

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

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This financial report is available at www.comptroller.state.tn.us

WILSON COUNTY, TENNESSEE

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Audit Highlights

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

Scope

We have audited the basic financial statements of Wilson 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 a component unit whose financial statements were not available from other auditors at the date of this report. Our report on the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information is unqualified.

Our audit resulted in two findings and recommendations, which we have reviewed with Wilson County management. Detailed findings and recommendations are included in the Single Audit Section of this report.

Findings

The following are summaries of the audit findings:

OFFICE OF TRUSTEE

- ◆ The trustee did not accurately prorate applicable taxes between the county school system and the Lebanon Special School District.
- ◆ The trustee did not post a \$600,000 transaction in the general ledger.

INTRODUCTORY SECTION

Wilson County Officials
June 30, 2006

Officials

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

Board of County Commissioners

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

Board of Education

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

Road Commission

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

FINANCIAL SECTION



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

INDEPENDENT AUDITOR'S REPORT

February 14, 2007

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

To the County Mayor and Board of County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Wilson County, Tennessee, as of and for the year ended June 30, 2006, which collectively comprise Wilson County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Wilson County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the discretely presented Wilson County Emergency Communications District, Inc.'s financial statements which represent one percent and .7 percent, respectively, of the assets and revenues of the aggregate discretely presented component units, and we did not audit the discretely presented Wilson County Library Board's financial statements, which represent one percent and .8 percent, respectively, of the assets and revenues of the aggregate discretely presented component units, as of June 30, 2006, and for the year then ended. Those financial statements were audited by other auditors whose reports have been furnished to us, and our opinion on the financial statements, insofar as it relates to the amounts included for the discretely presented Wilson County Emergency Communications District, Inc., and the discretely presented Wilson County Library Board is based solely on the reports of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the auditing standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the

amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the reports of other auditors provide a reasonable basis for our opinions.

The financial statements of the Sports Authority of the County of Wilson, a component unit requiring discrete presentation, had not been made available by other auditors as of the date of this report. Accordingly, the aggregate discretely presented component units referred to above do not include the financial statements of the Sports Authority of the County of Wilson, which should be included to conform with accounting principles generally accepted in the United States of America. The effects on the financial statements of the aggregate discretely presented component units are not reasonably determinable.

In our opinion, based on our audit and the reports of other auditors and except for the effects of not including the financial statements of the Sports Authority of the County of Wilson, as discussed in the preceding paragraph, the financial statements referred to above present fairly, in all material respects, the respective financial position of the aggregate discretely presented component units of Wilson County, Tennessee, 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, the business-type activities, each major fund, and the aggregate remaining fund information of Wilson County, Tennessee, as of June 30, 2006, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated February 14, 2007, on our consideration of Wilson County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in accessing the results of our audit.

As described in Note V.B., Wilson County implemented the provisions of Governmental Accounting Standards Board Statement No. 47, Accounting for Termination Benefits.

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

The budgetary comparison information on pages 77 through 83 is not a required part of the basic financial statements but is supplementary information required by accounting

principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Wilson County's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, budgetary comparison schedules of nonmajor governmental funds and the General Debt Service Fund, combining and individual fund financial statements of the Wilson County School Department (a discretely presented component unit), 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 Wilson County School Department (a discretely presented component unit), and the miscellaneous schedules have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The introductory section 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 cursive script that reads "John G. Morgan". The signature is written in black ink and includes a long horizontal flourish at the end.

John G. Morgan
Comptroller of the Treasury

JGM/rc

BASIC FINANCIAL STATEMENTS

Exhibit A

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

	Primary Government			Component Units		
	Governmental Activities	Business- type Activities	Total	Wilson County School Department	Emergency Communi- cations District, Inc.	Wilson County Library Board
<u>ASSETS</u>						
Cash	\$ 253,689	\$ 200	\$ 253,889	\$ 84,604	\$ 1,073,318	\$ 197,806
Equity in Pooled Cash and Investments	103,270,352	2,636,322	105,906,674	11,723,032	0	0
Accounts Receivable	2,579,830	0	2,579,830	395,686	80,228	1,669
Allowance for Uncollectible	(827,172)	0	(827,172)	0	0	0
Due from Other Governments	2,215,939	0	2,215,939	3,839,635	0	0
Property Taxes Receivable	30,604,768	0	30,604,768	23,667,341	0	0
Allowance for Uncollectible Property Taxes	(579,093)	0	(579,093)	(461,879)	0	0
Prepaid Items	0	0	0	0	1,858	0
Notes Receivable	30,000	0	30,000	0	0	0
Accrued Interest Receivable	441,858	0	441,858	6,789	0	0
Customer Deposits	0	0	0	25,011	0	0
Deferred Charges - Debt Issuance Costs	1,157,872	0	1,157,872	0	0	0
Notes Receivable - Long-term	60,000	0	60,000	0	0	0
Restricted Assets:						
Restricted Cash	0	0	0	0	25	0
Capital Assets:						
Assets Not Depreciated:						
Land	8,072,678	6,956,050	15,028,728	4,539,100	118,500	77,500
Construction in Progress	10,417,670	0	10,417,670	6,716,869	0	0
Assets Net of Accumulated Depreciation:						
Buildings and Improvements	12,235,962	26,991	12,262,953	56,616,163	0	0
Other Capital Assets	4,520,753	607,478	5,128,231	4,685,151	240,860	813,106
Infrastructure	2,295,075	0	2,295,075	0	0	0
Total Assets	\$ 176,750,181	\$ 10,227,041	\$ 186,977,222	\$ 111,837,502	\$ 1,514,789	\$ 1,090,081

(Continued)

Exhibit A

Wilson County, Tennessee
Statement of Net Assets (cont.)

	Primary Government			Component Units		
	Governmental Activities	Business- type Activities	Total	Wilson County School Department	Emergency Communi- cations District, Inc.	Wilson County Library Board
<u>LIABILITIES</u>						
Accounts Payable	\$ 888	\$ 0	\$ 888	\$ 12,351	\$ 36,837	\$ 0
Accrued Payroll	19,501	0	19,501	2,585,933	4,530	0
Payroll Deductions Payable	50,788	0	50,788	354,961	0	0
Accrued Interest Payable	1,412,641	0	1,412,641	79,655	0	0
Due to Component Units	19,346	0	19,346	0	0	0
Due to State of Tennessee	4,038	12	4,050	0	0	0
Customer Deposits Payable	0	0	0	25,011	0	0
Deferred Revenue	0	0	0	0	10,000	0
Deferred Revenue - Current Property Taxes	29,376,770	0	29,376,770	22,688,164	0	0
Noncurrent Liabilities:						
Due Within One Year	8,106,327	5,172	8,111,499	1,368,991	3,160	25,076
Due in More Than One Year (net of deferred amount on refunding and unamortized premium on debt)	138,246,721	581,309	138,828,030	3,912,975	0	0
Total Liabilities	<u>\$ 177,237,020</u>	<u>\$ 586,493</u>	<u>\$ 177,823,513</u>	<u>\$ 31,028,041</u>	<u>\$ 54,527</u>	<u>\$ 25,076</u>
<u>NET ASSETS</u>						
Invested in Capital Assets, Net of Related Debt	\$ 9,882,096	\$ 0	\$ 9,882,096	\$ 68,524,915	\$ 0	\$ 0
Invested in Capital Assets Restricted for:	0	7,590,519	7,590,519	0	359,360	890,606
Capital Projects	13,874,908	0	13,874,908	127,437	0	0
High School and Rural School Capital Projects	59,083,040	0	59,083,040	0	0	0
Debt Service	12,746,647	0	12,746,647	0	0	0
Central Cafeteria	0	0	0	2,197,558	0	0
Other Purposes	10,782,266	0	10,782,266	719,256	0	0
Unrestricted	(106,855,795)	2,050,029	(104,805,766)	9,240,295	1,100,902	174,399
Total Net Assets	<u>\$ (486,839)</u>	<u>\$ 9,640,548</u>	<u>\$ 9,153,709</u>	<u>\$ 80,809,461</u>	<u>\$ 1,460,262</u>	<u>\$ 1,065,005</u>

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

Exhibit B

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

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Assets			Component Units		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		Total	Wilson County School Department	Emergency Communications District, Inc.	Wilson County Library Board
					Governmental Activities	Business-type Activities				
Primary Government:										
Governmental Activities:										
General Government	\$ 8,579,354	\$ 3,330,789	\$ 318,108	\$ 0	\$ (4,930,457)	\$ 0	\$ (4,930,457)	\$ 0	\$ 0	\$ 0
Finance	3,096,988	2,613,992	27,775	0	(455,221)	0	(455,221)	0	0	0
Administration of Justice	3,060,030	2,236,615	0	0	(823,415)	0	(823,415)	0	0	0
Public Safety	9,719,490	253,225	1,139,106	458,609	(7,868,550)	0	(7,868,550)	0	0	0
Public Health and Welfare	2,634,449	2,544,979	546,823	29,120	486,473	0	486,473	0	0	0
Social, Cultural, and Recreational Services	1,869,670	0	100,000	0	(1,769,670)	0	(1,769,670)	0	0	0
Agriculture and Natural Resources	740,806	155,192	0	0	(585,614)	0	(585,614)	0	0	0
Other Operations	2,558,018	52,222	0	206,491	(2,299,305)	0	(2,299,305)	0	0	0
Highways/Public Works	7,409,822	22,129	2,408,501	1,042,456	(3,936,736)	0	(3,936,736)	0	0	0
Education	7,636,731	0	0	0	(7,636,731)	0	(7,636,731)	0	0	0
Interest on Long-term Debt	6,865,289	0	0	0	(6,865,289)	0	(6,865,289)	0	0	0
Other Debt Service	184,987	0	347,482	0	162,495	0	162,495	0	0	0
Total Governmental Activities	\$ 54,355,634	\$ 11,209,143	\$ 4,887,795	\$ 1,736,676	\$ (36,522,020)	\$ 0	\$ (36,522,020)	\$ 0	\$ 0	\$ 0
Business-type Activities:										
Solid Waste Disposal	\$ 225,382	\$ 352,821	\$ 0	\$ 0	\$ 0	\$ 127,439	\$ 127,439	\$ 0	\$ 0	\$ 0
Total Business-type Activities	\$ 225,382	\$ 352,821	\$ 0	\$ 0	\$ 0	\$ 127,439	\$ 127,439	\$ 0	\$ 0	\$ 0
Total Primary Government	\$ 54,581,016	\$ 11,561,964	\$ 4,887,795	\$ 1,736,676	\$ (36,522,020)	\$ 127,439	\$ (36,394,581)	\$ 0	\$ 0	\$ 0
Component Units:										
Wilson County School Department	\$ 90,221,698	\$ 13,044,593	\$ 7,176,960	\$ 7,638,731	\$ 0	\$ 0	\$ 0	\$ (62,361,414)	\$ 0	\$ 0
Emergency Communications District, Inc.	594,965	633,995	0	21,150	0	0	0	0	60,180	0
Library Board	812,420	82,674	0	0	0	0	0	0	0	(729,746)
Total Component Units	\$ 91,629,083	\$ 13,761,262	\$ 7,176,960	\$ 7,659,881	\$ 0	\$ 0	\$ 0	\$ (62,361,414)	\$ 60,180	\$ (729,746)

(Continued)

Exhibit B

Wilson 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 Units		
					Governmental	Business-type	Total	Wilson County School Department	Emergency Communications District, Inc.	Wilson County Library Board
					Activities	Activities				
General Revenues:										
Taxes:										
Property Taxes Levied for General Purposes					\$ 23,540,283	\$ 0	\$ 23,540,283	\$ 21,299,473	\$ 0	\$ 0
Property Taxes Levied for Debt Service					4,065,653	0	4,065,653	0	0	0
Local Option Sales Tax					5,008,775	0	5,008,775	6,961,299	0	0
Other Local Taxes					9,677,973	0	9,677,973	12,678	0	0
Grants and Contributions Not Restricted for Specific Purposes					1,532,588	0	1,532,588	42,522,454	0	0
Unrestricted Investment Earnings					3,834,744	0	3,834,744	166,645	28,622	3,377
Miscellaneous					538,504	1,176	539,680	136,351	313	743,357
Transfers					8,000	(8,000)	0	0	(5,221)	0
Gain (Loss) on Disposal of Capital Assets					0	(7,480)	(7,480)	0	0	0
Total General Revenues					\$ 48,206,520	\$ (14,304)	\$ 48,192,216	\$ 71,098,900	\$ 23,714	\$ 746,734
Change in Net Assets					\$ 11,684,500	\$ 113,135	\$ 11,797,635	\$ 8,737,486	\$ 83,894	\$ 16,988
Net Assets, July 1, 2005					(12,171,339)	9,527,413	(2,643,926)	72,071,975	1,376,368	1,048,017
Net Assets, June 30, 2006					\$ (486,839)	\$ 9,640,548	\$ 9,153,709	\$ 80,809,461	\$ 1,460,262	\$ 1,065,005

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

Exhibit C-1

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

	Major Funds				Nonmajor	Total
	General	Highway / Public Works	General Debt Service	High School Building Projects	Other Govern- mental Funds	
ASSETS						
Cash	\$ 450	\$ 100	\$ 0	\$ 0	\$ 253,139	\$ 253,689
Equity in Pooled Cash and Investments	3,864,379	3,517,463	9,704,837	52,804,675	28,647,599	98,538,953
Accounts Receivable	2,326,514	0	1,273	0	168,122	2,495,909
Allowance for Uncollectibles	(827,172)	0	0	0	0	(827,172)
Due from Other Governments	451,691	478,557	0	0	1,285,691	2,215,939
Due from Other Funds	0	0	0	0	68,540	68,540
Property Taxes Receivable	19,095,527	3,336,117	3,373,191	0	4,799,933	30,604,768
Allowance for Uncollectible Property Taxes	(358,168)	(65,172)	(76,516)	0	(79,237)	(579,093)
Notes Receivable - Current	0	0	30,000	0	0	30,000
Accrued Interest Receivable	0	0	430,150	0	11,708	441,858
Notes Receivable - Long-term	0	0	60,000	0	0	60,000
Total Assets	\$ 24,553,221	\$ 7,267,065	\$ 13,522,935	\$ 52,804,675	\$ 35,155,495	\$ 133,303,391
LIABILITIES AND FUND BALANCES						
Liabilities						
Accounts Payable	\$ 888	\$ 0	\$ 0	\$ 0	\$ 0	\$ 888
Accrued Payroll	19,501	0	0	0	0	19,501
Payroll Deductions Payable	49,315	0	0	0	1,473	50,788
Due to Other Funds	0	0	0	0	68,540	68,540
Due to Component Units	0	0	0	0	19,346	19,346
Due to State of Tennessee	2,858	284	0	0	896	4,038
Deferred Revenue - Current Property Taxes	18,353,985	3,197,872	3,197,873	0	4,627,040	29,376,770
Deferred Revenue - Delinquent Property Taxes	332,208	63,321	85,616	0	81,155	562,300
Other Deferred Revenues	1,671,012	249,488	308,447	0	1,041,241	3,270,188
Total Liabilities	\$ 20,429,767	\$ 3,510,965	\$ 3,591,936	\$ 0	\$ 5,839,691	\$ 33,372,359
Fund Balances						
Reserved for Encumbrances	\$ 1,005,891	\$ 638,575	\$ 0	\$ 0	\$ 8,542,920	\$ 10,187,386
Reserved for Drug Court	87,547	0	0	0	0	87,547
Reserved for Long-Term Notes Receivable	0	0	60,000	0	0	60,000
Other Federal Reserves	111,174	0	0	0	0	111,174

(Continued)

Exhibit C-1

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

	Major Funds				Nonmajor	Total
	General	Highway / Public Works	General Debt Service	High School Building Projects	Other Govern- mental Funds	
<u>LIABILITIES AND FUND BALANCES (Cont.)</u>						
<u>Fund Balances (Cont.)</u>						
Reserved for Other General Purposes	\$ 16,385	\$ 0	\$ 0	\$ 0	\$ 0	\$ 16,385
Unreserved, Reported In:						
General Fund	2,902,457	0	0	0	0	2,902,457
Special Revenue Funds	0	3,117,525	0	0	5,747,866	8,865,391
Debt Service Funds	0	0	9,870,999	0	3,242,654	13,113,653
Capital Projects Funds	0	0	0	52,804,675	11,782,364	64,587,039
Total Fund Balances	<u>\$ 4,123,454</u>	<u>\$ 3,756,100</u>	<u>\$ 9,930,999</u>	<u>\$ 52,804,675</u>	<u>\$ 29,315,804</u>	<u>\$ 99,931,032</u>
Total Liabilities and Fund Balances	<u>\$ 24,553,221</u>	<u>\$ 7,267,065</u>	<u>\$ 13,522,935</u>	<u>\$ 52,804,675</u>	<u>\$ 35,155,495</u>	<u>\$ 133,303,391</u>

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

Exhibit C-2

Wilson 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)		\$ 99,931,032
(1) Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.		
Add: land	\$ 8,072,678	
Add: construction in progress	10,417,670	
Add: buildings and improvements net of accumulated depreciation	12,235,962	
Add: other capital assets net of accumulated depreciation	2,295,075	
Add: infrastructure net of accumulated depreciation	<u>4,520,753</u>	37,542,138
(2) Certain earned amounts are not available to pay for current-period expenditures and therefore are deferred in the governmental funds.		3,832,488
(3) Internal service funds are used by management to charge the cost of liability, workers' compensation, and employee dental benefits to individual funds. The assets and liabilities are included in governmental activities in the statement of net assets.		4,461,799
(4) Debt issuance costs are expensed when paid in the governmental funds. The unamortized portion of these charges are reflected on the statement of net assets.		1,157,872
(5) Interest costs of long-term debt are expensed when due in the governmental funds. Interest costs incurred as of the balance sheet date are accrued in the statement of net assets.		(1,412,641)
(6) Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.		
Less: bonds payable	\$ (121,100,000)	
Less: notes payable	(3,405,000)	
Less: capital leases payable	(16,611,527)	
Less: unamortized debt premiums	(4,207,783)	
Less: compensated absences payable	(1,208,530)	
Add: deferred amount on refunded bonds	<u>533,313</u>	<u>(145,999,527)</u>
Net assets of governmental activities (Exhibit A)		<u>\$ (486,839)</u>

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

Exhibit C-3

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

	Major Funds				Nonmajor Funds	Total Governmental Funds
	General	Highway / Public Works	General Debt Service	High School Building Projects	Other Govern- mental Funds	
<u>Revenues</u>						
Local Taxes	\$ 17,630,070	\$ 3,247,369	\$ 9,567,857	\$ 0	\$ 11,567,007	\$ 42,012,303
Licenses and Permits	706,663	0	0	0	1,050,282	1,756,945
Fines, Forfeitures, and Penalties	438,273	0	0	0	55,161	493,434
Charges for Current Services	1,619,515	0	0	0	2,597,951	4,217,466
Other Local Revenues	188,317	0	3,672,847	0	195,165	4,056,329
Fees Received from County Officials	3,102,504	0	0	0	0	3,102,504
State of Tennessee	2,715,000	2,637,541	0	0	76,941	5,429,482
Federal Government	690,983	0	0	0	206,491	897,474
Other Governments and Citizens Groups	185,050	0	4,470	0	347,482	537,002
Total Revenues	\$ 27,276,375	\$ 5,884,910	\$ 13,245,174	\$ 0	\$ 16,096,480	\$ 62,502,939
<u>Expenditures</u>						
Current:						
General Government	\$ 1,891,450	\$ 57,901	\$ 0	\$ 0	\$ 2,490,982	\$ 4,440,333
Finance	2,157,822	0	0	0	898,304	3,056,126
Administration of Justice	2,113,946	0	0	0	898,338	3,012,284
Public Safety	15,126,295	0	0	0	114,336	15,240,631
Public Health and Welfare	733,390	0	0	0	1,713,105	2,446,495
Social, Cultural, and Recreational Services	1,161,230	0	0	0	0	1,161,230
Agricultural and Natural Resources	158,495	0	0	0	525,805	684,300
Other Operations	1,484,503	0	0	0	1,019,759	2,504,262
Highways	0	5,649,441	0	0	0	5,649,441
Capital Outlay	0	0	0	6,458,789	1,177,942	7,636,731
Debt Service:						
Principal on Debt	296,972	0	5,005,000	0	2,388,063	7,690,035
Interest on Debt	20,707	0	4,851,665	0	1,583,647	6,456,019
Other Debt Service	0	0	169,131	0	131,350	300,481
Capital Projects	0	0	0	0	8,275,391	8,275,391
Total Expenditures	\$ 25,144,810	\$ 5,707,342	\$ 10,025,796	\$ 6,458,789	\$ 21,217,022	\$ 68,553,759
Excess (Deficiency) of Revenues Over Expenditures	\$ 2,131,565	\$ 177,568	\$ 3,219,378	\$ (6,458,789)	\$ (5,120,542)	\$ (6,050,820)
<u>Other Financing Sources (Uses)</u>						
Bonds Issued	\$ 0	\$ 0	\$ 0	\$ 0	\$ 7,500,000	\$ 7,500,000

(Continued)

Exhibit C-3

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

	Major Funds				Nonmajor Funds	Total Governmental Funds
	General	Highway / Public Works	General Debt Service	High School Building Projects	Other Govern- mental Funds	
<u>Other Financing Sources (Uses) (Cont.)</u>						
Premiums on Debt Issued	\$ 0	\$ 0	\$ 0	\$ 0	\$ 71,801	\$ 71,801
Transfers In	91,570	66,000	1,150,000	0	3,939,376	5,246,946
Transfers Out	(2,563,805)	(282,777)	0	0	(2,392,364)	(5,238,946)
Total Other Financing Sources (Uses)	\$ (2,472,235)	\$ (216,777)	\$ 1,150,000	\$ 0	\$ 9,118,813	\$ 7,579,801
Net Change in Fund Balances	\$ (340,670)	\$ (39,209)	\$ 4,369,378	\$ (6,458,789)	\$ 3,998,271	\$ 1,528,981
Fund Balance, July 1, 2005	4,464,124	3,795,309	5,561,621	59,263,464	25,317,533	98,402,051
Fund Balance, June 30, 2006	\$ 4,123,454	\$ 3,756,100	\$ 9,930,999	\$ 52,804,675	\$ 29,315,804	\$ 99,931,032

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

Exhibit C-4

Wilson County, Tennessee
Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances of Governmental Funds to the
Statement of Activities
For the Year Ended June 30, 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)		\$ 1,528,981
(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	\$ 8,759,662	
Less: current year depreciation	<u>(1,270,807)</u>	7,488,855
(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.		804,945
(3) Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Less: deferred delinquent property taxes and other deferred June 30, 2005	\$ (1,807,811)	
Add: deferred delinquent property taxes and other deferred June 30, 2006	<u>3,832,488</u>	2,024,677
(4) 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. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the effect of these differences in the treatment of long-term debt and related items:		
Less: bond proceeds	\$ (7,500,000)	
Add: principal payment on capital leases	1,620,035	
Add: principal payment on notes	1,910,000	
Add: principal payment on bonds	4,160,000	
Add: change in premium on debt issuance	200,817	
Less: change in deferred amount on refunding debt	(337,074)	
Add: change in deferred debt issuance cost	<u>35,119</u>	88,897
(5) Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.		
Change in accrued interest payable	\$ (9,220)	
Change in compensated absences	<u>(184,462)</u>	(193,682)
(6) Internal service funds are used by management to charge the cost of liability, workers' compensation, and employee dental benefits to individual funds. The net expense of certain activities of the internal service funds is reported with governmental activities in the statement of activities.		<u>(58,173)</u>
Change in net assets of governmental activities (Exhibit B)		<u>\$ 11,684,500</u>

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

Exhibit D-1

Wilson County, Tennessee
Statement of Net Assets
Proprietary Funds
June 30, 2006

	Primary Government		Component Unit
	Business-type Activities	Governmental Activities	School Department
	Solid Waste Disposal Fund	Internal Service Fund	Governmental Activities Internal Service Fund
		Self-Insurance Fund	Employee Insurance Fund
ASSETS			
Current Assets:			
Cash	\$ 200	\$ 0	\$ 0
Equity in Pooled Cash and Investments	2,636,322	4,731,399	1,229,036
Accounts Receivable	0	83,921	380,321
Due from Other Funds	0	0	1,073,716
Total Current Assets	<u>\$ 2,636,522</u>	<u>\$ 4,815,320</u>	<u>\$ 2,683,073</u>
Noncurrent Assets:			
Capital Assets (Net of Accumulated Depreciation):			
Land	\$ 6,956,050	\$ 0	\$ 0
Buildings and Improvements	26,991	0	0
Other Capital Assets	607,478	0	0
Total Noncurrent Assets	<u>\$ 7,590,519</u>	<u>\$ 0</u>	<u>\$ 0</u>
Total Assets	<u>\$ 10,227,041</u>	<u>\$ 4,815,320</u>	<u>\$ 2,683,073</u>
LIABILITIES			
Current Liabilities:			
Claims and Judgments Payable	\$ 0	\$ 353,521	\$ 940,000
Due to State of Tennessee	12	0	0
Accrued Liability for Landfill Closure/Postclosure Care Costs	1,277	0	0
Accrued Leave	3,895	0	0
Total Current Liabilities	<u>\$ 5,184</u>	<u>\$ 353,521</u>	<u>\$ 940,000</u>
Noncurrent Liabilities:			
Accrued Liability for Landfill Closure/Postclosure Care Costs	\$ 559,235	\$ 0	\$ 0
Accrued Leave	22,074	0	0
Total Noncurrent Liabilities	<u>\$ 581,309</u>	<u>\$ 0</u>	<u>\$ 0</u>
Total Liabilities	<u>\$ 586,493</u>	<u>\$ 353,521</u>	<u>\$ 940,000</u>
NET ASSETS			
Invested in Capital Assets	\$ 7,590,519	\$ 0	\$ 0
Unrestricted	2,050,029	4,461,799	1,743,073
Total Net Assets	<u>\$ 9,640,548</u>	<u>\$ 4,461,799</u>	<u>\$ 1,743,073</u>

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

Exhibit D-2

Wilson County, Tennessee
Statement of Revenues, Expenses, and
Changes in Net Assets
Proprietary Funds
For the Year Ended June 30, 2006

	<u>Primary Government</u>		<u>Component Unit</u>
	<u>Business-type Activities</u>	<u>Governmental Activities</u>	<u>School Department Governmental Activities</u>
	<u>Solid Waste Disposal Fund</u>	<u>Internal Service Fund</u>	<u>Internal Service Fund</u>
			<u>Employee Insurance Fund</u>
<u>Operating Revenues</u>			
Charges for Current Services	\$ 352,821	\$ 4,707,235	\$ 7,384,293
Other Local Revenues	0	40,954	0
Total Operating Revenues	<u>\$ 352,821</u>	<u>\$ 4,748,189</u>	<u>\$ 7,384,293</u>
<u>Operating Expenses</u>			
Landfill Operation and Maintenance	\$ 180,037	\$ 0	\$ 0
Employee Benefits	0	5,081,206	8,322,961
Other Operations	7,850	0	0
Depreciation Expense	37,495	0	0
Total Operating Expenses	<u>\$ 225,382</u>	<u>\$ 5,081,206</u>	<u>\$ 8,322,961</u>
Operating Income (Loss)	<u>\$ 127,439</u>	<u>\$ (333,017)</u>	<u>\$ (938,668)</u>
<u>Nonoperating Revenues (Expenses)</u>			
Investment Income	\$ 0	\$ 140,000	\$ 140,000
Miscellaneous Refunds	1,176	134,844	0
Loss on Disposal of Property	(7,480)	0	0
Total Nonoperating Revenues (Expenses)	<u>\$ (6,304)</u>	<u>\$ 274,844</u>	<u>\$ 140,000</u>
Income (Loss) Before Transfers	\$ 121,135	\$ (58,173)	\$ (798,668)
Transfers Out	<u>(8,000)</u>	<u>0</u>	<u>0</u>
Change in Net Assets	\$ 113,135	\$ (58,173)	\$ (798,668)
Net Assets, July 1, 2005	<u>9,527,413</u>	<u>4,519,972</u>	<u>2,541,741</u>
Nets Assets, June 30, 2006	<u>\$ 9,640,548</u>	<u>\$ 4,461,799</u>	<u>\$ 1,743,073</u>

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

Exhibit D-3

Wilson County, Tennessee
Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2006

	Primary Government		Component Unit
	Business-type Activities	Internal Service Fund	School Department Governmental Activities
	Solid Waste Disposal Fund	Self-Insurance Fund	Internal Service Fund Employee Insurance Fund
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>			
Receipts from Interfund Services Provided	\$ 0	\$ 4,209,443	\$ 0
Receipts from Customers and Users	355,944	495,352	8,325,923
Payments to Suppliers	(55,266)	(5,140,520)	(8,277,961)
Payments to Employees	(129,073)	0	0
Other Receipts (Payments)	1,176	134,844	0
Net Cash Provided By (Used In) Operating Activities	<u>\$ 172,781</u>	<u>\$ (300,881)</u>	<u>\$ 47,962</u>
<u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</u>			
Transfers to Other Funds	\$ (8,000)	\$ 0	\$ 0
Net Cash Provided By (Used In) Noncapital Financing Activities	<u>\$ (8,000)</u>	<u>\$ 0</u>	<u>\$ 0</u>
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>			
Investment Income	\$ 0	\$ 140,000	\$ 140,000
Net Cash Provided By (Used In) Investing Activities	<u>\$ 0</u>	<u>\$ 140,000</u>	<u>\$ 140,000</u>
Net Increase (Decrease) in Cash	\$ 164,781	\$ (160,881)	\$ 187,962
Cash, July 1, 2005	<u>2,471,741</u>	<u>4,892,280</u>	<u>1,041,074</u>
Cash, June 30, 2006	<u>\$ 2,636,522</u>	<u>\$ 4,731,399</u>	<u>\$ 1,229,036</u>
<u>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES</u>			
Operating Income (Loss)	\$ 127,439	\$ (333,017)	\$ (938,668)
Miscellaneous Refunds	1,176	134,844	0
Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Provided By (Used In) Operating Activities:			
Depreciation Expense	37,495	0	0
(Increase) Decrease in Accounts Receivable, Net	3,123	(43,394)	(380,321)
(Increase) Decrease in Due From Other Funds	0	0	1,321,951
Increase (Decrease) in Claims and Judgments Payable	0	(59,314)	45,000
Increase (Decrease) in Payroll Deductions Payable	(258)	0	0
Increase (Decrease) in Accrued Leave	5,071	0	0
Increase (Decrease) in Due to State of Tennessee	12	0	0
Increase (Decrease) in Landfill Closure/Postclosure Care Costs	(1,277)	0	0
Net Cash Provided By (Used In) Operating Activities	<u>\$ 172,781</u>	<u>\$ (300,881)</u>	<u>\$ 47,962</u>

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

Exhibit E-1

Wilson County, Tennessee
Statement of Fiduciary Net Assets
Fiduciary Funds
June 30, 2006

	Other Employee Benefit Trust Fund	
	<u>Flexible Benefits Fund</u>	<u>Agency Funds</u>
<u>ASSETS</u>		
Cash	\$ 1,788	\$ 3,985,291
Equity in Pooled Cash and Investments	0	300,053
Due from Other Governments	0	2,478,862
Property Taxes Receivable	0	4,971,575
Allowance for Uncollectible Property Taxes	0	(97,589)
Total Assets	<u>\$ 1,788</u>	<u>\$ 11,638,192</u>
<u>LIABILITIES</u>		
Due to Other Taxing Units	\$ 0	\$ 7,652,901
Due to Litigants, Heirs, and Others	0	3,985,291
Total Liabilities	<u>\$ 0</u>	<u>\$ 11,638,192</u>
<u>NET ASSETS</u>		
Held in Trust for Other Employee Benefits	<u>\$ 1,788</u>	

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

Exhibit E-2

Wilson County, Tennessee
Statement of Changes in Fiduciary Net Assets
Fiduciary Fund
For the Year Ended June 30, 2006

	Other Employee Benefit Trust Fund <hr/> Flexible Benefits Fund <hr/>
<u>ADDITIONS</u>	
Charges for Services	
Other Employee Benefit Charges/Contributions	\$ 14,363
Total Additions	<u>\$ 14,363</u>
<u>DEDUCTIONS</u>	
Employee Benefits	
Other Self-Insured Claims	\$ 13,530
Total Deductions	<u>\$ 13,530</u>
Change in Net Assets	\$ 833
Net Assets, July 1, 2005	<u>955</u>
Net Assets, June 30, 2006	<u><u>\$ 1,788</u></u>

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

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

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

A. Reporting Entity

Wilson County is a public municipal corporation governed by an elected 25-member board. As required by GAAP, these financial statements present Wilson County (the primary government) and its component units. The component units discussed below are included in the county's reporting entity because of the significance of their operational or financial relationships with the county.

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

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

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

The Wilson County Emergency Communications District, Inc., provides a simplified means of securing emergency services through a uniform emergency number for the residents of Wilson County, and the Wilson County Commission appoints its governing body. The district is funded primarily through a service charge levied on telephone services. Before the issuance of most debt instruments, the district must obtain the County Commission's approval.

The Wilson County Library Board operates the library for the benefit of citizens of Wilson County, and the County Commission appoints its governing

body. Contributions from Wilson County and the cities of Lebanon, Mt. Juliet, and Watertown provide the major funding for this entity.

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

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

Administrative Offices:

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

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

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

Related Organizations – The Wilson County Industrial Development Board, the Wilson County Public Building Authority, and the Wilson County Water and Wastewater Authority are related organizations of Wilson County. The county’s officials are responsible for appointing the members of the boards of these organizations, but the county’s accountability for these organizations does not extend beyond making the appointments. During the year ended June 30, 2006, the county did not appropriate any operating subsidies to these organizations.

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the nonfiduciary

activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. 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. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable. The Wilson County School Department component unit only reports governmental activities in the government-wide financial statements.

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

Wilson County issues most debt for the discretely presented Wilson County School Department. Net debt issues (\$7,638,731) were contributed by the county to the School Department during the year ended June 30, 2006. At June 30, 2006, the High School Building Projects and Rural School Construction Project Funds (primary government) had \$52,804,675 and \$6,278,365, respectively, in fund balance that will be contributed to the School Department as capital projects progress.

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

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

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary funds and fiduciary fund financial statements, 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 Wilson County are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute its assets, liabilities, fund equity, revenues, and expenditures/expenses. Funds are organized into three major categories: governmental, proprietary, and fiduciary. An emphasis is placed on major funds within the governmental and proprietary categories. Wilson County reports three proprietary funds (two internal service funds and one enterprise fund).

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds. Major individual governmental funds and the enterprise fund are reported as separate columns in the fund financial statements. All other governmental funds are aggregated into a single column on the fund financial statements. The internal service funds and the fiduciary funds in total are reported in single columns by fund type.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they become both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the county considers revenues other than grants to be available if they are collected within 30 days after year-end. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met and the revenues are available. Wilson County considers 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 debt service funds for payments to be made early in the following year.

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

Proprietary fund and fiduciary fund financial statements are reported using the economic resources measurement focus (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.

Wilson County reports the following major governmental funds:

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

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

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

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

Wilson County reports the following major proprietary fund:

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

Additionally, Wilson County reports the following fund types:

Internal Service Fund – The Self-Insurance Fund is used to account for the county’s self-insured health program. Premiums charged to the various county funds and employee payroll deductions are placed in this fund for the payment of claims of county employees.

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

Agency Funds – These funds account for amounts collected in an agency capacity by the constitutional officers, local sales taxes received by the state to be forwarded to the various cities in Wilson County, the special school district’s share of educational revenues, and funds of the Lebanon/Wilson County Drug Task Force. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. They do, however, use the accrual basis of accounting to recognize receivables and payables.

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

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

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

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

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

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

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the option of following subsequent private-sector guidance for their enterprise funds, subject to the same limitations. Wilson County has elected not to follow subsequent private-sector guidance.

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

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

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

D. Assets, Liabilities, and Net Assets or Equity

1. Deposits and Investments

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

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

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

2. Receivables and Payables

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

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

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

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

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

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

Most payables are disaggregated on the face of the financial statements. Current liabilities payable for restricted assets reflected in the discretely presented Wilson County School Department's Central Cafeteria Fund represents deposits placed with the school department for student meal plans of \$25,011.

3. Capital Assets

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

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, and similar items), are reported in the governmental column and the business-type column in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of \$10,000 (\$50,000 for roads) or more and an estimated useful life exceeding one year (three years for the School Department). Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

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

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

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

<u>Assets</u>	<u>Years</u>
Buildings and Improvements	20-50
Other Capital Assets	3-40
Infrastructure - Roads	100

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

4. Compensated Absences

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

5. Long-term Obligations

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

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

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

6. Net Assets and Fund Equity

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

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

As of June 30, 2006, Wilson County had \$113,429,200 in outstanding debt for capital purposes for the discretely presented Wilson County School Department. In accordance with state statutes, certain county school debt proceeds must be shared with other public school systems in the county (Lebanon Special School District) based on an average daily attendance proration. This debt is a liability of Wilson County, but the capital assets acquired are reported in the financial statements of the Wilson County School Department and Lebanon Special School District. Therefore, Wilson County has incurred a liability significantly decreasing its unrestricted net assets with no corresponding increase in the county's capital assets.

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

<u>Fund/Purpose</u>	<u>Amount</u>
General:	
Jail Operations	\$ 378,961
Storm Water	197,374
Special Purpose:	
General Purposes	200,000
Other Special Revenue:	
Fire Hall	248,401
General Purpose School:	
Bus Yard	60,000
Central Cafeteria Fund:	
Equipment	800,000
Education Capital Projects:	
Technology	107,346

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 balance sheet of governmental funds with the government-wide statement of net assets.

Discretely Presented Wilson County School Department

Exhibit J-3 includes explanations of the nature of individual elements of items required to reconcile 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 Wilson County School Department

Exhibit J-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 capital projects funds, 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/Executive, 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. Expenditures Exceeded Appropriations

Expenditures exceeded appropriations approved by the County Commission in the Highway & Street Capital Projects major category of the Highway Capital Projects Fund (\$113,186). Such overexpenditures are a violation of state statutes. These overexpenditures were funded by available fund balance.

IV. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

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

Deposits

Legal Provisions. All deposits with financial institutions must be secured by one of two methods. One method involves financial institutions that participate in the bank collateral pool administered by the state treasurer. Participating banks determine the aggregate balance of their public fund accounts for the State of Tennessee and its political subdivisions. The amount of collateral required to secure these public deposits must equal at least 105 percent of the average daily balance of public deposits held. Collateral securities required to be pledged by the participating banks to protect their public fund accounts are pledged to the state treasurer on behalf of the bank collateral pool. The securities pledged to protect these accounts are pledged in the aggregate rather than against each account. The members of the pool may be required by agreement to pay an assessment to cover any deficiency. Under this additional assessment agreement, public fund accounts covered by the pool are considered to be insured for purposes of credit risk disclosure.

For deposits with financial institutions that do not participate in the bank collateral pool, state statutes require that all deposits be collateralized with

collateral whose market value is equal to 105 percent of the uninsured amount of the deposits. The collateral must be placed by the depository bank in an escrow account in a second bank for the benefit of the county.

Investments

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

Investment Balances. As of June 30, 2006, Wilson County had the following investments carried at fair value or cost. All investments are in the county trustee’s investment pool. Separate disclosures concerning pooled investments cannot be made for Wilson County and the discretely presented Wilson County School Department since both pool their deposits and investments through the county trustee.

<u>Investment</u>	<u>Maturities</u>	<u>Fair Value or Cost</u>
U.S. Treasury Bills	7-6-06	\$ 16,546,000
U.S. Treasury Bills	10-12-06	<u>26,605,000</u>
		<u>\$ 43,151,000</u>

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

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

of certain investments as previously explained. Wilson County has no investment policy that would further limit its investment choices.

B. Notes Receivable

Notes receivable of \$90,000 in the General Debt Service Fund resulted from an agreement to purchase property with Wilson County Promotions, Inc., paying one-half of the debt service requirements. The long-term notes receivable are offset by a reservation of fund balance. The amount of the notes that is not expected to be collected within one year is \$60,000.

C. Capital Assets

Capital asset 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	\$ 5,917,118	\$ 2,155,560	\$ 0	\$ 8,072,678
Construction in Progress	4,788,338	5,629,332	0	10,417,670
Total Capital Assets Not Depreciated	\$ 10,705,456	\$ 7,784,892	\$ 0	\$ 18,490,348
Capital Assets Depreciated:				
Buildings and Improvements	\$ 16,809,203	\$ 476,687	\$ 0	\$ 17,285,890
Roads and Bridges	1,686,150	649,385	0	2,335,535
Other Capital Assets	9,414,271	653,643	(506,008)	9,561,906
Total Capital Assets Depreciated	\$ 27,909,624	\$ 1,779,715	\$ (506,008)	\$ 29,183,331
Less Accumulated Depreciation For:				
Buildings and Improvements	\$ 4,620,760	\$ 429,168	\$ 0	\$ 5,049,928
Roads and Bridges	19,302	21,158	0	40,460
Other Capital Assets	4,726,680	820,481	(506,008)	5,041,153
Total Accumulated Depreciation	\$ 9,366,742	\$ 1,270,807	\$ (506,008)	\$ 10,131,541
Total Capital Assets Depreciated, Net	\$ 18,542,882	\$ 508,908	\$ 0	\$ 19,051,790
Governmental Activities Capital Assets, Net	\$ 29,248,338	\$ 8,293,800	\$ 0	\$ 37,542,138

Business-type Activities:

	Balance 7-1-05	Increases	Decreases	Balance 6-30-06
Capital Assets Not Depreciated:				
Land	\$ 6,956,050	\$ 0	\$ 0	\$ 6,956,050
Total Capital Assets Not Depreciated	\$ 6,956,050	\$ 0	\$ 0	\$ 6,956,050
Capital Assets Depreciated:				
Buildings and Improvements	\$ 43,655	\$ 0	\$ 0	\$ 43,655
Other Capital Assets	1,171,599	0	(12,000)	1,159,599
Total Capital Assets Depreciated	\$ 1,215,254	\$ 0	\$(12,000)	\$ 1,203,254
Less Accumulated Depreciation For:				
Buildings and Improvements	\$ 15,573	\$ 1,091	\$ 0	\$ 16,664
Other Capital Assets	520,237	36,404	(4,520)	552,121
Total Accumulated Depreciation	\$ 535,810	\$ 37,495	\$(4,520)	\$ 568,785
Total Capital Assets Depreciated, Net	\$ 679,444	\$(37,495)	\$(7,480)	\$ 634,469
Business-type Activities Capital Assets, Net	\$ 7,635,494	\$(37,495)	\$(7,480)	\$ 7,590,519

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

Governmental Activities:

General Government	\$ 204,862
Finance	5,000
Administration of Justice	1,788
Public Safety	694,498
Public Health and Welfare	89,663
Agriculture and Natural Resources	51,577
Highway/Public Works	223,419

Total Depreciation Expense - Governmental Activities \$ 1,270,807

Business-type Activities:

Solid Waste Disposal	<u><u>\$ 37,495</u></u>
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Discretely Presented Wilson County School Department

Governmental Activities:

	Balance 7-1-05	Increases	Decreases	Balance 6-30-06
Capital Assets Not Depreciated:				
Land	\$ 2,895,885	\$ 1,650,000	\$ (6,785)	\$ 4,539,100
Construction in Progress	0	6,716,869	0	6,716,869
Total Capital Assets Not Depreciated	\$ 2,895,885	\$ 8,366,869	\$ (6,785)	\$ 11,255,969
Capital Assets Depreciated:				
Buildings and Improvements	\$ 91,303,012	\$ 0	\$ (539,707)	\$ 90,763,305
Other Capital Assets	7,551,796	1,508,246	0	9,060,042
Total Capital Assets Depreciated	\$ 98,854,808	\$ 1,508,246	\$ (539,707)	\$ 99,823,347
Less Accumulated Depreciation For:				
Buildings and Improvements	\$ 32,453,812	\$ 2,233,037	\$ (539,707)	\$ 34,147,142
Other Capital Assets	3,828,471	546,420	0	4,374,891
Total Accumulated Depreciation	\$ 36,282,283	\$ 2,779,457	\$ (539,707)	\$ 38,522,033
Total Capital Assets Depreciated, Net	\$ 62,572,525	\$ (1,271,211)	\$ 0	\$ 61,301,314
Governmental Activities Capital Assets, Net	\$ 65,468,410	\$ 7,095,658	\$ (6,785)	\$ 72,557,283

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

Governmental Activities:	
Support Services	\$ 2,761,256
Operation of Non-Instructional Services	<u>18,201</u>
Total Depreciation Expense - Governmental Activities	<u>\$ 2,779,457</u>

D. Construction Commitments

At June 30, 2006, the county had uncompleted construction contracts of approximately \$5,802,086 in the Judicial and Safety Projects Fund and \$889,756 in the Highway Capital Projects Fund. Funding has been received for these future expenditures.

E. Interfund Receivables, Payables, and Transfers

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

Due to/from other funds:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Primary Government:		
Nonmajor governmental	Nonmajor governmental	\$ 68,540
School Department Component Unit:		
Nonmajor governmental	General Purpose School	499
Internal service	"	1,073,716

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

<u>Transfers Out</u>	<u>Transfers In</u>			
	General Fund	Highway/ Public Works Fund	General Debt Service Fund	Nonmajor Governmental Funds
General Fund	\$ 0	\$ 66,000	\$ 0	\$ 2,497,805
Highway/Public Works Fund	0	0	0	282,777
Nonmajor governmental funds	91,570	0	1,150,000	1,158,794
Solid Waste Disposal Fund	0	0	0	8,000
Total	<u>\$ 91,570</u>	<u>\$ 66,000</u>	<u>\$ 1,150,000</u>	<u>\$ 3,947,376</u>

Discretely Presented Wilson County School Department

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

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

F. Capital Leases

Primary Government

On April 3, 1998, Wilson County entered into a 20-year lease-purchase agreement for school construction. The terms of the agreement require total lease payments of \$12,925,000 plus interest charges from four to 5.25 percent. Title to the buildings transfers to Wilson County at the end of the lease period. The lease payments are made by the Special Purpose Fund.

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

On February 15, 2005, Wilson County entered into a three-year lease-purchase agreement for purchasing patrol cars. The terms of the agreement require total lease payments of \$904,118 plus interest charges of 3.1 percent. Title to the patrol cars transfers to Wilson County at the end of the lease period. The lease payments are made by the General Fund.

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

<u>Year Ending June 30</u>	<u>Governmental Funds</u>
2007	\$ 2,340,946
2008	2,031,426
2009	2,028,735
2010	2,032,216
2011	2,036,970
2012-2016	9,287,275
2017-2018	<u>2,158,812</u>
Total Minimum Lease Payments	\$ 21,916,380
Amount Representing Interest	<u>(5,304,853)</u>
 Present Value of Minimum Lease Payments	 <u><u>\$ 16,611,527</u></u>

Discretely Presented Wilson County School Department

On December 16, 2002, the Wilson County School Department entered into a 12-year lease-purchase agreement for building improvements. The terms of

the agreement require total lease payments of \$5,033,706 plus interest of 4.85 percent. Title to the building improvements transfers to the School Department at the end of the lease period. The lease payments are made by the General Purpose School Fund.

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

<u>Year Ending June 30</u>	<u>Governmental Funds</u>
2007	\$ 558,244
2008	558,244
2009	558,244
2010	558,244
2011	558,244
2012-2015	<u>2,233,378</u>
Total Minimum Lease Payments	\$ 5,024,598
Amount Representing Interest	<u>(992,230)</u>
 Present Value of Minimum Lease Payments	 <u><u>\$ 4,032,368</u></u>

G. Long-term Debt

Primary Government

General Obligation Bonds, Capital Leases, and Notes

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

General obligation bonds, capital leases, and capital outlay notes are direct obligations and pledge the full faith and credit of the government. General obligation bonds, capital leases, and capital outlay notes outstanding were issued for original terms of up to 20 years for bonds, up to 20 years for capital leases, and up to 12 years for notes. Repayment terms are generally structured with increasing amounts of principal maturing as interest requirements decrease over the term of the debt. All bonds, capital leases, and notes included in long-term debt as of June 30, 2006, will be retired from the General, Special Purpose, Other Special Revenue, General Debt Service Rural Debt Service, Sanitation Projects, or Other Capital Projects Funds. General obligation bonds, capital leases, and capital outlay notes outstanding as of June 30, 2006, are as follows:

Type	Interest Rate	Original Amount of Issue	Balance 6-30-06
General Obligation Bonds	2.25 to 5.265%	\$ 126,300,000	\$ 97,955,000
General Obligation Bonds - Refunding	3 to 5	27,395,000	23,145,000
Capital Outlay Notes	0 to 5.95	4,760,000	1,190,000
Capital Outlay Notes - Refunding	3.1 to 5	7,585,000	2,215,000
Capital Leases	3.1 to 5.25	13,829,118	9,756,527
Capital Leases - Refunding	4 to 5.25	11,125,000	6,855,000

The annual requirements to amortize all general obligation bonds and notes outstanding as of June 30, 2006, including interest payments, are as follows:

Year Ending June 30	Bonds		Notes	
	Principal	Interest	Principal	Interest
2007	\$ 4,375,000	\$ 5,566,870	\$ 1,665,000	\$ 121,139
2008	8,010,000	5,353,338	700,000	78,641
2009	7,805,000	5,043,006	715,000	50,859
2010	7,935,000	4,698,479	135,000	15,506
2011	7,160,000	4,353,250	135,000	9,282
2012-2016	37,830,000	16,691,122	55,000	3,047
2017-2021	31,350,000	7,913,376	0	0
2022-2026	16,635,000	1,807,806	0	0
Total	<u>\$ 121,100,000</u>	<u>\$ 51,427,247</u>	<u>\$ 3,405,000</u>	<u>\$ 278,474</u>

There is \$13,113,653 available in the debt service funds to service long-term debt. Bonded debt per capita totaled \$1,364, based on the 2000 federal census. Debt per capita, including bonds, capital leases, and notes, totaled \$1,635, 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	\$ 117,760,000	\$ 5,315,000
Additions	7,500,000	0
Deductions	(4,160,000)	(1,910,000)
Balance, June 30, 2006	<u>\$ 121,100,000</u>	<u>\$ 3,405,000</u>
Balance Due Within One Year	<u>\$ 4,375,000</u>	<u>\$ 1,665,000</u>

Governmental Activities (Cont.):	Capital Leases	Compensated Absences
Balance, July 1, 2005	\$ 18,231,562	\$ 1,024,068
Additions	0	949,792
Deductions	(1,620,035)	(765,330)
Balance, June 30, 2006	<u>\$ 16,611,527</u>	<u>\$ 1,208,530</u>
Balance Due Within One Year	<u>\$ 1,531,527</u>	<u>\$ 181,279</u>

	Claims and Judgments
Balance, July 1, 2005	\$ 412,835
Additions	4,719,415
Deductions	<u>(4,778,729)</u>
Balance, June 30, 2006	<u>\$ 353,521</u>
Balance Due Within One Year	<u>\$ 353,521</u>

Analysis of Noncurrent Liabilities Presented on Exhibit A:

Total Noncurrent Liabilities, June 30, 2006	\$ 142,678,578
Less: Due Within One Year	(8,106,327)
Add: Unamortized Premium on Debt	4,207,783
Less: Deferred Amount on Refunding	<u>(533,313)</u>

Noncurrent Liabilities - Due In More Than One Year - Exhibit A	<u>\$ 138,246,721</u>
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The internal service funds primarily serve the governmental funds. Accordingly, long-term liabilities for the internal service funds are included as part of the above totals for governmental activities. Compensated absences payable will be paid from the employing funds, primarily the General Fund and the Highway/Public Works Fund.

Defeasance of Prior Debt

In prior years, Wilson County defeased certain outstanding general obligation bonds by placing the proceeds of new bonds into an irrevocable trust to provide for all future debt service payments on the old bonds. The

Department for the year ended June 30, 2006, was as follows:

Governmental Activities:

	Capital Lease	Compensated Absences
Balance, July 1, 2005	\$ 4,382,264	\$ 280,701
Additions	0	297,684
Deductions	(349,896)	(268,787)
Balance, June 30, 2006	<u>\$ 4,032,368</u>	<u>\$ 309,598</u>
Balance Due Within One Year	<u>\$ 367,071</u>	<u>\$ 61,920</u>

	Claims and Judgments
Balance, July 1, 2005	\$ 895,000
Additions	<u>45,000</u>
Balance, June 30, 2006	<u>\$ 940,000</u>
Balance Due Within One Year	<u>\$ 940,000</u>

Analysis of Noncurrent Liabilities Presented on Exhibit A:

Total Noncurrent Liabilities, June 30, 2006	\$ 5,281,966
Less: Due Within One Year	<u>(1,368,991)</u>
Noncurrent Liabilities - Due In More Than One Year - Exhibit A	<u>\$ 3,912,975</u>

The internal service fund primarily serves the governmental funds. Accordingly, long-term liabilities for the internal service fund are included as part of the above totals for governmental activities. Compensated absences payable will be paid from the employing funds, primarily the General Purpose School Fund.

V. OTHER INFORMATION

A. Risk Management

Wilson County has chosen to establish a Self-Insurance Fund for risks associated with the employees' health and dental insurance plans. The

Self-Insurance Fund is accounted for as an internal service fund where assets are set aside for claim settlements. The county retains the risk of loss to a limit of \$150,000 per specific loss. The county has obtained a stop/loss commercial insurance policy to cover claims beyond this liability.

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

	Liability	Estimates	Payments	Year-end
2005-2006	\$ 348,161	\$ 3,831,300	\$ (3,766,626)	\$ 412,835
2005-2006	412,835	4,719,415	(4,778,729)	353,521

The county is exposed to various risk related to general liability, property, and casualty losses. The county joined the Local Government Property and Casualty Fund (LGPCF), which is a public entity risk pool established by the Tennessee County Services Association, an association of member counties. The county pays an annual premium to the LGPCF for its general liability, property, and casualty insurance coverage. The creation of the LGPCF provides for it to be self-sustaining through member premiums. The LGPCF reinsures through commercial insurance companies for claims exceeding \$100,000 for each insured event.

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

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

	Liability	Estimates	Payments	Year-end
2004-2005	\$ 1,059,000	\$ 6,991,404	\$ (7,191,404)	\$ 859,000
2005-2006	859,000	8,157,777	(8,076,777)	940,000

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

B. Accounting Changes

During the year, the discretely presented Wilson County School Department adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 47, Accounting for Termination Benefits. GASB Statement No. 47 became effective for the year ended June 30, 2006, and 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.

The provisions of Governmental Accounting Standards Board (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 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 Wilson 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 Wilson 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. Wilson County had no net assets restricted by enabling legislation to disclose as of June 30, 2006. But it is reasonably expected that Wilson County will be required to disclose net assets restricted by enabling legislation in subsequent years.

C. Subsequent Events

On August 31, 2006, Ernest Lasater left the Office of Trustee and was succeeded by Jim Majors, and Ronald Gilbert left the Office of Finance Director and was succeeded by Janice Branchaud.

On December 18, 2006, the Wilson County Commission authorized the issuance of \$300,000 in capital outlay notes for the purchase of a building.

On December 31, 2006, Dr. James Duncan resigned as director of schools and was succeeded by William Hall as interim director.

On February 1, 2007, Wilson County issued \$7,540,000 in general obligation bonds for school construction.

D. Contingent Liabilities

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

E. Landfill Closure/Postclosure Care Costs

State and federal laws and regulations require the county to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for 30 years after closure. The \$560,512 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 cost may be higher due to inflation, changes in technology, or changes in regulations. Wilson County is currently contracting with a private company for solid waste disposal; however, Wilson County plans to open a new landfill cell in the future.

F. Joint Ventures

The Wilson County/Lebanon Development Board operates an industrial park, which is jointly owned by Wilson County and the City of Lebanon. The board includes six members, three representatives of each governmental unit. The purpose is to develop an industrial park on property at the southern edge of the city. Each entity is to contribute 50 percent of the development costs, and each entity is to receive 50 percent of the proceeds resulting from the sale of property. Wilson County contributed \$8,750 to the Wilson County/Lebanon Development Board during the 2005-06 year.

The Joint Economic and Community Development Board of Wilson County is a joint venture, which is jointly operated by Wilson County and the cities of

Lebanon, Mt. Juliet, and Watertown. The board comprises 17 members, four of whom represent Wilson County. The purpose is to finance projects that will increase trade and commerce, contribute to the general welfare, and create employment for the county and its cities. Wilson County contributed \$225,022 to operations of the Joint Economic and Community Development Board for the 2005-06 year.

The Wilson County/Mt. Juliet Development Board is a joint venture, which is jointly operated by Wilson County and the City of Mt. Juliet. The board was created to promote cooperation and to facilitate management and economic development. The board includes six members, three of whom represent Wilson County and three of whom represent the City of Mt. Juliet. Wilson County and the City of Mt. Juliet each contribute one-half of the funding that is necessary to pay the development cost of the board projects. Wilson County will appropriate to the city one-half of real and personal property taxes collected until the city has recovered its contribution for the development of the industrial or commercial tax base. The contribution of the city or county, respectively, shall include direct cost, maintenance cost, and interest paid on bond or note indebtedness. Wilson County contributed \$6,000 to the Wilson County/Mt. Juliet Development Board during the 2005-06 year.

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

Administrative Offices:

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

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

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

G. Jointly Governed Organization

The Nashville and Eastern Railroad Authority was created according to state statutes in 1983 to purchase from Seaboard System Railroad, Inc., the property, track, and roadbed along approximately 130 miles in Davidson,

Wilson, Smith, and Putnam Counties. The business of the railroad authority is conducted by a Board of Directors whose members are appointed by the governing bodies of the cities and counties of service; however, counties do not have any ongoing financial interest or responsibility for the entity. Wilson County did not contribute to the operations of the Nashville and Eastern Railroad Authority during the 2004-05 year. Complete financial statements for the railroad authority can be obtained from Henry Schumpf, Treasurer, 527 Derby Downs, Lebanon, TN 37087.

H. Retirement Commitments

Plan Description

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

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

Funding Policy

Wilson County has adopted a noncontributory retirement plan for its employees by assuming employee contributions up to five percent of annual covered payroll. The county is required to contribute at an actuarially determined rate; the rate for the fiscal year ended June 30, 2006, was

10.75 percent of annual covered payroll. The contribution requirement of plan members is set by state statute. The contribution requirement for Wilson County is established and may be amended by the TCRS Board of Trustees.

Annual Pension Cost

For the year ended June 30, 2006, Wilson County's annual pension cost of \$2,259,361 to TCRS was equal to the county's required and actual contributions. The required contribution was determined as part of the July 1, 2003, actuarial valuation using the frozen entry age actuarial cost method. Significant actuarial assumptions used in the valuation include (a) rate of return on investment of present and future assets of 7.5 percent a year compounded annually, (b) projected salary increases of 4.75 percent (graded) annual rate (no explicit assumption is made regarding the portion attributable to the effects of inflation on salaries), (c) projected 3.5 percent annual increase in the Social Security wage base, and (d) projected post-retirement increases of three percent annually. The actuarial value of assets was determined using techniques that smooth the effect of short-term volatility in the market value of total investments over a five-year period. Wilson County's unfunded actuarial accrued liability is being amortized as a level dollar amount on a closed basis. The remaining amortization period at July 1, 2003, was ten years. An actuarial valuation was performed as of July 1, 2005, which established contribution rates effective July 1, 2006.

Trend Information

Fiscal Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
6-30-06	\$2,259,361	100%	\$0
6-30-05	2,106,464	100	0
6-30-04	1,743,952	100	0

Schedule of Funding Progress

(Dollar amounts in thousands)

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b) - (a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
6-30-05	\$36,356	\$37,951	\$1,595	95.80%	\$19,661	8.11%
6-30-03	30,829	32,627	1,798	94.49	17,283	10.40
6-30-01	26,379	28,386	2,007	92.93	14,345	13.99

SCHOOL TEACHERS

Plan Description

The Wilson County School Department contributes to the State Employees, Teachers, and Higher Education Employees Pension Plan (SETHEEPP), a cost-sharing multiple 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. Copies of footnotes in PDF format can be accessed at <http://www.treasury.state.tn.us/tcrs/Schools/>.

Funding Policy

Most teachers are required by state statute to contribute five percent of their salaries to the plan. The employer contribution rate for the Wilson County School Department is established at an actuarially determined rate. The employer rate for the fiscal year ended June 30, 2006, was 5.5 percent of annual covered payroll. The employer contribution requirement for the Wilson County School Department is established and may be amended by the TCRS Board of Trustees. The employer's contributions to TCRS for the years ended June 30, 2006, 2005, and 2004, were \$2,073,120, \$1,996,593, and \$1,164,385, respectively, equal to the required contributions for each year.

I. Other Post-employment Benefits

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

The discretely presented Wilson County School Department provides post-retirement health care benefits, in accordance with contract provisions, to full-time employees with 15 years of service, with at least five years of continuous employment prior to retirement, and have been eligible for coverage under the group medical and dental plan immediately prior to retirement. These employees will be eligible to continue their group health insurance and their dependent coverage until the retiree becomes eligible under an employer's group policy or death. The School Department pays five percent of the premium for retirees with 20 years and ten percent with 25 years of employment. The School Department will pay 100 percent of medical premiums, but not dental premiums, for retirees with 30 years of employment pending funding. Retirees may remain on the plan until they become eligible for Medicare, or become eligible for insurance coverage through their current employer, whichever occurs first.

J. Termination Benefits

The discretely presented Wilson County School Department offered an early retirement incentive ending June 30, 2006. Eligible employees are those who will have 30 years of verified Tennessee Consolidated Retirement Service, or have reached 60 years of age with a minimum of 25 years of service. A cash bonus of \$30 per day was paid for each unused accumulated sick day. During the fiscal year, eight employees accepted the School Department's offer costing \$33,390.

K. Office of Central Accounting, Budgeting, and Purchasing

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

L. Purchasing Laws

Finance Department

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

School Department

Purchasing procedures for the discretely presented Wilson County School Department are governed by purchasing laws applicable to schools as set forth in Section 49-2-203, Tennessee Code Annotated, which provides for the Board of Education, through its executive committee (director of schools and chairman of the Board of Education), to make all purchases. This statute also requires that competitive bids be solicited through advertisement in a local newspaper on all purchases exceeding \$10,000.

VI. OTHER NOTE – DISCRETELY PRESENTED WILSON COUNTY EMERGENCY COMMUNICATIONS DISTRICT

A. Summary of Significant Accounting Policies

1. Reporting Entity

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

2. Basis of Accounting

The district is considered to be a business-type activity (proprietary fund) which is used to account for and report those governmental activities that are designed to be self-supporting from fees charged to consumers of the fund's goods and services. The accounting and financial reporting practices of proprietary funds are similar to those used for business enterprises. That is, revenues are matched with expenses, and net income is determined using accrual accounting

methods. The district's financial statements have been prepared in conformity with all applicable GASB pronouncements as well as all Financial Accounting Standards Board pronouncements issued prior to November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements.

3. Cash Equivalents

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

4. Estimates

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

5. Operating Revenues

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

6. Capital Assets

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

B. Cash and Investments

The district maintains three bank accounts and a petty cash account with the following balances at June 30, 2006:

Petty Cash	\$ 300
Operating Account	238,446
Savings Account	74,762
Certificate of Deposit	<u>759,810</u>
Total Cash	<u>\$ 1,073,318</u>

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

All deposits with financial institutions other than savings and loan associations must be collateralized in an amount equal to 105 percent of the

value of the deposit secured thereby. The collateral must be placed by the depository bank in an escrow account in a second bank for the benefit of the district.

Deposits with savings and loan associations must be collateralized by one of the following methods: (1) by an amount equal to 110 percent of the face amount of uninsured deposits if the collateral is of the same character as that required for other financial institutions; (2) by an irrevocable letter of credit issued by the Federal Home Loan Bank; or (3) by a surety bond issued by an insurance company licensed under the laws of the State of Tennessee whose claims-paying ability is rated in the highest category by at least two nationally recognized statistical rating services.

The promissory notes must be in an amount equal to 150 percent of the amount of uninsured deposits. Wilson County Emergency Communications District, Inc., had no deposits with savings and loan associations during the year. The bank balances at June 30, 2006, are entirely covered by FDIC insurance and the state bank collateral pool.

C. Accounts Receivable

At June 30, 2006, the district had \$80,228 in accounts receivable. Of this amount, \$18,518 was due from BellSouth, \$25,661 was due from Tennessee Telephone, \$29,274 was due from the Tennessee Emergency Communications Board, and \$6,774 was due from other entities. These receivables represent amounts that are collected by the telephone companies and then remitted to the district. Each residential customer is charged \$.55 per month, and each commercial customer is charged \$1.67 per month. Additionally, the district receives \$.25 per cellular phone from the Tennessee Emergency Communications Board. No allowance for uncollectible accounts is considered necessary.

D. Capital Assets

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

A summary of changes in capital assets follows:

Business-type Activities:

	Balance 7-1-05	Increases	Decreases	Balance 6-30-06
Capital Assets Not Depreciated:				
Land	\$ 118,500	\$ 0	\$ 0	\$ 118,500
Total Capital Assets				
Not Depreciated	\$ 118,500	\$ 0	\$ 0	\$ 118,500

Business-type Activities (Cont.):

	Balance 7-1-05	Increases	Decreases	Balance 6-30-06
Capital Assets Depreciated:				
Buildings and Improvements	\$ 314,542	\$ 0	\$ (3,010)	\$ 311,532
Other Capital Assets	119,175	0	(21,634)	97,541
Total Capital Assets				
Depreciated	\$ 433,717	\$ 0	\$ (24,644)	\$ 409,073
Less Accumulated Depreciation For:				
Buildings and Improvements	\$ 70,971	\$ 7,990	\$ (530)	\$ 78,431
Other Capital Assets	106,593	2,082	(18,893)	89,782
Total Accumulated				
Depreciation	\$ 177,564	\$ 10,072	\$ (19,423)	\$ 168,213
Total Capital Assets				
Depreciated, Net	\$ 256,153	\$ (10,072)	\$ (5,221)	\$ 240,860
Business-type Activities				
Capital Assets, Net	\$ 374,653	\$ (10,072)	\$ (5,221)	\$ 359,360

Depreciation expense for the year ended June 30, 2006, amounted to \$10,072.

E. Equipment Maintenance

In a prior year, an amount was paid to the telephone companies for the use of public safety answering point (PSAP) equipment. This was a one-time charge to the district. The telephone companies own the equipment and have title to it. A monthly fee is paid to the telephone company for maintenance of this equipment. The amount paid varies from month to month. A total of \$126,306 was paid for the fiscal year ended June 30, 2006.

F. Accrued Compensation

All full-time employees of the district accrue vacation based on years of service. Vacation is earned on a calendar year basis and must be taken in the year earned. At June 30, 2006, the district's employees had \$3,160 of accrued compensation.

G. Risk-Financing Activities

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

H. Pension Expense

Plan Description

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

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

Funding Policy

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

Wilson County Emergency Communications District, Inc., is required to contribute at an actuarially determined rate; the rate for the fiscal year ended June 30, 2006, was 11.64 percent of annual covered payroll. The contribution requirement of plan members is set by state statute. The contribution requirement for Wilson County Emergency Communication District, Inc., is established and may be amended by the TCRS Board of Trustees.

Annual Pension Cost

For the year ended June 30, 2006, Wilson County Emergency Communications District, Inc.'s annual pension cost of \$19,992 to TCRS was equal to Wilson County Emergency Communication District, Inc.'s required and actual contributions. The required contribution was determined as part of the July 1, 2003, actuarial valuation using the frozen entry age actuarial cost method. Significant actuarial assumptions used in the valuation include (a) rate of return on investment of present and future assets of 7.5 percent a year compounded annually, (b) projected salary increases of 4.75 percent (graded) annual rate (no explicit assumption is made regarding the portion attributable to the effects of inflation on salaries), (c) projected 3.5 percent annual increase in the Social Security wage base, and (d) projected post-retirement increases of three percent annually. The actuarial value of assets was determined using techniques that smooth the effect of short-term volatility in the market value of total investments over a five-year period. Wilson County Emergency Communication District, Inc.'s unfunded actuarial accrued liability is amortized as a level dollar amount on a closed basis. The remaining amortization period at July 1, 2005, was nine years. An actuarial valuation was performed as of July 1, 2005, which established contribution rates effective July 1, 2006.

Trend Information

Fiscal Year Ended June 30	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
6-30-06	\$ 19,992	100 %	\$ 0
6-30-05	14,105	100	0
6-30-04	9,400	100	0

Schedule of Funding Progress

(Dollar amounts in thousands)

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b)-(a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ({b-a}/c)
6-30-05	\$ 170	\$ 187	17	90.91 %	\$ 160	10.63 %
6-30-03	149	168	19	88.69	157	12.10
6-30-01	101	122	21	82.79	148	14.19

I. GIS Mapping Project

During the year ended June 30, 2006, Wilson County Emergency Communications District, Inc., paid \$17,570 for the development of a computerized mapping system that will be titled to Wilson County. These payments have been included in the contracted services balance on the statement of revenue, expenses, and changes in net assets. The State of Tennessee Emergency Communications Board reimbursed \$21,150 of cost that Wilson County Emergency Communications District, Inc., invested in the project. The reimbursement from the state is presented in the statement of revenues, expenses, and changes in fund balance in the nonoperating revenues section. In addition, the district received a \$10,000 grant from the State of Tennessee for GIS Maintenance. At June 30, 2006, no expenditures under this grant had been made, therefore, this is presented as deferred revenue in the statement of net assets.

VII. OTHER NOTE – DISCRETELY PRESENTED WILSON COUNTY LIBRARY BOARD

A. Summary of Significant Accounting Policies

1. Reporting Entity

The Wilson County Library Board was established for the purpose of providing library services to residents of Wilson County.

The board is a component unit of Wilson County, Tennessee, the primary government. Wilson County appoints the board members of the board and must approve the board's issuance of debt. The board is financially dependent on the county, because a significant portion of funding is provided by county appropriations.

2. Government-wide and Fund Financial Statements

The government-wide financial statements include the statement of net assets and the statement of activities. These statements report information for the board as a whole. Individual funds are not displayed in the government-wide financial statements and the board has only governmental activities supported by grants, local government allocation, and general revenues.

The statement of activities reports the expenses of a given function offset by program revenues directly connected with the functional program. A function is an assembly of similar activities and may include portions of a fund or summarize more than one fund to capture the expenses and program revenues associated with a distinct functional activity. Program revenues include (1) charges for services which report fees, fines, and forfeitures, contributions which finance annual operating activities including restricted investment income;

(2) operating grants and contributions which finance annual operating activities including restricted investment income; and (3) capital grants and contributions which fund the acquisition, construction, or rehabilitation of capital assets. Other revenue sources not properly included with program revenues are reported as general revenues.

Fund financial statements are provided for the governmental funds.

3. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The financial statements of the Board are prepared in accordance with generally accepted accounting principles (GAAP).

The government-wide statements report using the economic resources measurement focus and the accrual basis of accounting generally including the reclassification or elimination of internal activity (between or within funds). Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Governmental fund financial statements report using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when they are both measurable and available. Available means collectible within the current period or soon enough thereafter to pay current liabilities. The board considers revenues to be available if they are collected within 60 days of the end of the fiscal year. Expenditures are recorded when the related fund liability is incurred.

The board reports the following major governmental fund:

Special Revenue Fund – This fund is the general operating fund of the board. It is used to account for all financial resources except those required to be accounted for in another fund.

4. Capital Assets

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

Governmental Activities:

	Balance 7-1-05		Increases	Decreases	Balance 6-30-06	
Capital Assets Not Depreciated:						
Land	\$	77,500	\$	0	\$	77,500
Construction in Progress	\$	77,500	\$	0	\$	77,500
Total Capital Assets						
Not Depreciated	\$	77,500	\$	0	\$	77,500

Governmental Activities (Cont.):

	Balance 7-1-05	Increases	Decreases	Balance 6-30-06
Capital Assets Depreciated:				
Buildings and Improvements	\$ 1,112,678	\$ 13,358	\$ 0	\$ 1,126,036
Other Capital Assets	225,095	27,088	0	252,183
Total Capital Assets				
Depreciated	\$ 1,337,773	\$ 40,446	\$ 0	\$ 1,378,219
Less Accumulated Depreciation For:				
Buildings and Improvements	\$ 353,016	\$ 28,070	\$ 0	\$ 381,086
Other Capital Assets	168,883	15,144	0	184,027
Total Accumulated				
Depreciation	\$ 521,899	\$ 43,214	\$ 0	\$ 565,113
Total Capital Assets				
Depreciated, Net	\$ 815,874	\$ (2,768)	\$ 0	\$ 813,106
Governmental Activities				
Capital Assets, Net	\$ 893,374	\$ (2,768)	\$ 0	\$ 890,606

5. Budgets and Budgetary Accounting

The board follows these procedures in establishing the budgetary data reflected in the financial statements:

- a. Formal budgetary integration is employed as a management control device during the year for Special Revenue Funds. This budget is adopted on a basis consistent with generally accepted accounting principles.
- b. The board of directors approves a detailed annual budget. Any revisions made during the year must be approved by the board of directors. The board is required to maintain a balanced budget and not allow expenditures to exceed appropriations.
- c. The budget amounts shown in the financial statements are the final authorized amounts as revised during the year.

6. Annual Leave and Sick Leave

The board's policy for accumulating annual (vacation) and sick leave is as follows:

Annual Leave

An eligible employee earns and accumulates annual leave for each month of service or major fraction thereof. The rates of accumulation

and maximum accumulation vary according to employee length of service.

Years of Service	Rate of Accumulation (Hours Per Month)	Maximum Accumulation (Total Hours)
Less than 5	7.00	210
5 to 10	10.50	252
10 to 15	12.25	273
15 or more	14.00	294

Upon final separation, the employee is paid for any unused annual leave accumulation unless terminated for gross misconduct or similar offense.

Sick Leave

Sick Leave is accrued per employee at the rate of one day (seven hours) for each month or major fraction thereof. A full-time employee, who has accumulated the maximum number of allowable annual leave days, may have additional annual leave days accrued transferred to his sick leave account. There is no ceiling on accumulation of sick leave. Unused sick leave can be transferred toward creditable service upon retirement.

Upon re-employment in regular status, the sick leave account of a former county employee shall be credited with sick leave accumulation at the time of termination provided it can be verified from official records. The employees of the Wilson County Library Board have accumulated 5,918.5 hours of sick leave.

B. Deposits

At June 30, 2006, the bank balance of the demand deposits is \$260,144. The deposits are entirely insured through FDIC insurance and the state collateral pool.

C. Ownership of Plant Assets

The board has a life interest in the land, building, and improvements at its Mt. Juliet, Tennessee, and Watertown, Tennessee, locations. If, at any time the Wilson County Library Board ceases to utilize these facilities as libraries, title to said facilities reverts back to their previous owners.

D. Retirement

The board employees participate in the Tennessee Consolidated Retirement System under the Wilson County membership. All information related to the

plan is reported in the General Fund of the county. The county has been funding all employee contributions prior to the fiscal year ended June 30, 1993. For the year ended June 30, 2006, the library funded \$33,944 on behalf of the employees eligible to participate in the county plan.

E. Self-Insurance-Unemployment Coverage

The board has elected to be a reimbursing employer for unemployment insurance purposes. Reimbursing employers are essentially self-insured. They are required to reimburse to the Tennessee Department of Employment Security dollar for dollar for their proportionate share of benefits paid to a former employee. A significant turnover in employees could result in a liability being incurred; however the effect on the financial position or results of operation cannot be determined.

**REQUIRED SUPPLEMENTARY
INFORMATION**

Exhibit F-1

Wilson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
General Fund
For the Year Ended June 30, 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	\$ 17,630,070	\$ 0	\$ 0	\$ 17,630,070	\$ 17,520,625	\$ 17,621,919	\$ 8,151
Licenses and Permits	706,663	0	0	706,663	700,000	700,000	6,663
Fines, Forfeitures, and Penalties	438,273	0	0	438,273	524,255	524,205	(85,932)
Charges for Current Services	1,619,515	0	0	1,619,515	1,280,998	1,315,998	303,517
Other Local Revenues	188,317	0	0	188,317	369,610	222,370	(34,053)
Fees Received from County Officials	3,102,504	0	0	3,102,504	2,981,292	2,981,292	121,212
State of Tennessee	2,715,000	0	0	2,715,000	2,221,445	2,274,224	440,776
Federal Government	690,983	0	0	690,983	1,463,679	1,230,633	(539,650)
Other Governments and Citizens Groups	185,050	0	0	185,050	4,160	159,160	25,890
Total Revenues	\$ 27,276,375	\$ 0	\$ 0	\$ 27,276,375	\$ 27,066,064	\$ 27,029,801	\$ 246,574
<u>Expenditures</u>							
<u>General Government</u>							
County Commission	\$ 87,928	\$ 0	\$ 0	\$ 87,928	\$ 97,670	\$ 97,670	\$ 9,742
Board of Equalization	8,740	0	0	8,740	8,746	8,746	6
Beer Board	813	0	0	813	1,620	1,620	807
Other Boards and Committees	460	0	0	460	2,439	2,439	1,979
County Mayor/Executive	222,629	(2,425)	3,432	223,636	237,325	236,525	12,889
County Attorney	163,092	0	527	163,619	163,397	165,887	2,268
Election Commission	377,568	(4,324)	16,250	389,494	488,967	488,967	99,473
Register of Deeds	227,589	(30,849)	19,567	216,307	233,537	233,537	17,230
Planning	353,764	(33,628)	31,834	351,970	342,871	399,847	47,877
Codes Compliance	267,747	(657)	5,635	272,725	282,389	282,389	9,664
County Buildings	0	0	0	0	1,008,970	0	0
Other General Administration	41,406	(69)	100	41,437	42,745	42,745	1,308
Preservation of Records	139,543	(9,255)	6,376	136,664	147,909	149,909	13,245
Risk Management	171	0	0	171	0	0	(171)

(Continued)

Exhibit F-1

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2005	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>Finance</u>							
Accounting and Budgeting	\$ 913,154	\$ (30,826)	\$ 28,990	\$ 911,318	\$ 915,126	\$ 914,626	\$ 3,308
Property Assessor's Office	676,338	(82,812)	168,494	762,020	792,310	789,449	27,429
Reappraisal Program	86,149	(19,917)	0	66,232	78,347	78,347	12,115
County Trustee's Office	143,765	(8,518)	204	135,451	154,079	154,079	18,628
County Clerk's Office	338,416	(5,411)	20,053	353,058	360,562	360,562	7,504
<u>Administration of Justice</u>							
Circuit Court	564,111	(4,050)	9,822	569,883	579,659	580,159	10,276
General Sessions Judge	394,693	0	0	394,693	403,887	403,887	9,194
Drug Court	211,183	(26)	493	211,650	246,464	246,464	34,814
Chancery Court	499,135	(3,855)	10,952	506,232	529,611	529,611	23,379
Judicial Commissioners	244,733	(537)	1,063	245,259	260,133	260,133	14,874
Probation Services	200,091	(17,492)	12,153	194,752	231,997	233,297	38,545
<u>Public Safety</u>							
Sheriff's Department	4,924,371	(72,534)	42,033	4,893,870	5,333,874	4,944,454	50,584
Special Patrols	0	0	250	250	5,000	5,000	4,750
Traffic Control	217,976	(1,700)	7,406	223,682	234,691	228,191	4,509
Drug Enforcement	318,667	0	4,500	323,167	339,267	328,767	5,600
Jail	2,966,543	(92,907)	332,115	3,205,751	3,125,082	3,343,121	137,370
Workhouse	124,827	(8,320)	18,436	134,943	137,497	135,997	1,054
Juvenile Services	256,117	(699)	3,622	259,040	260,301	260,301	1,261
Civil Defense	5,409,661	(68,992)	75,755	5,416,424	5,625,039	5,565,961	149,537
County Coroner/Medical Examiner	80,112	(5,745)	6,555	80,922	72,450	81,450	528
Public Safety Grant Programs	725,523	(198,161)	164,063	691,425	1,294,482	913,743	222,318
Other Public Safety	102,498	0	0	102,498	188,740	188,740	86,242
<u>Public Health and Welfare</u>							
Local Health Center	83,652	(3,077)	4,391	84,966	64,180	86,053	1,087

(Continued)

Exhibit F-1

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2005	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>Public Health and Welfare (Cont.)</u>							
Rabies and Animal Control	\$ 0	\$ 0	\$ 0	\$ 0	\$ 152,586	\$ 0	\$ 0
Other Local Health Services	549,752	(416)	1,601	550,937	794,537	807,500	256,563
Appropriation to State	57,620	0	0	57,620	78,493	57,620	0
Other Local Welfare Services	3,000	0	0	3,000	3,250	3,250	250
Other Public Health and Welfare	39,366	0	129	39,495	39,532	39,532	37
<u>Social, Cultural, and Recreational Services</u>							
Libraries	1,109,230	(563,619)	3,335	548,946	579,377	579,377	30,431
Other Social, Cultural, and Recreational	52,000	0	0	52,000	50,000	52,000	0
<u>Agriculture & Natural Resources</u>							
Agriculture Extension Service	120,074	(717)	761	120,118	171,260	171,260	51,142
Forest Service	2,000	0	0	2,000	2,000	2,000	0
Soil Conservation	36,421	0	0	36,421	36,655	36,655	234
Storm Water Management	0	0	0	0	66,000	0	0
Other Agriculture & Natural Resources	0	0	0	0	371,425	0	0
<u>Other Operations</u>							
Tourism	106,231	(1,831)	823	105,223	107,398	107,398	2,175
Industrial Development	225,022	0	0	225,022	225,022	225,022	0
Other Economic and Community Development	20,750	0	0	20,750	20,750	20,750	0
Veterans' Services	101,862	(171)	171	101,862	106,773	107,926	6,064
Other Charges	777,504	0	0	777,504	1,180,000	782,293	4,789
Contributions to Other Agencies	185,901	(1,647)	0	184,254	200,759	200,759	16,505
Miscellaneous	67,233	(12,650)	4,000	58,583	69,000	69,000	10,417
<u>Principal on Debt</u>							
General Government	296,972	0	0	296,972	0	296,972	0
<u>Interest on Debt</u>							
General Government	20,707	0	0	20,707	0	20,707	0
Total Expenditures	\$ 25,144,810	\$ (1,287,837)	\$ 1,005,891	\$ 24,862,864	\$ 28,546,180	\$ 26,322,694	\$ 1,459,830

(Continued)

Exhibit F-1

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2005	Add: Encumbrances 6/30/2006	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
Excess (Deficiency) of Revenues Over Expenditures	\$ 2,131,565	\$ 1,287,837	\$ (1,005,891)	\$ 2,413,511	\$ (1,480,116)	\$ 707,107	\$ 1,706,404
<u>Other Financing Sources (Uses)</u>							
Transfers In	\$ 91,570	\$ 0	\$ 0	\$ 91,570	\$ 91,570	\$ 91,570	\$ 0
Transfers Out	(2,563,805)	0	0	(2,563,805)	0	(2,563,805)	0
Total Other Financing Sources (Uses)	\$ (2,472,235)	\$ 0	\$ 0	\$ (2,472,235)	\$ 91,570	\$ (2,472,235)	\$ 0
Net Change in Fund Balance	\$ (340,670)	\$ 1,287,837	\$ (1,005,891)	\$ (58,724)	\$ (1,388,546)	\$ (1,765,128)	\$ 1,706,404
Fund Balance, July 1, 2005	4,464,124	(1,287,837)	0	3,176,287	2,595,167	2,595,167	581,120
Fund Balance, June 30, 2006	\$ 4,123,454	\$ 0	\$ (1,005,891)	\$ 3,117,563	\$ 1,206,621	\$ 830,039	\$ 2,287,524

Exhibit F-2

Wilson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Highway/Public Works Fund
For the Year Ended June 30, 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	\$ 3,247,369	\$ 0	\$ 0	\$ 3,247,369	\$ 3,097,567	\$ 3,097,567	\$ 149,802
Other Local Revenues	0	0	0	0	7,050	7,050	(7,050)
State of Tennessee	2,637,541	0	0	2,637,541	2,781,440	2,781,440	(143,899)
Total Revenues	\$ 5,884,910	\$ 0	\$ 0	\$ 5,884,910	\$ 5,886,057	\$ 5,886,057	\$ (1,147)
<u>Expenditures</u>							
<u>General Government</u>							
Engineering	\$ 57,901	\$ 0	\$ 0	\$ 57,901	\$ 66,000	\$ 66,000	\$ 8,099
<u>Highways</u>							
Administration	236,089	(200)	3,810	239,699	274,270	274,270	34,571
Highway and Bridge Maintenance	3,191,904	(137,114)	78,260	3,133,050	3,619,858	3,619,858	486,808
Operation and Maintenance of Equipment	713,927	(7,875)	42,322	748,374	783,717	926,717	178,343
Other Charges	127,288	0	0	127,288	237,273	137,000	9,712
Employee Benefits	916,968	0	0	916,968	1,115,263	941,759	24,791
Capital Outlay	463,265	(186,642)	514,183	790,806	1,040,000	1,040,000	249,194
Total Expenditures	\$ 5,707,342	\$ (331,831)	\$ 638,575	\$ 6,014,086	\$ 7,136,381	\$ 7,005,604	\$ 991,518
Excess (Deficiency) of Revenues Over Expenditures	\$ 177,568	\$ 331,831	\$ (638,575)	\$ (129,176)	\$ (1,250,324)	\$ (1,119,547)	\$ 990,371
<u>Other Financing Sources (Uses)</u>							
Transfers In	\$ 66,000	\$ 0	\$ 0	\$ 66,000	\$ 66,000	\$ 66,000	\$ 0
Transfers Out	(282,777)	0	0	(282,777)	0	(282,777)	0
Total Other Financing Sources (Uses)	\$ (216,777)	\$ 0	\$ 0	\$ (216,777)	\$ 66,000	\$ (216,777)	\$ 0
Net Change in Fund Balance	\$ (39,209)	\$ 331,831	\$ (638,575)	\$ (345,953)	\$ (1,184,324)	\$ (1,336,324)	\$ 990,371
Fund Balance, July 1, 2005	3,795,309	(331,831)	0	3,463,478	3,304,781	3,304,781	158,697
Fund Balance, June 30, 2006	\$ 3,756,100	\$ 0	\$ (638,575)	\$ 3,117,525	\$ 2,120,457	\$ 1,968,457	\$ 1,149,068

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

BUDGETARY INFORMATION

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

The budgetary level of control is at the major category level established by the State Uniform Chart of Accounts, as prescribed by the Comptroller of the Treasury of the State of Tennessee. Major categories are at the department level (examples of General Fund major categories: County Commission, Board of Equalization, County Mayor/Executive, 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 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.

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

Nonmajor Governmental Funds

Special Revenue Funds

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

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

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

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

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

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

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

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

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

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

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

Debt Service Funds

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

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

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

Capital Projects Funds

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

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

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

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

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

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

Rural School Construction Projects Fund – The Rural School Construction Projects Fund is used to account for debt issued by Wilson County that will be subsequently contributed to the School Department as capital projects progress.

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

Exhibit G-1

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

	Special Revenue Funds								
	Courthouse and Jail Maintenance	Solid Waste / Sanitation	Ambulance Service	Special Purpose	Drug Control	Sports and Recreation	Agriculture Center	Other Special Revenue	
<u>ASSETS</u>									
Cash	:	0	\$ 100	\$ 0	\$ 0	\$ 0	\$ 250	\$ 0	
Equity in Pooled Cash and Investments	:	550,537	2,563,534	272,176	728,931	390,210	19,346	299,507	376,389
Accounts Receivable	:	0	554	150,000	0	0	0	0	
Due from Other Governments	:	0	0	0	752,254	0	22,657	0	
Due from Other Funds	:	0	0	0	0	0	0	0	
Property Taxes Receivable	:	0	1,654,574	0	0	0	944,983	0	
Allowance for Uncollectible Property Taxes	:	0	(35,190)	0	0	0	0	0	
Accrued Interest Receivable	:	0	0	0	0	3,858	0	0	
Total Assets	:	550,537	\$ 4,183,572	\$ 422,176	\$ 1,481,185	\$ 394,068	\$ 986,986	\$ 299,757	\$ 376,389
<u>LIABILITIES AND FUND BALANCES</u>									
<u>Liabilities</u>									
Payroll Deductions Payable	:	1,473	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
Due to Other Funds	:	68,540	0	0	0	0	0	0	
Due to Component Units	:	0	0	0	0	0	19,346	0	
Due to State of Tennessee	:	81	513	0	0	0	0	202	
Deferred Revenue - Current Property Taxes	:	0	1,576,416	0	0	0	944,983	0	
Deferred Revenue - Delinquent Property Taxes	:	0	37,233	0	0	0	0	0	
Other Deferred Revenues	:	0	0	150,000	420,766	3,858	22,109	0	
Total Liabilities	:	70,094	\$ 1,614,162	\$ 150,000	\$ 420,766	\$ 3,858	\$ 986,438	\$ 202	\$ 0
<u>Fund Balances</u>									
Reserved for Encumbrances	:	103,427	\$ 153,946	\$ 230,000	\$ 0	\$ 7,867	\$ 0	\$ 56,062	\$ 0
Unreserved	:	377,016	2,415,464	42,176	1,060,419	382,343	548	243,493	376,389
Total Fund Balances	:	480,443	\$ 2,569,410	\$ 272,176	\$ 1,060,419	\$ 390,210	\$ 548	\$ 299,555	\$ 376,389
Total Liabilities and Fund Balances	:	550,537	\$ 4,183,572	\$ 422,176	\$ 1,481,185	\$ 394,068	\$ 986,986	\$ 299,757	\$ 376,389

(Continued)

Exhibit G-1

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

	<u>Special Revenue Funds (Cont.)</u>			<u>Debt Service Funds</u>			<u>Capital Projects Funds</u>	
	<u>Constitu- tional Officers - Fees</u>	<u>Workers' Compensation</u>	<u>Total</u>	<u>Rural Debt Service</u>	<u>Special Debt Service</u>	<u>Total</u>	<u>General Capital Projects</u>	<u>Judical and Safety Projects</u>
<u>ASSETS</u>								
Cash	: 252,789	\$ 0	\$ 253,139	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Equity in Pooled Cash and Investments	0	529,476	5,730,106	3,109,415	59,117	3,168,532	416,957	5,805,881
Accounts Receivable	16,794	0	167,348	0	0	0	0	0
Due from Other Governments	0	0	774,911	165,780	0	165,780	0	0
Due from Other Funds	0	68,540	68,540	0	0	0	0	0
Property Taxes Receivable	0	0	2,599,557	0	0	0	0	0
Allowance for Uncollectible Property Taxes	0	0	(35,190)	0	0	0	0	0
Accrued Interest Receivable	0	0	3,858	0	0	0	0	0
Total Assets	: 269,583	\$ 598,016	\$ 9,562,269	\$ 3,275,195	\$ 59,117	\$ 3,334,312	\$ 416,957	\$ 5,805,881
<u>LIABILITIES AND FUND BALANCES</u>								
<u>Liabilities</u>								
Payroll Deductions Payable	: 0	\$ 0	\$ 1,473	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Due to Other Funds	0	0	68,540	0	0	0	0	0
Due to Component Units	0	0	19,346	0	0	0	0	0
Due to State of Tennessee	100	0	896	0	0	0	0	0
Deferred Revenue - Current Property Taxes	0	0	2,521,399	0	0	0	0	0
Deferred Revenue - Delinquent Property Taxes	0	0	37,233	0	0	0	0	0
Other Deferred Revenues	0	0	596,733	91,658	0	91,658	0	0
Total Liabilities	: 100	\$ 0	\$ 3,245,620	\$ 91,658	\$ 0	\$ 91,658	\$ 0	\$ 0
<u>Fund Balances</u>								
Reserved for Encumbrances	: 0	\$ 17,481	\$ 568,783	\$ 0	\$ 0	\$ 0	\$ 383,882	\$ 5,802,086
Unreserved	269,483	580,535	5,747,866	3,183,537	59,117	3,242,654	33,075	3,795
Total Fund Balances	: 269,483	\$ 598,016	\$ 6,316,649	\$ 3,183,537	\$ 59,117	\$ 3,242,654	\$ 416,957	\$ 5,805,881
Total Liabilities and Fund Balances	: 269,583	\$ 598,016	\$ 9,562,269	\$ 3,275,195	\$ 59,117	\$ 3,334,312	\$ 416,957	\$ 5,805,881

(Continued)

Exhibit G-1

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

	Capital Projects Funds (Cont.)						Total	Total Nonmajor Governmental Funds
	Sanitation Projects	HUD Grant Projects	Highway Capital Projects	Rural School Construction Projects	Other Capital Projects			
<u>ASSETS</u>								
Cash	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 253,139	
Equity in Pooled Cash and Investments	2,688,662	1,250	1,335,390	6,278,365	3,222,456	19,748,961	28,647,599	
Accounts Receivable	387	0	387	0	0	774	168,122	
Due from Other Governments	0	0	0	0	345,000	345,000	1,285,691	
Due from Other Funds	0	0	0	0	0	0	68,540	
Property Taxes Receivable	825,989	0	1,374,387	0	0	2,200,376	4,799,933	
Allowance for Uncollectible Property Taxes	(17,198)	0	(26,849)	0	0	(44,047)	(79,237)	
Accrued Interest Receivable	7,850	0	0	0	0	7,850	11,708	
Total Assets	\$ 3,505,690	\$ 1,250	\$ 2,683,315	\$ 6,278,365	\$ 3,567,456	\$ 22,258,914	\$ 35,155,495	
<u>LIABILITIES AND FUND BALANCES</u>								
<u>Liabilities</u>								
Payroll Deductions Payable	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,473	
Due to Other Funds	0	0	0	0	0	0	68,540	
Due to Component Units	0	0	0	0	0	0	19,346	
Due to State of Tennessee	0	0	0	0	0	0	896	
Deferred Revenue - Current Property Taxes	788,207	0	1,317,434	0	0	2,105,641	4,627,040	
Deferred Revenue - Delinquent Property Taxes	17,836	0	26,086	0	0	43,922	81,155	
Other Deferred Revenues	7,850	0	0	0	345,000	352,850	1,041,241	
Total Liabilities	\$ 813,893	\$ 0	\$ 1,343,520	\$ 0	\$ 345,000	\$ 2,502,413	\$ 5,839,691	
<u>Fund Balances</u>								
Reserved for Encumbrances	\$ 145,243	\$ 0	\$ 889,756	\$ 0	\$ 753,170	\$ 7,974,137	\$ 8,542,920	
Unreserved	2,546,554	1,250	450,039	6,278,365	2,469,286	11,782,364	20,772,884	
Total Fund Balances	\$ 2,691,797	\$ 1,250	\$ 1,339,795	\$ 6,278,365	\$ 3,222,456	\$ 19,756,501	\$ 29,315,804	
Total Liabilities and Fund Balances	\$ 3,505,690	\$ 1,250	\$ 2,683,315	\$ 6,278,365	\$ 3,567,456	\$ 22,258,914	\$ 35,155,495	

Exhibit G-2

Wilson 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							
	Courthouse and Jail Maintenance	Solid Waste / Sanitation	Ambulance Service	Special Purpose	Drug Control	Sports and Recreation	Agriculture Center	Other Special Revenue
<u>Revenues</u>								
Local Taxes	\$ 84,039	\$ 1,756,168	\$ 0	\$ 3,901,799	\$ 0	\$ 1,019,700	\$ 0	\$ 0
Licenses and Permits	0	0	0	0	0	0	0	0
Fines, Forfeitures, and Penalties	0	0	0	0	55,161	0	0	0
Charges for Current Services	0	3,090	196,000	0	0	0	143,345	160,000
Other Local Revenues	0	86,314	0	0	15,316	0	11,586	0
State of Tennessee	0	76,941	0	0	0	0	0	0
Federal Government	0	0	0	0	0	0	0	0
Other Governments and Citizens Groups	0	0	0	0	0	0	0	0
Total Revenues	\$ 84,039	\$ 1,922,513	\$ 196,000	\$ 3,901,799	\$ 70,477	\$ 1,019,700	\$ 154,931	\$ 160,000
<u>Expenditures</u>								
Current:								
General Government	\$ 956,341	\$ 0	\$ 0	\$ 148,756	\$ 0	\$ 0	\$ 0	\$ 0
Finance	0	0	0	0	0	0	0	0
Administration of Justice	0	0	0	0	0	0	0	0
Public Safety	0	0	0	0	67,062	0	0	1,600
Public Health and Welfare	0	1,508,110	204,995	0	0	0	0	0
Agricultural and Natural Resources	0	0	0	0	0	0	525,805	0
Other Operations	0	0	0	0	0	1,019,759	0	0
Capital Outlay	0	0	0	0	0	0	0	0
Debt Service:								
Principal on Debt	0	0	0	1,180,000	0	0	0	143,063
Interest on Debt	0	0	0	855,109	0	0	0	6,417
Other Debt Service	0	0	0	2,694	0	0	0	0
Capital Projects	55,669	0	75,946	0	0	0	0	43,777
Total Expenditures	\$ 1,012,010	\$ 1,508,110	\$ 280,941	\$ 2,186,559	\$ 67,062	\$ 1,019,759	\$ 525,805	\$ 194,857
Excess (Deficiency) of Revenues Over Expenditures	\$ (927,971)	\$ 414,403	\$ (84,941)	\$ 1,715,240	\$ 3,415	\$ (59)	\$ (370,874)	\$ (34,857)
<u>Other Financing Sources (Uses)</u>								
Bonds Issued	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Premiums on Debt Issued	0	0	0	0	0	0	0	0
Transfers In	1,008,970	152,586	0	0	0	0	371,425	0

(Continued)

Exhibit G-2

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

	Courthouse and Jail Maintenance	Solid Waste / Sanitation	Ambulance Service	Special Purpose	Drug Control	Sports and Recreation	Agriculture Center	Other Special Revenue
<u>Other Financing Sources (Uses) (Cont.)</u>								
Transfers Out	\$ (68,540)	\$ (92,548)	0	\$ (1,624,506)	\$ (91,570)	0	\$ (5,200)	0
Total Other Financing Sources (Uses)	\$ 940,430	\$ 60,038	0	\$ (1,624,506)	\$ (91,570)	0	\$ 366,225	0
Net Change in Fund Balances	\$ 12,459	\$ 474,441	\$ (84,941)	\$ 90,734	\$ (88,155)	\$ (59)	\$ (4,649)	\$ (34,857)
Fund Balance, July 1, 2005	467,984	2,094,969	357,117	969,685	478,365	607	304,204	411,246
Fund Balance, June 30, 2006	\$ 480,443	\$ 2,569,410	\$ 272,176	\$ 1,060,419	\$ 390,210	\$ 548	\$ 299,555	\$ 376,389

(Continued)

Exhibit G-2

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

	Special Revenue Funds (Cont.)			Debt Service Funds			Capital Projects Funds	
	Constitu- tional Officers - Fees	Workers' Compensation	Total	Rural Debt Service	Special Debt Service	Total	General Capital Projects	Judicial and Safety Projects
<u>Revenues</u>								
Local Taxes	\$ 0	\$ 0	\$ 6,761,706	\$ 921,610	\$ 116,975	\$ 1,038,585	\$ 0	\$ 0
Licenses and Permits	0	0	0	0	0	0	0	0
Fines, Forfeitures, and Penalties	0	0	55,161	0	0	0	0	0
Charges for Current Services	2,066,396	0	2,568,831	0	0	0	0	0
Other Local Revenues	0	61,143	174,359	17,400	0	17,400	0	0
State of Tennessee	0	0	76,941	0	0	0	0	0
Federal Government	0	0	0	0	0	0	0	0
Other Governments and Citizens Groups	0	0	0	347,482	0	347,482	0	0
Total Revenues	\$ 2,066,396	\$ 61,143	\$ 9,636,998	\$ 1,286,492	\$ 116,975	\$ 1,403,467	\$ 0	\$ 0
<u>Expenditures</u>								
Current:								
General Government	\$ 252,206	\$ 1,133,679	\$ 2,490,982	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Finance	898,304	0	898,304	0	0	0	0	0
Administration of Justice	898,338	0	898,338	0	0	0	0	0
Public Safety	45,674	0	114,336	0	0	0	0	0
Public Health and Welfare	0	0	1,713,105	0	0	0	0	0
Agricultural and Natural Resources	0	0	525,805	0	0	0	0	0
Other Operations	0	0	1,019,759	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0	0	0
Debt Service:								
Principal on Debt	0	0	1,323,063	605,000	0	605,000	0	0
Interest on Debt	0	0	861,526	434,709	0	434,709	0	0
Other Debt Service	0	0	2,694	11,588	1,066	12,654	0	0
Capital Projects	0	0	175,392	0	0	0	400,043	5,433,511
Total Expenditures	\$ 2,094,522	\$ 1,133,679	\$ 10,023,304	\$ 1,051,297	\$ 1,066	\$ 1,052,363	\$ 400,043	\$ 5,433,511
Excess (Deficiency) of Revenues								
Over Expenditures	\$ (28,126)	\$ (1,072,536)	\$ (386,306)	\$ 235,195	\$ 115,909	\$ 351,104	\$ (400,043)	\$ (5,433,511)
<u>Other Financing Sources (Uses)</u>								
Bonds Issued	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Premiums on Debt Issued	0	0	0	0	0	0	0	0
Transfers In	0	1,421,889	2,954,870	574,506	0	574,506	410,000	0

(Continued)

Exhibit G-2

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

	Constitu- tional Officers - Fees	Workers' Compensation	Total	Rural Debt Service	Special Debt Service	Total	General Capital Projects	Judicial and Safety Projects
<u>Other Financing Sources (Uses) (Cont.)</u>								
Transfers Out	\$ 0	\$ 0	\$ (1,882,364)	\$ 0	\$ (100,000)	\$ (100,000)	\$ 0	\$ 0
Total Other Financing Sources (Uses)	\$ 0	\$ 1,421,889	\$ 1,072,506	\$ 574,506	\$ (100,000)	\$ 474,506	\$ 410,000	\$ 0
Net Change in Fund Balances	\$ (28,126)	\$ 349,353	\$ 686,200	\$ 809,701	\$ 15,909	\$ 825,610	\$ 9,957	\$ (5,433,511)
Fund Balance, July 1, 2005	297,609	248,663	5,630,449	2,373,836	43,208	2,417,044	407,000	11,239,392
Fund Balance, June 30, 2006	\$ 269,483	\$ 598,016	\$ 6,316,649	\$ 3,183,537	\$ 59,117	\$ 3,242,654	\$ 416,957	\$ 5,805,881

(Continued)

Exhibit G-2

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

	Capital Projects Funds (Cont.)						Total Nonmajor Governmental Funds
	Sanitation Projects	HUD Grant Projects	Highway Capital Projects	Rural School Construction Projects	Other Capital Projects	Total	
<u>Revenues</u>							
Local Taxes	\$ 854,814	\$ 0	\$ 1,230,359	\$ 0	\$ 1,681,543	\$ 3,766,716	\$ 11,567,007
Licenses and Permits	0	0	0	0	1,050,282	1,050,282	1,050,282
Fines, Forfeitures, and Penalties	0	0	0	0	0	0	55,161
Charges for Current Services	0	0	0	0	29,120	29,120	2,597,951
Other Local Revenues	1,955	260	0	0	1,191	3,406	195,165
State of Tennessee	0	0	0	0	0	0	76,941
Federal Government	0	206,491	0	0	0	206,491	206,491
Other Governments and Citizens Groups	0	0	0	0	0	0	347,482
Total Revenues	\$ 856,769	\$ 206,751	\$ 1,230,359	\$ 0	\$ 2,762,136	\$ 5,056,015	\$ 16,096,480
<u>Expenditures</u>							
Current:							
General Government	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,490,982
Finance	0	0	0	0	0	0	898,304
Administration of Justice	0	0	0	0	0	0	898,338
Public Safety	0	0	0	0	0	0	114,336
Public Health and Welfare	0	0	0	0	0	0	1,713,105
Agricultural and Natural Resources	0	0	0	0	0	0	525,805
Other Operations	0	0	0	0	0	0	1,019,759
Capital Outlay	0	0	0	1,177,942	0	1,177,942	1,177,942
Debt Service:							
Principal on Debt	30,000	0	0	0	430,000	460,000	2,388,063
Interest on Debt	287,412	0	0	0	0	287,412	1,583,647
Other Debt Service	508	0	0	115,494	0	116,002	131,350
Capital Projects	37,223	205,501	1,433,178	0	590,543	8,099,999	8,275,391
Total Expenditures	\$ 355,143	\$ 205,501	\$ 1,433,178	\$ 1,293,436	\$ 1,020,543	\$ 10,141,355	\$ 21,217,022
Excess (Deficiency) of Revenues Over Expenditures	\$ 501,626	\$ 1,250	\$ (202,819)	\$ (1,293,436)	\$ 1,741,593	\$ (5,085,340)	\$ (5,120,542)
<u>Other Financing Sources (Uses)</u>							
Bonds Issued	\$ 0	\$ 0	\$ 0	\$ 7,500,000	\$ 0	\$ 7,500,000	\$ 7,500,000
Premiums on Debt Issued	0	0	0	71,801	0	71,801	71,801
Transfers In	0	0	0	0	0	410,000	3,939,376

(Continued)

Exhibit G-2

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

	Sanitation Projects	HUD Grant Projects	Highway Capital Projects	Rural School Construction Projects	Other Capital Projects	Total	Total Nonmajor Governmental Funds
<u>Other Financing Sources (Uses) (Cont.)</u>							
Transfers Out	\$ 0	\$ 0	\$ 0	\$ 0	\$ (410,000)	\$ (410,000)	\$ (2,392,364)
Total Other Financing Sources (Uses)	\$ 0	\$ 0	\$ 0	\$ 7,571,801	\$ (410,000)	\$ 7,571,801	\$ 9,118,813
Net Change in Fund Balances	\$ 501,626	\$ 1,250	\$ (202,819)	\$ 6,278,365	\$ 1,331,593	\$ 2,486,461	\$ 3,998,271
Fund Balance, July 1, 2005	2,190,171	0	1,542,614	0	1,890,863	17,270,040	25,317,533
Fund Balance, June 30, 2006	\$ 2,691,797	\$ 1,250	\$ 1,339,795	\$ 6,278,365	\$ 3,222,456	\$ 19,756,501	\$ 29,315,804

Exhibit G-3

Wilson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Courthouse & Jail Maintenance Fund
For the Year Ended June 30, 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	\$ 84,039	\$ 0	\$ 0	\$ 84,039	\$ 80,000	\$ 80,000	\$ 4,039
Total Revenues	\$ 84,039	\$ 0	\$ 0	\$ 84,039	\$ 80,000	\$ 80,000	\$ 4,039
<u>Expenditures</u>							
<u>General Government</u>							
County Buildings	\$ 956,341	\$ (87,383)	\$ 74,309	\$ 943,267	\$ 1,026,492	\$ 957,952	\$ 14,685
<u>Capital Projects</u>							
General Administration Projects	55,669	(5,643)	29,118	79,144	80,000	80,000	856
Total Expenditures	\$ 1,012,010	\$ (93,026)	\$ 103,427	\$ 1,022,411	\$ 1,106,492	\$ 1,037,952	\$ 15,541
Excess (Deficiency) of Revenues Over Expenditures	\$ (927,971)	\$ 93,026	\$ (103,427)	\$ (938,372)	\$ (1,026,492)	\$ (957,952)	\$ 19,580
<u>Other Financing Sources (Uses)</u>							
Transfers In	\$ 1,008,970	\$ 0	\$ 0	\$ 1,008,970	\$ 1,008,970	\$ 1,008,970	\$ 0
Transfers Out	(68,540)	0	0	(68,540)	0	(68,540)	0
Total Other Financing Sources (Uses)	\$ 940,430	\$ 0	\$ 0	\$ 940,430	\$ 1,008,970	\$ 940,430	\$ 0
Net Change in Fund Balance	\$ 12,459	\$ 93,026	\$ (103,427)	\$ 2,058	\$ (17,522)	\$ (17,522)	\$ 19,580
Fund Balance, July 1, 2005	467,984	(93,026)	0	374,958	374,650	374,650	308
Fund Balance, June 30, 2006	\$ 480,443	\$ 0	\$ (103,427)	\$ 377,016	\$ 357,128	\$ 357,128	\$ 19,888

Exhibit G-4

Wilson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Solid Waste/Sanitation Fund
For the Year Ended June 30, 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	\$ 1,756,168	\$ 0	\$ 0	\$ 1,756,168	\$ 1,707,442	\$ 1,707,442	\$ 48,726
Charges for Current Services	3,090	0	0	3,090	4,000	4,000	(910)
Other Local Revenues	86,314	0	0	86,314	55,000	55,000	31,314
State of Tennessee	76,941	0	0	76,941	65,000	65,000	11,941
Total Revenues	<u>\$ 1,922,513</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,922,513</u>	<u>\$ 1,831,442</u>	<u>\$ 1,831,442</u>	<u>\$ 91,071</u>
<u>Expenditures</u>							
<u>Public Health and Welfare</u>							
Rabies and Animal Control	\$ 76,471	\$ 0	\$ 13,328	\$ 89,799	\$ 159,669	\$ 156,669	\$ 66,870
Convenience Centers	1,431,639	(2,475)	140,618	1,569,782	1,889,512	1,799,964	230,182
Total Expenditures	<u>\$ 1,508,110</u>	<u>\$ (2,475)</u>	<u>\$ 153,946</u>	<u>\$ 1,659,581</u>	<u>\$ 2,049,181</u>	<u>\$ 1,956,633</u>	<u>\$ 297,052</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 414,403</u>	<u>\$ 2,475</u>	<u>\$ (153,946)</u>	<u>\$ 262,932</u>	<u>\$ (217,739)</u>	<u>\$ (125,191)</u>	<u>\$ 388,123</u>
<u>Other Financing Sources (Uses)</u>							
Transfers In	\$ 152,586	\$ 0	\$ 0	\$ 152,586	\$ 152,686	\$ 152,686	\$ (100)
Transfers Out	(92,548)	0	0	(92,548)	0	(92,548)	0
Total Other Financing Sources (Uses)	<u>\$ 60,038</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 60,038</u>	<u>\$ 152,686</u>	<u>\$ 60,138</u>	<u>\$ (100)</u>
Net Change in Fund Balance	\$ 474,441	\$ 2,475	\$ (153,946)	\$ 322,970	\$ (65,053)	\$ (65,053)	\$ 388,023
Fund Balance, July 1, 2005	2,094,969	(2,475)	0	2,092,494	2,095,564	2,095,564	(3,070)
Fund Balance, June 30, 2006	<u>\$ 2,569,410</u>	<u>\$ 0</u>	<u>\$ (153,946)</u>	<u>\$ 2,415,464</u>	<u>\$ 2,030,511</u>	<u>\$ 2,030,511</u>	<u>\$ 384,953</u>

Exhibit G-5

Wilson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Ambulance Service Fund
For the Year Ended June 30, 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>							
Charges for Current Services	\$ 196,000	\$ 0	\$ 0	\$ 196,000	\$ 150,000	\$ 196,000	\$ 0
Total Revenues	\$ 196,000	\$ 0	\$ 0	\$ 196,000	\$ 150,000	\$ 196,000	\$ 0
<u>Expenditures</u>							
<u>Public Health and Welfare</u>							
Ambulance/Emergency Medical Services	\$ 204,995	\$ 0	\$ 230,000	\$ 434,995	\$ 201,500	\$ 437,500	\$ 2,505
<u>Capital Projects</u>							
Public Safety Projects	75,946	(75,946)	0	0	0	0	0
Total Expenditures	\$ 280,941	\$ (75,946)	\$ 230,000	\$ 434,995	\$ 201,500	\$ 437,500	\$ 2,505
Excess (Deficiency) of Revenues Over Expenditures	\$ (84,941)	\$ 75,946	\$ (230,000)	\$ (238,995)	\$ (51,500)	\$ (241,500)	\$ 2,505
Net Change in Fund Balance	\$ (84,941)	\$ 75,946	\$ (230,000)	\$ (238,995)	\$ (51,500)	\$ (241,500)	\$ 2,505
Fund Balance, July 1, 2005	357,117	(75,946)	0	281,171	281,171	281,171	0
Fund Balance, June 30, 2006	\$ 272,176	\$ 0	\$ (230,000)	\$ 42,176	\$ 229,671	\$ 39,671	\$ 2,505

Exhibit G-6

Wilson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Special Purpose Fund
For the Year Ended June 30, 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	\$ 3,901,799	\$ 0	\$ 3,901,799	\$ 3,375,000	\$ 3,375,000	\$ 526,799
Total Revenues	\$ 3,901,799	\$ 0	\$ 3,901,799	\$ 3,375,000	\$ 3,375,000	\$ 526,799
<u>Expenditures</u>						
<u>General Government</u>						
County Buildings	\$ 148,756	\$ (1,000)	\$ 147,756	\$ 45,000	\$ 155,000	\$ 7,244
<u>Principal on Debt</u>						
Education	1,180,000	0	1,180,000	1,180,000	1,180,000	0
<u>Interest on Debt</u>						
Education	855,109	0	855,109	855,885	855,885	776
<u>Other Debt Service</u>						
Education	2,694	0	2,694	1,634,506	10,000	7,306
Total Expenditures	\$ 2,186,559	\$ (1,000)	\$ 2,185,559	\$ 3,715,391	\$ 2,200,885	\$ 15,326
Excess (Deficiency) of Revenues						
Over Expenditures	\$ 1,715,240	\$ 1,000	\$ 1,716,240	\$ (340,391)	\$ 1,174,115	\$ 542,125
<u>Other Financing Sources (Uses)</u>						
Transfers Out	\$ (1,624,506)	\$ 0	\$ (1,624,506)	\$ 0	\$ (1,624,506)	\$ 0
Total Other Financing Sources (Uses)	\$ (1,624,506)	\$ 0	\$ (1,624,506)	\$ 0	\$ (1,624,506)	\$ 0
Net Change in Fund Balance						
Fund Balance, July 1, 2005	\$ 90,734	\$ 1,000	\$ 91,734	\$ (340,391)	\$ (450,391)	\$ 542,125
	969,685	(1,000)	968,685	938,411	938,411	30,274
Fund Balance, June 30, 2006	\$ 1,060,419	\$ 0	\$ 1,060,419	\$ 598,020	\$ 488,020	\$ 572,399

Exhibit G-7

Wilson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Drug Control Fund
For the Year Ended June 30, 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>							
Fines, Forfeitures, and Penalties	\$ 55,161	\$ 0	\$ 0	\$ 55,161	\$ 49,000	\$ 49,000	\$ 6,161
Other Local Revenues	15,316	0	0	15,316	1,500	1,500	13,816
Total Revenues	\$ 70,477	\$ 0	\$ 0	\$ 70,477	\$ 50,500	\$ 50,500	\$ 19,977
<u>Expenditures</u>							
<u>Public Safety</u>							
Drug Enforcement	\$ 67,062	\$ (5,211)	\$ 7,867	\$ 69,718	\$ 188,570	\$ 97,000	\$ 27,282
Total Expenditures	\$ 67,062	\$ (5,211)	\$ 7,867	\$ 69,718	\$ 188,570	\$ 97,000	\$ 27,282
Excess (Deficiency) of Revenues Over Expenditures	\$ 3,415	\$ 5,211	\$ (7,867)	\$ 759	\$ (138,070)	\$ (46,500)	\$ 47,259
<u>Other Financing Sources (Uses)</u>							
Transfers Out	\$ (91,570)	\$ 0	\$ 0	\$ (91,570)	\$ 0	\$ (91,570)	\$ 0
Total Other Financing Sources (Uses)	\$ (91,570)	\$ 0	\$ 0	\$ (91,570)	\$ 0	\$ (91,570)	\$ 0
Net Change in Fund Balance	\$ (88,155)	\$ 5,211	\$ (7,867)	\$ (90,811)	\$ (138,070)	\$ (138,070)	\$ 47,259
Fund Balance, July 1, 2005	478,365	(5,211)	0	473,154	472,923	472,923	231
Fund Balance, June 30, 2006	\$ 390,210	\$ 0	\$ (7,867)	\$ 382,343	\$ 334,853	\$ 334,853	\$ 47,490

Exhibit G-8

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

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 1,019,700	\$ 1,400,000	\$ 1,400,000	\$ (380,300)
Total Revenues	\$ 1,019,700	\$ 1,400,000	\$ 1,400,000	\$ (380,300)
<u>Expenditures</u>				
<u>Other Operations</u>				
Contributions to Other Agencies	\$ 1,019,759	\$ 0	\$ 1,400,000	\$ 380,241
Total Expenditures	\$ 1,019,759	\$ 0	\$ 1,400,000	\$ 380,241
Excess (Deficiency) of Revenues Over Expenditures	\$ (59)	\$ 1,400,000	\$ 0	\$ (59)
<u>Other Financing Sources (Uses)</u>				
Transfers Out	\$ 0	\$ (1,400,000)	\$ 0	\$ 0
Total Other Financing Sources (Uses)	\$ 0	\$ (1,400,000)	\$ 0	\$ 0
Net Change in Fund Balance	\$ (59)	\$ 0	\$ 0	\$ (59)
Fund Balance, July 1, 2005	607	0	0	607
Fund Balance, June 30, 2006	\$ 548	\$ 0	\$ 0	\$ 548

Exhibit G-9

Wilson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Agriculture Center Fund
For the Year Ended June 30, 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>							
Charges for Current Services	\$ 143,345	\$ 0	\$ 0	\$ 143,345	\$ 128,500	\$ 128,500	\$ 14,845
Other Local Revenues	11,586	0	0	11,586	8,096	8,096	3,490
Other Governments and Citizens Groups	0	0	0	0	5,000	5,000	(5,000)
Total Revenues	<u>\$ 154,931</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 154,931</u>	<u>\$ 141,596</u>	<u>\$ 141,596</u>	<u>\$ 13,335</u>
<u>Expenditures</u>							
<u>Agriculture & Natural Resources</u>							
Other Agriculture & Natural Resources	\$ 525,805	\$ (57,244)	\$ 56,062	\$ 524,623	\$ 657,965	\$ 652,765	\$ 128,142
Total Expenditures	<u>\$ 525,805</u>	<u>\$ (57,244)</u>	<u>\$ 56,062</u>	<u>\$ 524,623</u>	<u>\$ 657,965</u>	<u>\$ 652,765</u>	<u>\$ 128,142</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (370,874)</u>	<u>\$ 57,244</u>	<u>\$ (56,062)</u>	<u>\$ (369,692)</u>	<u>\$ (516,369)</u>	<u>\$ (511,169)</u>	<u>\$ 141,477</u>
<u>Other Financing Sources (Uses)</u>							
Transfers In	\$ 371,425	\$ 0	\$ 0	\$ 371,425	\$ 371,425	\$ 371,425	\$ 0
Transfers Out	(5,200)	0	0	(5,200)	0	(5,200)	0
Total Other Financing Sources (Uses)	<u>\$ 366,225</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 366,225</u>	<u>\$ 371,425</u>	<u>\$ 366,225</u>	<u>\$ 0</u>
Net Change in Fund Balance	\$ (4,649)	\$ 57,244	\$ (56,062)	\$ (3,467)	\$ (144,944)	\$ (144,944)	\$ 141,477
Fund Balance, July 1, 2005	<u>304,204</u>	<u>(57,244)</u>	<u>0</u>	<u>246,960</u>	<u>244,100</u>	<u>244,100</u>	<u>2,860</u>
Fund Balance, June 30, 2006	<u>\$ 299,555</u>	<u>\$ 0</u>	<u>\$ (56,062)</u>	<u>\$ 243,493</u>	<u>\$ 99,156</u>	<u>\$ 99,156</u>	<u>\$ 144,337</u>

Exhibit G-10

Wilson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Other Special Revenue Fund
For the Year Ended June 30, 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	\$ 0	\$ 0	\$ 0	\$ 100	\$ 100	\$ (100)
Charges for Current Services	160,000	0	160,000	160,000	160,000	0
Total Revenues	<u>\$ 160,000</u>	<u>\$ 0</u>	<u>\$ 160,000</u>	<u>\$ 160,100</u>	<u>\$ 160,100</u>	<u>\$ (100)</u>
<u>Expenditures</u>						
<u>Public Safety</u>						
Fire Prevention and Control	\$ 1,600	\$ 0	\$ 1,600	\$ 5,000	\$ 5,000	\$ 3,400
<u>Principal on Debt</u>						
General Government	143,063	(143,063)	0	0	0	0
<u>Interest on Debt</u>						
General Government	6,417	(6,417)	0	0	0	0
<u>Capital Projects</u>						
Public Safety Projects	43,777	(10,501)	33,276	300,000	300,000	266,724
Total Expenditures	<u>\$ 194,857</u>	<u>\$ (159,981)</u>	<u>\$ 34,876</u>	<u>\$ 305,000</u>	<u>\$ 305,000</u>	<u>\$ 270,124</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (34,857)</u>	<u>\$ 159,981</u>	<u>\$ 125,124</u>	<u>\$ (144,900)</u>	<u>\$ (144,900)</u>	<u>\$ 270,024</u>
Net Change in Fund Balance	\$ (34,857)	\$ 159,981	\$ 125,124	\$ (144,900)	\$ (144,900)	\$ 270,024
Fund Balance, July 1, 2005	411,246	(159,981)	251,265	251,265	251,265	0
Fund Balance, June 30, 2006	<u>\$ 376,389</u>	<u>\$ 0</u>	<u>\$ 376,389</u>	<u>\$ 106,365</u>	<u>\$ 106,365</u>	<u>\$ 270,024</u>

Exhibit G-11

Wilson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Workers' Compensation Fund
For the Year Ended June 30, 2006

	Actual (GAAP Basis)	Add: Encumbrances 6/30/2006	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
				Original	Final	
<u>Revenues</u>						
Other Local Revenues	\$ 61,143	\$ 0	\$ 61,143	\$ 100	\$ 100	\$ 61,043
Total Revenues	\$ 61,143	\$ 0	\$ 61,143	\$ 100	\$ 100	\$ 61,043
<u>Expenditures</u>						
<u>General Government</u>						
Risk Management	\$ 1,133,679	\$ 17,481	\$ 1,151,160	\$ 1,223,895	\$ 1,223,895	\$ 72,735
Total Expenditures	\$ 1,133,679	\$ 17,481	\$ 1,151,160	\$ 1,223,895	\$ 1,223,895	\$ 72,735
Excess (Deficiency) of Revenues Over Expenditures	\$ (1,072,536)	\$ (17,481)	\$ (1,090,017)	\$ (1,223,795)	\$ (1,223,795)	\$ 133,778
<u>Other Financing Sources (Uses)</u>						
Transfers In	\$ 1,421,889	\$ 0	\$ 1,421,889	\$ 1,325,165	\$ 1,325,165	\$ 96,724
Total Other Financing Sources (Uses)	\$ 1,421,889	\$ 0	\$ 1,421,889	\$ 1,325,165	\$ 1,325,165	\$ 96,724
Net Change in Fund Balance	\$ 349,353	\$ (17,481)	\$ 331,872	\$ 101,370	\$ 101,370	\$ 230,502
Fund Balance, July 1, 2005	248,663	0	248,663	248,663	248,663	0
Fund Balance, June 30, 2006	\$ 598,016	\$ (17,481)	\$ 580,535	\$ 350,033	\$ 350,033	\$ 230,502

Exhibit G-12

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

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 921,610	\$ 850,001	\$ 850,001	\$ 71,609
Other Local Revenues	17,400	0	0	17,400
Other Governments and Citizens Groups	347,482	0	347,482	0
Total Revenues	<u>\$ 1,286,492</u>	<u>\$ 850,001</u>	<u>\$ 1,197,483</u>	<u>\$ 89,009</u>
<u>Expenditures</u>				
<u>Principal on Debt</u>				
Education	\$ 605,000	\$ 605,000	\$ 605,000	\$ 0
<u>Interest on Debt</u>				
Education	434,709	434,712	434,712	3
<u>Other Debt Service</u>				
Education	11,588	25,000	25,000	13,412
Total Expenditures	<u>\$ 1,051,297</u>	<u>\$ 1,064,712</u>	<u>\$ 1,064,712</u>	<u>\$ 13,415</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 235,195</u>	<u>\$ (214,711)</u>	<u>\$ 132,771</u>	<u>\$ 102,424</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	\$ 574,506	\$ 921,989	\$ 574,507	\$ (1)
Total Other Financing Sources (Uses)	<u>\$ 574,506</u>	<u>\$ 921,989</u>	<u>\$ 574,507</u>	<u>\$ (1)</u>
Net Change in Fund Balance	\$ 809,701	\$ 707,278	\$ 707,278	\$ 102,423
Fund Balance, July 1, 2005	<u>2,373,836</u>	<u>2,365,605</u>	<u>2,365,605</u>	<u>8,231</u>
Fund Balance, June 30, 2006	<u><u>\$ 3,183,537</u></u>	<u><u>\$ 3,072,883</u></u>	<u><u>\$ 3,072,883</u></u>	<u><u>\$ 110,654</u></u>

Exhibit G-13

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

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 116,975	\$ 100,000	\$ 100,000	\$ 16,975
Total Revenues	\$ 116,975	\$ 100,000	\$ 100,000	\$ 16,975
<u>Expenditures</u>				
<u>Other Debt Service</u>				
General Government	\$ 1,066	\$ 1,200	\$ 1,200	\$ 134
Total Expenditures	\$ 1,066	\$ 1,200	\$ 1,200	\$ 134
Excess (Deficiency) of Revenues Over Expenditures	\$ 115,909	\$ 98,800	\$ 98,800	\$ 17,109
<u>Other Financing Sources (Uses)</u>				
Transfers Out	\$ (100,000)	\$ (100,000)	\$ (100,000)	\$ 0
Total Other Financing Sources (Uses)	\$ (100,000)	\$ (100,000)	\$ (100,000)	\$ 0
Net Change in Fund Balance	\$ 15,909	\$ (1,200)	\$ (1,200)	\$ 17,109
Fund Balance, July 1, 2005	43,208	43,208	43,208	0
Fund Balance, June 30, 2006	\$ 59,117	\$ 42,008	\$ 42,008	\$ 17,109

Exhibit G-14

Wilson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Highway Capital Projects Fund
For the Year Ended June 30, 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	\$ 1,230,359	\$ 0	\$ 0	\$ 1,230,359	\$ 1,175,082	\$ 1,175,082	\$ 55,277
Total Revenues	\$ 1,230,359	\$ 0	\$ 0	\$ 1,230,359	\$ 1,175,082	\$ 1,175,082	\$ 55,277
<u>Expenditures</u>							
<u>Capital Projects</u>							
Highway & Street Capital Projects	\$ 1,433,178	\$ (1,084,748)	\$ 889,756	\$ 1,238,186	\$ 1,125,000	\$ 1,125,000	\$ (113,186)
Total Expenditures	\$ 1,433,178	\$ (1,084,748)	\$ 889,756	\$ 1,238,186	\$ 1,125,000	\$ 1,125,000	\$ (113,186)
Excess (Deficiency) of Revenues Over Expenditures	\$ (202,819)	\$ 1,084,748	\$ (889,756)	\$ (7,827)	\$ 50,082	\$ 50,082	\$ (57,909)
Net Change in Fund Balance	\$ (202,819)	\$ 1,084,748	\$ (889,756)	\$ (7,827)	\$ 50,082	\$ 50,082	\$ (57,909)
Fund Balance, July 1, 2005	1,542,614	(1,084,748)	0	457,866	0	0	457,866
Fund Balance, June 30, 2006	\$ 1,339,795	\$ 0	\$ (889,756)	\$ 450,039	\$ 50,082	\$ 50,082	\$ 399,957

Major Governmental Fund

General Debt Service Fund

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

Exhibit H

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

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 9,567,857	\$ 8,565,061	\$ 8,600,061	\$ 967,796
Other Local Revenues	3,672,847	1,000,000	1,000,000	2,672,847
Other Governments and Citizens Groups	4,470	30,000	30,000	(25,530)
Total Revenues	<u>\$ 13,245,174</u>	<u>\$ 9,595,061</u>	<u>\$ 9,630,061</u>	<u>\$ 3,615,113</u>
<u>Expenditures</u>				
<u>Principal on Debt</u>				
General Government	\$ 1,685,952	\$ 1,685,955	\$ 1,685,955	\$ 3
Highways and Streets	1,215,805	1,215,805	1,215,805	0
Education	2,103,243	2,103,245	2,103,245	2
<u>Interest on Debt</u>				
General Government	805,938	805,945	805,945	7
Highways and Streets	166,072	166,080	166,080	8
Education	3,879,655	3,879,660	3,879,660	5
<u>Other Debt Service</u>				
General Government	165,263	157,000	192,000	26,737
Highways and Streets	1,033	7,000	7,000	5,967
Education	2,835	7,000	7,000	4,165
Total Expenditures	<u>\$ 10,025,796</u>	<u>\$ 10,027,690</u>	<u>\$ 10,062,690</u>	<u>\$ 36,894</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 3,219,378</u>	<u>\$ (432,629)</u>	<u>\$ (432,629)</u>	<u>\$ 3,652,007</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	\$ 1,150,000	\$ 600,000	\$ 600,000	\$ 550,000
Total Other Financing Sources (Uses)	<u>\$ 1,150,000</u>	<u>\$ 600,000</u>	<u>\$ 600,000</u>	<u>\$ 550,000</u>
Net Change in Fund Balance	\$ 4,369,378	\$ 167,371	\$ 167,371	\$ 4,202,007
Fund Balance, July 1, 2005	<u>5,561,621</u>	<u>5,415,056</u>	<u>5,416,056</u>	<u>145,565</u>
Fund Balance, June 30, 2006	<u>\$ 9,930,999</u>	<u>\$ 5,582,427</u>	<u>\$ 5,583,427</u>	<u>\$ 4,347,572</u>

Fiduciary Funds

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

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

Special School District Fund – The Special School District Fund is used to account for the Lebanon Special School District's share of education revenues collected by the county which must be apportioned between the county and the school district on an average daily attendance basis and property taxes assessed on parcels that lie within the Lebanon Special School District. These collections are remitted to the special school district on a monthly basis.

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

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

Exhibit I-1

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

	Agency Funds				Total
	Cities - Sales Tax	Special School District	Constitu- tional Officers - Agency	Other Agency	
<u>ASSETS</u>					
Cash	\$ 0	\$ 0	\$ 3,985,291	\$ 0	\$ 3,985,291
Equity in Pooled Cash and Investments	0	275,146	0	24,907	300,053
Due from Other Governments	2,062,798	416,064	0	0	2,478,862
Property Taxes Receivable	0	4,971,575	0	0	4,971,575
Allowance for Uncollectible Property Taxes	0	(97,589)	0	0	(97,589)
Total Assets	<u>\$ 2,062,798</u>	<u>\$ 5,565,196</u>	<u>\$ 3,985,291</u>	<u>\$ 24,907</u>	<u>\$ 11,638,192</u>
<u>LIABILITIES</u>					
Due to Other Taxing Units	\$ 2,062,798	\$ 5,565,196	\$ 0	\$ 24,907	\$ 7,652,901
Due to Litigants, Heirs, and Others	0	0	3,985,291	0	3,985,291
Total Liabilities	<u>\$ 2,062,798</u>	<u>\$ 5,565,196</u>	<u>\$ 3,985,291</u>	<u>\$ 24,907</u>	<u>\$ 11,638,192</u>

Exhibit I-2

Wilson 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	\$ 10,941,487	\$ 10,941,487	\$ 0
Due From Other Governments	1,760,065	2,062,798	1,760,065	2,062,798
Total Assets	\$ 1,760,065	\$ 13,004,285	\$ 12,701,552	\$ 2,062,798
<u>Liabilities</u>				
Due to Other Taxing Units	\$ 1,760,065	\$ 13,004,285	\$ 12,701,552	\$ 2,062,798
Total Liabilities	\$ 1,760,065	\$ 13,004,285	\$ 12,701,552	\$ 2,062,798
<u>Special School District Fund</u>				
<u>Assets</u>				
Equity in Pooled Cash and Investments	\$ 296,387	\$ 10,369,413	\$ 10,390,654	\$ 275,146
Due From Other Governments	360,010	416,064	360,010	416,064
Property Taxes Receivable	4,499,871	4,971,575	4,499,871	4,971,575
Allowance for Uncollectible Property Taxes	(125,261)	(97,589)	(125,261)	(97,589)
Total Assets	\$ 5,031,007	\$ 15,659,463	\$ 15,125,274	\$ 5,565,196
<u>Liabilities</u>				
Due to Other Taxing Units	\$ 5,031,007	\$ 15,659,463	\$ 15,125,274	\$ 5,565,196
Total Liabilities	\$ 5,031,007	\$ 15,659,463	\$ 15,125,274	\$ 5,565,196
<u>Constitutional Officers - Agency Fund</u>				
<u>Assets</u>				
Cash	\$ 3,178,105	\$ 27,757,897	\$ 26,950,711	\$ 3,985,291
Total Assets	\$ 3,178,105	\$ 27,757,897	\$ 26,950,711	\$ 3,985,291
<u>Liabilities</u>				
Due to Litigants, Heirs, and Others	\$ 3,178,105	\$ 27,757,897	\$ 26,950,711	\$ 3,985,291
Total Liabilities	\$ 3,178,105	\$ 27,757,897	\$ 26,950,711	\$ 3,985,291
<u>Other Agency Fund</u>				
<u>Assets</u>				
Equity in Pooled Cash and Investments	\$ 23,070	\$ 1,855	\$ 18	\$ 24,907
Total Assets	\$ 23,070	\$ 1,855	\$ 18	\$ 24,907
<u>Liabilities</u>				
Due to Other Taxing Units	\$ 23,070	\$ 1,855	\$ 18	\$ 24,907
Total Liabilities	\$ 23,070	\$ 1,855	\$ 18	\$ 24,907

(Continued)

Exhibit I-2

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

	Beginning Balance	Additions	Deductions	Ending Balance
<u>Totals - All Agency Funds</u>				
<u>Assets</u>				
Equity in Pooled Cash and Investments	\$ 319,457	\$ 21,312,755	\$ 21,332,159	\$ 300,053
Cash	3,178,105	27,757,897	26,950,711	3,985,291
Due From Other Governments	2,120,075	2,478,862	2,120,075	2,478,862
Property Taxes Receivable	4,499,871	4,971,575	4,499,871	4,971,575
Allowance for Uncollectible Property Taxes	(125,261)	(97,589)	(125,261)	(97,589)
Total Assets	<u>\$ 9,992,247</u>	<u>\$ 56,423,500</u>	<u>\$ 54,777,555</u>	<u>\$ 11,638,192</u>
<u>Liabilities</u>				
Due to Other Taxing Units	\$ 6,814,142	\$ 28,665,603	\$ 27,826,844	\$ 7,652,901
Due to Litigants, Heirs, and Others	3,178,105	27,757,897	26,950,711	3,985,291
Total Liabilities	<u>\$ 9,992,247</u>	<u>\$ 56,423,500</u>	<u>\$ 54,777,555</u>	<u>\$ 11,638,192</u>

Wilson County School Department

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

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

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

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

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

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

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

Exhibit J-1

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

Functions/Programs	Expenses	Program Revenues			Net (Expenses)
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenues and Changes in Net Assets Total Governmental Activities
Component Unit:					
Governmental Activities:					
Instruction	\$ 53,069,305	\$ 7,135,082	\$ 5,418,349	\$ 0	\$ (40,515,874)
Support Services	20,186,653	1,625,682	257,784	0	(18,303,187)
Operation of Noninstructional Services	16,417,067	4,283,829	1,500,827	7,638,731	(2,993,680)
Interest on Long-term Debt	201,191	0	0	0	(201,191)
Other Debt Service	347,482	0	0	0	(347,482)
Total Governmental Activities	\$ 90,221,698	\$ 13,044,593	\$ 7,176,960	\$ 7,638,731	\$ (62,361,414)
General Revenues:					
Taxes:					
Property Taxes Levied for General Purposes					\$ 21,299,473
Local Option Sales Tax					6,961,299
Other Local Taxes					12,678
Grants and Contributions Not Restricted for Specific Programs					42,522,454
Unrestricted Investment Earnings					166,645
Miscellaneous					136,351
Total General Revenues					\$ 71,098,900
Change in Net Assets					\$ 8,737,486
Net Assets, July 1, 2005					72,071,975
Net Assets, June 30, 2006					\$ 80,809,461

Exhibit J-2

Wilson County, Tennessee
Balance Sheet - Governmental Funds
Discretely Presented Wilson 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	\$ 0	\$ 84,604	\$ 84,604
Equity in Pooled Cash and Investments	7,505,641	2,988,355	10,493,996
Accounts Receivable	13,365	2,000	15,365
Due from Other Governments	3,818,796	20,839	3,839,635
Due from Other Funds	0	499	499
Property Taxes Receivable	23,667,341	0	23,667,341
Allowance for Uncollectible Property Taxes	(461,879)	0	(461,879)
Accrued Interest Receivable	0	6,789	6,789
Restricted Assets:			
Customer Deposits	0	25,011	25,011
Total Assets	<u>\$ 34,543,264</u>	<u>\$ 3,128,097</u>	<u>\$ 37,671,361</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 0	\$ 12,351	\$ 12,351
Accrued Payroll	2,495,915	90,018	2,585,933
Payroll Deductions Payable	354,961	0	354,961
Due to Other Funds	1,074,215	0	1,074,215
Current Liabilities Payable from Restricted Assets:			
Customer Deposits Payable	0	25,011	25,011
Deferred Revenue - Current Property Taxes	22,688,164	0	22,688,164
Deferred Revenue - Delinquent Property Taxes	448,001	0	448,001
Other Deferred Revenues	1,598,119	4,970	1,603,089
Total Liabilities	<u>\$ 28,659,375</u>	<u>\$ 132,350</u>	<u>\$ 28,791,725</u>
<u>Fund Balances</u>			
Reserved for Encumbrances	\$ 1,737,431	\$ 279,691	\$ 2,017,122
Reserved for Career Ladder - Extended Contract	41,564	0	41,564
Reserved for Career Ladder Program	31,261	0	31,261
Reserved for Title I Grants to Local Education Agencies	0	933	933
Reserved for Innovative Education Program Strategies	0	56,150	56,150
Other Federal Reserves	0	32,122	32,122
Unreserved, Reported In:			
General Fund	4,073,633	0	4,073,633
Special Revenue Funds	0	2,499,414	2,499,414
Capital Projects Funds	0	127,437	127,437
Total Fund Balances	<u>\$ 5,883,889</u>	<u>\$ 2,995,747</u>	<u>\$ 8,879,636</u>
Total Liabilities and Fund Balances	<u>\$ 34,543,264</u>	<u>\$ 3,128,097</u>	<u>\$ 37,671,361</u>

Exhibit J-3

Wilson County, Tennessee
Discretely Presented Wilson County School Department
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Assets
June 30, 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 J-2)		\$ 8,879,636
(1) Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.		
Add: land	\$ 4,539,100	
Add: construction in progress	6,716,869	
Add: buildings and improvements net of accumulated depreciation	56,616,163	
Add: other capital assets net of accumulated depreciation	<u>4,685,151</u>	72,557,283
(2) Certain earned amounts are not available to pay for current-period expenditures and therefore are deferred in the governmental funds.		2,051,090
(3) Internal service funds are used by management to charge the cost of employee benefits to individual funds. The assets and liabilities are included in governmental activities in the the statement of net assets.		1,743,073
(4) Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.		
Less: capital lease payable	\$ (4,032,368)	
Less: compensated absences payable	(309,598)	
Less: accrued interest on capital lease	<u>(79,655)</u>	<u>(4,421,621)</u>
Net assets of governmental activities (Exhibit A)		<u>\$ 80,809,461</u>

Exhibit J-4

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

	<u>Major Fund</u>	<u>Nonmajor Funds</u>	
	General Purpose School	Other Govern- mental Funds	Total Governmental Funds
<u>Revenues</u>			
Local Taxes	\$ 27,123,501	\$ 0	\$ 27,123,501
Licenses and Permits	6,283	0	6,283
Charges for Current Services	37,665	5,577,192	5,614,857
Other Local Revenues	358,066	132,449	490,515
State of Tennessee	42,342,659	151,894	42,494,553
Federal Government	3,394,083	2,982,440	6,376,523
Other Governments and Citizens Groups	0	7,638,731	7,638,731
Total Revenues	<u>\$ 73,262,257</u>	<u>\$ 16,482,706</u>	<u>\$ 89,744,963</u>
<u>Expenditures</u>			
Current:			
Instruction	\$ 45,852,815	\$ 1,337,207	\$ 47,190,022
Support Services	24,740,701	721,516	25,462,217
Operation of Non-Instructional Services	627,007	6,118,588	6,745,595
Capital Outlay	761,324	7,872,584	8,633,908
Debt Service:			
Principal on Debt	349,896	0	349,896
Interest on Debt	208,348	0	208,348
Other Debt Service	300,000	47,482	347,482
Total Expenditures	<u>\$ 72,840,091</u>	<u>\$ 16,097,377</u>	<u>\$ 88,937,468</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 422,166</u>	<u>\$ 385,329</u>	<u>\$ 807,495</u>
<u>Other Financing Sources (Uses)</u>			
Transfers In	\$ 0	\$ 63,000	\$ 63,000
Transfers Out	(63,000)	0	(63,000)
Total Other Financing Sources (Uses)	<u>\$ (63,000)</u>	<u>\$ 63,000</u>	<u>\$ 0</u>
Net Change in Fund Balances	\$ 359,166	\$ 448,329	\$ 807,495
Fund Balance, July 1, 2005	5,524,723	2,547,418	8,072,141
Fund Balance, June 30, 2006	<u>\$ 5,883,889</u>	<u>\$ 2,995,747</u>	<u>\$ 8,879,636</u>

Exhibit J-5

Wilson County, Tennessee
Discretely Presented Wilson County School Department
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances
of Governmental Funds to the Statement of Activities
For the Year Ended June 30, 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 J-4)		\$ 807,495
(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	\$ 9,875,115	
Less: current year depreciation	<u>(2,779,457)</u>	7,095,658
(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.		(6,785)
(3) Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Less: deferred delinquent property taxes and other deferred June 30, 2005	\$ (739,460)	
Add: deferred delinquent property taxes and other deferred June 30, 2006	<u>2,051,090</u>	1,311,630
(4) 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 capital lease		349,896
(5) Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.		
Change in accrued interest payable	\$ 7,157	
Change in compensated absences	<u>(28,897)</u>	(21,740)
(6) An internal service fund is used by management to charge the cost of employee insurance benefits to individual funds. The net expense of certain activities of the internal service fund is reported with governmental activities in the statement of activities.		<u>(798,668)</u>
Change in net assets of governmental activities (Exhibit B)		<u>\$ 8,737,486</u>

Exhibit J-6

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

	Special Revenue Funds				Capital Projects Fund	Total Nonmajor Governmental Funds
	School Federal Projects	Central Cafeteria	Extended School Program	Total	Education Capital Projects	
<u>ASSETS</u>						
Cash	\$ 0	\$ 54,219	\$ 30,385	\$ 84,604	\$ 0	\$ 84,604
Equity in Pooled Cash and Investments	145,373	2,149,801	567,744	2,862,918	125,437	2,988,355
Accounts Receivable	0	0	0	0	2,000	2,000
Due from Other Governments	20,839	0	0	20,839	0	20,839
Due from Other Funds	0	499	0	499	0	499
Accrued Interest Receivable	0	6,789	0	6,789	0	6,789
Restricted Assets:						
Customer Deposits	0	25,011	0	25,011	0	25,011
Total Assets	\$ 166,212	\$ 2,236,319	\$ 598,129	\$ 3,000,660	\$ 127,437	\$ 3,128,097
<u>LIABILITIES AND FUND BALANCES</u>						
<u>Liabilities</u>						
Accounts Payable	\$ 8,072	\$ 0	\$ 4,279	\$ 12,351	\$ 0	\$ 12,351
Accrued Payroll	68,863	0	21,155	90,018	0	90,018
Current Liabilities Payable from Restricted Assets:						
Customer Deposits Payable	0	25,011	0	25,011	0	25,011
Other Deferred Revenues	0	4,970	0	4,970	0	4,970
Total Liabilities	\$ 76,935	\$ 29,981	\$ 25,434	\$ 132,350	\$ 0	\$ 132,350
<u>Fund Balances</u>						
Reserved for Encumbrances	\$ 72	\$ 257,983	\$ 21,636	\$ 279,691	\$ 0	\$ 279,691
Reserved for Title I Grants to Local Education Agencies	933	0	0	933	0	933
Reserved for Innovative Education Program Strategies	56,150	0	0	56,150	0	56,150
Other Federal Reserves	32,122	0	0	32,122	0	32,122
Unreserved	0	1,948,355	551,059	2,499,414	127,437	2,626,851
Total Fund Balances	\$ 89,277	\$ 2,206,338	\$ 572,695	\$ 2,868,310	\$ 127,437	\$ 2,995,747
Total Liabilities and Fund Balances	\$ 166,212	\$ 2,236,319	\$ 598,129	\$ 3,000,660	\$ 127,437	\$ 3,128,097

Exhibit J-7

Wilson County, Tennessee
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances -
Nonmajor Governmental Funds
Discretely Presented Wilson County School Department
For the Year Ended June 30, 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>Extended School Program</u>	<u>Total</u>	<u>Education Capital Projects</u>	
<u>Revenues</u>						
Charges for Current Services	\$ 6,877	\$ 3,537,779	\$ 2,032,536	\$ 5,577,192	\$ 0	\$ 5,577,192
Other Local Revenues	0	43,626	0	43,626	88,823	132,449
State of Tennessee	99,899	51,995	0	151,894	0	151,894
Federal Government	1,911,906	1,070,534	0	2,982,440	0	2,982,440
Other Governments and Citizens Groups	0	0	0	0	7,638,731	7,638,731
Total Revenues	<u>\$ 2,018,682</u>	<u>\$ 4,703,934</u>	<u>\$ 2,032,536</u>	<u>\$ 8,755,152</u>	<u>\$ 7,727,554</u>	<u>\$ 16,482,706</u>
<u>Expenditures</u>						
Current:						
Instruction	\$ 1,337,207	\$ 0	\$ 0	\$ 1,337,207	\$ 0	\$ 1,337,207
Support Services	721,516	0	0	721,516	0	721,516
Operation of Non-Instructional Services	54,449	4,188,365	1,875,774	6,118,588	0	6,118,588
Capital Outlay	0	0	0	0	7,872,584	7,872,584
Debt Service:						
Other Debt Service	0	0	47,482	47,482	0	47,482
Total Expenditures	<u>\$ 2,113,172</u>	<u>\$ 4,188,365</u>	<u>\$ 1,923,256</u>	<u>\$ 8,224,793</u>	<u>\$ 7,872,584</u>	<u>\$ 16,097,377</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (94,490)</u>	<u>\$ 515,569</u>	<u>\$ 109,280</u>	<u>\$ 530,359</u>	<u>\$ (145,030)</u>	<u>\$ 385,329</u>
<u>Other Financing Sources (Uses)</u>						
Transfers In	\$ 63,000	\$ 0	\$ 0	\$ 63,000	\$ 0	\$ 63,000
Total Other Financing Sources (Uses)	<u>\$ 63,000</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 63,000</u>	<u>\$ 0</u>	<u>\$ 63,000</u>
Net Change in Fund Balances	\$ (31,490)	\$ 515,569	\$ 109,280	\$ 593,359	\$ (145,030)	\$ 448,329
Fund Balance, July 1, 2005	120,767	1,690,769	463,415	2,274,951	272,467	2,547,418
Fund Balance, June 30, 2006	<u>\$ 89,277</u>	<u>\$ 2,206,338</u>	<u>\$ 572,695</u>	<u>\$ 2,868,310</u>	<u>\$ 127,437</u>	<u>\$ 2,995,747</u>

Exhibit J-8

Wilson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Discretely Presented Wilson County School Department
General Purpose School Fund
For the Year Ended June 30, 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	\$ 27,123,501	\$ 0	\$ 0	\$ 27,123,501	\$ 26,518,267	\$ 27,056,927	\$ 66,574
Licenses and Permits	6,283	0	0	6,283	5,500	5,500	783
Charges for Current Services	37,665	0	0	37,665	33,000	33,000	4,665
Other Local Revenues	358,066	0	0	358,066	357,000	407,000	(48,934)
State of Tennessee	42,342,659	0	0	42,342,659	40,979,318	41,778,997	563,662
Federal Government	3,394,083	0	0	3,394,083	3,155,948	3,666,078	(271,995)
Total Revenues	\$ 73,262,257	\$ 0	\$ 0	\$ 73,262,257	\$ 71,049,033	\$ 72,947,502	\$ 314,755
<u>Expenditures</u>							
<u>Instruction</u>							
Regular Instruction Program	\$ 35,931,766	\$ (112,153)	\$ 137,807	\$ 35,957,420	\$ 35,855,143	\$ 36,148,000	\$ 190,580
Alternative Instruction Program	636,474	0	0	636,474	669,911	675,300	38,826
Special Education Program	5,818,085	(36,879)	76,482	5,857,688	6,067,486	6,022,695	165,007
Vocational Education Program	3,466,490	(23,677)	9,000	3,451,813	3,422,726	3,502,771	50,958
<u>Support Services</u>							
Attendance	114,002	0	0	114,002	90,817	115,939	1,937
Health Services	379,150	0	79,748	458,898	377,570	463,570	4,672
Other Student Support	1,661,141	0	0	1,661,141	1,629,341	1,674,341	13,200
Regular Instruction Program	2,437,278	(90,225)	138,820	2,485,873	2,529,670	2,620,466	134,593
Alternative Instruction Program	101,718	0	0	101,718	100,928	102,803	1,085
Special Education Program	861,108	(450)	0	860,658	886,282	877,044	16,386
Vocational Education Program	89,984	0	0	89,984	90,357	90,357	373
Board of Education	988,440	(9,500)	7,600	986,540	1,029,238	1,029,238	42,698
Director of Schools	247,581	(2,287)	631	245,925	255,305	255,330	9,405
Office of the Principal	5,187,377	0	0	5,187,377	5,201,485	5,234,235	46,858
Fiscal Services	338,904	(2,578)	4,419	340,745	349,943	349,968	9,223

(Continued)

Exhibit J-8

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2005	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>							
Operation of Plant	\$ 5,055,808	\$ (31,235)	\$ 161,073	\$ 5,185,646	\$ 5,425,975	\$ 5,427,731	\$ 242,085
Maintenance of Plant	1,321,603	(140,454)	90,054	1,271,203	1,342,580	1,397,580	126,377
Transportation	5,501,598	(282,579)	2,130	5,221,149	5,109,173	5,349,173	128,024
Central and Other	455,009	(12,002)	3,173	446,180	295,533	451,733	5,553
<u>Operation of Non-Instructional Services</u>							
Community Services	627,007	(15,225)	3,918	615,700	692,340	693,754	78,054
<u>Capital Outlay</u>							
Regular Capital Outlay	761,324	(37,367)	1,022,576	1,746,533	790,000	1,804,904	58,371
<u>Principal on Debt</u>							
Education	349,896	0	0	349,896	0	349,896	0
<u>Interest on Debt</u>							
Education	208,348	0	0	208,348	0	208,348	0
<u>Other Debt Service</u>							
Education	300,000	0	0	300,000	0	300,000	0
Total Expenditures	\$ 72,840,091	\$ (796,611)	\$ 1,737,431	\$ 73,780,911	\$ 72,211,803	\$ 75,145,176	\$ 1,364,265
Excess (Deficiency) of Revenues							
Over Expenditures	\$ 422,166	\$ 796,611	\$ (1,737,431)	\$ (518,654)	\$ (1,162,770)	\$ (2,197,674)	\$ 1,679,020
<u>Other Financing Sources (Uses)</u>							
Transfers Out	\$ (63,000)	\$ 0	\$ 0	\$ (63,000)	\$ (534,000)	\$ (79,000)	\$ 16,000
Total Other Financing Sources (Uses)	\$ (63,000)	\$ 0	\$ 0	\$ (63,000)	\$ (534,000)	\$ (79,000)	\$ 16,000
Net Change in Fund Balance							
Fund Balance, July 1, 2005	\$ 5,524,723	(796,611)	0	4,728,112	4,792,245	4,792,245	(64,133)
Fund Balance, June 30, 2006	\$ 5,883,889	\$ 0	\$ (1,737,431)	\$ 4,146,458	\$ 3,095,475	\$ 2,515,571	\$ 1,630,887

Exhibit J-9

Wilson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Discretely Presented Wilson County School Department
School Federal Projects Fund
For the Year Ended June 30, 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>							
Charges for Current Services	\$ 6,877	\$ 0	\$ 0	\$ 6,877	\$ 2,500	\$ 2,500	\$ 4,377
State of Tennessee	99,899	0	0	99,899	111,907	112,399	(12,500)
Federal Government	1,911,906	0	0	1,911,906	2,083,735	2,251,866	(339,960)
Total Revenues	\$ 2,018,682	\$ 0	\$ 0	\$ 2,018,682	\$ 2,198,142	\$ 2,366,765	\$ (348,083)
<u>Expenditures</u>							
<u>Instruction</u>							
Regular Instruction Program	\$ 1,005,817	\$ 0	\$ 0	\$ 1,005,817	\$ 1,111,457	\$ 1,077,379	\$ 71,562
Vocational Education Program	282,552	0	0	282,552	306,741	307,552	25,000
Adult Education Program	48,838	0	0	48,838	52,622	54,184	5,346
<u>Support Services</u>							
Other Student Support	48,095	0	0	48,095	50,544	52,203	4,108
Regular Instruction Program	644,557	(39,448)	72	605,181	680,870	881,518	276,337
Vocational Education Program	0	0	0	0	2,644	0	0
Maintenance of Plant	28,864	0	0	28,864	28,199	28,864	0
<u>Operation of Non-Instructional Services</u>							
Community Services	54,449	0	0	54,449	63,300	63,300	8,851
Total Expenditures	\$ 2,113,172	\$ (39,448)	\$ 72	\$ 2,073,796	\$ 2,296,377	\$ 2,465,000	\$ 391,204
Excess (Deficiency) of Revenues Over Expenditures	\$ (94,490)	\$ 39,448	\$ (72)	\$ (55,114)	\$ (98,235)	\$ (98,235)	\$ 43,121
<u>Other Financing Sources (Uses)</u>							
Transfers In	\$ 63,000	\$ 0	\$ 0	\$ 63,000	\$ 98,235	\$ 98,235	\$ (35,235)
Total Other Financing Sources (Uses)	\$ 63,000	\$ 0	\$ 0	\$ 63,000	\$ 98,235	\$ 98,235	\$ (35,235)
Net Change in Fund Balance	\$ (31,490)	\$ 39,448	\$ (72)	\$ 7,886	\$ 0	\$ 0	\$ 7,886
Fund Balance, July 1, 2005	120,767	(39,448)	0	81,319	86,715	86,715	(5,396)
Fund Balance, June 30, 2006	\$ 89,277	\$ 0	\$ (72)	\$ 89,205	\$ 86,715	\$ 86,715	\$ 2,490

Exhibit J-10

Wilson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Discretely Presented Wilson County School Department
Central Cafeteria Fund
For the Year Ended June 30, 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>							
Charges for Current Services	\$ 3,537,779	\$ 0	\$ 0	\$ 3,537,779	\$ 3,473,340	\$ 3,489,340	\$ 48,439
Other Local Revenues	43,626	0	0	43,626	5,000	5,000	38,626
State of Tennessee	51,995	0	0	51,995	48,500	48,500	3,495
Federal Government	1,070,534	0	0	1,070,534	992,000	992,000	78,534
Total Revenues	\$ 4,703,934	\$ 0	\$ 0	\$ 4,703,934	\$ 4,518,840	\$ 4,534,840	\$ 169,094
<u>Expenditures</u>							
<u>Operation of Non-Instructional Services</u>							
Food Service	\$ 4,188,365	\$ (63,515)	\$ 257,983	\$ 4,382,833	\$ 4,865,640	\$ 4,881,640	\$ 498,807
Total Expenditures	\$ 4,188,365	\$ (63,515)	\$ 257,983	\$ 4,382,833	\$ 4,865,640	\$ 4,881,640	\$ 498,807
Excess (Deficiency) of Revenues Over Expenditures	\$ 515,569	\$ 63,515	\$ (257,983)	\$ 321,101	\$ (346,800)	\$ (346,800)	\$ 667,901
Net Change in Fund Balance	\$ 515,569	\$ 63,515	\$ (257,983)	\$ 321,101	\$ (346,800)	\$ (346,800)	\$ 667,901
Fund Balance, July 1, 2005	1,690,769	(63,515)	0	1,627,254	1,623,794	1,623,794	3,460
Fund Balance, June 30, 2006	\$ 2,206,338	\$ 0	\$ (257,983)	\$ 1,948,355	\$ 1,276,994	\$ 1,276,994	\$ 671,361

Exhibit J-11

Wilson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Discretely Presented Wilson County School Department
Extended School Program Fund
For the Year Ended June 30, 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>							
Charges for Current Services	\$ 2,032,536	\$ 0	\$ 0	\$ 2,032,536	\$ 1,750,000	\$ 1,809,000	\$ 223,536
Total Revenues	\$ 2,032,536	\$ 0	\$ 0	\$ 2,032,536	\$ 1,750,000	\$ 1,809,000	\$ 223,536
<u>Expenditures</u>							
<u>Operation of Non-Instructional Services</u>							
Community Services	\$ 1,875,774	\$ (11,438)	\$ 21,636	\$ 1,885,972	\$ 1,913,687	\$ 1,932,687	\$ 46,715
Other Debt Service							
Education	47,482	0	0	47,482	0	55,000	7,518
Total Expenditures	\$ 1,923,256	\$ (11,438)	\$ 21,636	\$ 1,933,454	\$ 1,913,687	\$ 1,987,687	\$ 54,233
Excess (Deficiency) of Revenues Over Expenditures	\$ 109,280	\$ 11,438	\$ (21,636)	\$ 99,082	\$ (163,687)	\$ (178,687)	\$ 277,769
Net Change in Fund Balance	\$ 109,280	\$ 11,438	\$ (21,636)	\$ 99,082	\$ (163,687)	\$ (178,687)	\$ 277,769
Fund Balance, July 1, 2005	463,415	(11,438)	0	451,977	445,473	445,473	6,504
Fund Balance, June 30, 2006	\$ 572,695	\$ 0	\$ (21,636)	\$ 551,059	\$ 281,786	\$ 266,786	\$ 284,273

MISCELLANEOUS SCHEDULES

Exhibit K-1

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

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
PRIMARY GOVERNMENT								
NOTES PAYABLE								
<u>Payable through General Debt Service Fund</u>								
Railroad Museum	\$ 315,000	4.84 %	1-25-00	1-15-12	\$ 180,000	\$ 0	\$ 30,000	\$ 150,000
Refunding	7,585,000	3.1 to 5	5-16-02	6-15-11	3,070,000	0	855,000	2,215,000
Land and School Buses	1,155,000	3 to 4	5-16-02	5-1-09	240,000	0	60,000	180,000
School Buses	750,000	2.5	5-1-03	5-1-06	250,000	0	250,000	0
School Buses	750,000	2.24	5-26-04	4-1-07	500,000	0	250,000	250,000
Total Payable through General Debt Service Fund					<u>\$ 4,240,000</u>	<u>\$ 0</u>	<u>\$ 1,445,000</u>	<u>\$ 2,795,000</u>
<u>Payable through Rural Debt Service Fund</u>								
Extended Day Care Building	390,000	5.2 to 5.95	5-25-00	6-30-12	\$ 215,000	\$ 0	\$ 35,000	\$ 180,000
Total Payable through Rural Debt Service Fund					<u>\$ 215,000</u>	<u>\$ 0</u>	<u>\$ 35,000</u>	<u>\$ 180,000</u>
<u>Payable through Other Capital Projects Fund</u>								
Land and Building	2,150,000	0	3-27-02	3-27-07	\$ 860,000	\$ 0	\$ 430,000	\$ 430,000
Total Payable through Other Capital Projects Fund					<u>\$ 860,000</u>	<u>\$ 0</u>	<u>\$ 430,000</u>	<u>\$ 430,000</u>
Total Notes Payable					<u>\$ 5,315,000</u>	<u>\$ 0</u>	<u>\$ 1,910,000</u>	<u>\$ 3,405,000</u>
CAPITAL LEASES PAYABLE								
<u>Payable through Other Special Revenue Fund</u>								
Fire Engines	561,000	4.49	5-16-02	10-30-05	\$ 143,063	\$ 0	\$ 143,063	\$ 0
Total Payable through Other Special Revenue Fund					<u>\$ 143,063</u>	<u>\$ 0</u>	<u>\$ 143,063</u>	<u>\$ 0</u>
<u>Payable through Special Purpose Fund</u>								
School Construction	12,925,000	4 to 5.25	4-3-1998	3-30-18	\$ 10,025,000	\$ 0	\$ 565,000	\$ 9,460,000
Refunding School Construction	11,125,000	4 to 5.25	1-13-1999	6-30-13	7,470,000	0	615,000	6,855,000
Total Payable through Special Purpose Fund					<u>\$ 17,495,000</u>	<u>\$ 0</u>	<u>\$ 1,180,000</u>	<u>\$ 16,315,000</u>
<u>Payable through General Fund</u>								
Sheriff Vehicles	904,118	3.1	2-15-05	2-15-07	\$ 593,499	\$ 0	\$ 296,972	\$ 296,527
Total Payable through General Fund					<u>\$ 593,499</u>	<u>\$ 0</u>	<u>\$ 296,972</u>	<u>\$ 296,527</u>
Total Capital Leases Payable					<u>\$ 18,231,562</u>	<u>\$ 0</u>	<u>\$ 1,620,035</u>	<u>\$ 16,611,527</u>

(Continued)

Exhibit K-1

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

Description of Indebtedness	Original Amount of Issue	Interest Rate	Date of Issue	Last Maturity Date	Outstanding 7-1-05	Issued During Period	Paid and/or Matured During Period	Outstanding 6-30-06
<u>PRIMARY GOVERNMENT (Cont.)</u>								
<u>BONDS PAYABLE</u>								
<u>Payable through General Debt Service Fund</u>								
Refunding School	\$ 3,050,000	4.82	% 8-1-1998	5-1-06	\$ 375,000	\$ 0	\$ 375,000	\$ 0
Refunding School	25,000,000	4.95	7-1-1999	4-1-19	4,450,000	0	1,035,000	3,415,000
Refunding School	16,220,000	3 to 5	8-1-02	4-1-19	15,920,000	0	0	15,920,000
Refunding Judicial and Safety Projects	8,010,000	3 to 4.5	2-1-03	4-1-10	5,315,000	0	1,135,000	4,180,000
School Improvements	19,000,000	2.75 to 4.5	7-30-03	5-1-23	18,200,000	0	1,015,000	17,185,000
	57,100,000	4.319	4-1-05	4-1-25	57,100,000	0	0	57,100,000
Total Payable through General Debt Service Fund					<u>\$ 101,360,000</u>	<u>\$ 0</u>	<u>\$ 3,560,000</u>	<u>\$ 97,800,000</u>
<u>Payable through Rural Debt Service Fund</u>								
School	4,500,000	5.265	10-19-1999	6-30-19	\$ 800,000	\$ 0	\$ 185,000	\$ 615,000
Refunding School Building	3,165,000	3 to 4.7	8-1-02	4-1-19	3,065,000	0	20,000	3,045,000
School Building Construction	7,000,000	2.25 to 4.5	5-1-03	5-1-23	6,610,000	0	365,000	6,245,000
	7,500,000	3.87	2-23-06	4-1-26	0	7,500,000	0	7,500,000
Total Payable through Rural Debt Service Fund					<u>\$ 10,475,000</u>	<u>\$ 7,500,000</u>	<u>\$ 570,000</u>	<u>\$ 17,405,000</u>
<u>Payable through Sanitation Projects Fund</u>								
Landfill	6,200,000	4.82	8-1-1998	5-1-17	\$ 5,925,000	\$ 0	\$ 30,000	\$ 5,895,000
Total Payable through Sanitation Projects Fund					<u>\$ 5,925,000</u>	<u>\$ 0</u>	<u>\$ 30,000</u>	<u>\$ 5,895,000</u>
Total Bonds Payable					<u>\$ 117,760,000</u>	<u>\$ 7,500,000</u>	<u>\$ 4,160,000</u>	<u>\$ 121,100,000</u>
<u>DISCRETELY PRESENTED WILSON COUNTY SCHOOL DEPARTMENT</u>								
<u>CAPITAL LEASES PAYABLE</u>								
<u>Payable through General Purpose School Fund</u>								
Building Improvements	5,033,706	4.85	12-16-02	2-1-15	\$ 4,382,264	\$ 0	\$ 349,896	\$ 4,032,368
Total Capital Leases Payable					<u>\$ 4,382,264</u>	<u>\$ 0</u>	<u>\$ 349,896</u>	<u>\$ 4,032,368</u>

Exhibit K-2

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

Year Ending June 30	Bond Requirements	Interest Requirements	Total Requirements
2007	\$ 4,375,000	\$ 5,566,870	\$ 9,941,870
2008	8,010,000	5,353,338	13,363,338
2009	7,805,000	5,043,006	12,848,006
2010	7,935,000	4,698,479	12,633,479
2011	7,160,000	4,353,250	11,513,250
2012	7,295,000	4,027,811	11,322,811
2013	7,425,000	3,693,432	11,118,432
2014	7,555,000	3,346,711	10,901,711
2015	7,705,000	2,993,582	10,698,582
2016	7,850,000	2,629,586	10,479,586
2017	7,735,000	2,255,030	9,990,030
2018	6,995,000	1,888,767	8,883,767
2019	7,110,000	1,557,440	8,667,440
2020	4,755,000	1,218,244	5,973,244
2021	4,755,000	993,895	5,748,895
2022	4,755,000	768,830	5,523,830
2023	4,755,000	542,475	5,297,475
2024	3,375,000	315,563	3,690,563
2025	3,375,000	165,563	3,540,563
2026	375,000	15,375	390,375
Total	<u>\$ 121,100,000</u>	<u>\$ 51,427,247</u>	<u>\$ 172,527,247</u>

Exhibit K-3

Wilson County, Tennessee
Schedule of Notes Receivable
June 30, 2006

<u>Description</u>	<u>Debtor</u>	<u>Original Amount of Notes</u>	<u>Date of Issue</u>	<u>Date of Maturity</u>	<u>Interest Rate</u>	<u>Balance</u>
<u>General Debt Service Fund</u>						
Seay Property for Agriculture Center	Wilson County Promotions, Inc.	\$ 202,500	5-16-02	5-1-09	3 to 4 %	<u>\$ 90,000</u>
Total Notes Receivable						<u>\$ 90,000</u>

Exhibit K-4

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

<u>From Fund</u>	<u>To Fund</u>	<u>Purpose</u>	<u>Amount</u>
<u>Primary Government</u>			
General	Highway/Public Works	Storm water damage engineer salary	\$ 66,000
General	Courthouse and Jail Maintenance	To provide funds for operations	1,008,970
General	Solid Waste/Sanitation	To provide funds for animal control operations	152,586
General	Agriculture Center	To provide funds for operations	371,425
General	Workers' Compensation (Special Revenue)	Liability for workers' compensation insurance	964,824
Highway/Public Works	Workers' Compensation (Special Revenue)	Liability for workers' compensation insurance	282,777
Solid Waste Disposal	Workers' Compensation (Special Revenue)	Liability for workers' compensation insurance	8,000
Courthouse and Jail Maintenance	Workers' Compensation (Special Revenue)	Liability for workers' compensation insurance	68,540
Solid Waste/Sanitation	Workers' Compensation (Special Revenue)	Liability for workers' compensation insurance	92,548
Special Purpose	General Debt Service	Debt payment	1,050,000
Special Purpose	Rural Debt Service	Debt payment	574,506
Drug Control	General	Reimburse salaries of drug detectives	91,570
Agriculture Center	Workers' Compensation (Special Revenue)	Liability for workers' compensation insurance	5,200
Special Debt Service	General Debt Service	To pay for jail construction	100,000
Other Capital Projects	General Capital Projects	To provide funds for archive addition	410,000
Total Transfers Primary Government			<u>\$ 5,246,946</u>
<u>Discretely Presented Wilson County School Department</u>			
General Purpose School	School Federal Projects	To provide matching funds for grants	<u>\$ 63,000</u>

Exhibit K-5

Wilson County, Tennessee
Schedule of Salaries and Official Bonds of Principal Officials
Primary Government and Discretely Presented Wilson 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> , and County Commission	\$ 87,632 (1) \$	50,000	State Automobile Mutual Insurance Company
Road Superintendent	Section 8-24-102, <u>TCA</u>	71,179	100,000	"
Director of Schools	State Board of Education and Local Board of Education	99,881 (2)	100,000	"
Trustee	Section 8-24-102, <u>TCA</u>	63,548	2,094,700	R.L.I. Insurance Company
Assessor of Property	Section 8-24-102, <u>TCA</u>	63,548	10,000	State Automobile Mutual Insurance Company
County Clerk	Section 8-24-102, <u>TCA</u>	63,548	50,000	"
Circuit, General Sessions, and Juvenile Courts Clerk Clerk and Master	Section 8-24-102, <u>TCA</u> , and Chancery Court Judge	64,048 (3)	50,000	"
Register	Section 8-24-102, <u>TCA</u>	80,697 (4)	50,000	"
Sheriff	Section 8-24-102, <u>TCA</u> , and County Commission	63,548	25,000	"
Finance Director	County Commission	77,456 (5)	25,000	"
		75,883	100,000	"
<u>Other Bonds</u>				
Road Commissioner - Wayne Drennan	Faithful Performance		1,000	State Automobile Mutual Insurance Company
Road Commissioner - William Patton	Faithful Performance		1,000	"
Road Commissioner - Billy Rowland	Faithful Performance		1,000	"
Road Commissioner - Gilbert Graves	Faithful Performance		1,000	"

- (1) Includes \$7,200 for serving as chairman of the Highway Commission.
(2) Includes a \$1,000 chief executive officer training supplement. Also, the director is furnished a county vehicle.
(3) Includes \$500 for a CTAS training supplement.
(4) Includes special commissioner fees totaling \$17,149.
(5) Includes \$7,035 for serving as workhouse superintendent and \$519 for a law enforcement training supplement.

Exhibit K-6

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

	Special Revenue Funds						
	General	Courthouse and Jail Maintenance	Solid Waste / Sanitation	Ambulance Service	Special Purpose	Drug Control	Sports and Recreation
<u>Local Taxes</u>							
<u>County Property Taxes</u>							
Current Property Tax	\$ 14,973,426	\$ 0	\$ 1,678,219	\$ 0	\$ 0	\$ 0	\$ 929,837
Trustee's Collections - Prior Year	266,680	0	31,227	0	0	0	0
Trustee's Collections - Bankruptcy	6,798	0	769	0	0	0	0
Circuit/Clerk & Master Collections - Prior Years	194,431	0	23,295	0	0	0	0
Interest and Penalty	62,602	0	7,017	0	0	0	0
Payments in-Lieu-of Taxes - T.V.A.	7,084	0	0	0	0	0	0
Payments in-Lieu-of Taxes - Other	68,167	0	1,816	0	0	0	0
<u>County Local Option Taxes</u>							
Local Option Sales Tax	0	0	0	0	3,901,799	0	89,863
Hotel/Motel Tax	500,600	0	0	0	0	0	0
Wheel Tax	0	0	0	0	0	0	0
Litigation Tax - General	150,225	0	0	0	0	0	0
Litigation Tax - Special Purpose	44,094	84,039	0	0	0	0	0
Litigation Tax - Jail, Workhouse, or Courthouse	0	0	0	0	0	0	0
Business Tax	790,239	0	0	0	0	0	0
Mineral Severance Tax	0	0	0	0	0	0	0
Adequate Facilities/Development Tax	0	0	0	0	0	0	0
<u>Statutory Local Taxes</u>							
Bank Excise Tax	123,349	0	13,825	0	0	0	0
Wholesale Beer Tax	433,724	0	0	0	0	0	0
Interstate Telecommunications Tax	8,651	0	0	0	0	0	0
Total Local Taxes	\$ 17,630,070	\$ 84,039	\$ 1,756,168	\$ 0	\$ 3,901,799	\$ 0	\$ 1,019,700
<u>Licenses and Permits</u>							
<u>Licenses</u>							
Cable TV Franchise	\$ 256,542	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Permits</u>							
Building Permits	450,121	0	0	0	0	0	0
Total Licenses and Permits	\$ 706,663	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

(Continued)

Exhibit K-6

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

	Special Revenue Funds						
	General	Courthouse and Jail Maintenance	Solid Waste / Sanitation	Ambulance Service	Special Purpose	Drug Control	Sports and Recreation
<u>Fines, Forfeitures, and Penalties</u>							
<u>Circuit Court</u>							
Fines	\$ 28,705	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
Officers Costs	23,080	0	0	0	0	0	0
Drug Control Fines	6,627	0	0	0	0	28,534	0
Jail Fees	3,527	0	0	0	0	0	0
Data Entry Fee - Circuit Court	2,996	0	0	0	0	0	0
Courtroom Security Fee	188	0	0	0	0	0	0
<u>Criminal Court</u>							
Drug Court Fees	11,495	0	0	0	0	0	0
Courtroom Security Fee	335	0	0	0	0	0	0
<u>General Sessions Court</u>							
Fines	81,365	0	0	0	0	0	0
Officers Costs	128,533	0	0	0	0	0	0
Game and Fish Fines	497	0	0	0	0	0	0
Drug Control Fines	16,624	0	0	0	0	5,456	0
Drug Court Fees	28,435	0	0	0	0	0	0
Jail Fees	14,502	0	0	0	0	0	0
Data Entry Fee - General Sessions Court	21,762	0	0	0	0	0	0
Courtroom Security Fee	15	0	0	0	0	0	0
<u>Juvenile Court</u>							
Fines	12,178	0	0	0	0	0	0
Officers Costs	6,222	0	0	0	0	0	0
Jail Fees	6,618	0	0	0	0	0	0
DUI Treatment Fines	220	0	0	0	0	0	0
Data Entry Fee - Juvenile Court	580	0	0	0	0	0	0
<u>Chancery Court</u>							
Officers Costs	25,734	0	0	0	0	0	0
Data Entry Fee - Chancery Court	2,598	0	0	0	0	0	0
<u>Other Courts - In-county</u>							
Fines	14,907	0	0	0	0	0	0
Drug Control Fines	530	0	0	0	0	0	0
<u>Other Fines, Forfeitures, and Penalties</u>							
Proceeds from Confiscated Property	0	0	0	0	0	21,171	0
Total Fines, Forfeitures, and Penalties	\$ 438,273	\$ 0	\$ 0	\$ 0	\$ 0	\$ 55,161	\$ 0

(Continued)

Exhibit K-6

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

	Special Revenue Funds						
	General	Courthouse and Jail Maintenance	Solid Waste / Sanitation	Ambulance Service	Special Purpose	Drug Control	Sports and Recreation
<u>Charges for Current Services</u>							
<u>General Service Charges</u>							
Patient Charges	\$ 729,340	\$ 0	\$ 0	\$ 196,000	\$ 0	\$ 0	0
Zoning Studies	71,845	0	0	0	0	0	0
Health Department Collections	16,835	0	0	0	0	0	0
Other General Service Charges	3,471	0	0	0	0	0	0
Water Tap Sales	0	0	0	0	0	0	0
Service Charges	37,987	0	3,090	0	0	0	0
<u>Fees</u>							
Engineer Review Fees	252,288	0	0	0	0	0	0
Copy Fees	2,426	0	0	0	0	0	0
Telephone Commissions	12,611	0	0	0	0	0	0
Vending Machine Collections	35,461	0	0	0	0	0	0
Constitutional Officers' Fees and Commissions	0	0	0	0	0	0	0
Data Processing Fee - Register	70,764	0	0	0	0	0	0
Probation Fees	334,914	0	0	0	0	0	0
Data Processing Fee - Sheriff	8,175	0	0	0	0	0	0
Sexual Offender Registration Fees - Sheriff	2,140	0	0	0	0	0	0
<u>Education Charges</u>							
Tuition - Adult Education	40,508	0	0	0	0	0	0
<u>Other Charges for Services</u>							
Other Charges for Services	750	0	0	0	0	0	0
Total Charges for Current Services	\$ 1,619,515	\$ 0	\$ 3,090	\$ 196,000	\$ 0	\$ 0	0
<u>Other Local Revenues</u>							
<u>Recurring Items</u>							
Investment Income	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,027	0
Lease/Rentals	42,130	0	0	0	0	0	0
Sale of Maps	326	0	0	0	0	0	0
Sale of Recycled Materials	0	0	76,156	0	0	0	0
Miscellaneous Refunds	11,665	0	158	0	0	458	0
<u>Nonrecurring Items</u>							
Accrued Interest on Debt Issues	0	0	0	0	0	0	0

(Continued)

Exhibit K-6

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

	Special Revenue Funds						
	General	Courthouse and Jail Maintenance	Solid Waste / Sanitation	Ambulance Service	Special Purpose	Drug Control	Sports and Recreation
<u>Other Local Revenues (Cont.)</u>							
<u>Nonrecurring Items (Cont.)</u>							
Sale of Equipment	\$ 42,605	\$ 0	\$ 0	\$ 0	\$ 0	\$ 7,581	\$ 0
Sale of Property	0	0	10,000	0	0	0	0
Contributions & Gifts	10,069	0	0	0	0	3,250	0
<u>Other Local Revenues</u>							
Other Local Revenues	81,522	0	0	0	0	0	0
Total Other Local Revenues	\$ 188,317	\$ 0	\$ 86,314	\$ 0	\$ 0	\$ 15,316	\$ 0
<u>Fees Received from County Officials</u>							
<u>Excess Fees</u>							
County Clerk	\$ 255,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Circuit Court Clerk	215,420	0	0	0	0	0	0
Clerk and Master	26,051	0	0	0	0	0	0
Register	857,251	0	0	0	0	0	0
Trustee	1,446,921	0	0	0	0	0	0
<u>Fees-In-Lieu of Salary</u>							
Clerk and Master	232,909	0	0	0	0	0	0
Sheriff	68,952	0	0	0	0	0	0
Total Fees Received from County Officials	\$ 3,102,504	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>State of Tennessee</u>							
<u>General Government Grants</u>							
Juvenile Services Program	\$ 9,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
State Reappraisal Grant	27,775	0	0	0	0	0	0
Solid Waste Grants	0	0	76,941	0	0	0	0
Other General Government Grants	1,154	0	0	0	0	0	0
<u>Public Safety Grants</u>							
Law Enforcement Training Programs	40,459	0	0	0	0	0	0
<u>Health and Welfare Grants</u>							
Health Department Programs	546,823	0	0	0	0	0	0
<u>Public Works Grants</u>							
State Aid Program	0	0	0	0	0	0	0
Litter Program	66,740	0	0	0	0	0	0

(Continued)

Exhibit K-6

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

	Special Revenue Funds						
	General	Courthouse and Jail Maintenance	Solid Waste / Sanitation	Ambulance Service	Special Purpose	Drug Control	Sports and Recreation
<u>State of Tennessee (Cont.)</u>							
<u>Other State Revenues</u>							
Flood Control	\$ 34,628	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
Income Tax	411,764	0	0	0	0	0	0
Beer Tax	8,048	0	0	0	0	0	0
Alcoholic Beverage Tax	92,678	0	0	0	0	0	0
Mixed Drink Tax	14,318	0	0	0	0	0	0
State Revenue Sharing - T.V.A.	721,423	0	0	0	0	0	0
Contracted Prisoner Boarding	715,211	0	0	0	0	0	0
Gasoline and Motor Fuel Tax	0	0	0	0	0	0	0
Petroleum Special Tax	0	0	0	0	0	0	0
Registrar's Salary Supplement	20,475	0	0	0	0	0	0
Other State Grants	2,800	0	0	0	0	0	0
Other State Revenues	1,704	0	0	0	0	0	0
Total State of Tennessee	\$ 2,715,000	\$ 0	\$ 76,941	\$ 0	\$ 0	\$ 0	0
<u>Federal Government</u>							
<u>Federal Through State</u>							
Homeland Security Grants	\$ 458,609	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
Law Enforcement Grants	101,461	0	0	0	0	0	0
Other Federal through State	4,597	0	0	0	0	0	0
<u>Direct Federal Revenue</u>							
Asset Forfeiture Funds	104,663	0	0	0	0	0	0
Other Direct Federal Revenue	21,653	0	0	0	0	0	0
Total Federal Government	\$ 690,983	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
<u>Other Governments and Citizens Groups</u>							
<u>Other Governments</u>							
Contributions	\$ 155,600	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
Contracted Services	4,500	0	0	0	0	0	0
<u>Citizens Groups</u>							
Donations	24,950	0	0	0	0	0	0
Total Other Governments and Citizens Groups	\$ 185,050	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
Total	\$ 27,276,375	\$ 84,039	\$ 1,922,513	\$ 196,000	\$ 3,901,799	\$ 70,477	\$ 1,019,700

(Continued)

Exhibit K-6

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

	Special Revenue Funds					Debt Service Funds			
	Agriculture Center	Other Special Revenue	Constitu- tional Officers - Fees	Workers' Compensation	Highway / Public Works	General Debt Service	Rural Debt Service	Special Debt Service	
<u>Local Taxes</u>									
<u>County Property Taxes</u>									
Current Property Tax	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,854,001	\$ 3,858,942	\$ 0	\$ 0	
Trustee's Collections - Prior Year	0	0	0	0	53,085	71,821	0	0	
Trustee's Collections - Bankruptcy	0	0	0	0	1,308	1,769	0	0	
Circuit/Clerk & Master Collections - Prior Years	0	0	0	0	39,602	55,306	0	0	
Interest and Penalty	0	0	0	0	11,928	16,806	0	0	
Payments in-Lieu-of Taxes - T.V.A.	0	0	0	0	0	0	0	0	
Payments in-Lieu-of Taxes - Other	0	0	0	0	3,087	4,176	0	0	
<u>County Local Option Taxes</u>									
Local Option Sales Tax	0	0	0	0	0	0	921,610	0	
Hotel/Motel Tax	0	0	0	0	0	0	0	0	
Wheel Tax	0	0	0	0	0	2,160,157	0	0	
Litigation Tax - General	0	0	0	0	0	0	0	0	
Litigation Tax - Special Purpose	0	0	0	0	0	0	0	0	
Litigation Tax - Jail, Workhouse, or Courthouse	0	0	0	0	0	0	0	116,975	
Business Tax	0	0	0	0	0	0	0	0	
Mineral Severance Tax	0	0	0	0	260,847	0	0	0	
Adequate Facilities/Development Tax	0	0	0	0	0	3,367,091	0	0	
<u>Statutory Local Taxes</u>									
Bank Excise Tax	0	0	0	0	23,511	31,789	0	0	
Wholesale Beer Tax	0	0	0	0	0	0	0	0	
Interstate Telecommunications Tax	0	0	0	0	0	0	0	0	
Total Local Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,247,369	\$ 9,567,857	\$ 921,610	\$ 116,975	
<u>Licenses and Permits</u>									
<u>Licenses</u>									
Cable TV Franchise	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
<u>Permits</u>									
Building Permits	0	0	0	0	0	0	0	0	
Total Licenses and Permits	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	

(Continued)

Exhibit K-6

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

	Special Revenue Funds					Debt Service Funds		
	Agriculture Center	Other Special Revenue	Constitu- tional Officers - Fees	Workers' Compensation	Highway / Public Works	General Debt Service	Rural Debt Service	Special Debt Service
<u>Fines, Forfeitures, and Penalties</u>								
<u>Circuit Court</u>								
Fines	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
Officers Costs	0	0	0	0	0	0	0	0
Drug Control Fines	0	0	0	0	0	0	0	0
Jail Fees	0	0	0	0	0	0	0	0
Data Entry Fee - Circuit Court	0	0	0	0	0	0	0	0
Courtroom Security Fee	0	0	0	0	0	0	0	0
<u>Criminal Court</u>								
Drug Court Fees	0	0	0	0	0	0	0	0
Courtroom Security Fee	0	0	0	0	0	0	0	0
<u>General Sessions Court</u>								
Fines	0	0	0	0	0	0	0	0
Officers Costs	0	0	0	0	0	0	0	0
Game and Fish Fines	0	0	0	0	0	0	0	0
Drug Control Fines	0	0	0	0	0	0	0	0
Drug Court Fees	0	0	0	0	0	0	0	0
Jail Fees	0	0	0	0	0	0	0	0
Data Entry Fee - General Sessions Court	0	0	0	0	0	0	0	0
Courtroom Security Fee	0	0	0	0	0	0	0	0
<u>Juvenile Court</u>								
Fines	0	0	0	0	0	0	0	0
Officers Costs	0	0	0	0	0	0	0	0
Jail Fees	0	0	0	0	0	0	0	0
DUI Treatment Fines	0	0	0	0	0	0	0	0
Data Entry Fee - Juvenile Court	0	0	0	0	0	0	0	0
<u>Chancery Court</u>								
Officers Costs	0	0	0	0	0	0	0	0
Data Entry Fee - Chancery Court	0	0	0	0	0	0	0	0
<u>Other Courts - In-county</u>								
Fines	0	0	0	0	0	0	0	0
Drug Control Fines	0	0	0	0	0	0	0	0
<u>Other Fines, Forfeitures, and Penalties</u>								
Proceeds from Confiscated Property	0	0	0	0	0	0	0	0
Total Fines, Forfeitures, and Penalties	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0

(Continued)

Exhibit K-6

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

	Special Revenue Funds					Debt Service Funds		
	Agriculture Center	Other Special Revenue	Constitutional Officers - Fees	Workers' Compensation	Highway / Public Works	General Debt Service	Rural Debt Service	Special Debt Service
<u>Charges for Current Services</u>								
<u>General Service Charges</u>								
Patient Charges	\$ 0	\$ 160,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
Zoning Studies	0	0	0	0	0	0	0	0
Health Department Collections	0	0	0	0	0	0	0	0
Other General Service Charges	143,345	0	0	0	0	0	0	0
Water Tap Sales	0	0	0	0	0	0	0	0
Service Charges	0	0	0	0	0	0	0	0
<u>Fees</u>								
Engineer Review Fees	0	0	0	0	0	0	0	0
Copy Fees	0	0	0	0	0	0	0	0
Telephone Commissions	0	0	0	0	0	0	0	0
Vending Machine Collections	0	0	0	0	0	0	0	0
Constitutional Officers' Fees and Commissions	0	0	2,066,396	0	0	0	0	0
Data Processing Fee - Register	0	0	0	0	0	0	0	0
Probation Fees	0	0	0	0	0	0	0	0
Data Processing Fee - Sheriff	0	0	0	0	0	0	0	0
Sexual Offender Registration Fees - Sheriff	0	0	0	0	0	0	0	0
<u>Education Charges</u>								
Tuition - Adult Education	0	0	0	0	0	0	0	0
<u>Other Charges for Services</u>								
Other Charges for Services	0	0	0	0	0	0	0	0
Total Charges for Current Services	\$ 143,345	\$ 160,000	\$ 2,066,396	\$ 0	\$ 0	\$ 0	\$ 0	0
<u>Other Local Revenues</u>								
<u>Recurring Items</u>								
Investment Income	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,672,844	\$ 0	0
Lease/Rentals	9,245	0	0	0	0	0	0	0
Sale of Maps	0	0	0	0	0	0	0	0
Sale of Recycled Materials	0	0	0	0	0	0	0	0
Miscellaneous Refunds	133	0	0	60,803	0	3	1	0
<u>Nonrecurring Items</u>								
Accrued Interest on Debt Issues	0	0	0	0	0	0	17,399	0

(Continued)

Exhibit K-6

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

	Special Revenue Funds					Debt Service Funds		
	Agriculture Center	Other Special Revenue	Constitutional Officers - Fees	Workers' Compensation	Highway / Public Works	General Debt Service	Rural Debt Service	Special Debt Service
<u>Other Local Revenues (Cont.)</u>								
<u>Nonrecurring Items (Cont.)</u>								
Sale of Equipment	\$ 758	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Sale of Property	0	0	0	0	0	0	0	0
Contributions & Gifts	1,450	0	0	340	0	0	0	0
<u>Other Local Revenues</u>								
Other Local Revenues	0	0	0	0	0	0	0	0
Total Other Local Revenues	\$ 11,586	\$ 0	\$ 0	\$ 61,143	\$ 0	\$ 3,672,847	\$ 17,400	\$ 0
<u>Fees Received from County Officials</u>								
<u>Excess Fees</u>								
County Clerk	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Circuit Court Clerk	0	0	0	0	0	0	0	0
Clerk and Master	0	0	0	0	0	0	0	0
Register	0	0	0	0	0	0	0	0
Trustee	0	0	0	0	0	0	0	0
<u>Fees-In-Lieu of Salary</u>								
Clerk and Master	0	0	0	0	0	0	0	0
Sheriff	0	0	0	0	0	0	0	0
Total Fees Received from County Officials	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>State of Tennessee</u>								
<u>General Government Grants</u>								
Juvenile Services Program	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
State Reappraisal Grant	0	0	0	0	0	0	0	0
Solid Waste Grants	0	0	0	0	0	0	0	0
Other General Government Grants	0	0	0	0	0	0	0	0
<u>Public Safety Grants</u>								
Law Enforcement Training Programs	0	0	0	0	0	0	0	0
<u>Health and Welfare Grants</u>								
Health Department Programs	0	0	0	0	0	0	0	0
<u>Public Works Grants</u>								
State Aid Program	0	0	0	0	237,511	0	0	0
Litter Program	0	0	0	0	0	0	0	0

(Continued)

Exhibit K-6

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

	Special Revenue Funds					Debt Service Funds		
	Agriculture Center	Other Special Revenue	Constitu- tional Officers - Fees	Workers' Compensation	Highway / Public Works	General Debt Service	Rural Debt Service	Special Debt Service
<u>State of Tennessee (Cont.)</u>								
<u>Other State Revenues</u>								
Flood Control	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Income Tax	0	0	0	0	0	0	0	0
Beer Tax	0	0	0	0	0	0	0	0
Alcoholic Beverage Tax	0	0	0	0	0	0	0	0
Mixed Drink Tax	0	0	0	0	0	0	0	0
State Revenue Sharing - T.V.A.	0	0	0	0	0	0	0	0
Contracted Prisoner Boarding	0	0	0	0	0	0	0	0
Gasoline and Motor Fuel Tax	0	0	0	0	2,328,591	0	0	0
Petroleum Special Tax	0	0	0	0	71,439	0	0	0
Registrar's Salary Supplement	0	0	0	0	0	0	0	0
Other State Grants	0	0	0	0	0	0	0	0
Other State Revenues	0	0	0	0	0	0	0	0
Total State of Tennessee	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,637,541	\$ 0	\$ 0	\$ 0
<u>Federal Government</u>								
<u>Federal Through State</u>								
Homeland Security Grants	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Law Enforcement Grants	0	0	0	0	0	0	0	0
Other Federal through State	0	0	0	0	0	0	0	0
<u>Direct Federal Revenue</u>								
Asset Forfeiture Funds	0	0	0	0	0	0	0	0
Other Direct Federal Revenue	0	0	0	0	0	0	0	0
Total Federal Government	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Other Governments and Citizens Groups</u>								
<u>Other Governments</u>								
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 347,482	\$ 0
Contracted Services	0	0	0	0	0	0	0	0
<u>Citizens Groups</u>								
Donations	0	0	0	0	0	4,470	0	0
Total Other Governments and Citizens Groups	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,470	\$ 347,482	\$ 0
Total	\$ 154,931	\$ 160,000	\$ 2,066,396	\$ 61,143	\$ 5,884,910	\$ 13,245,174	\$ 1,286,492	\$ 116,975

(Continued)

Exhibit K-6

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

	Capital Projects Funds				Total
	Sanitation Projects	HUD Grant Projects	Highway Capital Projects	Other Capital Projects	
<u>Local Taxes</u>					
<u>County Property Taxes</u>					
Current Property Tax	\$ 803,974	\$ 0	\$ 1,175,786	\$ 0	\$ 26,274,185
Trustee's Collections - Prior Year	21,859	0	21,859	0	466,531
Trustee's Collections - Bankruptcy	434	0	539	0	11,617
Circuit/Clerk & Master Collections - Prior Years	16,306	0	16,306	0	345,246
Interest and Penalty	4,347	0	4,912	0	107,612
Payments in-Lieu-of Taxes - T.V.A.	0	0	0	0	7,084
Payments in-Lieu-of Taxes - Other	1,271	0	1,271	0	79,788
<u>County Local Option Taxes</u>					
Local Option Sales Tax	0	0	0	0	4,913,272
Hotel/Motel Tax	0	0	0	0	500,600
Wheel Tax	0	0	0	0	2,160,157
Litigation Tax - General	0	0	0	0	150,225
Litigation Tax - Special Purpose	0	0	0	0	128,133
Litigation Tax - Jail, Workhouse, or Courthouse	0	0	0	0	116,975
Business Tax	0	0	0	0	790,239
Mineral Severance Tax	0	0	0	0	260,847
Adequate Facilities/Development Tax	0	0	0	1,681,543	5,048,634
<u>Statutory Local Taxes</u>					
Bank Excise Tax	6,623	0	9,686	0	208,783
Wholesale Beer Tax	0	0	0	0	433,724
Interstate Telecommunications Tax	0	0	0	0	8,651
Total Local Taxes	\$ 854,814	\$ 0	\$ 1,230,359	\$ 1,681,543	\$ 42,012,303
<u>Licenses and Permits</u>					
<u>Licenses</u>					
Cable TV Franchise	\$ 0	\$ 0	\$ 0	\$ 0	\$ 256,542
<u>Permits</u>					
Building Permits	0	0	0	1,050,282	1,500,403
Total Licenses and Permits	\$ 0	\$ 0	\$ 0	\$ 1,050,282	\$ 1,756,945

(Continued)

Exhibit K-6

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

	Capital Projects Funds				Total
	Sanitation Projects	HUD Grant Projects	Highway Capital Projects	Other Capital Projects	
<u>Fines, Forfeitures, and Penalties</u>					
<u>Circuit Court</u>					
Fines	\$ 0	\$ 0	\$ 0	\$ 0	28,705
Officers Costs	0	0	0	0	23,080
Drug Control Fines	0	0	0	0	35,161
Jail Fees	0	0	0	0	3,527
Data Entry Fee - Circuit Court	0	0	0	0	2,996
Courtroom Security Fee	0	0	0	0	188
<u>Criminal Court</u>					
Drug Court Fees	0	0	0	0	11,495
Courtroom Security Fee	0	0	0	0	335
<u>General Sessions Court</u>					
Fines	0	0	0	0	81,365
Officers Costs	0	0	0	0	128,533
Game and Fish Fines	0	0	0	0	497
Drug Control Fines	0	0	0	0	22,080
Drug Court Fees	0	0	0	0	28,435
Jail Fees	0	0	0	0	14,502
Data Entry Fee - General Sessions Court	0	0	0	0	21,762
Courtroom Security Fee	0	0	0	0	15
<u>Juvenile Court</u>					
Fines	0	0	0	0	12,178
Officers Costs	0	0	0	0	6,222
Jail Fees	0	0	0	0	6,618
DUI Treatment Fines	0	0	0	0	220
Data Entry Fee - Juvenile Court	0	0	0	0	580
<u>Chancery Court</u>					
Officers Costs	0	0	0	0	25,734
Data Entry Fee - Chancery Court	0	0	0	0	2,598
<u>Other Courts - In-county</u>					
Fines	0	0	0	0	14,907
Drug Control Fines	0	0	0	0	530
<u>Other Fines, Forfeitures, and Penalties</u>					
Proceeds from Confiscated Property	0	0	0	0	21,171
Total Fines, Forfeitures, and Penalties	\$ 0	\$ 0	\$ 0	\$ 0	493,434

(Continued)

Exhibit K-6

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

	Capital Projects Funds				Total
	Sanitation Projects	HUD Grant Projects	Highway Capital Projects	Other Capital Projects	
<u>Charges for Current Services</u>					
<u>General Service Charges</u>					
Patient Charges	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,085,340
Zoning Studies	0	0	0	0	71,845
Health Department Collections	0	0	0	0	16,835
Other General Service Charges	0	0	0	0	146,816
Water Tap Sales	0	0	0	29,120	29,120
Service Charges	0	0	0	0	41,077
<u>Fees</u>					
Engineer Review Fees	0	0	0	0	252,288
Copy Fees	0	0	0	0	2,426
Telephone Commissions	0	0	0	0	12,611
Vending Machine Collections	0	0	0	0	35,461
Constitutional Officers' Fees and Commissions	0	0	0	0	2,066,396
Data Processing Fee - Register	0	0	0	0	70,764
Probation Fees	0	0	0	0	334,914
Data Processing Fee - Sheriff	0	0	0	0	8,175
Sexual Offender Registration Fees - Sheriff	0	0	0	0	2,140
<u>Education Charges</u>					
Tuition - Adult Education	0	0	0	0	40,508
<u>Other Charges for Services</u>					
Other Charges for Services	0	0	0	0	750
Total Charges for Current Services	\$ 0	\$ 0	\$ 0	\$ 29,120	\$ 4,217,466
<u>Other Local Revenues</u>					
<u>Recurring Items</u>					
Investment Income	\$ 1,955	\$ 0	\$ 0	\$ 0	\$ 3,678,826
Lease/Rentals	0	0	0	0	51,375
Sale of Maps	0	0	0	0	326
Sale of Recycled Materials	0	0	0	0	76,156
Miscellaneous Refunds	0	260	0	0	73,481
<u>Nonrecurring Items</u>					
Accrued Interest on Debt Issues	0	0	0	0	17,399

(Continued)

Exhibit K-6

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

	Capital Projects Funds				
	Sanitation Projects	HUD Grant Projects	Highway Capital Projects	Other Capital Projects	Total
<u>Other Local Revenues (Cont.)</u>					
<u>Nonrecurring Items (Cont.)</u>					
Sale of Equipment	\$ 0	\$ 0	\$ 0	\$ 0	\$ 50,944
Sale of Property	0	0	0	0	10,000
Contributions & Gifts	0	0	0	1,191	16,300
<u>Other Local Revenues</u>					
Other Local Revenues	0	0	0	0	81,522
Total Other Local Revenues	\$ 1,955	\$ 260	\$ 0	\$ 1,191	\$ 4,056,329
<u>Fees Received from County Officials</u>					
<u>Excess Fees</u>					
County Clerk	\$ 0	\$ 0	\$ 0	\$ 0	\$ 255,000
Circuit Court Clerk	0	0	0	0	215,420
Clerk and Master	0	0	0	0	26,051
Register	0	0	0	0	857,251
Trustee	0	0	0	0	1,446,921
<u>Fees-In-Lieu of Salary</u>					
Clerk and Master	0	0	0	0	232,909
Sheriff	0	0	0	0	68,952
Total Fees Received from County Officials	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,102,504
<u>State of Tennessee</u>					
<u>General Government Grants</u>					
Juvenile Services Program	\$ 0	\$ 0	\$ 0	\$ 0	\$ 9,000
State Reappraisal Grant	0	0	0	0	27,775
Solid Waste Grants	0	0	0	0	76,941
Other General Government Grants	0	0	0	0	1,154
<u>Public Safety Grants</u>					
Law Enforcement Training Programs	0	0	0	0	40,459
<u>Health and Welfare Grants</u>					
Health Department Programs	0	0	0	0	546,823
<u>Public Works Grants</u>					
State Aid Program	0	0	0	0	237,511
Litter Program	0	0	0	0	66,740

(Continued)

Exhibit K-6

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

	Capital Projects Funds				Total
	Sanitation Projects	HUD Grant Projects	Highway Capital Projects	Other Capital Projects	
<u>State of Tennessee (Cont.)</u>					
<u>Other State Revenues</u>					
Flood Control	\$ 0	\$ 0	\$ 0	\$ 0	\$ 34,628
Income Tax	0	0	0	0	411,764
Beer Tax	0	0	0	0	8,048
Alcoholic Beverage Tax	0	0	0	0	92,678
Mixed Drink Tax	0	0	0	0	14,318
State Revenue Sharing - T.V.A.	0	0	0	0	721,423
Contracted Prisoner Boarding	0	0	0	0	715,211
Gasoline and Motor Fuel Tax	0	0	0	0	2,328,591
Petroleum Special Tax	0	0	0	0	71,439
Registrar's Salary Supplement	0	0	0	0	20,475
Other State Grants	0	0	0	0	2,800
Other State Revenues	0	0	0	0	1,704
Total State of Tennessee	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,429,482
<u>Federal Government</u>					
<u>Federal Through State</u>					
Homeland Security Grants	\$ 0	\$ 0	\$ 0	\$ 0	\$ 458,609
Law Enforcement Grants	0	0	0	0	101,461
Other Federal through State	0	206,491	0	0	211,088
<u>Direct Federal Revenue</u>					
Asset Forfeiture Funds	0	0	0	0	104,663
Other Direct Federal Revenue	0	0	0	0	21,653
Total Federal Government	\$ 0	\$ 206,491	\$ 0	\$ 0	\$ 897,474
<u>Other Governments and Citizens Groups</u>					
<u>Other Governments</u>					
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 503,082
Contracted Services	0	0	0	0	4,500
<u>Citizens Groups</u>					
Donations	0	0	0	0	29,420
Total Other Governments and Citizens Groups	\$ 0	\$ 0	\$ 0	\$ 0	\$ 537,002
Total	\$ 856,769	\$ 206,751	\$ 1,230,359	\$ 2,762,136	\$ 62,502,939

Exhibit K-7

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

	General Purpose School	School Federal Projects	Central Cafeteria	Extended School Program	Education Capital Projects	Total
<u>Local Taxes</u>						
<u>County Property Taxes</u>						
Current Property Tax	\$ 19,401,484	\$ 0	\$ 0	\$ 0	\$ 0	\$ 19,401,484
Trustee's Collections - Prior Year	374,720	0	0	0	0	374,720
Trustee's Collections - Bankruptcy	8,988	0	0	0	0	8,988
Circuit/Clerk & Master Collections - Prior Years	267,289	0	0	0	0	267,289
Interest and Penalty	85,631	0	0	0	0	85,631
Payments in-Lieu-of Taxes - Other	21,787	0	0	0	0	21,787
<u>County Local Option Taxes</u>						
Local Option Sales Tax	6,793,265	0	0	0	0	6,793,265
<u>Statutory Local Taxes</u>						
Bank Excise Tax	158,781	0	0	0	0	158,781
Interstate Telecommunications Tax	11,556	0	0	0	0	11,556
Total Local Taxes	\$ 27,123,501	\$ 0	\$ 0	\$ 0	\$ 0	\$ 27,123,501
<u>Licenses and Permits</u>						
<u>Licenses</u>						
Marriage Licenses	\$ 6,283	\$ 0	\$ 0	\$ 0	\$ 0	\$ 6,283
Total Licenses and Permits	\$ 6,283	\$ 0	\$ 0	\$ 0	\$ 0	\$ 6,283
<u>Charges for Current Services</u>						
<u>Education Charges</u>						
Tuition - Other	\$ 0	\$ 0	\$ 0	\$ 2,032,536	\$ 0	\$ 2,032,536
Lunch Payments - Children	0	0	1,594,889	0	0	1,594,889
Lunch Payments - Adults	0	0	77,687	0	0	77,687
Income from Breakfast	0	0	75,965	0	0	75,965
A la carte Sales	0	0	1,789,238	0	0	1,789,238
School Based Health Services - FFS	3,117	0	0	0	0	3,117
<u>Other Charges for Services</u>						
Other Charges for Services	34,548	6,877	0	0	0	41,425
Total Charges for Current Services	\$ 37,665	\$ 6,877	\$ 3,537,779	\$ 2,032,536	\$ 0	\$ 5,614,857
<u>Other Local Revenues</u>						
<u>Recurring Items</u>						
Investment Income	\$ 0	\$ 0	\$ 23,034	\$ 0	\$ 0	\$ 23,034
Refund of Telecommunication & Internet Fees (E-Rate)	45,443	0	0	0	0	45,443
Miscellaneous Refunds	50,411	0	20,592	0	88,823	159,826

(Continued)

Exhibit K-7

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

	General Purpose School	School Federal Projects	Central Cafeteria	Extended School Program	Education Capital Projects	Total
<u>Other Local Revenues (Cont.)</u>						
<u>Nonrecurring Items</u>						
Sale of Equipment	\$ 441	\$ 0	\$ 0	\$ 0	\$ 0	441
Contributions & Gifts	1,254	0	0	0	0	1,254
<u>Other Local Revenues</u>						
Other Local Revenues	260,517	0	0	0	0	260,517
Total Other Local Revenues	\$ 358,066	\$ 0	\$ 43,626	\$ 0	\$ 88,823	\$ 490,515
<u>State of Tennessee</u>						
<u>State Education Funds</u>						
Basic Education Program	\$ 41,516,086	\$ 0	\$ 0	\$ 0	\$ 0	41,516,086
School Food Service	0	0	51,995	0	0	51,995
Driver Education	4,306	0	0	0	0	4,306
Other State Education Funds	0	66,599	0	0	0	66,599
Career Ladder Program	639,894	0	0	0	0	639,894
Career Ladder - Extended Contract	182,313	0	0	0	0	182,313
Other Vocational	60	0	0	0	0	60
<u>Other State Revenues</u>						
Other State Grants	0	33,300	0	0	0	33,300
Total State of Tennessee	\$ 42,342,659	\$ 99,899	\$ 51,995	\$ 0	\$ 0	\$ 42,494,553
<u>Federal Government</u>						
<u>Federal Through State</u>						
USDA School Lunch Program	\$ 0	\$ 0	\$ 930,337	\$ 0	\$ 0	930,337
Breakfast	0	0	140,197	0	0	140,197
Adult Education State Grant Program	174,098	0	0	0	0	174,098
Vocational Education - Basic Grants to States	0	285,121	0	0	0	285,121
Title I Grants to Local Education Agencies	0	810,044	0	0	0	810,044
Innovative Education Program Strategies	0	37,543	0	0	0	37,543
Special Education - Grants to States	2,451,480	0	0	0	0	2,451,480
Special Education Preschool Grants	78,851	0	0	0	0	78,851
Eisenhower Professional Development State Grants	208,658	419,148	0	0	0	627,806
Other Federal through State	327,010	102,266	0	0	0	429,276
<u>Direct Federal Revenue</u>						
ROTC Reimbursement	153,986	0	0	0	0	153,986
Other Direct Federal Revenue	0	257,784	0	0	0	257,784
Total Federal Government	\$ 3,394,083	\$ 1,911,906	\$ 1,070,534	\$ 0	\$ 0	\$ 6,376,523

(Continued)

Exhibit K-7

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

	General Purpose School	School Federal Projects	Central Cafeteria	Extended School Program	Education Capital Projects	Total
<u>Other Governments and Citizens Groups</u>						
<u>Other Governments</u>						
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 7,638,731	\$ 7,638,731
Total Other Governments and Citizens Groups	\$ 0	\$ 0	\$ 0	\$ 0	\$ 7,638,731	\$ 7,638,731
Total	\$ 73,262,257	\$ 2,018,682	\$ 4,703,934	\$ 2,032,536	\$ 7,727,554	\$ 89,744,963

Exhibit K-8

Wilson 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	\$	60,000	
In-Service Training		100	
Social Security		3,720	
State Retirement		516	
Employer Medicare		870	
Audit Services		20,222	
Contributions		2,500	
Total County Commission			\$ 87,928

Board of Equalization

Board and Committee Members Fees	\$	7,750	
Social Security		480	
Employer Medicare		112	
Office Supplies		398	
Total Board of Equalization			8,740

Beer Board

Board and Committee Members Fees	\$	750	
Social Security		46	
Unemployment Compensation		6	
Employer Medicare		11	
Total Beer Board			813

Other Boards and Committees

Board and Committee Members Fees	\$	425	
Social Security		26	
Unemployment Compensation		3	
Employer Medicare		6	
Total Other Boards and Committees			460

County Mayor/Executive

County Official/Administrative Officer	\$	80,432	
Secretary(ies)		28,664	
Longevity Pay		2,100	
Other Salaries & Wages		36,172	
Social Security		9,623	
State Retirement		15,842	
Employee and Dependent Insurance		23,652	
Unemployment Compensation		112	
Employer Medicare		2,251	

(Continued)

Exhibit K-8

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

General Fund (Cont.)

General Government (Cont.)

County Mayor/Executive (Cont.)

Communication	\$	4,429	
Legal Services		274	
Legal Notices, Recording, and Court Costs		10,419	
Postal Charges		428	
Rentals		2,400	
Travel		555	
Other Contracted Services		508	
Food Supplies		388	
Office Supplies		749	
Other Supplies and Materials		847	
Other Charges		1,628	
Office Equipment		1,156	
Total County Mayor/Executive			\$ 222,629

County Attorney

County Official/Administrative Officer	\$	62,927	
Social Security		3,875	
State Retirement		6,765	
Employee and Dependent Insurance		7,884	
Unemployment Compensation		56	
Employer Medicare		906	
Legal Notices, Recording, and Court Costs		1,793	
Other Contracted Services		76,145	
Office Supplies		1,117	
Data Processing Equipment		1,624	
Total County Attorney			163,092

Election Commission

County Official/Administrative Officer	\$	57,193	
Assistant(s)		47,854	
Deputy(ies)		73,767	
Longevity Pay		6,500	
Overtime Pay		3,771	
Other Salaries & Wages		15,922	
Board and Committee Members Fees		3,780	
Election Workers		9,202	
Social Security		12,987	
State Retirement		18,240	
Employee and Dependent Insurance		39,420	
Unemployment Compensation		543	

(Continued)

Exhibit K-8

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

General Fund (Cont.)

General Government (Cont.)

Election Commission (Cont.)

Employer Medicare	\$	3,037	
Communication		7,847	
Dues and Memberships		2,885	
Legal Notices, Recording, and Court Costs		10,234	
Maintenance & Repair Services - Buildings		100	
Maintenance & Repair Services - Equipment		26,983	
Postal Charges		11,079	
Rentals		6,978	
Travel		4,420	
Other Contracted Services		650	
Office Supplies		11,865	
Office Equipment		2,311	
Total Election Commission			\$ 377,568

Register of Deeds

Social Security	\$	16,369	
State Retirement		29,215	
Employee and Dependent Insurance		63,072	
Unemployment Compensation		392	
Employer Medicare		3,828	
Communication		2,436	
Data Processing Services		19,579	
Dues and Memberships		741	
Maintenance & Repair Services - Office Equipment		4,928	
Postal Charges		8,808	
Rentals		2,924	
Travel		180	
Other Contracted Services		5,472	
Office Supplies		9,363	
Premiums on Corporate Surety Bonds		100	
Data Processing Equipment		56,699	
Office Equipment		3,483	
Total Register of Deeds			227,589

Planning

County Official/Administrative Officer	\$	52,053	
Assistant(s)		33,472	
Data Processing Personnel		40,969	
Secretary(ies)		24,752	
Longevity Pay		4,100	

(Continued)

Exhibit K-8

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

General Fund (Cont.)

General Government (Cont.)

Planning (Cont.)

Other Salaries & Wages	\$	1,196	
Social Security		9,268	
State Retirement		16,700	
Employee and Dependent Insurance		39,420	
Unemployment Compensation		234	
Employer Medicare		2,167	
Communication		1,790	
Consultants		31,661	
Dues and Memberships		729	
Engineering Services		1,491	
Legal Notices, Recording, and Court Costs		3,656	
Maintenance & Repair Services - Office Equipment		10,664	
Postal Charges		380	
Printing, Stationery, and Forms		108	
Travel		1,866	
Other Contracted Services		38,776	
Office Supplies		6,727	
Other Supplies and Materials		100	
In Service/Staff Development		5,139	
Other Charges		16,500	
Data Processing Equipment		3,972	
Office Equipment		5,874	
Total Planning			\$ 353,764

Codes Compliance

Assistant(s)	\$	31,378
Supervisor/Director		44,117
Deputy(ies)		26,936
Accountants/Bookkeepers		50,124
Longevity Pay		6,900
In-Service Training		45
Social Security		9,638
State Retirement		17,142
Employee and Dependent Insurance		39,420
Unemployment Compensation		280
Employer Medicare		2,254
Communication		3,215
Dues and Memberships		730
Legal Notices, Recording, and Court Costs		892
Maintenance & Repair Services - Equipment		5,290

(Continued)

Exhibit K-8

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

General Fund (Cont.)

General Government (Cont.)

Codes Compliance (Cont.)

Postal Charges	\$	269	
Printing, Stationery, and Forms		2,071	
Rentals		2,012	
Travel		18,773	
Office Supplies		3,255	
Office Equipment		3,006	
Total Codes Compliance			\$ 267,747

Other General Administration

ADA Coordinator	\$	25,936	
Longevity Pay		1,300	
Social Security		1,689	
State Retirement		2,928	
Employee and Dependent Insurance		7,884	
Unemployment Compensation		56	
Employer Medicare		395	
Postal Charges		230	
Travel		177	
Office Supplies		367	
Other Supplies and Materials		234	
Other Charges		210	
Total Other General Administration			41,406

Preservation of Records

Supervisor/Director	\$	31,450	
Part-time Personnel		11,548	
Longevity Pay		700	
Overtime Pay		179	
Social Security		2,710	
State Retirement		3,475	
Employee and Dependent Insurance		7,884	
Unemployment Compensation		118	
Employer Medicare		634	
Communication		2,567	
Maintenance & Repair Services - Buildings		216	
Postal Charges		500	
Rentals		6,403	
Travel		112	
Other Contracted Services		56,100	
Office Supplies		2,999	

(Continued)

Exhibit K-8

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

General Fund (Cont.)

General Government (Cont.)

Preservation of Records (Cont.)

Other Supplies and Materials	\$	11,598	
Other Charges		350	
Total Preservation of Records			\$ 139,543

Risk Management

In Service/Staff Development	\$	171	
Total Risk Management			171

Finance

Accounting and Budgeting

Supervisor/Director	\$	75,883	
Deputy(ies)		47,533	
Salary Supplements		9,500	
Clerical Personnel		280,463	
Part-time Personnel		2,100	
Longevity Pay		10,600	
Overtime Pay		1,750	
In-Service Training		1,333	
Social Security		26,114	
State Retirement		45,276	
Employee and Dependent Insurance		327,007	
Unemployment Compensation		767	
Employer Medicare		5,814	
Communication		8,621	
Evaluation and Testing		11,490	
Legal Notices, Recording, and Court Costs		2,220	
Maintenance & Repair Services - Office Equipment		10,299	
Maintenance & Repair Services - Vehicles		40	
Postal Charges		8,518	
Rentals		3,905	
Travel		1,046	
Office Supplies		10,846	
Premiums on Corporate Surety Bonds		248	
In Service/Staff Development		2,704	
Other Charges		1,353	
Office Equipment		17,724	
Total Accounting and Budgeting			913,154

Property Assessor's Office

County Official/Administrative Officer	\$	63,548	
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(Continued)

Exhibit K-8

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

General Fund (Cont.)

Finance (Cont.)

Property Assessor's Office (Cont.)

Assessment Personnel	\$	244,545	
Part-time Personnel		30,692	
Longevity Pay		10,400	
Social Security		25,762	
State Retirement		38,756	
Employee and Dependent Insurance		94,608	
Unemployment Compensation		945	
Employer Medicare		6,025	
Audit Services		81,305	
Communication		8,913	
Data Processing Services		14,386	
Dues and Memberships		2,324	
Maintenance & Repair Services - Office Equipment		2,474	
Maintenance & Repair Services - Vehicles		286	
Postal Charges		4,637	
Travel		9,996	
Gasoline		4,860	
Office Supplies		2,226	
Other Supplies and Materials		8,312	
Other Charges		21,338	
Total Property Assessor's Office			\$ 676,338

Reappraisal Program

Assessment Personnel	\$	47,113	
Part-time Personnel		15,542	
Data Processing Services		23,494	
Total Reappraisal Program			86,149

County Trustee's Office

Social Security	\$	14,022	
State Retirement		24,076	
Employee and Dependent Insurance		47,304	
Employer Medicare		3,279	
Communication		2,362	
Dues and Memberships		746	
Maintenance & Repair Services - Office Equipment		7,751	
Postal Charges		12,766	
Travel		2,986	
Office Supplies		7,953	
Premiums on Corporate Surety Bonds		4,422	

(Continued)

Exhibit K-8

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

General Fund (Cont.)

Finance (Cont.)

County Trustee's Office (Cont.)

Office Equipment	\$ 16,098	
Total County Trustee's Office		\$ 143,765

County Clerk's Office

In-Service Training	\$ 259	
Social Security	37,415	
State Retirement	64,175	
Employee and Dependent Insurance	141,912	
Employer Medicare	8,750	
Communication	14,087	
Dues and Memberships	200	
Maintenance & Repair Services - Buildings	1,610	
Maintenance & Repair Services - Office Equipment	12,000	
Postal Charges	15,082	
Rentals	7,958	
Travel	5,583	
Other Contracted Services	6,384	
Office Supplies	14,310	
Utilities	2,384	
Premiums on Corporate Surety Bonds	142	
Office Equipment	6,165	
Total County Clerk's Office		338,416

Administration of Justice

Circuit Court

County Official/Administrative Officer	\$ 500
Attendants	78,760
Jury and Witness Fees	43,885
Social Security	53,704
State Retirement	84,292
Employee and Dependent Insurance	181,384
Unemployment Compensation	1,964
Employer Medicare	12,560
Communication	13,072
Dues and Memberships	746
Legal Notices, Recording, and Court Costs	2,723
Postal Charges	14,359
Travel	1,096
Office Supplies	47,259
Other Supplies and Materials	278

(Continued)

Exhibit K-8

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

General Fund (Cont.)

Administration of Justice (Cont.)

Circuit Court (Cont.)

Office Equipment	\$ 27,529	
Total Circuit Court		\$ 564,111

General Sessions Judge

Judge(s)	\$ 237,089	
Secretary(ies)	37,711	
Temporary Personnel	19,428	
Longevity Pay	1,900	
Social Security	14,982	
State Retirement	31,834	
Employee and Dependent Insurance	23,652	
Unemployment Compensation	168	
Employer Medicare	4,211	
Communication	4,851	
Dues and Memberships	1,497	
Postal Charges	500	
Travel	3,734	
Library Books/Media	7,322	
Office Supplies	610	
Other Supplies and Materials	229	
Liability Insurance	2,706	
Communication Equipment	270	
Office Equipment	1,999	
Total General Sessions Judge		394,693

Drug Court

Supervisor/Director	\$ 76,163
Paraprofessionals	32,012
Part-time Personnel	13,293
Longevity Pay	600
Social Security	7,396
State Retirement	11,742
Employee and Dependent Insurance	23,652
Unemployment Compensation	275
Employer Medicare	1,730
Communication	3,330
Contracts with Private Agencies	27,353
Postal Charges	114
Rentals	1,809
Travel	6,147

(Continued)

Exhibit K-8

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

General Fund (Cont.)

Administration of Justice (Cont.)

Drug Court (Cont.)

Office Supplies	\$	3,080	
Other Supplies and Materials		1,676	
Office Equipment		811	
Total Drug Court			\$ 211,183

Chancery Court

County Official/Administrative Officer	\$	63,548	
Clerical Personnel		220,051	
Attendants		23,205	
Part-time Personnel		14,007	
Longevity Pay		12,800	
Social Security		19,615	
State Retirement		34,374	
Employee and Dependent Insurance		63,072	
Unemployment Compensation		646	
Employer Medicare		4,587	
Communication		6,400	
Dues and Memberships		747	
Maintenance & Repair Services - Office Equipment		965	
Postal Charges		5,097	
Rentals		3,498	
Travel		173	
Other Contracted Services		857	
Office Supplies		14,216	
Premiums on Corporate Surety Bonds		632	
Office Equipment		10,645	
Total Chancery Court			499,135

Judicial Commissioners

County Official/Administrative Officer	\$	145,309	
Assistant(s)		23,385	
Longevity Pay		3,800	
In-Service Training		270	
Social Security		10,217	
State Retirement		17,262	
Employee and Dependent Insurance		31,536	
Unemployment Compensation		398	
Employer Medicare		2,389	
Communication		4,273	
Dues and Memberships		210	

(Continued)

Exhibit K-8

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

General Fund (Cont.)

Administration of Justice (Cont.)

Judicial Commissioners (Cont.)

Postal Charges	\$	2	
Travel		1,069	
Other Contracted Services		437	
Office Supplies		729	
Office Equipment		3,447	
Total Judicial Commissioners			\$ 244,733

Probation Services

Probation Officer(s)	\$	91,881	
Longevity Pay		1,300	
Social Security		5,976	
State Retirement		10,315	
Employee and Dependent Insurance		31,536	
Unemployment Compensation		197	
Employer Medicare		1,398	
Communication		4,590	
Dues and Memberships		750	
Postal Charges		1,002	
Rentals		4,561	
Other Contracted Services		24,328	
Drugs and Medical Supplies		8,824	
Office Supplies		4,677	
Other Charges		600	
Office Equipment		8,156	
Total Probation Services			200,091

Public Safety

Sheriff's Department

County Official/Administrative Officer	\$	69,902	
Deputy(ies)		1,559,198	
Detective(s)		208,005	
Captain(s)		123,165	
Lieutenant(s)		296,310	
Sergeant(s)		239,820	
Salary Supplements		40,459	
Dispatchers/Radio Operators		278,460	
Secretary(ies)		82,557	
Longevity Pay		116,200	
Other Salaries & Wages		95,055	
In-Service Training		16,146	

(Continued)

Exhibit K-8

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

General Fund (Cont.)

Public Safety (Cont.)

Sheriff's Department (Cont.)

Social Security	\$	193,184	
State Retirement		334,091	
Employee and Dependent Insurance		678,025	
Unemployment Compensation		5,096	
Employer Medicare		45,180	
Communication		30,299	
Dues and Memberships		1,985	
Maintenance & Repair Services - Buildings		296	
Maintenance & Repair Services - Vehicles		75,992	
Postal Charges		4,092	
Travel		8,458	
Gasoline		207,138	
Office Supplies		10,254	
Uniforms		36,781	
Other Supplies and Materials		10,382	
Premiums on Corporate Surety Bonds		142	
Communication Equipment		71,662	
Motor Vehicles		43,513	
Office Equipment		37,524	
Transportation Equipment		5,000	
Total Sheriff's Department			\$ 4,924,371

Traffic Control

Deputy(ies)	\$	63,496	
Lieutenant(s)		36,780	
Sergeant(s)		33,897	
Other Salaries & Wages		2,905	
Social Security		8,465	
State Retirement		15,016	
Employee and Dependent Insurance		31,550	
Unemployment Compensation		181	
Employer Medicare		1,980	
Maintenance & Repair Services - Vehicles		2,594	
Gasoline		16,000	
Uniforms		3,612	
Transportation Equipment		1,500	
Total Traffic Control			217,976

Drug Enforcement

Deputy(ies)	\$	31,996	
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(Continued)

Exhibit K-8

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

General Fund (Cont.)

Public Safety (Cont.)

Drug Enforcement (Cont.)

Detective(s)	\$	69,321	
Captain(s)		35,819	
Lieutenant(s)		37,806	
Sergeant(s)		36,409	
Social Security		13,299	
State Retirement		23,429	
Employee and Dependent Insurance		47,304	
Unemployment Compensation		286	
Employer Medicare		3,110	
Maintenance & Repair Services - Vehicles		2,883	
Gasoline		10,000	
Instructional Supplies and Materials		3,825	
Uniforms		680	
Communication Equipment		2,500	
Total Drug Enforcement			\$ 318,667

Jail

Assistant(s)	\$	45,982
Deputy(ies)		1,011,530
Captain(s)		41,055
Lieutenant(s)		36,803
Sergeant(s)		102,459
Secretary(ies)		25,510
Cafeteria Personnel		62,323
Part-time Personnel		51,063
Other Salaries & Wages		34,881
In-Service Training		7,782
Social Security		85,341
State Retirement		128,626
Employee and Dependent Insurance		390,262
Unemployment Compensation		3,592
Employer Medicare		19,959
Communication		9,755
Maintenance & Repair Services - Buildings		1,610
Maintenance & Repair Services - Vehicles		7,903
Medical and Dental Services		293,710
Coal		10,205
Custodial Supplies		36,995
Drugs and Medical Supplies		273,968
Food Preparation Supplies		3,965

(Continued)

Exhibit K-8

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

General Fund (Cont.)

Public Safety (Cont.)

Jail (Cont.)

Food Supplies	\$	200,504	
Gasoline		16,000	
Office Supplies		5,922	
Uniforms		18,007	
Other Supplies and Materials		3,469	
Communication Equipment		22,451	
Office Equipment		14,911	
Total Jail			\$ 2,966,543

Workhouse

County Official/Administrative Officer	\$	7,035	
Guards		53,865	
Social Security		3,591	
State Retirement		6,748	
Employee and Dependent Insurance		15,770	
Unemployment Compensation		106	
Employer Medicare		840	
Food Supplies		13,561	
Gasoline		1,821	
Prisoners Clothing		4,946	
Uniforms		1,000	
Other Supplies and Materials		15,544	
Total Workhouse			124,827

Juvenile Services

Assistant(s)	\$	95,969	
Probation Officer(s)		54,081	
Longevity Pay		2,700	
Social Security		9,483	
State Retirement		16,537	
Employee and Dependent Insurance		39,420	
Unemployment Compensation		276	
Employer Medicare		2,218	
Communication		445	
Dues and Memberships		720	
Postal Charges		468	
Travel		4,926	
Other Contracted Services		22,055	
Office Supplies		1,124	
Other Supplies and Materials		4,296	

(Continued)

Exhibit K-8

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

General Fund (Cont.)

Public Safety (Cont.)

Juvenile Services (Cont.)

Office Equipment	\$ 1,399	
Total Juvenile Services		\$ 256,117

Civil Defense

County Official/Administrative Officer	\$ 52,725	
Assistant(s)	88,725	
Captain(s)	164,588	
Lieutenant(s)	113,779	
Accountants/Bookkeepers	33,883	
Salary Supplements	26,800	
Dispatchers/Radio Operators	116,026	
Secretary(ies)	22,557	
Temporary Personnel	131,654	
Longevity Pay	73,600	
Overtime Pay	212,601	
Other Salaries & Wages	2,463,762	
In-Service Training	28,440	
Social Security	211,686	
State Retirement	246,843	
Employee and Dependent Insurance	741,096	
Unemployment Compensation	6,767	
Employer Medicare	49,507	
Communication	42,311	
Laundry Service	6,490	
Maintenance & Repair Services - Vehicles	73,301	
Postal Charges	491	
Rentals	5,528	
Other Contracted Services	20,646	
Custodial Supplies	6,099	
Diesel Fuel	97,841	
Drugs and Medical Supplies	116,072	
Office Supplies	3,391	
Uniforms	78,681	
Utilities	64,293	
Other Supplies and Materials	8,007	
Other Charges	5,666	
Communication Equipment	5,496	
Data Processing Equipment	5,896	
Office Equipment	5,269	
Other Equipment	79,144	
Total Civil Defense		5,409,661

(Continued)

Exhibit K-8

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

General Fund (Cont.)

Public Safety (Cont.)

County Coroner/Medical Examiner

County Official/Administrative Officer	\$	17,875	
Secretary(ies)		3,000	
Communication		1,200	
Other Contracted Services		55,565	
Office Supplies		2,472	
Total County Coroner/Medical Examiner			\$ 80,112

Public Safety Grant Programs

Other Salaries & Wages	\$	71,392	
Social Security		4,418	
State Retirement		5,028	
Employee and Dependent Insurance		1,314	
Unemployment Compensation		125	
Employer Medicare		1,033	
Other Contracted Services		102,260	
Other Charges		2,555	
Other Capital Outlay		537,398	
Total Public Safety Grant Programs			725,523

Other Public Safety

Other Salaries & Wages	\$	102,498	
Total Other Public Safety			102,498

Public Health and Welfare

Local Health Center

Communication	\$	4,069	
Maintenance & Repair Services - Equipment		11,334	
Custodial Supplies		1,586	
Drugs and Medical Supplies		19,260	
Office Supplies		4,919	
Utilities		19,055	
Office Equipment		23,429	
Total Local Health Center			83,652

Other Local Health Services

Medical Personnel	\$	364,450	
Longevity Pay		4,400	
Social Security		22,296	
State Retirement		30,216	
Employee and Dependent Insurance		110,376	

(Continued)

Exhibit K-8

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

General Fund (Cont.)

Public Health and Welfare (Cont.)

Other Local Health Services (Cont.)

Unemployment Compensation	\$	1,107	
Employer Medicare		5,214	
Travel		6,853	
Other Supplies and Materials		4,840	
Total Other Local Health Services			\$ 549,752

Appropriation to State

Salary Supplements	\$	57,620	
Total Appropriation to State			57,620

Other Local Welfare Services

Contributions	\$	3,000	
Total Other Local Welfare Services			3,000

Other Public Health and Welfare

Clerical Personnel	\$	25,439	
Longevity Pay		800	
Social Security		1,617	
State Retirement		2,821	
Employee and Dependent Insurance		7,884	
Unemployment Compensation		56	
Employer Medicare		378	
Office Supplies		371	
Total Other Public Health and Welfare			39,366

Social, Cultural, and Recreational Services

Libraries

Contributions	\$	507,519	
Building Construction		533,188	
Other Capital Outlay		68,523	
Total Libraries			1,109,230

Other Social, Cultural, and Recreational

Contributions	\$	52,000	
Total Other Social, Cultural, and Recreational			52,000

Agriculture & Natural Resources

Agriculture Extension Service

Assistant(s)	\$	11,520	
Part-time Personnel		4,712	

(Continued)

Exhibit K-8

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

General Fund (Cont.)

Agriculture & Natural Resources (Cont.)

Agriculture Extension Service (Cont.)

Social Security	\$	903	
State Retirement		310	
Employee and Dependent Insurance		7,884	
Unemployment Compensation		110	
Employer Medicare		211	
Communication		2,507	
Dues and Memberships		220	
Matching Share		85,745	
Travel		928	
Office Equipment		5,024	
Total Agriculture Extension Service			\$ 120,074

Forest Service

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

Soil Conservation

Secretary(ies)	\$	21,236	
Longevity Pay		900	
Social Security		1,187	
State Retirement		2,380	
Employee and Dependent Insurance		7,884	
Unemployment Compensation		56	
Employer Medicare		278	
Contributions		2,500	
Total Soil Conservation			36,421

Other Operations

Tourism

Supervisor/Director	\$	38,235	
Part-time Personnel		6,853	
Longevity Pay		400	
Social Security		2,820	
State Retirement		4,165	
Employee and Dependent Insurance		7,884	
Unemployment Compensation		111	
Employer Medicare		660	
Advertising		9,325	
Communication		3,354	
Dues and Memberships		4,425	

(Continued)

Exhibit K-8

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

General Fund (Cont.)

Other Operations (Cont.)

Tourism (Cont.)

Postal Charges	\$	2,086	
Printing, Stationery, and Forms		8,594	
Travel		5,968	
Office Supplies		1,254	
Other Charges		9,097	
Office Equipment		1,000	
Total Tourism			\$ 106,231

Industrial Development

Contributions	\$	225,022	
Total Industrial Development			225,022

Other Economic and Community Development

Contributions	\$	20,750	
Total Other Economic and Community Development			20,750

Veterans' Services

Supervisor/Director	\$	31,439	
Secretary(ies)		29,316	
Temporary Personnel		2,684	
Longevity Pay		2,700	
Social Security		4,007	
State Retirement		6,822	
Employee and Dependent Insurance		15,768	
Unemployment Compensation		133	
Employer Medicare		937	
Communication		781	
Dues and Memberships		128	
Postal Charges		384	
Rentals		1,800	
Travel		2,464	
Office Supplies		999	
Office Equipment		1,500	
Total Veterans' Services			101,862

Other Charges

Judgments	\$	6,000	
Refunds		381,292	
Trustee's Commission		390,212	
Total Other Charges			777,504

(Continued)

Exhibit K-8

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

General Fund (Cont.)

Other Operations (Cont.)

Contributions to Other Agencies

Contributions	\$ 185,901	
Total Contributions to Other Agencies		\$ 185,901

Miscellaneous

Dues and Memberships	\$ 24,000	
Matching Share	20,000	
Other Charges	13,233	
Other Capital Outlay	10,000	
Total Miscellaneous		67,233

Principal on Debt

General Government

Principal on Capital Leases	\$ 296,972	
Total General Government		296,972

Interest on Debt

General Government

Interest on Capital Leases	\$ 20,707	
Total General Government		20,707

Total General Fund \$ 25,144,810

Courthouse & Jail Maintenance Fund

General Government

County Buildings

Supervisor/Director	\$ 34,962
Custodial Personnel	204,551
Maintenance Personnel	59,016
Longevity Pay	8,600
Overtime Pay	3,171
Social Security	18,858
State Retirement	33,344
Employee and Dependent Insurance	86,724
Unemployment Compensation	717
Employer Medicare	4,410
Maintenance & Repair Services - Buildings	9,439
Maintenance & Repair Services - Office Equipment	2,042
Maintenance & Repair Services - Vehicles	1,390
Travel	195
Other Contracted Services	123,845

(Continued)

Exhibit K-8

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

Courthouse & Jail Maintenance Fund (Cont.)

General Government (Cont.)

County Buildings (Cont.)

Custodial Supplies	\$	8,584	
Utilities		267,873	
Other Charges		48,119	
Building Improvements		10,418	
Heating and Air Conditioning Equipment		30,083	
Total County Buildings			\$ 956,341

Capital Projects

General Administration Projects

Maintenance & Repair Services - Buildings	\$	30,067	
Trustee's Commission		833	
Building Improvements		24,769	
Total General Administration Projects			55,669

Total Courthouse & Jail Maintenance Fund \$ 1,012,010

Solid Waste/Sanitation Fund

Public Health and Welfare

Rabies and Animal Control

Supervisor/Director	\$	15,000	
Paraprofessionals		26,772	
Part-time Personnel		3,936	
Social Security		2,637	
State Retirement		1,613	
Employee and Dependent Insurance		7,884	
Unemployment Compensation		97	
Employer Medicare		617	
Communication		1,020	
Other Contracted Services		10,747	
Gasoline		1,227	
Office Supplies		114	
Utilities		3,229	
Other Supplies and Materials		1,578	
Total Rabies and Animal Control			\$ 76,471

Convenience Centers

Assistant(s)	\$	37,485	
Truck Drivers		154,336	
Laborers		317,626	
Longevity Pay		7,500	

(Continued)

Exhibit K-8

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

Solid Waste/Sanitation Fund (Cont.)

Public Health and Welfare (Cont.)

Convenience Centers (Cont.)

Social Security	\$	31,274	
State Retirement		32,017	
Employee and Dependent Insurance		86,724	
Unemployment Compensation		1,803	
Employer Medicare		7,314	
Communication		6,294	
Contracts with Private Agencies		538,297	
Dues and Memberships		640	
Maintenance & Repair Services - Equipment		31,860	
Postal Charges		74	
Rentals		19,467	
Travel		129	
Other Contracted Services		15,497	
Diesel Fuel		50,000	
Equipment Parts - Heavy		6,037	
Equipment Parts - Light		1,656	
Tires and Tubes		7,743	
Utilities		7,211	
Other Supplies and Materials		2,225	
Trustee's Commission		35,434	
Solid Waste Equipment		32,996	
Total Convenience Centers			\$ 1,431,639

Total Solid Waste/Sanitation Fund \$ 1,508,110

Ambulance Service Fund

Public Health and Welfare

Ambulance/Emergency Medical Services

Trustee's Commission	\$	1,500	
Health Equipment		203,495	
Total Ambulance/Emergency Medical Services			\$ 204,995

Capital Projects

Public Safety Projects

Health Equipment	\$	75,946	
Total Public Safety Projects			75,946

Total Ambulance Service Fund 280,941

(Continued)

Exhibit K-8

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

Special Purpose Fund

General Government

County Buildings

Trustee's Commission	\$ 38,756	
Other Capital Outlay	<u>110,000</u>	
Total County Buildings		\$ 148,756

Principal on Debt

Education

Principal on Capital Leases	\$ 1,180,000	
Total Education		1,180,000

Interest on Debt

Education

Interest on Capital Leases	\$ 855,109	
Total Education		855,109

Other Debt Service

Education

Other Debt Service	\$ 2,694	
Total Education		<u>2,694</u>

Total Special Purpose Fund \$ 2,186,559

Drug Control Fund

Public Safety

Drug Enforcement

In-Service Training	\$ 22,561	
Communication	1,314	
Confidential Drug Enforcement Payments	5,000	
Dues and Memberships	952	
Tow-in Services	85	
Uniforms	2,450	
Other Supplies and Materials	5,558	
Trustee's Commission	587	
Motor Vehicles	27,668	
Office Equipment	<u>887</u>	
Total Drug Enforcement		<u>\$ 67,062</u>

Total Drug Control Fund 67,062

(Continued)

Exhibit K-8

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

Sports and Recreation Fund

Other Operations

Contributions to Other Agencies

Contributions	\$ 1,018,860	
Trustee's Commission	899	
Total Contributions to Other Agencies	<u> </u>	\$ 1,019,759

Total Sports and Recreation Fund \$ 1,019,759

Agriculture Center Fund

Agriculture & Natural Resources

Other Agriculture & Natural Resources

County Official/Administrative Officer	\$ 42,433	
Assistant(s)	24,893	
Longevity Pay	2,500	
Other Salaries & Wages	131,578	
Social Security	12,383	
State Retirement	13,767	
Employee and Dependent Insurance	47,304	
Unemployment Compensation	776	
Employer Medicare	2,896	
Communication	1,310	
Maintenance & Repair Services - Buildings	21,549	
Maintenance & Repair Services - Equipment	10,593	
Other Contracted Services	55,168	
Crushed Stone	819	
Custodial Supplies	6,308	
Gasoline	6,802	
Office Supplies	559	
Utilities	129,323	
Other Supplies and Materials	1,418	
Trustee's Commission	1,611	
Other Charges	437	
Maintenance Equipment	5,041	
Motor Vehicles	4,530	
Office Equipment	1,807	
Total Other Agriculture & Natural Resources	<u> </u>	\$ 525,805

Total Agriculture Center Fund 525,805

(Continued)

Exhibit K-8

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

Other Special Revenue Fund

Public Safety

Fire Prevention and Control

Trustee's Commission	\$ 1,600	
Total Fire Prevention and Control		\$ 1,600

Principal on Debt

General Government

Principal on Capital Leases	\$ 143,063	
Total General Government		143,063

Interest on Debt

General Government

Interest on Capital Leases	\$ 6,417	
Total General Government		6,417

Capital Projects

Public Safety Projects

Architects	\$ 578	
Building Construction	42,777	
Other Construction	422	
Total Public Safety Projects	<u>43,777</u>	<u>43,777</u>

Total Other Special Revenue Fund		\$ 194,857
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Constitutional Officers - Fees Fund

General Government

Register of Deeds

Constitutional Officers' Operating Expenses	\$ 252,206	
Total Register of Deeds		\$ 252,206

Finance

County Trustee's Office

Constitutional Officers' Operating Expenses	\$ 216,605	
Total County Trustee's Office		216,605

County Clerk's Office

Constitutional Officers' Operating Expenses	\$ 681,699	
Total County Clerk's Office		681,699

Administration of Justice

Circuit Court

Constitutional Officers' Operating Expenses	\$ 881,141	
Total Circuit Court		881,141

(Continued)

Exhibit K-8

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

Constitutional Officers - Fees Fund (Cont.)

Administration of Justice (Cont.)

Chancery Court

Constitutional Officers' Operating Expenses	\$ 17,149	
Total Chancery Court		\$ 17,149

Juvenile Court

Constitutional Officers' Operating Expenses	\$ 48	
Total Juvenile Court		48

Public Safety

Sheriff's Department

Constitutional Officers' Operating Expenses	\$ 45,674	
Total Sheriff's Department		<u>45,674</u>

Total Constitutional Officers - Fees Fund		\$ 2,094,522
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Workers' Compensation Fund

General Government

Risk Management

Liability Insurance	\$ 526,118	
Workers' Compensation Insurance	569,523	
Other Self-Insured Claims	38,038	
Total Risk Management		<u>\$ 1,133,679</u>

Total Workers' Compensation Fund		1,133,679
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Highway/Public Works Fund

General Government

Engineering

Supervisor/Director	\$ 44,538	
State Retirement	2,762	
Employee and Dependent Insurance	7,884	
Unemployment Compensation	56	
Employer Medicare	646	
Communication	670	
Printing, Stationery, and Forms	172	
Other Contracted Services	550	
Office Supplies	623	
Total Engineering		<u>\$ 57,901</u>

(Continued)

Exhibit K-8

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

Highway/Public Works Fund (Cont.)

Highways

Administration

County Official/Administrative Officer	\$	71,179	
Assistant(s)		50,741	
Accountants/Bookkeepers		43,650	
Clerical Personnel		25,099	
Overtime Pay		1,900	
Board and Committee Members Fees		16,800	
Dues and Memberships		150	
Legal Notices, Recording, and Court Costs		398	
Licenses		76	
Maintenance Agreements		1,065	
Maintenance & Repair Services - Office Equipment		766	
Postal Charges		264	
Printing, Stationery, and Forms		31	
Rentals		4,353	
Other Contracted Services		2,625	
Data Processing Supplies		900	
Office Supplies		1,304	
Other Charges		421	
Building Construction		6,942	
Building Improvements		2,925	
Office Equipment		4,500	
Total Administration			\$ 236,089

Highway and Bridge Maintenance

Equipment Operators	\$	917,676	
Truck Drivers		570,037	
Laborers		125,385	
Consultants		776	
Engineering Services		4,944	
Licenses		61	
Other Contracted Services		171,406	
Asphalt - Hot Mix		955,276	
Asphalt - Liquid		82,045	
Concrete		1,102	
Crushed Stone		292,690	
Pipe - Metal		48,402	
Road Signs		21,183	
Chemicals		921	
Total Highway and Bridge Maintenance			3,191,904

(Continued)

Exhibit K-8

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

Highway/Public Works Fund (Cont.)

Highways (Cont.)

Operation and Maintenance of Equipment

Foremen	\$	43,617	
Mechanic(s)		123,109	
Laborers		61,532	
Freight Expenses		224	
Maintenance & Repair Services - Equipment		57,776	
Tow-in Services		275	
Diesel Fuel		142,445	
Equipment Parts - Heavy		55,824	
Equipment Parts - Light		69,937	
Food Supplies		1,362	
Garage Supplies		5,961	
Gasoline		101,852	
Lubricants		6,244	
Propane Gas		2,504	
Small Tools		1,869	
Tires and Tubes		37,709	
Other Supplies and Materials		1,687	
Total Operation and Maintenance of Equipment			\$ 713,927

Other Charges

Communication	\$	9,510	
Electricity		18,146	
Natural Gas		10,149	
Water and Sewer		1,941	
Premiums on Corporate Surety Bonds		680	
Trustee's Commission		86,862	
Total Other Charges			127,288

Employee Benefits

Social Security	\$	122,389	
State Retirement		209,127	
Employee and Dependent Insurance		552,863	
Unemployment Compensation		3,966	
Employer Medicare		28,623	
Total Employee Benefits			916,968

Capital Outlay

Other Contracted Services	\$	262,787
Communication Equipment		540
Highway Equipment		150,067

(Continued)

Exhibit K-8

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

Highway/Public Works Fund (Cont.)

Highways (Cont.)

Capital Outlay (Cont.)

Motor Vehicles	\$ 49,607	
Plant Operation Equipment	264	
Total Capital Outlay		\$ 463,265

Total Highway/Public Works Fund \$ 5,707,342

General Debt Service Fund

Principal on Debt

General Government

Principal on Bonds	\$ 1,181,277	
Principal on Notes	504,675	
Total General Government		\$ 1,685,952

Highways and Streets

Principal on Bonds	\$ 775,480	
Principal on Notes	440,325	
Total Highways and Streets		1,215,805

Education

Principal on Bonds	\$ 1,603,243	
Principal on Notes	500,000	
Total Education		2,103,243

Interest on Debt

General Government

Interest on Bonds	\$ 730,181	
Interest on Notes	75,757	
Total General Government		805,938

Highways and Streets

Interest on Bonds	\$ 104,512	
Interest on Notes	61,560	
Total Highways and Streets		166,072

Education

Interest on Bonds	\$ 3,862,205	
Interest on Notes	17,450	
Total Education		3,879,655

(Continued)

Exhibit K-8

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

General Debt Service Fund (Cont.)

Other Debt Service

General Government

Trustee's Commission	\$ 164,349	
Other Debt Service	914	
Total General Government	<u> </u>	\$ 165,263

Highways and Streets

Other Debt Service	\$ 1,033	
Total Highways and Streets	<u> </u>	1,033

Education

Other Debt Service	\$ 2,835	
Total Education	<u> </u>	<u>2,835</u>

Total General Debt Service Fund \$ 10,025,796

Rural Debt Service Fund

Principal on Debt

Education

Principal on Bonds	\$ 570,000	
Principal on Notes	35,000	
Total Education	<u> </u>	\$ 605,000

Interest on Debt

Education

Interest on Bonds	\$ 422,227	
Interest on Notes	12,482	
Total Education	<u> </u>	434,709

Other Debt Service

Education

Trustee's Commission	\$ 9,232	
Other Debt Service	2,356	
Total Education	<u> </u>	<u>11,588</u>

Total Rural Debt Service Fund 1,051,297

Special Debt Service Fund

Other Debt Service

General Government

Trustee's Commission	\$ 1,066	
Total General Government	<u> </u>	\$ <u>1,066</u>

Total Special Debt Service Fund 1,066

(Continued)

Exhibit K-8

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

General Capital Projects Fund

Capital Projects

Social, Cultural, and Recreation Projects

Architects	\$	33,425	
Engineering Services		267	
Building Construction		328,809	
Furniture and Fixtures		31,459	
Heating and Air Conditioning Equipment		4,020	
Site Development		2,063	
Total Social, Cultural, and Recreation Projects			\$ 400,043

Total General Capital Projects Fund \$ 400,043

Judicial and Safety Projects Fund

Capital Projects

General Administration Projects

Building Construction	\$	5,433,511	
Total General Administration Projects			\$ 5,433,511

Total Judicial and Safety Projects Fund 5,433,511

Sanitation Projects Fund

Principal on Debt

General Government

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

Interest on Debt

General Government

Interest on Bonds	\$	287,412	
Total General Government			287,412

Other Debt Service

General Government

Other Debt Service	\$	508	
Total General Government			508

Capital Projects

Public Health and Welfare Projects

Engineering Services	\$	19,990	
Trustee's Commission		17,233	
Total Public Health and Welfare Projects			37,223

Total Sanitation Projects Fund 355,143

(Continued)

Exhibit K-8

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

High School Building Projects Fund

Capital Outlay

Regular Capital Outlay

Contributions

\$ 6,458,789

Total Regular Capital Outlay

\$ 6,458,789

Total High School Building Projects Fund

\$ 6,458,789

HUD Grant Projects Fund

Capital Projects

Other General Government Projects

Building Improvements

\$ 205,501

Total Other General Government Projects

\$ 205,501

Total HUD Grant Projects Fund

205,501

Highway Capital Projects Fund

Capital Projects

Highway & Street Capital Projects

Asphalt - Hot Mix

\$ 1,408,373

Trustee's Commission

24,805

Total Highway & Street Capital Projects

\$ 1,433,178

Total Highway Capital Projects Fund

1,433,178

Rural School Construction Projects Fund

Capital Outlay

Regular Capital Outlay

Contributions

\$ 1,177,942

Total Regular Capital Outlay

\$ 1,177,942

Other Debt Service

Education

Underwriter's Discount

\$ 50,401

Other Debt Issuance Charges

65,093

Total Education

115,494

Total Rural School Construction Projects Fund

1,293,436

Other Capital Projects Fund

Principal on Debt

General Government

Principal on Notes

\$ 430,000

Total General Government

\$ 430,000

(Continued)

Exhibit K-8

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

Other Capital Projects Fund (Cont.)

Capital Projects

General Administration Projects

Communication	\$	7,963	
Engineering Services		1,875	
Rentals		18,000	
Other Contracted Services		3,750	
Utilities		2,592	
Other Supplies and Materials		72	
Trustee's Commission		27,765	
Administration Equipment		792	
Communication Equipment		177,885	
Furniture and Fixtures		30,460	
Heating and Air Conditioning Equipment		77,836	
Other Construction		<u>8,228</u>	
Total General Administration Projects	\$		357,218

Public Safety Projects

Site Development	\$	<u>17</u>	
Total Public Safety Projects			17

Highway & Street Capital Projects

Other Capital Outlay	\$	<u>233,308</u>	
Total Highway & Street Capital Projects			<u>233,308</u>

Total Other Capital Projects Fund \$ 1,020,543

Total Governmental Funds \$ 68,553,759

Exhibit K-9

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

General Purpose School Fund

Instruction

Regular Instruction Program

Teachers	\$ 24,979,535	
Career Ladder Program	375,510	
Career Ladder Extended Contracts	151,362	
Homebound Teachers	12,129	
Educational Assistants	881,153	
Other Salaries & Wages	159,774	
Certified Substitute Teachers	81,481	
Non-certified Substitute Teachers	327,262	
Social Security	1,622,641	
State Retirement	1,504,320	
Life Insurance	54,612	
Medical Insurance	2,977,837	
Dental Insurance	206,640	
Unemployment Compensation	26,825	
Employer Medicare	379,606	
Contributions	457,626	
Travel	15,108	
Other Contracted Services	83,050	
Instructional Supplies and Materials	296,736	
Textbooks	994,524	
Other Supplies and Materials	112,069	
Fee Waivers	17,186	
Other Charges	47,741	
Furniture and Fixtures	71,927	
Regular Instruction Equipment	59,884	
Other Capital Outlay	35,228	
Total Regular Instruction Program		\$ 35,931,766

Alternative Instruction Program

Teachers	\$ 356,928	
Guidance Personnel	18,916	
Educational Assistants	103,658	
Social Security	28,620	
State Retirement	31,116	
Life Insurance	1,517	
Medical Insurance	82,718	
Dental Insurance	5,740	
Unemployment Compensation	568	
Employer Medicare	6,693	
Total Alternative Instruction Program		636,474

(Continued)

Exhibit K-9

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

General Purpose School Fund (Cont.)

Instruction (Cont.)

Special Education Program

Teachers	\$ 2,755,679	
Career Ladder Program	27,350	
Career Ladder Extended Contracts	12,895	
Homebound Teachers	69,802	
Educational Assistants	952,894	
Other Salaries & Wages	137,725	
Certified Substitute Teachers	5,586	
Non-certified Substitute Teachers	46,613	
Social Security	240,834	
State Retirement	266,316	
Life Insurance	11,914	
Medical Insurance	649,635	
Dental Insurance	45,080	
Unemployment Compensation	5,432	
Employer Medicare	56,323	
Contracts with Private Agencies	74,276	
Maintenance & Repair Services - Equipment	3,848	
Travel	17,970	
Other Contracted Services	292,260	
Instructional Supplies and Materials	57,105	
Other Supplies and Materials	86,966	
Special Education Equipment	1,582	
Total Special Education Program		\$ 5,818,085

Vocational Education Program

Teachers	\$ 2,549,358
Career Ladder Program	31,845
Career Ladder Extended Contracts	22,104
Certified Substitute Teachers	5,814
Non-certified Substitute Teachers	23,495
Social Security	159,192
State Retirement	142,847
Life Insurance	5,180
Medical Insurance	275,661
Dental Insurance	19,600
Unemployment Compensation	2,544
Employer Medicare	37,288
Communication	10,741
Maintenance & Repair Services - Equipment	12,367

(Continued)

Exhibit K-9

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

General Purpose School Fund (Cont.)

Instruction (Cont.)

Vocational Education Program (Cont.)

Travel	\$	8,486	
Other Contracted Services		39,545	
Instructional Supplies and Materials		66,000	
Other Supplies and Materials		1,427	
Vocational Instruction Equipment		52,996	
Total Vocational Education Program			\$ 3,466,490

Support Services

Attendance

Supervisor/Director	\$	71,957	
Career Ladder Program		1,000	
Secretary(ies)		17,065	
Social Security		5,133	
State Retirement		5,137	
Life Insurance		148	
Medical Insurance		8,070	
Dental Insurance		560	
Unemployment Compensation		32	
Employer Medicare		1,200	
Other Supplies and Materials		3,700	
Total Attendance			114,002

Health Services

Medical Personnel	\$	268,066	
Social Security		16,332	
State Retirement		27,805	
Life Insurance		592	
Medical Insurance		32,280	
Dental Insurance		2,240	
Unemployment Compensation		261	
Employer Medicare		3,819	
Other Charges		27,755	
Total Health Services			379,150

Other Student Support

Career Ladder Program	\$	19,485	
Guidance Personnel		1,290,757	
Social Security		79,396	
State Retirement		71,277	

(Continued)

Exhibit K-9

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Other Student Support (Cont.)

Life Insurance	\$	2,220	
Medical Insurance		121,050	
Dental Insurance		8,400	
Unemployment Compensation		1,023	
Employer Medicare		18,644	
Evaluation and Testing		48,889	
Total Other Student Support			\$ 1,661,141

Regular Instruction Program

Supervisor/Director	\$	229,627	
Career Ladder Program		26,495	
Career Ladder Extended Contracts		8,770	
Librarians		846,326	
Materials Supervisor		46,159	
Instructional Computer Personnel		280,594	
Clerical Personnel		140,039	
Other Salaries & Wages		9,484	
Social Security		94,855	
State Retirement		110,510	
Life Insurance		2,757	
Medical Insurance		150,304	
Dental Insurance		10,430	
Unemployment Compensation		1,260	
Employer Medicare		22,146	
Communication		21,567	
Data Processing Services		46,918	
Maintenance & Repair Services - Equipment		67,045	
Travel		8,300	
Other Contracted Services		33,210	
Data Processing Supplies		31,843	
Library Books/Media		81,052	
Other Supplies and Materials		9,780	
In Service/Staff Development		68,349	
Other Charges		43,802	
Other Capital Outlay		45,656	
Total Regular Instruction Program			2,437,278

Alternative Instruction Program

Principals	\$	59,461	
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(Continued)

Exhibit K-9

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Alternative Instruction Program (Cont.)

Career Ladder Program	\$	1,000	
Secretary(ies)		20,856	
Social Security		4,623	
State Retirement		5,858	
Life Insurance		148	
Medical Insurance		8,070	
Dental Insurance		560	
Unemployment Compensation		61	
Employer Medicare		1,081	
Total Alternative Instruction Program			\$ 101,718

Special Education Program

Supervisor/Director	\$	68,750	
Career Ladder Program		5,000	
Psychological Personnel		232,032	
Career Ladder Extended Contracts		4,000	
Assessment Personnel		255,170	
Secretary(ies)		100,275	
Social Security		39,906	
State Retirement		42,470	
Life Insurance		1,110	
Medical Insurance		60,525	
Dental Insurance		4,200	
Unemployment Compensation		510	
Employer Medicare		9,333	
Travel		7,896	
Other Contracted Services		5,500	
Other Supplies and Materials		3,831	
In Service/Staff Development		20,600	
Total Special Education Program			861,108

Vocational Education Program

Supervisor/Director	\$	71,957	
Career Ladder Program		2,000	
Career Ladder Extended Contracts		2,000	
Social Security		4,399	
State Retirement		4,178	
Life Insurance		74	
Medical Insurance		4,035	

(Continued)

Exhibit K-9

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Vocational Education Program (Cont.)

Dental Insurance	\$	280	
Unemployment Compensation		32	
Employer Medicare		1,029	
Total Vocational Education Program			\$ 89,984

Board of Education

Secretary to Board	\$	16,549	
Board and Committee Members Fees		12,780	
Social Security		1,819	
State Retirement		247	
Unemployment Compensation		65	
Employer Medicare		425	
Audit Services		15,200	
Dues and Memberships		15,918	
Legal Services		3,877	
Travel		5,767	
Other Contracted Services		7,732	
Liability Insurance		23,175	
Trustee's Commission		585,108	
Workers' Compensation Insurance		292,278	
Other Charges		7,500	
Total Board of Education			988,440

Director of Schools

County Official/Administrative Officer	\$	99,881	
Secretary(ies)		35,876	
Social Security		8,735	
State Retirement		9,314	
Life Insurance		148	
Medical Insurance		8,070	
Dental Insurance		560	
Unemployment Compensation		63	
Employer Medicare		1,971	
Communication		36,408	
Postal Charges		13,007	
Travel		2,136	
Other Contracted Services		17,146	
Office Supplies		14,266	
Total Director of Schools			247,581

(Continued)

Exhibit K-9

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Office of the Principal

Principals	\$	1,069,436	
Career Ladder Program		61,995	
Accountants/Bookkeepers		393,834	
Career Ladder Extended Contracts		38,610	
Assistant Principals		1,406,092	
Secretary(ies)		916,022	
Social Security		234,293	
State Retirement		280,670	
Life Insurance		7,918	
Medical Insurance		431,745	
Dental Insurance		30,800	
Unemployment Compensation		3,485	
Employer Medicare		54,656	
Communication		45,692	
Other Contracted Services		162,303	
Office Supplies		49,826	
Total Office of the Principal			\$ 5,187,377

Fiscal Services

Supervisor/Director	\$	67,062	
Accountants/Bookkeepers		166,914	
Social Security		14,108	
State Retirement		25,111	
Life Insurance		444	
Medical Insurance		24,210	
Dental Insurance		1,680	
Unemployment Compensation		189	
Employer Medicare		3,300	
Data Processing Services		14,000	
Other Contracted Services		12,655	
Data Processing Supplies		7,440	
Office Supplies		1,791	
Total Fiscal Services			338,904

Operation of Plant

Custodial Personnel	\$	413,933	
Social Security		25,247	
State Retirement		42,554	
Life Insurance		1,628	

(Continued)

Exhibit K-9

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Operation of Plant (Cont.)

Medical Insurance	\$	88,770	
Dental Insurance		5,320	
Unemployment Compensation		719	
Employer Medicare		5,904	
Janitorial Services		1,525,200	
Disposal Fees		66,599	
Other Contracted Services		82,612	
Custodial Supplies		75,501	
Electricity		1,760,196	
Natural Gas		499,992	
Propane Gas		11,354	
Water and Sewer		262,609	
Other Supplies and Materials		19,583	
Boiler Insurance		11,906	
Building and Contents Insurance		156,181	
Total Operation of Plant			\$ 5,055,808

Maintenance of Plant

Supervisor/Director	\$	36,000	
Secretary(ies)		23,195	
Maintenance Personnel		498,426	
Social Security		33,420	
State Retirement		59,355	
Life Insurance		1,332	
Medical Insurance		72,630	
Dental Insurance		5,040	
Unemployment Compensation		588	
Employer Medicare		7,816	
Other Contracted Services		65,475	
Other Supplies and Materials		422,403	
Other Capital Outlay		95,923	
Total Maintenance of Plant			1,321,603

Transportation

Part-time Personnel	\$	58,100
Social Security		3,602
State Retirement		316
Unemployment Compensation		380
Employer Medicare		843

(Continued)

Exhibit K-9

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Transportation (Cont.)

Other Contracted Services	\$	3,242,177	
Diesel Fuel		566,404	
Gasoline		63,145	
Vehicle and Equipment Insurance		103,670	
Transportation Equipment		1,452,644	
Other Capital Outlay		10,317	
Total Transportation			\$ 5,501,598

Central and Other

Supervisor/Director	\$	35,979	
Clerical Personnel		116,007	
Other Salaries & Wages		47,750	
Social Security		11,870	
State Retirement		19,583	
Life Insurance		407	
Medical Insurance		22,193	
Dental Insurance		1,540	
Unemployment Compensation		169	
Employer Medicare		2,740	
Contributions		155,000	
Other Contracted Services		13,504	
Other Charges		28,267	
Total Central and Other			455,009

Operation of Non-Instructional Services

Community Services

Supervisor/Director	\$	167,125	
Clerical Personnel		144,922	
Other Salaries & Wages		126,221	
Social Security		26,886	
State Retirement		32,684	
Life Insurance		740	
Medical Insurance		40,350	
Dental Insurance		2,800	
Unemployment Compensation		432	
Employer Medicare		6,288	
Other Supplies and Materials		50,142	
Other Charges		28,417	
Total Community Services			627,007

(Continued)

Exhibit K-9

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

General Purpose School Fund (Cont.)

Capital Outlay

Regular Capital Outlay

Other Capital Outlay	\$ 761,324	
Total Regular Capital Outlay		\$ 761,324

Principal on Debt

Education

Principal on Capital Leases	\$ 349,896	
Total Education		349,896

Interest on Debt

Education

Interest on Capital Leases	\$ 208,348	
Total Education		208,348

Other Debt Service

Education

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

Total General Purpose School Fund		\$ 72,840,091
-----------------------------------	--	---------------

School Federal Projects Fund

Instruction

Regular Instruction Program

Teachers	\$ 678,922	
Educational Assistants	35,479	
Other Salaries & Wages	28,391	
Certified Substitute Teachers	11,420	
Social Security	44,553	
State Retirement	38,455	
Life Insurance	1,591	
Medical Insurance	86,750	
Dental Insurance	6,020	
Unemployment Compensation	773	
Employer Medicare	10,218	
Other Contracted Services	42,947	
Instructional Supplies and Materials	7,130	
Workers' Compensation Insurance	1,393	
Other Charges	4,040	
Regular Instruction Equipment	<u>7,735</u>	
Total Regular Instruction Program		\$ 1,005,817

(Continued)

Exhibit K-9

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

School Federal Projects Fund (Cont.)

Instruction (Cont.)

Vocational Education Program

Clerical Personnel	\$	2,262	
Educational Assistants		14,727	
Other Salaries & Wages		40,000	
Social Security		3,533	
State Retirement		4,026	
Life Insurance		148	
Medical Insurance		8,828	
Dental Insurance		540	
Unemployment Compensation		33	
Employer Medicare		826	
Other Fringe Benefits		431	
Contracts with Other School Systems		13,500	
Travel		20,206	
Other Contracted Services		4,000	
Other Supplies and Materials		72,537	
Vocational Instruction Equipment		96,955	
Total Vocational Education Program			\$ 282,552

Adult Education Program

Teachers	\$	40,579	
Social Security		2,480	
State Retirement		2,232	
Unemployment Compensation		32	
Employer Medicare		580	
Instructional Supplies and Materials		2,935	
Total Adult Education Program			48,838

Support Services

Other Student Support

Other Contracted Services	\$	35,735	
In Service/Staff Development		2,568	
Other Charges		9,792	
Total Other Student Support			48,095

Regular Instruction Program

Supervisor/Director	\$	63,680
Secretary(ies)		18,718
Other Salaries & Wages		51,031
Social Security		8,607

(Continued)

Exhibit K-9

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

School Federal Projects Fund (Cont.)

Support Services (Cont.)

Regular Instruction Program (Cont.)

State Retirement	\$	8,552	
Life Insurance		130	
Medical Insurance		7,061	
Dental Insurance		490	
Unemployment Compensation		86	
Employer Medicare		2,013	
Consultants		8,383	
Travel		12,579	
Other Contracted Services		257,784	
Instructional Supplies and Materials		2,526	
Other Supplies and Materials		1,710	
In Service/Staff Development		193,356	
Other Charges		7,851	
Total Regular Instruction Program			\$ 644,557

Maintenance of Plant

Other Capital Outlay	\$	28,864	
Total Maintenance of Plant			28,864

Operation of Non-Instructional Services

Community Services

Supervisor/Director	\$	44,284	
Social Security		2,662	
State Retirement		2,466	
Life Insurance		74	
Medical Insurance		4,035	
Dental Insurance		280	
Unemployment Compensation		25	
Employer Medicare		623	
Total Community Services			54,449

Total School Federal Projects Fund \$ 2,113,172

Central Cafeteria Fund

Operation of Non-Instructional Services

Food Service

Supervisor/Director	\$	52,996	
Cafeteria Personnel		1,135,634	
Other Salaries & Wages		139,465	

(Continued)

Exhibit K-9

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

Central Cafeteria Fund (Cont.)

Operation of Non-Instructional Services (Cont.)

Food Service (Cont.)

Social Security	\$	79,601	
State Retirement		89,438	
Life Insurance		3,615	
Medical Insurance		196,908	
Dental Insurance		13,678	
Unemployment Compensation		3,686	
Employer Medicare		18,617	
Communication		15,218	
Maintenance & Repair Services - Equipment		39,968	
Transportation - Other than Students		46,908	
Travel		5,611	
Disposal Fees		47,768	
Other Contracted Services		39,951	
Food Supplies		1,864,459	
Other Supplies and Materials		18,283	
Workers' Compensation Insurance		88,800	
In Service/Staff Development		2,614	
Food Service Equipment		109,609	
Other Capital Outlay		175,538	
Total Food Service			\$ 4,188,365

Total Central Cafeteria Fund \$ 4,188,365

Extended School Program Fund

Operation of Non-Instructional Services

Community Services

Supervisor/Director	\$	522,551
Part-time Personnel		663,565
Social Security		70,762
State Retirement		97,191
Life Insurance		3,922
Medical Insurance		213,855
Dental Insurance		14,840
Unemployment Compensation		2,774
Employer Medicare		16,549
Communication		15,839
Consultants		8,385
Rentals		1,872
Other Contracted Services		19,895

(Continued)

Exhibit K-9

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

Extended School Program Fund (Cont.)

Operation of Non-Instructional Services (Cont.)

Community Services (Cont.)

Equipment and Machinery Parts	\$	43,884	
Food Supplies		76,839	
Other Supplies and Materials		52,444	
Workers' Compensation Insurance		27,000	
In Service/Staff Development		10,197	
Other Charges		<u>13,410</u>	
Total Community Services	\$		1,875,774

Other Debt Service

Education

Debt Service Contribution to Primary Government	\$	<u>47,482</u>	
Total Education			<u>47,482</u>

Total Extended School Program Fund \$ 1,923,256

Education Capital Projects Fund

Capital Outlay

Regular Capital Outlay

Other Contracted Services	\$	1,287,857	
Building Construction		4,645,571	
Building Improvements		37,500	
Land		1,650,000	
Other Capital Outlay		<u>251,656</u>	
Total Regular Capital Outlay	\$		<u>7,872,584</u>

Total Education Capital Projects Fund 7,872,584

Total Governmental Funds - Wilson County School Department \$ 88,937,468

Exhibit K-10

Wilson County, Tennessee
Schedule of Detailed Revenues and Expenses
Proprietary Fund Types and Discretely Presented Wilson County School Department
For the Year Ended June 30, 2006

	Primary Government		Component Unit
	Enterprise Fund	Internal Service Fund	Wilson County School Department
	Solid Waste Disposal	Self-Insurance	Internal Service Fund Employee Insurance
<u>Operating Revenues</u>			
<u>Charges for Current Services</u>			
<u>General Service Charges</u>			
Tipping Fees	\$ 258,301	\$ 0	\$ 0
Solid Waste	94,355	0	0
Self-Insurance Premiums/Contributions	0	4,252,837	134,915
Other Employee Benefit Charges/Contributions	0	454,398	0
Other Charges for Services	165	0	7,249,378
Total Charges for Current Services	\$ 352,821	\$ 4,707,235	\$ 7,384,293
<u>Other Local Revenues</u>			
<u>Recurring Items</u>			
Retirees' Insurance Payments	\$ 0	\$ 40,954	\$ 0
Total Other Local Revenues	\$ 0	\$ 40,954	\$ 0
Total Operating Revenues	\$ 352,821	\$ 4,748,189	\$ 7,384,293
<u>Nonoperating Revenues</u>			
<u>Recurring Items</u>			
Investment Income	\$ 0	\$ 140,000	\$ 140,000
Miscellaneous Refunds	1,176	134,844	0
Total Nonoperating Revenues	\$ 1,176	\$ 274,844	\$ 140,000
Total Revenues	\$ 353,997	\$ 5,023,033	\$ 7,524,293
<u>Operating Expenses</u>			
<u>Public Health and Welfare</u>			
<u>Landfill Operations and Maintenance</u>			
Supervisor/Director	\$ 51,752	\$ 0	\$ 0
Equipment Operators	40,926	0	0
Longevity	1,600	0	0
Social Security	5,274	0	0
State Retirement	9,315	0	0
Employee and Dependent Insurance	23,652	0	0
Unemployment Compensation	133	0	0
Employer Medicare	1,234	0	0
Communication	3,571	0	0
Dues and Membership	50	0	0
Maintenance & Repair Services - Equipment	7,247	0	0
Rentals	282	0	0
Travel	225	0	0
Other Contracted Services	1,588	0	0
Crushed Stone	4,833	0	0
Diesel Fuel	15,150	0	0
Equipment Parts - Light	30	0	0
Gasoline	3,954	0	0
Lubricants	1,765	0	0
Office Supplies	772	0	0
Tires and Tubes	2,278	0	0
Utilities	3,189	0	0
Other Supplies and Materials	829	0	0
Trustee's Commission	2	0	0
Depreciation	37,495	0	0
Office Equipment	386	0	0
Total Landfill Operations and Maintenance	\$ 217,532	\$ 0	\$ 0

(Continued)

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

	Primary Government		Component Unit
	Enterprise Fund	Internal Service Fund	Wilson County School Department
	Solid Waste Disposal	Self-Insurance	Internal Service Fund
			Employee Insurance
<u>Operating Expenses (Cont.)</u>			
<u>Public Health and Welfare (Cont.)</u>			
<u>Other Waste Disposal</u>			
Disposal Fees	\$ 7,850	\$ 0	\$ 0
Loss on Disposal of Property	7,480	0	0
Total Other Waste Disposal	<u>\$ 15,330</u>	<u>\$ 0</u>	<u>\$ 0</u>
<u>Employee Benefits</u>			
Handling Charges & Administrative Costs	\$ 0	\$ 286,286	\$ 0
Life Insurance	0	75,505	84,659
Medical Insurance	0	4,688,921	6,425,977
Dental Insurance	0	0	734,416
Disability Insurance	0	30,494	0
Consultants	0	0	7,200
Other Contracted Services	0	0	874,109
Excess Risk Insurance	0	0	179,059
Other Charges	0	0	17,541
Total Employee Benefits	<u>\$ 0</u>	<u>\$ 5,081,206</u>	<u>\$ 8,322,961</u>
Total Operating Expenses	<u>\$ 232,862</u>	<u>\$ 5,081,206</u>	<u>\$ 8,322,961</u>
Total Expenses	<u>\$ 232,862</u>	<u>\$ 5,081,206</u>	<u>\$ 8,322,961</u>

Exhibit K-11

Wilson County, Tennessee
Schedule of Detailed Receipts, Disbursements,
and Changes in Cash Balances - City Agency Funds
For the Year Ended June 30, 2006

	Cities - Sales Tax Fund	Special School District Fund	Total
<u>Cash Receipts</u>			
<u>County Property Taxes</u>			
Current Property Tax	\$ 0	\$ 5,084,334	\$ 5,084,334
Trustee's Collections - Prior Year	0	101,561	101,561
Trustee's Collections - Bankruptcy	0	3,072	3,072
Circuit/Clerk & Master Collections - Prior Years	0	262,519	262,519
Interest and Penalty	0	22,145	22,145
Payments in-Lieu-of Taxes - Other	0	4,721	4,721
<u>County Local Option Taxes</u>			
Local Option Sales Tax	10,941,487	2,217,536	13,159,023
<u>Statutory Local Taxes</u>			
Bank Excise Tax	0	107,621	107,621
Interstate Telecommunications Tax	0	3,791	3,791
<u>City/School District Property Taxes</u>			
Current Property Tax	0	2,512,393	2,512,393
Prior Year Property Tax	0	42,488	42,488
Interest and Penalty	0	5,398	5,398
<u>Licenses and Permits</u>			
Marriage Licenses	0	1,307	1,307
<u>Other Local Revenues</u>			
Contributions & Gifts	0	527	527
Total Cash Receipts	\$ 10,941,487	\$ 10,369,413	\$ 21,310,900
<u>Cash Disbursements</u>			
Remittance of Revenues Collected	\$ 10,832,078	\$ 10,207,704	\$ 21,039,782
Trustee's Commission	109,409	182,950	292,359
Total Cash Disbursements	\$ 10,941,487	\$ 10,390,654	\$ 21,332,141
Excess of Cash Receipts Over (Under) Cash Disbursements	\$ 0	\$ (21,241)	\$ (21,241)
Cash Balance, July 1, 2005	0	296,387	296,387
Cash Balance, June 30, 2006	\$ 0	\$ 275,146	\$ 275,146

SINGLE AUDIT SECTION



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

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

February 14, 2007

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

To the County Mayor and Board of County Commissioners:

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Wilson County, Tennessee, as of and for the year ended June 30, 2006, which collectively comprise Wilson County's basic financial statements and have issued our report thereon dated February 14, 2007. Our report on the aggregate discretely presented component units was qualified due to not including the financial statements of the Sports Authority of the County of Wilson, a discretely presented component unit, which was not available from other auditors as of the date of this report. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the auditing standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Wilson County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide an opinion on the internal control over financial reporting. However, we noted certain matters involving the

internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect Wilson County's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in the accompanying Schedule of Findings and Questioned Costs as items 06.01 and 06.02.

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, of the reportable conditions described above, we consider items 06.01 and 06.02 to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Wilson 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 no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

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

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

Very truly yours,



John G. Morgan
Comptroller of the Treasury

JGM/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

February 14, 2007

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

To the County Mayor and Board of County Commissioners:

Compliance

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

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

believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Wilson County's compliance with those requirements.

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

Internal Control Over Compliance

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

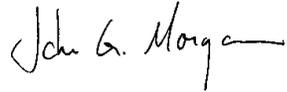
Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce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

Schedule of Federal Awards

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented components units, each major fund, and the aggregate remaining fund information of Wilson County, Tennessee, as of and for the year ended June 30, 2006, and have issued our report thereon dated February 14, 2007. Our report on the aggregate discretely presented components units was qualified due to not including the financial statements of the Sports Authority of the County of Wilson, a discretely presented component unit, which were not available from other auditors as of the date of this report. Our audit was performed for the purpose of forming opinions on the basic financial statements taken as a whole. The accompanying Schedule of Expenditures of Federal Awards and State Grants is presented for purposes of additional analysis, as required by OMB Circular A-133, and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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

Very truly yours,

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

John G. Morgan
Comptroller of the Treasury

JGM/rc

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

For Wilson County Emergency Communications District

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

We have audited the financial statements of Wilson County Emergency Communications District as of and for the year ended June 30, 2006, and have issued our report thereon. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Wilson County Emergency Communications District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

Compliance and Other Matters

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

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

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

For Wilson County Library Board

To the Board of Directors
Wilson County Library Board
Lebanon, Tennessee

We have audited the financial statements of the governmental activities and major funds of the Wilson County Library Board as of and for the year ended June 30, 2006, and have issued our report thereon. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Wilson County Library Board's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control over financial reporting. 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 the Wilson County Library Board's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are as follows:

Receipts/Purchases/Disbursements:

Recommendation

Because of a limited number of personnel, adequate segregation of duties is not possible. It is important that the Board of Directors continue to closely monitor the expenditures incurred and immediately investigate any deviation from the budget.

Management's Response

The Board receives and reviews financial information, including comparison to budget on a monthly basis. Deviations from budget or expectations are investigated.

External Financial Reporting:

Recommendation

Current budget procedures reflect county and city appropriations, fines, and copier revenues only. We recommend that the budget be periodically reviewed and amended by the Board of Directors to formally account for other miscellaneous revenues, fundraisers, etc., and to appropriate exactly how these revenues should be expended.

Management's Response

Expenditure of other sources of revenue, such as fundraisers and gifts, is determined by the board as the funds are received, based on needs of the libraries.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relationship 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 the Wilson County Library Board's financial statements are free of material misstatements, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, and other matters, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance and other matters that are required to be reported under Government Auditing Standards.

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

Wilson County, Tennessee
Schedule of Expenditures of Federal Awards and State Grants (1)
For the Year Ended June 30, 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	(2)	\$ 378,298
Passed-through State Department of Education:			
Child Nutrition Cluster:			
School Breakfast Program	10.553	(2)	140,197
National School Lunch Program	10.555	(2)	930,337
Total Passed-through State Department of Education			<u>\$ 1,070,534</u>
Total U.S. Department of Agriculture			<u>\$ 1,448,832</u>
U.S. Department of Housing and Urban Development:			
Passed-through State Housing Development Agency:			
Home Investment Partnerships Program	14.239	HM-04-62	\$ 206,491
Total U.S. Department of Housing and Urban Development			<u>\$ 206,491</u>
U.S. Department of the Interior:			
Direct Program:			
Payments in-Lieu-of Taxes	15.226	N/A	\$ 17,026
Total U.S. Department of the Interior			<u>\$ 17,026</u>
U.S. Department of Justice:			
Direct Programs:			
Drug Court Discretionary Grant Program	16.585	N/A	\$ 44,324 (3)
Edward Byrne Memorial Justice Assistance Grant Program	16.738	N/A	18,854
Total Direct Programs			<u>\$ 63,178</u>
Passed-through State Department of Children's Services:			
Juvenile Accountability Incentive Block Grants	16.523	GGO51141300	\$ 4,597
Passed-through State Office of Criminal Justice Programs:			
Drug Court Discretionary Grant Program	16.585	Z9908844300	57,136 (3)
Total U.S. Department of Justice			<u>\$ 124,911</u>
U.S. Department of Labor:			
Passed-through Metropolitan Nashville/Davidson County:			
WIA Youth Activities	17.259	(2)	\$ 336,929
Total U.S. Department of Labor			<u>\$ 336,929</u>
U.S. Department of Education:			
Direct Program:			
Fund for the Improvement of Education	84.215	N/A	\$ 257,784
Passed-through State Department of Education:			
Adult Education - State Grant Program	84.002	(2)	174,098
Title I Grants to Local Educational Agencies	84.010	N/A	811,223
Special Education Cluster:			
Special Education - Grants to States	84.027	N/A	2,451,480
Special Education - Preschool Grants	84.173	N/A	78,851
Vocational Education - Basic Grants to States	84.048	N/A	289,601
Safe and Drug-Free Schools and Communities-State Grants	84.186	(2)	45,307
State Grants for Innovative Programs	84.298	N/A	53,866
Education Technology State Grants	84.318	(2)	153,599
English Language Acquisition Grants	84.365	N/A	31,699
Improving Teacher Quality State Grants	84.367	N/A	402,561
Hurricane Education Recovery	84.938C	N/A	57,173
Total Passed-through State Department of Education			<u>\$ 4,549,458</u>
Total U.S. Department of Education			<u>\$ 4,807,242</u>

(Continued)

Wilson County, Tennessee

Schedule of Expenditures of Federal Awards and State Grants (1) (Cont.)

Federal/Pass-through Agency/State Grantor Program Title	Federal CFDA Number	Pass-through Entity Identifying Number	Expenditures
U.S. Department of Health and Human Services:			
Passed-through State Department of Education:			
Temporary Assistance for Needy Families	93.558	(2)	\$ 48,838
Total U.S. Department of Health and Human Services			<u>\$ 48,838</u>
U.S. Department of Homeland Security:			
Passed through State Department of Military:			
Homeland Security Cluster:			
Homeland Security Grant Program	97.004	(4)	\$ 458,610
Total Federal Awards			<u>\$ 7,448,879</u>
<u>State Grants</u>			
		<u>Contract Number</u>	
State Reappraisal Program - Comptroller of the Treasury	N/A	(2)	\$ 27,775
Juvenile Justice - State Commission on Children and Youth	N/A	Z0600266100	9,000
Family Resource Center - State Department of Education	N/A	(2)	54,449
Waste Tire Grant - State Department of Environment & Conservation	N/A	(2)	76,941
Safe and Drug-Free Schools and Communities - State Department of Education	N/A	(2)	66,599
Health Department Programs - State Department of Health	N/A	Z0602600900	546,823
Litter Program - State Department of Transportation	N/A	(2)	66,740
Appropriation Grant for County Service Officer - State Department of Veterans Affairs	N/A	(2)	<u>1,153</u>
Total State Grants			<u>\$ 849,480</u>

CFDA = Catalog of Federal Domestic Assistance

N/A = Not Applicable

- (1) Presented in conformity with generally accepted accounting principles using the modified accrual basis of accounting.
- (2) Information not available.
- (3) Total Drug Court Discretionary Grant Program (CFDA No. 16.585) from the U.S. Department of Justice \$101,460.
- (4) Z0402250902: \$256,465; Z0502522400: \$165,145.

Wilson 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. There were no findings from the Annual Financial Report for Wilson County, Tennessee, for the year ended June 30, 2005, that have not been corrected.

WILSON COUNTY, TENNESSEE

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2006

PART I, SUMMARY OF AUDITOR'S RESULTS

1. Our report on the aggregate discretely presented component units is qualified. Our report on the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information is unqualified.
2. The audit of the financial statements of Wilson County disclosed two reportable conditions in internal control. These conditions were considered to be material weaknesses.
3. The audit disclosed no instances of noncompliance that are material to the financial statements of Wilson County.
4. The audit disclosed no reportable conditions in internal control over major programs.
5. An unqualified opinion was issued on compliance for major programs.
6. The audit revealed no findings that are required to be reported under Section 510(a) of OMB Circular A-133.
7. Food Donation - Noncash Assistance (CFDA No. 10.550), the Child Nutrition Cluster: School Breakfast Program and National School Lunch Program (CFDA Nos. 10.553 and 10.555), and the Special Education Cluster: Special Education - Grants to States and Special Education - Preschool Grants (CFDA Nos. 84.027 and 84.173) were determined to be major programs.
8. A threshold of \$300,000 was used to distinguish between Type A and Type B federal programs.
9. Wilson County did not qualify as a low-risk auditee.

PART II, FINDINGS RELATING TO THE FINANCIAL STATEMENTS

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

OFFICE OF TRUSTEE

FINDING 06.01 THE TRUSTEE DID NOT ACCURATELY PRORATE APPLICABLE TAXES BETWEEN THE COUNTY SCHOOL SYSTEM AND THE LEBANON SPECIAL SCHOOL DISTRICT
(Internal Control – Material Weakness Under Government Auditing Standards)

The trustee did not accurately prorate property and other taxes between the county school system and the Lebanon Special School District. These prorations should be based on the current weighted full-time equivalent average daily attendance (ADA) proration. This ADA proration takes into account the average daily student population for each school system. The trustee received the ADA proration amount for the fiscal year; however, the trustee did not make necessary adjustments to property and other taxes based on the new ADA proration. These adjustments resulted in receivables in the General Purpose School Fund (\$893,290) and Special Purpose Fund (\$26,511) at June 30, 2006. The financial statements of this report properly reflect applicable property and other taxes.

RECOMMENDATION

The trustee should ensure that property and other taxes are accurately prorated.

FINDING 06.02 THE TRUSTEE DID NOT POST A \$600,000 TRANSACTION IN THE GENERAL LEDGER
(Internal Control – Material Weakness Under Government Auditing Standards)

The trustee bought and sold U.S. Treasury Bills during March 2006. The difference in value between these transactions (\$600,000) was direct deposited into the trustee's bank account. The bookkeeper advised us that she could not find supporting documentation to identify the direct deposit; therefore, she did not post the \$600,000 in the general ledger until January 2007, when auditors identified the transaction.

RECOMMENDATION

The general ledger should be properly maintained. All investment activity should be analyzed and posted to the general ledger on a timely basis.

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

There were no findings and questioned costs for federal awards.

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

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