



**ANNUAL FINANCIAL REPORT
DICKSON COUNTY, TENNESSEE**



FOR THE YEAR ENDED JUNE 30, 2009



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ANNUAL FINANCIAL REPORT
DICKSON COUNTY, TENNESSEE
FOR THE YEAR ENDED JUNE 30, 2009

DEPARTMENT OF AUDIT
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Comptroller of the Treasury

DIVISION OF COUNTY AUDIT
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State Auditors

This financial report is available at www.tn.gov/comptroller

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Audit Highlights
Annual Financial Report
Dickson County, Tennessee
For the Year Ended June 30, 2009

Scope

We have audited the basic financial statements of Dickson County as of and for the year ended June 30, 2009.

Results

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

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

Findings

The following are summaries of the audit findings:

OFFICE OF COUNTY MAYOR

- ◆ The office did not deposit amounts withheld (\$203,529) from contractor payments into an escrow account as required by state statute.
-

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 School Department donated three parcels of land to nonprofit organizations, which is contrary to an opinion of the state attorney general.
-

OFFICE OF CIRCUIT COURT CLERK

- ◆ The office had deficiencies in computer system backup procedures.
-

OTHER FINDING

- ◆ Duties were not segregated adequately among the officials and employees in the Landfill Department and at the Ambulance Service.

INTRODUCTORY SECTION

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Dickson County Officials

June 30, 2009

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	Bill Johnson

Board of Education

Tim Potter, Chairman	Kirk Vandivort
RaAnn Hillis	Phil Buckner
Steve Haley	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
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INDEPENDENT AUDITOR'S REPORT

September 8, 2009

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, 2009, which collectively comprise Dickson County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Dickson County's management. Our responsibility is to express opinions on these financial statements based on our audit.

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

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

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

In our opinion except for the effects of not including the financial statements of the Dickson County Emergency Communications District and the Dickson County Municipal Airport Authority, as discussed in the preceding paragraph, the financial statements referred to above present fairly, in all material respects, the financial position of the aggregate discretely presented component units of Dickson County, Tennessee, at June 30, 2009, 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, based on our audit, 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, 2009, and the respective changes in financial position thereof for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated September 8, 2009, 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.

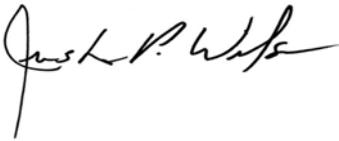
As described in Note V.B., Dickson County has implemented the provisions of Governmental Accounting Standards Board Statement No. 49, Accounting and Financial Reporting for Pollution Remediation Obligations and Statement No. 52, Land and Other Real Estate Held as Investments by Endowments.

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 71 through 80 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, appearing to read "Justin P. Wilson". The signature is fluid and cursive, with a long vertical stroke extending downwards from the end.

Justin P. Wilson
Comptroller of the Treasury

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BASIC FINANCIAL STATEMENTS

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Exhibit A

Dickson County, Tennessee
Statement of Net Assets
June 30, 2009

	Primary Government Governmental Activities	Component Unit Dickson County School Department
<u>ASSETS</u>		
Cash	\$ 7,774	\$ 119,545
Equity in Pooled Cash and Investments	7,585,333	7,639,723
Inventories	2,457	0
Accounts Receivable	1,796,910	5,543
Allowance for Uncollectibles	(762,795)	0
Due from Other Governments	621,181	2,378,924
Note Proceeds Receivable	2,048,002	0
Property Taxes Receivable	18,061,896	9,081,970
Allowance for Uncollectible Property Taxes	(455,173)	(228,872)
Cash Shortage	300	0
Deferred Charges - Debt Issuance Costs	158,102	0
Capital Assets:		
Assets Not Depreciated:		
Land	7,287,379	2,154,911
Construction in Progress	5,967,214	0
Assets Net of Accumulated Depreciation:		
Buildings and Improvements	7,205,667	40,141,990
Other Capital Assets	1,483,983	2,573,230
Infrastructure	25,165,056	0
Total Assets	<u>\$ 76,173,286</u>	<u>\$ 63,866,964</u>
<u>LIABILITIES</u>		
Accounts Payable	\$ 170,021	\$ 0
Payroll Deductions Payable	30,736	2,408
Due to State of Tennessee	0	7,780
Retainage Payable	208,529	0
Accrued Interest Payable	702,299	6,243
Deferred Revenue - Current Property Taxes	16,770,385	8,432,566
Noncurrent Liabilities:		
Due Within One Year	12,558,701	261,589
Due in More Than One Year (net of deferred amount on refunding and unamortized premiums on debt)	62,959,067	4,155,069
Total Liabilities	<u>\$ 93,399,738</u>	<u>\$ 12,865,655</u>

(Continued)

Exhibit A

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

	Primary Government <u>Governmental Activities</u>	<u>Component Unit</u> Dickson County School Department
<u>NET ASSETS</u>		
Invested in Capital Assets, Net of Related Debt	\$ 30,077,363	\$ 44,596,775
Restricted for:		
Capital Projects	448,745	0
Debt Service	2,216,781	0
Highways	2,564,648	0
Bridges	1,480,002	0
Central Cafeteria	0	1,755,579
School Federal Projects	0	233,133
Basic Education Program	0	250,750
Other Purposes	81,424	43,122
Unrestricted	<u>(54,095,415)</u>	<u>4,121,950</u>
Total Net Assets (Deficit)	<u>\$ (17,226,452)</u>	<u>\$ 51,001,309</u>

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

Exhibit B

Dickson County, Tennessee
Statement of Activities
For the Year Ended June 30, 2009

Functions/Programs	Program Revenues						Net (Expense) Revenue and Changes in Net Assets		Component Unit
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Governmental Activities	Dickson County School Department	Component		
							Primary Governmental Activities	Dickson County School Department	
Primary Government:									
Governmental Activities:									
General Government	\$ 2,187,351	\$ 407,341	\$ 22,007	\$ 0	\$ (1,758,003)	\$ 0			0
Finance	1,413,737	1,316,728	15,764	0	(81,245)	0			0
Administration of Justice	2,001,051	1,244,399	91,005	0	(665,647)	0			0
Public Safety	10,237,083	1,324,883	128,921	28,960	(8,754,319)	0			0
Public Health and Welfare	5,929,202	1,311,718	706,391	0	(3,911,093)	0			0
Social, Cultural, and Recreational Services	543,765	48,387	0	0	(495,378)	0			0
Agriculture and Natural Resources	166,870	0	0	0	(166,870)	0			0
Other Operations	53,977	46,673	0	65,170	57,866	0			0
Highways/Public Works	3,800,260	0	1,891,050	260,706	(1,648,504)	0			0
Interest on Long-term Debt	3,034,517	0	0	0	(3,034,517)	0			0
Other Debt Service	206,608	0	1,081,700	0	875,092	0			0
Total Governmental Activities	\$ 29,574,421	\$ 5,700,129	\$ 3,936,838	\$ 354,836	\$ (19,582,618)	\$ 0			0
Total Primary Government	\$ 29,574,421	\$ 5,700,129	\$ 3,936,838	\$ 354,836	\$ (19,582,618)	\$ 0			0
Component Unit:									
Dickson County School Department	\$ 65,774,792	\$ 2,451,157	\$ 6,268,420	\$ 0	\$ 0	\$ (57,055,215)			
Total Component Unit	\$ 65,774,792	\$ 2,451,157	\$ 6,268,420	\$ 0	\$ 0	\$ (57,055,215)			

(Continued)

Exhibit B

Dickson County, Tennessee
Statement of Activities (Cont.)

Functions/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Assets		Component Unit	
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Governmental Activities		Dickson County School Department
General Revenues:							
Taxes:							
Property Taxes Levied for General Purposes					\$ 11,875,175	\$ 8,532,303	
Property Taxes Levied for Debt Service					5,071,758	0	
Local Option Sales Tax					497,116	9,746,008	
Wheel Tax					2,652,779	0	
Adequate Facilities Development Tax					292,924	0	
Hotel/Motel Tax					304,045	0	
Business Tax					296,512	131,770	
Wholesale Beer Tax					232,564	0	
Litigation Tax					459,840	0	
Mineral Severance Tax					74,443	0	
Interstate Telecommunications Tax					0	7,070	
Other Local Taxes					3,382	0	
Grants and Contributions Not Restricted to Specific Programs					1,271,271	35,353,200	
Unrestricted Investment Earnings					309,583	125,816	
Miscellaneous					52,016	220,447	
Total General Revenues					\$ 23,393,408	\$ 54,116,614	
Change in Net Assets					\$ 3,810,790	\$ (2,938,601)	
Net Assets, July 1, 2008					(19,996,647)	53,939,910	
Prior-period Adjustment					(1,040,595)	0	
Net Assets, June 30, 2009					\$ (17,226,452)	\$ 51,001,309	

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, 2009

	Major Funds			Nonmajor	Total
	General	Highway /	General	Funds	
		Public	Debt	Other	
	Works	Service	Govern-	Govern-	
			mental	mental	
			Funds	Funds	
<u>ASSETS</u>					
Cash	\$ 130	\$ 0	\$ 0	\$ 7,644	\$ 7,774
Equity in Pooled Cash and Investments	378,352	2,391,009	2,109,228	2,706,744	7,585,333
Inventories	2,457	0	0	0	2,457
Accounts Receivable	1,461,120	62,801	180,197	92,792	1,796,910
Allowance for Uncollectibles	(762,795)	0	0	0	(762,795)
Due from Other Governments	200,227	378,442	31,060	11,452	621,181
Due from Other Funds	13,568	0	16,243	0	29,811
Note Proceeds Receivable	2,048,002	0	0	0	2,048,002
Property Taxes Receivable	11,020,818	1,122,491	5,408,364	510,223	18,061,896
Allowance for Uncollectible Property Taxes	(277,732)	(28,288)	(136,295)	(12,858)	(455,173)
Cash Shortage	300	0	0	0	300
Total Assets	<u>\$ 14,084,447</u>	<u>\$ 3,926,455</u>	<u>\$ 7,608,797</u>	<u>\$ 3,315,997</u>	<u>\$ 28,935,696</u>
<u>LIABILITIES AND FUND BALANCES</u>					
<u>Liabilities</u>					
Accounts Payable	\$ 85,661	\$ 82,609	\$ 0	\$ 1,751	\$ 170,021
Payroll Deductions Payable	18,322	10,498	0	1,916	30,736
Retainage Payable	203,529	0	0	5,000	208,529
Due to Other Funds	0	0	0	29,811	29,811
Deferred Revenue - Current Property Taxes	10,232,777	1,042,227	5,021,641	473,740	16,770,385
Deferred Revenue - Delinquent Property Taxes	433,225	44,125	212,601	20,056	710,007
Other Deferred Revenues	276,878	182,348	15,000	0	474,226
Total Liabilities	<u>\$ 11,250,392</u>	<u>\$ 1,361,807</u>	<u>\$ 5,249,242</u>	<u>\$ 532,274</u>	<u>\$ 18,393,715</u>
<u>Fund Balances</u>					
Reserved for Encumbrances	\$ 7,348,804	\$ 0	\$ 0	\$ 0	\$ 7,348,804
Reserved for Alcohol and Drug Treatment	56,514	0	0	0	56,514
Reserved for Litter Enforcement Awards	309	0	0	0	309
Reserved for Sexual Offender Registration	15,718	0	0	0	15,718
Reserved for Computer System - Register	40,169	0	0	0	40,169
Reserved for Automation Purposes - Circuit Court	1,470	0	0	0	1,470
Reserved for Automation Purposes - General Sessions Court	28,471	0	0	0	28,471
Reserved for Automation Purposes - Juvenile Court	11,410	0	0	0	11,410
Reserved for Automation Purposes - Chancery Court	5,849	0	0	0	5,849
Reserved for Automation Purposes - Sheriff	5,263	0	0	0	5,263
Unreserved, Reported In:					
General Fund (Deficit)	(4,679,922)	0	0	0	(4,679,922)
Special Revenue Funds	0	2,564,648	0	2,334,978	4,899,626
Debt Service Funds	0	0	2,359,555	0	2,359,555
Capital Projects Funds	0	0	0	448,745	448,745
Total Fund Balances	<u>\$ 2,834,055</u>	<u>\$ 2,564,648</u>	<u>\$ 2,359,555</u>	<u>\$ 2,783,723</u>	<u>\$ 10,541,981</u>
Total Liabilities and Fund Balances	<u>\$ 14,084,447</u>	<u>\$ 3,926,455</u>	<u>\$ 7,608,797</u>	<u>\$ 3,315,997</u>	<u>\$ 28,935,696</u>

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

Exhibit C-2

Dickson County, Tennessee
Reconciliation of the Balance Sheet of Governmental Funds to
the Statement of Net Assets
June 30, 2009

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)		\$ 10,541,981
(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	5,967,214	
Add: infrastructure net of accumulated depreciation	25,165,056	
Add: buildings and improvements net of accumulated depreciation	7,205,667	
Add: other capital assets net of accumulated depreciation	<u>1,483,983</u>	47,109,299
(2) Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the governmental funds.		1,184,233
(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	\$ (54,755,000)	
Less: notes payable	(8,111,002)	
Less: other loans payable	(11,485,469)	
Less: compensated absences payable	(351,703)	
Less: landfill closure/postclosure care costs	(1,127,758)	
Less: accrued interest on bonds	(684,404)	
Less: accrued interest on notes	(17,895)	
Less: other deferred revenue - premium on debt	(18,760)	
Add: deferred charges - debt issuance costs	158,102	
Add: deferred amount on refunding	<u>331,924</u>	<u>(76,061,965)</u>
Net assets of governmental activities (Exhibit A)		<u>\$ (17,226,452)</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, 2009

	Major Funds			Nonmajor Funds	Total Governmental Funds
	General	Highway / Public Works	General Debt Service	Other Govern- mental Funds	
<u>Revenues</u>					
Local Taxes	\$ 12,451,584	\$ 1,803,394	\$ 7,241,196	\$ 846,866	\$ 22,343,040
Licenses and Permits	132,776	61	273	46	133,156
Fines, Forfeitures, and Penalties	344,101	0	0	494,164	838,265
Charges for Current Services	1,299,356	0	0	993,671	2,293,027
Other Local Revenues	232,003	135,108	101,082	49,679	517,872
Fees Received from County Officials	2,377,308	0	0	0	2,377,308
State of Tennessee	2,085,026	2,198,531	138,065	41,838	4,463,460
Federal Government	103,630	0	0	0	103,630
Other Governments and Citizens Groups	101,897	0	1,067,224	690	1,169,811
Total Revenues	\$ 19,127,681	\$ 4,137,094	\$ 8,547,840	\$ 2,426,954	\$ 34,239,569
<u>Expenditures</u>					
Current:					
General Government	\$ 1,405,555	\$ 0	\$ 0	\$ 0	\$ 1,405,555
Finance	1,269,926	0	0	0	1,269,926
Administration of Justice	1,966,575	0	0	28,515	1,995,090
Public Safety	15,634,410	0	0	185,408	15,819,818
Public Health and Welfare	4,428,840	0	0	2,378,804	6,807,644
Social, Cultural, and Recreational Services	490,126	0	0	29,185	519,311
Agriculture and Natural Resources	166,883	0	0	0	166,883
Other Operations	743,109	0	0	252,149	995,258
Highways	0	4,321,968	0	546,385	4,868,353
Debt Service:					
Principal on Debt	0	0	5,985,000	0	5,985,000
Interest on Debt	0	0	3,079,036	0	3,079,036
Other Debt Service	25,200	14,000	171,948	0	211,148
Capital Projects	0	0	0	971,999	971,999
Total Expenditures	\$ 26,130,624	\$ 4,335,968	\$ 9,235,984	\$ 4,392,445	\$ 44,095,021
Excess (Deficiency) of Revenues Over Expenditures					
	\$ (7,002,943)	\$ (198,874)	\$ (688,144)	\$ (1,965,491)	\$ (9,855,452)
<u>Other Financing Sources (Uses)</u>					
Notes Issued	\$ 6,330,002	\$ 0	\$ 0	\$ 0	\$ 6,330,002
Other Loans Issued	1,832,469	562,478	0	0	2,394,947
Insurance Recovery	3,337	2,979	0	6,716	13,032
Transfers In	0	0	0	1,400,000	1,400,000
Transfers Out	(1,400,000)	0	0	0	(1,400,000)
Total Other Financing Sources (Uses)	\$ 6,765,808	\$ 565,457	\$ 0	\$ 1,406,716	\$ 8,737,981
Net Change in Fund Balances	\$ (237,135)	\$ 366,583	\$ (688,144)	\$ (558,775)	\$ (1,117,471)
Fund Balance, July 1, 2008	3,071,190	2,198,065	3,047,699	3,342,498	11,659,452
Fund Balance, June 30, 2009	\$ 2,834,055	\$ 2,564,648	\$ 2,359,555	\$ 2,783,723	\$ 10,541,981

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, 2009

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

Net change in fund balances - total governmental funds (Exhibit C-3)		\$ (1,117,471)
(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	\$ 9,581,840	
Less: current year depreciation expense	<u>(1,221,081)</u>	8,360,759
(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, 2008	\$ (2,040,181)	
Add: deferred delinquent property taxes and other deferred June 30, 2009	<u>1,184,233</u>	(855,948)
(3) The issuance of long-term debt (e.g., notes, bonds, other loans) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the effect of these differences in the treatment of long-term debt and related items:		
Less: note proceeds	\$ (6,330,002)	
Less: other loan proceeds	(2,394,947)	
Add: principal payments on notes	805,000	
Add: principal payments on bonds	4,440,000	
Add: principal payments on other loans	740,000	
Add: change in premium on debt issuances	1,590	
Add: change in deferred debt issuance costs	23,462	
Less: change in deferred amount on refunding debt	<u>(42,355)</u>	(2,757,252)
(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	\$ 63,412	
Change in compensated absences payable	(10,469)	
Change in landfill closure/postclosure care costs	(912,836)	
Prior-period adjustment - landfill closure/postclosure care costs	<u>1,040,596</u>	<u>180,703</u>
Change in net assets of governmental activities (Exhibit B)		<u>\$ 3,810,791</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, 2009

	<u>Agency Funds</u>
<u>ASSETS</u>	
Cash	\$ 1,118,447
Equity in Pooled Cash and Investments	3,425,984
Accounts Receivable	6,732
Due from Other Governments	<u>770,933</u>
Total Assets	<u>\$ 5,322,096</u>
<u>LIABILITIES</u>	
Due to Other Taxing Units	\$ 768,088
Due to Joint Ventures	2,516,163
Other Current Liabilities	923,793
Due to Litigants, Heirs, and Others	<u>1,114,052</u>
Total Liabilities	<u>\$ 5,322,096</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, 2009

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.

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

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

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

The Dickson County Municipal Airport Authority operates the county's only airport facility. The Dickson County Commission appoints a majority of the governing body of the Dickson County Municipal Airport Authority. The county appoints three members, and the City of Dickson's City Council

appoints two members. The county and city have historically provided annual operating subsidies to the authority. The financial statements of the Dickson County Municipal Airport Authority were not available from other auditors in time for inclusion in this report.

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

Administrative Offices:

Dickson County Emergency Communications District
4000 Highway 48 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, 2009.

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;

deposit accounts at state and federal chartered banks and savings and loan associations; repurchase agreements; the State Treasurer's Investment Pool; bonds of any state or political subdivision rated A or higher by any nationally recognized rating service; nonconvertible debt securities of certain federal government sponsored enterprises; and the county's own legally issued bonds or notes.

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 one percent of total taxes levied.

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

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

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

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

Note proceeds receivable totaling \$2,048,002 in the General Fund represent debt proceeds requested prior to June 30 and received in July 2009 on the jail construction project.

Retainage payable in the primary government's General Fund and the 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 General Fund and 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	10-30
Other Capital Assets	3-15
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 either dies or 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 at the rate of 25 percent of the employee's final average compensation daily pay rate. The TCRS determines this rate by using 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 be only 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, other postemployment benefits, 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, 2009, Dickson County had \$57,267,050 in outstanding debt for capital purposes for the discretely presented Dickson County School Department. The debt is a liability of Dickson County, but the capital assets acquired are reported in the financial statements of the 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, 2009:

Fund/Type	Amount
Primary Government:	
General:	
Lower Court Prosecutor	\$ 103,915
Juvenile Court Recycling Program	24,828
Eye Program/Breast Care	193
Growth Coordinating	113
In-Service Training	9,722
Home Visitor	1,048
Local Law Enforcement Block Grant	198
Data Entry Fee for County Clerk	26,841
Handgun Training	2,387
Disaster Relief	13,239
Discretely Presented Dickson	
County School Department:	
General Purpose School:	
Daycare Program	297,583
Building Construction	90,750

8. Prior-period Adjustment

The government-wide financial statements were restated \$1,040,595 from the prior year due to a change in engineering estimates for landfill closure and postclosure care liability.

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. Fund Deficits

The General Fund had a deficit in unreserved fund balance of \$4,679,922 at June 30, 2009. This deficit resulted from the recognition of the unperformed portions of jail construction contracts totaling \$7,348,804 being reserved as an encumbrance in the financial statements. The County Commission has authorized capital outlay notes (\$18,000,000) to apply toward the jail project; however, as of June 30, 2009, only \$6,330,002 has been issued. This fund deficit should be liquidated subsequent to June 30, 2009, as the other debt is issued.

Generally accepted accounting principles require unperformed contracts to be reflected as a reservation (encumbrance) of fund balance. If unperformed portions of the contract had not been reserved as an encumbrance of the fund balance in the financial statements, the General Fund would have reflected a fund balance of \$2,668,882. The following statement presents the financial condition of the General Fund at June 30, 2009, if the unperformed portion of the contract had not been reflected as a reservation of the fund balance:

Fund Balance

Unreserved:	
Undesignated	<u>\$ 2,668,882</u>
Fund Balance, June 30, 2009, Restated	<u>\$ 2,668,882</u>

The School Federal Projects Fund (special revenue fund) of the discretely presented Dickson County School Department had a deficit in unreserved fund balance of \$92,528 at June 30, 2009. This deficit resulted from outstanding purchase orders totaling \$186,498 being reserved as an encumbrance in the financial statements. Funding for these future expenditures is expected to be received from grant revenue.

C. Cash Shortage - Prior Years

The Office of Circuit Court Clerk had a cash shortage of \$300 as of June 30, 2009. 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 September 2009, this case is still pending and no trial date has been set.

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:	
Solid Waste/Sanitation:	
Capital Projects - Other General Government Projects	\$ 4,694
General Purpose School:	
Support Services - Other Student Support	2,082
Principal on Debt - Education	1,932
School Federal Projects:	
Instruction - Vocational Education Program	6,301

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

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.

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; deposits at state and federal chartered banks and savings and loan associations; bonds of any state or political subdivision rated A or higher by any nationally recognized rating service; nonconvertible debt securities of certain federal government sponsored enterprises; 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, 2009, Dickson County had the following investments carried at cost. All investments are in the county trustee's investment pool. Separate disclosures concerning pooled investments cannot be made for Dickson County and the discretely presented Dickson County School Department since both pool their deposits and investments through the county trustee.

<u>Investment</u>	<u>Maturities</u>	<u>Cost</u>
State Treasurer's Investment Pool	Daily	\$ 8,104,168

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, 2009, 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, 2009, was as follows:

Primary Government

Governmental Activities:

	Balance 7-1-08	Increases	Decreases	Balance 6-30-09
Capital Assets Not Depreciated:				
Land	\$ 7,287,379	\$ 0	\$ 0	\$ 7,287,379
Construction in Progress	180,931	6,774,103	(987,820)	5,967,214
Total Capital Assets Not Depreciated	<u>\$ 7,468,310</u>	<u>\$ 6,774,103</u>	<u>\$ (987,820)</u>	<u>\$ 13,254,593</u>
Capital Assets Depreciated:				
Buildings and Improvements	\$ 9,980,348	\$ 2,002,232	\$ 0	\$ 11,982,580
Infrastructure	27,886,825	1,599,852	0	29,486,677
Other Capital Assets	5,631,101	193,473	(40,799)	5,783,775
Total Capital Assets Depreciated	<u>\$ 43,498,274</u>	<u>\$ 3,795,557</u>	<u>\$ (40,799)</u>	<u>\$ 47,253,032</u>
Less Accumulated Depreciation For:				
Buildings and Improvements	\$ 4,445,094	\$ 331,819	\$ 0	\$ 4,776,913
Infrastructure	3,917,667	403,954	0	4,321,621
Other Capital Assets	3,855,283	485,308	(40,799)	4,299,792
Total Accumulated Depreciation	<u>\$ 12,218,044</u>	<u>\$ 1,221,081</u>	<u>\$ (40,799)</u>	<u>\$ 13,398,326</u>
Total Capital Assets Depreciated, Net	<u>\$ 31,280,230</u>	<u>\$ 2,574,476</u>	<u>\$ 0</u>	<u>\$ 33,854,706</u>
Governmental Activities Capital Assets, Net	<u>\$ 38,748,540</u>	<u>\$ 9,348,579</u>	<u>\$ (987,820)</u>	<u>\$ 47,109,299</u>

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

Governmental Activities:

General Government	\$ 35,453
Administration of Justice	1,200
Public Safety	356,254
Public Health and Welfare	237,608
Social, Cultural, and Recreational Services	30,000
Other Operations	828
Highway/Public Works	<u>559,738</u>

Total Depreciation Expense - Governmental Activities \$ 1,221,081

Discretely Presented Dickson County School Department

Governmental Activities:

	Balance 7-1-08	Increases	Decreases	Balance 6-30-09
Capital Assets Not Depreciated:				
Land	\$ 2,154,911	\$ 0	\$ 0	\$ 2,154,911
Total Capital Assets Not Depreciated	<u>\$ 2,154,911</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2,154,911</u>
Capital Assets Depreciated:				
Buildings and Improvements	\$ 70,192,479	\$ 0	\$ 0	\$ 70,192,479
Other Capital Assets	6,544,840	522,585	(196,983)	6,870,442
Total Capital Assets Depreciated	<u>\$ 76,737,319</u>	<u>\$ 522,585</u>	<u>\$ (196,983)</u>	<u>\$ 77,062,921</u>
Less Accumulated Depreciation For:				
Buildings and Improvements	\$ 27,948,234	\$ 2,102,255	\$ 0	\$ 30,050,489
Other Capital Assets	4,145,550	348,645	(196,983)	4,297,212
Total Accumulated Depreciation	<u>\$ 32,093,784</u>	<u>\$ 2,450,900</u>	<u>\$ (196,983)</u>	<u>\$ 34,347,701</u>
Total Capital Assets Depreciated, Net	<u>\$ 44,643,535</u>	<u>\$ (1,928,315)</u>	<u>\$ 0</u>	<u>\$ 42,715,220</u>
Governmental Activities Capital Assets, Net	<u><u>\$ 46,798,446</u></u>	<u><u>\$ (1,928,315)</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 44,870,131</u></u>

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

Governmental Activities:

Instruction	\$ 1,321
Support Services	2,431,887
Operation of Non-Instructional Services	<u>17,692</u>
 Total Depreciation Expense - Governmental Activities	 <u>\$ 2,450,900</u>

C. Construction Commitments

At June 30, 2009, the county had uncompleted construction contracts of approximately \$7,348,804 for the jail expansion project. Funding for these future expenditures is expected to be received from the issuance of debt.

D. Interfund Receivables, Payables, and Transfers

The composition of interfund balances as of June 30, 2009, is as follows:

Due to/from Other Funds:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Primary Government:		
General	Nonmajor governmental	\$ 13,568
General Debt Service	Nonmajor governmental	16,243
Discretely Presented School Department:		
General Purpose School	Nonmajor governmental	84,629
Nonmajor governmental	General Purpose School	11,913

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, 2009, consisted of the following amounts:

Primary Government

	<u>Transfer In</u>
	General Purpose School Fund
<u>Transfer Out</u>	
General Fund	\$ 1,400,000

Discretely Presented Dickson County School Department

	<u>Transfer In</u>
	General Purpose School Fund
<u>Transfer Out</u>	
Nonmajor governmental fund	\$ 48,027

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, 2009, were as follows:

Year Ending June 30	Governmental Funds
2010	\$ 29,247
2011	21,007
Total Minimum Lease Payments	\$ 50,254
Amount Representing Interest	(3,720)
Present Value of Minimum Lease Payments	<u>\$ 46,534</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, 2009, will be retired from the General Debt Service Fund.

General obligation bonds, other loans, and capital outlay notes outstanding as of June 30, 2009, are as follows:

Type	Interest Rate	Original Amount of Issue	Balance 6-30-09
General Obligation Bonds	4.25 to 6.5%	\$ 20,200,000	\$ 2,290,000
General Obligation Bonds - Refunding	2 to 5	63,480,000	52,465,000
Capital Outlay Notes	2.95 to 5.15	11,058,002	8,111,002
Other Loans	variable	14,532,469	11,485,469

In prior years, Dickson County entered into loan agreements with the Montgomery County Public Building Authority. Under these loan agreements, the authority loaned \$8,000,000 and \$1,500,000 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, 2009, both loans carried a variable interest rate of .4 percent, and other fees totaled approximately .4 percent (letter of credit), .08 percent (remarketing), and \$60 per month (trustee) of the outstanding loan principal.

During the prior year, Dickson County entered into loan agreements with the Montgomery County Public Building Authority. Under these loan agreements, the authority loaned \$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. 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, 2009, both loans carried a variable interest rate of .4 percent, and other fees totaled approximately .2 percent (letter of credit), .08 percent (remarketing), and \$60 per month (trustee) of the outstanding loan principal.

During the current year, Dickson County entered into a loan agreement with the City of Clarksville Public Building Authority. Under this loan agreement, the authority authorized \$1,200,000 for the construction of the Sheriff's administration building to Dickson County on an as-needed basis. Dickson County had borrowed \$632,469 at June 30, 2009. This loan is 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 this loan. At June 30, 2009, the loan carried a variable interest rate of .4 percent, and other fees totaled approximately .2 percent (letter of credit), .2 percent (remarketing), and \$60 per month (trustee) of the outstanding loan principal.

The annual requirements to amortize all general obligation bonds, other loans, and notes outstanding as of June 30, 2009, including interest payments and other loan fees, are presented in the following tables:

Year Ending June 30	Bonds		
	Principal	Interest	Total
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
2015-2019	26,485,000	4,316,423	30,801,423
2020-2021	3,605,000	201,678	3,806,678
Total	<u>\$ 54,755,000</u>	<u>\$ 15,315,136</u>	<u>\$ 70,070,136</u>

Year Ending June 30	Notes		
	Principal	Interest	Total
2010	\$ 7,005,002	\$ 255,890	\$ 7,260,892
2011	581,000	43,660	624,660
2012	305,000	23,238	328,238
2013	220,000	13,909	233,909
Total	<u>\$ 8,111,002</u>	<u>\$ 336,697</u>	<u>\$ 8,447,699</u>

Year Ending June 30	Other Loans			
	Principal	Interest	Other Fees	Total
2010	\$ 839,000	\$ 44,308	\$ 43,220	\$ 926,528
2011	874,000	40,856	40,184	955,040
2012	911,000	37,255	37,025	985,280
2013	948,000	33,508	33,739	1,015,247
2014	989,000	29,600	30,315	1,048,915
2015-2019	4,627,469	88,155	94,269	4,809,893
2020-2022	2,297,000	11,778	15,564	2,324,342
Total	<u>\$ 11,485,469</u>	<u>\$ 285,460</u>	<u>\$ 294,316</u>	<u>\$ 12,065,245</u>

There is \$2,359,555 available in the General Debt Service Fund to service long-term debt. Bonded debt per capita totaled \$1,042, based on the 2008 special federal census. Debt per capita, including bonds, other loans, and notes totaled \$1,415, based on the 2008 special federal census.

Changes in Long-term Liabilities

Long-term liability activity for the year ended June 30, 2009, was as follows:

Governmental Activities:

	Bonds	Notes
Balance, July 1, 2008	\$ 59,195,000	\$ 2,586,000
Additions	0	6,330,002
Deductions	(4,440,000)	(805,000)
	<u>54,755,000</u>	<u>8,111,002</u>
Balance, June 30, 2009	\$ 54,755,000	\$ 8,111,002
	<u>4,525,000</u>	<u>7,005,002</u>

	Compensated Absences	Other Loans
Balance, July 1, 2008	\$ 341,234	\$ 9,830,522
Additions	506,280	2,394,947
Deductions	(495,811)	(740,000)
	<u>351,703</u>	<u>11,485,469</u>
Balance, June 30, 2009	\$ 351,703	\$ 11,485,469
	<u>50,075</u>	<u>839,000</u>

	Landfill Closure/ Postclosure Care Costs
Balance, July 1, 2008	\$ 214,922
Prior-period Adjustment	1,040,595
Deductions	(127,759)
	<u>1,127,758</u>
Balance, June 30, 2009	\$ 1,127,758
	<u>139,624</u>

Analysis of Noncurrent Liabilities Presented on Exhibit A:

Total Noncurrent Liabilities, June 30, 2009	\$ 75,830,932
Less: Due Within One Year	(12,558,701)
Add: Unamortized Premium on Debt	18,760
Less: Deferred Amount on Refunding	(331,924)
	<u>62,959,067</u>
Noncurrent Liabilities - Due in More Than One Year - Exhibit A	<u>\$ 62,959,067</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, 2009, 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, 2009, will be retired from the General Purpose School Fund.

Capital outlay notes outstanding as of June 30, 2009, are as follows:

<u>Type</u>	<u>Interest Rate</u>	<u>Original Amount of Issue</u>	<u>Balance 6-30-09</u>
Capital Outlay Notes	3%	\$ 500,000	\$ 227,005

The annual requirements to amortize all notes outstanding as of June 30, 2009, including interest payments, are presented in the following table:

Year Ending June 30	Notes		
	Principal	Interest	Total
2010	\$ 73,443	\$ 6,810	\$ 80,253
2011	75,646	4,607	80,253
2012	77,916	2,338	80,254
Total	<u>\$ 227,005</u>	<u>\$ 13,755</u>	<u>\$ 240,760</u>

Debt per capita, including notes and capital leases, totaled \$5, 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, 2009, was as follows:

Governmental Activities:

	Capital Lease	Notes Payable
Balance, July 1, 2008	\$ 72,526	\$ 298,309
Deductions	(25,992)	(71,304)
Balance, June 30, 2009	<u>\$ 46,534</u>	<u>\$ 227,005</u>
Balance Due Within One Year	<u>\$ 26,528</u>	<u>\$ 73,443</u>

	Compensated Absences	Other Post- employment Benefits
Balance, July 1, 2008	\$ 399,558	\$ 1,942,425
Additions	95,483	2,503,409
Deductions	(237,940)	(559,816)
Balance, June 30, 2009	<u>\$ 257,101</u>	<u>\$ 3,886,018</u>
Balance Due Within One Year	<u>\$ 161,618</u>	<u>\$ 0</u>

Analysis of Noncurrent Liabilities Presented on Exhibit A:

Total Noncurrent Liabilities, June 30, 2009	\$ 4,416,658
Less: Due Within One Year	<u>(261,589)</u>
Noncurrent Liabilities - Due in More Than One Year - Exhibit A	<u>\$ 4,155,069</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, 2009, were \$160,793 and \$31,832, respectively. The School Department has recognized these on-behalf payments as revenues and expenditures in the General Purpose School Fund.

H. Short-term Debt

Dickson County issued tax anticipation notes in advance of property tax collections and deposited the proceeds in the General Fund. These notes were necessary because funds were not available to meet obligations coming due before current tax collections. Short-term debt activity for the year ended June 30, 2009, was as follows:

	Balance 7-1-08	Issued	Paid	Balance 6-30-09
Tax Anticipation Notes	\$ 0	\$ 1,550,000	\$ (1,550,000)	\$ 0

V. OTHER INFORMATION

A. Risk Management

It is the policy of Dickson County to purchase commercial insurance for the risks of losses to which it is exposed. These risks include general liability, property, casualty, workers’ compensation, employee health and accident, and environmental. Employee health insurance is provided only for active

employees; pre-65 age retirees are not allowed to remain in the plan. 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 workers compensation 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. 49, Accounting and Financial Reporting for Pollution Remediation Obligations and Statement No. 52, Land and Other Real Estate Held as Investments by Endowments became effective for the year ended June 30, 2009.

GASB Statement No. 49 requires county governments to measure and report their pollution remediation liabilities. A county has a pollution remediation problem if one of five obligating events occurs. The statement requires governments to restate beginning net assets in government-wide and proprietary fund financial statements for pollution remediation liabilities that existed as of July 1, 2008. Previous to Statement No. 49, counties were not required to measure and record pollution remediation liabilities. GASB Statement No. 49 had no effect on the financial statements of Dickson County for the year ended June 30, 2009, since the county had none of the obligating events. However, it is reasonably expected that Dickson County could have pollution remediation liabilities in subsequent years.

GASB Statement No. 52 requires endowments to report land and other real estate investments at fair value. Previous to Statement No. 52, land and other real estate held by endowments were reported at historical cost. Changes in fair value between years will be reported as investment income (loss). GASB Statement No. 52 had no effect on the financial statements of Dickson County for the year ended June 30, 2009, since the county had no

endowment investments. However, it is reasonably expected that Dickson County could have endowment investments in subsequent years.

C. Subsequent Events

On August 17, 2009, the Dickson County Commission authorized the issuance of a \$1,000,000 general obligation capital outlay note.

As of September 8, 2009, Dickson County requested draws of \$580,515 from the County Jail (a) \$4,250,000 note.

As of September 8, 2009, Dickson County requested draws of \$580,515 from the County Jail (b) \$4,250,000 note.

D. Contingent Liabilities

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

E. Landfill Closure/Postclosure Care Costs

Dickson County has active permits on file with the state Department of Environment and Conservation for a sanitary landfill, balefill, and a demolition landfill. The county has provided financial assurances for estimated postclosure liabilities as required by the State of Tennessee. These financial assurances are on file with the Department of Environment and Conservation.

State and federal laws and regulations require the county to place a final cover on its sanitary landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for 30 years after closure. Although closure and postclosure care costs will be paid only near or after the date that the landfill stops accepting waste, the county reports a portion of these closure and postclosure care costs as an operating expense in each period based on landfill capacity used as of each balance sheet date. Dickson County closed its sanitary landfill in 1998. The \$1,127,758 reported as postclosure care liability at June 30, 2009, represents amounts based on what it would cost to perform all postclosure care in 2009. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

F. Joint Ventures

The Water Authority of Dickson County is a joint venture between Dickson County and the City of Dickson and is governed by Chapter 51, Private Acts of 2001. The authority was established for the purposes of planning, financing, developing, and operating water and wastewater treatment and

transmission facilities. The authority is governed by a five-member board: two representatives from the Turnbull-White Bluff Utility District appointed by the county mayor, the mayor of the City of Dickson or the mayor's designee, one member of the Dickson City Council appointed by the city mayor, and one member at-large selected by the other four members from a resident of the Harpeth Utility District or other participating entities. Dickson County made no contributions to the Water Authority of Dickson County for the year ended June 30, 2009.

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, 2009.

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 for the year ended June 30, 2009.

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
101 Cowan Road
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

G. Retirement Commitments

Employees

Plan Description

Employees of Dickson County are members of the Political Subdivision Pension Plan (PSPP), an agent multiple-employer defined benefit pension plan administered by the Tennessee Consolidated Retirement System (TCRS). TCRS provides retirement benefits as well as death and disability benefits. Benefits are determined by a formula using the member's high five-year average salary and years of service. Members become eligible to retire at the age of 60 with five years of service or at any age with 30 years of service. A reduced retirement benefit is available to vested members at the

age of 55. Disability benefits are available to active members with five years of service who become disabled and cannot engage in gainful employment. There is no service requirement for disability that is the result of an accident or injury occurring while the member was in the performance of duty. Members joining the system after July 1, 1979, become vested after five years of service and members joining prior to July 1, 1979, were vested after four years of service. Benefit provisions are established in state statute found in Title 8, Chapters 34-37 of Tennessee Code Annotated. State statutes are amended by the Tennessee General Assembly. Political subdivisions such as Dickson County participate in the TCRS as individual entities and are liable for all costs associated with the operation and administration of their plan. Benefit improvements are not applicable to a political subdivision unless approved by the chief governing body.

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

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, 2009, was 7.66 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, 2009, Dickson County's annual pension cost of \$1,254,304 to TCRS was equal to the county's required and actual contributions. The required contribution was determined as part of the July 1, 2007, actuarial valuation using the frozen entry age actuarial cost method. Significant actuarial assumptions used in the valuation include (a) rate of return on investment of present and future assets of 7.5 percent a year compounded annually, (b) projected salary increases of 4.75 percent (graded) annual rate (no explicit assumption is made regarding the portion attributable to the effects of inflation on salaries), (c) projected 3.5 percent annual increase in the Social Security wage base, and (d) projected post retirement increases of three percent annually. The actuarial value of assets was determined using techniques that smooth the effect of short-term volatility in the market value of total investments over a five-year period. Dickson County's unfunded actuarial accrued liability is being amortized as a level dollar amount on a closed basis. The remaining amortization period at July 1, 2007, was 11 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
6-30-09	\$1,254,304	100%	\$0
6-30-08	1,257,385	100	0
6-30-07	1,170,184	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 \$15 million, and the ratio of the UAAL to the covered payroll was 22.48 percent.

The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents 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.tn.gov/treasury/tcrs.

Funding Policy

Most teachers are required by state statute to contribute five percent of their salaries to the plan. The employer contribution rate for School Department is established at an actuarially determined rate. The employer rate for the fiscal year ended June 30, 2009, was 6.42 percent of annual covered payroll. The employer contribution requirement for School Department is established and may be amended by the TCRS Board of Trustees. The employer's contributions to TCRS for the years ended June 30, 2009, 2008, and 2007, were \$1,880,917, \$1,749,625, and \$1,650,918, respectively, equal to the required contributions for each year.

H. Other Postemployment Benefits (OPEB)

Discretely Presented Dickson County School Department

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://tn.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, 2009, the discretely presented Dickson County School Department made contributions totaling \$474,741 for postemployment benefits.

Annual OPEB Cost and Net OPEB Obligation

	Local Education Group Insurance Plan
	<u>Plan</u>
ARC	\$ 2,416,000
Interest on the NPO	87,409
Adjustment to the ARC	<u>(85,075)</u>
Annual OPEB cost	\$ 2,418,334
Amount of contribution	<u>(474,741)</u>
Increase/decrease in NPO	\$ 1,943,593
Net OPEB obligation, 7-1-08	<u>1,942,425</u>
 Net OPEB obligation, 6-30-09	 <u>\$ 3,886,018</u>

Year Ended*	Plan	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation at Year End
6-30-08	Local Education Group	\$ 2,393,000	19 %	\$ 1,942,425
6-30-09	Local Education Group	2,418,334	18	3,886,018

* Data only available for two years.

Funded Status and Funding Progress

The funded status of the plan as of June 30, 2009, was as follows:

	<u>Local Education Group Insurance Plan</u>
Actuarial valuation date	7-1-07
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)	\$ 29,251,000
UAAL as a % of covered payroll	62%

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 July 1, 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.

I. 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.

J. 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.

**REQUIRED SUPPLEMENTARY
INFORMATION**

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Exhibit E-1

Dickson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
General Fund
For the Year Ended June 30, 2009

	Actual (GAAP Basis)	Add: Encumbrances 6/30/2009	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
				Original	Final	
<u>Revenues</u>						
Local Taxes	\$ 12,451,584	\$ 0	\$ 12,451,584	\$ 12,373,962	\$ 12,273,462	\$ 178,122
Licenses and Permits	132,776	0	132,776	199,300	131,850	926
Fines, Forfeitures, and Penalties	344,101	0	344,101	319,425	332,485	11,616
Charges for Current Services	1,299,356	0	1,299,356	1,749,600	1,588,400	(289,044)
Other Local Revenues	232,003	0	232,003	354,300	249,425	(17,422)
Fees Received from County Officials	2,377,308	0	2,377,308	2,420,000	2,295,000	82,308
State of Tennessee	2,085,026	0	2,085,026	1,729,473	2,012,498	72,528
Federal Government	103,630	0	103,630	533,050	536,946	(433,316)
Other Governments and Citizens Groups	101,897	0	101,897	106,110	120,710	(18,813)
Total Revenues	\$ 19,127,681	\$ 0	\$ 19,127,681	\$ 19,785,220	\$ 19,540,776	\$ (413,095)
<u>Expenditures</u>						
<u>General Government</u>						
County Commission	\$ 80,556	\$ 0	\$ 80,556	\$ 77,185	\$ 80,385	\$ (171)
Board of Equalization	2,794	0	2,794	3,280	3,280	486
Other Boards and Committees	76	0	76	550	550	474
County Mayor/Executive	133,850	0	133,850	135,473	136,968	3,118
County Attorney	114,289	0	114,289	98,000	128,000	13,711
Election Commission	214,394	0	214,394	231,245	224,286	9,892
Register of Deeds	223,115	0	223,115	225,791	229,951	6,836
Codes Compliance	217,044	0	217,044	240,272	242,432	25,388
County Buildings	350,122	0	350,122	377,698	377,698	27,576
Preservation of Records	69,315	0	69,315	82,980	71,325	2,010
<u>Finance</u>						
Accounting and Budgeting	193,933	0	193,933	196,116	196,116	2,183

(Continued)

Exhibit E-1

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

	Actual (GAAP Basis)	Add: Encumbrances 6/30/2009	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
				Original	Final	
<u>Expenditures (Cont.)</u>						
<u>Finance (Cont.)</u>						
Property Assessor's Office	\$ 298,026	\$ 0	\$ 298,026	\$ 309,328	\$ 306,593	\$ 8,567
Reappraisal Program	24,157	0	24,157	30,000	30,000	5,843
County Trustee's Office	295,971	0	295,971	301,480	299,983	4,012
County Clerk's Office	457,839	0	457,839	477,752	477,477	19,638
<u>Administration of Justice</u>						
Circuit Court	371,406	0	371,406	349,989	388,499	17,093
General Sessions Court	473,202	0	473,202	490,905	490,415	17,213
Drug Court	30,000	0	30,000	0	30,000	0
Chancery Court	247,089	0	247,089	251,819	252,224	5,135
Juvenile Court	503,142	0	503,142	540,962	522,932	19,790
District Attorney General	62,502	0	62,502	67,360	67,360	4,858
Other Administration of Justice	220,526	0	220,526	215,700	243,285	22,759
Victims Assistance Programs	58,708	0	58,708	0	0	(58,708)
<u>Public Safety</u>						
Sheriff's Department	4,920,854	0	4,920,854	4,225,130	5,413,592	492,738
Administration of the Sexual Offender Registry	4,202	0	4,202	7,000	10,000	5,798
Jail	10,087,414	7,348,804	17,436,218	3,927,795	22,605,623	5,169,405
Juvenile Services	78,476	0	78,476	79,520	79,720	1,244
Civil Defense	94,961	0	94,961	95,855	95,855	894
Rescue Squad	48,000	0	48,000	48,000	48,000	0
County Coroner/Medical Examiner	10,278	0	10,278	10,000	17,500	7,222
Other Public Safety	390,225	0	390,225	393,284	393,284	3,059
<u>Public Health and Welfare</u>						
Local Health Center	75,202	0	75,202	78,375	82,150	6,948

(Continued)

Exhibit E-1

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

	Actual (GAAP Basis)	Add: Encumbrances 6/30/2009	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
				Original	Final	
<u>Expenditures (Cont.)</u>						
<u>Public Health and Welfare (Cont.)</u>						
Rabies and Animal Control	\$ 9,516	\$ 0	\$ 9,516	\$ 13,500	\$ 13,500	\$ 3,984
Ambulance/Emergency Medical Services	3,687,520	0	3,687,520	2,614,371	3,838,843	151,323
Dental Health Program	511,402	0	511,402	577,993	577,993	66,591
Other Local Health Services	34,200	0	34,200	45,000	45,000	10,800
Regional Mental Health Center	18,600	0	18,600	18,600	18,600	0
Appropriation to State	90,000	0	90,000	90,000	90,000	0
Aid to Dependent Children	2,000	0	2,000	2,000	2,000	0
Other Public Health and Welfare	400	0	400	0	400	0
<u>Social, Cultural, and Recreational Services</u>						
Senior Citizens Assistance	20,000	0	20,000	20,000	20,000	0
Libraries	470,126	0	470,126	470,130	470,130	4
<u>Agriculture and Natural Resources</u>						
Agriculture Extension Service	124,573	0	124,573	126,783	125,348	775
Forest Service	2,000	0	2,000	2,000	2,000	0
Soil Conservation	40,310	0	40,310	46,568	41,671	1,361
<u>Other Operations</u>						
Housing and Urban Development	65,285	0	65,285	500,000	500,000	434,715
Airport	32,500	0	32,500	32,500	32,500	0
Other Charges	37,885	0	37,885	59,750	39,000	1,115
Employee Benefits	12,210	0	12,210	0	0	(12,210)
Miscellaneous	595,229	0	595,229	591,407	601,253	6,024
<u>Other Debt Service</u>						
General Government	25,200	0	25,200	0	25,200	0
Total Expenditures	\$ 26,130,624	\$ 7,348,804	\$ 33,479,428	\$ 18,779,446	\$ 39,988,921	\$ 6,509,493

(Continued)

Exhibit E-1

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

	Actual (GAAP Basis)	Add: Encumbrances 6/30/2009	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
				Original	Final	
Excess (Deficiency) of Revenues Over Expenditures	\$ (7,002,943)	\$ (7,348,804)	\$ (14,351,747)	\$ 1,005,774	\$ (20,448,145)	\$ 6,096,398
Other Financing Sources (Uses)						
Notes Issued	\$ 6,330,002	\$ 0	\$ 6,330,002	\$ 0	\$ 18,000,000	\$ (11,669,998)
Other Loans Issued	1,832,469	0	1,832,469	0	2,425,200	(592,731)
Insurance Recovery	3,337	0	3,337	0	5,000	(1,663)
Transfers Out	(1,400,000)	0	(1,400,000)	(1,400,000)	(1,400,000)	0
Total Other Financing Sources (Uses)	\$ 6,765,808	\$ 0	\$ 6,765,808	\$ (1,400,000)	\$ 19,030,200	\$ (12,264,392)
Net Change in Fund Balance	\$ (237,135)	\$ (7,348,804)	\$ (7,585,939)	\$ (394,226)	\$ (1,417,945)	\$ (6,167,994)
Fund Balance, July 1, 2008	3,071,190	0	3,071,190	3,241,983	3,241,983	(170,793)
Fund Balance, June 30, 2009	\$ 2,834,055	\$ (7,348,804)	\$ (4,514,749)	\$ 2,847,757	\$ 1,824,038	\$ (6,338,787)

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, 2009

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 1,803,394	\$ 1,727,954	\$ 1,750,654	\$ 52,740
Licenses and Permits	61	25	60	1
Other Local Revenues	135,108	200,000	121,275	13,833
State of Tennessee	2,198,531	2,169,600	2,259,700	(61,169)
Total Revenues	<u>\$ 4,137,094</u>	<u>\$ 4,097,579</u>	<u>\$ 4,131,689</u>	<u>\$ 5,405</u>
<u>Expenditures</u>				
<u>Highways</u>				
Administration	\$ 210,693	\$ 226,309	\$ 231,034	\$ 20,341
Highway and Bridge Maintenance	3,100,439	3,206,825	3,411,870	311,431
Operation and Maintenance of Equipment	476,462	596,000	596,000	119,538
Other Charges	116,319	129,700	128,700	12,381
Employee Benefits	393,055	375,000	411,000	17,945
Capital Outlay	25,000	35,000	25,000	0
<u>Other Debt Service</u>				
Highways and Streets	14,000	0	14,000	0
Total Expenditures	<u>\$ 4,335,968</u>	<u>\$ 4,568,834</u>	<u>\$ 4,817,604</u>	<u>\$ 481,636</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (198,874)</u>	<u>\$ (471,255)</u>	<u>\$ (685,915)</u>	<u>\$ 487,041</u>
<u>Other Financing Sources (Uses)</u>				
Refunding Debt Issued	\$ 0	\$ 562,000	\$ 0	\$ 0
Other Loans Issued	562,478	0	562,478	0
Insurance Recovery	2,979	0	2,979	0
Total Other Financing Sources (Uses)	<u>\$ 565,457</u>	<u>\$ 562,000</u>	<u>\$ 565,457</u>	<u>\$ 0</u>
Net Change in Fund Balance	\$ 366,583	\$ 90,745	\$ (120,458)	\$ 487,041
Fund Balance, July 1, 2008	<u>2,198,065</u>	<u>1,701,264</u>	<u>1,701,264</u>	<u>496,801</u>
Fund Balance, June 30, 2009	<u>\$ 2,564,648</u>	<u>\$ 1,792,009</u>	<u>\$ 1,580,806</u>	<u>\$ 983,842</u>

Exhibit E-3

Dickson County, Tennessee
Schedule of Funding Progress – Pension Plan
Primary Government and Discretely Presented Dickson County School Department
June 30, 2009

(Dollar amounts in thousands)

Fiscal Year Ended	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)
6-30-08	6-30-07	\$ 14,891	\$ 18,185	\$ 3,294	81.89 %	\$ 14,656	22.48 %
6-30-09	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 2007-08 year; therefore only two years of data are presented.

Exhibit E-4

Dickson County, Tennessee
Schedule of Funding Progress – Other Postemployment Benefits Plan
Discretely Presented Dickson County School Department
June 30, 2009

Local Education Group Plan

(Dollar amounts in thousands)

Fiscal Year Ended*	Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b)-(a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
6-30-08	7-1-07	\$ 0	\$ 18,156	\$ 18,156	0 %	\$ 27,682	66 %
6-30-09	7-1-07	0	18,156	18,156	0	27,682	66

*Data only available for two years.

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DICKSON COUNTY, TENNESSEE
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2009

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. FUND DEFICIT

The General Fund had a deficit in unreserved fund balance of \$4,679,922 at June 30, 2009. This deficit resulted from the recognition of the unperformed portions of jail construction contracts totaling \$7,348,804 being reserved as an encumbrance in the financial statements. The County Commission has authorized capital outlay notes of \$18,000,000 to apply toward the jail project; however, as of June 30, 2009, only \$6,330,002 had been issued. This fund deficit should be liquidated subsequent to June 30, 2009, as the other debt is issued.

Generally accepted accounting principles require unperformed contracts to be reflected as a reservation (encumbrance) of fund balance. If unperformed portions of the contract had not been reserved as an encumbrance of the fund balance in the financial statements, the General Fund would have reflected a fund balance of \$2,668,882. The following statement presents the financial condition of the General Fund at June 30, 2009, if the unperformed portion of the contract had not been reflected as a reservation of the fund balance:

Fund Balance

Unreserved: Undesignated	\$ <u>2,668,882</u>
Fund Balance, June 30, 2009, Restated	\$ <u>2,668,882</u>

C. CASH SHORTAGE – PRIOR YEARS

The Office of Circuit Court Clerk had a cash shortage of \$300 as of June 30, 2009. 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 September 2009, this case is still pending, and no trial date has been set.

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

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Nonmajor Governmental Funds

Special Revenue Funds

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

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.

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

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

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

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, 2009

Special Revenue Funds							
	Public Library	Solid Waste / Sanitation	Drug Control	District Attorney General	Constitutional Officers - Fees	Bridge	Total
\$	0	300	0	0	7,344	0	7,644
	83,419	324,342	365,941	19,063	0	1,474,752	2,267,517
	0	65,794	568	142	0	1,681	68,185
	0	3,653	0	6,645	0	0	10,298
	0	0	0	0	0	510,223	510,223
	0	0	0	0	0	(12,858)	(12,858)
	83,419	394,089	366,509	25,850	7,344	1,973,798	2,851,009

ASSETS

Cash
 Equity in Pooled Cash and Investments
 Accounts Receivable
 Due from Other Governments
 Property Taxes Receivable
 Allowance for Uncollectible Property Taxes
 Total Assets

LIABILITIES AND FUND BALANCES

Liabilities
 Accounts Payable
 Payroll Deductions Payable
 Retainage Payable
 Due to Other Funds
 Deferred Revenue - Current Property Taxes
 Deferred Revenue - Delinquent Property Taxes
 Total Liabilities

Fund Balances
 Unreserved
 Total Fund Balances

Total Liabilities and Fund Balances

(Continued)

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

	<u>Capital Projects Funds</u>				Total Nonmajor Governmental Funds
	General Capital Projects	Community Development/ Industrial Park	Other Capital Projects	Total	
\$	0	0	0	0	0
245	384,237	54,745		439,227	7,644
0	24,607	0		24,607	2,706,744
0	1,154	0		1,154	92,792
0	0	0		0	11,452
0	0	0		0	510,223
0	0	0		0	(12,858)
\$	245	409,998	54,745	464,988	3,315,997

ASSETS

Cash	
Equity in Pooled Cash and Investments	
Accounts Receivable	
Due from Other Governments	
Property Taxes Receivable	
Allowance for Uncollectible Property Taxes	
Total Assets	

LIABILITIES AND FUND BALANCES

<u>Liabilities</u>	
Accounts Payable	
Payroll Deductions Payable	
Retainage Payable	
Due to Other Funds	
Deferred Revenue - Current Property Taxes	
Deferred Revenue - Delinquent Property Taxes	
Total Liabilities	
<u>Fund Balances</u>	
Unreserved	
Total Fund Balances	
Total Liabilities and Fund Balances	

Exhibit F-2

Dickson County, Tennessee
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2009

	Special Revenue Funds						Total
	Public Library	Solid Waste / Sanitation	Drug Control	District Attorney General	Bridge		
<u>Revenues</u>							
Local Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 487,339	\$ 487,339	\$ 487,339
Licenses and Permits	0	0	0	0	27	27	27
Fines, Forfeitures, and Penalties	0	0	454,329	39,835	0	494,164	494,164
Charges for Current Services	48,387	945,284	0	0	0	993,671	993,671
Other Local Revenues	0	45,354	0	4,325	0	49,679	49,679
State of Tennessee	0	28,813	0	0	13,025	41,838	41,838
Other Governments and Citizens Groups	0	0	0	0	0	0	0
Total Revenues	\$ 48,387	\$ 1,019,451	\$ 454,329	\$ 44,160	\$ 500,391	\$ 2,066,718	\$ 2,066,718
<u>Expenditures</u>							
Current:							
Administration of Justice	\$ 0	\$ 0	\$ 0	\$ 28,515	\$ 0	\$ 28,515	\$ 28,515
Public Safety	0	0	185,408	0	0	185,408	185,408
Public Health and Welfare	0	2,378,804	0	0	0	2,378,804	2,378,804
Social, Cultural, and Recreational Services	29,185	0	0	0	0	29,185	29,185
Other Operations	0	0	0	0	0	0	0
Highways	0	0	0	0	546,385	546,385	546,385
Capital Projects	0	10,194	0	0	0	10,194	10,194
Total Expenditures	\$ 29,185	\$ 2,388,998	\$ 185,408	\$ 28,515	\$ 546,385	\$ 3,178,491	\$ 3,178,491
Excess (Deficiency) of Revenues Over Expenditures	\$ 19,202	\$ (1,369,547)	\$ 268,921	\$ 15,645	\$ (45,994)	\$ (1,111,773)	\$ (1,111,773)
<u>Other Financing Sources (Uses)</u>							
Insurance Recovery	\$ 0	\$ 2,167	\$ 0	\$ 0	\$ 0	\$ 2,167	\$ 2,167
Transfers In	0	1,400,000	0	0	0	1,400,000	1,400,000
Total Other Financing Sources (Uses)	\$ 0	\$ 1,402,167	\$ 0	\$ 0	\$ 0	\$ 1,402,167	\$ 1,402,167
Net Change in Fund Balances	\$ 19,202	\$ 32,620	\$ 268,921	\$ 15,645	\$ (45,994)	\$ 290,394	\$ 290,394
Fund Balance, July 1, 2008	57,993	353,302	97,088	10,205	1,525,996	2,044,584	2,044,584
Fund Balance, June 30, 2009	\$ 77,195	\$ 385,922	\$ 366,009	\$ 25,850	\$ 1,480,002	\$ 2,334,978	\$ 2,334,978

(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 \$	304,045 \$	55,482 \$	359,527 \$	846,866
Licenses and Permits	0	0	19	19	46
Fines, Forfeitures, and Penalties	0	0	0	0	494,164
Charges for Current Services	0	0	0	0	993,671
Other Local Revenues	0	0	0	0	49,679
State of Tennessee	0	0	0	0	41,838
Other Governments and Citizens Groups	0	690	0	690	690
Total Revenues	\$ 0 \$	304,735 \$	55,501 \$	360,236 \$	2,426,954
<u>Expenditures</u>					
Current:					
Administration of Justice	\$ 0 \$	0 \$	0 \$	0 \$	28,515
Public Safety	0	0	0	0	185,408
Public Health and Welfare	0	0	0	0	2,378,804
Social, Cultural, and Recreational Services	0	0	0	0	29,185
Other Operations	0	252,149	0	252,149	252,149
Highways	0	0	0	0	546,385
Capital Projects	0	0	961,805	961,805	971,999
Total Expenditures	\$ 0 \$	252,149 \$	961,805 \$	1,213,954 \$	4,392,445
Excess (Deficiency) of Revenues Over Expenditures	\$ 0 \$	52,586 \$	(906,304) \$	(853,718) \$	(1,965,491)
<u>Other Financing Sources (Uses)</u>					
Insurance Recovery	\$ 0 \$	0 \$	4,549 \$	4,549 \$	6,716
Transfers In	0	0	0	0	1,400,000
Total Other Financing Sources (Uses)	\$ 0 \$	0 \$	4,549 \$	4,549 \$	1,406,716
Net Change in Fund Balances	\$ 0 \$	52,586 \$	(901,755) \$	(849,169) \$	(558,775)
Fund Balance, July 1, 2008	245	341,169	956,500	1,297,914	3,342,498
Fund Balance, June 30, 2009	\$ 245 \$	393,755 \$	54,745 \$	448,745 \$	2,783,723

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, 2009

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Charges for Current Services	\$ 48,387	\$ 30,000	\$ 40,000	\$ 8,387
Total Revenues	<u>\$ 48,387</u>	<u>\$ 30,000</u>	<u>\$ 40,000</u>	<u>\$ 8,387</u>
<u>Expenditures</u>				
<u>Social, Cultural, and Recreational Services</u>				
Libraries	\$ 29,185	\$ 31,000	\$ 32,500	\$ 3,315
Total Expenditures	<u>\$ 29,185</u>	<u>\$ 31,000</u>	<u>\$ 32,500</u>	<u>\$ 3,315</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 19,202</u>	<u>\$ (1,000)</u>	<u>\$ 7,500</u>	<u>\$ 11,702</u>
Net Change in Fund Balance	\$ 19,202	\$ (1,000)	\$ 7,500	\$ 11,702
Fund Balance, July 1, 2008	<u>57,993</u>	<u>55,890</u>	<u>55,890</u>	<u>2,103</u>
Fund Balance, June 30, 2009	<u>\$ 77,195</u>	<u>\$ 54,890</u>	<u>\$ 63,390</u>	<u>\$ 13,805</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, 2009

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Charges for Current Services	\$ 945,284	\$ 1,055,500	\$ 1,034,500	\$ (89,216)
Other Local Revenues	45,354	40,000	40,000	5,354
State of Tennessee	28,813	50,500	35,000	(6,187)
Total Revenues	<u>\$ 1,019,451</u>	<u>\$ 1,146,000</u>	<u>\$ 1,109,500</u>	<u>\$ (90,049)</u>
<u>Expenditures</u>				
<u>Public Health and Welfare</u>				
Waste Pickup	\$ 2,153,051	\$ 2,373,008	\$ 2,284,656	\$ 131,605
Landfill Operation and Maintenance	97,994	0	97,994	0
Postclosure Care Costs	127,759	399,000	311,006	183,247
<u>Capital Projects</u>				
Other General Government Projects	10,194	5,500	5,500	(4,694)
Total Expenditures	<u>\$ 2,388,998</u>	<u>\$ 2,777,508</u>	<u>\$ 2,699,156</u>	<u>\$ 310,158</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (1,369,547)</u>	<u>\$ (1,631,508)</u>	<u>\$ (1,589,656)</u>	<u>\$ 220,109</u>
<u>Other Financing Sources (Uses)</u>				
Insurance Recovery	\$ 2,167	\$ 0	\$ 0	\$ 2,167
Transfers In	1,400,000	1,400,000	1,400,000	0
Total Other Financing Sources (Uses)	<u>\$ 1,402,167</u>	<u>\$ 1,400,000</u>	<u>\$ 1,400,000</u>	<u>\$ 2,167</u>
Net Change in Fund Balance	\$ 32,620	\$ (231,508)	\$ (189,656)	\$ 222,276
Fund Balance, July 1, 2008	<u>353,302</u>	<u>260,269</u>	<u>260,269</u>	<u>93,033</u>
Fund Balance, June 30, 2009	<u>\$ 385,922</u>	<u>\$ 28,761</u>	<u>\$ 70,613</u>	<u>\$ 315,309</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, 2009

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Fines, Forfeitures, and Penalties	\$ 454,329	\$ 21,000	\$ 463,500	\$ (9,171)
State of Tennessee	0	4,000	0	0
Total Revenues	<u>\$ 454,329</u>	<u>\$ 25,000</u>	<u>\$ 463,500</u>	<u>\$ (9,171)</u>
<u>Expenditures</u>				
<u>Public Safety</u>				
Drug Enforcement	\$ 185,408	\$ 57,280	\$ 289,280	\$ 103,872
Total Expenditures	<u>\$ 185,408</u>	<u>\$ 57,280</u>	<u>\$ 289,280</u>	<u>\$ 103,872</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 268,921</u>	<u>\$ (32,280)</u>	<u>\$ 174,220</u>	<u>\$ 94,701</u>
Net Change in Fund Balance	\$ 268,921	\$ (32,280)	\$ 174,220	\$ 94,701
Fund Balance, July 1, 2008	<u>97,088</u>	<u>46,393</u>	<u>46,393</u>	<u>50,695</u>
Fund Balance, June 30, 2009	<u>\$ 366,009</u>	<u>\$ 14,113</u>	<u>\$ 220,613</u>	<u>\$ 145,396</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, 2009

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 487,339	\$ 478,970	\$ 478,470	\$ 8,869
Licenses and Permits	27	0	30	(3)
State of Tennessee	13,025	12,500	13,000	25
Total Revenues	<u>\$ 500,391</u>	<u>\$ 491,470</u>	<u>\$ 491,500</u>	<u>\$ 8,891</u>
<u>Expenditures</u>				
<u>Highways</u>				
Highway and Bridge Maintenance	\$ 536,681	\$ 500,000	\$ 1,300,000	\$ 763,319
Other Charges	9,704	15,000	15,000	5,296
Total Expenditures	<u>\$ 546,385</u>	<u>\$ 515,000</u>	<u>\$ 1,315,000</u>	<u>\$ 768,615</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (45,994)</u>	<u>\$ (23,530)</u>	<u>\$ (823,500)</u>	<u>\$ 777,506</u>
Net Change in Fund Balance	\$ (45,994)	\$ (23,530)	\$ (823,500)	\$ 777,506
Fund Balance, July 1, 2008	<u>1,525,996</u>	<u>1,281,707</u>	<u>1,281,707</u>	<u>244,289</u>
Fund Balance, June 30, 2009	<u>\$ 1,480,002</u>	<u>\$ 1,258,177</u>	<u>\$ 458,207</u>	<u>\$ 1,021,795</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, 2009

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 304,045	\$ 350,000	\$ 300,000	\$ 4,045
Other Governments and Citizens Groups	690	0	0	690
Total Revenues	<u>\$ 304,735</u>	<u>\$ 350,000</u>	<u>\$ 300,000</u>	<u>\$ 4,735</u>
<u>Expenditures</u>				
<u>Other Operations</u>				
Industrial Development	\$ 252,149	\$ 237,000	\$ 262,600	\$ 10,451
Total Expenditures	<u>\$ 252,149</u>	<u>\$ 237,000</u>	<u>\$ 262,600</u>	<u>\$ 10,451</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 52,586</u>	<u>\$ 113,000</u>	<u>\$ 37,400</u>	<u>\$ 15,186</u>
Net Change in Fund Balance	\$ 52,586	\$ 113,000	\$ 37,400	\$ 15,186
Fund Balance, July 1, 2008	<u>341,169</u>	<u>170,498</u>	<u>170,498</u>	<u>170,671</u>
Fund Balance, June 30, 2009	<u>\$ 393,755</u>	<u>\$ 283,498</u>	<u>\$ 207,898</u>	<u>\$ 185,857</u>

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Major Governmental Fund

General Debt Service Fund

The General Debt Service Fund is used to account for the accumulation of resources for, and the payment of, 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, 2009

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 7,241,196	\$ 7,504,142	\$ 7,229,767	\$ 11,429
Licenses and Permits	273	200	275	(2)
Other Local Revenues	101,082	201,000	95,275	5,807
State of Tennessee	138,065	130,000	138,000	65
Other Governments and Citizens Groups	1,067,224	1,066,700	1,067,200	24
Total Revenues	<u>\$ 8,547,840</u>	<u>\$ 8,902,042</u>	<u>\$ 8,530,517</u>	<u>\$ 17,323</u>
<u>Expenditures</u>				
<u>Principal on Debt</u>				
General Government	\$ 1,090,000	\$ 1,095,000	\$ 1,095,000	\$ 5,000
Highways and Streets	346,000	171,000	351,000	5,000
Education	4,549,000	4,552,000	4,555,000	6,000
<u>Interest on Debt</u>				
General Government	171,218	305,000	194,000	22,782
Highways and Streets	66,955	93,000	75,127	8,172
Education	2,840,863	3,120,000	2,894,873	54,010
<u>Other Debt Service</u>				
General Government	138,294	165,000	170,000	31,706
Highways and Streets	4,894	5,000	7,500	2,606
Education	28,760	30,000	35,000	6,240
Total Expenditures	<u>\$ 9,235,984</u>	<u>\$ 9,536,000</u>	<u>\$ 9,377,500</u>	<u>\$ 141,516</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (688,144)</u>	<u>\$ (633,958)</u>	<u>\$ (846,983)</u>	<u>\$ 158,839</u>
Net Change in Fund Balance	\$ (688,144)	\$ (633,958)	\$ (846,983)	\$ 158,839
Fund Balance, July 1, 2008	<u>3,047,699</u>	<u>2,893,284</u>	<u>2,893,284</u>	<u>154,415</u>
Fund Balance, June 30, 2009	<u>\$ 2,359,555</u>	<u>\$ 2,259,326</u>	<u>\$ 2,046,301</u>	<u>\$ 313,254</u>

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Fiduciary Funds

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

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

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, 2009

	<u>Agency Funds</u>			
	Cities - Sales Tax	Constitu- tional Officers - Agency	Judicial District Drug	Total
<u>ASSETS</u>				
Cash	\$ 0	\$ 1,110,129	\$ 8,318	\$ 1,118,447
Equity in Pooled Cash and Investments	0	0	3,425,984	3,425,984
Accounts Receivable	0	3,923	2,809	6,732
Due from Other Governments	768,088	0	2,845	770,933
Total Assets	<u>\$ 768,088</u>	<u>\$ 1,114,052</u>	<u>\$ 3,439,956</u>	<u>\$ 5,322,096</u>
<u>LIABILITIES</u>				
Due to Other Taxing Units	\$ 768,088	\$ 0	\$ 0	\$ 768,088
Due to Joint Ventures	0	0	2,516,163	2,516,163
Other Current Liabilities	0	0	923,793	923,793
Due to Litigants, Heirs, and Others	0	1,114,052	0	1,114,052
Total Liabilities	<u>\$ 768,088</u>	<u>\$ 1,114,052</u>	<u>\$ 3,439,956</u>	<u>\$ 5,322,096</u>

Exhibit H-2

Dickson County, Tennessee
Combining Statement of Changes in Assets and
Liabilities - All Agency Funds
For the Year Ended June 30, 2009

	Beginning Balance	Additions	Deductions	Ending Balance
<u>Cities - Sales Tax Fund</u>				
<u>Assets</u>				
Equity in Pooled Cash and Investments	\$ 0	\$ 4,823,813	\$ 4,823,813	\$ 0
Due from Other Governments	833,623	768,088	833,623	768,088
Total Assets	\$ 833,623	\$ 5,591,901	\$ 5,657,436	\$ 768,088
<u>Liabilities</u>				
Due to Other Taxing Units	\$ 833,623	\$ 5,591,901	\$ 5,657,436	\$ 768,088
Total Liabilities	\$ 833,623	\$ 5,591,901	\$ 5,657,436	\$ 768,088
<u>Constitutional Officers - Agency Fund</u>				
<u>Assets</u>				
Cash	\$ 1,276,762	\$ 10,002,679	\$ 10,169,312	\$ 1,110,129
Accounts Receivable	0	3,923	0	3,923
Total Assets	\$ 1,276,762	\$ 10,006,602	\$ 10,169,312	\$ 1,114,052
<u>Liabilities</u>				
Due to Litigants, Heirs, and Others	\$ 1,276,762	\$ 10,006,602	\$ 10,169,312	\$ 1,114,052
Total Liabilities	\$ 1,276,762	\$ 10,006,602	\$ 10,169,312	\$ 1,114,052
<u>Judicial District Drug</u>				
<u>Assets</u>				
Cash	\$ 5,757	\$ 8,318	\$ 5,757	\$ 8,318
Equity in Pooled Cash and Investments	3,494,604	845,043	913,663	3,425,984
Accounts Receivable	63,217	2,809	63,217	2,809
Due from Other Governments	6,474	2,845	6,474	2,845
Total Assets	\$ 3,570,052	\$ 859,015	\$ 989,111	\$ 3,439,956
<u>Liabilities</u>				
Accounts Payable	\$ 33,522	\$ 0	\$ 33,522	\$ 0
Due to Joint Ventures	2,410,686	859,015	753,538	2,516,163
Other Current Liabilities	1,125,844	0	202,051	923,793
Total Liabilities	\$ 3,570,052	\$ 859,015	\$ 989,111	\$ 3,439,956
<u>Totals - All Agency Funds</u>				
<u>Assets</u>				
Cash	\$ 1,282,519	\$ 10,010,997	\$ 10,175,069	\$ 1,118,447
Equity in Pooled Cash and Investments	3,494,604	5,668,856	5,737,476	3,425,984
Accounts Receivable	63,217	6,732	63,217	6,732
Due from Other Governments	840,097	770,933	840,097	770,933
Total Assets	\$ 5,680,437	\$ 16,457,518	\$ 16,815,859	\$ 5,322,096
<u>Liabilities</u>				
Accounts Payable	\$ 33,522	\$ 0	\$ 33,522	\$ 0
Due to Other Taxing Units	833,623	5,591,901	5,657,436	768,088
Due to Joint Ventures	2,410,686	859,015	753,538	2,516,163
Due to Litigants, Heirs, and Others	1,276,762	10,006,602	10,169,312	1,114,052
Other Current Liabilities	1,125,844	0	202,051	923,793
Total Liabilities	\$ 5,680,437	\$ 16,457,518	\$ 16,815,859	\$ 5,322,096

Dickson County School Department

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.

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, 2009

Functions/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
	Expenses	Charges for Services	Operating Grants and Contributions	
Governmental Activities:				
Instruction	\$ 39,056,413	\$ 525,323	\$ 3,894,419	\$ (34,636,671)
Support Services	20,894,788	35,194	0	(20,859,594)
Operation of Non-Instructional Services	4,746,649	1,890,640	2,374,001	(482,008)
Interest on Long-term Debt	10,242	0	0	(10,242)
Other Debt Service	1,066,700	0	0	(1,066,700)
Total Governmental Activities	\$ 65,774,792	\$ 2,451,157	\$ 6,268,420	\$ (57,055,215)
General Revenues:				
Taxes:				
Property Taxes Levied for General Purposes				\$ 8,532,303
Local Option Sales Tax				9,746,008
Business Tax				131,770
Interstate Telecommunications Tax				7,070
Grants and Contributions Not Restricted to Specific Programs				35,353,200
Unrestricted Investment Earnings				125,816
Miscellaneous				220,447
Total General Revenues				\$ 54,116,614
Change in Net Assets				\$ (2,938,601)
Net Assets, July 1, 2008				53,939,910
Net Assets, June 30, 2009				\$ 51,001,309

Exhibit I-2

Dickson County, Tennessee
Balance Sheet - Governmental Funds
Discretely Presented Dickson County School Department
June 30, 2009

	<u>Major Fund</u>	<u>Nonmajor Funds</u>	<u>Total</u>
	General Purpose School	Other Govern- mental Funds	Govern- mental Funds
<u>ASSETS</u>			
Cash	\$ 118,831	\$ 714	\$ 119,545
Equity in Pooled Cash and Investments	6,240,475	1,399,248	7,639,723
Accounts Receivable	5,299	244	5,543
Due from Other Governments	1,712,018	666,906	2,378,924
Due from Other Funds	84,629	11,913	96,542
Property Taxes Receivable	9,081,970	0	9,081,970
Allowance for Uncollectible Property Taxes	(228,872)	0	(228,872)
Total Assets	<u>\$ 17,014,350</u>	<u>\$ 2,079,025</u>	<u>\$ 19,093,375</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Payroll Deductions Payable	\$ 69	\$ 2,339	\$ 2,408
Due to Other Funds	11,913	84,629	96,542
Due to State of Tennessee	4,618	3,162	7,780
Deferred Revenue - Current Property Taxes	8,432,566	0	8,432,566
Deferred Revenue - Delinquent Property Taxes	357,009	0	357,009
Other Deferred Revenues	760,000	0	760,000
Total Liabilities	<u>\$ 9,566,175</u>	<u>\$ 90,130</u>	<u>\$ 9,656,305</u>
<u>Fund Balances</u>			
Reserved for Encumbrances	\$ 991,795	\$ 455,957	\$ 1,447,752
Reserved for Vocational Projects	0	10,476	10,476
Reserved for Career Ladder - Extended Contract	22,364	0	22,364
Reserved for Career Ladder Program	20,758	0	20,758
Reserved for Basic Education Program	250,750	0	250,750
Reserved for Title I Grants to Local Education Agencies	0	31,374	31,374
Reserved for Innovative Education Program Strategies	0	23,660	23,660
Other Federal Reserves	0	73,653	73,653
Unreserved, Reported In:			
General Fund	6,162,508	0	6,162,508
Special Revenue Funds	0	1,393,592	1,393,592
Capital Projects Funds	0	183	183
Total Fund Balances	<u>\$ 7,448,175</u>	<u>\$ 1,988,895</u>	<u>\$ 9,437,070</u>
Total Liabilities and Fund Balances	<u>\$ 17,014,350</u>	<u>\$ 2,079,025</u>	<u>\$ 19,093,375</u>

Exhibit I-3

Dickson County, Tennessee
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Assets
Discretely Presented Dickson County School Department
June 30, 2009

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)		\$	9,437,070
(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		40,141,990	
Add: other capital assets net of accumulated depreciation		<u>2,573,230</u>	44,870,131
(2) Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the governmental funds.			1,117,009
(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	\$	(227,005)	
Less: capital leases payable		(46,534)	
Less: compensated absences payable		(257,101)	
Less: accrued interest on notes		(6,243)	
Less: other postemployment benefits liability		<u>(3,886,018)</u>	<u>(4,422,901)</u>
Net assets of governmental activities (Exhibit A)			<u>\$ 51,001,309</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, 2009

	<u>Major Fund</u>	<u>Nonmajor Funds</u>	
	General Purpose School	Other Govern- mental Funds	Total Governmental Funds
<u>Revenues</u>			
Local Taxes	\$ 18,573,383	\$ 0	\$ 18,573,383
Licenses and Permits	3,683	0	3,683
Charges for Current Services	591,305	1,798,928	2,390,233
Other Local Revenues	353,894	66,073	419,967
State of Tennessee	35,396,146	42,240	35,438,386
Federal Government	79,991	5,858,535	5,938,526
Total Revenues	<u>\$ 54,998,402</u>	<u>\$ 7,765,776</u>	<u>\$ 62,764,178</u>
<u>Expenditures</u>			
Current:			
Instruction	\$ 34,218,554	\$ 2,954,869	\$ 37,173,423
Support Services	18,145,757	597,888	18,743,645
Operation of Non-Instructional Services	870,485	3,695,506	4,565,991
Capital Outlay	261,235	13,900	275,135
Debt Service:			
Principal on Debt	97,296	0	97,296
Interest on Debt	12,202	0	12,202
Other Debt Service	1,066,700	0	1,066,700
Total Expenditures	<u>\$ 54,672,229</u>	<u>\$ 7,262,163</u>	<u>\$ 61,934,392</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 326,173</u>	<u>\$ 503,613</u>	<u>\$ 829,786</u>
<u>Other Financing Sources (Uses)</u>			
Insurance Recovery	\$ 18,040	\$ 0	\$ 18,040
Transfers In	48,027	0	48,027
Transfers Out	0	(48,027)	(48,027)
Total Other Financing Sources (Uses)	<u>\$ 66,067</u>	<u>\$ (48,027)</u>	<u>\$ 18,040</u>
Net Change in Fund Balances	\$ 392,240	\$ 455,586	\$ 847,826
Fund Balance, July 1, 2008	<u>7,055,935</u>	<u>1,533,309</u>	<u>8,589,244</u>
Fund Balance, June 30, 2009	<u>\$ 7,448,175</u>	<u>\$ 1,988,895</u>	<u>\$ 9,437,070</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, 2009

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)		\$	847,826
(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	\$	522,585	
Less: current year depreciation expense		<u>(2,450,900)</u>	(1,928,315)
(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, 2008	\$	(1,273,241)	
Add: deferred delinquent property taxes and other deferred June 30, 2009		<u>1,117,009</u>	(156,232)
(3) The issuance of long-term debt (e.g., notes, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets.			
Add: principal payments on notes	\$	71,304	
Add: principal payments on leases		<u>25,992</u>	97,296
(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	\$	1,960	
Change in compensated absences payable		142,457	
Change in other postemployment benefits liability		<u>(1,943,593)</u>	(1,799,176)
Change in net assets of governmental activities (Exhibit B)			<u>\$ (2,938,601)</u>

Dickson County, Tennessee
Combining Balance Sheet - Nonmajor Governmental Funds
Discretely Presented Dickson County School Department
June 30, 2009

	Special Revenue Funds			Capital Projects Fund		Total Nonmajor Governmental Funds
	School Federal Projects		Central Cafeteria	Education Capital Projects		
\$	0	\$ 714	\$ 714	\$ 0	\$ 0	\$ 714
	133,124	1,265,461	1,398,585	663		1,399,248
	244	0	244	0		244
	139,790	527,116	666,906	0		666,906
	11,913	0	11,913	0		11,913
\$	285,071	\$ 1,793,291	\$ 2,078,362	\$ 663	\$ 0	\$ 2,079,025

ASSETS

Cash
 Equity in Pooled Cash and Investments
 Accounts Receivable
 Due from Other Governments
 Due from Other Funds

Total Assets

LIABILITIES AND FUND BALANCES

Liabilities

Payroll Deductions Payable
 Due to Other Funds
 Due to State of Tennessee
 Total Liabilities

Fund Balances

Reserved for Encumbrances
 Reserved for Vocational Projects
 Reserved for Title I Grants to Local Education Agencies
 Reserved for Innovative Education Program Strategies
 Other Federal Reserves
 Unreserved (Deficit)
 Total Fund Balances

Total Liabilities and Fund Balances

\$	1,179	\$ 1,160	\$ 2,339	\$ 0	\$ 0	\$ 2,339
	47,999	36,150	84,149	480		84,629
	2,760	402	3,162	0		3,162
\$	51,938	\$ 37,712	\$ 89,650	\$ 480	\$ 0	\$ 90,130
\$	186,498	\$ 269,459	\$ 455,957	\$ 0	\$ 0	\$ 455,957
	10,476	0	10,476	0		10,476
	31,374	0	31,374	0		31,374
	23,660	0	23,660	0		23,660
	73,653	0	73,653	0		73,653
	(92,528)	1,486,120	1,393,592	183		1,393,775
\$	233,133	\$ 1,755,579	\$ 1,988,712	\$ 183	\$ 0	\$ 1,988,895
\$	285,071	\$ 1,793,291	\$ 2,078,362	\$ 663	\$ 0	\$ 2,079,025

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, 2009

	<u>Special Revenue Funds</u>			<u>Capital</u>	<u>Total</u>
	<u>School</u>	<u>Central</u>	<u>Total</u>	<u>Projects</u>	
	<u>Federal</u>	<u>Cafeteria</u>		<u>Education</u>	<u>Nonmajor</u>
	<u>Projects</u>			<u>Capital</u>	<u>Governmental</u>
				<u>Projects</u>	<u>Funds</u>
<u>Revenues</u>					
Charges for Current Services	\$ 0	\$ 1,798,928	\$ 1,798,928	\$ 0	\$ 1,798,928
Other Local Revenues	0	66,073	66,073	0	66,073
State of Tennessee	0	42,240	42,240	0	42,240
Federal Government	3,755,019	2,103,516	5,858,535	0	5,858,535
Total Revenues	\$ 3,755,019	\$ 4,010,757	\$ 7,765,776	\$ 0	\$ 7,765,776
<u>Expenditures</u>					
<u>Current:</u>					
Instruction	\$ 2,954,869	\$ 0	\$ 2,954,869	\$ 0	\$ 2,954,869
Support Services	591,796	6,092	597,888	0	597,888
Operation of Non-Instructional Services	0	3,695,506	3,695,506	0	3,695,506
Capital Outlay	0	0	0	13,900	13,900
Total Expenditures	\$ 3,546,665	\$ 3,701,598	\$ 7,248,263	\$ 13,900	\$ 7,262,163
<u>Excess (Deficiency) of Revenues</u>					
Over Expenditures	\$ 208,354	\$ 309,159	\$ 517,513	\$ (13,900)	\$ 503,613
<u>Other Financing Sources (Uses)</u>					
Transfers Out	\$ (48,027)	\$ 0	\$ (48,027)	\$ 0	\$ (48,027)
Total Other Financing Sources (Uses)	\$ (48,027)	\$ 0	\$ (48,027)	\$ 0	\$ (48,027)
<u>Net Change in Fund Balances</u>					
Fund Balance, July 1, 2008	\$ 72,806	\$ 1,446,420	\$ 1,519,226	\$ 14,083	\$ 1,533,309
Fund Balance, June 30, 2009	\$ 233,133	\$ 1,755,579	\$ 1,988,712	\$ 183	\$ 1,988,895

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, 2009

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2008	Add: Encumbrances 6/30/2009	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Local Taxes	\$ 18,573,383	\$ 0	\$ 0	\$ 18,573,383	\$ 18,663,049	\$ 18,663,049	\$ (89,666)
Licenses and Permits	3,683	0	0	3,683	3,950	3,950	(267)
Charges for Current Services	591,305	0	0	591,305	664,800	627,325	(36,020)
Other Local Revenues	353,894	0	0	353,894	395,006	547,151	(193,257)
State of Tennessee	35,396,146	0	0	35,396,146	35,018,912	35,453,276	(57,130)
Federal Government	79,991	0	0	79,991	168,270	171,417	(91,426)
Total Revenues	\$ 54,998,402	\$ 0	\$ 0	\$ 54,998,402	\$ 54,913,987	\$ 55,466,168	\$ (467,766)
<u>Expenditures</u>							
<u>Instruction</u>							
Regular Instruction Program	\$ 26,681,247	(989)	3,364	\$ 26,683,622	\$ 26,747,995	\$ 26,833,365	\$ 149,743
Alternative Instruction Program	471,865	0	75	471,940	503,775	499,150	27,210
Special Education Program	5,320,679	(695)	4,238	5,324,222	5,405,486	5,378,766	54,544
Vocational Education Program	1,689,871	(3,100)	1,628	1,688,399	1,821,920	1,744,460	56,061
Adult Education Program	54,892	0	0	54,892	90,772	85,112	30,220
<u>Support Services</u>							
Attendance	192,126	0	5,600	197,726	209,639	204,645	6,919
Health Services	490,734	(2,650)	0	488,084	496,228	504,112	16,028
Other Student Support	1,423,209	0	448	1,423,657	1,437,225	1,421,575	(2,082)
Regular Instruction Program	1,167,347	(119)	86	1,167,314	1,186,655	1,200,495	33,181
Alternative Instruction Program	123,601	0	0	123,601	112,602	124,078	477
Special Education Program	561,411	0	0	561,411	548,698	565,879	4,468
Vocational Education Program	105,021	(564)	0	104,457	117,935	104,929	472
Adult Programs	138,698	0	0	138,698	138,051	139,071	373

(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 7/1/2008	Add: Encumbrances 6/30/2009	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Expenditures (Cont.)</u>							
<u>Support Services (Cont.)</u>							
Other Programs	\$ 192,625	\$ 0	\$ 0	\$ 192,625	\$ 0	\$ 192,625	\$ 0
Board of Education	816,401	0	94	816,495	793,475	825,810	9,315
Director of Schools	331,003	(1,629)	1,000	330,374	363,924	339,350	8,976
Office of the Principal	3,461,200	0	0	3,461,200	3,490,916	3,490,916	29,716
Fiscal Services	229,775	0	0	229,775	250,685	237,210	7,435
Operation of Plant	4,442,275	0	1,111	4,443,386	4,425,752	4,576,752	133,366
Maintenance of Plant	1,174,326	(6,952)	16,423	1,183,797	1,237,330	1,260,570	76,773
Transportation	2,704,068	(431,558)	434,447	2,706,957	3,145,148	2,802,034	95,077
Central and Other	591,937	(10,255)	27,176	608,858	632,380	638,508	29,650
<u>Operation of Non-Instructional Services</u>							
Community Services	569,831	(350)	24,134	593,615	618,250	805,820	212,205
Early Childhood Education	300,654	0	38,199	338,853	340,539	355,911	17,058
<u>Capital Outlay</u>							
Regular Capital Outlay	261,235	(140,345)	433,772	554,662	700,000	700,000	145,338
<u>Principal on Debt</u>							
Education	97,296	0	0	97,296	93,289	95,364	(1,932)
Interest on Debt							
Education	12,202	0	0	12,202	16,212	14,137	1,935
<u>Other Debt Service</u>							
Education	1,066,700	0	0	1,066,700	1,066,700	1,066,700	0
Total Expenditures	\$ 54,672,229	\$ (599,206)	\$ 991,795	\$ 55,064,818	\$ 55,991,581	\$ 56,207,344	\$ 1,142,526
Excess (Deficiency) of Revenues Over Expenditures	\$ 326,173	\$ 599,206	\$ (991,795)	\$ (66,416)	\$ (1,077,594)	\$ (741,176)	\$ 674,760

(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 7/1/2008	Add: Encumbrances 6/30/2009	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Other Financing Sources (Uses)</u>							
Insurance Recovery	\$ 18,040	\$ 0	\$ 0	\$ 18,040	\$ 0	\$ 18,500	\$ (460)
Transfers In	48,027	0	0	48,027	25,000	25,000	23,027
Total Other Financing Sources (Uses)	\$ 66,067	\$ 0	\$ 0	\$ 66,067	\$ 25,000	\$ 43,500	\$ 22,567
Net Change in Fund Balance	\$ 392,240	\$ 599,206	\$ (991,795)	\$ (349)	\$ (1,052,594)	\$ (697,676)	\$ 697,327
Fund Balance, July 1, 2008	7,055,935	(599,206)	0	6,456,729	4,929,231	4,929,231	1,527,498
Fund Balance, June 30, 2009	\$ 7,448,175	\$ 0	\$ (991,795)	\$ 6,456,380	\$ 3,876,637	\$ 4,231,555	\$ 2,224,825

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, 2009

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2008	Add: Encumbrances 6/30/2009	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Federal Government	\$ 3,755,019	\$ 0	\$ 0	\$ 3,755,019	\$ 3,723,286	\$ 4,368,217	\$ (613,198)
Total Revenues	\$ 3,755,019	\$ 0	\$ 0	\$ 3,755,019	\$ 3,723,286	\$ 4,368,217	\$ (613,198)
<u>Expenditures</u>							
<u>Instruction</u>							
Regular Instruction Program	\$ 1,159,562	\$ (23,454)	\$ 156	\$ 1,136,264	\$ 1,278,944	\$ 1,484,226	\$ 347,962
Alternative Instruction Program	48,391	(1,085)	0	47,306	47,596	98,186	50,880
Special Education Program	1,694,512	(2,945)	2,995	1,694,562	1,673,080	1,832,046	137,484
Vocational Education Program	52,404	(447)	4,844	56,801	50,500	50,500	(6,301)
<u>Support Services</u>							
Other Student Support	171,290	(4,800)	2,596	169,086	77,918	185,640	16,554
Regular Instruction Program	372,811	(826)	13,519	385,504	422,775	559,091	173,587
Special Education Program	44,979	0	1,884	46,863	21,000	50,200	3,337
Vocational Education Program	2,716	(24)	0	2,692	10,630	4,880	2,188
Transportation	0	0	160,504	160,504	0	160,504	0
<u>Capital Outlay</u>							
Regular Capital Outlay	0	0	0	0	30,019	0	0
Total Expenditures	\$ 3,546,665	\$ (33,581)	\$ 186,498	\$ 3,699,582	\$ 3,612,462	\$ 4,425,273	\$ 725,691
Excess (Deficiency) of Revenues Over Expenditures	\$ 208,354	\$ 33,581	\$ (186,498)	\$ 55,437	\$ 110,824	\$ (57,056)	\$ 112,493
<u>Other Financing Sources (Uses)</u>							
Transfers Out	\$ (48,027)	\$ 0	\$ 0	\$ (48,027)	\$ (48,000)	\$ (53,226)	\$ 5,199
Total Other Financing Sources (Uses)	\$ (48,027)	\$ 0	\$ 0	\$ (48,027)	\$ (48,000)	\$ (53,226)	\$ 5,199
Net Change in Fund Balance Fund Balance, July 1, 2008	\$ 160,327	\$ 33,581	\$ (186,498)	\$ 7,410	\$ 62,824	\$ (110,282)	\$ 117,692
	72,806	(33,581)	0	39,225	0	110,282	(71,057)
Fund Balance, June 30, 2009	\$ 233,133	\$ 0	\$ (186,498)	\$ 46,635	\$ 62,824	\$ 0	\$ 46,635

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, 2009

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2008	Add: Encumbrances 6/30/2009	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Charges for Current Services	\$ 1,798,928	\$ 0	\$ 0	\$ 1,798,928	\$ 2,065,000	\$ 1,945,000	\$ (146,072)
Other Local Revenues	66,073	0	0	66,073	54,000	60,000	6,073
State of Tennessee	42,240	0	0	42,240	43,000	42,240	0
Federal Government	2,103,516	0	0	2,103,516	1,793,400	2,045,000	58,516
Total Revenues	\$ 4,010,757	\$ 0	\$ 0	\$ 4,010,757	\$ 3,955,400	\$ 4,092,240	\$ (81,483)
<u>Expenditures</u>							
<u>Support Services</u>							
Central and Other	\$ 6,092	\$ (4,263)	\$ 0	\$ 1,829	\$ 10,000	\$ 10,000	\$ 8,171
<u>Operation of Non-Instructional Services</u>							
Food Service	3,695,506	(3,940)	269,459	3,961,025	3,876,400	4,513,800	552,775
Total Expenditures	\$ 3,701,598	\$ (8,203)	\$ 269,459	\$ 3,962,854	\$ 3,886,400	\$ 4,523,800	\$ 560,946
<u>Excess (Deficiency) of Revenues Over Expenditures</u>	\$ 309,159	\$ 8,203	\$ (269,459)	\$ 47,903	\$ 69,000	\$ (431,560)	\$ 479,463
Net Change in Fund Balance Fund Balance, July 1, 2008	\$ 309,159	\$ 8,203	\$ (269,459)	\$ 47,903	\$ 69,000	\$ (431,560)	\$ 479,463
	1,446,420	(8,203)	0	1,438,217	0	1,000,640	437,577
Fund Balance, June 30, 2009	\$ 1,755,579	\$ 0	\$ (269,459)	\$ 1,486,120	\$ 69,000	\$ 569,080	\$ 917,040

MISCELLANEOUS SCHEDULES

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Exhibit J-1

Dickson County, Tennessee
Schedule of Changes in Long-term Notes, Capital Leases, Other Loans, and Bonds
Primary Government and Discretely Presented Dickson County School Department
For the Year Ended June 30, 2009

Description of Indebtedness	Original Amount of Issue	Interest Rate	Date of Issue	Last Maturity Date	Outstanding 7-1-08	Issued During Period	Matured During Period	Outstanding 6-30-09
PRIMARY GOVERNMENT								
NOTES PAYABLE								
<u>Payable through General Debt Service Fund</u>								
Refunding	\$ 2,205,000	3 to 5 %	8-1-02	3-1-12	\$ 775,000	0 \$	220,000 \$	555,000
Public Works Projects Refunding	1,740,000	4.55	12-18-03	4-01-13	980,000	0	175,000	805,000
Patrol Cars, Ambulance, Landfill Equipment	446,000	3.645	9-13-05	9-1-08	154,000	0	154,000	0
Patrol Cars, Ambulance	332,000	4.19	11-29-06	11-1-09	226,000	0	111,000	115,000
Land for Sheriff Department	88,000	5.15	8-1-07	8-1-10	88,000	0	28,000	60,000
Ambulances, Landfill Equipment	363,000	3.67	11-27-07	11-1-10	363,000	0	117,000	246,000
County Jail	(1)	2.95	12-30-08	12-1-09	0	3,165,001	0	3,165,001
County Jail	(2)	2.95	12-30-08	12-1-09	0	3,165,001	0	3,165,001
Total Notes Payable					\$ 2,586,000	\$ 6,330,002	\$ 805,000	\$ 8,111,002
OTHER LOANS PAYABLE								
<u>Payable through General Debt Service Fund</u>								
Library	1,500,000	Variable	2-1-02	5-25-17	\$ 1,028,000	0 \$	93,000 \$	935,000
Vanleer Elementary School	8,000,000	Variable	6-15-02	5-25-22	6,397,000	0	357,000	6,040,000
Public Works Projects	2,000,000	Variable	9-24-07	5-25-17	1,280,522	562,478	171,000	1,672,000
Emergency Management Building	2,400,000	Variable	10-30-07	5-25-22	1,125,000	1,200,000	119,000	2,206,000
Sheriff Administrative Building	(3)	Variable	7-1-08	5-23-22	0	632,469	0	632,469
Total Other Loans Payable					\$ 9,830,522	\$ 2,394,947	\$ 740,000	\$ 11,485,469
BONDS PAYABLE								
<u>Payable through General Debt Service Fund</u>								
School Construction/Various Projects	16,900,000	4.5 to 6.5	8-1-00	4-1-10	\$ 1,715,000	0 \$	835,000 \$	880,000
School Construction/Various Projects	3,300,000	4.25	7-1-01	4-1-11	2,070,000	0	660,000	1,410,000
County and School Refunding Bonds	35,000,000	3 to 5	8-1-02	3-1-20	33,215,000	0	1,775,000	31,440,000
School Refunding Bonds	19,320,000	2 to 5	3-1-03	6-1-20	13,635,000	0	1,105,000	12,530,000
School Construction/Landfill Refunding	9,160,000	3 to 4.1	5-15-05	4-1-21	8,560,000	0	65,000	8,495,000
Total Bonds Payable					\$ 59,195,000	\$ 0	\$ 4,440,000	\$ 54,755,000

(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 7-1-08	Issued During Period	Paid and/or Matured During Period	Outstanding 6-30-09
<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	\$ 298,309	\$ 0	\$ 71,304	\$ 227,005
Total Note Payable					\$ 298,309	\$ 0	\$ 71,304	\$ 227,005
<u>CAPITAL LEASE PAYABLE</u>								
Payable through General Purpose School Fund								
Energy Lighting Upgrade	169,237	5	6-22-04	6-22-11	\$ 72,526	\$ 0	\$ 25,992	\$ 46,534
Total Capital Lease Payable					\$ 72,526	\$ 0	\$ 25,992	\$ 46,534

- (1) Total amount approved was \$4,250,000, of which \$1,084,999 remains available for draws as of June 30, 2009.
- (2) Total amount approved was \$4,250,000, of which \$1,084,999 remains available for draws as of June 30, 2009.
- (3) Total amount approved was \$1,200,000, of which \$567,531 remains available for draws as of June 30, 2009.

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
2010	\$ 7,005,002	\$ 255,890	\$ 7,260,892
2011	581,000	43,660	624,660
2012	305,000	23,238	328,238
2013	220,000	13,909	233,909
Total	<u>\$ 8,111,002</u>	<u>\$ 336,697</u>	<u>\$ 8,447,699</u>

Year Ending June 30	Other Loan Principal	Other Loan Interest	Other Loan Fees	Total Other Loan Requirements
2010	\$ 839,000	\$ 44,308	\$ 43,220	\$ 926,528
2011	874,000	40,856	40,184	955,040
2012	911,000	37,255	37,025	985,280
2013	948,000	33,508	33,739	1,015,247
2014	989,000	29,600	30,315	1,048,915
2015	1,031,000	25,527	26,748	1,083,275
2016	1,074,000	21,281	22,914	1,118,195
2017	1,120,000	16,856	17,726	1,154,582
2018	696,469	13,822	14,904	725,195
2019	706,000	10,669	11,977	728,646
2020	735,000	7,386	8,934	751,320
2021	765,000	3,974	5,650	774,624
2022	797,000	418	980	798,398
Total	<u>\$ 11,485,469</u>	<u>\$ 285,460</u>	<u>\$ 294,316</u>	<u>\$ 12,065,245</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.)

PRIMARY GOVERNMENT (CONT.)

Year Ending June 30	Bond Principal	Bond Interest	Total Bond Requirements
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	40,588	1,030,588
Total	\$ 54,755,000	\$ 15,315,136	\$ 70,070,136

DISCRETELY PRESENTED DICKSON SCHOOL DEPARTMENT

Year Ending June 30	Note Principal	Note Interest	Total Note Requirements
2010	\$ 73,443	\$ 6,810	\$ 80,253
2011	75,646	4,607	80,253
2012	77,916	2,338	80,254
Total	\$ 227,005	\$ 13,755	\$ 240,760

Year Ending June 30	Capital Lease Principal	Capital Lease Interest	Total Capital Lease Requirements
2010	\$ 26,528	\$ 2,719	\$ 29,247
2011	20,006	1,001	21,007
Total	\$ 46,534	\$ 3,720	\$ 50,254

Exhibit J-3

Dickson County, Tennessee
Schedule of Transfers
Primary Government and Discretely Presented Dickson County School Department
For the Year Ended June 30, 2009

<u>From Fund</u>	<u>To Fund</u>	<u>Purpose</u>	<u>Amount</u>
<u>PRIMARY GOVERNMENT</u>			
General	Solid Waste/Sanitation	Operations	\$ <u>1,400,000</u>
<u>DISCRETELY PRESENTED DICKSON</u> <u>COUNTY SCHOOL DEPARTMENT</u>			
School Federal Projects	General Purpose School	Indirect costs	\$ <u>48,027</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, 2009

Official	Authorization for Salary	Salary Paid During Period	Bond	Surety
County Mayor	Section 8-24-102, <u>TCA</u>	\$ 80,226	\$ 50,000	Auto Owners Mutual Insurance Company
Highway Engineer	Section 8-24-102, <u>TCA</u>	76,407	100,000 "	
Director of Schools	State Board of Education and Local Board of Education	104,695 (1)	100,000 "	
Trustee	Section 8-24-102, <u>TCA</u>	69,461	1,859,000 "	
Assessor of Property	Section 8-24-102, <u>TCA</u>	69,461	10,000 "	
County Clerk	Section 8-24-102, <u>TCA</u>	69,461	50,000 "	
Circuit Court Clerk	Section 8-24-102, <u>TCA</u>	69,461	50,000 "	
General Sessions Court Clerk	Chapter 214, Private Acts of 1957, as amended, and County Commission	51,837	5,000 "	
Clerk and Master	Section 8-24-102, <u>TCA</u>	69,461	50,000 "	
Register	Section 8-24-102, <u>TCA</u>	69,461	25,000 "	
Sheriff	Section 8-24-102, <u>TCA</u>	76,407 (2)	25,000 "	
Director of Accounts and Budgets	County Commission	68,023 (3)	10,000	Cincinnati Insurance Company

County Employees:
 Public Employees Blanket Bond 150,000 Local Government Property and Casualty Fund

School Employees:
 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) Does not include \$600 for a law enforcement training supplement.
- (3) Does not include \$450 longevity pay.

Exhibit J-5

Dickson County, Tennessee
Schedule of Detailed Revenues -
All Governmental Fund Types
For the Year Ended June 30, 2009

	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	\$ 9,736,861	\$ 0	\$ 0	\$ 0	\$ 0	0
Trustee's Collections - Prior Year	389,969	0	0	0	0	0
Trustee's Collections - Bankruptcy	11,725	0	0	0	0	0
Circuit/Clerk & Master Collections - Prior Years	113,332	0	0	0	0	0
Interest and Penalty	78,144	0	0	0	0	0
Payments in-Lieu-of Taxes - T.V.A.	1,547	0	0	0	0	0
Payments in-Lieu-of Taxes - Local Utilities	352,451	0	0	0	0	0
<u>County Local Option Taxes</u>						
Local Option Sales Tax	204,529	0	0	0	0	0
Hotel/Motel Tax	0	0	0	0	0	0
Wheel Tax	449,962	0	0	0	0	0
Litigation Tax - General	144,517	0	0	0	0	0
Litigation Tax - Special Purpose	111,191	0	0	0	0	0
Litigation Tax - Office of Public Defender	7,833	0	0	0	0	0
Litigation Tax - Jail, Workhouse, or Courthouse	119,323	0	0	0	0	0
Litigation Tax - Courtroom Security	76,976	0	0	0	0	0
Business Tax	180,608	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	236,670	0	0	0	0	0
Wholesale Beer Tax	232,564	0	0	0	0	0
Interstate Telecommunications Tax	3,382	0	0	0	0	0
Total Local Taxes	\$ 12,451,584	\$ 0	\$ 0	\$ 0	\$ 0	0
<u>Licenses and Permits</u>						
<u>Licenses</u>						
Cable TV Franchise	\$ 41,223	\$ 0	\$ 0	\$ 0	\$ 0	0
<u>Permits</u>						
Beer Permits	591	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>Licenses and Permits (Cont.)</u>					
<u>Permits (Cont.)</u>					
Building Permits	\$ 76,662	\$ 0	\$ 0	\$ 0	\$ 0
Plumbing Permits	2,280	0	0	0	0
Other Permits	12,020	0	0	0	0
Total Licenses and Permits	\$ 132,776	\$ 0	\$ 0	\$ 0	\$ 0
<u>Fines, Forfeitures, and Penalties</u>					
<u>Circuit Court</u>					
Fines	\$ 15,067	\$ 0	\$ 0	\$ 0	\$ 0
Officers Costs	31,515	0	0	0	0
Drug Control Fines	0	0	0	12,864	0
Drug Court Fees	7,337	0	0	0	0
Jail Fees	5,662	0	0	0	0
District Attorney General Fees	0	0	0	0	3,982
DUI Treatment Fines	4,376	0	0	0	0
Data Entry Fee - Circuit Court	1,470	0	0	0	0
Courtroom Security Fee	28	0	0	0	0
Victims Assistance Assessments	10,016	0	0	0	0
<u>General Sessions Court</u>					
Fines	39,404	0	0	0	0
Fines for Littering	95	0	0	0	0
Officers Costs	89,944	0	0	0	0
Game and Fish Fines	9	0	0	0	0
Drug Control Fines	0	0	0	6,490	0
Drug Court Fees	19,405	0	0	0	0
Interpreter Fees	125	0	0	0	0
District Attorney General Fees	848	0	0	0	7,278
DUI Treatment Fines	5,647	0	0	0	0
Data Entry Fee - General Sessions Court	9,865	0	0	0	0
Courtroom Security Fee	969	0	0	0	0
Victims Assistance Assessments	33,095	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>Juvenile Court</u>						
Fines	\$ 52,783	\$ 0	\$ 0	\$ 0	\$ 0	0
Drug Court Fees	772	0	0	0	0	0
Data Entry Fee - Juvenile Court	2,375	0	0	0	0	0
<u>Chancery Court</u>						
Officers Costs	7,954	0	0	0	0	0
Data Entry Fee - Chancery Court	2,000	0	0	0	0	0
Courtroom Security Fee	24	0	0	0	0	0
<u>Other Courts - In-county</u>						
Game and Fish Fines	38	0	0	0	0	0
Drug Court Fees	3,278	0	0	0	0	0
<u>Courts in Other District Counties</u>						
District Attorney General Fees	0	0	0	0	0	28,575
<u>Other Fines, Forfeitures, and Penalties</u>						
Proceeds from Confiscated Property	0	0	0	434,975	0	0
Total Fines, Forfeitures, and Penalties	\$ 344,101	\$ 0	\$ 0	\$ 454,329	\$ 39,535	0
<u>Charges for Current Services</u>						
<u>General Service Charges</u>						
Tippling Fees	\$ 0	\$ 0	\$ 911,009	\$ 0	\$ 0	0
Water Treatment Charges	0	0	10,194	0	0	0
Patient Charges	1,193,560	0	0	0	0	0
Work Release Charges for Board	1,032	0	0	0	0	0
Other General Service Charges	3,252	0	3,302	0	0	0
<u>Fees</u>						
Subdivision Lot Fees	4,030	0	0	0	0	0
Copy Fees	6,119	0	0	0	0	0
Library Fees	0	48,387	0	0	0	0
Greenbelt Late Application Fee	200	0	0	0	0	0
Telephone Commissions	37,264	0	0	0	0	0
Vending Machine Collections	423	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>Charges for Current Services (Cont.)</u>						
<u>Fees (Cont.)</u>						
Data Processing Fee - Register	\$ 19,046	\$ 0	\$ 0	\$ 0	\$ 0	0
Data Processing Fee - Sheriff	12,763	0	0	0	0	0
Sexual Offender Registration Fees - Sheriff	8,250	0	0	0	0	0
Data Processing Fee - County Clerk	4,522	0	0	0	0	0
Education Charges						
Tuition - Other Governments	7,795	0	0	0	0	0
<u>Other Charges for Services</u>	1,100	0	20,779	0	0	0
Other Charges for Current Services	\$ 1,299,356	\$ 48,387	\$ 945,284	\$ 0	\$ 0	0
<u>Other Local Revenues</u>						
<u>Recurring Items</u>						
Investment Income	\$ 107,629	\$ 0	\$ 0	\$ 0	\$ 0	0
Lease/Rentals	12,600	0	0	0	0	0
Sale of Materials and Supplies	62	0	0	0	0	0
Commissary Sales	28,492	0	0	0	0	0
Sale of Maps	30	0	0	0	0	0
Sale of Recycled Materials	13,318	0	44,034	0	0	0
Miscellaneous Refunds	18,987	0	1,320	0	0	4,325
<u>Nonrecurring Items</u>						
Sale of Equipment	4,500	0	0	0	0	0
Contributions and Gifts	1,134	0	0	0	0	0
<u>Other Local Revenues</u>	45,251	0	0	0	0	0
Other Local Revenues	\$ 232,003	\$ 0	\$ 45,354	\$ 0	\$ 0	4,325
<u>Fees Received from County Officials</u>						
<u>Fees in-Lieu-of Salary</u>						
County Clerk	\$ 441,720	\$ 0	\$ 0	\$ 0	\$ 0	0
Circuit Court Clerk	210,879	0	0	0	0	0

(Continued)

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

	Special Revenue Funds					District Attorney General
	General	Public Library	Solid Waste / Sanitation	Drug Control		
<u>Fees Received from County Officials (Cont.)</u>						
<u>Fees in-Lieu-of-Salary (Cont.)</u>						
General Sessions Court Clerk						
Clerk and Master						
Juvenile Court Clerk						
Probate Court Clerk						
Register						
Sheriff						
Trustee						
Total Fees Received from County Officials	\$ 2,377,308	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>State of Tennessee</u>						
<u>General Government Grants</u>						
Juvenile Services Program	\$ 9,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
State Reappraisal Grant	15,764	0	0	0	0	0
Solid Waste Grants	0	0	28,813	0	0	0
<u>Public Safety Grants</u>						
Law Enforcement Training Programs	28,800	0	0	0	0	0
Health and Welfare Grants						
Health Department Programs	599,302	0	0	0	0	0
<u>Public Works Grants</u>						
State Aid Program	0	0	0	0	0	0
Litter Program	46,601	0	0	0	0	0
<u>Other State Revenues</u>						
Income Tax	120,925	0	0	0	0	0
Beer Tax	18,701	0	0	0	0	0
Alcoholic Beverage Tax	72,776	0	0	0	0	0
Mixed Drink Tax	7,116	0	0	0	0	0
State Revenue Sharing - T.V.A.	281,340	0	0	0	0	0
Board of Jurors	6,726	0	0	0	0	0
Prisoner Transportation	20,912	0	0	0	0	0
Contracted Prisoner Boarding	767,970	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	District Attorney General
<u>State of Tennessee (Cont.)</u>						
<u>Other State Revenues (Cont.)</u>						
Gasoline and Motor Fuel Tax	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Petroleum Special Tax	0	0	0	0	0	0
Registrar's Salary Supplement	10,817	0	0	0	0	0
Other State Grants	78,276	0	0	0	0	0
Total State of Tennessee	\$ 2,085,026	\$ 0	\$ 28,813	\$ 0	\$ 0	\$ 0
<u>Federal Government</u>						
<u>Federal Through State</u>						
Homeland Security Grants	\$ 18,564	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Other Federal through State	73,834	0	0	0	0	0
Direct Federal Revenue	3,500	0	0	0	0	0
Police Service (Lake Area)	7,732	0	0	0	0	0
Other Direct Federal Revenue						
Total Federal Government	\$ 103,630	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Other Governments and Citizens Groups</u>						
<u>Other Governments</u>						
Prisoner Board	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Contributions	67,136	0	0	0	0	0
Contracted Services	34,761	0	0	0	0	0
Total Other Governments and Citizens Groups	\$ 101,897	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 19,127,681	\$ 48,387	\$ 1,019,451	\$ 454,329	\$ 44,160	\$ 44,160

(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	\$ 991,710	\$ 450,782	\$ 4,778,272	\$ 0	\$ 0	\$ 0	\$ 15,957,625		
Trustee's Collections - Prior Year	40,835	18,618	153,334	0	0	43,861	646,617		
Trustee's Collections - Bankruptcy	1,096	572	5,991	0	0	324	19,708		
Circuit/Clerk & Master Collections - Prior Years	11,581	5,263	54,403	0	0	1,382	185,961		
Interest and Penalty	8,090	3,705	32,628	0	0	6,692	129,259		
Payments in-Lieu-of Taxes - T.V.A.	0	0	0	0	0	0	1,547		
Payments in-Lieu-of Taxes - Local Utilities	0	0	0	0	0	0	352,451		
<u>County Local Option Taxes</u>									
Local Option Sales Tax	292,184	0	0	0	0	0	496,713		
Hotel/Motel Tax	0	0	0	0	304,045	0	304,045		
Wheel Tax	439,419	0	1,763,398	0	0	0	2,652,779		
Litigation Tax - General	0	0	0	0	0	0	144,517		
Litigation Tax - Special Purpose	0	0	0	0	0	0	111,191		
Litigation Tax - Office of Public Defender	0	0	0	0	0	0	7,833		
Litigation Tax - Jail, Workhouse, or Courthouse	0	0	0	0	0	0	119,323		
Litigation Tax - Courtroom Security	0	0	0	0	0	0	76,976		
Business Tax	18,479	8,399	85,803	0	0	3,223	296,512		
Mineral Severance Tax	0	0	74,443	0	0	0	74,443		
Adequate Facilities/Development Tax	0	0	292,924	0	0	0	292,924		
<u>Statutory Local Taxes</u>									
Bank Excise Tax	0	0	0	0	0	0	236,670		
Wholesale Beer Tax	0	0	0	0	0	0	232,564		
Interstate Telecommunications Tax	0	0	0	0	0	0	3,382		
Total Local Taxes	\$ 1,803,394	\$ 487,339	\$ 7,241,196	\$ 304,045	\$ 55,482	\$ 22,343,040			
<u>Licenses and Permits</u>									
<u>Licenses</u>									
Cable TV Franchise	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 41,223		
<u>Permits</u>									
Beer Permits	61	27	273	0	19	971			

(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>Licenses and Permits (Cont.)</u>								
<u>Permits (Cont.)</u>								
Building Permits	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	76,662
Plumbing Permits	0	0	0	0	0	0	0	2,280
Other Permits	0	0	0	0	0	0	0	12,020
Total Licenses and Permits	61 \$	27 \$	273 \$	0 \$	0 \$	0 \$	19 \$	133,156
<u>Fines, Forfeitures, and Penalties</u>								
<u>Circuit Court</u>								
Fines	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	15,067
Officers Costs	0	0	0	0	0	0	0	31,515
Drug Control Fines	0	0	0	0	0	0	0	12,864
Drug Court Fees	0	0	0	0	0	0	0	7,337
Jail Fees	0	0	0	0	0	0	0	5,662
District Attorney General Fees	0	0	0	0	0	0	0	3,982
DUI Treatment Fines	0	0	0	0	0	0	0	4,376
Data Entry Fee - Circuit Court	0	0	0	0	0	0	0	1,470
Courtroom Security Fee	0	0	0	0	0	0	0	28
Victims Assistance Assessments	0	0	0	0	0	0	0	10,016
<u>General Sessions Court</u>								
Fines	0	0	0	0	0	0	0	39,404
Fines for Littering	0	0	0	0	0	0	0	95
Officers Costs	0	0	0	0	0	0	0	89,944
Game and Fish Fines	0	0	0	0	0	0	0	9
Drug Control Fines	0	0	0	0	0	0	0	6,490
Drug Court Fees	0	0	0	0	0	0	0	19,405
Interpreter Fees	0	0	0	0	0	0	0	125
District Attorney General Fees	0	0	0	0	0	0	0	8,126
DUI Treatment Fines	0	0	0	0	0	0	0	5,647
Data Entry Fee - General Sessions Court	0	0	0	0	0	0	0	9,865
Courtroom Security Fee	0	0	0	0	0	0	0	969
Victims Assistance Assessments	0	0	0	0	0	0	0	33,095

(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>Juvenile Court</u>								
Fines	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	52,783
Drug Court Fees	0	0	0	0	0	0	0	772
Data Entry Fee - Juvenile Court	0	0	0	0	0	0	0	2,375
<u>Chancery Court</u>								
Officers Costs	0	0	0	0	0	0	0	7,954
Data Entry Fee - Chancery Court	0	0	0	0	0	0	0	2,000
Courtroom Security Fee	0	0	0	0	0	0	0	24
<u>Other Courts - In-county</u>								
Game and Fish Fines	0	0	0	0	0	0	0	38
Drug Court Fees	0	0	0	0	0	0	0	3,278
<u>Courts in Other District Counties</u>								
District Attorney General Fees	0	0	0	0	0	0	0	28,575
<u>Other Fines, Forfeitures, and Penalties</u>								
Proceeds from Confiscated Property	0	0	0	0	0	0	0	434,975
Total Fines, Forfeitures, and Penalties	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 838,265
<u>Charges for Current Services</u>								
<u>General Service Charges</u>								
Tipping Fees	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	911,009
Water Treatment Charges	0	0	0	0	0	0	0	10,194
Patient Charges	0	0	0	0	0	0	0	1,193,560
Work Release Charges for Board	0	0	0	0	0	0	0	1,032
Other General Service Charges	0	0	0	0	0	0	0	6,554
<u>Fees</u>								
Subdivision Lot Fees	0	0	0	0	0	0	0	4,030
Copy Fees	0	0	0	0	0	0	0	6,119
Library Fees	0	0	0	0	0	0	0	48,387
Greenbelt Late Application Fee	0	0	0	0	0	0	0	200
Telephone Commissions	0	0	0	0	0	0	0	37,264
Vending Machine Collections	0	0	0	0	0	0	0	423

(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>Charges for Current Services (Cont.)</u>								
<u>Fees (Cont.)</u>								
Data Processing Fee - Register	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 19,046	
Data Processing Fee - Sheriff	0	0	0	0	0	0	12,763	
Sexual Offender Registration Fees - Sheriff	0	0	0	0	0	0	8,250	
Data Processing Fee - County Clerk	0	0	0	0	0	0	4,522	
<u>Education Charges</u>								
Tuition - Other Governments	0	0	0	0	0	0	7,795	
<u>Other Charges for Services</u>								
Other Charges for Services	0	0	0	0	0	0	21,879	
<u>Total Charges for Current Services</u>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,293,027	
<u>Other Local Revenues</u>								
<u>Recurring Items</u>								
Investment Income	\$ 100,872	\$ 0	\$ 101,082	\$ 0	\$ 0	\$ 0	\$ 309,583	
Lease/Rentals	0	0	0	0	0	0	12,600	
Sale of Materials and Supplies	12,685	0	0	0	0	0	12,747	
Commissary Sales	0	0	0	0	0	0	28,492	
Sale of Maps	0	0	0	0	0	0	30	
Sale of Recycled Materials	1,191	0	0	0	0	0	58,543	
Miscellaneous Refunds	1	0	0	0	0	0	24,633	
<u>Nonrecurring Items</u>								
Sale of Equipment	20,359	0	0	0	0	0	24,859	
Contributions and Gifts	0	0	0	0	0	0	1,134	
<u>Other Local Revenues</u>								
Other Local Revenues	0	0	0	0	0	0	45,251	
<u>Total Other Local Revenues</u>	\$ 135,108	\$ 0	\$ 101,082	\$ 0	\$ 0	\$ 0	\$ 517,872	
<u>Fees Received from County Officials</u>								
Fees in-Lieu-of Salary	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 441,720	
County Clerk	0	0	0	0	0	0	210,879	
Circuit Court Clerk								

(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>Fees Received from County Officials (Cont.)</u>								
<u>Fees in-Lieu-of Salary (Cont.)</u>								
General Sessions Court Clerk	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	362,535
Clerk and Master	0	0	0	0	0	0	0	186,830
Juvenile Court Clerk	0	0	0	0	0	0	0	4,528
Probate Court Clerk	0	0	0	0	0	0	0	63,019
Register	0	0	0	0	0	0	0	215,903
Sheriff	0	0	0	0	0	0	0	23,235
Trustee	0	0	0	0	0	0	0	868,659
Total Fees Received from County Officials	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	2,377,308

<u>State of Tennessee</u>								
<u>General Government Grants</u>								
Juvenile Services Program	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	9,000
State Reappraisal Grant	0	0	0	0	0	0	0	15,764
Solid Waste Grants	0	0	0	0	0	0	0	28,813
<u>Public Safety Grants</u>								
Law Enforcement Training Programs	0	0	0	0	0	0	0	28,800
<u>Health and Welfare Grants</u>								
Health Department Programs	0	0	0	0	0	0	0	599,302
<u>Public Works Grants</u>								
State Aid Program	260,706	0	0	0	0	0	0	260,706
Litter Program	0	0	0	0	0	0	0	46,601
<u>Other State Revenues</u>								
Income Tax	0	0	0	0	0	0	0	120,925
Beer Tax	0	0	0	0	0	0	0	18,701
Alcoholic Beverage Tax	0	0	0	0	0	0	0	72,776
Mixed Drink Tax	0	0	0	0	0	0	0	7,116
State Revenue Sharing - T.V.A.	28,655	13,025	138,065	0	0	0	0	461,085
Board of Jurors	0	0	0	0	0	0	0	6,726
Prisoner Transportation	0	0	0	0	0	0	0	20,912
Contracted Prisoner Boarding	0	0	0	0	0	0	0	767,970

(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>State of Tennessee (Cont.)</u>								
<u>Other State Revenues (Cont.)</u>								
Gasoline and Motor Fuel Tax	\$ 1,866,968	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,866,968
Petroleum Special Tax	42,202	0	0	0	0	0	0	42,202
Registrar's Salary Supplement	0	0	0	0	0	0	0	10,817
Other State Grants	0	0	0	0	0	0	0	78,276
Total State of Tennessee	\$ 2,198,531	\$ 13,025	\$ 138,065	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,463,460
<u>Federal Government</u>								
<u>Federal Through State</u>								
Homeland Security Grants	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 18,564
Other Federal through State	0	0	0	0	0	0	0	73,834
Direct Federal Revenue	0	0	0	0	0	0	0	3,500
Police Service (Lake Area)	0	0	0	0	0	0	0	7,732
Other Direct Federal Revenue	0	0	0	0	0	0	0	103,630
Total Federal Government	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 103,630
<u>Other Governments and Citizens Groups</u>								
<u>Other Governments</u>								
Prisoner Board	\$ 0	\$ 0	\$ 524	\$ 0	\$ 0	\$ 0	\$ 0	\$ 524
Contributions	0	0	1,066,700	690	0	0	0	1,134,526
Contracted Services	0	0	0	0	0	0	0	34,761
Total Other Governments and Citizens Groups	\$ 0	\$ 0	\$ 1,067,224	\$ 690	\$ 0	\$ 0	\$ 0	\$ 1,169,811
Total	\$ 4,137,094	\$ 500,391	\$ 8,547,840	\$ 304,735	\$ 55,501	\$ 34,239,569		

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, 2009

	General Purpose School	School Federal Projects	Central Cafeteria	Total
<u>Local Taxes</u>				
<u>County Property Taxes</u>				
Current Property Tax	\$ 8,023,910	\$ 0	\$ 0	\$ 8,023,910
Trustee's Collections - Prior Year	331,537	0	0	331,537
Trustee's Collections - Bankruptcy	10,324	0	0	10,324
Circuit/Clerk & Master Collections - Prior Years	88,021	0	0	88,021
Interest and Penalty	80,697	0	0	80,697
<u>County Local Option Taxes</u>				
Local Option Sales Tax	9,900,054	0	0	9,900,054
Business Tax	131,770	0	0	131,770
<u>Statutory Local Taxes</u>				
Interstate Telecommunications Tax	7,070	0	0	7,070
Total Local Taxes	\$ 18,573,383	\$ 0	\$ 0	\$ 18,573,383
<u>Licenses and Permits</u>				
<u>Licenses</u>				
Marriage Licenses	\$ 3,192	\$ 0	\$ 0	\$ 3,192
<u>Permits</u>				
Beer Permits	491	0	0	491
Total Licenses and Permits	\$ 3,683	\$ 0	\$ 0	\$ 3,683
<u>Charges for Current Services</u>				
<u>Education Charges</u>				
Tuition - Summer School	\$ 2,095	\$ 0	\$ 0	\$ 2,095
Tuition - Other State Systems	11,940	0	0	11,940
Tuition - Other	511,288	0	0	511,288
Lunch Payments - Children	0	0	1,439,387	1,439,387
Lunch Payments - Adults	0	0	30,094	30,094
Income from Breakfast	0	0	13,787	13,787
A la carte Sales	0	0	315,660	315,660
School Based Health Services - FFS	17,310	0	0	17,310
Community Service Fees - Children	48,672	0	0	48,672
Total Charges for Current Services	\$ 591,305	\$ 0	\$ 1,798,928	\$ 2,390,233
<u>Other Local Revenues</u>				
<u>Recurring Items</u>				
Investment Income	\$ 106,596	\$ 0	\$ 19,220	\$ 125,816
Lease/Rentals	40,781	0	0	40,781
Sale of Materials and Supplies	2,259	0	0	2,259
Refund of Telecommunication & Internet Fees (E-Rate)	17,884	0	0	17,884
Miscellaneous Refunds	161,691	0	46,853	208,544
<u>Nonrecurring Items</u>				
Sale of Equipment	10,551	0	0	10,551
Sale of Property	500	0	0	500
Damages Recovered from Individuals	361	0	0	361
Contributions and Gifts	13,271	0	0	13,271
Total Other Local Revenues	\$ 353,894	\$ 0	\$ 66,073	\$ 419,967

(Continued)

Exhibit J-6

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

	General Purpose School	School Federal Projects	Central Cafeteria	Total
<u>State of Tennessee</u>				
<u>General Government Grants</u>				
On-Behalf Contributions for OPEB	\$ 192,625	\$ 0	\$ 0	\$ 192,625
<u>State Education Funds</u>				
Basic Education Program	33,625,999	0	0	33,625,999
Early Childhood Education	344,984	0	0	344,984
School Food Service	0	0	42,240	42,240
Other State Education Funds	257,816	0	0	257,816
Career Ladder Program	409,445	0	0	409,445
Career Ladder - Extended Contract	197,600	0	0	197,600
<u>Other State Revenues</u>				
Mixed Drink Tax	7,116	0	0	7,116
State Revenue Sharing - T.V.A.	231,846	0	0	231,846
Other State Grants	128,715	0	0	128,715
Total State of Tennessee	\$ 35,396,146	\$ 0	\$ 42,240	\$ 35,438,386
<u>Federal Government</u>				
<u>Federal Through State</u>				
USDA School Lunch Program	\$ 0	\$ 0	\$ 1,283,704	\$ 1,283,704
Breakfast	0	0	758,245	758,245
USDA - Other	0	0	61,567	61,567
Adult Education State Grant Program	66,691	0	0	66,691
Vocational Education - Basic Grants to States	0	109,746	0	109,746
Title I Grants to Local Education Agencies	0	1,279,151	0	1,279,151
Special Education - Grants to States	13,300	1,807,541	0	1,820,841
Special Education Preschool Grants	0	60,672	0	60,672
English Language Acquisition Grants	0	16,946	0	16,946
Safe and Drug-Free Schools - State Grants	0	29,130	0	29,130
Eisenhower Professional Development State Grants	0	445,820	0	445,820
Other Federal through State	0	6,013	0	6,013
Total Federal Government	\$ 79,991	\$ 3,755,019	\$ 2,103,516	\$ 5,938,526
Total	\$ 54,998,402	\$ 3,755,019	\$ 4,010,757	\$ 62,764,178

Exhibit J-7

Dickson County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types
For the Year Ended June 30, 2009

General Fund

General Government

County Commission

Board and Committee Members Fees	\$	58,464	
Social Security		4,472	
Unemployment Compensation		487	
Audit Services		12,947	
Dues and Memberships		3,695	
Legal Notices, Recording, and Court Costs		491	
Total County Commission			\$ 80,556

Board of Equalization

Board and Committee Members Fees	\$	2,571	
Social Security		197	
Unemployment Compensation		26	
Total Board of Equalization			2,794

Other Boards and Committees

Board and Committee Members Fees	\$	70	
Social Security		5	
Unemployment Compensation		1	
Total Other Boards and Committees			76

County Mayor/Executive

County Official/Administrative Officer	\$	80,226	
Longevity Pay		500	
Other Salaries and Wages		22,714	
Social Security		7,740	
Life Insurance		97	
Medical Insurance		6,104	
Dental Insurance		227	
Unemployment Compensation		140	
Local Retirement		7,924	
Dues and Memberships		1,500	
Legal Notices, Recording, and Court Costs		65	
Maintenance Agreements		481	
Postal Charges		1,000	
Printing, Stationery, and Forms		389	
Travel		3,503	
Office Supplies		509	
Periodicals		234	
Other Charges		497	
Total County Mayor/Executive			133,850

(Continued)

Exhibit J-7

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

General Fund (Cont.)

General Government (Cont.)

County Attorney

Legal Services	\$	93,919	
Other Contracted Services		20,370	
Total County Attorney			\$ 114,289

Election Commission

County Official/Administrative Officer	\$	62,515	
Deputy(ies)		31,242	
Part-time Personnel		10,093	
Longevity Pay		1,650	
Election Commission		3,700	
Election Workers		40,610	
Social Security		7,828	
Life Insurance		132	
Medical Insurance		11,043	
Dental Insurance		290	
Unemployment Compensation		241	
Local Retirement		7,308	
Dues and Memberships		200	
Operating Lease Payments		731	
Legal Notices, Recording, and Court Costs		2,268	
Maintenance Agreements		10,314	
Maintenance and Repair Services - Equipment		4,343	
Postal Charges		4,000	
Printing, Stationery, and Forms		3,109	
Transportation - Other than Students		4,700	
Travel		736	
Office Supplies		7,131	
Building and Contents Insurance		183	
Other Charges		27	
Total Election Commission			214,394

Register of Deeds

County Official/Administrative Officer	\$	69,461
Deputy(ies)		67,353
Longevity Pay		2,400
Social Security		10,602
Life Insurance		264
Medical Insurance		16,193
Dental Insurance		580
Unemployment Compensation		210

(Continued)

Exhibit J-7

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

General Fund (Cont.)

General Government (Cont.)

Register of Deeds (Cont.)

Local Retirement	\$	10,928	
Dues and Memberships		649	
Operating Lease Payments		33,837	
Legal Notices, Recording, and Court Costs		65	
Maintenance Agreements		1,076	
Postal Charges		598	
Travel		601	
Office Supplies		2,566	
Other Charges		5,732	
Total Register of Deeds			\$ 223,115

Codes Compliance

County Official/Administrative Officer	\$	49,246	
Deputy(ies)		83,385	
Longevity Pay		4,000	
Board and Committee Members Fees		2,875	
Social Security		10,098	
Life Insurance		264	
Medical Insurance		21,008	
Dental Insurance		290	
Unemployment Compensation		321	
Local Retirement		10,466	
Communication		624	
Data Processing Services		1,121	
Dues and Memberships		135	
Operating Lease Payments		1,674	
Legal Services		10,868	
Legal Notices, Recording, and Court Costs		378	
Maintenance Agreements		1,396	
Maintenance and Repair Services - Vehicles		1,458	
Postal Charges		98	
Tuition		795	
Other Contracted Services		11,250	
Gasoline		3,172	
Office Supplies		1,654	
Other Charges		120	
Office Equipment		348	
Total Codes Compliance			217,044

(Continued)

Exhibit J-7

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

General Fund (Cont.)

General Government (Cont.)

County Buildings

Supervisor/Director	\$	42,773	
Computer Programmer(s)		10,921	
Custodial Personnel		43,107	
Maintenance Personnel		13,290	
Longevity Pay		500	
Social Security		8,302	
Life Insurance		66	
Medical Insurance		53	
Dental Insurance		145	
Unemployment Compensation		344	
Local Retirement		3,315	
Communication		82,150	
Data Processing Services		1,200	
Janitorial Services		2,375	
Licenses		50	
Maintenance Agreements		3,435	
Maintenance and Repair Services - Buildings		28,817	
Maintenance and Repair Services - Vehicles		687	
Other Contracted Services		2,396	
Custodial Supplies		8,496	
Electricity		64,328	
Gasoline		2,793	
Natural Gas		8,295	
Office Supplies		857	
Water and Sewer		3,753	
Building and Contents Insurance		9,323	
Vehicle and Equipment Insurance		407	
Workers' Compensation Insurance		5,864	
Other Charges		580	
Office Equipment		1,500	
Total County Buildings			\$ 350,122

Preservation of Records

Supervisor/Director	\$	19,931
Longevity Pay		400
Other Salaries and Wages		22,371
Social Security		3,003
Life Insurance		132
Medical Insurance		12,181
Dental Insurance		277

(Continued)

Exhibit J-7

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

General Fund (Cont.)

General Government (Cont.)

Preservation of Records (Cont.)

Unemployment Compensation	\$	162	
Local Retirement		3,101	
Dues and Memberships		40	
Operating Lease Payments		964	
Maintenance Agreements		495	
Postal Charges		122	
Office Supplies		372	
Other Supplies and Materials		5,731	
Other Charges		33	
Total Preservation of Records			\$ 69,315

Finance

Accounting and Budgeting

Supervisor/Director	\$	68,023	
Longevity Pay		2,850	
Other Salaries and Wages		68,589	
Social Security		10,333	
Life Insurance		210	
Medical Insurance		16,194	
Dental Insurance		435	
Unemployment Compensation		206	
Local Retirement		10,683	
Data Processing Services		6,007	
Dues and Memberships		320	
Operating Lease Payments		1,016	
Legal Notices, Recording, and Court Costs		455	
Licenses		120	
Maintenance Agreements		3,249	
Postal Charges		2,000	
Printing, Stationery, and Forms		1,080	
Travel		52	
Office Supplies		1,366	
Other Charges		745	
Total Accounting and Budgeting			193,933

Property Assessor's Office

County Official/Administrative Officer	\$	69,461	
Deputy(ies)		119,340	
Longevity Pay		4,675	
Other Salaries and Wages		10,624	

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Finance (Cont.)

Property Assessor's Office (Cont.)

Social Security	\$	14,615	
Life Insurance		396	
Medical Insurance		35,088	
Dental Insurance		725	
Unemployment Compensation		424	
Local Retirement		14,820	
Data Processing Services		14,307	
Dues and Memberships		1,280	
Operating Lease Payments		1,505	
Legal Notices, Recording, and Court Costs		151	
Maintenance Agreements		1,110	
Postal Charges		3,000	
Printing, Stationery, and Forms		570	
Travel		3,798	
Office Supplies		1,407	
Other Charges		730	
Total Property Assessor's Office			\$ 298,026

Reappraisal Program

Travel	\$	3,152	
Other Contracted Services		21,005	
Total Reappraisal Program			24,157

County Trustee's Office

County Official/Administrative Officer	\$	69,461	
Deputy(ies)		113,130	
Longevity Pay		2,000	
Social Security		13,657	
Life Insurance		396	
Medical Insurance		31,911	
Dental Insurance		566	
Unemployment Compensation		420	
Local Retirement		14,140	
Data Processing Services		7,403	
Dues and Memberships		664	
Operating Lease Payments		537	
Legal Notices, Recording, and Court Costs		414	
Maintenance Agreements		2,434	
Postal Charges		20,100	
Printing, Stationery, and Forms		297	

(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.)

Travel	\$	727	
Office Supplies		2,668	
Other Charges		236	
Office Equipment		14,810	
Total County Trustee's Office			\$ 295,971

County Clerk's Office

County Official/Administrative Officer	\$	69,461	
Deputy(ies)		238,932	
Longevity Pay		3,575	
Social Security		22,980	
Life Insurance		780	
Medical Insurance		58,903	
Dental Insurance		1,003	
Unemployment Compensation		840	
Local Retirement		23,897	
Dues and Memberships		514	
Legal Notices, Recording, and Court Costs		65	
Maintenance Agreements		481	
Postal Charges		6,360	
Printing, Stationery, and Forms		292	
Travel		3,951	
Office Supplies		7,272	
Other Charges		1,602	
Office Equipment		16,931	
Total County Clerk's Office			457,839

Administration of Justice

Circuit Court

County Official/Administrative Officer	\$	69,461
Deputy(ies)		122,522
Longevity Pay		1,350
Board and Committee Members Fees		150
Jury and Witness Fees		90,253
Social Security		13,931
Life Insurance		396
Medical Insurance		32,403
Dental Insurance		725
Unemployment Compensation		420
Local Retirement		14,809

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Administration of Justice (Cont.)

Circuit Court (Cont.)

Data Processing Services	\$	5,555	
Dues and Memberships		634	
Operating Lease Payments		1,311	
Legal Notices, Recording, and Court Costs		1,236	
Maintenance Agreements		1,945	
Postal Charges		3,500	
Printing, Stationery, and Forms		3,859	
Travel		818	
Office Supplies		5,349	
Other Charges		779	
Total Circuit Court			\$ 371,406

General Sessions Court

County Official/Administrative Officer	\$	51,837	
Judge(s)		140,649	
Deputy(ies)		123,992	
Longevity Pay		2,975	
Other Salaries and Wages		23,344	
Social Security		23,501	
Life Insurance		551	
Medical Insurance		42,549	
Dental Insurance		1,003	
Unemployment Compensation		726	
Local Retirement		24,470	
Data Processing Services		5,442	
Dues and Memberships		809	
Operating Lease Payments		1,587	
Maintenance Agreements		2,232	
Postal Charges		100	
Printing, Stationery, and Forms		2,836	
Travel		2,283	
Office Supplies		3,486	
Periodicals		3,623	
Other Charges		1,175	
Office Equipment		14,032	
Total General Sessions Court			473,202

Drug Court

Drug Treatment	\$	30,000	
Total Drug Court			30,000

(Continued)

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

General Fund (Cont.)

Administration of Justice (Cont.)

Chancery Court

County Official/Administrative Officer	\$	69,461	
Deputy(ies)		96,369	
Longevity Pay		3,400	
Jury and Witness Fees		1,342	
Social Security		12,367	
Life Insurance		330	
Medical Insurance		25,491	
Dental Insurance		580	
Unemployment Compensation		280	
Local Retirement		12,963	
Data Processing Services		7,116	
Dues and Memberships		634	
Legal Notices, Recording, and Court Costs		3,233	
Maintenance Agreements		2,053	
Postal Charges		5,000	
Printing, Stationery, and Forms		1,184	
Travel		766	
Office Supplies		4,188	
Other Charges		332	
Total Chancery Court			\$ 247,089

Juvenile Court

Judge(s)	\$	70,361
Deputy(ies)		226,382
Longevity Pay		8,450
Other Salaries and Wages		74,250
Social Security		26,784
Life Insurance		522
Medical Insurance		43,294
Dental Insurance		1,015
Unemployment Compensation		993
Local Retirement		22,900
Communication		5,086
Data Processing Services		3,669
Dues and Memberships		182
Operating Lease Payments		1,928
Maintenance Agreements		2,705
Maintenance and Repair Services - Buildings		500
Postal Charges		1,372
Printing, Stationery, and Forms		58

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Administration of Justice (Cont.)

Juvenile Court (Cont.)

Travel	\$	2,285	
Office Supplies		3,327	
Periodicals		199	
Other Supplies and Materials		6,791	
Other Charges		89	
Total Juvenile Court			\$ 503,142

District Attorney General

Part-time Personnel	\$	25,750	
Other Salaries and Wages		28,840	
Social Security		4,176	
Unemployment Compensation		140	
Travel		2,438	
Other Charges		1,158	
Total District Attorney General			62,502

Other Administration of Justice

Longevity Pay	\$	1,200	
Other Salaries and Wages		156,519	
Social Security		11,871	
Life Insurance		330	
Medical Insurance		24,740	
Dental Insurance		648	
Unemployment Compensation		350	
Local Retirement		12,081	
Transportation - Other than Students		12,787	
Total Other Administration of Justice			220,526

Victims Assitance Programs

Other Charges	\$	58,708	
Total Victims Assitance Programs			58,708

Public Safety

Sheriff's Department

County Official/Administrative Officer	\$	76,407	
Deputy(ies)		1,818,292	
Investigator(s)		544,026	
Computer Programmer(s)		24,561	
Salary Supplements		28,800	
Secretary(ies)		143,104	

(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.)

Longevity Pay	\$	35,625	
Other Salaries and Wages		84,699	
Board and Committee Members Fees		10,500	
In-Service Training		51,068	
Social Security		207,589	
Life Insurance		4,298	
Medical Insurance		321,756	
Dental Insurance		7,188	
Unemployment Compensation		5,154	
Local Retirement		202,374	
Communication		20,997	
Contracts with Government Agencies		18,321	
Data Processing Services		13,413	
Dues and Memberships		1,800	
Operating Lease Payments		6,427	
Legal Notices, Recording, and Court Costs		31	
Maintenance and Repair Services - Equipment		2,635	
Maintenance and Repair Services - Office Equipment		791	
Maintenance and Repair Services - Vehicles		47,857	
Postal Charges		2,555	
Printing, Stationery, and Forms		4,115	
Travel		10,046	
Gasoline		165,349	
Office Supplies		4,083	
Tires and Tubes		20,820	
Uniforms		58,361	
Other Supplies and Materials		4,130	
Workers' Compensation Insurance		95,688	
Other Charges		12,349	
Law Enforcement Equipment		7,500	
Other Capital Outlay		858,145	
Total Sheriff's Department			\$ 4,920,854

Administration of the Sexual Offender Registry

Other Supplies and Materials	\$	3,852	
Other Charges		350	
Total Administration of the Sexual Offender Registry			4,202

Jail

Computer Programmer(s)	\$	22,422	
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(Continued)

Exhibit J-7

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

General Fund (Cont.)

Public Safety (Cont.)

Jail (Cont.)

Medical Personnel	\$	42,370	
Guards		1,451,762	
Maintenance Personnel		42,682	
Longevity Pay		13,850	
Board and Committee Members Fees		490	
Social Security		116,503	
Life Insurance		3,223	
Medical Insurance		227,060	
Dental Insurance		5,370	
Unemployment Compensation		4,227	
Local Retirement		96,710	
Communication		12,269	
Contracts with Government Agencies		1,787	
Data Processing Services		12,556	
Laundry Service		5,765	
Operating Lease Payments		6,181	
Maintenance Agreements		3,540	
Maintenance and Repair Services - Buildings		48,668	
Maintenance and Repair Services - Equipment		11,113	
Medical and Dental Services		826,096	
Printing, Stationery, and Forms		2,667	
Travel		756	
Other Contracted Services		318,019	
Custodial Supplies		22,096	
Drugs and Medical Supplies		281,301	
Electricity		94,838	
Natural Gas		37,848	
Office Supplies		4,954	
Prisoners Clothing		3,580	
Uniforms		29,847	
Water and Sewer		85,619	
Building and Contents Insurance		9,900	
Liability Insurance		202,849	
Vehicle and Equipment Insurance		119,318	
Workers' Compensation Insurance		63,792	
Other Charges		41,325	
Other Capital Outlay		5,814,061	
Total Jail			\$ 10,087,414

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Public Safety (Cont.)

Juvenile Services

Supervisor/Director	\$	16,925	
Social Security		1,999	
Unemployment Compensation		58	
Contracts with Government Agencies		59,494	
Total Juvenile Services			\$ 78,476

Civil Defense

Assistant(s)	\$	4,696	
Supervisor/Director		51,507	
Longevity Pay		2,000	
Social Security		4,349	
Life Insurance		66	
Medical Insurance		53	
Dental Insurance		145	
Unemployment Compensation		78	
Local Retirement		4,459	
Communication		2,881	
Travel		259	
Testing		4,523	
Other Supplies and Materials		19,372	
Other Charges		573	
Total Civil Defense			94,961

Rescue Squad

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

County Coroner/Medical Examiner

Other Contracted Services	\$	10,278	
Total County Coroner/Medical Examiner			10,278

Other Public Safety

Contracts with Government Agencies	\$	390,225	
Total Other Public Safety			390,225

Public Health and Welfare

Local Health Center

Communication	\$	6,522	
Dues and Memberships		150	
Janitorial Services		30,096	

(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.)

Legal Notices, Recording, and Court Costs	\$	254	
Maintenance and Repair Services - Buildings		3,293	
Printing, Stationery, and Forms		290	
Custodial Supplies		2,620	
Office Supplies		1,974	
Utilities		27,438	
Other Supplies and Materials		931	
Other Charges		1,634	
Total Local Health Center			\$ 75,202

Rabies and Animal Control

Communication	\$	652	
Electricity		2,972	
Natural Gas		4,047	
Water and Sewer		780	
Other Charges		1,065	
Total Rabies and Animal Control			9,516

Ambulance/Emergency Medical Services

Assistant(s)	\$	43,369	
Supervisor/Director		54,634	
Medical Personnel		1,544,109	
Clerical Personnel		30,151	
Longevity Pay		22,750	
In-Service Training		4,172	
Social Security		125,767	
Life Insurance		2,436	
Medical Insurance		170,525	
Dental Insurance		3,980	
Unemployment Compensation		3,263	
Local Retirement		102,695	
Communication		10,570	
Data Processing Services		3,000	
Dues and Memberships		280	
Laundry Service		20,135	
Legal Notices, Recording, and Court Costs		33	
Licenses		2,500	
Maintenance Agreements		395	
Maintenance and Repair Services - Buildings		4,717	
Maintenance and Repair Services - Equipment		6,547	

(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.)

Maintenance and Repair Services - Vehicles	\$	43,375	
Postal Charges		4,746	
Printing, Stationery, and Forms		2,112	
Drugs and Medical Supplies		65,462	
Electricity		13,097	
Gasoline		46,284	
Natural Gas		12,458	
Office Supplies		2,180	
Tires and Tubes		8,170	
Uniforms		9,914	
Water and Sewer		1,403	
Testing		17	
Building and Contents Insurance		4,902	
Liability Insurance		8,979	
Vehicle and Equipment Insurance		24,834	
Workers' Compensation Insurance		160,425	
Other Charges		14,502	
Other Capital Outlay		1,108,632	
Total Ambulance/Emergency Medical Services			\$ 3,687,520

Dental Health Program

Medical Personnel	\$	386,301	
Longevity Pay		3,300	
Social Security		28,744	
Life Insurance		708	
Medical Insurance		50,313	
Dental Insurance		1,106	
Unemployment Compensation		1,089	
Local Retirement		25,034	
Communication		1,235	
Travel		7,366	
Other Supplies and Materials		2,411	
Liability Insurance		1,265	
Other Charges		2,530	
Total Dental Health Program			511,402

Other Local Health Services

Other Contracted Services	\$	34,200	
Total Other Local Health Services			34,200

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Public Health and Welfare (Cont.)

Regional Mental Health Center

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

Appropriation to State

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

Aid to Dependent Children

Contributions	\$ 2,000		
Total Aid to Dependent Children			2,000

Other Public Health and Welfare

Janitorial Services	\$ 400		
Total Other Public Health and Welfare			400

Social, Cultural, and Recreational Services

Senior Citizens Assistance

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

Libraries

Supervisor/Director	\$ 33,290
Longevity Pay	6,100
Other Salaries and Wages	186,206
Social Security	16,579
Life Insurance	714
Medical Insurance	49,534
Dental Insurance	1,224
Unemployment Compensation	1,046
Local Retirement	14,243
Communication	3,246
Operating Lease Payments	6,212
Legal Notices, Recording, and Court Costs	33
Maintenance and Repair Services - Buildings	9,323
Maintenance and Repair Services - Office Equipment	813
Postal Charges	1,702
Travel	1,928
Library Books/Media	21,290
Office Supplies	7,271
Utilities	74,153

(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.)

Other Supplies and Materials	\$	1,465	
Building and Contents Insurance		3,306	
Other Charges		15,217	
Furniture and Fixtures		9,631	
Office Equipment		5,600	
Total Libraries			\$ 470,126

Agriculture and Natural Resources

Agriculture Extension Service

Salary Supplements	\$	83,050	
Social Security		5,176	
Medical Insurance		4,932	
Unemployment Compensation		27	
Local Retirement		9,670	
Other Fringe Benefits		600	
Communication		1,940	
Dues and Memberships		445	
Operating Lease Payments		1,104	
Maintenance and Repair Services - Buildings		358	
Travel		2,400	
Office Supplies		2,200	
Utilities		11,826	
Workers' Compensation Insurance		79	
Office Equipment		766	
Total Agriculture Extension Service			124,573

Forest Service

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

Soil Conservation

Secretary(ies)	\$	26,582	
Longevity Pay		2,000	
Social Security		2,061	
Life Insurance		66	
Medical Insurance		5,097	
Dental Insurance		145	
Unemployment Compensation		70	
Local Retirement		2,189	
Other Charges		2,100	
Total Soil Conservation			40,310

(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	\$ 65,285	
Total Housing and Urban Development		\$ 65,285

Airport

Contributions	\$ 32,500	
Total Airport		32,500

Other Charges

Liability Insurance	\$ 32,452	
Premiums on Corporate Surety Bonds	5,433	
Total Other Charges		37,885

Employee Benefits

Workers' Compensation Insurance	\$ 12,210	
Total Employee Benefits		12,210

Miscellaneous

Contributions	\$ 193,256	
Dues and Memberships	9,907	
Legal Notices, Recording, and Court Costs	93	
Trustee's Commission	250,541	
Tax Relief Program	139,500	
Other Charges	1,932	
Total Miscellaneous		595,229

Other Debt Service

General Government

Other Debt Issuance Charges	\$ 25,200	
Total General Government		25,200

Total General Fund		\$ 26,130,624
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Public Library Fund

Social, Cultural, and Recreational Services

Libraries

Maintenance and Repair Services - Office Equipment	\$ 1,115
Postal Charges	776
Library Books/Media	122
Office Supplies	540
Other Supplies and Materials	5,882

(Continued)

Exhibit J-7

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

Public Library Fund (Cont.)

Social, Cultural, and Recreational Services (Cont.)

Libraries (Cont.)

Trustee's Commission	\$	485	
Other Charges		5,897	
Furniture and Fixtures		1,062	
Office Equipment		13,306	
Total Libraries			\$ 29,185

Total Public Library Fund \$ 29,185

Solid Waste/Sanitation Fund

Public Health and Welfare

Waste Pickup

Supervisor/Director	\$	49,270
Foremen		39,518
Equipment Operators		247,041
Laborers		228,395
Secretary(ies)		45,672
Maintenance Personnel		2,910
Longevity Pay		10,300
Other Salaries and Wages		4,392
Social Security		46,297
Life Insurance		847
Medical Insurance		55,286
Dental Insurance		1,255
Unemployment Compensation		2,468
Local Retirement		34,275
Communication		11,822
Contracts with Other Public Agencies		1,006,408
Evaluation and Testing		180
Licenses		5,696
Maintenance Agreements		1,343
Maintenance and Repair Services - Buildings		8,002
Maintenance and Repair Services - Equipment		57,266
Maintenance and Repair Services - Vehicles		21,658
Postal Charges		588
Rentals		1,200
Travel		334
Other Contracted Services		32,966
Crushed Stone		9,884
Custodial Supplies		693
Diesel Fuel		48,422

(Continued)

Exhibit J-7

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

Solid Waste/Sanitation Fund (Cont.)

Public Health and Welfare (Cont.)

Waste Pickup (Cont.)

Electricity	\$	18,916	
Gasoline		7,445	
Lubricants		2,999	
Natural Gas		13,598	
Office Supplies		1,644	
Small Tools		518	
Tires and Tubes		12,179	
Uniforms		819	
Water and Sewer		5,878	
Other Supplies and Materials		8,218	
Building and Contents Insurance		1,321	
Liability Insurance		17,665	
Trustee's Commission		9,689	
Vehicle and Equipment Insurance		20,354	
Workers' Compensation Insurance		51,071	
Other Charges		1,409	
Office Equipment		1,000	
Site Development		3,940	
Total Waste Pickup			\$ 2,153,051

Landfill Operation and Maintenance

Legal Services	\$	97,994	
Total Landfill Operation and Maintenance			97,994

Postclosure Care Costs

Evaluation and Testing	\$	123,931	
Contracts for Postclosure Care Costs		1,115	
Other Supplies and Materials		2,713	
Total Postclosure Care Costs			127,759

Capital Projects

Other General Government Projects

Remittance of Revenue Collected	\$	10,194	
Total Other General Government Projects			10,194

Total Solid Waste/Sanitation Fund \$ 2,388,998

(Continued)

Exhibit J-7

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

Drug Control Fund

Public Safety

Drug Enforcement

In-Service Training	\$	1,995	
Communication		36,307	
Data Processing Services		239	
Maintenance and Repair Services - Vehicles		349	
Travel		5,187	
Office Supplies		236	
Uniforms		1,482	
Trustee's Commission		8,944	
Other Charges		20,223	
Law Enforcement Equipment		5,880	
Motor Vehicles		28,918	
Office Equipment		35,107	
Other Equipment		40,541	
Total Drug Enforcement			\$ 185,408

Total Drug Control Fund \$ 185,408

District Attorney General Fund

Administration of Justice

District Attorney General

In-Service Training	\$	1,204	
Communication		1,411	
Dues and Memberships		100	
Operating Lease Payments		11	
Maintenance Agreements		131	
Maintenance and Repair Services - Buildings		102	
Maintenance and Repair Services - Equipment		428	
Printing, Stationery, and Forms		210	
Travel		7,018	
Office Supplies		3,065	
Periodicals		1,321	
Trustee's Commission		326	
Other Charges		13,188	
Total District Attorney General			\$ 28,515

Total District Attorney General Fund 28,515

(Continued)

Exhibit J-7

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

Highway/Public Works Fund

Highways

Administration

County Official/Administrative Officer	\$	76,407	
Assistant(s)		32,724	
Clerical Personnel		30,612	
Board and Committee Members Fees		11,475	
Social Security		10,649	
Unemployment Compensation		630	
Local Retirement		10,704	
Data Processing Services		2,702	
Dues and Memberships		3,115	
Janitorial Services		5,000	
Operating Lease Payments		1,397	
Legal Services		775	
Legal Notices, Recording, and Court Costs		1,249	
Maintenance Agreements		6,681	
Maintenance and Repair Services - Buildings		2,099	
Postal Charges		336	
Travel		950	
Custodial Supplies		5,809	
Office Supplies		2,688	
Other Supplies and Materials		647	
Other Charges		4,044	
Total Administration			\$ 210,693

Highway and Bridge Maintenance

Foremen	\$	232,247	
Equipment Operators		462,098	
Truck Drivers		343,017	
Laborers		159,769	
Social Security		89,915	
Unemployment Compensation		9,226	
Local Retirement		90,856	
Rentals		10,035	
Other Contracted Services		2,784	
Asphalt - Hot Mix		1,328,264	
Asphalt - Liquid		91,794	
Crushed Stone		197,047	
Pipe		32,677	
Road Signs		7,624	
Other Charges		43,086	
Total Highway and Bridge Maintenance			3,100,439

(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

Mechanic(s)	\$	59,277	
Social Security		4,534	
Unemployment Compensation		434	
Local Retirement		4,541	
Diesel Fuel		125,242	
Equipment and Machinery Parts		163,595	
Gasoline		44,543	
Lubricants		13,415	
Tires and Tubes		49,003	
Other Supplies and Materials		11,020	
Other Charges		858	
Total Operation and Maintenance of Equipment			\$ 476,462

Other Charges

Communication	\$	10,793	
Electricity		7,575	
Natural Gas		3,333	
Water and Sewer		418	
Building and Contents Insurance		2,785	
Liability Insurance		41,736	
Trustee's Commission		48,967	
Other Charges		712	
Total Other Charges			116,319

Employee Benefits

Employee and Dependent Insurance	\$	323,618	
Other Fringe Benefits		780	
Workers' Compensation Insurance		68,657	
Total Employee Benefits			393,055

Capital Outlay

Other Equipment	\$	25,000	
Total Capital Outlay			25,000

Other Debt Service

<u>Highways and Streets</u>			
Other Debt Issuance Charges	\$	14,000	
Total Highways and Streets			14,000

Total Highway/Public Works Fund \$ 4,335,968

(Continued)

Exhibit J-7

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

Bridge Fund

Highways

Highway and Bridge Maintenance

Other Contracted Services	\$ 536,681	
Total Highway and Bridge Maintenance		\$ 536,681

Other Charges

Trustee's Commission	\$ 9,704	
Total Other Charges		<u>9,704</u>

Total Bridge Fund		\$ 546,385
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General Debt Service Fund

Principal on Debt

General Government

Principal on Bonds	\$ 248,000	
Principal on Notes	630,000	
Principal on Other Loans	<u>212,000</u>	
Total General Government		\$ 1,090,000

Highways and Streets

Principal on Notes	\$ 175,000	
Principal on Other Loans	<u>171,000</u>	
Total Highways and Streets		346,000

Education

Principal on Bonds	\$ 4,192,000	
Principal on Other Loans	<u>357,000</u>	
Total Education		4,549,000

Interest on Debt

General Government

Interest on Bonds	\$ 82,210	
Interest on Notes	53,810	
Interest on Other Loans	<u>35,198</u>	
Total General Government		171,218

Highways and Streets

Interest on Notes	\$ 44,590	
Interest on Other Loans	<u>22,365</u>	
Total Highways and Streets		66,955

(Continued)

Exhibit J-7

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

General Debt Service Fund (Cont.)

Interest on Debt (Cont.)

Education

Interest on Bonds	\$ 2,761,144	
Interest on Other Loans	79,719	
Total Education	<u>2,840,863</u>	\$ 2,840,863

Other Debt Service

General Government

Trustee's Commission	\$ 124,651	
Other Debt Service	13,643	
Total General Government	<u>138,294</u>	138,294

Highways and Streets

Other Debt Service	\$ 4,894	
Total Highways and Streets	<u>4,894</u>	4,894

Education

Other Debt Service	\$ 28,760	
Total Education	<u>28,760</u>	28,760

Total General Debt Service Fund \$ 9,235,984

Community Development/Industrial Park Fund

Other Operations

Industrial Development

Contracts with Government Agencies	\$ 16,243	
Contributions	199,000	
Legal Notices, Recording, and Court Costs	33	
Licenses	600	
Trustee's Commission	3,096	
Other Charges	8,918	
Office Equipment	24,259	
Total Industrial Development	<u>252,149</u>	\$ 252,149

Total Community Development/Industrial Park Fund 252,149

Other Capital Projects Fund

Capital Projects

Public Safety Projects

Law Enforcement Equipment	\$ 3,609	
Total Public Safety Projects	<u>3,609</u>	\$ 3,609

(Continued)

Exhibit J-7

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

<u>Other Capital Projects Fund (Cont.)</u>		
<u>Capital Projects (Cont.)</u>		
<u>Other General Government Projects</u>		
Trustee's Commission	\$ 1,164	
Heating and Air Conditioning Equipment	<u>957,032</u>	
Total Other General Government Projects		<u>\$ 958,196</u>
Total Other Capital Projects Fund		<u>\$ 961,805</u>
Total Governmental Funds - Primary Government		<u>\$ 44,095,021</u>

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, 2009

General Purpose School Fund

Instruction

Regular Instruction Program

Teachers	\$ 18,825,152	
Career Ladder Program	246,655	
Career Ladder Extended Contracts	90,322	
Homebound Teachers	20,000	
Educational Assistants	568,723	
Other Salaries and Wages	56,414	
Social Security	1,156,704	
State Retirement	1,237,999	
Life Insurance	6,080	
Medical Insurance	2,569,280	
Dental Insurance	165,573	
Unemployment Compensation	12,735	
Employer Medicare	276,225	
Contracts for Substitute Teachers - Non-certified	455,376	
Instructional Supplies and Materials	241,403	
Textbooks	592,359	
Fee Waivers	151,196	
Regular Instruction Equipment	9,051	
Total Regular Instruction Program		\$ 26,681,247

Alternative Instruction Program

Teachers	\$ 340,847	
Career Ladder Extended Contracts	1,400	
Educational Assistants	22,770	
Other Salaries and Wages	17,025	
Social Security	22,125	
State Retirement	23,065	
Life Insurance	129	
Medical Insurance	31,148	
Dental Insurance	2,404	
Unemployment Compensation	201	
Employer Medicare	5,174	
Instructional Supplies and Materials	476	
Other Supplies and Materials	5,101	
Total Alternative Instruction Program		471,865

Special Education Program

Teachers	\$ 3,009,265
Career Ladder Program	45,625

(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	\$	9,175	
Homebound Teachers		9,000	
Educational Assistants		607,936	
Speech Pathologist		386,153	
Other Salaries and Wages		49,117	
Social Security		244,031	
State Retirement		264,325	
Life Insurance		1,730	
Medical Insurance		584,915	
Dental Insurance		37,930	
Unemployment Compensation		2,825	
Employer Medicare		57,124	
Contracts with Private Agencies		11,179	
Instructional Supplies and Materials		306	
Special Education Equipment		43	
Total Special Education Program			\$ 5,320,679

Vocational Education Program

Teachers	\$	1,322,934	
Career Ladder Program		5,000	
Career Ladder Extended Contracts		3,940	
Social Security		79,680	
State Retirement		85,573	
Life Insurance		491	
Medical Insurance		135,934	
Dental Insurance		11,656	
Unemployment Compensation		763	
Employer Medicare		18,636	
Instructional Supplies and Materials		25,264	
Total Vocational Education Program			1,689,871

Adult Education Program

Teachers	\$	49,655	
Social Security		1,964	
State Retirement		838	
Life Insurance		3	
Unemployment Compensation		108	
Employer Medicare		718	
Instructional Supplies and Materials		1,606	
Total Adult Education Program			54,892

(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

Attendance

Supervisor/Director	\$	82,761	
Other Salaries and Wages		67,627	
Social Security		8,711	
State Retirement		9,655	
Life Insurance		31	
Medical Insurance		9,863	
Dental Insurance		711	
Unemployment Compensation		49	
Employer Medicare		2,037	
Travel		2,151	
Office Supplies		327	
Other Supplies and Materials		7,266	
Attendance Equipment		937	
Total Attendance			\$ 192,126

Health Services

Medical Personnel	\$	297,711	
Other Salaries and Wages		65,109	
Social Security		20,484	
State Retirement		19,193	
Life Insurance		139	
Medical Insurance		46,684	
Dental Insurance		2,501	
Unemployment Compensation		412	
Employer Medicare		4,791	
Travel		4,061	
Other Supplies and Materials		28,904	
In Service/Staff Development		745	
Total Health Services			490,734

Other Student Support

Career Ladder Program	\$	8,000	
Guidance Personnel		819,820	
Career Ladder Extended Contracts		18,600	
Assessment Personnel		88,828	
Attendants		99,535	
School Resource Officer		17,600	
Other Salaries and Wages		35,940	
Social Security		63,681	

(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.)

State Retirement	\$	70,136	
Life Insurance		293	
Medical Insurance		89,844	
Dental Insurance		7,326	
Unemployment Compensation		610	
Employer Medicare		14,894	
Evaluation and Testing		88,102	
Total Other Student Support			\$ 1,423,209

Regular Instruction Program

Supervisor/Director	\$	153,098	
Career Ladder Program		7,300	
Career Ladder Extended Contracts		10,950	
Librarians		621,040	
Other Salaries and Wages		35,825	
Social Security		47,419	
State Retirement		50,654	
Life Insurance		234	
Medical Insurance		81,781	
Dental Insurance		5,236	
Unemployment Compensation		774	
Employer Medicare		11,848	
Travel		19,953	
Other Contracted Services		24,000	
Library Books/Media		85,240	
Other Supplies and Materials		4,106	
In Service/Staff Development		7,889	
Total Regular Instruction Program			1,167,347

Alternative Instruction Program

Principals	\$	66,993	
Secretary(ies)		21,931	
Social Security		5,507	
State Retirement		5,981	
Life Insurance		31	
Medical Insurance		5,909	
Unemployment Compensation		39	
Employer Medicare		1,288	
Travel		3,754	

(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.)

Other Supplies and Materials	\$	2,731	
In Service/Staff Development		940	
Other Equipment		8,497	
Total Alternative Instruction Program			\$ 123,601

Special Education Program

Supervisor/Director	\$	152,046	
Career Ladder Program		8,000	
Psychological Personnel		217,480	
Career Ladder Extended Contracts		1,900	
Secretary(ies)		59,018	
Social Security		25,631	
State Retirement		28,880	
Life Insurance		116	
Medical Insurance		41,746	
Dental Insurance		2,760	
Unemployment Compensation		185	
Employer Medicare		5,994	
Travel		8,912	
Other Charges		8,743	
Total Special Education Program			561,411

Vocational Education Program

Supervisor/Director	\$	77,611	
Career Ladder Program		1,000	
Social Security		4,354	
State Retirement		5,047	
Life Insurance		16	
Medical Insurance		5,694	
Dental Insurance		356	
Unemployment Compensation		24	
Employer Medicare		1,018	
Travel		1,580	
Other Supplies and Materials		8,321	
Total Vocational Education Program			105,021

Adult Programs

Supervisor/Director	\$	67,154
Career Ladder Program		1,000

(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 (Cont.)

Other Salaries and Wages	\$	44,190	
Social Security		6,708	
State Retirement		4,375	
Life Insurance		47	
Medical Insurance		5,065	
Dental Insurance		953	
Unemployment Compensation		74	
Employer Medicare		1,569	
Communication		1,186	
Travel		2,515	
Other Contracted Services		1,239	
Other Supplies and Materials		1,887	
Other Charges		736	
Total Adult Programs			\$ 138,698

Other Programs

On-Behalf Payments to OPEB	\$	192,625	
Total Other Programs			192,625

Board of Education

Other Salaries and Wages	\$	24,929	
Board and Committee Members Fees		16,950	
Social Security		2,553	
State Retirement		1,867	
Life Insurance		16	
Medical Insurance		5,065	
Dental Insurance		327	
Unemployment Compensation		24	
Employer Medicare		597	
Audit Services		9,200	
Dues and Memberships		7,398	
Legal Services		19,695	
Travel		9,631	
Other Contracted Services		179,683	
Other Supplies and Materials		13,510	
Liability Insurance		890	
Trustee's Commission		360,905	
Workers' Compensation Insurance		157,865	
Criminal Investigation of Applicants - TBI		5,296	
Total Board of Education			816,401

(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.)

Director of Schools

County Official/Administrative Officer	\$	104,695	
Secretary(ies)		126,220	
Social Security		7,502	
State Retirement		16,289	
Life Insurance		78	
Medical Insurance		21,104	
Dental Insurance		1,777	
Unemployment Compensation		116	
Employer Medicare		1,757	
Dues and Memberships		2,000	
Postal Charges		4,451	
Travel		2,694	
Other Contracted Services		15,950	
Office Supplies		22,281	
Other Supplies and Materials		1,077	
Other Charges		3,012	
Total Director of Schools			\$ 331,003

Office of the Principal

Principals	\$	870,513	
Career Ladder Program		34,000	
Career Ladder Extended Contracts		45,988	
Assistant Principals		973,799	
Secretary(ies)		744,606	
Other Salaries and Wages		7,556	
Social Security		159,725	
State Retirement		172,937	
Life Insurance		990	
Medical Insurance		348,999	
Dental Insurance		18,737	
Unemployment Compensation		1,591	
Employer Medicare		37,541	
Dues and Memberships		6,125	
Other Contracted Services		38,020	
Other Charges		73	
Total Office of the Principal			3,461,200

Fiscal Services

Supervisor/Director	\$	59,390	
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(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.)

Fiscal Services (Cont.)

Accountants/Bookkeepers	\$	117,406	
Social Security		10,325	
State Retirement		13,543	
Life Insurance		64	
Medical Insurance		21,581	
Dental Insurance		1,302	
Unemployment Compensation		98	
Employer Medicare		2,415	
Travel		1,760	
Office Supplies		1,891	
Total Fiscal Services			\$ 229,775

Operation of Plant

Communication	\$	93,937	
Janitorial Services		1,386,252	
Maintenance and Repair Services - Equipment		9,556	
Other Contracted Services		199,113	
Custodial Supplies		2,738	
Electricity		1,707,100	
Natural Gas		399,657	
Water and Sewer		277,502	
Other Supplies and Materials		7,029	
Building and Contents Insurance		359,018	
Other Charges		373	
Total Operation of Plant			4,442,275

Maintenance of Plant

Supervisor/Director	\$	70,600	
Secretary(ies)		36,912	
Maintenance Personnel		532,753	
Social Security		38,153	
State Retirement		42,330	
Life Insurance		272	
Medical Insurance		83,426	
Dental Insurance		4,113	
Unemployment Compensation		438	
Employer Medicare		8,923	
Maintenance Agreements		5,850	
Maintenance and Repair Services - Buildings		124,610	

(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.)

Maintenance and Repair Services - Equipment	\$	134,809	
Maintenance and Repair Services - Office Equipment		48,089	
Travel		1,764	
Other Contracted Services		38,891	
Other Supplies and Materials		1,370	
Other Charges		1,023	
Total Maintenance of Plant			\$ 1,174,326

Transportation

Supervisor/Director	\$	63,590	
Mechanic(s)		173,867	
Bus Drivers		1,007,407	
Clerical Personnel		30,984	
Other Salaries and Wages		46,334	
Social Security		75,554	
State Retirement		72,455	
Life Insurance		689	
Medical Insurance		281,168	
Dental Insurance		12,187	
Unemployment Compensation		1,766	
Employer Medicare		18,749	
Maintenance and Repair Services - Vehicles		1,000	
Medical and Dental Services		5,507	
Travel		1,137	
Other Contracted Services		4,343	
Diesel Fuel		261,708	
Equipment and Machinery Parts		26,593	
Gasoline		38,465	
Lubricants		9,561	
Tires and Tubes		64,100	
Vehicle Parts		59,618	
Other Supplies and Materials		897	
Other Charges		15,444	
Transportation Equipment		430,945	
Total Transportation			2,704,068

Central and Other

Other Salaries and Wages	\$	103,733	
Social Security		6,384	

(Continued)

Exhibit J-8

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Central and Other (Cont.)

State Retirement	\$	7,946	
Life Insurance		31	
Medical Insurance		14,351	
Dental Insurance		698	
Unemployment Compensation		58	
Employer Medicare		1,493	
Maintenance and Repair Services - Equipment		39,554	
Travel		1,109	
Other Contracted Services		218,672	
Data Processing Supplies		912	
Office Supplies		3,089	
In Service/Staff Development		5,161	
Data Processing Equipment		188,746	
Total Central and Other			\$ 591,937

Operation of Non-Instructional Services

Community Services

Supervisor/Director	\$	6,562	
Educational Assistants		33,200	
Other Salaries and Wages		397,776	
Social Security		26,993	
State Retirement		3,709	
Life Insurance		21	
Medical Insurance		10,130	
Dental Insurance		513	
Unemployment Compensation		672	
Employer Medicare		6,328	
Other Contracted Services		6,200	
Other Supplies and Materials		76,834	
In Service/Staff Development		198	
Other Charges		695	
Total Community Services			569,831

Early Childhood Education

Teachers	\$	120,255	
Educational Assistants		42,510	
Social Security		9,977	
State Retirement		10,977	
Life Insurance		94	

(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 (Cont.)

Medical Insurance	\$	27,172	
Dental Insurance		1,580	
Unemployment Compensation		143	
Employer Medicare		2,333	
Contracts with Other Public Agencies		58,406	
Travel		742	
Instructional Supplies and Materials		22,651	
Other Charges		914	
Other Equipment		<u>2,900</u>	
Total Early Childhood Education	\$		300,654

Capital Outlay

Regular Capital Outlay

Building Construction	\$	9,250	
Other Capital Outlay		<u>251,985</u>	
Total Regular Capital Outlay			261,235

Principal on Debt

Education

Principal on Notes	\$	71,304	
Principal on Capital Leases		<u>25,992</u>	
Total Education			97,296

Interest on Debt

Education

Interest on Notes	\$	8,949	
Interest on Capital Leases		<u>3,253</u>	
Total Education			12,202

Other Debt Service

Education

Debt Service Contribution to Primary Government	\$	<u>1,066,700</u>	
Total Education			<u>1,066,700</u>

Total General Purpose School Fund \$ 54,672,229

(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	\$	515,597	
Educational Assistants		271,743	
Other Salaries and Wages		75,881	
Social Security		50,688	
State Retirement		56,147	
Life Insurance		442	
Medical Insurance		140,941	
Dental Insurance		7,306	
Unemployment Compensation		729	
Employer Medicare		12,158	
Contracts for Substitute Teachers - Non-certified		1,415	
Instructional Supplies and Materials		24,465	
Other Charges		2,050	
Total Regular Instruction Program			\$ 1,159,562

Alternative Instruction Program

Educational Assistants	\$	28,721	
Other Salaries and Wages		3,700	
Social Security		1,978	
State Retirement		2,438	
Life Insurance		16	
Medical Insurance		10,130	
Unemployment Compensation		56	
Employer Medicare		463	
Instructional Supplies and Materials		465	
Other Equipment		424	
Total Alternative Instruction Program			48,391

Special Education Program

Teachers	\$	117,573	
Educational Assistants		831,911	
Other Salaries and Wages		190,223	
Social Security		67,536	
State Retirement		72,177	
Life Insurance		868	
Medical Insurance		274,752	
Dental Insurance		13,588	
Unemployment Compensation		1,327	
Employer Medicare		15,795	

(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.)

Contracts with Private Agencies	\$	54,201	
Maintenance and Repair Services - Equipment		1,278	
Other Contracted Services		2,000	
Instructional Supplies and Materials		51,283	
Total Special Education Program			\$ 1,694,512

Vocational Education Program

Instructional Supplies and Materials	\$	11,249	
Vocational Instruction Equipment		41,155	
Total Vocational Education Program			52,404

Support Services

Other Student Support

Clerical Personnel	\$	35,775	
School Resource Officer		10,000	
Other Salaries and Wages		45,471	
Social Security		4,080	
State Retirement		4,721	
Life Insurance		31	
Medical Insurance		9,286	
Unemployment Compensation		68	
Employer Medicare		954	
Travel		15,525	
Other Contracted Services		2,568	
Other Supplies and Materials		12,400	
In Service/Staff Development		29,671	
Other Charges		740	
Total Other Student Support			171,290

Regular Instruction Program

Supervisor/Director	\$	84,588	
Secretary(ies)		14,660	
Other Salaries and Wages		63,491	
Social Security		5,678	
State Retirement		6,554	
Life Insurance		21	
Medical Insurance		10,232	
Dental Insurance		356	
Unemployment Compensation		58	

(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.)

Employer Medicare	\$	1,886	
Consultants		17,230	
Travel		53,499	
Contracts for Substitute Teachers - Non-certified		2,312	
Other Contracted Services		1,950	
Other Supplies and Materials		11,443	
In Service/Staff Development		98,853	
Total Regular Instruction Program			\$ 372,811

Special Education Program

Travel	\$	41,353	
In Service/Staff Development		3,626	
Total Special Education Program			44,979

Vocational Education Program

Other Charges	\$	2,716	
Total Vocational Education Program			2,716

Total School Federal Projects Fund \$ 3,546,665

Central Cafeteria Fund

Support Services

Central and Other

Data Processing Equipment	\$	6,092	
Total Central and Other			\$ 6,092

Operation of Non-Instructional Services

Food Service

Supervisor/Director	\$	62,400
Accountants/Bookkeepers		42,687
Cafeteria Personnel		1,177,538
Other Salaries and Wages		28,920
Social Security		76,617
State Retirement		63,706
Life Insurance		944
Medical Insurance		315,937
Dental Insurance		16,895
Unemployment Compensation		2,198
Employer Medicare		17,920

(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.)

Communication	\$	1,162	
Maintenance and Repair Services - Equipment		30,117	
Travel		4,842	
Other Contracted Services		24,176	
Food Supplies		1,655,852	
Office Supplies		1,998	
Other Supplies and Materials		126,080	
In Service/Staff Development		3,208	
Other Charges		4,565	
Food Service Equipment		37,744	
Total Food Service			\$ 3,695,506

Total Central Cafeteria Fund \$ 3,701,598

Education Capital Projects Fund

Capital Outlay

Regular Capital Outlay

Engineering Services	\$	13,900	
Total Regular Capital Outlay			\$ 13,900

Total Education Capital Projects Fund 13,900

Total Governmental Funds - Dickson County School Department \$ 61,934,392

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, 2009

	Cities - Sales Tax Fund
<hr/>	
<u>Cash Receipts</u>	
Local Option Sales Tax	\$ 4,823,813
Total Cash Receipts	<u>\$ 4,823,813</u>
 <u>Cash Disbursements</u>	
Remittance of Revenues Collected	\$ 4,775,575
Trustee's Commission	48,238
Total Cash Disbursements	<u>\$ 4,823,813</u>
 Excess of Cash Receipts Over (Under) Cash Disbursements	 \$ 0
Cash Balance, July 1, 2008	<u>0</u>
 Cash Balance, June 30, 2009	 <u><u>\$ 0</u></u>

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

September 8, 2009

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, 2009, which collectively comprise Dickson County's basic financial statements and have issued our report thereon dated September 8, 2009. 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 and the Dickson County Municipal Airport Authority, which were not available from other auditors as of the date of this report. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the auditing standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

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

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

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

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the following deficiencies described in the accompanying Schedule of Findings and Questioned Costs to be significant deficiencies in internal control over financial reporting: 09.04 and 09.05.

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

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, we believe that none of the significant deficiencies described above is a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Dickson County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under Government Auditing Standards and are described in the accompanying Schedule of Findings and Questioned Costs as items: 09.01, 09.02, and 09.03.

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

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

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, 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, appearing to read "Justin P. Wilson". The signature is fluid and cursive, with a long vertical stroke extending downwards from the end.

Justin P. Wilson
Comptroller of the Treasury

JPW/yu

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

September 8, 2009

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, 2009. 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, 2009.

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

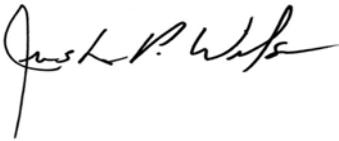
We have audited the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Dickson County as of and for the year ended June 30, 2009, and have issued our report thereon dated September 8, 2009. 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 and the Dickson County Municipal Airport Authority, 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 response to the findings identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. We did not audit Dickson County's response and, accordingly, we express no opinion on it.

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, 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, appearing to read "Justin P. Wilson". The signature is fluid and cursive, with a long vertical stroke at the end.

Justin P. Wilson
Comptroller of the Treasury

JPW/yu

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Dickson County, Tennessee
Schedule of Expenditures of Federal Awards and State Grants (1)
For the Year Ended June 30, 2009

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	\$ 228,245 (6)
Passed-through State Department of Education:			
Child Nutrition Cluster:			
School Breakfast Program	10.553	N/A	758,245
National School Lunch Program	10.555	N/A	1,288,421 (6)
Fresh Fruit and Vegetable Program	10.582	N/A	56,851
Total U.S. Department of Agriculture			<u>\$ 2,331,762</u>
U.S. Department of Housing and Urban Development:			
Passed-through Tennessee Housing Development Agency:			
HOME Investments Partnerships Program	14.239	(2)	\$ 65,170
Total U.S. Department of Housing and Urban Development			<u>\$ 65,170</u>
U.S. Department of Justice:			
Direct Program:			
Bulletproof Vest Partnership Program	16.607	N/A	\$ 7,732
Passed-through State Commission on Children and Youth:			
Juvenile Justice and Delinquency Prevention - Allocation to States	16.540	(2)	6,000
Total U.S. Department of Justice			<u>\$ 13,732</u>
U.S. Department of Transportation:			
Passed-through State Department of Transportation:			
Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601	Z-09-214311-00	\$ 2,664
Total U.S. Department of Transportation			<u>\$ 2,664</u>
U.S. Department of Education:			
Passed-through State Department of Education:			
Adult Education - Basic Grants to States	84.002	(3)	\$ 66,692
Title I Grants to Local Educational Agencies	84.010	N/A	1,279,310
Career and Technical Education - Basic Grants to States	84.048	N/A	113,865
Special Education Cluster:			
Special Education - Grants to States	84.027	N/A	1,720,274
Special Education - Preschool Grants	84.173	N/A	56,552
Education Technology State Grants	84.318	(2)	34,352
English Language Acquisition Grants	84.365	N/A	18,249
Improving Teacher Quality State Grants	84.367	N/A	356,259
Safe and Drug-Free Schools and Communities - State Grants	84.186	(2)	29,130
Total U.S. Department of Education			<u>\$ 3,674,683</u>
U.S. Department of Homeland Security:			
Passed-through State Department of Military:			
Emergency Management Performance Grant	97.042	(2)	\$ 17,000
Homeland Security Grant Program	97.067	(2)	1,564
Total U.S. Department of Homeland Security			<u>\$ 18,564</u>
Total Expenditures of Federal Awards			<u>\$ 6,106,575</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
<u>State Grants</u>			
Coordinate School Health Grant - State Department of Education	N/A	(2)	\$ 101,551
Early Childhood Education - State Department of Education	N/A	(2)	344,984
Adult Basic Education - State Department of Education	N/A	(4)	27,164
State Reappraisal Program - Comptroller of the Treasury	N/A	(2)	15,764
Litter Grant - State Department of Transportation	N/A	(2)	46,601
Lottery for Education-After School Program - State Department of Education	N/A	(2)	78,276
Waste Tire Grant - State Department of Environment and Conservation	N/A	(2)	28,813
Juvenile Justice - State Commission on Children and Youth	N/A	Z-08-022751-00	9,000
Rural Health Services - State Department of Health	N/A	(5)	<u>599,302</u>
Total State Grants			<u>\$ 1,251,455</u>

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

- (1) Presented in conformity with generally accepted accounting principles using the modified accrual basis of accounting.
(2) Information not available.
(3) Z-08-020774-00: \$19,310; Z-09-213457-00: \$47,382.
(4) Z-08-020774-00: \$6,436; Z-09-213457-00: \$15,794; Z-09-216854-00: \$4,934.
(5) Z-08-020339-00: \$83,771; Z-09-213720-00: \$515,531.
(6) Total for CFDA No.10.555 is \$1,516,666.

Dickson County, Tennessee
Schedule of Audit Findings Not Corrected
June 30, 2009

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, 2008, which have not been corrected.

HIGHWAY ENGINEER

<u>Finding Number</u>	<u>Page Number</u>	<u>Subject</u>
08.07	201	Members of the Highway Commission received compensation in excess of the authorized amount

OTHER FINDING

<u>Finding Number</u>	<u>Page Number</u>	<u>Subject</u>
08.16	208	Duties were not segregated adequately in the Landfill Department and at the Ambulance Service

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DICKSON COUNTY, TENNESSEE

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2009

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. None of these deficiencies were considered to be a material weakness.
3. The audit disclosed no instances of noncompliance that are material to the financial statements of Dickson County.
4. The audit disclosed no significant deficiencies in internal control over major programs.
5. An unqualified opinion was issued on compliance for major programs.
6. The audit revealed no findings that are required to be reported under Section 510(a) of OMB Circular A-133.
7. The Child Nutrition Cluster: School Breakfast Program and National School Lunch Program (CFDA Nos. 10.553 and 10.555), the Title I Grants to Local Educational Agencies (CFDA No. 84.010), and the Improving Teacher Quality State Grants (CFDA No. 84.367) were determined to be major programs.
8. A \$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 response of the director of schools is paraphrased in this report.

OFFICE OF COUNTY MAYOR

FINDING 09.01 **AMOUNTS WITHHELD FROM CONTRACTOR PAYMENTS WERE NOT DEPOSITED INTO AN ESCROW ACCOUNT (Noncompliance Under Government Auditing Standards)**

The office did not deposit amounts withheld (\$203,529) from contractor payments into an escrow account. Section 66-34-104, Tennessee Code Annotated, requires that funds withheld from contractor payments be deposited into an escrow account for contracts of \$500,000 or more. Management advised that they were not aware that amounts withheld from contractor payments had to be deposited into an escrow account. This noncompliance could result in the loss of interest earnings for the contractor.

RECOMMENDATION

Amounts withheld from contractor payments on contracts of \$500,000 or more should be deposited into an escrow account in compliance with state statute.

OFFICE OF HIGHWAY ENGINEER

FINDING 09.02 **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. This deficiency exists because management failed to correct the finding noted in the prior-year audit report and results in unauthorized expenditures.

RECOMMENDATION

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

OFFICE OF DIRECTOR OF SCHOOLS

FINDING 09.03 **THE SCHOOL DEPARTMENT DONATED THREE PARCELS OF LAND TO NONPROFIT ORGANIZATIONS (Noncompliance Under Government Auditing Standards)**

On July 24, 2008, the Dickson County Board of Education donated parcels of land to the Porter Community Center, Mt. Zion Methodist Church, and Chestnut Grove Baptist Church. The state attorney general opined in Opinion 96-046, that a local school board has no authority to dispose of surplus property by donating it to a nonprofit or charitable organization. Sections 49-2-203(b)(10), 49-6-2006, and 49-6-2007 Tennessee Code Annotated (TCA), require that all surplus school board property, whether real or personal, be either sold or leased. Management stated they were following the advice of the school board attorney during this process.

RECOMMENDATION

The Board of Education should dispose of all surplus property in accordance with provisions of state law.

MANAGEMENT'S RESPONSE – DIRECTOR OF SCHOOLS

The Dickson County Board of Education made the donation of land based upon advice from legal counsel. Legal counsel has provided Section 49-2-203(b)(10)(A) TCA as the authority on which he based his advice.

AUDITOR'S REBUTTAL

Section 49-2-203(b)(10)(A) TCA, states that a school system may “lease or sell buildings and property or portions of buildings or property it determines are not being used or are not needed at present by the public school system in such manner as it deemed by the board to be in the best interest of the school system and the community, which the system serves.” State statute does not provide the authority to donate land to nonprofit organizations.

OFFICE OF CIRCUIT COURT CLERK

FINDING 09.04 **THE OFFICE HAD DEFICIENCIES IN COMPUTER SYSTEM BACKUP PROCEDURES (Internal Control – Significant Deficiency Under Government Auditing Standards)**

The office was rotating backups of its data to an off-site location on a weekly basis; however, this procedure ceased in March 2008 because of a misunderstanding regarding the backup process when a new software package was installed. Sound business practices dictate that system backups be 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. When the backup process was clarified in November 2008, the office began rotating backups to an off-site location.

OTHER FINDING AND RECOMMENDATION

**FINDING 09.05 DUTIES WERE NOT SEGREGATED ADEQUATELY IN THE LANDFILL DEPARTMENT AND AT 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 and at 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 of the reliability of financial reporting and of the effectiveness and efficiency of operations. This lack of segregation of duties is the result of management's decisions based on the availability of financial resources and is a significant deficiency in internal controls that increases the risk of unauthorized transactions. Also, this deficiency is the result of management's failure to correct the finding noted in the prior-year audit report.

RECOMMENDATION

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

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

There were no findings and questioned costs for federal awards.

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**DICKSON COUNTY, TENNESSEE
AUDITEE REPORTING RESPONSIBILITIES
For the Year Ended June 30, 2009**

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