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



**FOR THE YEAR ENDED JUNE 30, 2007**



**ANNUAL FINANCIAL REPORT**  
**DICKSON COUNTY, TENNESSEE**  
**FOR THE YEAR ENDED JUNE 30, 2007**

***DEPARTMENT OF AUDIT***  
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***Comptroller of the Treasury***

***DIVISION OF COUNTY AUDIT***  
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***State Auditors***

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

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# ***Audit Highlights***

Annual Financial Report  
Dickson County, Tennessee  
For the Year Ended June 30, 2007

## ***Scope***

We have audited the basic financial statements of Dickson 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 two component units whose financial statements were not available from other auditors at the date of this report. Our report on the governmental activities, each major fund, and the aggregate remaining fund information is unqualified.

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

## ***Findings***

The following are summaries of the audit findings:

### **OFFICE OF COUNTY MAYOR**

- ◆ Certain financial activity of the Dickson County Library was not audited or subject to budgetary control of the County Commission as required by state statutes.

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### **OFFICE OF HIGHWAY ENGINEER**

- ◆ Proceeds from the sale of logs were not receipted and deposited.
  - ◆ Receivables were not determined and recorded on the accounting records, cash balances were not reconciled with the trustee's balances, and general ledger payroll liability accounts were not reconciled with payroll reports and payments.
-

## **OFFICE OF DIRECTOR OF SCHOOLS**

- ◆ Expenditures exceeded appropriations approved by the County Commission at the major appropriation category level of control (the legal level of control).
- 

## **OFFICE OF TRUSTEE**

- ◆ The trustee did not require a depository to adequately collateralize funds.
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## **OTHER FINDINGS**

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

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# INTRODUCTORY SECTION

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Dickson County Officials  
June 30, 2007

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**Officials**

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

**Board of County Commissioners**

Robert Stone, Chairman  
Randy Simpkins  
John Gunn  
Gary Suggs  
Regina Fowler  
James Dawson  
Benny Spencer

Virginia Gray  
Horace G. Perkins, III  
Buddy Tidwell  
Buford Reed  
Gaither Bagsby  
David McMillen

**Highway Commissioners**

Ray Denney, Chairman  
Clay Simpkins  
Earl Lerch  
Joe Vestal  
Donald Davis  
Kenneth Edmisson

Gary Dotson  
David White  
Rodney Black  
John Baggett  
Steven Watson  
Benjamin Regen

**Board of Education**

Carl Buckner, Chairman  
RaAnn Hillis  
Tom Thomas

Tim Potter  
Phil Buckner  
Sue Story

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## FINANCIAL SECTION

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STATE OF TENNESSEE  
**COMPTROLLER OF THE TREASURY**  
DEPARTMENT OF AUDIT  
DIVISION OF COUNTY AUDIT

SUITE 1500  
JAMES K. POLK STATE OFFICE BUILDING  
NASHVILLE, TENNESSEE 37243-0269  
PHONE (615) 401-7841

INDEPENDENT AUDITOR'S REPORT

September 20, 2007

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

To the County Mayor and Board of County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Dickson County, Tennessee, as of and for the year ended June 30, 2007, which collectively comprise Dickson County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Dickson County's management. Our responsibility is to express opinions on these financial statements based on our audit.

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

The financial statements of the Dickson County Emergency Communications District and the Dickson County Municipal Airport Authority, component units requiring discrete presentation, had not been made available by other auditors as of the date of this report. Accordingly, the aggregate discretely presented component units financial statements referred to above do not include amounts for the Dickson County Emergency Communications District and the Dickson County Municipal Airport Authority, which

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

In our opinion, except for the effects of not including the financial statements of the Dickson County Emergency Communications District and the Dickson County Municipal Airport Authority, as discussed in the preceding paragraph, the financial statements referred to above present fairly, in all material respects, the financial position of the aggregate discretely presented component units of Dickson County, Tennessee, at June 30, 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, each major fund, and the aggregate remaining fund information of Dickson County, Tennessee, as of June 30, 2007, and the respective changes in financial position thereof for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated September 20, 2007, on our consideration of Dickson County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

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

The budgetary comparison and pension information on pages 55 through 59 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 Dickson County's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, budgetary comparison schedules of nonmajor governmental funds and the General Debt Service Fund, combining and individual fund financial statements of the Dickson County School Department (a discretely presented component unit), and miscellaneous schedules are

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

Very truly yours,

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

John G. Morgan  
Comptroller of the Treasury

JGM/sb

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## **BASIC FINANCIAL STATEMENTS**

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Exhibit A

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

	Primary Governmental Governmental Activities	Component Unit Dickson County School Department
<u>ASSETS</u>		
Cash	\$ 6,048	\$ 121,246
Equity in Pooled Cash and Investments	10,566,828	5,451,380
Inventories	3,098	0
Accounts Receivable	3,900,267	3,477
Allowance for Uncollectibles	(2,239,637)	0
Due from Other Governments	818,140	2,015,918
Property Taxes Receivable	16,422,536	8,428,223
Allowance for Uncollectible Property Taxes	(390,906)	(200,615)
Deferred Charges - Debt Issuance Costs	145,176	0
Capital Assets:		
Assets Not Depreciated:		
Land	6,812,779	1,762,981
Assets Net of Accumulated Depreciation:		
Buildings and Improvements	5,086,640	44,189,630
Other Capital Assets	1,932,277	2,708,211
Infrastructure	22,316,831	0
Total Assets	<u>\$ 65,380,077</u>	<u>\$ 64,480,451</u>
<u>LIABILITIES</u>		
Accounts Payable	\$ 200,874	\$ 0
Payroll Deductions Payable	74,445	2,528
Due to State of Tennessee	0	4,696
Retainage Payable	5,000	0
Accrued Interest Payable	813,339	10,107
Deferred Revenue - Current Property Taxes	15,413,615	7,909,700
Noncurrent Liabilities:		
Due Within One Year	5,482,754	224,183
Due in More Than One Year (net of deferred amount on refunding and unamortized premiums on debt)	68,711,719	609,717
Total Liabilities	<u>\$ 90,701,746</u>	<u>\$ 8,760,931</u>
<u>NET ASSETS</u>		
Invested in Capital Assets, Net of Related Debt	\$ 28,420,934	\$ 48,216,344
Restricted for:		
Capital Projects	170,742	0
Debt Service	4,010,332	0
Highways	1,632,631	0
Bridges	1,323,424	0
Federal Projects		223,584
Central Cafeteria	0	1,274,362
Other Purposes	308,555	39,278
Unrestricted	(61,188,287)	5,965,952
Total Net Assets (Deficit)	<u>\$ (25,321,669)</u>	<u>\$ 55,719,520</u>

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

Exhibit B

Dickson County, Tennessee  
Statement of Activities  
For the Year Ended June 30, 2007

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Assets	
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government	Component Unit
					Governmental Activities	Dickson County School Department
Primary Government:						
Governmental Activities:						
General Government	\$ 1,354,770	\$ 609,832	\$ 22,380	\$ 14,840	\$ (707,718)	\$ 0
Finance	1,001,103	1,299,972	20,946	0	319,815	0
Administration of Justice	1,688,622	1,159,248	48,327	0	(481,047)	0
Public Safety	8,282,570	642,835	125,905	73,241	(7,440,589)	0
Public Health and Welfare	5,600,048	2,552,409	584,892	0	(2,462,747)	0
Social, Cultural, and Recreational Services	527,626	0	10,794	0	(516,832)	0
Agriculture and Natural Resources	136,970	0	0	0	(136,970)	0
Other Operations	1,190,622	55,785	49,874	372,789	(712,174)	0
Highways/Public Works	7,354,954	0	1,925,541	215,526	(5,213,887)	0
Interest on Long-term Debt	3,684,064	0	0	0	(3,684,064)	0
Other Debt Service	172,182	0	1,066,700	0	894,518	0
Total Governmental Activities	<u>\$ 30,993,531</u>	<u>\$ 6,320,081</u>	<u>\$ 3,855,359</u>	<u>\$ 676,396</u>	<u>\$ (20,141,695)</u>	<u>\$ 0</u>
Total Primary Government	<u>\$ 30,993,531</u>	<u>\$ 6,320,081</u>	<u>\$ 3,855,359</u>	<u>\$ 676,396</u>	<u>\$ (20,141,695)</u>	<u>\$ 0</u>
Component Unit:						
Dickson County School Department	<u>\$ 59,879,252</u>	<u>\$ 2,694,424</u>	<u>\$ 5,426,109</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (51,758,719)</u>
Total Component Unit	<u>\$ 59,879,252</u>	<u>\$ 2,694,424</u>	<u>\$ 5,426,109</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (51,758,719)</u>

(Continued)

Exhibit B

Dickson County, Tennessee  
Statement of Activities (Cont.)

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets	
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary	Component
					Governmental	Unit
					Dickson County School Department	
General Revenues:						
Taxes:						
Property Taxes Levied for General Purposes					\$ 10,915,309	\$ 8,334,704
Property Taxes Levied for Debt Service					5,265,528	0
Local Option Sales Tax					478,458	10,683,041
Other Local Taxes					4,712,474	167,220
Grants and Contributions Not Restricted to Specific Programs					1,065,967	30,883,016
Unrestricted Investment Earnings					745,972	0
Miscellaneous					99,647	227,915
Total General Revenues					<u>\$ 23,283,355</u>	<u>\$ 50,295,896</u>
Change in Net Assets					\$ 3,141,660	\$ (1,462,823)
Net Assets, July 1, 2006					(59,492,086)	57,182,343
Prior Period Adjustment					31,028,757	0
Net Assets, June 30, 2007					<u>\$ (25,321,669)</u>	<u>\$ 55,719,520</u>

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

## Exhibit C-1

Dickson County, Tennessee  
Balance Sheet  
Governmental Funds  
June 30, 2007

	Major Funds			Nonmajor	Total
	General	Highway / Public Works	General Debt Service	Other Govern- mental Funds	
<u>ASSETS</u>					
Cash	\$ 30	\$ 0	\$ 0	\$ 6,018	\$ 6,048
Equity in Pooled Cash and Investments	3,446,104	1,192,955	4,006,079	1,921,690	10,566,828
Inventories	3,098	0	0	0	3,098
Accounts Receivable	3,569,254	39,924	176,128	114,961	3,900,267
Allowance for Uncollectibles	(2,239,637)	0	0	0	(2,239,637)
Due from Other Governments	363,366	387,832	10,248	56,694	818,140
Due from Other Funds	1,718	0	0	0	1,718
Property Taxes Receivable	9,742,717	870,030	5,335,297	474,492	16,422,536
Allowance for Uncollectible Property Taxes	(231,903)	(20,712)	(126,995)	(11,296)	(390,906)
Total Assets	<u>\$ 14,654,747</u>	<u>\$ 2,470,029</u>	<u>\$ 9,400,757</u>	<u>\$ 2,562,559</u>	<u>\$ 29,088,092</u>
<u>LIABILITIES AND FUND BALANCES</u>					
<u>Liabilities</u>					
Accounts Payable	\$ 135,021	\$ 0	\$ 0	\$ 65,853	\$ 200,874
Payroll Deductions Payable	36,478	33,050	0	4,917	74,445
Retainage Payable	0	0	0	5,000	5,000
Due to Other Funds	0	0	0	1,718	1,718
Deferred Revenue - Current Property Taxes	9,143,323	817,429	5,007,058	445,805	15,413,615
Deferred Revenue - Delinquent Property Taxes	305,490	26,530	167,745	14,467	514,232
Other Deferred Revenues	1,003,147	193,916	0	0	1,197,063
Total Liabilities	<u>\$ 10,623,459</u>	<u>\$ 1,070,925</u>	<u>\$ 5,174,803</u>	<u>\$ 537,760</u>	<u>\$ 17,406,947</u>
<u>Fund Balances</u>					
Reserved for Alcohol and Drug Treatment	\$ 37,702	\$ 0	\$ 0	\$ 0	\$ 37,702
Reserved for Litter Enforcement Awards	214	0	0	0	214
Reserved for Litigation Tax - Jail, Workhouse, or Courthouse	40,813	0	0	0	40,813
Reserved for Sexual Offender Registration	3,572	0	0	0	3,572
Reserved for Computer System - Register	48,638	0	0	0	48,638
Reserved for Automation Purposes - Circuit Court	2,803	0	0	0	2,803
Reserved for Automation Purposes - General Sessions Court	28,391	0	0	0	28,391
Reserved for Automation Purposes - Juvenile Court	7,467	0	0	0	7,467
Reserved for Automation Purposes - Chancery Court	3,890	0	0	0	3,890
Reserved for Capital Outlay	0	0	0	22,163	22,163
Reserved for Other General Purposes	0	0	0	4,000	4,000
Unreserved, Reported In:					
General Fund	3,857,798	0	0	0	3,857,798
Special Revenue Funds	0	1,399,104	0	1,831,894	3,230,998
Debt Service Funds	0	0	4,225,954	0	4,225,954
Capital Projects Funds	0	0	0	166,742	166,742
Total Fund Balances	<u>\$ 4,031,288</u>	<u>\$ 1,399,104</u>	<u>\$ 4,225,954</u>	<u>\$ 2,024,799</u>	<u>\$ 11,681,145</u>
Total Liabilities and Fund Balances	<u>\$ 14,654,747</u>	<u>\$ 2,470,029</u>	<u>\$ 9,400,757</u>	<u>\$ 2,562,559</u>	<u>\$ 29,088,092</u>

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

Exhibit C-2

Dickson County, Tennessee  
Reconciliation of the Balance Sheet of Governmental Funds to  
the Statement of Net Assets  
June 30, 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)		\$	11,681,145
(1) Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.			
Add: land	\$	6,812,779	
Add: infrastructure net of accumulated depreciation		22,316,831	
Add: buildings and improvements net of accumulated depreciation		5,086,640	
Add: other capital assets net of accumulated depreciation		<u>1,932,277</u>	36,148,527
(2) Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the governmental funds.			1,711,295
(3) Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.			
Less: bonds payable	\$	(63,300,000)	
Less: notes payable		(2,775,000)	
Less: other loans payable		(7,858,000)	
Less: compensated absences payable		(290,013)	
Less: landfill closure/postclosure care costs		(366,411)	
Less: accrued interest on bonds		(782,338)	
Less: accrued interest on notes		(31,001)	
Less: other deferred revenue - premium on debt		(21,940)	
Add: deferred charges - debt issuance costs		145,176	
Add: deferred amount on refunding		<u>416,891</u>	<u>(74,862,636)</u>
Net assets of governmental activities (Exhibit A)			<u>\$ (25,321,669)</u>

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

Exhibit C-3

Dickson County, Tennessee  
Statement of Revenues, Expenditures,  
and Changes in Fund Balances  
Governmental Funds  
For the Year Ended June 30, 2007

	Major Funds			Nonmajor	Total
	General	Highway / Public Works	General Debt Service	Other Govern- mental Funds	
<u>Revenues</u>					
Local Taxes	\$ 11,580,763	\$ 1,571,333	\$ 7,974,553	\$ 843,472	\$ 21,970,121
Licenses and Permits	229,442	21	180	12	229,655
Fines, Forfeitures, and Penalties	278,746	0	0	98,230	376,976
Charges for Current Services	1,668,973	0	0	1,033,517	2,702,490
Other Local Revenues	390,269	237,523	253,683	111,160	992,635
Fees Received from County Officials	2,399,975	0	0	0	2,399,975
State of Tennessee	1,552,329	2,068,810	116,015	159,314	3,896,468
Federal Government	326,513	37,586	0	120,580	484,679
Other Governments and Citizens Groups	96,326	0	1,080,117	0	1,176,443
<b>Total Revenues</b>	<b>\$ 18,523,336</b>	<b>\$ 3,915,273</b>	<b>\$ 9,424,548</b>	<b>\$ 2,366,285</b>	<b>\$ 34,229,442</b>
<u>Expenditures</u>					
Current:					
General Government	\$ 1,362,146	\$ 0	\$ 0	\$ 0	\$ 1,362,146
Finance	1,002,319	0	0	0	1,002,319
Administration of Justice	1,657,948	0	0	31,975	1,689,923
Public Safety	8,287,786	0	0	26,076	8,313,862
Public Health and Welfare	3,166,213	0	0	2,347,403	5,513,616
Social, Cultural, and Recreational Services	486,604	0	0	3,734	490,338
Agricultural and Natural Resources	137,283	0	0	0	137,283
Other Operations	830,625	0	0	358,577	1,189,202
Highways	0	3,166,969	0	645,496	3,812,465
Debt Service:					
Principal on Debt	0	160,000	4,993,716	0	5,153,716
Interest on Debt	0	59,605	3,618,885	0	3,678,490
Other Debt Service	0	0	172,182	0	172,182
Capital Projects	0	0	0	1,130	1,130
<b>Total Expenditures</b>	<b>\$ 16,930,924</b>	<b>\$ 3,386,574</b>	<b>\$ 8,784,783</b>	<b>\$ 3,414,391</b>	<b>\$ 32,516,672</b>
Excess (Deficiency) of Revenues					
Over Expenditures	\$ 1,592,412	\$ 528,699	\$ 639,765	\$ (1,048,106)	\$ 1,712,770
<u>Other Financing Sources (Uses)</u>					
Notes Issued	\$ 332,000	\$ 0	\$ 0	\$ 0	\$ 332,000
Transfers In	0	0	0	1,350,000	1,350,000
Transfers Out	(1,350,000)	0	0	0	(1,350,000)
<b>Total Other Financing Sources (Uses)</b>	<b>\$ (1,018,000)</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 1,350,000</b>	<b>\$ 332,000</b>
Net Change in Fund Balances					
Fund Balance, July 1, 2006	\$ 3,456,876	\$ 870,405	\$ 3,586,189	\$ 1,722,905	\$ 9,636,375
Fund Balance, June 30, 2007	\$ 4,031,288	\$ 1,399,104	\$ 4,225,954	\$ 2,024,799	\$ 11,681,145

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

Exhibit C-4

Dickson County, Tennessee  
Reconciliation of the Statement of Revenues, Expenditures, and  
Changes in Fund Balances of Governmental Funds to the  
Statement of Activities  
For the Year Ended June 30, 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)		\$ 2,044,770
(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	\$ 694,835	
Less: current year depreciation expense	<u>(4,314,235)</u>	(3,619,400)
(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	\$ (1,807,136)	
Add: deferred delinquent property taxes and other deferred June 30, 2007	<u>1,711,295</u>	(95,841)
(3) The issuance of long-term debt (e.g., notes, bonds, other loans) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the effect of these differences in the treatment of long-term debt and related items:		
Less: note proceeds	\$ (332,000)	
Add: principal payment on notes	757,716	
Add: principal payment on bonds	3,980,000	
Add: principal payment on other loans	416,000	
Add: change in premium on debt issuances	1,590	
Less: change in deferred amount on refunding debt	(42,848)	
Less: change in deferred debt issuance costs	<u>(10,786)</u>	4,769,672
(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	\$ 48,060	
Change in compensated absences	(19,532)	
Change in landfill closure/postclosure care costs	<u>13,931</u>	<u>42,459</u>
Change in net assets of governmental activities (Exhibit B)		<u>\$ 3,141,660</u>

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

Exhibit D

Dickson County, Tennessee  
Statement of Fiduciary Assets and Liabilities  
Fiduciary Funds  
June 30, 2007

	<u>Agency Funds</u>
<u>ASSETS</u>	
Cash	\$ 1,076,939
Equity in Pooled Cash and Investments	3,330,873
Accounts Receivable	33,017
Due from Other Governments	<u>792,034</u>
Total Assets	<u>\$ 5,232,863</u>
<u>LIABILITIES</u>	
Accounts Payable	\$ 35
Payroll Deductions Payable	212
Due to Other Taxing Units	776,812
Due to Joint Ventures	2,669,898
Other Current Liabilities	712,654
Due to Litigants, Heirs, and Others	<u>1,073,252</u>
Total Liabilities	<u>\$ 5,232,863</u>

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

**DICKSON COUNTY, TENNESSEE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2007**

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

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

**A. Reporting Entity**

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

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

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

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

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

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

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

Administrative Offices:

Dickson County Emergency Communications District  
4000 Highway 48 N  
Charlotte, TN 37036

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

**Related Organization** – The county's officials are also responsible for appointing the members of the Dickson County Industrial Development Board. This board operates the county's industrial park. The county's accountability for this organization does not extend beyond making the appointments.

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

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. However, when applicable, interfund services provided and used between functions are not eliminated in the process of consolidation in the statement of activities. Governmental activities are normally supported by taxes and intergovernmental revenues. Business-type activities, which rely to a significant extent on fees and charges, are required to be reported separately from governmental activities in government-wide financial statements. However, the primary government of Dickson County does not have any

business-type activities to report. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable. The Dickson County School Department component unit only reports governmental activities in the government-wide financial statements.

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

Dickson County issues most debt for the discretely presented Dickson County School Department. No debt issues were contributed by the county to the School Department during the year ended June 30, 2007.

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

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

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

Fund financial statements of Dickson County are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute its assets, liabilities, fund equity, revenues, and expenditures. Funds are organized into three major categories: governmental, proprietary, and fiduciary. However, Dickson County has no proprietary funds to report. An emphasis is placed on major funds within the governmental category.

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

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

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

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

Fiduciary fund financial statements are reported using the economic resources measurement focus (except for agency funds which have no measurement focus) and the accrual basis of accounting. Revenues are recognized when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Dickson County reports the following major governmental funds:

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

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

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

Additionally, Dickson County reports the following fund types:

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

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

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

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

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

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

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

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

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

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

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

**1. Deposits and Investments**

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

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

**2. Receivables and Payables**

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

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

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

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

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

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

**3. Inventories**

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

**4. Capital Assets**

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

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, and similar items), are reported in the governmental column in the government-wide financial statements. Capital assets are defined by the primary

government and School Department as assets with an initial, individual cost of \$5,000 or more and an estimated useful life exceeding one year (three years for the School Department). Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

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

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

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

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

**5. Compensated Absences**

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

The School Department does not have a policy to permit employees to accumulate earned but unused vacation. General policy of the School Department for all professional personnel (teachers) permits the unlimited accumulation of unused sick leave days. A certified employee of the School Department who dies or retires from the School Department and begins drawing a retirement benefit from the Tennessee Consolidated Retirement System (TCRS) before the end of the next fiscal year will be eligible for reimbursement of unused sick leave earned in the Dickson County School Department at the rate of 25 percent of the employee's final average compensation daily pay rate as determined by the TCRS under the following guidelines: (1) the employee's last 15 years of service must have been with the Dickson

County School Department and (2) reimbursement will only be for sick leave earned as an employee of the Dickson County School Department. Payment to the employee of the sick leave benefit will be made within 30 days of adoption of the next fiscal year's School Department budget following commencement of benefits from the TCRS under the rules established herein.

**6. Long-term Obligations**

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities statement of net assets. Debt premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the debt using the straight-line method. Debt issuance costs are reported as deferred charges and amortized over the term of the related debt. In 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 and landfill closure/postclosure care costs are recognized to the extent that the liabilities have matured (come due for payment) each period.

**7. Net Assets and Fund Equity**

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

- a. Invested in capital assets, net of related debt – Consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

- b. Restricted net assets – Consists of net assets with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net assets – All other net assets that do not meet the definition of restricted or invested in capital assets, net of related debt.

As of June 30, 2007, Dickson County had \$66,183,750 in outstanding debt for capital purposes for the discretely presented Dickson County School Department. The debt is a liability of Dickson County, but the capital assets acquired are reported in the financial statements of the Dickson County School Department. Therefore, Dickson County has incurred a liability significantly decreasing its unrestricted net assets with no corresponding increase in the county’s capital assets.

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change. The following table represents designations at June 30, 2007:

Fund/Type	Amount
Primary Government:	
General:	
Lower Court Prosecutor	\$ 85,302
Juvenile Court Recycling Program	15,230
Eye Program/Breast Care	193
Growth Coordinating	113
In-Service Training	6,539
Home Visitor	1,048
Local Law Enforcement Block Grant	2,285
Data Entry Fee for County Clerk	23,266
Handgun Training	1,650
Disaster Relief	13,239
Higher Education	4,773
Solid Waste/Sanitation:	
Vanleer Wetlands	5,456
Discretely Presented Dickson County School Department:	
General Purpose School:	
Daycare Program	370,117
The Learning Center Program	26,666

**8. Prior-period Adjustments**

Capital assets were restated \$30,257,284 from the prior year to pick up additional assets. Also, the closure/postclosure care costs liability was restated \$771,473 from the prior year because of a new engineering estimate.

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

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

**Primary Government**

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

**Discretely Presented Dickson County School Department**

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

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

**Primary Government**

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

**Discretely Presented Dickson County School Department**

Exhibit I-5 includes explanations of the nature of individual elements of items required to reconcile the net change in fund balances – total governmental funds with the change in net assets of governmental activities reported in the government-wide statement of activities.

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

**A. Budgetary Information**

Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP) for all governmental funds except the District

Attorney General Fund, the Other Special Revenue Fund, and the Constitutional Officers – Fees Fund (special revenue funds) which are not budgeted, and the General Capital Projects Fund, which adopts 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, Other Boards and Committees, County Mayor/Executive, etc.). Management may make revisions within major categories, but only the County Commission may transfer appropriations between major categories. During the year, several supplementary appropriations were necessary.

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

**B. Expenditures Exceeded Appropriations**

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

<u>Fund/Category</u>	<u>Amount Overspent</u>
Primary Government:	
General:	
Other Boards and Committees	\$ 214
Juvenile Court	1,939
Juvenile Services	609
Community Development/Industrial Park:	
Industrial Development	16,077

Fund/Category (Cont.)	Amount Overspent
Discretely Presented School Department:	
General Purpose School:	
Instruction:	
Special Education Program	\$ 9,831
Adult Education Program	13,101
Support Services:	
Attendance	1,193
Other Student Support	27,396
Adult Programs	434
Operation of Non-Instructional Services:	
Early Childhood Education	6,972
Principal on Debt:	
Education	2,594
Central Cafeteria Fund:	
Support Services:	
Central and Other	1,507

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

**C. The County Had Deposits That Were Exposed To Custodial Credit Risk**

The trustee did not require one depository holding county funds to pledge adequate securities to protect funds that exceeded Federal Deposit Insurance Corporation (FDIC) coverage. At June 30, 2007, deposits at this depository exceeded FDIC coverage and collateral securities pledged by \$62,851. Section 5-8-201, Tennessee Code Annotated, provides for county officials to require any bank that is a depository of county funds to deposit in an escrow account in a second bank collateral security equal to 105 percent of such county funds.

**IV. DETAILED NOTES ON ALL FUNDS**

**A. Deposits and Investments**

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

## Deposits

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

**Custodial Credit Risk.** Custodial credit risk is the risk that in the event of a bank failure, Dickson County's deposits may not be returned to it. Dickson County does not have a formal policy that limits custodial credit risk for deposits. Separate disclosures concerning bank balances of pooled deposits cannot be made for Dickson County and the discretely presented Dickson County School Department since both pool their deposits and investments through the county trustee. As of June 30, 2007, uninsured and uncollateralized bank balances of \$62,851 were exposed to custodial credit risk.

## Investments

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

U.S. government or any of its agencies. When repurchase agreements are executed, the purchase of the securities must be priced at least two percent below the market value of the securities on the day of purchase.

**Investment Balances.** As of June 30, 2007, Dickson County had the following investments carried at cost. All investments are in the county trustee's investment pool. Separate disclosures concerning pooled investments cannot be made for Dickson County and the discretely presented Dickson County School Department since both pool their deposits and investments through the county trustee.

Investment	Maturities	Cost
State Treasurer's Investment Pool	Daily	\$ 10,987,233

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

**Credit Risk.** Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. State statutes limit the ratings of certain investments as previously explained. Dickson County has no investment policy that would further limit its investment choices. As of June 30, 2007, Dickson County's investment in the State Treasurer's Investment Pool was unrated.

**B. Capital Assets**

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

**Primary Government**

**Governmental Activities:**

	Balance 7-1-06	Increases	Decreases	Balance 6-30-07
Capital Assets Not Depreciated:				
Land	\$ 2,050,986	\$ 4,761,793	\$ 0	\$ 6,812,779
Total Capital Assets Not Depreciated	\$ 2,050,986	\$ 4,761,793	\$ 0	\$ 6,812,779

**Governmental Activities: (Cont.)**

	Balance 7-1-06	Increases	Decreases	Balance 6-30-07
Capital Assets Depreciated:				
Buildings and Improvements	\$ 9,187,910	\$ 37,000	\$ (4,265)	\$ 9,220,645
Infrastructure	256,734	25,593,256	0	25,849,990
Other Capital Assets	4,898,143	634,354	(220,973)	5,311,524
<b>Total Capital Assets Depreciated</b>	<b>\$ 14,342,787</b>	<b>\$ 26,264,610</b>	<b>\$ (225,238)</b>	<b>\$ 40,382,159</b>
Less Accumulated Depreciation For:				
Buildings and Improvements	\$ 3,837,380	\$ 298,189	\$ (1,564)	\$ 4,134,005
Infrastructure	9,107	3,524,052	0	3,533,159
Other Capital Assets	3,036,643	491,994	(149,390)	3,379,247
<b>Total Accumulated Depreciation</b>	<b>\$ 6,883,130</b>	<b>\$ 4,314,235</b>	<b>\$ (150,954)</b>	<b>\$ 11,046,411</b>
<b>Total Capital Assets Depreciated, Net</b>	<b>\$ 7,459,657</b>	<b>\$ 21,950,375</b>	<b>\$ (74,284)</b>	<b>\$ 29,335,748</b>
<b>Governmental Activities Capital Assets, Net</b>	<b>\$ 9,510,643</b>	<b>\$ 26,712,168</b>	<b>\$ (74,284)</b>	<b>\$ 36,148,527</b>

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

**Governmental Activities:**

General Government	\$ 24,883
Public Safety	379,569
Public Health and Welfare	169,422
Social, Cultural, and Recreational Services	34,050
Other Operations	1,420
Highway/Public Works	<u>3,704,891</u>

**Total Depreciation Expense - Governmental Activities** **\$ 4,314,235**

**Discretely Presented Dickson County School Department**

**Governmental Activities:**

	Balance 7-1-06	Increases	Decreases	Balance 6-30-07
Capital Assets Not Depreciated:				
Land	\$ 1,762,981	\$ 0	\$ 0	\$ 1,762,981
Total Capital Assets Not Depreciated	\$ 1,762,981	\$ 0	\$ 0	\$ 1,762,981
Capital Assets Depreciated:				
Buildings and Improvements	\$ 70,017,085	\$ 0	\$ 0	\$ 70,017,085
Other Capital Assets	5,909,311	826,707	(122,457)	6,613,561
Total Capital Assets Depreciated	\$ 75,926,396	\$ 826,707	\$ (122,457)	\$ 76,630,646
Less Accumulated Depreciation For:				
Buildings and Improvements	\$ 23,661,598	\$ 2,165,857	\$ 0	\$ 25,827,455
Other Capital Assets	3,638,688	389,119	(122,457)	3,905,350
Total Accumulated Depreciation	\$ 27,300,286	\$ 2,554,976	\$ (122,457)	\$ 29,732,805
Total Capital Assets Depreciated, Net	\$ 48,626,110	\$ (1,728,269)	\$ 0	\$ 46,897,841
Governmental Activities Capital Assets, Net	\$ 50,389,091	\$ (1,728,269)	\$ 0	\$ 48,660,822

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

**Governmental Activities:**

Support Services	\$ 2,452,514
Operation of Non-Instructional Services	<u>102,462</u>
Total Depreciation Expense - Governmental Activities	<u>\$ 2,554,976</u>

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

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

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	Nonmajor governmental	\$ 1,718

This balance 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**

	<u>Transfers In</u> Nonmajor Governmental Funds
<u>Transfers Out</u>	
General Fund	\$ 1,350,000
Total	<u>\$ 1,350,000</u>

**Discretely Presented Dickson County School Department**

	<u>Transfers In</u> General Purpose School Fund
<u>Transfers Out</u>	
Nonmajor governmental fund	\$ 27,713
Total	<u>\$ 27,713</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.

**D. Capital Lease**

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

Year Ending June 30	Governmental Funds
2008	\$ 29,248
2009	29,247
2010	29,247
2011	29,250
Total Minimum Lease Payments	\$ 116,992
Amount Representing Interest	(19,462)
Present Value of Minimum Lease Payments	<u>\$ 97,530</u>

**E. Long-term Debt**

**Primary Government**

**General Obligation Bonds, Notes, and Other Loans**

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

General obligation bonds, other loans, and capital outlay notes are direct obligations and pledge the full faith and credit of the government. General obligation bonds, other loans, and capital outlay notes outstanding were issued for original terms of up to 18 years for bonds, 20 years for other loans, and up to ten years for notes. Repayment terms are generally structured with increasing amounts of principal maturing as interest requirements decrease over the term of the debt. All bonds, other loans, and notes included in long-term debt as of June 30, 2007, will be retired from the General Debt Service and Highway/Public Works Funds.

General obligation bonds, other loans, and capital outlay notes outstanding as of June 30, 2007, are as follows:

Type	Interest Rate	Original Amount of Issue	Balance 6-30-07
General Obligation Bonds	4.5 to 6.5%	\$ 56,700,000	\$ 6,430,000
General Obligation Bonds - Refunding	2 to 5	63,480,000	56,870,000
Capital Outlay Notes	3 to 5	4,723,000	2,775,000
Other Loans	variable	9,500,000	7,858,000

In prior years, Dickson County entered into loan agreements with the Montgomery County Public Building Authority. Under these loan agreements, the authority loaned \$1,500,000 and \$8,000,000 to Dickson County for various renovation and construction projects. The loans are repayable at interest rates that are tax-exempt variable rates determined by the remarketing agent daily or weekly, depending on the particular programs. In addition, the county pays various other fees (trustee, letter of credit, and debt remarketing) in connection with these loans. At June 30, 2007, the \$8,000,000 loan variable interest rate was 3.87 percent, and other fees amounted to approximately .3 percent (letter of credit), .08 percent (remarketing), and \$85 per month (trustee) of the outstanding loan principal. At June 30, 2007, the \$1,500,000 loan variable interest rate was 3.87 percent, and other fees amounted to approximately .3 percent (letter of credit), .08 percent (remarketing), and \$85 per month (trustee) of the outstanding loan principal.

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

Year Ending June 30	Bonds		Notes	
	Principal	Interest	Principal	Interest
2008	\$ 4,105,000	\$ 3,041,533	\$ 640,000	\$ 108,104
2009	4,440,000	2,843,353	660,000	83,205
2010	4,525,000	2,621,647	525,000	60,003
2011	4,750,000	2,394,324	425,000	40,850
2012	4,880,000	2,163,520	525,000	37,147
2013-2017	28,325,000	7,065,927	0	0
2018-2021	12,275,000	1,069,719	0	0
Total	\$ 63,300,000	\$ 21,200,023	\$ 2,775,000	\$ 329,309

Year Ending June 30	Other Loans (\$8,000,000 original amount)			Total
	Principal	Interest	Other Fees	
2008	\$ 344,000	\$ 247,564	\$ 25,329	\$ 616,893
2009	357,000	233,748	23,972	614,720
2010	370,000	219,429	22,566	611,995
2011	384,000	204,568	21,107	609,675
2012	398,000	189,166	19,594	606,760
2013-2017	2,223,000	694,008	73,245	2,990,253
2018-2022	2,665,000	213,818	24,990	2,903,808
<b>Total</b>	<b>\$ 6,741,000</b>	<b>\$ 2,002,301</b>	<b>\$ 210,803</b>	<b>\$ 8,954,104</b>

Year Ending June 30	Other Loans (\$1,500,000 original amount)			Total
	Principal	Interest	Other Fees	
2008	\$ 89,000	\$ 43,228	\$ 5,265	\$ 137,493
2009	93,000	39,784	4,926	137,710
2010	98,000	36,185	4,573	138,758
2011	103,000	32,392	4,201	139,593
2012	108,000	28,406	3,809	140,215
2013-2017	626,000	75,078	12,386	713,464
<b>Total</b>	<b>\$ 1,117,000</b>	<b>\$ 255,073</b>	<b>\$ 35,160</b>	<b>\$ 1,407,233</b>

There is \$4,225,954 available in the General Debt Service Fund to service long-term debt. Bonded debt per capita totaled \$1,467, based on the 2000 federal census. Debt per capita, including bonds, other loans, notes, and capital leases totaled \$1,714, 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:

	Bonds	Notes
Balance, July 1, 2006	\$ 67,280,000	\$ 3,200,716
Additions	0	332,000
Deductions	(3,980,000)	(757,716)
<b>Balance, June 30, 2007</b>	<b>\$ 63,300,000</b>	<b>\$ 2,775,000</b>
<b>Balance Due Within One Year</b>	<b>\$ 4,105,000</b>	<b>\$ 640,000</b>

	<u>Compensated Absences</u>	<u>Other Loans</u>
Balance, July 1, 2006	\$ 270,481	\$ 8,274,000
Additions	446,374	0
Deductions	(426,842)	(416,000)
Balance, June 30, 2007	<u>\$ 290,013</u>	<u>\$ 7,858,000</u>
Balance Due Within One Year	<u>\$ 290,013</u>	<u>\$ 433,000</u>

	<u>Landfill Closure/ Postclosure Care Costs</u>
Balance, July 1, 2006	\$ 1,151,815
Prior Period Adjustment	(771,473)
Deductions	(416,000)
Balance, June 30, 2007	<u>\$ 366,411</u>
Balance Due Within One Year	<u>\$ 14,741</u>

Analysis of Noncurrent Liabilities Presented on Exhibit A:

Total Noncurrent Liabilities, June 30, 2007	\$ 74,734,600
Less: Due Within One Year	(5,482,754)
Add: Unamortized Premium on Debt	21,940
Less: Deferred Charges - Issuance Costs	(145,176)
Less: Deferred Amount on Refunding	<u>(416,891)</u>
Noncurrent Liabilities - Due in More Than One Year - Exhibit A	<u>\$ 68,711,719</u>

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

Defeasance of Prior Debt

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

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

**Discretely Presented Dickson County School Department**

**Changes in Long-term Liabilities**

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

Governmental Activities:

	Capital Lease	Notes Payable	Compensated Absences
Balance, July 1, 2006	\$ 121,949	\$ 434,747	\$ 295,584
Additions	0	0	247,128
Deductions	(24,419)	(67,211)	(173,878)
Balance, June 30, 2007	<u>\$ 97,530</u>	<u>\$ 367,536</u>	<u>\$ 368,834</u>
Balance Due Within One Year	<u>\$ 24,062</u>	<u>\$ 69,227</u>	<u>\$ 130,894</u>

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

**V. OTHER INFORMATION**

**A. Risk Management**

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

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

exceeding \$100,000 for each insured event. The School Department changed from its workers' compensation program to an on-the-job injury program effective August 2005.

**B. Subsequent Events**

Effective July 1, 2007, the county adopted the County Fiscal Procedure Law of 1957 which established a central system of accounting, budgeting, and purchasing covering funds administered by the county mayor and highway engineer.

On September 11, 2007, Dickson County issued capital outlay notes totaling \$88,000 for the purchase of land for the Sheriff's Department.

**C. Contingent Liabilities**

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

**D. Change in Administration**

On August 31, 2006, Linda Frazier left the Office of County Mayor and was succeeded by Robert Stone.

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

State and federal laws and regulations require the county to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for 30 years after closure. These closure and postclosure care costs generally are paid near or after the date that the landfill stops accepting waste. Dickson County stopped accepting waste in 1996, contracted its waste disposal to a private vendor, and closed its 12-acre landfill, while retaining a permit on ten additional acres. Postclosure care costs will be paid for monitoring the closed landfill. The Solid Waste/Sanitation Fund (special revenue fund) reports the operations of the transfer station. The \$366,411 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 costs may be higher due to inflation, changes in technology, or changes in regulations.

**F. Joint Ventures**

The Water Authority of Dickson County is a joint venture between Dickson County and the City of Dickson and is governed by Chapter 51, Private Acts of 2001. The authority was established for the purposes of planning, financing, developing, and operating water and wastewater treatment and transmission facilities. The authority is governed by a five-member board: two representatives from the Turnbull-White Bluff Utility District appointed by the county mayor, the mayor of the City of Dickson or the mayor's designee, one member of the Dickson City Council appointed by the city mayor, and one member at-large selected by the other four members from a resident of the Harpeth Utility District or other participating entities. Dickson County made no contributions to the Water Authority of Dickson County for the year ended June 30, 2007.

The Twenty-Third Judicial District Drug Task Force (DTF) is a joint venture formed by an interlocal agreement between the district attorney general of the Twenty-Third Judicial District; Cheatham, Dickson, Houston, Humphreys, and Stewart Counties; and various cities within these counties. The purpose of the DTF is to provide multi-jurisdictional law enforcement to promote the investigation and prosecution of drug-related activities. Funds for the operations of the DTF come primarily from federal grants, drug fines, and the forfeiture of drug-related assets to the DTF. The DTF is overseen by the district attorney general and is governed by a Board of Directors including the district attorney general and the sheriffs and police chiefs of participating law enforcement agencies within each judicial district. Dickson County made no contributions to the DTF for the year ended June 30, 2007.

The Dickson County Joint Economic and Community Development Board is a joint venture between Dickson County and the cities of Dickson, Burns, Charlotte, White Bluff, Vanleer, and Slayden. The board comprises the county mayor, city mayors, and two additional members. The purpose of the board is to foster communication relative to economic and community development between and among governmental entities, industry, and private citizens. The county and cities will provide the majority of funding for the board based on the percentage of their population compared to the total census of the county when financial activity begins. Dickson County did not appropriate any funds to the Dickson County Joint Economic and Community Development Board during the 2006-07 year.

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

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

Administrative Offices:

Water Authority of Dickson County  
121 South Main Street  
Dickson, TN 37055

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

**G. Retirement Commitments**

**Employees**

**Plan Description**

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

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

## **Funding Policy**

Dickson County requires employees to contribute five percent of earnable compensation. The county is required to contribute at an actuarially determined rate; the rate for the fiscal year ended June 30, 2007, was 7.97 percent of annual covered payroll. The contribution requirement of plan members is set by state statute. The contribution requirement for Dickson County is established and may be amended by the TCRS Board of Trustees.

## **Annual Pension Cost**

For the year ended June 30, 2007, Dickson County's annual pension cost of \$1,170,184 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. Dickson County's unfunded actuarial accrued liability is being amortized as a level dollar amount on a closed basis. The remaining amortization period at July 1, 2005, was 13 years. An actuarial valuation was performed as of July 1, 2005, which established contribution rates effective July 1, 2006.

### **Trend Information**

<b>Fiscal Year Ended</b>	<b>Annual Pension Cost (APC)</b>	<b>Percentage of APC Contributed</b>	<b>Net Pension Obligation</b>
6-30-07	\$1,170,184	100%	\$0
6-30-06	968,230	100	0
6-30-05	892,383	100	0

## **School Teachers**

### **Plan Description**

The Dickson County School Department contributes to the State Employees, Teachers, and Higher Education Employees Pension Plan (SETHEEPP), a cost-sharing multiple employer defined benefit pension plan administered by the Tennessee Consolidated Retirement System (TCRS). TCRS provides

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

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

### **Funding Policy**

Most teachers are required by state statute to contribute five percent of their salaries to the plan. The employer contribution rate for School Department is established at an actuarially determined rate. The employer rate for the fiscal year ended June 30, 2007, was 6.13 percent of annual covered payroll. The employer contribution requirement for School Department is established and may be amended by the TCRS Board of Trustees. The employer's contributions to TCRS for the years ended June 30, 2007, 2006, and 2005, were \$1,650,918, \$1,420,235, and \$1,412,715, respectively, equal to the required contributions for each year.

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

In addition to the retirement commitments described above, the discretely presented Dickson County School Department provides post-retirement health care benefits, in accordance with contract provisions, to all employees who retire with 15 years of service with the Dickson County School System. These retirees are reimbursed through the Dickson County Education Association (DCEA) for 50 percent of their individual insurance premium for the first 36 months or until they become eligible for Medicare, whichever is sooner. In addition to the DCEA reimbursement, the School Department

signed a contract with Blue Cross Blue Shield that would also pay for 50 percent of either individual or family coverage or until the retiree becomes eligible for Medicare. At June 30, 2007, there were 26 retirees receiving this benefit. During the year, expenditures totaling \$60,452 were recognized.

**I. Purchasing Laws**

Office of County Mayor

Purchasing procedures for the Office of County Mayor are governed by the County Purchasing Law of 1983, Sections 5-14-201 through 5-14-208, Tennessee Code Annotated (TCA), which provide for all purchases exceeding \$5,000 (\$10,000 effective May 10, 2007) to be made after public advertisement and solicitation of competitive bids.

Effective July 1, 2007, the county adopted the County Fiscal Procedure Law of 1957 which established a central system of accounting, budgeting, and purchasing covering funds administered by the county mayor and highway engineer.

Office of Highway Engineer

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

Office of Director of Schools

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

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**REQUIRED SUPPLEMENTARY  
INFORMATION**

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## Exhibit E-1

Dickson County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual and Budget  
General Fund  
For the Year Ended June 30, 2007

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 11,580,763	\$ 11,073,123	\$ 11,458,750	\$ 122,013
Licenses and Permits	229,442	209,650	213,050	16,392
Fines, Forfeitures, and Penalties	278,746	283,450	286,050	(7,304)
Charges for Current Services	1,668,973	1,606,750	1,623,650	45,323
Other Local Revenues	390,269	135,000	378,910	11,359
Fees Received from County Officials	2,399,975	2,058,000	2,245,000	154,975
State of Tennessee	1,552,329	1,464,580	1,665,580	(113,251)
Federal Government	326,513	126,059	387,512	(60,999)
Other Governments and Citizens Groups	96,326	80,777	95,435	891
<b>Total Revenues</b>	<b>\$ 18,523,336</b>	<b>\$ 17,037,389</b>	<b>\$ 18,353,937</b>	<b>\$ 169,399</b>
<u>Expenditures</u>				
<u>General Government</u>				
County Commission	\$ 72,204	\$ 49,674	\$ 72,845	\$ 641
Board of Equalization	4,430	3,280	6,560	2,130
Other Boards and Committees	764	550	550	(214)
County Mayor/Executive	220,608	222,809	222,809	2,201
County Attorney	58,099	60,000	80,000	21,901
Election Commission	191,746	189,132	203,972	12,226
Register of Deeds	178,673	184,445	184,520	5,847
Codes Compliance	202,199	217,313	217,313	15,114
County Buildings	367,357	347,130	433,489	66,132
Preservation of Records	66,066	71,791	71,791	5,725
<u>Finance</u>				
Accounting and Budgeting	82,455	82,613	82,613	158
Property Assessor's Office	270,253	283,351	283,351	13,098
Reappraisal Program	21,337	33,500	33,500	12,163
County Trustee's Office	233,844	235,088	235,088	1,244
County Clerk's Office	394,430	395,970	400,970	6,540
<u>Administration of Justice</u>				
Circuit Court	280,772	311,398	313,002	32,230
General Sessions Court	386,898	404,199	405,549	18,651
Drug Court	39,131	15,000	50,000	10,869
Chancery Court	218,687	226,095	226,095	7,408
Juvenile Court	463,952	419,927	462,013	(1,939)
District Attorney General	79,013	62,815	86,915	7,902
Other Administration of Justice	189,495	198,507	198,507	9,012
<u>Public Safety</u>				
Sheriff's Department	4,150,747	4,238,721	4,376,248	225,501
Drug Enforcement	29	0	1,000	971
Administration of the Sexual Offender Registry	5,305	5,000	7,000	1,695
Jail	3,555,918	3,501,851	3,677,987	122,069
Workhouse	33,788	33,690	33,847	59

(Continued)

Exhibit E-1

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

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Expenditures (Cont.)</u>				
<u>Public Safety (Cont.)</u>				
Juvenile Services	\$ 72,163	\$ 65,901	\$ 71,554	\$ (609)
Civil Defense	93,623	29,598	93,727	104
Rescue Squad	48,000	48,000	48,000	0
Inspection and Regulation	0	67,390	0	0
County Coroner/Medical Examiner	6,375	7,500	10,000	3,625
Other Public Safety	321,838	321,838	321,838	0
<u>Public Health and Welfare</u>				
Local Health Center	73,504	78,375	78,375	4,871
Rabies and Animal Control	8,302	13,500	13,500	5,198
Ambulance/Emergency Medical Services	2,395,470	2,462,422	2,415,922	20,452
Dental Health Program	510,338	419,900	550,300	39,962
Other Local Health Services	53,775	45,000	65,000	11,225
Regional Mental Health Center	18,600	18,600	18,600	0
Appropriation to State	90,000	90,000	90,000	0
Aid to Dependent Children	2,824	4,000	4,000	1,176
Other Public Health and Welfare	13,400	13,800	13,800	400
<u>Social, Cultural, and Recreational Services</u>				
Senior Citizens Assistance	20,000	20,000	20,000	0
Libraries	466,604	470,130	470,130	3,526
<u>Agriculture &amp; Natural Resources</u>				
Agriculture Extension Service	96,320	120,809	100,423	4,103
Forest Service	2,000	2,000	2,000	0
Soil Conservation	38,963	42,285	42,404	3,441
<u>Other Operations</u>				
Housing and Urban Development	253,148	100,000	312,313	59,165
Airport	32,500	32,500	32,500	0
Other Charges	36,195	41,200	42,000	5,805
Miscellaneous	508,782	452,991	527,218	18,436
Total Expenditures	\$ 16,930,924	\$ 16,761,588	\$ 17,711,138	\$ 780,214
Excess (Deficiency) of Revenues				
Over Expenditures	\$ 1,592,412	\$ 275,801	\$ 642,799	\$ 949,613
<u>Other Financing Sources (Uses)</u>				
Notes Issued	\$ 332,000	\$ 333,000	\$ 420,000	\$ (88,000)
Transfers Out	(1,350,000)	(1,350,000)	(1,350,000)	0
Total Other Financing Sources (Uses)	\$ (1,018,000)	\$ (1,017,000)	\$ (930,000)	\$ (88,000)
Net Change in Fund Balance				
Fund Balance, July 1, 2006	\$ 3,456,876	\$ 2,380,055	\$ 3,456,876	0
Fund Balance, June 30, 2007	\$ 4,031,288	\$ 1,638,856	\$ 3,169,675	\$ 861,613

Exhibit E-2

Dickson County, Tennessee  
 Schedule of Revenues, Expenditures, and Changes  
 in Fund Balance - Actual and Budget  
 Highway/Public Works Fund  
 For the Year Ended June 30, 2007

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 1,571,333	\$ 1,521,953	\$ 1,522,350	\$ 48,983
Licenses and Permits	21	25	25	(4)
Other Local Revenues	237,523	75,000	190,000	47,523
State of Tennessee	2,068,810	2,071,700	2,073,200	(4,390)
Federal Government	37,586	0	37,500	86
Total Revenues	<u>\$ 3,915,273</u>	<u>\$ 3,668,678</u>	<u>\$ 3,823,075</u>	<u>\$ 92,198</u>
<u>Expenditures</u>				
<u>Highways</u>				
Administration	\$ 161,625	\$ 167,696	\$ 167,696	\$ 6,071
Highway and Bridge Maintenance	1,925,398	2,363,500	4,320,500	2,395,102
Operation and Maintenance of Equipment	402,970	553,000	504,500	101,530
Other Charges	108,806	132,600	119,500	10,694
Employee Benefits	553,252	559,000	571,000	17,748
Capital Outlay	14,918	15,000	15,000	82
<u>Principal on Debt</u>				
Highways and Streets	160,000	160,000	160,000	0
<u>Interest on Debt</u>				
Highways and Streets	59,605	60,000	60,000	395
Total Expenditures	<u>\$ 3,386,574</u>	<u>\$ 4,010,796</u>	<u>\$ 5,918,196</u>	<u>\$ 2,531,622</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 528,699</u>	<u>\$ (342,118)</u>	<u>\$ (2,095,121)</u>	<u>\$ 2,623,820</u>
<u>Other Financing Sources (Uses)</u>				
Refunding Debt Issued	\$ 0	\$ 0	\$ 2,000,000	\$ (2,000,000)
Total Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2,000,000</u>	<u>\$ (2,000,000)</u>
Net Change in Fund Balance	\$ 528,699	\$ (342,118)	\$ (95,121)	\$ 623,820
Fund Balance, July 1, 2006	870,405	453,414	870,405	0
Fund Balance, June 30, 2007	<u>\$ 1,399,104</u>	<u>\$ 111,296</u>	<u>\$ 775,284</u>	<u>\$ 623,820</u>

Exhibit E-3

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

**Required Supplementary Information**

Schedule of Funding Progress for Dickson 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)
6-30-05	\$ 10,400	\$ 12,055	\$ 1,655	86.27 %	\$ 12,003	13.79 %
6-30-03	7,111	8,909	1,798	79.82	11,717	15.35
6-30-01	4,196	6,060	1,864	69.24	11,241	16.58

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

**A. BUDGETARY INFORMATION**

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

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

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

**B. EXPENDITURES EXCEEDED APPROPRIATIONS**

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

<u>Category</u>	<u>Amount Overspent</u>
Other Boards and Committees	\$ 214
Juvenile Court	1,939
Juvenile Services	609

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

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

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# Nonmajor Governmental Funds

## Special Revenue Funds

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

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

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

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

Other Special Revenue Fund – The Other Special Revenue Fund is used to account for public library revenues received from fines, photocopies, memorial donations, and contributions from the City of Dickson.

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

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

# Capital Projects Funds

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

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

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

Exhibit F-1

Dickson County, Tennessee  
Combining Balance Sheet  
Nonmajor Governmental Funds  
June 30, 2007

	Special Revenue Funds				
	Solid Waste / Sanitation	Drug Control	District Attorney General	Other Special Revenue	Constitutional Officers - Fees
<u>ASSETS</u>					
Cash	\$ 300	\$ 0	\$ 0	\$ 0	\$ 1,718
Equity in Pooled Cash and Investments	351,883	101,621	9,997	7,060	0
Accounts Receivable	75,000	1,913	1,402	0	0
Due from Other Governments	30,368	0	714	0	0
Property Taxes Receivable	0	0	0	0	0
Allowance for Uncollectible Property Taxes	0	0	0	0	0
Total Assets	<u>\$ 457,551</u>	<u>\$ 103,534</u>	<u>\$ 12,113</u>	<u>\$ 7,060</u>	<u>\$ 1,718</u>
<u>LIABILITIES AND FUND BALANCES</u>					
<u>Liabilities</u>					
Accounts Payable	\$ 25,182	\$ 0	\$ 59	\$ 0	\$ 0
Payroll Deductions Payable	4,901	16	0	0	0
Retainage Payable	5,000	0	0	0	0
Due to Other Funds	0	0	0	0	1,718
Deferred Revenue - Current Property Taxes	0	0	0	0	0
Deferred Revenue - Delinquent Property Taxes	0	0	0	0	0
Total Liabilities	<u>\$ 35,083</u>	<u>\$ 16</u>	<u>\$ 59</u>	<u>\$ 0</u>	<u>\$ 1,718</u>
<u>Fund Balances</u>					
Reserved for Capital Outlay	\$ 22,163	\$ 0	\$ 0	\$ 0	\$ 0
Reserved for Other General Purposes	0	0	0	0	0
Unreserved	400,305	103,518	12,054	7,060	0
Total Fund Balances	<u>\$ 422,468</u>	<u>\$ 103,518</u>	<u>\$ 12,054</u>	<u>\$ 7,060</u>	<u>\$ 0</u>
Total Liabilities and Fund Balances	<u>\$ 457,551</u>	<u>\$ 103,534</u>	<u>\$ 12,113</u>	<u>\$ 7,060</u>	<u>\$ 1,718</u>

(Continued)

Exhibit F-1

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

	Special Revenue Funds (Cont.)		Capital Projects Funds			Total Nonmajor Governmental Funds
	Bridge	Total	General Capital Projects	Community Development/ Industrial Park	Total	
<u>ASSETS</u>						
Cash	\$ 0	\$ 2,018	\$ 0	\$ 4,000	\$ 4,000	\$ 6,018
Equity in Pooled Cash and Investments	1,306,033	1,776,594	245	144,851	145,096	1,921,690
Accounts Receivable	0	78,315	0	36,646	36,646	114,961
Due from Other Governments	0	31,082	0	25,612	25,612	56,694
Property Taxes Receivable	474,492	474,492	0	0	0	474,492
Allowance for Uncollectible Property Taxes	(11,296)	(11,296)	0	0	0	(11,296)
Total Assets	\$ 1,769,229	\$ 2,351,205	\$ 245	\$ 211,109	\$ 211,354	\$ 2,562,559
<u>LIABILITIES AND FUND BALANCES</u>						
<u>Liabilities</u>						
Accounts Payable	\$ 0	\$ 25,241	\$ 0	\$ 40,612	\$ 40,612	\$ 65,853
Payroll Deductions Payable	0	4,917	0	0	0	4,917
Retainage Payable	0	5,000	0	0	0	5,000
Due to Other Funds	0	1,718	0	0	0	1,718
Deferred Revenue - Current Property Taxes	445,805	445,805	0	0	0	445,805
Deferred Revenue - Delinquent Property Taxes	14,467	14,467	0	0	0	14,467
Total Liabilities	\$ 460,272	\$ 497,148	\$ 0	\$ 40,612	\$ 40,612	\$ 537,760
<u>Fund Balances</u>						
Reserved for Capital Outlay	\$ 0	\$ 22,163	\$ 0	\$ 0	\$ 0	\$ 22,163
Reserved for Other General Purposes	0	0	0	4,000	4,000	4,000
Unreserved	1,308,957	1,831,894	245	166,497	166,742	1,998,636
Total Fund Balances	\$ 1,308,957	\$ 1,854,057	\$ 245	\$ 170,497	\$ 170,742	\$ 2,024,799
Total Liabilities and Fund Balances	\$ 1,769,229	\$ 2,351,205	\$ 245	\$ 211,109	\$ 211,354	\$ 2,562,559

Exhibit F-2

Dickson County, Tennessee  
Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended June 30, 2007

	Special Revenue Funds					Total
	Solid Waste / Sanitation	Drug Control	District Attorney General	Other Special Revenue	Bridge	
<u>Revenues</u>						
Local Taxes	\$ 0	\$ 0	\$ 0	\$ 0	467,405	\$ 467,405
Licenses and Permits	0	0	0	0	12	12
Fines, Forfeitures, and Penalties	0	72,132	26,098	0	0	98,230
Charges for Current Services	1,033,517	0	0	0	0	1,033,517
Other Local Revenues	46,777	0	0	10,794	0	57,571
State of Tennessee	56,622	3,673	0	0	99,019	159,314
Federal Government	1,026	0	0	0	0	1,026
Total Revenues	\$ 1,137,942	\$ 75,805	\$ 26,098	\$ 10,794	\$ 566,436	\$ 1,817,075
<u>Expenditures</u>						
Current:						
Administration of Justice	\$ 0	\$ 0	\$ 31,975	\$ 0	\$ 0	\$ 31,975
Public Safety	0	26,076	0	0	0	26,076
Public Health and Welfare	2,347,403	0	0	0	0	2,347,403
Social, Cultural, and Recreational Services	0	0	0	3,734	0	3,734
Other Operations	0	0	0	0	0	0
Highways	0	0	0	0	645,496	645,496
Capital Projects	1,130	0	0	0	0	1,130
Total Expenditures	\$ 2,348,533	\$ 26,076	\$ 31,975	\$ 3,734	\$ 645,496	\$ 3,055,814
Excess (Deficiency) of Revenues Over Expenditures	\$ (1,210,591)	\$ 49,729	\$ (5,877)	\$ 7,060	\$ (79,060)	\$ (1,238,739)
<u>Other Financing Sources (Uses)</u>						
Transfers In	\$ 1,350,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,350,000
Total Other Financing Sources (Uses)	\$ 1,350,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,350,000
Net Change in Fund Balances	\$ 139,409	\$ 49,729	\$ (5,877)	\$ 7,060	\$ (79,060)	\$ 111,261
Fund Balance, July 1, 2006	283,059	53,789	17,931	0	1,388,017	1,742,796
Fund Balance, June 30, 2007	\$ 422,468	\$ 103,518	\$ 12,054	\$ 7,060	\$ 1,308,957	\$ 1,854,057

(Continued)

Exhibit F-2

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

	<u>Capital Projects Funds</u>			Total Nonmajor Governmental Funds
	General Capital Projects	Community Development/ Industrial Park	Total	
<u>Revenues</u>				
Local Taxes	\$ 0	\$ 376,067	\$ 376,067	\$ 843,472
Licenses and Permits	0	0	0	12
Fines, Forfeitures, and Penalties	0	0	0	98,230
Charges for Current Services	0	0	0	1,033,517
Other Local Revenues	0	53,589	53,589	111,160
State of Tennessee	0	0	0	159,314
Federal Government	0	119,554	119,554	120,580
Total Revenues	<u>\$ 0</u>	<u>\$ 549,210</u>	<u>\$ 549,210</u>	<u>\$ 2,366,285</u>
<u>Expenditures</u>				
Current:				
Administration of Justice	\$ 0	\$ 0	\$ 0	\$ 31,975
Public Safety	0	0	0	26,076
Public Health and Welfare	0	0	0	2,347,403
Social, Cultural, and Recreational Services	0	0	0	3,734
Other Operations	0	358,577	358,577	358,577
Highways	0	0	0	645,496
Capital Projects	0	0	0	1,130
Total Expenditures	<u>\$ 0</u>	<u>\$ 358,577</u>	<u>\$ 358,577</u>	<u>\$ 3,414,391</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 0</u>	<u>\$ 190,633</u>	<u>\$ 190,633</u>	<u>\$ (1,048,106)</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	\$ 0	0	0	1,350,000
Total Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,350,000</u>
Net Change in Fund Balances	\$ 0	\$ 190,633	\$ 190,633	\$ 301,894
Fund Balance, July 1, 2006	245	(20,136)	(19,891)	1,722,905
Fund Balance, June 30, 2007	<u>\$ 245</u>	<u>\$ 170,497</u>	<u>\$ 170,742</u>	<u>\$ 2,024,799</u>

Exhibit F-3

Dickson County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual and Budget  
Solid Waste/Sanitation Fund  
For the Year Ended June 30, 2007

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Charges for Current Services	\$ 1,033,517	\$ 891,000	\$ 935,800	\$ 97,717
Other Local Revenues	46,777	21,000	35,000	11,777
State of Tennessee	56,622	28,000	28,000	28,622
Federal Government	1,026	0	0	1,026
Total Revenues	<u>\$ 1,137,942</u>	<u>\$ 940,000</u>	<u>\$ 998,800</u>	<u>\$ 139,142</u>
<u>Expenditures</u>				
<u>Public Health and Welfare</u>				
Waste Pickup	\$ 2,063,820	\$ 2,132,428	\$ 2,088,454	\$ 24,634
Postclosure Care Costs	283,583	234,000	285,000	1,417
<u>Capital Projects</u>				
Other General Government Projects	1,130	2,000	2,000	870
Total Expenditures	<u>\$ 2,348,533</u>	<u>\$ 2,368,428</u>	<u>\$ 2,375,454</u>	<u>\$ 26,921</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (1,210,591)</u>	<u>\$ (1,428,428)</u>	<u>\$ (1,376,654)</u>	<u>\$ 166,063</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	\$ 1,350,000	\$ 1,350,000	\$ 1,350,000	\$ 0
Total Other Financing Sources (Uses)	<u>\$ 1,350,000</u>	<u>\$ 1,350,000</u>	<u>\$ 1,350,000</u>	<u>\$ 0</u>
Net Change in Fund Balance	\$ 139,409	\$ (78,428)	\$ (26,654)	\$ 166,063
Fund Balance, July 1, 2006	<u>283,059</u>	<u>152,566</u>	<u>283,059</u>	<u>0</u>
Fund Balance, June 30, 2007	<u>\$ 422,468</u>	<u>\$ 74,138</u>	<u>\$ 256,405</u>	<u>\$ 166,063</u>

Exhibit F-4

Dickson County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual and Budget  
Drug Control Fund  
For the Year Ended June 30, 2007

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Fines, Forfeitures, and Penalties	\$ 72,132	\$ 52,500	\$ 74,000	\$ (1,868)
State of Tennessee	3,673	2,000	4,000	(327)
Total Revenues	<u>\$ 75,805</u>	<u>\$ 54,500</u>	<u>\$ 78,000</u>	<u>\$ (2,195)</u>
<u>Expenditures</u>				
<u>Public Safety</u>				
Drug Enforcement	\$ 26,076	\$ 57,625	\$ 70,480	\$ 44,404
Total Expenditures	<u>\$ 26,076</u>	<u>\$ 57,625</u>	<u>\$ 70,480</u>	<u>\$ 44,404</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 49,729</u>	<u>\$ (3,125)</u>	<u>\$ 7,520</u>	<u>\$ 42,209</u>
Net Change in Fund Balance	\$ 49,729	\$ (3,125)	\$ 7,520	\$ 42,209
Fund Balance, July 1, 2006	<u>53,789</u>	<u>27,399</u>	<u>53,789</u>	<u>0</u>
Fund Balance, June 30, 2007	<u>\$ 103,518</u>	<u>\$ 24,274</u>	<u>\$ 61,309</u>	<u>\$ 42,209</u>

Exhibit F-5

Dickson County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual and Budget  
Bridge Fund  
For the Year Ended June 30, 2007

	Actual	Budgeted Amounts		Variance with Final Budget - Positive - (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 467,405	\$ 461,313	\$ 457,925	\$ 9,480
Licenses and Permits	12	0	11	1
State of Tennessee	99,019	9,000	101,000	(1,981)
Total Revenues	<u>\$ 566,436</u>	<u>\$ 470,313</u>	<u>\$ 558,936</u>	<u>\$ 7,500</u>
<u>Expenditures</u>				
<u>Highways</u>				
Highway and Bridge Maintenance	\$ 485,995	\$ 455,000	\$ 1,000,000	\$ 514,005
Other Charges	9,299	11,000	15,000	5,701
Capital Outlay	150,202	0	170,000	19,798
Total Expenditures	<u>\$ 645,496</u>	<u>\$ 466,000</u>	<u>\$ 1,185,000</u>	<u>\$ 539,504</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (79,060)</u>	<u>\$ 4,313</u>	<u>\$ (626,064)</u>	<u>\$ 547,004</u>
Net Change in Fund Balance	\$ (79,060)	\$ 4,313	\$ (626,064)	\$ 547,004
Fund Balance, July 1, 2006	1,388,017	1,040,263	1,388,017	0
Fund Balance, June 30, 2007	<u><u>\$ 1,308,957</u></u>	<u><u>\$ 1,044,576</u></u>	<u><u>\$ 761,953</u></u>	<u><u>\$ 547,004</u></u>

Exhibit F-6

Dickson County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual and Budget  
Community Development/Industrial Park Fund  
For the Year Ended June 30, 2007

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 376,067	\$ 300,000	\$ 350,000	\$ 26,067
Other Local Revenues	53,589	0	53,500	89
State of Tennessee	0	0	93,500	(93,500)
Federal Government	119,554	0	0	119,554
Total Revenues	<u>\$ 549,210</u>	<u>\$ 300,000</u>	<u>\$ 497,000</u>	<u>\$ 52,210</u>
<u>Expenditures</u>				
<u>Other Operations</u>				
Industrial Development	\$ 358,577	\$ 225,000	\$ 342,500	\$ (16,077)
Total Expenditures	<u>\$ 358,577</u>	<u>\$ 225,000</u>	<u>\$ 342,500</u>	<u>\$ (16,077)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 190,633</u>	<u>\$ 75,000</u>	<u>\$ 154,500</u>	<u>\$ 36,133</u>
Net Change in Fund Balance	\$ 190,633	\$ 75,000	\$ 154,500	\$ 36,133
Fund Balance, July 1, 2006	<u>(20,136)</u>	<u>35,831</u>	<u>(20,136)</u>	<u>0</u>
Fund Balance, June 30, 2007	<u>\$ 170,497</u>	<u>\$ 110,831</u>	<u>\$ 134,364</u>	<u>\$ 36,133</u>

# **Major Governmental Fund**

## **General Debt Service Fund**

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

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Exhibit G

Dickson County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual and Budget  
General Debt Service Fund  
For the Year Ended June 30, 2007

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 7,974,553	\$ 7,416,612	\$ 7,625,775	\$ 348,778
Licenses and Permits	180	150	150	30
Other Local Revenues	253,683	76,000	186,000	67,683
State of Tennessee	116,015	100,000	116,000	15
Other Governments and Citizens Groups	1,080,117	1,066,700	1,080,700	(583)
Total Revenues	<u>\$ 9,424,548</u>	<u>\$ 8,659,462</u>	<u>\$ 9,008,625</u>	<u>\$ 415,923</u>
<u>Expenditures</u>				
<u>Principal on Debt</u>				
General Government	\$ 1,220,857	\$ 1,230,000	\$ 1,230,000	\$ 9,143
Education	3,772,859	3,785,000	3,785,000	12,141
<u>Interest on Debt</u>				
General Government	243,643	253,000	276,000	32,357
Education	3,375,242	3,465,000	3,465,000	89,758
<u>Other Debt Service</u>				
General Government	142,875	170,000	170,000	27,125
Education	29,307	33,000	43,000	13,693
Total Expenditures	<u>\$ 8,784,783</u>	<u>\$ 8,936,000</u>	<u>\$ 8,969,000</u>	<u>\$ 184,217</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 639,765</u>	<u>\$ (276,538)</u>	<u>\$ 39,625</u>	<u>\$ 600,140</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	\$ 0	\$ 20,000	\$ 20,000	\$ (20,000)
Total Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ 20,000</u>	<u>\$ 20,000</u>	<u>\$ (20,000)</u>
Net Change in Fund Balance	\$ 639,765	\$ (256,538)	\$ 59,625	\$ 580,140
Fund Balance, July 1, 2006	3,586,189	2,936,465	3,586,189	0
Fund Balance, June 30, 2007	<u>\$ 4,225,954</u>	<u>\$ 2,679,927</u>	<u>\$ 3,645,814</u>	<u>\$ 580,140</u>

# Fiduciary Funds

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

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

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

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

Exhibit H-1

Dickson County, Tennessee  
Combining Statement of Fiduciary Assets and Liabilities  
Fiduciary Funds  
June 30, 2007

	<u>Agency Funds</u>			
	Cities - Sales Tax	Constitu- tional Officers - Agency	Judicial District Drug	Total
<u>ASSETS</u>				
Cash	\$ 0	\$ 1,073,252	\$ 3,687	\$ 1,076,939
Equity in Pooled Cash and Investments	0	0	3,330,873	3,330,873
Accounts Receivable	0	0	33,017	33,017
Due from Other Governments	776,812	0	15,222	792,034
Total Assets	<u>\$ 776,812</u>	<u>\$ 1,073,252</u>	<u>\$ 3,382,799</u>	<u>\$ 5,232,863</u>
<u>LIABILITIES</u>				
Accounts Payable	\$ 0	\$ 0	\$ 35	\$ 35
Payroll Deductions Payable	0	0	212	212
Due to Other Taxing Units	776,812	0	0	776,812
Due to Joint Ventures	0	0	2,669,898	2,669,898
Other Current Liabilities	0	0	712,654	712,654
Due to Litigants, Heirs, and Others	0	1,073,252	0	1,073,252
Total Liabilities	<u>\$ 776,812</u>	<u>\$ 1,073,252</u>	<u>\$ 3,382,799</u>	<u>\$ 5,232,863</u>

Exhibit H-2

Dickson 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	\$ 4,551,761	\$ 4,551,761	\$ 0
Due from Other Governments	695,813	776,812	695,813	776,812
<b>Total Assets</b>	<b>\$ 695,813</b>	<b>\$ 5,328,573</b>	<b>\$ 5,247,574</b>	<b>\$ 776,812</b>
<u>Liabilities</u>				
Due to Other Taxing Units	\$ 695,813	\$ 5,328,573	\$ 5,247,574	\$ 776,812
<b>Total Liabilities</b>	<b>\$ 695,813</b>	<b>\$ 5,328,573</b>	<b>\$ 5,247,574</b>	<b>\$ 776,812</b>
<u>Constitutional Officers - Agency Fund</u>				
<u>Assets</u>				
Cash	\$ 950,526	\$ 11,279,487	\$ 11,156,761	\$ 1,073,252
<b>Total Assets</b>	<b>\$ 950,526</b>	<b>\$ 11,279,487</b>	<b>\$ 11,156,761</b>	<b>\$ 1,073,252</b>
<u>Liabilities</u>				
Due to Other Funds	\$ 74,247	\$ 0	\$ 74,247	\$ 0
Due to Litigants, Heirs, and Others	876,279	11,279,487	11,082,514	1,073,252
<b>Total Liabilities</b>	<b>\$ 950,526</b>	<b>\$ 11,279,487</b>	<b>\$ 11,156,761</b>	<b>\$ 1,073,252</b>
<u>Judicial District Drug</u>				
<u>Assets</u>				
Cash	\$ 1,784	\$ 3,687	\$ 1,784	\$ 3,687
Equity in Pooled Cash and Investments	2,837,708	1,472,531	979,366	3,330,873
Accounts Receivable	4,594	33,017	4,594	33,017
Due from Other Governments	8,227	15,222	8,227	15,222
<b>Total Assets</b>	<b>\$ 2,852,313</b>	<b>\$ 1,524,457</b>	<b>\$ 993,971</b>	<b>\$ 3,382,799</b>
<u>Liabilities</u>				
Accounts Payable	\$ 4,163	\$ 35	\$ 4,163	\$ 35
Payroll Deductions Payable	175	212	175	212
Due to Joint Ventures	1,877,111	1,524,210	731,423	2,669,898
Other Current Liabilities	970,864	0	258,210	712,654
<b>Total Liabilities</b>	<b>\$ 2,852,313</b>	<b>\$ 1,524,457</b>	<b>\$ 993,971</b>	<b>\$ 3,382,799</b>
<u>Totals - All Agency Funds</u>				
<u>Assets</u>				
Cash	\$ 952,310	\$ 11,283,174	\$ 11,158,545	\$ 1,076,939
Equity in Pooled Cash and Investments	2,837,708	6,024,292	5,531,127	3,330,873
Accounts Receivable	4,594	33,017	4,594	33,017
Due from Other Governments	704,040	792,034	704,040	792,034
<b>Total Assets</b>	<b>\$ 4,498,652</b>	<b>\$ 18,132,517</b>	<b>\$ 17,398,306</b>	<b>\$ 5,232,863</b>
<u>Liabilities</u>				
Accounts Payable	\$ 4,163	\$ 35	\$ 4,163	\$ 35
Payroll Deductions Payable	175	212	175	212
Due to Other Funds	74,247	0	74,247	0
Due to Other Taxing Units	695,813	5,328,573	5,247,574	776,812
Due to Joint Ventures	1,877,111	1,524,210	731,423	2,669,898
Due to Litigants, Heirs, and Others	876,279	11,279,487	11,082,514	1,073,252
Other Current Liabilities	970,864	0	258,210	712,654
<b>Total Liabilities</b>	<b>\$ 4,498,652</b>	<b>\$ 18,132,517</b>	<b>\$ 17,398,306</b>	<b>\$ 5,232,863</b>

# Dickson County School Department

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

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

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

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

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

Exhibit I-1

Dickson County, Tennessee  
Statement of Activities  
Discretely Presented Dickson County School Department  
For the Year Ended June 30, 2007

Functions/Programs	Expenses	Program Revenues		Net (Expense)
		Charges for Services	Operating Grants and Contributions	Revenue and Changes in Net Assets Total Governmental Activities
Governmental Activities:				
Instruction	\$ 34,657,848	\$ 581,138	\$ 3,502,855	\$ (30,573,855)
Support Services	19,806,163	9,737	0	(19,796,426)
Operation of Non-instructional Services	4,332,522	2,103,549	1,923,254	(305,719)
Interest on Long-term Debt	16,019	0	0	(16,019)
Other Debt Service	1,066,700	0	0	(1,066,700)
Total Governmental Activities	\$ 59,879,252	\$ 2,694,424	\$ 5,426,109	\$ (51,758,719)
General Revenues:				
Taxes:				
Property Taxes Levied for General Purposes				\$ 8,334,704
Local Option Sales Tax				10,683,041
Other Local Taxes				167,220
Grants and Contributions Not Restricted to Specific Programs				30,883,016
Miscellaneous				227,915
Total General Revenues				\$ 50,295,896
Change in Net Assets				\$ (1,462,823)
Net Assets, July 1, 2006				57,182,343
Net Assets, June 30, 2007				\$ 55,719,520

Exhibit I-2

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

	<u>Major Fund</u>	<u>Nonmajor Funds</u>	<u>Total Govern- mental Funds</u>
	General Purpose School	Other Govern- mental Funds	
<u>ASSETS</u>			
Cash	\$ 120,532	\$ 714	\$ 121,246
Equity in Pooled Cash and Investments	3,957,903	1,493,477	5,451,380
Accounts Receivable	3,349	128	3,477
Due from Other Governments	1,857,087	158,831	2,015,918
Due from Other Funds	130,734	0	130,734
Property Taxes Receivable	8,428,223	0	8,428,223
Allowance for Uncollectible Property Taxes	(200,615)	0	(200,615)
Total Assets	<u>\$ 14,297,213</u>	<u>\$ 1,653,150</u>	<u>\$ 15,950,363</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Payroll Deductions Payable	\$ 1,381	\$ 1,147	\$ 2,528
Due to Other Funds	0	130,734	130,734
Due to State of Tennessee	1,961	2,735	4,696
Deferred Revenue - Current Property Taxes	7,909,700	0	7,909,700
Deferred Revenue - Delinquent Property Taxes	263,908	0	263,908
Other Deferred Revenues	901,609	0	901,609
Total Liabilities	<u>\$ 9,078,559</u>	<u>\$ 134,616</u>	<u>\$ 9,213,175</u>
<u>Fund Balances</u>			
Reserved for Encumbrances	\$ 230,551	\$ 99,392	\$ 329,943
Reserved for Vocational Projects	0	10,582	10,582
Reserved for Career Ladder - Extended Contract	24,126	0	24,126
Reserved for Career Ladder Program	15,152	0	15,152
Reserved for Title I Grants to Local Education Agencies	0	110,113	110,113
Reserved for Innovative Education Program Strategies	0	2,260	2,260
Other Federal Reserves	0	17,237	17,237
Unreserved, Reported In:			
General Fund	4,948,825	0	4,948,825
Special Revenue Funds	0	1,258,362	1,258,362
Capital Projects Funds	0	20,588	20,588
Total Fund Balances	<u>\$ 5,218,654</u>	<u>\$ 1,518,534</u>	<u>\$ 6,737,188</u>
Total Liabilities and Fund Balances	<u>\$ 14,297,213</u>	<u>\$ 1,653,150</u>	<u>\$ 15,950,363</u>

Exhibit I-3

Dickson County, Tennessee  
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Assets  
Discretely Presented Dickson County School Department  
June 30, 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 I-2)		\$	6,737,188
(1) Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.			
Add: land	\$	1,762,981	
Add: buildings and improvements net of accumulated depreciation		44,189,630	
Add: other capital assets net of accumulated depreciation		<u>2,708,211</u>	48,660,822
(2) Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the governmental funds.			1,165,517
(3) Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.			
Less: notes payable	\$	(367,536)	
Less: capital leases payable		(97,530)	
Less: compensated absences		(368,834)	
Less: accrued interest on notes		<u>(10,107)</u>	<u>(844,007)</u>
Net assets of governmental activities (Exhibit A)			<u>\$ 55,719,520</u>

Exhibit I-4

Dickson County, Tennessee  
Statement of Revenues, Expenditures,  
and Changes in Fund Balances -  
Governmental Funds  
Discretely Presented Dickson County School Department  
For the Year Ended June 30, 2007

	<u>Major Fund</u>	<u>Nonmajor Funds</u>	
	General Purpose School	Other Govern- mental Funds	Total Governmental Funds
<u>Revenues</u>			
Local Taxes	\$ 19,151,704	\$ 0	\$ 19,151,704
Licenses and Permits	3,756	0	3,756
Charges for Current Services	637,259	1,761,401	2,398,660
Other Local Revenues	451,866	75,435	527,301
State of Tennessee	30,755,215	43,218	30,798,433
Federal Government	249,883	5,177,339	5,427,222
Total Revenues	<u>\$ 51,249,683</u>	<u>\$ 7,057,393</u>	<u>\$ 58,307,076</u>
<u>Expenditures</u>			
Current:			
Instruction	\$ 31,593,917	\$ 2,906,713	\$ 34,500,630
Support Services	17,207,223	480,613	17,687,836
Operation of Non-Instructional Services	758,308	3,310,628	4,068,936
Capital Outlay	546,968	23,307	570,275
Debt Service:			
Principal on Debt	91,630	0	91,630
Interest on Debt	17,868	0	17,868
Other Debt Service	1,066,700	0	1,066,700
Total Expenditures	<u>\$ 51,282,614</u>	<u>\$ 6,721,261</u>	<u>\$ 58,003,875</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (32,931)</u>	<u>\$ 336,132</u>	<u>\$ 303,201</u>
<u>Other Financing Sources (Uses)</u>			
Transfers In	\$ 27,713	\$ 0	\$ 27,713
Transfers Out	0	(27,713)	(27,713)
Total Other Financing Sources (Uses)	<u>\$ 27,713</u>	<u>\$ (27,713)</u>	<u>\$ 0</u>
Net Change in Fund Balances	\$ (5,218)	\$ 308,419	\$ 303,201
Fund Balance, July 1, 2006	<u>5,223,872</u>	<u>1,210,115</u>	<u>6,433,987</u>
Fund Balance, June 30, 2007	<u>\$ 5,218,654</u>	<u>\$ 1,518,534</u>	<u>\$ 6,737,188</u>

Exhibit I-5

Dickson County, Tennessee  
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances  
of Governmental Funds to the Statement of Activities  
Discretely Presented Dickson County School Department  
For the Year Ended June 30, 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 I-4)		\$ 303,201
(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	\$ 826,707	
Less: current year depreciation expense	<u>(2,554,976)</u>	(1,728,269)
(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	\$ (1,223,501)	
Add: deferred delinquent property taxes and other deferred June 30, 2007	<u>1,165,517</u>	(57,984)
(3) The issuance of long-term debt (e.g., notes, bonds) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets.		
Add: principal payment on notes	\$ 67,211	
Add: principal payment on leases	<u>24,419</u>	91,630
(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	\$ 1,849	
Change in compensated absences	<u>(73,250)</u>	(71,401)
Change in net assets of governmental activities (Exhibit B)		<u>\$ (1,462,823)</u>

Exhibit I-6

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

	Special Revenue Funds			Capital Projects Fund	Total Nonmajor Governmental Funds
	School Federal Projects	Central Cafeteria	Total	Education Capital Projects	
<u>ASSETS</u>					
Cash	\$ 0	\$ 714	\$ 714	\$ 0	\$ 714
Equity in Pooled Cash and Investments	153,554	1,319,335	1,472,889	20,588	1,493,477
Accounts Receivable	128	0	128	0	128
Due from Other Governments	143,067	15,764	158,831	0	158,831
Total Assets	<u>\$ 296,749</u>	<u>\$ 1,335,813</u>	<u>\$ 1,632,562</u>	<u>\$ 20,588</u>	<u>\$ 1,653,150</u>
<u>LIABILITIES AND FUND BALANCES</u>					
<u>Liabilities</u>					
Payroll Deductions Payable	\$ 0	\$ 1,147	\$ 1,147	\$ 0	\$ 1,147
Due to Other Funds	70,671	60,063	130,734	0	130,734
Due to State of Tennessee	2,494	241	2,735	0	2,735
Total Liabilities	<u>\$ 73,165</u>	<u>\$ 61,451</u>	<u>\$ 134,616</u>	<u>\$ 0</u>	<u>\$ 134,616</u>
<u>Fund Balances</u>					
Reserved for Encumbrances	\$ 83,392	\$ 16,000	\$ 99,392	\$ 0	\$ 99,392
Reserved for Vocational Projects	10,582	0	10,582	0	10,582
Reserved for Title I Grants to Local Education Agencies	110,113	0	110,113	0	110,113
Reserved for Innovative Education Program Strategies	2,260	0	2,260	0	2,260
Other Federal Reserves	17,237	0	17,237	0	17,237
Unreserved	0	1,258,362	1,258,362	20,588	1,278,950
Total Fund Balances	<u>\$ 223,584</u>	<u>\$ 1,274,362</u>	<u>\$ 1,497,946</u>	<u>\$ 20,588</u>	<u>\$ 1,518,534</u>
Total Liabilities and Fund Balances	<u>\$ 296,749</u>	<u>\$ 1,335,813</u>	<u>\$ 1,632,562</u>	<u>\$ 20,588</u>	<u>\$ 1,653,150</u>

Exhibit I-7

Dickson County, Tennessee  
Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balances -  
Nonmajor Governmental Funds  
Discretely Presented Dickson County School Department  
For the Year Ended June 30, 2007

	<u>Special Revenue Funds</u>			<u>Capital</u> <u>Projects</u> <u>Fund</u>	<u>Total</u> <u>Nonmajor</u> <u>Governmental</u> <u>Funds</u>
	<u>School</u> <u>Federal</u> <u>Projects</u>	<u>Central</u> <u>Cafeteria</u>	<u>Total</u>	<u>Education</u> <u>Capital</u> <u>Projects</u>	
<u>Revenues</u>					
Charges for Current Services	\$ 0	\$ 1,761,401	\$ 1,761,401	\$ 0	\$ 1,761,401
Other Local Revenues	0	75,435	75,435	0	75,435
State of Tennessee	0	43,218	43,218	0	43,218
Federal Government	3,464,640	1,712,699	5,177,339	0	5,177,339
<b>Total Revenues</b>	<b>\$ 3,464,640</b>	<b>\$ 3,592,753</b>	<b>\$ 7,057,393</b>	<b>\$ 0</b>	<b>\$ 7,057,393</b>
<u>Expenditures</u>					
Current:					
Instruction	\$ 2,906,713	\$ 0	\$ 2,906,713	\$ 0	\$ 2,906,713
Support Services	470,106	10,507	480,613	0	480,613
Operation of Non-Instructional Services	0	3,310,628	3,310,628	0	3,310,628
Capital Outlay	0	0	0	23,307	23,307
<b>Total Expenditures</b>	<b>\$ 3,376,819</b>	<b>\$ 3,321,135</b>	<b>\$ 6,697,954</b>	<b>\$ 23,307</b>	<b>\$ 6,721,261</b>
Excess (Deficiency) of Revenues Over Expenditures	\$ 87,821	\$ 271,618	\$ 359,439	\$ (23,307)	\$ 336,132
<u>Other Financing Sources (Uses)</u>					
Transfers Out	\$ (27,713)	\$ 0	\$ (27,713)	\$ 0	\$ (27,713)
<b>Total Other Financing Sources (Uses)</b>	<b>\$ (27,713)</b>	<b>\$ 0</b>	<b>\$ (27,713)</b>	<b>\$ 0</b>	<b>\$ (27,713)</b>
Net Change in Fund Balances	\$ 60,108	\$ 271,618	\$ 331,726	\$ (23,307)	\$ 308,419
Fund Balance, July 1, 2006	163,476	1,002,744	1,166,220	43,895	1,210,115
<b>Fund Balance, June 30, 2007</b>	<b>\$ 223,584</b>	<b>\$ 1,274,362</b>	<b>\$ 1,497,946</b>	<b>\$ 20,588</b>	<b>\$ 1,518,534</b>

Exhibit I-8

Dickson County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual (Budgetary Basis) and Budget  
Discretely Presented Dickson County School Department  
General Purpose School Fund  
For the Year Ended June 30, 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	\$ 19,151,704	\$ 0	\$ 0	\$ 19,151,704	\$ 18,180,757	\$ 18,661,349	\$ 490,355
Licenses and Permits	3,756	0	0	3,756	4,300	3,663	93
Charges for Current Services	637,259	0	0	637,259	680,000	616,766	20,493
Other Local Revenues	451,866	0	0	451,866	548,500	460,496	(8,630)
State of Tennessee	30,755,215	0	0	30,755,215	30,273,500	30,977,571	(222,356)
Federal Government	249,883	0	0	249,883	160,000	232,538	17,345
Total Revenues	\$ 51,249,683	\$ 0	\$ 0	\$ 51,249,683	\$ 49,847,057	\$ 50,952,383	\$ 297,300
<u>Expenditures</u>							
<u>Instruction</u>							
Regular Instruction Program	\$ 24,303,642	\$ (10,624)	\$ 0	\$ 24,293,018	\$ 23,668,583	\$ 24,532,270	\$ 239,252
Alternative Instruction Program	541,766	0	0	541,766	471,272	562,871	21,105
Special Education Program	4,968,685	0	0	4,968,685	4,994,618	4,958,854	(9,831)
Vocational Education Program	1,660,739	(1,567)	0	1,659,172	1,684,038	1,680,549	21,377
Adult Education Program	119,085	(1,984)	0	117,101	100,978	104,000	(13,101)
<u>Support Services</u>							
Attendance	165,494	0	0	165,494	153,436	164,301	(1,193)
Health Services	358,302	0	0	358,302	334,190	373,375	15,073
Other Student Support	1,239,583	0	0	1,239,583	1,221,912	1,212,187	(27,396)
Regular Instruction Program	1,093,438	(850)	2,066	1,094,654	1,080,441	1,111,350	16,696
Alternative Instruction Program	133,810	0	0	133,810	130,610	133,812	2
Special Education Program	500,572	0	0	500,572	509,441	502,330	1,758
Vocational Education Program	95,630	0	0	95,630	102,186	96,318	688
Adult Programs	124,626	0	0	124,626	123,434	124,192	(434)
Board of Education	894,435	0	0	894,435	1,050,537	950,432	55,997
Director of Schools	436,053	0	0	436,053	455,362	469,077	33,024

(Continued)

Exhibit I-8

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2006	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>							
Office of the Principal	\$ 3,122,623	\$ 0	\$ 0	\$ 3,122,623	\$ 3,109,087	\$ 3,219,504	\$ 96,881
Fiscal Services	261,075	(2,800)	0	258,275	251,743	265,339	7,064
Operation of Plant	4,119,882	0	4,239	4,124,121	4,231,000	4,124,146	25
Maintenance of Plant	1,101,494	(12,887)	9,726	1,098,333	1,149,608	1,154,703	56,370
Transportation	2,954,121	(359,437)	1,822	2,596,506	2,796,207	2,679,397	82,891
Central and Other	606,085	(15,683)	8,020	598,422	552,764	640,835	42,413
<u>Operation of Non-Instructional Services</u>							
Community Services	554,231	(102)	399	554,528	599,499	592,933	38,405
Early Childhood Education	204,077	0	5,292	209,369	115,632	202,397	(6,972)
<u>Capital Outlay</u>							
Regular Capital Outlay	546,968	(131,439)	198,987	614,516	700,000	700,000	85,484
<u>Principal on Debt</u>							
Education	91,630	0	0	91,630	89,036	89,036	(2,594)
<u>Interest on Debt</u>							
Education	17,868	0	0	17,868	20,460	20,465	2,597
<u>Other Debt Service</u>							
Education	1,066,700	0	0	1,066,700	1,066,700	1,066,700	0
Total Expenditures	\$ 51,282,614	\$ (537,373)	\$ 230,551	\$ 50,975,792	\$ 50,762,774	\$ 51,731,373	\$ 755,581
Excess (Deficiency) of Revenues							
Over Expenditures	\$ (32,931)	\$ 537,373	\$ (230,551)	\$ 273,891	\$ (915,717)	\$ (778,990)	\$ 1,052,881
<u>Other Financing Sources (Uses)</u>							
Transfers In	\$ 27,713	\$ 0	\$ 0	\$ 27,713	\$ 100,000	\$ 27,000	\$ 713
Total Other Financing Sources (Uses)	\$ 27,713	\$ 0	\$ 0	\$ 27,713	\$ 100,000	\$ 27,000	\$ 713
Net Change in Fund Balance							
Fund Balance, July 1, 2006	\$ 5,223,872	(537,373)	0	4,686,499	4,746,133	4,746,133	(59,634)
Fund Balance, June 30, 2007	\$ 5,218,654	\$ 0	\$ (230,551)	\$ 4,988,103	\$ 3,930,416	\$ 3,994,143	\$ 993,960

Exhibit I-9

Dickson County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual (Budgetary Basis) and Budget  
Discretely Presented Dickson County School Department  
School Federal Projects 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>						
Federal Government	\$ 3,464,640	\$ 0	\$ 3,464,640	\$ 3,716,591	\$ 4,637,632	\$ (1,172,992)
Total Revenues	\$ 3,464,640	\$ 0	\$ 3,464,640	\$ 3,716,591	\$ 4,637,632	\$ (1,172,992)
<u>Expenditures</u>						
<u>Instruction</u>						
Regular Instruction Program	\$ 1,118,385	\$ 7,197	\$ 1,125,582	\$ 1,121,857	\$ 1,349,499	\$ 223,917
Alternative Instruction Program	46,165	0	46,165	43,690	72,818	26,653
Special Education Program	1,645,940	69,383	1,715,323	1,902,679	1,902,679	187,356
Vocational Education Program	96,223	0	96,223	130,955	219,104	122,881
<u>Support Services</u>						
Other Student Support	98,046	3,047	101,093	73,425	104,066	2,973
Regular Instruction Program	338,034	3,150	341,184	362,578	529,655	188,471
Special Education Program	29,957	615	30,572	43,438	43,438	12,866
Vocational Education Program	4,069	0	4,069	10,630	14,843	10,774
<u>Capital Outlay</u>						
Regular Capital Outlay	0	0	0	0	959	959
Total Expenditures	\$ 3,376,819	\$ 83,392	\$ 3,460,211	\$ 3,689,252	\$ 4,237,061	\$ 776,850
Excess (Deficiency) of Revenues Over Expenditures	\$ 87,821	\$ (83,392)	\$ 4,429	\$ 27,339	\$ 400,571	\$ (396,142)
<u>Other Financing Sources (Uses)</u>						
Transfers Out	\$ (27,713)	\$ 0	\$ (27,713)	\$ (100,000)	\$ (100,000)	\$ 72,287
Total Other Financing Sources (Uses)	\$ (27,713)	\$ 0	\$ (27,713)	\$ (100,000)	\$ (100,000)	\$ 72,287
Net Change in Fund Balance	\$ 60,108	\$ (83,392)	\$ (23,284)	\$ (72,661)	\$ 300,571	\$ (323,855)
Fund Balance, July 1, 2006	163,476	0	163,476	74,560	74,560	88,916
Fund Balance, June 30, 2007	\$ 223,584	\$ (83,392)	\$ 140,192	\$ 1,899	\$ 375,131	\$ (234,939)

Exhibit I-10

Dickson County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual (Budgetary Basis) and Budget  
Discretely Presented Dickson County School Department  
Central Cafeteria Fund  
For the Year Ended June 30, 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>						
Charges for Current Services	\$ 1,761,401	\$ 0	\$ 1,761,401	\$ 1,770,000	\$ 1,770,000	\$ (8,599)
Other Local Revenues	75,435	0	75,435	47,000	47,000	28,435
State of Tennessee	43,218	0	43,218	44,000	44,000	(782)
Federal Government	1,712,699	0	1,712,699	1,621,000	1,621,000	91,699
<b>Total Revenues</b>	<b>\$ 3,592,753</b>	<b>\$ 0</b>	<b>\$ 3,592,753</b>	<b>\$ 3,482,000</b>	<b>\$ 3,482,000</b>	<b>\$ 110,753</b>
<u>Expenditures</u>						
<u>Support Services</u>						
Central and Other	\$ 10,507	\$ 0	\$ 10,507	\$ 9,000	\$ 9,000	\$ (1,507)
<u>Operation of Non-Instructional Services</u>						
Food Service	3,310,628	16,000	3,326,628	3,472,149	3,472,149	145,521
<b>Total Expenditures</b>	<b>\$ 3,321,135</b>	<b>\$ 16,000</b>	<b>\$ 3,337,135</b>	<b>\$ 3,481,149</b>	<b>\$ 3,481,149</b>	<b>\$ 144,014</b>
Excess (Deficiency) of Revenues Over Expenditures	\$ 271,618	\$ (16,000)	\$ 255,618	\$ 851	\$ 851	\$ 254,767
Net Change in Fund Balance	\$ 271,618	\$ (16,000)	\$ 255,618	\$ 851	\$ 851	\$ 254,767
Fund Balance, July 1, 2006	1,002,744	0	1,002,744	650,399	650,399	352,345
<b>Fund Balance, June 30, 2007</b>	<b>\$ 1,274,362</b>	<b>\$ (16,000)</b>	<b>\$ 1,258,362</b>	<b>\$ 651,250</b>	<b>\$ 651,250</b>	<b>\$ 607,112</b>

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## MISCELLANEOUS SCHEDULES

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Exhibit J-1

Dickson County, Tennessee  
Schedule of Changes in Long-term Notes, Capital Leases, Other Loans, and Bonds  
Primary Government and Discretely Presented Dickson County School Department  
For the Year Ended June 30, 2007

Description of Indebtedness	Original Amount of Issue	Interest Rate	Date of Issue	Last Maturity Date	Outstanding 7-1-06	Issued During Period	Matured During Period	Outstanding 6-30-07
<b>PRIMARY GOVERNMENT</b>								
<b>NOTES PAYABLE</b>								
<u>Payable through General Debt Service Fund</u>								
Industrial Park Land	\$ 1,500,000	7.15 %	1-15-1997	1-10-07	\$ 117,796	\$ 0	\$ 117,796	\$ 0
Refunding	2,205,000	3 to 5	8-1-02	3-1-12	1,200,000	0	210,000	990,000
Patrol Cars	363,900	3.4	12-15-03	12-13-06	126,920	0	126,920	0
Patrol Cars, Ambulance, Landfill Equipment	446,000	3.645	9-13-05	9-1-08	446,000	0	143,000	303,000
Patrol Cars, Ambulance	332,000	4.19	11-29-06	11-1-09	0	332,000	0	332,000
Total Payable through General Debt Service Fund					<u>\$ 1,890,716</u>	<u>\$ 332,000</u>	<u>\$ 597,716</u>	<u>\$ 1,625,000</u>
<u>Payable through Highway/Public Works Fund</u>								
Public Works Projects Refunding	1,740,000	4.55	12-18-03	4-01-13	\$ 1,310,000	\$ 0	\$ 160,000	\$ 1,150,000
Total Payable through Highway/Public Works Fund					<u>\$ 1,310,000</u>	<u>\$ 0</u>	<u>\$ 160,000</u>	<u>\$ 1,150,000</u>
Total Notes Payable					<u>\$ 3,200,716</u>	<u>\$ 332,000</u>	<u>\$ 757,716</u>	<u>\$ 2,775,000</u>
<b>OTHER LOANS PAYABLE</b>								
<u>Payable through General Debt Service Fund</u>								
Library	1,500,000	Variable	2-1-02	5-25-17	\$ 1,201,000	\$ 0	\$ 84,000	\$ 1,117,000
Vanleer Elementary School	8,000,000	Variable	6-15-02	5-25-22	7,073,000	0	332,000	6,741,000
Total Other Loans Payable					<u>\$ 8,274,000</u>	<u>\$ 0</u>	<u>\$ 416,000</u>	<u>\$ 7,858,000</u>
<b>BONDS PAYABLE</b>								
<u>Payable through General Debt Service Fund</u>								
School Construction/Various Projects	26,575,000	4.5 to 6.25	11-1-1997	4-1-08	\$ 2,445,000	\$ 0	\$ 1,225,000	\$ 1,220,000
School Construction/Various Projects	16,900,000	4.5 to 6.5	8-1-00	4-1-10	3,260,000	0	750,000	2,510,000
School Construction/Various Projects	13,225,000	5	7-1-01	4-1-11	3,300,000	0	600,000	2,700,000
County and School Refunding Bonds	35,000,000	3 to 5	8-1-02	3-1-20	33,875,000	0	325,000	33,550,000
County Refunding Bonds	19,320,000	2 to 5	3-1-03	6-1-20	15,715,000	0	1,020,000	14,695,000
School Construction/Landfill Refunding	9,160,000	3 to 4.1	5-15-05	4-1-21	8,685,000	0	60,000	8,625,000
Total Bonds Payable					<u>\$ 67,280,000</u>	<u>\$ 0</u>	<u>\$ 3,980,000</u>	<u>\$ 63,300,000</u>

(Continued)

Exhibit J-1

Dickson County, Tennessee

Schedule of Changes in Long-term Notes, Capital Leases, Other Loans, and Bonds

Primary Government and Discretely Presented Dickson County School Department (Cont.)

Description of Indebtedness	Original Amount of Issue	Interest Rate	Date of Issue	Last Maturity Date	Outstanding 7-1-06	Issued During Period	Paid and/or Matured During Period	Outstanding 6-30-07
<u>DISCRETELY PRESENTED DICKSON COUNTY SCHOOL DEPARTMENT</u>								
<u>NOTE PAYABLE</u>								
<u>Payable through General Purpose School Fund</u>								
Energy Lighting Upgrade	\$ 500,000	3 %	7-29-04	8-1-11	\$ 434,747	\$ 0	\$ 67,211	\$ 367,536
Total Note Payable					\$ 434,747	\$ 0	\$ 67,211	\$ 367,536
<u>CAPITAL LEASE PAYABLE</u>								
<u>Payable through General Purpose School Fund</u>								
Energy Lighting Upgrade	169,237	5	6-22-04	6-22-11	\$ 121,949	\$ 0	\$ 24,419	\$ 97,530
Total Capital Lease Payable					\$ 121,949	\$ 0	\$ 24,419	\$ 97,530

Exhibit J-2

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

Year Ending June 30	Bond Requirements	Interest Requirements	Total Requirements
2008	\$ 4,105,000	\$ 3,041,533	\$ 7,146,533
2009	4,440,000	2,843,353	7,283,353
2010	4,525,000	2,621,647	7,146,647
2011	4,750,000	2,394,324	7,144,324
2012	4,880,000	2,163,520	7,043,520
2013	5,120,000	1,931,153	7,051,153
2014	5,390,000	1,686,391	7,076,391
2015	5,660,000	1,427,340	7,087,340
2016	5,925,000	1,154,090	7,079,090
2017	6,230,000	866,953	7,096,953
2018	5,575,000	566,015	6,141,015
2019	3,095,000	302,025	3,397,025
2020	2,615,000	161,090	2,776,090
2021	990,000	40,589	1,030,589
Total	<u>\$ 63,300,000</u>	<u>\$ 21,200,023</u>	<u>\$ 84,500,023</u>

Exhibit J-3

Dickson County, Tennessee  
Schedule of Transfers  
Primary Government and Discretely Presented Dickson County School Department  
For the Year Ended June 30, 2007

<u>From Fund</u>	<u>To Fund</u>	<u>Purpose</u>	<u>Amount</u>
Primary Government:			
General	Solid Waste/Sanitation	Provide funds for operations	<u>\$ 1,350,000</u>
Discretely Presented Dickson County School Department:			
School Federal Projects	General Purpose School	Indirect costs	<u>\$ 27,713</u>

Exhibit J-4

Dickson County, Tennessee  
Schedule of Salaries and Official Bonds of Principal Officials  
Primary Government and Discretely Presented Dickson County School Department  
For the Year Ended June 30, 2007

Official	Authorization for Salary	Salary Paid During Period	Bond	Surety
<u>County Mayor:</u>				
Linda Frazier (7-1-06 through 8-31-06)	Section 8-24-102, <u>TCA</u>	\$ 14,656	\$ 50,000	Auto Owners Mutual Insurance Company
Robert Stone (9-1-06 through 6-30-07)	Section 8-24-102, <u>TCA</u>	52,413	50,000	"
Highway Engineer	Section 8-24-102, <u>TCA</u>	63,876	100,000	"
Director of Schools	State Board of Education and Local Board of Education	98,802 (1)	100,000	"
Trustee	Section 8-24-102, <u>TCA</u>	58,069	1,859,000	"
Assessor of Property	Section 8-24-102, <u>TCA</u>	58,069	10,000	"
County Clerk	Section 8-24-102, <u>TCA</u>	58,069	50,000	"
Circuit Court Clerk	Section 8-24-102, <u>TCA</u>	58,069	50,000	"
General Sessions Court Clerk	Chapter 214, Private Acts of 1957, as amended, and County Commission	49,583	5,000	"
Clerk and Master	Section 8-24-102, <u>TCA</u>	58,069	50,000	"
Register	Section 8-24-102, <u>TCA</u>	58,069	25,000	"
Sheriff	Section 8-24-102, <u>TCA</u>	64,476 (2)	25,000	"
<u>County Employees:</u>				
Public Employees Blanket Bond			150,000	Local Government Property and Casualty Fund
<u>School Employees:</u>				
Public School System			150,000	Tennessee School Boards Risk Management Trust

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

(2) Includes \$600 for a law enforcement training supplement.

Exhibit J-5

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

	Special Revenue Funds				
	General	Solid Waste / Sanitation	Drug Control	District Attorney General	Other Special Revenue
<u>Local Taxes</u>					
<u>County Property Taxes</u>					
Current Property Tax	\$ 9,032,792	\$ 0	\$ 0	\$ 0	\$ 0
Trustee's Collections - Prior Year	350,426	0	0	0	0
Trustee's Collections - Bankruptcy	10,187	0	0	0	0
Circuit/Clerk & Master Collections - Prior Years	139,608	0	0	0	0
Interest and Penalty	79,183	0	0	0	0
Payments in-Lieu-of Taxes - T.V.A.	1,357	0	0	0	0
Payments in-Lieu-of Taxes - Local Utilities	358,705	0	0	0	0
<u>County Local Option Taxes</u>					
Local Option Sales Tax	196,655	0	0	0	0
Hotel/Motel Tax	0	0	0	0	0
Wheel Tax	442,305	0	0	0	0
Litigation Tax - General	165,797	0	0	0	0
Litigation Tax - Special Purpose	88,173	0	0	0	0
Litigation Tax - Jail, Workhouse, or Courthouse	64,317	0	0	0	0
Business Tax	183,817	0	0	0	0
Adequate Facilities/Development Tax	0	0	0	0	0
<u>Statutory Local Taxes</u>					
Bank Excise Tax	243,901	0	0	0	0
Wholesale Beer Tax	219,622	0	0	0	0
Interstate Telecommunications Tax	3,918	0	0	0	0
Total Local Taxes	\$ 11,580,763	\$ 0	\$ 0	\$ 0	\$ 0
<u>Licenses and Permits</u>					
<u>Licenses</u>					
Cable TV Franchise	\$ 31,896	\$ 0	\$ 0	\$ 0	\$ 0
<u>Permits</u>					
Beer Permits	328	0	0	0	0
Building Permits	187,488	0	0	0	0
Plumbing Permits	7,530	0	0	0	0
Other Permits	2,200	0	0	0	0
Total Licenses and Permits	\$ 229,442	\$ 0	\$ 0	\$ 0	\$ 0

(Continued)

Exhibit J-5

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

	Special Revenue Funds				
	General	Solid Waste / Sanitation	Drug Control	District Attorney General	Other Special Revenue
<u>Fines, Forfeitures, and Penalties</u>					
<u>Circuit Court</u>					
Fines	\$ 12,500	\$ 0	\$ 0	\$ 0	\$ 0
Officers Costs	29,287	0	0	0	0
Drug Control Fines	0	0	29,299	0	0
Drug Court Fees	6,664	0	0	0	0
Jail Fees	6,931	0	0	0	0
District Attorney General Fees	0	0	0	3,031	0
DUI Treatment Fines	3,965	0	0	0	0
Data Entry Fee - Circuit Court	1,168	0	0	0	0
Courtroom Security Fee	80	0	0	0	0
<u>General Sessions Court</u>					
Fines	22,100	0	0	0	0
Officers Costs	82,040	0	0	0	0
Game and Fish Fines	247	0	0	0	0
Drug Control Fines	519	0	3,473	0	0
Drug Court Fees	16,956	0	0	0	0
Interpreter Fees	25	0	0	0	0
District Attorney General Fees	0	0	0	8,833	0
DUI Treatment Fines	3,747	0	0	0	0
Data Entry Fee - General Sessions Court	10,744	0	0	0	0
Courtroom Security Fee	993	0	0	0	0
<u>Juvenile Court</u>					
Fines	64,305	0	0	0	0
Drug Court Fees	332	0	0	0	0
District Attorney General Fees	149	0	0	0	0
Data Entry Fee - Juvenile Court	3,047	0	0	0	0
<u>Chancery Court</u>					
Officers Costs	9,845	0	0	0	0
Data Entry Fee - Chancery Court	2,684	0	0	0	0
Courtroom Security Fee	9	0	0	0	0
<u>Other Courts - In-county</u>					
Drug Court Fees	409	0	0	0	0

(Continued)

Exhibit J-5

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

	Special Revenue Funds				
	General	Solid Waste / Sanitation	Drug Control	District Attorney General	Other Special Revenue
<u>Fines, Forfeitures, and Penalties (Cont.)</u>					
<u>Courts in Other District Counties</u>					
District Attorney General Fees	\$ 0	\$ 0	\$ 0	14,234	\$ 0
<u>Other Fines, Forfeitures, and Penalties</u>					
Proceeds from Confiscated Property	0	0	39,360	0	0
Total Fines, Forfeitures, and Penalties	\$ 278,746	\$ 0	\$ 72,132	\$ 26,098	\$ 0
<u>Charges for Current Services</u>					
<u>General Service Charges</u>					
Tipping Fees	\$ 0	\$ 1,003,608	\$ 0	\$ 0	\$ 0
Water Treatment Charges	0	1,854	0	0	0
Patient Charges	1,553,461	0	0	0	0
Zoning Studies	10	0	0	0	0
Work Release Charges for Board	5,902	0	0	0	0
Other General Service Charges	6,709	3,559	0	0	0
<u>Fees</u>					
Subdivision Lot Fees	5,150	0	0	0	0
Copy Fees	9,852	0	0	0	0
Telephone Commissions	33,958	0	0	0	0
Vending Machine Collections	686	0	0	0	0
Data Processing Fee - Register	25,896	0	0	0	0
Data Processing Fee - Sheriff	11,179	0	0	0	0
Sexual Offender Registration Fees - Sheriff	5,560	0	0	0	0
<u>Education Charges</u>					
Tuition - Other Governments	8,410	0	0	0	0
<u>Other Charges for Services</u>					
Other Charges for Services	2,200	24,496	0	0	0
Total Charges for Current Services	\$ 1,668,973	\$ 1,033,517	\$ 0	\$ 0	\$ 0
<u>Other Local Revenues</u>					
<u>Recurring Items</u>					
Investment Income	\$ 254,766	\$ 0	\$ 0	\$ 0	\$ 0
Sale of Materials and Supplies	662	0	0	0	0
Commissary Sales	24,387	0	0	0	0

(Continued)

Exhibit J-5

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

	Special Revenue Funds				
	General	Solid Waste / Sanitation	Drug Control	District Attorney General	Other Special Revenue
<u>Other Local Revenues (Cont.)</u>					
<u>Recurring Items (Cont.)</u>					
Sale of Maps	\$ 604	\$ 0	\$ 0	\$ 0	\$ 0
Sale of Recycled Materials	16,668	46,777	0	0	0
Miscellaneous Refunds	29,809	0	0	0	0
<u>Nonrecurring Items</u>					
Sale of Equipment	1,500	0	0	0	0
Sale of Property	12,959	0	0	0	0
Contributions & Gifts	5,550	0	0	0	10,794
<u>Other Local Revenues</u>					
Other Local Revenues	43,364	0	0	0	0
Total Other Local Revenues	\$ 390,269	\$ 46,777	\$ 0	\$ 0	\$ 10,794
<u>Fees Received from County Officials</u>					
<u>Fees-In-Lieu of Salary</u>					
County Clerk	\$ 468,169	\$ 0	\$ 0	\$ 0	\$ 0
Circuit Court Clerk	167,892	0	0	0	0
General Sessions Court Clerk	344,431	0	0	0	0
Clerk and Master	193,469	0	0	0	0
Juvenile Court Clerk	5,285	0	0	0	0
Probate Court Clerk	54,527	0	0	0	0
Register	323,963	0	0	0	0
Sheriff	20,892	0	0	0	0
Trustee	821,347	0	0	0	0
Total Fees Received from County Officials	\$ 2,399,975	\$ 0	\$ 0	\$ 0	\$ 0
<u>State of Tennessee</u>					
<u>General Government Grants</u>					
Juvenile Services Program	\$ 9,000	\$ 0	\$ 0	\$ 0	\$ 0
State Reappraisal Grant	15,396	0	0	0	0
Solid Waste Grants	0	56,622	0	0	0
<u>Public Safety Grants</u>					
Law Enforcement Training Programs	28,800	0	0	0	0

(Continued)

Exhibit J-5

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

	Special Revenue Funds				
	General	Solid Waste / Sanitation	Drug Control	District Attorney General	Other Special Revenue
<u>State of Tennessee (Cont.)</u>					
<u>Health and Welfare Grants</u>					
Health Department Programs	\$ 494,197	\$ 0	\$ 0	\$ 0	\$ 0
<u>Public Works Grants</u>					
Bridge Program	0	0	0	0	0
State Aid Program	0	0	0	0	0
Litter Program	35,546	0	0	0	0
<u>Other State Revenues</u>					
Income Tax	49,600	0	0	0	0
Beer Tax	18,753	0	0	0	0
Alcoholic Beverage Tax	58,036	0	0	0	0
Mixed Drink Tax	5,267	0	0	0	0
State Revenue Sharing - T.V.A.	211,853	0	0	0	0
Emergency Hospital - Prisoners	17,248	0	0	0	0
Prisoner Transportation	14,324	0	0	0	0
Contracted Prisoner Boarding	547,529	0	0	0	0
Gasoline and Motor Fuel Tax	0	0	0	0	0
Petroleum Special Tax	0	0	0	0	0
Registrar's Salary Supplement	16,380	0	0	0	0
Other State Revenues	30,400	0	3,673	0	0
Total State of Tennessee	\$ 1,552,329	\$ 56,622	\$ 3,673	\$ 0	\$ 0
<u>Federal Government</u>					
<u>Federal Through State</u>					
Civil Defense Reimbursement	\$ 12,559	\$ 0	\$ 0	\$ 0	\$ 0
Disaster Relief	14,812	0	0	0	0
Homeland Security Grants	6,578	0	0	0	0
Other Federal through State	289,814	1,026	0	0	0
<u>Direct Federal Revenue</u>					
Police Service (Lake Area)	2,750	0	0	0	0
Total Federal Government	\$ 326,513	\$ 1,026	\$ 0	\$ 0	\$ 0

(Continued)

Exhibit J-5

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

	<u>Special Revenue Funds</u>				
	General	Solid Waste / Sanitation	Drug Control	District Attorney General	Other Special Revenue
<u>Other Governments and Citizens Groups</u>					
<u>Other Governments</u>					
Prisoner Board	\$ 23,950	\$ 0	\$ 0	\$ 0	\$ 0
Contributions	67,615	0	0	0	0
Contracted Services	4,761	0	0	0	0
Total Other Governments and Citizens Groups	<u>\$ 96,326</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Total	<u>\$ 18,523,336</u>	<u>\$ 1,137,942</u>	<u>\$ 75,805</u>	<u>\$ 26,098</u>	<u>\$ 10,794</u>

(Continued)

Exhibit J-5

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

	Special Revenue Funds		Debt Service Fund	Capital Projects Fund	Total
	Highway / Public Works	Bridge	General Debt Service	Community Development/ Industrial Park	
<u>Local Taxes</u>					
<u>County Property Taxes</u>					
Current Property Tax	\$ 788,527	\$ 430,113	\$ 4,946,076	\$ 0	\$ 15,197,508
Trustee's Collections - Prior Year	31,283	16,780	191,764	0	590,253
Trustee's Collections - Bankruptcy	963	526	5,649	0	17,325
Circuit/Clerk & Master Collections - Prior Years	10,263	7,190	76,452	0	233,513
Interest and Penalty	6,659	3,951	41,708	0	131,501
Payments in-Lieu-of Taxes - T.V.A.	0	0	0	0	1,357
Payments in-Lieu-of Taxes - Local Utilities	0	0	0	0	358,705
<u>County Local Option Taxes</u>					
Local Option Sales Tax	286,575	0	0	0	483,230
Hotel/Motel Tax	0	0	0	376,067	376,067
Wheel Tax	431,854	0	1,737,867	0	2,612,026
Litigation Tax - General	0	0	0	0	165,797
Litigation Tax - Special Purpose	0	0	0	0	88,173
Litigation Tax - Jail, Workhouse, or Courthouse	0	0	0	0	64,317
Business Tax	15,209	8,845	100,662	0	308,533
Adequate Facilities/Development Tax	0	0	874,375	0	874,375
<u>Statutory Local Taxes</u>					
Bank Excise Tax	0	0	0	0	243,901
Wholesale Beer Tax	0	0	0	0	219,622
Interstate Telecommunications Tax	0	0	0	0	3,918
Total Local Taxes	\$ 1,571,333	\$ 467,405	\$ 7,974,553	\$ 376,067	\$ 21,970,121
<u>Licenses and Permits</u>					
<u>Licenses</u>					
Cable TV Franchise	\$ 0	\$ 0	\$ 0	\$ 0	\$ 31,896
<u>Permits</u>					
Beer Permits	21	12	180	0	541
Building Permits	0	0	0	0	187,488
Plumbing Permits	0	0	0	0	7,530
Other Permits	0	0	0	0	2,200
Total Licenses and Permits	\$ 21	\$ 12	\$ 180	\$ 0	\$ 229,655

(Continued)

Exhibit J-5

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

	<u>Special Revenue Funds</u>		<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	
	<u>Highway / Public Works</u>	<u>Bridge</u>	<u>General Debt Service</u>	<u>Community Development/ Industrial Park</u>	<u>Total</u>
<u>Fines, Forfeitures, and Penalties</u>					
<u>Circuit Court</u>					
Fines	\$ 0	\$ 0	\$ 0	\$ 0	12,500
Officers Costs	0	0	0	0	29,287
Drug Control Fines	0	0	0	0	29,299
Drug Court Fees	0	0	0	0	6,664
Jail Fees	0	0	0	0	6,931
District Attorney General Fees	0	0	0	0	3,031
DUI Treatment Fines	0	0	0	0	3,965
Data Entry Fee - Circuit Court	0	0	0	0	1,168
Courtroom Security Fee	0	0	0	0	80
<u>General Sessions Court</u>					
Fines	0	0	0	0	22,100
Officers Costs	0	0	0	0	82,040
Game and Fish Fines	0	0	0	0	247
Drug Control Fines	0	0	0	0	3,992
Drug Court Fees	0	0	0	0	16,956
Interpreter Fees	0	0	0	0	25
District Attorney General Fees	0	0	0	0	8,833
DUI Treatment Fines	0	0	0	0	3,747
Data Entry Fee - General Sessions Court	0	0	0	0	10,744
Courtroom Security Fee	0	0	0	0	993
<u>Juvenile Court</u>					
Fines	0	0	0	0	64,305
Drug Court Fees	0	0	0	0	332
District Attorney General Fees	0	0	0	0	149
Data Entry Fee - Juvenile Court	0	0	0	0	3,047
<u>Chancery Court</u>					
Officers Costs	0	0	0	0	9,845
Data Entry Fee - Chancery Court	0	0	0	0	2,684
Courtroom Security Fee	0	0	0	0	9
<u>Other Courts - In-county</u>					
Drug Court Fees	0	0	0	0	409

(Continued)

Exhibit J-5

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

	Special Revenue Funds		Debt Service Fund	Capital Projects Fund	Total
	Highway / Public Works	Bridge	General Debt Service	Community Development/ Industrial Park	
<u>Fines, Forfeitures, and Penalties (Cont.)</u>					
<u>Courts in Other District Counties</u>					
District Attorney General Fees	\$ 0	\$ 0	\$ 0	\$ 0	\$ 14,234
<u>Other Fines, Forfeitures, and Penalties</u>					
Proceeds from Confiscated Property	0	0	0	0	39,360
Total Fines, Forfeitures, and Penalties	\$ 0	\$ 0	\$ 0	\$ 0	\$ 376,976
<u>Charges for Current Services</u>					
<u>General Service Charges</u>					
Tipping Fees	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,003,608
Water Treatment Charges	0	0	0	0	1,854
Patient Charges	0	0	0	0	1,553,461
Zoning Studies	0	0	0	0	10
Work Release Charges for Board	0	0	0	0	5,902
Other General Service Charges	0	0	0	0	10,268
<u>Fees</u>					
Subdivision Lot Fees	0	0	0	0	5,150
Copy Fees	0	0	0	0	9,852
Telephone Commissions	0	0	0	0	33,958
Vending Machine Collections	0	0	0	0	686
Data Processing Fee - Register	0	0	0	0	25,896
Data Processing Fee - Sheriff	0	0	0	0	11,179
Sexual Offender Registration Fees - Sheriff	0	0	0	0	5,560
<u>Education Charges</u>					
Tuition - Other Governments	0	0	0	0	8,410
<u>Other Charges for Services</u>					
Other Charges for Services	0	0	0	0	26,696
Total Charges for Current Services	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,702,490
<u>Other Local Revenues</u>					
<u>Recurring Items</u>					
Investment Income	\$ 237,523	\$ 0	\$ 253,683	\$ 0	\$ 745,972
Sale of Materials and Supplies	0	0	0	0	662
Commissary Sales	0	0	0	0	24,387

(Continued)

Exhibit J-5

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

	<u>Special Revenue Funds</u>		<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	
	<u>Highway / Public Works</u>	<u>Bridge</u>	<u>General Debt Service</u>	<u>Community Development/ Industrial Park</u>	<u>Total</u>
<u>Other Local Revenues (Cont.)</u>					
<u>Recurring Items (Cont.)</u>					
Sale of Maps	\$ 0	\$ 0	\$ 0	\$ 0	604
Sale of Recycled Materials	0	0	0	0	63,445
Miscellaneous Refunds	0	0	0	53,589	83,398
<u>Nonrecurring Items</u>					
Sale of Equipment	0	0	0	0	1,500
Sale of Property	0	0	0	0	12,959
Contributions & Gifts	0	0	0	0	16,344
<u>Other Local Revenues</u>					
Other Local Revenues	0	0	0	0	43,364
Total Other Local Revenues	\$ 237,523	\$ 0	\$ 253,683	\$ 53,589	\$ 992,635
<u>Fees Received from County Officials</u>					
<u>Fees-In-Lieu of Salary</u>					
County Clerk	\$ 0	\$ 0	\$ 0	\$ 0	468,169
Circuit Court Clerk	0	0	0	0	167,892
General Sessions Court Clerk	0	0	0	0	344,431
Clerk and Master	0	0	0	0	193,469
Juvenile Court Clerk	0	0	0	0	5,285
Probate Court Clerk	0	0	0	0	54,527
Register	0	0	0	0	323,963
Sheriff	0	0	0	0	20,892
Trustee	0	0	0	0	821,347
Total Fees Received from County Officials	\$ 0	\$ 0	\$ 0	\$ 0	2,399,975
<u>State of Tennessee</u>					
<u>General Government Grants</u>					
Juvenile Services Program	\$ 0	\$ 0	\$ 0	\$ 0	9,000
State Reappraisal Grant	0	0	0	0	15,396
Solid Waste Grants	0	0	0	0	56,622
<u>Public Safety Grants</u>					
Law Enforcement Training Programs	0	0	0	0	28,800

(Continued)

Exhibit J-5

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

	<u>Special Revenue Funds</u>		<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	
	<u>Highway / Public Works</u>	<u>Bridge</u>	<u>General Debt Service</u>	<u>Community Development/ Industrial Park</u>	<u>Total</u>
<u>State of Tennessee (Cont.)</u>					
<u>Health and Welfare Grants</u>					
Health Department Programs	\$ 0	\$ 0	\$ 0	\$ 0	494,197
<u>Public Works Grants</u>					
Bridge Program	0	91,453	0	0	91,453
State Aid Program	124,073	0	0	0	124,073
Litter Program	0	0	0	0	35,546
<u>Other State Revenues</u>					
Income Tax	0	0	0	0	49,600
Beer Tax	0	0	0	0	18,753
Alcoholic Beverage Tax	0	0	0	0	58,036
Mixed Drink Tax	0	0	0	0	5,267
State Revenue Sharing - T.V.A.	13,871	7,566	116,015	0	349,305
Emergency Hospital - Prisoners	0	0	0	0	17,248
Prisoner Transportation	0	0	0	0	14,324
Contracted Prisoner Boarding	0	0	0	0	547,529
Gasoline and Motor Fuel Tax	1,896,150	0	0	0	1,896,150
Petroleum Special Tax	34,716	0	0	0	34,716
Registrar's Salary Supplement	0	0	0	0	16,380
Other State Revenues	0	0	0	0	34,073
Total State of Tennessee	\$ 2,068,810	\$ 99,019	\$ 116,015	\$ 0	\$ 3,896,468
<u>Federal Government</u>					
<u>Federal Through State</u>					
Civil Defense Reimbursement	\$ 0	\$ 0	\$ 0	\$ 0	12,559
Disaster Relief	37,586	0	0	0	52,398
Homeland Security Grants	0	0	0	0	6,578
Other Federal through State	0	0	0	119,554	410,394
<u>Direct Federal Revenue</u>					
Police Service (Lake Area)	0	0	0	0	2,750
Total Federal Government	\$ 37,586	\$ 0	\$ 0	\$ 119,554	\$ 484,679

(Continued)

Exhibit J-5

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

	<u>Special Revenue Funds</u>		<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	
	<u>Highway / Public Works</u>	<u>Bridge</u>	<u>General Debt Service</u>	<u>Community Development/ Industrial Park</u>	<u>Total</u>
<u>Other Governments and Citizens Groups</u>					
<u>Other Governments</u>					
Prisoner Board	\$ 0	\$ 0	\$ 13,417	\$ 0	\$ 37,367
Contributions	0	0	1,066,700	0	1,134,315
Contracted Services	0	0	0	0	4,761
Total Other Governments and Citizens Groups	\$ 0	\$ 0	\$ 1,080,117	\$ 0	\$ 1,176,443
Total	\$ 3,915,273	\$ 566,436	\$ 9,424,548	\$ 549,210	\$ 34,229,442

Exhibit J-6

Dickson County, Tennessee  
Schedule of Detailed Revenues -  
All Governmental Fund Types  
Discretely Presented Dickson County School Department  
For the Year Ended June 30, 2007

	General Purpose School	School Federal Projects	Central Cafeteria	Total
<u>Local Taxes</u>				
<u>County Property Taxes</u>				
Current Property Tax	\$ 7,814,457	\$ 0	\$ 0	\$ 7,814,457
Trustee's Collections - Prior Year	304,484	0	0	304,484
Trustee's Collections - Bankruptcy	9,540	0	0	9,540
Circuit/Clerk & Master Collections - Prior Years	130,612	0	0	130,612
Interest and Penalty	70,406	0	0	70,406
<u>County Local Option Taxes</u>				
Local Option Sales Tax	10,654,374	0	0	10,654,374
Business Tax	160,686	0	0	160,686
<u>Statutory Local Taxes</u>				
Interstate Telecommunications Tax	7,145	0	0	7,145
Total Local Taxes	<u>\$ 19,151,704</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 19,151,704</u>
<u>Licenses and Permits</u>				
<u>Licenses</u>				
Marriage Licenses	\$ 3,543	\$ 0	\$ 0	\$ 3,543
<u>Permits</u>				
Beer Permits	213	0	0	213
Total Licenses and Permits	<u>\$ 3,756</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 3,756</u>
<u>Charges for Current Services</u>				
<u>Education Charges</u>				
Tuition - Summer School	\$ 5,745	\$ 0	\$ 0	\$ 5,745
Tuition - Other State Systems	11,448	0	0	11,448
Tuition - Other	563,945	0	0	563,945
Lunch Payments - Children	0	0	1,345,380	1,345,380
Lunch Payments - Adults	0	0	33,586	33,586
Income from Breakfast	0	0	24,839	24,839
A la carte Sales	0	0	357,596	357,596
School Based Health Services - FFS	9,737	0	0	9,737
Community Service Fees - Children	46,384	0	0	46,384
Total Charges for Current Services	<u>\$ 637,259</u>	<u>\$ 0</u>	<u>\$ 1,761,401</u>	<u>\$ 2,398,660</u>
<u>Other Local Revenues</u>				
<u>Recurring Items</u>				
Investment Income	\$ 238,066	\$ 0	\$ 35,091	\$ 273,157
Lease/Rentals	21,291	0	0	21,291
Sale of Materials and Supplies	1,316	0	0	1,316
Retirees' Insurance Payments	67,380	0	0	67,380
Miscellaneous Refunds	111,768	0	40,344	152,112
<u>Nonrecurring Items</u>				
Sale of Equipment	5,506	0	0	5,506
Damages Recovered from Individuals	204	0	0	204
Contributions & Gifts	3,835	0	0	3,835
<u>Other Local Revenues</u>				
Other Local Revenues	2,500	0	0	2,500
Total Other Local Revenues	<u>\$ 451,866</u>	<u>\$ 0</u>	<u>\$ 75,435</u>	<u>\$ 527,301</u>

(Continued)

Exhibit J-6

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

	General Purpose School	School Federal Projects	Central Cafeteria	Total
<u>State of Tennessee</u>				
<u>State Education Funds</u>				
Basic Education Program	\$ 29,236,600	\$ 0	\$ 0	\$ 29,236,600
Early Childhood Education	172,080	0	0	172,080
School Food Service	0	0	43,218	43,218
Other State Education Funds	114,277	0	0	114,277
Career Ladder Program	497,852	0	0	497,852
Career Ladder - Extended Contract	227,147	0	0	227,147
<u>Other State Revenues</u>				
Mixed Drink Tax	5,267	0	0	5,267
State Revenue Sharing - T.V.A.	183,270	0	0	183,270
Other State Revenues	318,722	0	0	318,722
Total State of Tennessee	\$ 30,755,215	\$ 0	\$ 43,218	\$ 30,798,433
<u>Federal Government</u>				
<u>Federal Through State</u>				
USDA School Lunch Program	\$ 0	\$ 0	\$ 1,299,039	\$ 1,299,039
Breakfast	0	0	410,345	410,345
USDA - Other	0	0	3,315	3,315
Adult Education State Grant Program	82,264	0	0	82,264
Vocational Education - Basic Grants to States	0	142,732	0	142,732
Title I Grants to Local Education Agencies	0	1,300,841	0	1,300,841
Innovative Education Program Strategies	0	15,509	0	15,509
Special Education - Grants to States	10,153	1,625,625	0	1,635,778
Special Education Preschool Grants	0	55,918	0	55,918
Eisenhower Professional Development State Grants	90,691	294,575	0	385,266
Other Federal through State	66,775	29,440	0	96,215
Total Federal Government	\$ 249,883	\$ 3,464,640	\$ 1,712,699	\$ 5,427,222
Total	\$ 51,249,683	\$ 3,464,640	\$ 3,592,753	\$ 58,307,076

Exhibit J-7

Dickson 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	\$	53,400	
Social Security		4,085	
Unemployment Compensation		604	
Audit Services		9,750	
Dues and Memberships		3,695	
Legal Notices, Recording, and Court Costs		461	
Other Charges		209	
Total County Commission			\$ 72,204

Board of Equalization

Board and Committee Members Fees	\$	4,062	
Social Security		311	
Unemployment Compensation		57	
Total Board of Equalization			4,430

Other Boards and Committees

Board and Committee Members Fees	\$	700	
Social Security		54	
Unemployment Compensation		10	
Total Other Boards and Committees			764

County Mayor/Executive

County Official/Administrative Officer	\$	67,069	
Assistant(s)		38,414	
Secretary(ies)		21,112	
Clerical Personnel		26,423	
Longevity Pay		2,700	
Social Security		11,221	
Life Insurance		275	
Medical Insurance		14,601	
Dental Insurance		491	
Unemployment Compensation		484	
Local Retirement		12,418	
Data Processing Services		5,890	
Dues and Memberships		1,500	
Maintenance Agreements		1,241	
Postal Charges		3,012	
Printing, Stationery, and Forms		1,359	
Travel		3,084	
Office Supplies		1,646	

(Continued)

Exhibit J-7

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

General Fund (Cont.)

General Government (Cont.)

County Mayor/Executive (Cont.)

Periodicals	\$	134	
Workers' Compensation Insurance		779	
Other Charges		1,348	
Office Equipment		5,407	
Total County Mayor/Executive			\$ 220,608

County Attorney

Legal Services	\$	28,464	
Other Contracted Services		29,635	
Total County Attorney			58,099

Election Commission

County Official/Administrative Officer	\$	52,262	
Deputy(ies)		29,562	
Part-time Personnel		9,243	
Longevity Pay		900	
Election Commission		2,500	
Election Workers		30,624	
Social Security		6,811	
Life Insurance		144	
Medical Insurance		7,964	
Dental Insurance		297	
Unemployment Compensation		325	
Local Retirement		6,593	
Dues and Memberships		175	
Operating Lease Payments		698	
Legal Notices, Recording, and Court Costs		2,576	
Maintenance Agreements		420	
Maintenance & Repair Services - Equipment		6,667	
Postal Charges		2,634	
Printing, Stationery, and Forms		1,819	
Transportation - Other than Students		3,600	
Travel		2,484	
Other Contracted Services		1,725	
Office Supplies		3,694	
Workers' Compensation Insurance		500	
Other Charges		5,679	
Office Equipment		5,050	
Voting Machines		6,800	
Total Election Commission			191,746

(Continued)

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

General Fund (Cont.)

General Government (Cont.)

Register of Deeds

County Official/Administrative Officer	\$	58,069	
Deputy(ies)		45,606	
Part-time Personnel		9,082	
Longevity Pay		2,300	
Social Security		8,943	
Life Insurance		216	
Medical Insurance		7,964	
Dental Insurance		297	
Unemployment Compensation		318	
Local Retirement		8,737	
Dues and Memberships		563	
Operating Lease Payments		28,822	
Maintenance Agreements		1,895	
Postal Charges		1,570	
Travel		147	
Office Supplies		2,695	
Workers' Compensation Insurance		600	
Other Charges		849	
Total Register of Deeds			\$ 178,673

Codes Compliance

County Official/Administrative Officer	\$	47,105
Assistant(s)		34,342
Paraprofessionals		28,218
Secretary(ies)		17,472
Longevity Pay		3,800
Board and Committee Members Fees		2,850
Social Security		9,803
Life Insurance		294
Medical Insurance		15,929
Dental Insurance		297
Unemployment Compensation		492
Local Retirement		10,413
Communication		680
Data Processing Services		1,052
Dues and Memberships		265
Operating Lease Payments		1,054
Legal Notices, Recording, and Court Costs		537
Maintenance Agreements		1,163
Maintenance & Repair Services - Vehicles		1,879

(Continued)

Exhibit J-7

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

General Fund (Cont.)

General Government (Cont.)

Codes Compliance (Cont.)

Postal Charges	\$	1,300	
Printing, Stationery, and Forms		778	
Tuition		718	
Other Contracted Services		10,513	
Gasoline		5,310	
Office Supplies		2,641	
Workers' Compensation Insurance		675	
Other Charges		1,574	
Office Equipment		1,045	
Total Codes Compliance			\$ 202,199

County Buildings

Supervisor/Director	\$	40,903	
Computer Programmer(s)		5,919	
Custodial Personnel		36,049	
Maintenance Personnel		8,295	
Longevity Pay		400	
Social Security		6,982	
Life Insurance		72	
Dental Insurance		148	
Unemployment Compensation		508	
Local Retirement		3,293	
Communication		63,975	
Janitorial Services		2,940	
Maintenance Agreements		3,592	
Maintenance & Repair Services - Buildings		32,095	
Maintenance & Repair Services - Vehicles		3,673	
Custodial Supplies		9,247	
Electricity		61,880	
Gasoline		2,721	
Natural Gas		10,913	
Office Supplies		649	
Water and Sewer		3,573	
Building and Contents Insurance		5,306	
Vehicle and Equipment Insurance		771	
Workers' Compensation Insurance		3,350	
Other Charges		1,167	
Other Equipment		13,101	
Other Construction		45,835	
Total County Buildings			367,357

(Continued)

Exhibit J-7

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

General Fund (Cont.)

General Government (Cont.)

Preservation of Records

Supervisor/Director	\$	28,714	
Longevity Pay		300	
Other Salaries & Wages		19,540	
Social Security		3,674	
Life Insurance		108	
Medical Insurance		5,310	
Dental Insurance		229	
Unemployment Compensation		359	
Local Retirement		3,168	
Dues and Memberships		80	
Postal Charges		145	
Office Supplies		569	
Other Supplies and Materials		2,717	
Workers' Compensation Insurance		240	
Other Charges		913	
Total Preservation of Records			\$ 66,066

Finance

Accounting and Budgeting

Supervisor/Director	\$	65,066	
Longevity Pay		350	
Social Security		4,994	
Life Insurance		72	
Medical Insurance		3,982	
Dental Insurance		148	
Unemployment Compensation		98	
Local Retirement		5,214	
Dues and Memberships		350	
Licenses		124	
Printing, Stationery, and Forms		49	
Travel		51	
Office Supplies		755	
Workers' Compensation Insurance		330	
Other Charges		872	
Total Accounting and Budgeting			82,455

Property Assessor's Office

County Official/Administrative Officer	\$	58,069	
Deputy(ies)		111,003	
Longevity Pay		3,725	

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Finance (Cont.)

Property Assessor's Office (Cont.)

Other Salaries & Wages	\$	11,250	
Social Security		13,351	
Life Insurance		432	
Medical Insurance		23,894	
Dental Insurance		742	
Unemployment Compensation		597	
Local Retirement		14,061	
Data Processing Services		14,024	
Dues and Memberships		1,280	
Operating Lease Payments		960	
Legal Notices, Recording, and Court Costs		185	
Maintenance Agreements		1,866	
Postal Charges		7,917	
Travel		3,212	
Office Supplies		1,542	
Workers' Compensation Insurance		941	
Other Charges		1,202	
Total Property Assessor's Office			\$ 270,253

Reappraisal Program

Travel	\$	3,456	
Other Contracted Services		17,881	
Total Reappraisal Program			21,337

County Trustee's Office

County Official/Administrative Officer	\$	58,069	
Deputy(ies)		92,611	
Longevity Pay		2,000	
Social Security		11,541	
Life Insurance		360	
Medical Insurance		17,920	
Dental Insurance		377	
Unemployment Compensation		490	
Local Retirement		12,169	
Data Processing Services		7,001	
Dues and Memberships		578	
Operating Lease Payments		611	
Legal Notices, Recording, and Court Costs		434	
Maintenance Agreements		2,376	
Postal Charges		18,137	

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Finance (Cont.)

County Trustee's Office (Cont.)

Printing, Stationery, and Forms	\$	757	
Travel		753	
Office Supplies		3,151	
Workers' Compensation Insurance		765	
Other Charges		1,500	
Office Equipment		2,244	
Total County Trustee's Office			\$ 233,844

County Clerk's Office

County Official/Administrative Officer	\$	58,069	
Deputy(ies)		212,053	
Longevity Pay		3,100	
Social Security		20,154	
Life Insurance		744	
Medical Insurance		34,844	
Dental Insurance		845	
Unemployment Compensation		1,094	
Local Retirement		21,572	
Dues and Memberships		603	
Maintenance Agreements		391	
Maintenance & Repair Services - Office Equipment		814	
Postal Charges		11,954	
Printing, Stationery, and Forms		270	
Travel		2,009	
Office Supplies		7,401	
Workers' Compensation Insurance		1,370	
Other Charges		1,277	
Office Equipment		15,866	
Total County Clerk's Office			394,430

Administration of Justice

Circuit Court

County Official/Administrative Officer	\$	58,069
Deputy(ies)		25,176
Accountants/Bookkeepers		47,944
Clerical Personnel		39,856
Longevity Pay		900
Board and Committee Members Fees		450
Jury and Witness Fees		26,408
Social Security		12,956

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Administration of Justice (Cont.)

Circuit Court (Cont.)

Life Insurance	\$	432	
Medical Insurance		24,225	
Dental Insurance		684	
Unemployment Compensation		666	
Local Retirement		13,704	
Data Processing Services		5,422	
Dues and Memberships		863	
Operating Lease Payments		1,204	
Legal Notices, Recording, and Court Costs		1,055	
Maintenance Agreements		1,781	
Maintenance & Repair Services - Office Equipment		764	
Postal Charges		3,000	
Printing, Stationery, and Forms		2,702	
Travel		621	
Office Supplies		5,598	
Workers' Compensation Insurance		860	
Other Charges		3,828	
Office Equipment		1,604	
Total Circuit Court			\$ 280,772

General Sessions Court

County Official/Administrative Officer	\$	49,583
Judge(s)		103,346
Accountants/Bookkeepers		22,236
Clerical Personnel		80,090
Longevity Pay		8,125
Other Salaries & Wages		22,330
Social Security		21,332
Life Insurance		486
Medical Insurance		27,875
Dental Insurance		788
Unemployment Compensation		999
Local Retirement		20,949
Communication		1,863
Data Processing Services		5,009
Dues and Memberships		966
Operating Lease Payments		1,898
Maintenance Agreements		3,223
Postal Charges		1,500
Printing, Stationery, and Forms		2,162

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Administration of Justice (Cont.)

General Sessions Court (Cont.)

Travel	\$	903	
Office Supplies		4,138	
Periodicals		2,897	
Workers' Compensation Insurance		1,435	
Other Charges		2,528	
Office Equipment		237	
Total General Sessions Court			\$ 386,898

Drug Court

Drug Treatment	\$	39,131	
Total Drug Court			39,131

Chancery Court

County Official/Administrative Officer	\$	58,069	
Deputy(ies)		27,500	
Accountants/Bookkeepers		22,813	
Clerical Personnel		37,355	
Part-time Personnel		94	
Longevity Pay		3,150	
Social Security		11,029	
Life Insurance		360	
Medical Insurance		19,911	
Dental Insurance		445	
Unemployment Compensation		477	
Local Retirement		11,866	
Data Processing Services		6,982	
Dues and Memberships		543	
Maintenance Agreements		1,732	
Postal Charges		4,992	
Printing, Stationery, and Forms		390	
Travel		635	
Office Supplies		5,911	
Workers' Compensation Insurance		770	
Other Charges		704	
Office Equipment		2,959	
Total Chancery Court			218,687

Juvenile Court

Judge(s)	\$	59,369	
Deputy(ies)		43,172	

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Administration of Justice (Cont.)

Juvenile Court (Cont.)

Computer Programmer(s)	\$	1,200	
Guidance Personnel		127,710	
Clerical Personnel		22,000	
Educational Assistants		23,040	
Longevity Pay		9,500	
Other Salaries & Wages		70,489	
Social Security		24,453	
Life Insurance		540	
Medical Insurance		31,858	
Dental Insurance		1,039	
Unemployment Compensation		1,473	
Local Retirement		22,153	
Communication		1,252	
Data Processing Services		3,246	
Dues and Memberships		1,417	
Operating Lease Payments		2,469	
Maintenance Agreements		2,563	
Maintenance & Repair Services - Office Equipment		701	
Postal Charges		995	
Printing, Stationery, and Forms		1,502	
Travel		2,501	
Office Supplies		3,068	
Other Supplies and Materials		4,772	
Workers' Compensation Insurance		1,470	
Total Juvenile Court			\$ 463,952

District Attorney General

Part-time Personnel	\$	25,962	
Other Salaries & Wages		29,077	
Social Security		4,210	
Unemployment Compensation		196	
Travel		1,347	
Workers' Compensation Insurance		375	
Other Equipment		17,846	
Total District Attorney General			79,013

Other Administration of Justice

Longevity Pay	\$	2,300	
Other Salaries & Wages		130,200	
Social Security		9,989	

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Administration of Justice (Cont.)

Other Administration of Justice (Cont.)

Life Insurance	\$	360	
Medical Insurance		19,911	
Dental Insurance		605	
Unemployment Compensation		490	
Local Retirement		10,561	
Transportation - Other than Students		15,079	
Total Other Administration of Justice			\$ 189,495

Public Safety

Sheriff's Department

County Official/Administrative Officer	\$	63,876
Deputy(ies)		1,693,421
Investigator(s)		434,717
Computer Programmer(s)		23,924
Salary Supplements		52,660
Secretary(ies)		133,028
Longevity Pay		32,750
Other Salaries & Wages		74,676
Board and Committee Members Fees		3,920
In-Service Training		44,534
Social Security		189,751
Life Insurance		3,911
Medical Insurance		221,855
Dental Insurance		7,343
Unemployment Compensation		6,745
Local Retirement		181,476
Communication		40,559
Contracts with Government Agencies		15,907
Data Processing Services		15,780
Dues and Memberships		1,800
Operating Lease Payments		8,156
Legal Notices, Recording, and Court Costs		674
Maintenance & Repair Services - Equipment		3,209
Maintenance & Repair Services - Office Equipment		3,012
Maintenance & Repair Services - Vehicles		25,748
Postal Charges		3,952
Printing, Stationery, and Forms		2,832
Travel		9,717
Other Contracted Services		80,524
Gasoline		162,469

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Public Safety (Cont.)

Sheriff's Department (Cont.)

Office Supplies	\$	4,300	
Tires and Tubes		16,251	
Uniforms		36,682	
Other Supplies and Materials		7,122	
Workers' Compensation Insurance		115,576	
Other Charges		10,588	
Land		93,500	
Law Enforcement Equipment		57,254	
Motor Vehicles		252,352	
Office Equipment		14,196	
Total Sheriff's Department			\$ 4,150,747

Drug Enforcement

Instructional Supplies and Materials	\$	29	
Total Drug Enforcement			29

Administration of the Sexual Offender Registry

Other Supplies and Materials	\$	5,305	
Total Administration of the Sexual Offender Registry			5,305

Jail

Computer Programmer(s)	\$	22,188	
Medical Personnel		33,649	
Guards		1,289,339	
Clerical Personnel		25,456	
Maintenance Personnel		40,833	
Longevity Pay		13,250	
Board and Committee Members Fees		980	
Social Security		105,495	
Life Insurance		3,068	
Medical Insurance		191,642	
Dental Insurance		5,195	
Unemployment Compensation		6,279	
Local Retirement		90,905	
Communication		8,597	
Contracts with Government Agencies		2,317	
Data Processing Services		16,812	
Laundry Service		3,452	
Operating Lease Payments		5,732	
Maintenance Agreements		3,345	

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Public Safety (Cont.)

Jail (Cont.)

Maintenance & Repair Services - Buildings	\$	29,143	
Maintenance & Repair Services - Equipment		10,022	
Medical and Dental Services		456,332	
Printing, Stationery, and Forms		2,405	
Travel		720	
Other Contracted Services		285,643	
Custodial Supplies		12,066	
Drugs and Medical Supplies		130,584	
Electricity		73,781	
Natural Gas		38,095	
Office Supplies		3,845	
Prisoners Clothing		4,970	
Uniforms		23,640	
Water and Sewer		67,061	
Other Supplies and Materials		5,242	
Building and Contents Insurance		3,726	
Liability Insurance		166,818	
Vehicle and Equipment Insurance		107,300	
Workers' Compensation Insurance		76,051	
Other Charges		20,668	
Office Equipment		15,975	
Other Equipment		153,297	
Total Jail			\$ 3,555,918

Workhouse

Deputy(ies)	\$	27,437	
Social Security		2,063	
Life Insurance		72	
Medical Insurance		3,982	
Dental Insurance		148	
Unemployment Compensation		86	
Total Workhouse			33,788

Juvenile Services

Supervisor/Director	\$	15,966	
Social Security		1,800	
Unemployment Compensation		104	
Local Retirement		1,017	
Contracts with Government Agencies		53,211	
Workers' Compensation Insurance		65	
Total Juvenile Services			72,163

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Public Safety (Cont.)

Civil Defense

Assistant(s)	\$	4,507	
Supervisor/Director		49,274	
Longevity Pay		2,000	
In-Service Training		355	
Social Security		4,206	
Life Insurance		72	
Medical Insurance		4,314	
Dental Insurance		148	
Unemployment Compensation		109	
Local Retirement		4,446	
Communication		1,951	
Testing		5,143	
Other Supplies and Materials		16,823	
Workers' Compensation Insurance		275	
Total Civil Defense			\$ 93,623

Rescue Squad

Contributions	\$	48,000	
Total Rescue Squad			48,000

County Coroner/Medical Examiner

Other Contracted Services	\$	6,375	
Total County Coroner/Medical Examiner			6,375

Other Public Safety

Contracts with Government Agencies	\$	321,838	
Total Other Public Safety			321,838

Public Health and Welfare

Local Health Center

Communication	\$	5,869	
Janitorial Services		30,000	
Legal Notices, Recording, and Court Costs		99	
Maintenance & Repair Services - Buildings		3,739	
Postal Charges		533	
Printing, Stationery, and Forms		626	
Custodial Supplies		1,239	
Office Supplies		1,986	
Utilities		23,432	
Other Supplies and Materials		5,099	

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Public Health and Welfare (Cont.)

Local Health Center (Cont.)

Other Charges	\$ 882	
Total Local Health Center		\$ 73,504

Rabies and Animal Control

Communication	\$ 580	
Maintenance & Repair Services - Buildings	2,391	
Electricity	1,969	
Natural Gas	1,747	
Water and Sewer	456	
Other Charges	1,159	
Total Rabies and Animal Control		8,302

Ambulance/Emergency Medical Services

Assistant(s)	\$ 41,018
Supervisor/Director	52,238
Medical Personnel	1,388,485
Clerical Personnel	44,639
Longevity Pay	19,025
In-Service Training	4,712
Social Security	115,557
Life Insurance	3,116
Medical Insurance	117,807
Dental Insurance	3,662
Unemployment Compensation	5,503
Local Retirement	96,572
Communication	7,926
Data Processing Services	750
Dues and Memberships	180
Laundry Service	13,922
Legal Notices, Recording, and Court Costs	18
Licenses	1,617
Maintenance Agreements	395
Maintenance & Repair Services - Buildings	2,706
Maintenance & Repair Services - Equipment	5,818
Maintenance & Repair Services - Vehicles	47,633
Postal Charges	5,425
Printing, Stationery, and Forms	1,164
Travel	204
Drugs and Medical Supplies	70,293
Electricity	4,660

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Public Health and Welfare (Cont.)

Ambulance/Emergency Medical Services (Cont.)

Gasoline	\$	52,746	
Natural Gas		5,436	
Office Supplies		1,734	
Tires and Tubes		7,851	
Uniforms		10,029	
Water and Sewer		1,127	
Building and Contents Insurance		565	
Liability Insurance		8,512	
Vehicle and Equipment Insurance		22,627	
Workers' Compensation Insurance		114,999	
Other Charges		7,665	
Motor Vehicles		82,965	
Health Equipment		24,169	
Total Ambulance/Emergency Medical Services			\$ 2,395,470

Dental Health Program

Medical Personnel	\$	388,291	
Longevity Pay		1,000	
Social Security		29,092	
Life Insurance		750	
Medical Insurance		40,486	
Dental Insurance		1,040	
Unemployment Compensation		1,909	
Local Retirement		26,922	
Communication		210	
Dues and Memberships		200	
Legal Notices, Recording, and Court Costs		495	
Postal Charges		16	
Printing, Stationery, and Forms		596	
Travel		7,862	
Other Supplies and Materials		8,361	
Liability Insurance		554	
Workers' Compensation Insurance		2,000	
Other Charges		554	
Total Dental Health Program			510,338

Other Local Health Services

Other Contracted Services	\$	53,775	
Total Other Local Health Services			53,775

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Public Health and Welfare (Cont.)

Regional Mental Health Center

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

Appropriation to State

Contributions	\$ 90,000	
Total Appropriation to State		90,000

Aid to Dependent Children

Contributions	\$ 2,824	
Total Aid to Dependent Children		2,824

Other Public Health and Welfare

Janitorial Services	\$ 2,600	
Rentals	10,800	
Total Other Public Health and Welfare		13,400

Social, Cultural, and Recreational Services

Senior Citizens Assistance

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

Libraries

Assistant(s)	\$ 19,263
Supervisor/Director	56,261
Custodial Personnel	1,878
Longevity Pay	6,000
Other Salaries & Wages	157,746
Social Security	16,854
Life Insurance	972
Medical Insurance	47,786
Dental Insurance	1,782
Unemployment Compensation	1,487
Local Retirement	17,379
Communication	3,904
Data Processing Services	885
Operating Lease Payments	6,242
Maintenance & Repair Services - Buildings	7,923
Maintenance & Repair Services - Office Equipment	204
Travel	1,124
Library Books/Media	39,838

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Social, Cultural, and Recreational Services (Cont.)

Libraries (Cont.)

Office Supplies	\$	12,625	
Utilities		59,036	
Other Supplies and Materials		536	
Workers' Compensation Insurance		1,225	
Other Charges		3,076	
Furniture and Fixtures		2,578	
Total Libraries			\$ 466,604

Agriculture & Natural Resources

Agriculture Extension Service

Assistant(s)	\$	7,676	
Salary Supplements		58,228	
Social Security		3,957	
Medical Insurance		1,155	
Unemployment Compensation		229	
Local Retirement		6,543	
Other Fringe Benefits		229	
Communication		1,702	
Dues and Memberships		285	
Operating Lease Payments		885	
Maintenance & Repair Services - Buildings		41	
Travel		1,894	
Office Supplies		2,303	
Utilities		6,986	
Workers' Compensation Insurance		150	
Office Equipment		4,057	
Total Agriculture Extension Service			96,320

Forest Service

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

Soil Conservation

Secretary(ies)	\$	24,719	
Part-time Personnel		1,440	
Longevity Pay		2,000	
Social Security		2,065	
Life Insurance		72	
Medical Insurance		3,982	
Dental Insurance		148	

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Agriculture & Natural Resources (Cont.)

Soil Conservation (Cont.)

Unemployment Compensation	\$	118	
Local Retirement		2,129	
Workers' Compensation Insurance		190	
Other Charges		2,100	
Total Soil Conservation			\$ 38,963

Other Operations

Housing and Urban Development

Building Improvements	\$	253,148	
Total Housing and Urban Development			253,148

Airport

Contributions	\$	32,500	
Total Airport			32,500

Other Charges

Liability Insurance	\$	30,174	
Premiums on Corporate Surety Bonds		6,021	
Total Other Charges			36,195

Miscellaneous

Social Security	\$	77	
Unemployment Compensation		7	
Local Retirement		80	
Contributions		181,345	
Dues and Memberships		5,741	
Legal Notices, Recording, and Court Costs		337	
Trustee's Commission		238,444	
Tax Relief Program		65,868	
Other Charges		16,883	
Total Miscellaneous			508,782

Total General Fund \$ 16,930,924

Solid Waste/Sanitation Fund

Public Health and Welfare

Waste Pickup

Supervisor/Director	\$	47,128	
Foremen		37,800	
Equipment Operators		229,119	

(Continued)

Exhibit J-7

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

Solid Waste/Sanitation Fund (Cont.)  
Public Health and Welfare (Cont.)  
Waste Pickup (Cont.)

Laborers	\$	224,419
Secretary(ies)		46,312
Maintenance Personnel		2,145
Longevity Pay		9,850
Other Salaries & Wages		2,094
Social Security		44,757
Life Insurance		863
Medical Insurance		55,813
Dental Insurance		782
Unemployment Compensation		3,608
Local Retirement		31,381
Communication		9,447
Contracts with Other Public Agencies		1,018,024
Engineering Services		190
Licenses		4,801
Maintenance Agreements		787
Maintenance & Repair Services - Buildings		4,550
Maintenance & Repair Services - Equipment		22,545
Maintenance & Repair Services - Office Equipment		28
Maintenance & Repair Services - Vehicles		43,045
Postal Charges		524
Rentals		3,737
Tow-in Services		325
Other Contracted Services		25,344
Crushed Stone		7,320
Diesel Fuel		50,144
Electricity		13,876
Gasoline		7,532
Instructional Supplies and Materials		712
Lubricants		3,417
Natural Gas		8,126
Office Supplies		2,419
Small Tools		470
Tires and Tubes		9,765
Uniforms		1,708
Water and Sewer		9,264
Other Supplies and Materials		3,429
Building and Contents Insurance		564
Liability Insurance		15,893
Trustee's Commission		9,146

(Continued)

Exhibit J-7

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

Solid Waste/Sanitation Fund (Cont.)

Public Health and Welfare (Cont.)

Waste Pickup (Cont.)

Vehicle and Equipment Insurance	\$	19,015	
Workers' Compensation Insurance		15,423	
Other Charges		7,649	
Office Equipment		1,962	
Site Development		6,468	
Solid Waste Equipment		100	
Total Waste Pickup			\$ 2,063,820

Postclosure Care Costs

Evaluation and Testing	\$	149,652	
Legal Services		120,000	
Contracts for Postclosure Care Costs		11,275	
Other Supplies and Materials		2,656	
Total Postclosure Care Costs			283,583

Capital Projects

Other General Government Projects

Remittance of Revenue Collected	\$	1,130	
Total Other General Government Projects			1,130

Total Solid Waste/Sanitation Fund \$ 2,348,533

Drug Control Fund

Public Safety

Drug Enforcement

Secretary(ies)	\$	102	
Social Security		7	
Local Retirement		8	
Communication		3,292	
Confidential Drug Enforcement Payments		3,427	
Operating Lease Payments		177	
Maintenance & Repair Services - Equipment		1,202	
Maintenance & Repair Services - Vehicles		3,559	
Postal Charges		70	
Tow-in Services		180	
Travel		3,447	
Other Contracted Services		900	
Office Supplies		48	
Other Supplies and Materials		174	
Trustee's Commission		770	

(Continued)

Exhibit J-7

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

<u>Drug Control Fund (Cont.)</u>			
<u>Public Safety (Cont.)</u>			
<u>Drug Enforcement (Cont.)</u>			
Other Charges	\$	1,211	
Motor Vehicles		3,000	
Office Equipment		4,502	
Total Drug Enforcement		<u>4,502</u>	\$ 26,076
Total Drug Control Fund			\$ 26,076
 <u>District Attorney General Fund</u>			
<u>Administration of Justice</u>			
<u>District Attorney General</u>			
Part-time Personnel	\$	84	
Jury and Witness Fees		1,492	
In-Service Training		2,303	
Social Security		6	
Unemployment Compensation		1	
Communication		1,544	
Dues and Memberships		200	
Operating Lease Payments		23	
Maintenance & Repair Services - Buildings		53	
Printing, Stationery, and Forms		360	
Travel		4,513	
Office Supplies		1,520	
Periodicals		1,050	
Uniforms		404	
Trustee's Commission		228	
Other Charges		14,084	
Furniture and Fixtures		3,323	
Law Enforcement Equipment		787	
Total District Attorney General		<u>787</u>	\$ 31,975
Total District Attorney General Fund			31,975
 <u>Other Special Revenue Fund</u>			
<u>Social, Cultural, and Recreational Services</u>			
<u>Libraries</u>			
Library Books/Media	\$	1,017	
Office Supplies		1,556	
Other Charges		1,161	
Total Libraries		<u>1,161</u>	\$ 3,734
Total Other Special Revenue Fund			3,734

(Continued)

Exhibit J-7

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

Highway/Public Works Fund

Highways

Administration

County Official/Administrative Officer	\$	63,876	
Assistant(s)		31,200	
Clerical Personnel		29,120	
Board and Committee Members Fees		8,000	
Data Processing Services		2,651	
Dues and Memberships		3,215	
Legal Services		335	
Legal Notices, Recording, and Court Costs		1,349	
Maintenance Agreements		502	
Postal Charges		476	
Travel		1,236	
Custodial Supplies		9,825	
Office Supplies		6,349	
Other Supplies and Materials		2,042	
Other Charges		1,449	
Total Administration			\$ 161,625

Highway and Bridge Maintenance

Foremen	\$	191,450	
Equipment Operators		488,264	
Truck Drivers		235,448	
Laborers		164,081	
Rentals		530	
Other Contracted Services		3,879	
Asphalt - Hot Mix		500,000	
Asphalt - Liquid		104,393	
Crushed Stone		164,505	
Pipe		42,545	
Road Signs		9,203	
Other Supplies and Materials		4,152	
Other Charges		16,948	
Total Highway and Bridge Maintenance			1,925,398

Operation and Maintenance of Equipment

Mechanic(s)	\$	60,658	
Diesel Fuel		109,406	
Equipment and Machinery Parts		129,010	
Gasoline		45,258	
Lubricants		11,329	
Tires and Tubes		39,422	

(Continued)

Exhibit J-7

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

Highway/Public Works Fund (Cont.)

Highways (Cont.)

Operation and Maintenance of Equipment (Cont.)

Other Supplies and Materials	\$ 7,652	
Other Charges	235	
Total Operation and Maintenance of Equipment		\$ 402,970

Other Charges

Communication	\$ 10,653	
Electricity	4,722	
Natural Gas	2,309	
Water and Sewer	1,613	
Liability Insurance	43,288	
Trustee's Commission	45,802	
Other Charges	419	
Total Other Charges		108,806

Employee Benefits

Social Security	\$ 94,898	
State Retirement	95,359	
Employee and Dependent Insurance	264,836	
Unemployment Compensation	7,543	
Other Fringe Benefits	2,478	
Workers' Compensation Insurance	88,138	
Total Employee Benefits		553,252

Capital Outlay

Building Improvements	\$ 14,918	
Total Capital Outlay		14,918

Principal on Debt

Highways and Streets

Principal on Notes	\$ 160,000	
Total Highways and Streets		160,000

Interest on Debt

Highways and Streets

Interest on Notes	\$ 59,605	
Total Highways and Streets		59,605

Total Highway/Public Works Fund		\$ 3,386,574
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(Continued)

Exhibit J-7

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

Bridge Fund

Highways

Highway and Bridge Maintenance

Other Contracted Services	\$ 485,995	
Total Highway and Bridge Maintenance		\$ 485,995

Other Charges

Trustee's Commission	\$ 9,299	
Total Other Charges		9,299

Capital Outlay

Equipment Parts - Light	\$ 150,202	
Total Capital Outlay		<u>150,202</u>

Total Bridge Fund		\$ 645,496
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General Debt Service Fund

Principal on Debt

General Government

Principal on Bonds	\$ 539,141	
Principal on Notes	597,716	
Principal on Other Loans	<u>84,000</u>	
Total General Government		\$ 1,220,857

Education

Principal on Bonds	\$ 3,440,859	
Principal on Other Loans	<u>332,000</u>	
Total Education		3,772,859

Interest on Debt

General Government

Interest on Bonds	\$ 125,826	
Interest on Notes	71,943	
Interest on Other Loans	<u>45,874</u>	
Total General Government		243,643

Education

Interest on Bonds	\$ 3,104,559	
Interest on Other Loans	<u>270,683</u>	
Total Education		3,375,242

(Continued)

Exhibit J-7

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

General Debt Service Fund (Cont.)

Other Debt Service

General Government

Trustee's Commission	\$ 135,409	
Other Debt Service	7,466	
Total General Government	<u>                    </u>	\$ 142,875

Education

Other Debt Service	\$ 29,307	
Total Education	<u>                    </u>	<u>29,307</u>

Total General Debt Service Fund \$ 8,784,783

Community Development/Industrial Park Fund

Other Operations

Industrial Development

Consultants	\$ 2,456	
Contracts with Government Agencies	12,909	
Contracts with Private Agencies	128,857	
Contributions	198,000	
Legal Notices, Recording, and Court Costs	41	
Other Contracted Services	11,500	
Trustee's Commission	3,796	
Other Charges	1,018	
Total Industrial Development	<u>                    </u>	\$ <u>358,577</u>

Total Community Development/Industrial Park Fund 358,577

Total Governmental Funds - Primary Government \$ 32,516,672

Exhibit J-8

Dickson County, Tennessee  
Schedule of Detailed Expenditures -  
All Governmental Fund Types  
Discretely Presented Dickson County School Department  
For the Year Ended June 30, 2007

General Purpose School Fund

Instruction

Regular Instruction Program

Teachers	\$ 16,931,072	
Career Ladder Program	286,568	
Career Ladder Extended Contracts	100,497	
Educational Assistants	542,910	
Other Salaries & Wages	5,260	
Social Security	1,063,947	
State Retirement	1,073,385	
Life Insurance	6,373	
Medical Insurance	2,266,058	
Dental Insurance	133,076	
Unemployment Compensation	14,808	
Employer Medicare	247,960	
Contracts for Substitute Teachers - Non-certified	427,772	
Instructional Supplies and Materials	299,739	
Office Supplies	385	
Textbooks	761,803	
Other Supplies and Materials	562	
Fee Waivers	124,810	
Plant Operation Equipment	133	
Regular Instruction Equipment	16,524	
Total Regular Instruction Program		\$ 24,303,642

Alternative Instruction Program

Teachers	\$ 325,820	
Career Ladder Program	1,000	
Career Ladder Extended Contracts	1,400	
Educational Assistants	93,110	
Social Security	24,000	
State Retirement	25,676	
Life Insurance	166	
Medical Insurance	52,855	
Dental Insurance	2,765	
Unemployment Compensation	300	
Employer Medicare	5,617	
Instructional Supplies and Materials	4,971	
Other Supplies and Materials	3,562	
Other Equipment	524	
Total Alternative Instruction Program		541,766

(Continued)

Exhibit J-8

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

General Purpose School Fund (Cont.)

Instruction (Cont.)

Special Education Program

Teachers	\$ 3,174,977	
Career Ladder Program	51,890	
Career Ladder Extended Contracts	13,980	
Homebound Teachers	31,485	
Educational Assistants	535,802	
Other Salaries & Wages	30,229	
Social Security	227,953	
State Retirement	231,869	
Life Insurance	1,779	
Medical Insurance	558,098	
Dental Insurance	25,785	
Unemployment Compensation	3,283	
Employer Medicare	53,312	
Contracts with Private Agencies	12,911	
Travel	11,226	
Instructional Supplies and Materials	4,106	
Total Special Education Program		\$ 4,968,685

Vocational Education Program

Teachers	\$ 1,292,071	
Career Ladder Program	12,000	
Career Ladder Extended Contracts	10,060	
Social Security	78,206	
State Retirement	80,557	
Life Insurance	329	
Medical Insurance	128,955	
Dental Insurance	7,185	
Unemployment Compensation	938	
Employer Medicare	18,290	
Travel	3,490	
Instructional Supplies and Materials	26,522	
Vocational Instruction Equipment	2,136	
Total Vocational Education Program		1,660,739

Adult Education Program

Teachers	\$ 76,214
Social Security	4,694
State Retirement	3,005
Life Insurance	18

(Continued)

Exhibit J-8

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

General Purpose School Fund (Cont.)

Instruction (Cont.)

Adult Education Program (Cont.)

Medical Insurance	\$	5,980	
Unemployment Compensation		162	
Employer Medicare		1,098	
Maintenance & Repair Services - Equipment		90	
Contracts for Substitute Teachers - Non-certified		859	
Instructional Supplies and Materials		19,922	
Textbooks		3,439	
Other Charges		3,305	
Other Equipment		299	
Total Adult Education Program			\$ 119,085

Support Services

Attendance

Supervisor/Director	\$	74,786	
Other Salaries & Wages		61,081	
Social Security		7,780	
State Retirement		8,329	
Life Insurance		16	
Medical Insurance		7,482	
Dental Insurance		326	
Unemployment Compensation		56	
Employer Medicare		1,819	
Travel		584	
In Service/Staff Development		195	
Attendance Equipment		3,040	
Total Attendance			165,494

Health Services

Medical Personnel	\$	283,005	
Social Security		16,994	
State Retirement		13,486	
Life Insurance		146	
Medical Insurance		27,730	
Dental Insurance		445	
Unemployment Compensation		491	
Employer Medicare		3,975	
Travel		555	
Other Supplies and Materials		9,523	
Other Charges		1,354	

(Continued)

Exhibit J-8

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Health Services (Cont.)

Health Equipment	\$ 598	
Total Health Services		\$ 358,302

Other Student Support

Career Ladder Program	\$ 8,988	
Guidance Personnel	723,630	
Career Ladder Extended Contracts	18,011	
Assessment Personnel	82,258	
Attendants	79,004	
Other Salaries & Wages	32,688	
Social Security	55,693	
State Retirement	59,067	
Life Insurance	263	
Medical Insurance	86,077	
Dental Insurance	5,117	
Unemployment Compensation	676	
Employer Medicare	13,025	
Evaluation and Testing	13,948	
Travel	7,068	
Other Contracted Services	51,684	
Textbooks	2,386	
Total Other Student Support		1,239,583

Regular Instruction Program

Supervisor/Director	\$ 138,646
Career Ladder Program	8,500
Career Ladder Extended Contracts	7,504
Librarians	569,856
Other Salaries & Wages	37,137
Social Security	45,945
State Retirement	45,629
Life Insurance	202
Medical Insurance	72,772
Dental Insurance	4,578
Unemployment Compensation	457
Employer Medicare	10,745
Travel	16,002
Other Contracted Services	24,450
Library Books/Media	82,020

(Continued)

Exhibit J-8

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Regular Instruction Program (Cont.)

Office Supplies	\$	101	
Other Supplies and Materials		12,708	
In Service/Staff Development		14,868	
Other Charges		1,318	
Total Regular Instruction Program			\$ 1,093,438

Alternative Instruction Program

Supervisor/Director	\$	62,889	
Secretary(ies)		42,054	
Social Security		6,426	
State Retirement		6,537	
Life Insurance		15	
Medical Insurance		9,581	
Dental Insurance		249	
Unemployment Compensation		73	
Employer Medicare		1,503	
Travel		2,092	
Other Contracted Services		996	
Other Supplies and Materials		1,395	
Total Alternative Instruction Program			133,810

Special Education Program

Supervisor/Director	\$	137,370	
Career Ladder Program		7,000	
Psychological Personnel		196,874	
Career Ladder Extended Contracts		2,175	
Secretary(ies)		54,923	
Social Security		22,965	
State Retirement		25,429	
Life Insurance		111	
Medical Insurance		35,977	
Dental Insurance		1,740	
Unemployment Compensation		215	
Employer Medicare		5,371	
Maintenance & Repair Services - Equipment		786	
Postal Charges		315	
Travel		1,229	
Other Contracted Services		935	
Office Supplies		206	

(Continued)

Exhibit J-8

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Special Education Program (Cont.)

Other Supplies and Materials	\$	68	
In Service/Staff Development		3,700	
Other Charges		3,183	
Total Special Education Program			\$ 500,572

Vocational Education Program

Supervisor/Director	\$	69,841	
Career Ladder Program		1,000	
Secretary(ies)		2,480	
Social Security		4,070	
State Retirement		4,540	
Life Insurance		16	
Medical Insurance		5,191	
Dental Insurance		299	
Unemployment Compensation		28	
Employer Medicare		952	
Travel		2,345	
Other Supplies and Materials		3,433	
In Service/Staff Development		1,435	
Total Vocational Education Program			95,630

Adult Programs

Supervisor/Director	\$	60,697	
Career Ladder Program		1,000	
Other Salaries & Wages		40,529	
Social Security		6,055	
State Retirement		3,782	
Life Insurance		47	
Medical Insurance		4,783	
Dental Insurance		497	
Unemployment Compensation		84	
Employer Medicare		1,416	
Travel		5,536	
Other Charges		200	
Total Adult Programs			124,626

Board of Education

Other Salaries & Wages	\$	19,877
Board and Committee Members Fees		16,650

(Continued)

Exhibit J-8

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Board of Education (Cont.)

Social Security	\$	2,254	
State Retirement		1,608	
Life Insurance		13	
Medical Insurance		145,206	
Dental Insurance		34	
Unemployment Compensation		28	
Employer Medicare		527	
Audit Services		7,750	
Dues and Memberships		14,086	
Legal Services		4,358	
Postal Charges		445	
Travel		794	
Other Contracted Services		169,293	
Office Supplies		212	
Other Supplies and Materials		23,257	
Trustee's Commission		365,026	
Workers' Compensation Insurance		123,017	
Total Board of Education			\$ 894,435

Director of Schools

County Official/Administrative Officer	\$	98,802	
Secretary(ies)		111,159	
Social Security		12,165	
State Retirement		15,085	
Life Insurance		78	
Medical Insurance		24,713	
Dental Insurance		673	
Unemployment Compensation		132	
Employer Medicare		2,845	
Communication		43,483	
Dues and Memberships		2,840	
Postal Charges		5,182	
Travel		9,899	
Other Contracted Services		62,624	
Office Supplies		32,792	
Other Supplies and Materials		4,512	
In Service/Staff Development		1,089	
Other Charges		7,980	
Total Director of Schools			436,053

(Continued)

Exhibit J-8

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Office of the Principal

Principals	\$	811,940	
Career Ladder Program		39,500	
Career Ladder Extended Contracts		54,765	
Assistant Principals		892,452	
Secretary(ies)		667,929	
Social Security		143,492	
State Retirement		154,606	
Life Insurance		978	
Medical Insurance		304,481	
Dental Insurance		10,327	
Unemployment Compensation		1,803	
Employer Medicare		33,559	
Dues and Memberships		6,124	
Office Supplies		445	
In Service/Staff Development		222	
Total Office of the Principal			\$ 3,122,623

Fiscal Services

Supervisor/Director	\$	83,762	
Accountants/Bookkeepers		115,419	
Social Security		11,866	
State Retirement		14,584	
Life Insurance		75	
Medical Insurance		24,108	
Dental Insurance		411	
Unemployment Compensation		177	
Employer Medicare		2,775	
Travel		2,138	
Other Contracted Services		270	
Office Supplies		213	
In Service/Staff Development		250	
Administration Equipment		4,929	
Building Improvements		98	
Total Fiscal Services			261,075

Operation of Plant

Janitorial Services	\$	1,339,152
Maintenance & Repair Services - Equipment		18,810
Other Contracted Services		208,723

(Continued)

Exhibit J-8

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Operation of Plant (Cont.)

Custodial Supplies	\$	76,899	
Electricity		1,453,581	
Natural Gas		433,537	
Water and Sewer		231,675	
Other Supplies and Materials		5,900	
Building and Contents Insurance		351,055	
Other Charges		550	
Total Operation of Plant			\$ 4,119,882

Maintenance of Plant

Supervisor/Director	\$	63,660	
Secretary(ies)		35,822	
Maintenance Personnel		474,405	
Social Security		34,409	
State Retirement		39,201	
Life Insurance		233	
Medical Insurance		78,280	
Dental Insurance		1,328	
Unemployment Compensation		563	
Employer Medicare		8,092	
Maintenance & Repair Services - Buildings		198,328	
Maintenance & Repair Services - Equipment		113,519	
Postal Charges		78	
Travel		8,395	
Other Contracted Services		42,467	
Other Supplies and Materials		1,056	
In Service/Staff Development		1,460	
Other Charges		198	
Total Maintenance of Plant			1,101,494

Transportation

Supervisor/Director	\$	59,510
Mechanic(s)		164,265
Bus Drivers		917,458
Clerical Personnel		68,426
Other Salaries & Wages		206
Social Security		73,330
State Retirement		69,980
Life Insurance		641

(Continued)

Exhibit J-8

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Transportation (Cont.)

Medical Insurance	\$	218,993	
Dental Insurance		3,029	
Unemployment Compensation		2,210	
Employer Medicare		17,150	
Contracts with Parents		14,655	
Maintenance & Repair Services - Vehicles		2,551	
Medical and Dental Services		5,934	
Travel		4,210	
Other Contracted Services		2,828	
Diesel Fuel		247,027	
Equipment and Machinery Parts		93,506	
Gasoline		38,600	
Lubricants		7,298	
Tires and Tubes		41,444	
Vehicle Parts		62,602	
Other Supplies and Materials		2,010	
In Service/Staff Development		50	
Other Charges		14,763	
Transportation Equipment		821,445	
Total Transportation			\$ 2,954,121

Central and Other

Other Salaries & Wages	\$	82,998
Social Security		5,109
State Retirement		6,626
Life Insurance		31
Medical Insurance		9,567
Dental Insurance		126
Unemployment Compensation		56
Employer Medicare		1,195
Maintenance & Repair Services - Equipment		31,326
Other Contracted Services		264,605
Data Processing Supplies		9,855
Kindergarten Textbooks		200
Office Supplies		1,828
Other Road Supplies		84
In Service/Staff Development		8,178
Constitutional Officers' Operating Expenses		45
Data Processing Equipment		166,127

(Continued)

Exhibit J-8

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Central and Other (Cont.)

Other Equipment	\$ 18,129	
Total Central and Other		\$ 606,085

Operation of Non-Instructional Services

Community Services

Supervisor/Director	\$ 7,316	
Educational Assistants	31,409	
Other Salaries & Wages	432,725	
Social Security	28,809	
State Retirement	4,410	
Life Insurance	16	
Medical Insurance	9,567	
Dental Insurance	126	
Unemployment Compensation	1,166	
Employer Medicare	6,737	
Instructional Supplies and Materials	501	
Other Supplies and Materials	23,549	
Other Charges	7,621	
Other Equipment	279	
Total Community Services		554,231

Early Childhood Education

Teachers	\$ 77,640	
Career Ladder Extended Contracts	1,100	
Educational Assistants	32,562	
Other Salaries & Wages	29,699	
Social Security	6,863	
State Retirement	7,424	
Life Insurance	77	
Medical Insurance	19,766	
Dental Insurance	686	
Unemployment Compensation	212	
Employer Medicare	1,605	
Travel	49	
Instructional Supplies and Materials	14,832	
Other Supplies and Materials	133	
Other Charges	630	
Other Equipment	10,799	
Total Early Childhood Education		204,077

(Continued)

Exhibit J-8

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

General Purpose School Fund (Cont.)

Capital Outlay

Regular Capital Outlay

Other Capital Outlay	\$ 546,968	
Total Regular Capital Outlay		\$ 546,968

Principal on Debt

Education

Principal on Notes	\$ 67,211	
Principal on Capital Leases	24,419	
Total Education		91,630

Interest on Debt

Education

Interest on Notes	\$ 13,042	
Interest on Capital Leases	4,826	
Total Education		17,868

Other Debt Service

Education

Other Debt Service	\$ 1,066,700	
Total Education		1,066,700

Total General Purpose School Fund \$ 51,282,614

School Federal Projects Fund

Instruction

Regular Instruction Program

Teachers	\$ 507,933
Educational Assistants	287,469
Certified Substitute Teachers	408
Social Security	47,339
State Retirement	52,683
Life Insurance	423
Medical Insurance	128,590
Dental Insurance	4,943
Unemployment Compensation	1,705
Employer Medicare	11,069
Contracts for Substitute Teachers - Non-certified	4,833
Other Contracted Services	1,700
Food Supplies	2,126
Instructional Supplies and Materials	49,957

(Continued)

Exhibit J-8

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

School Federal Projects Fund (Cont.)

Instruction (Cont.)

Regular Instruction Program (Cont.)

Other Supplies and Materials	\$	17	
Regular Instruction Equipment		17,190	
Total Regular Instruction Program			\$ 1,118,385

Alternative Instruction Program

Educational Assistants	\$	23,018	
Other Salaries & Wages		8,750	
Social Security		1,970	
State Retirement		2,371	
Life Insurance		26	
Medical Insurance		7,647	
Dental Insurance		81	
Unemployment Compensation		132	
Employer Medicare		461	
Instructional Supplies and Materials		1,709	
Total Alternative Instruction Program			46,165

Special Education Program

Teachers	\$	83,783	
Educational Assistants		768,289	
Other Salaries & Wages		170,707	
Social Security		59,878	
State Retirement		64,802	
Life Insurance		798	
Medical Insurance		239,878	
Dental Insurance		4,416	
Unemployment Compensation		2,739	
Employer Medicare		14,004	
Contracts with Private Agencies		176,834	
Travel		1,876	
Contracts for Substitute Teachers - Non-certified		803	
Other Contracted Services		2,000	
Ice		15	
Instructional Supplies and Materials		55,118	
Total Special Education Program			1,645,940

Vocational Education Program

Travel	\$	761	
Instructional Supplies and Materials		2,676	

(Continued)

Exhibit J-8

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

School Federal Projects Fund (Cont.)

Instruction (Cont.)

Vocational Education Program (Cont.)

Other Supplies and Materials	\$	1,093	
Vocational Instruction Equipment		91,693	
Total Vocational Education Program			\$ 96,223

Support Services

Other Student Support

Clerical Personnel	\$	31,777	
Other Salaries & Wages		27,764	
Social Security		3,689	
State Retirement		4,259	
Life Insurance		29	
Medical Insurance		9,168	
Unemployment Compensation		165	
Employer Medicare		863	
Travel		7,404	
Other Contracted Services		1,858	
Other Supplies and Materials		9,185	
In Service/Staff Development		1,885	
Total Other Student Support			98,046

Regular Instruction Program

Supervisor/Director	\$	71,281	
Secretary(ies)		13,272	
Clerical Personnel		10,000	
Other Salaries & Wages		103,298	
Social Security		10,435	
State Retirement		12,177	
Life Insurance		1,017	
Medical Insurance		7,928	
Dental Insurance		378	
Unemployment Compensation		144	
Employer Medicare		2,433	
Other Fringe Benefits		199	
Consultants		9,937	
Travel		9,692	
Contracts for Substitute Teachers - Non-certified		1,131	
Other Contracted Services		3,600	
Instructional Supplies and Materials		295	
Other Supplies and Materials		2,920	

(Continued)

Exhibit J-8

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

School Federal Projects Fund (Cont.)

Support Services (Cont.)

Regular Instruction Program (Cont.)

In Service/Staff Development	\$ 77,897	
Total Regular Instruction Program		\$ 338,034

Special Education Program

Contracts with Private Agencies	\$ 5,185	
Travel	24,439	
In Service/Staff Development	333	
Total Special Education Program		29,957

Vocational Education Program

Travel	\$ 174	
Other Charges	3,895	
Total Vocational Education Program		4,069

Total School Federal Projects Fund		\$ 3,376,819
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Central Cafeteria Fund

Support Services

Central and Other

Other Contracted Services	\$ 220	
Data Processing Equipment	10,287	
Total Central and Other		\$ 10,507

Operation of Non-Instructional Services

Food Service

Supervisor/Director	\$ 56,271
Accountants/Bookkeepers	53,518
Cafeteria Personnel	1,068,684
Other Salaries & Wages	34,807
Social Security	73,750
State Retirement	62,517
Life Insurance	992
Medical Insurance	276,701
Dental Insurance	5,209
Unemployment Compensation	2,534
Employer Medicare	16,682
Communication	595
Maintenance & Repair Services - Equipment	20,393
Travel	4,012

(Continued)

Exhibit J-8

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

<u>Central Cafeteria Fund (Cont.)</u>		
<u>Operation of Non-Instructional Services (Cont.)</u>		
<u>Food Service (Cont.)</u>		
Other Contracted Services	\$ 16,747	
Food Supplies	1,451,058	
Office Supplies	2,020	
Other Supplies and Materials	119,150	
In Service/Staff Development	3,198	
Other Charges	2,900	
Food Service Equipment	38,890	
Total Food Service	<u>38,890</u>	\$ <u>3,310,628</u>
Total Central Cafeteria Fund		\$ 3,321,135
<u>Education Capital Projects Fund</u>		
<u>Capital Outlay</u>		
<u>Regular Capital Outlay</u>		
Building Construction	\$ 16,576	
Other Capital Outlay	6,731	
Total Regular Capital Outlay	<u>6,731</u>	\$ <u>23,307</u>
Total Education Capital Projects Fund		<u>23,307</u>
Total Governmental Funds - Dickson County School Department		<u>\$ 58,003,875</u>

Exhibit J-9

Dickson County, Tennessee  
Schedule of Detailed Receipts, Disbursements,  
and Changes in Cash Balance - City Agency Fund  
For the Year Ended June 30, 2007

	Cities - Sales Tax Fund
<hr/>	
<u>Cash Receipts</u>	
Local Option Sales Tax	\$ 4,551,761
Total Cash Receipts	<u>\$ 4,551,761</u>
 <u>Cash Disbursements</u>	
Remittance of Revenues Collected	\$ 4,506,243
Trustee's Commission	45,518
Total Cash Disbursements	<u>\$ 4,551,761</u>
 Excess of Cash Receipts Over (Under) Cash Disbursements	 \$ 0
Cash Balance, July 1, 2006	<u>0</u>
 Cash Balance, June 30, 2007	 <u><u>\$ 0</u></u>

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## **SINGLE AUDIT SECTION**

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

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

September 20, 2007

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

To the County Mayor and Board of County Commissioners:

We have audited the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Dickson County, Tennessee, as of and for the year ended June 30, 2007, which collectively comprise Dickson County's basic financial statements and have issued our report thereon dated September 20, 2007. Our report on the aggregate discretely presented component units' financial statements was qualified due to not including the financial statements of the Dickson County Municipal Airport Authority and the Dickson County Emergency Communications District, discretely presented component units, which were not available from other auditors as of the date of this report. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the auditing standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Dickson County's internal control over financial reporting 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 Dickson County's internal control over financial

reporting. Accordingly, we do not express an opinion on the effectiveness of Dickson 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 the following deficiencies described in the accompanying Schedule of Findings and Questioned Costs to be significant deficiencies in internal control over financial reporting: 07.03(A,C) and 07.06.

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 Dickson 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 material weaknesses. However, we believe that item 07.03(A) described above is a material weakness.

### Compliance and Other Matters

As part of obtaining reasonable assurance about whether Dickson County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under Government Auditing Standards and which are described in the accompanying Schedule of Findings and Questioned Costs as items: 07.01, 07.02, 07.03(B), 07.04, and 07.05.

We consider the following deficiency described in the accompanying Schedule of Findings and Questioned Costs to be an important control deficiency over financial operations: 07.07. We also noted certain matters that we reported to the management of Dickson County in separate communications.

Dickson County's responses to the findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. We did not audit Dickson County's responses and, accordingly, we express no opinion on them.

This report is intended solely for the information and use of management, the county mayor, the director of schools, the highway engineer, the County Commission, the Board of Education, others within Dickson 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". The signature is written in a cursive style with a long horizontal stroke at the end.

John G. Morgan  
Comptroller of the Treasury

JGM/sb



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

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

September 20, 2007

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

To the County Mayor and Board of County Commissioners:

Compliance

We have audited the compliance of Dickson County with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended June 30, 2007. Dickson County's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Dickson County's management. Our responsibility is to express an opinion on Dickson County's compliance based on our audit.

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

performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of Dickson County's compliance with those requirements.

In our opinion, Dickson County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2007.

#### Internal Control Over Compliance

The management of Dickson 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 Dickson 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 Dickson 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

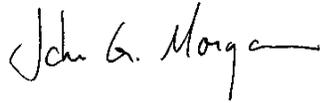
We have audited the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Dickson County as of and for the year ended June 30, 2007, and have issued our report thereon dated September 20, 2007. Our report on the aggregate discretely presented component units' financial statements was qualified due to not including the financial statements of the Dickson County Municipal Airport Authority and the Dickson County Emergency Communications District, discretely presented component units, which

were not available from other auditors as of the date of this report. Our audit was performed for the purpose of forming our opinions on the financial statements that collectively comprise Dickson 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.

Dickson County's responses to the findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. We did not audit Dickson County's responses and, accordingly, we express no opinion on them.

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

Yours very truly,

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

John G. Morgan  
Comptroller of the Treasury

JGM/sb

Dickson County, Tennessee  
Schedule of Expenditures of Federal Awards and State Grants (1)  
For 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 Distribution (Noncash Assistance)	10.550	(2)	\$ 167,337
Passed-through State Department of Education:			
Child Nutrition Cluster:			
School Breakfast Program	10.553	(2)	410,345
National School Lunch Program	10.555	(2)	1,299,039
Summer Food Service Program for Children	10.559	(2)	3,315
Total U.S. Department of Agriculture			\$ 1,880,036
U.S. Department of Housing and Urban Development:			
Passed-through State Department of Economic and Community Development:			
Community Development Block Grants/State's Program	14.228	(2)	\$ 119,554
Passed-through Tennessee Housing Development Agency:			
HOME Investments Partnerships Program	14.239	(2)	253,235
Total U.S. Department of Housing and Urban Development			\$ 372,789
U.S. Department of Justice:			
Passed through State Commission on Children and Youth:			
Juvenile Justice and Delinquency Prevention - Allocation to States	16.540	Z06002588	\$ 8,500
Total U.S. Department of Justice			\$ 8,500
U.S. Department of Education:			
Passed-through State Department of Education:			
Adult Education - State Grant Program	84.002	(3)	\$ 83,211
Title I Grants to Local Educational Agencies	84.010	N/A	1,206,446
Vocational Education - Basic Grants to States	84.048	N/A	130,830
Special Education Cluster:			
Special Education - Grants to States	84.027	N/A	1,655,384
Special Education - Preschool Grants	84.173	N/A	57,903
State Grants for Innovative Programs	84.298	N/A	6,067
Education Technology State Grants	84.318	(2)	112,674
English Language Acquisition Grants	84.365	N/A	17,531
Improving Teacher Quality State Grants	84.367	N/A	293,298
Safe and Drug-Free Schools and Communities - State Grants	84.186	(2)	25,243
Hurricane Education Recovery	84.938	(2)	55,316
Total U.S. Department of Education			\$ 3,643,903
U.S. Elections Assistance Commission:			
Passed-through Tennessee Secretary of State's Office:			
Help America Vote Act Requirements Payments	90.401	(2)	\$ 14,840
Total U.S. Elections Assistance Commission			\$ 14,840
U.S. Department of Health and Human Services:			
Passed-through State Department of Labor and Workforce Development:			
Temporary Assistance for Needy Families	93.558	(4)	\$ 10,512
Total U.S. Department of Health and Human Services			\$ 10,512
U.S. Department of Homeland Security:			
Passed through State Department of Military:			
Homeland Security Grant Program	97.004	Z0502515100	\$ 21,390
Public Assistance	97.036	Z0603402900	51,851
Emergency Management Performance Grants	97.042	Z0603285100	12,559
Total U.S. Department of Homeland Security			\$ 85,800
Total Expenditures of Federal Awards			\$ 6,016,380

(Continued)

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

Federal/Pass-through Agency/State Grantor Program Title	Federal CFDA Number	Contract Number	Expenditures
<u>State Grants</u>			
Safe Schools Act - State Department of Education	N/A	(2)	\$ 89,093
Early Childhood Education - State Department of Education	N/A	(2)	191,680
Adult Basic Education - State Department of Education	N/A	(2)	18,158
Families First - State Department of Labor and Workforce Development	N/A	(2)	7,026
State Reappraisal Program - Comptroller of the Treasury	N/A	(2)	15,396
Litter Grant - State Department of Transportation	N/A	(2)	35,546
Waste Tire Grant - State Department of Environment and Conservation	N/A	Z0301134700	56,622
Juvenile Justice - State Commission on Children and Youth	N/A	(2)	9,000
Rural Health Services - State Department of Health	N/A	Z07031604	<u>494,197</u>
Total State Grants			<u>\$ 916,718</u>

CFDA = Catalog of Federal Domestic Assistance  
N/A = Not Applicable

- (1) Presented in conformity with generally accepted accounting principles using the modified accrual basis of accounting.
- (2) Information not available.
- (3) Z-050-022214-00: \$539; Z-06-027767-00: \$7,356; Z-07-034214-00: \$75,316.
- (4) Z-06-027177-00: \$4,092; Z-07-034214-00: \$6,420.

Dickson 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. Presented below are findings from the Annual Financial Report for Dickson County, Tennessee, for the year ended June 30, 2006, which have not been corrected.

**OFFICE OF COUNTY MAYOR**

<u>Finding Number</u>	<u>Page Number</u>	<u>Subject</u>
06.03	173	Financial activity of the Dickson County Library was not audited, and the library was not subject to budgetary control of the County Commission

**OFFICE OF HIGHWAY ENGINEER**

<u>Finding Number</u>	<u>Page Number</u>	<u>Subject</u>
06.04	174	The office had deficiencies in its accounting and payroll records

**OFFICE OF DIRECTOR OF SCHOOLS**

<u>Finding Number</u>	<u>Page Number</u>	<u>Subject</u>
06.08	175	Expenditures exceeded appropriations

**OTHER FINDINGS**

<u>Finding Number</u>	<u>Page Number</u>	<u>Subject</u>
06.10	177	Duties were not segregated adequately in the Landfill Department and Ambulance Service
06.11	178	A central system of accounting, budgeting, and purchasing had not been adopted

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**DICKSON COUNTY, TENNESSEE**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**For the Year Ended June 30, 2007**

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

1. Our report on the aggregate discretely presented component units is qualified. Our report on the governmental activities, each major fund, and the aggregate remaining fund information is unqualified.
2. The audit of the financial statements of Dickson County disclosed significant deficiencies in internal control. One of these deficiencies was considered to be a material weakness.
3. The audit disclosed no instances of noncompliance that are material to the financial statements of Dickson 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. The Child Nutrition Cluster: School Breakfast Program, National School Lunch Program, and Summer Food Service Program for Children (CFDA Nos. 10.553, 10.555, and 10.559); and the Special Education Cluster: Special Education – Grants to States and Special Education – Preschool Grants (CFDA Nos. 84.027 and 84.173) were determined to be major programs.
8. A \$300,000 threshold was used to distinguish between Type A and Type B federal programs.
9. Dickson County did not qualify as a low-risk auditee.

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

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

### **OFFICE OF COUNTY MAYOR**

**FINDING 07.01      **CERTAIN FINANCIAL ACTIVITY OF THE DICKSON COUNTY LIBRARY WAS NOT AUDITED, AND THE LIBRARY WAS NOT SUBJECT TO BUDGETARY CONTROL OF THE COUNTY COMMISSION****  
(Noncompliance Under Government Auditing Standards)

The Dickson County Library operates as a department within the county's General Fund. A significant portion of the library's expenditures for the year was paid through the county's General Fund (\$466,604), which is included in the financial statements of this report. However, the Library Board maintained three checking accounts outside of the county's control to deposit various revenues and to pay certain operating expenses (\$31,218). The funds channeled through these checking accounts did not flow through the county's budgetary process, have not been audited, and are not included in the financial statements of this report. We do not consider the exclusion of these amounts to be material to the financial statements of this report.

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

In March 2007, the Library Board closed two of the three checking accounts and transferred the balances in these accounts to the county. In August 2007, the Library Board closed the third account and transferred the balance to the county.

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

We concur. Accounts have been established in the Trustee's Office to account for library revenues, and expenditures will be paid from the Director of Account's Office.

**OFFICE OF HIGHWAY ENGINEER**

**FINDING 07.02      PROCEEDS FROM THE SALE OF LOGS WERE NOT RECEIPTED AND DEPOSITED  
(Noncompliance Under Government Auditing Standards)**

During the month of June 2007, the Dickson County Highway Department cut trees from a road right-of-way and sold the logs to a local lumber yard. The lumber yard issued three checks totaling \$665.55 for these logs. These checks were made payable to the Highway Department's bookkeeper instead of the Highway Department. The bookkeeper stated that she cashed these checks and maintained the funds in a locked filing cabinet at the Highway Department. She also stated that the funds were to be used to purchase lunches for employees of the department on special occasions. The bookkeeper was questioned about these funds on August 13, 2007, and on August 14, 2007, deposited cash of \$665.55 with the county trustee. Section 54-7-113, Tennessee Code Annotated (TCA), provides that "All funds received by any person for the county for road or highway purposes shall be promptly deposited with the county trustee and shall be expended only upon disbursement warrant drawn in accordance with law." Also, official prenumbered receipts had not been issued for these collections as required by Section 9-2-103, TCA. This finding has been discussed with the district attorney general.

**RECOMMENDATION**

Highway Department officials should instruct all vendors to make checks payable to the Highway Department and not to employees of the Highway Department whenever the department performs services for which payment is due. Receipts should be issued for all collections, and all collections should be deposited with the county trustee as required by state statute.

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**FINDING 07.03      THE OFFICE HAD DEFICIENCIES IN ITS ACCOUNTING AND PAYROLL RECORDS  
(A. – Internal Control – Material Weakness Under Government Auditing Standards; B. – Noncompliance Under Government Auditing Standards; C. Internal Control – Significant Deficiency Under Government Auditing Standards)**

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

- A.      Receivables were not determined and recorded on the accounting records for the Highway/Public Works Fund as required by generally accepted accounting principles. We performed additional audit procedures and determined receivables totaling \$427,756 at June 30, 2007. We have presented audit adjustments to management for their approval and posting to properly present these receivables in the financial statements of this report.

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

**RECOMMENDATION**

Receivables should be properly determined and recorded on the accounting records as required by generally accepted accounting principles. Also, the office should reconcile the cash balances of its funds with the trustee's cash balances each month as required by state statute, and any posting errors should be corrected promptly. Furthermore, general ledger payroll liability accounts should be reconciled monthly with payroll reports and payments to ensure proper withholding and matching funds.

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**OFFICE OF DIRECTOR OF SCHOOLS**

**FINDING 07.04**

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

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

<u>Fund/Major Category</u>	<u>Amount Overspent</u>
General Purpose School:	
Instruction:	
Special Education Program	\$ 9,831
Adult Education Program	13,101
Support Services:	
Attendance	1,193
Other Student Support	27,396
Adult Programs	434

<u>Fund/Major Category (Cont.)</u>	<u>Amount Overspent</u>
Operation of Non-Instructional Services:	
Early Childhood Education	\$ 6,972
Principal on Debt:	
Education	2,594
Central Cafeteria:	
Support Services:	
Central and Other	1,507

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

**RECOMMENDATION**

Expenditures should be held within appropriations approved by the County Commission.

**MANAGEMENT’S RESPONSE – DIRECTOR OF SCHOOLS**

Management agrees with the finding and efforts are being made to correct the deficiency.

**OFFICE OF TRUSTEE**

**FINDING 07.05      **THE OFFICE DID NOT REQUIRE A DEPOSITORY TO ADEQUATELY COLLATERALIZE FUNDS EXCEEDING FDIC COVERAGE****  
 (Noncompliance Under Government Auditing Standards)

The trustee did not require one depository holding county funds to pledge adequate securities to protect funds that exceeded Federal Deposit Insurance Corporation (FDIC) coverage. At June 30, 2007, deposits exceeded FDIC coverage and collateral securities pledged by \$62,851. Section 5-8-201, Tennessee Code Annotated, provides for county officials to require any bank that is a depository of county funds to deposit in an escrow account in a second bank collateral security equal to 105 percent of such county funds.

**RECOMMENDATION**

The trustee should require all depositories to pledge adequate securities to protect county funds exceeding FDIC coverage as required by state statute.

MANAGEMENT'S RESPONSE – TRUSTEE

Measures were immediately taken to secure adequate pledges by the banking institution. Management continues to monitor this account closely along with the other accounts to ensure adequate securities are pledged.

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OTHER FINDINGS AND RECOMMENDATIONS

FINDING 07.06      **DUTIES WERE NOT SEGREGATED ADEQUATELY IN THE LANDFILL DEPARTMENT AND AMBULANCE SERVICE**  
(Internal Control – Significant Deficiency Under Government Auditing Standards)

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

RECOMMENDATION

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

MANAGEMENT'S RESPONSE – COUNTY MAYOR

We concur. Due to constraints imposed upon us by the legislative body to fund additional employees to segregate services at the Landfill and Ambulance Service, we are unable to put the necessary controls in place at this time.

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FINDING 07.07      **A CENTRAL SYSTEM OF ACCOUNTING, BUDGETING, AND PURCHASING HAD NOT BEEN ADOPTED**  
(Internal Control – Control Deficiency Under Government Auditing Standards)

Dickson County officials had not adopted a central system of accounting, budgeting, and purchasing. Establishing a central system would significantly improve internal controls over accounting, budgeting, and purchasing processes. Effective July 1, 2007, the county adopted the County Fiscal Procedure Law of 1957 which established a central system of accounting, budgeting, and purchasing covering funds administered by the county mayor and highway engineer.

MANAGEMENT'S RESPONSE – COUNTY MAYOR

We consider implementing the County Fiscal Procedure Law of 1957 as an interim step to implementing a full centralized financial management system for the county. However, full implementation is dependent upon the action of the legislative body.

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

There were no findings and questioned costs for federal awards.

**DICKSON COUNTY, TENNESSEE**  
**AUDITEE REPORTING RESPONSIBILITIES**  
**For the Year Ended June 30, 2007**

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