\$10,400	\$12,055	\$1,655	86.27%	\$12,003	13.79%
6-30-03	7,111	8,909	1,798	79.82	11,717	15.35
6-30-01	4,196	6,060	1,864	69.24	11,241	16.58

**SCHOOL TEACHERS**

**Plan Description**

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

The TCRS issues a publicly available financial report that includes financial statements and required supplementary information for the SETHEEPP. That report may be obtained by writing to the Tennessee Treasury Department, Consolidated Retirement System, 10th Floor, Andrew Jackson Building, Nashville, TN 37243-0230 or can be accessed at

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

## **Funding Policy**

Most teachers are required by state statute to contribute five percent of their salaries to the plan. The employer contribution rate for School Department is established at an actuarially determined rate. The employer rate for the fiscal year ended June 30, 2006, was 5.5 percent of annual covered payroll. The employer contribution requirement for 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, 2006, 2005, and 2004, were \$1,420,235, \$1,412,715, and \$803,437, respectively, equal to the required contributions for each year.

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

In addition to the retirement commitments described above, the discretely presented Dickson County School Department provides post-retirement health care benefits, in accordance with contract provisions, to all employees who retire with 15 years of service with the Dickson County School System. These retirees are reimbursed through the Dickson County Education Association (DCEA) for 50 percent of their individual insurance premium for the first 36 months or they become eligible for Medicare which ever is sooner. In addition to the DCEA reimbursement, the School Department signed a contract with Blue Cross Blue Shield that would also pay for 50 percent of either individual or family coverage until the retiree becomes eligible for Medicare.

### **I. Purchasing Laws**

#### Office of County Mayor

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

#### Office of Highway Engineer

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

#### Office of Director of Schools

Purchasing procedures for the discretely presented Dickson County School Department are governed by purchasing laws applicable to schools as set

forth in Section 49-2-203, TCA, which provides for the Board of Education, through its executive committee (director of schools and chairman of the Board of Education), to make all purchases. This statute also requires competitive bids to be solicited through newspaper advertisement on all purchases exceeding \$10,000.

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**REQUIRED SUPPLEMENTARY  
INFORMATION**

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Exhibit E-1

Dickson County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual and Budget  
General Fund  
For the Year Ended June 30, 2006

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 11,285,453	\$ 10,858,684	\$ 11,140,725	\$ 144,728
Licenses and Permits	201,156	196,250	209,650	(8,494)
Fines, Forfeitures, and Penalties	315,242	284,750	283,450	31,792
Charges for Current Services	1,553,001	1,512,250	1,551,650	1,351
Other Local Revenues	281,120	91,000	212,474	68,646
Fees Received from County Officials	2,191,303	1,973,500	2,038,000	153,303
State of Tennessee	1,508,044	1,355,075	1,700,080	(192,036)
Federal Government	524,893	83,029	656,516	(131,623)
Other Governments and Citizens Groups	383,175	281,695	323,000	60,175
<b>Total Revenues</b>	<b>\$ 18,243,387</b>	<b>\$ 16,636,233</b>	<b>\$ 18,115,545</b>	<b>\$ 127,842</b>
<u>Expenditures</u>				
<u>General Government</u>				
County Commission	\$ 48,611	\$ 49,474	\$ 49,474	\$ 863
Board of Equalization	2,960	3,000	3,280	320
Other Boards and Committees	229	500	550	321
County Mayor/Executive	205,584	207,276	207,276	1,692
County Attorney	68,512	50,000	70,000	1,488
Election Commission	334,517	131,761	344,261	9,744
Register of Deeds	153,695	162,524	162,524	8,829
Codes Compliance	229,602	203,196	243,096	13,494
County Buildings	280,705	298,616	302,680	21,975
Preservation of Records	58,700	64,236	64,236	5,536
<u>Finance</u>				
Accounting and Budgeting	77,296	78,097	78,065	769
Property Assessor's Office	230,618	257,760	257,760	27,142
Reappraisal Program	25,533	33,000	33,000	7,467
County Trustee's Office	199,241	216,385	216,385	17,144
County Clerk's Office	396,266	403,930	403,930	7,664
<u>Administration of Justice</u>				
Circuit Court	256,245	264,262	269,262	13,017
General Sessions Court	351,343	359,794	359,794	8,451
Drug Court	22,653	0	15,000	(7,653)
Chancery Court	210,369	217,609	217,609	7,240
Juvenile Court	363,726	362,762	368,567	4,841
District Attorney General	61,098	55,235	62,815	1,717
Other Administration of Justice	169,817	196,002	191,933	22,116
<u>Public Safety</u>				
Sheriff's Department	3,479,757	3,438,037	3,651,988	172,231
Administration of the Sexual Offender Registry	1,762	5,000	5,000	3,238
Jail	3,279,735	3,026,780	3,361,747	82,012
Workhouse	31,506	31,602	31,602	96
Juvenile Services	63,351	65,218	65,218	1,867

(Continued)

Exhibit E-1

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

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Expenditures (Cont.)</u>				
<u>Public Safety (Cont.)</u>				
Civil Defense	\$ 130,063	\$ 65,753	\$ 134,523	\$ 4,460
Rescue Squad	45,000	45,000	45,000	0
Inspection and Regulation	62,733	64,887	64,887	2,154
County Coroner/Medical Examiner	2,595	7,500	7,500	4,905
Other Public Safety	288,701	288,701	288,701	0
<u>Public Health and Welfare</u>				
Local Health Center	72,882	76,375	76,375	3,493
Rabies and Animal Control	8,627	13,500	13,500	4,873
Ambulance/Emergency Medical Services	2,126,300	2,140,810	2,179,247	52,947
Dental Health Program	387,778	419,900	419,900	32,122
Other Local Health Services	34,320	32,500	45,000	10,680
Regional Mental Health Center	18,600	0	18,600	0
Appropriation to State	8,000	90,000	8,000	0
Aid to Dependent Children	3,790	4,000	4,000	210
Other Public Health and Welfare	13,525	13,400	13,800	275
<u>Social, Cultural, and Recreational Services</u>				
Senior Citizens Assistance	20,000	20,000	20,000	0
Libraries	460,113	470,130	470,130	10,017
<u>Agriculture &amp; Natural Resources</u>				
Agriculture Extension Service	108,884	114,589	114,589	5,705
Forest Service	2,000	2,000	2,000	0
Soil Conservation	39,642	39,877	39,945	303
<u>Other Operations</u>				
Housing and Urban Development	187,687	0	500,000	312,313
Other Charges	38,533	136,145	39,301	768
Miscellaneous	392,332	359,491	402,491	10,159
Total Expenditures	<u>\$ 15,055,536</u>	<u>\$ 14,586,614</u>	<u>\$ 15,944,541</u>	<u>\$ 889,005</u>
Excess (Deficiency) of Revenues				
Over Expenditures	\$ 3,187,851	\$ 2,049,619	\$ 2,171,004	\$ 1,016,847
<u>Other Financing Sources (Uses)</u>				
Notes Issued	\$ 181,000	\$ 181,000	\$ 181,000	\$ 0
Transfers Out	(1,236,455)	(1,454,455)	(1,236,455)	0
Total Other Financing Sources (Uses)	<u>\$ (1,055,455)</u>	<u>\$ (1,273,455)</u>	<u>\$ (1,055,455)</u>	<u>\$ 0</u>
Net Change in Fund Balance				
Fund Balance, July 1, 2005	\$ 2,132,396	\$ 776,164	\$ 1,115,549	\$ 1,016,847
	<u>1,324,480</u>	<u>407,804</u>	<u>415,304</u>	<u>909,176</u>
Fund Balance, June 30, 2006				
	<u>\$ 3,456,876</u>	<u>\$ 1,183,968</u>	<u>\$ 1,530,853</u>	<u>\$ 1,926,023</u>

Exhibit E-2

Dickson County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual (Budgetary Basis) and Budget  
Highway/Public Works Fund  
For the Year Ended June 30, 2006

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2005	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
				Original	Final	
<u>Revenues</u>						
Local Taxes	\$ 1,536,644	\$ 0	\$ 1,536,644	\$ 1,447,500	\$ 1,514,350	\$ 22,294
Licenses and Permits	22	0	22	25	25	(3)
Other Local Revenues	137,047	0	137,047	25,000	75,000	62,047
State of Tennessee	2,076,404	0	2,076,404	1,981,700	2,071,700	4,704
Federal Government	0	0	0	0	51,000	(51,000)
Total Revenues	<u>\$ 3,750,117</u>	<u>\$ 0</u>	<u>\$ 3,750,117</u>	<u>\$ 3,454,225</u>	<u>\$ 3,712,075</u>	<u>\$ 38,042</u>
<u>Expenditures</u>						
<u>Highways</u>						
Administration	\$ 155,435	\$ 0	\$ 155,435	\$ 159,392	\$ 165,392	\$ 9,957
Highway and Bridge Maintenance	3,017,329	(35,965)	2,981,364	2,562,620	3,283,500	302,136
Operation and Maintenance of Equipment	448,303	0	448,303	481,212	524,500	76,197
Other Charges	113,144	0	113,144	113,100	132,600	19,456
Employee Benefits	569,881	0	569,881	453,111	544,000	(25,881)
Capital Outlay	657,521	0	657,521	35,000	690,000	32,479
<u>Principal on Debt</u>						
Highways and Streets	150,000	0	150,000	150,000	150,000	0
<u>Interest on Debt</u>						
Highways and Streets	66,430	0	66,430	67,000	67,000	570
Total Expenditures	<u>\$ 5,178,043</u>	<u>\$ (35,965)</u>	<u>\$ 5,142,078</u>	<u>\$ 4,021,435</u>	<u>\$ 5,556,992</u>	<u>\$ 414,914</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (1,427,926)</u>	<u>\$ 35,965</u>	<u>\$ (1,391,961)</u>	<u>\$ (567,210)</u>	<u>\$ (1,844,917)</u>	<u>\$ 452,956</u>
Net Change in Fund Balance	\$ (1,427,926)	\$ 35,965	\$ (1,391,961)	\$ (567,210)	\$ (1,844,917)	\$ 452,956
Fund Balance, July 1, 2005	2,298,331	(35,965)	2,262,366	909,207	2,298,331	(35,965)
Fund Balance, June 30, 2006	<u>\$ 870,405</u>	<u>\$ 0</u>	<u>\$ 870,405</u>	<u>\$ 341,997</u>	<u>\$ 453,414</u>	<u>\$ 416,991</u>

**DICKSON COUNTY, TENNESSEE**  
**NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION**  
**For the Year Ended June 30, 2006**

**A. BUDGETARY INFORMATION**

The county is required by state statute to adopt annual budgets. Annual budgets are prepared on the basis in which current available funds must be sufficient to meet current expenditures. Expenditures and encumbrances may not legally exceed appropriations authorized by the Dickson 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 Executive, County Attorney, etc.). Management may make revisions within major categories, but only the Dickson County Commission 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 schedule.

**B. EXPENDITURES EXCEEDED APPROPRIATIONS**

Expenditures exceeded appropriations approved by the County Commission in the Drug Court major appropriation category (the legal level of control) of the General Fund (\$7,653) and the Employee Benefits major appropriation category of the Highway/Public Works Fund (\$25,881). Such overexpenditures are a violation of state statutes. These overexpenditures were funded by available fund balance.

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

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# Nonmajor Governmental Funds

## Special Revenue Funds

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

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

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

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

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

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

# Capital Projects Funds

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

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

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

Exhibit F-1

Dickson County, Tennessee  
 Combining Balance Sheet  
 Nonmajor Governmental Funds  
 June 30, 2006

	Special Revenue Funds					Capital Projects Funds			Total Nonmajor Governmental Funds
	Solid Waste/ Sanitation	Drug Control	District Attorney General	Bridge	Total	General Capital Projects	Community Development/ Industrial Park	Total	
<u>ASSETS</u>									
Cash	\$ 300	\$ 0	\$ 0	\$ 0	\$ 300	\$ 0	\$ 4,000	\$ 4,000	\$ 4,300
Equity in Pooled Cash and Investments	299,410	52,685	16,460	1,385,093	1,753,648	245	48,359	48,604	1,802,252
Accounts Receivable	164,045	3,129	12	0	167,186	0	40,229	40,229	207,415
Due from Other Governments	36,000	0	1,459	0	37,459	0	126,931	126,931	164,390
Property Taxes Receivable	0	0	0	473,170	473,170	0	0	0	473,170
Allowance for Uncollectible Property Taxes	0	0	0	(15,942)	(15,942)	0	0	0	(15,942)
<b>Total Assets</b>	<b>\$ 499,755</b>	<b>\$ 55,814</b>	<b>\$ 17,931</b>	<b>\$ 1,842,321</b>	<b>\$ 2,415,821</b>	<b>\$ 245</b>	<b>\$ 219,519</b>	<b>\$ 219,764</b>	<b>\$ 2,635,585</b>
<u>LIABILITIES AND FUND BALANCES</u>									
<u>Liabilities</u>									
Accounts Payable	\$ 111,890	\$ 2,009	\$ 0	\$ 0	\$ 113,899	\$ 0	\$ 0	\$ 0	\$ 113,899
Payroll Deductions Payable	1,235	16	0	0	1,251	0	0	0	1,251
Contracts Payable	0	0	0	0	0	0	47,374	47,374	47,374
Retainage Payable	5,000	0	0	0	5,000	0	0	0	5,000
Due to Other Funds	0	0	0	0	0	0	192,281	192,281	192,281
Deferred Revenue - Current Property Taxes	0	0	0	440,066	440,066	0	0	0	440,066
Deferred Revenue - Delinquent Property Taxes	0	0	0	14,238	14,238	0	0	0	14,238
Other Deferred Revenues	98,571	0	0	0	98,571	0	0	0	98,571
<b>Total Liabilities</b>	<b>\$ 216,696</b>	<b>\$ 2,025</b>	<b>\$ 0</b>	<b>\$ 454,304</b>	<b>\$ 673,025</b>	<b>\$ 0</b>	<b>\$ 239,655</b>	<b>\$ 239,655</b>	<b>\$ 912,680</b>
<u>Fund Balances</u>									
Reserved for Capital Outlay	\$ 22,163	\$ 0	\$ 0	\$ 0	\$ 22,163	\$ 0	\$ 0	\$ 0	\$ 22,163
Reserved for Other General Purposes	0	0	0	0	0	0	4,000	4,000	4,000
Unreserved (Deficit)	260,896	53,789	17,931	1,388,017	1,720,633	245	(24,136)	(23,891)	1,696,742
<b>Total Fund Balances</b>	<b>\$ 283,059</b>	<b>\$ 53,789</b>	<b>\$ 17,931</b>	<b>\$ 1,388,017</b>	<b>\$ 1,742,796</b>	<b>\$ 245</b>	<b>\$ (20,136)</b>	<b>\$ (19,891)</b>	<b>\$ 1,722,905</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 499,755</b>	<b>\$ 55,814</b>	<b>\$ 17,931</b>	<b>\$ 1,842,321</b>	<b>\$ 2,415,821</b>	<b>\$ 245</b>	<b>\$ 219,519</b>	<b>\$ 219,764</b>	<b>\$ 2,635,585</b>

Exhibit F-2

Dickson County, Tennessee  
Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended June 30, 2006

	Special Revenue Funds					
	Solid Waste/ Sanitation	Drug Control	District Attorney General	Constitu- tional Officers - Fees	Bridge	Total
<u>Revenues</u>						
Local Taxes	\$ 0	\$ 0	\$ 0	\$ 0	462,335	\$ 462,335
Licenses and Permits	0	0	0	0	11	11
Fines, Forfeitures, and Penalties	0	71,465	31,699	0	0	103,164
Charges for Current Services	937,521	0	0	80	0	937,601
Other Local Revenues	25,254	0	0	0	0	25,254
State of Tennessee	48,702	1,931	0	0	8,761	59,394
Federal Government	0	0	0	0	0	0
Total Revenues	\$ 1,011,477	\$ 73,396	\$ 31,699	\$ 80	\$ 471,107	\$ 1,587,759
<u>Expenditures</u>						
Current:						
Administration of Justice	\$ 0	\$ 0	\$ 30,107	\$ 20	\$ 0	\$ 30,127
Public Safety	0	47,031	0	60	0	47,091
Public Health and Welfare	2,514,876	0	0	0	0	2,514,876
Other Operations	0	0	0	0	0	0
Highways	0	0	0	0	123,158	123,158
Capital Projects	2,382	0	0	0	0	2,382
Total Expenditures	\$ 2,517,258	\$ 47,031	\$ 30,107	\$ 80	\$ 123,158	\$ 2,717,634
Excess (Deficiency) of Revenues Over Expenditures	\$ (1,505,781)	\$ 26,365	\$ 1,592	\$ 0	\$ 347,949	\$ (1,129,875)
<u>Other Financing Sources (Uses)</u>						
Notes Issued	\$ 265,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 265,000
Transfers In	1,154,455	0	0	0	0	1,154,455
Total Other Financing Sources (Uses)	\$ 1,419,455	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,419,455
Net Change in Fund Balances	\$ (86,326)	\$ 26,365	\$ 1,592	\$ 0	\$ 347,949	\$ 289,580
Fund Balance, July 1, 2005	369,385	27,424	16,339	0	1,040,068	1,453,216
Fund Balance, June 30, 2006	\$ 283,059	\$ 53,789	\$ 17,931	\$ 0	\$ 1,388,017	\$ 1,742,796

(Continued)

Exhibit F-2

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

	Capital Projects Funds			Total Nonmajor Governmental Funds
	General Capital Projects	Community Development/ Industrial Park	Total	
<u>Revenues</u>				
Local Taxes	\$ 0	\$ 340,755	\$ 340,755	\$ 803,090
Licenses and Permits	0	0	0	11
Fines, Forfeitures, and Penalties	0	0	0	103,164
Charges for Current Services	0	0	0	937,601
Other Local Revenues	0	75,800	75,800	101,054
State of Tennessee	0	421,743	421,743	481,137
Federal Government	0	206,127	206,127	206,127
Total Revenues	<u>\$ 0</u>	<u>\$ 1,044,425</u>	<u>\$ 1,044,425</u>	<u>\$ 2,632,184</u>
<u>Expenditures</u>				
Current:				
Administration of Justice	\$ 0	\$ 0	\$ 0	\$ 30,127
Public Safety	0	0	0	47,091
Public Health and Welfare	0	0	0	2,514,876
Other Operations	0	1,095,771	1,095,771	1,095,771
Highways	0	0	0	123,158
Capital Projects	83,856	0	83,856	86,238
Total Expenditures	<u>\$ 83,856</u>	<u>\$ 1,095,771</u>	<u>\$ 1,179,627</u>	<u>\$ 3,897,261</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (83,856)</u>	<u>\$ (51,346)</u>	<u>\$ (135,202)</u>	<u>\$ (1,265,077)</u>
<u>Other Financing Sources (Uses)</u>				
Notes Issued	\$ 0	\$ 0	\$ 0	\$ 265,000
Transfers In	82,000	0	82,000	1,236,455
Total Other Financing Sources (Uses)	<u>\$ 82,000</u>	<u>\$ 0</u>	<u>\$ 82,000</u>	<u>\$ 1,501,455</u>
Net Change in Fund Balances	<u>\$ (1,856)</u>	<u>\$ (51,346)</u>	<u>\$ (53,202)</u>	<u>\$ 236,378</u>
Fund Balance, July 1, 2005	2,101	31,210	33,311	1,486,527
Fund Balance, June 30, 2006	<u>\$ 245</u>	<u>\$ (20,136)</u>	<u>\$ (19,891)</u>	<u>\$ 1,722,905</u>

Exhibit F-3

Dickson County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual and Budget  
Solid Waste/Sanitation Fund  
For the Year Ended June 30, 2006

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Charges for Current Services	\$ 937,521	\$ 970,000	\$ 884,000	\$ 53,521
Other Local Revenues	25,254	9,500	21,000	4,254
State of Tennessee	48,702	28,000	40,000	8,702
Total Revenues	<u>\$ 1,011,477</u>	<u>\$ 1,007,500</u>	<u>\$ 945,000</u>	<u>\$ 66,477</u>
<u>Expenditures</u>				
<u>Public Health and Welfare</u>				
Waste Pickup	\$ 2,367,180	\$ 2,258,392	\$ 2,379,274	\$ 12,094
Postclosure Care Costs	147,696	404,000	198,000	50,304
<u>Capital Projects</u>				
Other General Government Projects	2,382	4,000	4,000	1,618
Total Expenditures	<u>\$ 2,517,258</u>	<u>\$ 2,666,392</u>	<u>\$ 2,581,274</u>	<u>\$ 64,016</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (1,505,781)</u>	<u>\$ (1,658,892)</u>	<u>\$ (1,636,274)</u>	<u>\$ 130,493</u>
<u>Other Financing Sources (Uses)</u>				
Notes Issued	\$ 265,000	\$ 265,000	\$ 265,000	\$ 0
Transfers In	1,154,455	1,454,455	1,154,455	0
Total Other Financing Sources (Uses)	<u>\$ 1,419,455</u>	<u>\$ 1,719,455</u>	<u>\$ 1,419,455</u>	<u>\$ 0</u>
Net Change in Fund Balance	\$ (86,326)	\$ 60,563	\$ (216,819)	\$ 130,493
Fund Balance, July 1, 2005	<u>369,385</u>	<u>30,771</u>	<u>369,385</u>	<u>0</u>
Fund Balance, June 30, 2006	<u>\$ 283,059</u>	<u>\$ 91,334</u>	<u>\$ 152,566</u>	<u>\$ 130,493</u>

Exhibit F-4

Dickson County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual and Budget  
Drug Control Fund  
For the Year Ended June 30, 2006

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Fines, Forfeitures, and Penalties	\$ 71,465	\$ 41,500	\$ 52,500	\$ 18,965
State of Tennessee	1,931	0	2,000	(69)
Total Revenues	<u>\$ 73,396</u>	<u>\$ 41,500</u>	<u>\$ 54,500</u>	<u>\$ 18,896</u>
<u>Expenditures</u>				
<u>Public Safety</u>				
Drug Enforcement	\$ 47,031	\$ 39,344	\$ 54,525	\$ 7,494
Total Expenditures	<u>\$ 47,031</u>	<u>\$ 39,344</u>	<u>\$ 54,525</u>	<u>\$ 7,494</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 26,365</u>	<u>\$ 2,156</u>	<u>\$ (25)</u>	<u>\$ 26,390</u>
Net Change in Fund Balance	\$ 26,365	\$ 2,156	\$ (25)	\$ 26,390
Fund Balance, July 1, 2005	<u>27,424</u>	<u>1,742</u>	<u>27,424</u>	<u>0</u>
Fund Balance, June 30, 2006	<u><u>\$ 53,789</u></u>	<u><u>\$ 3,898</u></u>	<u><u>\$ 27,399</u></u>	<u><u>\$ 26,390</u></u>

Exhibit F-5

Dickson County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual and Budget  
Bridge Fund  
For the Year Ended June 30, 2006

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 462,335	\$ 453,225	\$ 457,175	\$ 5,160
Licenses and Permits	11	20	20	(9)
State of Tennessee	8,761	9,000	9,000	(239)
Total Revenues	\$ 471,107	\$ 462,245	\$ 466,195	\$ 4,912
<u>Expenditures</u>				
<u>Highways</u>				
Highway and Bridge Maintenance	\$ 113,979	\$ 455,000	\$ 455,000	\$ 341,021
Other Charges	9,179	11,000	11,000	1,821
Total Expenditures	\$ 123,158	\$ 466,000	\$ 466,000	\$ 342,842
Excess (Deficiency) of Revenues Over Expenditures	\$ 347,949	\$ (3,755)	\$ 195	\$ 347,754
Net Change in Fund Balance	\$ 347,949	\$ (3,755)	\$ 195	\$ 347,754
Fund Balance, July 1, 2005	1,040,068	782,194	1,040,068	0
Fund Balance, June 30, 2006	\$ 1,388,017	\$ 778,439	\$ 1,040,263	\$ 347,754

Exhibit F-6

Dickson County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual (Budgetary Basis) and Budget  
Community Development/Industrial Park Fund  
For the Year Ended June 30, 2006

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2005	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
				Original	Final	
<u>Revenues</u>						
Local Taxes	\$ 340,755	\$ 0	\$ 340,755	\$ 290,000	\$ 330,000	\$ 10,755
Other Local Revenues	75,800	0	75,800	0	95,798	(19,998)
State of Tennessee	421,743	0	421,743	0	119,856	301,887
Federal Government	206,127	0	206,127	0	659,215	(453,088)
Total Revenues	<u>\$ 1,044,425</u>	<u>\$ 0</u>	<u>\$ 1,044,425</u>	<u>\$ 290,000</u>	<u>\$ 1,204,869</u>	<u>\$ (160,444)</u>
<u>Expenditures</u>						
<u>Other Operations</u>						
Industrial Development	\$ 1,095,771	\$ (111,622)	\$ 984,149	\$ 223,000	\$ 1,200,248	\$ 216,099
Total Expenditures	<u>\$ 1,095,771</u>	<u>\$ (111,622)</u>	<u>\$ 984,149</u>	<u>\$ 223,000</u>	<u>\$ 1,200,248</u>	<u>\$ 216,099</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (51,346)</u>	<u>\$ 111,622</u>	<u>\$ 60,276</u>	<u>\$ 67,000</u>	<u>\$ 4,621</u>	<u>\$ 55,655</u>
Net Change in Fund Balance	\$ (51,346)	\$ 111,622	\$ 60,276	\$ 67,000	\$ 4,621	\$ 55,655
Fund Balance, July 1, 2005	<u>31,210</u>	<u>(111,622)</u>	<u>(80,412)</u>	<u>31,210</u>	<u>31,210</u>	<u>(111,622)</u>
Fund Balance, June 30, 2006	<u>\$ (20,136)</u>	<u>\$ 0</u>	<u>\$ (20,136)</u>	<u>\$ 98,210</u>	<u>\$ 35,831</u>	<u>\$ (55,967)</u>

# **Major Governmental Fund**

## **General Debt Service Fund**

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

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Exhibit G

Dickson County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual and Budget  
General Debt Service Fund  
For the Year Ended June 30, 2006

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 7,683,087	\$ 7,374,800	\$ 7,366,275	\$ 316,812
Licenses and Permits	219	200	150	69
Other Local Revenues	271,649	36,000	76,000	195,649
State of Tennessee	100,745	91,000	100,000	745
Other Governments and Citizens Groups	1,095,875	1,066,667	1,071,700	24,175
Total Revenues	<u>\$ 9,151,575</u>	<u>\$ 8,568,667</u>	<u>\$ 8,614,125</u>	<u>\$ 537,450</u>
<u>Expenditures</u>				
<u>Principal on Debt</u>				
General Government	\$ 1,156,881	\$ 1,163,000	\$ 1,159,000	\$ 2,119
Education	3,510,859	3,520,000	3,521,000	10,141
<u>Interest on Debt</u>				
General Government	260,355	263,000	272,000	11,645
Education	3,418,038	3,473,541	3,473,541	55,503
<u>Other Debt Service</u>				
General Government	138,598	150,500	170,000	31,402
Education	31,536	32,500	33,000	1,464
Total Expenditures	<u>\$ 8,516,267</u>	<u>\$ 8,602,541</u>	<u>\$ 8,628,541</u>	<u>\$ 112,274</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 635,308</u>	<u>\$ (33,874)</u>	<u>\$ (14,416)</u>	<u>\$ 649,724</u>
Net Change in Fund Balance	\$ 635,308	\$ (33,874)	\$ (14,416)	\$ 649,724
Fund Balance, July 1, 2005	<u>2,950,881</u>	<u>2,622,757</u>	<u>2,950,881</u>	<u>0</u>
Fund Balance, June 30, 2006	<u>\$ 3,586,189</u>	<u>\$ 2,588,883</u>	<u>\$ 2,936,465</u>	<u>\$ 649,724</u>

# Fiduciary Funds

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

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

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

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

Exhibit H-1

Dickson County, Tennessee  
Combining Statement of Fiduciary Assets and Liabilities  
Fiduciary Funds  
June 30, 2006

	<u>Agency Funds</u>			
	Cities - Sales Tax	Constitu- tional Officers - Agency	Judicial District Drug	Total
<u>ASSETS</u>				
Cash	\$ 0	\$ 950,526	\$ 1,784	\$ 952,310
Equity in Pooled Cash and Investments	0	0	2,837,708	2,837,708
Accounts Receivable	0	0	4,594	4,594
Due from Other Governments	695,813	0	8,227	704,040
Total Assets	<u>\$ 695,813</u>	<u>\$ 950,526</u>	<u>\$ 2,852,313</u>	<u>\$ 4,498,652</u>
<u>LIABILITIES</u>				
Accounts Payable	\$ 0	\$ 0	\$ 4,163	\$ 4,163
Payroll Deductions Payable	0	0	175	175
Due to Other Taxing Units	695,813	0	0	695,813
Due to Joint Ventures	0	0	1,877,111	1,877,111
Other Current Liabilities	0	0	970,864	970,864
Due to Other Funds	0	74,247	0	74,247
Due to Litigants, Heirs, and Others	0	876,279	0	876,279
Total Liabilities	<u>\$ 695,813</u>	<u>\$ 950,526</u>	<u>\$ 2,852,313</u>	<u>\$ 4,498,652</u>

Exhibit H-2

Dickson County, Tennessee  
Combining Statement of Changes in Assets and  
Liabilities - All Agency Funds  
For the Year Ended June 30, 2006

	Beginning Balance	Additions	Deductions	Ending Balance
<u>Cities - Sales Tax Fund</u>				
<u>Assets</u>				
Equity in Pooled Cash and Investments	\$ 0	\$ 4,089,104	\$ 4,089,104	\$ 0
Due From Other Governments	689,483	695,813	689,483	695,813
Total Assets	\$ 689,483	\$ 4,784,917	\$ 4,778,587	\$ 695,813
<u>Liabilities</u>				
Due to Other Taxing Units	\$ 689,483	\$ 4,784,917	\$ 4,778,587	\$ 695,813
Total Liabilities	\$ 689,483	\$ 4,784,917	\$ 4,778,587	\$ 695,813
<u>Constitutional Officers - Agency Fund</u>				
<u>Assets</u>				
Cash	\$ 1,055,975	\$ 10,680,474	\$ 10,785,923	\$ 950,526
Total Assets	\$ 1,055,975	\$ 10,680,474	\$ 10,785,923	\$ 950,526
<u>Liabilities</u>				
Due to Other Funds	\$ 20,628	\$ 74,247	\$ 20,628	\$ 74,247
Due to Litigants, Heirs, and Others	1,035,347	10,606,227	10,765,295	876,279
Total Liabilities	\$ 1,055,975	\$ 10,680,474	\$ 10,785,923	\$ 950,526
<u>Judicial District Drug</u>				
<u>Assets</u>				
Cash	\$ 1,151	\$ 1,784	\$ 1,151	\$ 1,784
Equity in Pooled Cash and Investments	1,331,801	2,049,376	543,469	2,837,708
Accounts Receivable	1,346	4,594	1,346	4,594
Due From Other Governments	419	8,227	419	8,227
Total Assets	\$ 1,334,717	\$ 2,063,981	\$ 546,385	\$ 2,852,313
<u>Liabilities</u>				
Accounts Payable	\$ 2,584	\$ 4,163	\$ 2,584	\$ 4,163
Payroll Deductions Payable	259	175	259	175
Due to Joint Ventures	835,025	1,585,628	543,542	1,877,111
Other Current Liabilities	496,849	474,015	0	970,864
Total Liabilities	\$ 1,334,717	\$ 2,063,981	\$ 546,385	\$ 2,852,313
<u>Totals - All Agency Funds</u>				
<u>Assets</u>				
Cash	\$ 1,057,126	\$ 10,682,258	\$ 10,787,074	\$ 952,310
Equity in Pooled Cash and Investments	1,331,801	6,138,480	4,632,573	2,837,708
Accounts Receivable	1,346	4,594	1,346	4,594
Due From Other Governments	689,902	704,040	689,902	704,040
Total Assets	\$ 3,080,175	\$ 17,529,372	\$ 16,110,895	\$ 4,498,652
<u>Liabilities</u>				
Accounts Payable	\$ 2,584	\$ 4,163	\$ 2,584	\$ 4,163
Payroll Deductions Payable	259	175	259	175
Due to Other Funds	20,628	74,247	20,628	74,247
Due to Other Taxing Units	689,483	4,784,917	4,778,587	695,813
Due to Joint Ventures	835,025	1,585,628	543,542	1,877,111
Due to Litigants, Heirs, and Others	1,035,347	10,606,227	10,765,295	876,279
Other Current Liabilities	496,849	474,015	0	970,864
Total Liabilities	\$ 3,080,175	\$ 17,529,372	\$ 16,110,895	\$ 4,498,652

# Dickson County School Department

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

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

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

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

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

Exhibit I-1

Dickson County, Tennessee  
Statement of Activities  
Discretely Presented Dickson County School Department  
For the Year Ended June 30, 2006

Functions/Programs	Expenses	Program Revenues			Changes in Net Assets Total Governmental Activities
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental Activities:					
Instruction	\$ 32,657,147	\$ 592,018	\$ 3,785,078	\$ 23,196	\$ (28,256,855)
Support Services	19,103,645	5,154	0	0	(19,098,491)
Operation of Noninstructional Services	3,978,456	1,989,385	1,815,651	0	(173,420)
Interest on Long-Term Debt	18,867	0	0	0	(18,867)
Other Debt Service	1,066,700	0	0	0	(1,066,700)
<b>Total Governmental Activities</b>	<b>\$ 56,824,815</b>	<b>\$ 2,586,557</b>	<b>\$ 5,600,729</b>	<b>\$ 23,196</b>	<b>\$ (48,614,333)</b>
General Revenues:					
Taxes:					
Property taxes levied for general purposes					\$ 8,200,627
Local option sales tax					10,153,026
Other local taxes					121,178
Grants & contributions not restricted for specific programs					27,814,129
Miscellaneous					243,211
<b>Total General Revenues</b>					<b>\$ 46,532,171</b>
Change in net assets					\$ (2,082,162)
Net assets, July 1, 2005					57,642,742
Prior period adjustment					1,621,763
<b>Net assets, June 30, 2006</b>					<b>\$ 57,182,343</b>

Exhibit I-2

Dickson County, Tennessee  
Balance Sheet - Governmental Funds  
 Discretely Presented Dickson County School Department  
 June 30, 2006

	<u>Major Fund</u>	<u>Nonmajor Funds</u>	<u>Total</u>
	General Purpose School	Other Govern- mental Funds	Govern- mental Funds
<u>ASSETS</u>			
Cash	\$ 107,754	\$ 714	\$ 108,468
Equity in Pooled Cash and Investments	4,035,753	1,158,705	5,194,458
Accounts Receivable	0	10,260	10,260
Due from Other Governments	1,782,707	61,121	1,843,828
Property Taxes Receivable	8,596,556	0	8,596,556
Allowance for Uncollectible Property Taxes	(289,618)	0	(289,618)
Prepaid Items	349,704	7,250	356,954
Total Assets	<u>\$ 14,582,856</u>	<u>\$ 1,238,050</u>	<u>\$ 15,820,906</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 137,709	\$ 26,248	\$ 163,957
Payroll Deductions Payable	0	1,392	1,392
Due to State of Tennessee	645	295	940
Other Current Liabilities	2,000	0	2,000
Deferred Revenue - Current Property Taxes	7,995,129	0	7,995,129
Deferred Revenue - Delinquent Property Taxes	258,703	0	258,703
Other Deferred Revenues	964,798	0	964,798
Total Liabilities	<u>\$ 9,358,984</u>	<u>\$ 27,935</u>	<u>\$ 9,386,919</u>
<u>Fund Balances</u>			
Reserved for Encumbrances	\$ 537,373	\$ 0	\$ 537,373
Reserved for Vocational Projects	0	1,726	1,726
Reserved for Career Ladder - Extended Contract	33,073	0	33,073
Reserved for Title I Grants to Local Education Agencies	0	22,915	22,915
Reserved for Special Education - Grants to States	0	91,534	91,534
Other Federal Reserves	0	47,301	47,301
Unreserved, Reported In:			
General Fund	4,653,426	0	4,653,426
Special Revenue Funds	0	1,002,744	1,002,744
Capital Projects Funds	0	43,895	43,895
Total Fund Balances	<u>\$ 5,223,872</u>	<u>\$ 1,210,115</u>	<u>\$ 6,433,987</u>
Total Liabilities and Fund Balances	<u>\$ 14,582,856</u>	<u>\$ 1,238,050</u>	<u>\$ 15,820,906</u>

Exhibit I-3

Dickson County, Tennessee  
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Assets  
Discretely Presented Dickson County School Department  
June 30, 2006

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

Total fund balances - balance sheet - governmental funds (Exhibit I-2)		\$ 6,433,987
(1) Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.		
Add - land	\$ 1,762,981	
Add - buildings and improvements net of accumulated depreciation	46,355,487	
Add - other capital assets net of accumulated depreciation	<u>2,270,623</u>	50,389,091
(2) Certain earned amounts are not available to pay for current-period expenditures and therefore are deferred in the governmental funds.		1,223,501
(3) Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.		
Less - notes payable	\$ (434,747)	
Less - capital leases payable	(121,949)	
Less - compensated absences payable	(295,584)	
Less - accrued interest on notes	<u>(11,956)</u>	<u>(864,236)</u>
Net assets of governmental activities (Exhibit A)		<u>\$ 57,182,343</u>

Exhibit I-4

Dickson County, Tennessee  
Statement of Revenues, Expenditures,  
and Changes in Fund Balances -  
Governmental Funds  
Discretely Presented Dickson County School Department  
For the Year Ended June 30, 2006

	<u>Major Fund</u>	<u>Nonmajor Funds</u>	
	General Purpose School	Other Govern- mental Funds	Total Governmental Funds
<u>Revenues</u>			
Local Taxes	\$ 18,498,230	\$ 0	\$ 18,498,230
Licenses and Permits	4,114	0	4,114
Charges for Current Services	649,748	1,737,388	2,387,136
Other Local Revenues	413,058	68,065	481,123
State of Tennessee	27,433,883	43,713	27,477,596
Federal Government	407,225	5,253,183	5,660,408
Total Revenues	<u>\$ 47,406,258</u>	<u>\$ 7,102,349</u>	<u>\$ 54,508,607</u>
<u>Expenditures</u>			
Current:			
Instruction	\$ 29,693,306	\$ 2,898,996	\$ 32,592,302
Support Services	15,543,777	658,191	16,201,968
Operation of Non-Instructional Services	757,047	3,089,104	3,846,151
Capital Outlay	360,263	0	360,263
Debt Service:			
Principal on Debt	88,837	0	88,837
Interest on Debt	20,661	0	20,661
Other Debt Service	1,066,700	0	1,066,700
Total Expenditures	<u>\$ 47,530,591</u>	<u>\$ 6,646,291</u>	<u>\$ 54,176,882</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (124,333)</u>	<u>\$ 456,058</u>	<u>\$ 331,725</u>
<u>Other Financing Sources (Uses)</u>			
Transfers In	\$ 89,437	\$ 0	\$ 89,437
Transfers Out	0	(89,437)	(89,437)
Total Other Financing Sources (Uses)	<u>\$ 89,437</u>	<u>\$ (89,437)</u>	<u>\$ 0</u>
Net Change in Fund Balances	\$ (34,896)	\$ 366,621	\$ 331,725
Fund Balance, July 1, 2005	<u>5,258,768</u>	<u>843,494</u>	<u>6,102,262</u>
Fund Balance, June 30, 2006	<u>\$ 5,223,872</u>	<u>\$ 1,210,115</u>	<u>\$ 6,433,987</u>

Exhibit I-5

Dickson County, Tennessee  
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances  
of Governmental Funds to the Statement of Activities  
Discretely Presented Dickson County School Department  
For the Year Ended June 30, 2006

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

Net change in fund balances - total governmental funds (Exhibit I-4)		\$ 331,725
(1) Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their useful lives and reported as depreciation expense. The difference between capital outlays and depreciation is itemized as follows:		
Less: current year depreciation		(2,572,413)
(2) Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
For the year ended June 30, 2005	\$ (1,155,606)	
For the year ended June 30, 2006	<u>1,223,501</u>	67,895
(3) The issuance of long-term debt (e.g., notes, bonds) 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.		
Add: principal payment on notes	\$ 65,253	
Add: principal payment on leases	<u>23,584</u>	88,837
(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 the governmental funds.		
Change in accrued interest payable		<u>1,794</u>
Change in net assets of governmental activities (Exhibit B)		<u>\$ (2,082,162)</u>

Exhibit I-6

Dickson County, Tennessee  
Combining Balance Sheet - Nonmajor Governmental Funds  
Discretely Presented Dickson County School Department  
June 30, 2006

	<u>Special Revenue Funds</u>			<u>Capital Projects Fund</u>	<u>Total Nonmajor Governmental Funds</u>
	<u>School Federal Projects</u>	<u>Central Cafeteria</u>	<u>Total</u>	<u>Education Capital Projects</u>	
<u>ASSETS</u>					
Cash	\$ 0	\$ 714	\$ 714	\$ 0	\$ 714
Equity in Pooled Cash and Investments	130,184	984,626	1,114,810	43,895	1,158,705
Accounts Receivable	0	10,260	10,260	0	10,260
Due from Other Governments	53,662	7,459	61,121	0	61,121
Prepaid Items	0	7,250	7,250	0	7,250
<b>Total Assets</b>	<b>\$ 183,846</b>	<b>\$ 1,010,309</b>	<b>\$ 1,194,155</b>	<b>\$ 43,895</b>	<b>\$ 1,238,050</b>
<u>LIABILITIES AND FUND BALANCES</u>					
<u>Liabilities</u>					
Accounts Payable	\$ 20,316	\$ 5,932	\$ 26,248	\$ 0	\$ 26,248
Payroll Deductions Payable	0	1,392	1,392	0	1,392
Due to State of Tennessee	54	241	295	0	295
<b>Total Liabilities</b>	<b>\$ 20,370</b>	<b>\$ 7,565</b>	<b>\$ 27,935</b>	<b>\$ 0</b>	<b>\$ 27,935</b>
<u>Fund Balances</u>					
Reserved for Vocational Projects	\$ 1,726	\$ 0	\$ 1,726	\$ 0	\$ 1,726
Reserved for Title I Grants to Local Education Agencies	22,915	0	22,915	0	22,915
Reserved for Special Education - Grants to States	91,534	0	91,534	0	91,534
Other Federal Reserves	47,301	0	47,301	0	47,301
Unreserved	0	1,002,744	1,002,744	43,895	1,046,639
<b>Total Fund Balances</b>	<b>\$ 163,476</b>	<b>\$ 1,002,744</b>	<b>\$ 1,166,220</b>	<b>\$ 43,895</b>	<b>\$ 1,210,115</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 183,846</b>	<b>\$ 1,010,309</b>	<b>\$ 1,194,155</b>	<b>\$ 43,895</b>	<b>\$ 1,238,050</b>

Exhibit I-7

Dickson County, Tennessee  
Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balances -  
Nonmajor Governmental Funds  
Discretely Presented Dickson County School Department  
For the Year Ended June 30, 2006

	<u>Special Revenue Funds</u>			<u>Capital</u> <u>Projects</u> <u>Fund</u>	<u>Total</u> <u>Nonmajor</u> <u>Governmental</u> <u>Funds</u>
	<u>School</u> <u>Federal</u> <u>Projects</u>	<u>Central</u> <u>Cafeteria</u>	<u>Total</u>	<u>Education</u> <u>Capital</u> <u>Projects</u>	
<u>Revenues</u>					
Charges for Current Services	\$ 0	\$ 1,737,388	\$ 1,737,388	\$ 0	\$ 1,737,388
Other Local Revenues	0	68,065	68,065	0	68,065
State of Tennessee	0	43,713	43,713	0	43,713
Federal Government	3,647,396	1,605,787	5,253,183	0	5,253,183
<b>Total Revenues</b>	<b>\$ 3,647,396</b>	<b>\$ 3,454,953</b>	<b>\$ 7,102,349</b>	<b>\$ 0</b>	<b>\$ 7,102,349</b>
<u>Expenditures</u>					
Current:					
Instruction	\$ 2,898,996	\$ 0	\$ 2,898,996	\$ 0	\$ 2,898,996
Support Services	644,854	13,337	658,191	0	658,191
Operation of Non-Instructional Services	0	3,089,104	3,089,104	0	3,089,104
<b>Total Expenditures</b>	<b>\$ 3,543,850</b>	<b>\$ 3,102,441</b>	<b>\$ 6,646,291</b>	<b>\$ 0</b>	<b>\$ 6,646,291</b>
Excess (Deficiency) of Revenues					
Over Expenditures	\$ 103,546	\$ 352,512	\$ 456,058	\$ 0	\$ 456,058
<u>Other Financing Sources (Uses)</u>					
Transfers Out	\$ (89,437)	\$ 0	\$ (89,437)	\$ 0	\$ (89,437)
<b>Total Other Financing Sources (Uses)</b>	<b>\$ (89,437)</b>	<b>\$ 0</b>	<b>\$ (89,437)</b>	<b>\$ 0</b>	<b>\$ (89,437)</b>
Net Change in Fund Balances	\$ 14,109	\$ 352,512	\$ 366,621	\$ 0	\$ 366,621
Fund Balance, July 1, 2005	149,367	650,232	799,599	43,895	843,494
<b>Fund Balance, June 30, 2006</b>	<b>\$ 163,476</b>	<b>\$ 1,002,744</b>	<b>\$ 1,166,220</b>	<b>\$ 43,895</b>	<b>\$ 1,210,115</b>

Exhibit I-8

Dickson County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual (Budgetary Basis) and Budget  
Discretely Presented Dickson County School Department  
General Purpose School Fund  
For the Year Ended June 30, 2006

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2005	Add: Encumbrances 6/30/2006	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Local Taxes	\$ 18,498,230	\$ 0	\$ 0	\$ 18,498,230	\$ 17,905,550	\$ 18,035,500	\$ 462,730
Licenses and Permits	4,114	0	0	4,114	4,000	4,300	(186)
Charges for Current Services	649,748	0	0	649,748	728,500	680,000	(30,252)
Other Local Revenues	413,058	0	0	413,058	503,500	716,525	(303,467)
State of Tennessee	27,433,883	0	0	27,433,883	27,896,986	27,896,856	(462,973)
Federal Government	407,225	0	0	407,225	315,000	206,966	200,259
<b>Total Revenues</b>	<b>\$ 47,406,258</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 47,406,258</b>	<b>\$ 47,353,536</b>	<b>\$ 47,540,147</b>	<b>\$ (133,889)</b>
<u>Expenditures</u>							
<u>Instruction</u>							
Regular Instruction Program	\$ 22,694,134	\$ (4,192)	\$ 10,624	\$ 22,700,566	\$ 22,670,400	\$ 22,884,288	\$ 183,722
Alternative Instruction Program	548,976	0	0	548,976	448,437	526,096	(22,880)
Special Education Program	4,726,838	0	0	4,726,838	4,868,247	4,781,489	54,651
Vocational Education Program	1,606,855	(1,343)	1,566	1,607,078	1,712,550	1,628,120	21,042
Adult Education Program	116,503	0	1,984	118,487	102,092	102,293	(16,194)
<u>Support Services</u>							
Attendance	102,480	0	0	102,480	102,082	102,571	91
Health Services	311,978	0	0	311,978	311,340	320,870	8,892
Other Student Support	1,179,622	0	0	1,179,622	1,234,628	1,180,284	662
Regular Instruction Program	1,051,828	(21,251)	850	1,031,427	948,099	1,076,636	45,209
Alternative Instruction Program	140,197	0	0	140,197	118,265	134,294	(5,903)
Special Education Program	489,040	0	0	489,040	503,115	493,913	4,873
Vocational Education Program	94,890	(290)	0	94,600	107,822	97,204	2,604
Adult Programs	117,305	0	0	117,305	121,166	120,721	3,416
Board of Education	964,755	0	0	964,755	885,851	1,030,661	65,906
Director of Schools	453,764	(92)	0	453,672	448,219	448,587	(5,085)

(Continued)

Exhibit I-8

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2005	Add: Encumbrances 6/30/2006	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Expenditures (Cont.)</u>							
<u>Support Services (Cont.)</u>							
Office of the Principal	\$ 3,027,891	\$ (2,042)	\$ 0	\$ 3,025,849	\$ 3,117,973	\$ 3,067,737	\$ 41,888
Fiscal Services	214,035	0	2,800	216,835	230,830	228,605	11,770
Operation of Plant	3,974,410	(113,345)	0	3,861,065	4,075,000	4,019,000	157,935
Maintenance of Plant	1,051,391	(4,940)	12,886	1,059,337	1,131,544	1,063,361	4,024
Transportation	1,976,913	(5,965)	359,437	2,330,385	2,354,299	2,330,398	13
Central and Other	393,278	0	15,684	408,962	349,814	338,426	(70,536)
<u>Operation of Non-Instructional Services</u>							
Community Services	605,309	(291)	102	605,120	728,534	608,913	3,793
Early Childhood Education	151,738	0	0	151,738	0	109,137	(42,601)
<u>Capital Outlay</u>							
Regular Capital Outlay	360,263	(14,305)	131,440	477,398	300,000	311,175	(166,223)
<u>Principal on Debt</u>							
Education	88,837	0	0	88,837	86,040	88,837	0
<u>Interest on Debt</u>							
Education	20,661	0	0	20,661	23,462	20,661	0
<u>Other Debt Service</u>							
Education	1,066,700	0	0	1,066,700	1,066,700	1,066,700	0
Total Expenditures	\$ 47,530,591	\$ (168,056)	\$ 537,373	\$ 47,899,908	\$ 48,046,509	\$ 48,180,977	\$ 281,069
Excess (Deficiency) of Revenues							
Over Expenditures	\$ (124,333)	\$ 168,056	\$ (537,373)	\$ (493,650)	\$ (692,973)	\$ (640,830)	\$ 147,180
<u>Other Financing Sources (Uses)</u>							
Transfers In	\$ 89,437	\$ 0	\$ 0	\$ 89,437	\$ 20,000	\$ 100,000	\$ (10,563)
Total Other Financing Sources (Uses)	\$ 89,437	\$ 0	\$ 0	\$ 89,437	\$ 20,000	\$ 100,000	\$ (10,563)

(Continued)

Exhibit I-8

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2005	Add: Encumbrances 6/30/2006	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
Net Change in Fund Balance	\$ (34,896)	\$ 168,056	\$ (537,373)	\$ (404,213)	\$ (672,973)	\$ (540,830)	\$ 136,617
Fund Balance, July 1, 2005	5,258,768	(168,056)	0	5,090,712	3,263,861	4,960,731	129,981
Fund Balance, June 30, 2006	\$ 5,223,872	\$ 0	\$ (537,373)	\$ 4,686,499	\$ 2,590,888	\$ 4,419,901	\$ 266,598

Exhibit I-9

Dickson County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual and Budget  
Discretely Presented Dickson County School Department  
School Federal Projects Fund  
For the Year Ended June 30, 2006

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Federal Government	\$ 3,647,396	\$ 4,126,051	\$ 4,126,051	\$ (478,655)
Total Revenues	\$ 3,647,396	\$ 4,126,051	\$ 4,126,051	\$ (478,655)
<u>Expenditures</u>				
<u>Instruction</u>				
Regular Instruction Program	\$ 1,098,399	\$ 1,179,678	\$ 1,179,678	\$ 81,279
Alternative Instruction Program	92,919	100,210	100,210	7,291
Special Education Program	1,563,912	1,910,907	1,910,907	346,995
Vocational Education Program	143,766	135,955	135,955	(7,811)
<u>Support Services</u>				
Other Student Support	97,428	142,480	142,480	45,052
Regular Instruction Program	507,532	594,353	594,353	86,821
Special Education Program	39,453	43,439	43,439	3,986
Vocational Education Program	441	5,630	5,630	5,189
Total Expenditures	\$ 3,543,850	\$ 4,112,652	\$ 4,112,652	\$ 568,802
Excess (Deficiency) of Revenues Over Expenditures	\$ 103,546	\$ 13,399	\$ 13,399	\$ 90,147
<u>Other Financing Sources (Uses)</u>				
Transfers Out	\$ (89,437)	\$ (140,797)	\$ (140,797)	\$ 51,360
Total Other Financing Sources (Uses)	\$ (89,437)	\$ (140,797)	\$ (140,797)	\$ 51,360
Net Change in Fund Balance	\$ 14,109	\$ (127,398)	\$ (127,398)	\$ 141,507
Fund Balance, July 1, 2005	149,367	149,367	149,367	0
Fund Balance, June 30, 2006	\$ 163,476	\$ 21,969	\$ 21,969	\$ 141,507

Exhibit I-10

Dickson County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual and Budget  
Discretely Presented Dickson County School Department  
Central Cafeteria Fund  
For the Year Ended June 30, 2006

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Charges for Current Services	\$ 1,737,388	\$ 1,586,807	\$ 1,780,470	\$ (43,082)
Other Local Revenues	68,065	41,000	56,000	12,065
State of Tennessee	43,713	44,000	43,713	0
Federal Government	1,605,787	1,445,286	1,615,663	(9,876)
Total Revenues	<u>\$ 3,454,953</u>	<u>\$ 3,117,093</u>	<u>\$ 3,495,846</u>	<u>\$ (40,893)</u>
<u>Expenditures</u>				
<u>Support Services</u>				
Central and Other	\$ 13,337	\$ 20,000	\$ 10,000	\$ (3,337)
<u>Operation of Non-Instructional Services</u>				
Food Service	3,089,104	3,096,926	3,239,225	150,121
Total Expenditures	<u>\$ 3,102,441</u>	<u>\$ 3,116,926</u>	<u>\$ 3,249,225</u>	<u>\$ 146,784</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 352,512</u>	<u>\$ 167</u>	<u>\$ 246,621</u>	<u>\$ 105,891</u>
Net Change in Fund Balance	\$ 352,512	\$ 167	\$ 246,621	\$ 105,891
Fund Balance, July 1, 2005	<u>650,232</u>	<u>650,232</u>	<u>650,232</u>	<u>0</u>
Fund Balance, June 30, 2006	<u>\$ 1,002,744</u>	<u>\$ 650,399</u>	<u>\$ 896,853</u>	<u>\$ 105,891</u>

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## MISCELLANEOUS SCHEDULES

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Exhibit J-1

Dickson County, Tennessee  
Schedule of Changes in Long-term Notes, Capital Leases, Other Loans, and Bonds  
Primary Government and Discretely Presented Dickson County School Department  
For the Year Ended June 30, 2006

Description of Indebtedness	Original Amount of Issue	Interest Rate	Date of Issue	Last Maturity Date	Outstanding 7-1-05	Issued During Period	Matured During Period	Outstanding 6-30-06
<b><u>PRIMARY GOVERNMENT</u></b>								
<b><u>NOTES PAYABLE</u></b>								
<b><u>Payable through General Debt Service Fund</u></b>								
Industrial Park Land	\$ 1,500,000	7.15 %	1-15-1997	1-15-09	\$ 242,796	\$ 0	\$ 125,000	\$ 117,796
Refunding	2,205,000	3 to 5	8-1-02	3-1-12	1,515,000	0	315,000	1,200,000
Patrol Cars	363,900	3.4	12-15-03	12-15-06	249,660	0	122,740	126,920
Patrol Cars, Ambulance, Landfill Equipment	446,000	3.645	9-13-05	9-1-08	0	446,000	0	446,000
Total Payable through General Debt Service Fund					<u>\$ 2,007,456</u>	<u>\$ 446,000</u>	<u>\$ 562,740</u>	<u>\$ 1,890,716</u>
<b><u>Payable through Highway/Public Works Fund</u></b>								
Public Works Projects Refunding	1,740,000	4.55	12-18-03	4-01-13	\$ 1,460,000	\$ 0	\$ 150,000	\$ 1,310,000
Total Payable through Highway/Public Works Fund					<u>\$ 1,460,000</u>	<u>\$ 0</u>	<u>\$ 150,000</u>	<u>\$ 1,310,000</u>
Total Notes Payable					<u>\$ 3,467,456</u>	<u>\$ 446,000</u>	<u>\$ 712,740</u>	<u>\$ 3,200,716</u>
<b><u>OTHER LOANS PAYABLE</u></b>								
<b><u>Payable through General Debt Service Fund</u></b>								
Library	1,500,000	Variable	2-1-02	5-25-17	\$ 1,281,000	\$ 0	\$ 80,000	\$ 1,201,000
Vanleer Elementary School	8,000,000	Variable	6-15-02	5-25-22	7,393,000	0	320,000	7,073,000
Total Other Loans Payable					<u>\$ 8,674,000</u>	<u>\$ 0</u>	<u>\$ 400,000</u>	<u>\$ 8,274,000</u>
<b><u>BONDS PAYABLE</u></b>								
<b><u>Payable through General Debt Service Fund</u></b>								
School Construction/Various Projects	26,575,000	4.5 to 6.25	11-1-1997	4-1-08	\$ 3,670,000	\$ 0	\$ 1,225,000	\$ 2,445,000
School Construction/Various Projects	16,900,000	4.5 to 6.5	8-1-00	4-1-10	3,970,000	0	710,000	3,260,000
School Construction/Various Projects	13,225,000	5	7-1-01	4-1-11	3,300,000	0	0	3,300,000
County and School Refunding Bonds	35,000,000	3 to 5	8-1-02	3-1-20	34,190,000	0	315,000	33,875,000
County Refunding Bonds	19,320,000	2 to 5	3-1-03	6-1-20	16,695,000	0	980,000	15,715,000
School Construction/Landfill Refunding	9,160,000	3 to 4.1	5-15-05	4-1-21	9,160,000	0	475,000	8,685,000
Total Bonds Payable					<u>\$ 70,985,000</u>	<u>\$ 0</u>	<u>\$ 3,705,000</u>	<u>\$ 67,280,000</u>

(Continued)

Exhibit J-1

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

Description of Indebtedness	Original Amount of Issue	Interest Rate	Date of Issue	Last Maturity Date	Outstanding 7-1-05	Issued During Period	Paid and/or Matured During Period	Outstanding 6-30-06
<u>DISCRETELY PRESENTED DICKSON COUNTY SCHOOL DEPARTMENT</u>								
<u>NOTE PAYABLE</u>								
<u>Payable through General Purpose School Fund</u>								
Energy Lighting Upgrade	\$ 500,000	3 %	7-29-04	8-1-11	\$ 500,000	\$ 0	\$ 65,253	\$ 434,747
Total Note Payable					\$ 500,000	\$ 0	\$ 65,253	\$ 434,747
<u>CAPITAL LEASE PAYABLE</u>								
<u>Payable through General Purpose School Fund</u>								
Energy Lighting Upgrade	169,237	5	6-22-04	6-22-11	\$ 145,533	\$ 0	\$ 23,584	\$ 121,949
Total Capital Lease Payable					\$ 145,533	\$ 0	\$ 23,584	\$ 121,949

Exhibit J-2

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

Year Ending June 30	Bond Requirements	Interest Requirements	Total Requirements
2007	\$ 3,980,000	\$ 3,230,383	\$ 7,210,383
2008	4,105,000	3,041,533	7,146,533
2009	4,440,000	2,843,353	7,283,353
2010	4,525,000	2,621,647	7,146,647
2011	4,750,000	2,394,325	7,144,325
2012	4,880,000	2,163,520	7,043,520
2013	5,120,000	1,931,153	7,051,153
2014	5,390,000	1,686,391	7,076,391
2015	5,660,000	1,427,340	7,087,340
2016	5,925,000	1,154,090	7,079,090
2017	6,230,000	866,953	7,096,953
2018	5,575,000	566,015	6,141,015
2019	3,095,000	302,025	3,397,025
2020	2,615,000	161,090	2,776,090
2021	990,000	40,590	1,030,590
Total	<u>\$ 67,280,000</u>	<u>\$ 24,430,408</u>	<u>\$ 91,710,408</u>

Exhibit J-3

Dickson County, Tennessee  
Schedule of Transfers  
Primary Government and Discretely Presented Dickson County School Department  
For the Year Ended June 30, 2006

<u>From Fund</u>	<u>To Fund</u>	<u>Purpose</u>	<u>Amount</u>
Primary Government:			
General	Solid Waste/Sanitation	Provide funds for operations	\$ 1,154,455
General	General Capital Projects	Transfer funds for equipment purchases	<u>82,000</u>
Total Transfers Primary Government			<u>\$ 1,236,455</u>
Discretely Presented Dickson County School Department:			
School Federal Projects	General Purpose School	Indirect costs	<u>\$ 89,437</u>

Exhibit J-4

Dickson County, Tennessee  
Schedule of Salaries and Official Bonds of Principal Officials  
Primary Government and Discretely Presented Dickson County School Department  
For the Year Ended June 30, 2006

Official	Authorization for Salary	Salary Paid During Period	Bond	Surety
County Mayor	Section 8-24-102, <u>TCA</u>	\$ 64,734	\$ 50,000	Auto Owners Mutual Insurance Company
Highway Engineer	Section 8-24-102, <u>TCA</u>	61,652	100,000	"
Director of Schools	State Board of Education and Local Board of Education	97,449 (1)	100,000	"
Trustee	Section 8-24-102, <u>TCA</u>	56,048	1,439,100	"
Assessor of Property	Section 8-24-102, <u>TCA</u>	56,048	10,000	"
County Clerk	Section 8-24-102, <u>TCA</u>	56,048	55,000	"
Circuit Court Clerk	Section 8-24-102, <u>TCA</u>	56,048	55,000	"
General Sessions Court Clerk	Chapter 214, Private Acts of 1957, as amended, and County Commission	41,096	5,000	"
Clerk and Master	Section 8-24-102, <u>TCA</u>	56,048	55,000	"
Register	Section 8-24-102, <u>TCA</u>	56,048	25,000	"
Sheriff	Section 8-24-102, <u>TCA</u>	61,652	25,000	"
<u>County Employees:</u>				
	Public Employees Blanket Bond		100,000	Westfield Companies
<u>School Employees:</u>				
	Public School System		150,000	Tennessee School Boards Risk Management Tru

(1) Includes \$1,000 chief executive officer supplement and \$57 one-time bonus. In addition to his salary, the Board of Education has agreed to pay the entire premium of the director's individual and 45 percent of the director's family coverage in the group insurance program, provide a \$10,000 term life insurance policy, and pay all approved dues in professional societies, associations, and civic clubs.

Exhibit J-5

Dickson County, Tennessee  
Schedule of Detailed Revenues -  
All Governmental Fund Types  
For the Year Ended June 30, 2006

	Special Revenue Funds				
	General	Solid Waste/ Sanitation	Drug Control	District Attorney General	Constitutional Officers - Fees
<u>Local Taxes</u>					
<u>County Property Taxes</u>					
Current Property Tax	\$ 8,929,005	\$ 0	\$ 0	\$ 0	\$ 0
Trustee's Collections - Prior Year	296,534	0	0	0	0
Trustee's Collections - Bankruptcy	3,537	0	0	0	0
Circuit/Clerk & Master Collections - Prior Years	169,502	0	0	0	0
Interest and Penalty	58,749	0	0	0	0
Payments in-Lieu-of Taxes - T.V.A.	532	0	0	0	0
Payments in-Lieu-of Taxes - Local Utilities	359,660	0	0	0	0
<u>County Local Option Taxes</u>					
Local Option Sales Tax	187,337	0	0	0	0
Hotel/Motel Tax	0	0	0	0	0
Wheel Tax	432,405	0	0	0	0
Litigation Tax - General	147,386	0	0	0	0
Litigation Tax - Special Purpose	82,239	0	0	0	0
Litigation Tax - Jail, Workhouse, or Courthouse	60,987	0	0	0	0
Business Tax	150,929	0	0	0	0
Adequate Facilities/Development Tax	0	0	0	0	0
<u>Statutory Local Taxes</u>					
Bank Excise Tax	203,442	0	0	0	0
Wholesale Beer Tax	198,805	0	0	0	0
Interstate Telecommunications Tax	4,404	0	0	0	0
Total Local Taxes	<u>\$ 11,285,453</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<u>Licenses and Permits</u>					
<u>Licenses</u>					
Cable TV Franchise	\$ 29,930	\$ 0	\$ 0	\$ 0	\$ 0
<u>Permits</u>					
Beer Permits	189	0	0	0	0
Building Permits	160,207	0	0	0	0
Plumbing Permits	6,180	0	0	0	0
Other Permits	4,650	0	0	0	0
Total Licenses and Permits	<u>\$ 201,156</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

(Continued)

Exhibit J-5

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

	Special Revenue Funds				
	General	Solid Waste/ Sanitation	Drug Control	District Attorney General	Constitutional Officers - Fees
<u>Fines, Forfeitures, and Penalties</u>					
<u>Circuit Court</u>					
Fines	\$ 12,995	\$ 0	\$ 0	\$ 0	0
Officers Costs	40,019	0	0	0	0
Drug Control Fines	0	0	30,435	0	0
Drug Court Fees	5,268	0	0	0	0
Jail Fees	29,282	0	0	0	0
District Attorney General Fees	0	0	0	3,014	0
DUI Treatment Fines	3,041	0	0	0	0
Data Entry Fee - Circuit Court	903	0	0	0	0
<u>General Sessions Court</u>					
Fines	30,705	0	0	0	0
Fines for Littering	190	0	0	0	0
Officers Costs	87,910	0	0	0	0
Game and Fish Fines	162	0	0	0	0
Drug Control Fines	0	0	11,132	0	0
Drug Court Fees	17,907	0	0	0	0
Interpreter Fees	112	0	0	0	0
District Attorney General Fees	0	0	0	8,662	0
DUI Treatment Fines	5,157	0	0	0	0
Data Entry Fee - General Sessions Court	11,071	0	0	0	0
Courtroom Security Fee	347	0	0	0	0
<u>Juvenile Court</u>					
Fines	54,764	0	0	0	0
Data Entry Fee - Juvenile Court	2,861	0	0	0	0
<u>Chancery Court</u>					
Officers Costs	9,996	0	0	0	0
Data Entry Fee - Chancery Court	2,442	0	0	0	0
<u>Other Courts - In-county</u>					
Drug Court Fees	110	0	0	0	0
<u>Courts in Other District Counties</u>					
District Attorney General Fees	0	0	0	20,023	0
<u>Other Fines, Forfeitures, and Penalties</u>					
Proceeds from Confiscated Property	0	0	29,898	0	0
<b>Total Fines, Forfeitures, and Penalties</b>	<b>\$ 315,242</b>	<b>\$ 0</b>	<b>\$ 71,465</b>	<b>\$ 31,699</b>	<b>\$ 0</b>

(Continued)

Exhibit J-5

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

	Special Revenue Funds				
	General	Solid Waste/ Sanitation	Drug Control	District Attorney General	Constitutional Officers - Fees
<u>Charges for Current Services</u>					
<u>General Service Charges</u>					
Tipping Fees	\$ 0	\$ 902,742	\$ 0	\$ 0	0
Water Treatment Charges	0	2,214	0	0	0
Patient Charges	1,406,233	0	0	0	0
Zoning Studies	428	0	0	0	0
Work Release Charges for Board	7,653	0	0	0	0
Other General Service Charges	39,900	3,665	0	0	0
<u>Fees</u>					
Subdivision Lot Fees	8,050	0	0	0	0
Copy Fees	10,943	0	0	0	0
Telephone Commissions	30,655	0	0	0	0
Vending Machine Collections	577	0	0	0	0
Constitutional Officers' Fees and Commissions	0	0	0	0	80
Data Processing Fee - Register	23,974	0	0	0	0
Data Processing Fee - Sheriff	9,683	0	0	0	0
Sexual Offender Registration Fees - Sheriff	4,595	0	0	0	0
<u>Education Charges</u>					
Tuition - Other Governments	7,500	0	0	0	0
<u>Other Charges for Services</u>					
Other Charges for Services	2,810	28,900	0	0	0
<b>Total Charges for Current Services</b>	<b>\$ 1,553,001</b>	<b>\$ 937,521</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>80</b>
<u>Other Local Revenues</u>					
<u>Recurring Items</u>					
Investment Income	\$ 138,696	\$ 0	\$ 0	\$ 0	0
Commissary Sales	25,305	0	0	0	0
Sale of Maps	108	0	0	0	0
Sale of Recycled Materials	11,673	24,709	0	0	0
Miscellaneous Refunds	74,381	545	0	0	0
<u>Nonrecurring Items</u>					
Insurance Recovery	142	0	0	0	0
Sale of Property	0	0	0	0	0
Damages Recovered from Individuals	2,597	0	0	0	0

(Continued)

Exhibit J-5

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

	Special Revenue Funds				
	General	Solid Waste/ Sanitation	Drug Control	District Attorney General	Constitutional Officers - Fees
<u>Other Local Revenues (Cont.)</u>					
<u>Other Local Revenues</u>					
Other Local Revenues	\$ 28,218	\$ 0	\$ 0	\$ 0	\$ 0
Total Other Local Revenues	\$ 281,120	\$ 25,254	\$ 0	\$ 0	\$ 0
<u>Fees Received from County Officials</u>					
<u>Fees-In-Lieu of Salary</u>					
County Clerk	\$ 441,497	\$ 0	\$ 0	\$ 0	\$ 0
Circuit Court Clerk	146,298	0	0	0	0
General Sessions Court Clerk	257,575	0	0	0	0
Clerk and Master	160,065	0	0	0	0
Juvenile Court Clerk	5,088	0	0	0	0
Probate Court Clerk	47,187	0	0	0	0
Register	311,551	0	0	0	0
Sheriff	20,086	0	0	0	0
Trustee	801,956	0	0	0	0
Total Fees Received from County Officials	\$ 2,191,303	\$ 0	\$ 0	\$ 0	\$ 0
<u>State of Tennessee</u>					
<u>General Government Grants</u>					
Juvenile Services Program	\$ 9,837	\$ 0	\$ 0	\$ 0	\$ 0
State Reappraisal Grant	15,217	0	0	0	0
Solid Waste Grants	0	48,702	0	0	0
<u>Public Safety Grants</u>					
Law Enforcement Training Programs	24,379	0	0	0	0
<u>Health and Welfare Grants</u>					
Health Department Programs	410,388	0	0	0	0
<u>Public Works Grants</u>					
State Aid Program	0	0	0	0	0
Litter Program	50,276	0	0	0	0
Tennessee Industrial Infrastructure Program	0	0	0	0	0
<u>Other State Revenues</u>					
Flood Control	316	0	0	0	0
Income Tax	82,627	0	0	0	0

(Continued)

Exhibit J-5

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

	Special Revenue Funds				
	General	Solid Waste/ Sanitation	Drug Control	District Attorney General	Constitutional Officers - Fees
<u>State of Tennessee (Cont.)</u>					
<u>Other State Revenues (Cont.)</u>					
Beer Tax	\$ 17,212	\$ 0	\$ 0	\$ 0	\$ 0
Alcoholic Beverage Tax	50,676	0	0	0	0
Mixed Drink Tax	5,778	0	0	0	0
State Revenue Sharing - T.V.A.	183,969	0	0	0	0
Emergency Hospital - Prisoners	53,532	0	0	0	0
Board of Jurors	5,540	0	0	0	0
Prisoner Transportation	8,220	0	0	0	0
Contracted Prisoner Boarding	562,897	0	0	0	0
Gasoline and Motor Fuel Tax	0	0	0	0	0
Petroleum Special Tax	0	0	0	0	0
Registrar's Salary Supplement	16,380	0	0	0	0
Other State Revenues	10,800	0	1,931	0	0
Total State of Tennessee	\$ 1,508,044	\$ 48,702	\$ 1,931	\$ 0	\$ 0
<u>Federal Government</u>					
<u>Federal Through State</u>					
Community Development	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Civil Defense Reimbursement	12,559	0	0	0	0
Homeland Security Grants	88,510	0	0	0	0
Other Federal through State	407,067	0	0	0	0
<u>Direct Federal Revenue</u>					
Police Service (Lake Area)	3,400	0	0	0	0
Other Direct Federal Revenue	13,357	0	0	0	0
Total Federal Government	\$ 524,893	\$ 0	\$ 0	\$ 0	\$ 0
<u>Other Governments and Citizens Groups</u>					
<u>Other Governments</u>					
Prisoner Board	\$ 291,130	\$ 0	\$ 0	\$ 0	\$ 0
Contributions	61,575	0	0	0	0
Contracted Services	30,470	0	0	0	0
Total Other Governments and Citizens Groups	\$ 383,175	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 18,243,387	\$ 1,011,477	\$ 73,396	\$ 31,699	\$ 80

(Continued)

Exhibit J-5

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

	<u>Special Revenue Funds</u>		<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	
	<u>Highway/ Public Works</u>	<u>Bridge</u>	<u>General Debt Service</u>	<u>Community Development/ Industrial Park</u>	<u>Total</u>
<u>Local Taxes</u>					
<u>County Property Taxes</u>					
Current Property Tax	\$ 779,561	\$ 425,251	\$ 4,889,640	\$ 0	\$ 15,023,457
Trustee's Collections - Prior Year	31,957	17,449	168,445	0	514,385
Trustee's Collections - Bankruptcy	365	200	1,989	0	6,091
Circuit/Clerk & Master Collections - Prior Years	14,797	7,646	92,822	0	284,767
Interest and Penalty	6,899	3,583	35,262	0	104,493
Payments in-Lieu-of Taxes - T.V.A.	46	25	292	0	895
Payments in-Lieu-of Taxes - Local Utilities	0	0	0	0	359,660
<u>County Local Option Taxes</u>					
Local Option Sales Tax	267,624	0	0	0	454,961
Hotel/Motel Tax	0	0	0	340,755	340,755
Wheel Tax	422,218	0	1,699,059	0	2,553,682
Litigation Tax - General	0	0	0	0	147,386
Litigation Tax - Special Purpose	0	0	0	0	82,239
Litigation Tax - Jail, Workhouse, or Courthouse	0	0	0	0	60,987
Business Tax	13,177	8,181	82,652	0	254,939
Adequate Facilities/Development Tax	0	0	712,926	0	712,926
<u>Statutory Local Taxes</u>					
Bank Excise Tax	0	0	0	0	203,442
Wholesale Beer Tax	0	0	0	0	198,805
Interstate Telecommunications Tax	0	0	0	0	4,404
Total Local Taxes	\$ 1,536,644	\$ 462,335	\$ 7,683,087	\$ 340,755	\$ 21,308,274
<u>Licenses and Permits</u>					
<u>Licenses</u>					
Cable TV Franchise	\$ 0	\$ 0	\$ 0	\$ 0	\$ 29,930
<u>Permits</u>					
Beer Permits	22	11	219	0	441
Building Permits	0	0	0	0	160,207
Plumbing Permits	0	0	0	0	6,180
Other Permits	0	0	0	0	4,650
Total Licenses and Permits	\$ 22	\$ 11	\$ 219	\$ 0	\$ 201,408

(Continued)

Exhibit J-5

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

	<u>Special Revenue Funds</u>		<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	
	<u>Highway/ Public Works</u>	<u>Bridge</u>	<u>General Debt Service</u>	<u>Community Development/ Industrial Park</u>	<u>Total</u>
<u>Fines, Forfeitures, and Penalties</u>					
<u>Circuit Court</u>					
Fines	\$ 0	\$ 0	\$ 0	\$ 0	12,995
Officers Costs	0	0	0	0	40,019
Drug Control Fines	0	0	0	0	30,435
Drug Court Fees	0	0	0	0	5,268
Jail Fees	0	0	0	0	29,282
District Attorney General Fees	0	0	0	0	3,014
DUI Treatment Fines	0	0	0	0	3,041
Data Entry Fee - Circuit Court	0	0	0	0	903
<u>General Sessions Court</u>					
Fines	0	0	0	0	30,705
Fines for Littering	0	0	0	0	190
Officers Costs	0	0	0	0	87,910
Game and Fish Fines	0	0	0	0	162
Drug Control Fines	0	0	0	0	11,132
Drug Court Fees	0	0	0	0	17,907
Interpreter Fees	0	0	0	0	112
District Attorney General Fees	0	0	0	0	8,662
DUI Treatment Fines	0	0	0	0	5,157
Data Entry Fee - General Sessions Court	0	0	0	0	11,071
Courtroom Security Fee	0	0	0	0	347
<u>Juvenile Court</u>					
Fines	0	0	0	0	54,764
Data Entry Fee - Juvenile Court	0	0	0	0	2,861
<u>Chancery Court</u>					
Officers Costs	0	0	0	0	9,996
Data Entry Fee - Chancery Court	0	0	0	0	2,442
<u>Other Courts - In-county</u>					
Drug Court Fees	0	0	0	0	110
<u>Courts in Other District Counties</u>					
District Attorney General Fees	0	0	0	0	20,023
<u>Other Fines, Forfeitures, and Penalties</u>					
Proceeds from Confiscated Property	0	0	0	0	29,898
<b>Total Fines, Forfeitures, and Penalties</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>418,406</b>

(Continued)

Exhibit J-5

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

	<u>Special Revenue Funds</u>		<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	
	<u>Highway/ Public Works</u>	<u>Bridge</u>	<u>General Debt Service</u>	<u>Community Development/ Industrial Park</u>	<u>Total</u>
<u>Charges for Current Services</u>					
<u>General Service Charges</u>					
Tipping Fees	\$ 0	\$ 0	\$ 0	\$ 0	902,742
Water Treatment Charges	0	0	0	0	2,214
Patient Charges	0	0	0	0	1,406,233
Zoning Studies	0	0	0	0	428
Work Release Charges for Board	0	0	0	0	7,653
Other General Service Charges	0	0	0	0	43,565
<u>Fees</u>					
Subdivision Lot Fees	0	0	0	0	8,050
Copy Fees	0	0	0	0	10,943
Telephone Commissions	0	0	0	0	30,655
Vending Machine Collections	0	0	0	0	577
Constitutional Officers' Fees and Commissions	0	0	0	0	80
Data Processing Fee - Register	0	0	0	0	23,974
Data Processing Fee - Sheriff	0	0	0	0	9,683
Sexual Offender Registration Fees - Sheriff	0	0	0	0	4,595
<u>Education Charges</u>					
Tuition - Other Governments	0	0	0	0	7,500
<u>Other Charges for Services</u>					
Other Charges for Services	0	0	0	0	31,710
<b>Total Charges for Current Services</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>2,490,602</b>
<u>Other Local Revenues</u>					
<u>Recurring Items</u>					
Investment Income	\$ 137,047	\$ 0	\$ 138,474	\$ 0	414,217
Commissary Sales	0	0	0	0	25,305
Sale of Maps	0	0	0	0	108
Sale of Recycled Materials	0	0	0	0	36,382
Miscellaneous Refunds	0	0	0	0	74,926
<u>Nonrecurring Items</u>					
Insurance Recovery	0	0	0	0	142
Sale of Property	0	0	133,175	0	133,175
Damages Recovered from Individuals	0	0	0	0	2,597

(Continued)

Exhibit J-5

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

	<u>Special Revenue Funds</u>		<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	
	<u>Highway/ Public Works</u>	<u>Bridge</u>	<u>General Debt Service</u>	<u>Community Development/ Industrial Park</u>	<u>Total</u>
<u>Other Local Revenues (Cont.)</u>					
<u>Other Local Revenues</u>					
Other Local Revenues	\$ 0	\$ 0	\$ 0	\$ 75,800	\$ 104,018
Total Other Local Revenues	\$ 137,047	\$ 0	\$ 271,649	\$ 75,800	\$ 790,870
<u>Fees Received from County Officials</u>					
<u>Fees-In-Lieu of Salary</u>					
County Clerk	\$ 0	\$ 0	\$ 0	\$ 0	\$ 441,497
Circuit Court Clerk	0	0	0	0	146,298
General Sessions Court Clerk	0	0	0	0	257,575
Clerk and Master	0	0	0	0	160,065
Juvenile Court Clerk	0	0	0	0	5,088
Probate Court Clerk	0	0	0	0	47,187
Register	0	0	0	0	311,551
Sheriff	0	0	0	0	20,086
Trustee	0	0	0	0	801,956
Total Fees Received from County Officials	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,191,303
<u>State of Tennessee</u>					
<u>General Government Grants</u>					
Juvenile Services Program	\$ 0	\$ 0	\$ 0	\$ 0	\$ 9,837
State Reappraisal Grant	0	0	0	0	15,217
Solid Waste Grants	0	0	0	0	48,702
<u>Public Safety Grants</u>					
Law Enforcement Training Programs	0	0	0	0	24,379
<u>Health and Welfare Grants</u>					
Health Department Programs	0	0	0	0	410,388
<u>Public Works Grants</u>					
State Aid Program	153,749	0	0	0	153,749
Litter Program	0	0	0	0	50,276
Tennessee Industrial Infrastructure Program	0	0	0	421,743	421,743
<u>Other State Revenues</u>					
Flood Control	0	0	0	0	316
Income Tax	0	0	0	0	82,627

(Continued)

Exhibit J-5

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

	<u>Special Revenue Funds</u>		<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	
	<u>Highway/ Public Works</u>	<u>Bridge</u>	<u>General Debt Service</u>	<u>Community Development/ Industrial Park</u>	<u>Total</u>
<u>State of Tennessee (Cont.)</u>					
<u>Other State Revenues (Cont.)</u>					
Beer Tax	\$ 0	\$ 0	\$ 0	\$ 0	\$ 17,212
Alcoholic Beverage Tax	0	0	0	0	50,676
Mixed Drink Tax	0	0	0	0	5,778
State Revenue Sharing - T.V.A.	16,061	8,761	100,745	0	309,536
Emergency Hospital - Prisoners	0	0	0	0	53,532
Board of Jurors	0	0	0	0	5,540
Prisoner Transportation	0	0	0	0	8,220
Contracted Prisoner Boarding	0	0	0	0	562,897
Gasoline and Motor Fuel Tax	1,871,878	0	0	0	1,871,878
Petroleum Special Tax	34,716	0	0	0	34,716
Registrar's Salary Supplement	0	0	0	0	16,380
Other State Revenues	0	0	0	0	12,731
Total State of Tennessee	\$ 2,076,404	\$ 8,761	\$ 100,745	\$ 421,743	\$ 4,166,330
<u>Federal Government</u>					
<u>Federal Through State</u>					
Community Development	\$ 0	\$ 0	\$ 0	\$ 206,127	\$ 206,127
Civil Defense Reimbursement	0	0	0	0	12,559
Homeland Security Grants	0	0	0	0	88,510
Other Federal through State	0	0	0	0	407,067
<u>Direct Federal Revenue</u>					
Police Service (Lake Area)	0	0	0	0	3,400
Other Direct Federal Revenue	0	0	0	0	13,357
Total Federal Government	\$ 0	\$ 0	\$ 0	\$ 206,127	\$ 731,020
<u>Other Governments and Citizens Groups</u>					
<u>Other Governments</u>					
Prisoner Board	\$ 0	\$ 0	\$ 29,175	\$ 0	\$ 320,305
Contributions	0	0	1,066,700	0	1,128,275
Contracted Services	0	0	0	0	30,470
Total Other Governments and Citizens Groups	\$ 0	\$ 0	\$ 1,095,875	\$ 0	\$ 1,479,050
Total	\$ 3,750,117	\$ 471,107	\$ 9,151,575	\$ 1,044,425	\$ 33,777,263

Exhibit J-6

Dickson County, Tennessee  
Schedule of Detailed Revenues -  
All Governmental Fund Types  
Discretely Presented Dickson County School Department  
For the Year Ended June 30, 2006

	General Purpose School	School Federal Projects	Central Cafeteria	Total
<u>Local Taxes</u>				
<u>County Property Taxes</u>				
Current Property Tax	\$ 7,724,519	\$ 0	\$ 0	\$ 7,724,519
Trustee's Collections - Prior Year	316,718	0	0	316,718
Trustee's Collections - Bankruptcy	3,616	0	0	3,616
Circuit/Clerk & Master Collections - Prior Years	123,321	0	0	123,321
Interest and Penalty	64,789	0	0	64,789
Payments in-Lieu-of Taxes - T.V.A.	461	0	0	461
<u>County Local Option Taxes</u>				
Local Option Sales Tax	10,143,606	0	0	10,143,606
Business Tax	120,589	0	0	120,589
<u>Statutory Local Taxes</u>				
Interstate Telecommunications Tax	611	0	0	611
Total Local Taxes	\$ 18,498,230	\$ 0	\$ 0	\$ 18,498,230
<u>Licenses and Permits</u>				
<u>Licenses</u>				
Marriage Licenses	\$ 3,743	\$ 0	\$ 0	\$ 3,743
<u>Permits</u>				
Beer Permits	371	0	0	371
Total Licenses and Permits	\$ 4,114	\$ 0	\$ 0	\$ 4,114
<u>Charges for Current Services</u>				
<u>Education Charges</u>				
Tuition - Summer School	\$ 3,985	\$ 0	\$ 0	\$ 3,985
Tuition - Other State Systems	16,992	0	0	16,992
Tuition - Other	571,041	0	0	571,041
Lunch Payments - Children	0	0	1,185,848	1,185,848
Lunch Payments - Adults	0	0	54,838	54,838
Income from Breakfast	0	0	48,785	48,785
A la carte Sales	0	0	447,917	447,917
School Based Health Services - FFS	5,154	0	0	5,154
Community Service Fees - Children	52,576	0	0	52,576
Total Charges for Current Services	\$ 649,748	\$ 0	\$ 1,737,388	\$ 2,387,136
<u>Other Local Revenues</u>				
<u>Recurring Items</u>				
Investment Income	\$ 137,482	\$ 0	\$ 19,365	\$ 156,847
Lease/Rentals	32,684	0	0	32,684
Sale of Materials and Supplies	9,890	0	0	9,890
Retirees' Insurance Payments	132,392	0	0	132,392
Miscellaneous Refunds	52,171	0	48,700	100,871
<u>Nonrecurring Items</u>				
Insurance Recovery	7,758	0	0	7,758
Damages Recovered from Individuals	1,819	0	0	1,819
Contributions & Gifts	38,862	0	0	38,862
Total Other Local Revenues	\$ 413,058	\$ 0	\$ 68,065	\$ 481,123

(Continued)

Exhibit J-6

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

	General Purpose School	School Federal Projects	Central Cafeteria	Total
<u>State of Tennessee</u>				
<u>State Education Funds</u>				
Basic Education Program	\$ 26,301,916	\$ 0	\$ 0	\$ 26,301,916
Early Childhood Education	155,406	0	0	155,406
School Food Service	0	0	43,713	43,713
Driver Education	1,375	0	0	1,375
Other State Education Funds	89,056	0	0	89,056
Career Ladder Program	493,963	0	0	493,963
Career Ladder - Extended Contract	227,241	0	0	227,241
<u>Other State Revenues</u>				
Mixed Drink Tax	5,778	0	0	5,778
State Revenue Sharing - T.V.A.	159,148	0	0	159,148
Total State of Tennessee	\$ 27,433,883	\$ 0	\$ 43,713	\$ 27,477,596
<u>Federal Government</u>				
<u>Federal Through State</u>				
USDA School Lunch Program	\$ 0	\$ 0	\$ 1,214,832	\$ 1,214,832
Breakfast	0	0	386,451	386,451
USDA - Other	0	0	4,504	4,504
Adult Education State Grant Program	67,495	0	0	67,495
Vocational Education - Basic Grants to States	0	182,077	0	182,077
Title I Grants to Local Education Agencies	0	1,288,579	0	1,288,579
Innovative Education Program Strategies	0	15,500	0	15,500
Special Education - Grants to States	36,282	1,579,744	0	1,616,026
Special Education Preschool Grants	0	60,024	0	60,024
Eisenhower Professional Development State Grants	223,000	383,688	0	606,688
Other Federal through State	80,448	137,784	0	218,232
Total Federal Government	\$ 407,225	\$ 3,647,396	\$ 1,605,787	\$ 5,660,408
Total	\$ 47,406,258	\$ 3,647,396	\$ 3,454,953	\$ 54,508,607

Exhibit J-7

Dickson County, Tennessee  
Schedule of Detailed Expenditures -  
All Governmental Fund Types  
For the Year Ended June 30, 2006

General Fund

General Government

County Commission

Board and Committee Members Fees	\$	32,400	
Social Security		2,479	
Unemployment Compensation		265	
Audit Services		9,750	
Dues and Memberships		3,495	
Legal Notices, Recording, and Court Costs		195	
Other Charges		27	
Total County Commission			\$ 48,611

Board of Equalization

Board and Committee Members Fees	\$	2,714	
Social Security		208	
Unemployment Compensation		38	
Total Board of Equalization			2,960

Other Boards and Committees

Board and Committee Members Fees	\$	210	
Social Security		16	
Unemployment Compensation		3	
Total Other Boards and Committees			229

County Mayor/Executive

County Official/Administrative Officer	\$	64,734	
Assistant(s)		36,318	
Secretary(ies)		19,665	
Clerical Personnel		24,779	
Longevity Pay		2,600	
Social Security		10,491	
Life Insurance		288	
Medical Insurance		14,627	
Dental Insurance		495	
Unemployment Compensation		288	
Local Retirement		10,648	
Data Processing Services		5,746	
Dues and Memberships		1,500	
Maintenance Agreements		1,972	
Postal Charges		2,834	
Printing, Stationery, and Forms		1,353	
Travel		618	
Office Supplies		2,570	

(Continued)

Exhibit J-7

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

General Fund (Cont.)

General Government (Cont.)

County Mayor/Executive (Cont.)

Periodicals	\$	298	
Workers' Compensation Insurance		600	
Other Charges		261	
Office Equipment		2,899	
Total County Mayor/Executive			\$ 205,584

County Attorney

Legal Services	\$	42,194	
Other Contracted Services		26,318	
Total County Attorney			68,512

Election Commission

County Official/Administrative Officer	\$	47,641	
Deputy(ies)		27,394	
Part-time Personnel		7,000	
Longevity Pay		800	
Election Commission		2,500	
Election Workers		190	
Social Security		6,114	
Life Insurance		144	
Medical Insurance		7,314	
Dental Insurance		315	
Unemployment Compensation		294	
Local Retirement		5,453	
Dues and Memberships		200	
Operating Lease Payments		706	
Legal Notices, Recording, and Court Costs		390	
Maintenance Agreements		1,470	
Maintenance & Repair Services - Equipment		290	
Postal Charges		2,996	
Printing, Stationery, and Forms		883	
Travel		177	
Other Contracted Services		1,725	
Office Supplies		3,871	
Workers' Compensation Insurance		350	
Other Charges		1,204	
Office Equipment		2,596	
Voting Machines		212,500	
Total Election Commission			334,517

(Continued)

Exhibit J-7

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

General Fund (Cont.)

General Government (Cont.)

Register of Deeds

County Official/Administrative Officer	\$	56,048	
Deputy(ies)		42,789	
Longevity Pay		2,150	
Social Security		7,733	
Life Insurance		216	
Medical Insurance		7,314	
Dental Insurance		270	
Unemployment Compensation		196	
Local Retirement		7,413	
Dues and Memberships		542	
Operating Lease Payments		21,464	
Maintenance Agreements		2,249	
Postal Charges		1,500	
Travel		501	
Office Supplies		2,478	
Workers' Compensation Insurance		400	
Other Charges		432	
Total Register of Deeds			\$ 153,695

Codes Compliance

County Official/Administrative Officer	\$	44,686
Assistant(s)		32,405
Paraprofessionals		28,322
Secretary(ies)		13,025
Longevity Pay		3,700
Board and Committee Members Fees		3,000
Social Security		9,263
Life Insurance		270
Medical Insurance		14,018
Dental Insurance		360
Unemployment Compensation		564
Local Retirement		8,720
Communication		776
Data Processing Services		1,026
Dues and Memberships		270
Operating Lease Payments		1,209
Legal Services		3,081
Legal Notices, Recording, and Court Costs		755
Maintenance Agreements		779
Maintenance & Repair Services - Vehicles		693

(Continued)

Exhibit J-7

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

General Fund (Cont.)

General Government (Cont.)

Codes Compliance (Cont.)

Postal Charges	\$	500	
Printing, Stationery, and Forms		499	
Tuition		792	
Other Contracted Services		10,500	
Gasoline		4,545	
Office Supplies		2,721	
Vehicle and Equipment Insurance		1,464	
Workers' Compensation Insurance		500	
Other Charges		1,259	
Other Construction		39,900	
Total Codes Compliance			\$ 229,602

County Buildings

Supervisor/Director	\$	38,724	
Custodial Personnel		30,009	
Maintenance Personnel		1,305	
Longevity Pay		350	
Social Security		5,687	
Life Insurance		72	
Dental Insurance		135	
Unemployment Compensation		398	
Local Retirement		2,809	
Communication		62,208	
Janitorial Services		2,340	
Maintenance Agreements		3,592	
Maintenance & Repair Services - Buildings		17,001	
Maintenance & Repair Services - Vehicles		382	
Other Contracted Services		6,178	
Custodial Supplies		4,892	
Electricity		54,619	
Gasoline		2,241	
Natural Gas		13,953	
Office Supplies		1,448	
Water and Sewer		3,126	
Building and Contents Insurance		3,875	
Vehicle and Equipment Insurance		732	
Workers' Compensation Insurance		13,222	
Other Charges		588	
Other Construction		10,819	
Total County Buildings			280,705

(Continued)

Exhibit J-7

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

General Fund (Cont.)

General Government (Cont.)

Preservation of Records

Supervisor/Director	\$	26,976	
Longevity Pay		250	
Other Salaries & Wages		13,915	
Social Security		3,124	
Life Insurance		114	
Medical Insurance		5,790	
Dental Insurance		225	
Unemployment Compensation		230	
Local Retirement		2,861	
Dues and Memberships		60	
Postal Charges		63	
Office Supplies		441	
Other Supplies and Materials		4,209	
Workers' Compensation Insurance		180	
Other Charges		262	
Total Preservation of Records			\$ 58,700

Finance

Accounting and Budgeting

Supervisor/Director	\$	62,000	
Longevity Pay		300	
Social Security		4,756	
Life Insurance		72	
Medical Insurance		3,657	
Dental Insurance		135	
Unemployment Compensation		98	
Local Retirement		4,479	
Dues and Memberships		340	
Legal Notices, Recording, and Court Costs		272	
Licenses		400	
Printing, Stationery, and Forms		19	
Travel		172	
Office Supplies		250	
Workers' Compensation Insurance		250	
Other Charges		96	
Total Accounting and Budgeting			77,296

Property Assessor's Office

County Official/Administrative Officer	\$	56,048	
Deputy(ies)		98,472	

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Finance (Cont.)

Property Assessor's Office (Cont.)

Longevity Pay	\$	2,950	
Other Salaries & Wages		952	
Social Security		11,515	
Life Insurance		432	
Medical Insurance		21,941	
Dental Insurance		844	
Unemployment Compensation		503	
Local Retirement		11,399	
Data Processing Services		13,837	
Dues and Memberships		1,315	
Operating Lease Payments		960	
Legal Notices, Recording, and Court Costs		82	
Maintenance Agreements		1,325	
Postal Charges		3,000	
Printing, Stationery, and Forms		242	
Travel		2,229	
Office Supplies		385	
Workers' Compensation Insurance		675	
Other Charges		1,512	
Total Property Assessor's Office			\$ 230,618

Reappraisal Program

Travel	\$	3,027	
Other Contracted Services		22,506	
Total Reappraisal Program			25,533

County Trustee's Office

County Official/Administrative Officer	\$	56,048	
Deputy(ies)		78,003	
Longevity Pay		2,000	
Social Security		10,254	
Life Insurance		318	
Medical Insurance		12,494	
Dental Insurance		349	
Unemployment Compensation		539	
Local Retirement		9,782	
Data Processing Services		6,722	
Dues and Memberships		557	
Operating Lease Payments		387	
Legal Notices, Recording, and Court Costs		337	

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Finance (Cont.)

County Trustee's Office (Cont.)

Maintenance Agreements	\$	724	
Postal Charges		16,127	
Printing, Stationery, and Forms		563	
Travel		437	
Office Supplies		2,494	
Workers' Compensation Insurance		575	
Other Charges		531	
Total County Trustee's Office			\$ 199,241

County Clerk's Office

County Official/Administrative Officer	\$	56,048	
Deputy(ies)		198,745	
Longevity Pay		2,825	
Social Security		19,063	
Life Insurance		780	
Medical Insurance		35,044	
Dental Insurance		788	
Unemployment Compensation		1,085	
Local Retirement		18,523	
Dues and Memberships		432	
Maintenance Agreements		95	
Maintenance & Repair Services - Office Equipment		150	
Postal Charges		14,969	
Printing, Stationery, and Forms		378	
Travel		2,035	
Office Supplies		5,868	
Workers' Compensation Insurance		1,050	
Other Charges		291	
Office Equipment		38,097	
Total County Clerk's Office			396,266

Administration of Justice

Circuit Court

County Official/Administrative Officer	\$	56,048	
Deputy(ies)		23,578	
Accountants/Bookkeepers		44,844	
Clerical Personnel		35,047	
Longevity Pay		825	
Board and Committee Members Fees		150	
Jury and Witness Fees		27,624	

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Administration of Justice (Cont.)

Circuit Court (Cont.)

Social Security	\$	12,073	
Life Insurance		452	
Medical Insurance		21,331	
Dental Insurance		766	
Unemployment Compensation		603	
Local Retirement		11,491	
Data Processing Services		5,559	
Dues and Memberships		542	
Operating Lease Payments		1,204	
Legal Notices, Recording, and Court Costs		983	
Maintenance Agreements		1,350	
Postal Charges		3,000	
Printing, Stationery, and Forms		1,180	
Travel		590	
Office Supplies		5,827	
Workers' Compensation Insurance		650	
Other Charges		528	
Total Circuit Court			\$ 256,245

General Sessions Court

County Official/Administrative Officer	\$	41,096
Judge(s)		90,280
Accountants/Bookkeepers		20,220
Clerical Personnel		76,627
Longevity Pay		5,325
Other Salaries & Wages		19,481
Social Security		18,765
Life Insurance		479
Medical Insurance		25,597
Dental Insurance		811
Unemployment Compensation		822
Local Retirement		16,792
Communication		1,331
Data Processing Services		4,556
Dues and Memberships		657
Operating Lease Payments		1,749
Maintenance Agreements		1,645
Postal Charges		1,570
Printing, Stationery, and Forms		2,748
Travel		836

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Administration of Justice (Cont.)

General Sessions Court (Cont.)

Office Supplies	\$	3,520	
Periodicals		3,129	
Workers' Compensation Insurance		1,000	
Other Charges		1,005	
Office Equipment		11,302	
Total General Sessions Court			\$ 351,343

Drug Court

Drug Treatment	\$	22,653	
Total Drug Court			22,653

Chancery Court

County Official/Administrative Officer	\$	56,048	
Deputy(ies)		25,816	
Accountants/Bookkeepers		20,914	
Clerical Personnel		37,878	
Part-time Personnel		75	
Longevity Pay		3,800	
Social Security		10,713	
Life Insurance		336	
Medical Insurance		17,065	
Dental Insurance		372	
Unemployment Compensation		362	
Local Retirement		10,387	
Data Processing Services		6,749	
Dues and Memberships		522	
Maintenance Agreements		1,326	
Maintenance & Repair Services - Office Equipment		141	
Postal Charges		6,141	
Printing, Stationery, and Forms		2,186	
Travel		600	
Office Supplies		4,295	
Workers' Compensation Insurance		575	
Other Charges		314	
Office Equipment		3,754	
Total Chancery Court			210,369

Juvenile Court

Judge(s)	\$	37,702	
Deputy(ies)		40,399	

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Administration of Justice (Cont.)

Juvenile Court (Cont.)

Guidance Personnel	\$	120,226	
Clerical Personnel		20,020	
Educational Assistants		21,021	
Longevity Pay		9,225	
Other Salaries & Wages		21,298	
Social Security		18,441	
Life Insurance		525	
Medical Insurance		25,902	
Dental Insurance		946	
Unemployment Compensation		969	
Local Retirement		17,425	
Communication		1,395	
Data Processing Services		3,025	
Dues and Memberships		771	
Operating Lease Payments		2,599	
Maintenance Agreements		4,060	
Maintenance & Repair Services - Office Equipment		1,380	
Postal Charges		1,364	
Printing, Stationery, and Forms		154	
Travel		1,515	
Office Supplies		3,624	
Other Supplies and Materials		8,690	
Workers' Compensation Insurance		1,050	
Total Juvenile Court			\$ 363,726

District Attorney General

Part-time Personnel	\$	25,000	
Other Salaries & Wages		28,000	
Social Security		4,055	
Unemployment Compensation		196	
Travel		1,978	
Workers' Compensation Insurance		600	
Other Charges		1,269	
Total District Attorney General			61,098

Other Administration of Justice

Longevity Pay	\$	2,100	
Other Salaries & Wages		116,762	
Social Security		8,934	
Life Insurance		354	

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Administration of Justice (Cont.)

Other Administration of Justice (Cont.)

Medical Insurance	\$	17,674	
Dental Insurance		540	
Unemployment Compensation		501	
Local Retirement		8,546	
Transportation - Other than Students		14,406	
Total Other Administration of Justice			\$ 169,817

Public Safety

Sheriff's Department

County Official/Administrative Officer	\$	61,652
Deputy(ies)		1,582,895
Investigator(s)		396,483
Computer Programmer(s)		21,255
Secretary(ies)		105,428
Longevity Pay		29,950
Other Salaries & Wages		69,540
Board and Committee Members Fees		2,450
In-Service Training		30,879
Social Security		169,590
Life Insurance		4,235
Medical Insurance		217,245
Dental Insurance		5,421
Unemployment Compensation		6,613
Local Retirement		147,371
Communication		17,768
Contracts with Government Agencies		13,447
Data Processing Services		6,785
Dues and Memberships		1,500
Operating Lease Payments		7,836
Legal Notices, Recording, and Court Costs		713
Maintenance Agreements		14,848
Maintenance & Repair Services - Equipment		2,323
Maintenance & Repair Services - Office Equipment		3,758
Maintenance & Repair Services - Vehicles		44,791
Postal Charges		3,120
Printing, Stationery, and Forms		2,616
Travel		6,901
Other Contracted Services		70,683
Gasoline		159,068
Office Supplies		3,955

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Public Safety (Cont.)

Sheriff's Department (Cont.)

Tires and Tubes	\$	17,878	
Uniforms		30,889	
Other Supplies and Materials		5,686	
Workers' Compensation Insurance		76,120	
Other Charges		17,676	
Data Processing Equipment		1,647	
Law Enforcement Equipment		10,440	
Motor Vehicles		102,637	
Office Equipment		5,665	
Total Sheriff's Department			\$ 3,479,757

Administration of the Sexual Offender Registry

Other Supplies and Materials	\$	955	
Office Equipment		807	
Total Administration of the Sexual Offender Registry			1,762

Jail

Computer Programmer(s)	\$	20,103	
Medical Personnel		39,425	
Guards		1,150,787	
Clerical Personnel		22,920	
Maintenance Personnel		38,799	
Longevity Pay		11,525	
Board and Committee Members Fees		1,050	
Social Security		95,125	
Life Insurance		3,222	
Medical Insurance		152,989	
Dental Insurance		4,534	
Unemployment Compensation		6,135	
Local Retirement		71,954	
Communication		4,894	
Contracts with Government Agencies		2,507	
Data Processing Services		800	
Laundry Service		3,669	
Operating Lease Payments		4,816	
Maintenance Agreements		12,878	
Maintenance & Repair Services - Buildings		19,092	
Maintenance & Repair Services - Equipment		3,716	
Medical and Dental Services		449,937	
Printing, Stationery, and Forms		2,429	

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Public Safety (Cont.)

Jail (Cont.)

Travel	\$	519	
Other Contracted Services		296,148	
Custodial Supplies		11,503	
Drugs and Medical Supplies		116,584	
Electricity		68,944	
Natural Gas		39,205	
Office Supplies		4,737	
Prisoners Clothing		4,010	
Uniforms		24,926	
Water and Sewer		76,605	
Other Supplies and Materials		5,117	
Building and Contents Insurance		3,015	
Liability Insurance		175,296	
Vehicle and Equipment Insurance		103,951	
Workers' Compensation Insurance		47,004	
Other Charges		19,285	
Data Processing Equipment		37,452	
Other Equipment		122,128	
Total Jail			\$ 3,279,735

Workhouse

Deputy(ies)	\$	25,626	
Social Security		1,925	
Life Insurance		72	
Medical Insurance		3,657	
Dental Insurance		135	
Unemployment Compensation		91	
Total Workhouse			31,506

Juvenile Services

Supervisor/Director	\$	15,375	
Social Security		1,737	
Unemployment Compensation		104	
Local Retirement		884	
Contracts with Government Agencies		45,251	
Total Juvenile Services			63,351

Civil Defense

Assistant(s)	\$	4,340	
Supervisor/Director		6,504	

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Public Safety (Cont.)

Civil Defense (Cont.)

Social Security	\$	854	
Unemployment Compensation		21	
Local Retirement		816	
Communication		889	
Printing, Stationery, and Forms		987	
Travel		103	
Other Supplies and Materials		28,948	
Other Charges		730	
Other Equipment		85,871	
Total Civil Defense			\$ 130,063

Rescue Squad

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

Inspection and Regulation

Supervisor/Director	\$	40,270	
Longevity Pay		2,000	
In-Service Training		295	
Social Security		3,148	
Life Insurance		72	
Medical Insurance		3,657	
Dental Insurance		135	
Unemployment Compensation		88	
Local Retirement		3,003	
Communication		1,510	
Maintenance & Repair Services - Vehicles		370	
Postal Charges		117	
Printing, Stationery, and Forms		79	
Gasoline		715	
Office Supplies		219	
Utilities		659	
Testing		5,400	
Vehicle and Equipment Insurance		732	
Workers' Compensation Insurance		165	
Other Charges		99	
Total Inspection and Regulation			62,733

County Coroner/Medical Examiner

Other Contracted Services	\$	2,595	
Total County Coroner/Medical Examiner			2,595

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Public Safety (Cont.)

Other Public Safety

Contracts with Government Agencies	\$ 288,701	
Total Other Public Safety		\$ 288,701

Public Health and Welfare

Local Health Center

Communication	\$ 5,549	
Janitorial Services	24,240	
Legal Notices, Recording, and Court Costs	264	
Maintenance & Repair Services - Buildings	4,571	
Maintenance & Repair Services - Equipment	150	
Printing, Stationery, and Forms	714	
Other Contracted Services	1,904	
Custodial Supplies	1,241	
Office Supplies	2,446	
Utilities	22,430	
Other Supplies and Materials	6,521	
Other Charges	2,852	
Total Local Health Center		72,882

Rabies and Animal Control

Communication	\$ 514	
Maintenance & Repair Services - Buildings	316	
Electricity	1,991	
Natural Gas	4,649	
Water and Sewer	48	
Other Charges	1,109	
Total Rabies and Animal Control		8,627

Ambulance/Emergency Medical Services

Assistant(s)	\$ 39,000	
Supervisor/Director	49,632	
Medical Personnel	1,191,716	
Clerical Personnel	47,824	
Longevity Pay	17,450	
In-Service Training	2,240	
Social Security	99,792	
Life Insurance	2,478	
Medical Insurance	114,883	
Dental Insurance	2,939	
Unemployment Compensation	4,446	

(Continued)

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

General Fund (Cont.)

Public Health and Welfare (Cont.)

Ambulance/Emergency Medical Services (Cont.)

Local Retirement	\$	77,030	
Communication		7,754	
Dues and Memberships		170	
Laundry Service		13,421	
Licenses		1,167	
Maintenance & Repair Services - Buildings		5,486	
Maintenance & Repair Services - Equipment		4,607	
Maintenance & Repair Services - Vehicles		56,062	
Postal Charges		3,457	
Printing, Stationery, and Forms		1,336	
Custodial Supplies		32	
Drugs and Medical Supplies		69,222	
Electricity		3,906	
Gasoline		53,335	
Natural Gas		6,911	
Office Supplies		1,335	
Tires and Tubes		7,832	
Uniforms		8,106	
Water and Sewer		1,012	
Building and Contents Insurance		431	
Liability Insurance		9,543	
Vehicle and Equipment Insurance		22,462	
Workers' Compensation Insurance		103,454	
Other Charges		5,621	
Motor Vehicles		76,708	
Office Equipment		13,500	
Total Ambulance/Emergency Medical Services			\$ 2,126,300

Dental Health Program

Medical Personnel	\$	293,873
Longevity Pay		1,500
Social Security		21,930
Life Insurance		660
Medical Insurance		30,473
Dental Insurance		890
Unemployment Compensation		1,477
Local Retirement		20,825
Communication		645
Legal Notices, Recording, and Court Costs		83
Postal Charges		500

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Public Health and Welfare (Cont.)

Dental Health Program (Cont.)

Printing, Stationery, and Forms	\$	246	
Travel		3,973	
Other Supplies and Materials		4,320	
Liability Insurance		163	
Workers' Compensation Insurance		1,608	
Other Equipment		4,612	
Total Dental Health Program			\$ 387,778

Other Local Health Services

Other Contracted Services	\$	34,320	
Total Other Local Health Services			34,320

Regional Mental Health Center

Contributions	\$	18,600	
Total Regional Mental Health Center			18,600

Appropriation to State

Contributions	\$	8,000	
Total Appropriation to State			8,000

Aid to Dependent Children

Contributions	\$	3,790	
Total Aid to Dependent Children			3,790

Other Public Health and Welfare

Janitorial Services	\$	2,600	
Rentals		10,925	
Total Other Public Health and Welfare			13,525

Social, Cultural, and Recreational Services

Senior Citizens Assistance

Contributions	\$	20,000	
Total Senior Citizens Assistance			20,000

Libraries

Assistant(s)	\$	17,894	
Supervisor/Director		51,024	
Custodial Personnel		3,695	
Longevity Pay		5,650	
Other Salaries & Wages		140,904	

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Social, Cultural, and Recreational Services (Cont.)

Libraries (Cont.)

Social Security	\$	15,857	
Life Insurance		950	
Medical Insurance		43,881	
Dental Insurance		1,588	
Unemployment Compensation		1,522	
Local Retirement		14,059	
Communication		2,201	
Data Processing Services		885	
Operating Lease Payments		6,134	
Maintenance Agreements		2,078	
Maintenance & Repair Services - Buildings		8,094	
Travel		648	
Custodial Supplies		1,982	
Library Books/Media		47,609	
Office Supplies		19,689	
Utilities		57,977	
Other Supplies and Materials		1,537	
Workers' Compensation Insurance		1,000	
Other Charges		312	
Furniture and Fixtures		8,156	
Office Equipment		4,787	
Total Libraries			\$ 460,113

Agriculture & Natural Resources

Agriculture Extension Service

Salary Supplements	\$	77,350
Social Security		4,876
Unemployment Compensation		109
Local Retirement		7,617
Other Fringe Benefits		1,162
Communication		1,025
Dues and Memberships		280
Janitorial Services		1,200
Operating Lease Payments		948
Maintenance & Repair Services - Buildings		113
Travel		2,000
Custodial Supplies		134
Office Supplies		2,000
Utilities		7,247
Workers' Compensation Insurance		147

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Agriculture & Natural Resources (Cont.)

Agriculture Extension Service (Cont.)

Office Equipment	\$ 2,676	
Total Agriculture Extension Service		\$ 108,884

Forest Service

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

Soil Conservation

Secretary(ies)	\$ 23,130	
Part-time Personnel	4,305	
Longevity Pay	2,000	
Social Security	2,163	
Life Insurance	72	
Medical Insurance	3,657	
Dental Insurance	135	
Unemployment Compensation	158	
Local Retirement	1,807	
Workers' Compensation Insurance	115	
Other Charges	2,100	
Total Soil Conservation		39,642

Other Operations

Housing and Urban Development

Building Improvements	\$ 187,687	
Total Housing and Urban Development		187,687

Other Charges

Liability Insurance	\$ 33,553	
Premiums on Corporate Surety Bonds	4,980	
Total Other Charges		38,533

Miscellaneous

Contributions	\$ 156,461	
Dues and Memberships	5,741	
Legal Notices, Recording, and Court Costs	344	
Trustee's Commission	216,492	
Other Charges	13,294	
Total Miscellaneous		392,332

Total General Fund		\$ 15,055,536
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(Continued)

Exhibit J-7

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

Solid Waste/Sanitation Fund

Public Health and Welfare

Waste Pickup

Supervisor/Director	\$	44,709
Foremen		35,726
Equipment Operators		236,063
Laborers		194,345
Secretary(ies)		38,262
Longevity Pay		9,175
Other Salaries & Wages		3,513
Social Security		42,233
Life Insurance		777
Medical Insurance		41,973
Dental Insurance		721
Unemployment Compensation		3,420
Local Retirement		27,041
Communication		9,658
Contracts with Other Public Agencies		999,516
Freight Expenses		22
Licenses		5,801
Maintenance Agreements		472
Maintenance & Repair Services - Buildings		5,400
Maintenance & Repair Services - Equipment		21,293
Maintenance & Repair Services - Office Equipment		4,815
Maintenance & Repair Services - Vehicles		20,062
Postal Charges		611
Rentals		1,383
Tow-in Services		245
Travel		354
Other Contracted Services		39,144
Crushed Stone		5,608
Diesel Fuel		45,982
Electricity		12,620
Gasoline		6,757
Instructional Supplies and Materials		1,820
Lubricants		3,472
Natural Gas		9,411
Office Supplies		1,969
Small Tools		291
Tires and Tubes		24,946
Uniforms		2,019
Water and Sewer		7,935
Other Supplies and Materials		8,534

(Continued)

Exhibit J-7

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

Solid Waste/Sanitation Fund (Cont.)

Public Health and Welfare (Cont.)

Waste Pickup (Cont.)

Building and Contents Insurance	\$	430	
Liability Insurance		18,586	
Trustee's Commission		9,345	
Vehicle and Equipment Insurance		17,569	
Workers' Compensation Insurance		26,701	
Other Charges		6,609	
Site Development		80,711	
Other Equipment		289,131	
Total Waste Pickup			\$ 2,367,180

Postclosure Care Costs

Evaluation and Testing	\$	101,414	
Legal Services		44,771	
Contracts for Postclosure Care Costs		1,190	
Other Supplies and Materials		321	
Total Postclosure Care Costs			147,696

Capital Projects

Other General Government Projects

Remittance of Revenue Collected	\$	2,382	
Total Other General Government Projects			2,382

Total Solid Waste/Sanitation Fund \$ 2,517,258

Drug Control Fund

Public Safety

Drug Enforcement

Secretary(ies)	\$	532	
In-Service Training		90	
Social Security		38	
Unemployment Compensation		2	
Local Retirement		38	
Communication		7,607	
Confidential Drug Enforcement Payments		22,500	
Operating Lease Payments		182	
Maintenance Agreements		497	
Maintenance & Repair Services - Equipment		59	
Maintenance & Repair Services - Vehicles		2,653	
Postal Charges		130	
Tow-in Services		735	

(Continued)

Exhibit J-7

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

<u>Drug Control Fund (Cont.)</u>		
<u>Public Safety (Cont.)</u>		
<u>Drug Enforcement (Cont.)</u>		
Other Contracted Services	\$	4,662
Office Supplies		1,601
Uniforms		150
Other Supplies and Materials		415
Trustee's Commission		415
Other Charges		1,772
Office Equipment		2,953
Total Drug Enforcement		<u>\$ 47,031</u>
Total Drug Control Fund		\$ 47,031
 <u>District Attorney General Fund</u>		
<u>Administration of Justice</u>		
<u>District Attorney General</u>		
Part-time Personnel	\$	4,046
Jury and Witness Fees		25
In-Service Training		1,935
Social Security		310
Unemployment Compensation		57
Communication		1,699
Dues and Memberships		100
Maintenance & Repair Services - Buildings		25
Postal Charges		30
Printing, Stationery, and Forms		445
Rentals		1,500
Travel		2,464
Office Supplies		1,085
Periodicals		1,633
Uniforms		203
Trustee's Commission		286
Other Charges		7,385
Office Equipment		5,579
Other Equipment		1,300
Total District Attorney General		<u>\$ 30,107</u>
Total District Attorney General Fund		30,107

(Continued)

Exhibit J-7

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

Constitutional Officers - Fees Fund

Administration of Justice

Circuit Court

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

Public Safety

Sheriff's Department

Constitutional Officers' Operating Expenses	\$ 60	
Total Sheriff's Department		<u>60</u>

Total Constitutional Officers - Fees Fund \$ 80

Highway/Public Works Fund

Highways

Administration

County Official/Administrative Officer	\$ 61,652	
Assistant(s)	30,120	
Clerical Personnel	28,040	
Board and Committee Members Fees	7,800	
Data Processing Services	224	
Dues and Memberships	2,715	
Legal Services	487	
Legal Notices, Recording, and Court Costs	1,220	
Maintenance Agreements	2,000	
Maintenance & Repair Services - Office Equipment	2,000	
Postal Charges	616	
Travel	1,042	
Custodial Supplies	9,299	
Office Supplies	5,116	
Other Supplies and Materials	1,671	
Other Charges	<u>1,433</u>	
Total Administration		\$ 155,435

Highway and Bridge Maintenance

Foremen	\$ 186,257
Equipment Operators	491,656
Truck Drivers	236,510
Laborers	141,670
Rentals	7,303
Other Contracted Services	46,693
Asphalt - Hot Mix	1,150,000
Asphalt - Liquid	281,289

(Continued)

Exhibit J-7

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

Highway/Public Works Fund (Cont.)

Highways (Cont.)

Highway and Bridge Maintenance (Cont.)

Crushed Stone	\$	333,376	
General Construction Materials		275	
Pipe		79,058	
Road Signs		3,598	
Other Supplies and Materials		2,652	
Other Charges		56,992	
Total Highway and Bridge Maintenance			\$ 3,017,329

Operation and Maintenance of Equipment

Mechanic(s)	\$	58,628	
Diesel Fuel		96,018	
Equipment and Machinery Parts		196,275	
Gasoline		42,561	
Lubricants		8,103	
Small Tools		2,739	
Tires and Tubes		34,827	
Other Supplies and Materials		7,819	
Other Charges		1,333	
Total Operation and Maintenance of Equipment			448,303

Other Charges

Communication	\$	9,837	
Electricity		4,996	
Natural Gas		2,669	
Water and Sewer		358	
Liability Insurance		50,432	
Trustee's Commission		44,195	
Other Charges		657	
Total Other Charges			113,144

Employee Benefits

Social Security	\$	93,999	
State Retirement		116,522	
Employee and Dependent Insurance		255,601	
Unemployment Compensation		29,038	
Other Fringe Benefits		2,427	
Workers' Compensation Insurance		72,294	
Total Employee Benefits			569,881

(Continued)

Exhibit J-7

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

Highway/Public Works Fund (Cont.)

Highways (Cont.)

Capital Outlay

Building Improvements	\$ 12,968	
Motor Vehicles	644,553	
Total Capital Outlay		\$ 657,521

Principal on Debt

Highways and Streets

Principal on Notes	\$ 150,000	
Total Highways and Streets		150,000

Interest on Debt

Highways and Streets

Interest on Notes	\$ 66,430	
Total Highways and Streets		66,430

Total Highway/Public Works Fund \$ 5,178,043

Bridge Fund

Highways

Highway and Bridge Maintenance

Other Contracted Services	\$ 113,979	
Total Highway and Bridge Maintenance		\$ 113,979

Other Charges

Trustee's Commission	\$ 9,179	
Total Other Charges		9,179

Total Bridge Fund 123,158

General Debt Service Fund

Principal on Debt

General Government

Principal on Bonds	\$ 514,141	
Principal on Notes	562,740	
Principal on Other Loans	80,000	
Total General Government		\$ 1,156,881

Education

Principal on Bonds	\$ 3,190,859	
Principal on Other Loans	320,000	
Total Education		3,510,859

(Continued)

Exhibit J-7

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

General Debt Service Fund (Cont.)

Interest on Debt

General Government

Interest on Bonds	\$ 136,578	
Interest on Notes	84,113	
Interest on Other Loans	39,664	
Total General Government		\$ 260,355

Education

Interest on Bonds	\$ 3,188,698	
Interest on Other Loans	229,340	
Total Education		3,418,038

Other Debt Service

General Government

Trustee's Commission	\$ 130,051	
Other Debt Issuance Charges	6,206	
Other Debt Service	2,341	
Total General Government		138,598

Education

Other Debt Issuance Charges	\$ 31,060	
Other Debt Service	476	
Total Education		31,536

Total General Debt Service Fund \$ 8,516,267

General Capital Projects Fund

Capital Projects

Public Health and Welfare Projects

Architects	\$ 9,254	
Contracts with Private Agencies	74,600	
Trustee's Commission	2	
Total Public Health and Welfare Projects		\$ 83,856

Total General Capital Projects Fund 83,856

Community Development/Industrial Park Fund

Other Operations

Industrial Development

Contracts with Private Agencies	\$ 746,470	
Contributions	198,000	
Engineering Services	23,770	

(Continued)

Exhibit J-7

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

Community Development/Industrial Park Fund (Cont.)

Other Operations (Cont.)

Industrial Development (Cont.)

Legal Notices, Recording, and Court Costs	\$	648	
Other Contracted Services		71,874	
Trustee's Commission		3,274	
Other Charges		1,735	
Site Development		50,000	
Total Industrial Development			<u>\$ 1,095,771</u>

Total Community Development/Industrial Park Fund \$ 1,095,771

Total Governmental Funds - Primary Government \$ 32,647,107

Exhibit J-8

Dickson County, Tennessee  
Schedule of Detailed Expenditures -  
All Governmental Fund Types  
Discretely Presented Dickson County School Department  
For the Year Ended June 30, 2006

General Purpose School Fund

Instruction

Regular Instruction Program

Teachers	\$ 15,910,070	
Career Ladder Program	297,818	
Career Ladder Extended Contracts	83,450	
Educational Assistants	516,053	
Other Salaries & Wages	76,626	
Social Security	1,015,684	
State Retirement	919,898	
Life Insurance	10,053	
Medical Insurance	2,242,274	
Dental Insurance	132,566	
Unemployment Compensation	13,625	
Employer Medicare	236,648	
Contracts for Substitute Teachers - Non-certified	397,366	
Instructional Supplies and Materials	184,673	
Textbooks	520,744	
Fee Waivers	79,550	
Other Charges	3,273	
Regular Instruction Equipment	53,763	
Total Regular Instruction Program		\$ 22,694,134

Alternative Instruction Program

Teachers	\$ 266,056	
Career Ladder Program	1,000	
Career Ladder Extended Contracts	1,400	
Educational Assistants	68,718	
Other Salaries & Wages	5,833	
Social Security	19,467	
State Retirement	18,510	
Life Insurance	171	
Medical Insurance	38,224	
Dental Insurance	2,719	
Unemployment Compensation	237	
Employer Medicare	4,553	
Travel	1,838	
Other Contracted Services	23,500	
Instructional Supplies and Materials	10,759	
Other Supplies and Materials	25,479	
Other Charges	9,423	
Other Equipment	51,089	
Total Alternative Instruction Program		548,976

(Continued)

Exhibit J-8

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

General Purpose School Fund (Cont.)

Instruction (Cont.)

Special Education Program

Teachers	\$	3,065,140	
Career Ladder Program		53,230	
Career Ladder Extended Contracts		15,500	
Homebound Teachers		28,477	
Educational Assistants		539,848	
Other Salaries & Wages		27,667	
Social Security		221,958	
State Retirement		203,699	
Life Insurance		2,320	
Medical Insurance		467,274	
Dental Insurance		26,366	
Unemployment Compensation		3,175	
Employer Medicare		51,910	
Contracts with Private Agencies		346	
Instructional Supplies and Materials		17,298	
Special Education Equipment		2,630	
Total Special Education Program			\$ 4,726,838

Vocational Education Program

Teachers	\$	1,278,764	
Career Ladder Program		12,890	
Career Ladder Extended Contracts		8,600	
Other Salaries & Wages		172	
Social Security		76,775	
State Retirement		68,601	
Life Insurance		427	
Medical Insurance		109,338	
Dental Insurance		6,351	
Unemployment Compensation		945	
Employer Medicare		17,955	
Travel		91	
Instructional Supplies and Materials		24,604	
Vocational Instruction Equipment		1,342	
Total Vocational Education Program			1,606,855

Adult Education Program

Teachers	\$	74,032
Other Salaries & Wages		975
Social Security		4,577

(Continued)

Exhibit J-8

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

General Purpose School Fund (Cont.)

Instruction (Cont.)

Adult Education Program (Cont.)

State Retirement	\$	2,644	
Life Insurance		41	
Medical Insurance		9,483	
Unemployment Compensation		127	
Employer Medicare		1,070	
Instructional Supplies and Materials		16,675	
Other Equipment		6,879	
Total Adult Education Program			\$ 116,503

Support Services

Attendance

Supervisor/Director	\$	75,008	
Career Ladder Program		1,000	
Other Salaries & Wages		4,558	
Social Security		9,002	
State Retirement		4,313	
Life Insurance		9	
Medical Insurance		4,411	
Dental Insurance		268	
Unemployment Compensation		41	
Employer Medicare		1,136	
Attendance Equipment		164	
Disabilities Act Improvements		2,570	
Total Attendance			102,480

Health Services

Medical Personnel	\$	249,059	
Social Security		14,939	
State Retirement		9,287	
Life Insurance		149	
Medical Insurance		25,075	
Dental Insurance		630	
Unemployment Compensation		380	
Employer Medicare		3,494	
Other Supplies and Materials		8,655	
Other Charges		310	
Total Health Services			311,978

(Continued)

Exhibit J-8

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Other Student Support

Career Ladder Program	\$	9,000	
Guidance Personnel		734,145	
Career Ladder Extended Contracts		12,800	
Assessment Personnel		88,166	
Attendants		74,512	
Other Salaries & Wages		24,423	
Social Security		56,732	
State Retirement		52,753	
Life Insurance		371	
Medical Insurance		83,770	
Dental Insurance		5,230	
Unemployment Compensation		720	
Employer Medicare		13,268	
Evaluation and Testing		23,577	
In Service/Staff Development		155	
Total Other Student Support			\$ 1,179,622

Regular Instruction Program

Supervisor/Director	\$	118,841	
Career Ladder Program		8,500	
Career Ladder Extended Contracts		8,375	
Librarians		551,522	
Other Salaries & Wages		11,506	
Social Security		31,758	
State Retirement		28,783	
Life Insurance		277	
Medical Insurance		68,926	
Dental Insurance		4,604	
Unemployment Compensation		425	
Employer Medicare		6,888	
Maintenance & Repair Services - Equipment		4,297	
Travel		11,602	
Other Contracted Services		55,596	
Library Books/Media		64,994	
Other Supplies and Materials		16,114	
In Service/Staff Development		10,137	
Other Charges		2,162	
Other Equipment		46,521	
Total Regular Instruction Program			1,051,828

(Continued)

Exhibit J-8

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Alternative Instruction Program

Supervisor/Director	\$	70,128	
Career Ladder Extended Contracts		700	
Secretary(ies)		40,488	
Social Security		6,399	
State Retirement		5,428	
Life Insurance		19	
Medical Insurance		6,048	
Dental Insurance		304	
Unemployment Compensation		72	
Employer Medicare		1,496	
Travel		8,530	
In Service/Staff Development		585	
Total Alternative Instruction Program			\$ 140,197

Special Education Program

Supervisor/Director	\$	133,828	
Career Ladder Program		7,000	
Psychological Personnel		191,698	
Career Ladder Extended Contracts		2,175	
Secretary(ies)		50,078	
Social Security		22,131	
State Retirement		22,009	
Life Insurance		162	
Medical Insurance		35,021	
Dental Insurance		1,812	
Unemployment Compensation		215	
Employer Medicare		5,176	
Maintenance & Repair Services - Equipment		618	
Travel		10,459	
Other Contracted Services		420	
Other Charges		6,238	
Total Special Education Program			489,040

Vocational Education Program

Supervisor/Director	\$	68,152
Career Ladder Program		1,000
Secretary(ies)		973
Social Security		3,964
State Retirement		3,864

(Continued)

Exhibit J-8

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Vocational Education Program (Cont.)

Life Insurance	\$	20	
Medical Insurance		5,107	
Dental Insurance		321	
Unemployment Compensation		32	
Employer Medicare		927	
Travel		4,830	
Other Supplies and Materials		4,825	
In Service/Staff Development		875	
Total Vocational Education Program			\$ 94,890

Adult Programs

Supervisor/Director	\$	59,224	
Career Ladder Program		1,000	
Other Salaries & Wages		37,432	
Social Security		5,793	
State Retirement		3,312	
Life Insurance		61	
Medical Insurance		4,691	
Dental Insurance		574	
Unemployment Compensation		84	
Employer Medicare		1,355	
Travel		3,376	
Other Contracted Services		249	
Other Charges		154	
Total Adult Programs			117,305

Board of Education

Other Salaries & Wages	\$	11,811	
Board and Committee Members Fees		18,900	
Social Security		1,904	
State Retirement		930	
Medical Insurance		304,180	
Unemployment Compensation		13	
Employer Medicare		445	
Audit Services		9,830	
Dues and Memberships		9,185	
Legal Services		1,279	
Travel		9,051	
Other Contracted Services		108,669	

(Continued)

Exhibit J-8

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Board of Education (Cont.)

Office Supplies	\$	242	
Other Supplies and Materials		6,423	
Trustee's Commission		349,556	
Workers' Compensation Insurance		132,337	
Total Board of Education			\$ 964,755

Director of Schools

County Official/Administrative Officer	\$	97,449	
Secretary(ies)		84,897	
Clerical Personnel		24,897	
Other Salaries & Wages		136	
Social Security		12,235	
State Retirement		13,129	
Life Insurance		102	
Medical Insurance		22,721	
Dental Insurance		720	
Unemployment Compensation		134	
Employer Medicare		2,861	
Communication		82,043	
Dues and Memberships		2,767	
Postal Charges		2,981	
Travel		3,434	
Other Contracted Services		72,587	
Office Supplies		17,435	
Other Charges		13,236	
Total Director of Schools			453,764

Office of the Principal

Principals	\$	801,264	
Career Ladder Program		50,000	
Career Ladder Extended Contracts		52,775	
Assistant Principals		870,830	
Secretary(ies)		629,555	
Social Security		135,800	
State Retirement		131,645	
Life Insurance		1,303	
Medical Insurance		294,401	
Dental Insurance		11,170	
Unemployment Compensation		1,730	

(Continued)

Exhibit J-8

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Office of the Principal (Cont.)

Employer Medicare	\$	32,729	
Dues and Memberships		6,258	
Office Supplies		430	
Other Supplies and Materials		228	
In Service/Staff Development		936	
Other Charges		2,342	
Administration Equipment		4,495	
Total Office of the Principal			\$ 3,027,891

Fiscal Services

Supervisor/Director	\$	66,564	
Accountants/Bookkeepers		96,531	
Social Security		10,342	
State Retirement		12,589	
Life Insurance		81	
Medical Insurance		17,828	
Dental Insurance		540	
Unemployment Compensation		112	
Employer Medicare		2,419	
Travel		4,134	
In Service/Staff Development		361	
Administration Equipment		2,534	
Total Fiscal Services			214,035

Operation of Plant

Social Security	\$	78	
State Retirement		90	
Employer Medicare		18	
Janitorial Services		1,340,402	
Other Contracted Services		152,407	
Custodial Supplies		83,830	
Electricity		1,255,653	
Natural Gas		517,213	
Water and Sewer		261,744	
Other Supplies and Materials		11,981	
Building and Contents Insurance		350,497	
Other Charges		497	
Total Operation of Plant			3,974,410

(Continued)

Exhibit J-8

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Maintenance of Plant

Supervisor/Director	\$	60,304	
Secretary(ies)		31,850	
Maintenance Personnel		471,483	
Other Salaries & Wages		260	
Social Security		34,128	
State Retirement		35,113	
Life Insurance		341	
Medical Insurance		81,155	
Dental Insurance		1,734	
Unemployment Compensation		495	
Employer Medicare		7,982	
Maintenance & Repair Services - Buildings		155,741	
Maintenance & Repair Services - Equipment		102,061	
Travel		832	
Other Contracted Services		61,993	
Other Supplies and Materials		2,823	
Other Charges		3,096	
Total Maintenance of Plant			\$ 1,051,391

Transportation

Supervisor/Director	\$	56,742
Mechanic(s)		153,678
Bus Drivers		888,883
Clerical Personnel		60,796
Other Salaries & Wages		2,100
Social Security		70,688
State Retirement		59,440
Life Insurance		938
Medical Insurance		204,063
Dental Insurance		3,330
Unemployment Compensation		1,852
Employer Medicare		16,532
Contracts with Parents		13,679
Maintenance & Repair Services - Vehicles		3,500
Medical and Dental Services		9,748
Travel		1,516
Other Contracted Services		4,077
Diesel Fuel		272,627
Equipment and Machinery Parts		6,178

(Continued)

Exhibit J-8

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Transportation (Cont.)

Gasoline	\$	37,593	
Lubricants		2,951	
Tires and Tubes		34,100	
Vehicle Parts		54,197	
Other Supplies and Materials		1,306	
Other Charges		9,299	
Transportation Equipment		7,100	
Total Transportation			\$ 1,976,913

Central and Other

Other Salaries & Wages	\$	79,856	
Social Security		4,913	
State Retirement		5,742	
Life Insurance		33	
Medical Insurance		8,617	
Dental Insurance		135	
Unemployment Compensation		55	
Employer Medicare		1,149	
Maintenance & Repair Services - Equipment		29,935	
Other Contracted Services		254,424	
Data Processing Supplies		1,294	
Office Supplies		1,482	
In Service/Staff Development		5,643	
Total Central and Other			393,278

Operation of Non-Instructional Services

Community Services

Supervisor/Director	\$	7,572	
Educational Assistants		31,967	
Other Salaries & Wages		482,532	
Social Security		31,461	
State Retirement		5,698	
Life Insurance		20	
Medical Insurance		7,819	
Dental Insurance		56	
Unemployment Compensation		987	
Employer Medicare		7,358	
Instructional Supplies and Materials		196	
Other Supplies and Materials		29,153	

(Continued)

Exhibit J-8

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

General Purpose School Fund (Cont.)

Operation of Non-Instructional Services (Cont.)

Community Services (Cont.)

Other Charges	\$ 490	
Total Community Services		\$ 605,309

Early Childhood Education

Teachers	\$ 76,828	
Educational Assistants	22,746	
Social Security	6,126	
State Retirement	5,826	
Life Insurance	56	
Medical Insurance	13,788	
Dental Insurance	687	
Unemployment Compensation	49	
Employer Medicare	1,433	
Travel	138	
Instructional Supplies and Materials	10,178	
Other Supplies and Materials	49	
In Service/Staff Development	50	
Other Charges	13,784	
Total Early Childhood Education		151,738

Capital Outlay

Regular Capital Outlay

Building Construction	\$ 20,500	
Other Capital Outlay	339,763	
Total Regular Capital Outlay		360,263

Principal on Debt

Education

Principal on Notes	\$ 65,253	
Principal on Capital Leases	23,584	
Total Education		88,837

Interest on Debt

Education

Interest on Notes	\$ 15,000	
Interest on Capital Leases	5,661	
Total Education		20,661

Other Debt Service

Education

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

Total General Purpose School Fund \$ 47,530,591

(Continued)

Exhibit J-8

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

School Federal Projects Fund

Instruction

Regular Instruction Program

Teachers	\$	525,675	
Educational Assistants		255,234	
Other Salaries & Wages		12,740	
Certified Substitute Teachers		11,625	
Social Security		46,879	
State Retirement		46,352	
Life Insurance		491	
Medical Insurance		133,506	
Dental Insurance		5,007	
Unemployment Compensation		877	
Employer Medicare		10,964	
Other Fringe Benefits		309	
Instructional Supplies and Materials		48,740	
Total Regular Instruction Program			\$ 1,098,399

Alternative Instruction Program

Teachers	\$	34,922	
Educational Assistants		27,722	
Social Security		3,833	
State Retirement		3,907	
Life Insurance		52	
Medical Insurance		14,105	
Dental Insurance		566	
Unemployment Compensation		132	
Employer Medicare		897	
Other Fringe Benefits		11	
Instructional Supplies and Materials		6,772	
Total Alternative Instruction Program			92,919

Special Education Program

Teachers	\$	53,514
Educational Assistants		730,753
Other Salaries & Wages		157,804
Certified Substitute Teachers		15,824
Social Security		55,258
State Retirement		53,830
Life Insurance		917
Medical Insurance		256,118
Dental Insurance		4,713

(Continued)

Exhibit J-8

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

School Federal Projects Fund (Cont.)

Instruction (Cont.)

Special Education Program (Cont.)

Unemployment Compensation	\$	1,361	
Employer Medicare		12,923	
Contracts with Private Agencies		145,276	
Other Contracted Services		10,000	
Instructional Supplies and Materials		65,621	
Total Special Education Program			\$ 1,563,912

Vocational Education Program

Travel	\$	5,911	
Instructional Supplies and Materials		13,792	
Other Supplies and Materials		10,285	
Vocational Instruction Equipment		113,778	
Total Vocational Education Program			143,766

Support Services

Other Student Support

Clerical Personnel	\$	26,580	
Other Salaries & Wages		26,658	
Social Security		3,291	
State Retirement		3,352	
Life Insurance		29	
Medical Insurance		8,266	
Unemployment Compensation		85	
Employer Medicare		770	
Other Fringe Benefits		21	
Communication		1,117	
Travel		9,315	
Other Contracted Services		1,919	
Other Supplies and Materials		8,930	
In Service/Staff Development		7,095	
Total Other Student Support			97,428

Regular Instruction Program

Supervisor/Director	\$	67,159	
Secretary(ies)		12,508	
Clerical Personnel		16,550	
Other Salaries & Wages		143,697	
Social Security		13,135	
State Retirement		12,345	

(Continued)

Exhibit J-8

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

School Federal Projects Fund (Cont.)

Support Services (Cont.)

Regular Instruction Program (Cont.)

Life Insurance	\$	68	
Medical Insurance		10,884	
Dental Insurance		686	
Unemployment Compensation		79	
Employer Medicare		3,072	
Other Fringe Benefits		30	
Consultants		21,300	
Travel		18,780	
Other Contracted Services		3,000	
Other Supplies and Materials		15,645	
In Service/Staff Development		168,594	
Total Regular Instruction Program			\$ 507,532

Special Education Program

Travel	\$	24,724	
In Service/Staff Development		14,729	
Total Special Education Program			39,453

Vocational Education Program

Other Charges	\$	441	
Total Vocational Education Program			441

Total School Federal Projects Fund \$ 3,543,850

Central Cafeteria Fund

Support Services

Central and Other

Data Processing Equipment	\$	13,202	
Food Service Equipment		135	
Total Central and Other			\$ 13,337

Operation of Non-Instructional Services

Food Service

Supervisor/Director	\$	53,300
Accountants/Bookkeepers		44,542
Cafeteria Personnel		1,043,183
Other Salaries & Wages		3,845
In-Service Training		12,867
Social Security		69,740

(Continued)

Exhibit J-8

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

Central Cafeteria Fund (Cont.)

Operation of Non-Instructional Services (Cont.)

Food Service (Cont.)

State Retirement	\$	54,392	
Life Insurance		1,372	
Medical Insurance		316,389	
Dental Insurance		5,991	
Unemployment Compensation		2,797	
Employer Medicare		16,310	
Communication		551	
Maintenance & Repair Services - Equipment		14,344	
Travel		3,807	
Other Contracted Services		15,310	
Food Supplies		1,312,537	
Office Supplies		1,605	
Other Supplies and Materials		105,038	
In Service/Staff Development		2,092	
Other Charges		6,714	
Food Service Equipment		2,378	
Total Food Service			\$ 3,089,104

Total Central Cafeteria Fund \$ 3,102,441

Total Governmental Funds - Dickson County School Department \$ 54,176,882

Exhibit J-9

Dickson County, Tennessee  
Schedule of Detailed Receipts, Disbursements,  
and Changes in Cash Balance - City Agency Fund  
For the Year Ended June 30, 2006

	Cities - Sales Tax Fund
<hr/>	
<u>Cash Receipts</u>	
Local Option Sales Tax	\$ 4,089,104
Total Cash Receipts	<u>\$ 4,089,104</u>
 <u>Cash Disbursements</u>	
Remittance of Revenues Collected	\$ 4,048,213
Trustee's Commission	40,891
Total Cash Disbursements	<u>\$ 4,089,104</u>
 Excess of Cash Receipts Over (Under) Cash Disbursements	 \$ 0
Cash Balance, July 1, 2005	<u>0</u>
 Cash Balance, June 30, 2006	 <u><u>\$ 0</u></u>

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**SINGLE AUDIT SECTION**

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

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

October 30, 2006

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

To the County Mayor and Board of County Commissioners:

We have audited the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Dickson County, Tennessee, as of and for the year ended June 30, 2006, which collectively comprise Dickson County's basic financial statements and have issued our report thereon dated October 30, 2006. Our report on the aggregate discretely presented component units' financial statements was qualified due to not including the financial statements of the Dickson County Municipal Airport Authority and the Dickson County Emergency Communications District, discretely presented component units, which were not available from other auditors as of the date of this report. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the auditing standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

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

significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect Dickson County's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in the accompanying Schedule of Findings and Questioned Costs as items 06.02, 06.04, 06.09, 06.10, and 06.11.

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

#### Compliance and Other Matters

As part of obtaining reasonable assurance about whether Dickson County's 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 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 06.01, 06.03, 06.05, 06.06, 06.07, and 06.08.

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

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

Very truly yours,



John G. Morgan  
Comptroller of the Treasury

JGM/rc



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

October 30, 2006

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

To the County Mayor and Board of County Commissioners:

Compliance

We have audited the compliance of Dickson County with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended June 30, 2006. Dickson County's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Dickson County's management. Our responsibility is to express an opinion on Dickson County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America, the auditing standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Dickson County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Dickson County's compliance with those requirements.

In our opinion, Dickson County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2006.

#### Internal Control Over Compliance

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

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

#### Schedule of Federal Awards

We have audited the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Dickson County, Tennessee, as of and for the year ended June 30, 2006, and have issued our report thereon dated October 30, 2006. Our report on the aggregate discretely presented component units' financial statements was qualified due to not including the financial statements of the Dickson County Emergency Communications District and the Dickson County Municipal Airport Authority, discretely presented component units, which were not available from other auditors as of the date of this report. Our audit was performed for the purpose of forming opinions on the basic financial statements taken as a whole. The accompanying Schedule of Expenditures of Federal Awards and State Grants is presented for purposes of additional analysis, as required by OMB Circular A-133, and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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

Very truly yours,

A handwritten signature in black ink that reads "John G. Morgan" with a horizontal flourish extending to the right.

John G. Morgan  
Comptroller of the Treasury

JGM/rd

Dickson County, Tennessee  
Schedule of Expenditures of Federal Awards and State Grants (1)  
For Year Ended June 30, 2006

Federal/Pass-through Agency/State Grantor Program Title	Federal CFDA Number	Pass-through Entity Identifying Number	Expenditures
U.S. Department of Agriculture:			
Passed-through State Department of Agriculture:			
Food Distribution (Noncash Assistance)	10.550	N/A	\$ 166,151
Passed-through State Department of Education:			
Child Nutrition Cluster:			
School Breakfast Program	10.553	N/A	386,451
National School Lunch Program	10.555	N/A	1,214,832
Summer Food Service Program for Children	10.559	N/A	4,504
Total U.S. Department of Agriculture			<u>\$ 1,771,938</u>
U.S. Department of Housing and Urban Development:			
Passed-through State Department of Economic and Community Development:			
Community Development Block Grants/State's Program	14.228	(2)	\$ 206,127
Passed-through State Department of Housing and Urban Development:			
HOME Investments Partnerships Program	14.239	(2)	187,567
Total U.S. Department of Housing and Urban Development			<u>\$ 393,694</u>
U.S. Department of Justice:			
Direct Program:			
Local Law Enforcement Block Grants Program	16.592	N/A	\$ 13,357
Passed through State Commission on Children and Youth:			
Juvenile Justice and Delinquency Prevention - Allocation to States	16.540	Z06002588	7,000
Total U.S. Department of Justice			<u>\$ 20,357</u>
U.S. Department of Labor:			
Passed-through State Department of Labor and Workforce Development:			
WIA Youth Activities	17.259	Z0608999043	\$ 33,750
Total U.S. Department of Labor			<u>\$ 33,750</u>
U.S. Department of Education:			
Direct Program:			
Safe and Drug-Free Schools and Communities - National Programs	84.184	N/A	\$ 19,978
Passed-through the University of Tennessee:			
Adult Education - State Grant Program	84.002	(2)	6,728 (3)
Passed-through State Department of Education:			
Adult Education - State Grant Program	84.002	Z0502221400	2,489 (3)
Adult Education - State Grant Program	84.002	Z0602776700	65,007 (3)
Title I Grants to Local Educational Agencies	84.010	N/A	1,318,911
Vocational Education - Basic Grants to States	84.048	N/A	196,858
Special Education Cluster:			
Special Education - Grants to States	84.027	N/A	1,621,554
Special Education - Preschool Grants	84.173	N/A	59,520
State Grants for Innovative Programs	84.298	N/A	38,731
Education Technology State Grants	84.318	(2)	246,196
English Language Acquisition Grants	84.365	N/A	13,596
Improving Teacher Quality State Grants	84.367	N/A	281,960
Safe and Drug-Free Schools and Communities - State Grants	84.186	(2)	44,404
Total U.S. Department of Education			<u>\$ 3,915,932</u>

(Continued)

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

Federal/Pass-through Agency/State Grantor Program Title	Federal CFDA Number	Pass-through Entity Identifying Number	Expenditures
U.S. Elections Assistance Commission: Passed-through Secretary of State's Office: Help America Vote Act Requirements Payments	90.401	(2)	\$ 212,500
Total U.S. Elections Assistance Commission			\$ 212,500
U.S. Department of Health and Human Services: Passed-through State Department of Labor and Workforce Development: Temporary Assistance for Needy Families	93.558	Z0602717700	\$ 11,794
Total U.S. Department of Health and Human Services			\$ 11,794
Corporation for National and Community Service: Passed-through State Department of Education: Learn and Serve America - School and Community Base Programs	94.004	GG051127000	\$ 8,198
Total Corporation for National and Community Service			\$ 8,198
U.S. Department of Homeland Security: Passed through State Department of Military: Homeland Security Grant Program	97.004	(2)	\$ 88,510
Emergency Management Performance Grants	97.042	Z0603285100	\$ 12,559
Total U.S. Department of Homeland Security			\$ 101,069
Total Expenditures of Federal Awards			\$ 6,469,232
<u>State Grants</u>		Contract Number	
Safe Schools Act - State Department of Education	N/A	(2)	\$ 44,872
Adult Basic Education - State Department of Education	N/A	(2)	32,129
Families First - State Department of Labor and Workforce Development	N/A	(2)	12,055
State Reappraisal Program - Comptroller of the Treasury	N/A	(2)	15,217
Litter Grant - State Department of Transportation	N/A	(2)	50,276
Waste Tire Grant - State Department of Environment and Conservation	N/A	(2)	48,702
Fasttrack Infrastructure Development Program (FIDP) - State Department of Economic and Community Development	N/A	GG051145700	421,743
Juvenile Justice - State Commission on Children and Youth	N/A	(2)	9,837
Rural Health Services - State Department of Health	N/A	Z05020576	61,857
Rural Health Services - State Department of Health	N/A	Z06026023	348,531
Total State Grants			\$ 1,045,219

CFDA = Catalog of Federal Domestic Assistance

N/A = Not Applicable

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

(2) Information not available.

(3) Total Adult Education - State Grant Program (CFDA No. 84.002) from the U.S. Department of Education \$74,224.

Dickson County, Tennessee  
Schedule of Audit Findings Not Corrected  
June 30, 2006

Government Auditing Standards require auditors to report the status of uncorrected findings from prior audits. Presented below are findings from the Annual Financial Report for Dickson County, Tennessee, for the year ended June 30, 2005, which have not been corrected.

**OFFICE OF COUNTY MAYOR**

Finding Number	Page Number	Subject
05.04	179	Financial activity of the Dickson County Library was not audited, and the library was not subject to budgetary control of the County Commission

**OFFICE OF HIGHWAY ENGINEER**

Finding Number	Page Number	Subject
05.05	180	The office had deficiencies in its accounting and payroll records
05.06	181	The Highway Department did not solicit bids in compliance with state statutes

**OTHER FINDINGS**

Finding Number	Page Number	Subject
05.07	181	Duties were not segregated adequately in the Landfill Department, Ambulance Service, and the Office of Register
05.08	181	A central system of accounting, budgeting, and purchasing had not been adopted

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**DICKSON COUNTY, TENNESSEE**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**For the Year Ended June 30, 2006**

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**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, each major fund, and the aggregate remaining fund information is unqualified.
2. The audit of the financial statements of Dickson County disclosed reportable conditions in internal control. None of these conditions were considered to be a material weakness.
3. The audit disclosed one instance of noncompliance that is material to the financial statements of Dickson County.
4. The audit disclosed no reportable conditions in internal control over major programs.
5. An unqualified opinion was issued on compliance for major programs.
6. The audit revealed no findings that are required to be reported under Section 510(a) of OMB Circular A-133.
7. The Child Nutrition Cluster: School Breakfast Program, National School Lunch Program, and Summer Food Service Program for Children (CFDA Nos. 10.553, 10.555, and 10.559); the Title I Grants Local Educational Agencies (CFDA No. 84.010); and the Improving Teacher Quality State Grants (CFDA No. 84.367) were determined to be major programs.
8. A threshold of \$300,000 was used to distinguish between Type A and Type B federal programs.
9. Dickson County did not qualify as a low-risk auditee.

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

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

### **OFFICE OF COUNTY MAYOR**

#### **FINDING 06.01      **INTERFUND LOANS WERE NOT AUTHORIZED AND RETIRED IN ACCORDANCE WITH STATE STATUTES** (Material Noncompliance Under Government Auditing Standards)**

During the audit period, transfers of \$125,000 and \$67,281 were made from the General Fund to the Community Development/Industrial Park Fund to provide cash for operations. These transfers were, in effect, interfund loans and were not approved by the state director of Local Finance as required by Section 9-21-408, Tennessee Code Annotated. Also, these loans were not repaid prior to June 30, 2006. These notes have been reflected in the financial statements of this report as a current receivable in the General Fund and a current payable in the Community Development/Industrial Park Fund.

#### **RECOMMENDATION**

All interfund loans should be approved by the state director of Local Finance and should be retired prior to the end of the fiscal year issued as required by state statute.

#### **MANAGEMENT'S RESPONSE – COUNTY MAYOR (DIRECT QUOTE)**

Management agrees that the transfers did occur to cover expenses in relation to projects that were funded through grants and local funds. All grant funds were not received by June 30, 2006, thus repayment did not take place before that time. Management does agree that approval from the state director of Local Finance was not sought and admits a clear oversight on the part of management. A portion of the funds has been repaid with the balance to be paid before June 30, 2007.

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#### **FINDING 06.02      **THE COMMUNITY DEVELOPMENT/INDUSTRIAL PARK FUND HAD A FUND DEFICIT AT JUNE 30, 2006** (Internal Control – Reportable Condition Under Government Auditing Standards)**

The Community Development/Industrial Park Fund had a fund deficit of \$24,136 at June 30, 2006. This fund deficit resulted from grants that did not materialize in time to retire interfund loans.

RECOMMENDATION

County officials should monitor the financial activity of their funds to ensure that adequate funding is timely provided to prevent the recurrence of a fund deficit.

MANAGEMENT’S RESPONSE – COUNTY MAYOR (DIRECT QUOTE)

Management reviewed all funds before the closing of the books for fiscal year ending June 30, 2006. There was no indication of a fund deficit at that time. Expected grant funds were not received with the required 60-day period. Since June 30, 2006, the fund deficit has been eliminated.

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FINDING 06.03      **FINANCIAL ACTIVITY OF THE DICKSON COUNTY LIBRARY WAS NOT AUDITED, AND THE LIBRARY WAS NOT SUBJECT TO BUDGETARY CONTROL OF THE COUNTY COMMISSION**  
(Noncompliance Under Government Auditing Standards)

The Dickson County Library operates as a department within the county’s General Fund. A significant portion of the library’s expenditures for the year was paid through the county’s General Fund (\$460,113), which is included in the financial statements of this report. However, the Library Board maintained three checking accounts outside of the county’s control to deposit various revenues and pay certain operating expenses (\$36,579). The balance of these three checking accounts totaled \$14,013 on June 30, 2006. The funds channeled through these checking accounts did not flow through the county’s budgetary process, have not been audited, and are not included in the financial statements of this report. We do not consider the exclusion of these amounts to be material to the financial statements of this report.

Section 5-9-401, Tennessee Code Annotated (TCA), states that “All funds from whatever source derived, including, but not limited to, taxes, county aid funds, federal funds, and fines, that are to be used in the operation and respective programs of the various departments, commissions, institutions, boards, offices and agencies of county governments shall be appropriated to such use by the county legislative bodies.” Also, Section 10-3-106, TCA, states that “all library accounts of every character shall be audited annually by or under the county legislative body and/or city governing body.”

RECOMMENDATION

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

MANAGEMENT’S RESPONSE – COUNTY MAYOR (DIRECT QUOTE)

Management agrees with this finding. Discussion with the library director indicated that an audit was being performed. Correspondence will be sent to the library director and the

Dickson County Library Board of Trustees recommending appropriate action be taken immediately to correct this finding.

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**OFFICE OF HIGHWAY ENGINEER**

**FINDING 06.04      THE OFFICE HAD DEFICIENCIES IN ITS ACCOUNTING AND PAYROLL RECORDS**  
(Internal Control – Reportable Condition Under Government Auditing Standards)

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

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

**RECOMMENDATION**

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

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**FINDING 06.05      THE HIGHWAY DEPARTMENT DID NOT SOLICIT BIDS IN COMPLIANCE WITH STATE STATUTES**  
(Noncompliance Under Government Auditing Standards)

The Highway Department purchased a bucket truck for \$23,580 without soliciting competitive bids. Section 54-7-113, Tennessee Code Annotated, requires competitive bids for all purchases exceeding \$10,000.

**RECOMMENDATION**

Competitive bids should be solicited for all purchases exceeding \$10,000 as required by state statute.

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**OFFICE OF DIRECTOR OF SCHOOLS**

**FINDING 06.06      THE SCHOOL DEPARTMENT DID NOT REQUIRE A DEPOSITORY TO ADEQUATELY COLLATERALIZE FUNDS**  
(Noncompliance Under Government Auditing Standards)

The School Department did not require a depository holding department funds to pledge securities to protect funds that exceeded Federal Deposit Insurance Corporation (FDIC) coverage. At June 30, 2006, deposits at this depository exceeded FDIC coverage by \$17,886. Section 5-8-201, Tennessee Code Annotated, provides for county officials to require any bank that is a depository of county funds to deposit in an escrow account in a second bank collateral security equal to 105 percent of such county funds.

**RECOMMENDATION**

School officials should require depositories to pledge adequate securities to protect county funds exceeding FDIC coverage as required by state statute.

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**FINDING 06.07      INTERFUND LOANS WERE NOT PROPERLY AUTHORIZED**  
(Noncompliance Under Government Auditing Standards)

During the audit period, School Department officials paid certain expenditures (\$76,611) for the School Federal Projects Fund from the General Purpose School Fund. The School Federal Projects Fund reimbursed the General Purpose School Fund prior to June 30, 2006. These transfers were, in effect, interfund loans that were not approved by the Board of Education, the County Commission, and the state director of Local Finance as required by Section 9-21-408, Tennessee Code Annotated.

**RECOMMENDATION**

Interfund loans should be approved by the Board of Education, the County Commission, and the state director of Local Finance.

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**FINDING 06.08      EXPENDITURES EXCEEDED APPROPRIATIONS**  
(Noncompliance Under Government Auditing Standards)

Expenditures exceeded appropriations approved by the County Commission in the following funds' major appropriation categories (the legal level of control):

<u>Fund/Major Category</u>	<u>Amount Overspent</u>
General Purpose School:	
Instruction:	
Alternative Instruction Program	\$     22,880
Adult Education Program	16,194

<u>Fund/Major Category (Cont.)</u>	<u>Amount Overspent</u>
Support Services:	
Alternative Instruction Program	\$ 5,903
Director of Schools	5,085
Central and Other	70,356
Operation of Non Instructional Services	
Early Childhood Education	42,601
Capital Outlay	
Other Capital Outlay	166,223
School Federal Projects:	
Support Services:	
Vocational Education Program	7,811
Central Cafeteria:	
Support Services:	
Central and Other	3,337

Section 5-9-401, Tennessee Code Annotated, states that “All funds from whatever source derived, including, but not limited to taxes, county aid funds, federal funds, and fines, that are to be used in the operation and respective programs of the various departments, commissions, institutions, boards, offices and agencies of county governments shall be appropriated to such use by the county legislative bodies.”

#### RECOMMENDATION

Expenditures should be held within appropriations approved by the County Commission. The appropriate budget approved by the Board of Education should be entered into the accounting records.

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#### OFFICE OF CIRCUIT COURT CLERK

##### FINDING 06.09      **AN EMPLOYEE STOLE CASH COLLECTIONS OF \$1,350** (Internal Control – Reportable Condition Under Government Auditing Standards)

During December 2005, the circuit court clerk informed auditors that the office bank deposit was short \$1,050, and the employee who receipted the collections could offer no explanation; therefore, the clerk replaced the cash shortage with personal funds. On August 28, 2006, the clerk informed auditors that this same employee had altered records and stolen funds from the office. The clerk notified the Sheriff’s Department, and an investigation was conducted. The investigation determined that the employee had entered receipt information totaling \$300 into the computer system, printed the paperwork, and then voided the transaction. Auditors reviewed the office’s receipt history report and confirmed the results of the Sheriff’s Department investigation. The employee’s position

was terminated on August 30, 2006. We have discussed this finding with the district attorney general. On October 25, 2006, the Grand Jury indicted the employee.

### RECOMMENDATION

The clerk should seek restitution for any missing funds. Internal controls should be strengthened over the receipting process to ensure receipts are accurately processed and reconciled with deposits. Computer generated audit logs should be periodically reviewed by management to verify the authenticity of voided transactions.

### MANAGEMENT'S RESPONSE – CIRCUIT COURT CLERK (DIRECT QUOTE)

I have taken the following steps to prevent this from happening again. Every employee in the office has his or her own money drawer. So when an employee receipts, that person puts the money they receipted into their own money drawer. At the beginning of each day and at the end of the day, everyone's money drawer is counted. If their money drawer does not match what they have receipted, then they are liable for that money.

The money drawers are locked in the vault over night and locked in each employee's desk drawer during the day.

I have talked with the employees in regard to void receipts. When someone voids a receipt, from now on that person is to let me know about it and show me why they voided that receipt. Plus they are to write on the receipt why it was voided so the auditor will know why. I will also do a log check each month or every two weeks to check to see if any receipts are getting voided without my knowledge.

In regard to the missing money, there is a criminal investigation going on by the Dickson County Sheriff's Department Detective Division. Detective John Patterson is handling the case. The investigation is still pending. Detective Patterson is suppose to go before the grand jury this month with his findings.

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### OTHER FINDINGS AND RECOMMENDATIONS

FINDING 06.10      **DUTIES WERE NOT SEGREGATED ADEQUATELY IN THE LANDFILL DEPARTMENT, AMBULANCE SERVICE, AND OFFICE OF REGISTER**  
(Internal Control – Reportable Condition Under Government Auditing Standards)

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

### RECOMMENDATION

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

MANAGEMENT'S RESPONSE – COUNTY MAYOR (DIRECT QUOTE)

Management agrees somewhat with this finding. Efforts are being made to alleviate this deficiency.

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FINDING 06.11      **A CENTRAL SYSTEM OF ACCOUNTING, BUDGETING, AND PURCHASING HAD NOT BEEN ADOPTED**  
(Internal Control – Reportable Condition Under Government Auditing Standards)

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

RECOMMENDATION

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

MANAGEMENT'S RESPONSE – COUNTY MAYOR (DIRECT QUOTE)

Management agrees with this finding.

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

There were no findings and questioned costs for federal awards.

**DICKSON COUNTY, TENNESSEE**  
**AUDITEE REPORTING RESPONSIBILITIES**  
**For the Year Ended June 30, 2006**

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.