

**ANNUAL FINANCIAL REPORT
WILSON COUNTY, TENNESSEE**



FOR THE YEAR ENDED JUNE 30, 2007



ANNUAL FINANCIAL REPORT
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FOR THE YEAR ENDED JUNE 30, 2007

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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, 2007

Scope

We have audited the basic financial statements of Wilson County as of and for the year ended June 30, 2007.

Results

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

Our audit resulted in one finding and recommendation, which we have reviewed with Wilson County management. The detailed finding and recommendation is included in the Single Audit Section of this report.

Finding

The following is a summary of the audit finding:

OFFICE OF TRUSTEE

- ◆ A \$3,000,000 financial transaction was not posted to the general ledger on a current basis.

INTRODUCTORY SECTION

Wilson County Officials
June 30, 2007

Officials

Robert Dedman, County Mayor
Steve Armistead, Road Superintendent
William Hall, Interim Director of Schools
Jim Major, Trustee
Jimmy Locke, Assessor of Property
Jim Goodall, County Clerk
Linda Neal, Circuit, General Sessions, and Juvenile Courts Clerk
Barbara Webb, Clerk and Master
John Spickard, Register
Terry Ashe, Sheriff
Sharon Lackey, Interim Finance Director

Board of County Commissioners

Robert Dedman, Chairman	
Wendell Marlowe	Jeff Joines
Ken Holland	Mike Justice
Fred Weston	Gilbert Graves
Jim Emberton	Gary Keith
Carolyn Thompson	Adam Bannach
Kenny Reich	L.T. Jenkins
Don Franklin	Annette Stafford
Frank Bush	Eugene Murray
Gary Tarpley	Heather Scott
William Patton	Bernie Ash
Bob Neal	Paul Abercrombie
Billy Rowland	Randy Hall
Clint Thomas	

Board of Education

Lisa McMillin, Chairperson
Wayne McNeese
Teddy Cook
Don Weathers
Greg Lasater

Road Commission

Robert Dedman, Chairman
Kenny Reich
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

November 1, 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, 2007, 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 conducted our audit in accordance with auditing standards generally accepted in the United States of America and the auditing standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

The financial statements of the Wilson County Emergency Communications District, the Wilson County Library Board, and the Sports Authority of the County of Wilson, component units requiring discrete presentation, had not been made available by other auditors as of the date of this report. Accordingly, the aggregate discretely presented component units referred to above do not include the financial statements of the Wilson County Emergency Communications District, the Wilson County Library Board, and the Sports Authority of

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

In our opinion, except for the effects of not including the financial statements of the Wilson County Emergency Communications District, the Wilson County Library Board, and 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, 2007, 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, 2007, 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 November 1, 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 control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in accessing the results of our audit.

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 and pension information on pages 67 through 73 are not required parts of the basic financial statements but they do provide 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 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

BASIC FINANCIAL STATEMENTS

Exhibit A

Wilson County, Tennessee
Statement of Net Assets
June 30, 2007

	Primary Government			Component Unit
	Governmental Activities	Business- type Activities	Total	Wilson County School Department
<u>ASSETS</u>				
Cash	\$ 279,665	\$ 200	\$ 279,865	\$ 50,919
Equity in Pooled Cash and Investments	86,451,655	2,762,766	89,214,421	15,161,535
Accounts Receivable	2,341,725	0	2,341,725	24,735
Allowance for Uncollectible	(633,784)	0	(633,784)	0
Due from Other Governments	1,917,607	0	1,917,607	2,243,399
Property Taxes Receivable	33,108,559	0	33,108,559	26,203,217
Allowance for Uncollectible Property Taxes	(444,749)	0	(444,749)	(359,125)
Notes Receivable	30,000	0	30,000	0
Accrued Interest Receivable	455,524	0	455,524	9,051
Deferred Charges - Debt Issuance Costs	1,188,598	0	1,188,598	0
Notes Receivable - Long-term	30,000	0	30,000	0
Capital Assets:				
Assets Not Depreciated:				
Land	10,822,649	6,956,050	17,778,699	4,871,607
Construction in Progress	15,219,690	0	15,219,690	30,890,370
Assets Net of Accumulated Depreciation:				
Buildings and Improvements	12,644,336	25,898	12,670,234	54,384,508
Other Capital Assets	4,632,034	571,116	5,203,150	5,256,092
Infrastructure	15,680,289	0	15,680,289	0
Total Assets	<u>\$ 183,723,798</u>	<u>\$ 10,316,030</u>	<u>\$ 194,039,828</u>	<u>\$ 138,736,308</u>
<u>LIABILITIES</u>				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 16,264
Accrued Payroll	12,139	0	12,139	2,883,140
Payroll Deductions Payable	71,974	497	72,471	429,317
Accrued Interest Payable	1,465,464	0	1,465,464	72,147
Due to State of Tennessee	74	0	74	0
Customer Deposits Payable	0	0	0	47,657
Deferred Revenue - Current Property Taxes	31,041,791	0	31,041,791	24,548,203
Noncurrent Liabilities:				
Due Within One Year	10,707,295	17,985	10,725,280	1,391,787
Due in More Than One Year (net of deferred amount on refunding and unamortized premium on debt)	135,810,321	546,068	136,356,389	3,546,988
Total Liabilities	<u>\$ 177,559,407</u>	<u>\$ 564,053</u>	<u>\$ 178,123,460</u>	<u>\$ 29,534,635</u>

(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
<u>NET ASSETS</u>				
Invested in Capital Assets, Net of Related Debt	\$ 36,735,743	\$ 0	\$ 36,735,743	\$ 91,737,281
Invested in Capital Assets	0	7,553,064	7,553,064	0
Restricted for:				
Capital Projects	6,742,932	0	6,742,932	1,272,396
High School and Rural School Capital Projects	40,101,353	0	40,101,353	0
Debt Service	17,964,470	0	17,964,470	0
Courthouse and Jail Maintenance	522,775	0	522,775	0
Solid Waste/Sanitation	2,776,010	0	2,776,010	0
Special Purpose	1,342,060	0	1,342,060	0
Drug Control	504,393	0	504,393	0
Worker's Compensation	825,340	0	825,340	0
Highway/Public Works	3,976,550	0	3,976,550	0
Central Cafeteria	0	0	0	2,427,983
Other Purposes	561,169	0	561,169	897,761
Unrestricted	(107,438,055)	2,198,416	(105,239,639)	9,465,384
Total Net Assets	\$ 4,614,740	\$ 9,751,480	\$ 14,366,220	\$ 105,800,805

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, 2007

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets			Component Unit
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			Wilson County School Department
					Governmental Activities	Business-type Activities	Total	
Primary Government:								
Governmental Activities:								
General Government	\$ 5,820,193	\$ 3,430,613	\$ 64,549	\$ 0	\$ (2,325,031)	\$ 0	\$ (2,325,031)	\$ 0
Finance	3,407,215	2,847,330	28,246	0	(531,639)	0	(531,639)	0
Administration of Justice	3,393,814	2,478,971	0	0	(914,843)	0	(914,843)	0
Public Safety	17,908,864	232,937	1,068,012	1,146,216	(15,461,699)	0	(15,461,699)	0
Public Health and Welfare	3,066,707	1,255,323	950,316	46,600	(814,468)	0	(814,468)	0
Social, Cultural, and Recreational Services	1,454,464	2,121	0	0	(1,452,343)	0	(1,452,343)	0
Agriculture and Natural Resources	609,493	47,460	0	0	(562,033)	0	(562,033)	0
Other Operations	2,601,474	27,075	0	255,588	(2,318,811)	0	(2,318,811)	0
Highways/Public Works	7,598,582	18,600	2,450,364	804,260	(4,325,358)	0	(4,325,358)	0
Education	26,438,789	0	0	0	(26,438,789)	0	(26,438,789)	0
Interest on Long-term Debt	6,888,041	0	0	0	(6,888,041)	0	(6,888,041)	0
Other Debt Service	185,507	0	0	0	(185,507)	0	(185,507)	0
Total Governmental Activities	\$ 79,373,143	\$ 10,340,430	\$ 4,561,487	\$ 2,252,664	\$ (62,218,562)	\$ 0	\$ (62,218,562)	\$ 0
Business-type Activities:								
Solid Waste Disposal	\$ 245,581	\$ 364,509	\$ 0	\$ 0	\$ 0	\$ 118,928	\$ 118,928	\$ 0
Total Business-type Activities	\$ 245,581	\$ 364,509	\$ 0	\$ 0	\$ 0	\$ 118,928	\$ 118,928	\$ 0
Total Primary Government	\$ 79,618,724	\$ 10,704,939	\$ 4,561,487	\$ 2,252,664	\$ (62,218,562)	\$ 118,928	\$ (62,099,634)	\$ 0
Component Unit:								
Wilson County School Department	\$ 92,294,050	\$ 6,131,281	\$ 7,588,386	\$ 26,452,158	\$ 0	\$ 0	\$ 0	\$ (52,122,225)
Total Component Unit	\$ 92,294,050	\$ 6,131,281	\$ 7,588,386	\$ 26,452,158	\$ 0	\$ 0	\$ 0	\$ (52,122,225)

(Continued)

Exhibit B

Wilson County, Tennessee
Statement of Activities (Cont.)

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets			Component Unit Wilson County School Department
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			
					Governmental Activities	Business-type Activities	Total	
General Revenues:								
Taxes:								
Property Taxes Levied for General Purposes					\$ 26,801,746	\$ 0	\$ 26,801,746	\$ 23,397,673
Property Taxes Levied for Debt Service					3,256,409	0	3,256,409	0
Local Option Sales Tax					5,616,160	0	5,616,160	7,798,314
Other Local Taxes					9,279,477	0	9,279,477	10,275
Grants and Contributions Not Restricted to Specific Purposes					1,335,210	0	1,335,210	45,441,938
Unrestricted Investment Earnings					5,102,225	0	5,102,225	170,692
Miscellaneous					467,834	4	467,838	294,677
Transfers					8,000	(8,000)	0	0
Total General Revenues					\$ 51,867,061	\$ (7,996)	\$ 51,859,065	\$ 77,113,569
Change in Net Assets					\$ (10,351,501)	\$ 110,932	\$ (10,240,569)	\$ 24,991,344
Prior-period Adjustment					15,453,080	0	15,453,080	0
Net Assets, July 1, 2006					(486,839)	9,640,548	9,153,709	80,809,461
Net Assets, June 30, 2007					\$ 4,614,740	\$ 9,751,480	\$ 14,366,220	\$ 105,800,805

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, 2007

	Major Funds				Nonmajor	Total
	General	Highway / Public Works	General Debt Service	High School Building Projects	Other Govern- mental Funds	
ASSETS						
Cash	\$ 719	\$ 100	\$ 0	\$ 0	\$ 278,846	\$ 279,665
Equity in Pooled Cash and Investments	4,509,421	3,496,847	14,944,647	33,310,290	24,966,600	81,227,805
Accounts Receivable	2,257,175	3,132	500	0	20,904	2,281,711
Allowance for Uncollectibles	(633,784)	0	0	0	0	(633,784)
Due from Other Governments	479,888	433,975	0	0	1,003,744	1,917,607
Due from Other Funds	0	0	0	0	3,275	3,275
Property Taxes Receivable	20,944,386	3,649,206	3,368,258	0	5,146,709	33,108,559
Allowance for Uncollectible Property Taxes	(288,621)	(50,288)	(47,938)	0	(57,902)	(444,749)
Notes Receivable - Current	0	0	30,000	0	0	30,000
Accrued Interest Receivable	0	0	450,268	0	5,256	455,524
Notes Receivable - Long-Term	0	0	30,000	0	0	30,000
Total Assets	\$ 27,269,184	\$ 7,532,972	\$ 18,775,735	\$ 33,310,290	\$ 31,367,432	\$ 118,255,613
LIABILITIES AND FUND BALANCES						
<u>Liabilities</u>						
Accrued Payroll	\$ 10,339	\$ 0	\$ 0	\$ 0	\$ 1,800	\$ 12,139
Payroll Deductions Payable	58,149	9,692	0	0	4,133	71,974
Due to Other Funds	0	0	0	0	3,275	3,275
Due to State of Tennessee	0	0	0	0	74	74
Deferred Revenue - Current Property Taxes	19,607,433	3,416,264	3,139,595	0	4,878,499	31,041,791
Deferred Revenue - Delinquent Property Taxes	997,166	172,902	167,539	0	197,807	1,535,414
Other Deferred Revenues	1,743,760	260,481	349,971	0	540,777	2,894,989
Total Liabilities	\$ 22,416,847	\$ 3,859,339	\$ 3,657,105	\$ 0	\$ 5,626,365	\$ 35,559,656
<u>Fund Balances</u>						
Reserved for Encumbrances	\$ 954,186	\$ 137,807	\$ 0	\$ 0	\$ 4,144,439	\$ 5,236,432
Reserved for Long-Term Notes Receivable	0	0	30,000	0	0	30,000
Other Federal Reserves	0	0	0	0	161,748	161,748
Reserved for Other General Purposes	16,385	0	0	0	0	16,385
Unreserved, Reported In:						
General Fund	3,881,766	0	0	0	0	3,881,766

(Continued)

Exhibit C-1

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

LIABILITIES AND FUND BALANCES (Cont.)

Fund Balances (Cont.)

Unreserved, Reported In (Cont.):

Special Revenue Funds

Debt Service Funds

Capital Projects Funds

Total Fund Balances

Total Liabilities and Fund Balances

	Major Funds				Nonmajor	Total
	General	Highway / Public Works	General Debt Service	High School Building Projects	Other Govern- mental Funds	
Special Revenue Funds	\$ 0	\$ 3,535,826	\$ 0	\$ 0	\$ 5,553,869	\$ 9,089,695
Debt Service Funds	0	0	15,088,630	0	3,253,059	18,341,689
Capital Projects Funds	0	0	0	33,310,290	12,627,952	45,938,242
Total Fund Balances	<u>\$ 4,852,337</u>	<u>\$ 3,673,633</u>	<u>\$ 15,118,630</u>	<u>\$ 33,310,290</u>	<u>\$ 25,741,067</u>	<u>\$ 82,695,957</u>
Total Liabilities and Fund Balances	<u>\$ 27,269,184</u>	<u>\$ 7,532,972</u>	<u>\$ 18,775,735</u>	<u>\$ 33,310,290</u>	<u>\$ 31,367,432</u>	<u>\$ 118,255,613</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, 2007

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)		\$ 82,695,957
(1) Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.		
Add: land	\$ 10,822,649	
Add: construction in progress	15,219,690	
Add: buildings and improvements net of accumulated depreciation	12,644,336	
Add: infrastructure net of accumulated depreciation	15,680,289	
Add: other capital assets net of accumulated depreciation	<u>4,632,034</u>	58,998,998
(2) Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the governmental funds.		4,430,403
(3) Internal service funds are used by management to charge the cost of health, dental, life, and long-term disability insurance benefits to individual funds. The assets and liabilities are included in governmental activities in the statement of net assets.		5,048,128
(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.		1,188,598
(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.		(1,465,464)
(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	\$ (124,265,000)	
Less: notes payable	(1,915,000)	
Less: capital leases payable	(15,080,000)	
Less: unamortized debt premiums	(3,952,583)	
Less: compensated absences	(1,343,720)	
Add: deferred charge on refunding (to be amortized as interest expense)	<u>274,423</u>	<u>(146,281,880)</u>
Net assets of governmental activities (Exhibit A)		<u>\$ 4,614,740</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, 2007

	Major Funds				Nonmajor	Total
	General	Highway / Public Works	General Debt Service	High School Building Projects	Other Govern- mental Funds	
Revenues						
Local Taxes	\$ 20,624,069	\$ 3,375,765	\$ 8,342,177	\$ 0	\$ 11,849,248	\$ 44,191,259
Licenses and Permits	736,581	0	0	0	900,900	1,637,481
Fines, Forfeitures, and Penalties	408,681	0	0	0	107,763	516,444
Charges for Current Services	2,018,874	0	0	0	2,633,470	4,652,344
Other Local Revenues	130,081	4,161	4,925,682	0	231,877	5,291,801
Fees Received from County Officials	3,288,359	0	0	0	0	3,288,359
State of Tennessee	2,467,074	2,723,246	0	0	138,980	5,329,300
Federal Government	1,231,036	0	0	0	662,336	1,893,372
Other Governments and Citizens Groups	5,717	0	3,450	0	41,075	50,242
Total Revenues	\$ 30,910,472	\$ 6,103,172	\$ 13,271,309	\$ 0	\$ 16,565,649	\$ 66,850,602
Expenditures						
Current:						
General Government	\$ 2,183,805	\$ 60,456	\$ 0	\$ 0	\$ 2,978,090	\$ 5,222,351
Finance	2,481,038	0	0	0	955,496	3,436,534
Administration of Justice	2,385,169	0	0	0	974,561	3,359,730
Public Safety	17,033,248	0	0	0	130,938	17,164,186
Public Health and Welfare	826,089	0	0	0	1,902,289	2,728,378
Social, Cultural, and Recreational Services	644,140	0	0	0	0	644,140
Agricultural and Natural Resources	208,985	0	0	0	569,325	778,310
Other Operations	1,539,867	0	0	0	1,053,859	2,593,726
Highways	0	5,909,406	0	0	0	5,909,406
Capital Outlay	0	0	0	19,494,385	6,944,404	26,438,789
Debt Service:						
Principal on Debt	296,527	0	4,625,000	0	2,775,000	7,696,527
Interest on Debt	7,004	0	4,656,315	0	1,832,264	6,495,583
Other Debt Service	0	0	177,481	0	118,590	296,071
Capital Projects	0	0	0	0	9,248,055	9,248,055
Capital Projects - Donated	0	0	0	0	25,000	25,000
Total Expenditures	\$ 27,605,872	\$ 5,969,862	\$ 9,458,796	\$ 19,494,385	\$ 29,507,871	\$ 92,036,786
Excess (Deficiency) of Revenues						
Over Expenditures	\$ 3,304,600	\$ 133,310	\$ 3,812,513	\$ (19,494,385)	\$ (12,942,222)	\$ (25,186,184)

(Continued)

Exhibit C-3

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

	Major Funds				Nonmajor	Total
	General	Highway / Public Works	General Debt Service	High School Building Projects	Other Govern- mental Funds	
<u>Other Financing Sources (Uses)</u>						
Bonds Issued	\$ 0	\$ 0	\$ 0	\$ 0	\$ 7,540,000	\$ 7,540,000
Notes Issued	0	0	0	0	300,000	300,000
Premiums on Debt Issued	0	0	0	0	14,390	14,390
Insurance Recovery	23,029	0	0	0	65,690	88,719
Transfers In	91,570	67,000	1,375,118	0	3,875,499	5,409,187
Transfers Out	(2,690,316)	(282,777)	0	0	(2,428,094)	(5,401,187)
Total Other Financing Sources (Uses)	\$ (2,575,717)	\$ (215,777)	\$ 1,375,118	\$ 0	\$ 9,367,485	\$ 7,951,109
Net Change in Fund Balances	\$ 728,883	\$ (82,467)	\$ 5,187,631	\$ (19,494,385)	\$ (3,574,737)	\$ (17,235,075)
Fund Balance, July 1, 2006	4,123,454	3,756,100	9,930,999	52,804,675	29,315,804	99,931,032
Fund Balance, June 30, 2007	\$ 4,852,337	\$ 3,673,633	\$ 15,118,630	\$ 33,310,290	\$ 25,741,067	\$ 82,695,957

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, 2007

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)		\$ (17,235,075)
(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	\$ 6,807,251	
Less: current year depreciation	<u>(1,565,897)</u>	5,241,354
(2) The net effect of various miscellaneous transactions involving capital assets (sales, trade-ins, and donations) is to increase net assets.		
Add: capital asset donations	\$ 854,260	
Less: capital asset disposals	<u>(91,834)</u>	762,426
(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, 2006	\$ (3,832,488)	
Add: deferred delinquent property taxes and other deferred June 30, 2007	<u>4,430,403</u>	597,915
(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.		
Less: debt issued	\$ (7,840,000)	
Add: principal payment on capital lease	1,531,527	
Add: principal payment on notes	1,790,000	
Add: principal payment on bonds	<u>4,375,000</u>	(143,473)
(5) Governmental funds report the effect of issuance costs, premiums, discounts, and similar items related to long-term debt issuance when the debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This adjustment reflects debt issuance cost expensed during the year recorded in the statement of activities.		
Add: debt issuance cost on debt issued during the year	\$ 110,564	
Add: amortization of debt issuance premiums	270,497	
Less: debt issuance premium issued during the year	(14,390)	
Less: amortization of debt issuance costs	(80,745)	
Less: amortization of deferred amount of refunding	<u>(258,890)</u>	27,036
(6) Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.		
Change in accrued interest payable	\$ (52,823)	
Change in compensated absences	<u>(135,190)</u>	(188,013)

(Continued)

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 (Cont.)

(7) Internal service funds are used by management to charge the cost of health, dental, life, and long-term disability insurance benefits to individual funds. The assets and liabilities are included in governmental activities in the statement of net assets.	<u>\$ 586,329</u>
Change in net assets of governmental activities (Exhibit B)	<u>\$ (10,351,501)</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, 2007

	Primary Government		Component Unit
	Business-type Activities	Governmental Activities	School Department
	Internal Service Fund	Internal Service Fund	Governmental Activities
	Solid Waste Disposal Fund	Self-Insurance Fund	Employee Insurance Fund
<u>ASSETS</u>			
Current Assets:			
Cash	\$ 200	\$ 0	\$ 0
Equity in Pooled Cash and Investments	2,762,766	5,223,850	1,447,758
Accounts Receivable	0	60,014	0
Due from Other Funds	0	0	1,500,000
Total Current Assets	<u>\$ 2,762,966</u>	<u>\$ 5,283,864</u>	<u>\$ 2,947,758</u>
Noncurrent Assets:			
Capital Assets (Net of Accumulated Depreciation):			
Land	\$ 6,956,050	\$ 0	\$ 0
Buildings and Improvements	25,898	0	0
Other Capital Assets	571,116	0	0
Total Noncurrent Assets	<u>\$ 7,553,064</u>	<u>\$ 0</u>	<u>\$ 0</u>
Total Assets	<u>\$ 10,316,030</u>	<u>\$ 5,283,864</u>	<u>\$ 2,947,758</u>
<u>LIABILITIES</u>			
Current Liabilities:			
Claims and Judgments Payable	\$ 0	\$ 235,736	\$ 940,000
Payroll Deductions Payable	497	0	0
Accrued Liability for Landfill Closure/Postclosure Care Costs	15,178	0	0
Accrued Leave	2,807	0	0
Total Current Liabilities	<u>\$ 18,482</u>	<u>\$ 235,736</u>	<u>\$ 940,000</u>
Noncurrent Liabilities:			
Accrued Liability for Landfill Closure/Postclosure Care Costs	\$ 530,156	\$ 0	\$ 0
Accrued Leave	15,912	0	0
Total Noncurrent Liabilities	<u>\$ 546,068</u>	<u>\$ 0</u>	<u>\$ 0</u>
Total Liabilities	<u>\$ 564,550</u>	<u>\$ 235,736</u>	<u>\$ 940,000</u>
<u>NET ASSETS</u>			
Invested in Capital Assets	\$ 7,553,064	\$ 0	\$ 0
Unrestricted	2,198,416	5,048,128	2,007,758
Total Net Assets	<u>\$ 9,751,480</u>	<u>\$ 5,048,128</u>	<u>\$ 2,007,758</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, 2007

	Primary Government		Component Unit
	Business- type Activities	Governmental Activities	School Department
	Solid Waste Disposal Fund	Internal Service Fund	Governmental Activities
		Self- Insurance Fund	Internal Service Fund
			Employee Insurance Fund
<u>Operating Revenues</u>			
Charges for Current Services	\$ 364,509	\$ 5,634,052	\$ 9,766,204
Other Local Revenues	0	51,533	0
Total Operating Revenues	<u>\$ 364,509</u>	<u>\$ 5,685,585</u>	<u>\$ 9,766,204</u>
<u>Operating Expenses</u>			
Landfill Operations and Maintenance	\$ 198,725	\$ 0	\$ 0
Employee Benefits	0	5,390,662	9,641,519
Other Operations	9,400	0	0
Depreciation Expense	37,456	0	0
Total Operating Expenses	<u>\$ 245,581</u>	<u>\$ 5,390,662</u>	<u>\$ 9,641,519</u>
Operating Income (Loss)	<u>\$ 118,928</u>	<u>\$ 294,923</u>	<u>\$ 124,685</u>
<u>Nonoperating Revenues (Expenses)</u>			
Investment Income	\$ 0	\$ 140,000	\$ 140,000
Miscellaneous Refunds	4	151,406	0
Total Nonoperating Revenues (Expenses)	<u>\$ 4</u>	<u>\$ 291,406</u>	<u>\$ 140,000</u>
Income (Loss) Before Transfers	\$ 118,932	\$ 586,329	\$ 264,685
Transfers Out	(8,000)	0	0
Change in Net Assets	\$ 110,932	\$ 586,329	\$ 264,685
Net Assets, July 1, 2006	9,640,548	4,461,799	1,743,073
Nets Assets, June 30, 2007	<u>\$ 9,751,480</u>	<u>\$ 5,048,128</u>	<u>\$ 2,007,758</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, 2007

	Primary Government		Component Unit
	Business-type Activities	Governmental Activities	School Department Governmental Activities
	Solid Waste Disposal Fund	Internal Service Fund	Employee Insurance Fund
		Self-Insurance Fund	
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>			
Receipts from Interfund Services Provided	\$ 0	\$ 5,180,965	\$ 0
Receipts from Customers and Users	364,509	528,527	9,720,241
Payments to Suppliers	(64,507)	(5,508,447)	(9,641,519)
Payments to Employees	(165,562)	0	0
Other Receipts (Payments)	4	151,406	0
Net Cash Provided By (Used In) Operating Activities	<u>\$ 134,444</u>	<u>\$ 352,451</u>	<u>\$ 78,722</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	\$ 126,444	\$ 492,451	\$ 218,722
Cash, July 1, 2006	2,636,522	4,731,399	1,229,036
Cash, June 30, 2007	<u>\$ 2,762,966</u>	<u>\$ 5,223,850</u>	<u>\$ 1,447,758</u>
<u>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES</u>			
Operating Income (Loss)	\$ 118,928	\$ 294,923	\$ 124,685
Miscellaneous Refunds	4	151,406	0
Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Provided By (Used In) Operating Activities:			
Depreciation Expense	37,456	0	0
(Increase) Decrease in Accounts Receivable, Net	0	23,907	380,321
(Increase) Decrease in Due From Other Funds	0	0	(426,284)
Increase (Decrease) in Claims and Judgments Payable	0	(117,785)	0
Increase (Decrease) in Payroll Deductions Payable	497	0	0
Increase (Decrease) in Accrued Leave	(7,250)	0	0
Increase (Decrease) in Due to State of Tennessee	(12)	0	0
Increase (Decrease) in Landfill Closure/Postclosure Care Costs	(15,179)	0	0
Net Cash Provided By (Used In) Operating Activities	<u>\$ 134,444</u>	<u>\$ 352,451</u>	<u>\$ 78,722</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, 2007

	Other Employee Benefit Trust Fund	
	<u>Flexible Benefits Fund</u>	<u>Agency Funds</u>
<u>ASSETS</u>		
Cash	\$ 3,226	\$ 3,738,311
Equity in Pooled Cash and Investments	0	283,529
Due from Other Governments	0	2,661,846
Property Taxes Receivable	0	5,365,817
Allowance for Uncollectible Property Taxes	0	(74,386)
	<u>0</u>	<u>(74,386)</u>
Total Assets	<u>\$ 3,226</u>	<u>\$ 11,975,117</u>
<u>LIABILITIES</u>		
Due to Other Taxing Units	\$ 0	\$ 8,236,806
Due to Litigants, Heirs, and Others	0	3,738,311
	<u>0</u>	<u>3,738,311</u>
Total Liabilities	<u>\$ 0</u>	<u>\$ 11,975,117</u>
<u>NET ASSETS</u>		
Held in Trust for Other Employee Benefits	<u>\$ 3,226</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, 2007

Other
Employee
Benefit
Trust
Fund

Flexible
Benefits
Fund

ADDITIONS

Charges for Services	
Other Employee Benefit Charges/Contributions	\$ 8,592
Total Additions	<u>\$ 8,592</u>

DEDUCTIONS

Employee Benefits	
Other Self-Insured Claims	\$ 7,154
Total Deductions	<u>\$ 7,154</u>

Change in Net Assets	\$ 1,438
Net Assets, July 1, 2006	<u>1,788</u>
Net Assets, June 30, 2007	<u>\$ 3,226</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, 2007

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 financial statements of the Wilson County Emergency Communications District, Inc., were not available from other auditors in time for inclusion in this report.

The Wilson County Library Board operates the library for the benefit of citizens of Wilson County, and the County Commission appoints its governing body. Contributions from Wilson County and the cities of Lebanon, Mt. Juliet, and Watertown provide the major funding for this entity. The financial statements of the Wilson County Library Board were not available from other auditors in time for inclusion in this report.

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

The Wilson County School Department does not issue separate financial statements from those of the county. Therefore, basic financial statements of the Wilson County School Department are included in this report as listed in the table of contents. Although required by GAAP, the financial statements of the Wilson County Emergency Communications District, Inc., the Wilson County Library Board, and the Sports Authority of the County of Wilson were not available in time for inclusion, as previously mentioned. Complete financial statements of the Wilson County Emergency Communications District, 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 board of these organizations, but the county’s accountability for these organizations does not

extend beyond making the appointments. During the year ended June 30, 2007, 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 (\$26,452,158) were contributed by the county to the School Department during the year ended June 30, 2007. At June 30, 2007, the High School Building Projects and Rural School Construction Project Funds (primary government) had \$33,310,290 and \$6,791,063, 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 the 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 funds:

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.

Education Capital Projects Fund – This 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.

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.

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 represent deposits (\$47,6576) placed with the School Department for student meal plans. Claims and judgments

payable in the primary government’s Self-Insurance Fund (\$235,736) and the discretely presented Wilson County School Department’s Employee Insurance Fund (\$940,000) are discussed in Note V.A. Risk Management.

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	100

4. Compensated Absences

It is the policy of the county and the 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 refunding transactions, the difference between the reacquisition price and the net carrying amount of the old debt is netted against the new debt and amortized over the remaining life of the refunded debt or the life of the new debt issued, whichever is shorter.

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 landfill 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, 2007, Wilson County had \$116,471,050 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 the 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, 2007:

<u>Fund/Purpose</u>	<u>Amount</u>
General:	
Jail Operations	\$ 823
Storm Water	367,609
Special Purpose:	
General Purposes	200,000
General Purpose School:	
Bus Yard	60,000
E4TN Program	33,675
Central Cafeteria:	
Equipment	257,140
Education Capital Projects:	
Technology	100,851

7. Prior-period Adjustment

Capital assets were restated (\$15,453,080) from the prior year because the county retroactively reported infrastructure assets acquired between July 1, 1980, and June 30, 2002.

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

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

Primary Government

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

Discretely Presented 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 Constitutional Officers - Fees Fund (special revenue fund) which is not budgeted, and the capital projects funds, except the Highway Capital Projects Fund, which adopt project length budgets. All annual appropriations lapse at fiscal year end.

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

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

The Judicial and Safety Projects Fund had a deficit in unreserved fund balance of \$4,994 at June 30, 2007. This deficit resulted from the unperformed portions of construction contracts of \$2,466,709 being reserved as encumbrances. Funding for these future expenditures is expected to be received subsequent to June 30, 2007.

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 reflected on the balance sheets or statements of net assets represents nonpooled amounts held separately by individual funds.

Deposits

Legal Provisions. All deposits with financial institutions must be secured by one of two methods. One method involves financial institutions that participate in the bank collateral pool administered by the state treasurer. 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.

The county had no pooled and nonpooled investments as of June 30, 2007.

B. Notes Receivable

Notes receivable of \$60,000 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 \$30,000.

C. Capital Assets

Capital assets activity for the year ended June 30, 2007, was as follows:

Primary Government

Governmental Activities:

	Balance 7-1-06	Increases	Decreases	Balance 6-30-07
Capital Assets Not Depreciated:				
Land	\$ 8,072,678	\$ 2,749,971	\$ 0	\$ 10,822,649
Construction in Progress	10,417,670	4,802,020	0	15,219,690
Total Capital Assets Not Depreciated	\$ 18,490,348	\$ 7,551,991	\$ 0	\$ 26,042,339
Capital Assets Depreciated:				
Buildings and Improvements	\$ 17,285,890	\$ 852,034	\$ 0	\$ 18,137,924
Roads and Bridges	2,335,535	15,103,819	0	17,439,354
Other Capital Assets	9,561,906	1,153,197	(129,687)	10,585,416
Total Capital Assets Depreciated	\$ 29,183,331	\$ 17,109,050	\$ (129,687)	\$ 46,162,694
Less Accumulated Depreciation For:				
Buildings and Improvements	\$ 5,049,928	\$ 443,660	\$ 0	\$ 5,493,588
Roads and Bridges	40,460	1,718,605		1,759,065
Other Capital Assets	5,041,153	950,082	(37,853)	5,953,382
Total Accumulated Depreciation	\$ 10,131,541	\$ 3,112,347	\$ (37,853)	\$ 13,206,035
Total Capital Assets Depreciated, Net	\$ 19,051,790	\$ 13,996,703	\$ (91,834)	\$ 32,956,659
Governmental Activities Capital Assets, Net	\$ 37,542,138	\$ 21,548,694	\$ (91,834)	\$ 58,998,998

Business-type Activities:

	Balance 7-1-06	Increases	Balance 6-30-07
Capital Assets Not Depreciated:			
Land	\$ 6,956,050	\$ 0	\$ 6,956,050
Total Capital Assets Not Depreciated	\$ 6,956,050	\$ 0	\$ 6,956,050

Business-type Activities (Cont.):

	Balance 7-1-06	Increases	Balance 6-30-07
Capital Assets Depreciated:			
Buildings and Improvements	\$ 43,655	\$ 0	\$ 43,655
Other Capital Assets	1,159,599	0	1,159,599
Total Capital Assets			
Depreciated	\$ 1,203,254	\$ 0	\$ 1,203,254
Less Accumulated			
Depreciation For:			
Buildings and Improvements	\$ 16,664	\$ 1,093	\$ 17,757
Other Capital Assets	552,121	36,362	588,483
Total Accumulated			
Depreciation	\$ 568,785	\$ 37,455	\$ 606,240
Total Capital Assets			
Depreciated, Net	\$ 634,469	\$ (37,455)	\$ 597,014
Business-type Activities			
Capital Assets, Net	\$ 7,590,519	\$ (37,455)	\$ 7,553,064

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

Governmental Activities:	
General Government	\$ 382,956
Finance	5,000
Administration of Justice	1,788
Public Safety	660,859
Public Health and Welfare	85,977
Agriculture and Natural Resources	52,284
Highway/Public Works	377,033
Total Depreciation Expense - Governmental Activities	<u>\$ 1,565,897</u>
Business-type Activities:	
Solid Waste Disposal	<u>\$ 37,455</u>

Discretely Presented Wilson County School Department

Governmental Activities:

	Balance 7-1-06	Increases	Decreases	Balance 6-30-07
Capital Assets Not Depreciated:				
Land	\$ 4,539,100	\$ 332,507	\$ 0	\$ 4,871,607
Construction in Progress	6,716,869	24,173,501	0	30,890,370
Total Capital Assets	<hr/>			
Not Depreciated	\$ 11,255,969	\$ 24,506,008	\$ 0	\$ 35,761,977
Capital Assets Depreciated:				
Buildings and Improvements	\$ 90,763,305	\$ 0	\$ 0	\$ 90,763,305
Other Capital Assets	9,060,042	1,228,554	(406,725)	9,881,871
Total Capital Assets	<hr/>			
Depreciated	\$ 99,823,347	\$ 1,228,554	\$ (406,725)	\$ 100,645,176
Less Accumulated Depreciation For:				
Buildings and Improvements	\$ 34,147,142	\$ 2,231,655	\$ 0	\$ 36,378,797
Other Capital Assets	4,374,891	657,613	(406,725)	4,625,779
Total Accumulated Depreciation	<hr/>			
	\$ 38,522,033	\$ 2,889,268	\$ (406,725)	\$ 41,004,576
<hr/>				
Total Capital Assets Depreciated, Net	\$ 61,301,314	\$ (1,660,714)	\$ 0	\$ 59,640,600
<hr/>				
Governmental Activities Capital Assets, Net	\$ 72,557,283	\$ 22,845,294	\$ 0	\$ 95,402,577
<hr/> <hr/>				

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

Governmental Activities:	
Support Services	\$ 2,870,980
Operation of Non-Instructional Services	<u>18,288</u>
Total Depreciation Expense -	
Governmental Activities	<u><u>\$ 2,889,268</u></u>

D. Construction Commitments

At June 30, 2007, the county had uncompleted construction contracts of approximately \$2,468,999 in the Judicial and Safety Projects Fund and \$489,945 in the Highway Capital Projects Fund. Funding has been received for the future expenditures in the Highway Capital Projects Fund. Funding

for the future expenditures of the Judicial and Safety Project Fund should be received subsequent to year-end.

E. Interfund Receivables, Payables, and Transfers

Interfund Receivables and Payables:

The composition of interfund balances as of June 30, 2007, is as follows:

Due to/from other funds:

Receivable Fund	Payable Fund	Amount
Primary Government:		
Nonmajor governmental	Nonmajor governmental	\$ 3,275
Discretely Presented School Department:		
Internal Service	General Purpose School	1,500,000

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, 2007, consisted of the following amounts:

Primary Government

Transfers Out	Transfers In			
	General Fund	Highway/ Public Works Fund	General Debt Service Fund	Nonmajor Governmental Funds
General Fund	\$ 0	\$ 67,000	\$ 0	\$ 2,623,316
Highway/Public Works Fund	0	0	0	282,777
Nonmajor governmental funds	91,570	0	1,375,118	961,406
Solid Waste Disposal Fund	0	0	0	8,000
Total	\$ 91,570	\$ 67,000	\$ 1,375,118	\$ 3,875,499

Discretely Presented Wilson County School Department

<u>Transfers Out</u>	<u>Transfers In</u> Nonmajor Governmental Funds
General Purpose School Fund	\$ 79,000
Total	<u>\$ 79,000</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 from the Special Purpose Fund.

Future minimum lease payments and the net present value of these minimum lease payments as of June 30, 2007, were as follows:

<u>Year Ending June 30</u>	<u>Governmental</u> <u>Funds</u>
2008	\$ 2,031,426
2009	2,028,735
2010	2,032,216
2011	2,036,970
2012	2,031,277
2013-2017	8,335,998
2018	1,078,812
Total Minimum Lease Payments	<u>\$ 19,575,434</u>
Amount Representing Interest	<u>(4,495,434)</u>
Present Value of Minimum Lease Payments	<u>\$ 15,080,000</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 from the General Purpose School Fund.

Future minimum lease payments and the net present value of these minimum lease payments as of June 30, 2007, were as follows:

<u>Year Ending June 30</u>	<u>Governmental Funds</u>
2008	\$ 558,244
2009	558,244
2010	558,244
2011	558,244
2012	558,244
2013-2015	1,675,134
Total Minimum Lease Payments	<u>\$ 4,466,354</u>
Amount Representing Interest	<u>(801,058)</u>
Present Value of Minimum Lease Payments	<u><u>\$ 3,665,296</u></u>

G. Long-term Debt

Primary Government

General Obligation Bonds and Notes

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

General obligation bonds and capital outlay notes are direct obligations and pledge the full faith and credit of the government. General obligation bonds and capital outlay notes outstanding were issued for original terms of up to 20 years for bonds 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 and notes included in long-term debt as of June 30, 2007, will be retired from the

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, 2007, are as follows:

Type	Interest Rate	Original Amount of Issue	Balance 6-30-07
General Obligation Bonds	2.25 to 5.265%	\$ 133,840,000	\$ 102,335,000
General Obligation Bonds - Refunding	3 to 5	27,395,000	21,930,000
Capital Outlay Notes	0 to 5.95	1,845,000	570,000
Capital Outlay Notes - Refunding	3.1 to 5	7,585,000	1,345,000
Capital Leases	3.1 to 5.25	12,925,000	8,865,000
Capital Leases - Refunding	4 to 5.25	11,125,000	6,215,000

The annual requirements to amortize all general obligation bonds and notes outstanding as of June 30, 2007, including interest payments, are presented in the following table:

Year Ending June 30	Bonds		Notes	
	Principal	Interest	Principal	Interest
2008	\$ 8,210,000	\$ 5,714,290	\$ 775,000	\$ 93,705
2009	8,030,000	5,343,394	790,000	61,159
2010	8,185,000	4,989,304	210,000	20,656
2011	7,435,000	4,633,450	110,000	9,282
2012	7,595,000	4,297,011	30,000	3,047
2013-2017	40,070,000	16,071,341	0	0
2018-2022	30,620,000	7,172,614	0	0
2023-2027	14,120,000	1,322,251	0	0
Total	\$ 124,265,000	\$ 49,543,655	\$ 1,915,000	\$ 187,849

There is \$18,371,689 available in the debt service funds to service long-term debt. Bonded debt per capita totaled \$1,399, based on the 2000 federal census. Debt per capita, including bonds, capital leases, and notes, totaled \$1,591, based on the 2000 federal census.

Changes in Long-term Liabilities

Long-term liability activity for the year ended June 30, 2007, was as follows:

Governmental Activities:

	<u>Bonds</u>	<u>Notes</u>
Balance, July 1, 2006	121,100,000	\$ 3,405,000
Additions	7,540,000	300,000
Deductions	(4,375,000)	(1,790,000)
	<u>124,265,000</u>	<u>\$ 1,915,000</u>
Balance, June 30, 2007		
Balance Due Within One Year	<u>8,210,000</u>	<u>\$ 775,000</u>

	<u>Capital Leases</u>	<u>Compensated Absences</u>
Balance, July 1, 2006	\$ 16,611,527	\$ 1,208,530
Additions	0	1,086,354
Deductions	(1,531,527)	(951,164)
	<u>\$ 15,080,000</u>	<u>\$ 1,343,720</u>
Balance, June 30, 2007		
Balance Due Within One Year	<u>\$ 1,285,000</u>	<u>\$ 201,559</u>

	<u>Claims and Judgments</u>
Balance, July 1, 2006	\$ 353,521
Additions	4,987,123
Deductions	(5,104,908)
	<u>\$ 235,736</u>
Balance, June 30, 2007	
Balance Due Within One Year	<u>\$ 235,736</u>

Analysis of Noncurrent Liabilities Presented on Exhibit A:

Total Noncurrent Liabilities, June 30, 2007	\$ 142,839,456
Less: Due Within One Year	(10,707,295)
Add: Unamortized Premium on Debt	3,952,583
Less: Deferred Amount on Refunding	(274,423)
	<u>\$ 135,810,321</u>
Noncurrent Liabilities - Due in More Than One Year - Exhibit A	
	<u>\$ 135,810,321</u>

The internal service fund primarily serves the governmental funds. Accordingly, long-term liabilities for the internal service funds are included as part of the above totals for governmental activities. At year-end, \$235,736 of claims and judgments payable is included in the above amounts. Compensated absences payable will be paid from the employing funds, primarily the General Fund and the Highway/Public Works Fund.

Defeasance of Prior Debt

In prior years, Wilson County defeased certain outstanding general obligation bonds by placing the proceeds of new bonds into an irrevocable trust to provide for all future debt service payments on the old bonds. The trustee is empowered and required to pay all principal and interest on the defeased bonds as originally scheduled. Accordingly, the trust accounts and the defeased bonds are not included in the county's financial statements. At June 30, 2007, the following outstanding bonds are considered defeased:

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

Wilson County Solid Waste Disposal Fund (enterprise fund)

Changes in Long-term Liabilities

Long-term liability activity for the Solid Waste Disposal Fund (enterprise fund) for the year ended June 30, 2007, was as follows:

Business-type Activities:

	Closure/ Postclosure		Care Costs	Compensated Absences
			<u> </u>	<u> </u>
Balance, July 1, 2006	\$	560,512	\$	25,969
Additions		0		10,687
Deductions		(15,177)		(17,937)
			<u> </u>	<u> </u>
Balance, June 30, 2007	\$	545,335	\$	18,719
			<u> </u>	<u> </u>
Balance Due Within One Year	\$	15,177	\$	2,808
			<u> </u>	<u> </u>

Discretely Presented Wilson County School Department

Changes in Long-term Liabilities

Long-term liability activity for the discretely presented Wilson County School Department for the year ended June 30, 2007, was as follows:

Governmental Activities:

	<u>Capital Lease</u>	<u>Compensated Absences</u>
Balance, July 1, 2006	\$ 4,032,368	\$ 309,598
Additions	0	369,478
Deductions	<u>(367,072)</u>	<u>(345,597)</u>
Balance, June 30, 2007	<u>\$ 3,665,296</u>	<u>\$ 333,479</u>
Balance Due Within One Year	<u>\$ 385,090</u>	<u>\$ 66,697</u>

	<u>Claims and Judgments</u>
Balance, July 1, 2006	\$ 940,000
Additions	8,292,339
Deductions	<u>(8,292,339)</u>
Balance, June 30, 2007	<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, 2007	\$ 4,938,775
Less: Due Within One Year	<u>(1,394,787)</u>
Noncurrent Liabilities - Due in More Than One Year - Exhibit A	<u>\$ 3,543,988</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. At year-end, \$940,000 of claims and judgments is included in the above amounts. 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, dental, life, and long-term disability 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-year and current-year claims and to establish a reserve for catastrophic losses. Liabilities of the fund are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. The Self-Insurance Fund establishes claims liabilities based on estimates of the ultimate cost of claims that have been reported but not settled and of claims that have been incurred but not reported. Claims liabilities include specific incremental claim adjustment expenditures/expenses, if any. In addition, estimated recoveries, if any, on settled claims have been deducted from the liability for unpaid claims. The process used to compute claims liabilities does not necessarily result in an exact amount. Changes in the balance of claims liabilities during the past two fiscal years are as follows:

	Beginning of Fiscal Year Liability	Current-year Claims and Estimates	Payments	Balance at Fiscal Year-end
2005-2006	\$ 412,835	\$ 4,719,415	\$ (4,778,729)	\$ 353,521
2006-2007	353,521	4,987,123	(5,104,908)	235,736

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

	Beginning of Fiscal Year Liability	Current-year Claims and Estimates	Payments	Balance at Fiscal Year-end
2005-2006	\$ 859,000	\$ 8,157,777	\$ (8,076,777)	\$ 940,000
2006-2007	940,000	8,292,339	(8,292,339)	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. Subsequent Events

On July 1, 2007, William Hall, interim director of schools, was succeeded by James M. Davis.

On September 1, 2007, Sharon Lackey, interim finance director, was succeeded by Ron Gilbert.

C. Contingent Liabilities

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

D. Changes in Administration

On August 31, 2006, Ernest Lasater, trustee, was succeeded by Jim Major, and Ronald Gilbert, finance director, was succeeded by Janice Branchaud.

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

On April 16, 2007, Janice Branchaud, finance director, was succeeded by Sharon Lackey as interim finance director.

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 \$545,334 reported as landfill closure and postclosure care liability at June 30, 2007, 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 of the board 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 2006-07 year.

The Joint Economic and Community Development Board of Wilson County is a joint venture 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 of the board 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

\$229,100 to operations of the Joint Economic and Community Development Board for the 2006-07 year.

The Wilson County/Mt. Juliet Development Board is a joint venture 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 represent Wilson County and three 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 costs 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 2006-07 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 contributed \$20,000 to operations of the Nashville and

Eastern Railroad Authority during the 2006-07 year. Complete financial statements for the railroad authority can be obtained from Henry Schumpf, Treasurer, 527 Derby Downs, Lebanon, TN 37087.

H. Retirement Commitments

Employees

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 <http://www.treasury.state.tn.us/tcrs/PS/>.

Funding Policy

General County Employees

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, 2007, was 12.58 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.

Emergency Management Agency Employees

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, 2007, was 9.6 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

General County Employees

For the year ended June 30, 2007, Wilson County's annual pension cost of \$2,860,934 to TCRS was equal to the county's required and actual contributions. The required contribution was determined as part of the July 1, 2005, 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, 2005, was ten years. An actuarial valuation was performed as of July 1, 2005, which established contribution rates effective July 1, 2006.

Trend Information

<u>Fiscal Year Ended</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
6-30-07	\$2,860,934	100%	\$0
6-30-06	2,259,361	100	0
6-30-05	2,106,464	100	0

Emergency Management Agency Employees

For the year ended June 30, 2007, Wilson County's annual pension cost of \$355,640 to TCRS was equal to the county's required and actual contributions. The required contribution was determined as part of the July 1, 2005, 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, 2005, was 15 years. An actuarial valuation was performed as of July 1, 2005, which established contribution rates effective July 1, 2006.

Trend Information

Fiscal Year Ended	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
6-30-07	\$355,640	100%	\$0
6-30-06	246,046	100	0
6-30-05	230,549	100	0

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.

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, 2007, was 6.13 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, 2007, 2006, and 2005, were \$2,582,620, \$2,073,120, and \$1,996,593, 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 seven 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, 2007. 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, 13 employees accepted the School Department's offer at a cost of \$61,605.

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

Primary Government

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 \$10,000 for the Office of County Mayor and 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.

**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, 2007

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2006	Add: Encumbrances 6/30/2007	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Local Taxes	\$ 20,624,069	\$ 0	\$ 0	\$ 20,624,069	\$ 20,477,059	\$ 20,507,059	\$ 117,010
Licenses and Permits	736,581	0	0	736,581	710,000	710,000	26,581
Fines, Forfeitures, and Penalties	408,681	0	0	408,681	467,426	467,426	(58,745)
Charges for Current Services	2,018,874	0	0	2,018,874	1,715,119	1,735,119	283,755
Other Local Revenues	130,081	0	0	130,081	99,550	111,195	18,886
Fees Received from County Officials	3,288,359	0	0	3,288,359	3,201,000	3,201,000	87,359
State of Tennessee	2,467,074	0	0	2,467,074	2,708,709	2,806,710	(339,636)
Federal Government	1,231,036	0	0	1,231,036	286,720	681,587	549,449
Other Governments and Citizens Groups	5,717	0	0	5,717	5,100	5,100	617
Total Revenues	\$ 30,910,472	\$ 0	\$ 0	\$ 30,910,472	\$ 29,670,683	\$ 30,225,196	\$ 685,276
<u>Expenditures</u>							
<u>General Government</u>							
County Commission	\$ 144,042	\$ 0	\$ 0	\$ 144,042	\$ 151,495	\$ 151,495	\$ 7,453
Board of Equalization	8,551	0	64	8,615	8,746	8,746	131
Beer Board	1,545	0	0	1,545	3,230	3,230	1,685
Other Boards and Committees	11,326	0	0	11,326	18,155	18,155	6,829
County Mayor/Executive	230,936	(3,432)	3,437	230,941	250,021	249,221	18,280
County Attorney	180,521	(527)	0	179,994	179,765	181,765	1,771
Election Commission	611,815	(16,250)	48,136	643,701	681,684	707,034	63,333
Register of Deeds	227,097	(19,567)	13,986	221,516	236,172	236,172	14,656
Planning	333,249	(31,834)	48,369	349,784	381,136	381,136	31,352
Codes Compliance	285,433	(5,635)	852	280,650	301,917	301,917	21,267
County Buildings	0	0	0	0	1,064,458	0	0
Other General Administration	43,541	(100)	0	43,441	45,766	45,766	2,325
Preservation of Records	105,749	(6,376)	12,011	111,384	105,996	118,095	6,711

(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 7/1/2006	Add: Encumbrances 6/30/2007	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	\$ 1,015,886	\$ (28,990)	\$ 27,166	\$ 1,014,062	\$ 1,026,970	\$ 1,026,970	\$ 12,908
Property Assessor's Office	828,762	(168,494)	158,470	818,738	945,954	943,093	124,355
Reappraisal Program	74,052	0	7,615	81,667	85,710	85,710	4,043
County Trustee's Office	157,817	(204)	86	157,699	167,135	167,135	9,436
County Clerk's Office	404,521	(20,053)	8,191	392,659	412,563	412,563	19,904
<u>Administration of Justice</u>							
Circuit Court	632,673	(9,822)	12,742	635,593	651,241	651,241	15,648
General Sessions Judge	434,592	0	6,538	441,130	446,755	446,755	5,625
Drug Court	252,021	(493)	3,237	254,765	254,702	284,702	29,937
Chancery Court	545,001	(10,952)	2,022	536,071	559,341	559,341	23,270
Judicial Commissioners	284,031	(1,063)	2,759	285,727	309,692	309,692	23,965
Probation Services	236,851	(12,153)	18,028	242,726	248,908	250,608	7,882
<u>Public Safety</u>							
Sheriff's Department	5,341,195	(42,033)	99,466	5,398,628	5,837,597	5,532,009	133,381
Special Patrols	35	(250)	315	100	5,000	5,000	4,900
Traffic Control	244,919	(7,406)	1,475	238,988	248,489	241,989	3,001
Drug Enforcement	323,041	(4,500)	1,103	319,644	362,919	352,419	32,775
Jail	3,985,579	(332,115)	358,491	4,011,955	3,647,006	4,463,231	451,276
Workhouse	121,391	(18,436)	21,928	124,883	143,591	142,091	17,208
Juvenile Services	268,411	(3,622)	12,017	276,806	276,821	276,821	15
Civil Defense	6,272,175	(75,755)	55,312	6,251,732	6,643,869	6,369,345	117,613
Other Emergency Management	66,884	0	0	66,884	130,682	130,682	63,798
County Coroner/Medical Examiner	74,358	(6,555)	9,013	76,816	77,450	77,450	634
Public Safety Grant Programs	335,260	(164,063)	173	171,370	181,720	525,424	354,054
<u>Public Health and Welfare</u>							
Local Health Center	62,843	(4,391)	6,939	65,391	67,920	67,920	2,529

(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 7/1/2006	Add: Encumbrances 6/30/2007	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	156,255	\$ 30	\$ 30
Other Local Health Services	640,647	(1,601)	2,303	641,349	807,500	851,500	210,151
Appropriation to State	78,493	0	0	78,493	78,493	78,493	0
Other Local Welfare Services	2,000	0	0	2,000	3,250	3,250	1,250
Other Public Health and Welfare	42,106	(129)	0	41,977	42,505	42,505	528
<u>Social, Cultural, and Recreational Services</u>							
Libraries	594,140	(3,335)	0	590,805	592,140	592,140	1,335
Other Social, Cultural, and Recreational	50,000	0	0	50,000	50,000	50,000	0
<u>Agriculture & Natural Resources</u>							
Agriculture Extension Service	163,766	(761)	5,301	168,306	180,232	180,232	11,926
Forest Service	2,000	0	0	2,000	2,000	2,000	0
Soil Conservation	43,219	0	0	43,219	43,802	43,802	583
Storm Water Management	0	0	0	0	69,869	2,869	2,869
Other Agriculture & Natural Resources	0	0	0	0	388,684	0	0
<u>Other Operations</u>							
Tourism	121,118	(823)	2,769	123,064	118,900	126,900	3,836
Industrial Development	229,100	0	0	229,100	229,100	229,100	0
Other Economic and Community Development	46,750	0	0	46,750	41,750	46,750	0
Veterans' Services	105,261	(171)	171	105,261	113,492	113,492	8,231
Other Charges	796,846	0	0	796,846	1,305,000	805,000	8,154
Contributions to Other Agencies	183,490	0	0	183,490	187,400	183,900	410
Miscellaneous	57,302	(4,000)	3,701	57,003	59,000	57,500	497
<u>Principal on Debt</u>							
General Government	296,527	0	0	296,527	0	296,527	0
<u>Interest on Debt</u>							
General Government	7,004	0	0	7,004	0	7,004	0
Total Expenditures	\$ 27,605,872	\$ (1,005,891)	\$ 954,186	\$ 27,554,167	\$ 30,629,948	\$ 29,437,917	\$ 1,883,750

(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 7/1/2006	Add: Encumbrances 6/30/2007	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
Excess (Deficiency) of Revenues Over Expenditures	\$ 3,304,600	\$ 1,005,891	\$ (954,186)	\$ 3,356,305	\$ (959,265)	\$ 787,279	\$ 2,569,026
<u>Other Financing Sources (Uses)</u>							
Insurance Recovery	\$ 23,029	\$ 0	\$ 0	\$ 23,029	\$ 0	\$ 32,908	\$ (9,879)
Transfers In	91,570	0	0	91,570	91,570	91,570	0
Transfers Out	(2,690,316)	0	0	(2,690,316)	0	(2,690,316)	0
Total Other Financing Sources (Uses)	\$ (2,575,717)	\$ 0	\$ 0	\$ (2,575,717)	\$ 91,570	\$ (2,565,838)	\$ (9,879)
Net Change in Fund Balance	\$ 728,883	\$ 1,005,891	\$ (954,186)	\$ 780,588	\$ (867,695)	\$ (1,778,559)	\$ 2,559,147
Fund Balance, July 1, 2006	4,123,454	(1,005,891)	0	3,117,563	1,917,649	1,917,649	1,199,914
Fund Balance, June 30, 2007	\$ 4,852,337	\$ 0	\$ (954,186)	\$ 3,898,151	\$ 1,049,954	\$ 139,090	\$ 3,759,061

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, 2007

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2006	Add: Encumbrances 6/30/2007	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Local Taxes	\$ 3,375,765	\$ 0	\$ 0	\$ 3,375,765	\$ 3,397,897	\$ 3,397,897	\$ (22,132)
Other Local Revenues	4,161	0	0	4,161	7,050	7,050	(2,889)
State of Tennessee	2,723,246	0	0	2,723,246	2,621,440	2,621,440	101,806
Total Revenues	\$ 6,103,172	\$ 0	\$ 0	\$ 6,103,172	\$ 6,026,387	\$ 6,026,387	\$ 76,785
<u>Expenditures</u>							
<u>General Government</u>							
Engineering	\$ 60,456	\$ 0	\$ 0	\$ 60,456	\$ 67,300	\$ 69,869	\$ 9,413
<u>Highways</u>							
Administration	249,088	(3,810)	6,458	251,736	279,218	297,607	45,871
Highway and Bridge Maintenance	3,109,466	(78,260)	28,454	3,059,660	3,672,200	3,754,456	694,796
Operation and Maintenance of Equipment	719,181	(42,322)	5,452	682,311	938,317	953,368	271,057
Other Charges	132,379	0	0	132,379	257,773	148,500	16,121
Employee Benefits	1,022,328	0	0	1,022,328	1,252,204	1,098,708	76,380
Capital Outlay	676,964	(514,183)	97,443	260,224	880,000	880,000	619,776
Total Expenditures	\$ 5,969,862	\$ (638,575)	\$ 137,807	\$ 5,469,094	\$ 7,347,012	\$ 7,202,508	\$ 1,733,414
Excess (Deficiency) of Revenues Over Expenditures	\$ 133,310	\$ 638,575	\$ (137,807)	\$ 634,078	\$ (1,320,625)	\$ (1,176,121)	\$ 1,810,199
<u>Other Financing Sources (Uses)</u>							
Transfers In	\$ 67,000	\$ 0	\$ 0	\$ 67,000	\$ 67,000	\$ 67,000	\$ 0
Transfers Out	(282,777)	0	0	(282,777)	0	(282,777)	0
Total Other Financing Sources (Uses)	\$ (215,777)	\$ 0	\$ 0	\$ (215,777)	\$ 67,000	\$ (215,777)	\$ 0
Net Change in Fund Balance	\$ (82,467)	\$ 638,575	\$ (137,807)	\$ 418,301	\$ (1,253,625)	\$ (1,391,898)	\$ 1,810,199
Fund Balance, July 1, 2006	3,756,100	(638,575)	0	3,117,525	3,006,541	3,006,541	110,984
Fund Balance, June 30, 2007	\$ 3,673,633	\$ 0	\$ (137,807)	\$ 3,535,826	\$ 1,752,916	\$ 1,614,643	\$ 1,921,183

Exhibit F-3

Wilson County, Tennessee
Schedule of Funding Progress – Pension Plan
June 30, 2007

Required Supplementary Information
 Schedule of Funding Progress for Wilson County

(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	UAAL as a Percentage of Covered Payroll ((b-a)/c)
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General County Employees

6-30-05	\$ 36,356	\$ 37,951	\$ 1,595	95.80 %	\$ 19,661	8.10 %
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

Emergency Management Agency Employees

6-30-05	4,097	4,241	144	96.60	3,060	4.71
6-30-03	3,326	3,480	154	95.57	2,657	5.80
6-30-01	2,693	2,899	206	92.89	2,515	8.19

WILSON COUNTY, TENNESSEE
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2007

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.). The County Commission approves revisions within major categories and 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.

**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, 2007

	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	\$ 0	\$ 250	\$ 0
Equity in Pooled Cash and Investments	558,627	2,733,105	254,900	666,169	499,137	0	277,923	679
Accounts Receivable	0	249	0	0	0	0	0	0
Due from Other Governments	0	0	0	804,498	0	11,354	0	0
Due from Other Funds	0	0	0	0	0	0	0	0
Property Taxes Receivable	0	1,798,904	0	0	0	944,983	0	0
Allowance for Uncollectible Property Taxes	0	(24,790)	0	0	0	0	0	0
Accrued Interest Receivable	0	0	0	0	5,256	0	0	0
Total Assets	\$ 558,627	\$ 4,507,568	\$ 254,900	\$ 1,470,667	\$ 504,393	\$ 956,337	\$ 278,173	\$ 679
<u>LIABILITIES AND FUND BALANCES</u>								
<u>Liabilities</u>								
Accrued Payroll	\$ 0	\$ 1,800	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Payroll Deductions Payable	1,231	2,580	0	0	0	0	322	0
Due to Other Funds	0	0	0	0	0	0	0	0
Due to State of Tennessee	0	0	0	0	0	0	0	0
Deferred Revenue - Current Property Taxes	0	1,684,074	0	0	0	944,983	0	0
Deferred Revenue - Delinquent Property Taxes	0	84,305	0	0	0	0	0	0
Other Deferred Revenues	0	0	0	422,476	5,256	11,210	0	0
Total Liabilities	\$ 1,231	\$ 1,772,759	\$ 0	\$ 422,476	\$ 5,256	\$ 956,193	\$ 322	\$ 0
<u>Fund Balances</u>								
Reserved for Encumbrances	\$ 113,545	\$ 180,035	\$ 57,592	\$ 375,250	\$ 15,650	\$ 0	\$ 38,824	\$ 679
Other Federal Reserves	0	0	0	0	161,748	0	0	0
Unreserved (Deficit)	443,851	2,554,774	197,308	672,941	321,739	144	239,027	0
Total Fund Balances	\$ 557,396	\$ 2,734,809	\$ 254,900	\$ 1,048,191	\$ 499,137	\$ 144	\$ 277,851	\$ 679
Total Liabilities and Fund Balances	\$ 558,627	\$ 4,507,568	\$ 254,900	\$ 1,470,667	\$ 504,393	\$ 956,337	\$ 278,173	\$ 679

(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>Judicial and Safety Projects</u>
<u>ASSETS</u>								
Cash	\$ 278,496	\$ 0	\$ 278,496	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Equity in Pooled Cash and Investments	0	825,340	5,815,880	3,131,020	35,982	3,167,002	55,771	2,464,005
Accounts Receivable	20,323	0	20,572	0	0	0	0	0
Due from Other Governments	0	0	815,852	187,892	0	187,892	0	0
Due from Other Funds	0	0	0	0	0	0	0	0
Property Taxes Receivable	0	0	2,743,887	0	0	0	0	0
Allowance for Uncollectible Property Taxes	0	0	(24,790)	0	0	0	0	0
Accrued Interest Receivable	0	0	5,256	0	0	0	0	0
Total Assets	\$ 298,819	\$ 825,340	\$ 9,655,503	\$ 3,318,912	\$ 35,982	\$ 3,354,894	\$ 55,771	\$ 2,464,005
<u>LIABILITIES AND FUND BALANCES</u>								
<u>Liabilities</u>								
Accrued Payroll	\$ 0	\$ 0	\$ 1,800	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Payroll Deductions Payable	0	0	4,133	0	0	0	0	0
Due to Other Funds	0	0	0	0	0	0	0	0
Due to State of Tennessee	74	0	74	0	0	0	0	0
Deferred Revenue - Current Property Taxes	0	0	2,629,057	0	0	0	0	0
Deferred Revenue - Delinquent Property Taxes	0	0	84,305	0	0	0	0	0
Other Deferred Revenues	0	0	438,942	101,835	0	101,835	0	0
Total Liabilities	\$ 74	\$ 0	\$ 3,158,311	\$ 101,835	\$ 0	\$ 101,835	\$ 0	\$ 0
<u>Fund Balances</u>								
Reserved for Encumbrances	\$ 0	\$ 0	\$ 781,575	\$ 0	\$ 0	\$ 0	\$ 7,160	\$ 2,468,999
Other Federal Reserves	0	0	161,748	0	0	0	0	0
Unreserved (Deficit)	298,745	825,340	5,553,869	3,217,077	35,982	3,253,059	48,611	(4,994)
Total Fund Balances	\$ 298,745	\$ 825,340	\$ 6,497,192	\$ 3,217,077	\$ 35,982	\$ 3,253,059	\$ 55,771	\$ 2,464,005
Total Liabilities and Fund Balances	\$ 298,819	\$ 825,340	\$ 9,655,503	\$ 3,318,912	\$ 35,982	\$ 3,354,894	\$ 55,771	\$ 2,464,005

(Continued)

Exhibit G-1

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

Capital Projects Funds (Cont.)							
	Sanitation Projects	HUD Grant Projects	Highway Capital Projects	Rural School Construction Projects	Other Capital Projects	Total	Total Nonmajor Governmental Funds
<u>ASSETS</u>							
Cash	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	278,846
Equity in Pooled Cash and Investments	2,881,368	250	1,135,818	6,787,788	2,658,718	15,983,718	24,966,600
Accounts Receivable	124	0	208	0	0	332	20,904
Due from Other Governments	0	0	0	0	0	0	1,003,744
Due from Other Funds	0	0	0	3,275	0	3,275	3,275
Property Taxes Receivable	899,452	0	1,503,370	0	0	2,402,822	5,146,709
Allowance for Uncollectible Property Taxes	(12,395)	0	(20,717)	0	0	(33,112)	(57,902)
Accrued Interest Receivable	0	0	0	0	0	0	5,256
Total Assets	\$ 3,768,549	\$ 250	\$ 2,618,679	\$ 6,791,063	\$ 2,658,718	\$ 18,357,035	\$ 31,367,432
<u>LIABILITIES AND FUND BALANCES</u>							
<u>Liabilities</u>							
Accrued Payroll	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1,800
Payroll Deductions Payable	0	0	0	0	0	0	4,133
Due to Other Funds	0	0	0	0	3,275	3,275	3,275
Due to State of Tennessee	0	0	0	0	0	0	74
Deferred Revenue - Current Property Taxes	842,037	0	1,407,405	0	0	2,249,442	4,878,499
Deferred Revenue - Delinquent Property Taxes	42,272	0	71,230	0	0	113,502	197,807
Other Deferred Revenues	0	0	0	0	0	0	540,777
Total Liabilities	\$ 884,309	\$ 0	\$ 1,478,635	\$ 0	\$ 3,275	\$ 2,366,219	\$ 5,626,365
<u>Fund Balances</u>							
Reserved for Encumbrances	\$ 16,339	\$ 0	\$ 489,945	\$ 0	\$ 380,421	\$ 3,362,864	\$ 4,144,439
Other Federal Reserves	0	0	0	0	0	0	161,748
Unreserved (Deficit)	2,867,901	250	650,099	6,791,063	2,275,022	12,627,952	21,434,880
Total Fund Balances	\$ 2,884,240	\$ 250	\$ 1,140,044	\$ 6,791,063	\$ 2,655,443	\$ 15,990,816	\$ 25,741,067
Total Liabilities and Fund Balances	\$ 3,768,549	\$ 250	\$ 2,618,679	\$ 6,791,063	\$ 2,658,718	\$ 18,357,035	\$ 31,367,432

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, 2007

	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	\$ 75,876	\$ 1,585,684	\$ 0	\$ 4,452,344	\$ 0	\$ 1,003,455	\$ 0	\$ 0
Licenses and Permits	0	0	0	0	0	0	0	0
Fines, Forfeitures, and Penalties	0	0	0	0	106,915	0	0	0
Charges for Current Services	0	4,980	150,000	0	0	0	132,386	0
Other Local Revenues	0	145,162	0	26,511	9,382	0	27,490	0
State of Tennessee	0	38,980	0	0	0	0	0	0
Federal Government	0	0	0	0	161,748	0	0	0
Other Governments and Citizens Groups	0	500	0	0	0	0	0	0
Total Revenues	\$ 75,876	\$ 1,775,306	\$ 150,000	\$ 4,478,855	\$ 278,045	\$ 1,003,455	\$ 159,876	\$ 0
<u>Expenditures</u>								
Current:								
General Government	\$ 1,041,543	\$ 0	\$ 0	\$ 396,005	\$ 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	77,548	0	0	0
Public Health and Welfare	0	1,673,584	228,705	0	0	0	0	0
Agricultural and Natural Resources	0	0	0	0	0	0	569,325	0
Other Operations	0	0	0	0	0	1,003,859	0	0
Capital Outlay	0	0	0	0	0	0	0	0
Debt Service:								
Principal on Debt	0	0	0	1,235,000	0	0	0	0
Interest on Debt	0	0	0	802,416	0	0	0	0
Other Debt Service	0	0	0	7,426	0	0	0	0
Capital Projects	73,298	0	0	0	0	0	0	375,710
Capital Projects - Donated	0	0	0	0	0	0	0	0
Total Expenditures	\$ 1,114,841	\$ 1,673,584	\$ 228,705	\$ 2,440,847	\$ 77,548	\$ 1,003,859	\$ 569,325	\$ 375,710
Excess (Deficiency) of Revenues Over Expenditures	\$ (1,038,965)	\$ 101,722	\$ (78,705)	\$ 2,038,008	\$ 200,497	\$ (404)	\$ (409,449)	\$ (375,710)
<u>Other Financing Sources (Uses)</u>								
Bonds Issued	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Notes Issued	0	0	0	0	0	0	0	0

(Continued)

Exhibit G-2

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

	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>Other Financing Sources (Uses) (Cont.)</u>								
Premiums on Debt Issued	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
Insurance Recovery	0	0	61,429	0	0	0	4,261	0
Transfers In	1,184,458	156,225	0	0	0	0	388,684	0
Transfers Out	(68,540)	(92,548)	0	(2,050,236)	(91,570)	0	(5,200)	0
Total Other Financing Sources (Uses)	\$ 1,115,918	\$ 63,677	\$ 61,429	\$ (2,050,236)	\$ (91,570)	\$ 0	\$ 387,745	\$ 0
Net Change in Fund Balances	\$ 76,953	\$ 165,399	\$ (17,276)	\$ (12,228)	\$ 108,927	\$ (404)	\$ (21,704)	\$ (375,710)
Fund Balance, July 1, 2006	480,443	2,569,410	272,176	1,060,419	390,210	548	299,555	376,389
Fund Balance, June 30, 2007	\$ 557,396	\$ 2,734,809	\$ 254,900	\$ 1,048,191	\$ 499,137	\$ 144	\$ 277,851	\$ 679

(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	\$ 7,117,359	\$ 1,058,945	\$ 96,804	\$ 1,155,749	\$ 0	\$ 0
Licenses and Permits	0	0	0	0	0	0	0	0
Fines, Forfeitures, and Penalties	0	0	106,915	0	848	848	0	0
Charges for Current Services	2,299,296	0	2,586,662	0	208	208	0	0
Other Local Revenues	0	10,265	218,810	0	0	0	0	0
State of Tennessee	0	0	38,980	0	0	0	0	0
Federal Government	0	0	161,748	0	0	0	0	0
Other Governments and Citizens Groups	0	0	500	40,575	0	40,575	0	0
Total Revenues	\$ 2,299,296	\$ 10,265	\$ 10,230,974	\$ 1,099,520	\$ 97,860	\$ 1,197,380	\$ 0	\$ 0
<u>Expenditures</u>								
Current:								
General Government	\$ 286,587	\$ 1,253,955	\$ 2,978,090	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Finance	955,496	0	955,496	0	0	0	0	0
Administration of Justice	974,561	0	974,561	0	0	0	0	0
Public Safety	53,390	0	130,938	0	0	0	0	0
Public Health and Welfare	0	0	1,902,289	0	0	0	0	0
Agricultural and Natural Resources	0	0	569,325	0	0	0	0	0
Other Operations	0	0	1,003,859	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0	0	0
Debt Service:								
Principal on Debt	0	0	1,235,000	985,000	0	985,000	0	0
Interest on Debt	0	0	802,416	743,725	0	743,725	0	0
Other Debt Service	0	0	7,426	12,373	995	13,368	0	0
Capital Projects	0	0	449,008	0	0	0	661,186	3,341,876
Capital Projects - Donated	0	0	0	0	0	0	0	0
Total Expenditures	\$ 2,270,034	\$ 1,253,955	\$ 11,008,408	\$ 1,741,098	\$ 995	\$ 1,742,093	\$ 661,186	\$ 3,341,876
Excess (Deficiency) of Revenues								
Over Expenditures	\$ 29,262	\$ (1,243,690)	\$ (777,434)	\$ (641,578)	\$ 96,865	\$ (544,713)	\$ (661,186)	\$ (3,341,876)
<u>Other Financing Sources (Uses)</u>								
Bonds Issued	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Notes Issued	0	0	0	0	0	0	300,000	0

(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>Other Financing Sources (Uses) (Cont.)</u>								
Premiums on Debt Issued	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Insurance Recovery	0	0	65,690	0	0	0	0	0
Transfers In	0	1,471,014	3,200,381	675,118	0	675,118	0	0
Transfers Out	0	0	(2,308,094)	0	(120,000)	(120,000)	0	0
Total Other Financing Sources (Uses)	\$ 0	\$ 1,471,014	\$ 957,977	\$ 675,118	\$ (120,000)	\$ 555,118	\$ 300,000	\$ 0
Net Change in Fund Balances	\$ 29,262	\$ 227,324	\$ 180,543	\$ 33,540	\$ (23,135)	\$ 10,405	\$ (361,186)	\$ (3,341,876)
Fund Balance, July 1, 2006	269,483	598,016	6,316,649	3,183,537	59,117	3,242,654	416,957	5,805,881
Fund Balance, June 30, 2007	\$ 298,745	\$ 825,340	\$ 6,497,192	\$ 3,217,077	\$ 35,982	\$ 3,253,059	\$ 55,771	\$ 2,464,005

(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	\$ 790,891	\$ 0	\$ 1,316,549	\$ 0	\$ 1,468,700	\$ 3,576,140	\$ 11,849,248
Licenses and Permits	0	0	0	0	900,900	900,900	900,900
Fines, Forfeitures, and Penalties	0	0	0	0	0	0	107,763
Charges for Current Services	0	0	0	0	46,600	46,600	2,633,470
Other Local Revenues	13,067	0	0	0	0	13,067	231,877
State of Tennessee	0	0	0	0	100,000	100,000	138,980
Federal Government	0	255,588	0	0	245,000	500,588	662,336
Other Governments and Citizens Groups	0	0	0	0	0	0	41,075
Total Revenues	\$ 803,958	\$ 255,588	\$ 1,316,549	\$ 0	\$ 2,761,200	\$ 5,137,295	\$ 16,565,649
<u>Expenditures</u>							
Current:							
General Government	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,978,090
Finance	0	0	0	0	0	0	955,496
Administration of Justice	0	0	0	0	0	0	974,561
Public Safety	0	0	0	0	0	0	130,938
Public Health and Welfare	0	0	0	0	0	0	1,902,289
Agricultural and Natural Resources	0	0	0	0	0	0	569,325
Other Operations	0	0	0	0	50,000	50,000	1,053,859
Capital Outlay	0	0	0	6,944,404	0	6,944,404	6,944,404
Debt Service:							
Principal on Debt	125,000	0	0	0	430,000	555,000	2,775,000
Interest on Debt	286,123	0	0	0	0	286,123	1,832,264
Other Debt Service	508	0	0	97,288	0	97,796	118,590
Capital Projects	199,884	256,588	1,516,300	0	2,823,213	8,799,047	9,248,055
Capital Projects - Donated	0	0	0	0	25,000	25,000	25,000
Total Expenditures	\$ 611,515	\$ 256,588	\$ 1,516,300	\$ 7,041,692	\$ 3,328,213	\$ 16,757,370	\$ 29,507,871
Excess (Deficiency) of Revenues Over Expenditures	\$ 192,443	\$ (1,000)	\$ (199,751)	\$ (7,041,692)	\$ (567,013)	\$ (11,620,075)	\$ (12,942,222)
<u>Other Financing Sources (Uses)</u>							
Bonds Issued	\$ 0	\$ 0	\$ 0	\$ 7,540,000	\$ 0	\$ 7,540,000	\$ 7,540,000
Notes Issued	0	0	0	0	0	300,000	300,000

(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	Total Nonmajor Governmental Funds
	Sanitation Projects	HUD Grant Projects	Highway Capital Projects	Rural School Construction Projects	Other Capital Projects		
<u>Other Financing Sources (Uses) (Cont.)</u>							
Premiums on Debt Issued	\$ 0	\$ 0	\$ 0	\$ 14,390	\$ 0	\$ 14,390	\$ 14,390
Insurance Recovery	0	0	0	0	0	0	65,690
Transfers In	0	0	0	0	0	0	3,875,499
Transfers Out	0	0	0	0	0	0	(2,428,094)
Total Other Financing Sources (Uses)	\$ 0	\$ 0	\$ 0	\$ 7,554,390	\$ 0	\$ 7,854,390	\$ 9,367,485
Net Change in Fund Balances	\$ 192,443	\$ (1,000)	\$ (199,751)	\$ 512,698	\$ (567,013)	\$ (3,765,685)	\$ (3,574,737)
Fund Balance, July 1, 2006	2,691,797	1,250	1,339,795	6,278,365	3,222,456	19,756,501	29,315,804
Fund Balance, June 30, 2007	\$ 2,884,240	\$ 250	\$ 1,140,044	\$ 6,791,063	\$ 2,655,443	\$ 15,990,816	\$ 25,741,067

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, 2007

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2006	Add: Encumbrances 6/30/2007	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Local Taxes	\$ 75,876	\$ 0	\$ 0	\$ 75,876	\$ 80,000	\$ 80,000	\$ (4,124)
Total Revenues	\$ 75,876	\$ 0	\$ 0	\$ 75,876	\$ 80,000	\$ 80,000	\$ (4,124)
<u>Expenditures</u>							
<u>General Government</u>							
County Buildings	\$ 1,041,543	\$ (74,309)	\$ 93,077	\$ 1,060,311	\$ 1,180,049	\$ 1,111,509	\$ 51,198
<u>Capital Projects</u>							
General Administration Projects	73,298	(29,118)	20,468	64,648	80,000	80,000	15,352
Total Expenditures	\$ 1,114,841	\$ (103,427)	\$ 113,545	\$ 1,124,959	\$ 1,260,049	\$ 1,191,509	\$ 66,550
Excess (Deficiency) of Revenues Over Expenditures	\$ (1,038,965)	\$ 103,427	\$ (113,545)	\$ (1,049,083)	\$ (1,180,049)	\$ (1,111,509)	\$ 62,426
<u>Other Financing Sources (Uses)</u>							
Transfers In	\$ 1,184,458	\$ 0	\$ 0	\$ 1,184,458	\$ 1,184,458	\$ 1,184,458	\$ 0
Transfers Out	(68,540)	0	0	(68,540)	0	(68,540)	0
Total Other Financing Sources (Uses)	\$ 1,115,918	\$ 0	\$ 0	\$ 1,115,918	\$ 1,184,458	\$ 1,115,918	\$ 0
Net Change in Fund Balance	\$ 76,953	\$ 103,427	\$ (113,545)	\$ 66,835	\$ 4,409	\$ 4,409	\$ 62,426
Fund Balance, July 1, 2006	480,443	(103,427)	0	377,016	371,345	371,345	5,671
Fund Balance, June 30, 2007	\$ 557,396	\$ 0	\$ (113,545)	\$ 443,851	\$ 375,754	\$ 375,754	\$ 68,097

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, 2007

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2006	Add: Encumbrances 6/30/2007	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Local Taxes	\$ 1,585,684	\$ 0	\$ 0	\$ 1,585,684	\$ 1,592,242	\$ 1,592,242	\$ (6,558)
Charges for Current Services	4,980	0	0	4,980	4,000	4,000	980
Other Local Revenues	145,162	0	0	145,162	72,000	72,000	73,162
State of Tennessee	38,980	0	0	38,980	66,000	66,000	(27,020)
Other Governments and Citizens Groups	500	0	0	500	0	0	500
Total Revenues	\$ 1,775,306	\$ 0	\$ 0	\$ 1,775,306	\$ 1,734,242	\$ 1,734,242	\$ 41,064
<u>Expenditures</u>							
<u>Public Health and Welfare</u>							
Rabies and Animal Control	\$ 102,182	\$ (13,328)	\$ 0	\$ 88,854	\$ 156,255	\$ 159,450	\$ 70,596
Convenience Centers	1,571,402	(140,618)	180,035	1,610,819	1,930,066	2,007,274	396,455
Total Expenditures	\$ 1,673,584	\$ (153,946)	\$ 180,035	\$ 1,699,673	\$ 2,086,321	\$ 2,166,724	\$ 467,051
Excess (Deficiency) of Revenues Over Expenditures	\$ 101,722	\$ 153,946	\$ (180,035)	\$ 75,633	\$ (352,079)	\$ (432,482)	\$ 508,115
<u>Other Financing Sources (Uses)</u>							
Transfers In	\$ 156,225	\$ 0	\$ 0	\$ 156,225	\$ 156,225	\$ 156,225	\$ 0
Transfers Out	(92,548)	0	0	(92,548)	0	(92,548)	0
Total Other Financing Sources (Uses)	\$ 63,677	\$ 0	\$ 0	\$ 63,677	\$ 156,225	\$ 63,677	\$ 0
Net Change in Fund Balance	\$ 165,399	\$ 153,946	\$ (180,035)	\$ 139,310	\$ (195,854)	\$ (368,805)	\$ 508,115
Fund Balance, July 1, 2006	2,569,410	(153,946)	0	2,415,464	2,417,527	2,417,527	(2,063)
Fund Balance, June 30, 2007	\$ 2,734,809	\$ 0	\$ (180,035)	\$ 2,554,774	\$ 2,221,673	\$ 2,048,722	\$ 506,052

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, 2007

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2006	Add: Encumbrances 6/30/2007	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Charges for Current Services	\$ 150,000	\$ 0	\$ 0	\$ 150,000	\$ 150,000	\$ 150,000	\$ 0
Total Revenues	\$ 150,000	\$ 0	\$ 0	\$ 150,000	\$ 150,000	\$ 150,000	\$ 0
<u>Expenditures</u>							
<u>Public Health and Welfare</u>							
Ambulance/Emergency Medical Services	\$ 228,705	\$ (230,000)	\$ 57,592	\$ 56,297	\$ 0	\$ 81,429	\$ 25,132
Total Expenditures	\$ 228,705	\$ (230,000)	\$ 57,592	\$ 56,297	\$ 0	\$ 81,429	\$ 25,132
Excess (Deficiency) of Revenues Over Expenditures	\$ (78,705)	\$ 230,000	\$ (57,592)	\$ 93,703	\$ 150,000	\$ 68,571	\$ 25,132
<u>Other Financing Sources (Uses)</u>							
Insurance Recovery	\$ 61,429	\$ 0	\$ 0	\$ 61,429	\$ 0	\$ 61,429	\$ 0
Total Other Financing Sources (Uses)	\$ 61,429	\$ 0	\$ 0	\$ 61,429	\$ 0	\$ 61,429	\$ 0
Net Change in Fund Balance	\$ (17,276)	\$ 230,000	\$ (57,592)	\$ 155,132	\$ 150,000	\$ 130,000	\$ 25,132
Fund Balance, July 1, 2006	272,176	(230,000)	0	42,176	42,175	42,175	1
Fund Balance, June 30, 2007	\$ 254,900	\$ 0	\$ (57,592)	\$ 197,308	\$ 192,175	\$ 172,175	\$ 25,133

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, 2007

	Actual (GAAP Basis)	Add: Encumbrances 6/30/2007	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
				Original	Final	
<u>Revenues</u>						
Local Taxes	\$ 4,452,344	\$ 0	\$ 4,452,344	\$ 4,000,000	\$ 4,000,000	\$ 452,344
Other Local Revenues	26,511	0	26,511	0	0	26,511
Total Revenues	<u>\$ 4,478,855</u>	<u>\$ 0</u>	<u>\$ 4,478,855</u>	<u>\$ 4,000,000</u>	<u>\$ 4,000,000</u>	<u>\$ 478,855</u>
<u>Expenditures</u>						
<u>General Government</u>						
County Buildings	\$ 396,005	\$ 375,250	\$ 771,255	\$ 825,000	\$ 825,000	\$ 53,745
<u>Principal on Debt</u>						
Education	1,235,000	0	1,235,000	1,235,000	1,235,000	0
<u>Interest on Debt</u>						
Education	802,416	0	802,416	802,417	802,417	1
<u>Other Debt Service</u>						
Education	7,426	0	7,426	2,060,236	10,000	2,574
Total Expenditures	<u>\$ 2,440,847</u>	<u>\$ 375,250</u>	<u>\$ 2,816,097</u>	<u>\$ 4,922,653</u>	<u>\$ 2,872,417</u>	<u>\$ 56,320</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 2,038,008</u>	<u>\$ (375,250)</u>	<u>\$ 1,662,758</u>	<u>\$ (922,653)</u>	<u>\$ 1,127,583</u>	<u>\$ 535,175</u>
<u>Other Financing Sources (Uses)</u>						
Transfers Out	\$ (2,050,236)	0	\$ (2,050,236)	0	0	\$ (2,050,236)
Total Other Financing Sources (Uses)	<u>\$ (2,050,236)</u>	<u>0</u>	<u>\$ (2,050,236)</u>	<u>0</u>	<u>0</u>	<u>\$ (2,050,236)</u>
Net Change in Fund Balance	\$ (12,228)	\$ (375,250)	\$ (387,478)	\$ (922,653)	\$ 1,127,583	\$ (1,515,061)
Fund Balance, July 1, 2006	1,060,419	0	1,060,419	1,052,932	1,052,932	7,487
Fund Balance, June 30, 2007	<u>\$ 1,048,191</u>	<u>\$ (375,250)</u>	<u>\$ 672,941</u>	<u>\$ 130,279</u>	<u>\$ 2,180,515</u>	<u>\$ (1,507,574)</u>

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, 2007

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2006	Add: Encumbrances 6/30/2007	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Fines, Forfeitures, and Penalties	\$ 106,915	\$ 0	\$ 0	\$ 106,915	\$ 49,000	\$ 49,000	\$ 57,915
Other Local Revenues	9,382	0	0	9,382	1,500	1,500	7,882
Federal Government	161,748	0	0	161,748	0	0	161,748
Total Revenues	\$ 278,045	\$ 0	\$ 0	\$ 278,045	\$ 50,500	\$ 50,500	\$ 227,545
<u>Expenditures</u>							
<u>Public Safety</u>							
Drug Enforcement	\$ 77,548	\$ (7,867)	\$ 15,650	\$ 85,331	\$ 190,570	\$ 99,000	\$ 13,669
Total Expenditures	\$ 77,548	\$ (7,867)	\$ 15,650	\$ 85,331	\$ 190,570	\$ 99,000	\$ 13,669
Excess (Deficiency) of Revenues Over Expenditures	\$ 200,497	\$ 7,867	\$ (15,650)	\$ 192,714	\$ (140,070)	\$ (48,500)	\$ 241,214
<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	\$ 108,927	\$ 7,867	\$ (15,650)	\$ 101,144	\$ (140,070)	\$ (140,070)	\$ 241,214
Fund Balance, July 1, 2006	390,210	(7,867)	0	382,343	382,035	382,035	308
Fund Balance, June 30, 2007	\$ 499,137	\$ 0	\$ (15,650)	\$ 483,487	\$ 241,965	\$ 241,965	\$ 241,522

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, 2007

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 1,003,455	\$ 1,400,000	\$ 1,400,000	\$ (396,545)
Total Revenues	\$ 1,003,455	\$ 1,400,000	\$ 1,400,000	\$ (396,545)
<u>Expenditures</u>				
<u>Other Operations</u>				
Contributions to Other Agencies	\$ 1,003,859	\$ 1,400,000	\$ 1,400,000	\$ 396,141
Total Expenditures	\$ 1,003,859	\$ 1,400,000	\$ 1,400,000	\$ 396,141
Excess (Deficiency) of Revenues Over Expenditures	\$ (404)	\$ 0	\$ 0	\$ (404)
Net Change in Fund Balance	\$ (404)	\$ 0	\$ 0	\$ (404)
Fund Balance, July 1, 2006	548	0	0	548
Fund Balance, June 30, 2007	\$ 144	\$ 0	\$ 0	\$ 144

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, 2007

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2006	Add: Encumbrances 6/30/2007	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Charges for Current Services	\$ 132,386	\$ 0	\$ 0	\$ 132,386	\$ 128,500	\$ 128,500	\$ 3,886
Other Local Revenues	27,490	0	0	27,490	9,245	9,245	18,245
Total Revenues	\$ 159,876	\$ 0	\$ 0	\$ 159,876	\$ 137,745	\$ 137,745	\$ 22,131
<u>Expenditures</u>							
<u>Agriculture & Natural Resources</u>							
Other Agriculture & Natural Resources	\$ 569,325	\$ (56,062)	\$ 38,824	\$ 552,087	\$ 676,456	\$ 687,609	\$ 135,522
Total Expenditures	\$ 569,325	\$ (56,062)	\$ 38,824	\$ 552,087	\$ 676,456	\$ 687,609	\$ 135,522
Excess (Deficiency) of Revenues Over Expenditures	\$ (409,449)	\$ 56,062	\$ (38,824)	\$ (392,211)	\$ (538,711)	\$ (549,864)	\$ 157,653
<u>Other Financing Sources (Uses)</u>							
Insurance Recovery	\$ 4,261	\$ 0	\$ 0	\$ 4,261	\$ 0	\$ 16,353	\$ (12,092)
Transfers In	388,684	0	0	388,684	388,684	388,684	0
Transfers Out	(5,200)	0	0	(5,200)	0	(5,200)	0
Total Other Financing Sources (Uses)	\$ 387,745	\$ 0	\$ 0	\$ 387,745	\$ 388,684	\$ 399,837	\$ (12,092)
Net Change in Fund Balance	\$ (21,704)	\$ 56,062	\$ (38,824)	\$ (4,466)	\$ (150,027)	\$ (150,027)	\$ 145,561
Fund Balance, July 1, 2006	299,555	(56,062)	0	243,493	241,256	241,256	2,237
Fund Balance, June 30, 2007	\$ 277,851	\$ 0	\$ (38,824)	\$ 239,027	\$ 91,229	\$ 91,229	\$ 147,798

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, 2007

	Actual (GAAP Basis)	Add: Encumbrances 6/30/2007	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
				Original	Final	
Total Revenues	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Expenditures</u>						
<u>Capital Projects</u>						
Public Safety Projects	\$ 375,710	\$ 679	\$ 376,389	\$ 376,389	\$ 376,389	\$ 0
Total Expenditures	\$ 375,710	\$ 679	\$ 376,389	\$ 376,389	\$ 376,389	\$ 0
Excess (Deficiency) of Revenues Over Expenditures	\$ (375,710)	\$ (679)	\$ (376,389)	\$ (376,389)	\$ (376,389)	\$ 0
Net Change in Fund Balance	\$ (375,710)	\$ (679)	\$ (376,389)	\$ (376,389)	\$ (376,389)	\$ 0
Fund Balance, July 1, 2006	376,389	0	376,389	376,389	376,389	0
Fund Balance, June 30, 2007	\$ 679	\$ (679)	\$ 0	\$ 0	\$ 0	\$ 0

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, 2007

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2006	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
				Original	Final	
<u>Revenues</u>						
Other Local Revenues	\$ 10,265	\$ 0	\$ 10,265	\$ 47,000	\$ 47,000	\$ (36,735)
Total Revenues	\$ 10,265	\$ 0	\$ 10,265	\$ 47,000	\$ 47,000	\$ (36,735)
<u>Expenditures</u>						
<u>General Government</u>						
Risk Management	\$ 1,253,955	\$ (17,481)	\$ 1,236,474	\$ 1,400,000	\$ 1,400,000	\$ 163,526
Total Expenditures	\$ 1,253,955	\$ (17,481)	\$ 1,236,474	\$ 1,400,000	\$ 1,400,000	\$ 163,526
Excess (Deficiency) of Revenues Over Expenditures	\$ (1,243,690)	\$ 17,481	\$ (1,226,209)	\$ (1,353,000)	\$ (1,353,000)	\$ 126,791
<u>Other Financing Sources (Uses)</u>						
Transfers In	\$ 1,471,014	\$ 0	\$ 1,471,014	\$ 1,353,349	\$ 1,353,349	\$ 117,665
Total Other Financing Sources (Uses)	\$ 1,471,014	\$ 0	\$ 1,471,014	\$ 1,353,349	\$ 1,353,349	\$ 117,665
Net Change in Fund Balance	\$ 227,324	\$ 17,481	\$ 244,805	\$ 349	\$ 349	\$ 244,456
Fund Balance, July 1, 2006	598,016	(17,481)	580,535	580,535	580,535	0
Fund Balance, June 30, 2007	\$ 825,340	\$ 0	\$ 825,340	\$ 580,884	\$ 580,884	\$ 244,456

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, 2007

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 1,058,945	\$ 900,000	\$ 900,000	\$ 158,945
Other Governments and Citizens Groups	40,575	0	40,575	0
Total Revenues	<u>\$ 1,099,520</u>	<u>\$ 900,000</u>	<u>\$ 940,575</u>	<u>\$ 158,945</u>
<u>Expenditures</u>				
<u>Principal on Debt</u>				
Education	\$ 985,000	\$ 985,000	\$ 985,000	\$ 0
<u>Interest on Debt</u>				
Education	743,725	743,725	743,725	0
<u>Other Debt Service</u>				
Education	12,373	25,000	25,000	12,627
Total Expenditures	<u>\$ 1,741,098</u>	<u>\$ 1,753,725</u>	<u>\$ 1,753,725</u>	<u>\$ 12,627</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (641,578)</u>	<u>\$ (853,725)</u>	<u>\$ (813,150)</u>	<u>\$ 171,572</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	\$ 675,118	\$ 715,693	\$ 675,118	\$ 0
Total Other Financing Sources (Uses)	<u>\$ 675,118</u>	<u>\$ 715,693</u>	<u>\$ 675,118</u>	<u>\$ 0</u>
Net Change in Fund Balance	\$ 33,540	\$ (138,032)	\$ (138,032)	\$ 171,572
Fund Balance, July 1, 2006	<u>3,183,537</u>	<u>3,191,415</u>	<u>3,191,415</u>	<u>(7,878)</u>
Fund Balance, June 30, 2007	<u>\$ 3,217,077</u>	<u>\$ 3,053,383</u>	<u>\$ 3,053,383</u>	<u>\$ 163,694</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, 2007

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 96,804	\$ 110,000	\$ 110,000	\$ (13,196)
Fines, Forfeitures, and Penalties	848	0	0	848
Charges for Current Services	208	0	0	208
Total Revenues	<u>\$ 97,860</u>	<u>\$ 110,000</u>	<u>\$ 110,000</u>	<u>\$ (12,140)</u>
<u>Expenditures</u>				
<u>General Government</u>				
County Buildings	\$ 0	\$ 1,200	\$ 0	\$ 0
<u>Other Debt Service</u>				
General Government	995	0	1,200	205
Total Expenditures	<u>\$ 995</u>	<u>\$ 1,200</u>	<u>\$ 1,200</u>	<u>\$ 205</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 96,865</u>	<u>\$ 108,800</u>	<u>\$ 108,800</u>	<u>\$ (11,935)</u>
<u>Other Financing Sources (Uses)</u>				
Transfers Out	\$ (120,000)	\$ (120,000)	\$ (120,000)	\$ 0
Total Other Financing Sources (Uses)	<u>\$ (120,000)</u>	<u>\$ (120,000)</u>	<u>\$ (120,000)</u>	<u>\$ 0</u>
Net Change in Fund Balance	\$ (23,135)	\$ (11,200)	\$ (11,200)	\$ (11,935)
Fund Balance, July 1, 2006	59,117	59,117	59,117	0
Fund Balance, June 30, 2007	<u>\$ 35,982</u>	<u>\$ 47,917</u>	<u>\$ 47,917</u>	<u>\$ (11,935)</u>

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, 2007

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2006	Add: Encumbrances 6/30/2007	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Local Taxes	\$ 1,316,549	\$ 0	\$ 0	\$ 1,316,549	\$ 1,298,810	\$ 1,298,810	\$ 17,739
Total Revenues	\$ 1,316,549	\$ 0	\$ 0	\$ 1,316,549	\$ 1,298,810	\$ 1,298,810	\$ 17,739
<u>Expenditures</u>							
<u>Capital Projects</u>							
Highway & Street Capital Projects	\$ 1,516,300	\$ (889,756)	\$ 489,945	\$ 1,116,489	\$ 1,130,000	\$ 1,130,000	\$ 13,511
Total Expenditures	\$ 1,516,300	\$ (889,756)	\$ 489,945	\$ 1,116,489	\$ 1,130,000	\$ 1,130,000	\$ 13,511
Excess (Deficiency) of Revenues Over Expenditures	\$ (199,751)	\$ 889,756	\$ (489,945)	\$ 200,060	\$ 168,810	\$ 168,810	\$ 31,250
Net Change in Fund Balance	\$ (199,751)	\$ 889,756	\$ (489,945)	\$ 200,060	\$ 168,810	\$ 168,810	\$ 31,250
Fund Balance, July 1, 2006	1,339,795	(889,756)	0	450,039	451,481	451,481	(1,442)
Fund Balance, June 30, 2007	\$ 1,140,044	\$ 0	\$ (489,945)	\$ 650,099	\$ 620,291	\$ 620,291	\$ 29,808

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, 2007

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 8,342,177	\$ 7,833,330	\$ 7,833,330	\$ 508,847
Other Local Revenues	4,925,682	1,000,000	1,000,000	3,925,682
Other Governments and Citizens Groups	3,450	30,000	30,000	(26,550)
Total Revenues	<u>\$ 13,271,309</u>	<u>\$ 8,863,330</u>	<u>\$ 8,863,330</u>	<u>\$ 4,407,979</u>
<u>Expenditures</u>				
<u>Principal on Debt</u>				
General Government	\$ 1,825,498	\$ 1,860,498	\$ 1,860,498	\$ 35,000
Highways and Streets	1,020,202	1,020,202	1,020,202	0
Education	1,779,300	1,779,301	1,779,301	1
<u>Interest on Debt</u>				
General Government	743,955	745,806	745,806	1,851
Highways and Streets	116,407	116,408	116,408	1
Education	3,795,953	3,795,954	3,795,954	1
<u>Other Debt Service</u>				
General Government	173,937	202,000	202,000	28,063
Highways and Streets	965	7,000	7,000	6,035
Education	2,579	7,000	7,000	4,421
Total Expenditures	<u>\$ 9,458,796</u>	<u>\$ 9,534,169</u>	<u>\$ 9,534,169</u>	<u>\$ 75,373</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 3,812,513</u>	<u>\$ (670,839)</u>	<u>\$ (670,839)</u>	<u>\$ 4,483,352</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	<u>\$ 1,375,118</u>	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>	<u>\$ 375,118</u>
Total Other Financing Sources (Uses)	<u>\$ 1,375,118</u>	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>	<u>\$ 375,118</u>
Net Change in Fund Balance	\$ 5,187,631	\$ 329,161	\$ 329,161	\$ 4,858,470
Fund Balance, July 1, 2006	<u>9,930,999</u>	<u>9,844,048</u>	<u>9,844,048</u>	<u>86,951</u>
Fund Balance, June 30, 2007	<u>\$ 15,118,630</u>	<u>\$ 10,173,209</u>	<u>\$ 10,173,209</u>	<u>\$ 4,945,421</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 continue to 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, 2007

	Agency Funds				
	Cities - Sales Tax	Special School District	Constitu- tional Officers - Agency	Other Agency	Total
<u>ASSETS</u>					
Cash	\$ 0	\$ 0	\$ 3,738,311	\$ 0	\$ 3,738,311
Equity in Pooled Cash and Investments	0	281,090	0	2,439	283,529
Due from Other Governments	2,234,652	427,194	0	0	2,661,846
Property Taxes Receivable	0	5,365,817	0	0	5,365,817
Allowance for Uncollectible Property Taxes	0	(74,386)	0	0	(74,386)
Total Assets	<u>\$ 2,234,652</u>	<u>\$ 5,999,715</u>	<u>\$ 3,738,311</u>	<u>\$ 2,439</u>	<u>\$ 11,975,117</u>
<u>LIABILITIES</u>					
Due to Other Taxing Units	\$ 2,234,652	\$ 5,999,715	\$ 0	\$ 2,439	\$ 8,236,806
Due to Litigants, Heirs, and Others	0	0	3,738,311	0	3,738,311
Total Liabilities	<u>\$ 2,234,652</u>	<u>\$ 5,999,715</u>	<u>\$ 3,738,311</u>	<u>\$ 2,439</u>	<u>\$ 11,975,117</u>

Exhibit I-2

Wilson County, Tennessee
Combining Statement of Changes in Assets and
Liabilities - All Agency Funds
For the Year Ended June 30, 2007

	Beginning Balance	Additions	Deductions	Ending Balance
<u>Cities - Sales Tax Fund</u>				
<u>Assets</u>				
Equity in Pooled Cash and Investments	\$ 0	\$ 12,298,459	\$ 12,298,459	\$ 0
Due from Other Governments	2,062,798	2,234,652	2,062,798	2,234,652
Total Assets	<u>\$ 2,062,798</u>	<u>\$ 14,533,111</u>	<u>\$ 14,361,257</u>	<u>\$ 2,234,652</u>
<u>Liabilities</u>				
Due to Other Taxing Units	<u>\$ 2,062,798</u>	<u>\$ 14,533,111</u>	<u>\$ 14,361,257</u>	<u>\$ 2,234,652</u>
Total Liabilities	<u>\$ 2,062,798</u>	<u>\$ 14,533,111</u>	<u>\$ 14,361,257</u>	<u>\$ 2,234,652</u>
<u>Special School District Fund</u>				
<u>Assets</u>				
Equity in Pooled Cash and Investments	\$ 275,146	\$ 9,879,995	\$ 9,874,051	\$ 281,090
Due from Other Governments	416,064	427,194	416,064	427,194
Property Taxes Receivable	4,971,575	5,365,817	4,971,575	5,365,817
Allowance for Uncollectible Property Taxes	(97,589)	(74,386)	(97,589)	(74,386)
Total Assets	<u>\$ 5,565,196</u>	<u>\$ 15,598,620</u>	<u>\$ 15,164,101</u>	<u>\$ 5,999,715</u>
<u>Liabilities</u>				
Due to Other Taxing Units	<u>\$ 5,565,196</u>	<u>\$ 15,598,620</u>	<u>\$ 15,164,101</u>	<u>\$ 5,999,715</u>
Total Liabilities	<u>\$ 5,565,196</u>	<u>\$ 15,598,620</u>	<u>\$ 15,164,101</u>	<u>\$ 5,999,715</u>
<u>Constitutional Officers - Agency Fund</u>				
<u>Assets</u>				
Cash	<u>\$ 3,985,291</u>	<u>\$ 30,827,894</u>	<u>\$ 31,074,874</u>	<u>\$ 3,738,311</u>
Total Assets	<u>\$ 3,985,291</u>	<u>\$ 30,827,894</u>	<u>\$ 31,074,874</u>	<u>\$ 3,738,311</u>
<u>Liabilities</u>				
Due to Litigants, Heirs, and Others	<u>\$ 3,985,291</u>	<u>\$ 30,827,894</u>	<u>\$ 31,074,874</u>	<u>\$ 3,738,311</u>
Total Liabilities	<u>\$ 3,985,291</u>	<u>\$ 30,827,894</u>	<u>\$ 31,074,874</u>	<u>\$ 3,738,311</u>
<u>Other Agency Fund</u>				
<u>Assets</u>				
Equity in Pooled Cash and Investments	<u>\$ 24,907</u>	<u>\$ 2,558</u>	<u>\$ 25,026</u>	<u>\$ 2,439</u>
Total Assets	<u>\$ 24,907</u>	<u>\$ 2,558</u>	<u>\$ 25,026</u>	<u>\$ 2,439</u>
<u>Liabilities</u>				
Due to Other Taxing Units	<u>\$ 24,907</u>	<u>\$ 2,558</u>	<u>\$ 25,026</u>	<u>\$ 2,439</u>
Total Liabilities	<u>\$ 24,907</u>	<u>\$ 2,558</u>	<u>\$ 25,026</u>	<u>\$ 2,439</u>

(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	\$ 300,053	\$ 22,181,012	\$ 22,197,536	\$ 283,529
Cash	3,985,291	30,827,894	31,074,874	3,738,311
Due from Other Governments	2,478,862	2,661,846	2,478,862	2,661,846
Property Taxes Receivable	4,971,575	5,365,817	4,971,575	5,365,817
Allowance for Uncollectible Property Taxes	(97,589)	(74,386)	(97,589)	(74,386)
Total Assets	<u>\$ 11,638,192</u>	<u>\$ 60,962,183</u>	<u>\$ 60,625,258</u>	<u>\$ 11,975,117</u>
<u>Liabilities</u>				
Due to Other Taxing Units	\$ 7,652,901	\$ 30,134,289	\$ 29,550,384	\$ 8,236,806
Due to Litigants, Heirs, and Others	3,985,291	30,827,894	31,074,874	3,738,311
Total Liabilities	<u>\$ 11,638,192</u>	<u>\$ 60,962,183</u>	<u>\$ 60,625,258</u>	<u>\$ 11,975,117</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, 2007

Functions/Programs	Expenses	Program Revenues			Net (Expense)
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenue and Changes in Net Assets Total Governmental Activities
Component Unit:					
Governmental Activities:					
Instruction	\$ 53,143,863	\$ 2,402,113	\$ 5,708,299	\$ 0	\$ (45,033,451)
Support Services	30,740,558	50,504	391,056	26,452,158	(3,846,840)
Operation of Non-Instructional Services	8,185,390	3,678,664	1,489,031	0	(3,017,695)
Interest on Long-term Debt	183,664	0	0	0	(183,664)
Other Debt Service	40,575	0	0	0	(40,575)
Total Governmental Activities	\$ 92,294,050	\$ 6,131,281	\$ 7,588,386	\$ 26,452,158	\$ (52,122,225)
General Revenues:					
Taxes:					
Property Taxes Levied for General Purposes					\$ 23,397,673
Local Option Sales Tax					7,798,314
Other Local Taxes					10,275
Grants and Contributions Not Restricted to Specific Programs					45,441,938
Unrestricted Investment Earnings					170,692
Miscellaneous					294,677
Total General Revenues					\$ 77,113,569
Change in Net Assets					\$ 24,991,344
Net Assets, July 1, 2006					80,809,461
Net Assets, June 30, 2007					\$ 105,800,805

Exhibit J-2

Wilson County, Tennessee
Balance Sheet - Governmental Funds
Discretely Presented Wilson County School Department
June 30, 2007

	Major Funds		Nonmajor	Total
	General Purpose School	Education Capital Projects	Funds Other Governmental Funds	
<u>ASSETS</u>				
Cash	\$ 0	\$ 0	\$ 50,919	\$ 50,919
Equity in Pooled Cash and Investments	9,194,706	1,257,026	3,262,045	13,713,777
Accounts Receivable	0	15,370	9,365	24,735
Due from Other Governments	2,070,171	0	173,228	2,243,399
Property Taxes Receivable	26,203,217	0	0	26,203,217
Allowance for Uncollectible Property Taxes	(359,125)	0	0	(359,125)
Accrued Interest Receivable	0	0	9,051	9,051
Total Assets	\$ 37,108,969	\$ 1,272,396	\$ 3,504,608	\$ 41,885,973
<u>LIABILITIES AND FUND BALANCES</u>				
<u>Liabilities</u>				
Accounts Payable	\$ 0	\$ 0	\$ 16,264	\$ 16,264
Accrued Payroll	2,765,963	0	117,177	2,883,140
Payroll Deductions Payable	429,317	0	0	429,317
Due to Other Funds	1,500,000	0	0	1,500,000
Current Liabilities Payable from Restricted Assets:				
Customer Deposits Payable	0	0	47,657	47,657
Deferred Revenue - Current Property Taxes	24,548,203	0	0	24,548,203
Deferred Revenue - Delinquent Property Taxes	1,226,592	0	0	1,226,592
Other Deferred Revenues	715,766	0	6,587	722,353
Total Liabilities	\$ 31,185,841	\$ 0	\$ 187,685	\$ 31,373,526
<u>Fund Balances</u>				
Reserved for Encumbrances	\$ 600,168	\$ 1,165,510	\$ 493,139	\$ 2,258,817
Reserved for Vocational Projects	0	0	3,657	3,657
Reserved for Career Ladder Program	37,299	0	0	37,299
Reserved for Title I Grants to Local Education Agencies	0	0	933	933
Reserved for Innovative Education Program Strategies	0	0	56,150	56,150
Other Federal Reserves	0	0	35,202	35,202
Unreserved, Reported In:				
General Fund	5,285,661	0	0	5,285,661
Special Revenue Funds	0	0	2,727,842	2,727,842
Capital Projects Funds	0	106,886	0	106,886
Total Fund Balances	\$ 5,923,128	\$ 1,272,396	\$ 3,316,923	\$ 10,512,447
Total Liabilities and Fund Balances	\$ 37,108,969	\$ 1,272,396	\$ 3,504,608	\$ 41,885,973

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, 2007

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)		\$ 10,512,447
(1) Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.		
Add: land	\$ 4,871,607	
Add: construction in progress	30,890,370	
Add: buildings and improvements net of accumulated depreciation	54,384,508	
Add: other capital assets net of accumulated depreciation	<u>5,256,092</u>	95,402,577
(2) Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the governmental funds.		1,948,945
(3) Internal service funds are used by management to charge the cost of employee health, dental, and life insurance benefits to individual funds. The assets and liabilities are included in governmental activities in the statement of net assets.		2,007,758
(4) Interest costs on 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.		(72,147)
(5) 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	\$ (3,665,296)	
Less: compensated absences payable	<u>(333,479)</u>	<u>(3,998,775)</u>
Net assets of governmental activities (Exhibit A)		<u>\$ 105,800,805</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, 2007

	<u>Major Funds</u>		<u>Nonmajor</u>	<u>Total</u>
	<u>General</u>	<u>Education</u>	<u>Funds</u>	
	<u>Purpose</u>	<u>Capital</u>	<u>Other</u>	<u>Governmental</u>
	<u>School</u>	<u>Projects</u>	<u>Governmental</u>	<u>Funds</u>
			<u>Funds</u>	<u>Funds</u>
<u>Revenues</u>				
Local Taxes	\$ 30,573,534	\$ 0	\$ 0	\$ 30,573,534
Licenses and Permits	6,256	0	0	6,256
Charges for Current Services	110,364	0	5,970,413	6,080,777
Other Local Revenues	1,426,135	102,823	40,776	1,569,734
State of Tennessee	45,714,703	0	147,873	45,862,576
Federal Government	970,710	0	5,517,105	6,487,815
Other Governments and Citizens Groups	0	26,452,158	0	26,452,158
Total Revenues	\$ 78,801,702	\$ 26,554,981	\$ 11,676,167	\$ 117,032,850
<u>Expenditures</u>				
Current:				
Instruction	\$ 49,734,410	\$ 0	\$ 3,386,292	\$ 53,120,702
Support Services	26,017,963	0	997,429	27,015,392
Operation of Non-Instructional Services	1,070,543	0	6,882,258	7,952,801
Capital Outlay	1,302,303	109,318	0	1,411,621
Debt Service:				
Principal on Debt	367,072	0	0	367,072
Interest on Debt	191,172	0	0	191,172
Other Debt Service	0	0	40,575	40,575
Capital Projects	0	25,300,704	0	25,300,704
Total Expenditures	\$ 78,683,463	\$ 25,410,022	\$ 11,306,554	\$ 115,400,039
Excess (Deficiency) of Revenues				
Over Expenditures	\$ 118,239	\$ 1,144,959	\$ 369,613	\$ 1,632,811
<u>Other Financing Sources (Uses)</u>				
Transfers In	\$ 0	\$ 0	\$ 79,000	\$ 79,000
Transfers Out	(79,000)	0	0	(79,000)
Total Other Financing Sources (Uses)	\$ (79,000)	\$ 0	\$ 79,000	\$ 0
Net Change in Fund Balances	\$ 39,239	\$ 1,144,959	\$ 448,613	\$ 1,632,811
Fund Balance, July 1, 2006	5,883,889	127,437	2,868,310	8,879,636
Fund Balance, June 30, 2007	\$ 5,923,128	\$ 1,272,396	\$ 3,316,923	\$ 10,512,447

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, 2007

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)		\$ 1,632,811
(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 assets purchased in the current period	\$ 25,734,562	
Less: current year depreciation expense	<u>(2,889,268)</u>	22,845,294
(2) 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, 2006	\$ (2,051,090)	
Add: deferred delinquent property taxes and other deferred June 30, 2007	<u>1,948,945</u>	(102,145)
(3) The issuance of long-term debt (e.g., notes, bonds, other loans, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets.		
Add: principal payment on capital lease		367,072
(4) Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.		
Change in accrued interest payable	\$ 7,508	
Change in compensated absences	<u>(23,881)</u>	(16,373)
(5) Internal service funds are used by management to charge the cost of employee health, dental, and life insurance benefits to individual funds. The assets and liabilities are included in governmental activities in the statement of net assets.		<u>264,685</u>
Change in net assets of governmental activities (Exhibit B)		<u>\$ 24,991,344</u>

Exhibit J-6

Wilson County, Tennessee
Combining Balance Sheet - Nonmajor Governmental Funds
Discretely Presented Wilson County School Department
June 30, 2007

	Special Reveune Funds			Total Nonmajor Governmental Funds
	School Federal Projects	Central Cafeteria	Extended School Program	
<u>ASSETS</u>				
Cash	\$ 0	\$ 47,657	\$ 3,262	\$ 50,919
Equity in Pooled Cash and Investments	219,593	2,280,793	761,659	3,262,045
Accounts Receivable	0	9,365	0	9,365
Due from Other Governments	28,903	144,325	0	173,228
Accrued Interest Receivable	0	9,051	0	9,051
Total Assets	<u>\$ 248,496</u>	<u>\$ 2,491,191</u>	<u>\$ 764,921</u>	<u>\$ 3,504,608</u>
<u>LIABILITIES AND FUND BALANCES</u>				
<u>Liabilities</u>				
Accounts Payable	\$ 16,264	\$ 0	\$ 0	\$ 16,264
Accrued Payroll	117,177	0	0	117,177
Current Liabilities Payable from Restricted Assets:				
Customer Deposits Payable	0	47,657	0	47,657
Other Deferred Revenues	0	6,587	0	6,587
Total Liabilities	<u>\$ 133,441</u>	<u>\$ 54,244</u>	<u>\$ 0</u>	<u>\$ 187,685</u>
<u>Fund Balances</u>				
Reserved for Encumbrances	\$ 19,113	\$ 467,683	\$ 6,343	\$ 493,139
Reserved for Vocational Projects	3,657	0	0	3,657
Reserved for Title I Grants to Local Education Agencies	933	0	0	933
Reserved for Innovative Education Program Strategies	56,150	0	0	56,150
Other Federal Reserves	35,202	0	0	35,202
Unreserved	0	1,969,264	758,578	2,727,842
Total Fund Balances	<u>\$ 115,055</u>	<u>\$ 2,436,947</u>	<u>\$ 764,921</u>	<u>\$ 3,316,923</u>
Total Liabilities and Fund Balances	<u>\$ 248,496</u>	<u>\$ 2,491,191</u>	<u>\$ 764,921</u>	<u>\$ 3,504,608</u>

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, 2007

	Special Revenue Funds			Total Nonmajor Governmental Funds
	School Federal Projects	Central Cafeteria	Extended School Program	
<u>Revenues</u>				
Charges for Current Services	\$ 26	\$ 3,601,949	\$ 2,368,438	\$ 5,970,413
Other Local Revenues	0	40,672	104	40,776
State of Tennessee	94,913	52,960	0	147,873
Federal Government	4,295,723	1,221,382	0	5,517,105
Total Revenues	<u>\$ 4,390,662</u>	<u>\$ 4,916,963</u>	<u>\$ 2,368,542</u>	<u>\$ 11,676,167</u>
<u>Expenditures</u>				
Current:				
Instruction	\$ 3,386,292	\$ 0	\$ 0	\$ 3,386,292
Support Services	997,429	0	0	997,429
Operation of Non-Instructional Services	60,163	4,686,354	2,135,741	6,882,258
Debt Service:				
Other Debt Service	0	0	40,575	40,575
Total Expenditures	<u>\$ 4,443,884</u>	<u>\$ 4,686,354</u>	<u>\$ 2,176,316</u>	<u>\$ 11,306,554</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (53,222)</u>	<u>\$ 230,609</u>	<u>\$ 192,226</u>	<u>\$ 369,613</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	\$ 79,000	\$ 0	\$ 0	\$ 79,000
Total Other Financing Sources (Uses)	<u>\$ 79,000</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 79,000</u>
Net Change in Fund Balances	\$ 25,778	\$ 230,609	\$ 192,226	\$ 448,613
Fund Balance, July 1, 2006	89,277	2,206,338	572,695	2,868,310
Fund Balance, June 30, 2007	<u>\$ 115,055</u>	<u>\$ 2,436,947</u>	<u>\$ 764,921</u>	<u>\$ 3,316,923</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, 2007

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2006	Add: Encumbrances 6/30/2007	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Local Taxes	\$ 30,573,534	\$ 0	\$ 0	\$ 30,573,534	\$ 30,133,121	\$ 30,133,121	\$ 440,413
Licenses and Permits	6,256	0	0	6,256	5,500	5,500	756
Charges for Current Services	110,364	0	0	110,364	23,000	23,000	87,364
Other Local Revenues	1,426,135	0	0	1,426,135	357,000	1,310,291	115,844
State of Tennessee	45,714,703	0	0	45,714,703	45,574,011	46,130,121	(415,418)
Federal Government	970,710	0	0	970,710	885,071	885,071	85,639
Total Revenues	\$ 78,801,702	\$ 0	\$ 0	\$ 78,801,702	\$ 76,977,703	\$ 78,487,104	\$ 314,598
<u>Expenditures</u>							
<u>Instruction</u>							
Regular Instruction Program	\$ 40,559,162	\$ (137,807)	\$ 71,663	\$ 40,493,018	\$ 40,787,876	\$ 41,010,861	\$ 517,843
Alternative Instruction Program	676,959	0	2,500	679,459	774,535	709,535	30,076
Special Education Program	4,467,642	(76,482)	41,525	4,432,685	4,879,375	4,921,475	488,790
Vocational Education Program	4,030,647	(9,000)	0	4,021,647	3,959,703	4,074,203	52,556
<u>Support Services</u>							
Attendance	135,368	0	0	135,368	131,847	135,677	309
Health Services	527,302	(79,748)	1,150	448,704	433,835	477,339	28,635
Other Student Support	1,780,626	0	1,290	1,781,916	1,852,813	1,852,813	70,897
Regular Instruction Program	3,182,781	(138,820)	170,451	3,214,412	2,849,554	3,317,664	103,252
Alternative Instruction Program	112,550	0	0	112,550	116,663	116,663	4,113
Special Education Program	680,152	0	5,672	685,824	722,002	708,002	22,178
Vocational Education Program	97,479	0	0	97,479	97,772	97,772	293
Board of Education	1,049,936	(7,600)	9,400	1,051,736	1,125,039	1,136,039	84,303
Director of Schools	240,312	(631)	80	239,761	261,986	255,986	16,225
Office of the Principal	5,763,732	0	0	5,763,732	5,774,817	5,806,217	42,485
Fiscal Services	306,357	(4,419)	17,500	319,438	371,722	369,722	50,284

(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 7/1/2006	Add: Encumbrances 6/30/2007	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Expenditures (Cont.)</u>							
<u>Support Services (Cont.)</u>							
Human Services/Personnel	\$ 197,826	\$ 0	\$ 4,484	\$ 202,310	\$ 215,791	\$ 208,291	\$ 5,981
Operation of Plant	5,349,552	(161,073)	23,556	5,212,035	5,212,390	5,447,390	235,355
Maintenance of Plant	1,389,404	(90,054)	74,296	1,373,646	1,394,320	1,433,645	59,999
Transportation	5,046,335	(2,130)	0	5,044,205	4,969,351	5,241,107	196,902
Central and Other	158,251	(3,173)	2,848	157,926	166,827	166,827	8,901
<u>Operation of Non-Instructional Services</u>							
Community Services	652,478	(3,918)	3,535	652,095	732,888	734,888	82,793
Early Childhood Education	418,065	0	15,050	433,115	487,800	462,900	29,785
<u>Capital Outlay</u>							
Regular Capital Outlay	1,302,303	(1,022,576)	155,168	434,895	0	515,000	80,105
<u>Principal on Debt</u>							
Education	367,072	0	0	367,072	367,072	367,072	0
<u>Interest on Debt</u>							
Education	191,172	0	0	191,172	191,172	191,172	0
Total Expenditures	\$ 78,683,463	\$ (1,737,431)	\$ 600,168	\$ 77,546,200	\$ 77,877,150	\$ 79,758,260	\$ 2,212,060
Excess (Deficiency) of Revenues							
Over Expenditures	\$ 118,239	\$ 1,737,431	\$ (600,168)	\$ 1,255,502	\$ (899,447)	\$ (1,271,156)	\$ 2,526,658
<u>Other Financing Sources (Uses)</u>							
Transfers Out	\$ (79,000)	\$ 0	\$ 0	\$ (79,000)	\$ (79,000)	\$ (79,000)	\$ 0
Total Other Financing Sources (Uses)	\$ (79,000)	\$ 0	\$ 0	\$ (79,000)	\$ (79,000)	\$ (79,000)	\$ 0
Net Change in Fund Balance							
Fund Balance, July 1, 2006	\$ 5,883,889	(1,737,431)	(600,168)	\$ 1,176,502	\$ (978,447)	\$ (1,350,156)	\$ 2,526,658
Fund Balance, June 30, 2007	\$ 5,923,128	\$ 0	\$ (600,168)	\$ 5,322,960	\$ 3,193,505	\$ 2,821,796	\$ 2,501,164

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, 2007

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2006	Add: Encumbrances 6/30/2007	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Charges for Current Services	\$ 26	\$ 0	\$ 0	\$ 26	\$ 2,500	\$ 2,500	\$ (2,474)
State of Tennessee	94,913	0	0	94,913	99,407	94,913	0
Federal Government	4,295,723	0	0	4,295,723	4,254,417	4,517,639	(221,916)
Total Revenues	\$ 4,390,662	\$ 0	\$ 0	\$ 4,390,662	\$ 4,356,324	\$ 4,615,052	\$ (224,390)
<u>Expenditures</u>							
<u>Instruction</u>							
Regular Instruction Program	\$ 1,049,535	\$ 0	\$ 326	\$ 1,049,861	\$ 1,106,006	\$ 1,163,491	\$ 113,630
Special Education Program	2,070,852	0	15,213	2,086,065	2,034,293	2,086,065	0
Vocational Education Program	214,945	0	0	214,945	214,793	214,945	0
Adult Education Program	50,960	0	0	50,960	48,622	50,966	6
<u>Support Services</u>							
Other Student Support	44,228	0	0	44,228	49,144	48,178	3,950
Regular Instruction Program	725,901	(72)	2,936	728,765	644,773	850,333	121,568
Special Education Program	202,782	0	638	203,420	255,194	203,420	0
Maintenance of Plant	24,518	0	0	24,518	28,199	24,518	0
<u>Operation of Non-Instructional Services</u>							
Community Services	60,163	0	0	60,163	57,300	60,163	0
Total Expenditures	\$ 4,443,884	\$ (72)	\$ 19,113	\$ 4,462,925	\$ 4,438,324	\$ 4,702,079	\$ 239,154
Excess (Deficiency) of Revenues Over Expenditures	\$ (53,222)	\$ 72	\$ (19,113)	\$ (72,263)	\$ (82,000)	\$ (87,027)	\$ 14,764
<u>Other Financing Sources (Uses)</u>							
Transfers In	\$ 79,000	\$ 0	\$ 0	\$ 79,000	\$ 82,000	\$ 86,606	\$ (7,606)
Total Other Financing Sources (Uses)	\$ 79,000	\$ 0	\$ 0	\$ 79,000	\$ 82,000	\$ 86,606	\$ (7,606)
Net Change in Fund Balance	\$ 25,778	\$ 72	\$ (19,113)	\$ 6,737	\$ 0	\$ (421)	\$ 7,158
Fund Balance, July 1, 2006	89,277	(72)	0	89,205	89,204	89,204	1
Fund Balance, June 30, 2007	\$ 115,055	\$ 0	\$ (19,113)	\$ 95,942	\$ 89,204	\$ 88,783	\$ 7,159

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, 2007

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2006	Add: Encumbrances 6/30/2007	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Charges for Current Services	\$ 3,601,949	\$ 0	\$ 0	\$ 3,601,949	\$ 3,546,000	\$ 3,546,000	\$ 55,949
Other Local Revenues	40,672	0	0	40,672	5,000	5,000	35,672
State of Tennessee	52,960	0	0	52,960	50,000	50,000	2,960
Federal Government	1,221,382	0	0	1,221,382	1,056,600	1,056,600	164,782
Total Revenues	\$ 4,916,963	\$ 0	\$ 0	\$ 4,916,963	\$ 4,657,600	\$ 4,657,600	\$ 259,363
<u>Expenditures</u>							
<u>Operation of Non-Instructional Services</u>							
Food Service	\$ 4,686,354	\$ (257,983)	\$ 467,683	\$ 4,896,054	\$ 4,719,172	\$ 5,349,172	\$ 453,118
Total Expenditures	\$ 4,686,354	\$ (257,983)	\$ 467,683	\$ 4,896,054	\$ 4,719,172	\$ 5,349,172	\$ 453,118
Excess (Deficiency) of Revenues Over Expenditures	\$ 230,609	\$ 257,983	\$ (467,683)	\$ 20,909	\$ (61,572)	\$ (691,572)	\$ 712,481
Net Change in Fund Balance	\$ 230,609	\$ 257,983	\$ (467,683)	\$ 20,909	\$ (61,572)	\$ (691,572)	\$ 712,481
Fund Balance, July 1, 2006	2,206,338	(257,983)	0	1,948,355	1,946,537	1,946,534	1,821
Fund Balance, June 30, 2007	\$ 2,436,947	\$ 0	\$ (467,683)	\$ 1,969,264	\$ 1,884,965	\$ 1,254,962	\$ 714,302

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, 2007

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2006	Add: Encumbrances 6/30/2007	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Charges for Current Services	\$ 2,368,438	\$ 0	\$ 0	\$ 2,368,438	\$ 2,000,000	\$ 2,072,000	\$ 296,438
Other Local Revenues	104	0	0	104	0	0	104
Total Revenues	<u>\$ 2,368,542</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2,368,542</u>	<u>\$ 2,000,000</u>	<u>\$ 2,072,000</u>	<u>\$ 296,542</u>
<u>Expenditures</u>							
<u>Operation of Non-Instructional Services</u>							
Community Services	\$ 2,135,741	\$ (21,636)	\$ 6,343	\$ 2,120,448	\$ 2,119,000	\$ 2,168,000	\$ 47,552
<u>Other Debt Service</u>							
Education	40,575	0	0	40,575	0	46,000	5,425
Total Expenditures	<u>\$ 2,176,316</u>	<u>\$ (21,636)</u>	<u>\$ 6,343</u>	<u>\$ 2,161,023</u>	<u>\$ 2,119,000</u>	<u>\$ 2,214,000</u>	<u>\$ 52,977</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 192,226</u>	<u>\$ 21,636</u>	<u>\$ (6,343)</u>	<u>\$ 207,519</u>	<u>\$ (119,000)</u>	<u>\$ (142,000)</u>	<u>\$ 349,519</u>
Net Change in Fund Balance Fund Balance, July 1, 2006	<u>\$ 192,226</u> <u>572,695</u>	<u>\$ 21,636</u> <u>(21,636)</u>	<u>\$ (6,343)</u> <u>0</u>	<u>\$ 207,519</u> <u>551,059</u>	<u>\$ (119,000)</u> <u>520,674</u>	<u>\$ (142,000)</u> <u>520,674</u>	<u>\$ 349,519</u> <u>30,385</u>
Fund Balance, June 30, 2007	<u>\$ 764,921</u>	<u>\$ 0</u>	<u>\$ (6,343)</u>	<u>\$ 758,578</u>	<u>\$ 401,674</u>	<u>\$ 378,674</u>	<u>\$ 379,904</u>

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, 2007

Description of Indebtedness	Original Amount of Issue	Interest Rate	Date of Issue	Last Maturity Date	Outstanding 7-1-06	Issued During Period	Paid and/or Matured During Period	Outstanding 6-30-07
PRIMARY GOVERNMENT								
NOTES PAYABLE								
<u>Payable through General Debt Service Fund</u>								
Railroad Museum	\$ 315,000	4.84 %	1-25-00	10-6-06	\$ 150,000	\$ 0	\$ 150,000	\$ 0
Refunding	7,585,000	3.1 to 5	5-16-02	6-15-11	2,215,000	0	870,000	1,345,000
Land and School Buses	1,155,000	3 to 4	5-16-02	5-1-09	180,000	0	60,000	120,000
School Buses	750,000	2.24	5-26-04	4-1-07	250,000	0	250,000	0
Total Payable through General Debt Service Fund					<u>\$ 2,795,000</u>	<u>\$ 0</u>	<u>\$ 1,330,000</u>	<u>\$ 1,465,000</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	\$ 180,000	\$ 0	\$ 30,000	\$ 150,000
Total Payable through Rural Debt Service Fund					<u>\$ 180,000</u>	<u>\$ 0</u>	<u>\$ 30,000</u>	<u>\$ 150,000</u>
<u>Payable through Other Capital Projects Fund</u>								
Land and Building	2,150,000	0	3-27-02	3-27-07	\$ 430,000	\$ 0	\$ 430,000	\$ 0
Land and Building	300,000	5	4-10-07	4-1-10	0	300,000	0	300,000
Total Payable through Other Capital Projects Fund					<u>\$ 430,000</u>	<u>\$ 300,000</u>	<u>\$ 430,000</u>	<u>\$ 300,000</u>
Total Notes Payable					<u>\$ 3,405,000</u>	<u>\$ 300,000</u>	<u>\$ 1,790,000</u>	<u>\$ 1,915,000</u>
CAPITAL LEASES PAYABLE								
<u>Payable through Special Purpose Fund</u>								
School Construction	12,925,000	4 to 5.25	4-3-1998	3-30-18	\$ 9,460,000	\$ 0	\$ 595,000	\$ 8,865,000
Refunding School Construction	11,125,000	4 to 5.25	1-13-1999	6-30-13	6,855,000	0	640,000	6,215,000
Total Payable through Special Purpose Fund					<u>\$ 16,315,000</u>	<u>\$ 0</u>	<u>\$ 1,235,000</u>	<u>\$ 15,080,000</u>
<u>Payable through General Fund</u>								
Sheriff Vehicles	904,118	3.1	2-15-05	2-15-07	\$ 296,527	\$ 0	\$ 296,527	\$ 0
Total Payable through General Fund					<u>\$ 296,527</u>	<u>\$ 0</u>	<u>\$ 296,527</u>	<u>\$ 0</u>
Total Capital Leases Payable					<u>\$ 16,611,527</u>	<u>\$ 0</u>	<u>\$ 1,531,527</u>	<u>\$ 15,080,000</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 7-1-06	Issued During Period	Paid and/or Matured During Period	Outstanding 6-30-07
<u>PRIMARY GOVERNMENT (CONT.)</u>								
<u>BONDS PAYABLE</u>								
<u>Payable through General Debt Service Fund</u>								
School	\$ 25,000,000	4.95	% 7-1-1999	4-1-19	\$ 3,415,000	\$ 0	\$ 1,085,000	\$ 2,330,000
Refunding	16,220,000	3 to 5	8-1-02	4-1-19	15,920,000	0	0	15,920,000
Refunding	8,010,000	3 to 4.5	2-1-03	4-1-10	4,180,000	0	1,195,000	2,985,000
Judicial and Safety Projects	19,000,000	2.75 to 4.5	7-30-03	5-1-23	17,185,000	0	1,015,000	16,170,000
School Improvements	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>\$ 97,800,000</u>	<u>\$ 0</u>	<u>\$ 3,295,000</u>	<u>\$ 94,505,000</u>
<u>Payable through Rural Debt Service Fund</u>								
School	4,500,000	5.265	10-19-1999	6-30-19	\$ 615,000	\$ 0	\$ 195,000	\$ 420,000
Refunding	3,165,000	3 to 4.7	8-1-02	4-1-19	3,045,000	0	20,000	3,025,000
School Building	7,000,000	2.25 to 4.5	5-1-03	5-1-23	6,245,000	0	365,000	5,880,000
School Building Construction	7,500,000	3.87	2-23-06	4-1-26	7,500,000	0	375,000	7,125,000
School Building Construction	7,540,000	4.17	2-1-07	4-1-27	0	7,540,000	0	7,540,000
Total Payable through Rural Debt Service Fund					<u>\$ 17,405,000</u>	<u>\$ 7,540,000</u>	<u>\$ 955,000</u>	<u>\$ 23,990,000</u>
<u>Payable through Sanitation Projects Fund</u>								
Landfill	6,200,000	4.82	8-1-1998	5-1-17	\$ 5,895,000	\$ 0	\$ 125,000	\$ 5,770,000
Total Payable through Sanitation Projects Fund					<u>\$ 5,895,000</u>	<u>\$ 0</u>	<u>\$ 125,000</u>	<u>\$ 5,770,000</u>
Total Bonds Payable					<u>\$ 121,100,000</u>	<u>\$ 7,540,000</u>	<u>\$ 4,375,000</u>	<u>\$ 124,265,000</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	\$ 4,032,368	\$ 0	\$ 367,072	\$ 3,665,296
Total Capital Leases Payable					<u>\$ 4,032,368</u>	<u>\$ 0</u>	<u>\$ 367,072</u>	<u>\$ 3,665,296</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
2008	\$ 8,210,000	\$ 5,714,290	\$ 13,924,290
2009	8,030,000	5,343,394	13,373,394
2010	8,185,000	4,989,304	13,174,304
2011	7,435,000	4,633,450	12,068,450
2012	7,595,000	4,297,011	11,892,011
2013	7,750,000	3,950,632	11,700,632
2014	7,880,000	3,590,911	11,470,911
2015	8,055,000	3,224,782	11,279,782
2016	8,200,000	2,846,786	11,046,786
2017	8,185,000	2,458,230	10,643,230
2018	7,445,000	2,073,967	9,518,967
2019	7,560,000	1,724,640	9,284,640
2020	5,205,000	1,367,444	6,572,444
2021	5,205,000	1,125,095	6,330,095
2022	5,205,000	881,468	6,086,468
2023	5,205,000	636,550	5,841,550
2024	3,825,000	391,075	4,216,075
2025	3,825,000	222,513	4,047,513
2026	820,000	53,200	873,200
2027	445,000	18,913	463,913
Total	<u>\$ 124,265,000</u>	<u>\$ 49,543,655</u>	<u>\$ 173,808,655</u>

Exhibit K-3

Wilson County, Tennessee
Schedule of Notes Receivable
June 30, 2007

<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>\$ 60,000</u>
Total Notes Receivable						<u>\$ 60,000</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, 2007

<u>From Fund</u>	<u>To Fund</u>	<u>Purpose</u>	<u>Amount</u>
<u>Primary Government</u>			
Drug Control	General	Reimburse salaries of drug detectives	\$ 91,570
General	Highway/Public Works	Storm water damage engineer salary	67,000
Special Purpose	General Debt Service	Debt payment	1,375,118
General	Courthouse and Jail Maintenance	To provide funds for operations	1,064,458
Special Debt Service	Courthouse and Jail Maintenance	To provide funds for operations	120,000
General	Solid Waste/Sanitation	To provide funds for animal control operations	156,225
General	Agriculture Center	To provide funds for operations	388,684
General	Workers' Compensation (Special Revenue)	Liability for workers' compensation insurance	1,013,949
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
Agriculture Center	Workers' Compensation (Special Revenue)	Liability for workers' compensation insurance	5,200
Special Purpose	Rural Debt Service	Debt payment	<u>675,118</u>
Total Transfers Primary Government			<u>\$ 5,409,187</u>
<u>Discretely Presented Wilson County</u>			
<u>School Department</u>			
General Purpose School	School Federal Projects	To provide matching funds for grants	<u>\$ 79,000</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, 2007

Official	Authorization for Salary	Salary Paid During Period	Bond	Surety
County Mayor	Section 8-24-102, <u>TCA</u> , and County Commission	\$ 95,719 (1)	\$ 50,000	R.L.I. Insurance Company
Road Superintendent	Section 8-24-102, <u>TCA</u>	73,403	100,000	State Automobile Mutual Insurance Company
Director of Schools: Jim Duncan (7-1-06 through 12-31-06)	State Board of Education and Local Board of Education	58,934 (2)	100,000	"
William Hall (1-1-07 through 6-30-07)	State Board of Education and Local Board of Education	41,928	100,000	"
Trustee: Ernest Lasater (7-1-06 through 8-31-06)	Section 8-24-102, <u>TCA</u>	10,928	2,094,700	R.L.I. Insurance Company
Jim Major (9-1-06 through 6-30-07)	Section 8-24-102, <u>TCA</u>	54,641	3,000,000	"
Assessor of Property	Section 8-24-102, <u>TCA</u>	65,569	10,000	State Automobile Mutual Insurance Company
County Clerk	Section 8-24-102, <u>TCA</u>	65,569	50,000	"
Circuit, General Sessions, and Juvenile Courts Clerk Clerk and Master	Section 8-24-102, <u>TCA</u>	65,569	50,000	"
Register	Section 8-24-102, <u>TCA</u>	105,903 (3)	50,000	"
Sheriff	Section 8-24-102, <u>TCA</u> , and County Commission	65,569	25,000	"
Finance Director: Janice Branchaud (7-1-06 through 4-16-07)	County Commission	79,761 (4)	25,000	"
Sharon Lackey (4-17-07 through 6-30-07)	County Commission	71,782	100,000	"
Sharon Lackey (4-17-07 through 6-30-07)	County Commission	13,040	100,000	"
<u>Other Bonds</u>				
Road Commissioner - Wayne Drennan	Faithful Performance		1,000	"
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 \$12,600 for serving as chairman of the Highway Commission.
(2) Includes \$875 car allowance, \$3,810 retirement incentive, and \$3,879 vacation pay.
(3) Includes special commissioner fees totaling \$40,334.
(4) Includes \$7,035 for serving as workhouse superintendent and \$600 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, 2007

	Special Revenue Funds					
	General	Courthouse and Jail Maintenance	Solid Waste / Sanitation	Ambulance Service	Special Purpose	Drug Control
<u>Local Taxes</u>						
<u>County Property Taxes</u>						
Current Property Tax	\$ 17,589,551	\$ 0	\$ 1,512,225	\$ 0	\$ 0	\$ 0
Trustee's Collections - Prior Year	327,249	0	36,678	0	0	0
Trustee's Collections - Bankruptcy	8,954	0	934	0	0	0
Circuit/Clerk & Master Collections - Prior Years	152,105	0	16,070	0	0	0
Interest and Penalty	73,780	0	6,954	0	0	0
Payments in-Lieu-of Taxes - T.V.A.	7,084	0	0	0	0	0
Payments in-Lieu-of Taxes - Other	72,233	0	0	0	0	0
<u>County Local Option Taxes</u>						
Local Option Sales Tax	0	0	0	0	4,452,344	0
Hotel/Motel Tax	615,488	0	0	0	0	0
Wheel Tax	0	0	0	0	0	0
Litigation Tax - General	148,393	5,558	0	0	0	0
Litigation Tax - Special Purpose	52,623	70,318	0	0	0	0
Litigation Tax - Jail, Workhouse, or Courthouse	0	0	0	0	0	0
Business Tax	957,678	0	0	0	0	0
Mineral Severance Tax	0	0	0	0	0	0
Adequate Facilities/Development Tax	0	0	0	0	0	0
<u>Statutory Local Taxes</u>						
Bank Excise Tax	149,296	0	12,823	0	0	0
Wholesale Beer Tax	461,417	0	0	0	0	0
Interstate Telecommunications Tax	8,218	0	0	0	0	0
Total Local Taxes	\$ 20,624,069	\$ 75,876	\$ 1,585,684	\$ 0	\$ 4,452,344	\$ 0
<u>Licenses and Permits</u>						
<u>Licenses</u>						
Cable TV Franchise	\$ 350,386	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Permits</u>						
Building Permits	386,195	0	0	0	0	0
Total Licenses and Permits	\$ 736,581	\$ 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
<u>Fines, Forfeitures, and Penalties</u>						
<u>Circuit Court</u>						
Fines	\$ 13,530	\$ 0	\$ 0	\$ 0	\$ 0	0
Officers Costs	23,351	0	0	0	0	0
Drug Control Fines	3,886	0	0	0	0	28,874
Jail Fees	12,226	0	0	0	0	0
Data Entry Fee - Circuit Court	2,986	0	0	0	0	0
Courtroom Security Fee	458	0	0	0	0	0
<u>Criminal Court</u>						
Drug Court Fees	13,512	0	0	0	0	0
Courtroom Security Fee	934	0	0	0	0	0
<u>General Sessions Court</u>						
Fines	71,233	0	0	0	0	0
Officers Costs	122,959	0	0	0	0	0
Game and Fish Fines	583	0	0	0	0	0
Drug Control Fines	14,609	0	0	0	0	6,222
Drug Court Fees	30,614	0	0	0	0	0
Jail Fees	20,025	0	0	0	0	0
Data Entry Fee - General Sessions Court	20,382	0	0	0	0	0
Courtroom Security Fee	118	0	0	0	0	0
<u>Juvenile Court</u>						
Fines	12,736	0	0	0	0	0
Officers Costs	5,859	0	0	0	0	0
Jail Fees	5,842	0	0	0	0	0
DUI Treatment Fines	140	0	0	0	0	0
Data Entry Fee - Juvenile Court	1,210	0	0	0	0	0
<u>Chancery Court</u>						
Officers Costs	17,372	0	0	0	0	0
Data Entry Fee - Chancery Court	4,498	0	0	0	0	0
<u>Other Courts - In-county</u>						
Fines	9,618	0	0	0	0	0
<u>Other Fines, Forfeitures, and Penalties</u>						
Proceeds from Confiscated Property	0	0	0	0	0	71,819
Total Fines, Forfeitures, and Penalties	\$ 408,681	\$ 0	\$ 0	\$ 0	\$ 0	106,915

(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
<u>Charges for Current Services</u>						
<u>General Service Charges</u>						
Patient Charges	\$ 1,036,731	\$ 0	\$ 0	\$ 150,000	\$ 0	0
Zoning Studies	130,060	0	0	0	0	0
Health Department Collections	14,790	0	0	0	0	0
Other General Service Charges	20,789	0	0	0	0	0
Water Tap Sales	0	0	0	0	0	0
Service Charges	27,786	0	4,980	0	0	0
<u>Fees</u>						
Engineer Review Fees	237,236	0	0	0	0	0
Recreation Fees	0	0	0	0	0	0
Copy Fees	3,220	0	0	0	0	0
Telephone Commissions	19,906	0	0	0	0	0
Vending Machine Collections	49,935	0	0	0	0	0
Constitutional Officers' Fees and Commissions	0	0	0	0	0	0
Data Processing Fee - Register	74,818	0	0	0	0	0
Probation Fees	367,096	0	0	0	0	0
Data Processing Fee - Sheriff	6,727	0	0	0	0	0
Sexual Offender Registration Fees - Sheriff	2,500	0	0	0	0	0
<u>Education Charges</u>						
Tuition - Adult Education	26,280	0	0	0	0	0
<u>Other Charges for Services</u>						
Other Charges for Services	1,000	0	0	0	0	0
Total Charges for Current Services	\$ 2,018,874	\$ 0	\$ 4,980	\$ 150,000	\$ 0	0
<u>Other Local Revenues</u>						
<u>Recurring Items</u>						
Investment Income	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	8,756
Lease/Rentals	67,080	0	0	0	0	0
Sale of Maps	275	0	0	0	0	0
Sale of Recycled Materials	0	0	143,841	0	0	0
Miscellaneous Refunds	4,004	0	1,321	0	0	626
<u>Nonrecurring Items</u>						
Sale of Equipment	167	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
<u>Other Local Revenues (Cont.)</u>						
<u>Nonrecurring Items (Cont.)</u>						
Sale of Property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
Contributions & Gifts	8,852	0	0	0	0	0
<u>Other Local Revenues</u>						
Other Local Revenues	49,703	0	0	0	26,511	0
Total Other Local Revenues	\$ 130,081	\$ 0	\$ 145,162	\$ 0	\$ 26,511	\$ 9,382
<u>Fees Received from County Officials</u>						
<u>Excess Fees</u>						
County Clerk	\$ 296,000	\$ 0	\$ 0	\$ 0	\$ 0	0
Circuit Court Clerk	166,097	0	0	0	0	0
Clerk and Master	46,308	0	0	0	0	0
Register	853,545	0	0	0	0	0
Trustee	1,574,076	0	0	0	0	0
<u>Fees-In-Lieu of Salary</u>						
Clerk and Master	326,914	0	0	0	0	0
Sheriff	25,419	0	0	0	0	0
Total Fees Received from County Officials	\$ 3,288,359	\$ 0	\$ 0	\$ 0	\$ 0	0
<u>State of Tennessee</u>						
<u>General Government Grants</u>						
Juvenile Services Program	\$ 4,500	\$ 0	\$ 0	\$ 0	\$ 0	0
State Reappraisal Grant	28,246	0	0	0	0	0
Other General Government Grants	0	0	0	0	0	0
<u>Public Safety Grants</u>						
Law Enforcement Training Programs	48,000	0	0	0	0	0
Drug Control Grants	295	0	0	0	0	0
<u>Health and Welfare Grants</u>						
Health Department Programs	677,502	0	0	0	0	0
<u>Public Works Grants</u>						
State Aid Program	0	0	0	0	0	0
Litter Program	50,826	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
<u>State of Tennessee (Cont.)</u>						
<u>Other State Revenues</u>						
Flood Control	\$ 28,291	\$ 0	\$ 0	\$ 0	\$ 0	0
Income Tax	26,638	0	0	0	0	0
Beer Tax	18,753	0	0	0	0	0
Alcoholic Beverage Tax	101,649	0	0	0	0	0
Mixed Drink Tax	5,823	0	0	0	0	0
State Revenue Sharing - T.V.A.	828,925	0	0	0	0	0
Contracted Prisoner Boarding	627,970	0	0	0	0	0
Gasoline and Motor Fuel Tax	0	0	0	0	0	0
Petroleum Special Tax	0	0	0	0	0	0
Registrar's Salary Supplement	16,380	0	0	0	0	0
Other State Revenues	3,276	0	38,980	0	0	0
Total State of Tennessee	\$ 2,467,074	\$ 0	\$ 38,980	\$ 0	\$ 0	0
<u>Federal Government</u>						
<u>Federal Through State</u>						
Civil Defense Reimbursement	\$ 35,559	\$ 0	\$ 0	\$ 0	\$ 0	0
Homeland Security Grants	1,096,216	0	0	0	0	0
Law Enforcement Grants	65,463	0	0	0	0	0
Other Federal through State	15,390	0	0	0	0	0
<u>Direct Federal Revenue</u>						
Asset Forfeiture Funds	12,608	0	0	0	0	161,748
Other Direct Federal Revenue	5,800	0	0	0	0	0
Total Federal Government	\$ 1,231,036	\$ 0	\$ 0	\$ 0	\$ 0	161,748
<u>Other Governments and Citizens Groups</u>						
<u>Other Governments</u>						
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
Contracted Services	5,717	0	500	0	0	0
<u>Citizens Groups</u>						
Donations	0	0	0	0	0	0
Total Other Governments and Citizens Groups	\$ 5,717	\$ 0	\$ 500	\$ 0	\$ 0	0
Total	\$ 30,910,472	\$ 75,876	\$ 1,775,306	\$ 150,000	\$ 4,478,855	\$ 278,045

(Continued)

Exhibit K-6

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

	Special Revenue Funds				
	Sports and Recreation	Agriculture Center	Constitu- tional Officers - Fees	Unemployment Compensation	Highway / Public Works
<u>Local Taxes</u>					
<u>County Property Taxes</u>					
Current Property Tax	\$ 926,083	\$ 0	\$ 0	\$ 0	\$ 3,065,751
Trustee's Collections - Prior Year	0	0	0	0	62,375
Trustee's Collections - Bankruptcy	0	0	0	0	1,663
Circuit/Clerk & Master Collections - Prior Years	0	0	0	0	27,329
Interest and Penalty	0	0	0	0	12,542
Payments in-Lieu-of Taxes - T.V.A.	0	0	0	0	0
Payments in-Lieu-of Taxes - Other	0	0	0	0	0
<u>County Local Option Taxes</u>					
Local Option Sales Tax	77,372	0	0	0	0
Hotel/Motel Tax	0	0	0	0	0
Wheel Tax	0	0	0	0	0
Litigation Tax - General	0	0	0	0	0
Litigation Tax - Special Purpose	0	0	0	0	0
Litigation Tax - Jail, Workhouse, or Courthouse	0	0	0	0	0
Business Tax	0	0	0	0	0
Mineral Severance Tax	0	0	0	0	180,093
Adequate Facilities/Development Tax	0	0	0	0	0
<u>Statutory Local Taxes</u>					
Bank Excise Tax	0	0	0	0	26,012
Wholesale Beer Tax	0	0	0	0	0
Interstate Telecommunications Tax	0	0	0	0	0
Total Local Taxes	\$ 1,003,455	\$ 0	\$ 0	\$ 0	\$ 3,375,765
<u>Licenses and Permits</u>					
<u>Licenses</u>					
Cable TV Franchise	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Permits</u>					
Building Permits	0	0	0	0	0
Total Licenses and Permits	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

(Continued)

Exhibit K-6

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

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

(Continued)

Exhibit K-6

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

	Special Revenue Funds				
	Sports and Recreation	Agriculture Center	Constitu - tional Officers - Fees	Unemployment Compensation	Highway / Public Works
<u>Charges for Current Services</u>					
<u>General Service Charges</u>					
Patient Charges	\$ 0	\$ 0	\$ 0	\$ 0	0
Zoning Studies	0	0	0	0	0
Health Department Collections	0	0	0	0	0
Other General Service Charges	0	130,265	0	0	0
Water Tap Sales	0	0	0	0	0
Service Charges	0	0	0	0	0
<u>Fees</u>					
Engineer Review Fees	0	0	0	0	0
Recreation Fees	0	2,121	0	0	0
Copy Fees	0	0	0	0	0
Telephone Commissions	0	0	0	0	0
Vending Machine Collections	0	0	0	0	0
Constitutional Officers' Fees and Commissions	0	0	2,299,296	0	0
Data Processing Fee - Register	0	0	0	0	0
Probation Fees	0	0	0	0	0
Data Processing Fee - Sheriff	0	0	0	0	0
Sexual Offender Registration Fees - Sheriff	0	0	0	0	0
<u>Education Charges</u>					
Tuition - Adult Education	0	0	0	0	0
<u>Other Charges for Services</u>					
Other Charges for Services	0	0	0	0	0
Total Charges for Current Services	\$ 0	\$ 132,386	\$ 2,299,296	\$ 0	0
<u>Other Local Revenues</u>					
<u>Recurring Items</u>					
Investment Income	\$ 0	\$ 0	\$ 0	\$ 0	0
Lease/Rentals	0	9,245	0	0	0
Sale of Maps	0	0	0	0	0
Sale of Recycled Materials	0	0	0	0	0
Miscellaneous Refunds	0	542	0	10,265	4,161
<u>Nonrecurring Items</u>					
Sale of Equipment	0	0	0	0	0

(Continued)

Exhibit K-6

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

	Special Revenue Funds					
	Sports and Recreation	Agriculture Center	Constitu- tional Officers - Fees	Unemployment Compensation	Highway / Public Works	
<u>Other Local Revenues (Cont.)</u>						
<u>Nonrecurring Items (Cont.)</u>						
Sale of Property	\$ 0	\$ 15,303	\$ 0	\$ 0	\$ 0	0
Contributions & Gifts	0	2,400	0	0	0	0
<u>Other Local Revenues</u>						
Other Local Revenues	0	0	0	0	0	0
Total Other Local Revenues	\$ 0	\$ 27,490	\$ 0	\$ 10,265	\$ 4,161	
<u>Fees Received from County Officials</u>						
<u>Excess Fees</u>						
County Clerk	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
Circuit Court Clerk Clerk and Master	0	0	0	0	0	0
Register	0	0	0	0	0	0
Trustee	0	0	0	0	0	0
<u>Fees-In-Lieu of Salary</u>						
Clerk and Master	0	0	0	0	0	0
Sheriff	0	0	0	0	0	0
Total Fees Received from County Officials	\$ 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
State Reappraisal Grant	0	0	0	0	0	0
Other General Government Grants	0	0	0	0	0	0
<u>Public Safety Grants</u>						
Law Enforcement Training Programs	0	0	0	0	0	0
Drug Control Grants	0	0	0	0	0	0
<u>Health and Welfare Grants</u>						
Health Department Programs	0	0	0	0	0	0
<u>Public Works Grants</u>						
State Aid Program	0	0	0	0	283,875	
Litter Program	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				
	Sports and Recreation	Agriculture Center	Constitu - tional Officers - Fees	Unemployment Compensation	Highway / Public Works
<u>State of Tennessee (Cont.)</u>					
<u>Other State Revenues</u>					
Flood Control	\$ 0	\$ 0	\$ 0	\$ 0	0
Income Tax	0	0	0	0	0
Beer Tax	0	0	0	0	0
Alcoholic Beverage Tax	0	0	0	0	0
Mixed Drink Tax	0	0	0	0	0
State Revenue Sharing - T.V.A.	0	0	0	0	0
Contracted Prisoner Boarding	0	0	0	0	0
Gasoline and Motor Fuel Tax	0	0	0	0	2,367,931
Petroleum Special Tax	0	0	0	0	71,440
Registrar's Salary Supplement	0	0	0	0	0
Other State Revenues	0	0	0	0	0
Total State of Tennessee	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,723,246
<u>Federal Government</u>					
<u>Federal Through State</u>					
Civil Defense Reimbursement	\$ 0	\$ 0	\$ 0	\$ 0	0
Homeland Security Grants	0	0	0	0	0
Law Enforcement Grants	0	0	0	0	0
Other Federal through State	0	0	0	0	0
<u>Direct Federal Revenue</u>					
Asset Forfeiture Funds	0	0	0	0	0
Other Direct Federal Revenue	0	0	0	0	0
Total Federal Government	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Other Governments and Citizens Groups</u>					
<u>Other Governments</u>					
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	0
Contracted Services	0	0	0	0	0
<u>Citizens Groups</u>					
Donations	0	0	0	0	0
Total Other Governments and Citizens Groups	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 1,003,455	\$ 159,876	\$ 2,299,296	\$ 10,265	\$ 6,103,172

(Continued)

Exhibit K-6

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

	Debt Service Funds			Capital Projects Funds				Total
	General Debt Service	Rural Debt Service	Special Debt Service	Sanitation Projects	HUD Grant Projects	Highway Capital Projects	Other Capital Projects	
<u>Local Taxes</u>								
<u>County Property Taxes</u>								
Current Property Tax	\$ 3,036,878	\$ 0	\$ 0	\$ 755,995	\$ 0	\$ 1,263,023	\$ 0	\$ 28,149,506
Trustee's Collections - Prior Year	84,338	0	0	17,580	0	25,697	0	553,917
Trustee's Collections - Bankruptcy	2,080	0	0	452	0	685	0	14,768
Circuit/Clerk & Master Collections - Prior Years	35,835	0	0	7,206	0	11,261	0	249,806
Interest and Penalty	15,355	0	0	3,246	0	5,167	0	117,044
Payments in-Lieu-of Taxes - T.V.A.	0	0	0	0	0	0	0	7,084
Payments in-Lieu-of Taxes - Other	0	0	0	0	0	0	0	72,233
<u>County Local Option Taxes</u>								
Local Option Sales Tax	0	1,058,945	0	0	0	0	0	5,588,661
Hotel/Motel Tax	0	0	0	0	0	0	0	615,488
Wheel Tax	2,204,551	0	0	0	0	0	0	2,204,551
Litigation Tax - General	0	0	0	0	0	0	0	153,951
Litigation Tax - Special Purpose	0	0	0	0	0	0	0	122,941
Litigation Tax - Jail, Workhouse, or Courthouse	0	0	96,804	0	0	0	0	96,804
Business Tax	0	0	0	0	0	0	0	957,678
Mineral Severance Tax	0	0	0	0	0	0	0	180,093
Adequate Facilities/Development Tax	2,937,403	0	0	0	0	0	1,468,700	4,406,103
<u>Statutory Local Taxes</u>								
Bank Excise Tax	25,737	0	0	6,412	0	10,716	0	230,996
Wholesale Beer Tax	0	0	0	0	0	0	0	461,417
Interstate Telecommunications Tax	0	0	0	0	0	0	0	8,218
Total Local Taxes	\$ 8,342,177	\$ 1,058,945	\$ 96,804	\$ 790,891	\$ 0	\$ 1,316,549	\$ 1,468,700	\$ 44,191,259
<u>Licenses and Permits</u>								
<u>Licenses</u>								
Cable TV Franchise	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 350,386
<u>Permits</u>								
Building Permits	0	0	0	0	0	0	900,900	1,287,095
Total Licenses and Permits	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 900,900	\$ 1,637,481

(Continued)

Exhibit K-6

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

	Debt Service Funds			Capital Projects Funds				Total
	General Debt Service	Rural Debt Service	Special Debt Service	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	\$ 0	\$ 0	\$ 0	13,530
Officers Costs	0	0	0	0	0	0	0	23,351
Drug Control Fines	0	0	0	0	0	0	0	32,760
Jail Fees	0	0	848	0	0	0	0	13,074
Data Entry Fee - Circuit Court	0	0	0	0	0	0	0	2,986
Courtroom Security Fee	0	0	0	0	0	0	0	458
<u>Criminal Court</u>								
Drug Court Fees	0	0	0	0	0	0	0	13,512
Courtroom Security Fee	0	0	0	0	0	0	0	934
<u>General Sessions Court</u>								
Fines	0	0	0	0	0	0	0	71,233
Officers Costs	0	0	0	0	0	0	0	122,959
Game and Fish Fines	0	0	0	0	0	0	0	583
Drug Control Fines	0	0	0	0	0	0	0	20,831
Drug Court Fees	0	0	0	0	0	0	0	30,614
Jail Fees	0	0	0	0	0	0	0	20,025
Data Entry Fee - General Sessions Court	0	0	0	0	0	0	0	20,382
Courtroom Security Fee	0	0	0	0	0	0	0	118
<u>Juvenile Court</u>								
Fines	0	0	0	0	0	0	0	12,736
Officers Costs	0	0	0	0	0	0	0	5,859
Jail Fees	0	0	0	0	0	0	0	5,842
DUI Treatment Fines	0	0	0	0	0	0	0	140
Data Entry Fee - Juvenile Court	0	0	0	0	0	0	0	1,210
<u>Chancery Court</u>								
Officers Costs	0	0	0	0	0	0	0	17,372
Data Entry Fee - Chancery Court	0	0	0	0	0	0	0	4,498
<u>Other Courts - In-county</u>								
Fines	0	0	0	0	0	0	0	9,618
<u>Other Fines, Forfeitures, and Penalties</u>								
Proceeds from Confiscated Property	0	0	0	0	0	0	0	71,819
Total Fines, Forfeitures, and Penalties	\$ 0	\$ 0	\$ 848	\$ 0	\$ 0	\$ 0	\$ 0	516,444

(Continued)

Exhibit K-6

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

	Debt Service Funds			Capital Projects Funds				Total
	General Debt Service	Rural Debt Service	Special Debt Service	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	\$ 0	\$ 0	\$ 0	\$ 1,186,731
Zoning Studies	0	0	0	0	0	0	0	130,060
Health Department Collections	0	0	0	0	0	0	0	14,790
Other General Service Charges	0	0	0	0	0	0	0	151,054
Water Tap Sales	0	0	0	0	0	0	46,600	46,600
Service Charges	0	0	0	0	0	0	0	32,766
<u>Fees</u>								
Engineer Review Fees	0	0	0	0	0	0	0	237,236
Recreation Fees	0	0	0	0	0	0	0	2,121
Copy Fees	0	0	0	0	0	0	0	3,220
Telephone Commissions	0	0	0	0	0	0	0	19,906
Vending Machine Collections	0	0	0	0	0	0	0	49,935
Constitutional Officers' Fees and Commissions	0	0	0	0	0	0	0	2,299,296
Data Processing Fee - Register	0	0	0	0	0	0	0	74,818
Probation Fees	0	0	0	0	0	0	0	367,096
Data Processing Fee - Sheriff	0	0	208	0	0	0	0	6,935
Sexual Offender Registration Fees - Sheriff	0	0	0	0	0	0	0	2,500
<u>Education Charges</u>								
Tuition - Adult Education	0	0	0	0	0	0	0	26,280
<u>Other Charges for Services</u>								
Other Charges for Services	0	0	0	0	0	0	0	1,000
Total Charges for Current Services	\$ 0	\$ 0	\$ 208	\$ 0	\$ 0	\$ 0	\$ 46,600	\$ 4,652,344
<u>Other Local Revenues</u>								
<u>Recurring Items</u>								
Investment Income	\$ 4,905,330	\$ 0	\$ 0	\$ 13,067	\$ 0	\$ 0	\$ 0	\$ 4,927,153
Lease/Rentals	0	0	0	0	0	0	0	76,325
Sale of Maps	0	0	0	0	0	0	0	275
Sale of Recycled Materials	0	0	0	0	0	0	0	143,841
Miscellaneous Refunds	20,352	0	0	0	0	0	0	41,271
<u>Nonrecurring Items</u>								
Sale of Equipment	0	0	0	0	0	0	0	167

(Continued)

Exhibit K-6

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

	Debt Service Funds			Capital Projects Funds				Total
	General Debt Service	Rural Debt Service	Special Debt Service	Sanitation Projects	HUD Grant Projects	Highway Capital Projects	Other Capital Projects	
<u>Other Local Revenues (Cont.)</u>								
<u>Nonrecurring Items (Cont.)</u>								
Sale of Property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	15,303
Contributions & Gifts	0	0	0	0	0	0	0	11,252
<u>Other Local Revenues</u>								
Other Local Revenues	0	0	0	0	0	0	0	76,214
Total Other Local Revenues	\$ 4,925,682	\$ 0	\$ 0	\$ 13,067	\$ 0	\$ 0	\$ 0	\$ 5,291,801
<u>Fees Received from County Officials</u>								
<u>Excess Fees</u>								
County Clerk	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	296,000
Circuit Court Clerk	0	0	0	0	0	0	0	166,097
Clerk and Master	0	0	0	0	0	0	0	46,308
Register	0	0	0	0	0	0	0	853,545
Trustee	0	0	0	0	0	0	0	1,574,076
<u>Fees-In-Lieu of Salary</u>								
Clerk and Master	0	0	0	0	0	0	0	326,914
Sheriff	0	0	0	0	0	0	0	25,419
Total Fees Received from County Officials	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,288,359
<u>State of Tennessee</u>								
<u>General Government Grants</u>								
Juvenile Services Program	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	4,500
State Reappraisal Grant	0	0	0	0	0	0	0	28,246
Other General Government Grants	0	0	0	0	0	0	100,000	100,000
<u>Public Safety Grants</u>								
Law Enforcement Training Programs	0	0	0	0	0	0	0	48,000
Drug Control Grants	0	0	0	0	0	0	0	295
<u>Health and Welfare Grants</u>								
Health Department Programs	0	0	0	0	0	0	0	677,502
<u>Public Works Grants</u>								
State Aid Program	0	0	0	0	0	0	0	283,875
Litter Program	0	0	0	0	0	0	0	50,826

(Continued)

Exhibit K-6

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

	Debt Service Funds			Capital Projects Funds				Total
	General Debt Service	Rural Debt Service	Special Debt Service	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	\$ 0	\$ 0	\$ 0	28,291
Income Tax	0	0	0	0	0	0	0	26,638
Beer Tax	0	0	0	0	0	0	0	18,753
Alcoholic Beverage Tax	0	0	0	0	0	0	0	101,649
Mixed Drink Tax	0	0	0	0	0	0	0	5,823
State Revenue Sharing - T.V.A.	0	0	0	0	0	0	0	828,925
Contracted Prisoner Boarding	0	0	0	0	0	0	0	627,970
Gasoline and Motor Fuel Tax	0	0	0	0	0	0	0	2,367,931
Petroleum Special Tax	0	0	0	0	0	0	0	71,440
Registrar's Salary Supplement	0	0	0	0	0	0	0	16,380
Other State Revenues	0	0	0	0	0	0	0	42,256
Total State of Tennessee	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 100,000	\$ 5,329,300
<u>Federal Government</u>								
<u>Federal Through State</u>								
Civil Defense Reimbursement	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	35,559
Homeland Security Grants	0	0	0	0	0	0	0	1,096,216
Law Enforcement Grants	0	0	0	0	0	0	0	65,463
Other Federal through State	0	0	0	0	255,588	0	245,000	515,978
<u>Direct Federal Revenue</u>								
Asset Forfeiture Funds	0	0	0	0	0	0	0	174,356
Other Direct Federal Revenue	0	0	0	0	0	0	0	5,800
Total Federal Government	\$ 0	\$ 0	\$ 0	\$ 0	\$ 255,588	\$ 0	\$ 245,000	\$ 1,893,372
<u>Other Governments and Citizens Groups</u>								
<u>Other Governments</u>								
Contributions	\$ 0	\$ 40,575	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	40,575
Contracted Services	0	0	0	0	0	0	0	6,217
<u>Citizens Groups</u>								
Donations	3,450	0	0	0	0	0	0	3,450
Total Other Governments and Citizens Groups	\$ 3,450	\$ 40,575	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 50,242
Total	\$ 13,271,309	\$ 1,099,520	\$ 97,860	\$ 803,958	\$ 255,588	\$ 1,316,549	\$ 2,761,200	\$ 66,850,602

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, 2007

	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	\$ 21,859,936	\$ 0	\$ 0	\$ 0	\$ 0	\$ 21,859,936
Trustee's Collections - Prior Year	445,032	0	0	0	0	445,032
Trustee's Collections - Bankruptcy	10,991	0	0	0	0	10,991
Circuit/Clerk & Master Collections - Prior Years	206,398	0	0	0	0	206,398
Interest and Penalty	96,724	0	0	0	0	96,724
<u>County Local Option Taxes</u>						
Local Option Sales Tax	7,758,515	0	0	0	0	7,758,515
<u>Statutory Local Taxes</u>						
Bank Excise Tax	185,402	0	0	0	0	185,402
Interstate Telecommunications Tax	10,536	0	0	0	0	10,536
Total Local Taxes	\$ 30,573,534	\$ 0	\$ 0	\$ 0	\$ 0	\$ 30,573,534
<u>Licenses and Permits</u>						
<u>Licenses</u>						
Marriage Licenses	\$ 6,256	\$ 0	\$ 0	\$ 0	\$ 0	\$ 6,256
Total Licenses and Permits	\$ 6,256	\$ 0	\$ 0	\$ 0	\$ 0	\$ 6,256
<u>Charges for Current Services</u>						
<u>Education Charges</u>						
Tuition - Summer School	\$ 33,675	\$ 0	\$ 0	\$ 0	\$ 0	\$ 33,675
Tuition - Other	0	0	0	2,368,438	0	2,368,438
Lunch Payments - Children	0	0	1,422,423	0	0	1,422,423
Lunch Payments - Adults	0	0	75,363	0	0	75,363
Income from Breakfast	0	0	98,640	0	0	98,640
A la carte Sales	0	0	1,995,509	0	0	1,995,509
<u>Other Charges for Services</u>						
Other Charges for Services	76,689	26	10,014	0	0	86,729
Total Charges for Current Services	\$ 110,364	\$ 26	\$ 3,601,949	\$ 2,368,438	\$ 0	\$ 6,080,777
<u>Other Local Revenues</u>						
<u>Recurring Items</u>						
Investment Income	\$ 0	\$ 0	\$ 29,075	\$ 0	\$ 0	\$ 29,075
Refund of Telecommunication & Internet Fees (E-Rate)	50,504	0	0	0	0	50,504
Miscellaneous Refunds	168,956	0	11,597	104	102,823	283,480

(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	\$ 11,197	\$ 0	\$ 0	\$ 0	\$ 0	11,197
Contributions & Gifts	70,524	0	0	0	0	70,524
<u>Other Local Revenues</u>						
Other Local Revenues	1,124,954	0	0	0	0	1,124,954
Total Other Local Revenues	\$ 1,426,135	\$ 0	\$ 40,672	\$ 104	\$ 102,823	\$ 1,569,734
<u>State of Tennessee</u>						
<u>State Education Funds</u>						
Basic Education Program	\$ 44,093,256	\$ 0	\$ 0	\$ 0	\$ 0	44,093,256
Early Childhood Education	319,437	0	0	0	0	319,437
School Food Service	0	0	52,960	0	0	52,960
Driver Education	4,355	0	0	0	0	4,355
Other State Education Funds	765	61,613	0	0	0	62,378
Career Ladder Program	603,165	0	0	0	0	603,165
Career Ladder - Extended Contract	182,238	0	0	0	0	182,238
<u>Other State Revenues</u>						
Other State Grants	0	33,300	0	0	0	33,300
Other State Revenues	511,487	0	0	0	0	511,487
Total State of Tennessee	\$ 45,714,703	\$ 94,913	\$ 52,960	\$ 0	\$ 0	\$ 45,862,576
<u>Federal Government</u>						
<u>Federal Through State</u>						
USDA School Lunch Program	\$ 0	\$ 0	\$ 1,061,031	\$ 0	\$ 0	1,061,031
Breakfast	0	0	160,351	0	0	160,351
Adult Education State Grant Program	159,441	0	0	0	0	159,441
Vocational Education - Basic Grants to States	0	215,529	0	0	0	215,529
Other Vocational	3,115	0	0	0	0	3,115
Title I Grants to Local Education Agencies	0	924,313	0	0	0	924,313
Innovative Education Program Strategies	0	18,999	0	0	0	18,999
Special Education - Grants to States	195,020	2,200,158	0	0	0	2,395,178
Special Education Preschool Grants	0	89,329	0	0	0	89,329
Eisenhower Professional Development State Grants	82,627	366,617	0	0	0	449,244
Other Federal through State	334,998	89,722	0	0	0	424,720
<u>Direct Federal Revenue</u>						
ROTC Reimbursement	195,509	0	0	0	0	195,509

(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>Federal Government (Cont.)</u>						
<u>Direct Federal Revenue (Cont.)</u>						
Other Direct Federal Revenue	\$ 0	\$ 391,056	\$ 0	\$ 0	\$ 0	\$ 391,056
Total Federal Government	\$ 970,710	\$ 4,295,723	\$ 1,221,382	\$ 0	\$ 0	\$ 6,487,815
<u>Other Governments and Citizens Groups</u>						
<u>Other Governments</u>						
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 26,452,158	\$ 26,452,158
Total Other Governments and Citizens Groups	\$ 0	\$ 0	\$ 0	\$ 0	\$ 26,452,158	\$ 26,452,158
Total	\$ 78,801,702	\$ 4,390,662	\$ 4,916,963	\$ 2,368,542	\$ 26,554,981	\$ 117,032,850

Exhibit K-8

Wilson County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types
For the Year Ended June 30, 2007

General Fund

General Government

County Commission

Board and Committee Members Fees	\$	109,924	
Social Security		6,817	
State Retirement		604	
Employer Medicare		1,595	
Audit Services		20,190	
Contributions		3,750	
Legal Services		1,162	
Total County Commission			\$ 144,042

Board of Equalization

Board and Committee Members Fees	\$	7,576	
Social Security		470	
Unemployment Compensation		60	
Employer Medicare		110	
Office Supplies		335	
Total Board of Equalization			8,551

Beer Board

Board and Committee Members Fees	\$	1,425	
Social Security		88	
Unemployment Compensation		11	
Employer Medicare		21	
Total Beer Board			1,545

Other Boards and Committees

Board and Committee Members Fees	\$	10,051	
Social Security		621	
Unemployment Compensation		9	
Employer Medicare		145	
Other Charges		500	
Total Other Boards and Committees			11,326

County Mayor/Executive

County Official/Administrative Officer	\$	83,119	
Secretary(ies)		29,919	
Longevity Pay		2,300	
Other Salaries & Wages		37,757	
Social Security		8,586	
State Retirement		19,259	
Employee and Dependent Insurance		26,652	

(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.)

Unemployment Compensation	\$	112	
Employer Medicare		2,008	
Communication		4,784	
Legal Services		332	
Legal Notices, Recording, and Court Costs		7,192	
Maintenance & Repair Services - Office Equipment		310	
Postal Charges		397	
Rentals		2,400	
Travel		1,280	
Other Contracted Services		1,244	
Food Supplies		450	
Office Supplies		560	
Other Supplies and Materials		312	
Other Charges		1,633	
Office Equipment		330	
Total County Mayor/Executive			\$ 230,936

County Attorney

County Official/Administrative Officer	\$	65,196	
Social Security		3,992	
State Retirement		8,202	
Employee and Dependent Insurance		8,884	
Unemployment Compensation		56	
Employer Medicare		934	
Legal Notices, Recording, and Court Costs		3,975	
Other Contracted Services		85,365	
Office Supplies		2,210	
Data Processing Equipment		1,707	
Total County Attorney			180,521

Election Commission

County Official/Administrative Officer	\$	59,012
Assistant(s)		54,593
Deputy(ies)		92,164
Longevity Pay		3,100
Overtime Pay		26,504
Other Salaries & Wages		45,883
Board and Committee Members Fees		3,060
Election Workers		84,815
Social Security		18,175

(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.)

State Retirement	\$	26,393	
Employee and Dependent Insurance		53,304	
Unemployment Compensation		1,400	
Employer Medicare		4,251	
Communication		8,118	
Dues and Memberships		3,423	
Legal Notices, Recording, and Court Costs		23,569	
Maintenance & Repair Services - Buildings		1,635	
Maintenance & Repair Services - Equipment		40,937	
Postal Charges		9,285	
Rentals		11,438	
Travel		5,063	
Other Contracted Services		9,258	
Office Supplies		17,525	
Office Equipment		8,910	
Total Election Commission			\$ 611,815

Register of Deeds

Social Security	\$	17,099	
State Retirement		35,750	
Employee and Dependent Insurance		63,072	
Unemployment Compensation		376	
Employer Medicare		3,999	
Communication		3,091	
Data Processing Services		38,414	
Dues and Memberships		1,004	
Maintenance & Repair Services - Office Equipment		7,936	
Postal Charges		7,142	
Rentals		2,548	
Travel		1,326	
Other Contracted Services		5,962	
Office Supplies		7,325	
Premiums on Corporate Surety Bonds		100	
Data Processing Equipment		30,828	
Office Equipment		1,125	
Total Register of Deeds			227,097

Planning

County Official/Administrative Officer	\$	54,334
Assistant(s)		53,439

(Continued)

Exhibit K-8

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

General Fund (Cont.)

General Government (Cont.)

Planning (Cont.)

Data Processing Personnel	\$	42,765	
Secretary(ies)		25,837	
Longevity Pay		4,400	
Other Salaries & Wages		298	
Social Security		10,798	
State Retirement		20,851	
Employee and Dependent Insurance		44,420	
Unemployment Compensation		299	
Employer Medicare		2,525	
Communication		2,028	
Dues and Memberships		749	
Legal Notices, Recording, and Court Costs		3,092	
Maintenance & Repair Services - Office Equipment		7,307	
Postal Charges		390	
Printing, Stationery, and Forms		206	
Travel		1,654	
Other Contracted Services		1,545	
Office Supplies		6,524	
Other Supplies and Materials		487	
In Service/Staff Development		5,128	
Other Charges		24,843	
Data Processing Equipment		11,979	
Office Equipment		7,351	
Total Planning			\$ 333,249

Codes Compliance

Assistant(s)	\$	32,753
Supervisor/Director		46,051
Deputy(ies)		28,117
Accountants/Bookkeepers		52,320
Longevity Pay		7,400
In-Service Training		650
Social Security		10,084
State Retirement		20,963
Employee and Dependent Insurance		44,420
Unemployment Compensation		280
Employer Medicare		2,358
Communication		4,955
Dues and Memberships		730
Legal Notices, Recording, and Court Costs		720

(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.)

Maintenance & Repair Services - Equipment	\$	6,465	
Postal Charges		927	
Printing, Stationery, and Forms		2,293	
Rentals		2,008	
Travel		19,326	
Office Supplies		2,613	
Total Codes Compliance			\$ 285,433

Other General Administration

ADA Coordinator	\$	27,075	
Longevity Pay		1,400	
Social Security		1,765	
State Retirement		3,582	
Employee and Dependent Insurance		8,884	
Unemployment Compensation		56	
Employer Medicare		413	
Postal Charges		125	
Travel		94	
Office Supplies		147	
Total Other General Administration			43,541

Preservation of Records

Supervisor/Director	\$	32,828	
Part-time Personnel		12,607	
Longevity Pay		800	
Overtime Pay		1,247	
Social Security		2,934	
State Retirement		4,387	
Employee and Dependent Insurance		8,884	
Unemployment Compensation		121	
Employer Medicare		686	
Communication		2,635	
Maintenance & Repair Services - Buildings		1,205	
Rentals		8,329	
Other Contracted Services		7,500	
Office Supplies		1,526	
Other Supplies and Materials		18,889	
Other Charges		152	
Office Equipment		1,019	
Total Preservation of Records			105,749

(Continued)

Exhibit K-8

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

General Fund (Cont.)

Finance

Accounting and Budgeting

Supervisor/Director	\$	84,822	
Salary Supplements		8,000	
Clerical Personnel		375,573	
Part-time Personnel		2,195	
Longevity Pay		11,600	
Overtime Pay		441	
In-Service Training		685	
Social Security		28,755	
State Retirement		55,260	
Employee and Dependent Insurance		347,887	
Unemployment Compensation		819	
Employer Medicare		6,630	
Communication		6,927	
Consultants		17,000	
Evaluation and Testing		9,146	
Legal Notices, Recording, and Court Costs		1,718	
Maintenance & Repair Services - Office Equipment		12,522	
Maintenance & Repair Services - Vehicles		220	
Postal Charges		15,457	
Rentals		7,725	
Travel		977	
Office Supplies		13,549	
Premiums on Corporate Surety Bonds		552	
In Service/Staff Development		336	
Other Charges		2,033	
Office Equipment		5,057	
Total Accounting and Budgeting			\$ 1,015,886

Property Assessor's Office

County Official/Administrative Officer	\$	65,569
Assessment Personnel		329,807
Part-time Personnel		29,048
Longevity Pay		12,100
Social Security		31,033
State Retirement		54,694
Employee and Dependent Insurance		133,260
Unemployment Compensation		1,179
Employer Medicare		7,258
Audit Services		43,146
Communication		9,742

(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.)

Data Processing Services	\$	45,298	
Dues and Memberships		2,955	
Maintenance & Repair Services - Office Equipment		2,895	
Maintenance & Repair Services - Vehicles		1,264	
Postal Charges		3,873	
Travel		17,894	
Gasoline		6,217	
Office Supplies		762	
Other Supplies and Materials		1,096	
Other Charges		28,401	
Office Equipment		1,271	
Total Property Assessor's Office			\$ 828,762

Reappraisal Program

Assessment Personnel	\$	51,168	
Part-time Personnel		22,884	
Total Reappraisal Program			74,052

County Trustee's Office

Social Security	\$	15,490	
State Retirement		31,905	
Employee and Dependent Insurance		53,304	
Unemployment Compensation		336	
Employer Medicare		3,623	
Communication		1,934	
Dues and Memberships		627	
Maintenance & Repair Services - Office Equipment		7,900	
Postal Charges		24,040	
Travel		3,784	
Office Supplies		6,269	
Premiums on Corporate Surety Bonds		6,091	
Office Equipment		2,514	
Total County Trustee's Office			157,817

County Clerk's Office

In-Service Training	\$	486	
Social Security		38,939	
State Retirement		81,479	
Employee and Dependent Insurance		159,912	
Employer Medicare		9,106	

(Continued)

Exhibit K-8

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

General Fund (Cont.)

Finance (Cont.)

County Clerk's Office (Cont.)

Communication	\$	16,641	
Dues and Memberships		767	
Maintenance & Repair Services - Buildings		4,084	
Maintenance & Repair Services - Office Equipment		12,000	
Postal Charges		20,305	
Rentals		9,813	
Travel		6,412	
Other Contracted Services		5,967	
Office Supplies		17,326	
Utilities		2,781	
Premiums on Corporate Surety Bonds		142	
Office Equipment		18,361	
Total County Clerk's Office			\$ 404,521

Administration of Justice

Circuit Court

Attendants	\$	79,846	
Jury and Witness Fees		34,849	
Social Security		61,010	
State Retirement		110,280	
Employee and Dependent Insurance		213,216	
Unemployment Compensation		2,150	
Employer Medicare		14,269	
Communication		16,558	
Dues and Memberships		1,200	
Legal Notices, Recording, and Court Costs		3,942	
Postal Charges		15,338	
Travel		2,500	
Office Supplies		44,638	
Other Supplies and Materials		494	
Premiums on Corporate Surety Bonds		87	
Office Equipment		32,296	
Total Circuit Court			632,673

General Sessions Judge

Judge(s)	\$	261,817	
Secretary(ies)		39,364	
Temporary Personnel		22,143	
Longevity Pay		2,000	
Social Security		16,353	

(Continued)

Exhibit K-8

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

General Fund (Cont.)

Administration of Justice (Cont.)

General Sessions Judge (Cont.)

State Retirement	\$	40,926	
Employee and Dependent Insurance		26,652	
Unemployment Compensation		183	
Employer Medicare		4,634	
Communication		4,981	
Dues and Memberships		1,496	
Postal Charges		500	
Travel		3,999	
Library Books/Media		3,920	
Office Supplies		412	
Other Supplies and Materials		250	
Liability Insurance		2,706	
Communication Equipment		270	
Office Equipment		1,986	
Total General Sessions Judge			\$ 434,592

Drug Court

Supervisor/Director	\$	81,138	
Paraprofessionals		33,415	
Part-time Personnel		8,490	
Longevity Pay		800	
Social Security		7,506	
State Retirement		15,580	
Employee and Dependent Insurance		26,652	
Unemployment Compensation		198	
Employer Medicare		1,755	
Communication		3,785	
Contracts with Private Agencies		41,963	
Postal Charges		157	
Rentals		1,823	
Travel		9,110	
Other Contracted Services		15,320	
Office Supplies		2,963	
Other Supplies and Materials		1,366	
Total Drug Court			252,021

Chancery Court

County Official/Administrative Officer	\$	65,569
Clerical Personnel		232,184
Attendants		20,315

(Continued)

Exhibit K-8

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

General Fund (Cont.)

Administration of Justice (Cont.)

Chancery Court (Cont.)

Part-time Personnel	\$	16,076	
Longevity Pay		13,500	
Social Security		20,925	
State Retirement		42,333	
Employee and Dependent Insurance		71,072	
Unemployment Compensation		663	
Employer Medicare		4,894	
Communication		6,997	
Dues and Memberships		1,180	
Maintenance & Repair Services - Office Equipment		1,028	
Postal Charges		3,801	
Rentals		3,979	
Travel		666	
Other Contracted Services		976	
Office Supplies		15,398	
Premiums on Corporate Surety Bonds		641	
Office Equipment		22,804	
Total Chancery Court			\$ 545,001

Judicial Commissioners

County Official/Administrative Officer	\$	160,539	
Assistant(s)		36,222	
Longevity Pay		4,000	
In-Service Training		272	
Social Security		11,851	
State Retirement		21,593	
Employee and Dependent Insurance		35,536	
Unemployment Compensation		454	
Employer Medicare		2,772	
Communication		3,228	
Dues and Memberships		280	
Travel		681	
Other Contracted Services		286	
Office Supplies		871	
Office Equipment		5,446	
Total Judicial Commissioners			284,031

Probation Services

Probation Officer(s)	\$	111,467
Longevity Pay		1,600

(Continued)

Exhibit K-8

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

General Fund (Cont.)

Administration of Justice (Cont.)

Probation Services (Cont.)

Social Security	\$	7,047	
State Retirement		13,748	
Employee and Dependent Insurance		35,536	
Unemployment Compensation		288	
Employer Medicare		1,648	
Communication		6,931	
Dues and Memberships		177	
Postal Charges		462	
Rentals		3,536	
Other Contracted Services		32,043	
Drugs and Medical Supplies		10,002	
Office Supplies		2,147	
Other Charges		600	
Office Equipment		9,619	
Total Probation Services			\$ 236,851

Public Safety

Sheriff's Department

County Official/Administrative Officer	\$	72,126
Deputy(ies)		1,647,488
Detective(s)		217,587
Captain(s)		132,428
Lieutenant(s)		310,092
Sergeant(s)		248,099
Data Processing Personnel		13,897
Salary Supplements		48,000
Dispatchers/Radio Operators		288,335
Secretary(ies)		85,909
Longevity Pay		118,000
Other Salaries & Wages		101,473
In-Service Training		17,579
Social Security		198,945
State Retirement		401,576
Employee and Dependent Insurance		786,234
Unemployment Compensation		5,244
Employer Medicare		46,527
Communication		35,501
Dues and Memberships		3,775
Maintenance & Repair Services - Buildings		175
Maintenance & Repair Services - Vehicles		82,076

(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.)

Postal Charges	\$	5,846	
Travel		9,557	
Gasoline		213,329	
Office Supplies		11,147	
Uniforms		40,966	
Other Supplies and Materials		11,295	
Premiums on Corporate Surety Bonds		164	
Communication Equipment		85,322	
Motor Vehicles		66,813	
Office Equipment		30,740	
Transportation Equipment		4,950	
Total Sheriff's Department			\$ 5,341,195

Special Patrols

Other Contracted Services	\$	35	
Total Special Patrols			35

Traffic Control

Deputy(ies)	\$	66,925	
Lieutenant(s)		38,470	
Sergeant(s)		35,507	
Other Salaries & Wages		3,810	
Social Security		8,809	
State Retirement		18,205	
Employee and Dependent Insurance		35,536	
Unemployment Compensation		195	
Employer Medicare		2,060	
Maintenance & Repair Services - Vehicles		17,377	
Gasoline		16,000	
Uniforms		525	
Transportation Equipment		1,500	
Total Traffic Control			244,919

Drug Enforcement

Deputy(ies)	\$	33,622	
Detective(s)		72,122	
Captain(s)		19,690	
Lieutenant(s)		38,113	
Sergeant(s)		38,080	
Social Security		12,296	

(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.)

State Retirement	\$	25,365	
Employee and Dependent Insurance		53,304	
Unemployment Compensation		259	
Employer Medicare		2,876	
Maintenance & Repair Services - Vehicles		4,840	
Gasoline		10,000	
Instructional Supplies and Materials		3,600	
Uniforms		6,527	
Communication Equipment		2,347	
Total Drug Enforcement			\$ 323,041

Jail

Assistant(s)	\$	49,413
Deputy(ies)		1,434,204
Captain(s)		42,926
Lieutenant(s)		154,041
Sergeant(s)		106,416
Secretary(ies)		40,424
Cafeteria Personnel		65,942
Part-time Personnel		49,364
Other Salaries & Wages		41,266
In-Service Training		13,080
Social Security		118,245
State Retirement		188,088
Employee and Dependent Insurance		658,896
Unemployment Compensation		5,792
Employer Medicare		27,643
Communication		9,852
Maintenance & Repair Services - Buildings		3,753
Maintenance & Repair Services - Vehicles		9,844
Medical and Dental Services		399,565
Coal		51,063
Custodial Supplies		45,993
Drugs and Medical Supplies		178,835
Food Preparation Supplies		5,999
Food Supplies		221,784
Office Supplies		6,766
Uniforms		25,684
Other Supplies and Materials		2,520
Communication Equipment		15,267

(Continued)

Exhibit K-8

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

General Fund (Cont.)

Public Safety (Cont.)

Jail (Cont.)

Office Equipment	\$ 12,914	
Total Jail		\$ 3,985,579

Workhouse

County Official/Administrative Officer	\$ 7,035	
Guards	42,638	
Social Security	2,917	
State Retirement	6,113	
Employee and Dependent Insurance	17,768	
Unemployment Compensation	48	
Employer Medicare	682	
Food Supplies	7,302	
Gasoline	14,179	
Prisoners Clothing	6,828	
Uniforms	1,576	
Other Supplies and Materials	14,305	
Total Workhouse		121,391

Juvenile Services

Assistant(s)	\$ 100,179	
Probation Officer(s)	56,451	
Longevity Pay	3,200	
Social Security	9,863	
State Retirement	20,138	
Employee and Dependent Insurance	44,420	
Unemployment Compensation	267	
Employer Medicare	2,307	
Communication	1,342	
Dues and Memberships	735	
Postal Charges	498	
Travel	5,509	
Other Contracted Services	20,668	
Office Supplies	1,861	
Other Supplies and Materials	710	
Office Equipment	263	
Total Juvenile Services		268,411

Civil Defense

County Official/Administrative Officer	\$ 55,036
Assistant(s)	92,615

(Continued)

Exhibit K-8

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

General Fund (Cont.)

Public Safety (Cont.)

Civil Defense (Cont.)

Captain(s)	\$	171,804	
Lieutenant(s)		115,773	
Accountants/Bookkeepers		34,724	
Data Processing Personnel		13,897	
Salary Supplements		27,600	
Dispatchers/Radio Operators		103,728	
Secretary(ies)		26,325	
Temporary Personnel		149,807	
Longevity Pay		78,800	
Overtime Pay		254,032	
Other Salaries & Wages		2,870,643	
In-Service Training		29,612	
Social Security		246,580	
State Retirement		367,061	
Employee and Dependent Insurance		910,610	
Unemployment Compensation		7,280	
Employer Medicare		57,668	
Communication		44,433	
Laundry Service		7,477	
Maintenance & Repair Services - Vehicles		89,209	
Postal Charges		877	
Rentals		9,151	
Other Contracted Services		24,850	
Custodial Supplies		6,798	
Diesel Fuel		114,413	
Drugs and Medical Supplies		115,754	
Office Supplies		2,844	
Uniforms		58,722	
Utilities		69,195	
Other Supplies and Materials		7,416	
Other Charges		4,472	
Communication Equipment		6,559	
Data Processing Equipment		6,043	
Office Equipment		5,335	
Other Equipment		85,032	
Total Civil Defense			\$ 6,272,175

Other Emergency Management

Other Salaries & Wages	\$	66,884	
Total Other Emergency Management			66,884

(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	\$	18,237	
Secretary(ies)		2,500	
Communication		1,000	
Other Contracted Services		50,555	
Office Supplies		2,066	
Total County Coroner/Medical Examiner	\$		74,358

Public Safety Grant Programs

Other Salaries & Wages	\$	12,669	
Social Security		778	
State Retirement		1,227	
Unemployment Compensation		2	
Employer Medicare		182	
Other Charges		2,510	
Other Capital Outlay		317,892	
Total Public Safety Grant Programs			335,260

Public Health and Welfare

Local Health Center

Communication	\$	4,657	
Maintenance & Repair Services - Equipment		10,176	
Custodial Supplies		1,597	
Drugs and Medical Supplies		22,240	
Office Supplies		4,668	
Utilities		19,505	
Total Local Health Center			62,843

Other Local Health Services

Medical Personnel	\$	421,910	
Longevity Pay		5,300	
Social Security		25,972	
State Retirement		42,578	
Employee and Dependent Insurance		124,376	
Unemployment Compensation		1,084	
Employer Medicare		6,074	
Travel		10,849	
Other Contracted Services		400	
Other Supplies and Materials		2,104	
Total Other Local Health Services			640,647

(Continued)

Exhibit K-8

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

General Fund (Cont.)

Public Health and Welfare (Cont.)

Appropriation to State

Salary Supplements	\$ 78,493	
Total Appropriation to State		\$ 78,493

Other Local Welfare Services

Contributions	\$ 2,000	
Total Other Local Welfare Services		2,000

Other Public Health and Welfare

Clerical Personnel	\$ 26,554	
Longevity Pay	900	
Social Security	1,692	
State Retirement	3,454	
Employee and Dependent Insurance	8,884	
Unemployment Compensation	56	
Employer Medicare	396	
Office Supplies	170	
Total Other Public Health and Welfare		42,106

Social, Cultural, and Recreational Services

Libraries

Contributions	\$ 592,140	
Building Construction	2,000	
Total Libraries		594,140

Other Social, Cultural, and Recreational

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

Agriculture & Natural Resources

Agriculture Extension Service

Assistant(s)	\$ 19,541	
Part-time Personnel	7,897	
Social Security	1,496	
State Retirement	3,204	
Employee and Dependent Insurance	8,884	
Unemployment Compensation	119	
Employer Medicare	350	
Communication	2,517	
Dues and Memberships	400	
Matching Share	110,600	

(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.)

Travel	\$	1,718	
Office Equipment		7,040	
Total Agriculture Extension Service			\$ 163,766

Forest Service

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

Soil Conservation

Secretary(ies)	\$	25,631	
Longevity Pay		1,000	
Social Security		1,457	
State Retirement		3,350	
Employee and Dependent Insurance		8,884	
Unemployment Compensation		56	
Employer Medicare		341	
Contributions		2,500	
Total Soil Conservation			43,219

Other Operations

Tourism

Supervisor/Director	\$	39,928	
Part-time Personnel		12,585	
Longevity Pay		500	
Social Security		3,287	
State Retirement		5,086	
Employee and Dependent Insurance		8,884	
Unemployment Compensation		157	
Employer Medicare		769	
Advertising		15,912	
Communication		3,046	
Dues and Memberships		4,316	
Postal Charges		2,111	
Printing, Stationery, and Forms		6,731	
Travel		6,360	
Office Supplies		1,269	
Other Charges		8,377	
Office Equipment		1,800	
Total Tourism			121,118

(Continued)

Exhibit K-8

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

General Fund (Cont.)

Other Operations (Cont.)

Industrial Development

Contributions	\$ 229,100	
Total Industrial Development		\$ 229,100

Other Economic and Community Development

Contributions	\$ 46,750	
Total Other Economic and Community Development		46,750

Veterans' Services

Supervisor/Director	\$ 32,307	
Secretary(ies)	30,093	
Temporary Personnel	1,975	
Longevity Pay	2,900	
Social Security	4,077	
State Retirement	8,215	
Employee and Dependent Insurance	17,768	
Unemployment Compensation	128	
Employer Medicare	954	
Communication	506	
Dues and Memberships	132	
Maintenance & Repair Services - Office Equipment	150	
Postal Charges	431	
Rentals	1,800	
Travel	2,675	
Office Supplies	377	
Office Equipment	773	
Total Veterans' Services		105,261

Other Charges

Refunds	\$ 348,588	
Trustee's Commission	448,258	
Total Other Charges		796,846

Contributions to Other Agencies

Contributions	\$ 183,490	
Total Contributions to Other Agencies		183,490

Miscellaneous

Dues and Memberships	\$ 24,000	
Matching Share	20,000	
Other Charges	13,302	
Total Miscellaneous		57,302

(Continued)

Exhibit K-8

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

General Fund (Cont.)

Principal on Debt

General Government

Principal on Capital Leases	\$ 296,527	
Total General Government		\$ 296,527

Interest on Debt

General Government

Interest on Capital Leases	\$ 7,004	
Total General Government		7,004

Total General Fund		\$ 27,605,872
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Courthouse & Jail Maintenance Fund

General Government

County Buildings

Supervisor/Director	\$ 36,433	
Custodial Personnel	217,787	
Maintenance Personnel	76,438	
Longevity Pay	9,700	
Overtime Pay	6,790	
Social Security	20,840	
State Retirement	43,034	
Employee and Dependent Insurance	115,492	
Unemployment Compensation	830	
Employer Medicare	4,874	
Maintenance & Repair Services - Buildings	10,702	
Maintenance & Repair Services - Office Equipment	6,569	
Maintenance & Repair Services - Vehicles	1,935	
Travel	392	
Other Contracted Services	97,178	
Custodial Supplies	8,106	
Utilities	324,369	
Other Charges	23,666	
Building Improvements	10,728	
Heating and Air Conditioning Equipment	25,680	
Total County Buildings		\$ 1,041,543

Capital Projects

General Administration Projects

Maintenance & Repair Services - Buildings	\$ 29,983	
Trustee's Commission	773	
Building Improvements	42,542	
Total General Administration Projects		73,298

Total Courthouse & Jail Maintenance Fund		1,114,841
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(Continued)

Exhibit K-8

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

Solid Waste/Sanitation Fund

Public Health and Welfare

Rabies and Animal Control

Supervisor/Director	\$	17,240	
Paraprofessionals		27,833	
Part-time Personnel		19,603	
Longevity Pay		200	
Social Security		3,806	
State Retirement		4,857	
Employee and Dependent Insurance		8,884	
Unemployment Compensation		150	
Employer Medicare		890	
Communication		1,184	
Maintenance & Repair Services - Vehicles		408	
Other Contracted Services		13,328	
Food Supplies		200	
Gasoline		1,459	
Office Supplies		82	
Utilities		1,184	
Other Supplies and Materials		874	
Total Rabies and Animal Control			\$ 102,182

Convenience Centers

Assistant(s)	\$	39,170
Truck Drivers		149,311
Laborers		361,121
Longevity Pay		8,000
Social Security		33,311
State Retirement		33,285
Employee and Dependent Insurance		115,492
Unemployment Compensation		1,791
Employer Medicare		7,790
Communication		6,139
Contracts with Private Agencies		619,204
Maintenance & Repair Services - Equipment		28,256
Postal Charges		195
Rentals		19,707
Travel		900
Other Contracted Services		17,865
Diesel Fuel		59,474
Equipment Parts - Heavy		3,453
Equipment Parts - Light		1,120
Tires and Tubes		19,361

(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.)

Utilities	\$	7,188	
Other Supplies and Materials		1,349	
Trustee's Commission		31,996	
Solid Waste Equipment		5,924	
Total Convenience Centers		<u>5,924</u>	\$ 1,571,402

Total Solid Waste/Sanitation Fund \$ 1,673,584

Ambulance Service Fund

Public Health and Welfare

Ambulance/Emergency Medical Services

Health Equipment	\$	228,705	
Total Ambulance/Emergency Medical Services		<u>228,705</u>	\$ 228,705

Total Ambulance Service Fund 228,705

Special Purpose Fund

General Government

County Buildings

Trustee's Commission	\$	40,383	
Building Improvements		118,115	
Land		237,507	
Total County Buildings		<u>396,005</u>	\$ 396,005

Principal on Debt

Education

Principal on Capital Leases	\$	1,235,000	
Total Education		<u>1,235,000</u>	1,235,000

Interest on Debt

Education

Interest on Capital Leases	\$	802,416	
Total Education		<u>802,416</u>	802,416

Other Debt Service

Education

Other Debt Service	\$	7,426	
Total Education		<u>7,426</u>	7,426

Total Special Purpose Fund 2,440,847

(Continued)

Exhibit K-8

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

Drug Control Fund

Public Safety

Drug Enforcement

In-Service Training	\$	14,592	
Communication		1,246	
Confidential Drug Enforcement Payments		15,000	
Dues and Memberships		580	
Uniforms		528	
Other Supplies and Materials		13,950	
Trustee's Commission		1,096	
Communication Equipment		7,191	
Motor Vehicles		<u>23,365</u>	
Total Drug Enforcement			\$ <u>77,548</u>

Total Drug Control Fund \$ 77,548

Sports and Recreation Fund

Other Operations

Contributions to Other Agencies

Contributions	\$	1,003,081	
Trustee's Commission		<u>778</u>	
Total Contributions to Other Agencies			\$ <u>1,003,859</u>

Total Sports and Recreation Fund 1,003,859

Agriculture Center Fund

Agriculture & Natural Resources

Other Agriculture & Natural Resources

County Official/Administrative Officer	\$	44,293	
Assistant(s)		26,033	
Longevity Pay		2,900	
Other Salaries & Wages		147,952	
Social Security		13,587	
State Retirement		20,433	
Employee and Dependent Insurance		53,304	
Unemployment Compensation		765	
Employer Medicare		3,178	
Communication		1,524	
Maintenance & Repair Services - Buildings		27,301	
Maintenance & Repair Services - Equipment		18,977	
Printing, Stationery, and Forms		224	
Other Contracted Services		63,709	
Crushed Stone		<u>2,091</u>	

(Continued)

Exhibit K-8

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

Agriculture Center Fund (Cont.)

Agriculture & Natural Resources (Cont.)

Other Agriculture & Natural Resources (Cont.)

Custodial Supplies	\$	6,818	
Gasoline		7,821	
Office Supplies		362	
Utilities		117,594	
Other Supplies and Materials		791	
Trustee's Commission		1,425	
Other Charges		2,121	
Maintenance Equipment		6,122	
Total Other Agriculture & Natural Resources			\$ 569,325

Total Agriculture Center Fund \$ 569,325

Other Special Revenue Fund

Capital Projects

Public Safety Projects

Other Charges	\$	1,742	
Building Construction		326,389	
Other Equipment		47,579	
Total Public Safety Projects			\$ 375,710

Total Other Special Revenue Fund 375,710

Constitutional Officers - Fees Fund

General Government

Register of Deeds

Constitutional Officers' Operating Expenses	\$	286,587	
Total Register of Deeds			\$ 286,587

Finance

County Trustee's Office

Constitutional Officers' Operating Expenses	\$	223,689	
Total County Trustee's Office			223,689

County Clerk's Office

Constitutional Officers' Operating Expenses	\$	731,807	
Total County Clerk's Office			731,807

Administration of Justice

Circuit Court

Constitutional Officers' Operating Expenses	\$	934,227	
Total Circuit Court			934,227

(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	\$ 40,334	
Total Chancery Court		\$ 40,334

Public Safety

Sheriff's Department

Constitutional Officers' Operating Expenses	\$ 53,390	
Total Sheriff's Department		<u>53,390</u>

Total Constitutional Officers - Fees Fund		\$ 2,270,034
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Workers' Compensation Fund

General Government

Risk Management

Liability Insurance	\$ 538,218	
Workers' Compensation Insurance	591,095	
Other Self-Insured Claims	<u>124,642</u>	
Total Risk Management		<u>\$ 1,253,955</u>

Total Workers' Compensation Fund		1,253,955
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Highway/Public Works Fund

General Government

Engineering

Supervisor/Director	\$ 46,630	
In-Service Training	670	
Social Security	479	
Employee and Dependent Insurance	8,884	
Unemployment Compensation	56	
Employer Medicare	112	
Communication	1,046	
Printing, Stationery, and Forms	1,177	
Other Contracted Services	867	
Office Supplies	<u>535</u>	
Total Engineering		\$ 60,456

Highways

Administration

County Official/Administrative Officer	\$ 73,403
Assistant(s)	52,965
Accountants/Bookkeepers	44,106

(Continued)

Exhibit K-8

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

Highway/Public Works Fund (Cont.)

Highways (Cont.)

Administration (Cont.)

Clerical Personnel	\$	28,046	
Overtime Pay		2,000	
Board and Committee Members Fees		28,800	
Dues and Memberships		3,731	
Legal Notices, Recording, and Court Costs		379	
Licenses		17	
Maintenance Agreements		495	
Postal Charges		440	
Printing, Stationery, and Forms		233	
Rentals		5,077	
Other Contracted Services		2,645	
Data Processing Supplies		900	
Office Supplies		1,549	
Other Charges		568	
Building Improvements		1,308	
Office Equipment		2,426	
Total Administration			\$ 249,088

Highway and Bridge Maintenance

Equipment Operators	\$	940,722	
Truck Drivers		588,110	
Laborers		124,397	
Consultants		690	
Rentals		94	
Other Contracted Services		129,313	
Asphalt - Hot Mix		833,475	
Asphalt - Liquid		151,604	
Concrete		386	
Crushed Stone		277,522	
Pipe - Metal		45,930	
Road Signs		16,654	
Chemicals		569	
Total Highway and Bridge Maintenance			3,109,466

Operation and Maintenance of Equipment

Foremen	\$	45,680	
Mechanic(s)		132,034	
Laborers		66,373	
Maintenance & Repair Services - Equipment		56,811	
Diesel Fuel		141,912	

(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 (Cont.)

Equipment Parts - Heavy	\$	57,097	
Equipment Parts - Light		54,499	
Food Supplies		1,488	
Garage Supplies		3,513	
Gasoline		101,721	
Lubricants		5,500	
Propane Gas		2,983	
Small Tools		100	
Tires and Tubes		48,456	
Other Supplies and Materials		1,014	
Total Operation and Maintenance of Equipment			\$ 719,181

Other Charges

Communication	\$	10,819	
Electricity		19,508	
Natural Gas		8,813	
Water and Sewer		1,376	
Premiums on Corporate Surety Bonds		680	
Trustee's Commission		91,183	
Total Other Charges			132,379

Employee Benefits

Social Security	\$	129,383	
State Retirement		244,590	
Employee and Dependent Insurance		614,000	
Unemployment Compensation		4,096	
Employer Medicare		30,259	
Total Employee Benefits			1,022,328

Capital Outlay

Other Contracted Services	\$	490,151	
Communication Equipment		735	
Highway Equipment		164,943	
Motor Vehicles		18,350	
Plant Operation Equipment		2,785	
Total Capital Outlay			676,964

Total Highway/Public Works Fund \$ 5,969,862

(Continued)

Exhibit K-8

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

General Debt Service Fund

Principal on Debt

General Government

Principal on Bonds	\$ 1,190,068	
Principal on Notes	635,430	
Total General Government		\$ 1,825,498

Highways and Streets

Principal on Bonds	\$ 575,632	
Principal on Notes	444,570	
Total Highways and Streets		1,020,202

Education

Principal on Bonds	\$ 1,529,300	
Principal on Notes	250,000	
Total Education		1,779,300

Interest on Debt

General Government

Interest on Bonds	\$ 687,173	
Interest on Notes	56,782	
Total General Government		743,955

Highways and Streets

Interest on Bonds	\$ 70,071	
Interest on Notes	46,336	
Total Highways and Streets		116,407

Education

Interest on Bonds	\$ 3,790,353	
Interest on Notes	5,600	
Total Education		3,795,953

Other Debt Service

General Government

Trustee's Commission	\$ 171,103	
Other Debt Service	2,834	
Total General Government		173,937

Highways and Streets

Other Debt Service	\$ 965	
Total Highways and Streets		965

(Continued)

Exhibit K-8

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

General Debt Service Fund (Cont.)

Other Debt Service (Cont.)

Education

Other Debt Service	\$ 2,579	
Total Education	<u>2,579</u>	\$ 2,579

Total General Debt Service Fund \$ 9,458,796

Rural Debt Service Fund

Principal on Debt

Education

Principal on Bonds	\$ 955,000	
Principal on Notes	30,000	
Total Education	<u>985,000</u>	\$ 985,000

Interest on Debt

Education

Interest on Bonds	\$ 733,150	
Interest on Notes	10,575	
Total Education	<u>743,725</u>	

Other Debt Service

Education

Trustee's Commission	\$ 10,470	
Other Debt Service	1,903	
Total Education	<u>12,373</u>	

Total Rural Debt Service Fund 1,741,098

Special Debt Service Fund

Other Debt Service

General Government

Trustee's Commission	\$ 995	
Total General Government	<u>995</u>	\$ 995

Total Special Debt Service Fund 995

General Capital Projects Fund

Capital Projects

Public Safety Projects

Consultants	\$ 3,500
Engineering Services	850
Building Improvements	6,460

(Continued)

Exhibit K-8

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

General Capital Projects Fund (Cont.)

Capital Projects (Cont.)

Public Safety Projects (Cont.)

Furniture and Fixtures	\$ 7,964	
Building Purchases	<u>274,026</u>	
Total Public Safety Projects		\$ 292,800

Social, Cultural, and Recreation Projects

Architects	\$ 4,503	
Building Construction	342,374	
Furniture and Fixtures	17,070	
Other Equipment	<u>4,439</u>	
Total Social, Cultural, and Recreation Projects		<u>368,386</u>

Total General Capital Projects Fund \$ 661,186

Judicial and Safety Projects Fund

Capital Projects

General Administration Projects

Building Construction	\$ 3,341,876	
Total General Administration Projects		\$ <u>3,341,876</u>

Total Judicial and Safety Projects Fund 3,341,876

Sanitation Projects Fund

Principal on Debt

General Government

Principal on Bonds	\$ 125,000	
Total General Government		\$ 125,000

Interest on Debt

General Government

Interest on Bonds	\$ 286,123	
Total General Government		286,123

Other Debt Service

General Government

Other Debt Service	\$ 508	
Total General Government		508

Capital Projects

Public Health and Welfare Projects

Contracts with Private Agencies	\$ 141,665	
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(Continued)

Exhibit K-8

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

Sanitation Projects Fund (Cont.)

Capital Projects (Cont.)

Public Health and Welfare Projects (Cont.)

Engineering Services	\$ 42,273	
Trustee's Commission	15,946	
Total Public Health and Welfare Projects		\$ 199,884

Total Sanitation Projects Fund \$ 611,515

High School Building Projects Fund

Capital Outlay

Regular Capital Outlay

Contributions	\$ 19,494,385	
Total Regular Capital Outlay		\$ 19,494,385

Total High School Building Projects Fund 19,494,385

HUD Grant Projects Fund

Capital Projects

Other General Government Projects

Building Improvements	\$ 256,588	
Total Other General Government Projects		\$ 256,588

Total HUD Grant Projects Fund 256,588

Highway Capital Projects Fund

Capital Projects

Highway & Street Capital Projects

Asphalt - Hot Mix	\$ 1,489,756	
Trustee's Commission	26,544	
Total Highway & Street Capital Projects		\$ 1,516,300

Total Highway Capital Projects Fund 1,516,300

Rural School Construction Projects Fund

Capital Outlay

Regular Capital Outlay

Contributions	\$ 6,944,404	
Total Regular Capital Outlay		\$ 6,944,404

Other Debt Service

Education

Underwriter's Discount	\$ 52,090	
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(Continued)

Exhibit K-8

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

Education Capital Projects Fund (Cont.)

Other Debt Service (Cont.)

Education (Cont.)

Other Debt Issuance Charges	\$ 45,198	
Total Education		\$ 97,288

Total Rural School Construction Projects Fund \$ 7,041,692

Other Capital Projects Fund

Other Operations

Contributions to Other Agencies

Contributions	\$ 50,000	
Total Contributions to Other Agencies		\$ 50,000

Principal on Debt

General Government

Principal on Notes	\$ 430,000	
Total General Government		430,000

Capital Projects

General Administration Projects

Communication	\$ 6,719	
Rentals	16,500	
Utilities	1,241	
Other Supplies and Materials	22,500	
Trustee's Commission	24,293	
Building Construction	198,756	
Site Development	200,332	
Voting Machines	562,131	
Building Purchases	451,089	
Other Construction	42,000	
Total General Administration Projects		1,525,561

Administration of Justice Projects

Communication	\$ 5,311	
Furniture and Fixtures	46,190	
Total Administration of Justice Projects		51,501

Public Safety Projects

Matching Share	\$ 400,000	
Utilities	64	
Building Construction	353,496	
Other Equipment	2,659	
Total Public Safety Projects		756,219

(Continued)

Exhibit K-8

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

<u>Other Capital Projects Fund (Cont.)</u>		
<u>Capital Projects (Cont.)</u>		
<u>Social, Cultural, and Recreation Projects</u>		
Architects	\$	53,000
Furniture and Fixtures		15,312
Site Development		13,946
Other Construction		407,674
Total Social, Cultural, and Recreation Projects	\$	489,932
 <u>Capital Projects - Donated</u>		
<u>Capital Projects Donated to Other Entities</u>		
Building Improvements	\$	25,000
Total Capital Projects Donated to Other Entities		25,000
Total Other Capital Projects Fund	\$	<u>3,328,213</u>
Total Governmental Funds - Primary Government	\$	<u>92,036,786</u>

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, 2007

General Purpose School Fund

Instruction

Regular Instruction Program

Teachers	\$ 27,865,382	
Career Ladder Program	355,490	
Career Ladder Extended Contracts	133,726	
Homebound Teachers	16,075	
Salary Supplements	255,956	
Educational Assistants	907,855	
Other Salaries & Wages	170,853	
Certified Substitute Teachers	78,223	
Non-certified Substitute Teachers	339,637	
Social Security	1,818,937	
State Retirement	1,850,275	
Life Insurance	57,350	
Medical Insurance	4,169,629	
Dental Insurance	294,500	
Unemployment Compensation	27,182	
Employer Medicare	424,214	
Contributions	267,534	
Travel	16,767	
Other Contracted Services	205,767	
Instructional Supplies and Materials	295,822	
Textbooks	794,636	
Other Supplies and Materials	4,348	
Fee Waivers	50,121	
Other Charges	49,218	
Furniture and Fixtures	47,671	
Regular Instruction Equipment	61,994	
Total Regular Instruction Program		\$ 40,559,162

Alternative Instruction Program

Teachers	\$ 355,978	
Guidance Personnel	34,551	
Educational Assistants	107,939	
Social Security	29,670	
State Retirement	38,588	
Life Insurance	1,480	
Medical Insurance	94,700	
Dental Insurance	7,600	
Unemployment Compensation	545	
Employer Medicare	5,908	
Total Alternative Instruction Program		676,959

(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	\$ 2,099,018	
Career Ladder Program	26,795	
Career Ladder Extended Contracts	5,390	
Homebound Teachers	82,320	
Educational Assistants	434,334	
Speech Pathologist	298,990	
Other Salaries & Wages	141,052	
Certified Substitute Teachers	8,136	
Non-certified Substitute Teachers	49,225	
Social Security	192,070	
State Retirement	217,066	
Life Insurance	7,178	
Medical Insurance	464,030	
Dental Insurance	36,860	
Unemployment Compensation	3,632	
Employer Medicare	44,898	
Contracts with Private Agencies	75,560	
Maintenance & Repair Services - Equipment	1,682	
Travel	25,989	
Other Contracted Services	154,703	
Instructional Supplies and Materials	35,870	
Other Supplies and Materials	62,844	
Total Special Education Program		\$ 4,467,642

Vocational Education Program

Teachers	\$ 2,955,284
Career Ladder Program	30,090
Career Ladder Extended Contracts	11,572
Certified Substitute Teachers	5,430
Non-certified Substitute Teachers	29,752
Social Security	182,099
State Retirement	184,199
Life Insurance	5,254
Medical Insurance	329,396
Dental Insurance	26,980
Unemployment Compensation	2,485
Employer Medicare	42,579
Communication	8,461
Maintenance & Repair Services - Equipment	12,196

(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	\$	8,722	
Other Contracted Services		17,475	
Instructional Supplies and Materials		86,000	
In Service/Staff Development		1,673	
Vocational Instruction Equipment		91,000	
Total Vocational Education Program			\$ 4,030,647

Support Services

Attendance

Supervisor/Director	\$	77,476	
Career Ladder Program		1,000	
Secretary(ies)		26,741	
Social Security		6,193	
State Retirement		8,175	
Life Insurance		148	
Medical Insurance		9,470	
Dental Insurance		760	
Unemployment Compensation		57	
Employer Medicare		1,448	
Other Supplies and Materials		3,900	
Total Attendance			135,368

Health Services

Medical Personnel	\$	312,159	
Social Security		19,189	
State Retirement		35,451	
Life Insurance		666	
Medical Insurance		42,615	
Dental Insurance		3,420	
Unemployment Compensation		281	
Employer Medicare		4,489	
Data Processing Services		40,000	
Other Charges		20,316	
Data Processing Equipment		48,716	
Total Health Services			527,302

Other Student Support

Career Ladder Program	\$	17,250	
Guidance Personnel		1,376,022	

(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.)

Career Ladder Extended Contracts	\$	770	
Social Security		84,883	
State Retirement		82,773	
Life Insurance		2,220	
Medical Insurance		142,050	
Dental Insurance		12,540	
Unemployment Compensation		1,112	
Employer Medicare		19,851	
Evaluation and Testing		41,155	
Total Other Student Support			\$ 1,780,626

Regular Instruction Program

Supervisor/Director	\$	297,322	
Career Ladder Program		25,920	
Career Ladder Extended Contracts		8,000	
Librarians		890,241	
Materials Supervisor		46,473	
Instructional Computer Personnel		296,465	
Clerical Personnel		158,284	
Other Salaries & Wages		24,300	
Social Security		104,492	
State Retirement		135,914	
Life Insurance		2,794	
Medical Insurance		178,746	
Dental Insurance		14,345	
Unemployment Compensation		1,198	
Employer Medicare		24,388	
Other Fringe Benefits		250,000	
Communication		17,003	
Data Processing Services		97,799	
Maintenance & Repair Services - Equipment		117,001	
Travel		8,459	
Other Contracted Services		213,782	
Data Processing Supplies		42,556	
Library Books/Media		91,941	
Other Supplies and Materials		10,346	
In Service/Staff Development		69,077	
Other Charges		39,313	
Other Capital Outlay		16,622	
Total Regular Instruction Program			3,182,781

(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

Principals	\$	64,000	
Career Ladder Program		1,000	
Secretary(ies)		23,856	
Social Security		5,079	
State Retirement		6,742	
Life Insurance		148	
Medical Insurance		9,470	
Dental Insurance		760	
Unemployment Compensation		58	
Employer Medicare		1,437	
Total Alternative Instruction Program			\$ 112,550

Special Education Program

Supervisor/Director	\$	75,023	
Career Ladder Program		5,000	
Psychological Personnel		220,655	
Career Ladder Extended Contracts		2,000	
Assessment Personnel		128,630	
Secretary(ies)		93,417	
Social Security		31,036	
State Retirement		38,707	
Life Insurance		888	
Medical Insurance		56,820	
Dental Insurance		4,560	
Unemployment Compensation		425	
Employer Medicare		7,258	
Travel		7,986	
Other Contracted Services		1,548	
Other Supplies and Materials		979	
In Service/Staff Development		5,220	
Total Special Education Program			680,152

Vocational Education Program

Supervisor/Director	\$	77,476
Career Ladder Program		2,000
Career Ladder Extended Contracts		2,000
Social Security		4,693
State Retirement		4,994
Life Insurance		74

(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.)

Medical Insurance	\$	4,735	
Dental Insurance		380	
Unemployment Compensation		30	
Employer Medicare		1,097	
Total Vocational Education Program			\$ 97,479

Board of Education

Secretary to Board	\$	15,222	
Board and Committee Members Fees		23,430	
Social Security		2,396	
State Retirement		554	
Unemployment Compensation		117	
Employer Medicare		560	
Audit Services		11,500	
Dues and Memberships		12,087	
Legal Services		4,435	
Travel		6,852	
Other Contracted Services		8,777	
Liability Insurance		24,589	
Trustee's Commission		635,095	
Workers' Compensation Insurance		304,322	
Total Board of Education			1,049,936

Director of Schools

County Official/Administrative Officer	\$	100,862	
Secretary(ies)		30,758	
Social Security		7,842	
State Retirement		12,229	
Life Insurance		148	
Medical Insurance		9,470	
Dental Insurance		760	
Unemployment Compensation		67	
Employer Medicare		1,834	
Communication		33,477	
Postal Charges		12,776	
Travel		733	
Other Contracted Services		13,937	
Office Supplies		15,419	
Total Director of Schools			240,312

(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	\$ 1,173,721	
Career Ladder Program	61,000	
Accountants/Bookkeepers	418,192	
Career Ladder Extended Contracts	35,280	
Assistant Principals	1,555,457	
Secretary(ies)	1,025,442	
Social Security	256,113	
State Retirement	346,156	
Life Insurance	7,918	
Medical Insurance	506,645	
Dental Insurance	40,660	
Unemployment Compensation	3,336	
Employer Medicare	59,898	
Communication	48,701	
Other Contracted Services	172,336	
Office Supplies	52,877	
Total Office of the Principal		\$ 5,763,732

Fiscal Services

Supervisor/Director	\$ 43,802	
Accountants/Bookkeepers	164,505	
Social Security	12,628	
State Retirement	24,550	
Life Insurance	444	
Medical Insurance	28,410	
Dental Insurance	2,280	
Unemployment Compensation	155	
Employer Medicare	2,953	
Data Processing Services	14,000	
Other Contracted Services	3,700	
Data Processing Supplies	6,616	
Office Supplies	2,314	
Total Fiscal Services		306,357

Human Services/Personnel

Supervisor/Director	\$ 48,054
Clerical Personnel	97,765
Social Security	8,541
State Retirement	13,025

(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.)

Human Services/Personnel (Cont.)

Life Insurance	\$	296	
Medical Insurance		18,940	
Dental Insurance		1,520	
Unemployment Compensation		125	
Employer Medicare		1,998	
Other Contracted Services		6,224	
Other Charges		1,338	
Total Human Services/Personnel			\$ 197,826

Operation of Plant

Custodial Personnel	\$	397,476	
Social Security		24,250	
State Retirement		46,627	
Life Insurance		1,628	
Medical Insurance		104,170	
Dental Insurance		8,360	
Unemployment Compensation		639	
Employer Medicare		5,671	
Janitorial Services		1,570,956	
Disposal Fees		71,194	
Other Contracted Services		218,639	
Custodial Supplies		78,467	
Electricity		1,972,586	
Natural Gas		382,662	
Propane Gas		9,942	
Water and Sewer		254,189	
Other Supplies and Materials		23,755	
Boiler Insurance		12,633	
Building and Contents Insurance		165,708	
Total Operation of Plant			5,349,552

Maintenance of Plant

Supervisor/Director	\$	38,000	
Secretary(ies)		25,483	
Maintenance Personnel		494,241	
Social Security		33,267	
State Retirement		70,030	
Life Insurance		1,332	
Medical Insurance		85,230	

(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.)

Maintenance of Plant (Cont.)

Dental Insurance	\$	6,840	
Unemployment Compensation		552	
Employer Medicare		7,780	
Other Contracted Services		74,089	
Other Supplies and Materials		497,189	
Other Capital Outlay		55,371	
Total Maintenance of Plant			\$ 1,389,404

Transportation

Part-time Personnel	\$	57,353	
Social Security		4,430	
State Retirement		2,320	
Unemployment Compensation		399	
Employer Medicare		1,036	
Other Contracted Services		3,542,196	
Diesel Fuel		598,528	
Gasoline		59,407	
Vehicle and Equipment Insurance		108,684	
Transportation Equipment		671,982	
Total Transportation			5,046,335

Central and Other

Clerical Personnel	\$	51,202	
Other Salaries & Wages		49,450	
Social Security		6,195	
State Retirement		12,974	
Life Insurance		222	
Medical Insurance		14,205	
Dental Insurance		1,140	
Unemployment Compensation		87	
Employer Medicare		1,449	
Other Contracted Services		1,893	
Other Charges		19,434	
Total Central and Other			158,251

Operation of Non-Instructional Services

Community Services

Supervisor/Director	\$	180,807	
Clerical Personnel		138,289	

(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.)

Operation of Non-Instructional Services (Cont.)

Community Services (Cont.)

Other Salaries & Wages	\$	159,502	
Social Security		29,244	
State Retirement		35,528	
Life Insurance		740	
Medical Insurance		47,350	
Dental Insurance		3,800	
Unemployment Compensation		473	
Employer Medicare		6,994	
Other Supplies and Materials		35,211	
Other Charges		14,540	
Total Community Services			\$ 652,478

Early Childhood Education

Supervisor/Director	\$	60,061	
Teachers		145,435	
Educational Assistants		55,555	
Social Security		15,902	
State Retirement		16,368	
Life Insurance		666	
Medical Insurance		42,615	
Dental Insurance		3,420	
Unemployment Compensation		265	
Employer Medicare		3,562	
Instructional Supplies and Materials		24,790	
Other Supplies and Materials		25,798	
Other Capital Outlay		23,628	
Total Early Childhood Education			418,065

Capital Outlay

Regular Capital Outlay

Other Capital Outlay	\$	1,302,303	
Total Regular Capital Outlay			1,302,303

Principal on Debt

Education

Principal on Capital Leases	\$	367,072	
Total Education			367,072

(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.)

Interest on Debt

Education

Interest on Capital Leases	\$ 191,172	
Total Education		\$ 191,172

Total General Purpose School Fund \$ 78,683,463

School Federal Projects Fund

Instruction

Regular Instruction Program

Teachers	\$ 698,365	
Educational Assistants	43,633	
Other Salaries & Wages	15,496	
Certified Substitute Teachers	2,596	
Social Security	46,189	
State Retirement	49,803	
Life Insurance	1,554	
Medical Insurance	99,435	
Dental Insurance	7,980	
Unemployment Compensation	732	
Employer Medicare	10,797	
Other Contracted Services	33,784	
Instructional Supplies and Materials	27,568	
Workers' Compensation Insurance	5,176	
Other Charges	249	
Regular Instruction Equipment	6,178	
Total Regular Instruction Program		\$ 1,049,535

Special Education Program

Teachers	\$ 557,784
Educational Assistants	665,269
Speech Pathologist	86,580
Social Security	77,526
State Retirement	119,591
Life Insurance	5,106
Medical Insurance	321,980
Dental Insurance	26,220
Unemployment Compensation	2,213
Employer Medicare	18,098
Other Contracted Services	150,097
Instructional Supplies and Materials	18,012

(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.)

Special Education Program (Cont.)

Other Supplies and Materials	\$ 22,376	
Total Special Education Program		\$ 2,070,852

Vocational Education Program

Clerical Personnel	\$ 2,230	
Educational Assistants	10,745	
Other Salaries & Wages	40,000	
Social Security	3,287	
State Retirement	4,090	
Life Insurance	150	
Medical Insurance	7,024	
Dental Insurance	540	
Unemployment Compensation	129	
Employer Medicare	769	
Other Fringe Benefits	412	
Contracts with Other School Systems	13,000	
Travel	21,073	
Other Contracted Services	3,723	
Other Supplies and Materials	38,484	
Vocational Instruction Equipment	69,289	
Total Vocational Education Program		214,945

Adult Education Program

Teachers	\$ 43,695	
Social Security	2,627	
State Retirement	2,676	
Unemployment Compensation	30	
Employer Medicare	616	
Instructional Supplies and Materials	1,316	
Total Adult Education Program		50,960

Support Services

Other Student Support

Other Contracted Services	\$ 35,534	
In Service/Staff Development	583	
Other Charges	8,111	
Total Other Student Support		44,228

(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

Supervisor/Director	\$	74,926	
Secretary(ies)		19,083	
Other Salaries & Wages		57,447	
Social Security		9,801	
State Retirement		11,051	
Life Insurance		203	
Medical Insurance		10,781	
Dental Insurance		945	
Unemployment Compensation		86	
Employer Medicare		2,308	
Consultants		512	
Travel		1,476	
Other Contracted Services		383,920	
Other Supplies and Materials		1,490	
Workers' Compensation Insurance		419	
In Service/Staff Development		148,035	
Other Charges		75	
Regular Instruction Equipment		3,343	
Total Regular Instruction Program			\$ 725,901

Special Education Program

Psychological Personnel	\$	40,786	
Assessment Personnel		105,583	
Social Security		8,665	
State Retirement		9,130	
Life Insurance		296	
Medical Insurance		18,940	
Dental Insurance		1,520	
Unemployment Compensation		3	
Employer Medicare		2,027	
In Service/Staff Development		15,832	
Total Special Education Program			202,782

Maintenance of Plant

Maintenance Equipment	\$	3,087	
Other Capital Outlay		21,431	
Total Maintenance of Plant			24,518

(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.)

Operation of Non-Instructional Services

Community Services

Supervisor/Director	\$	48,451	
Social Security		2,879	
State Retirement		2,962	
Life Insurance		74	
Medical Insurance		4,735	
Dental Insurance		380	
Unemployment Compensation		30	
Employer Medicare		652	
Total Community Services			\$ 60,163

Total School Federal Projects Fund \$ 4,443,884

Central Cafeteria Fund

Operation of Non-Instructional Services

Food Service

Supervisor/Director	\$	54,841	
Cafeteria Personnel		1,177,070	
Other Salaries & Wages		169,993	
Social Security		82,961	
State Retirement		109,964	
Life Insurance		3,589	
Medical Insurance		229,648	
Dental Insurance		18,430	
Unemployment Compensation		3,841	
Employer Medicare		19,526	
Communication		14,786	
Maintenance & Repair Services - Equipment		32,665	
Transportation - Other than Students		35,051	
Travel		4,175	
Disposal Fees		48,960	
Other Contracted Services		59,975	
Food Supplies		1,932,032	
Other Supplies and Materials		21,607	
Workers' Compensation Insurance		117,546	
In Service/Staff Development		6,834	
Food Service Equipment		260,860	
Other Capital Outlay		282,000	
Total Food Service			\$ 4,686,354

Total Central Cafeteria Fund 4,686,354

(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

Operation of Non-Instructional Services

Community Services

Supervisor/Director	\$	550,811	
Part-time Personnel		737,600	
Social Security		74,956	
State Retirement		124,158	
Life Insurance		5,500	
Medical Insurance		251,100	
Dental Insurance		21,300	
Unemployment Compensation		3,314	
Employer Medicare		17,691	
Communication		16,282	
Consultants		17,720	
Rentals		1,872	
Other Contracted Services		21,162	
Equipment and Machinery Parts		62,882	
Food Supplies		77,405	
Other Supplies and Materials		70,805	
Workers' Compensation Insurance		37,000	
In Service/Staff Development		21,182	
Other Charges		23,001	
Total Community Services			\$ 2,135,741

Other Debt Service

Education

Debt Service Contribution to Primary Government	\$	40,575	
Total Education			40,575

Total Extended School Program Fund \$ 2,176,316

Education Capital Projects Fund

Capital Outlay

Regular Capital Outlay

Other Capital Outlay	\$	109,318	
Total Regular Capital Outlay			\$ 109,318

Capital Projects

Education Capital Projects

Building Construction	\$	24,881,310	
Other Capital Outlay		419,394	
Total Education Capital Projects			25,300,704

Total Education Capital Projects Fund 25,410,022

Total Governmental Funds - Wilson County School Department \$ 115,400,039

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, 2007

	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	\$ 330,345	\$ 0	\$ 0
Solid Waste	34,164	0	0
Self-Insurance Premiums/Contributions	0	5,157,058	165,655
Other Employee Benefit Charges/Contributions	0	476,994	0
Other Charges for Services	0	0	9,600,549
Total Charges for Current Services	\$ 364,509	\$ 5,634,052	\$ 9,766,204
<u>Other Local Revenues</u>			
<u>Recurring Items</u>			
Retirees' Insurance Payments	\$ 0	\$ 48,376	\$ 0
Cobra Insurance Payments	0	3,157	0
Total Other Local Revenues	\$ 0	\$ 51,533	\$ 0
Total Operating Revenues	\$ 364,509	\$ 5,685,585	\$ 9,766,204
<u>Nonoperating Revenues</u>			
<u>Recurring Items</u>			
Investment Income	\$ 0	\$ 140,000	\$ 140,000
Miscellaneous Refunds	4	151,406	0
Total Nonoperating Revenues	\$ 4	\$ 291,406	\$ 140,000
Total Revenues	\$ 364,513	\$ 5,976,991	\$ 9,906,204
<u>Operating Expenses</u>			
<u>Public Health and Welfare</u>			
<u>Landfill Operations and Maintenance</u>			
Supervisor/Director	\$ 54,149	\$ 0	\$ 0
Equipment Operators	51,451	0	0
Longevity	3,300	0	0
Social Security	6,857	0	0
State Retirement	14,612	0	0
Employee and Dependent Insurance	26,652	0	0
Unemployment Compensation	184	0	0
Employer Medicare	1,604	0	0
Communication	2,836	0	0
Dues and Membership	492	0	0
Maintenance & Repair Services - Equipment	12,088	0	0
Postal Charges	160	0	0
Rentals	255	0	0
Travel	404	0	0
Other Contracted Services	395	0	0
Crushed Stone	4,603	0	0
Diesel Fuel	6,180	0	0

(Continued)

Exhibit K-10

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>Landfill Operations and Maintenance (Cont.)</u>			
Gasoline	\$ 3,799	\$ 0	\$ 0
Lubricants	638	0	0
Office Supplies	787	0	0
Tires and Tubes	1,908	0	0
Utilities	3,401	0	0
Other Supplies and Materials	1,969	0	0
Depreciation	37,456	0	0
Total Landfill Operations and Maintenance	<u>\$ 236,180</u>	<u>\$ 0</u>	<u>\$ 0</u>
<u>Other Waste Disposal</u>			
Disposal Fees	\$ 9,400	\$ 0	\$ 0
Total Other Waste Disposal	<u>\$ 9,400</u>	<u>\$ 0</u>	<u>\$ 0</u>
<u>Employee Benefits</u>			
Handling Charges & Administrative Costs	\$ 0	\$ 333,551	\$ 0
Life Insurance	0	69,988	73,209
Medical Insurance	0	4,959,493	7,602,009
Dental Insurance	0	0	690,330
Disability Insurance	0	27,630	0
Consultants	0	0	7,200
Other Contracted Services	0	0	1,070,863
Excess Risk Insurance	0	0	187,182
Other Charges	0	0	10,726
Total Employee Benefits	<u>\$ 0</u>	<u>\$ 5,390,662</u>	<u>\$ 9,641,519</u>
Total Operating Expenses	<u>\$ 245,580</u>	<u>\$ 5,390,662</u>	<u>\$ 9,641,519</u>
Total Expenses	<u>\$ 245,580</u>	<u>\$ 5,390,662</u>	<u>\$ 9,641,519</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, 2007

	Cities - Sales Tax Fund	Special School District Fund	Total
<u>Cash Receipts</u>			
<u>County Property Taxes</u>			
Current Property Tax	\$ 0	\$ 4,443,622	\$ 4,443,622
Trustee's Collections - Prior Year	0	104,852	104,852
Trustee's Collections - Bankruptcy	0	6,100	6,100
Circuit/Clerk and Master Collections - Prior Years	0	218,971	218,971
Interest and Penalty	0	18,669	18,669
<u>County Local Option Taxes</u>			
Local Option Sales Tax	12,298,459	2,365,391	14,663,850
<u>Statutory Local Taxes</u>			
Bank Excise Tax	0	37,901	37,901
Interstate Telecommunications Tax	0	3,686	3,686
<u>City/School District Property Taxes</u>			
Current Property Tax	0	2,624,694	2,624,694
Prior Year Property Tax	0	44,561	44,561
Interest and Penalty	0	9,682	9,682
<u>Licenses and Permits</u>			
Marriage Licenses	0	1,308	1,308
<u>Other Local Revenues</u>			
Contributions and Gifts	0	558	558
Total Cash Receipts	<u>\$ 12,298,459</u>	<u>\$ 9,879,995</u>	<u>\$ 22,178,454</u>
<u>Cash Disbursements</u>			
Remittance of Revenues Collected	\$ 12,175,474	\$ 9,699,623	\$ 21,875,097
Trustee's Commission	122,985	174,428	297,413
Total Cash Disbursements	<u>\$ 12,298,459</u>	<u>\$ 9,874,051</u>	<u>\$ 22,172,510</u>
Excess of Cash Receipts Over (Under) Cash Disbursements	\$ 0	\$ 5,944	\$ 5,944
Cash Balance, July 1, 2006	0	275,146	275,146
Cash Balance, June 30, 2007	<u>\$ 0</u>	<u>\$ 281,090</u>	<u>\$ 281,090</u>

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

November 1, 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, 2007, which collectively comprise Wilson County's basic financial statements and have issued our report thereon dated November 1, 2007. Our report was qualified due to not including the financial statements of the Wilson County Emergency Communications District, the Wilson County Library Board, and the Sports Authority of the County of Wilson, discretely presented component units, which were not available from other auditors as of the date of this report. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the auditing standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Wilson County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing

an opinion on the effectiveness of Wilson County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Wilson County's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider to be significant deficiencies.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider item 07.01 in the accompanying Schedule of Findings and Questioned Costs to be a significant deficiency in internal control over financial reporting.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by Wilson County's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be significant weaknesses. We consider item 07.01 described above to be a material weakness.

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 management of Wilson County in separate communications.

This report is intended solely for the information and use of management, the county mayor, director of schools, road superintendent, County Commission, Board of Education, Financial Management Committee, others within Wilson County, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

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

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

November 1, 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, 2007. 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 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 of 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, 2007.

Internal Control Over Compliance

The management of Wilson County is responsible for establishing and maintaining effective internal control over compliance with the 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 the 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, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Wilson County's internal control over compliance.

A control deficiency in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Wilson County as of and for the year ended June 30, 2007, and have issued our report thereon dated November 1, 2007. Our report was qualified due to not including the financial statements of the Wilson County Emergency Communications District, the Wilson County Library Board, and the Sports Authority of the County of Wilson, discretely presented component units, which were not

available from other auditors as of the date of this report. Our audit was performed for the purpose of forming our opinions on the financial statements that collectively comprise Wilson County's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards 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 management, the county mayor, director of schools, road superintendent, County Commission, Board of Education, Financial Management Committee, others within Wilson County, 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.

Yours very truly,

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

John G. Morgan
Comptroller of the Treasury

JGM/rc

Wilson County, Tennessee
Schedule of Expenditures of Federal Awards and State Grants (1)
For the Year Ended June 30, 2007

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 Donation (Noncash Assistance)	10.550	(2)	\$ 214,689
Passed-through State Department of Education: Child Nutrition Cluster: School Breakfast Program	10.553	(2)	160,351
National School Lunch Program	10.555	(2)	1,061,031
Total Passed-through State Department of Education			\$ 1,221,382
Total U.S. Department of Agriculture			\$ 1,436,071
U.S. Department of Housing and Urban Development: Passed-through State Housing Development Agency: HOME Investment Partnerships Program	14.239	HM-04-63	\$ 255,888
Total U.S. Department of Housing and Urban Development			\$ 255,888
U.S. Department of the Interior Direct Program: Payment in-Lieu-of Taxes	15.226	N/A	\$ 16,940
Total U.S. Department of the Interior			\$ 16,940
U.S. Department of Justice Direct Program: Drug Court Discretionary Grant Program	16.585	N/A	\$ 64,828
Total U.S. Department of Justice			\$ 64,828
U.S. Department of Labor: Passed-through Metropolitan Nashville/Davidson County: WIA Youth Activities	17.259	(2)	\$ 291,562
Total U.S. Department of Labor			\$ 291,562
U.S. Department of Transportation: Passed-through State Department of Transportation Highway Planning and Construction	20.205	Z07036147	\$ 10,039
Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants	20.601	Z07036036	636
Total U.S. Department of Transportation			\$ 10,675
U.S. Department of Education Direct Program: Fund for the Improvement of Education	84.215X	N/A	\$ 383,920
Passed-through State Department of Education: Adult Education - Basic Grant	84.002	(2)	159,440
Title I Grants to Local Educational Agencies	84.010	N/A	924,313
Special Education Cluster: Special Education - Grants to States	84.027	N/A	2,380,001
Special Education - Preschool Grants	84.173	N/A	88,655
Vocational Education - Basic Grants to States	84.048	N/A	218,644
Safe and Drug-Free Schools and Communities State Grants	84.186	(2)	34,775
State Grants for Innovative Programs	84.298	N/A	43,393
Education Technology State Grants	84.318	(2)	93,200
English Language Acquisition Grants	84.365	N/A	30,909
Improving Teacher Quality State Grants	84.367	N/A	354,028
Hurricane Education Recovery	84.938	N/A	43,436
Total Passed-through State Department of Education			\$ 4,370,794
Total U.S. Department of Education			\$ 4,754,714

(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. Elections Assistance Commission:			
Passed-through Tennessee Secretary of State:			
Help America Vote Act Requirements Payments	90.401	(2)	\$ 5,350
Total U.S. Elections Assistance Commission			<u>\$ 5,350</u>
U.S. Department of Health and Human Services:			
Passed-through State Department of Education:			
Temporary Assistance for Needy Families	93.558	(2)	\$ 50,960
Total U.S. Department of Health and Human Services			<u>\$ 50,960</u>
U.S. Department of Homeland Security			
Passed-through State Department of Military:			
State Domestic Preparedness Equipment Support Program	97.004	Z04022509	\$ 101,179
Hazard Mitigation Grant	97.039	GG0612002	106,668
Assistance to Firefighters Grant	97.044	EMW2005FF01286	467,559
Homeland Security Grant Program	97.067	Z05025224	320,811
Buffer Zone Protection Plan	97.078	Z05031029	100,000
Total U.S. Department of Homeland Security			<u>\$ 1,096,217</u>
Total Federal Awards			<u>\$ 7,983,205</u>
State Grants:			
		<u>Contract Number</u>	
State Reappraisal Program - Comptroller of the Treasury	N/A	(2)	\$ 28,246
Family Resource Center - State Department of Education	N/A	(2)	60,163
Juvenile Justice - State Commission on Children and Youth	N/A	Z07036597	4,500
Safe and Drug-Free Schools and Communities - State Department of Education	N/A	(2)	61,613
Waste Tire Grant - State Department of Environment & Conservation	N/A	(2)	38,980
Health Department Programs - State Department of Health Service	N/A	Z07031590	677,502
Litter Program - State Department of Transportation	N/A	Z06028025	2,601
Litter Program - State Department of Transportation	N/A	Z07033863	48,225
Total State Grants			<u>\$ 921,830</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.

Wilson County, Tennessee
Schedule of Audit Findings Not Corrected
June 30, 2007

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, 2006, that have not been corrected.

WILSON COUNTY, TENNESSEE

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2007

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 one significant deficiency in internal control. This condition was considered to be a material weakness.
3. The audit disclosed no instances of noncompliance that are material to the financial statements of Wilson County.
4. The audit disclosed no significant deficiencies 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. Title I Grants to Local Education Agencies (CFDA No. 84.010), the Special Education Cluster: Special Education – Grants to States and Special Education – Preschool Grants (CFDA Nos. 84.027 and 84.173), Fund for the Improvement of Education (CFDA No. 84.215X), Improving Teacher Quality State Grants (CFDA No. 84.367), and Assistance to Firefighters Grant (CFDA No. 97.044) were determined to be major programs.
8. A \$300,000 threshold 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

A finding and recommendation, as a result of our examination, is presented below. We reviewed this finding and recommendation with management to provide an opportunity for their response. Officials offered oral responses to the finding and recommendation; however, these oral responses have not been included in this report.

OFFICE OF TRUSTEE

FINDING 07.01 **A MATERIAL FINANCIAL TRANSACTION WAS NOT POSTED TO THE GENERAL LEDGER ON A CURRENT BASIS**
(Internal Control – Material Weakness Under Government Auditing Standards)

During April 2007, the office deposited a \$3,000,000 certificate of deposit into the official checking account; however, the bookkeeper did not post this transaction to the general ledger until July 2007.

RECOMMENDATION

All transactions should be posted to the general ledger on a current 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, 2007**

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