



**ANNUAL FINANCIAL REPORT  
DICKSON COUNTY, TENNESSEE**



**FOR THE YEAR ENDED JUNE 30, 2008**



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**ANNUAL FINANCIAL REPORT**  
**DICKSON COUNTY, TENNESSEE**  
**FOR THE YEAR ENDED JUNE 30, 2008**

***DEPARTMENT OF AUDIT***  
***JOHN G. MORGAN***  
***Comptroller of the Treasury***

***DIVISION OF COUNTY AUDIT***  
***RICHARD V. NORMENT***  
***Assistant to the Comptroller***

***JAMES R. ARNETTE***  
***Director***

***JEFF BAILEY, CPA, CGFM, CFE***  
***Audit Manager***

***RACHELLE CABADING, CFE***  
***Auditor 4***

***FERMAN PRIDE, CGFM***  
***JOSEPH ENSMINGER, CFE***  
***TERYN MCNEAL***  
***WENDY HEATH, CFE***  
***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, 2008

## ***Scope***

We have audited the basic financial statements of Dickson County as of and for the year ended June 30, 2008.

## ***Results***

Our report on the aggregate discretely presented component units is qualified because the financial statements did not include one component unit 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 16 findings and recommendations, which we have reviewed with Dickson County management. Detailed findings, recommendations, and managements' responses are included in the Single Audit section of this report.

## ***Findings***

The following are summaries of the audit findings:

### **OFFICES OF COUNTY MAYOR AND DIRECTOR OF SCHOOLS**

- ◆ A contribution of \$196,000 from the General Fund to the General Purpose School Fund to pay for land to be used for educational purposes is of questionable legality.

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### **OFFICE OF COUNTY MAYOR**

- ◆ Expenditures exceeded appropriations approved by the County Commission in several funds' major appropriation categories (the legal level of control).
- ◆ In some instances, the Planning, Zoning, and Codes Department did not deposit funds within three days of collection.
- ◆ The director of accounts and budgets did not have an official bond for the period July 1, 2007, through June 30, 2008.
- ◆ The Emergency Management Services Office had deficiencies in computer system backup procedures.
- ◆ The Planning, Zoning, and Codes Department software application did not provide a record of changes for previously issued receipts or permits. Also, no user documentation was available for the computer system.

## **OFFICE OF HIGHWAY ENGINEER**

- ◆ Members of the Highway Commission received compensation in excess of the amount authorized by Chapter 53, Private Acts of 1985, as amended.
- 

## **OFFICE OF DIRECTOR OF SCHOOLS**

- ◆ The Dickson County School Department does not have the resources to produce financial statements and notes to the financial statements.
  - ◆ The School Federal Projects Fund had a cash overdraft of \$336,946 at June 30, 2008.
  - ◆ The office had several accounting deficiencies such as: General Purpose School Fund designations of the fund balance were not calculated properly, several revenues and expenditures were coded to accounts that did not reflect the true nature of the transactions, the office did not properly reconcile the cash balances of the General Purpose School Fund and the School Federal Projects Fund, and current-year liabilities at June 30, 2007, remained unpaid at June 30, 2008.
  - ◆ Purchase orders were not issued for 13 of 25 items tested.
  - ◆ Deficiencies were noted in the maintenance of capital assets records. The capital assets policies do not address when depreciation starts on assets, and the policies do not make a distinction between building maintenance versus capitalization. The School Department did not follow its capital assets policies concerning the useful life of buses. Several pieces of equipment were omitted from the records. Three buses were sold but not deducted from the capital assets records. Capital assets were not correctly classified by function.
- 

## **OFFICE OF TRUSTEE**

- ◆ The trustee paid checks issued by the School Federal Projects Fund that exceeded the available cash on deposit by \$358,396 at June 30, 2008.
- 

## **OFFICE OF CIRCUIT COURT CLERK**

- ◆ The office did not require a depository to adequately collateralize funds exceeding Federal Deposit Insurance Corporation coverage.
  - ◆ The office did not review software audit logs.
- 

## **OTHER FINDING**

- ◆ Duties were not segregated adequately among the officials and employees in the Landfill Department; Planning, Zoning, and Codes Department; and the Ambulance Service.

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## INTRODUCTORY SECTION

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Dickson County Officials  
June 30, 2008

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**Officials**

Robert Stone, County Mayor  
Jasper McEwen, Highway Engineer  
Johnny Chandler, 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  
Don Hall, Director of Accounts and Budgets

**Board of County Commissioners**

Buford Reed, Chairman	Virginia Gray
Randy Simpkins	Horace G. Perkins, III
John Gunn	Tony Adams
Gary Suggs	Gaither Bagsby
Regina Fowler	David McMillen
James Dawson	Benny Spencer

**Highway Commissioners**

Ray Denney, Chairman	Gary Dotson
Clay Simpkins	David White
Earl Lerch	Henry Tidwell
Joe Vestal	John Baggett
Donald Davis	Benjamin Regen
Kenneth Edmisson	

**Board of Education**

Carl Buckner, Chairman	Tim Potter
RaAnn Hillis	Phil Buckner
Tom Thomas	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 37243-1402  
PHONE (615) 401-7841**

**INDEPENDENT AUDITOR'S REPORT**

November 7, 2008

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, 2008, 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 did not audit the financial statements of the discretely presented Dickson County Municipal Airport Authority, which represent 9.6 percent and .74 percent, respectively, of the assets and revenues of the aggregate discretely presented component units. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Dickson County Municipal Airport Authority, is based on the report of the other auditors.

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

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

In our opinion, based on our audit and the report of other auditors, except for the effects of not including the financial statements of the Dickson County Emergency Communications District, 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, 2008, 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, 2008, 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 November 7, 2008, 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.

As described in Note V.B., Dickson County has adopted the provisions of Governmental Accounting Standards Board (GASB) Statements No. 45, Accounting and Financial Reporting by Employers for Postemployment Benefits Other than Pensions; GASB Statement No. 48, Sales and Pledges of Receivables and Future Revenues and Intra-Entity Transfers of Assets and Future Revenues; and GASB Statement No. 50, Pension Disclosures.

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, pension, and postemployment benefits information on pages 75 through 82 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 stroke at the end.

John G. Morgan  
Comptroller of the Treasury

JGM/yu

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## **BASIC FINANCIAL STATEMENTS**

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Exhibit A

Dickson County, Tennessee  
Statement of Net Assets  
June 30, 2008

	Primary Government Governmental Activities	Component Units	
		Dickson County School Department	Dickson County Municipal Airport Authority
<u>ASSETS</u>			
Cash	\$ 2,112	\$ 132,905	\$ 28,868
Equity in Pooled Cash and Investments	10,580,075	6,875,484	0
Inventories	2,861	0	0
Accounts Receivable	4,923,297	41,036	2,645
Allowance for Uncollectibles	(3,019,933)	0	0
Due from Other Governments	612,271	2,774,466	221,924
Prepaid Items	0	0	43,629
Property Taxes Receivable	17,354,415	8,876,684	0
Allowance for Uncollectible Property Taxes	(320,453)	(163,910)	0
Cash Shortage	300	0	0
Deferred Charges - Debt Issuance Costs	134,640	0	0
Customer Deposits	0	0	465
Capital Assets:			
Assets Not Depreciated:			
Land	7,287,379	2,154,911	1,649,826
Construction in Progress	180,931	0	360,192
Assets Net of Accumulated Depreciation:			
Buildings and Improvements	5,535,254	42,244,245	0
Other Capital Assets	1,775,818	2,399,290	4,621,813
Infrastructure	23,969,158	0	0
Total Assets	<u>\$ 69,018,125</u>	<u>\$ 65,335,111</u>	<u>\$ 6,929,362</u>
<u>LIABILITIES</u>			
Accounts Payable	\$ 88,335	\$ 0	\$ 6,766
Payroll Deductions Payable	21,856	2,646	0
Cash Overdraft	0	336,946	0
Due to State of Tennessee	0	7,400	0
Contracts Payable	0	0	216,685
Retainage Payable	5,000	0	0
Accrued Interest Payable	765,711	8,203	0
Due to Cities	40,000	0	0
Customer Deposits Payable	0	0	1,416
Deferred Revenue - Current Property Taxes	16,280,121	8,327,188	0
Noncurrent Liabilities:			
Due Within One Year	6,341,240	334,509	0
Due in More Than One Year (net of deferred amount on refunding and unamortized premiums on debt)	65,472,509	2,378,309	0
Total Liabilities	<u>\$ 89,014,772</u>	<u>\$ 11,395,201</u>	<u>\$ 224,867</u>

(Continued)

Exhibit A

Dickson County, Tennessee  
Statement of Net Assets (Cont.)

	Primary Government Governmental Activities	Component Units	
		Dickson County School Department	Dickson County Municipal Airport Authority
<u>NET ASSETS</u>			
Invested in Capital Assets, Net of Related Debt	\$ 29,011,189	\$ 46,441,694	\$ 0
Invested in Capital Assets	0	0	6,415,144
Restricted for:			
Capital Projects	1,346,344	0	0
Debt Service	2,821,738	0	0
Highways	2,442,691	0	0
Bridges	1,546,175	0	0
Central Cafeteria	0	1,446,420	0
General	151,047	0	0
Solid Waste	121,499	0	0
Drug Control	97,088	0	0
Library	57,993	0	0
District Attorney	10,205	0	0
General Purpose School	0	49,575	0
School Federal Projects	0	72,806	0
Unrestricted	(57,602,616)	5,929,415	289,351
Total Net Assets (Deficit)	\$ (19,996,647)	\$ 53,939,910	\$ 6,704,495

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, 2008

Functions/Programs	Program Revenues						Component Units		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Governmental Activities	Dickson County School Department	Dickson County Municipal Airport Authority		
							Dickson County School Department	Dickson County Municipal Airport Authority	
Primary Government:									
Governmental Activities:									
General Government	\$ 2,484,370	\$ 563,859	\$ 103,777	\$ 28,516	\$ (1,788,218)	\$ 0	\$ 0	0	
Finance	1,228,985	1,330,200	20,391	0	121,606	0	0	0	
Administration of Justice	1,842,032	1,141,460	99,616	0	(600,956)	0	0	0	
Public Safety	8,906,731	485,363	104,599	36,573	(8,280,196)	0	0	0	
Public Health and Welfare	5,860,015	2,656,867	590,397	0	(2,612,751)	0	0	0	
Social, Cultural, and Recreational Services	532,616	47,590	12,351	0	(472,675)	0	0	0	
Agriculture and Natural Resources	161,039	0	0	0	(161,039)	0	0	0	
Other Operations	143,937	46,630	0	33,157	(64,150)	0	0	0	
Highways/Public Works	3,846,852	0	2,055,835	275,709	(1,515,308)	0	0	0	
Education	196,000	0	0	0	(196,000)	0	0	0	
Interest on Long-term Debt	3,421,964	0	0	0	(3,421,964)	0	0	0	
Other Debt Service	147,341	0	1,066,700	0	919,359	0	0	0	
Total Governmental Activities	\$ 28,771,882	\$ 6,271,969	\$ 4,053,666	\$ 373,955	\$ (18,072,292)	\$ 0	\$ 0	0	
Total Primary Government	\$ 28,771,882	\$ 6,271,969	\$ 4,053,666	\$ 373,955	\$ (18,072,292)	\$ 0	\$ 0	0	
Component Units:									
Dickson County School Department	\$ 64,291,314	\$ 2,498,257	\$ 5,783,960	\$ 196,000	\$ 0	\$ (55,813,097)	\$ 0	0	
Dickson County Municipal Airport Authority	324,441	93,173	82,500	288,431	0	0	0	139,663	
Total Component Units	\$ 64,615,755	\$ 2,591,430	\$ 5,866,460	\$ 484,431	\$ 0	\$ (55,813,097)	\$ 0	139,663	

(Continued)

Exhibit B

Dickson County, Tennessee  
Statement of Activities (Cont.)

Functions/Programs	Program Revenues			Component Units			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Dickson County		
					Primary Governmental Activities	School Department	Municipal Authority
General Revenues:							
Taxes:							
Property Taxes Levied for General Purposes					\$ 8,435,534	\$ 0	0
Property Taxes Levied for Debt Service					0	0	0
Local Option Sales Tax					10,488,001	0	0
Wheel Tax					0	0	0
Adequate Facilities Development Tax					574,084	0	0
Hotel/Motel Tax					375,081	0	0
Business Tax					304,430	153,310	0
Wholesale Beer Tax					223,291	0	0
Litigation Tax					318,425	0	0
Mineral Severance Tax					61,996	0	0
Other Local Taxes					3,382	6,122	0
Grants and Contributions Not Restricted to Specific Programs					1,094,324	34,498,824	0
Unrestricted Investment Earnings					672,971	264,126	0
Miscellaneous					123,314	187,570	0
Total General Revenues					\$ 23,397,314	\$ 54,033,487	\$ 0
Change in Net Assets					\$ 5,325,022	\$ (1,779,610)	\$ 139,663
Net Assets, July 1, 2007					(25,321,669)	55,719,520	6,564,832
Net Assets, June 30, 2008					\$ (19,996,647)	\$ 53,939,910	\$ 6,704,495

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, 2008

	Major Funds			Nonmajor	Total
	General	Highway / Public Works	General Debt Service	Other Govern- mental Funds	
<b>ASSETS</b>					
Cash	\$ 130	\$ 0	\$ 0	\$ 1,982	\$ 2,112
Equity in Pooled Cash and Investments	2,603,644	1,938,654	2,779,079	3,258,698	10,580,075
Inventories	2,861	0	0	0	2,861
Accounts Receivable	4,593,146	56,532	170,033	103,586	4,923,297
Allowance for Uncollectibles	(3,019,933)	0	0	0	(3,019,933)
Due from Other Governments	116,924	405,131	66,688	23,528	612,271
Due from Other Funds	1,682	0	22,163	2,422	26,267
Property Taxes Receivable	10,472,492	1,097,118	4,089,259	1,695,546	17,354,415
Allowance for Uncollectible Property Taxes	(193,377)	(20,259)	(75,509)	(31,308)	(320,453)
Cash Shortage	300	0	0	0	300
<b>Total Assets</b>	<b>\$ 14,577,869</b>	<b>\$ 3,477,176</b>	<b>\$ 7,051,713</b>	<b>\$ 5,054,454</b>	<b>\$ 30,161,212</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities</b>					
Accounts Payable	\$ 65,433	\$ 0	\$ 0	\$ 22,902	\$ 88,335
Payroll Deductions Payable	15,560	5,282	0	1,014	21,856
Retainage Payable	0	0	0	5,000	5,000
Due to Other Funds	0	0	2,422	23,845	26,267
Due to Cities	40,000	0	0	0	40,000
Deferred Revenue - Current Property Taxes	9,824,211	1,029,203	3,836,121	1,590,586	16,280,121
Deferred Revenue - Delinquent Property Taxes	423,769	44,395	165,471	68,609	702,244
Other Deferred Revenues	1,137,706	200,231	0	0	1,337,937
<b>Total Liabilities</b>	<b>\$ 11,506,679</b>	<b>\$ 1,279,111</b>	<b>\$ 4,004,014</b>	<b>\$ 1,711,956</b>	<b>\$ 18,501,760</b>
<b>Fund Balances</b>					
Reserved for Encumbrances	\$ 0	\$ 0	\$ 0	\$ 932,070	\$ 932,070
Reserved for Alcohol and Drug Treatment	46,491	0	0	0	46,491
Reserved for Litter Enforcement Awards	214	0	0	0	214
Reserved for Sexual Offender Registration	7,468	0	0	0	7,468
Reserved for Computer System - Register	51,352	0	0	0	51,352
Reserved for Automation Purposes - General Sessions Court	32,638	0	0	0	32,638
Reserved for Automation Purposes - Juvenile Court	9,035	0	0	0	9,035
Reserved for Automation Purposes - Chancery Court	3,849	0	0	0	3,849
Unreserved, Reported In:					
General Fund	2,920,143	0	0	0	2,920,143
Special Revenue Funds	0	2,198,065	0	2,044,584	4,242,649
Debt Service Funds	0	0	3,047,699	0	3,047,699
Capital Projects Funds	0	0	0	365,844	365,844
<b>Total Fund Balances</b>	<b>\$ 3,071,190</b>	<b>\$ 2,198,065</b>	<b>\$ 3,047,699</b>	<b>\$ 3,342,498</b>	<b>\$ 11,659,452</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 14,577,869</b>	<b>\$ 3,477,176</b>	<b>\$ 7,051,713</b>	<b>\$ 5,054,454</b>	<b>\$ 30,161,212</b>

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, 2008

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)		\$ 11,659,452
(1) Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.		
Add: land	\$ 7,287,379	
Add: construction in progress	180,931	
Add: infrastructure net of accumulated depreciation	23,969,158	
Add: buildings and improvements net of accumulated depreciation	5,535,254	
Add: other capital assets net of accumulated depreciation	<u>1,775,818</u>	38,748,540
(2) Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the governmental funds.		2,040,181
(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	\$ (59,195,000)	
Less: notes payable	(2,586,000)	
Less: other loans payable	(9,830,522)	
Less: compensated absences payable	(341,234)	
Less: landfill closure/postclosure care costs	(214,922)	
Less: accrued interest on bonds	(738,938)	
Less: accrued interest on notes	(26,773)	
Less: other deferred revenue - premium on debt	(20,350)	
Add: deferred charges - debt issuance costs	134,640	
Add: deferred amount on refunding	<u>374,279</u>	<u>(72,444,820)</u>
Net assets of governmental activities (Exhibit A)		<u>\$ (19,996,647)</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, 2008

	Major Funds			Nonmajor	Total Governmental Funds
	General	Highway / Public Works	General Debt Service	Other Govern- mental Funds	
<u>Revenues</u>					
Local Taxes	\$ 11,767,733	\$ 1,769,871	\$ 6,382,807	\$ 1,955,513	\$ 21,875,924
Licenses and Permits	178,558	65	253	80	178,956
Fines, Forfeitures, and Penalties	322,780	0	0	44,281	367,061
Charges for Current Services	1,530,486	0	0	1,090,631	2,621,117
Other Local Revenues	384,010	294,553	220,610	91,583	990,756
Fees Received from County Officials	2,384,869	0	0	0	2,384,869
State of Tennessee	1,559,296	2,289,899	102,997	134,457	4,086,649
Federal Government	87,122	0	0	26,169	113,291
Other Governments and Citizens Groups	81,105	0	1,066,700	0	1,147,805
<b>Total Revenues</b>	<b>\$ 18,295,959</b>	<b>\$ 4,354,388</b>	<b>\$ 7,773,367</b>	<b>\$ 3,342,714</b>	<b>\$ 33,766,428</b>
<u>Expenditures</u>					
Current:					
General Government	\$ 1,484,285	\$ 0	\$ 0	\$ 0	\$ 1,484,285
Finance	1,120,699	0	0	0	1,120,699
Administration of Justice	1,814,483	0	0	29,690	1,844,173
Public Safety	8,628,974	0	0	24,150	8,653,124
Public Health and Welfare	4,701,031	0	0	2,636,180	7,337,211
Social, Cultural, and Recreational Services	490,130	0	0	9,160	499,290
Agriculture and Natural Resources	160,518	0	0	0	160,518
Other Operations	1,076,737	0	0	230,607	1,307,344
Highways	0	4,992,949	0	334,477	5,327,426
Debt Service:					
Principal on Debt	0	0	5,410,000	0	5,410,000
Interest on Debt	0	0	3,416,444	0	3,416,444
Other Debt Service	0	0	147,341	0	147,341
Capital Projects	0	0	0	181,588	181,588
<b>Total Expenditures</b>	<b>\$ 19,476,857</b>	<b>\$ 4,992,949</b>	<b>\$ 8,973,785</b>	<b>\$ 3,445,852</b>	<b>\$ 36,889,443</b>
Excess (Deficiency) of Revenues Over Expenditures	\$ (1,180,898)	\$ (638,561)	\$ (1,200,418)	\$ (103,138)	\$ (3,123,015)
<u>Other Financing Sources (Uses)</u>					
Notes Issued	\$ 258,000	\$ 0	\$ 0	\$ 193,000	\$ 451,000
Other Loans Issued	1,200,000	1,437,522	0	0	2,637,522
Insurance Recovery	12,800	0	0	0	12,800
Transfers In	0	0	22,163	1,250,000	1,272,163
Transfers Out	(1,250,000)	0	0	(22,163)	(1,272,163)
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 220,800</b>	<b>\$ 1,437,522</b>	<b>\$ 22,163</b>	<b>\$ 1,420,837</b>	<b>\$ 3,101,322</b>
Net Change in Fund Balances	\$ (960,098)	\$ 798,961	\$ (1,178,255)	\$ 1,317,699	\$ (21,693)
Fund Balance, July 1, 2007	4,031,288	1,399,104	4,225,954	2,024,799	11,681,145
<b>Fund Balance, June 30, 2008</b>	<b>\$ 3,071,190</b>	<b>\$ 2,198,065</b>	<b>\$ 3,047,699</b>	<b>\$ 3,342,498</b>	<b>\$ 11,659,452</b>

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, 2008

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)		\$ (21,693)
(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	\$ 3,844,348	
Less: current year depreciation expense	<u>(1,236,932)</u>	2,607,416
(2) The net effect of various miscellaneous transactions involving capital assets (sales, trade-ins, and donations) is to decrease net assets.		
Less: Loss on disposal of capital assets		(7,403)
(3) Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Less: deferred delinquent property taxes and other deferred June 30, 2007	\$ (1,711,295)	
Add: deferred delinquent property taxes and other deferred June 30, 2008	<u>2,040,181</u>	328,886
(4) The issuance of long-term debt (e.g., notes, bonds, other loans) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. 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	\$ (451,000)	
Less: other loan proceeds	(2,637,522)	
Add: principal payments on notes	640,000	
Add: principal payments on bonds	4,105,000	
Add: principal payments on other loans	665,000	
Add: change in premium on debt issuances	1,590	
Less: change in deferred amount on refunding debt	(42,612)	
Less: change in deferred debt issuance costs	<u>(10,536)</u>	2,269,920
(5) Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.		
Change in accrued interest payable	\$ 47,628	
Change in compensated absences payable	(51,221)	
Change in landfill closure/postclosure care costs	<u>151,489</u>	147,896
Change in net assets of governmental activities (Exhibit B)		<u>\$ 5,325,022</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, 2008

	<u>Agency Funds</u>
<u>ASSETS</u>	
Cash	\$ 1,282,519
Equity in Pooled Cash and Investments	3,494,604
Accounts Receivable	63,217
Due from Other Governments	<u>840,097</u>
Total Assets	<u>\$ 5,680,437</u>
<u>LIABILITIES</u>	
Accounts Payable	\$ 33,522
Due to Other Taxing Units	833,623
Due to Joint Ventures	2,410,686
Other Current Liabilities	1,125,844
Due to Litigants, Heirs, and Others	<u>1,276,762</u>
Total Liabilities	<u>\$ 5,680,437</u>

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

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**DICKSON COUNTY, TENNESSEE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2008**

**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 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 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 North  
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, 2008.

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 two 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.

Retainage payable in the primary government's nonmajor governmental funds represents amounts withheld from payments made on construction contracts pending completion of the projects. These amounts are held by the county trustee as Equity in Pooled Cash and Investments in the nonmajor governmental funds.

### **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 the 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 a certified employee who 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, 2008, Dickson County had \$61,854,100 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 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, 2008:

Fund/Type	Amount
Primary Government:	
General:	
Lower Court Prosecutor	\$ 94,123
Juvenile Court Recycling Program	18,300
Eye Program/Breast Care	193
Growth Coordinating	113
In-Service Training	11,236
Home Visitor	1,048
Local Law Enforcement Block Grant	198
Data Entry Fee for County Clerk	16,852
Handgun Training	2,261
Disaster Relief	13,239
Discretely Presented Dickson County School Department:	
General Purpose School:	
Daycare Program	406,093
The Learning Center Program	25,282

**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 and the Constitutional Officers - Fees funds (special revenue funds), which are not budgeted and the General Capital Projects and Other Capital Projects funds, which adopt project length budgets. All annual appropriations lapse at fiscal year end.

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

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

The Office of Circuit Court Clerk had a cash shortage of \$300 as of June 30, 2008. This cash shortage resulted from an employee theft of \$1,350 between the period of November 30, 2005, and August 28, 2006. The circuit court clerk paid \$1,050 toward liquidating the cash shortage during prior audit periods. During November 2006, a former employee of the office was indicted for theft over \$1,000 but less than \$10,000. As of October 2008, this case is still pending and no trial date has been set.

**C. Cash Overdraft**

The discretely presented School Federal Projects Fund had a cash overdraft of \$336,946 at June 30, 2008. This cash overdraft resulted from issuing checks that exceeded cash on deposit with the county trustee. The cash overdraft was liquidated subsequent to June 30, 2008.

**D. Expenditures Exceeded Appropriations**

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

<u>Fund/Category</u>	<u>Amount Overspent</u>
Primary Government:	
General:	
Drug Court	\$ 23,029
Victims Assistance Programs	5,546
Highway/Public Works:	
Operation and Maintenance of Equipment	12,250
Employee Benefits	16,338
Capital Outlay	4,284
General Debt Service:	
Highways and Streets	167,000
Solid Waste/Sanitation:	
Other General Government Projects	950

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

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

The circuit court clerk 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, 2008, deposits at this depository exceeded FDIC coverage and collateral securities pledged by \$81,165. Section 5-8-201, Tennessee Code Annotated, requires 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, 2008, uninsured and uncollateralized bank balances of \$81,165 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, 2008, 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	\$ 10,778,855

**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, 2008, 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, 2008, was as follows:

**Primary Government**

**Governmental Activities:**

	Balance 7-1-07	Increases	Decreases	Balance 6-30-08
Capital Assets Not Depreciated:				
Land	\$ 6,812,779	\$ 474,600	\$ 0	\$ 7,287,379
Construction in Progress	0	180,931	0	180,931
<b>Total Capital Assets Not Depreciated</b>	<b>\$ 6,812,779</b>	<b>\$ 655,531</b>	<b>\$ 0</b>	<b>\$ 7,468,310</b>
Capital Assets Depreciated:				
Buildings and Improvements	\$ 9,220,645	\$ 759,703	\$ 0	\$ 9,980,348
Infrastructure	25,849,990	2,036,835	0	27,886,825
Other Capital Assets	5,311,524	392,279	(72,702)	5,631,101
<b>Total Capital Assets Depreciated</b>	<b>\$ 40,382,159</b>	<b>\$ 3,188,817</b>	<b>\$ (72,702)</b>	<b>\$ 43,498,274</b>

**Governmental Activities (Cont.):**

	Balance 7-1-07	Increases	Decreases	Balance 6-30-08
Less Accumulated Depreciation For:				
Buildings and Improvements	\$ 4,134,005	\$ 311,089	\$ 0	\$ 4,445,094
Infrastructure	3,533,159	384,508	0	3,917,667
Other Capital Assets	3,379,247	541,335	(65,299)	3,855,283
Total Accumulated Depreciation	<u>\$ 11,046,411</u>	<u>\$ 1,236,932</u>	<u>\$ (65,299)</u>	<u>\$ 12,218,044</u>
Total Capital Assets Depreciated, Net	<u>\$ 29,335,748</u>	<u>\$ 1,951,885</u>	<u>\$ (7,403)</u>	<u>\$ 31,280,230</u>
Governmental Activities Capital Assets, Net	<u>\$ 36,148,527</u>	<u>\$ 2,607,416</u>	<u>\$ (7,403)</u>	<u>\$ 38,748,540</u>

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

**Governmental Activities:**

General Government	\$ 16,653
Administration of Justice	1,200
Public Safety	404,457
Public Health and Welfare	215,322
Social, Cultural, and Recreational Services	32,025
Other Operations	1,420
Highway/Public Works	<u>565,855</u>
Total Depreciation Expense - Governmental Activities	<u>\$ 1,236,932</u>

**Discretely Presented Dickson County School Department**

**Governmental Activities:**

	Balance 7-1-07	Increases	Decreases	Balance 6-30-08
Capital Assets Not Depreciated:				
Land	\$ 1,762,981	\$ 391,930	\$ 0	\$ 2,154,911
Total Capital Assets Not Depreciated	<u>\$ 1,762,981</u>	<u>\$ 391,930</u>	<u>\$ 0</u>	<u>\$ 2,154,911</u>

**Governmental Activities (Cont.):**

	Balance 7-1-07	Increases	Decreases	Balance 6-30-08
Capital Assets Depreciated:				
Buildings and Improvements	\$ 70,017,085	\$ 175,394	\$ 0	\$ 70,192,479
Other Capital Assets	6,613,561	63,201	(131,922)	6,544,840
Total Capital Assets Depreciated	<u>\$ 76,630,646</u>	<u>\$ 238,595</u>	<u>\$ (131,922)</u>	<u>\$ 76,737,319</u>
Less Accumulated Depreciation For:				
Buildings and Improvements	\$ 25,827,455	\$ 2,120,779	\$ 0	\$ 27,948,234
Other Capital Assets	3,905,350	372,122	(131,922)	4,145,550
Total Accumulated Depreciation	<u>\$ 29,732,805</u>	<u>\$ 2,492,901</u>	<u>\$ (131,922)</u>	<u>\$ 32,093,784</u>
Total Capital Assets Depreciated, Net	<u>\$ 46,897,841</u>	<u>\$ (2,254,306)</u>	<u>\$ 0</u>	<u>\$ 44,643,535</u>
Governmental Activities Capital Assets, Net	<u>\$ 48,660,822</u>	<u>\$ (1,862,376)</u>	<u>\$ 0</u>	<u>\$ 46,798,446</u>

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

**Governmental Activities:**

Support Services	\$ 2,445,504
Operation of Non-Instructional Services	<u>47,397</u>
Total Depreciation Expense - Governmental Activities	<u>\$ 2,492,901</u>

**C. Construction Commitments**

At June 30, 2008, the county had uncompleted construction contracts of approximately \$932,070 for the renovation of the courthouse annex heating and cooling system. Funding for these future expenditures is expected to be received from debt proceeds.

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

The composition of interfund balances as of June 30, 2008, is as follows:

**Due to/from Other Funds:**

Receivable Fund	Payable Fund	Amount
Primary Government:		
General	Nonmajor governmental	\$ 1,682
General Debt Service	Nonmajor governmental	22,163
Nonmajor governmental	General Debt Service	2,422
Discretely Presented School Department:		
General Purpose School	Nonmajor governmental	76,363
Nonmajor governmental	General Purpose School	30,227

These balances resulted from the time lag between the dates that interfund goods and services are provided or reimbursable expenditures occur and payments between funds are made.

**Interfund Transfers:**

Interfund transfers for the year ended June 30, 2008, consisted of the following amounts:

**Primary Government**

Transfers Out	Transfers In	
	General Debt Service Fund	Nonmajor Governmental Funds
General Fund	\$ 0	\$ 1,250,000
Nonmajor governmental funds	22,163	0
Total	<u>\$ 22,163</u>	<u>\$ 1,250,000</u>

**Discretely Presented Dickson County School Department**

Transfer Out	Transfer In
	General Purpose School Fund
Nonmajor governmental fund	<u>\$ 11,736</u>
Total	<u>\$ 11,736</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.

**E. 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, 2008, were as follows:

<u>Year Ending June 30</u>	<u>Governmental Funds</u>
2009	\$ 29,247
2010	29,247
2011	<u>29,253</u>
Total Minimum Lease Payments	\$ 87,747
Amount Representing Interest	<u>(15,221)</u>
 Present Value of Minimum Lease Payments	 <u><u>\$ 72,526</u></u>

**F. 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, 2008, will be retired from the General Debt Service Fund.

General obligation bonds, other loans, and capital outlay notes outstanding as of June 30, 2008, are as follows:

Type	Interest Rate	Original Amount of Issue	Balance 6-30-08
General Obligation Bonds	4.25 to 6.5%	\$ 20,200,000	\$ 3,785,000
General Obligation Bonds - Refunding	2 to 5	63,480,000	55,410,000
Capital Outlay Notes	3 to 5.15	5,174,000	2,586,000
Other Loans	variable	12,137,522	9,830,522

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, 2008, the \$8,000,000 loan variable interest rate was 1.51 percent, and other fees totaled approximately .3 percent (letter of credit), .08 percent (remarketing), and \$85 per month (trustee) of the outstanding loan principal. At June 30, 2008, the \$1,500,000 loan variable interest rate was 1.51 percent, and other fees totaled approximately .3 percent (letter of credit), .08 percent (remarketing), and \$85 per month (trustee) of the outstanding loan principal.

During the current year, Dickson County entered into loan agreements with the Montgomery County Public Building Authority. Under these loan agreements, the authority made available \$2,000,000 (street and road improvements) and \$2,400,000 (84 Lumber Company property and building improvements) for loan to Dickson County on an as-needed basis. Dickson County had borrowed \$1,437,522 of the \$2,000,000 loan and \$1,200,000 of the \$2,400,000 loan at June 30, 2008. These loans are repayable at interest rates that are tax-exempt variable rates determined by the remarketing agent daily or weekly, depending on the particular program. In addition, the county pays various other fees (trustee, letter of credit, and debt remarketing) in connection with these loans. At June 30, 2008, the \$2,000,000 loan variable interest rate was 1.51 percent, and other fees totaled \$85 per month (trustee), .2 percent (letter of credit), and .11 percent (remarketing) of the outstanding loan principal. At June 30, 2008, the \$2,400,000 loan variable interest rate was 1.51 percent, and other fees

totalled \$85 per month (trustee), .2 percent (letter of credit), and .16 percent (remarketing) of the outstanding loan principal.

The annual requirements to amortize all general obligation bonds, other loans, and notes outstanding as of June 30, 2008, including interest payments and other loan fees, are presented in the following table:

Year Ending June 30	Bonds		
	Principal	Interest	Total
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
2014-2018	28,780,000	5,700,789	34,480,789
2019-2021	6,700,000	503,704	7,203,704
Total	\$ 59,195,000	\$ 18,158,490	\$ 77,353,490

Year Ending June 30	Notes		
	Principal	Interest	Total
2009	\$ 805,000	\$ 98,191	\$ 903,191
2010	675,000	69,154	744,154
2011	581,000	43,868	624,868
2012	305,000	23,238	328,238
2013	220,000	13,909	233,909
Total	\$ 2,586,000	\$ 248,360	\$ 2,834,360

Year Ending June 30	Other Loans			
	Principal	Interest	Other Fees	Total
2009	\$ 740,000	\$ 164,397	\$ 45,387	\$ 949,784
2010	771,000	152,717	42,515	966,232
2011	804,000	140,539	39,520	984,059
2012	838,000	127,845	36,401	1,002,246
2013	873,000	114,621	33,151	1,020,772
2014-2018	3,634,522	383,088	113,354	4,130,964
2019-2022	2,170,000	123,528	35,395	2,328,923
Total	\$ 9,830,522	\$ 1,206,735	\$ 345,723	\$ 11,382,980

There is \$3,047,699 available in the General Debt Service Fund to service long-term debt. Bonded debt per capita totaled \$1,127, based on the 2008 special federal census. Debt per capita, including bonds, other loans, and notes totaled \$1,363, based on the 2008 special federal census.

Changes in Long-term Liabilities

Long-term liability activity for the year ended June 30, 2008, was as follows:

Governmental Activities:

	<u>Bonds</u>	<u>Notes</u>
Balance, July 1, 2007	\$ 63,300,000	\$ 2,775,000
Additions	0	451,000
Deductions	(4,105,000)	(640,000)
	<hr/>	<hr/>
Balance, June 30, 2008	\$ 59,195,000	\$ 2,586,000
	<hr/>	<hr/>
Balance Due Within One Year	\$ 4,440,000	\$ 805,000
	<hr/>	<hr/>
	<u>Compensated Absences</u>	<u>Other Loans</u>
Balance, July 1, 2007	\$ 290,013	\$ 7,858,000
Additions	462,422	2,637,522
Deductions	(411,201)	(665,000)
	<hr/>	<hr/>
Balance, June 30, 2008	\$ 341,234	\$ 9,830,522
	<hr/>	<hr/>
Balance Due Within One Year	\$ 341,234	\$ 740,000
	<hr/>	<hr/>
	<u>Landfill Closure/ Postclosure Care Costs</u>	
Balance, July 1, 2007	\$	366,411
Deductions		(151,489)
		<hr/>
Balance, June 30, 2008	\$	214,922
		<hr/>
Balance Due Within One Year	\$	15,006
		<hr/>

Analysis of Noncurrent Liabilities Presented on Exhibit A:

Total Noncurrent Liabilities, June 30, 2008	\$ 72,167,678
Less: Due Within One Year	(6,341,240)
Add: Unamortized Premium on Debt	20,350
Less: Deferred Amount on Refunding	<u>(374,279)</u>
Noncurrent Liabilities - Due in More Than One Year - Exhibit A	<u><u>\$ 65,472,509</u></u>

Compensated absences 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, 2008, the following outstanding bonds are considered defeased:

	<u>Amount</u>
2000 School Construction/Various Purpose	\$ 11,955,000
2001 School Construction/Various Purpose	7,940,000

**Discretely Presented Dickson County School Department**

Notes

The county issues capital outlay notes on behalf of the School Department to fund capital facilities and other capital outlay purchases, such as equipment.

Capital outlay notes are direct obligations and pledge the full faith and credit of the government. These capital outlay notes outstanding were issued for original terms of up to seven years. Repayment terms are generally structured with increasing amounts of principal maturing as interest requirements decrease over the term of the debt. All notes included in the School Department's long-term debt as of June 30, 2008, will be retired from the General Purpose School Fund.

Capital outlay notes outstanding as of June 30, 2008, are as follows:

Type	Interest Rate	Original Amount of Issue	Balance 6-30-08
Capital Outlay Notes	5%	\$ 169,237	\$ 72,526

The annual requirements to amortize all notes outstanding as of June 30, 2008, including interest payments, are presented in the following table:

Year Ending June 30	Notes		
	Principal	Interest	Total
2009	\$ 71,304	\$ 8,949	\$ 80,253
2010	73,443	6,810	80,253
2011	75,646	4,607	80,253
2012	77,916	2,338	80,254
Total	\$ 298,309	\$ 22,704	\$ 321,013

Debt per capita, including notes and capital leases, totaled \$7, based on the 2008 special federal census.

#### Changes in Long-term Liabilities

Long-term liability activity for the discretely presented Dickson County School Department for the year ended June 30, 2008, was as follows:

#### Governmental Activities:

	Capital Lease	Notes Payable
Balance, July 1, 2007	\$ 97,530	\$ 367,536
Deductions	(25,004)	(69,227)
Balance, June 30, 2008	\$ 72,526	\$ 298,309
Balance Due Within One Year	\$ 25,265	\$ 71,304

	Compensated Absences	Other Post- employment Benefits
Balance, July 1, 2007	\$ 368,834	\$ 0
Additions	161,617	2,393,000
Deductions	(130,893)	(450,575)
	<hr/>	<hr/>
Balance, June 30, 2008	\$ 399,558	\$ 1,942,425
	<hr/>	<hr/>
Balance Due Within One Year	\$ 237,940	\$ 0
	<hr/>	<hr/>

Analysis of Noncurrent Liabilities Presented on Exhibit A:

Total Noncurrent Liabilities, June 30, 2008	\$ 2,712,818
Less: Due Within One Year	<u>(334,509)</u>
Noncurrent Liabilities - Due in More Than One Year - Exhibit A	<u>\$ 2,378,309</u>

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

**G. On-Behalf Payments – Discretely Presented Dickson County School Department**

The State of Tennessee pays health insurance premiums for retired teachers on-behalf of the Dickson County School Department. These payments are made by the state to the Local Education Group Plan and the Medicare Supplement Plan. Both of these plans are administered by the State of Tennessee and reported in the state's Comprehensive Annual Financial Report. Payments by the state to the Local Education Group Plan and the Medicare Supplement Plan for the year ended June 30, 2008, were \$153,992 and \$30,538, respectively. The School Department has recognized these on-behalf payments as revenues and expenditures in 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 participates in the Tennessee Risk Management Trust (TN-RMT), which is a public entity risk pool created under the auspices of the Tennessee Governmental Tort Liability Act to provide governmental insurance coverage. The School Department pays an annual premium to the TN-RMT for its general liability, property, casualty, and on-the-job injury insurance coverage. The creation of the TN-RMT provides for it to be self-sustaining through member premiums.

The School Department participates in the Local Education Group Insurance Fund (LEGIF), a public entity risk pool established to provide a program of health insurance coverage for employees of local education agencies. In accordance with Section 8-27-301, Tennessee Code Annotated (TCA), all local education agencies are eligible to participate. The LEGIF is included in the Comprehensive Annual Financial Report of the State of Tennessee, but the state does not retain any risk for losses by this fund. Section 8-27-303, TCA, provides for the LEGIF to be self-sustaining through member premiums.

**B. Accounting Changes**

Provisions of Governmental Accounting Standards Board (GASB) Statement No. 45, Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions; Statement No. 48, Sales and Pledges of Receivables and Future Revenues and Intra-Entity Transfers of Assets and Future Revenues; and Statement No. 50, Pension Disclosures became effective for the year ended June 30, 2008.

GASB Statement No. 45 establishes reporting requirements for other postemployment benefits (OPEB). OPEB includes postemployment healthcare, as well as other forms of postemployment benefits (for example, life insurance) when provided separately from a pension plan. This statement establishes standards for the measurement, recognition, and display of OPEB expenses/expenditures and related liabilities (assets), note disclosures, and, if applicable, required supplementary information in the county's financial statements. In previous years, the Dickson County School Department had only recognized the current year cost (expense) of these benefits. GASB Statement No. 45 was implemented prospectively with a zero net OPEB obligation at transition. The primary government of Dickson County does not currently offer other postemployment benefits.

GASB Statement No. 48 establishes criteria to ascertain whether certain transactions are sales or collateralized borrowings and provides guidance on how to account for sales or pledges of receivables or future revenues. This statement provides additional guidance for sales of receivables and future revenues within the same reporting entity. This statement also requires governments to disclose in the notes to the financial statements the nature of any receivables or future revenues that have been pledged or sold. Tennessee state statutes do not currently allow counties to sell or pledge receivables or sell future revenue streams. Therefore, those provisions of GASB Statement No. 48 that pertain to the sale or pledge receivables or sale of future revenue

will not apply to Dickson County. GASB Statement No. 48 had no effect on the financial statements of Dickson County for the year ended June 30, 2008, since the county has not pledged any of its future revenues. However, it is reasonably expected that Dickson County may pledge a future revenue stream toward the payment of debt in subsequent years.

GASB Statement No. 50 amends previous guidance concerning pension information. This statement closely aligns the financial reporting requirements for pensions with those for OPEB and enhances the information disclosed in the notes to the financial statements or presented as required supplementary information for pension plans. This statement requires Dickson County to provide additional and more detailed pension plan note disclosures than in previous years.

**C. Subsequent Events**

On July 1, 2008, the Dickson County Commission authorized a loan not to exceed \$1,200,000 for acquisition of land and construction for the sheriff's administration building. As of October 31, 2008, Dickson County requested draws of \$289,217 from the Montgomery County Public Building Authority.

On September 24, 2008, the Dickson County General Debt Service Fund issued a \$500,000 tax anticipation note to the General Fund for temporary operating funds.

On October 23, 2008, the Dickson County General Debt Service Fund issued a \$750,000 tax anticipation note to the General Fund for temporary operating funds.

As of October 31, 2008, Dickson County requested draws of \$548,478 from the Montgomery County Public Building Authority on the \$2,000,000 loan.

As of October 31, 2008, Dickson County requested draws of \$432,119 from the Montgomery County Public Building Authority on the \$2,400,000 loan.

**D. Contingent Liabilities**

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

**E. Change in Administration**

On May 31, 2008, Charles Daniel retired from the Office of Director of Schools and was succeeded by Johnny Chandler.

**F. 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 \$214,922 reported as landfill closure and postclosure care liability at June 30, 2008, 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.

**G. 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, 2008.

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 DTF provides 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, 2008.

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 2007-08 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

**Discretely Presented Dickson County School Department**

The discretely presented School Department participates in the Volunteer State Cooperative (VOLCO), which represents a cost-sharing arrangement. The cooperative was established through a contractual agreement between the Boards of Education of Bedford County, Coffee County, Dickson County, Fayetteville City, Humphreys County, Manchester City, Marshall County, Maury County, Robertson County, and Stewart County. The cooperative was authorized through Chapter 49 of Tennessee Code Annotated. The cooperative was established to obtain lower prices for food supplies, materials, equipment, and services by combining the purchasing requirements of each member's school food service systems. The cooperative has contracted with a coordinating district (Stewart County School Department) and a service provider to provide these services. The cooperative is governed by a Representative Committee, comprising one representative from each of the member districts; and an Executive Council, consisting of the chair, vice chair, secretary, treasurer, and a member-at-large from the Representative Committee.

Complete financial statements for the Volunteer State Cooperative can be obtained from its administrative office at the following address:

Administrative Office:

Volunteer State Cooperative  
P.O. Box 433  
110 Natcor Drive  
Dover, TN 37058

**H. 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, 2008, 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, 2008, Dickson County's annual pension cost of \$1,257,385 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 postretirement 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, 2007, which established contribution rates effective July 1, 2008.

### Trend Information

Fiscal Year Ended	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
6-30-08	\$1,257,385	100%	\$0
6-30-07	1,170,184	100	0
6-30-06	968,230	100	0

### Funded Status and Funding Progress

As of July 1, 2007, the most recent actuarial valuation date, the plan was 81.89 percent funded. The actuarial accrued liability for benefits was \$18.18 million, and the actuarial value of assets was \$14.89 million, resulting in an unfunded actuarial accrued liability (UAAL) of \$3.29 million. The covered payroll (annual payroll of active employees covered by the plan) was \$14.65 million, and the ratio of the UAAL to the covered payroll was 22.48 percent.

The schedules of funding progress, presented as required supplementary information following the notes to the financial statements, present multiyear trend information about whether the actuarial values of plan assets are increasing or decreasing over time relative to the Actuarial Accrued Liability for benefits.

The annual required contribution was calculated using the aggregate actuarial cost method. Since the aggregate actuarial cost method does not

identify or separately amortize unfunded actuarial liabilities, information about funded status and funding progress has been prepared using the entry age actuarial cost method for that purpose, and this information is intended to serve as a surrogate for the funded status and funding progress of the plan.

## **School Teachers**

### **Plan Description**

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

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

### **Funding Policy**

Most teachers are required by state statute to contribute five percent of their salaries to the plan. The employer contribution rate for the School Department is established at an actuarially determined rate. The employer rate for the fiscal year ended June 30, 2008, was 6.24 percent of annual covered payroll. The employer contribution requirement for the 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, 2008, 2007, and 2006, were \$1,749,625, \$1,650,918, and \$1,420,235, respectively, equal to the required contributions for each year.

**I. Other Postemployment Benefits (OPEB)**

Plan Description

The School Department participates in the state-administered Local Education Group Insurance Plan for healthcare benefits. For accounting purposes, the plan is an agent multiple-employer defined benefit OPEB plan. Benefits are established and amended by an insurance committee created by Section 8-27-302, Tennessee Code Annotated (TCA), for teachers. Prior to reaching the age of 65, all members have the option of choosing a preferred provider organization (PPO), point of service (POS), or health maintenance organization (HMO) plan for healthcare benefits. Subsequent to age 65, members who are also in the state's retirement system may participate in a state-administered Medicare supplement plan that does not include pharmacy. The plans are reported in the State of Tennessee Comprehensive Annual Financial Report (CAFR). The CAFR is available on the state's website at <http://tennessee.gov/finance/act/cafr.html>.

Funding Policy

The premium requirements of plan members are established and may be amended by the insurance committee. The plan is self-insured and financed on a pay-as-you-go basis with the risk shared equally among the participants. Claims liabilities of the plan are periodically computed using actuarial and statistical techniques to establish premium rates. The employer in the plan develops its own contribution policy in terms of subsidizing active employees or retired employees' premiums since the committee is not prescriptive on that issue. The state provides a partial subsidy to Local Education Agency pre-65 teachers and a full subsidy based on years of service for post-65 teachers in the Medicare supplement plan. During the year ended June 30, 2008, the discretely presented Dickson County School Department made contributions totaling \$450,575 for postemployment benefits.

Annual OPEB Cost and Net OPEB Obligation

	Local Education Group Insurance Plan
	<hr/>
ARC	\$ 2,393,000
Interest on the NPO	0
Adjustment to the ARC	0
Annual OPEB cost	<hr/> \$ 2,393,000

Annual OPEB Cost and Net OPEB Obligation (Cont.)

	Local Education Group Insurance Plan
	<hr/>
Amount of contribution	\$ (450,575)
Increase/decrease in NPO	\$ 1,942,425
Net OPEB obligation, 7-1-07	<hr/> 0
Net OPEB obligation, 6-30-08	<hr/> <hr/> \$ 1,942,425

Year Ended	Plan	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation at Year End
<hr/>				
6-30-08	Local Education Group	\$ 2,393,000	19 %	\$ 1,942,425

\* Data not available for two preceding years.

Funded Status and Funding Progress

The funded status of the plan as of June 30, 2008, was as follows:

	Local Education Group Insurance Plan
	<hr/>
Actuarial valuation date	6-30-07
Actuarial accrued liability (AAL)	\$ 18,156,000
Actuarial value of plan assets	\$ 0
Unfunded actuarial accrued liability (UAAL)	\$ 18,156,000
Actuarial value of assets as a % of the AAL	0%
Covered payroll (active plan members)	\$ 27,682,000
UAAL as a % of covered payroll	66%

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future, and actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about

the future. The Schedule of Funding Progress, presented as required supplementary information following the notes to the financial statements, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

#### Actuarial Methods and Assumptions

Calculations are based on the types of benefits provided under the terms of the substantive plan at the time of each valuation and on the pattern of sharing of costs between the employer and plan members to that point. Actuarial calculations reflect a long-term perspective. Consistent with that perspective, actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets.

In the June 30, 2007, actuarial valuation, the projected unit credit actuarial cost method was used. The actuarial assumptions included a 4.5 percent investment rate of return (net of administrative expenses) and an annual healthcare cost trend rate of 11 percent initially, reduced by decrements to an ultimate rate of six percent after ten years. Both rates include a three percent inflation assumption. The unfunded actuarial accrued liability is being amortized as a level percentage of payroll on a closed basis over a 30-year period beginning with June 30, 2008.

### **J. Office of Central Accounting and Budgeting**

#### Office of Director of Accounts and Budgets

Dickson County operates under the provisions of the Fiscal Control Acts of 1957. These acts provide for a central system of accounting, budgeting, and purchasing covering all funds administered by the county mayor and highway engineer. These funds are maintained in the Office of Central Accounting, Budgeting, and Purchasing under the supervision of the director of accounts and budgets.

### **K. Purchasing Laws**

#### Offices of County Mayor and Highway Engineer

Purchasing procedures for the Offices of County Mayor and Highway Engineer are governed by the County Purchasing Law of 1957 (Section 5-14-101 et seq., Tennessee Code Annotated (TCA)). Purchasing procedures for the Highway Department are also governed by provisions of the Uniform Road Law, Section 54-7-113, TCA. These statutes provide for a purchasing agent and require competitive bids on all purchases exceeding \$10,000.

### 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.

## VI. OTHER NOTES – DISCRETELY PRESENTED DICKSON COUNTY MUNICIPAL AIRPORT AUTHORITY

### A. Summary of Significant Accounting Policies

The Dickson County Municipal Airport Authority of Dickson, Tennessee, was incorporated pursuant to the provisions of Tennessee Code Annotated (TCA Section 42-3-103). This section provides for the appointment of five commissioners for a term of five years. One of the commissioners shall be a member of the Dickson City Council, and one member shall be a member of the Dickson County Commission with the remaining three commissioners being residents of Dickson County, Tennessee. Under criteria established by the Governmental Accounting Standards Board (GASB), the authority is considered a component unit of Dickson County. Accordingly, the accompanying financial statements are included in the basic financial statements of the county.

#### Basis of Presentation

The authority's operations are accounted for using the accrual basis of accounting. Revenues are recognized when they are earned, and expenses are recognized when incurred.

The authority has adopted GASB Statement No. 20, Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities that use Proprietary Fund Accounting. Accordingly, the authority applies all applicable GASB pronouncements as well as Financial Accounting Standards Board (FASB) pronouncements and Accounting Principles Board (APB) Opinions; issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements. The authority, however, has elected not to apply FASB pronouncements issued subsequent to that date.

Current accounting and reporting standards for external financial reporting for all state and local governmental entities require a management's discussion and analysis section, a statement of net assets, a statement of activities, a statement of changes in net assets, and a statement of cash flows when applicable. It further requires the classification of net assets into three

components – invested in capital assets, net of related debt; restricted; and unrestricted.

The authority distinguishes operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the proprietary fund’s principal ongoing operations. The principal operating revenues of the authority are charges to customers for hanger rentals and fuel flowage. Operating expenses for the authority include the cost of sales and services, administrative cost, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

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

Cash and Cash Equivalents

Cash and cash equivalents consist of demand deposits, savings accounts, and certificates of deposit with maturity dates of three months or less from the date of purchase.

Capital Assets

Capital assets of the authority are recorded at cost. Depreciation is computed over the estimated lives of the assets utilizing the straight-line method. The estimated lives are as follows:

<u>Category</u>	<u>Years Estimated Life</u>
Land	N/A
Hangers	7 - 31.5
Improvements	7 - 25
Fencing	10 - 15
Terminal	40

Equity Classification

Equity is classified as net assets and displayed in three components, if applicable:

- 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, primarily for debt service and capital purchases.
- 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.”

Estimates

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

**B. Cash and Cash Equivalents**

Deposits

The authority is authorized to invest funds in financial institutions and direct obligations of the federal government. During 2008, the authority invested in savings accounts and other money market accounts.

**Custodial credit risk** for deposits is the risk that in the event of a bank failure, the authority’s deposits may not be returned or the authority will not be able to recover collateral securities in the possession of an outside party. The authority’s policy requires that deposits be either (1) secured and collateralized by the institutions at 105 percent of the value of the deposits placed in the institutions less the amount protected by federal depository insurance or (2) that deposits be placed in financial institutions that participate in the bank collateral pool administered by the treasurer of the State of Tennessee.

**C. Capital Assets**

A summary of changes in capital assets for the year ended June 30, 2008, is as follows:

Description	Balance 7-1-07	Additions	Balance 6-30-08
Capital assets not depreciated:			
Land	\$ 1,649,826	\$ 0	\$ 1,649,826
Construction in progress	38,797	321,395	360,192
Total	\$ 1,688,623	\$ 321,395	\$ 2,010,018

Capital Assets (Cont.)

<u>Description</u>	<u>Balance</u>		<u>Balance</u>
	<u>7-1-07</u>	<u>Additions</u>	<u>6-30-08</u>
Capital assets being depreciated:			
Other Capital Assets	\$ 6,202,865	\$ 0	\$ 6,202,865
Total	<u>\$ 6,202,865</u>	<u>\$ 0</u>	<u>\$ 6,202,865</u>
Accumulated depreciation:			
Other Capital Assets	\$ 1,342,227	\$ 238,825	\$ 1,581,052
Total	<u>\$ 1,342,227</u>	<u>\$ 238,825</u>	<u>\$ 1,581,052</u>
Net capital assets	<u>\$ 6,549,261</u>	<u>\$ 82,570</u>	<u>\$ 6,631,831</u>

Depreciation expense was \$238,825 for the year ended June 30, 2008.

**D. Line of Credit**

The authority has a \$925,000 line of credit at a local bank. During the fiscal year 2008, credit line debt of \$80,293 was repaid with no amounts outstanding at June 30, 2008.

**E. Commitments and Contingencies**

Litigation

The authority is not involved in any litigation that would have a material effect on the financial statements of the authority.

**F. Risk Management**

The authority is exposed to various risks to general liability, property, and casualty losses. The authority's policy is to carry commercial insurance for these and other risks of loss. Settled claims for losses have not exceeded commercial insurance coverage in any of the past three years.

**G. Lease Agreement – Fixed Base Operator (FBO)**

The lease agreement provides for lease of the airport and all related equipment to the FBO for the period March 1, 2003, through February 28, 2008, to operate a public airport. The FBO agreed to extend the agreement for an additional five-year period beginning March 1, 2008, as provided in the agreement. The FBO is granted the right to sell petroleum products and make reasonable charges for tie-downs and other services customarily made in the operation of an airport; however, the authority retains the right to assess and receive rents from the hanger facilities. Further, FBO shall pay to the authority the sum of .06 cents per gallon on all fuel sold or distributed.

In addition, commencing March 1, 2008, the authority shall receive rent of three percent of the gross revenue, excluding fuel sales, from the FBO's use and operation of the airport, to the extent such gross revenue exceeds \$100,000. The authority board elected to waive additional rentals for periods prior to March 1, 2008, as provided for in the original lease.

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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, 2008

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 11,767,733	\$ 11,734,350	\$ 11,865,500	\$ (97,767)
Licenses and Permits	178,558	223,250	196,500	(17,942)
Fines, Forfeitures, and Penalties	322,780	287,500	308,925	13,855
Charges for Current Services	1,530,486	1,689,600	1,724,600	(194,114)
Other Local Revenues	384,010	343,000	396,900	(12,890)
Fees Received from County Officials	2,384,869	2,375,000	2,420,000	(35,131)
State of Tennessee	1,559,296	1,705,380	1,762,669	(203,373)
Federal Government	87,122	220,559	105,211	(18,089)
Other Governments and Citizens Groups	81,105	66,630	81,360	(255)
<b>Total Revenues</b>	<b>\$ 18,295,959</b>	<b>\$ 18,645,269</b>	<b>\$ 18,861,665</b>	<b>\$ (565,706)</b>
<u>Expenditures</u>				
<u>General Government</u>				
County Commission	\$ 76,692	\$ 77,435	\$ 77,435	\$ 743
Board of Equalization	2,856	3,280	3,280	424
Other Boards and Committees	190	550	550	360
County Mayor/Executive	242,595	240,377	242,828	233
County Attorney	90,222	65,000	114,000	23,778
Election Commission	180,187	182,750	182,750	2,563
Register of Deeds	200,468	212,978	212,978	12,510
Codes Compliance	225,566	229,819	229,819	4,253
County Buildings	390,507	364,560	403,182	12,675
Preservation of Records	75,002	76,961	76,961	1,959
<u>Finance</u>				
Accounting and Budgeting	84,811	85,443	85,443	632
Property Assessor's Office	285,480	304,183	304,183	18,703
Reappraisal Program	27,348	32,000	32,000	4,652
County Trustee's Office	268,695	273,709	273,709	5,014
County Clerk's Office	454,365	441,627	456,627	2,262
<u>Administration of Justice</u>				
Circuit Court	323,432	335,680	339,373	15,941
General Sessions Court	451,103	470,667	470,667	19,564
Drug Court	23,029	0	0	(23,029)
Chancery Court	240,158	242,598	242,598	2,440
Juvenile Court	497,182	497,621	513,706	16,524
District Attorney General	69,494	65,055	77,360	7,866
Other Administration of Justice	204,539	208,940	224,517	19,978
Victims Assistance Programs	5,546	0	0	(5,546)
<u>Public Safety</u>				
Sheriff's Department	4,016,555	4,056,738	5,244,131	1,227,576
Administration of the Sexual Offender Registry	1,664	5,000	7,000	5,336
Jail	3,949,270	3,632,845	4,178,459	229,189
Juvenile Services	77,734	72,877	78,085	351

(Continued)

Exhibit E-1

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

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Expenditures (Cont.)</u>				
<u>Public Safety (Cont.)</u>				
Civil Defense	\$ 142,762	\$ 94,861	\$ 146,293	\$ 3,531
Rescue Squad	48,000	48,000	48,000	0
County Coroner/Medical Examiner	6,450	10,000	17,500	11,050
Other Public Safety	386,539	393,284	393,284	6,745
<u>Public Health and Welfare</u>				
Local Health Center	77,836	78,375	78,375	539
Rabies and Animal Control	10,607	13,500	13,500	2,893
Ambulance/Emergency Medical Services	3,972,567	2,677,726	5,152,967	1,180,400
Dental Health Program	479,111	550,300	508,972	29,861
Other Local Health Services	44,900	45,000	55,000	10,100
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	3,010	4,000	4,000	990
Other Public Health and Welfare	4,400	2,300	4,800	400
<u>Social, Cultural, and Recreational Services</u>				
Senior Citizens Assistance	20,000	20,000	20,000	0
Libraries	470,130	470,130	470,130	0
<u>Agriculture and Natural Resources</u>				
Agriculture Extension Service	119,099	119,879	119,879	780
Forest Service	2,000	2,000	2,000	0
Soil Conservation	39,419	44,555	44,555	5,136
<u>Other Operations</u>				
Housing and Urban Development	7,028	200,000	10,000	2,972
Airport	32,500	32,500	32,500	0
Other Charges	36,846	47,000	47,000	10,154
Miscellaneous	1,000,363	568,488	1,040,591	40,228
Total Expenditures	<u>\$ 19,476,857</u>	<u>\$ 17,709,191</u>	<u>\$ 22,389,587</u>	<u>\$ 2,912,730</u>
Excess (Deficiency) of Revenues Over Expenditures	\$ (1,180,898)	\$ 936,078	\$ (3,527,922)	\$ 2,347,024
<u>Other Financing Sources (Uses)</u>				
Notes Issued	\$ 258,000	\$ 170,000	\$ 258,000	\$ 0
Other Loans Issued	1,200,000	0	3,600,000	(2,400,000)
Insurance Recovery	12,800	0	12,800	0
Transfers Out	(1,250,000)	(1,250,000)	(1,250,000)	0
Total Other Financing Sources (Uses)	<u>\$ 220,800</u>	<u>\$ (1,080,000)</u>	<u>\$ 2,620,800</u>	<u>\$ (2,400,000)</u>
Net Change in Fund Balance	\$ (960,098)	\$ (143,922)	\$ (907,122)	\$ (52,976)
Fund Balance, July 1, 2007	4,031,288	3,200,375	4,031,288	0
Fund Balance, June 30, 2008	<u>\$ 3,071,190</u>	<u>\$ 3,056,453</u>	<u>\$ 3,124,166</u>	<u>\$ (52,976)</u>

## 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, 2008

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 1,769,871	\$ 1,717,380	\$ 1,722,030	\$ 47,841
Licenses and Permits	65	25	25	40
Other Local Revenues	294,553	200,000	200,000	94,553
State of Tennessee	2,289,899	2,106,500	2,220,100	69,799
Total Revenues	<u>\$ 4,354,388</u>	<u>\$ 4,023,905</u>	<u>\$ 4,142,155</u>	<u>\$ 212,233</u>
<u>Expenditures</u>				
<u>Highways</u>				
Administration	\$ 211,804	\$ 178,245	\$ 219,295	\$ 7,491
Highway and Bridge Maintenance	3,753,740	2,415,000	4,063,100	309,360
Operation and Maintenance of Equipment	523,350	507,000	511,100	(12,250)
Other Charges	118,433	123,500	119,500	1,067
Employee Benefits	356,338	590,000	340,000	(16,338)
Capital Outlay	29,284	15,000	25,000	(4,284)
Total Expenditures	<u>\$ 4,992,949</u>	<u>\$ 3,828,745</u>	<u>\$ 5,277,995</u>	<u>\$ 285,046</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (638,561)</u>	<u>\$ 195,160</u>	<u>\$ (1,135,840)</u>	<u>\$ 497,279</u>
<u>Other Financing Sources (Uses)</u>				
Other Loans Issued	\$ 1,437,522	\$ 0	\$ 1,438,000	\$ (478)
Total Other Financing Sources (Uses)	<u>\$ 1,437,522</u>	<u>\$ 0</u>	<u>\$ 1,438,000</u>	<u>\$ (478)</u>
Net Change in Fund Balance	\$ 798,961	\$ 195,160	\$ 302,160	\$ 496,801
Fund Balance, July 1, 2007	<u>1,399,104</u>	<u>775,284</u>	<u>775,284</u>	<u>623,820</u>
Fund Balance, June 30, 2008	<u><u>\$ 2,198,065</u></u>	<u><u>\$ 970,444</u></u>	<u><u>\$ 1,077,444</u></u>	<u><u>\$ 1,120,621</u></u>

Exhibit E-3

Dickson County, Tennessee  
Schedule of Funding Progress – Pension Plan  
June 30, 2008

(Dollar amounts in thousands)

Actuarial Valuation Date	Actuarial Value of Plan Assets (a)	Actuarial Accrued Liability (AAL) Entry Age (b)	Unfunded AAL (UAAL) (b)-(a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
6-30-07	\$ 14,891	\$ 18,185	\$ 3,294	81.89 %	\$ 14,656	22.48 %

The Governmental Accounting Standards Board requires the plan to prepare the Schedule of Funding Progress using the entry age actuarial cost method. The requirement to present the Schedule of Funding Progress using the entry age actuarial cost method was a change made during the year; therefore, only the most current year is presented.

Exhibit E-4

Dickson County, Tennessee  
Schedule of Funding Progress - Other Postemployment Benefits Plan  
Discretely Presented Dickson County School Department  
June 30, 2008

(Dollar amounts in thousands)

Actuarial Valuation Date *	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b)-(a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
<u>Local Education Group Plan</u>						
6-30-07	\$ 0	\$ 18,156	\$ 18,156	0 %	\$ 27,682	66 %

\*Data not available for two preceding years.

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**DICKSON COUNTY, TENNESSEE**  
**NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION**  
**For the Year Ended June 30, 2008**

**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, Other Boards and Committees, County Mayor/Executive, 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. CASH SHORTAGE – PRIOR YEARS**

The Office of Circuit Court Clerk had a cash shortage of \$300 as of June 30, 2008. This cash shortage resulted from employee theft of \$1,350 between the period November 30, 2005, and August 28, 2006. The circuit court clerk paid \$1,050 toward liquidating the cash shortage during prior audit periods. In November 2006, a former employee of the office was indicted for theft over \$1,000 but less than \$10,000. As of October 2008, this case is still pending, and no trial date has been set.

**C. EXPENDITURES EXCEEDED APPROPRIATIONS**

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

<u>Fund/Category</u>	<u>Amount Overspent</u>
General:	
Drug Court	\$ 23,029
Victims Assistance Programs	5,546
Highway/Public Works:	
Operation and Maintenance of Equipment	12,250
Employee Benefits	16,338
Capital Outlay	4,284

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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Public Library Fund – The Public Library Fund is used to account for public library revenues received from fines, photocopies, memorial donations, and contributions from the City of Dickson. Effective July 1, 2007, the county changed the name of this fund from the Other Special Revenue Fund to the Public Library Fund.

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

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

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

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

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

# Capital Projects Funds

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

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

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

Other Capital Projects Fund – The Other Capital Projects Fund is used to account for heating and cooling projects.

Exhibit F-1

Dickson County, Tennessee  
 Combining Balance Sheet  
 Nonmajor Governmental Funds  
 June 30, 2008

	Special Revenue Funds						Total
	Public Library	Solid Waste / Sanitation	Drug Control	District Attorney General	Constitutional Officers - Fees	Bridge	
Cash	\$ 0	\$ 300	\$ 0	\$ 0	\$ 1,682	\$ 0	\$ 1,982
Equity in Pooled Cash and Investments	56,575	313,985	96,458	9,508	0	1,523,317	1,999,843
Accounts Receivable	1,418	66,493	705	697	0	1,195	70,508
Due from Other Governments	0	23,528	0	0	0	0	23,528
Due from Other Funds	0	0	0	0	0	0	0
Property Taxes Receivable	0	0	0	0	0	0	498,690
Allowance for Uncollectible Property Taxes	0	0	0	0	0	(9,208)	(9,208)
Total Assets	\$ 57,993	\$ 404,306	\$ 97,163	\$ 10,205	\$ 1,682	\$ 2,013,994	\$ 2,585,343

LIABILITIES AND FUND BALANCES

Liabilities	\$ 0	\$ 22,827	\$ 75	\$ 0	\$ 0	\$ 0	\$ 22,902
Accounts Payable	0	1,014	0	0	0	0	1,014
Payroll Deductions Payable	0	5,000	0	0	0	0	5,000
Retainage Payable	0	22,163	0	0	1,682	0	23,845
Due to Other Funds	0	0	0	0	0	0	467,819
Deferred Revenue - Current Property Taxes	0	0	0	0	0	20,179	20,179
Deferred Revenue - Delinquent Property Taxes	0	51,004	75	0	1,682	487,998	540,759
Total Liabilities	\$ 0	\$ 75	\$ 75	\$ 0	\$ 1,682	\$ 487,998	\$ 540,759
Fund Balances	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Reserved for Encumbrances	57,993	353,302	97,088	10,205	0	1,525,996	2,044,584
Unreserved	57,993	353,302	97,088	10,205	0	1,525,996	2,044,584
Total Fund Balances	\$ 57,993	\$ 404,306	\$ 97,163	\$ 10,205	\$ 1,682	\$ 2,013,994	\$ 2,585,343
Total Liabilities and Fund Balances	\$ 57,993	\$ 404,306	\$ 97,163	\$ 10,205	\$ 1,682	\$ 2,013,994	\$ 2,585,343

(Continued)

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

	Capital Projects Funds				Total Nonmajor Governmental Funds
	General Capital Projects	Community Development/ Industrial Park	Other Capital Projects	Total	
\$	0	0	0	0	0
Cash	245	308,537	950,073	1,258,855	1,982
Equity in Pooled Cash and Investments	0	30,210	2,868	33,078	3,258,698
Accounts Receivable	0	0	0	0	103,586
Due from Other Governments	0	2,422	0	2,422	23,528
Due from Other Funds	0	0	0	0	2,422
Property Taxes Receivable	0	0	1,196,856	1,196,856	1,695,546
Allowance for Uncollectible Property Taxes	0	0	(22,100)	(22,100)	(31,308)
Total Assets	\$ 245	\$ 341,169	\$ 2,127,697	\$ 2,469,111	\$ 5,054,454

ASSETS

LIABILITIES AND FUND BALANCES

\$	0	0	0	0	0
Liabilities	0	0	0	0	22,902
Accounts Payable	0	0	0	0	1,014
Payroll Deductions Payable	0	0	0	0	5,000
Retainage Payable	0	0	0	0	23,845
Due to Other Funds	0	0	0	0	1,590,586
Deferred Revenue - Current Property Taxes	0	0	1,122,767	1,122,767	68,609
Deferred Revenue - Delinquent Property Taxes	0	0	48,430	48,430	
Total Liabilities	\$ 0	\$ 0	\$ 1,171,197	\$ 1,171,197	\$ 1,711,956
Fund Balances	0	0	0	0	932,070
Reserved for Encumbrances	245	341,169	24,430	365,844	2,410,428
Unreserved	245	341,169	956,500	1,297,914	3,342,498
Total Fund Balances	\$ 245	\$ 341,169	\$ 2,127,697	\$ 2,469,111	\$ 5,054,454
Total Liabilities and Fund Balances	\$ 245	\$ 341,169	\$ 2,127,697	\$ 2,469,111	\$ 5,054,454

Dickson County, Tennessee  
Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended June 30, 2008

	Special Revenue Funds						Total
	Public Library	Solid Waste / Sanitation	Drug Control	District Attorney General	Bridge		
<u>Revenues</u>							
Local Taxes	\$ 0	\$ 0	\$ 0	\$ 975	\$ 478,012	\$ 478,987	
Licenses and Permits	0	0	0	0	32	32	
Fines, Forfeitures, and Penalties	0	0	17,415	26,866	0	44,281	
Charges for Current Services	47,590	1,043,041	0	0	0	1,090,631	
Other Local Revenues	10,097	81,457	0	0	0	91,554	
State of Tennessee	2,406	28,129	305	0	73,472	104,312	
Federal Government	0	0	0	0	0	0	
Total Revenues	\$ 60,093	\$ 1,152,627	\$ 17,720	\$ 27,841	\$ 551,516	\$ 1,809,797	
<u>Expenditures</u>							
Current:							
Administration of Justice	\$ 0	\$ 0	\$ 0	\$ 29,690	\$ 0	\$ 29,690	
Public Safety	0	0	24,150	0	0	24,150	
Public Health and Welfare	0	2,636,180	0	0	0	2,636,180	
Social, Cultural, and Recreational Services	9,160	0	0	0	0	9,160	
Other Operations	0	0	0	0	0	0	
Highways	0	0	0	0	334,477	334,477	
Capital Projects	0	6,450	0	0	0	6,450	
Total Expenditures	\$ 9,160	\$ 2,642,630	\$ 24,150	\$ 29,690	\$ 334,477	\$ 3,040,107	
Excess (Deficiency) of Revenues Over Expenditures	\$ 50,933	\$ (1,490,003)	\$ (6,430)	\$ (1,849)	\$ 217,039	\$ (1,230,310)	
<u>Other Financing Sources (Uses)</u>							
Notes Issued	\$ 0	\$ 193,000	\$ 0	\$ 0	\$ 0	\$ 193,000	
Transfers In	0	1,250,000	0	0	0	1,250,000	
Transfers Out	0	(22,163)	0	0	0	(22,163)	
Total Other Financing Sources (Uses)	\$ 0	\$ 1,420,837	\$ 0	\$ 0	\$ 0	\$ 1,420,837	
Net Change in Fund Balances	\$ 50,933	\$ (69,166)	\$ (6,430)	\$ (1,849)	\$ 217,039	\$ 190,527	
Fund Balance, July 1, 2007	7,060	422,468	103,518	12,054	1,308,957	1,854,057	
Fund Balance, June 30, 2008	\$ 57,993	\$ 353,302	\$ 97,088	\$ 10,205	\$ 1,525,996	\$ 2,044,584	

(Continued)

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

	Capital Projects Funds					Total Nonmajor Governmental Funds
	General Capital Projects	Community Development/ Industrial Park	Other Capital Projects	Total		
<u>Revenues</u>						
Local Taxes	\$ 0	\$ 375,081	\$ 1,101,445	\$ 1,476,526	\$ 1,955,513	
Licenses and Permits	0	0	48	48	80	
Fines, Forfeitures, and Penalties	0	0	0	0	44,281	
Charges for Current Services	0	0	0	0	1,090,631	
Other Local Revenues	0	29	0	29	91,583	
State of Tennessee	0	0	30,145	30,145	134,457	
Federal Government	0	26,169	0	26,169	26,169	
Total Revenues	\$ 0	\$ 401,279	\$ 1,131,638	\$ 1,532,917	\$ 3,342,714	
<u>Expenditures</u>						
Current:						
Administration of Justice	\$ 0	\$ 0	\$ 0	\$ 0	\$ 29,690	
Public Safety	0	0	0	0	24,150	
Public Health and Welfare	0	0	0	0	2,636,180	
Social, Cultural, and Recreational Services	0	0	0	0	9,160	
Other Operations	0	230,607	0	230,607	230,607	
Highways	0	0	0	0	334,477	
Capital Projects	0	0	175,138	175,138	181,588	
Total Expenditures	\$ 0	\$ 230,607	\$ 175,138	\$ 405,745	\$ 3,445,852	
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 170,672	\$ 956,500	\$ 1,127,172	\$ (103,138)	
<u>Other Financing Sources (Uses)</u>						
Notes Issued	\$ 0	\$ 0	\$ 0	\$ 0	\$ 193,000	
Transfers In	0	0	0	0	1,250,000	
Transfers Out	0	0	0	0	(22,163)	
Total Other Financing Sources (Uses)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,420,837	
Net Change in Fund Balances Fund Balance, July 1, 2007	\$ 245	\$ 170,672	\$ 956,500	\$ 1,127,172	\$ 1,317,699	
Fund Balance, June 30, 2008	\$ 245	\$ 341,169	\$ 956,500	\$ 1,297,914	\$ 3,342,498	

Exhibit F-3

Dickson County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual and Budget  
Public Library Fund  
For the Year Ended June 30, 2008

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Charges for Current Services	\$ 47,590	\$ 0	\$ 30,000	\$ 17,590
Other Local Revenues	10,097	0	0	10,097
State of Tennessee	2,406	0	0	2,406
Total Revenues	<u>\$ 60,093</u>	<u>\$ 0</u>	<u>\$ 30,000</u>	<u>\$ 30,093</u>
<u>Expenditures</u>				
<u>Social, Cultural, and Recreational Services</u>				
Libraries	\$ 9,160	\$ 0	\$ 31,000	\$ 21,840
Total Expenditures	<u>\$ 9,160</u>	<u>\$ 0</u>	<u>\$ 31,000</u>	<u>\$ 21,840</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 50,933</u>	<u>\$ 0</u>	<u>\$ (1,000)</u>	<u>\$ 51,933</u>
Net Change in Fund Balance	\$ 50,933	\$ 0	\$ (1,000)	\$ 51,933
Fund Balance, July 1, 2007	<u>7,060</u>	<u>0</u>	<u>38,890</u>	<u>(31,830)</u>
Fund Balance, June 30, 2008	<u><u>\$ 57,993</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 37,890</u></u>	<u><u>\$ 20,103</u></u>

Exhibit F-4

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, 2008

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Charges for Current Services	\$ 1,043,041	\$ 1,036,000	\$ 1,054,900	\$ (11,859)
Other Local Revenues	81,457	28,000	69,000	12,457
State of Tennessee	28,129	28,000	22,000	6,129
Total Revenues	<u>\$ 1,152,627</u>	<u>\$ 1,092,000</u>	<u>\$ 1,145,900</u>	<u>\$ 6,727</u>
<u>Expenditures</u>				
<u>Public Health and Welfare</u>				
Waste Pickup	\$ 2,440,973	\$ 2,427,099	\$ 2,489,599	\$ 48,626
Landfill Operation and Maintenance	43,718	0	100,000	56,282
Postclosure Care Costs	151,489	279,000	156,000	4,511
<u>Capital Projects</u>				
Other General Government Projects	6,450	2,000	5,500	(950)
Total Expenditures	<u>\$ 2,642,630</u>	<u>\$ 2,708,099</u>	<u>\$ 2,751,099</u>	<u>\$ 108,469</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (1,490,003)</u>	<u>\$ (1,616,099)</u>	<u>\$ (1,605,199)</u>	<u>\$ 115,196</u>
<u>Other Financing Sources (Uses)</u>				
Notes Issued	\$ 193,000	\$ 193,000	\$ 193,000	\$ 0
Transfers In	1,250,000	1,250,000	1,250,000	0
Transfers Out	(22,163)	0	(22,163)	0
Total Other Financing Sources (Uses)	<u>\$ 1,420,837</u>	<u>\$ 1,443,000</u>	<u>\$ 1,420,837</u>	<u>\$ 0</u>
Net Change in Fund Balance	\$ (69,166)	\$ (173,099)	\$ (184,362)	\$ 115,196
Fund Balance, July 1, 2007	<u>422,468</u>	<u>256,405</u>	<u>256,405</u>	<u>166,063</u>
Fund Balance, June 30, 2008	<u>\$ 353,302</u>	<u>\$ 83,306</u>	<u>\$ 72,043</u>	<u>\$ 281,259</u>

Exhibit F-5

Dickson County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual and Budget  
Drug Control Fund  
For the Year Ended June 30, 2008

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Fines, Forfeitures, and Penalties	\$ 17,415	\$ 47,500	\$ 21,000	\$ (3,585)
State of Tennessee	305	4,000	4,000	(3,695)
Total Revenues	<u>\$ 17,720</u>	<u>\$ 51,500</u>	<u>\$ 25,000</u>	<u>\$ (7,280)</u>
<u>Expenditures</u>				
<u>Public Safety</u>				
Drug Enforcement	\$ 24,150	\$ 68,225	\$ 82,125	\$ 57,975
Total Expenditures	<u>\$ 24,150</u>	<u>\$ 68,225</u>	<u>\$ 82,125</u>	<u>\$ 57,975</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (6,430)</u>	<u>\$ (16,725)</u>	<u>\$ (57,125)</u>	<u>\$ 50,695</u>
Net Change in Fund Balance	\$ (6,430)	\$ (16,725)	\$ (57,125)	\$ 50,695
Fund Balance, July 1, 2007	103,518	61,309	61,309	42,209
Fund Balance, June 30, 2008	<u>\$ 97,088</u>	<u>\$ 44,584</u>	<u>\$ 4,184</u>	<u>\$ 92,904</u>

Exhibit F-6

Dickson County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual and Budget  
Bridge Fund  
For the Year Ended June 30, 2008

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 478,012	\$ 473,575	\$ 475,250	\$ 2,762
Licenses and Permits	32	0	0	32
State of Tennessee	73,472	10,000	12,500	60,972
Total Revenues	<u>\$ 551,516</u>	<u>\$ 483,575</u>	<u>\$ 487,750</u>	<u>\$ 63,766</u>
<u>Expenditures</u>				
<u>Highways</u>				
Highway and Bridge Maintenance	\$ 324,943	\$ 500,000	\$ 500,000	\$ 175,057
Other Charges	9,534	15,000	15,000	5,466
Total Expenditures	<u>\$ 334,477</u>	<u>\$ 515,000</u>	<u>\$ 515,000</u>	<u>\$ 180,523</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 217,039</u>	<u>\$ (31,425)</u>	<u>\$ (27,250)</u>	<u>\$ 244,289</u>
Net Change in Fund Balance	\$ 217,039	\$ (31,425)	\$ (27,250)	\$ 244,289
Fund Balance, July 1, 2007	<u>1,308,957</u>	<u>761,953</u>	<u>761,953</u>	<u>547,004</u>
Fund Balance, June 30, 2008	<u>\$ 1,525,996</u>	<u>\$ 730,528</u>	<u>\$ 734,703</u>	<u>\$ 791,293</u>

Exhibit F-7

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, 2008

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 375,081	\$ 350,000	\$ 400,000	\$ (24,919)
Other Local Revenues	29	0	4,000	(3,971)
State of Tennessee	0	0	51,780	(51,780)
Federal Government	26,169	0	0	26,169
Total Revenues	<u>\$ 401,279</u>	<u>\$ 350,000</u>	<u>\$ 455,780</u>	<u>\$ (54,501)</u>
<u>Expenditures</u>				
<u>Other Operations</u>				
Industrial Development	\$ 230,607	\$ 245,000	\$ 277,000	\$ 46,393
Total Expenditures	<u>\$ 230,607</u>	<u>\$ 245,000</u>	<u>\$ 277,000</u>	<u>\$ 46,393</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 170,672</u>	<u>\$ 105,000</u>	<u>\$ 178,780</u>	<u>\$ (8,108)</u>
<u>Other Financing Sources (Uses)</u>				
Transfers Out	\$ 0	\$ 0	\$ (20,001)	\$ 20,001
Total Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (20,001)</u>	<u>\$ 20,001</u>
Net Change in Fund Balance	\$ 170,672	\$ 105,000	\$ 158,779	\$ 11,893
Fund Balance, July 1, 2007	<u>170,497</u>	<u>114,364</u>	<u>114,364</u>	<u>56,133</u>
Fund Balance, June 30, 2008	<u>\$ 341,169</u>	<u>\$ 219,364</u>	<u>\$ 273,143</u>	<u>\$ 68,026</u>

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# **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, 2008

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 6,382,807	\$ 6,509,230	\$ 6,407,930	\$ (25,123)
Licenses and Permits	253	200	200	53
Other Local Revenues	220,610	226,000	226,000	(5,390)
State of Tennessee	102,997	116,000	103,000	(3)
Other Governments and Citizens Groups	1,066,700	1,080,700	1,066,700	0
Total Revenues	<u>\$ 7,773,367</u>	<u>\$ 7,932,130</u>	<u>\$ 7,803,830</u>	<u>\$ (30,463)</u>
<u>Expenditures</u>				
<u>Principal on Debt</u>				
General Government	\$ 1,188,141	\$ 1,119,000	\$ 1,195,000	\$ 6,859
Highways and Streets	327,000	157,000	160,000	(167,000)
Education	3,894,859	3,895,900	3,896,000	1,141
<u>Interest on Debt</u>				
General Government	219,235	217,000	285,000	65,765
Highways and Streets	69,559	96,000	70,000	441
Education	3,127,650	3,337,500	3,337,500	209,850
<u>Other Debt Service</u>				
General Government	115,296	170,000	170,000	54,704
Highways and Streets	3,100	0	5,000	1,900
Education	28,945	38,000	38,000	9,055
Total Expenditures	<u>\$ 8,973,785</u>	<u>\$ 9,030,400</u>	<u>\$ 9,156,500</u>	<u>\$ 182,715</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (1,200,418)</u>	<u>\$ (1,098,270)</u>	<u>\$ (1,352,670)</u>	<u>\$ 152,252</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	\$ 22,163	\$ 20,000	\$ 42,163	\$ (20,000)
Total Other Financing Sources (Uses)	<u>\$ 22,163</u>	<u>\$ 20,000</u>	<u>\$ 42,163</u>	<u>\$ (20,000)</u>
Net Change in Fund Balance	\$ (1,178,255)	\$ (1,078,270)	\$ (1,310,507)	\$ 132,252
Fund Balance, July 1, 2007	<u>4,225,954</u>	<u>3,645,814</u>	<u>3,645,814</u>	<u>580,140</u>
Fund Balance, June 30, 2008	<u>\$ 3,047,699</u>	<u>\$ 2,567,544</u>	<u>\$ 2,335,307</u>	<u>\$ 712,392</u>

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# 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.

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Exhibit H-1

Dickson County, Tennessee  
Combining Statement of Fiduciary Assets and Liabilities  
Fiduciary Funds  
June 30, 2008

	<u>Agency Funds</u>			
	Cities - Sales Tax	Constitu- tional Officers - Agency	Judicial District Drug	Total
<b><u>ASSETS</u></b>				
Cash	\$ 0	\$ 1,276,762	\$ 5,757	\$ 1,282,519
Equity in Pooled Cash and Investments	0	0	3,494,604	3,494,604
Accounts Receivable	0	0	63,217	63,217
Due from Other Governments	833,623	0	6,474	840,097
Total Assets	<u>\$ 833,623</u>	<u>\$ 1,276,762</u>	<u>\$ 3,570,052</u>	<u>\$ 5,680,437</u>
<b><u>LIABILITIES</u></b>				
Accounts Payable	\$ 0	\$ 0	\$ 33,522	\$ 33,522
Due to Other Taxing Units	833,623	0	0	833,623
Due to Joint Ventures	0	0	2,410,686	2,410,686
Other Current Liabilities	0	0	1,125,844	1,125,844
Due to Litigants, Heirs, and Others	0	1,276,762	0	1,276,762
Total Liabilities	<u>\$ 833,623</u>	<u>\$ 1,276,762</u>	<u>\$ 3,570,052</u>	<u>\$ 5,680,437</u>

Exhibit H-2

Dickson County, Tennessee  
Combining Statement of Changes in Assets and  
Liabilities - All Agency Funds  
For the Year Ended June 30, 2008

	Beginning Balance	Additions	Deductions	Ending Balance
<u>Cities - Sales Tax Fund</u>				
<u>Assets</u>				
Equity in Pooled Cash and Investments	\$ 0	\$ 4,832,716	\$ 4,832,716	\$ 0
Due from Other Governments	776,812	833,623	776,812	833,623
Total Assets	\$ 776,812	\$ 5,666,339	\$ 5,609,528	\$ 833,623
<u>Liabilities</u>				
Due to Other Taxing Units	\$ 776,812	\$ 5,666,339	\$ 5,609,528	\$ 833,623
Total Liabilities	\$ 776,812	\$ 5,666,339	\$ 5,609,528	\$ 833,623
<u>Constitutional Officers - Agency Fund</u>				
<u>Assets</u>				
Cash	\$ 1,073,252	\$ 10,988,997	\$ 10,785,487	\$ 1,276,762
Total Assets	\$ 1,073,252	\$ 10,988,997	\$ 10,785,487	\$ 1,276,762
<u>Liabilities</u>				
Due to Litigants, Heirs, and Others	\$ 1,073,252	\$ 10,988,997	\$ 10,785,487	\$ 1,276,762
Total Liabilities	\$ 1,073,252	\$ 10,988,997	\$ 10,785,487	\$ 1,276,762
<u>Judicial District Drug</u>				
<u>Assets</u>				
Cash	\$ 3,687	\$ 5,757	\$ 3,687	\$ 5,757
Equity in Pooled Cash and Investments	3,330,873	1,604,467	1,440,736	3,494,604
Accounts Receivable	33,017	63,217	33,017	63,217
Due from Other Governments	15,222	6,474	15,222	6,474
Total Assets	\$ 3,382,799	\$ 1,679,915	\$ 1,492,662	\$ 3,570,052
<u>Liabilities</u>				
Accounts Payable	\$ 35	\$ 33,522	\$ 35	\$ 33,522
Payroll Deductions Payable	212	0	212	0
Due to Joint Ventures	2,669,898	1,233,203	1,492,415	2,410,686
Other Current Liabilities	712,654	413,190	0	1,125,844
Total Liabilities	\$ 3,382,799	\$ 1,679,915	\$ 1,492,662	\$ 3,570,052
<u>Totals - All Agency Funds</u>				
<u>Assets</u>				
Cash	\$ 1,076,939	\$ 10,994,754	\$ 10,789,174	\$ 1,282,519
Equity in Pooled Cash and Investments	3,330,873	6,437,183	6,273,452	3,494,604
Accounts Receivable	33,017	63,217	33,017	63,217
Due from Other Governments	792,034	840,097	792,034	840,097
Total Assets	\$ 5,232,863	\$ 18,335,251	\$ 17,887,677	\$ 5,680,437
<u>Liabilities</u>				
Accounts Payable	\$ 35	\$ 33,522	\$ 35	\$ 33,522
Payroll Deductions Payable	212	0	212	0
Due to Other Taxing Units	776,812	5,666,339	5,609,528	833,623
Due to Joint Ventures	2,669,898	1,233,203	1,492,415	2,410,686
Due to Litigants, Heirs, and Others	1,073,252	10,988,997	10,785,487	1,276,762
Other Current Liabilities	712,654	413,190	0	1,125,844
Total Liabilities	\$ 5,232,863	\$ 18,335,251	\$ 17,887,677	\$ 5,680,437

# 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.

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Exhibit I-1

Dickson County, Tennessee  
Statement of Activities  
Discretely Presented Dickson County School Department  
For the Year Ended June 30, 2008

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<b>Governmental Activities:</b>					
Instruction	\$ 37,757,396	\$ 609,088	\$ 3,804,891	\$ 0	\$ (33,343,417)
Support Services	20,832,903	43,918	0	196,000	(20,592,985)
Operation of Non-Instructional Services	4,620,952	1,845,251	1,979,069	0	(796,632)
Interest on Long-term Debt	13,363	0	0	0	(13,363)
Other Debt Service	1,066,700	0	0	0	(1,066,700)
<b>Total Governmental Activities</b>	<b>\$ 64,291,314</b>	<b>\$ 2,498,257</b>	<b>\$ 5,783,960</b>	<b>\$ 196,000</b>	<b>\$ (55,813,097)</b>
<b>General Revenues:</b>					
Taxes:					
Property Taxes Levied for General Purposes					\$ 8,435,534
Local Option Sales Tax					10,488,001
Business Tax					153,310
Other Local Taxes					6,122
Grants and Contributions Not Restricted to Specific Programs					34,498,824
Unrestricted Investment Earnings					264,126
Miscellaneous					187,570
<b>Total General Revenues</b>					<b>\$ 54,033,487</b>
Change in Net Assets					\$ (1,779,610)
Net Assets, July 1, 2007					55,719,520
Net Assets, June 30, 2008					\$ 53,939,910

Exhibit I-2

Dickson County, Tennessee  
Balance Sheet - Governmental Funds  
Discretely Presented Dickson County School Department  
June 30, 2008

	<u>Major Fund</u>	<u>Nonmajor Funds</u>	<u>Total</u>
	General Purpose School	Other Govern- mental Funds	Govern- mental Funds
<b><u>ASSETS</u></b>			
Cash	\$ 132,191	\$ 714	\$ 132,905
Equity in Pooled Cash and Investments	5,630,097	1,245,387	6,875,484
Accounts Receivable	39,250	1,786	41,036
Due from Other Governments	2,101,693	672,773	2,774,466
Due from Other Funds	76,363	30,227	106,590
Property Taxes Receivable	8,876,684	0	8,876,684
Allowance for Uncollectible Property Taxes	(163,910)	0	(163,910)
<b>Total Assets</b>	<b>\$ 16,692,368</b>	<b>\$ 1,950,887</b>	<b>\$ 18,643,255</b>
<b><u>LIABILITIES AND FUND BALANCES</u></b>			
<b><u>Liabilities</u></b>			
Payroll Deductions Payable	\$ 1,486	\$ 1,160	\$ 2,646
Cash Overdraft	0	336,946	336,946
Due to Other Funds	30,227	76,363	106,590
Due to State of Tennessee	4,291	3,109	7,400
Deferred Revenue - Current Property Taxes	8,327,188	0	8,327,188
Deferred Revenue - Delinquent Property Taxes	359,195	0	359,195
Other Deferred Revenues	914,046	0	914,046
<b>Total Liabilities</b>	<b>\$ 9,636,433</b>	<b>\$ 417,578</b>	<b>\$ 10,054,011</b>
<b><u>Fund Balances</u></b>			
Reserved for Encumbrances	\$ 599,206	\$ 41,784	\$ 640,990
Reserved for Vocational Projects	0	16,763	16,763
Reserved for Career Ladder - Extended Contract	32,685	0	32,685
Reserved for Career Ladder Program	16,890	0	16,890
Reserved for Title I Grants to Local Education Agencies	0	14,663	14,663
Reserved for Innovative Education Program Strategies	0	2,260	2,260
Other Federal Reserves	0	5,539	5,539
Unreserved, Reported In:			
General Fund	6,407,154	0	6,407,154
Special Revenue Funds	0	1,438,217	1,438,217
Capital Projects Funds	0	14,083	14,083
<b>Total Fund Balances</b>	<b>\$ 7,055,935</b>	<b>\$ 1,533,309</b>	<b>\$ 8,589,244</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 16,692,368</b>	<b>\$ 1,950,887</b>	<b>\$ 18,643,255</b>

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, 2008

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)		\$	8,589,244
(1) Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.			
Add: land	\$	2,154,911	
Add: buildings and improvements net of accumulated depreciation		42,244,245	
Add: other capital assets net of accumulated depreciation		<u>2,399,290</u>	46,798,446
(2) Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the governmental funds.			1,273,241
(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	\$	(298,309)	
Less: capital leases payable		(72,526)	
Less: compensated absences payable		(399,558)	
Less: accrued interest on notes		(8,203)	
Less: other postemployment benefits liability		<u>(1,942,425)</u>	<u>(2,721,021)</u>
Net assets of governmental activities (Exhibit A)			<u>\$ 53,939,910</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, 2008

	<u>Major Fund</u>	<u>Nonmajor Funds</u>	
	General Purpose School	Other Govern- mental Funds	Total Governmental Funds
<u>Revenues</u>			
Local Taxes	\$ 18,975,243	\$ 0	\$ 18,975,243
Licenses and Permits	3,807	0	3,807
Charges for Current Services	667,541	1,764,920	2,432,461
Other Local Revenues	470,914	72,848	543,762
State of Tennessee	34,586,443	43,093	34,629,536
Federal Government	116,287	5,367,252	5,483,539
Other Governments and Citizens Groups	196,000	0	196,000
Total Revenues	<u>\$ 55,016,235</u>	<u>\$ 7,248,113</u>	<u>\$ 62,264,348</u>
<u>Expenditures</u>			
Current:			
Instruction	\$ 32,590,477	\$ 3,097,943	\$ 35,688,420
Support Services	17,538,003	613,498	18,151,501
Operation of Non-Instructional Services	940,096	3,503,656	4,443,752
Capital Outlay	948,307	6,505	954,812
Debt Service:			
Principal on Debt	94,231	0	94,231
Interest on Debt	15,267	0	15,267
Other Debt Service	1,066,700	0	1,066,700
Total Expenditures	<u>\$ 53,193,081</u>	<u>\$ 7,221,602</u>	<u>\$ 60,414,683</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 1,823,154</u>	<u>\$ 26,511</u>	<u>\$ 1,849,665</u>
<u>Other Financing Sources (Uses)</u>			
Insurance Recovery	\$ 2,391	\$ 0	\$ 2,391
Transfers In	11,736	0	11,736
Transfers Out	0	(11,736)	(11,736)
Total Other Financing Sources (Uses)	<u>\$ 14,127</u>	<u>\$ (11,736)</u>	<u>\$ 2,391</u>
Net Change in Fund Balances	\$ 1,837,281	\$ 14,775	\$ 1,852,056
Fund Balance, July 1, 2007	<u>5,218,654</u>	<u>1,518,534</u>	<u>6,737,188</u>
Fund Balance, June 30, 2008	<u>\$ 7,055,935</u>	<u>\$ 1,533,309</u>	<u>\$ 8,589,244</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, 2008

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)		\$ 1,852,056
(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	\$ 630,525	
Less: current year depreciation expense	<u>(2,492,901)</u>	(1,862,376)
(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, 2007	\$ (1,165,517)	
Add: deferred delinquent property taxes and other deferred June 30, 2008	<u>1,273,241</u>	107,724
(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 payments on notes	\$ 69,227	
Add: principal payments on leases	<u>25,004</u>	94,231
(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	\$ 1,904	
Change in compensated absences payable	(30,724)	
Change in other postemployment benefits liability	<u>(1,942,425)</u>	<u>(1,971,245)</u>
Change in net assets of governmental activities (Exhibit B)		<u>\$ (1,779,610)</u>

Dickson County, Tennessee  
Combining Balance Sheet - Nonmajor Governmental Funds  
Discretely Presented Dickson County School Department  
June 30, 2008

ASSETS

	Special Revenue Funds			Total	Capital Projects Fund		Total Nonmajor Governmental Funds
	School Federal Projects	Central Cafeteria	Education Capital Projects				
Cash	\$ 0	\$ 714	\$ 714	\$ 0	\$ 0	\$ 714	
Equity in Pooled Cash and Investments	0	1,231,304	1,231,304	14,083	0	1,245,387	
Accounts Receivable	244	1,542	1,786	0	0	1,786	
Due from Other Governments	458,328	214,445	672,773	0	0	672,773	
Due from Other Funds	30,227	0	30,227	0	0	30,227	
<b>Total Assets</b>	<b>\$ 488,799</b>	<b>\$ 1,448,005</b>	<b>\$ 1,936,804</b>	<b>\$ 14,083</b>	<b>\$ 0</b>	<b>\$ 1,950,887</b>	

LIABILITIES AND FUND BALANCES

	Special Revenue Funds			Total	Capital Projects Fund		Total Nonmajor Governmental Funds
	School Federal Projects	Central Cafeteria	Education Capital Projects				
<b>Liabilities</b>							
Payroll Deductions Payable	\$ 0	\$ 1,160	\$ 1,160	\$ 0	\$ 0	\$ 1,160	
Cash Overdraft	336,946	0	336,946	0	0	336,946	
Due to Other Funds	76,363	0	76,363	0	0	76,363	
Due to State of Tennessee	2,684	425	3,109	0	0	3,109	
<b>Total Liabilities</b>	<b>\$ 415,993</b>	<b>\$ 1,585</b>	<b>\$ 417,578</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 417,578</b>	
<b>Fund Balances</b>							
Reserved for Encumbrances	\$ 33,581	\$ 8,203	\$ 41,784	\$ 0	\$ 0	\$ 41,784	
Reserved for Vocational Projects	16,763	0	16,763	0	0	16,763	
Reserved for Title I Grants to Local Education Agencies	14,663	0	14,663	0	0	14,663	
Reserved for Innovative Education Program Strategies	2,260	0	2,260	0	0	2,260	
Other Federal Reserves	5,539	0	5,539	0	0	5,539	
Unreserved	0	1,438,217	1,438,217	14,083	0	1,452,300	
<b>Total Fund Balances</b>	<b>\$ 72,806</b>	<b>\$ 1,446,420</b>	<b>\$ 1,519,226</b>	<b>\$ 14,083</b>	<b>\$ 0</b>	<b>\$ 1,533,309</b>	
<b>Total Liabilities and Fund Balances</b>	<b>\$ 488,799</b>	<b>\$ 1,448,005</b>	<b>\$ 1,936,804</b>	<b>\$ 14,083</b>	<b>\$ 0</b>	<b>\$ 1,950,887</b>	

Exhibit I-7

Dickson County, Tennessee  
Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balances -  
Nonmajor Governmental Funds  
Discretely Presented Dickson County School Department  
For the Year Ended June 30, 2008

	Special Revenue Funds			Total	Capital Projects Fund		Total Nonmajor Governmental Funds
	School Federal Projects	Central Cafeteria			Education Capital Projects		
<u>Revenues</u>							
Charges for Current Services	0 \$	1,764,920 \$		1,764,920 \$	0 \$		1,764,920
Other Local Revenues	0	72,848		72,848	0		72,848
State of Tennessee	0	43,093		43,093	0		43,093
Federal Government	3,570,908	1,796,344		5,367,252	0		5,367,252
Total Revenues	\$ 3,570,908	\$ 3,677,205		\$ 7,248,113	\$ 0		\$ 7,248,113
<u>Expenditures</u>							
Current:							
Instruction	3,097,943 \$	0 \$		3,097,943 \$	0 \$		3,097,943
Support Services	612,007	1,491		613,498	0		613,498
Operation of Non-Instructional Services	0	3,503,656		3,503,656	0		3,503,656
Capital Outlay	0	0		0	6,505		6,505
Total Expenditures	\$ 3,709,950	\$ 3,505,147		\$ 7,215,097	\$ 6,505		\$ 7,221,602
Excess (Deficiency) of Revenues Over Expenditures	\$ (139,042)	\$ 172,058		\$ 33,016	\$ (6,505)		\$ 26,511
<u>Other Financing Sources (Uses)</u>							
Transfers Out	(11,736)	0		(11,736)	0		(11,736)
Total Other Financing Sources (Uses)	\$ (11,736)	\$ 0		\$ (11,736)	\$ 0		\$ (11,736)
Net Change in Fund Balances	(150,778)	172,058		21,280	(6,505)		14,775
Fund Balance, July 1, 2007	223,584	1,274,362		1,497,946	20,588		1,518,534
Fund Balance, June 30, 2008	\$ 72,806	\$ 1,446,420		\$ 1,519,226	\$ 14,083		\$ 1,533,309

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, 2008

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2007	Add: Encumbrances 6/30/2008	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Local Taxes	\$ 18,975,243	\$ 0	\$ 0	\$ 18,975,243	\$ 18,687,410	\$ 18,704,643	\$ 270,600
Licenses and Permits	3,807	0	0	3,807	3,663	3,663	144
Charges for Current Services	667,541	0	0	667,541	664,800	664,800	2,741
Other Local Revenues	470,914	0	0	470,914	394,006	419,919	50,995
State of Tennessee	34,586,443	0	0	34,586,443	33,782,606	34,481,230	105,213
Federal Government	116,287	0	0	116,287	168,270	122,456	(6,169)
Other Governments and Citizens Groups	196,000	0	0	196,000	0	196,000	0
Total Revenues	\$ 55,016,235	\$ 0	\$ 0	\$ 55,016,235	\$ 53,700,755	\$ 54,592,711	\$ 423,524

<u>Expenditures</u>							
<u>Instruction</u>							
Regular Instruction Program	\$ 25,146,201	\$ 0	\$ 990	\$ 25,147,191	\$ 25,756,140	\$ 25,343,322	\$ 196,131
Alternative Instruction Program	471,111	0	0	471,111	474,704	500,198	29,087
Special Education Program	5,180,832	0	695	5,181,527	5,255,173	5,234,230	52,703
Vocational Education Program	1,714,200	0	3,100	1,717,300	1,833,511	1,754,669	37,369
Adult Education Program	78,133	0	0	78,133	123,149	86,920	8,787
<u>Support Services</u>							
Attendance	175,421	0	0	175,421	181,517	177,551	2,130
Health Services	455,781	0	2,650	458,431	391,940	458,485	54
Other Student Support	1,346,830	0	0	1,346,830	1,375,534	1,381,350	34,520
Regular Instruction Program	1,145,320	(2,066)	119	1,143,373	1,134,848	1,155,641	12,268
Alternative Instruction Program	112,589	0	0	112,589	138,668	112,589	0
Special Education Program	502,785	0	0	502,785	534,812	509,770	6,985
Vocational Education Program	100,343	0	564	100,907	106,557	105,982	5,075
Adult Programs	128,393	0	0	128,393	129,321	135,952	7,559
Other Programs	184,530	0	0	184,530	0	184,530	0
Board of Education	832,813	0	0	832,813	816,549	834,974	2,161
Director of Schools	400,959	0	1,629	402,588	452,749	436,893	34,305
Office of the Principal	3,303,922	0	0	3,303,922	3,343,298	3,315,000	11,078
Fiscal Services	244,491	0	0	244,491	240,022	245,386	895
Operation of Plant	4,455,545	(4,239)	0	4,451,306	4,302,000	4,469,689	18,383
Maintenance of Plant	1,136,047	(9,726)	6,956	1,133,277	1,165,754	1,171,115	37,838

(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 7/1/2007	Add: Encumbrances 6/30/2008	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Expenditures (Cont.)</u>							
<u>Support Services (Cont.)</u>							
Transportation	\$ 2,303,552	\$ (1,822)	\$ 431,558	\$ 2,733,288	\$ 2,741,979	\$ 2,806,907	\$ 73,619
Central and Other	708,682	(8,020)	10,251	710,913	708,559	718,455	7,542
<u>Operation of Non-Instructional Services</u>							
Community Services	611,492	(399)	350	611,443	612,119	619,005	7,562
Early Childhood Education	328,604	(5,292)	0	323,312	350,048	340,539	17,227
<u>Capital Outlay</u>							
Regular Capital Outlay	948,307	(198,987)	140,344	889,664	649,158	1,041,158	151,494
<u>Principal on Debt</u>							
Education	94,231	0	0	94,231	93,289	94,231	0
Interest on Debt							
Education	15,267	0	0	15,267	16,212	15,270	3
<u>Other Debt Service</u>							
Education	1,066,700	0	0	1,066,700	1,066,700	1,066,700	0
Total Expenditures	\$ 53,193,081	\$ (230,551)	\$ 599,206	\$ 53,561,736	\$ 53,994,310	\$ 54,316,511	\$ 754,775
<u>Excess (Deficiency) of Revenues</u>							
Over Expenditures	\$ 1,823,154	\$ 230,551	\$ (599,206)	\$ 1,454,499	\$ (293,555)	\$ 276,200	\$ 1,178,299
<u>Other Financing Sources (Uses)</u>							
Insurance Recovery	\$ 2,391	\$ 0	\$ 0	\$ 2,391	\$ 0	\$ 6,500	\$ (4,109)
Transfers In	11,736	0	0	11,736	25,000	25,000	(13,264)
Total Other Financing Sources (Uses)	\$ 14,127	\$ 0	\$ 0	\$ 14,127	\$ 25,000	\$ 31,500	\$ (17,373)
Net Change in Fund Balance	\$ 1,837,281	\$ 230,551	\$ (599,206)	\$ 1,468,626	\$ (268,555)	\$ 307,700	\$ 1,160,926
Fund Balance, July 1, 2007	5,218,654	(230,551)	0	4,988,103	4,520,959	4,948,825	39,278
Fund Balance, June 30, 2008	\$ 7,055,935	\$ 0	\$ (599,206)	\$ 6,456,729	\$ 4,252,404	\$ 5,256,525	\$ 1,200,204

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, 2008

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2007	Add: Encumbrances 6/30/2008	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Federal Government	\$ 3,570,908	\$ 0	\$ 0	\$ 3,570,908	\$ 3,586,854	\$ 3,918,457	\$ (347,549)
Total Revenues	\$ 3,570,908	\$ 0	\$ 0	\$ 3,570,908	\$ 3,586,854	\$ 3,918,457	\$ (347,549)
<u>Expenditures</u>							
<u>Instruction</u>							
Regular Instruction Program	\$ 1,113,518	\$ (7,197)	\$ 23,454	\$ 1,129,775	\$ 1,120,874	\$ 1,153,809	\$ 24,034
Alternative Instruction Program	74,592	0	1,085	75,677	42,908	82,320	6,643
Special Education Program	1,853,151	(69,383)	2,945	1,786,713	1,677,812	1,971,324	184,611
Vocational Education Program	56,682	0	447	57,129	130,955	58,239	1,110
<u>Support Services</u>							
Other Student Support	124,731	(3,047)	4,526	126,210	102,959	155,188	28,978
Regular Instruction Program	448,120	(3,150)	826	445,796	395,197	517,059	71,263
Alternative Instruction Program	600	0	0	600	0	600	0
Special Education Program	32,907	(615)	0	32,292	27,500	32,500	208
Vocational Education Program	5,649	0	298	5,947	10,630	5,999	52
<u>Capital Outlay</u>							
Regular Capital Outlay	0	0	0	0	30,019	30,019	30,019
Total Expenditures	\$ 3,709,950	\$ (83,392)	\$ 33,581	\$ 3,660,139	\$ 3,538,854	\$ 4,007,057	\$ 346,918
Excess (Deficiency) of Revenues Over Expenditures	\$ (139,042)	\$ 83,392	\$ (33,581)	\$ (89,231)	\$ 48,000	\$ (88,600)	\$ (631)
<u>Other Financing Sources (Uses)</u>							
Transfers Out	\$ (11,736)	\$ 0	\$ 0	\$ (11,736)	\$ (48,000)	\$ (63,503)	\$ 51,767
Total Other Financing Sources (Uses)	\$ (11,736)	\$ 0	\$ 0	\$ (11,736)	\$ (48,000)	\$ (63,503)	\$ 51,767
Net Change in Fund Balance Fund Balance, July 1, 2007	\$ (150,778)	\$ 83,392	\$ (33,581)	\$ (100,967)	\$ 0	\$ (152,103)	\$ 51,136
	223,584	(83,392)	0	140,192	90,815	152,103	(11,911)
Fund Balance, June 30, 2008	\$ 72,806	\$ 0	\$ (33,581)	\$ 39,225	\$ 90,815	\$ 0	\$ 39,225

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, 2008

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2007	Add: Encumbrances 6/30/2008	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Charges for Current Services	\$ 1,764,920	\$ 0	\$ 0	\$ 1,764,920	\$ 1,785,000	\$ 1,785,000	\$ (20,080)
Other Local Revenues	72,848	0	0	72,848	48,000	48,000	24,848
State of Tennessee	43,093	0	0	43,093	44,000	44,000	(907)
Federal Government	1,796,344	0	0	1,796,344	1,703,000	1,703,000	93,344
Total Revenues	\$ 3,677,205	\$ 0	\$ 0	\$ 3,677,205	\$ 3,580,000	\$ 3,580,000	\$ 97,205
<u>Expenditures</u>							
<u>Support Services</u>							
Central and Other	\$ 1,491	\$ 0	\$ 4,263	\$ 5,754	\$ 10,000	\$ 10,000	\$ 4,246
<u>Operation of Non-Instructional Services</u>							
Food Service	3,503,656	(16,000)	3,940	3,491,596	3,548,422	3,831,300	339,704
Total Expenditures	\$ 3,505,147	\$ (16,000)	\$ 8,203	\$ 3,497,350	\$ 3,558,422	\$ 3,841,300	\$ 343,950
Excess (Deficiency) of Revenues Over Expenditures	\$ 172,058	\$ 16,000	\$ (8,203)	\$ 179,855	\$ 21,578	\$ (261,300)	\$ 441,155
Net Change in Fund Balance Fund Balance, July 1, 2007	\$ 172,058	\$ 16,000	\$ (8,203)	\$ 179,855	\$ 21,578	\$ (261,300)	\$ 441,155
	1,274,362	(16,000)	0	1,258,362	1,012,192	1,295,940	(37,578)
Fund Balance, June 30, 2008	\$ 1,446,420	\$ 0	\$ (8,203)	\$ 1,438,217	\$ 1,033,770	\$ 1,034,640	\$ 403,577

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## MISCELLANEOUS SCHEDULES

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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, 2008

Description of Indebtedness	Original Amount of Issue	Interest Rate	Date of Issue	Last Maturity Date	Outstanding 7-1-07	Issued During Period	Matured During Period	Outstanding 6-30-08
<b>PRIMARY GOVERNMENT</b>								
<b>NOTES PAYABLE</b>								
<u>Payable through General Debt Service Fund</u>								
Refunding	\$ 2,205,000	3 to 5 %	8-1-02	3-1-12	\$ 990,000	0 \$	215,000 \$	775,000
Public Works Projects Refunding	1,740,000	4.55	12-18-03	4-01-13	1,150,000	0	170,000	980,000
Patrol Cars, Ambulance, Landfill Equipment	446,000	3.645	9-13-05	9-1-08	303,000	0	149,000	154,000
Patrol Cars, Ambulance	332,000	4.19	11-29-06	11-1-09	332,000	0	106,000	226,000
Land for Sheriff Department	88,000	5.15	8-1-07	8-1-10	0	88,000	0	88,000
Ambulances, Landfill Equipment	363,000	3.67	11-27-07	11-1-10	0	363,000	0	363,000
Total Notes Payable					\$ 2,775,000	\$ 451,000	\$ 640,000	\$ 2,586,000
<b>OTHER LOANS PAYABLE</b>								
<u>Payable through General Debt Service Fund</u>								
Library	1,500,000	Variable	2-1-02	5-25-17	\$ 1,117,000	0 \$	89,000 \$	1,028,000
Vanleer Elementary School	8,000,000	Variable	6-15-02	5-25-22	6,741,000	0	344,000	6,397,000
Public Works Projects	(1)	Variable	9-24-07	5-25-17	0	1,437,522	157,000	1,280,522
Emergency Management Building	(2)	Variable	10-30-07	5-25-22	0	1,200,000	75,000	1,125,000
Total Other Loans Payable					\$ 7,858,000	\$ 2,637,522	\$ 665,000	\$ 9,830,522

<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	\$ 1,220,000	0 \$	1,220,000 \$	0
School Construction/Various Projects	16,900,000	4.5 to 6.5	8-1-00	4-1-10	2,510,000	0	795,000	1,715,000
School Construction/Various Projects	3,300,000	4.25	7-1-01	4-1-11	2,700,000	0	630,000	2,070,000
County and School Refunding Bonds	35,000,000	3 to 5	8-1-02	3-1-20	33,550,000	0	335,000	33,215,000
School Refunding Bonds	19,320,000	2 to 5	3-1-03	6-1-20	14,695,000	0	1,060,000	13,635,000
School Construction/Landfill Refunding	9,160,000	3 to 4.1	5-15-05	4-1-21	8,625,000	0	65,000	8,560,000
Total Bonds Payable					\$ 63,300,000	\$ 0	\$ 4,105,000	\$ 59,195,000

(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 7-1-07	Issued During Period	Paid and/or Matured During Period	Outstanding 6-30-08
<u>DISCRETELY PRESENTED DICKSON COUNTY SCHOOL DEPARTMENT</u>								
<u>NOTE PAYABLE</u>								
Payable through General Purpose School Fund								
Energy Lighting Upgrade	\$ 500,000	3 %	7-29-04	8-1-11	\$ 367,536	\$ 0	\$ 69,227	\$ 298,309
Total Note Payable					\$ 367,536	\$ 0	\$ 69,227	\$ 298,309
<u>CAPITAL LEASE PAYABLE</u>								
Payable through General Purpose School Fund								
Energy Lighting Upgrade	169,237	5	6-22-04	6-22-11	\$ 97,530	\$ 0	\$ 25,004	\$ 72,526
Total Capital Lease Payable					\$ 97,530	\$ 0	\$ 25,004	\$ 72,526

(1) Total amount approved was \$2,000,000, of which \$562,478 remains available for draws as of June 30, 2008.  
(2) Total amount approved was \$2,400,000, of which \$1,200,000 remains available for draws as of June 30, 2008.

Exhibit J-2

Dickson County, Tennessee  
Schedule of Long-term Debt Requirements by Year  
Primary Government and Discretely Presented Dickson County School Department

PRIMARY GOVERNMENT

Year Ending June 30	Note Principal	Note Interest	Total Note Requirements
2009	\$ 805,000	\$ 98,191	\$ 903,191
2010	675,000	69,154	744,154
2011	581,000	43,868	624,868
2012	305,000	23,238	328,238
2013	220,000	13,909	233,909
Total	<u>\$ 2,586,000</u>	<u>\$ 248,360</u>	<u>\$ 2,834,360</u>

Year Ending June 30	Other Loan Principal	Other Loan Interest	Other Loan Fees	Total Other Loan Requirements
2009	\$ 740,000	\$ 164,397	\$ 45,387	\$ 949,784
2010	771,000	152,717	42,515	966,232
2011	804,000	140,539	39,520	984,059
2012	838,000	127,845	36,401	1,002,246
2013	873,000	114,621	33,151	1,020,772
2014	911,000	100,822	29,766	1,041,588
2015	862,522	87,758	26,466	976,746
2016	750,000	76,396	23,257	849,653
2017	616,000	67,065	18,739	701,804
2018	495,000	51,047	15,126	561,173
2019	513,000	43,276	12,920	569,196
2020	532,000	35,218	10,632	577,850
2021	552,000	26,857	8,088	586,945
2022	573,000	18,177	3,755	594,932
Total	<u>\$ 9,830,522</u>	<u>\$ 1,206,735</u>	<u>\$ 345,723</u>	<u>\$ 11,382,980</u>

(Continued)

Exhibit J-2

Dickson County, Tennessee

Schedule of Long-term Debt Requirements by Year (Cont.)

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

Year Ending June 30	Bond Principal	Bond Interest	Total Bond Requirements
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	\$ 59,195,000	\$ 18,158,490	\$ 77,353,490

DISCRETELY PRESENTED DICKSON SCHOOL DEPARTMENT

Year Ending June 30	Note Principal	Note Interest	Total Note Requirements
2009	\$ 71,304	\$ 8,949	\$ 80,253
2010	73,443	6,810	80,253
2011	75,646	4,607	80,253
2012	77,916	2,338	80,254
Total	\$ 298,309	\$ 22,704	\$ 321,013

Year Ending June 30	Capital Lease Principal	Capital Lease Interest	Total Capital Lease Requirements
2009	\$ 25,265	\$ 3,982	\$ 29,247
2010	26,528	2,719	29,247
2011	20,733	8,520	29,253
Total	\$ 72,526	\$ 15,221	\$ 87,747

Exhibit J-3

Dickson County, Tennessee  
Schedule of Transfers  
Primary Government and Discretely Presented Dickson County School Department  
For the Year Ended June 30, 2008

<u>From Fund</u>	<u>To Fund</u>	<u>Purpose</u>	<u>Amount</u>
<u>PRIMARY GOVERNMENT</u>			
General Solid Waste/Sanitation	Solid Waste/Sanitation General Debt Service	Operations To close projects	\$ 1,250,000 <u>22,163</u>
Total Transfers Primary Government			<u>\$ 1,272,163</u>
<u>DISCRETELY PRESENTED DICKSON</u> <u>COUNTY SCHOOL DEPARTMENT</u>			
School Federal Projects	General Purpose School	Indirect costs	\$ <u>11,736</u>

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, 2008

Official	Authorization for Salary	Salary Paid During Period	Bond	Surety
County Mayor	Section 8-24-102, <u>TCA</u>	\$ 76,486	\$ 50,000	Auto Owners Mutual Insurance Company
Highway Engineer	Section 8-24-102, <u>TCA</u>	72,845	100,000 "	"
Director of Schools:				
Charles Daniel (7-1-07 through 5-31-08)	State Board of Education and Local Board of Education	107,779 (1) (2)	100,000 "	"
Johnny Chandler (6-1-08 through 6-30-08)	State Board of Education and Local Board of Education	8,563 (1)	100,000 "	"
Trustee	Section 8-24-102, <u>TCA</u>	66,222	1,859,000 "	"
Assessor of Property	Section 8-24-102, <u>TCA</u>	66,222	10,000 "	"
County Clerk	Section 8-24-102, <u>TCA</u>	66,222	50,000 "	"
Circuit Court Clerk	Section 8-24-102, <u>TCA</u>	66,222	50,000 "	"
General Sessions Court Clerk	Chapter 214, Private Acts of 1957, as amended, and County Commission	51,071	5,000 "	"
Clerk and Master	Section 8-24-102, <u>TCA</u>	66,222	50,000 "	"
Register	Section 8-24-102, <u>TCA</u>	66,222	25,000 "	"
Sheriff	Section 8-24-102, <u>TCA</u>	72,845 (3)	200,000	Cincinnati Insurance Company
Director of Accounts and Budgets	County Commission	67,018 (4)	(5)	(5)
<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 Risk Management Trust

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

(2) Includes \$11,988 for accrued leave and \$1,600 for chief executive officer training supplement.

(3) Does not include \$600 for a law enforcement training supplement.

(4) Does not include \$400 longevity pay.

(5) Official was not bonded as of June 30, 2008.

Dickson County, Tennessee  
 Schedule of Detailed Revenues -  
 All Governmental Fund Types  
 For the Year Ended June 30, 2008

	Special Revenue Funds					
	General	Public Library	Solid Waste / Sanitation	Drug Control	District Attorney General	
<u>Local Taxes</u>						
<u>County Property Taxes</u>						
Current Property Tax	\$ 9,344,160	\$ 0	\$ 0	\$ 0	\$ 0	0
Trustee's Collections - Prior Year	253,633	0	0	0	0	0
Trustee's Collections - Bankruptcy	6,214	0	0	0	0	0
Circuit/Clerk & Master Collections - Prior Years	166,141	0	0	0	0	0
Interest and Penalty	59,062	0	0	0	0	0
Payments in-Lieu-of Taxes - T.V.A.	1,357	0	0	0	0	0
Payments in-Lieu-of Taxes - Local Utilities	338,369	0	0	0	0	975
<u>County Local Option Taxes</u>						
Local Option Sales Tax	202,709	0	0	0	0	0
Hotel/Motel Tax	0	0	0	0	0	0
Wheel Tax	451,428	0	0	0	0	0
Litigation Tax - General	154,933	0	0	0	0	0
Litigation Tax - Special Purpose	101,351	0	0	0	0	0
Litigation Tax - Jail, Workhouse, or Courthouse	62,141	0	0	0	0	0
Business Tax	182,571	0	0	0	0	0
Mineral Severance Tax	0	0	0	0	0	0
Adequate Facilities/Development Tax	0	0	0	0	0	0
<u>Statutory Local Taxes</u>						
Bank Excise Tax	216,991	0	0	0	0	0
Wholesale Beer Tax	223,291	0	0	0	0	0
Interstate Telecommunications Tax	3,382	0	0	0	0	0
<b>Total Local Taxes</b>	<b>\$ 11,767,733</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>975</b>
<u>Licenses and Permits</u>						
<u>Licenses</u>						
Marriage Licenses	304	0	0	0	0	0
Cable TV Franchise	35,065	0	0	0	0	0
<u>Permits</u>						
Beer Permits	581	0	0	0	0	0
Building Permits	132,903	0	0	0	0	0
Plumbing Permits	5,055	0	0	0	0	0
Other Permits	4,650	0	0	0	0	0
<b>Total Licenses and Permits</b>	<b>\$ 178,558</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>0</b>

(Continued)

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

	Special Revenue Funds					
	General	Public Library	Solid Waste / Sanitation	Drug Control	District Attorney General	
<u>Fines, Forfeitures, and Penalties</u>						
<u>Circuit Court</u>						
Fines	\$ 18,384	\$ 0	\$ 0	\$ 0	\$ 0	0
Officers Costs	24,812	0	0	0	0	0
Drug Control Fines	159	0	0	9,565	0	0
Drug Court Fees	4,348	0	0	0	0	0
Jail Fees	17,431	0	0	0	0	0
District Attorney General Fees	0	0	0	0	3,032	0
DUI Treatment Fines	3,185	0	0	0	0	0
Data Entry Fee - Circuit Court	1,175	0	0	0	0	0
Courtroom Security Fee	1,051	0	0	0	0	0
Victims Assistance Assessments	4,461	0	0	0	0	0
<u>General Sessions Court</u>						
Fines	25,392	0	0	0	0	0
Fines for Littering	475	0	0	0	0	0
Officers Costs	85,865	0	0	0	0	0
Game and Fish Fines	230	0	0	0	0	0
Drug Control Fines	421	0	0	7,850	0	0
Drug Court Fees	17,317	0	0	0	0	0
Interpreter Fees	556	0	0	0	0	0
District Attorney General Fees	0	0	0	0	8,090	0
DUI Treatment Fines	5,605	0	0	0	0	0
Data Entry Fee - General Sessions Court	10,299	0	0	0	0	0
Courtroom Security Fee	975	0	0	0	0	0
Victims Assistance Assessments	23,198	0	0	0	0	0
<u>Juvenile Court</u>						
Fines	60,673	0	0	0	0	0
Data Entry Fee - Juvenile Court	2,566	0	0	0	0	0
<u>Chancery Court</u>						
Officers Costs	9,788	0	0	0	0	0
Data Entry Fee - Chancery Court	2,114	0	0	0	0	0
Courtroom Security Fee	67	0	0	0	0	0
<u>Other Courts - In-county</u>						
Game and Fish Fines	234	0	0	0	0	0

(Continued)

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

	Special Revenue Funds					
	General	Public Library	Solid Waste / Sanitation	Drug Control	District Attorney General	
<u>Fines, Forfeitures, and Penalties (Cont.)</u>						
<u>Other Courts - In-county (Cont.)</u>						
Drug Court Fees	\$ 1,999	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Courts in Other District Counties</u>						
District Attorney General Fees	0	0	0	0	0	15,744
Total Fines, Forfeitures, and Penalties	\$ 322,780	\$ 0	\$ 0	\$ 17,415	\$ 0	\$ 26,866
<u>Charges for Current Services</u>						
<u>General Service Charges</u>						
Tipping Fees	\$ 0	\$ 0	\$ 1,005,605	\$ 0	\$ 0	\$ 0
Water Treatment Charges	0	0	9,594	0	0	0
Patient Charges	1,416,338	0	0	0	0	0
Zoning Studies	10	0	0	0	0	0
Work Release Charges for Board	5,466	0	0	0	0	0
Other General Service Charges	7,288	0	4,566	0	0	0
<u>Fees</u>						
Subdivision Lot Fees	4,500	0	0	0	0	0
Copy Fees	8,489	0	0	0	0	0
Library Fees	0	47,590	0	0	0	0
Telephone Commissions	30,017	0	0	0	0	0
Vending Machine Collections	389	0	0	0	0	0
Data Processing Fee - Register	23,034	0	0	0	0	0
Data Processing Fee - Sheriff	12,119	0	0	0	0	0
Sexual Offender Registration Fees - Sheriff	5,560	0	0	0	0	0
<u>Education Charges</u>						
Tuition - Other Governments	13,741	0	0	0	0	0
<u>Other Charges for Services</u>						
Other Charges for Services	3,535	0	23,276	0	0	0
Total Charges for Current Services	\$ 1,530,486	\$ 47,590	\$ 1,043,041	\$ 0	\$ 0	\$ 0
<u>Other Local Revenues</u>						
<u>Recurring Items</u>						
Investment Income	\$ 217,772	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Lease/Rentals	11,346	0	0	0	0	0

(Continued)

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

	Special Revenue Funds					
	General	Public Library	Solid Waste / Sanitation	Drug Control	District Attorney General	
<u>Other Local Revenues (Cont.)</u>						
<u>Recurring Items (Cont.)</u>						
Sale of Materials and Supplies	\$ 30,971	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Commissary Sales	21,900	0	0	0	0	0
Sale of Maps	128	0	0	0	0	0
Sale of Recycled Materials	15,870	0	59,445	0	0	0
Cobra Insurance Payments	0	0	0	0	0	0
Miscellaneous Refunds	15,717	152	0	0	0	0
<u>Nonrecurring Items</u>						
Sale of Equipment	23,176	0	22,012	0	0	0
Sale of Property	3,246	0	0	0	0	0
Contributions and Gifts	4,777	9,945	0	0	0	0
<u>Other Local Revenues</u>						
Other Local Revenues	39,107	0	0	0	0	0
Total Other Local Revenues	\$ 384,010	\$ 10,097	\$ 81,457	\$ 0	\$ 0	\$ 0
<u>Fees Received from County Officials</u>						
<u>Fees in-Lieu-of Salary</u>						
County Clerk	\$ 462,766	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Circuit Court Clerk	161,916	0	0	0	0	0
General Sessions Court Clerk	353,810	0	0	0	0	0
Clerk and Master	192,856	0	0	0	0	0
Juvenile Court Clerk	3,927	0	0	0	0	0
Probate Court Clerk	46,020	0	0	0	0	0
Register	281,247	0	0	0	0	0
Sheriff	23,510	0	0	0	0	0
Trustee	858,817	0	0	0	0	0
Total Fees Received from County Officials	\$ 2,384,869	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>State of Tennessee</u>						
<u>General Government Grants</u>						
Juvenile Services Program	\$ 6,750	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
State Reappraisal Grant	15,614	0	0	0	0	0
Solid Waste Grants	0	0	28,129	0	0	0

(Continued)

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

	Special Revenue Funds					
	General	Public Library	Solid Waste / Sanitation	Drug Control	District Attorney General	
<u>State of Tennessee (Cont.)</u>						
<u>Public Safety Grants</u>						
Law Enforcement Training Programs	\$ 28,800	\$ 0	\$ 0	\$ 0	\$ 0	0
Health and Welfare Grants	500,600	0	0	0	0	0
<u>Health Department Programs</u>						
Public Works Grants	0	0	0	0	0	0
Bridge Program	0	0	0	0	0	0
State Aid Program	0	0	0	0	0	0
Litter Program	35,964	0	0	0	0	0
<u>Other State Revenues</u>						
Income Tax	28,012	0	0	0	0	0
Beer Tax	19,312	0	0	0	0	0
Alcoholic Beverage Tax	70,224	0	0	0	0	0
Mixed Drink Tax	6,473	0	0	0	0	0
State Revenue Sharing - T.V.A.	263,772	0	0	0	0	0
Board of Jurors	7,324	0	0	0	0	0
Prisoner Transportation	14,882	0	0	0	0	0
Contracted Prisoner Boarding	412,119	0	0	0	0	0
Gasoline and Motor Fuel Tax	0	0	0	0	0	0
Petroleum Special Tax	0	0	0	0	0	0
Registrar's Salary Supplement	16,380	0	0	0	0	0
Other State Grants	61,668	0	0	0	0	0
Other State Revenues	71,402	2,406	0	0	305	0
Total State of Tennessee	\$ 1,559,296	\$ 2,406	\$ 28,129	\$ 305	\$ 0	0
<u>Federal Government</u>						
<u>Federal Through State</u>						
Community Development	0	0	0	0	0	0
Homeland Security Grants	1,905	0	0	0	0	0
Other Federal through State	81,667	0	0	0	0	0
<u>Direct Federal Revenue</u>						
Police Service (Lake Area)	3,550	0	0	0	0	0
Total Federal Government	\$ 87,122	\$ 0	\$ 0	\$ 0	\$ 0	0

(Continued)

Exhibit J-5

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

	Special Revenue Funds					
	General	Public Library	Solid Waste / Sanitation	Drug Control	District Attorney General	
<u>Other Governments and Citizens Groups</u>						
<u>Other Governments</u>						
Prisoner Board	\$ 750	\$ 0	\$ 0	\$ 0	\$ 0	0
Contributions	75,583	0	0	0	0	0
Contracted Services	4,260	0	0	0	0	0
<u>Citizens Groups</u>						
Donations	512	0	0	0	0	0
Total Other Governments and Citizens Groups	\$ 81,105	\$ 0	\$ 0	\$ 0	\$ 0	0
Total	\$ 18,295,959	\$ 60,093	\$ 1,152,627	\$ 17,720	\$ 27,841	0

(Continued)

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

	Special Revenue Funds		Debt Service Fund		Capital Projects Funds			Total
	Highway / Public Works	Bridge	General Debt Service	Community				
				Development/ Industrial Park	Other Capital Projects			
<u>Local Taxes</u>								
<u>County Property Taxes</u>								
Current Property Tax	\$ 978,910	\$ 444,951	\$ 3,648,680	\$ 0	\$ 1,067,891	\$ 15,484,592		
Trustee's Collections - Prior Year	22,201	12,109	139,353	0	0	427,296		
Trustee's Collections - Bankruptcy	595	325	3,454	0	0	10,588		
Circuit/Clerk & Master Collections - Prior Years	18,638	8,653	72,004	0	13,802	279,238		
Interest and Penalty	5,405	2,823	30,199	0	1,535	99,024		
Payments in-Lieu-of Taxes - T.V.A.	0	0	0	0	0	1,357		
Payments in-Lieu-of Taxes - Local Utilities	0	0	0	0	0	339,344		
<u>County Local Option Taxes</u>								
Local Option Sales Tax	283,944	0	0	0	0	486,653		
Hotel/Motel Tax	0	0	0	375,081	0	375,081		
Wheel Tax	440,618	0	1,778,106	0	0	2,670,152		
Litigation Tax - General	0	0	0	0	0	154,933		
Litigation Tax - Special Purpose	0	0	0	0	0	101,351		
Litigation Tax - Jail, Workhouse, or Courthouse	0	0	0	0	0	62,141		
Business Tax	19,560	9,151	74,931	0	18,217	304,430		
Mineral Severance Tax	0	0	61,996	0	0	61,996		
Adequate Facilities/Development Tax	0	0	574,084	0	0	574,084		
<u>Statutory Local Taxes</u>								
Bank Excise Tax	0	0	0	0	0	216,991		
Wholesale Beer Tax	0	0	0	0	0	223,291		
Interstate Telecommunications Tax	0	0	0	0	0	3,382		
<b>Total Local Taxes</b>	<b>\$ 1,769,871</b>	<b>\$ 478,012</b>	<b>\$ 6,382,807</b>	<b>\$ 375,081</b>	<b>\$ 1,101,445</b>	<b>\$ 21,875,924</b>		
<u>Licenses and Permits</u>								
<u>Licenses</u>								
Marriage Licenses	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 304		
Cable TV Franchise	0	0	0	0	0	35,065		
<u>Permits</u>								
Beer Permits	65	32	253	0	48	979		
Building Permits	0	0	0	0	0	132,903		
Plumbing Permits	0	0	0	0	0	5,055		
Other Permits	0	0	0	0	0	4,650		
<b>Total Licenses and Permits</b>	<b>\$ 65</b>	<b>\$ 32</b>	<b>\$ 253</b>	<b>\$ 0</b>	<b>\$ 48</b>	<b>\$ 178,956</b>		

(Continued)

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

	Special Revenue Funds		Debt Service Fund		Capital Projects Funds			Total
	Highway / Public Works	Bridge	General Debt Service	Community Development/ Industrial Park				
				Other Capital Projects				
\$	0	0	0	0	0	0	0	18,384
<u>Circuit Court</u>								
Fines	0	0	0	0	0	0	0	24,812
Officers Costs	0	0	0	0	0	0	0	9,724
Drug Control Fines	0	0	0	0	0	0	0	4,348
Drug Court Fees	0	0	0	0	0	0	0	17,431
Jail Fees	0	0	0	0	0	0	0	3,032
District Attorney General Fees	0	0	0	0	0	0	0	3,185
DUI Treatment Fines	0	0	0	0	0	0	0	1,175
Data Entry Fee - Circuit Court	0	0	0	0	0	0	0	1,051
Courtroom Security Fee	0	0	0	0	0	0	0	4,461
Victims Assistance Assessments	0	0	0	0	0	0	0	25,392
<u>General Sessions Court</u>								
Fines	0	0	0	0	0	0	0	475
Fines for Littering	0	0	0	0	0	0	0	85,865
Officers Costs	0	0	0	0	0	0	0	230
Game and Fish Fines	0	0	0	0	0	0	0	8,271
Drug Control Fines	0	0	0	0	0	0	0	17,317
Drug Court Fees	0	0	0	0	0	0	0	556
Interpreter Fees	0	0	0	0	0	0	0	8,090
District Attorney General Fees	0	0	0	0	0	0	0	5,605
DUI Treatment Fines	0	0	0	0	0	0	0	10,299
Data Entry Fee - General Sessions Court	0	0	0	0	0	0	0	975
Courtroom Security Fee	0	0	0	0	0	0	0	23,198
Victims Assistance Assessments	0	0	0	0	0	0	0	60,673
<u>Juvenile Court</u>								
Fines	0	0	0	0	0	0	0	2,566
Data Entry Fee - Juvenile Court	0	0	0	0	0	0	0	9,788
<u>Chancery Court</u>								
Officers Costs	0	0	0	0	0	0	0	2,114
Data Entry Fee - Chancery Court	0	0	0	0	0	0	0	67
Courtroom Security Fee	0	0	0	0	0	0	0	234
Other Courts - In-county	0	0	0	0	0	0	0	
Game and Fish Fines	0	0	0	0	0	0	0	

(Continued)

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

	Special Revenue Funds		Debt Service Fund		Capital Projects Funds			Total
	Highway / Public Works	Bridge	General Debt Service	Community Development/ Industrial Park	Other Capital Projects			
<u>Fines, Forfeitures, and Penalties (Cont.)</u>								
<u>Other Courts - In-county (Cont.)</u>								
Drug Court Fees	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	1,999
Courts in Other District Counties	0	0	0	0	0	0	0	15,744
District Attorney General Fees	0	0	0	0	0	0	0	367,061
Total Fines, Forfeitures, and Penalties	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	
<u>Charges for Current Services</u>								
<u>General Service Charges</u>								
Tipping Fees	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	1,005,605
Water Treatment Charges	0	0	0	0	0	0	0	9,594
Patient Charges	0	0	0	0	0	0	0	1,416,338
Zoning Studies	0	0	0	0	0	0	0	10
Work Release Charges for Board	0	0	0	0	0	0	0	5,466
Other General Service Charges	0	0	0	0	0	0	0	11,854
<u>Fees</u>								
Subdivision Lot Fees	0	0	0	0	0	0	0	4,500
Copy Fees	0	0	0	0	0	0	0	8,489
Library Fees	0	0	0	0	0	0	0	47,590
Telephone Commissions	0	0	0	0	0	0	0	30,017
Vending Machine Collections	0	0	0	0	0	0	0	389
Data Processing Fee - Register	0	0	0	0	0	0	0	23,034
Data Processing Fee - Sheriff	0	0	0	0	0	0	0	12,119
Sexual Offender Registration Fees - Sheriff	0	0	0	0	0	0	0	5,560
<u>Education Charges</u>								
Tuition - Other Governments	0	0	0	0	0	0	0	13,741
<u>Other Charges for Services</u>								
Other Charges for Services	0	0	0	0	0	0	0	26,811
Total Charges for Current Services	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	2,621,117
<u>Other Local Revenues</u>								
<u>Recurring Items</u>								
Investment Income	\$ 234,589 \$	0 \$	0 \$	220,610 \$	0 \$	0 \$	0 \$	672,971
Lease/Rentals	0	0	0	0	0	0	0	11,346

(Continued)

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

	Special Revenue Funds		Debt Service Fund		Capital Projects Funds			Total
	Highway / Public Works	Bridge	General Debt Service	Community Development/ Industrial Park	Other Capital Projects			
<u>Other Local Revenues (Cont.)</u>								
<u>Recurring Items (Cont.)</u>								
Sale of Materials and Supplies	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 30,971
Commissary Sales	0	0	0	0	0	0	0	21,900
Sale of Maps	0	0	0	0	0	0	0	128
Sale of Recycled Materials	2,872	0	0	0	0	0	0	78,187
Cobra Insurance Payments	60	0	0	0	0	0	0	60
Miscellaneous Refunds	57,032	0	0	0	29	0	0	72,930
<u>Nonrecurring Items</u>								
Sale of Equipment	0	0	0	0	0	0	0	45,188
Sale of Property	0	0	0	0	0	0	0	3,246
Contributions and Gifts	0	0	0	0	0	0	0	14,722
<u>Other Local Revenues</u>								
Other Local Revenues	0	0	0	0	0	0	0	39,107
Total Other Local Revenues	\$ 294,553	\$ 0	\$ 220,610	\$ 29	\$ 0	\$ 0	\$ 0	\$ 990,756
<u>Fees Received from County Officials</u>								
<u>Fees In-Lieu-of Salary</u>								
County Clerk	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 462,766
Circuit Court Clerk	0	0	0	0	0	0	0	161,916
General Sessions Court Clerk	0	0	0	0	0	0	0	353,810
Clerk and Master	0	0	0	0	0	0	0	192,856
Juvenile Court Clerk	0	0	0	0	0	0	0	3,927
Probate Court Clerk	0	0	0	0	0	0	0	46,020
Register	0	0	0	0	0	0	0	281,247
Sheriff	0	0	0	0	0	0	0	23,510
Trustee	0	0	0	0	0	0	0	858,817
Total Fees Received from County Officials	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,384,869
<u>State of Tennessee</u>								
General Government Grants	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 6,750
Juvenile Services Program	0	0	0	0	0	0	0	15,614
State Reappraisal Grant	0	0	0	0	0	0	0	28,129
Solid Waste Grants								

(Continued)



Exhibit J-5

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

	Special Revenue Funds		Debt Service Fund		Capital Projects Funds			Total
	Highway / Public Works	Bridge	General Debt Service	Community Development/ Industrial Park	Other Capital Projects			
<u>Other Governments and Citizens Groups</u>								
<u>Other Governments</u>								
Prisoner Board	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 750	
Contributions	0	0	1,066,700	0	0	0	1,142,283	
Contracted Services	0	0	0	0	0	0	4,260	
<u>Citizens Groups</u>								
Donations	0	0	0	0	0	0	512	
Total Other Governments and Citizens Groups	\$ 0	\$ 0	\$ 1,066,700	\$ 0	\$ 0	\$ 0	\$ 1,147,805	
Total	\$ 4,354,388	\$ 551,516	\$ 7,773,367	\$ 401,279	\$ 1,131,638	\$ 33,766,428		

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, 2008

	General Purpose School	School Federal Projects	Central Cafeteria	Total
<u>Local Taxes</u>				
<u>County Property Taxes</u>				
Current Property Tax	\$ 7,920,277	\$ 0	\$ 0	\$ 7,920,277
Trustee's Collections - Prior Year	219,099	0	0	219,099
Trustee's Collections - Bankruptcy	5,892	0	0	5,892
Circuit/Clerk & Master Collections - Prior Years	145,854	0	0	145,854
Interest and Penalty	49,125	0	0	49,125
<u>County Local Option Taxes</u>				
Local Option Sales Tax	10,475,564	0	0	10,475,564
Business Tax	153,310	0	0	153,310
<u>Statutory Local Taxes</u>				
Interstate Telecommunications Tax	6,122	0	0	6,122
<b>Total Local Taxes</b>	<b>\$ 18,975,243</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 18,975,243</b>
<u>Licenses and Permits</u>				
<u>Licenses</u>				
Marriage Licenses	\$ 3,240	\$ 0	\$ 0	\$ 3,240
<u>Permits</u>				
Beer Permits	567	0	0	567
<b>Total Licenses and Permits</b>	<b>\$ 3,807</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 3,807</b>
<u>Charges for Current Services</u>				
<u>Education Charges</u>				
Tuition - Summer School	\$ 4,285	\$ 0	\$ 0	\$ 4,285
Tuition - Other State Systems	6,270	0	0	6,270
Tuition - Other	598,533	0	0	598,533
Lunch Payments - Children	0	0	1,368,438	1,368,438
Lunch Payments - Adults	0	0	30,184	30,184
Income from Breakfast	0	0	25,806	25,806
A la carte Sales	0	0	340,492	340,492
School Based Health Services - FFS	11,505	0	0	11,505
Community Service Fees - Children	46,948	0	0	46,948
<b>Total Charges for Current Services</b>	<b>\$ 667,541</b>	<b>\$ 0</b>	<b>\$ 1,764,920</b>	<b>\$ 2,432,461</b>
<u>Other Local Revenues</u>				
<u>Recurring Items</u>				
Investment Income	\$ 228,139	\$ 0	\$ 35,987	\$ 264,126
Lease/Rentals	32,369	0	0	32,369
Sale of Materials and Supplies	1,014	0	0	1,014
Refund of Telecommunication & Internet Fees (E-Rate)	32,413	0	0	32,413
Miscellaneous Refunds	139,564	0	36,861	176,425
<u>Nonrecurring Items</u>				
Sale of Equipment	7,844	0	0	7,844
Damages Recovered from Individuals	2,734	0	0	2,734
Contributions and Gifts	26,837	0	0	26,837
<b>Total Other Local Revenues</b>	<b>\$ 470,914</b>	<b>\$ 0</b>	<b>\$ 72,848</b>	<b>\$ 543,762</b>
<u>State of Tennessee</u>				
<u>General Government Grants</u>				
On-Behalf Contributions for OPEB	\$ 184,530	\$ 0	\$ 0	\$ 184,530

(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 (Cont.)</u>				
<u>State Education Funds</u>				
Basic Education Program	\$ 32,809,999	\$ 0	\$ 0	\$ 32,809,999
Early Childhood Education	371,832	0	0	371,832
School Food Service	0	0	43,093	43,093
Other State Education Funds	81,653	0	0	81,653
Career Ladder Program	443,833	0	0	443,833
Career Ladder - Extended Contract	227,147	0	0	227,147
<u>Other State Revenues</u>				
Mixed Drink Tax	6,473	0	0	6,473
State Revenue Sharing - T.V.A.	223,578	0	0	223,578
Other State Grants	167,346	0	0	167,346
Other State Revenues	70,052	0	0	70,052
Total State of Tennessee	\$ 34,586,443	\$ 0	\$ 43,093	\$ 34,629,536
<u>Federal Government</u>				
<u>Federal Through State</u>				
USDA School Lunch Program	\$ 0	\$ 0	\$ 1,350,090	\$ 1,350,090
Breakfast	0	0	442,248	442,248
USDA - Other	0	0	4,006	4,006
Adult Education State Grant Program	81,046	0	0	81,046
Vocational Education - Basic Grants to States	0	124,402	0	124,402
Other Vocational	17,915	0	0	17,915
Title I Grants to Local Education Agencies	0	1,152,715	0	1,152,715
Innovative Education Program Strategies	0	21,400	0	21,400
Special Education - Grants to States	11,525	1,742,674	0	1,754,199
Special Education Preschool Grants	0	52,449	0	52,449
Eisenhower Professional Development State Grants	0	413,720	0	413,720
Other Federal through State	5,801	63,548	0	69,349
Total Federal Government	\$ 116,287	\$ 3,570,908	\$ 1,796,344	\$ 5,483,539
<u>Other Governments and Citizens Groups</u>				
<u>Other Governments</u>				
Contributions	\$ 196,000	\$ 0	\$ 0	\$ 196,000
Total Other Governments and Citizens Groups	\$ 196,000	\$ 0	\$ 0	\$ 196,000
Total	\$ 55,016,235	\$ 3,570,908	\$ 3,677,205	\$ 62,264,348

Exhibit J-7

Dickson County, Tennessee  
Schedule of Detailed Expenditures -  
All Governmental Fund Types  
For the Year Ended June 30, 2008

General Fund

General Government

County Commission

Board and Committee Members Fees	\$	57,600	
Social Security		4,406	
Unemployment Compensation		576	
Audit Services		9,774	
Dues and Memberships		3,695	
Legal Notices, Recording, and Court Costs		635	
Other Charges		6	
Total County Commission			\$ 76,692

Board of Equalization

Board and Committee Members Fees	\$	2,624	
Social Security		201	
Unemployment Compensation		31	
Total Board of Equalization			2,856

Other Boards and Committees

Board and Committee Members Fees	\$	175	
Social Security		13	
Unemployment Compensation		2	
Total Other Boards and Committees			190

County Mayor/Executive

County Official/Administrative Officer	\$	76,486	
Longevity Pay		2,800	
Other Salaries and Wages		89,963	
Social Security		12,331	
Life Insurance		283	
Medical Insurance		17,976	
Dental Insurance		438	
Unemployment Compensation		331	
Local Retirement		13,489	
Data Processing Services		5,834	
Dues and Memberships		1,500	
Legal Notices, Recording, and Court Costs		31	
Maintenance Agreements		2,047	
Postal Charges		3,000	
Printing, Stationery, and Forms		2,191	
Travel		5,772	
Tuition		210	
Office Supplies		4,194	

(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	\$	228	
Workers' Compensation Insurance		680	
Other Charges		1,610	
Office Equipment		1,201	
Total County Mayor/Executive			\$ 242,595

County Attorney

Legal Services	\$	68,270	
Other Contracted Services		21,952	
Total County Attorney			90,222

Election Commission

County Official/Administrative Officer	\$	59,600	
Deputy(ies)		30,784	
Part-time Personnel		8,314	
Longevity Pay		1,000	
Election Commission		2,000	
Election Workers		12,620	
Social Security		7,395	
Life Insurance		156	
Medical Insurance		8,763	
Dental Insurance		292	
Unemployment Compensation		268	
Local Retirement		7,283	
Data Processing Services		258	
Dues and Memberships		200	
Operating Lease Payments		822	
Legal Notices, Recording, and Court Costs		1,786	
Maintenance Agreements		9,993	
Maintenance and Repair Services - Equipment		4,226	
Postal Charges		3,404	
Printing, Stationery, and Forms		1,415	
Transportation - Other than Students		2,200	
Travel		860	
Other Contracted Services		4,400	
Office Supplies		6,850	
Building and Contents Insurance		183	
Workers' Compensation Insurance		515	
Other Charges		485	
Furniture and Fixtures		2,600	

(Continued)

Exhibit J-7

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

General Fund (Cont.)

General Government (Cont.)

Election Commission (Cont.)

Office Equipment	\$ 1,515	
Total Election Commission		\$ 180,187

Register of Deeds

County Official/Administrative Officer	\$ 66,222	
Deputy(ies)	65,245	
Longevity Pay	2,000	
Social Security	10,186	
Life Insurance	276	
Medical Insurance	12,812	
Dental Insurance	526	
Unemployment Compensation	315	
Local Retirement	10,710	
Dues and Memberships	617	
Operating Lease Payments	23,441	
Legal Notices, Recording, and Court Costs	73	
Maintenance Agreements	716	
Maintenance and Repair Services - Office Equipment	225	
Postal Charges	1,800	
Travel	967	
Office Supplies	3,096	
Workers' Compensation Insurance	680	
Other Charges	561	
Total Register of Deeds		200,468

Codes Compliance

County Official/Administrative Officer	\$ 48,518
Deputy(ies)	79,276
Longevity Pay	3,900
Board and Committee Members Fees	2,650
Social Security	9,769
Life Insurance	312
Medical Insurance	18,460
Dental Insurance	292
Unemployment Compensation	354
Local Retirement	10,496
Communication	624
Data Processing Services	1,089
Dues and Memberships	265
Operating Lease Payments	1,838

(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.)

Legal Services	\$	16,367	
Legal Notices, Recording, and Court Costs		418	
Maintenance Agreements		716	
Maintenance and Repair Services - Vehicles		1,418	
Postal Charges		1,696	
Printing, Stationery, and Forms		522	
Tuition		1,128	
Other Contracted Services		11,250	
Gasoline		5,809	
Office Supplies		2,591	
Workers' Compensation Insurance		675	
Other Charges		794	
Office Equipment		4,339	
Total Codes Compliance			\$ 225,566

County Buildings

Supervisor/Director	\$	42,141	
Computer Programmer(s)		10,538	
Custodial Personnel		41,289	
Maintenance Personnel		16,495	
Longevity Pay		450	
Social Security		8,339	
Life Insurance		78	
Dental Insurance		146	
Unemployment Compensation		478	
Local Retirement		3,395	
Communication		77,619	
Janitorial Services		2,385	
Maintenance Agreements		2,871	
Maintenance and Repair Services - Buildings		40,813	
Maintenance and Repair Services - Vehicles		750	
Travel		212	
Other Contracted Services		2,380	
Custodial Supplies		9,256	
Electricity		62,363	
Gasoline		3,729	
Natural Gas		10,339	
Office Supplies		954	
Water and Sewer		4,348	
Building and Contents Insurance		9,323	

(Continued)

Exhibit J-7

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

General Fund (Cont.)

General Government (Cont.)

County Buildings (Cont.)

Vehicle and Equipment Insurance	\$	907	
Workers' Compensation Insurance		6,894	
Other Charges		1,948	
Other Construction		30,067	
Total County Buildings			\$ 390,507

Preservation of Records

Supervisor/Director	\$	29,575	
Longevity Pay		350	
Other Salaries and Wages		20,823	
Social Security		3,715	
Life Insurance		156	
Medical Insurance		9,613	
Dental Insurance		292	
Unemployment Compensation		182	
Local Retirement		3,953	
Dues and Memberships		130	
Operating Lease Payments		703	
Postal Charges		77	
Office Supplies		384	
Other Supplies and Materials		4,386	
Workers' Compensation Insurance		250	
Other Charges		413	
Total Preservation of Records			75,002

Finance

Accounting and Budgeting

Supervisor/Director	\$	67,018	
Longevity Pay		400	
Social Security		5,146	
Life Insurance		78	
Medical Insurance		4,381	
Dental Insurance		146	
Unemployment Compensation		84	
Local Retirement		5,373	
Dues and Memberships		320	
Legal Notices, Recording, and Court Costs		1,030	
Licenses		200	
Printing, Stationery, and Forms		28	
Travel		87	

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Finance (Cont.)

Accounting and Budgeting (Cont.)

Office Supplies	\$	118	
Workers' Compensation Insurance		250	
Other Charges		152	
Total Accounting and Budgeting			\$ 84,811

Property Assessor's Office

County Official/Administrative Officer	\$	66,222	
Deputy(ies)		117,562	
Longevity Pay		4,325	
Other Salaries and Wages		7,320	
Social Security		14,104	
Life Insurance		468	
Medical Insurance		29,609	
Dental Insurance		730	
Unemployment Compensation		496	
Local Retirement		14,992	
Data Processing Services		14,223	
Dues and Memberships		1,280	
Operating Lease Payments		880	
Legal Notices, Recording, and Court Costs		118	
Maintenance Agreements		2,071	
Postal Charges		3,500	
Travel		2,630	
Office Supplies		1,792	
Workers' Compensation Insurance		1,050	
Other Charges		2,108	
Total Property Assessor's Office			285,480

Reappraisal Program

Travel	\$	3,682	
Other Contracted Services		23,666	
Total Reappraisal Program			27,348

County Trustee's Office

County Official/Administrative Officer	\$	66,222	
Deputy(ies)		106,847	
Longevity Pay		2,000	
Social Security		13,049	
Life Insurance		432	
Medical Insurance		23,965	

(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.)

Dental Insurance	\$	564	
Unemployment Compensation		528	
Local Retirement		13,953	
Data Processing Services		7,226	
Dues and Memberships		632	
Operating Lease Payments		492	
Legal Notices, Recording, and Court Costs		324	
Maintenance Agreements		2,518	
Postal Charges		19,952	
Printing, Stationery, and Forms		587	
Travel		1,193	
Office Supplies		4,266	
Workers' Compensation Insurance		680	
Other Charges		1,742	
Office Equipment		1,523	
Total County Trustee's Office			\$ 268,695

County Clerk's Office

County Official/Administrative Officer	\$	66,222	
Deputy(ies)		233,218	
Longevity Pay		3,275	
Social Security		22,061	
Life Insurance		912	
Medical Insurance		45,700	
Dental Insurance		952	
Unemployment Compensation		1,077	
Local Retirement		24,127	
Legal Notices, Recording, and Court Costs		360	
Maintenance Agreements		531	
Postal Charges		4,946	
Printing, Stationery, and Forms		1,062	
Travel		3,687	
Office Supplies		8,250	
Workers' Compensation Insurance		1,500	
Other Charges		2,761	
Office Equipment		33,724	
Total County Clerk's Office			454,365

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Administration of Justice

Circuit Court

County Official/Administrative Officer	\$	66,222	
Deputy(ies)		119,196	
Longevity Pay		1,225	
Board and Committee Members Fees		300	
Jury and Witness Fees		48,578	
Social Security		13,646	
Life Insurance		456	
Medical Insurance		27,326	
Dental Insurance		707	
Unemployment Compensation		582	
Local Retirement		14,876	
Data Processing Services		5,372	
Dues and Memberships		602	
Operating Lease Payments		1,405	
Legal Notices, Recording, and Court Costs		1,025	
Maintenance Agreements		1,411	
Postal Charges		3,000	
Printing, Stationery, and Forms		2,243	
Travel		585	
Office Supplies		5,472	
Workers' Compensation Insurance		940	
Other Charges		1,570	
Office Equipment		6,693	
Total Circuit Court			\$ 323,432

General Sessions Court

County Official/Administrative Officer	\$	51,071
Judge(s)		136,818
Deputy(ies)		116,238
Longevity Pay		4,900
Other Salaries and Wages		23,000
Social Security		23,565
Life Insurance		494
Medical Insurance		32,780
Dental Insurance		816
Unemployment Compensation		924
Local Retirement		24,620
Data Processing Services		5,284
Dues and Memberships		774
Operating Lease Payments		1,752

(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.)

Maintenance Agreements	\$	2,777	
Postal Charges		4,098	
Printing, Stationery, and Forms		1,963	
Travel		1,651	
Office Supplies		4,749	
Periodicals		3,417	
Workers' Compensation Insurance		1,050	
Other Charges		2,310	
Office Equipment		<u>6,052</u>	
Total General Sessions Court	\$		451,103

Drug Court

Drug Treatment	\$	<u>23,029</u>	
Total Drug Court			23,029

Chancery Court

County Official/Administrative Officer	\$	66,222	
Deputy(ies)		94,949	
Longevity Pay		3,275	
Social Security		12,112	
Life Insurance		390	
Medical Insurance		23,302	
Dental Insurance		539	
Unemployment Compensation		336	
Local Retirement		13,107	
Data Processing Services		7,731	
Dues and Memberships		602	
Legal Notices, Recording, and Court Costs		552	
Maintenance Agreements		1,282	
Maintenance and Repair Services - Office Equipment		15	
Postal Charges		5,801	
Printing, Stationery, and Forms		916	
Travel		505	
Office Supplies		5,262	
Workers' Compensation Insurance		830	
Other Charges		275	
Office Equipment		<u>2,155</u>	
Total Chancery Court			240,158

(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

Judge(s)	\$	67,822	
Deputy(ies)		220,687	
Longevity Pay		9,775	
Other Salaries and Wages		72,596	
Social Security		26,080	
Life Insurance		612	
Medical Insurance		35,207	
Dental Insurance		997	
Unemployment Compensation		1,192	
Local Retirement		23,163	
Communication		5,148	
Data Processing Services		3,311	
Dues and Memberships		504	
Operating Lease Payments		2,363	
Maintenance Agreements		1,583	
Maintenance and Repair Services - Buildings		2,349	
Postal Charges		1,404	
Printing, Stationery, and Forms		653	
Travel		4,158	
Office Supplies		2,700	
Other Supplies and Materials		12,799	
Workers' Compensation Insurance		1,050	
Other Charges		31	
Office Equipment		998	
Total Juvenile Court			\$ 497,182

District Attorney General

Part-time Personnel	\$	25,750	
Other Salaries and Wages		28,840	
Social Security		4,176	
Unemployment Compensation		168	
Travel		2,761	
Workers' Compensation Insurance		450	
Other Charges		1,000	
Office Equipment		6,349	
Total District Attorney General			69,494

Other Administration of Justice

Longevity Pay	\$	1,300	
Other Salaries and Wages		142,953	

(Continued)

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

General Fund (Cont.)

Administration of Justice (Cont.)

Other Administration of Justice (Cont.)

Social Security	\$	10,858	
Life Insurance		382	
Medical Insurance		22,172	
Dental Insurance		598	
Unemployment Compensation		442	
Local Retirement		11,497	
Transportation - Other than Students		14,337	
Total Other Administration of Justice			\$ 204,539

Victims Assitance Programs

Other Charges	\$	5,546	
Total Victims Assitance Programs			5,546

Public Safety

Sheriff's Department

County Official/Administrative Officer	\$	72,845	
Deputy(ies)		1,742,277	
Investigator(s)		508,103	
Computer Programmer(s)		23,173	
Salary Supplements		28,800	
Secretary(ies)		141,023	
Longevity Pay		33,175	
Other Salaries and Wages		79,186	
Board and Committee Members Fees		7,125	
In-Service Training		41,787	
Social Security		198,231	
Life Insurance		5,694	
Medical Insurance		276,797	
Dental Insurance		6,617	
Unemployment Compensation		5,975	
Local Retirement		200,534	
Communication		35,365	
Contracts with Government Agencies		15,841	
Data Processing Services		14,358	
Dues and Memberships		1,800	
Operating Lease Payments		7,429	
Legal Notices, Recording, and Court Costs		80	
Maintenance and Repair Services - Equipment		2,280	
Maintenance and Repair Services - Office Equipment		851	
Maintenance and Repair Services - Vehicles		47,588	

(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.)

Postal Charges	\$	4,206	
Printing, Stationery, and Forms		2,950	
Tow-in Services		530	
Travel		8,661	
Gasoline		214,803	
Office Supplies		4,843	
Tires and Tubes		17,920	
Uniforms		42,246	
Other Supplies and Materials		5,903	
Workers' Compensation Insurance		95,688	
Other Charges		12,261	
Land		27,418	
Law Enforcement Equipment		23,100	
Office Equipment		28,146	
Other Equipment		27,536	
Other Construction		3,410	
Total Sheriff's Department			\$ 4,016,555

Administration of the Sexual Offender Registry

Other Supplies and Materials	\$	1,664	
Total Administration of the Sexual Offender Registry			1,664

Jail

Computer Programmer(s)	\$	22,155	
Medical Personnel		36,934	
Guards		1,413,762	
Clerical Personnel		13,736	
Maintenance Personnel		42,058	
Longevity Pay		13,250	
Board and Committee Members Fees		420	
Social Security		113,980	
Life Insurance		3,347	
Medical Insurance		206,644	
Dental Insurance		5,668	
Unemployment Compensation		5,150	
Local Retirement		96,541	
Communication		10,906	
Contracts with Government Agencies		2,231	
Data Processing Services		10,462	
Laundry Service		4,495	

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Public Safety (Cont.)

Jail (Cont.)

Operating Lease Payments	\$	5,947	
Maintenance Agreements		3,540	
Maintenance and Repair Services - Buildings		38,009	
Maintenance and Repair Services - Equipment		4,402	
Medical and Dental Services		474,569	
Printing, Stationery, and Forms		3,611	
Travel		963	
Other Contracted Services		291,467	
Custodial Supplies		9,081	
Drugs and Medical Supplies		171,179	
Electricity		79,193	
Natural Gas		39,190	
Office Supplies		3,797	
Prisoners Clothing		5,003	
Uniforms		23,843	
Water and Sewer		70,477	
Other Supplies and Materials		2,204	
Building and Contents Insurance		9,900	
Liability Insurance		195,495	
Vehicle and Equipment Insurance		119,318	
Workers' Compensation Insurance		63,792	
Other Charges		41,764	
Land		2,825	
Office Equipment		24,292	
Other Equipment		263,670	
Total Jail			\$ 3,949,270

Juvenile Services

Supervisor/Director	\$	16,629	
Social Security		1,945	
Unemployment Compensation		70	
Local Retirement		266	
Contracts with Government Agencies		58,724	
Workers' Compensation Insurance		100	
Total Juvenile Services			77,734

Civil Defense

Assistant(s)	\$	4,640	
Supervisor/Director		50,753	
Longevity Pay		2,000	

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Public Safety (Cont.)

Civil Defense (Cont.)

In-Service Training	\$	200	
Social Security		4,305	
Life Insurance		78	
Medical Insurance		1,991	
Dental Insurance		146	
Unemployment Compensation		94	
Local Retirement		4,574	
Communication		3,198	
Travel		402	
Testing		3,620	
Other Supplies and Materials		66,623	
Workers' Compensation Insurance		75	
Other Charges		63	
Total Civil Defense			\$ 142,762

Rescue Squad

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

County Coroner/Medical Examiner

Other Contracted Services	\$	6,450	
Total County Coroner/Medical Examiner			6,450

Other Public Safety

Contracts with Government Agencies	\$	386,539	
Total Other Public Safety			386,539

Public Health and Welfare

Local Health Center

Communication	\$	8,552	
Dues and Memberships		200	
Janitorial Services		30,000	
Legal Notices, Recording, and Court Costs		277	
Maintenance and Repair Services - Buildings		3,795	
Printing, Stationery, and Forms		1,470	
Travel		175	
Custodial Supplies		1,329	
Office Supplies		3,245	
Utilities		25,372	
Other Supplies and Materials		1,573	

(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	\$ 1,848	
Total Local Health Center		\$ 77,836

Rabies and Animal Control

Communication	\$ 727	
Maintenance and Repair Services - Buildings	41	
Electricity	2,442	
Natural Gas	5,455	
Water and Sewer	710	
Other Charges	1,232	
Total Rabies and Animal Control		10,607

Ambulance/Emergency Medical Services

Assistant(s)	\$ 42,704
Supervisor/Director	53,807
Medical Personnel	1,539,436
Clerical Personnel	30,915
Longevity Pay	17,875
In-Service Training	5,663
Social Security	126,051
Life Insurance	2,868
Medical Insurance	140,724
Dental Insurance	3,976
Unemployment Compensation	4,746
Local Retirement	104,566
Communication	9,204
Data Processing Services	2,250
Dues and Memberships	230
Laundry Service	16,147
Legal Notices, Recording, and Court Costs	405
Licenses	1,250
Maintenance and Repair Services - Buildings	2,999
Maintenance and Repair Services - Equipment	7,050
Maintenance and Repair Services - Vehicles	45,102
Postal Charges	4,252
Printing, Stationery, and Forms	1,646
Drugs and Medical Supplies	58,088
Electricity	6,695
Gasoline	63,374
Natural Gas	6,216

(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.)

Office Supplies	\$	769	
Tires and Tubes		11,010	
Uniforms		10,345	
Water and Sewer		1,254	
Other Supplies and Materials		953	
Building and Contents Insurance		1,320	
Liability Insurance		8,979	
Vehicle and Equipment Insurance		25,334	
Workers' Compensation Insurance		160,425	
Other Charges		8,653	
Motor Vehicles		169,970	
Office Equipment		8,794	
Health Equipment		1,644	
Other Capital Outlay		1,264,878	
Total Ambulance/Emergency Medical Services			\$ 3,972,567

Dental Health Program

Medical Personnel	\$	363,134	
Longevity Pay		2,200	
Social Security		26,836	
Life Insurance		810	
Medical Insurance		44,424	
Dental Insurance		1,193	
Unemployment Compensation		1,215	
Local Retirement		24,712	
Communication		143	
Travel		8,069	
Other Supplies and Materials		2,566	
Liability Insurance		1,809	
Workers' Compensation Insurance		2,000	
Total Dental Health Program			479,111

Other Local Health Services

Other Contracted Services	\$	44,900	
Total Other Local Health Services			44,900

Regional Mental Health Center

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

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Public Health and Welfare (Cont.)

Appropriation to State

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

Aid to Dependent Children

Contributions	\$ 3,010	
Total Aid to Dependent Children		3,010

Other Public Health and Welfare

Janitorial Services	\$ 2,600	
Rentals	1,800	
Total Other Public Health and Welfare		4,400

Social, Cultural, and Recreational Services

Senior Citizens Assistance

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

Libraries

Assistant(s)	\$ 10,954	
Supervisor/Director	34,935	
Longevity Pay	4,950	
Other Salaries and Wages	176,575	
Social Security	16,141	
Life Insurance	966	
Medical Insurance	46,322	
Dental Insurance	1,539	
Unemployment Compensation	1,150	
Local Retirement	16,193	
Communication	3,276	
Data Processing Services	1,523	
Operating Lease Payments	4,881	
Maintenance Agreements	415	
Maintenance and Repair Services - Buildings	34,810	
Maintenance and Repair Services - Office Equipment	401	
Postal Charges	976	
Travel	1,307	
Library Books/Media	26,810	
Office Supplies	13,601	
Utilities	52,592	
Other Supplies and Materials	5,729	

(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.)

Building and Contents Insurance	\$	3,306	
Workers' Compensation Insurance		1,250	
Other Charges		4,348	
Furniture and Fixtures		1,340	
Office Equipment		3,840	
Total Libraries			\$ 470,130

Agriculture and Natural Resources

Agriculture Extension Service

Salary Supplements	\$	81,822	
Social Security		5,099	
Medical Insurance		4,807	
Unemployment Compensation		110	
Local Retirement		9,906	
Other Fringe Benefits		600	
Communication		1,868	
Dues and Memberships		240	
Operating Lease Payments		1,053	
Maintenance and Repair Services - Buildings		2,502	
Office Supplies		2,290	
Utilities		5,843	
Workers' Compensation Insurance		143	
Office Equipment		2,816	
Total Agriculture Extension Service			119,099

Forest Service

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

Soil Conservation

Secretary(ies)	\$	26,187	
Longevity Pay		2,000	
Social Security		2,037	
Life Insurance		78	
Medical Insurance		4,381	
Dental Insurance		146	
Unemployment Compensation		84	
Local Retirement		2,246	
Workers' Compensation Insurance		160	
Other Charges		2,100	
Total Soil Conservation			39,419

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Other Operations

Housing and Urban Development

Building Improvements	\$ 7,028	
Total Housing and Urban Development		\$ 7,028

Airport

Contributions	\$ 32,500	
Total Airport		32,500

Other Charges

Liability Insurance	\$ 31,952	
Premiums on Corporate Surety Bonds	4,894	
Total Other Charges		36,846

Miscellaneous

Contributions	\$ 387,579	
Dues and Memberships	10,488	
Legal Notices, Recording, and Court Costs	534	
Other Contracted Services	22,514	
Trustee's Commission	242,315	
Tax Relief Program	103,539	
Other Charges	233,394	
Total Miscellaneous		<u>1,000,363</u>

Total General Fund		\$ 19,476,857
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Public Library Fund

Social, Cultural, and Recreational Services

Libraries

Operating Lease Payments	\$ 341	
Postal Charges	1,078	
Library Books/Media	2,159	
Office Supplies	528	
Other Supplies and Materials	450	
Trustee's Commission	300	
Other Charges	1,899	
Office Equipment	2,405	
Total Libraries		<u>\$ 9,160</u>

Total Public Library Fund		9,160
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(Continued)

Exhibit J-7

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

Solid Waste/Sanitation Fund

Public Health and Welfare

Waste Pickup

Supervisor/Director	\$	48,542
Foremen		38,934
Equipment Operators		265,135
Laborers		205,815
Secretary(ies)		44,121
Maintenance Personnel		2,685
Longevity Pay		9,200
Other Salaries and Wages		1,708
Social Security		45,853
Life Insurance		913
Medical Insurance		46,043
Dental Insurance		869
Unemployment Compensation		3,000
Local Retirement		34,062
Communication		8,521
Contracts with Other Public Agencies		1,087,229
Evaluation and Testing		8,675
Legal Notices, Recording, and Court Costs		623
Licenses		5,708
Maintenance Agreements		1,685
Maintenance and Repair Services - Buildings		5,087
Maintenance and Repair Services - Equipment		30,587
Maintenance and Repair Services - Office Equipment		620
Maintenance and Repair Services - Vehicles		23,686
Postal Charges		560
Rentals		1,789
Tow-in Services		460
Travel		527
Other Contracted Services		39,200
Crushed Stone		8,485
Diesel Fuel		66,898
Electricity		16,921
Gasoline		10,890
Instructional Supplies and Materials		826
Lubricants		5,164
Natural Gas		11,072
Office Supplies		2,459
Small Tools		782
Tires and Tubes		11,547
Uniforms		958

(Continued)

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.)

Water and Sewer	\$	9,852	
Other Supplies and Materials		7,528	
Building and Contents Insurance		1,321	
Liability Insurance		17,165	
Trustee's Commission		9,671	
Vehicle and Equipment Insurance		20,354	
Workers' Compensation Insurance		52,720	
Other Charges		6,372	
Office Equipment		1,402	
Site Development		24,273	
Solid Waste Equipment		192,476	
Total Waste Pickup			\$ 2,440,973

Landfill Operation and Maintenance

Legal Services	\$	43,718	
Total Landfill Operation and Maintenance			43,718

Postclosure Care Costs

Evaluation and Testing	\$	146,618	
Contracts for Postclosure Care Costs		2,092	
Fertilizer, Lime, and Seed		409	
Other Supplies and Materials		2,370	
Total Postclosure Care Costs			151,489

Capital Projects

Other General Government Projects

Remittance of Revenue Collected	\$	6,450	
Total Other General Government Projects			6,450

Total Solid Waste/Sanitation Fund \$ 2,642,630

Drug Control Fund

Public Safety

Drug Enforcement

Communication	\$	1,619	
Data Processing Services		7,200	
Maintenance Agreements		6,676	
Other Contracted Services		1,278	
Trustee's Commission		189	
Other Charges		2,449	

(Continued)

Exhibit J-7

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

Drug Control Fund (Cont.)

Public Safety (Cont.)

Drug Enforcement (Cont.)

Office Equipment	\$ 4,739	
Total Drug Enforcement		\$ 24,150

Total Drug Control Fund \$ 24,150

District Attorney General Fund

Administration of Justice

District Attorney General

In-Service Training	\$ 3,144	
Communication	568	
Dues and Memberships	445	
Operating Lease Payments	23	
Maintenance and Repair Services - Buildings	1,919	
Printing, Stationery, and Forms	632	
Travel	5,274	
Office Supplies	916	
Periodicals	1,535	
Trustee's Commission	256	
Other Charges	12,921	
Law Enforcement Equipment	995	
Office Equipment	1,062	
Total District Attorney General		\$ 29,690

Total District Attorney General Fund 29,690

Highway/Public Works Fund

Highways

Administration

County Official/Administrative Officer	\$ 72,845
Assistant(s)	32,240
Clerical Personnel	30,160
Board and Committee Members Fees	9,700
Social Security	10,306
Unemployment Compensation	1,260
Local Retirement	10,779
Data Processing Services	2,624
Dues and Memberships	3,115
Janitorial Services	5,000
Operating Lease Payments	1,659
Legal Services	7,936

(Continued)

Exhibit J-7

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

Highway/Public Works Fund (Cont.)

Highways (Cont.)

Administration (Cont.)

Legal Notices, Recording, and Court Costs	\$	800	
Maintenance Agreements		2,740	
Postal Charges		328	
Travel		680	
Custodial Supplies		4,562	
Office Supplies		6,842	
Other Supplies and Materials		813	
Other Charges		<u>7,415</u>	
Total Administration			\$ 211,804

Highway and Bridge Maintenance

Foremen	\$	207,446	
Equipment Operators		447,006	
Truck Drivers		293,781	
Laborers		182,894	
Social Security		84,652	
Unemployment Compensation		16,940	
Local Retirement		86,919	
Rentals		6,007	
Other Contracted Services		4,498	
Asphalt - Hot Mix		1,931,081	
Asphalt - Liquid		103,890	
Crushed Stone		259,054	
General Construction Materials		248	
Pipe		58,073	
Road Signs		8,164	
Other Supplies and Materials		6,433	
Other Charges		<u>56,654</u>	
Total Highway and Bridge Maintenance			3,753,740

Operation and Maintenance of Equipment

Mechanic(s)	\$	62,732	
Social Security		4,778	
Unemployment Compensation		1,031	
Local Retirement		5,000	
Diesel Fuel		150,245	
Equipment and Machinery Parts		189,353	
Gasoline		57,568	
Lubricants		8,234	
Tires and Tubes		36,100	

(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	\$ 7,239	
Other Charges	1,070	
Total Operation and Maintenance of Equipment		\$ 523,350

Other Charges

Communication	\$ 12,178	
Operating Lease Payments	209	
Electricity	5,979	
Natural Gas	3,716	
Water and Sewer	594	
Liability Insurance	44,434	
Trustee's Commission	51,093	
Other Charges	230	
Total Other Charges		118,433

Employee Benefits

Employee and Dependent Insurance	\$ 289,474	
Other Fringe Benefits	125	
Workers' Compensation Insurance	66,739	
Total Employee Benefits		356,338

Capital Outlay

Building Improvements	\$ 29,284	
Total Capital Outlay		29,284

Total Highway/Public Works Fund \$ 4,992,949

Bridge Fund

Highways

Highway and Bridge Maintenance

Other Contracted Services	\$ 324,943	
Total Highway and Bridge Maintenance		\$ 324,943

Other Charges

Trustee's Commission	\$ 9,534	
Total Other Charges		9,534

Total Bridge Fund 334,477

(Continued)

Exhibit J-7

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

General Debt Service Fund

Principal on Debt

General Government

Principal on Bonds	\$ 554,141	
Principal on Notes	470,000	
Principal on Other Loans	164,000	
Total General Government		\$ 1,188,141

Highways and Streets

Principal on Notes	\$ 170,000	
Principal on Other Loans	157,000	
Total Highways and Streets		327,000

Education

Principal on Bonds	\$ 3,550,859	
Principal on Other Loans	344,000	
Total Education		3,894,859

Interest on Debt

General Government

Interest on Bonds	\$ 104,925	
Interest on Notes	63,818	
Interest on Other Loans	50,492	
Total General Government		219,235

Highways and Streets

Interest on Notes	\$ 52,325	
Interest on Other Loans	17,234	
Total Highways and Streets		69,559

Education

Interest on Bonds	\$ 2,936,608	
Interest on Other Loans	191,042	
Total Education		3,127,650

Other Debt Service

General Government

Trustee's Commission	\$ 105,087	
Other Debt Service	10,209	
Total General Government		115,296

Highways and Streets

Other Debt Service	\$ 3,100	
Total Highways and Streets		3,100

(Continued)

Exhibit J-7

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

<u>General Debt Service Fund (Cont.)</u>		
<u>Other Debt Service (Cont.)</u>		
<u>Education</u>		
Other Debt Service	\$ 28,945	
Total Education		\$ 28,945
Total General Debt Service Fund		\$ 8,973,785
<u>Community Development/Industrial Park Fund</u>		
<u>Other Operations</u>		
<u>Industrial Development</u>		
Contracts with Government Agencies	\$ 17,578	
Contracts with Private Agencies	8,000	
Contributions	198,000	
Other Contracted Services	1,200	
Trustee's Commission	3,815	
Other Charges	2,014	
Total Industrial Development		\$ 230,607
Total Community Development/Industrial Park Fund		230,607
<u>Other Capital Projects Fund</u>		
<u>Capital Projects</u>		
<u>Other General Government Projects</u>		
Trustee's Commission	\$ 21,941	
Heating and Air Conditioning Equipment	99,512	
Other Construction	53,685	
Total Other General Government Projects		\$ 175,138
Total Other Capital Projects Fund		175,138
Total Governmental Funds - Primary Government		\$ 36,889,443

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, 2008

General Purpose School Fund

Instruction

Regular Instruction Program

Teachers	\$	17,728,909	
Career Ladder Program		265,718	
Career Ladder Extended Contracts		89,770	
Educational Assistants		585,468	
Other Salaries and Wages		61,376	
Social Security		1,109,191	
State Retirement		1,141,381	
Life Insurance		7,526	
Medical Insurance		2,389,500	
Dental Insurance		149,916	
Unemployment Compensation		13,841	
Employer Medicare		261,371	
Contracts for Substitute Teachers - Non-certified		415,933	
Other Contracted Services		23,250	
Instructional Supplies and Materials		248,114	
Textbooks		521,518	
Fee Waivers		130,970	
Regular Instruction Equipment		2,449	
Total Regular Instruction Program			\$ 25,146,201

Alternative Instruction Program

Teachers	\$	337,469	
Career Ladder Program		1,000	
Career Ladder Extended Contracts		1,400	
Educational Assistants		22,457	
Social Security		21,572	
State Retirement		22,440	
Life Insurance		146	
Medical Insurance		48,919	
Dental Insurance		2,693	
Unemployment Compensation		228	
Employer Medicare		5,045	
Travel		313	
Instructional Supplies and Materials		7,429	
Total Alternative Instruction Program			471,111

Special Education Program

Teachers	\$	2,714,106	
Career Ladder Program		50,435	

(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 (Cont.)

Career Ladder Extended Contracts	\$	13,875	
Homebound Teachers		38,250	
Educational Assistants		578,948	
Speech Pathologist		560,084	
Other Salaries and Wages		45,867	
Social Security		238,944	
State Retirement		251,334	
Life Insurance		1,775	
Medical Insurance		593,835	
Dental Insurance		28,225	
Unemployment Compensation		3,222	
Employer Medicare		55,895	
Travel		320	
Instructional Supplies and Materials		3,146	
Special Education Equipment		2,571	
Total Special Education Program			\$ 5,180,832

Vocational Education Program

Teachers	\$	1,312,536	
Career Ladder Program		8,955	
Career Ladder Extended Contracts		9,000	
Social Security		79,311	
State Retirement		82,118	
Life Insurance		474	
Medical Insurance		169,366	
Dental Insurance		10,835	
Unemployment Compensation		900	
Employer Medicare		18,697	
Instructional Supplies and Materials		22,008	
Total Vocational Education Program			1,714,200

Adult Education Program

Teachers	\$	63,926	
Social Security		3,173	
State Retirement		2,192	
Life Insurance		16	
Medical Insurance		5,718	
Dental Insurance		27	
Unemployment Compensation		115	

(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.)

Employer Medicare	\$	920	
Instructional Supplies and Materials		2,046	
Total Adult Education Program			\$ 78,133

Support Services

Attendance

Supervisor/Director	\$	78,018	
Career Ladder Program		500	
Other Salaries and Wages		65,583	
Social Security		8,243	
State Retirement		8,944	
Life Insurance		29	
Medical Insurance		10,456	
Dental Insurance		668	
Unemployment Compensation		62	
Employer Medicare		1,928	
Travel		990	
Total Attendance			175,421

Health Services

Medical Personnel	\$	272,266	
Other Salaries and Wages		62,548	
Social Security		19,534	
State Retirement		18,160	
Life Insurance		125	
Medical Insurance		36,271	
Dental Insurance		803	
Unemployment Compensation		536	
Employer Medicare		4,569	
Communication		588	
Travel		3,412	
Other Supplies and Materials		34,382	
Other Charges		2,587	
Total Health Services			455,781

Other Student Support

Career Ladder Program	\$	7,995	
Guidance Personnel		793,631	
Career Ladder Extended Contracts		8,800	

(Continued)

Exhibit J-8

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

General Purpose School Fund (Cont.)  
Support Services (Cont.)

Other Student Support (Cont.)

Assessment Personnel	\$	86,498	
Attendants		93,206	
Other Salaries and Wages		62,243	
Social Security		60,850	
State Retirement		66,025	
Life Insurance		296	
Medical Insurance		90,442	
Dental Insurance		6,431	
Unemployment Compensation		764	
Employer Medicare		14,231	
Evaluation and Testing		55,418	
Total Other Student Support			\$ 1,346,830

Regular Instruction Program

Supervisor/Director	\$	149,439	
Career Ladder Program		6,800	
Career Ladder Extended Contracts		10,550	
Librarians		602,375	
Other Salaries and Wages		38,132	
Social Security		48,750	
State Retirement		50,878	
Life Insurance		229	
Medical Insurance		84,023	
Dental Insurance		5,120	
Unemployment Compensation		439	
Employer Medicare		11,433	
Travel		13,704	
Other Contracted Services		24,000	
Library Books/Media		83,050	
Other Supplies and Materials		4,764	
In Service/Staff Development		11,634	
Total Regular Instruction Program			1,145,320

Alternative Instruction Program

Principals	\$	65,641	
Secretary(ies)		20,940	
Social Security		5,340	
State Retirement		5,765	
Life Insurance		29	

(Continued)

Exhibit J-8

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Alternative Instruction Program (Cont.)

Medical Insurance	\$	11,436	
Dental Insurance		23	
Unemployment Compensation		35	
Employer Medicare		1,249	
Travel		2,131	
Total Alternative Instruction Program			\$ 112,589

Special Education Program

Supervisor/Director	\$	143,323	
Career Ladder Program		7,000	
Psychological Personnel		179,400	
Career Ladder Extended Contracts		2,175	
Secretary(ies)		56,992	
Social Security		22,426	
State Retirement		25,253	
Life Insurance		113	
Medical Insurance		38,711	
Dental Insurance		1,977	
Unemployment Compensation		193	
Employer Medicare		5,245	
Maintenance and Repair Services - Equipment		35	
Postal Charges		230	
Travel		13,802	
Other Charges		5,910	
Total Special Education Program			502,785

Vocational Education Program

Supervisor/Director	\$	73,165	
Career Ladder Program		1,000	
Social Security		4,079	
State Retirement		4,628	
Life Insurance		16	
Medical Insurance		5,534	
Dental Insurance		334	
Unemployment Compensation		27	
Employer Medicare		955	
Travel		5,087	
Other Supplies and Materials		5,176	
In Service/Staff Development		342	
Total Vocational Education Program			100,343

(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.)

Adult Programs

Supervisor/Director	\$	63,222	
Career Ladder Program		1,000	
Other Salaries and Wages		42,433	
Social Security		6,353	
State Retirement		4,007	
Life Insurance		47	
Medical Insurance		4,922	
Dental Insurance		641	
Unemployment Compensation		82	
Employer Medicare		1,486	
Communication		220	
Travel		1,882	
Other Contracted Services		117	
Other Supplies and Materials		1,412	
Other Charges		569	
Total Adult Programs			\$ 128,393

Other Programs

On-Behalf Payments to OPEB	\$	184,530	
Total Other Programs			184,530

Board of Education

Other Salaries and Wages	\$	22,368	
Board and Committee Members Fees		27,750	
Social Security		3,089	
State Retirement		1,783	
Life Insurance		16	
Medical Insurance		4,922	
Dental Insurance		154	
Unemployment Compensation		27	
Employer Medicare		722	
Advertising		4,615	
Audit Services		6,198	
Dues and Memberships		7,259	
Legal Services		14,109	
Postal Charges		9	
Travel		4,765	
Other Contracted Services		197,343	
Other Supplies and Materials		15,577	

(Continued)

Exhibit J-8

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Board of Education (Cont.)

Liability Insurance	\$	890	
Trustee's Commission		364,265	
Workers' Compensation Insurance		156,952	
Total Board of Education			\$ 832,813

Director of Schools

County Official/Administrative Officer	\$	116,342	
Secretary(ies)		120,877	
Other Salaries and Wages		601	
Social Security		12,701	
State Retirement		16,194	
Life Insurance		78	
Medical Insurance		24,946	
Dental Insurance		795	
Unemployment Compensation		135	
Employer Medicare		3,144	
Dues and Memberships		2,864	
Postal Charges		2,947	
Travel		10,491	
Other Contracted Services		56,212	
Office Supplies		18,974	
Other Supplies and Materials		6,194	
Other Charges		7,464	
Total Director of Schools			400,959

Office of the Principal

Principals	\$	842,891	
Career Ladder Program		37,500	
Career Ladder Extended Contracts		56,359	
Assistant Principals		961,096	
Secretary(ies)		717,783	
Social Security		150,771	
State Retirement		166,993	
Life Insurance		999	
Medical Insurance		318,952	
Dental Insurance		12,847	
Unemployment Compensation		1,449	
Employer Medicare		35,394	
Travel		159	

(Continued)

Exhibit J-8

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Office of the Principal (Cont.)

Other Charges	\$ 729	
Total Office of the Principal		\$ 3,303,922

Fiscal Services

Supervisor/Director	\$ 60,541	
Accountants/Bookkeepers	124,733	
Social Security	10,814	
State Retirement	14,766	
Life Insurance	77	
Medical Insurance	25,249	
Dental Insurance	660	
Unemployment Compensation	106	
Employer Medicare	2,529	
Travel	2,903	
Office Supplies	1,081	
In Service/Staff Development	653	
Administration Equipment	379	
Total Fiscal Services		244,491

Operation of Plant

Communication	\$ 223,217	
Janitorial Services	1,339,152	
Maintenance and Repair Services - Buildings	540	
Maintenance and Repair Services - Equipment	1,868	
Other Contracted Services	199,175	
Custodial Supplies	90,889	
Electricity	1,503,646	
Natural Gas	473,987	
Water and Sewer	285,666	
Other Supplies and Materials	9,969	
Building and Contents Insurance	326,620	
Other Charges	816	
Total Operation of Plant		4,455,545

Maintenance of Plant

Supervisor/Director	\$ 67,870
Secretary(ies)	37,281
Maintenance Personnel	539,450
Social Security	38,366

(Continued)

Exhibit J-8

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

General Purpose School Fund (Cont.)  
Support Services (Cont.)

Maintenance of Plant (Cont.)

State Retirement	\$	44,606	
Life Insurance		265	
Medical Insurance		88,469	
Dental Insurance		1,846	
Unemployment Compensation		469	
Employer Medicare		8,973	
Maintenance and Repair Services - Buildings		144,820	
Maintenance and Repair Services - Equipment		118,158	
Travel		722	
Other Contracted Services		40,000	
Other Supplies and Materials		2,432	
Other Charges		2,320	
Total Maintenance of Plant			\$ 1,136,047

Transportation

Supervisor/Director	\$	62,280
Mechanic(s)		161,720
Bus Drivers		986,368
Clerical Personnel		29,670
Other Salaries and Wages		44,430
Social Security		73,735
State Retirement		73,541
Life Insurance		669
Medical Insurance		225,226
Dental Insurance		3,609
Unemployment Compensation		2,924
Employer Medicare		18,103
Contracts with Parents		869
Maintenance and Repair Services - Vehicles		7,310
Medical and Dental Services		4,796
Travel		1,874
Other Contracted Services		3,621
Diesel Fuel		391,805
Equipment and Machinery Parts		17,905
Gasoline		44,882
Lubricants		5,639
Tires and Tubes		55,051
Vehicle Parts		62,071
Other Supplies and Materials		1,644

(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.)

Other Charges	\$	11,704	
Transportation Equipment		12,106	
Total Transportation			\$ 2,303,552

Central and Other

Other Salaries and Wages	\$	99,113	
Social Security		6,089	
State Retirement		7,885	
Life Insurance		31	
Medical Insurance		9,843	
Dental Insurance		154	
Unemployment Compensation		53	
Employer Medicare		1,423	
Maintenance and Repair Services - Equipment		21,957	
Travel		465	
Other Contracted Services		251,443	
Data Processing Supplies		1,479	
Office Supplies		5,954	
In Service/Staff Development		5,973	
Data Processing Equipment		296,820	
Total Central and Other			708,682

Operation of Non-Instructional Services

Community Services

Supervisor/Director	\$	5,685	
Educational Assistants		32,610	
Other Salaries and Wages		490,947	
Social Security		32,692	
State Retirement		5,315	
Life Insurance		16	
Medical Insurance		9,843	
Dental Insurance		154	
Unemployment Compensation		1,187	
Employer Medicare		7,646	
Other Supplies and Materials		24,834	
Other Charges		563	
Total Community Services			611,492

(Continued)

Exhibit J-8

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

General Purpose School Fund (Cont.)

Operation of Non-Instructional Services (Cont.)

Early Childhood Education

Teachers	\$	117,601	
Educational Assistants		40,581	
Social Security		9,797	
State Retirement		10,642	
Life Insurance		94	
Medical Insurance		25,534	
Dental Insurance		1,101	
Unemployment Compensation		221	
Employer Medicare		2,291	
Contracts with Other Public Agencies		53,405	
Travel		911	
Instructional Supplies and Materials		22,034	
Indirect Cost		895	
Other Charges		810	
Other Equipment		42,687	
Total Early Childhood Education			\$ 328,604

Capital Outlay

Regular Capital Outlay

Other Capital Outlay	\$	948,307	
Total Regular Capital Outlay			948,307

Principal on Debt

Education

Principal on Notes	\$	69,227	
Principal on Capital Leases		25,004	
Total Education			94,231

Interest on Debt

Education

Interest on Notes	\$	11,026	
Interest on Capital Leases		4,241	
Total Education			15,267

Other Debt Service

Education

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

Total General Purpose School Fund \$ 53,193,081

(Continued)

Exhibit J-8

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

School Federal Projects Fund

Instruction

Regular Instruction Program

Teachers	\$	529,843	
Educational Assistants		272,070	
Social Security		47,107	
State Retirement		52,124	
Life Insurance		442	
Medical Insurance		139,741	
Dental Insurance		5,258	
Unemployment Compensation		810	
Employer Medicare		11,243	
Contracts for Substitute Teachers - Non-certified		3,671	
Food Supplies		1,876	
Instructional Supplies and Materials		48,809	
Other Supplies and Materials		524	
Total Regular Instruction Program			\$ 1,113,518

Alternative Instruction Program

Educational Assistants	\$	21,532	
Other Salaries and Wages		24,300	
Social Security		1,594	
State Retirement		2,000	
Life Insurance		23	
Medical Insurance		7,555	
Dental Insurance		88	
Unemployment Compensation		61	
Employer Medicare		373	
Travel		198	
Other Supplies and Materials		928	
Other Equipment		15,940	
Total Alternative Instruction Program			74,592

Special Education Program

Teachers	\$	111,469	
Educational Assistants		808,211	
Speech Pathologist		29,270	
Other Salaries and Wages		202,962	
Social Security		67,047	
State Retirement		74,174	
Life Insurance		871	
Medical Insurance		289,151	

(Continued)

Exhibit J-8

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

School Federal Projects Fund (Cont.)

Instruction (Cont.)

Special Education Program (Cont.)

Dental Insurance	\$	5,782	
Unemployment Compensation		1,480	
Employer Medicare		15,680	
Contracts with Private Agencies		117,985	
Maintenance and Repair Services - Equipment		942	
Travel		18,179	
Other Contracted Services		2,000	
Instructional Supplies and Materials		107,948	
Total Special Education Program			\$ 1,853,151

Vocational Education Program

Instructional Supplies and Materials	\$	4,967	
Vocational Instruction Equipment		51,715	
Total Vocational Education Program			56,682

Support Services

Other Student Support

Clerical Personnel	\$	19,877	
Educational Assistants		14,622	
Other Salaries and Wages		30,022	
Social Security		3,950	
State Retirement		4,605	
Life Insurance		31	
Medical Insurance		9,843	
Unemployment Compensation		68	
Employer Medicare		916	
Travel		19,242	
Other Contracted Services		3,580	
Other Supplies and Materials		9,973	
In Service/Staff Development		8,002	
Total Other Student Support			124,731

Regular Instruction Program

Supervisor/Director	\$	80,326	
Secretary(ies)		14,124	
Clerical Personnel		10,000	
Other Salaries and Wages		95,140	
Social Security		7,518	
State Retirement		7,693	

(Continued)

Exhibit J-8

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

School Federal Projects Fund (Cont.)

Support Services (Cont.)

Regular Instruction Program (Cont.)

Life Insurance	\$	16	
Medical Insurance		5,510	
Dental Insurance		668	
Unemployment Compensation		72	
Employer Medicare		2,144	
Consultants		4,800	
Travel		23,276	
Contracts for Substitute Teachers - Non-certified		2,652	
Other Supplies and Materials		6,159	
In Service/Staff Development		188,022	
Total Regular Instruction Program			\$ 448,120

Alternative Instruction Program

Travel	\$	560	
Other Supplies and Materials		40	
Total Alternative Instruction Program			600

Special Education Program

Travel	\$	24,987	
In Service/Staff Development		7,920	
Total Special Education Program			32,907

Vocational Education Program

Other Charges	\$	5,649	
Total Vocational Education Program			5,649

Total School Federal Projects Fund \$ 3,709,950

Central Cafeteria Fund

Support Services

Central and Other

Data Processing Equipment	\$	1,491	
Total Central and Other			\$ 1,491

Operation of Non-Instructional Services

Food Service

Supervisor/Director	\$	60,000	
Accountants/Bookkeepers		54,482	
Cafeteria Personnel		1,099,862	

(Continued)

Exhibit J-8

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

Central Cafeteria Fund (Cont.)

Operation of Non-Instructional Services (Cont.)

Food Service (Cont.)

Other Salaries and Wages	\$	32,674	
Social Security		71,140	
State Retirement		59,564	
Life Insurance		915	
Medical Insurance		290,853	
Dental Insurance		5,996	
Unemployment Compensation		2,364	
Employer Medicare		16,638	
Communication		598	
Maintenance and Repair Services - Equipment		21,703	
Travel		4,245	
Other Contracted Services		24,152	
Food Supplies		1,613,800	
Office Supplies		1,965	
Other Supplies and Materials		118,805	
In Service/Staff Development		1,142	
Other Charges		4,108	
Food Service Equipment		18,650	
Total Food Service		<u>18,650</u>	\$ <u>3,503,656</u>

Total Central Cafeteria Fund \$ 3,505,147

Education Capital Projects Fund

Capital Outlay

Regular Capital Outlay

Building Construction	\$	6,505	
Total Regular Capital Outlay		<u>6,505</u>	\$ <u>6,505</u>

Total Education Capital Projects Fund 6,505

Total Governmental Funds - Dickson County School Department \$ 60,414,683

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, 2008

	Cities - Sales Tax Fund
<hr/>	
<u>Cash Receipts</u>	
Local Option Sales Tax	\$ 4,832,716
Total Cash Receipts	<u>\$ 4,832,716</u>
 <u>Cash Disbursements</u>	
Remittance of Revenues Collected	\$ 4,784,389
Trustee's Commission	48,327
Total Cash Disbursements	<u>\$ 4,832,716</u>
 Excess of Cash Receipts Over (Under) Cash Disbursements	 \$ 0
Cash Balance, July 1, 2007	<u>0</u>
 Cash Balance, June 30, 2008	 <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 37243-1402  
PHONE (615) 401-7841

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

November 7, 2008

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, 2008, which collectively comprise Dickson County's basic financial statements and have issued our report thereon dated November 7, 2008. Our report on the aggregate discretely presented component units was qualified due to not including the financial statements of the Dickson County Emergency Communications District, which were not available from other auditors as of the date of this report. Our report was modified to include a reference to other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the auditing standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Other auditors audited the financial statements of the Dickson County Municipal Airport Authority as described in our report on Dickson County's financial statements. This report does not include the results of the other auditors' testing of internal controls over financial reporting or compliance and other matters that are reported on separately by those auditors.

## 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: 08.05, 08.06, 08.08, 08.09, 08.10, 08.11, 08.12, 08.15, and 08.16.

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, of the significant deficiencies described above, we consider item 08.08 to be 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 are described in the accompanying Schedule of Findings and Questioned Costs as items: 08.01, 08.02, 08.03, 08.04, 08.07, 08.13, and 08.14

We also noted certain matters that we reported to 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" with a long horizontal flourish extending to the right.

John G. Morgan  
Comptroller of the Treasury

JGM/yu

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STATE OF TENNESSEE  
**COMPTROLLER OF THE TREASURY**  
DEPARTMENT OF AUDIT  
DIVISION OF COUNTY AUDIT  
SUITE 1500  
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REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO  
EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER  
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

November 7, 2008

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, 2008. 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, 2008.

#### 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 the county's 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, 2008, and have issued our report thereon dated November 7, 2008. Our report on the aggregate discretely presented component units was qualified due to not including the financial statements of the Dickson County Emergency Communications District, 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, director of schools, highway engineer, County Commission, 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 flourish at the end.

John G. Morgan  
Comptroller of the Treasury

JGM/yu

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Dickson County, Tennessee  
Schedule of Expenditures of Federal Awards and State Grants (1)  
For Year Ended June 30, 2008

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:			
National School Lunch Program (Commodities - Noncash Assistance)	10.555	N/A	\$ 139,632 (6)
Passed-through State Department of Education:			
Child Nutrition Cluster:			
School Breakfast Program	10.553	N/A	442,248
National School Lunch Program	10.555	N/A	1,350,090 (6)
Summer Food Service Program for Children	10.559	N/A	4,006
Total U.S. Department of Agriculture			<u>\$ 1,935,976</u>
U.S. Department of Housing and Urban Development:			
Passed-through State Department of Economic and Community Development:			
Community Development Block Grants/State's Program	14.228	(2)	\$ 26,169
Passed-through Tennessee Housing Development Agency:			
HOME Investments Partnerships Program	14.239	(2)	6,988
Total U.S. Department of Housing and Urban Development			<u>\$ 33,157</u>
U.S. Department of Justice:			
Passed-through State Commission on Children and Youth:			
Juvenile Justice and Delinquency Prevention - Allocation to States	16.540	Z-08-023220-00	\$ 6,500
Total U.S. Department of Justice			<u>\$ 6,500</u>
U.S. Department of Transportation:			
Passed-through State Department of Transportation:			
Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grant	20.601	Z-08-023854-00	\$ 4,995
Total U.S. Department of Transportation			<u>\$ 4,995</u>
U.S. Department of Education:			
Passed-through State Department of Education:			
Adult Education - Basic Grants to States	84.002	(3)	\$ 81,046
Title I Grants to Local Educational Agencies	84.010	N/A	1,237,980
Career and Technical Education - Basic Grants to States	84.048	N/A	133,911
Special Education Cluster:			
Special Education - Grants to States	84.027	N/A	1,852,069
Special Education - Preschool Grants	84.173	N/A	56,568
Education Technology State Grants	84.318	(2)	48,112
English Language Acquisition Grants	84.365	N/A	33,819
Improving Teacher Quality State Grants	84.367	N/A	359,937
Safe and Drug-Free Schools and Communities - State Grants	84.186	(2)	28,730
Total U.S. Department of Education			<u>\$ 3,832,172</u>
U.S. Elections Assistance Commission:			
Passed-through Tennessee Secretary of State's Office:			
Help America Vote Act Requirements Payments	90.401	(2)	\$ 28,516
Total U.S. Elections Assistance Commission			<u>\$ 28,516</u>
U.S. Department of Health and Human Services:			
Passed-through State Department of Education:			
Federal School Health Grant	93.938	(2)	\$ 600
Total U.S. Department of Health and Human Services			<u>\$ 600</u>
Cooperation for National and Community Service:			
Passed-through State Department of Education:			
Learn and Serve America School and Community Based Programs	94.004	(2)	\$ 4,159
Total Cooperation for National and Community Service			<u>\$ 4,159</u>
U.S. Department of Homeland Security:			
Passed-through State Department of Military:			
Homeland Security Grant Program	97.004	(2)	\$ 1,905
Assistance to Firefighters Grant	97.044	(2)	34,668
Total U.S. Department of Homeland Security			<u>\$ 36,573</u>
Total Expenditures of Federal Awards			<u>\$ 5,882,648</u>

(Continued)

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

Federal/Pass-through Agency/State Grantor Program Title	Federal CFDA Number	Contract Number	Expenditures
<b>State Grants</b>			
Coordinate School Health Grant - State Department of Education	N/A	(2)	\$ 106,825
Safe Schools Act - State Department of Education	N/A	(2)	43,596
Early Childhood Education - State Department of Education	N/A	(2)	371,832
Adult Basic Education - State Department of Education	N/A	(4)	44,732
Tobacco Grant - State Department of Health	N/A	(2)	15,789
Families First - State Department of Labor and Workforce Development	N/A	(2)	2,978
State Reappraisal Program - Comptroller of the Treasury	N/A	(2)	15,614
Litter Grant - State Department of Transportation	N/A	(2)	35,964
Lottery for Education-After School Program - State Department of Education	N/A	(2)	61,668
Waste Tire Grant - State Department of Environment and Conservation	N/A	(2)	28,129
Juvenile Justice - State Commission on Children and Youth	N/A	Z-08-022751-00	6,750
Rural Health Services - State Department of Health	N/A	(5)	500,600
			\$ 1,234,477
Total State Grants			

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-07-033686-00: \$8,722; GG-07-129240-00: \$1,334; Z-08-020774-00: \$70,990.
- (4) Z-07-033686-00: \$2,907; Z-08-020774-00: \$23,663; GG-07-129240-00: \$445; Z-08-201202-00: \$17,717.
- (5) Z-07-031604-00: \$99,785; Z-08-020339-00: \$400,815.
- (6) Total for CFDA No.10.555 is \$1,489,722.

Dickson County, Tennessee  
Schedule of Audit Findings Not Corrected  
June 30, 2008

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, 2007, which have not been corrected.

**OTHER FINDING**

<u>Finding Number</u>	<u>Page Number</u>	<u>Subject</u>
07.06	178	Duties were not segregated adequately in the Landfill Department and Ambulance Service

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**DICKSON COUNTY, TENNESSEE**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**For the Year Ended June 30, 2008**

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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 two 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 Title I Grants to Local Educational Agencies (CFDA No. 84.010), 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, director of schools, trustee, and circuit court clerk 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.

### **OFFICES OF COUNTY MAYOR AND DIRECTOR OF SCHOOLS**

**FINDING 08.01**      **A CONTRIBUTION FROM THE GENERAL FUND TO THE GENERAL PURPOSE SCHOOL FUND IS OF QUESTIONABLE LEGALITY**  
(Material Noncompliance Under Government Auditing Standards)

During the year, the county contributed \$196,000 from the General Fund to the General Purpose School Fund to pay one-half of the cost of land to be used for educational purposes. Opinion No. 92-03 issued by the Tennessee Attorney General's Office states "...a county legislative body cannot lawfully divert revenues collected for general county purposes, or other non-education purposes, and apply those moneys to education purposes." Therefore, we question the legality of using General Fund monies to contribute toward the purchase of land for a new school. Management advised that they were not aware of this attorney general's opinion.

#### **RECOMMENDATION**

General Fund monies should not be used to pay education expenses.

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

We concur with this finding. Management was unaware of the opinion that was rendered from the Attorney General's Office, and we are conferring with legal council to ensure that no more transfers of this nature are executed.

#### **MANAGEMENT'S RESPONSE – DIRECTOR OF SCHOOLS**

Management agrees with this finding.

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### **OFFICE OF COUNTY MAYOR**

**FINDING 08.02**      **EXPENDITURES EXCEEDED APPROPRIATIONS**  
(Material 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:	
Drug Court	\$ 23,029
Victims Assistance Programs	5,546
Solid Waste Sanitation:	
Other General Government Projects	950
Highway/Public Works:	
Operation and Maintenance of Equipment	12,250
Employee Benefits	16,338
Capital Outlay	4,284
General Debt Service:	
Principal on Debt - Highways and Streets	167,000

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.” These deficiencies exist because management ignored spending limits authorized by the County Commission, which resulted in unauthorized expenditures.

**RECOMMENDATION**

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

**MANAGEMENT’S RESPONSE – COUNTY MAYOR**

We concur with this finding. Management will strive to ensure that expenditures are held within budgetary limits.

**FINDING 08.03**      **THE PLANNING, ZONING, AND CODES DEPARTMENT DID NOT DEPOSIT FUNDS WITHIN THREE DAYS OF COLLECTION (Noncompliance Under Government Auditing Standards)**

In some instances, the Planning, Zoning, and Codes Department did not deposit funds within three days of collection. Section 5-8-207, Tennessee Code Annotated, requires county officials to deposit public funds to the office bank account within three days of collection. The delay in depositing funds increases the risks of fraud and misappropriation.

**RECOMMENDATION**

The Planning, Zoning, and Codes Department should ensure that all funds are deposited within three days of collection as required by state statute.

MANAGEMENT'S RESPONSE – COUNTY MAYOR

We concur with this finding. The director of the Planning, Zoning, and Codes Department has put necessary procedures in place to ensure deposits are made within guidelines.

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FINDING 08.04      **THE DIRECTOR OF ACCOUNTS AND BUDGETS WAS NOT BONDED**  
(Noncompliance Under Government Auditing Standards)

The director of accounts and budgets did not have an official bond for the period July 1, 2007, through June 30, 2008. Section 5-13-103, Tennessee Code Annotated, requires the director of accounts and budgets to have an official bond and that the bond be filed with the State Comptroller's Office. The failure to obtain a bond is the result of a lack of oversight by management, which increases the county's risk of loss.

RECOMMENDATION

Officials should ensure that the director of accounts and budgets is properly bonded, and the bond is filed with the State Comptroller's Office as required by state statute.

MANAGEMENT'S RESPONSE – COUNTY MAYOR

We concur with this finding. The director of accounts and budgets proceeded to secure bonding on November 10, 2008.

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FINDING 08.05      **THE EMERGENCY MANAGEMENT SERVICES OFFICE HAD DEFICIENCIES IN COMPUTER SYSTEM BACKUP PROCEDURES**  
(Internal Control – Significant Deficiency Under Government Auditing Standards)

The following weaknesses regarding computer system backup procedures in the office were identified during the audit period:

- A. System backups were not stored off-site. In the event of a disaster, all backup data could be destroyed, resulting in costly delays in generating and recording information accounted for through the automated process.
- B. A backup log was not maintained. If system backups are not labeled and inventoried systematically, discrepancies may occur and affect the integrity of system backups in the event of a hardware or software failure.

Sound business practices dictate that proper internal controls be implemented. Because the office was unaware of the importance of these controls, they were not implemented until

several months into the fiscal year. The office currently rotates backup media to an off-site location, and a backup log is now maintained.

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**FINDING 08.06      THE PLANNING, ZONING, AND CODES DEPARTMENT HAD DEFICIENCIES IN CONTROLS OVER ITS INFORMATION SYSTEM ENVIRONMENT**  
(Internal Control – Significant Deficiency Under Government Auditing Standards)

The following control deficiencies relating to the office’s information system environment were identified:

- A.     The software application did not provide a record of changes to previously issued receipts or permits. Users had the capability to change information on receipts and permits, leaving no evidence of the original information.
  
- B.     There was no user documentation available for the computer system. These controls would help to ensure the reliability and integrity of the information maintained by the system.

Sound business practices dictate that proper application controls be implemented. The vendor did not design the system with these controls; therefore, inappropriate system activity could occur.

**RECOMMENDATION**

Management should contact the software vendor concerning the addition of controls to the permit application that would provide an audit trail for any changes to receipts or permits. In addition, management should contact the vendor and obtain current user documentation for all components of their computer system.

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**OFFICE OF HIGHWAY ENGINEER**

**FINDING 08.07      MEMBERS OF THE HIGHWAY COMMISSION RECEIVED COMPENSATION IN EXCESS OF THE AUTHORIZED AMOUNT**  
(Noncompliance Under Government Auditing Standards)

Members of the Highway Commission were paid \$75 a month, which is in excess of the authorized amount. Chapter 53, Private Acts of 1985, as amended, provides that members of the County Board of Highway Commissioners shall receive \$35 a month as compensation for their services. Management advised that this deficiency existed because they were not aware of the necessity to amend the private act.

## RECOMMENDATION

The members of the County Board of Highway Commissioners should be compensated in compliance with Chapter 53, Private Acts of 1985, as amended.

## MANAGEMENT'S RESPONSE – COUNTY MAYOR

We concur with this finding. Management was unaware that the Private Acts of 1985 must be amended when increases in Highway Commissioner pay are approved. Requests for an amendment to Private Acts of 1985 will be executed when applicable.

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## OFFICE OF DIRECTOR OF SCHOOLS

**FINDING 08.08**      **THE DICKSON COUNTY SCHOOL DEPARTMENT DOES NOT HAVE THE RESOURCES TO PRODUCE FINANCIAL STATEMENTS AND NOTES TO THE FINANCIAL STATEMENTS (Internal Control – Material Weakness Under Government Auditing Standards)**

Generally accepted auditing standards require that the Dickson County School Department's financial statements be the product of a financial reporting system that offers reasonable assurance management is able to produce financial statements and notes to the financial statements that comply with generally accepted accounting principles (GAAP). The preparation of financial statements in accordance with GAAP requires that the School Department have internal controls over reporting government-wide and fund financial information and preparing the related notes. It is permissible for us, as the county's external auditors, to assist the School Department in preparing its financial statements and notes as a matter of convenience as long as the School Department has the skills needed to prepare their financial statements and notes. However, management, including the accounting staff, does not have the technical skills to prepare GAAP financial statements and disclosures. The inability to prepare financial statements and notes is an indication of a lack of controls, or ineffective controls, because material misstatements may not be detected.

## RECOMMENDATION

The Dickson County School Department should develop the ability to produce financial statements and notes to the financial statements that comply with GAAP. This could include having at least one staff member trained in financial statement preparation. This staff member should have sufficient skills necessary to prepare a complete set of year-end financial statements even though the external auditors prepare the School Department's financial statements as a matter of convenience. If we, as the external auditors, continue to prepare the School Department's financial statements, this individual must have sufficient knowledge to determine the completeness of financial statement information and disclosures.

MANAGEMENT'S RESPONSE – DIRECTOR OF SCHOOLS

Management agrees with this finding. Efforts will be made to correct this finding either by training personnel to prepare the financial statements or by contracting for the preparation of the financial statements.

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FINDING 08.09      **THE SCHOOL FEDERAL PROJECTS FUND HAD A CASH OVERDRAFT AT JUNE 30, 2008**  
(Internal Control – Significant Deficiency Under Government Auditing Standards)

The School Federal Projects Fund had a cash overdraft of \$336,946 at June 30, 2008. This cash overdraft resulted from the issuance of warrants that exceeded cash on deposit with the county trustee. This overdraft existed because personnel did not adequately monitor the cash needs of the Title I Grants to Local Educational Agencies and the Special Education Cluster programs, several requests for funds were based on budgeted expenditures rather than actual expenditures, and funds were not requested within a timely manner.

RECOMMENDATION

School Department personnel should monitor the cash needs of the Title I Grants to Local Educational Agencies and the Special Education Cluster programs. Requests for grant funds should be based on actual needs of the programs and filed timely.

MANAGEMENT'S RESPONSE – DIRECTOR OF SCHOOLS

Management somewhat agrees with this finding. Adequate funds were requested on June 18, 2008, but were not receipted by the Dickson County trustee until after July 1, 2008. Requests were based upon expenditures although documentation was not always available to substantiate this. Federal funds are expended then reimbursed, and sometimes those reimbursements are not received in a timely manner. Measures have already been put into place to correct this deficiency. Funds are monitored on a monthly basis and requests for funding are made on actual needs of the programs.

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FINDING 08.10      **THE OFFICE HAD SEVERAL ACCOUNTING DEFICIENCIES**  
(Internal Control – Significant Deficiency Under Government Auditing Standards)

Our audit revealed several accounting deficiencies in the office. These deficiencies are a strong indicator of a weakness in internal controls over the maintenance of accounting records, which are used to prepare the financial statements, including the related notes to the financial statements. These deficiencies can be attributed to a lack of management oversight.

- A. The General Purpose School Fund reflected the same amounts for designation of fund balance at June 30, 2008, as was reflected at June 30, 2007. Management did not evaluate the designation accounts during the closing process to determine whether adjustments should be made. Audit adjustments were accepted by management to properly reflect these designations in the financial statements of this report.
- B. Several revenues and expenditures were coded to accounts that did not reflect the true nature of the transactions. For example, revenues from contributions totaling \$196,000 were posted as a reduction to an expenditure account rather than an increase to a revenue account, while certain grant expenditures totaling \$7,025 were posted as a reduction to a revenue account rather than an increase to an expenditure account. Sound budgetary principles require revenues and expenditures be coded to accounts that reflect the true nature of the transactions. Misclassifying revenues and expenditures diminishes the usefulness of the financial records as a management tool and results in a loss of budgetary control. Audit adjustments were accepted by management to classify these revenues and expenditures properly in the financial statements of this report.
- C. The office did not accurately reconcile the cash balances of the General Purpose School Fund and the School Federal Projects Fund with the trustee's cash balances. Numerous posting errors noted on the June 30, 2007, reconciliation were still presented as reconciling items on the June 30, 2008, reconciliation.
- D. Financial statements at both June 30, 2007, and June 30, 2008, reflected that the School Federal Projects Fund owed the General Purpose School Fund a current liability of \$44,877. This liability was not liquidated during the period under examination. Management stated that the liability was not liquidated due to a lack of funds in the School Federal Projects Fund.

#### RECOMMENDATION

Designations of fund balance should be evaluated each June 30. Revenues and expenditures should be coded to accounts that reflect the true nature of the transactions. The office should accurately reconcile the cash balances of its funds with the trustee's cash balances each month, and any posting errors discovered should be corrected promptly. Also, current payables should be liquidated within a timely manner.

#### MANAGEMENT'S RESPONSE – DIRECTOR OF SCHOOLS

Management agrees with this finding. The designation accounts, which are the Day-Care Program and the Learning Center Program, were not adjusted before year-end. Audit adjustments have been made. Personnel will assure that the funds are closed out properly before June 30, 2009. Personnel posted to revenue accounts to tract a special grant that was received in 2007-08. Personnel have ceased this method of tracking and are using other alternatives such as cost centers. The office does reconcile monthly with the trustee's

cash balances, but there were outstanding reconciling items. These items have been cleared up, and efforts are being made to take care of them in a timely manner.

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**FINDING 08.11**      **PURCHASE ORDERS WERE NOT ISSUED IN NUMEROUS INSTANCES**  
(Internal Control – Significant Deficiency Under Government Auditing Standards)

Purchase orders were not issued for 13 of 25 items tested. Instead, the office issued authorization for payment forms. Purchase orders should be issued for all applicable purchases in accordance with purchasing policies. Purchase orders are necessary to control who has purchasing authority for the office and to document purchasing commitments. The failure to issue purchase orders increases the risks of unauthorized purchases.

**RECOMMENDATION**

The office should improve purchasing procedures by issuing purchase orders for all applicable purchases.

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

Management agrees with this finding. Policy is being amended to allow the usage of the “authorization for payment” form in addition to purchase orders. The authorization for payment form will be used for utilities, contracts, travel reimbursements, and purchases under \$100.

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**FINDING 08.12**      **DEFICIENCIES WERE NOTED IN THE MAINTENANCE OF CAPITAL ASSETS RECORDS**  
(Internal Control – Significant Deficiency Under Government Auditing Standards)

Our examination of the capital assets records revealed the following deficiencies. These deficiencies can be attributed in part to the lack of management oversight and the lack of technical skills to maintain accounting records in accordance with generally accepted accounting principles. Audit adjustments were accepted by management to properly reflect capital assets in the financial statements of this report.

- A. The department’s capital assets policies do not address when depreciation starts on assets.
- B. The capital assets policies do not make a distinction between building maintenance versus capitalization.
- C. The School Department did not follow its capital assets policies concerning the useful life of buses.

- D. Several pieces of equipment (\$87,184) and their corresponding accumulated depreciation (\$1,207) were omitted from the department's capital assets records.
- E. Three buses originally costing \$131,922, which were fully depreciated, were sold during the audit period, but were not removed from the capital assets records.
- F. Capital assets were not correctly classified by function as required by Governmental Accounting Standards Board Statement No. 34.

### RECOMMENDATION

Management should provide the necessary oversight to ensure that its capital assets records are maintained in accordance with generally accepted accounting principles and department policies.

### MANAGEMENT'S RESPONSE – DIRECTOR OF SCHOOLS

Management agrees with this finding. The school board amended the policy concerning capital assets on October 23, 2008. This amendment addresses when depreciation starts on assets, makes a distinction between building maintenance versus capitalization, and corrects the useful life of buses. The capital assets have been corrected to reflect the equipment that was purchased in 2007-08, and buses that were sold have been removed from the capital assets records. Capital assets were not originally classified correctly and they will take some time to correct. Efforts will be made to have these corrected before June 30, 2009.

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### OFFICE OF TRUSTEE

FINDING 08.13      **THE TRUSTEE PAID CHECKS ISSUED BY THE SCHOOL FEDERAL PROJECTS FUND THAT EXCEEDED AVAILABLE FUNDS**  
(Noncompliance Under Government Auditing Standards)

The trustee paid checks issued by the School Federal Projects Fund that exceeded the available cash balance on deposit by \$358,396. Section 8-11-104(5), Tennessee Code Annotated, prohibits the trustee from paying a check if sufficient funds are not available. This deficiency exists because the School Department continued to issue warrants exceeding cash on deposit with the trustee, and the trustee kept honoring the warrants.

### RECOMMENDATION

The trustee should not pay checks that exceed available cash as required by state statute.

## MANAGEMENT'S RESPONSE - TRUSTEE

Management reviewed all funds before closing the books for the fiscal year ending June 30, 2008. At this time, the director of finance with the Dickson County School Department was contacted concerning the still overdrawn status of the School Federal Projects Fund. The director of finance had been contacted numerous times by telephone and email concerning the negative balance in this account. Management requested that checks not be issued but was informed that checks had already been disbursed. The explanation was that money had been requested but not received in due time prior to disbursement of checks. Management acknowledges the need for adequate funding in this account and will monitor the financial activity of this fund. Management will not honor any disbursements and/or checks as long as there is a deficit. The deficit was eliminated on July 23, 2008, has been monitored on a daily basis by management, and monies have been adequate to fund the account.

I feel this finding was somewhat unfair, due to the fact, that my bookkeeper and I discussed this issue several months prior to year-end with my auditor. I was told that the director of finance would be written up with a finding, but that my office would not. My bookkeeper and I kept in constant communication with the director of finance by telephone and email concerning the status of this account. If my office is not given the information on deposits and disbursements, in a timely manner, it is somewhat difficult to properly perform my job. I strive each year to perform the duties of the trustee's office as they should be performed.

## AUDITOR'S REBUTTAL

State statutes provide that the trustee cannot pay warrants if sufficient funds are not available in the fund the warrants are drawn. An auditor from this office did inform the trustee that this finding would not be reflected in the report; however, later on the same day, the auditor and his supervisor did discuss with the trustee that due to the materiality of this finding the standards require that we report this as a matter of noncompliance.

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## OFFICE OF CIRCUIT COURT CLERK

FINDING 08.14      **THE OFFICE DID NOT REQUIRE A DEPOSITORY TO ADEQUATELY COLLATERALIZE FUNDS EXCEEDING FEDERAL DEPOSIT INSURANCE CORPORATION COVERAGE (Noncompliance Under Government Auditing Standards)**

The circuit court clerk did not require one depository holding county funds to pledge sufficient securities to protect funds that exceeded Federal Deposit Insurance Corporation (FDIC) coverage. At June 30, 2008, deposits exceeded FDIC coverage and collateral securities pledged by \$81,165. 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. The failure to adequately collateralize funds could result in a loss for the county.

## RECOMMENDATION

The circuit court clerk should require all depositories to pledge sufficient securities to protect county funds exceeding FDIC coverage as required by state statute.

## MANAGEMENT'S RESPONSE – CIRCUIT COURT CLERK

On the day the auditor came to my office and explained to me what he had found, I went straight to the bank and talked to a bank official. The official and I went over the pledge securities for the Dickson County Circuit Court bank accounts. The pledge securities were raised to \$500,000. I am taking extra precautions by checking this issue every month when the pledge security sheet is received from the bank.

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### FINDING 08.15      **THE OFFICE DID NOT REVIEW SOFTWARE AUDIT LOGS** (Internal Control – Significant Deficiency Under Government Auditing Standards)

The software application used by the office generated a daily log that displayed changes made by users. Because this log provided the only audit trail of these changes, it should be reviewed daily for inappropriate activity. Since management was not aware of its importance, they did not review the log during the audit period. It should be noted that the office now has a new software program; therefore, the review of this log is no longer necessary.

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## OTHER FINDING AND RECOMMENDATION

### FINDING 08.16      **DUTIES WERE NOT SEGREGATED ADEQUATELY IN THE LANDFILL DEPARTMENT; PLANNING, ZONING, AND CODES DEPARTMENT; AND THE AMBULANCE SERVICE** (Internal Control – Significant Deficiency Under Government Auditing Standards)

Duties were not segregated adequately among the officials and employees in the Landfill Department; Planning, Zoning, and Codes Department; and the Ambulance Service. Employees responsible for maintaining accounting records were also involved in receipting, depositing, and/or disbursing funds. Accounting standards provide that internal controls be designed to provide reasonable assurance to provide reliability of financial reporting and of the effectiveness and efficiency of operations. This lack of segregation of duties is the result of managements' decisions based on the availability of financial resources and is a significant deficiency in internal controls that increases the risk of unauthorized transactions.

## RECOMMENDATION

Officials should segregate duties to the extent possible using available resources.

MANAGEMENT'S RESPONSE – COUNTY MAYOR

We concur with this finding. Due to constraints imposed upon us by the legislative body to fund additional employees to segregate services at the Landfill, Ambulance Service, and Office of Planning, Zoning, and Codes, we were unable to put the necessary controls in place at this time.

**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, 2008**

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