
ANNUAL FINANCIAL REPORT WILSON COUNTY, TENNESSEE



FOR THE YEAR ENDED JUNE 30, 2009



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

DEPARTMENT OF AUDIT
JUSTIN P. WILSON
Comptroller of the Treasury

DIVISION OF COUNTY AUDIT
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Assistant to the Comptroller

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State Auditors

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

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WILSON COUNTY, TENNESSEE

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Audit Highlights

Annual Financial Report
Wilson County, Tennessee
For the Year Ended June 30, 2009

Scope

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

Our audit resulted in one finding and recommendation, which we have reviewed with Wilson County management. The detailed finding, recommendation, and management's response are included in the Single Audit section of this report.

Finding

The following is a summary of the audit finding:

OFFICES OF COUNTY MAYOR AND FINANCE DIRECTOR

- ◆ The Solid Waste Disposal Fund required material audit adjustments for proper financial statement presentation.

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INTRODUCTORY SECTION

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Wilson County Officials

June 30, 2009

Officials

Robert Dedman, County Mayor
Steve Armistead, Road Superintendent
James Davis, Director of Schools
Jim Major, Trustee
Jack Pratt Jr., Assessor of Property
Jim Goodall, County Clerk
Linda Neal, Circuit, General Sessions, and Juvenile Courts Clerk
Barbara Webb, Clerk and Master
John Spickard, Register
Terry Ashe, Sheriff
Ron Gilbert, Finance Director

Board of County Commissioners

| | |
|---------------------------------------|------------------|
| Robert Dedman, County Mayor, Chairman | |
| Larry West | Jeff Joines |
| Jerry McFarland | Mike Justice |
| Fred Weston | Gilbert Graves |
| Jim Emberton | Gary Keith |
| Chris Sorey | Adam Bannach |
| Kenny Reich | L.T. Jenkins |
| Don Franklin | Annette Stafford |
| Frank Bush | Eugene Murray |
| Gary Tarpley | Heather Scott |
| William Patton | Bernie Ash |
| Bob Neal | Paul Abercrombie |
| Billy Rowland | Randy Hall |
| Clint Thomas | |

Board of Education

Teddy Cook, Chairperson
Vikki Adkins
Lisa McMillin
Don Weathers
Greg Lasater

Road Commission

Robert Dedman, County Mayor, Chairman
Kenneth Reich
Gilbert Graves
Billy Rowland
William Patton

Financial Management Committee

Annette Stafford, Chairperson
Randy Hall
James Davis, Director of Schools
Eugene Murray

Robert Dedman, County Mayor
Steve Armistead, Road Superintendent
Heather Scott

Budget Committee

Bernie Ash, Chairman
Jim Emberton
Mike Justice

Jeff Joines
Robert Dedman, County Mayor

FINANCIAL SECTION

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**STATE OF TENNESSEE
COMPTROLLER OF THE TREASURY
DEPARTMENT OF AUDIT
DIVISION OF COUNTY AUDIT
SUITE 1500
JAMES K. POLK STATE OFFICE BUILDING
NASHVILLE, TENNESSEE 37243-1402
PHONE (615) 401-7841**

INDEPENDENT AUDITOR'S REPORT

November 23, 2009

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

To the County Mayor and Board of County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Wilson County, Tennessee, as of and for the year ended June 30, 2009, which collectively comprise Wilson County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Wilson County's management. Our responsibility is to express opinions on these financial statements based on our audit.

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

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

County Emergency Communications District, Inc., Wilson County Library Board, and the Sports Authority of the County of Wilson, which should be included to conform with accounting principles generally accepted in the United States of America. The effects on the financial statements of the aggregate discretely presented component units are not reasonably determinable.

In our opinion, except for the effects of not including the financial statements of the Wilson County Emergency Communications District, Inc., Wilson County Library Board, and Sports Authority of the County of Wilson as discussed in the preceding paragraph, the financial statements referred to above present fairly, in all material respects, the respective financial position of the aggregate discretely presented component units of Wilson County, Tennessee, at June 30, 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, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Wilson County, Tennessee, as of June 30, 2009, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated November 23, 2009, on our consideration of Wilson County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

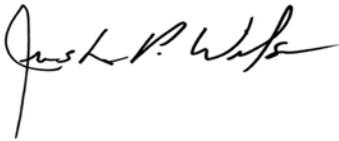
As described in Note V.B., Wilson County has adopted the provisions of Governmental Accounting Standards Board Statement No. 49, Accounting and Financial Reporting for Pollution Remediation Obligations; and Statement No. 52, Land and Other Real Estate Held as Investments by Endowments.

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

The budgetary comparison, pension, and other postemployment benefits information on pages 79 through 87 are not required parts of the basic financial statements but they do provide supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

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

Very truly yours,

A handwritten signature in black ink, 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/sb

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BASIC FINANCIAL STATEMENTS

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Exhibit A

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

| | Primary Government | | | Component |
|---|----------------------------|---------------------------------|-----------------------|--|
| | Governmental Activities | Business- type Activities | Total | Unit |
| | | | | Wilson County School Department |
| <u>ASSETS</u> | | | | |
| Cash | \$ 390,680 | \$ 200 | \$ 390,880 | \$ 1,481,298 |
| Equity in Pooled Cash and Investments | 41,956,571 | 2,883,704 | 44,840,275 | 19,509,119 |
| Accounts Receivable | 2,300,664 | 0 | 2,300,664 | 0 |
| Allowance for Uncollectibles | (533,888) | 0 | (533,888) | 0 |
| Due from Other Governments | 1,737,785 | 0 | 1,737,785 | 1,769,213 |
| Property Taxes Receivable | 34,904,583 | 0 | 34,904,583 | 33,921,713 |
| Allowance for Uncollectible Property Taxes | (487,419) | 0 | (487,419) | (497,911) |
| Notes Receivable | 10,671 | 0 | 10,671 | 0 |
| Accrued Interest Receivable | 350,802 | 0 | 350,802 | 1,909 |
| Deferred Charges - Debt Issuance Costs | 1,168,581 | 0 | 1,168,581 | 0 |
| Notes Receivable - Long-term | 628,989 | 0 | 628,989 | 0 |
| Capital Assets: | | | | |
| Assets Not Depreciated: | | | | |
| Land | 11,125,959 | 7,556,050 | 18,682,009 | 7,844,577 |
| Construction in Progress | 0 | 0 | 0 | 854,746 |
| Assets Net of Accumulated Depreciation: | | | | |
| Buildings and Improvements | 29,071,639 | 23,717 | 29,095,356 | 109,259,081 |
| Other Capital Assets | 6,546,568 | 1,307,400 | 7,853,968 | 6,501,312 |
| Infrastructure | 17,751,346 | 0 | 17,751,346 | 0 |
| Total Assets | \$ 146,923,531 | \$ 11,771,071 | \$ 158,694,602 | \$ 180,645,057 |
| <u>LIABILITIES</u> | | | | |
| Accounts Payable | \$ 30,388 | \$ 0 | \$ 30,388 | \$ 15,342 |
| Accrued Payroll | 59,130 | 0 | 59,130 | 3,647,859 |
| Payroll Deductions Payable | 8 | 0 | 8 | 512,756 |
| Accrued Interest Payable | 1,240,644 | 0 | 1,240,644 | 56,008 |
| Due to State of Tennessee | 4,192 | 61 | 4,253 | 0 |
| Customer Deposits Payable | 130,000 | 0 | 130,000 | 53,916 |
| Deferred Revenue - Current Property Taxes | 33,406,792 | 0 | 33,406,792 | 32,420,862 |
| Noncurrent Liabilities: | | | | |
| Due Within One Year | 13,366,017 | 62,637 | 13,428,654 | 1,333,245 |
| Due in More Than One Year (net of deferred amount on refunding and unamortized premium on debt) | 125,982,924 | 213,170 | 126,196,094 | 3,670,468 |
| Total Liabilities | \$ 174,220,095 | \$ 275,868 | \$ 174,495,963 | \$ 41,710,456 |

(Continued)

Exhibit A

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

| | Primary Government | | | Component |
|--|----------------------------|---------------------------------|------------------------|--|
| | | | | Unit |
| | Governmental Activities | Business- type Activities | Total | Wilson County School Department |
| <u>NET ASSETS</u> | | | | |
| Invested in Capital Assets, Net of Related Debt | \$ 40,765,017 | \$ 0 | \$ 40,765,017 | \$ 121,583,504 |
| Invested in Capital Assets Restricted for: | 0 | 8,887,167 | 8,887,167 | 0 |
| Capital Projects | 6,203,240 | 0 | 6,203,240 | 280,048 |
| Debt Service | 16,137,242 | 0 | 16,137,242 | 0 |
| Courthouse and Jail Maintenance | 355,234 | 0 | 355,234 | 0 |
| Solid Waste/Sanitation | 1,317,865 | 0 | 1,317,865 | 0 |
| Special Purpose | 2,648,940 | 0 | 2,648,940 | 0 |
| Agriculture Center | 179,242 | 0 | 179,242 | 0 |
| Highway/Public Works | 5,066,568 | 0 | 5,066,568 | 0 |
| Risk Management | 1,532,240 | 0 | 1,532,240 | 0 |
| School Federal Projects | 0 | 0 | 0 | 197,556 |
| Central Cafeteria | 0 | 0 | 0 | 2,136,611 |
| Extended School Program | 0 | 0 | 0 | 706,015 |
| Basic Education Program | 0 | 0 | 0 | 731,919 |
| Other Purposes | 1,171,242 | 0 | 1,171,242 | 57,667 |
| Unrestricted | (102,673,394) | 2,608,036 | (100,065,358) | 13,241,281 |
| Total Net Assets | <u>\$ (27,296,564)</u> | <u>\$ 11,495,203</u> | <u>\$ (15,801,361)</u> | <u>\$ 138,934,601</u> |

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

Exhibit B

Wilson County, Tennessee
Statement of Activities
For the Year Ended June 30, 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 | Total | Primary Government | | Wilson County School Department | | |
| | | | | | | Governmental Activities | Business-type Activities | Governmental Activities | Business-type Activities | |
| Primary Government: | | | | | | | | | | |
| Governmental Activities: | | | | | | | | | | |
| General Government | \$ 6,219,792 | \$ 2,042,725 | \$ 159,653 | \$ 0 | \$ (4,017,414) | \$ 0 | \$ (4,017,414) | \$ 0 | \$ 0 | \$ 0 |
| Finance | 3,906,097 | 3,202,939 | 23,232 | 0 | (679,926) | 0 | (679,926) | 0 | 0 | 0 |
| Administration of Justice | 4,459,340 | 2,653,912 | 34,885 | 0 | (1,770,543) | 0 | (1,770,543) | 0 | 0 | 0 |
| Public Safety | 24,289,309 | 439,692 | 1,220,445 | 0 | (22,629,172) | 0 | (22,629,172) | 0 | 0 | 0 |
| Public Health and Welfare | 3,388,737 | 2,331,408 | 884,400 | 130,000 | (92,929) | 0 | (92,929) | 0 | 0 | 0 |
| Social, Cultural, and Recreational Services | 1,077,717 | 22,034 | 0 | 0 | (1,055,683) | 0 | (1,055,683) | 0 | 0 | 0 |
| Agriculture and Natural Resources | 1,019,617 | 176,074 | 0 | 0 | (843,543) | 0 | (843,543) | 0 | 0 | 0 |
| Other Operations | 3,490,163 | 71,175 | 9,325 | 2,625 | (3,407,038) | 0 | (3,407,038) | 0 | 0 | 0 |
| Highways/Public Works | 7,414,343 | 463,914 | 2,346,087 | 1,703,692 | (2,900,650) | 0 | (2,900,650) | 0 | 0 | 0 |
| Education | 6,141,053 | 0 | 0 | 0 | (6,141,053) | 0 | (6,141,053) | 0 | 0 | 0 |
| Interest on Long-term Debt | 6,132,890 | 0 | 57,895 | 0 | (6,074,995) | 0 | (6,074,995) | 0 | 0 | 0 |
| Other Debt Service | 170,932 | 0 | 0 | 0 | (170,932) | 0 | (170,932) | 0 | 0 | 0 |
| Total Governmental Activities | \$ 67,709,990 | \$ 11,403,873 | \$ 4,685,922 | \$ 1,836,317 | \$ (49,783,878) | \$ 0 | \$ (49,783,878) | \$ 0 | \$ 0 | \$ 0 |
| Business-type Activities: | | | | | | | | | | |
| Solid Waste Disposal | \$ 302,047 | \$ 325,381 | \$ 0 | \$ 0 | \$ 23,334 | \$ 23,334 | \$ 23,334 | \$ 0 | \$ 0 | \$ 0 |
| Total Business-type Activities | \$ 302,047 | \$ 325,381 | \$ 0 | \$ 0 | \$ 23,334 | \$ 23,334 | \$ 23,334 | \$ 0 | \$ 0 | \$ 0 |
| Total Primary Government | \$ 68,012,037 | \$ 11,729,254 | \$ 4,685,922 | \$ 1,836,317 | \$ (49,783,878) | \$ 23,334 | \$ (49,760,544) | \$ 0 | \$ 0 | \$ 0 |
| Component Unit: | | | | | | | | | | |
| Wilson County School Department | \$ 111,478,237 | \$ 6,684,086 | \$ 9,275,397 | \$ 6,139,054 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ (89,379,700) |
| Total Component Unit | \$ 111,478,237 | \$ 6,684,086 | \$ 9,275,397 | \$ 6,139,054 | \$ 0 | \$ 0 | \$ (49,760,544) | \$ 0 | \$ 0 | \$ (89,379,700) |

(Continued)

Exhibit B

Wilson 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 Government Business-type Activities | | Total | Wilson County School Department |
| | | | | | Governmental Activities | Primary Government Business-type Activities | | |
| General Revenues: | | | | | | | | |
| Taxes: | | | | | | | | |
| Property Taxes Levied for General Purposes | | | | | \$ 27,453,950 | \$ 0 | \$ 27,453,950 | \$ 31,643,507 |
| Property Taxes Levied for Debt Service | | | | | 3,536,852 | 0 | 3,536,852 | 0 |
| Local Option Sales Taxes | | | | | 5,492,733 | 0 | 5,492,733 | 7,854,768 |
| Payments in-Lieu-of Taxes - Other | | | | | 130,845 | 0 | 130,845 | 0 |
| Hotel/Motel Tax | | | | | 661,033 | 0 | 661,033 | 0 |
| Wheel Tax | | | | | 2,306,221 | 0 | 2,306,221 | 0 |
| Litigation Tax | | | | | 678,597 | 0 | 678,597 | 0 |
| Business Tax | | | | | 917,832 | 0 | 917,832 | 0 |
| Mineral Severance Tax | | | | | 169,410 | 0 | 169,410 | 0 |
| Adequate Facilities/Development Tax | | | | | 1,890,976 | 0 | 1,890,976 | 0 |
| Wholesale Beer Tax | | | | | 551,474 | 0 | 551,474 | 0 |
| Interstate Telecommunications Tax | | | | | 5,414 | 0 | 5,414 | 7,465 |
| Grants and Contributions Not Restricted to Specific Purposes | | | | | 2,131,293 | 0 | 2,131,293 | 52,062,588 |
| Unrestricted Investment Earnings | | | | | 1,718,078 | 0 | 1,718,078 | 157,879 |
| Miscellaneous | | | | | 798,022 | 0 | 798,022 | 85,699 |
| Insurance Recovery | | | | | 304,810 | 0 | 304,810 | 0 |
| Transfers | | | | | (846,890) | 846,890 | 0 | 0 |
| Total General Revenues | | | | | \$ 47,900,650 | \$ 846,890 | \$ 48,747,540 | \$ 91,811,906 |
| Change in Net Assets | | | | | (1,883,228) | \$ 870,224 | \$ (1,013,004) | \$ 2,432,206 |
| Prior-period Adjustment | | | | | (273,998) | 851,138 | 577,140 | 0 |
| Net Assets, July 1, 2008 | | | | | (25,139,338) | 9,773,841 | (15,365,497) | 136,502,395 |
| Net Assets, June 30, 2009 | | | | | (27,296,564) | 11,495,203 | (15,801,361) | 138,934,601 |

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

Exhibit C-1

Wilson County, Tennessee
Balance Sheet
Governmental Funds
June 30, 2009

| | Major Funds | | | Nonmajor Funds | Total Govern- mental Funds |
|---|---------------|-----------------|-----------------|-------------------------------------|-------------------------------------|
| | General | Highway / | General | Other Govern- mental Funds | |
| | | Public Works | Debt Service | | |
| <u>ASSETS</u> | | | | | |
| Cash | \$ 450 | \$ 100 | \$ 0 | \$ 390,130 | \$ 390,680 |
| Equity in Pooled Cash and Investments | 5,420,068 | 4,762,046 | 15,411,852 | 12,861,354 | 38,455,320 |
| Accounts Receivable | 2,171,049 | 0 | 0 | 14,740 | 2,185,789 |
| Allowance for Uncollectibles | (533,888) | 0 | 0 | 0 | (533,888) |
| Due from Other Governments | 437,497 | 430,172 | 0 | 870,116 | 1,737,785 |
| Due from Other Funds | 6,789 | 0 | 0 | 118,296 | 125,085 |
| Property Taxes Receivable | 22,550,586 | 3,931,062 | 3,888,032 | 4,534,903 | 34,904,583 |
| Allowance for Uncollectible Property Taxes | (327,716) | (57,128) | (56,503) | (46,072) | (487,419) |
| Notes Receivable - Current | 0 | 0 | 10,671 | 0 | 10,671 |
| Accrued Interest Receivable | 0 | 0 | 348,998 | 1,804 | 350,802 |
| Notes Receivable - Long-term | 0 | 0 | 628,989 | 0 | 628,989 |
| Total Assets | \$ 29,724,835 | \$ 9,066,252 | \$ 20,232,039 | \$ 18,745,271 | \$ 77,768,397 |
| <u>LIABILITIES AND FUND BALANCES</u> | | | | | |
| <u>Liabilities</u> | | | | | |
| Accounts Payable | \$ 24,103 | \$ 0 | \$ 0 | \$ 6,285 | \$ 30,388 |
| Accrued Payroll | 58,872 | 258 | 0 | 0 | 59,130 |
| Payroll Deductions Payable | 0 | 0 | 0 | 8 | 8 |
| Due to Other Funds | 0 | 0 | 0 | 125,085 | 125,085 |
| Due to State of Tennessee | 2,905 | 274 | 0 | 1,013 | 4,192 |
| Current Liabilities Payable from Restricted Assets: | | | | | |
| Customer Deposits Payable | 0 | 130,000 | 0 | 0 | 130,000 |
| Deferred Revenue - Current Property Taxes | 21,534,176 | 3,753,879 | 3,712,789 | 4,405,948 | 33,406,792 |
| Deferred Revenue - Delinquent Property Taxes | 585,800 | 102,128 | 101,002 | 62,240 | 851,170 |
| Other Deferred Revenues | 1,923,061 | 215,086 | 324,822 | 398,874 | 2,861,843 |
| Total Liabilities | \$ 24,128,917 | \$ 4,201,625 | \$ 4,138,613 | \$ 4,999,453 | \$ 37,468,608 |
| <u>Fund Balances</u> | | | | | |
| Reserved for Encumbrances | \$ 966,176 | \$ 640,809 | \$ 0 | \$ 5,971,064 | \$ 7,578,049 |
| Reserved for Sexual Offender Registration | 7,210 | 0 | 0 | 0 | 7,210 |
| Reserved for Courtroom Security | 56,603 | 0 | 0 | 0 | 56,603 |
| Reserved for Long-term Notes Receivable | 0 | 0 | 628,989 | 0 | 628,989 |
| Reserved for Other General Purposes | 16,385 | 0 | 0 | 0 | 16,385 |
| Unreserved, Reported In: | | | | | |
| General Fund | 4,549,544 | 0 | 0 | 0 | 4,549,544 |
| Special Revenue Funds | 0 | 4,223,818 | 0 | 4,008,551 | 8,232,369 |
| Debt Service Funds | 0 | 0 | 15,464,437 | 627,415 | 16,091,852 |
| Capital Projects Funds | 0 | 0 | 0 | 3,138,788 | 3,138,788 |
| Total Fund Balances | \$ 5,595,918 | \$ 4,864,627 | \$ 16,093,426 | \$ 13,745,818 | \$ 40,299,789 |
| Total Liabilities and Fund Balances | \$ 29,724,835 | \$ 9,066,252 | \$ 20,232,039 | \$ 18,745,271 | \$ 77,768,397 |

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

Exhibit C-2

Wilson County, Tennessee
Reconciliation of the Balance Sheet of Governmental Funds to
the Statement of Net Assets
June 30, 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) | | \$ | 40,299,789 |
| (1) Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds. | | | |
| Add: land | \$ | 11,125,959 | |
| Add: buildings and improvements net of accumulated depreciation | | 29,071,639 | |
| Add: infrastructure net of accumulated depreciation | | 17,751,346 | |
| Add: other capital assets net of accumulated depreciation | | <u>6,546,568</u> | 64,495,512 |
| (2) Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the governmental funds. | | | 3,713,013 |
| (3) Internal service funds are used by management to charge the cost of health, dental, life, and long-term disability insurance benefits to individual funds. The assets and liabilities are included in governmental activities in the statement of net assets. | | | |
| Less: Self-Insurance Fund net assets | \$ | (3,750,023) | |
| Add: Wilson County Library Board OPEB liabilities | | 113,764 | |
| Add: Wilson County Emergency Communications District OPEB liabilities | | 74,201 | |
| Add: Joint Economic and Community Development Board OPEB liabilities | | <u>34,190</u> | (3,527,868) |
| (4) Debt issuance costs are expensed when paid in the governmental funds. The unamortized portion of these charges are reflected in the statement of net assets. | | | 1,168,581 |
| (5) Interest costs on long-term debt are expensed when due in the governmental funds. Interest costs incurred as of the balance sheet date are accrued in the statement of net assets. | | | (1,240,644) |
| (6) Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds. | | | |
| Less: bonds payable | \$ | (115,320,000) | |
| Less: notes payable | | (6,379,000) | |
| Less: capital leases payable | | (5,469,303) | |
| Less: unamortized debt premiums | | (3,635,740) | |
| Less: compensated absences payable | | (1,528,600) | |
| Add: deferred charge on refunding (to be amortized as interest expense) | | <u>127,696</u> | <u>(132,204,947)</u> |
| Net assets of governmental activities (Exhibit A) | | | <u>\$ (27,296,564)</u> |

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

Exhibit C-3

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

| | Major Funds | | | Nonmajor Funds | Total Governmental Funds |
|--|----------------------|------------------------------|----------------------------|-------------------------------------|--------------------------------|
| | General | Highway / Public Works | General Debt Service | Other Govern- mental Funds | |
| <u>Revenues</u> | | | | | |
| Local Taxes | \$ 23,416,639 | \$ 3,796,895 | \$ 7,300,681 | \$ 9,843,930 | \$ 44,358,145 |
| Licenses and Permits | 556,122 | 0 | 0 | 299,654 | 855,776 |
| Fines, Forfeitures, and Penalties | 505,689 | 0 | 0 | 32,175 | 537,864 |
| Charges for Current Services | 2,667,739 | 0 | 0 | 3,078,695 | 5,746,434 |
| Other Local Revenues | 286,549 | 426,867 | 1,288,182 | 455,010 | 2,456,608 |
| Fees Received from County Officials | 3,099,050 | 0 | 0 | 0 | 3,099,050 |
| State of Tennessee | 3,531,028 | 2,602,176 | 0 | 24,103 | 6,157,307 |
| Federal Government | 375,368 | 0 | 0 | 9,375 | 384,743 |
| Other Governments and Citizens Groups | 11,603 | 0 | 21,400 | 37,095 | 70,098 |
| Total Revenues | \$ 34,449,787 | \$ 6,825,938 | \$ 8,610,263 | \$ 13,780,037 | \$ 63,666,025 |
| <u>Expenditures</u> | | | | | |
| Current: | | | | | |
| General Government | \$ 2,356,437 | \$ 63,609 | \$ 0 | \$ 3,184,253 | \$ 5,604,299 |
| Finance | 2,345,408 | 0 | 0 | 1,111,587 | 3,456,995 |
| Administration of Justice | 2,784,970 | 0 | 0 | 1,067,204 | 3,852,174 |
| Public Safety | 21,368,080 | 0 | 0 | 192,541 | 21,560,621 |
| Public Health and Welfare | 943,372 | 0 | 0 | 2,120,854 | 3,064,226 |
| Social, Cultural, and Recreational Services | 717,337 | 0 | 0 | 0 | 717,337 |
| Agriculture and Natural Resources | 254,064 | 0 | 0 | 634,712 | 888,776 |
| Other Operations | 2,054,794 | 0 | 0 | 980,810 | 3,035,604 |
| Highways | 0 | 5,405,703 | 0 | 0 | 5,405,703 |
| Capital Outlay | 0 | 0 | 0 | 6,139,053 | 6,139,053 |
| Debt Service: | | | | | |
| Principal on Debt | 329,079 | 0 | 7,836,000 | 4,760,000 | 12,925,079 |
| Interest on Debt | 0 | 0 | 4,274,119 | 1,835,214 | 6,109,333 |
| Other Debt Service | 0 | 0 | 130,058 | 40,874 | 170,932 |
| Capital Projects | 0 | 0 | 0 | 5,220,738 | 5,220,738 |
| Total Expenditures | \$ 33,153,541 | \$ 5,469,312 | \$ 12,240,177 | \$ 27,287,840 | \$ 78,150,870 |
| Excess (Deficiency) of Revenues Over Expenditures | \$ 1,296,246 | \$ 1,356,626 | \$ (3,629,914) | \$ (13,507,803) | \$ (14,484,845) |
| <u>Other Financing Sources (Uses)</u> | | | | | |
| Notes Issued | \$ 0 | \$ 0 | \$ 0 | \$ 1,895,000 | \$ 1,895,000 |
| Capital Leases Issued | 938,382 | 0 | 0 | 0 | 938,382 |
| Insurance Recovery | 5,000 | 0 | 0 | 6,634 | 11,634 |
| Transfers In | 1,150,000 | 78,312 | 1,716,098 | 3,651,018 | 6,595,428 |
| Transfers Out | (2,781,755) | (280,778) | (150,000) | (4,229,785) | (7,442,318) |
| Total Other Financing Sources (Uses) | \$ (688,373) | \$ (202,466) | \$ 1,566,098 | \$ 1,322,867 | \$ 1,998,126 |
| Net Change in Fund Balances | \$ 607,873 | \$ 1,154,160 | \$ (2,063,816) | \$ (12,184,936) | \$ (12,486,719) |
| Fund Balance, July 1, 2008 | 4,988,045 | 3,710,467 | 17,507,242 | 26,580,754 | 52,786,508 |
| Prior-period Adjustment | 0 | 0 | 650,000 | (650,000) | 0 |
| Fund Balance, June 30, 2009 | \$ 5,595,918 | \$ 4,864,627 | \$ 16,093,426 | \$ 13,745,818 | \$ 40,299,789 |

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

Exhibit C-4

Wilson County, Tennessee
Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances of Governmental Funds to the
Statement of Activities
For the Year Ended June 30, 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) | | \$ (12,486,719) |
| | | |
| (1) Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their useful lives and reported as depreciation expense. The difference between capital outlays and depreciation is itemized as follows: | | |
| Add: capital outlays in the current period | \$ 4,986,892 | |
| Less: current year depreciation expense | <u>(2,007,662)</u> | 2,979,230 |
| | | |
| (2) The net effect of various miscellaneous transactions involving capital assets (sales, trade-ins, and donations) is to increase net assets. | | 1,434,490 |
| | | |
| (3) Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. | | |
| Less: deferred delinquent property taxes and other deferred June 30, 2008 | \$ (3,708,480) | |
| Add: deferred delinquent property taxes and other deferred June 30, 2009 | <u>3,713,013</u> | 4,533 |
| | | |
| (4) The issuance of long-term debt (e.g., notes, bonds) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. | | |
| Less: note proceeds | \$ (1,895,000) | |
| Less: capital lease proceeds | (938,382) | |
| Add: principal payments on capital lease | 1,019,079 | |
| Add: principal payments on notes | 2,856,000 | |
| Add: principal payments on bonds | <u>9,050,000</u> | 10,091,697 |
| | | |
| (5) Governmental funds report the effect of issuance costs, premiums, discounts, and similar items related to long-term debt issuance when the debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This adjustment reflects debt issuance cost expensed during the year recorded in the statement of activities. | | |
| Add: amortization of debt issuance premiums | \$ 298,594 | |
| Less: amortization of debt issuance costs | (100,397) | |
| Less: amortization of deferred amount on refunding | <u>(124,075)</u> | 74,122 |
| | | |
| (6) Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds. | | |
| Change in accrued interest payable | \$ 200,915 | |
| Change in compensated absences payable | <u>(176,377)</u> | 24,538 |

(Continued)

Exhibit C-4

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

(7) Internal service funds are used by management to charge the cost of health, dental, life, and long-term disability insurance benefits to individual funds. The net expense of certain activities of the internal service funds is reported with governmental activities in the statement of activities.

| | | |
|---|----------------|-----------------------|
| Less: Change in Self-Insurance Fund net assets | \$ (4,227,274) | |
| Add: Wilson County Library Board OPEB liabilities | 113,764 | |
| Add: Wilson County Emergency Communications District OPEB liabilities | 74,201 | |
| Add: Joint Economic and Community Development Board OPEB liabilities | 34,190 | \$ (4,005,119) |
| | | <u>\$ (1,883,228)</u> |

Change in net assets of governmental activities (Exhibit B) \$ (1,883,228)

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

Exhibit D-1

Wilson County, Tennessee
Statement of Net Assets
Proprietary Funds
June 30, 2009

| | Business- type Activities | Governmental Activities |
|---|------------------------------------|---|
| | Solid Waste Disposal Fund | Internal Service Fund Self- Insurance Fund |
| <u>ASSETS</u> | | |
| Current Assets: | | |
| Cash | \$ 200 | \$ 0 |
| Equity in Pooled Cash and Investments | 2,883,704 | 3,501,251 |
| Accounts Receivable | 0 | 114,875 |
| Total Current Assets | <u>\$ 2,883,904</u> | <u>\$ 3,616,126</u> |
| Noncurrent Assets: | | |
| Capital Assets (Net of Accumulated Depreciation): | | |
| Land | \$ 7,556,050 | \$ 0 |
| Buildings and Improvements | 23,717 | 0 |
| Other Capital Assets | 1,307,400 | 0 |
| Total Noncurrent Assets | <u>\$ 8,887,167</u> | <u>\$ 0</u> |
| Total Assets | <u>\$ 11,771,071</u> | <u>\$ 3,616,126</u> |
| <u>LIABILITIES</u> | | |
| Current Liabilities: | | |
| Claims and Judgments Payable | \$ 0 | \$ 522,940 |
| Due to State of Tennessee | 61 | 0 |
| Accrued Liability for Landfill Closure/Postclosure Care Costs | 60,000 | 0 |
| Accrued Leave | 2,637 | 0 |
| Total Current Liabilities | <u>\$ 62,698</u> | <u>\$ 522,940</u> |
| Noncurrent Liabilities: | | |
| Accrued Leave | \$ 14,943 | \$ 0 |
| Accrued Liability for Landfill Closure/Postclosure Care Costs | 198,227 | 0 |
| Other Long-term Liabilities | 0 | 6,843,209 |
| Total Noncurrent Liabilities | <u>\$ 213,170</u> | <u>\$ 6,843,209</u> |
| Total Liabilities | <u>\$ 275,868</u> | <u>\$ 7,366,149</u> |
| <u>NET ASSETS</u> | | |
| Invested in Capital Assets | \$ 8,887,167 | \$ 0 |
| Unrestricted | 2,608,036 | (3,750,023) |
| Total Net Assets | <u>\$ 11,495,203</u> | <u>\$ (3,750,023)</u> |

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

Exhibit D-2

Wilson County, Tennessee
Statement of Revenues, Expenses, and
Changes in Net Assets
Proprietary Funds
For the Year Ended June 30, 2009

| | Business- type Activities | Governmental Activities |
|---|------------------------------------|---|
| | Solid Waste Disposal Fund | Internal Service Fund Self- Insurance Fund |
| <u>Operating Revenues</u> | | |
| Charges for Current Services | \$ 325,334 | \$ 6,937,246 |
| Other Local Revenues | 0 | 51,907 |
| Contracted Services | 0 | 123,800 |
| Total Operating Revenues | <u>\$ 325,334</u> | <u>\$ 7,112,953</u> |
| <u>Operating Expenses</u> | | |
| Other Local Health Services | \$ 0 | \$ 335,509 |
| Landfill Operations and Maintenance | 271,918 | 0 |
| Employee Benefits | 0 | 11,855,525 |
| Other Operations | 10,500 | 0 |
| Depreciation Expense | 19,629 | 0 |
| Total Operating Expenses | <u>\$ 302,047</u> | <u>\$ 12,191,034</u> |
| Operating Income (Loss) | <u>\$ 23,287</u> | <u>\$ (5,078,081)</u> |
| <u>Nonoperating Revenues (Expenses)</u> | | |
| Investment Income | \$ 0 | \$ 338,940 |
| Miscellaneous Refunds | 47 | 207,057 |
| Insurance Recovery | 0 | 304,810 |
| Total Nonoperating Revenues (Expenses) | <u>\$ 47</u> | <u>\$ 850,807</u> |
| Income (Loss) Before Transfers | \$ 23,334 | \$ (4,227,274) |
| Transfers In (Out) | <u>846,890</u> | <u>0</u> |
| Change in Net Assets | \$ 870,224 | \$ (4,227,274) |
| Prior-period Adjustment | 851,138 | (3,577,147) |
| Net Assets, July 1, 2008 | <u>9,773,841</u> | <u>4,054,398</u> |
| Nets Assets, June 30, 2009 | <u>\$ 11,495,203</u> | <u>\$ (3,750,023)</u> |

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

Exhibit D-3

Wilson County, Tennessee
Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2009

| | Business- type Activities | Governmental Activities |
|---|------------------------------------|---|
| | Solid Waste Disposal Fund | Internal Service Fund Self- Insurance Fund |
| <u>Cash Flows from Operating Activities</u> | | |
| Receipts from Interfund Services Provided | \$ 0 | \$ 6,937,285 |
| Receipts from Customers and Users | 325,334 | 52,753 |
| Payments to Suppliers | (80,608) | (9,534,208) |
| Payments to Employees | (201,852) | 0 |
| Other Receipts (Payments) | 47 | 330,857 |
| Net Cash Provided By (Used In) Operating Activities | <u>\$ 42,921</u> | <u>\$ (2,213,313)</u> |
| <u>Cash Flows from Noncapital Financing Activities</u> | | |
| Transfers to Other Funds | \$ (8,000) | \$ 0 |
| Net Cash Provided By (Used In) Noncapital Financing Activities | <u>\$ (8,000)</u> | <u>\$ 0</u> |
| <u>Cash Flows from Capital and Related Financing Activities</u> | | |
| Insurance Recovery | \$ 0 | \$ 304,810 |
| Net Cash Provided By (Used In) Capital and Related Financing Activities | <u>\$ 0</u> | <u>\$ 304,810</u> |
| <u>Cash flows from Investing Activities</u> | | |
| Investment Income | \$ 0 | \$ 338,940 |
| Net Cash Provided By (Used In) Investing Activities | <u>\$ 0</u> | <u>\$ 338,940</u> |
| Net Increase (Decrease) in Cash | \$ 34,921 | \$ (1,569,563) |
| Cash, July 1, 2008 | <u>2,848,983</u> | <u>5,070,814</u> |
| Cash, June 30, 2009 | <u>\$ 2,883,904</u> | <u>\$ 3,501,251</u> |
| <u>Reconciliation of Net Operating Income (Loss)</u> <u>to Net Cash Provided By (Used In) Operating Activities</u> | | |
| Operating Income (Loss) | \$ 23,287 | \$ (5,078,081) |
| Miscellaneous Refunds | 47 | 207,057 |
| Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Provided By (Used In) Operating Activities: | | |
| Depreciation Expense | 19,629 | 0 |
| (Increase) Decrease in Accounts Receivable, Net | 0 | 885 |
| Increase (Decrease) in Claims and Judgments Payable | 0 | (609,236) |
| Increase (Decrease) in Payroll Deductions Payable | (1,144) | 0 |
| Increase (Decrease) in Accrued Leave | (2,931) | 0 |
| Increase (Decrease) in Due to State of Tennessee | 61 | 0 |
| Increase (Decrease) in Other Long-term Liabilities | 0 | 6,843,209 |
| Prior Period Adjustment | 0 | (3,577,147) |
| Increase (Decrease) in Landfill Closure/Postclosure Care Costs | 3,972 | 0 |
| Net Cash Provided By (Used In) Operating Activities | <u>\$ 42,921</u> | <u>\$ (2,213,313)</u> |
| <u>Noncash Investing, Capital, and Financing Activities</u> | | |
| Contributions of Capital Assets from Government | \$ 854,890 | \$ 0 |

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

Exhibit E-1

Wilson County, Tennessee
Statement of Fiduciary Net Assets
Fiduciary Funds
June 30, 2009

| | Other Employee Benefit Trust Fund | |
|--|---|-------------------------|
| | <u>Flexible Benefits Fund</u> | <u>Agency Funds</u> |
| <u>ASSETS</u> | | |
| Cash | \$ 0 | \$ 3,024,829 |
| Equity in Pooled Cash and Investments | 3,080 | 278,339 |
| Due from Other Governments | 0 | 2,511,650 |
| Property Taxes Receivable | 0 | 6,824,818 |
| Allowance for Uncollectible Property Taxes | <u>0</u> | <u>(101,244)</u> |
| Total Assets | <u>\$ 3,080</u> | <u>\$ 12,538,392</u> |
| <u>LIABILITIES</u> | | |
| Due to Other Taxing Units | \$ 0 | \$ 9,513,563 |
| Due to Litigants, Heirs, and Others | <u>0</u> | <u>3,024,829</u> |
| Total Liabilities | <u>\$ 0</u> | <u>\$ 12,538,392</u> |
| <u>NET ASSETS</u> | | |
| Held in Trust for Other Employee Benefits | <u>\$ 3,080</u> | |

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

Exhibit E-2

Wilson County, Tennessee
Statement of Changes in Fiduciary Net Assets
Fiduciary Fund
For the Year Ended June 30, 2009

| | Other Employee Benefit Trust Fund <hr/> Flexible Benefits Fund |
|--|---|
| <u>ADDITIONS</u> | |
| Charges for Services: | |
| Other Employee Benefit Charges/Contributions | \$ 4,879 |
| Total Additions | <u>\$ 4,879</u> |
| <u>DEDUCTIONS</u> | |
| Employee Benefits: | |
| Other Self-Insured Claims | \$ 5,982 |
| Total Deductions | <u>\$ 5,982</u> |
| Change in Net Assets | \$ (1,103) |
| Net Assets, July 1, 2008 | <u>4,183</u> |
| Net Assets, June 30, 2009 | <u><u>\$ 3,080</u></u> |

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

WILSON COUNTY, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2009

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

A. Reporting Entity

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

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

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

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

The Wilson County Library Board operates the library for the benefit of the citizens of Wilson County, and the County Commission appoints its governing body. Contributions from Wilson County and the cities of Lebanon, Mt. Juliet, and Watertown provide the major funding for this entity. The

financial statements of the Wilson County Library Board were not available from other auditors in time for inclusion in this report.

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

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

Administrative Offices:

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

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

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

Related Organizations – The Wilson County Industrial Development Board, the Wilson County Public Building Authority, and the Wilson County Water and Wastewater Authority are related organizations of Wilson County. County officials are responsible for appointing the boards of these organizations, but the county’s accountability for these organizations does not extend beyond making the appointments. During the year ended June 30, 2009, the county did not appropriate any operating subsidies to these organizations.

B. Government-wide and Fund Financial Statements

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

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

Wilson County issues most debt for the discretely presented Wilson County School Department. Net debt issues (\$6,139,053) were contributed by the county to the School Department during the year ended June 30, 2009.

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

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

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

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

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

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

Proprietary fund and fiduciary funds financial statements are reported using the economic resources measurement focus (except for agency funds, which have no measurement focus) and the accrual basis of accounting. Revenues

are recognized when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Wilson County reports the following major governmental funds:

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

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

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

Wilson County reports the following major proprietary fund:

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

Additionally, Wilson County reports the following fund types:

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

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

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.

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

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

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

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

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

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

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

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

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

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

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

D. Assets, Liabilities, and Net Assets or Equity

1. Deposits and Investments

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

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

2. Receivables and Payables

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

All ambulance service and property taxes receivable are shown with an allowance for uncollectibles. Ambulance service receivables allowance for uncollectibles is based on historical collection data. The

allowance for uncollectible property taxes is equal to one percent of total taxes levied.

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

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

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

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

Most payables are disaggregated on the face of the financial statements. Current liabilities payable for restricted assets reflected in the primary government's Highway/Public Works Fund and the discretely presented Wilson County School Department's Central Cafeteria Fund represent deposits placed with the Highway Department for letters of credit (\$130,000) and the School Department for student meal plans (\$53,916). Claims and judgments payable in the primary government's Self-Insurance Fund (\$522,940) and the discretely presented Wilson County School Department's Employee Insurance Fund (\$828,635) are discussed in Note V.A. Risk Management. Other postemployment benefits payable in the primary government's Self-Insurance Fund (\$6,843,209) and the discretely presented Wilson County School

Department's Employee Insurance Fund (\$894,943) are discussed in Note V.I. Other Postemployment Benefits.

3. Capital Assets

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

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

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

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

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

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

4. Compensated Absences

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

5. Long-term Obligations

In the government-wide financial statements and the proprietary fund type in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities (or proprietary fund type), statement of net assets. Debt premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the debt using the straight-line method. Debt issuance costs are reported as deferred charges and amortized over the term of the related debt. In refunding transactions, the difference between the reacquisition price and the net carrying amount of the old debt is netted against the new debt and amortized over the remaining life of the refunded debt or the life of the new debt issued, whichever is shorter.

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

Only the matured portion (the portion that has come due for payment) of long-term indebtedness, including bonds payable, is recognized as a liability and expenditure in the governmental fund financial statements. Liabilities and expenditures for other long-term obligations, including compensated absences, claims and judgments, 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.

6. Net Assets and Fund Equity

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

- a. Invested in capital assets, net of related debt – Consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net assets – Consists of net assets with constraints placed on the use either by (1) external groups such as creditors,

grantors, contributors, or laws or regulations of other governments or (2) law through constitutional provisions or enabling legislation.

- c. Unrestricted net assets – All other net assets that do not meet the definition of restricted or invested in capital assets, net of related debt.

As of June 30, 2009, Wilson County had \$103,490,650 in outstanding debt for capital purposes for the discretely presented School Department. In accordance with state statutes, certain county school debt proceeds must be shared with other public school systems in the county (Lebanon Special School District) based on an average daily attendance proration. This debt is a liability of Wilson County, but the capital assets acquired are reported in the financial statements of the Wilson County School Department and the Lebanon Special School District. Therefore, Wilson County has incurred a liability significantly decreasing its unrestricted net assets with no corresponding increase in the county’s capital assets.

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change. The following table reflects designations on June 30, 2009:

| <u>Fund/Purpose</u> | <u>Amount</u> |
|--------------------------------|---------------|
| General: | |
| WEMA Donations | \$ 1,075 |
| Storm Water | 496,582 |
| Paddock Place Letter of Credit | 59,235 |
| Special Purpose: | |
| General Purposes | 200,000 |
| General Purpose School: | |
| Bus Yard | 60,000 |
| E4TN Program | 33,675 |
| Education Capital Projects: | |
| Technology | 44,206 |

7. Prior-period Adjustments

Closure/postclosure care costs were restated \$851,138 in the government-wide financial statements due to a change in estimates.

Capital assets were restated \$273,998 from the prior year because a bridge had been omitted.

Management decided to collect loan payments in the General Debt Service Fund instead of the General Capital Projects Fund, which resulted in restatements in both funds totaling \$650,000.

The Self-Insurance Fund (internal service fund) was restated \$3,577,147 due to the omission of the other postemployment benefits liability in the prior year.

II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

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

Primary Government

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

Discretely Presented Wilson County School Department

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

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

Primary Government

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

Discretely Presented Wilson County School Department

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

III. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Budgetary Information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP) for all governmental funds except the Constitutional Officers - Fees Fund (special revenue fund), which is not budgeted, and the capital projects funds (except the Sanitation Projects, Highway 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, Beer Board, Other Boards and Committees, 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. Net Assets Deficit

The Self-Insurance Fund (internal service fund) had a deficit in unrestricted net assets of \$3,750,023 at June 30, 2009. This deficit resulted from the recognition of liabilities in the financial statements for other postemployment benefits (OPEB) totaling \$6,843,209 at year-end. This net assets deficit results from funding OPEB on a pay-as-you-go basis.

IV. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

Wilson County and the Wilson County School Department participate in an internal cash and investment pool through the Office of Trustee. The county trustee is the treasurer of the county and in this capacity is responsible for receiving, disbursing, and investing most county funds. Each fund's portion of this pool is displayed on the balance sheets or statements of net assets as

Equity in Pooled Cash and Investments. Cash reflected on the balance sheets or statements of net assets represents nonpooled amounts held separately by individual funds.

Deposits

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

For deposits with financial institutions that do not participate in the bank collateral pool, state statutes require that all deposits be collateralized with collateral whose market value is equal to 105 percent of the uninsured amount of the deposits. The collateral must be placed by the depository bank in an escrow account in a second bank for the benefit of the county.

Investments

Legal Provisions. Counties are authorized to make direct investments in bonds, notes, or treasury bills of the U.S. government and obligations guaranteed by the U.S. government or any of its agencies; 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.

The county had no pooled and nonpooled investments as of June 30, 2009.

B. Notes Receivable

Notes receivable of \$639,660 in the General Debt Service Fund resulted from a loan to the City of Watertown. The long-term notes receivable are offset by a reservation of fund balance. The amount of the notes that is not expected to be collected within one year is \$628,989.

C. 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 | \$ 10,925,219 | \$ 200,740 | \$ 0 | \$ 11,125,959 |
| Construction in Progress | 14,963,116 | 1,722,326 | (16,685,442) | 0 |
| Total Capital Assets Not Depreciated | \$ 25,888,335 | \$ 1,923,066 | \$ (16,685,442) | \$ 11,125,959 |
| Capital Assets Depreciated: | | | | |
| Buildings and Improvements | \$ 19,344,710 | \$ 16,335,795 | \$ 0 | \$ 35,680,505 |
| Roads and Bridges | 18,650,864 | 1,233,750 | 0 | 19,884,614 |
| Other Capital Assets | 11,212,250 | 3,340,215 | (96,000) | 14,456,465 |
| Total Capital Assets Depreciated | \$ 49,207,824 | \$ 20,909,760 | \$ (96,000) | \$ 70,021,584 |
| Less Accumulated Depreciation For: | | | | |
| Buildings and Improvements | \$ 5,955,188 | \$ 653,678 | \$ 0 | \$ 6,608,866 |
| Roads and Bridges | 1,940,234 | 193,034 | 0 | 2,133,268 |
| Other Capital Assets | 6,844,947 | 1,160,950 | (96,000) | 7,909,897 |
| Total Accumulated Depreciation | \$ 14,740,369 | \$ 2,007,662 | \$ (96,000) | \$ 16,652,031 |
| Total Capital Assets Depreciated, Net | \$ 34,467,455 | \$ 18,902,098 | \$ 0 | \$ 53,369,553 |
| Governmental Activities Capital Assets, Net | \$ 60,355,790 | \$ 20,825,164 | \$ (16,685,442) | \$ 64,495,512 |

Business-type Activities:

| | Balance 7-1-08 | Increases | Balance 6-30-09 |
|---|---------------------|-------------------|---------------------|
| Capital Assets Not Depreciated: | | | |
| Land | \$ 7,556,050 | \$ 0 | \$ 7,556,050 |
| Total Capital Assets Not Depreciated | <u>\$ 7,556,050</u> | <u>\$ 0</u> | <u>\$ 7,556,050</u> |
| Capital Assets Depreciated: | | | |
| Buildings and Improvements | \$ 43,655 | \$ 0 | \$ 43,655 |
| Other Capital Assets | 668,737 | 854,889 | 1,523,626 |
| Total Capital Assets Depreciated | <u>\$ 712,392</u> | <u>\$ 854,889</u> | <u>\$ 1,567,281</u> |
| Less Accumulated Depreciation For: | | | |
| Buildings and Improvements | \$ 18,847 | \$ 1,091 | \$ 19,938 |
| Other Capital Assets | 197,689 | 18,537 | 216,226 |
| Total Accumulated Depreciation | <u>\$ 216,536</u> | <u>\$ 19,628</u> | <u>\$ 236,164</u> |
| Total Capital Assets Depreciated, Net | <u>\$ 495,856</u> | <u>\$ 835,261</u> | <u>\$ 1,331,117</u> |
| Business-type Activities Capital Assets, Net | <u>\$ 8,051,906</u> | <u>\$ 835,261</u> | <u>\$ 8,887,167</u> |

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

Governmental Activities:

| | |
|--|---------------------|
| General Government | \$ 371,185 |
| Finance | 14,935 |
| Administration of Justice | 1,788 |
| Public Safety | 1,038,525 |
| Public Health and Welfare | 85,277 |
| Agriculture and Natural Resources | 103,066 |
| Highway/Public Works | <u>392,886</u> |
| Total Depreciation Expense - Governmental Activities | <u>\$ 2,007,662</u> |

Business-type Activities:

| | |
|----------------------|------------------|
| Solid Waste Disposal | <u>\$ 19,629</u> |
|----------------------|------------------|

Discretely Presented Wilson County School Department

Governmental Activities:

| | Balance 7-1-08 | Increases | Decreases | Balance 6-30-09 |
|--|-----------------------|----------------------|------------------------|-----------------------|
| Capital Assets Not Depreciated: | | | | |
| Land | \$ 7,871,607 | \$ 9,900 | \$ (36,930) | \$ 7,844,577 |
| Construction in Progress | 31,884,649 | 6,417,624 | (37,447,527) | 854,746 |
| Total Capital Assets Not Depreciated | \$ 39,756,256 | \$ 6,427,524 | \$ (37,484,457) | \$ 8,699,323 |
| Capital Assets Depreciated: | | | | |
| Buildings and Improvements | \$ 113,505,449 | \$ 37,447,527 | \$ (75,000) | \$ 150,877,976 |
| Other Capital Assets | 10,785,423 | 1,589,738 | (664,925) | 11,710,236 |
| Total Capital Assets Depreciated | \$ 124,290,872 | \$ 39,037,265 | \$ (739,925) | \$ 162,588,212 |
| Less Accumulated Depreciation For: | | | | |
| Buildings and Improvements | \$ 38,663,734 | \$ 2,955,161 | \$ 0 | \$ 41,618,895 |
| Other Capital Assets | 5,106,691 | 767,158 | (664,925) | 5,208,924 |
| Total Accumulated Depreciation | \$ 43,770,425 | \$ 3,722,319 | \$ (664,925) | \$ 46,827,819 |
| Total Capital Assets Depreciated, Net | \$ 80,520,447 | \$ 35,314,946 | \$ (75,000) | \$ 115,760,393 |
| Governmental Activities Capital Assets, Net | \$ 120,276,703 | \$ 41,742,470 | \$ (37,559,457) | \$ 124,459,716 |

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

Governmental Activities:

| | |
|---|-----------------------------------|
| Support Services | \$ 3,703,636 |
| Operation of Non-Instructional Services | <u>18,683</u> |
| Total Depreciation Expense - Governmental Activities | <u><u>\$ 3,722,319</u></u> |

D. Construction Commitments

At June 30, 2009, the county had uncompleted construction contracts in the Judicial and Safety Projects (\$1,695,284) and Highway Capital Projects (\$1,301,413) funds. Funding has been received for these future expenditures.

E. Interfund Receivables, Payables, and Transfers

Interfund Receivables and Payables:

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

Due to/from Other Funds:

| Receivable Fund | Payable Fund | Amount |
|---|----------------------------|-----------|
| Primary Government: | | |
| General | Nonmajor governmental | \$ 6,789 |
| Nonmajor governmental | Nonmajor governmental | 118,296 |
| Discretely Presented School Department: | | |
| General Purpose School | Education Capital Projects | 36,682 |
| General Purpose School | Nonmajor governmental | 609 |
| Internal Service | General Purpose School | 4,431,715 |
| Internal Service | Nonmajor governmental | 7,054 |

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

| Transfers Out | Transfers In | | | | |
|-----------------------------|---------------------|-------------------------------|---------------------------|----------------------|----------------------------------|
| | General Fund | Highway/ Public Works Fund | General Debt Service Fund | Solid Waste Disposal | Nonmajor Govern- mental Funds |
| General Fund | \$ 0 | \$ 78,312 | \$ 0 | \$ 0 | \$ 2,703,443 |
| Highway/Public Works Fund | 0 | 0 | 0 | 0 | 280,778 |
| General Debt Service Fund | 150,000 | 0 | 0 | 0 | 0 |
| Solid Waste Disposal Fund | 0 | 0 | 0 | 0 | 8,000 |
| Nonmajor governmental funds | 1,000,000 | 0 | 1,716,098 | 854,890 | 658,797 |
| Total | \$ 1,150,000 | \$ 78,312 | \$ 1,716,098 | \$ 854,890 | \$ 3,651,018 |

Discretely Presented Wilson County School Department

| Transfer Out | Transfer In Nonmajor Governmental Funds |
|-----------------------------|--|
| General Purpose School Fund | \$ 40,000 |

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

F. Capital Leases

Primary Government

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

On February 24, 2009, Wilson County entered into a three-year lease-purchase agreement for vehicles for the Sheriff's Department. The terms of the agreement require total lease payments of \$938,382 plus interest of 5.3 percent. The lease payments are made from the General 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 | \$ 1,282,187 |
| 2011 | 1,285,508 |
| 2012 | 952,454 |
| 2013 | 956,344 |
| 2014 | 991,477 |
| 2015 | 991,311 |
| Total Minimum Lease Payments | \$ 6,459,281 |
| Less: Amount Representing Interest | (989,978) |
| Present Value of Minimum Lease Payments | \$ 5,469,303 |

Discretely Presented Wilson County School Department

On December 16, 2002, the Wilson County School Department entered into a 12-year lease-purchase agreement for building improvements. The terms of the agreement require total lease payments of \$5,033,706 plus interest of 4.85 percent. Title to the building improvements transfers to the School Department at the end of the lease period. The lease payments are made from the General Purpose School Fund.

Future minimum lease payments and the net present value of these minimum lease payments as of June 30, 2009, were as follows:

| <u>Year Ending June 30</u> | <u>Governmental Funds</u> |
|---|-------------------------------|
| 2010 | \$ 558,244 |
| 2011 | 558,244 |
| 2012 | 558,244 |
| 2013 | 558,244 |
| 2014 | 558,244 |
| 2015 | 558,646 |
| Total Minimum Lease Payments | \$ 3,349,866 |
| Less: Amount Representing Interest | (473,654) |
| Present Value of Minimum Lease Payments | <u>\$ 2,876,212</u> |

G. Long-term Debt

Primary Government

General Obligation Bonds and Notes

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

General obligation bonds and capital outlay notes are direct obligations and pledge the full faith and credit of the government. General obligation bonds and capital outlay notes outstanding were issued for original terms of up to 20 years for bonds and up to 12 years for notes. Repayment terms are generally structured with increasing amounts of principal maturing as interest requirements decrease over the term of the debt. All bonds and notes included in long-term debt as of June 30, 2009, will be retired from the Special Purpose, General Debt Service, Rural Debt Service, Sanitation Projects, or Other Capital Projects funds.

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

| Type | Interest Rate | Original Amount of Issue | Balance 6-30-09 |
|--------------------------------------|---------------|--------------------------|-----------------|
| General Obligation Bonds | 2.25 to 4.5% | \$ 106,535,000 | \$ 90,765,000 |
| General Obligation Bonds - Refunding | 3 to 5 | 32,760,000 | 24,555,000 |
| Capital Outlay Notes | 3 to 5.95 | 9,940,000 | 6,219,000 |
| Capital Outlay Notes - Refunding | 3.1 to 5 | 7,585,000 | 160,000 |
| Capital Leases | 5.3 | 938,382 | 609,303 |
| Capital Leases - Refunding | 4 to 5.25 | 11,125,000 | 4,860,000 |

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

| Year Ending June 30 | Bonds | | |
|------------------------|----------------|---------------|----------------|
| | Principal | Interest | Total |
| 2010 | \$ 9,160,000 | \$ 5,171,644 | \$ 14,331,644 |
| 2011 | 8,360,000 | 4,787,980 | 13,147,980 |
| 2012 | 8,470,000 | 4,426,511 | 12,896,511 |
| 2013 | 8,580,000 | 4,058,012 | 12,638,012 |
| 2014 | 8,665,000 | 3,679,541 | 12,344,541 |
| 2015-2019 | 42,350,000 | 12,528,715 | 54,878,715 |
| 2020-2024 | 24,645,000 | 4,401,632 | 29,046,632 |
| 2025-2027 | 5,090,000 | 294,626 | 5,384,626 |
| Total | \$ 115,320,000 | \$ 39,348,661 | \$ 154,668,661 |

| Year Ending June 30 | Notes | | |
|------------------------|--------------|------------|--------------|
| | Principal | Interest | Total |
| 2010 | \$ 2,437,000 | \$ 241,509 | \$ 2,678,509 |
| 2011 | 2,337,000 | 159,170 | 2,496,170 |
| 2012 | 190,000 | 79,277 | 269,277 |
| 2013 | 160,000 | 68,486 | 228,486 |
| 2014 | 160,000 | 60,742 | 220,742 |
| 2015-2019 | 785,000 | 188,276 | 973,276 |
| 2020-2021 | 310,000 | 22,506 | 332,506 |
| Total | \$ 6,379,000 | \$ 819,966 | \$ 7,198,966 |

There is \$16,091,852 available in the debt service funds to service long-term debt. Bonded debt per capita totaled \$1,299, based on the 2000 federal census. Debt per capita, including bonds, capital leases, and notes, totaled \$1,426, based on the 2000 federal census.

Changes in Long-term Liabilities

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

Governmental Activities:

| | <u>Bonds</u> | <u>Notes</u> |
|-----------------------------|-----------------------|-----------------------|
| Balance, July 1, 2008 | \$ 124,370,000 | \$ 7,340,000 |
| Additions | 0 | 1,895,000 |
| Deductions | <u>(9,050,000)</u> | <u>(2,856,000)</u> |
| Balance, June 30, 2009 | <u>\$ 115,320,000</u> | <u>\$ 6,379,000</u> |
| Balance Due Within One Year | <u>\$ 9,160,000</u> | <u>\$ 2,437,000</u> |
| | <u>Capital</u> | <u>Compensated</u> |
| | <u>Leases</u> | <u>Absences</u> |
| Balance, July 1, 2008 | \$ 5,550,000 | \$ 1,352,223 |
| Additions | 938,382 | 1,823,554 |
| Deductions | <u>(1,019,079)</u> | <u>(1,647,177)</u> |
| Balance, June 30, 2009 | <u>\$ 5,469,303</u> | <u>\$ 1,528,600</u> |
| Balance Due Within One Year | <u>\$ 1,016,786</u> | <u>\$ 229,291</u> |
| | <u>Claims</u> | <u>Other</u> |
| | <u>and</u> | <u>Postemployment</u> |
| | <u>Judgments</u> | <u>Benefits</u> |
| Balance, July 1, 2008 | \$ 1,132,176 | \$ 3,577,147 |
| Additions | 0 | 3,697,428 |
| Deductions | <u>(609,236)</u> | <u>(653,521)</u> |
| Balance, June 30, 2009 | <u>\$ 522,940</u> | <u>\$ 6,621,054</u> |
| Balance Due Within One Year | <u>\$ 522,940</u> | <u>\$ 0</u> |

Analysis of Noncurrent Liabilities Presented on Exhibit A:

| | |
|---|----------------------------------|
| Total Noncurrent Liabilities, June 30, 2009 | \$ 135,840,897 |
| Less: Due Within One Year | (13,366,017) |
| Add: Unamortized Premium on Debt | 3,635,740 |
| Less: Deferred Amount on Refunding | <u>(127,696)</u> |
| Noncurrent Liabilities - Due in More Than One Year - Exhibit A | <u><u>\$ 125,982,924</u></u> |

The internal service fund primarily serves the governmental funds. Accordingly, long-term liabilities for the internal service fund are included as part of the above totals for governmental activities. At year-end, \$522,940 of claims and judgments payable is included in the above amounts. Compensated absences will be paid from the employing funds, primarily the General and Highway/Public Works funds.

Wilson County Solid Waste Disposal Fund (enterprise fund)

Changes in Long-term Liabilities

Long-term liability activity for the Solid Waste Disposal Fund (enterprise fund) for the year ended June 30, 2009, was as follows:

Business-type Activities:

| | Closure/ Postclosure Care Costs | Compensated Absences |
|---------------------------------|--|----------------------------|
| | <u> </u> | <u> </u> |
| Balance, July 1, 2008 | \$ 1,105,393 | \$ 20,511 |
| Additions | 6,052 | 16,807 |
| Deductions | (853,218) | (19,738) |
| | <u> </u> | <u> </u> |
| Balance, June 30, 2009 | <u>\$ 258,227</u> | <u>\$ 17,580</u> |
| Balance Due Within One Year | <u><u>\$ 60,000</u></u> | <u><u>\$ 2,637</u></u> |

Analysis of Noncurrent Liabilities Presented on Exhibit A:

| | |
|---|------------------------------|
| Total Noncurrent Liabilities, June 30, 2009 | \$ 275,807 |
| Less: Due Within One Year | <u>(62,637)</u> |
| Noncurrent Liabilities - Due in More Than One Year - Exhibit A | <u><u>\$ 213,170</u></u> |

Discretely Presented Wilson County School Department

Changes in Long-term Liabilities

Long-term liability activity for the discretely presented Wilson County School Department for the year ended June 30, 2009, was as follows:

Governmental Activities:

| | <u>Capital Lease</u> | <u>Compensated Absences</u> |
|-----------------------------|--------------------------|---------------------------------|
| Balance, July 1, 2008 | \$ 3,280,206 | \$ 386,037 |
| Additions | 0 | 420,958 |
| Deductions | (403,994) | (403,072) |
| | <u>\$ 2,876,212</u> | <u>\$ 403,923</u> |
| Balance, June 30, 2009 | | |
| Balance Due Within One Year | <u>\$ 423,825</u> | <u>\$ 80,785</u> |

Governmental Activities:

| | <u>Claims and Judgments</u> | <u>Other Postemployment Benefits</u> |
|-----------------------------|---------------------------------|--|
| Balance, July 1, 2008 | \$ 1,044,037 | \$ 0 |
| Additions | 0 | 1,486,917 |
| Deductions | (215,402) | (591,974) |
| | <u>\$ 828,635</u> | <u>\$ 894,943</u> |
| Balance, June 30, 2009 | | |
| Balance Due Within One Year | <u>\$ 828,635</u> | <u>\$ 0</u> |

Analysis of Noncurrent Liabilities Presented on Exhibit A:

| | |
|---|---------------------|
| Total Noncurrent Liabilities, June 30, 2009 | \$ 5,003,713 |
| Less: Due Within One Year | <u>(1,333,245)</u> |
| Noncurrent Liabilities - Due in More Than One Year - Exhibit A | <u>\$ 3,670,468</u> |

The internal service fund primarily serves the governmental funds. Accordingly, long-term liabilities for the internal service fund are included as part of the above totals for governmental activities. At year-end, \$828,635 of claims and judgments is included in the above amounts. Compensated absences will be paid from the employing funds, primarily the General Purpose School Fund.

H. On-Behalf Payments – Discretely Presented Wilson County School Department

The State of Tennessee pays health insurance premiums for retired teachers on-behalf of the Wilson County School Department. These payments are made by the state to the Medicare Supplement Plan. This plan is administered by the State of Tennessee and reported in the state’s Comprehensive Annual Financial Report. Payments by the state to the Medicare Supplement Plan for the year ended June 30, 2009, were \$16,051. The School Department has recognized these on-behalf payments as revenues and expenditures in the General Purpose School Fund.

V. OTHER INFORMATION

A. Risk Management

Primary Government

Wilson County has chosen to establish a Self-Insurance Fund for risks associated with the employees’ health, dental, life, and long-term disability insurance plans. The Self-Insurance Fund is accounted for as an internal service fund where assets are set aside for claim settlements. The county retains the risk of loss to a limit of \$200,000 per specific loss. The county has obtained a stop/loss commercial insurance policy to cover claims beyond this liability.

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

| | Beginning of Fiscal Year Liability | Current-year Claims and Estimates | Payments | Balance at Fiscal Year-end |
|-----------|--|---|----------------|----------------------------------|
| 2007-2008 | \$ 235,736 | \$ 7,270,082 | \$ (6,373,642) | \$ 1,132,176 |
| 2008-2009 | 1,132,176 | 8,259,521 | (8,868,757) | 522,940 |

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

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

Discretely Presented Wilson County School Department

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

| | Beginning of Fiscal Year Liability | Current-year Claims and Estimates | Payments | Balance at Fiscal Year-end |
|-----------|--|---|----------------|----------------------------------|
| 2007-2008 | \$ 940,000 | \$ 8,419,653 | \$ (8,315,616) | \$ 1,044,037 |
| 2008-2009 | 1,044,037 | 8,193,787 | (8,409,189) | 828,635 |

The 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 workers' compensation coverage. The creation of the TN-RMT provides for it to be self-sustaining through member premiums.

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

B. Accounting Changes

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 Wilson County for the year ended June 30, 2009, since the county had none of the obligating events. However, it is reasonably expected that Wilson 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 Wilson County for the year ended June 30, 2009, since the county had no endowment investments. However, it is reasonable expected that Wilson County could have endowment investment in subsequent years.

C. Contingent Liabilities

The county is involved in several pending lawsuits. The county attorney has not responded to requests to provide estimates of the potential claims not covered by insurance. Because of the nature and magnitude of these lawsuits, a reasonable estimate or range of potential loss to the county resulting from these lawsuits cannot be made.

D. Subsequent Event

On October 19, 2009, the Wilson County Commission authorized the issuance of school bonds totaling \$5,100,000.

E. Landfill Closure/Postclosure Care Costs

Wilson County has active permits on file with the state Department of Environment and Conservation for a sanitary landfill 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. Wilson County closed its sanitary landfill in 1998. The \$258,227 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 Wilson County/Lebanon Development Board operates an industrial park, which is jointly owned by Wilson County and the City of Lebanon. The board includes six members, three representatives of each governmental unit. The purpose of the board is to develop an industrial park on property at the southern edge of the city. Each entity is to contribute 50 percent of the development costs, and each entity is to receive 50 percent of the proceeds resulting from the sale of property. Wilson County contributed \$8,750 to the Wilson County/Lebanon Development Board during the 2008-09 year.

The Joint Economic and Community Development Board of Wilson County is a joint venture operated by Wilson County and the cities of Lebanon, Mt. Juliet, and Watertown. The board comprises 17 members, four of whom represent Wilson County. The purpose of the board is to finance projects that will increase trade and commerce, contribute to the general welfare, and create employment for the county and its cities. Wilson County contributed \$242,590 to operations of the Joint Economic and Community Development Board for the 2008-09 year.

The Wilson County/Mt. Juliet Development Board is a joint venture operated by Wilson County and the City of Mt. Juliet. The board was created to

promote cooperation and to facilitate management and economic development. The board includes six members, three represent Wilson County and three represent the City of Mt. Juliet. Wilson County and the City of Mt. Juliet each contribute one-half of the funding that is necessary to pay the development costs of the board projects. Wilson County will appropriate one-half of real and personal property taxes collected until the city has recovered its contribution for the development of the industrial or commercial tax base. The contribution of the city or county, respectively, shall include direct cost, maintenance cost, and interest paid on bond or note indebtedness. Wilson County contributed \$6,000 to the Wilson County/Mt. Juliet Development Board during the 2008-09 year.

Wilson County does not have an equity interest in any of the above-noted joint ventures. Complete financial statements for the Wilson County/Lebanon Development Board, the Joint Economic and Community Development Board, and the Wilson County/Mt. Juliet Development Board can be obtained from their administrative offices at the following addresses:

Administrative Offices:

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

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

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

G. Jointly Governed Organization

The Nashville and Eastern Railroad Authority was created according to state statutes in 1983 to purchase from Seaboard System Railroad, Inc., the property, track, and roadbed along approximately 130 miles in Davidson, Wilson, Smith, and Putnam counties. The business of the railroad authority is conducted by a Board of Directors whose members are appointed by the governing bodies of the cities and counties of service; however, counties do not have any ongoing financial interest or responsibility for the entity. Wilson County did not contribute to operations of the Nashville and Eastern Railroad Authority during the 2008-09 year. Complete financial statements for the railroad authority can be obtained from Henry Schumpf, Treasurer, 527 Derby Downs, Lebanon, TN 37087.

H. Retirement Commitments

Employees

Plan Description

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

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

Funding Policy

General County Employees

Wilson County has adopted a noncontributory retirement plan for its employees by assuming employee contributions up to five percent of annual covered payroll. The county is required to contribute at an actuarially determined rate; the rate for the fiscal year ended June 30, 2009, was 12.5 percent of annual covered payroll. The contribution requirement of plan members is set by state statute. The contribution requirement for Wilson County is established and may be amended by the TCRS Board of Trustees.

Emergency Management Agency Employees

Wilson County has adopted a noncontributory retirement plan for its employees by assuming employee contributions up to five percent of annual covered payroll. The county is required to contribute at an actuarially determined rate; the rate for the fiscal year ended June 30, 2009, was 10.02 percent of annual covered payroll. The contribution requirement of plan members is set by state statute. The contribution requirement for Wilson County is established and may be amended by the TCRS Board of Trustees.

Annual Pension Cost

General County Employees

For the year ended June 30, 2009, Wilson County's annual pension cost of \$3,558,581 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 postretirement increases of three percent annually. The actuarial value of assets was determined using techniques that smooth the effect of short-term volatility in the market value of total investments over a five-year period. Wilson County's unfunded actuarial accrued liability is being amortized as a level dollar amount on a closed basis. The remaining amortization period at July 1, 2007, was eight years. An actuarial valuation was performed as of July 1, 2007, which established contribution rates effective July 1, 2008.

Trend Information

| <u>Fiscal Year Ended</u> | <u>Annual Pension Cost (APC)</u> | <u>Percentage of APC Contributed</u> | <u>Net Pension Obligation</u> |
|----------------------------------|--|--|---------------------------------------|
| 6-30-09 | \$3,558,581 | 100% | \$0 |
| 6-30-08 | 3,221,626 | 100 | 0 |
| 6-30-07 | 2,860,934 | 100 | 0 |

Emergency Management Agency Employees

For the year ended June 30, 2009, Wilson County's annual pension cost of \$364,119 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 postretirement increases of three percent annually. The actuarial value of assets was determined using techniques that smooth the effect of short-term volatility in the market value of total investments over a five-year period. Wilson County's unfunded actuarial accrued liability is being amortized as a level dollar amount on a closed basis. The remaining amortization period at July 1, 2007, was 13 years. An actuarial valuation was performed as of July 1, 2007, which established contribution rates effective July 1, 2008.

Trend Information

| Fiscal Year Ended | Annual Pension Cost (APC) | Percentage of APC Contributed | Net Pension Obligation |
|-------------------------|---------------------------------|-------------------------------------|------------------------------|
| 6-30-09 | \$364,119 | 100% | \$0 |
| 6-30-08 | 352,258 | 100 | 0 |
| 6-30-07 | 355,640 | 100 | 0 |

Funded Status and Funding Progress

General County Employees

As of July 1, 2007, the most recent actuarial valuation date, the plan was 87.34 percent funded. The actuarial accrued liability for benefits was \$51.14 million, and the actuarial value of assets was \$44.66 million, resulting in an unfunded actuarial accrued liability (UAAL) of \$6.48 million. The covered payroll (annual payroll of active employees covered by the plan) was \$23.25 million, and the ratio of the UAAL to the covered payroll was 27.85 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.

Emergency Management Agency Employees

As of July 1, 2007, the most recent actuarial valuation date, the plan was 87.57 percent funded. The actuarial accrued liability for benefits was \$5.91 million, and the actuarial value of assets was \$5.17 million, resulting in an unfunded actuarial accrued liability (UAAL) of \$.74 million. The covered payroll (annual payroll of active employees covered by the plan) was \$3.74 million, and the ratio of the UAAL to the covered payroll was 19.65 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 Wilson County School Department contributes to the State Employees, Teachers, and Higher Education Employees Pension Plan (SETHEEPP), a cost-sharing multiple-employer defined benefit pension plan administered by the Tennessee Consolidated Retirement System (TCRS). TCRS provides retirement benefits as well as death and disability benefits to plan members and their beneficiaries. Benefits are determined by a formula using the member's high five-year average salary and years of service. Members become eligible to retire at the age of 60 with five years of service or at any age with 30 years of service. A reduced retirement benefit is available to vested members who are at least 55 years of age or have 25 years of service. Disability benefits are available to active members with five years of service who become disabled and cannot engage in gainful employment. There is no service requirement for disability that is the result of an accident or injury occurring while the member was in the performance of duty. Members joining the plan on or after July 1, 1979, are vested after five years of service. Members joining prior to July 1, 1979, are vested after four years of service. Benefit provisions are established in state statute found in Title 8, Chapters 34-37 of Tennessee Code Annotated. State statutes are amended by the

Tennessee General Assembly. A cost of living adjustment (COLA) is provided to retirees each July based on the percentage change in the Consumer Price Index (CPI) during the previous calendar year. No COLA is granted if the CPI increases less than one-half percent. The annual COLA is capped at three percent.

The TCRS issues a publicly available financial report that includes financial statements and required supplementary information for the SETHEEPP. That report may be obtained by writing to the Tennessee Treasury Department, Consolidated Retirement System, 10th Floor, Andrew Jackson Building, Nashville, TN 37243-0230 or can be accessed at www.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 the Wilson County 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 the Wilson County School Department is established and may be amended by the TCRS Board of Trustees. The employer's contributions to TCRS for the years ended June 30, 2009, 2008, and 2007, were \$3,004,046, \$2,846,487, and \$2,582,620, respectively, equal to the required contributions for each year.

I. Other Postemployment Benefits (OPEB)

Primary Government

Plan Description

All full-time employees and eligible retirees of the primary government, the Joint Economic and Community Development Board of Wilson County (Joint Venture), and the discretely presented component units (Wilson County Emergency Communications District, Inc., and Wilson County Library Board) are eligible to participate in the health insurance cost sharing plan accounted for in the Self-Insurance Fund (internal service fund). For accounting purposes, the plan is an agent multiple-employer defined benefit OPEB plan. Benefits are established and amended by an insurance committee established by the County Commission.

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 county develops its

own contribution policy in terms of subsidizing active employees or retired employees' premiums.

An employee who retires or becomes disabled from Wilson County is eligible for retiree health coverage upon meeting one of the following requirements: (1) hired prior to July 1, 1992; ten years of service with the last eight consecutive, (2) hired between July 1, 1992, and August 31, 1998; age 45 with ten years of service with the last eight consecutive, or (3) hired on or after September 1, 1998, the earlier of age 55 with ten years of service with the last eight consecutive; age 60 with ten years of service with the last year under the plan; or any age with 30 years of service. The county offers health plan pre-65 retirees and dependents one of two plans depending on when the participant is hired (before or after March 1, 2000). If a retiree is eligible for health insurance coverage and spouse coverage has been in effect a minimum of one year prior to the employee's retirement, the plan will also provide health coverage for the retiree's spouse. This coverage will continue for as long as the spouse lives, even if the retiree dies before the spouse. Once a participant turns age 65, the health plan provides medical benefits through a Medicare Supplement Plan and prescription drug benefit through the county's self-insured plan. Upon death, retirees receive a \$2,000 life insurance benefit.

Eligible retirees are not required to share the cost of health insurance. Eligible dependents and disabled former employees who do not meet retirement eligibility requirements are required to share the cost of health insurance with the exception of seven grandfathered spouses.

| | |
|--|----------------------------|
| Self-Insurance OPEB Liabilities | \$ 6,843,209 |
| Less: | |
| Wilson County Library Board | (113,764) |
| Emergency Communications District | (74,201) |
| Joint Economic and Community Development Board | <u>(34,190)</u> |
| Primary Government | |
| Net OPEB obligation, 6-30-09 | <u><u>\$ 6,621,054</u></u> |

Annual OPEB Cost and Net OPEB Obligation

| | <u>Postemployment Benefits Plan</u> |
|----------------------------------|---|
| ARC | \$ 3,602,964 |
| Interest on the NPO | 189,837 |
| Adjustment to the ARC | <u>(225,153)</u> |
| Annual OPEB cost | \$ 3,567,648 |
| Amount of contribution | <u>(523,741)</u> |
| Increase/decrease in NPO | \$ 3,043,907 |
| Net OPEB obligation, 7-1-08 | <u>3,577,147</u> |
| Net OPEB obligation, 6-30-09 | <u><u>\$ 6,621,054</u></u> |

| Fiscal Year Ended* | Plan | Annual OPEB Cost | Percentage of Annual OPEB Cost Contributed | Net OPEB Obligation at Year End |
|--------------------------|------------------------------|------------------------|---|---------------------------------------|
| 6-30-09 | Postemployment Benefits Plan | \$ 3,567,648 | 11.16% | \$ 6,621,054 |
| 6-30-08 | " | 3,734,028 | 4 | 7,577,147 |

* 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>Postemployment Benefits Plan</u> |
|---|---|
| Actuarial valuation date | 1-1-07 |
| Actuarial accrued liability (AAL) | \$ 27,633,687 |
| Actuarial value of plan assets | \$ 0 |
| Unfunded actuarial accrued liability (UAAL) | \$ 28,638,913 |
| Actuarial value of assets as a % of the AAL | 0% |
| Covered payroll (active plan members) | \$ 20,365,406 |
| UAAL as a % of covered payroll | 136% |

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 multiyear 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 January 1, 2007, actuarial valuation, the projected unit credit actuarial cost method was used. The actuarial assumptions included a 5.5 percent discount rate, an annual healthcare cost trend rate of nine percent initially, reduced by decrements to an ultimate rate of 5.5 percent after seven years, and an annual dental cost trend rate of five percent. 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 January 1, 2007.

Discretely Presented Wilson County School Department

Plan Description

All full-time employees and eligible retirees of the discretely presented Wilson County School Department are eligible to participate in the health insurance cost sharing plan accounted for in the Employee Insurance – Health Fund (internal service fund). For accounting purposes, the plan is an agent single-employer defined benefit OPEB plan. Benefits are established and amended by the Board of Education (BOE).

Funding Policy

The premium requirements of plan members are established and may be amended by the BOE. 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 BOE develops its own contribution policy in terms of subsidizing active employees or retired employees' premiums.

An employee who retires from the Wilson County School Department becomes eligible for retiree health coverage with a minimum of 15 years of experience with the BOE and at least five years must be continuous prior to retirement. The employee must have been eligible for plan coverage and covered by the plan at the time of retirement. If the retiree is eligible for health insurance coverage, the coverage is also available for the retiree's spouse and/or dependent children.

Eligible retirees and dependents are required to share in the cost of health insurance coverage. Retirees under the age of 65 with 15 years of experience with the BOE are required to contribute 100 percent; with 20 years, contribute 95 percent; with 25 years, contribute 90 percent; or with 30 years, contribute zero percent to the cost of single active employee health insurance. Retirees under the age of 65 are required to contribute \$6,575 toward the active employee family coverage premium.

Annual OPEB Cost and Net OPEB Obligation

| | Postemployment Benefits Plan |
|------------------------------|------------------------------------|
| ARC | \$ 1,486,917 |
| Interest on the NPO | 0 |
| Adjustment to the ARC | 0 |
| Annual OPEB cost | \$ 1,486,917 |
| Amount of contribution | (591,974) |
| Increase/decrease in NPO | \$ 894,943 |
| Net OPEB obligation, 7-1-08 | 0 |
| Net OPEB obligation, 6-30-09 | \$ 894,943 |

| Fiscal Year Ended* Plan | Annual OPEB Cost | Percentage of Annual OPEB Cost Contributed | Net OPEB Obligation at Year End |
|--------------------------------------|------------------------|---|---------------------------------------|
| 6-30-09 Postemployment Benefits Plan | \$ 1,486,917 | 39.81% | \$ 894,943 |

* Data only available for one year.

Funded Status and Funding Progress

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

| | <u>Postemployment Benefits Plan</u> |
|---|---|
| Actuarial valuation date | 7-1-08 |
| Actuarial accrued liability (AAL) | \$ 11,239,446 |
| Actuarial value of plan assets | \$ 0 |
| Unfunded actuarial accrued liability (UAAL) | \$ 11,239,446 |
| Actuarial value of assets as a % of the AAL | 0% |
| Covered payroll (active plan members) | \$ 60,234,539 |
| UAAL as a % of covered payroll | 18.7% |

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 multiyear 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, 2008, actuarial valuation, the projected unit credit actuarial cost method was used. The actuarial assumptions included a five percent investment rate of return (net of administrative expenses) and an annual healthcare cost trend rate of 7.5 percent for 2009, grading down to 5.5 percent for 2013 and beyond. The unfunded actuarial accrued liability is being amortized as a level dollar amount on a closed basis over a 30-year period beginning with June 30, 2009.

J. Termination Benefits

In March 2009, the discretely presented Wilson County School Department offered a voluntary retirement incentive for employees who will have 30 years of verified Tennessee Consolidated Retirement Service, or have reached 60 years of age with a minimum of 25 years of service. This incentive consists of a cash payment of \$30 per day for each sick day held by the employee at their retirement date. The director of schools stated that this program is intended to be a one-time incentive, and there is no limit to the number of accumulated days that employees can be paid under the program. Three school employees accepted the board's offer. The estimated cost of the cash payment, reported in the government-wide statement of net activities by function, is \$14,175. At June 30, 2009, the School Department had no liability for unpaid termination benefits. The effects to the School Department's actuarial accrued liability for pension benefits for current, terminated, and retired employees could not be determined.

K. Office of Central Accounting, Budgeting, and Purchasing

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

L. Purchasing Laws

Primary Government

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

Discretely Presented School Department

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

**REQUIRED SUPPLEMENTARY
INFORMATION**

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Exhibit F-1

Wilson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
General Fund
For the Year Ended June 30, 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 | |
| Revenues | | | | | | | |
| Local Taxes | \$ 23,416,639 | \$ 0 | 0 | \$ 23,416,639 | \$ 23,004,217 | \$ 23,008,894 | \$ 407,745 |
| Licenses and Permits | 556,122 | 0 | 0 | 556,122 | 609,519 | 609,519 | (53,397) |
| Fines, Forfeitures, and Penalties | 505,689 | 0 | 0 | 505,689 | 467,693 | 487,653 | 18,036 |
| Charges for Current Services | 2,667,739 | 0 | 0 | 2,667,739 | 2,481,550 | 2,481,550 | 186,189 |
| Other Local Revenues | 286,549 | 0 | 0 | 286,549 | 214,623 | 247,938 | 38,611 |
| Fees Received from County Officials | 3,099,050 | 0 | 0 | 3,099,050 | 3,018,000 | 3,018,000 | 81,050 |
| State of Tennessee | 3,531,028 | 0 | 0 | 3,531,028 | 3,304,173 | 3,417,975 | 113,053 |
| Federal Government | 375,368 | 0 | 0 | 375,368 | 522,417 | 573,801 | (198,433) |
| Other Governments and Citizens Groups | 11,603 | 0 | 0 | 11,603 | 1,100 | 1,100 | 10,503 |
| Total Revenues | \$ 34,449,787 | \$ 0 | 0 | \$ 34,449,787 | \$ 33,623,292 | \$ 33,846,430 | \$ 603,357 |

Expenditures

| | | | | | | | |
|------------------------------|------------|----------|--------|------------|------------|------------|----------|
| General Government | | | | | | | |
| County Commission | \$ 159,163 | 0 | 0 | \$ 159,163 | \$ 162,784 | \$ 162,784 | \$ 3,621 |
| Board of Equalization | 8,740 | 0 | 0 | 8,740 | 8,746 | 8,746 | 6 |
| Beer Board | 1,303 | 0 | 0 | 1,303 | 3,230 | 3,230 | 1,927 |
| Other Boards and Committees | 8,547 | 0 | 0 | 8,547 | 18,155 | 18,155 | 9,608 |
| County Mayor/Executive | 255,595 | (4,458) | 1,957 | 253,094 | 259,970 | 262,670 | 9,576 |
| County Attorney | 197,351 | 0 | 346 | 197,697 | 199,844 | 199,844 | 2,147 |
| Election Commission | 709,198 | (23,865) | 15,279 | 700,612 | 755,767 | 755,767 | 55,155 |
| Register of Deeds | 207,503 | (20,216) | 10,470 | 197,757 | 241,672 | 241,672 | 43,915 |
| Planning | 390,510 | (57,469) | 56,793 | 389,834 | 407,510 | 407,510 | 17,676 |
| Codes Compliance | 283,933 | (14,254) | 2,084 | 271,763 | 306,816 | 306,816 | 35,053 |
| County Buildings | 0 | 0 | 0 | 0 | 1,176,510 | 0 | 0 |
| Other General Administration | 46,349 | 0 | 100 | 46,449 | 47,451 | 47,451 | 1,002 |

(Continued)

Exhibit F-1

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

| | Actual (GAAP Basis) | Less: Encumbrances 7/1/2008 | 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>General Government (Cont.)</u> | | | | | | | |
| Preservation of Records | \$ 88,245 | \$ (5,367) | 18,234 | \$ 101,112 | \$ 107,043 | \$ 107,043 | \$ 5,931 |
| Finance | | | | | | | |
| Accounting and Budgeting | 815,196 | (36,544) | 46,887 | 825,539 | 826,742 | 826,742 | 1,203 |
| Property Assessor's Office | 829,306 | (73,009) | 144,027 | 900,324 | 992,042 | 989,931 | 89,607 |
| Reappraisal Program | 78,272 | 0 | 7,615 | 85,887 | 89,449 | 89,449 | 3,562 |
| County Trustee's Office | 181,611 | (1,731) | 7,895 | 187,775 | 199,656 | 199,656 | 11,881 |
| County Clerk's Office | 441,023 | (16,519) | 8,505 | 433,009 | 439,312 | 439,312 | 6,303 |
| <u>Administration of Justice</u> | | | | | | | |
| Circuit Court | 745,012 | (13,943) | 17,780 | 748,849 | 779,777 | 779,777 | 30,928 |
| Circuit Court Judge | 175,383 | 0 | 0 | 175,383 | 200,989 | 200,989 | 25,606 |
| General Sessions Judge | 471,762 | (4,430) | 4,627 | 471,959 | 479,693 | 479,693 | 7,734 |
| Drug Court | 211,324 | (1,017) | 422 | 210,729 | 218,325 | 217,825 | 7,096 |
| Chancery Court | 558,125 | (2,393) | 2,048 | 557,780 | 580,548 | 580,548 | 22,768 |
| Judicial Commissioners | 364,997 | (6,395) | 9,407 | 368,009 | 347,629 | 373,329 | 5,320 |
| Probation Services | 242,415 | (9,199) | 12,720 | 245,936 | 253,243 | 253,243 | 7,307 |
| Courtroom Security | 15,952 | 0 | 0 | 15,952 | 0 | 15,952 | 0 |
| <u>Public Safety</u> | | | | | | | |
| Sheriff's Department | 7,688,964 | (106,920) | 114,338 | 7,696,382 | 7,393,739 | 7,950,273 | 253,891 |
| Special Patrols | 100 | 0 | 0 | 100 | 5,000 | 5,000 | 4,900 |
| Drug Enforcement | 263,393 | (12,500) | 10,025 | 260,918 | 285,420 | 274,920 | 14,002 |
| Administration of the Sexual Offender Registry | 1,000 | 0 | 1,500 | 2,500 | 0 | 2,860 | 360 |
| Jail | 6,174,804 | (475,778) | 126,148 | 5,825,174 | 6,423,464 | 6,335,464 | 510,290 |
| Workhouse | 135,285 | (18,491) | 18,207 | 135,001 | 156,500 | 155,000 | 19,999 |
| Juvenile Services | 285,685 | (5,719) | 15,685 | 295,651 | 296,315 | 296,315 | 664 |

(Continued)

Exhibit F-1

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

| | Actual (GAAP Basis) | Less: Encumbrances 7/1/2008 | 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>Public Safety (Cont.)</u> | | | | | | | |
| Civil Defense | \$ 6,578,858 | \$ (71,943) | 127,398 | \$ 6,634,313 | \$ 7,097,844 | \$ 6,793,931 | \$ 159,618 |
| County Coroner/Medical Examiner | 93,574 | (13,007) | 4,000 | 84,567 | 85,450 | 85,450 | 883 |
| Public Safety Grant Programs | 146,417 | 0 | 47,604 | 194,021 | 416,817 | 416,817 | 222,796 |
| <u>Public Health and Welfare</u> | | | | | | | |
| Local Health Center | 82,879 | (34,037) | 6,509 | 55,351 | 70,420 | 70,420 | 15,069 |
| Rabies and Animal Control | 0 | 0 | 0 | 0 | 102,693 | 102,693 | 102,693 |
| Other Local Health Services | 733,288 | 0 | 0 | 733,288 | 848,700 | 844,400 | 111,112 |
| Appropriation to State | 78,493 | 0 | 0 | 78,493 | 78,493 | 78,493 | 0 |
| Other Local Welfare Services | 5,050 | 0 | 0 | 5,050 | 5,200 | 5,200 | 150 |
| Other Public Health and Welfare | 43,662 | 0 | 200 | 43,862 | 43,865 | 43,865 | 3 |
| <u>Social, Cultural, and Recreational Services</u> | | | | | | | |
| Libraries | 657,887 | 0 | 0 | 657,887 | 657,887 | 657,887 | 0 |
| Other Social, Cultural, and Recreational | 59,450 | 0 | 0 | 59,450 | 60,000 | 60,000 | 550 |
| <u>Agriculture and Natural Resources</u> | | | | | | | |
| Agriculture Extension Service | 200,619 | (2,378) | 4,872 | 203,113 | 222,045 | 222,045 | 18,932 |
| Forest Service | 2,000 | 0 | 0 | 2,000 | 2,000 | 2,000 | 0 |
| Soil Conservation | 51,445 | 0 | 0 | 51,445 | 52,594 | 52,594 | 1,149 |
| Storm Water Management | 0 | 0 | 0 | 0 | 78,312 | 0 | 0 |
| Other Agriculture and Natural Resources | 0 | 0 | 0 | 0 | 414,184 | 0 | 0 |
| <u>Other Operations</u> | | | | | | | |
| Tourism | 138,921 | (5,284) | 3,762 | 137,399 | 131,047 | 140,372 | 2,973 |
| Industrial Development | 242,590 | 0 | 0 | 242,590 | 242,590 | 242,590 | 0 |
| Other Economic and Community Development | 38,750 | 0 | 0 | 38,750 | 38,750 | 38,750 | 0 |
| Veterans' Services | 107,894 | (171) | 393 | 108,116 | 117,050 | 117,050 | 8,934 |

(Continued)

Exhibit F-1

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

| | Actual (GAAP Basis) | Less: Encumbrances 7/1/2008 | 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>Other Operations (Cont.)</u> | | | | | | | |
| Other Charges | \$ 1,339,243 | \$ (93,833) | \$ 118,339 | \$ 1,363,749 | \$ 1,760,666 | \$ 1,435,467 | \$ 71,718 |
| Contributions to Other Agencies | 187,396 | 0 | 0 | 187,396 | 187,396 | 187,396 | 0 |
| <u>Principal on Debt</u> | | | | | | | |
| General Government | 329,079 | 0 | 0 | 329,079 | 0 | 329,079 | 0 |
| Total Expenditures | \$ 33,153,541 | \$ (1,130,870) | \$ 966,176 | \$ 32,988,847 | \$ 36,377,344 | \$ 34,914,465 | \$ 1,925,618 |
| <u>Excess (Deficiency) of Revenues</u> | | | | | | | |
| Over Expenditures | \$ 1,296,246 | \$ 1,130,870 | \$ (966,176) | \$ 1,460,940 | \$ (2,754,052) | \$ (1,068,035) | \$ 2,528,975 |
| <u>Other Financing Sources (Uses)</u> | | | | | | | |
| Capital Leases Issued | \$ 938,382 | \$ 0 | \$ 0 | \$ 938,382 | \$ 0 | \$ 938,382 | \$ 0 |
| Insurance Recovery | 5,000 | 0 | 0 | 5,000 | 0 | 5,000 | 0 |
| Transfers In | 1,150,000 | 0 | 0 | 1,150,000 | 1,500 | 151,500 | 998,500 |
| Transfers Out | (2,781,755) | 0 | 0 | (2,781,755) | 0 | (2,781,755) | 0 |
| Total Other Financing Sources (Uses) | \$ (688,373) | \$ 0 | \$ 0 | \$ (688,373) | \$ 1,500 | \$ (1,686,873) | \$ 998,500 |
| Net Change in Fund Balance | \$ 607,873 | \$ 1,130,870 | \$ (966,176) | \$ 772,567 | \$ (2,752,552) | \$ (2,754,908) | \$ 3,527,475 |
| Fund Balance, July 1, 2008 | 4,988,045 | (1,130,870) | 0 | 3,857,175 | 2,925,986 | 2,925,986 | 931,189 |
| Fund Balance, June 30, 2009 | \$ 5,595,918 | \$ 0 | \$ (966,176) | \$ 4,629,742 | \$ 173,434 | \$ 171,078 | \$ 4,458,664 |

Exhibit F-2

Wilson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Highway/Public Works Fund
For the Year Ended June 30, 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 | |
| Revenues | | | | | | | |
| Local Taxes | \$ 3,796,895 | \$ 0 | \$ 0 | \$ 3,796,895 | \$ 3,729,851 | \$ 3,729,851 | \$ 67,044 |
| Other Local Revenues | 426,867 | 0 | 0 | 426,867 | 7,050 | 6,550 | 420,317 |
| State of Tennessee | 2,602,176 | 0 | 0 | 2,602,176 | 2,621,440 | 2,621,440 | (19,264) |
| Total Revenues | \$ 6,825,938 | \$ 0 | \$ 0 | \$ 6,825,938 | \$ 6,358,341 | \$ 6,357,841 | \$ 468,097 |
| Expenditures | | | | | | | |
| <u>General Government</u> | | | | | | | |
| Engineering | \$ 63,609 | \$ 0 | \$ 0 | \$ 63,609 | \$ 78,312 | \$ 78,312 | \$ 14,703 |
| Highways | | | | | | | |
| Administration | 287,978 | (3,808) | 8,417 | 292,587 | 322,164 | 322,164 | 29,577 |
| Highway and Bridge Maintenance | 2,663,030 | (158,253) | 532,325 | 3,037,102 | 3,843,392 | 3,868,070 | 830,968 |
| Operation and Maintenance of Equipment | 688,908 | (9,661) | 66,743 | 745,990 | 1,067,093 | 1,067,093 | 321,103 |
| Other Charges | 148,935 | 0 | 0 | 148,935 | 267,573 | 170,299 | 21,364 |
| Employee Benefits | 1,122,147 | 0 | 0 | 1,122,147 | 1,368,973 | 1,195,469 | 73,322 |
| Capital Outlay | 494,705 | (335,513) | 33,324 | 192,516 | 880,000 | 880,000 | 687,484 |
| Total Expenditures | \$ 5,469,312 | \$ (507,235) | \$ 640,809 | \$ 5,602,886 | \$ 7,827,507 | \$ 7,581,407 | \$ 1,978,521 |
| Excess (Deficiency) of Revenues Over Expenditures | \$ 1,356,626 | \$ 507,235 | \$ (640,809) | \$ 1,223,052 | \$ (1,469,166) | \$ (1,223,566) | \$ 2,446,618 |
| <u>Other Financing Sources (Uses)</u> | | | | | | | |
| Insurance Recovery | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 500 | \$ (500) |
| Transfers In | 78,312 | 0 | 0 | 78,312 | 78,312 | 78,312 | 0 |
| Transfers Out | (280,778) | 0 | 0 | (280,778) | 0 | (280,778) | 0 |
| Total Other Financing Sources (Uses) | \$ (202,466) | \$ 0 | \$ 0 | \$ (202,466) | \$ 78,312 | \$ (201,966) | \$ (500) |
| Net Change in Fund Balance Fund Balance, July 1, 2008 | \$ 1,154,160 | \$ 507,235 | \$ (640,809) | \$ 1,020,586 | \$ (1,390,854) | \$ (1,425,532) | \$ 2,446,118 |
| Fund Balance, July 1, 2008 | 3,710,467 | (507,235) | 0 | 3,203,232 | 3,155,596 | 3,155,596 | 47,636 |
| Fund Balance, June 30, 2009 | \$ 4,864,627 | \$ 0 | \$ (640,809) | \$ 4,223,818 | \$ 1,764,742 | \$ 1,730,064 | \$ 2,493,754 |

Exhibit F-3

Wilson County, Tennessee
Schedule of Funding Progress – Pension Plans
Primary Government, Emergency Management Agency Employees, and
Discretely Presented Wilson 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) (b) | Unfunded AAL (UAAL) (b)-(a) | Funded Ratio (a/b) | Covered Payroll (c) | UAAL as a Percentage of Covered Payroll (b-a)/c) |
|---------------------------------------|-------------------|--------------------------|------------------------------------|---------------------------------------|-----------------------------|--------------------|---------------------|--|
| General County Employees | 6-30-09 | 7-1-07 | \$ 44,665 | \$ 51,142 | \$ 6,477 | 87.34 % | \$ 23,257 | 27.85 % |
| " | 6-30-08 | 7-1-07 | 44,665 | 51,142 | 6,477 | 87.34 | 23,257 | 27.85 |
| Emergency Management Agency Employees | 6-30-09 | 7-1-07 | 5,177 | 5,912 | 735 | 87.57 | 3,704 | 19.65 |
| " | 6-30-08 | 7-1-07 | 5,177 | 5,912 | 735 | 87.57 | 3,704 | 19.65 |

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, data is only presented for two years.

Exhibit F-4

Wilson County, Tennessee
Schedule of Funding Progress – Other Postemployment Benefits Plans
Primary Government and Discretely Presented Wilson County School Department
June 30, 2009

(Dollar amounts in thousands)

| Health Plan | 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) |
|-------------------|--------------------|--------------------------|-------------------------------|---------------------------------------|-----------------------------|--------------------|---------------------|---|
| County | 6-30-08 | 1-1-07 | \$ 0 | \$ 28,639 | \$ 28,639 | 0 | \$ 18,530 | 155 % |
| " | 6-30-09 | 1-1-07 | 0 | 28,639 | 28,639 | 0 | 18,530 | 155 |
| School Department | 6-30-09 | 7-1-08 | 0 | 11,239,446 | 11,239,446 | 0 | 60,234,539 | 18.7 |

*Data not available for one preceding year for the county and two preceding years for the School Department.

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

BUDGETARY INFORMATION

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

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

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**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.

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

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

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

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

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

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

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

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

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

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

Debt Service Funds

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

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

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

Capital Projects Funds

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

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

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

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

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

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

Capital Projects Funds (Cont.)

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

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

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Exhibit G-1

Wilson County, Tennessee
 Combining Balance Sheet
 Nonmajor Governmental Funds
 June 30, 2009

| | Special Revenue Funds | | | | | | |
|--|---------------------------------------|--------------------------------|----------------------|--------------------|-----------------|--------------------------|-----------------------|
| | Courthouse and Jail Maintenance | Solid Waste / Sanitation | Ambulance Service | Special Purpose | Drug Control | Sports and Recreation | Agriculture Center |
| \$ | 0 | 100 | 0 | 0 | 0 | 0 | 250 |
| Equity in Pooled Cash and Investments | 277,632 | 1,338,123 | 338,307 | 1,943,963 | 353,202 | 6,285 | 196,070 |
| Accounts Receivable | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Due from Other Governments | 0 | 0 | 0 | 775,547 | 0 | 0 | 0 |
| Due from Other Funds | 118,296 | 0 | 0 | 0 | 0 | 0 | 0 |
| Property Taxes Receivable | 0 | 1,070,911 | 0 | 0 | 0 | 936,807 | 0 |
| Allowance for Uncollectible Property Taxes | 0 | (11,404) | 0 | 0 | 0 | 0 | 0 |
| Accrued Interest Receivable | 0 | 0 | 0 | 0 | 1,804 | 0 | 0 |
| Total Assets | \$ 395,928 | \$ 2,397,730 | \$ 338,307 | \$ 2,719,510 | \$ 355,006 | \$ 943,092 | \$ 196,320 |

ASSETS

Cash
 Equity in Pooled Cash and Investments
 Accounts Receivable
 Due from Other Governments
 Due from Other Funds
 Property Taxes Receivable
 Allowance for Uncollectible Property Taxes
 Accrued Interest Receivable

Total Assets

LIABILITIES AND FUND BALANCES

Liabilities
 Accounts Payable
 Payroll Deductions Payable
 Due to Other Funds
 Due to State of Tennessee
 Deferred Revenue - Current Property Taxes
 Deferred Revenue - Delinquent Property Taxes
 Other Deferred Revenues
 Total Liabilities

Fund Balances
 Reserved for Encumbrances
 Unreserved
 Total Fund Balances
 Total Liabilities and Fund Balances

| | | | | | | | |
|--|------------|--------------|------------|--------------|------------|------------|------------|
| \$ | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Liabilities | 163 | 1,051,262 | 0 | 397,070 | 1,804 | 943,092 | 265 |
| Accounts Payable | 0 | 0 | 0 | 0 | 0 | 6,285 | 0 |
| Payroll Deductions Payable | 0 | 8 | 0 | 0 | 0 | 0 | 0 |
| Due to Other Funds | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Due to State of Tennessee | 163 | 585 | 0 | 0 | 0 | 0 | 265 |
| Deferred Revenue - Current Property Taxes | 0 | 1,044,864 | 0 | 0 | 0 | 936,807 | 0 |
| Deferred Revenue - Delinquent Property Taxes | 0 | 5,805 | 0 | 0 | 0 | 0 | 0 |
| Other Deferred Revenues | 0 | 0 | 0 | 397,070 | 1,804 | 0 | 0 |
| Total Liabilities | \$ 163 | \$ 1,051,262 | \$ 0 | \$ 397,070 | \$ 1,804 | \$ 943,092 | \$ 265 |
| Fund Balances | 187,679 | 223,825 | 336,800 | 2,055,000 | 46,447 | 0 | 23,906 |
| Reserved for Encumbrances | 208,086 | 1,122,643 | 1,507 | 267,440 | 306,755 | 0 | 172,149 |
| Unreserved | 395,765 | 1,346,468 | 338,307 | 2,322,440 | 353,202 | 0 | 196,055 |
| Total Fund Balances | \$ 395,928 | \$ 2,397,730 | \$ 338,307 | \$ 2,719,510 | \$ 355,006 | \$ 943,092 | \$ 196,320 |

(Continued)

Exhibit G-1

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

| | Special Revenue Funds (Cont.) | | | | Debt Service Funds | | |
|--|-------------------------------|--------------------------------|-----------------------|---------------|--------------------|----------------------|------------|
| | Other Special Revenue | Constitutional Officers - Fees | Workers' Compensation | Total | Rural Debt Service | Special Debt Service | Total |
| Cash | \$ 0 | \$ 389,780 | \$ 0 | \$ 390,130 | \$ 0 | \$ 0 | \$ 0 |
| Equity in Pooled Cash and Investments | 0 | 0 | 1,532,240 | 5,985,822 | 526,508 | 124,634 | 651,142 |
| Accounts Receivable | 0 | 14,740 | 0 | 14,740 | 0 | 0 | 0 |
| Due from Other Governments | 0 | 0 | 0 | 775,547 | 94,569 | 0 | 94,569 |
| Due from Other Funds | 0 | 0 | 0 | 118,296 | 0 | 0 | 0 |
| Property Taxes Receivable | 884,157 | 0 | 0 | 2,891,875 | 0 | 0 | 0 |
| Allowance for Uncollectible Property Taxes | (6,631) | 0 | 0 | (18,035) | 0 | 0 | 0 |
| Accrued Interest Receivable | 0 | 0 | 0 | 1,804 | 0 | 0 | 0 |
| Total Assets | \$ 877,526 | \$ 404,520 | \$ 1,532,240 | \$ 10,160,179 | \$ 621,077 | \$ 124,634 | \$ 745,711 |

ASSETS

Cash
 Equity in Pooled Cash and Investments
 Accounts Receivable
 Due from Other Governments
 Due from Other Funds
 Property Taxes Receivable
 Allowance for Uncollectible Property Taxes
 Accrued Interest Receivable

LIABILITIES AND FUND BALANCES

| | | | | | | | |
|--|------------|------------|--------------|---------------|------------|------------|------------|
| <u>Liabilities</u> | \$ 0 | \$ 0 | \$ 0 | \$ 6,285 | \$ 0 | \$ 0 | \$ 0 |
| Accounts Payable | 0 | 0 | 0 | 8 | 0 | 0 | 0 |
| Payroll Deductions Payable | 0 | 6,789 | 0 | 6,789 | 0 | 118,296 | 118,296 |
| Due to Other Funds | 0 | 0 | 0 | 1,013 | 0 | 0 | 0 |
| Due to State of Tennessee | 0 | 0 | 0 | 2,859,197 | 0 | 0 | 0 |
| Deferred Revenue - Current Property Taxes | 877,526 | 0 | 0 | 2,859,197 | 0 | 0 | 0 |
| Deferred Revenue - Delinquent Property Taxes | 0 | 0 | 0 | 5,805 | 0 | 0 | 0 |
| Other Deferred Revenues | 0 | 0 | 0 | 398,874 | 0 | 0 | 0 |
| Total Liabilities | \$ 877,526 | \$ 6,789 | \$ 0 | \$ 3,277,971 | \$ 0 | \$ 118,296 | \$ 118,296 |
| <u>Fund Balances</u> | \$ 0 | \$ 0 | \$ 0 | \$ 2,873,657 | \$ 0 | \$ 0 | \$ 0 |
| Reserved for Encumbrances | 0 | 397,731 | 1,532,240 | 4,008,551 | 621,077 | 6,338 | 627,415 |
| Unreserved | 0 | 397,731 | 1,532,240 | 6,882,208 | 621,077 | 6,338 | 627,415 |
| Total Fund Balances | \$ 0 | \$ 397,731 | \$ 1,532,240 | \$ 6,882,208 | \$ 621,077 | \$ 6,338 | \$ 627,415 |
| Total Liabilities and Fund Balances | \$ 877,526 | \$ 404,520 | \$ 1,532,240 | \$ 10,160,179 | \$ 621,077 | \$ 124,634 | \$ 745,711 |

(Continued)

Exhibit G-1

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

| | Capital Projects Funds | | | | | | | Total Nonmajor Governmental Funds |
|--|--------------------------------|---------------------------------------|------------------------|--------------------------|--------------------------------|------------------------------|---------------------|--|
| | General Capital Projects | Judicial and Safety Projects | Sanitation Projects | HUD Grant Projects | Highway Capital Projects | Other Capital Projects | Total | |
| Cash | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 390,130 |
| Equity in Pooled Cash and Investments | 228,331 | 1,798,764 | 1,317,119 | 1,250 | 1,950,091 | 928,835 | 6,224,390 | 12,861,354 |
| Accounts Receivable | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 14,740 |
| Due from Other Governments | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 870,116 |
| Due from Other Funds | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 118,296 |
| Property Taxes Receivable | 0 | 0 | 23,271 | 0 | 1,619,757 | 0 | 1,643,028 | 4,534,903 |
| Allowance for Uncollectible Property Taxes | 0 | 0 | (4,498) | 0 | (23,539) | 0 | (28,037) | (46,072) |
| Accrued Interest Receivable | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,804 |
| Total Assets | \$ 228,331 | \$ 1,798,764 | \$ 1,335,892 | \$ 1,250 | \$ 3,546,309 | \$ 928,835 | \$ 7,839,381 | \$ 18,745,271 |

ASSETS

Cash
Equity in Pooled Cash and Investments
Accounts Receivable
Due from Other Governments
Due from Other Funds
Property Taxes Receivable
Allowance for Uncollectible Property Taxes
Accrued Interest Receivable

LIABILITIES AND FUND BALANCES

| | | | | | | | | |
|--|-------------------|---------------------|---------------------|-----------------|---------------------|-------------------|---------------------|----------------------|
| Liabilities | | | | | | | | |
| Accounts Payable | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6,285 |
| Payroll Deductions Payable | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8 |
| Due to Other Funds | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 125,085 |
| Due to State of Tennessee | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,013 |
| Deferred Revenue - Current Property Taxes | 0 | 0 | 0 | 0 | 1,546,751 | 0 | 1,546,751 | 4,405,948 |
| Deferred Revenue - Delinquent Property Taxes | 0 | 0 | 14,354 | 0 | 42,081 | 0 | 56,435 | 62,240 |
| Other Deferred Revenues | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 398,874 |
| Total Liabilities | \$ 0 | \$ 0 | \$ 14,354 | \$ 0 | \$ 1,588,832 | \$ 0 | \$ 1,603,186 | \$ 4,999,453 |
| Fund Balances | | | | | | | | |
| Reserved for Encumbrances | 57,402 | 1,695,284 | 2,171 | 0 | 1,301,413 | 41,137 | 3,097,407 | 5,971,064 |
| Unreserved | 170,929 | 103,480 | 1,319,367 | 1,250 | 656,064 | 887,698 | 3,138,788 | 7,774,754 |
| Total Fund Balances | \$ 228,331 | \$ 1,798,764 | \$ 1,321,538 | \$ 1,250 | \$ 1,957,477 | \$ 928,835 | \$ 6,236,195 | \$ 13,745,818 |
| Total Liabilities and Fund Balances | \$ 228,331 | \$ 1,798,764 | \$ 1,335,892 | \$ 1,250 | \$ 3,546,309 | \$ 928,835 | \$ 7,839,381 | \$ 18,745,271 |

Total Liabilities and Fund Balances

Wilson 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 | | | | | | | |
|--|---------------------------------------|-------------------------------|----------------------|--------------------|-----------------|--------------------------|-----------------------|---------|
| | Courthouse and Jail Maintenance | Solid Waste/ Sanitation | Ambulance Service | Special Purpose | Drug Control | Sports and Recreation | Agriculture Center | |
| <u>Revenues</u> | | | | | | | | |
| Local Taxes | \$ 75,791 | \$ 491,335 | \$ 0 | \$ 4,504,561 | \$ 0 | \$ 955,810 | \$ 0 | |
| Licenses and Permits | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Fines, Forfeitures, and Penalties | 0 | 0 | 0 | 0 | 32,175 | 0 | 0 | |
| Charges for Current Services | 0 | 2,505 | 200,000 | 0 | 0 | 0 | 0 | 163,865 |
| Other Local Revenues | 0 | 130,805 | 0 | 0 | 3,824 | 0 | 0 | 10,536 |
| State of Tennessee | 0 | 24,103 | 0 | 0 | 0 | 0 | 0 | 0 |
| Federal Government | 0 | 0 | 0 | 0 | 6,750 | 0 | 0 | 0 |
| Other Governments and Citizens Groups | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | \$ 75,791 | \$ 648,748 | \$ 200,000 | \$ 4,504,561 | \$ 42,749 | \$ 955,810 | \$ 174,401 | |
| <u>Expenditures</u> | | | | | | | | |
| Current: | | | | | | | | |
| General Government | \$ 1,367,325 | \$ 0 | \$ 0 | \$ 260,566 | \$ 0 | \$ 0 | \$ 0 | |
| Finance | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Administration of Justice | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Public Safety | 0 | 0 | 0 | 0 | 106,796 | 0 | 0 | |
| Public Health and Welfare | 0 | 1,937,714 | 183,140 | 0 | 0 | 0 | 0 | |
| Agriculture and Natural Resources | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 634,712 |
| Other Operations | 0 | 0 | 0 | 0 | 0 | 955,810 | 0 | |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Debt Service: | | | | | | | | |
| Principal on Debt | 0 | 0 | 0 | 1,530,000 | 0 | 0 | 0 | |
| Interest on Debt | 0 | 0 | 0 | 552,912 | 0 | 0 | 0 | |
| Other Debt Service | 0 | 0 | 0 | 3,345 | 0 | 0 | 0 | |
| Capital Projects | 24,974 | 0 | 0 | 0 | 143,713 | 0 | 0 | |
| Total Expenditures | \$ 1,392,299 | \$ 1,937,714 | \$ 183,140 | \$ 2,346,823 | \$ 250,509 | \$ 955,810 | \$ 634,712 | |
| Excess (Deficiency) of Revenues Over Expenditures | \$ (1,316,508) | \$ (1,288,966) | \$ 16,860 | \$ 2,157,738 | \$ (207,760) | \$ 0 | \$ (460,311) | |

(Continued)

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

| | Special Revenue Funds | | | | | | |
|---------------------------------------|---------------------------------------|-------------------------------|----------------------|--------------------|-----------------|--------------------------|-----------------------|
| | Courthouse and Jail Maintenance | Solid Waste/ Sanitation | Ambulance Service | Special Purpose | Drug Control | Sports and Recreation | Agriculture Center |
| <u>Other Financing Sources (Uses)</u> | | | | | | | |
| Notes Issued | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Insurance Recovery | 6,634 | 0 | 0 | 0 | 0 | 0 | 0 |
| Transfers In | 1,294,806 | 0 | 0 | 0 | 0 | 0 | 414,184 |
| Transfers Out | (68,540) | (92,548) | 0 | (374,213) | 0 | 0 | (5,200) |
| Total Other Financing Sources (Uses) | \$ 1,232,900 | \$ (92,548) | \$ 0 | \$ (374,213) | \$ 0 | \$ 0 | \$ 408,984 |
| Net Change in Fund Balances | \$ (83,608) | \$ (1,381,514) | \$ 16,860 | \$ 1,783,525 | \$ (207,760) | \$ 0 | \$ (51,327) |
| Fund Balance, July 1, 2008 | 479,373 | 2,727,982 | 321,447 | 538,915 | 560,962 | 0 | 247,382 |
| Prior-period Adjustment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Fund Balance, June 30, 2009 | \$ 395,765 | \$ 1,346,468 | \$ 338,307 | \$ 2,322,440 | \$ 353,202 | \$ 0 | \$ 196,055 |

(Continued)

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

| | Special Revenue Funds (Cont.) | | | Debt Service Funds | | |
|--|---|--------------------------|----------------|--------------------------|----------------------------|----------------|
| | Constituti- onal Officers - Fees | Workers' Compensation | Total | Rural Debt Service | Special Debt Service | Total |
| <u>Revenues</u> | | | | | | |
| Local Taxes | \$ 0 | \$ 0 | \$ 6,027,497 | \$ 996,235 | \$ 106,737 | \$ 1,102,972 |
| Licenses and Permits | 0 | 0 | 0 | 0 | 0 | 0 |
| Fines, Forfeitures, and Penalties | 0 | 0 | 32,175 | 0 | 0 | 0 |
| Charges for Current Services | 2,582,325 | 0 | 2,948,695 | 0 | 0 | 0 |
| Other Local Revenues | 0 | 99,124 | 244,289 | 0 | 0 | 0 |
| State of Tennessee | 0 | 0 | 24,103 | 0 | 0 | 0 |
| Federal Government | 0 | 0 | 6,750 | 0 | 0 | 0 |
| Other Governments and Citizens Groups | 0 | 0 | 0 | 37,095 | 0 | 37,095 |
| Total Revenues | \$ 2,582,325 | \$ 99,124 | \$ 9,283,509 | \$ 1,033,330 | \$ 106,737 | \$ 1,140,067 |
| <u>Expenditures</u> | | | | | | |
| Current: | | | | | | |
| General Government | \$ 325,655 | \$ 1,228,003 | \$ 3,181,549 | \$ 0 | \$ 2,704 | \$ 2,704 |
| Finance | 1,111,587 | 0 | 1,111,587 | 0 | 0 | 0 |
| Administration of Justice | 1,067,204 | 0 | 1,067,204 | 0 | 0 | 0 |
| Public Safety | 0 | 0 | 106,796 | 0 | 0 | 0 |
| Public Health and Welfare | 0 | 0 | 2,120,854 | 0 | 0 | 0 |
| Agriculture and Natural Resources | 0 | 0 | 634,712 | 0 | 0 | 0 |
| Other Operations | 0 | 0 | 955,810 | 0 | 0 | 0 |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 | 0 |
| Debt Service: | | | | | | |
| Principal on Debt | 0 | 0 | 1,530,000 | 2,530,000 | 0 | 2,530,000 |
| Interest on Debt | 0 | 0 | 552,912 | 1,053,086 | 0 | 1,053,086 |
| Other Debt Service | 0 | 0 | 3,345 | 12,459 | 0 | 12,459 |
| Capital Projects | 0 | 0 | 168,687 | 0 | 0 | 0 |
| Total Expenditures | \$ 2,504,446 | \$ 1,228,003 | \$ 11,433,456 | \$ 3,595,545 | \$ 2,704 | \$ 3,598,249 |
| Excess (Deficiency) of Revenues Over Expenditures | \$ 77,879 | \$ (1,128,879) | \$ (2,149,947) | \$ (2,562,215) | \$ 104,033 | \$ (2,458,182) |

(Continued)

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

| | Special Revenue Funds (Cont.) | | | Debt Service Funds | | |
|---|---|--------------------------|---------------------|--------------------------|----------------------------|-------------------|
| | Constituti- onal Officers - Fees | Workers' Compensation | Total | Rural Debt Service | Special Debt Service | Total |
| <u>Other Financing Sources (Uses)</u> | | | | | | |
| Notes Issued | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Insurance Recovery | 0 | 0 | 6,634 | 0 | 0 | 0 |
| Transfers In | 0 | 1,567,815 | 3,276,805 | 374,213 | 0 | 374,213 |
| Transfers Out | 0 | 0 | (540,501) | 0 | (118,296) | (118,296) |
| Total Other Financing Sources (Uses) | \$ 0 | \$ 1,567,815 | \$ 2,742,938 | \$ 374,213 | \$ (118,296) | \$ 255,917 |
| Net Change in Fund Balances | \$ 77,879 | \$ 438,936 | \$ 592,991 | \$ (2,188,002) | \$ (14,263) | \$ (2,202,265) |
| Fund Balance, July 1, 2008 | 319,852 | 1,093,304 | 6,289,217 | 2,809,079 | 20,601 | 2,829,680 |
| Prior-period Adjustment | 0 | 0 | 0 | 0 | 0 | 0 |
| Fund Balance, June 30, 2009 | \$ 397,731 | \$ 1,532,240 | \$ 6,882,208 | \$ 621,077 | \$ 6,338 | \$ 627,415 |

(Continued)

Exhibit G-2

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

| | Capital Projects Funds | | | | | | | | | | Total Nonmajor Governmental Funds | | | | | |
|--|---------------------------------------|-------------|------------------------|-------------|--|-----------|--------------------------|-------------|--------------------------------|-----------|--|------------------------------|----|------------|----|--------------|
| | Judicial and Safety Projects | | Sanitation Projects | | High School Building Projects | | HUD Grant Projects | | Highway Capital Projects | | | Other Capital Projects | | | | |
| <u>Revenues</u> | | | | | | | | | | | | | | | | |
| Local Taxes | \$ | 0 | \$ | 0 | \$ | 578,976 | \$ | 0 | \$ | 1,494,676 | \$ | 639,809 | \$ | 2,713,461 | \$ | 9,843,930 |
| Licenses and Permits | | 0 | | 0 | | 0 | | 0 | | 0 | | 299,654 | | 299,654 | | 299,654 |
| Fines, Forfeitures, and Penalties | | 0 | | 0 | | 0 | | 0 | | 0 | | 0 | | 0 | | 32,175 |
| Charges for Current Services | | 0 | | 0 | | 0 | | 0 | | 0 | | 130,000 | | 130,000 | | 3,078,695 |
| Other Local Revenues | | 200,000 | | 0 | | 9,471 | | 1,250 | | 0 | | 0 | | 210,721 | | 455,010 |
| State of Tennessee | | 0 | | 0 | | 0 | | 0 | | 0 | | 0 | | 24,103 | | 24,103 |
| Federal Government | | 0 | | 0 | | 0 | | 2,625 | | 0 | | 0 | | 2,625 | | 9,375 |
| Other Governments and Citizens Groups | | 0 | | 0 | | 0 | | 0 | | 0 | | 0 | | 0 | | 0 |
| Total Revenues | \$ | 200,000 | \$ | 0 | \$ | 588,447 | \$ | 0 | \$ | 1,494,676 | \$ | 1,069,463 | \$ | 3,356,461 | \$ | 13,780,037 |
| <u>Expenditures</u> | | | | | | | | | | | | | | | | |
| Current: | | | | | | | | | | | | | | | | |
| General Government | \$ | 0 | \$ | 0 | \$ | 0 | \$ | 0 | \$ | 0 | \$ | 0 | \$ | 0 | \$ | 3,184,253 |
| Finance | | 0 | | 0 | | 0 | | 0 | | 0 | | 0 | | 0 | | 1,111,587 |
| Administration of Justice | | 0 | | 0 | | 0 | | 0 | | 0 | | 0 | | 0 | | 1,067,204 |
| Public Safety | | 0 | | 0 | | 0 | | 0 | | 0 | | 85,745 | | 85,745 | | 192,541 |
| Public Health and Welfare | | 0 | | 0 | | 0 | | 0 | | 0 | | 0 | | 0 | | 2,120,854 |
| Agriculture and Natural Resources | | 0 | | 0 | | 0 | | 0 | | 0 | | 0 | | 0 | | 634,712 |
| Other Operations | | 0 | | 0 | | 0 | | 0 | | 0 | | 25,000 | | 25,000 | | 980,810 |
| Capital Outlay | | 0 | | 0 | | 0 | | 6,139,053 | | 0 | | 0 | | 6,139,053 | | 6,139,053 |
| Debt Service: | | | | | | | | | | | | | | | | |
| Principal on Debt | | 0 | | 0 | | 600,000 | | 0 | | 0 | | 100,000 | | 700,000 | | 4,760,000 |
| Interest on Debt | | 0 | | 0 | | 218,773 | | 0 | | 0 | | 10,443 | | 229,216 | | 1,835,214 |
| Other Debt Service | | 0 | | 24,430 | | 640 | | 0 | | 0 | | 0 | | 25,070 | | 40,874 |
| Capital Projects | | 1,765,288 | | 1,051,438 | | 65,005 | | 0 | | 2,625 | | 1,075,737 | | 5,052,051 | | 5,220,738 |
| Total Expenditures | \$ | 1,765,288 | \$ | 1,075,868 | \$ | 884,418 | \$ | 6,139,053 | \$ | 2,625 | \$ | 1,091,958 | \$ | 12,256,135 | \$ | 27,287,840 |
| Excess (Deficiency) of Revenues Over Expenditures | \$ | (1,565,288) | \$ | (1,075,868) | \$ | (295,971) | \$ | (6,139,053) | \$ | 1,250 | \$ | 402,718 | \$ | (227,462) | \$ | (13,507,803) |

(Continued)

Wilson 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 | Judicial and Safety Projects | Sanitation Projects | School Building Projects | HUD Grant Projects | Highway Capital Projects | Other Capital Projects | Total | | | | |
| <u>Other Financing Sources (Uses)</u> | | | | | | | | | | | | |
| Notes Issued | \$ 0 | \$ 1,895,000 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 1,895,000 | \$ 1,895,000 | |
| Insurance Recovery | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6,634 |
| Transfers In | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,651,018 |
| Transfers Out | 0 | (442,723) | (854,890) | (1,273,375) | 0 | 0 | (1,000,000) | (3,570,988) | | | | (4,229,785) |
| Total Other Financing Sources (Uses) | \$ 0 | \$ 1,452,277 | \$ (854,890) | \$ (1,273,375) | \$ 0 | \$ 0 | \$ (1,000,000) | \$ (1,675,988) | \$ 1,322,867 | | | |
| Net Change in Fund Balances | \$ (1,565,288) | \$ 376,409 | \$ (1,150,861) | \$ (7,412,428) | \$ 1,250 | \$ 402,718 | \$ (1,227,462) | \$ (10,575,662) | \$ (12,184,936) | | | |
| Fund Balance, July 1, 2008 | 2,443,619 | 1,422,355 | 2,472,399 | 7,412,428 | 0 | 1,554,759 | 2,156,297 | 17,461,857 | 26,580,754 | | | |
| Prior-period Adjustment | (650,000) | 0 | 0 | 0 | 0 | 0 | 0 | (650,000) | (650,000) | | | |
| Fund Balance, June 30, 2009 | \$ 228,331 | \$ 1,798,764 | \$ 1,321,538 | \$ 0 | \$ 1,250 | \$ 1,957,477 | \$ 928,835 | \$ 6,236,195 | \$ 13,745,818 | | | |

Exhibit G-3

Wilson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Courthouse and Jail Maintenance 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 | \$ 75,791 | \$ 0 | \$ 0 | \$ 75,791 | \$ 63,000 | \$ 63,000 | \$ 12,791 |
| Total Revenues | \$ 75,791 | \$ 0 | \$ 0 | \$ 75,791 | \$ 63,000 | \$ 63,000 | \$ 12,791 |
| <u>Expenditures</u> | | | | | | | |
| <u>General Government</u> | | | | | | | |
| County Buildings | \$ 1,367,325 | \$ (129,035) | \$ 180,425 | \$ 1,418,715 | \$ 1,574,650 | \$ 1,506,110 | \$ 87,395 |
| Capital Projects | 24,974 | (8,435) | 7,254 | 23,793 | 80,000 | 80,000 | 56,207 |
| General Administration Projects | \$ 1,392,299 | \$ (137,470) | \$ 187,679 | \$ 1,442,508 | \$ 1,654,650 | \$ 1,586,110 | \$ 143,602 |
| Total Expenditures | \$ (1,316,508) | \$ 137,470 | \$ (187,679) | \$ (1,366,717) | \$ (1,591,650) | \$ (1,523,110) | \$ 156,393 |
| <u>Excess (Deficiency) of Revenues</u> <u>Over Expenditures</u> | | | | | | | |
| Insurance Recovery | \$ 6,634 | \$ 0 | \$ 0 | \$ 6,634 | \$ 0 | \$ 0 | \$ 6,634 |
| Transfers In | 1,294,806 | 0 | 0 | 1,294,806 | 1,296,510 | 1,296,510 | (1,704) |
| Transfers Out | (68,540) | 0 | 0 | (68,540) | 0 | (68,540) | 0 |
| Total Other Financing Sources (Uses) | \$ 1,232,900 | \$ 0 | \$ 0 | \$ 1,232,900 | \$ 1,296,510 | \$ 1,227,970 | \$ 4,930 |
| Net Change in Fund Balance | \$ (83,608) | \$ 137,470 | \$ (187,679) | \$ (33,817) | \$ (295,140) | \$ (295,140) | \$ 161,323 |
| Fund Balance, July 1, 2008 | 479,373 | (137,470) | 0 | 341,903 | 318,877 | 318,877 | 23,026 |
| Fund Balance, June 30, 2009 | \$ 395,765 | \$ 0 | \$ (187,679) | \$ 208,086 | \$ 23,737 | \$ 23,737 | \$ 184,349 |

Exhibit G-4

Wilson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Solid Waste/Sanitation Fund
For the Year Ended June 30, 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 | \$ 491,335 | \$ 0 | \$ 0 | \$ 491,335 | \$ 479,570 | \$ 479,570 | \$ 11,765 |
| Charges for Current Services | 2,505 | 0 | 0 | 2,505 | 5,000 | 5,000 | (2,495) |
| Other Local Revenues | 130,805 | 0 | 0 | 130,805 | 150,000 | 150,000 | (19,195) |
| State of Tennessee | 24,103 | 0 | 0 | 24,103 | 51,000 | 51,000 | (26,897) |
| Total Revenues | \$ 648,748 | \$ 0 | \$ 0 | \$ 648,748 | \$ 685,570 | \$ 685,570 | \$ (36,822) |
| <u>Expenditures</u> | | | | | | | |
| <u>Public Health and Welfare</u> | | | | | | | |
| Rabies and Animal Control | \$ 131,446 | (2,385) | 5,219 | \$ 134,280 | \$ 177,693 | \$ 174,693 | \$ 40,413 |
| Convenience Centers | 1,806,268 | (18,906) | 218,606 | 2,005,968 | 2,133,794 | 2,344,246 | 338,278 |
| Total Expenditures | \$ 1,937,714 | (21,291) | 223,825 | \$ 2,140,248 | \$ 2,311,487 | \$ 2,518,939 | \$ 378,691 |
| <u>Excess (Deficiency) of Revenues</u> <u>Over Expenditures</u> | \$ (1,288,966) | \$ 21,291 | \$ (223,825) | \$ (1,491,500) | \$ (1,625,917) | \$ (1,833,369) | \$ 341,869 |
| <u>Other Financing Sources (Uses)</u> | | | | | | | |
| Transfers In | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 177,693 | \$ 177,693 | \$ (177,693) |
| Transfers Out | (92,548) | 0 | 0 | (92,548) | 0 | (92,548) | 0 |
| Total Other Financing Sources (Uses) | \$ (92,548) | \$ 0 | \$ 0 | \$ (92,548) | \$ 177,693 | \$ 85,145 | \$ (177,693) |
| Net Change in Fund Balance | \$ (1,381,514) | \$ 21,291 | \$ (223,825) | \$ (1,584,048) | \$ (1,448,224) | \$ (1,748,224) | \$ 164,176 |
| Fund Balance, July 1, 2008 | 2,727,982 | (21,291) | 0 | 2,706,691 | 2,706,090 | 2,706,090 | 601 |
| Fund Balance, June 30, 2009 | \$ 1,346,468 | \$ 0 | \$ (223,825) | \$ 1,122,643 | \$ 1,257,866 | \$ 957,866 | \$ 164,777 |

Exhibit G-5

Wilson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Ambulance Service Fund
For the Year Ended June 30, 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 | \$ 200,000 \$ | 0 \$ | 0 \$ | 200,000 \$ | 200,000 \$ | 200,000 \$ | 0 |
| Total Revenues | \$ 200,000 \$ | 0 \$ | 0 \$ | 200,000 \$ | 200,000 \$ | 200,000 \$ | 0 |
| <u>Expenditures</u> | | | | | | | |
| Public Health and Welfare | | | | | | | |
| Ambulance/Emergency Medical Services | \$ 183,140 \$ | (178,040) \$ | 336,800 \$ | 341,900 \$ | 201,500 \$ | 343,407 \$ | 1,507 |
| Total Expenditures | \$ 183,140 \$ | (178,040) \$ | 336,800 \$ | 341,900 \$ | 201,500 \$ | 343,407 \$ | 1,507 |
| Excess (Deficiency) of Revenues Over Expenditures | \$ 16,860 \$ | 178,040 \$ | (336,800) \$ | (141,900) \$ | (1,500) \$ | (143,407) \$ | 1,507 |
| Net Change in Fund Balance Fund Balance, July 1, 2008 | \$ 16,860 \$ | 178,040 \$ | (336,800) \$ | (141,900) \$ | (1,500) \$ | (143,407) \$ | 1,507 |
| | 321,447 | (178,040) | 0 | 143,407 | 143,407 | 143,407 | 0 |
| Fund Balance, June 30, 2009 | \$ 338,307 \$ | 0 \$ | (336,800) \$ | 1,507 \$ | 141,907 \$ | 0 \$ | 1,507 |

Exhibit G-6

Wilson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Special Purpose Fund
For the Year Ended June 30, 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 | \$ 4,504,561 | 0 | \$ 4,504,561 | \$ 4,500,000 | \$ 4,500,000 | \$ 4,561 |
| Total Revenues | \$ 4,504,561 | 0 | \$ 4,504,561 | \$ 4,500,000 | \$ 4,500,000 | \$ 4,561 |
| <u>Expenditures</u> | | | | | | |
| <u>General Government</u> | | | | | | |
| County Buildings | \$ 260,566 | 355,000 | \$ 615,566 | \$ 520,000 | \$ 625,485 | \$ 9,919 |
| <u>Principal on Debt</u> | | | | | | |
| Education | 1,530,000 | 0 | 1,530,000 | 1,530,000 | 1,530,000 | 0 |
| <u>Interest on Debt</u> | | | | | | |
| Education | 552,912 | 0 | 552,912 | 552,912 | 552,912 | 0 |
| <u>Other Debt Service</u> | | | | | | |
| Education | 3,345 | 1,700,000 | 1,703,345 | 2,084,213 | 1,710,000 | 6,655 |
| Total Expenditures | \$ 2,346,823 | \$ 2,055,000 | \$ 4,401,823 | \$ 4,687,125 | \$ 4,418,397 | \$ 16,574 |
| <u>Excess (Deficiency) of Revenues</u> <u>Over Expenditures</u> | \$ 2,157,738 | \$ (2,055,000) | \$ 102,738 | \$ (187,125) | \$ 81,603 | \$ 21,135 |
| <u>Other Financing Sources (Uses)</u> | | | | | | |
| Transfers Out | \$ (374,213) | 0 | \$ (374,213) | 0 | \$ (374,213) | 0 |
| Total Other Financing Sources (Uses) | \$ (374,213) | 0 | \$ (374,213) | 0 | \$ (374,213) | 0 |
| Net Change in Fund Balance Fund Balance, July 1, 2008 | \$ 1,783,525 | \$ (2,055,000) | \$ (271,475) | \$ (187,125) | \$ (292,610) | \$ 21,135 |
| | 538,915 | 0 | 538,915 | 233,430 | 293,430 | 245,485 |
| Fund Balance, June 30, 2009 | \$ 2,322,440 | \$ (2,055,000) | \$ 267,440 | \$ 46,305 | \$ 820 | \$ 266,620 |

Exhibit G-7

Wilson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Drug Control Fund
For the Year Ended June 30, 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> | | | | | | | |
| Fines, Forfeitures, and Penalties | \$ 32,175 \$ | 0 \$ | 0 \$ | 32,175 \$ | 56,000 \$ | 56,000 \$ | (23,825) |
| Other Local Revenues | 3,824 | 0 | 0 | 3,824 | 5,000 | 5,000 | (1,176) |
| Federal Government | 6,750 | 0 | 0 | 6,750 | 0 | 0 | 6,750 |
| Total Revenues | \$ 42,749 \$ | 0 \$ | 0 \$ | 42,749 \$ | 61,000 \$ | 61,000 \$ | (18,251) |
| <u>Expenditures</u> | | | | | | | |
| <u>Public Safety</u> | | | | | | | |
| Drug Enforcement | \$ 106,796 \$ | (16,513) \$ | 26,887 \$ | 117,170 \$ | 127,200 \$ | 127,200 \$ | 10,030 |
| <u>Capital Projects</u> | | | | | | | |
| Administration of Justice Projects | 143,713 | (113,622) | 19,560 | 49,651 | 50,000 | 50,000 | 349 |
| Total Expenditures | \$ 250,509 \$ | (130,135) \$ | 46,447 \$ | 166,821 \$ | 177,200 \$ | 177,200 \$ | 10,379 |
| Excess (Deficiency) of Revenues Over Expenditures | \$ (207,760) \$ | 130,135 \$ | (46,447) \$ | (124,072) \$ | (116,200) \$ | (116,200) \$ | (7,872) |
| Net Change in Fund Balance Fund Balance, July 1, 2008 | \$ (207,760) \$ | 130,135 \$ | (46,447) \$ | (124,072) \$ | (116,200) \$ | (116,200) \$ | (7,872) |
| | 560,962 | (130,135) | 0 | 430,827 | 425,911 | 425,911 | 4,916 |
| Fund Balance, June 30, 2009 | \$ 353,202 \$ | 0 \$ | (46,447) \$ | 306,755 \$ | 309,711 \$ | 309,711 \$ | (2,956) |

Exhibit G-8

Wilson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual and Budget
Sports and Recreation Fund
For the Year Ended June 30, 2009

| | Actual | Budgeted Amounts | | Variance with Final Budget - Positive (Negative) |
|--|------------|------------------|--------------|--|
| | | Original | Final | |
| <u>Revenues</u> | | | | |
| Local Taxes | \$ 955,810 | \$ 1,400,000 | \$ 1,400,000 | \$ (444,190) |
| Total Revenues | \$ 955,810 | \$ 1,400,000 | \$ 1,400,000 | \$ (444,190) |
| <u>Expenditures</u> | | | | |
| <u>Other Operations</u> | | | | |
| Contributions to Other Agencies | \$ 955,810 | \$ 1,400,000 | \$ 1,400,000 | \$ 444,190 |
| Total Expenditures | \$ 955,810 | \$ 1,400,000 | \$ 1,400,000 | \$ 444,190 |
| Excess (Deficiency) of Revenues Over Expenditures | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Net Change in Fund Balance | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Fund Balance, July 1, 2008 | 0 | 0 | 0 | 0 |
| Fund Balance, June 30, 2009 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |

Exhibit G-9

Wilson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Agriculture Center Fund
For the Year Ended June 30, 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 | \$ 163,865 | \$ 0 | \$ 0 | \$ 163,865 | \$ 128,500 | \$ 128,500 | \$ 35,365 |
| Other Local Revenues | 10,536 | 0 | 0 | 10,536 | 9,245 | 9,245 | 1,291 |
| Total Revenues | \$ 174,401 | \$ 0 | \$ 0 | \$ 174,401 | \$ 137,745 | \$ 137,745 | \$ 36,656 |
| <u>Expenditures</u> | | | | | | | |
| <u>Agriculture and Natural Resources</u> | | | | | | | |
| Other Agriculture and Natural Resources | \$ 634,712 | \$ (57,140) | \$ 23,906 | \$ 601,478 | \$ 717,029 | \$ 711,829 | \$ 110,351 |
| Total Expenditures | \$ 634,712 | \$ (57,140) | \$ 23,906 | \$ 601,478 | \$ 717,029 | \$ 711,829 | \$ 110,351 |
| Excess (Deficiency) of Revenues Over Expenditures | \$ (460,311) | \$ 57,140 | \$ (23,906) | \$ (427,077) | \$ (579,284) | \$ (574,084) | \$ 147,007 |
| <u>Other Financing Sources (Uses)</u> | | | | | | | |
| Transfers In | \$ 414,184 | \$ 0 | \$ 0 | \$ 414,184 | \$ 414,184 | \$ 414,184 | \$ 0 |
| Transfers Out | (5,200) | 0 | 0 | (5,200) | 0 | (5,200) | 0 |
| Total Other Financing Sources (Uses) | \$ 408,984 | \$ 0 | \$ 0 | \$ 408,984 | \$ 414,184 | \$ 408,984 | \$ 0 |
| Net Change in Fund Balance Fund Balance, July 1, 2008 | \$ (51,327) | \$ 57,140 | \$ (23,906) | \$ (18,093) | \$ (165,100) | \$ (165,100) | \$ 147,007 |
| Fund Balance, July 1, 2008 | 247,382 | (57,140) | 0 | 190,242 | 184,012 | 184,012 | 6,230 |
| Fund Balance, June 30, 2009 | \$ 196,055 | \$ 0 | \$ (23,906) | \$ 172,149 | \$ 18,912 | \$ 18,912 | \$ 153,237 |

Exhibit G-10

Wilson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual and Budget
Workers' Compensation Fund
For the Year Ended June 30, 2009

| | Actual | Budgeted Amounts | | Variance with Final Budget - Positive (Negative) |
|--|----------------|------------------|----------------|--|
| | | Original | Final | |
| <u>Revenues</u> | | | | |
| Other Local Revenues | \$ 99,124 | \$ 0 | \$ 0 | \$ 99,124 |
| Total Revenues | \$ 99,124 | \$ 0 | \$ 0 | \$ 99,124 |
| <u>Expenditures</u> | | | | |
| <u>General Government</u> | | | | |
| Risk Management | \$ 1,228,003 | \$ 1,662,000 | \$ 1,662,000 | \$ 433,997 |
| Total Expenditures | \$ 1,228,003 | \$ 1,662,000 | \$ 1,662,000 | \$ 433,997 |
| Excess (Deficiency) of Revenues Over Expenditures | \$ (1,128,879) | \$ (1,662,000) | \$ (1,662,000) | \$ 533,121 |
| <u>Other Financing Sources (Uses)</u> | | | | |
| Transfers In | \$ 1,567,815 | \$ 1,550,000 | \$ 1,550,000 | \$ 17,815 |
| Total Other Financing Sources (Uses) | \$ 1,567,815 | \$ 1,550,000 | \$ 1,550,000 | \$ 17,815 |
| Net Change in Fund Balance | \$ 438,936 | \$ (112,000) | \$ (112,000) | \$ 550,936 |
| Fund Balance, July 1, 2008 | 1,093,304 | 1,093,304 | 1,093,304 | 0 |
| Fund Balance, June 30, 2009 | \$ 1,532,240 | \$ 981,304 | \$ 981,304 | \$ 550,936 |

Exhibit G-11

Wilson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual and Budget
Rural Debt Service Fund
For the Year Ended June 30, 2009

| | Actual | Budgeted Amounts | | Variance with Final Budget - Positive (Negative) |
|--|-----------------------|-----------------------|-----------------------|--|
| | | Original | Final | |
| <u>Revenues</u> | | | | |
| Local Taxes | \$ 996,235 | \$ 1,200,000 | \$ 1,200,000 | \$ (203,765) |
| Other Governments and Citizens Groups | 37,095 | 0 | 37,095 | 0 |
| Total Revenues | <u>\$ 1,033,330</u> | <u>\$ 1,200,000</u> | <u>\$ 1,237,095</u> | <u>\$ (203,765)</u> |
| <u>Expenditures</u> | | | | |
| <u>Principal on Debt</u> | | | | |
| Education | \$ 2,530,000 | \$ 2,530,000 | \$ 2,530,000 | \$ 0 |
| <u>Interest on Debt</u> | | | | |
| Education | 1,053,086 | 1,053,085 | 1,053,085 | (1) |
| <u>Other Debt Service</u> | | | | |
| Education | 12,459 | 25,000 | 25,000 | 12,541 |
| Total Expenditures | <u>\$ 3,595,545</u> | <u>\$ 3,608,085</u> | <u>\$ 3,608,085</u> | <u>\$ 12,540</u> |
| Excess (Deficiency) of Revenues Over Expenditures | <u>\$ (2,562,215)</u> | <u>\$ (2,408,085)</u> | <u>\$ (2,370,990)</u> | <u>\$ (191,225)</u> |
| <u>Other Financing Sources (Uses)</u> | | | | |
| Transfers In | \$ 374,213 | \$ 1,711,308 | \$ 1,674,213 | \$ (1,300,000) |
| Total Other Financing Sources (Uses) | <u>\$ 374,213</u> | <u>\$ 1,711,308</u> | <u>\$ 1,674,213</u> | <u>\$ (1,300,000)</u> |
| Net Change in Fund Balance | \$ (2,188,002) | \$ (696,777) | \$ (696,777) | \$ (1,491,225) |
| Fund Balance, July 1, 2008 | 2,809,079 | 2,809,079 | 2,809,079 | 0 |
| Fund Balance, June 30, 2009 | <u>\$ 621,077</u> | <u>\$ 2,112,302</u> | <u>\$ 2,112,302</u> | <u>\$ (1,491,225)</u> |

Exhibit G-12

Wilson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual and Budget
Special Debt Service Fund
For the Year Ended June 30, 2009

| | Actual | Budgeted Amounts | | Variance with Final Budget - Positive (Negative) |
|---|--------------|------------------|--------------|--|
| | | Original | Final | |
| <u>Revenues</u> | | | | |
| Local Taxes | \$ 106,737 | \$ 105,000 | \$ 105,000 | \$ 1,737 |
| Total Revenues | \$ 106,737 | \$ 105,000 | \$ 105,000 | \$ 1,737 |
| <u>Expenditures</u> | | | | |
| <u>General Government</u> | | | | |
| County Buildings | \$ 2,704 | \$ 1,000 | \$ 1,000 | \$ (1,704) |
| Total Expenditures | \$ 2,704 | \$ 1,000 | \$ 1,000 | \$ (1,704) |
| Excess (Deficiency) of Revenues Over Expenditures | \$ 104,033 | \$ 104,000 | \$ 104,000 | \$ 33 |
| <u>Other Financing Sources (Uses)</u> | | | | |
| Transfers Out | \$ (118,296) | \$ (120,000) | \$ (120,000) | \$ 1,704 |
| Total Other Financing Sources (Uses) | \$ (118,296) | \$ (120,000) | \$ (120,000) | \$ 1,704 |
| Net Change in Fund Balance | \$ (14,263) | \$ (16,000) | \$ (16,000) | \$ 1,737 |
| Fund Balance, July 1, 2008 | 20,601 | 20,600 | 20,600 | 1 |
| Fund Balance, June 30, 2009 | \$ 6,338 | \$ 4,600 | \$ 4,600 | \$ 1,738 |

Exhibit G-13

Wilson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Sanitation 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> | | | | | | | |
| Local Taxes | \$ 578,976 | \$ 0 | \$ 0 | \$ 578,976 | \$ 569,505 | \$ 569,505 | \$ 9,471 |
| Other Local Revenues | 9,471 | 0 | 0 | 9,471 | 0 | 0 | 9,471 |
| Total Revenues | \$ 588,447 | \$ 0 | \$ 0 | \$ 588,447 | \$ 569,505 | \$ 569,505 | \$ 18,942 |
| <u>Expenditures</u> | | | | | | | |
| <u>Principal on Debt</u> | | | | | | | |
| General Government | \$ 600,000 | \$ 0 | \$ 0 | \$ 600,000 | \$ 915,072 | \$ 600,360 | \$ 360 |
| Interest on Debt | | | | | | | |
| General Government | 218,773 | 0 | 0 | 218,773 | 0 | 314,072 | 95,299 |
| <u>Other Debt Service</u> | | | | | | | |
| General Government | 640 | 0 | 0 | 640 | 0 | 640 | 0 |
| <u>Capital Projects</u> | | | | | | | |
| Public Health and Welfare Projects | 65,005 | (1,666) | 2,171 | 65,510 | 107,000 | 107,000 | 41,490 |
| Total Expenditures | \$ 884,418 | \$ (1,666) | \$ 2,171 | \$ 884,923 | \$ 1,022,072 | \$ 1,022,072 | \$ 137,149 |
| Excess (Deficiency) of Revenues Over Expenditures | \$ (295,971) | \$ 1,666 | \$ (2,171) | \$ (296,476) | \$ (452,567) | \$ (452,567) | \$ 156,091 |
| <u>Other Financing Sources (Uses)</u> | | | | | | | |
| Transfers Out | \$ (854,890) | \$ 0 | \$ 0 | \$ (854,890) | \$ 0 | \$ (880,000) | \$ 25,110 |
| Total Other Financing Sources (Uses) | \$ (854,890) | \$ 0 | \$ 0 | \$ (854,890) | \$ 0 | \$ (880,000) | \$ 25,110 |
| Net Change in Fund Balance Fund Balance, July 1, 2008 | \$ (1,150,861) | \$ 1,666 | \$ (2,171) | \$ (1,151,366) | \$ (452,567) | \$ (1,332,567) | \$ 181,201 |
| | 2,472,399 | (1,666) | 0 | 2,470,733 | 2,464,400 | 2,464,400 | 6,333 |
| Fund Balance, June 30, 2009 | \$ 1,321,538 | \$ 0 | \$ (2,171) | \$ 1,319,367 | \$ 2,011,833 | \$ 1,131,833 | \$ 187,534 |

Exhibit G-14

Wilson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Highway Capital Projects Fund
For the Year Ended June 30, 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 | \$ 1,494,676 \$ | 0 \$ | 0 \$ | 1,494,676 \$ | 1,473,579 \$ | 1,473,579 \$ | 21,097 |
| Total Revenues | \$ 1,494,676 \$ | 0 \$ | 0 \$ | 1,494,676 \$ | 1,473,579 \$ | 1,473,579 \$ | 21,097 |
| <u>Expenditures</u> | | | | | | | |
| <u>Capital Projects</u> | | | | | | | |
| Highway and Street Capital Projects | \$ 1,091,958 \$ | (572,679) \$ | 1,301,413 \$ | 1,820,692 \$ | 1,835,000 \$ | 1,835,000 \$ | 14,308 |
| Total Expenditures | \$ 1,091,958 \$ | (572,679) \$ | 1,301,413 \$ | 1,820,692 \$ | 1,835,000 \$ | 1,835,000 \$ | 14,308 |
| Excess (Deficiency) of Revenues Over Expenditures | \$ 402,718 \$ | 572,679 \$ | (1,301,413) \$ | (326,016) \$ | (361,421) \$ | (361,421) \$ | 35,405 |
| Net Change in Fund Balance Fund Balance, July 1, 2008 | \$ 402,718 \$ | 572,679 \$ | (1,301,413) \$ | (326,016) \$ | (361,421) \$ | (361,421) \$ | 35,405 |
| | 1,554,759 | (572,679) | 0 | 982,080 | 982,091 | 982,091 | (11) |
| Fund Balance, June 30, 2009 | \$ 1,957,477 \$ | 0 \$ | (1,301,413) \$ | 656,064 \$ | 620,670 \$ | 620,670 \$ | 35,394 |

Exhibit G-15

Wilson County, Tennessee
 Schedule of Revenues, Expenditures, and Changes
 in Fund Balance - Actual (Budgetary Basis) and Budget
 Other Capital 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 | |
| Revenues | | | | | | | |
| Local Taxes | \$ 639,809 | \$ 0 | \$ 0 | \$ 639,809 | \$ 800,000 | \$ 800,000 | \$ (160,191) |
| Licenses and Permits | 299,654 | 0 | 0 | 299,654 | 500,000 | 500,000 | (200,346) |
| Charges for Current Services | 130,000 | 0 | 0 | 130,000 | 1,000 | 1,000 | 129,000 |
| Total Revenues | \$ 1,069,463 | \$ 0 | \$ 0 | \$ 1,069,463 | \$ 1,301,000 | \$ 1,301,000 | \$ (231,537) |
| Expenditures | | | | | | | |
| <u>Public Safety</u> | | | | | | | |
| Civil Defense | \$ 85,745 | \$ (85,745) | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Public Health and Welfare | | | | | | | |
| Ambulance/Emergency Medical Services | 0 | 0 | 12,000 | 12,000 | 0 | 12,000 | 0 |
| Other Operations | | | | | | | |
| Contributions to Other Agencies | 25,000 | (25,000) | 0 | 0 | 0 | 0 | 0 |
| Principal on Debt | | | | | | | |
| General Government | 100,000 | 0 | 0 | 100,000 | 100,000 | 100,000 | 0 |
| Interest on Debt | | | | | | | |
| General Government | 10,443 | 0 | 0 | 10,443 | 10,300 | 10,444 | 1 |
| <u>Capital Projects</u> | | | | | | | |
| General Administration Projects | 124,624 | 0 | 8,000 | 132,624 | 1,125,000 | 385,000 | 252,376 |
| Administration of Justice Projects | 13,302 | (13,302) | 0 | 0 | 0 | 0 | 0 |
| Public Safety Projects | 207,875 | (31,642) | 210 | 176,443 | 0 | 195,450 | 19,007 |
| Social, Cultural, and Recreation Projects | 727,936 | (722,409) | 20,927 | 26,454 | 43,500 | 45,525 | 19,071 |
| Other General Government Projects | 2,000 | 0 | 0 | 2,000 | 0 | 2,500 | 500 |
| Total Expenditures | \$ 1,296,925 | \$ (878,098) | \$ 41,137 | \$ 459,964 | \$ 1,278,800 | \$ 750,919 | \$ 290,955 |
| Excess (Deficiency) of Revenues Over Expenditures | \$ (227,462) | \$ 878,098 | \$ (41,137) | \$ 609,499 | \$ 22,200 | \$ 550,081 | \$ 59,418 |
| Other Financing Sources (Uses) | | | | | | | |
| Transfers Out | \$ (1,000,000) | \$ 0 | \$ 0 | \$ (1,000,000) | \$ 0 | \$ (1,000,000) | \$ 0 |
| Total Other Financing Sources (Uses) | \$ (1,000,000) | \$ 0 | \$ 0 | \$ (1,000,000) | \$ 0 | \$ (1,000,000) | \$ 0 |
| Net Change in Fund Balance Fund Balance, July 1, 2008 | \$ (1,227,462) | \$ 878,098 | \$ (41,137) | \$ (390,501) | \$ 22,200 | \$ (449,919) | \$ 59,418 |
| Fund Balance, July 1, 2008 | 2,156,297 | (878,098) | 0 | 1,278,199 | 1,267,921 | 1,267,921 | 10,278 |
| Fund Balance, June 30, 2009 | \$ 928,835 | \$ 0 | \$ (41,137) | \$ 887,698 | \$ 1,290,121 | \$ 818,002 | \$ 69,696 |

Major Governmental Fund

General Debt Service Fund

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

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Exhibit H

Wilson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual and Budget
General Debt Service Fund
For the Year Ended June 30, 2009

| | Actual | Budgeted Amounts | | Variance with Final Budget - Positive (Negative) |
|---|-----------------------|-----------------------|-----------------------|--|
| | | Original | Final | |
| <u>Revenues</u> | | | | |
| Local Taxes | \$ 7,300,681 | \$ 6,832,645 | \$ 6,982,645 | \$ 318,036 |
| Other Local Revenues | 1,288,182 | 1,000,000 | 1,000,000 | 288,182 |
| Other Governments and Citizens Groups | 21,400 | 30,000 | 30,000 | (8,600) |
| Total Revenues | <u>\$ 8,610,263</u> | <u>\$ 7,862,645</u> | <u>\$ 8,012,645</u> | <u>\$ 597,618</u> |
| <u>Expenditures</u> | | | | |
| <u>Principal on Debt</u> | | | | |
| General Government | \$ 2,409,323 | \$ 2,409,323 | \$ 2,409,323 | \$ 0 |
| Highways and Streets | 575,070 | 575,071 | 575,071 | 1 |
| Education | 4,851,607 | 4,851,607 | 4,851,607 | 0 |
| <u>Interest on Debt</u> | | | | |
| General Government | 712,788 | 712,789 | 712,789 | 1 |
| Highways and Streets | 37,123 | 37,126 | 37,126 | 3 |
| Education | 3,524,208 | 3,524,208 | 3,524,208 | 0 |
| <u>Other Debt Service</u> | | | | |
| General Government | 128,011 | 202,000 | 202,000 | 73,989 |
| Highways and Streets | 482 | 7,000 | 7,000 | 6,518 |
| Education | 1,565 | 7,000 | 7,000 | 5,435 |
| Total Expenditures | <u>\$ 12,240,177</u> | <u>\$ 12,326,124</u> | <u>\$ 12,326,124</u> | <u>\$ 85,947</u> |
| Excess (Deficiency) of Revenues Over Expenditures | <u>\$ (3,629,914)</u> | <u>\$ (4,463,479)</u> | <u>\$ (4,313,479)</u> | <u>\$ 683,565</u> |
| <u>Other Financing Sources (Uses)</u> | | | | |
| Transfers In | \$ 1,716,098 | \$ 1,000,000 | \$ 1,000,000 | \$ 716,098 |
| Transfers Out | (150,000) | 0 | (150,000) | 0 |
| Total Other Financing Sources (Uses) | <u>\$ 1,566,098</u> | <u>\$ 1,000,000</u> | <u>\$ 850,000</u> | <u>\$ 716,098</u> |
| Net Change in Fund Balance | \$ (2,063,816) | \$ (3,463,479) | \$ (3,463,479) | \$ 1,399,663 |
| Fund Balance, July 1, 2008 | 17,507,242 | 16,732,222 | 16,732,222 | 775,020 |
| Prior Period Adjustment | 650,000 | 0 | 0 | 650,000 |
| Fund Balance, June 30, 2009 | <u>\$ 16,093,426</u> | <u>\$ 13,268,743</u> | <u>\$ 13,268,743</u> | <u>\$ 2,824,683</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.

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

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

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

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Exhibit I-1

Wilson County, Tennessee
Combining Statement of Fiduciary Assets and Liabilities
Fiduciary Funds
June 30, 2009

| | Agency Funds | | | | | Total |
|--|--------------------------|-------------------------------|---|-----------------|----------|---------------|
| | Cities - Sales Tax | Special School District | Constitu- tional Officers - Agency | Other Agency | | |
| | \$ 0 | \$ 0 | \$ 3,024,829 | \$ 0 | \$ 0 | \$ 3,024,829 |
| Cash | 0 | 276,407 | 0 | 1,932 | 0 | 278,339 |
| Equity in Pooled Cash and Investments | 2,116,890 | 394,760 | 0 | 0 | 0 | 2,511,650 |
| Due from Other Governments | 0 | 6,824,818 | 0 | 0 | 0 | 6,824,818 |
| Property Taxes Receivable | 0 | (101,244) | 0 | 0 | 0 | (101,244) |
| Allowance for Uncollectible Property Taxes | | | | | | |
| Total Assets | \$ 2,116,890 | \$ 7,394,741 | \$ 3,024,829 | \$ 1,932 | \$ 1,932 | \$ 12,538,392 |
| | \$ 2,116,890 | \$ 7,394,741 | \$ 0 | \$ 1,932 | \$ 0 | \$ 9,513,563 |
| Due to Other Taxing Units | 0 | 0 | 3,024,829 | 0 | 0 | 3,024,829 |
| Due to Litigants, Heirs, and Others | | | | | | |
| Total Liabilities | \$ 2,116,890 | \$ 7,394,741 | \$ 3,024,829 | \$ 1,932 | \$ 1,932 | \$ 12,538,392 |

ASSETS

LIABILITIES

Wilson 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 | \$ 12,805,572 | \$ 12,805,572 | \$ 0 |
| Due from Other Governments | 2,214,589 | 2,116,890 | 2,214,589 | 2,116,890 |
| Total Assets | \$ 2,214,589 | \$ 14,922,462 | \$ 15,020,161 | \$ 2,116,890 |
| <u>Liabilities</u> | | | | |
| Due to Other Taxing Units | \$ 2,214,589 | \$ 14,922,462 | \$ 15,020,161 | \$ 2,116,890 |
| Total Liabilities | \$ 2,214,589 | \$ 14,922,462 | \$ 15,020,161 | \$ 2,116,890 |
| <u>Special School District Fund</u> | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Investments | \$ 309,927 | \$ 12,196,714 | \$ 12,230,234 | \$ 276,407 |
| Due from Other Governments | 430,021 | 394,760 | 430,021 | 394,760 |
| Property Taxes Receivable | 6,821,238 | 6,824,818 | 6,821,238 | 6,824,818 |
| Allowance for Uncollectible Property Taxes | (85,905) | (101,244) | (85,905) | (101,244) |
| Total Assets | \$ 7,475,281 | \$ 19,315,048 | \$ 19,395,588 | \$ 7,394,741 |
| <u>Liabilities</u> | | | | |
| Due to Other Taxing Units | \$ 7,475,281 | \$ 19,315,048 | \$ 19,395,588 | \$ 7,394,741 |
| Total Liabilities | \$ 7,475,281 | \$ 19,315,048 | \$ 19,395,588 | \$ 7,394,741 |
| <u>Constitutional Officers - Agency Fund</u> | | | | |
| <u>Assets</u> | | | | |
| Cash | \$ 4,857,336 | \$ 26,743,519 | \$ 28,576,026 | \$ 3,024,829 |
| Total Assets | \$ 4,857,336 | \$ 26,743,519 | \$ 28,576,026 | \$ 3,024,829 |
| <u>Liabilities</u> | | | | |
| Due to Litigants, Heirs, and Others | \$ 4,857,336 | \$ 26,743,519 | \$ 28,576,026 | \$ 3,024,829 |
| Total Liabilities | \$ 4,857,336 | \$ 26,743,519 | \$ 28,576,026 | \$ 3,024,829 |
| <u>Other Agency Fund</u> | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Investments | \$ 4,236 | \$ 5,754 | \$ 8,058 | \$ 1,932 |
| Total Assets | \$ 4,236 | \$ 5,754 | \$ 8,058 | \$ 1,932 |
| <u>Liabilities</u> | | | | |
| Due to Other Taxing Units | \$ 4,236 | \$ 5,754 | \$ 8,058 | \$ 1,932 |
| Total Liabilities | \$ 4,236 | \$ 5,754 | \$ 8,058 | \$ 1,932 |

(Continued)

Exhibit I-2

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

| | Beginning Balance | Additions | Deductions | Ending Balance |
|--|----------------------|----------------------|----------------------|----------------------|
| <u>Totals - All Agency Funds</u> | | | | |
| <u>Assets</u> | | | | |
| Cash | \$ 4,857,336 | \$ 26,743,519 | \$ 28,576,026 | \$ 3,024,829 |
| Equity in Pooled Cash and Investments | 314,163 | 25,008,040 | 25,043,864 | 278,339 |
| Due from Other Governments | 2,644,610 | 2,511,650 | 2,644,610 | 2,511,650 |
| Property Taxes Receivable | 6,821,238 | 6,824,818 | 6,821,238 | 6,824,818 |
| Allowance for Uncollectible Property Taxes | (85,905) | (101,244) | (85,905) | (101,244) |
| Total Assets | <u>\$ 14,551,442</u> | <u>\$ 60,986,783</u> | <u>\$ 62,999,833</u> | <u>\$ 12,538,392</u> |
| <u>Liabilities</u> | | | | |
| Due to Other Taxing Units | \$ 9,694,106 | \$ 34,243,264 | \$ 34,423,807 | \$ 9,513,563 |
| Due to Litigants, Heirs, and Others | 4,857,336 | 26,743,519 | 28,576,026 | 3,024,829 |
| Total Liabilities | <u>\$ 14,551,442</u> | <u>\$ 60,986,783</u> | <u>\$ 62,999,833</u> | <u>\$ 12,538,392</u> |

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Wilson County School Department

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

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

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

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

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

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

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

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Exhibit J-1

Wilson County, Tennessee
Statement of Activities
Discretely Presented Wilson County School Department
For the Year Ended June 30, 2009

| Functions/Programs | Program Revenues | | | Expenses | Net (Expense) Revenue and Changes in Net Assets | | |
|--|----------------------|------------------------------------|----------------------------------|--------------|---|--------------|------------|
| | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions | | Total | Governmental | Activities |
| Governmental Activities: | | | | | | | |
| Instruction | \$ 58,487,129 | \$ 2,516,749 | \$ 6,950,617 | \$ 0 | \$ (49,019,763) | | |
| Support Services | 42,784,916 | 603,966 | 320,984 | 6,139,054 | (35,720,912) | | |
| Operation of Non-Instructional Services | 10,023,110 | 3,563,371 | 2,003,796 | 0 | (4,455,943) | | |
| Interest on Long-term Debt | 145,987 | 0 | 0 | 0 | (145,987) | | |
| Other Debt Service | 37,095 | 0 | 0 | 0 | (37,095) | | |
| Total Governmental Activities | \$ 111,478,237 | \$ 6,684,086 | \$ 9,275,397 | \$ 6,139,054 | \$ (89,379,700) | | |
| General Revenues: | | | | | | | |
| Taxes: | | | | | | | |
| Property Taxes Levied for General Purposes | | | | | \$ 31,643,507 | | |
| Local Option Sales Taxes | | | | | 7,854,768 | | |
| Interstate Telecommunications Tax | | | | | 7,465 | | |
| Grants and Contributions Not Restricted to Specific Programs | | | | | 52,062,588 | | |
| Unrestricted Investment Earnings | | | | | 157,879 | | |
| Miscellaneous | | | | | 85,699 | | |
| Total General Revenues | | | | | \$ 91,811,906 | | |
| Change in Net Assets | | | | | \$ 2,432,206 | | |
| Net Assets, July 1, 2008 | | | | | 136,502,395 | | |
| Net Assets, June 30, 2009 | | | | | \$ 138,934,601 | | |

Exhibit J-2

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

| | Major Funds | | Nonmajor Funds | Total Govern- mental Funds |
|--|------------------------------|----------------------------------|-------------------------------------|-------------------------------------|
| | General Purpose School | Education Capital Projects | Other Govern- mental Funds | |
| | | | | |
| <u>ASSETS</u> | | | | |
| Cash | \$ 0 | \$ 0 | \$ 506,048 | \$ 506,048 |
| Equity in Pooled Cash and Investments | 14,383,538 | 316,730 | 2,712,159 | 17,412,427 |
| Due from Other Governments | 1,732,516 | 0 | 36,697 | 1,769,213 |
| Due from Other Funds | 37,291 | 0 | 0 | 37,291 |
| Property Taxes Receivable | 33,921,713 | 0 | 0 | 33,921,713 |
| Allowance for Uncollectible Property Taxes | (497,911) | 0 | 0 | (497,911) |
| Accrued Interest Receivable | 0 | 0 | 1,909 | 1,909 |
| Total Assets | \$ 49,577,147 | \$ 316,730 | \$ 3,256,813 | \$ 53,150,690 |
| <u>LIABILITIES AND FUND BALANCES</u> | | | | |
| <u>Liabilities</u> | | | | |
| Accounts Payable | \$ 0 | \$ 0 | \$ 15,342 | \$ 15,342 |
| Accrued Payroll | 3,534,209 | 0 | 113,650 | 3,647,859 |
| Payroll Deductions Payable | 512,756 | 0 | 0 | 512,756 |
| Due to Other Funds | 4,431,715 | 36,682 | 7,663 | 4,476,060 |
| Current Liabilities Payable from Restricted Assets: | | | | |
| Customer Deposits Payable | 0 | 0 | 53,916 | 53,916 |
| Deferred Revenue - Current Property Taxes | 32,420,862 | 0 | 0 | 32,420,862 |
| Deferred Revenue - Delinquent Property Taxes | 927,940 | 0 | 0 | 927,940 |
| Other Deferred Revenues | 680,815 | 0 | 1,909 | 682,724 |
| Total Liabilities | \$ 42,508,297 | \$ 36,682 | \$ 192,480 | \$ 42,737,459 |
| <u>Fund Balances</u> | | | | |
| Reserved for Encumbrances | \$ 2,183,461 | \$ 235,842 | \$ 451,866 | \$ 2,871,169 |
| Reserved for Career Ladder - Extended Contract | 33,102 | 0 | 0 | 33,102 |
| Reserved for Career Ladder Program | 24,565 | 0 | 0 | 24,565 |
| Reserved for Basic Education Program | 731,919 | 0 | 0 | 731,919 |
| Reserved for Innovative Education Program Strategies | 0 | 0 | 8,905 | 8,905 |
| Reserved for Special Education - Grants to States | 0 | 0 | 2,117 | 2,117 |
| Other Federal Reserves | 0 | 0 | 86,778 | 86,778 |
| Unreserved, Reported In: | | | | |
| General Fund | 4,095,803 | 0 | 0 | 4,095,803 |
| Special Revenue Funds | 0 | 0 | 2,514,667 | 2,514,667 |
| Capital Projects Funds | 0 | 44,206 | 0 | 44,206 |
| Total Fund Balances | \$ 7,068,850 | \$ 280,048 | \$ 3,064,333 | \$ 10,413,231 |
| Total Liabilities and Fund Balances | \$ 49,577,147 | \$ 316,730 | \$ 3,256,813 | \$ 53,150,690 |

Exhibit J-3

Wilson County, Tennessee
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Assets
Discretely Presented Wilson 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 J-2) | | \$ 10,413,231 |
| (1) Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds. | | |
| Add: land | \$ 7,844,577 | |
| Add: construction in progress | 854,746 | |
| Add: buildings and improvements net of accumulated depreciation | 109,259,081 | |
| Add: other capital assets net of accumulated depreciation | <u>6,501,312</u> | 124,459,716 |
| (2) Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the governmental funds. | | 1,610,664 |
| (3) Internal service funds are used by management to charge the cost of employee health, dental, and life insurance benefits to individual funds. The assets and liabilities are included in governmental activities in the statement of net assets. | | 5,787,133 |
| (4) Interest costs on long-term debt are expensed when due in the governmental funds. Interest costs incurred as of the balance sheet date are accrued in the statement of net assets. | | (56,008) |
| (5) Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds. | | |
| Less: capital lease payable | \$ (2,876,212) | |
| Less: compensated absences payable | <u>(403,923)</u> | <u>(3,280,135)</u> |
| Net assets of governmental activities (Exhibit A) | | <u>\$ 138,934,601</u> |

Exhibit J-4

Wilson County, Tennessee
Statement of Revenues, Expenditures,
and Changes in Fund Balances -
Governmental Funds
Discretely Presented Wilson County School Department
For the Year Ended June 30, 2009

| | Major Funds | | Nonmajor Funds | Total Governmental Funds |
|--|------------------------------|----------------------------------|-------------------------------------|--------------------------------|
| | General Purpose School | Education Capital Projects | Other Govern- mental Funds | |
| | | | | |
| <u>Revenues</u> | | | | |
| Local Taxes | \$ 39,733,136 | \$ 0 | \$ 0 | \$ 39,733,136 |
| Licenses and Permits | 6,071 | 0 | 0 | 6,071 |
| Charges for Current Services | 202,064 | 0 | 5,978,099 | 6,180,163 |
| Other Local Revenues | 455,524 | 227,393 | 46,537 | 729,454 |
| State of Tennessee | 53,311,750 | 0 | 146,467 | 53,458,217 |
| Federal Government | 1,375,470 | 0 | 5,929,294 | 7,304,764 |
| Other Governments and Citizens Groups | 0 | 6,139,054 | 0 | 6,139,054 |
| Total Revenues | <u>\$ 95,084,015</u> | <u>\$ 6,366,447</u> | <u>\$ 12,100,397</u> | <u>\$ 113,550,859</u> |
| <u>Expenditures</u> | | | | |
| Current: | | | | |
| Other Operations | \$ 76,530 | \$ 0 | \$ 0 | \$ 76,530 |
| Instruction | 56,458,166 | 0 | 3,171,306 | 59,629,472 |
| Support Services | 32,604,495 | 0 | 1,144,232 | 33,748,727 |
| Operation of Non-Instructional Services | 1,729,907 | 0 | 8,186,980 | 9,916,887 |
| Capital Outlay | 1,447,566 | 1,370,743 | 0 | 2,818,309 |
| Debt Service: | | | | |
| Principal on Debt | 403,994 | 0 | 0 | 403,994 |
| Interest on Debt | 154,250 | 0 | 0 | 154,250 |
| Other Debt Service | 0 | 0 | 37,095 | 37,095 |
| Capital Projects | 0 | 10,682,252 | 0 | 10,682,252 |
| Total Expenditures | <u>\$ 92,874,908</u> | <u>\$ 12,052,995</u> | <u>\$ 12,539,613</u> | <u>\$ 117,467,516</u> |
| Excess (Deficiency) of Revenues Over Expenditures | <u>\$ 2,209,107</u> | <u>\$ (5,686,548)</u> | <u>\$ (439,216)</u> | <u>\$ (3,916,657)</u> |
| <u>Other Financing Sources (Uses)</u> | | | | |
| Transfers In | \$ 0 | \$ 0 | \$ 40,000 | \$ 40,000 |
| Transfers Out | (40,000) | 0 | 0 | (40,000) |
| Total Other Financing Sources (Uses) | <u>\$ (40,000)</u> | <u>\$ 0</u> | <u>\$ 40,000</u> | <u>\$ 0</u> |
| Net Change in Fund Balances | \$ 2,169,107 | \$ (5,686,548) | \$ (399,216) | \$ (3,916,657) |
| Fund Balance, July 1, 2008 | 4,899,743 | 5,966,596 | 3,463,549 | 14,329,888 |
| Fund Balance, June 30, 2009 | <u>\$ 7,068,850</u> | <u>\$ 280,048</u> | <u>\$ 3,064,333</u> | <u>\$ 10,413,231</u> |

Exhibit J-5

Wilson County, Tennessee
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances
of Governmental Funds to the Statement of Activities
Discretely Presented Wilson 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 J-4) | | \$ (3,916,657) |
| (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 | \$ 8,017,262 | |
| Less: current year depreciation expense | <u>(3,722,319)</u> | 4,294,943 |
| (2) The net effect of various miscellaneous transactions involving capital assets (sales, trade-ins, and donations) is to decrease net assets. | | |
| Less: capital assets disposals | <u>\$ (111,930)</u> | (111,930) |
| (3) Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. | | |
| Less: deferred delinquent property taxes and other deferred June 30, 2008 | \$ (1,740,312) | |
| Add: deferred delinquent property taxes and other deferred June 30, 2009 | <u>1,610,664</u> | (129,648) |
| (4) The issuance of long-term debt (e.g., notes, bonds, other loans, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. | | |
| Add: principal payments on capital lease | | 403,994 |
| (5) Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds. | | |
| Change in accrued interest payable | \$ 8,263 | |
| Change in compensated absences payable | <u>(17,886)</u> | (9,623) |
| (6) Internal service funds are used by management to charge the cost of employee health, dental, and life insurance benefits to individual funds. The net revenue (expense) of certain activities of the internal service fund is reported with governmental activities in the statement of activities. | | <u>1,901,127</u> |
| Change in net assets of governmental activities (Exhibit B) | | <u>\$ 2,432,206</u> |

Exhibit J-6

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

| | Special Revenue Funds | | | Total Nonmajor Governmental Funds |
|--|-------------------------------|----------------------|-------------------------------|--|
| | School Federal Projects | Central Cafeteria | Extended School Program | |
| <u>ASSETS</u> | | | | |
| Cash | \$ 0 | \$ 503,726 | \$ 2,322 | \$ 506,048 |
| Equity in Pooled Cash and Investments | 297,514 | 1,701,929 | 712,716 | 2,712,159 |
| Due from Other Governments | 36,697 | 0 | 0 | 36,697 |
| Accrued Interest Receivable | 0 | 1,909 | 0 | 1,909 |
| Total Assets | <u>\$ 334,211</u> | <u>\$ 2,207,564</u> | <u>\$ 715,038</u> | <u>\$ 3,256,813</u> |
| <u>LIABILITIES AND FUND BALANCES</u> | | | | |
| <u>Liabilities</u> | | | | |
| Accounts Payable | \$ 15,342 | \$ 0 | \$ 0 | \$ 15,342 |
| Accrued Payroll | 113,650 | 0 | 0 | 113,650 |
| Due to Other Funds | 7,663 | 0 | 0 | 7,663 |
| Current Liabilities Payable from Restricted Assets: | | | | |
| Customer Deposits Payable | 0 | 53,916 | 0 | 53,916 |
| Other Deferred Revenues | 0 | 1,909 | 0 | 1,909 |
| Total Liabilities | <u>\$ 136,655</u> | <u>\$ 55,825</u> | <u>\$ 0</u> | <u>\$ 192,480</u> |
| <u>Fund Balances</u> | | | | |
| Reserved for Encumbrances | \$ 99,756 | \$ 344,872 | \$ 7,238 | \$ 451,866 |
| Reserved for Innovative Education Program Strategies | 8,905 | 0 | 0 | 8,905 |
| Reserved for Special Education - Grants to States | 2,117 | 0 | 0 | 2,117 |
| Other Federal Reserves | 86,778 | 0 | 0 | 86,778 |
| Unreserved | 0 | 1,806,867 | 707,800 | 2,514,667 |
| Total Fund Balances | <u>\$ 197,556</u> | <u>\$ 2,151,739</u> | <u>\$ 715,038</u> | <u>\$ 3,064,333</u> |
| Total Liabilities and Fund Balances | <u>\$ 334,211</u> | <u>\$ 2,207,564</u> | <u>\$ 715,038</u> | <u>\$ 3,256,813</u> |

Exhibit J-7

Wilson County, Tennessee
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances -
Nonmajor Governmental Funds
Discretely Presented Wilson County School Department
For the Year Ended June 30, 2009

| | Special Revenue Funds | | | Total Nonmajor Governmental Funds |
|--|-------------------------------|----------------------|-------------------------------|--|
| | School Federal Projects | Central Cafeteria | Extended School Program | |
| <u>Revenues</u> | | | | |
| Charges for Current Services | \$ 1,207 | \$ 3,460,143 | \$ 2,516,749 | \$ 5,978,099 |
| Other Local Revenues | 0 | 46,537 | 0 | 46,537 |
| State of Tennessee | 89,700 | 56,767 | 0 | 146,467 |
| Federal Government | 4,331,497 | 1,597,797 | 0 | 5,929,294 |
| Total Revenues | <u>\$ 4,422,404</u> | <u>\$ 5,161,244</u> | <u>\$ 2,516,749</u> | <u>\$ 12,100,397</u> |
| <u>Expenditures</u> | | | | |
| Current: | | | | |
| Instruction | \$ 3,171,306 | \$ 0 | \$ 0 | \$ 3,171,306 |
| Support Services | 1,144,232 | 0 | 0 | 1,144,232 |
| Operation of Non-Instructional Services | 71,699 | 5,477,329 | 2,637,952 | 8,186,980 |
| Debt Service: | | | | |
| Other Debt Service | 0 | 0 | 37,095 | 37,095 |
| Total Expenditures | <u>\$ 4,387,237</u> | <u>\$ 5,477,329</u> | <u>\$ 2,675,047</u> | <u>\$ 12,539,613</u> |
| Excess (Deficiency) of Revenues Over Expenditures | <u>\$ 35,167</u> | <u>\$ (316,085)</u> | <u>\$ (158,298)</u> | <u>\$ (439,216)</u> |
| <u>Other Financing Sources (Uses)</u> | | | | |
| Transfers In | \$ 40,000 | \$ 0 | \$ 0 | \$ 40,000 |
| Total Other Financing Sources (Uses) | <u>\$ 40,000</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 40,000</u> |
| Net Change in Fund Balances | \$ 75,167 | \$ (316,085) | \$ (158,298) | \$ (399,216) |
| Fund Balance, July 1, 2008 | 122,389 | 2,467,824 | 873,336 | 3,463,549 |
| Fund Balance, June 30, 2009 | <u>\$ 197,556</u> | <u>\$ 2,151,739</u> | <u>\$ 715,038</u> | <u>\$ 3,064,333</u> |

Exhibit J-8

Wilson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Discretely Presented Wilson County School Department
General Purpose School Fund
For the Year Ended June 30, 2009

| | Actual (GAAP Basis) | Less: | | Add: | Actual Revenues/ Expenditures (Budgetary Basis) | Budgeted Amounts | | Variance with Final Budget - Positive (Negative) |
|---------------------------------|---------------------------|--------------------------|---------------------------|----------------------|---|----------------------|--------------------|--|
| | | Encumbrances 7/1/2008 | Encumbrances 6/30/2009 | | | Original | Final | |
| Revenues | | | | | | | | |
| Local Taxes | \$ 39,733,136 | \$ 0 | \$ 0 | \$ 39,733,136 | \$ 39,565,191 | \$ 39,565,191 | \$ 167,945 | |
| Licenses and Permits | 6,071 | 0 | 0 | 6,071 | 5,500 | 5,500 | 571 | |
| Charges for Current Services | 202,064 | 0 | 0 | 202,064 | 84,000 | 129,000 | 73,064 | |
| Other Local Revenues | 455,524 | 0 | 0 | 455,524 | 474,222 | 530,222 | (74,698) | |
| State of Tennessee | 53,311,750 | 0 | 0 | 53,311,750 | 52,090,688 | 53,528,157 | (216,407) | |
| Federal Government | 1,375,470 | 0 | 0 | 1,375,470 | 1,042,297 | 1,406,148 | (30,678) | |
| Total Revenues | \$ 95,084,015 | \$ 0 | \$ 0 | \$ 95,084,015 | \$ 93,261,898 | \$ 95,164,218 | \$ (80,203) | |
| Expenditures | | | | | | | | |
| <u>Other Operations</u> | | | | | | | | |
| ARRA Grant # 1 | \$ 76,530 | \$ 0 | \$ 0 | 76,530 | 0 | 76,530 | 0 | |
| <u>Instruction</u> | | | | | | | | |
| Regular Instruction Program | 45,960,929 | (57,259) | 922,458 | 46,826,128 | 47,562,801 | 47,334,237 | 508,109 | |
| Alternative Instruction Program | 732,635 | 0 | 2,500 | 735,135 | 765,662 | 770,837 | 35,702 | |
| Special Education Program | 5,209,504 | (27,751) | 11,965 | 5,193,718 | 5,196,151 | 5,491,101 | 297,383 | |
| Vocational Education Program | 4,555,098 | (63) | 54,000 | 4,609,035 | 4,735,946 | 4,680,746 | 71,711 | |
| <u>Support Services</u> | | | | | | | | |
| Attendance | 148,109 | 0 | 0 | 148,109 | 148,374 | 148,374 | 265 | |
| Health Services | 1,212,774 | (6,144) | 781 | 1,207,411 | 1,200,777 | 1,323,562 | 116,151 | |
| Other Student Support | 1,998,871 | 0 | 1,664 | 2,000,535 | 2,105,683 | 2,093,033 | 92,498 | |
| Regular Instruction Program | 3,617,836 | (149,374) | 262,822 | 3,731,284 | 3,856,014 | 3,857,214 | 125,930 | |
| Alternative Instruction Program | 122,891 | 0 | 0 | 122,891 | 123,590 | 125,125 | 2,234 | |
| Special Education Program | 860,397 | (8,303) | 1,173 | 853,267 | 862,563 | 867,488 | 14,221 | |
| Vocational Education Program | 108,734 | 0 | 0 | 108,734 | 108,975 | 108,975 | 241 | |
| Other Programs | 16,051 | 0 | 0 | 16,051 | 0 | 16,051 | 0 | |
| Board of Education | 1,369,221 | (11,749) | 68,885 | 1,426,357 | 1,384,453 | 1,459,453 | 33,096 | |
| Director of Schools | 274,226 | (420) | 3,641 | 277,447 | 278,992 | 279,092 | 1,645 | |

(Continued)

Exhibit J-8

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

| | Actual (GAAP Basis) | Less: Encumbrances 7/1/2008 | 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> | | | | | | | |
| Office of the Principal | \$ 6,391,629 | \$ 0 | \$ 0 | \$ 6,391,629 | \$ 6,573,707 | \$ 6,531,012 | \$ 139,383 |
| Fiscal Services | 392,563 | (500) | 28,679 | 420,742 | 426,523 | 426,523 | 5,781 |
| Human Services/Personnel | 288,522 | (4,299) | 2,228 | 286,451 | 286,695 | 286,695 | 244 |
| Operation of Plant | 7,437,643 | (85,698) | 124,306 | 7,476,251 | 7,070,552 | 7,660,452 | 184,201 |
| Maintenance of Plant | 1,652,691 | (106,095) | 177,192 | 1,723,788 | 1,722,606 | 1,822,606 | 98,818 |
| Transportation | 6,521,255 | (29,235) | 150,403 | 6,642,423 | 7,115,311 | 6,815,311 | 172,888 |
| Central and Other | 191,082 | (8,815) | 1,688 | 183,955 | 188,927 | 188,967 | 5,012 |
| <u>Operation of Non-Instructional Services</u> | | | | | | | |
| Community Services | 728,104 | (4,028) | 4,241 | 728,317 | 834,215 | 960,454 | 232,137 |
| Early Childhood Education | 1,001,803 | (41,989) | 62,282 | 1,022,096 | 996,403 | 1,046,403 | 24,307 |
| <u>Capital Outlay</u> | | | | | | | |
| Regular Capital Outlay | 1,447,566 | (139,950) | 302,553 | 1,610,169 | 0 | 1,627,000 | 16,831 |
| <u>Principal on Debt</u> | | | | | | | |
| Education | 403,994 | 0 | 0 | 403,994 | 403,994 | 403,994 | 0 |
| <u>Interest on Debt</u> | | | | | | | |
| Education | 154,250 | 0 | 0 | 154,250 | 154,250 | 154,250 | 0 |
| <u>Total Expenditures</u> | <u>\$ 92,874,908</u> | <u>\$ (681,672)</u> | <u>\$ 2,183,461</u> | <u>\$ 94,376,697</u> | <u>\$ 94,103,164</u> | <u>\$ 96,555,455</u> | <u>\$ 2,178,788</u> |
| <u>Excess (Deficiency) of Revenues</u> | | | | | | | |
| Over Expenditures | \$ 2,209,107 | \$ 681,672 | \$ (2,183,461) | \$ 707,318 | \$ (841,266) | \$ (1,391,267) | \$ 2,098,585 |
| <u>Other Financing Sources (Uses)</u> | | | | | | | |
| Transfers Out | \$ (40,000) | \$ 0 | \$ 0 | \$ (40,000) | \$ (40,000) | \$ (40,000) | \$ 0 |
| Total Other Financing Sources (Uses) | \$ (40,000) | \$ 0 | \$ 0 | \$ (40,000) | \$ (40,000) | \$ (40,000) | \$ 0 |
| Net Change in Fund Balance | \$ 2,169,107 | \$ 681,672 | \$ (2,183,461) | \$ 667,318 | \$ (881,266) | \$ (1,431,267) | \$ 2,098,585 |
| Fund Balance, July 1, 2008 | 4,899,743 | (681,672) | 0 | 4,218,071 | 4,154,158 | 4,154,158 | 63,913 |
| Fund Balance, June 30, 2009 | \$ 7,068,850 | \$ 0 | \$ (2,183,461) | \$ 4,885,389 | \$ 3,272,892 | \$ 2,722,891 | \$ 2,162,498 |

Exhibit J-9

Wilson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Discretely Presented Wilson County School Department
School Federal Projects Fund
For the Year Ended June 30, 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 | \$ 1,207 \$ | 0 \$ | 0 \$ | 1,207 \$ | 500 \$ | 500 \$ | 707 |
| State of Tennessee | 89,700 | 0 | 0 | 89,700 | 86,113 | 89,700 | 0 |
| Federal Government | 4,331,497 | 0 | 0 | 4,331,497 | 4,417,843 | 4,793,218 | (461,721) |
| Total Revenues | \$ 4,422,404 \$ | 0 \$ | 0 \$ | 4,422,404 \$ | 4,504,456 \$ | 4,883,418 \$ | (461,014) |
| <u>Expenditures</u> | | | | | | | |
| <u>Instruction</u> | | | | | | | |
| Regular Instruction Program | \$ 768,508 \$ | (1,735) \$ | 944 \$ | 767,717 \$ | 970,204 \$ | 795,649 \$ | 27,932 |
| Special Education Program | 2,253,902 | (1,511) | 90,094 | 2,342,485 | 2,258,745 | 2,390,112 | 47,627 |
| Vocational Education Program | 148,896 | 0 | 5,322 | 154,218 | 181,250 | 153,037 | (1,181) |
| <u>Support Services</u> | | | | | | | |
| Other Student Support | 73,502 | 0 | 0 | 73,502 | 47,100 | 75,313 | 1,811 |
| Regular Instruction Program | 786,647 | (14,044) | 2,788 | 775,391 | 730,484 | 1,185,197 | 409,806 |
| Special Education Program | 262,683 | (424) | 608 | 262,867 | 263,073 | 263,441 | 574 |
| Maintenance of Plant | 21,400 | 0 | 0 | 21,400 | 20,300 | 23,887 | 2,487 |
| <u>Operation of Non-Instructional Services</u> | | | | | | | |
| Community Services | 71,699 | 0 | 0 | 71,699 | 73,300 | 73,300 | 1,601 |
| Total Expenditures | \$ 4,387,237 \$ | (17,714) \$ | 99,756 \$ | 4,469,279 \$ | 4,544,456 \$ | 4,959,936 \$ | 490,657 |
| Excess (Deficiency) of Revenues Over Expenditures | \$ 35,167 \$ | 17,714 \$ | (99,756) \$ | (46,875) \$ | (40,000) \$ | (76,518) \$ | 29,643 |
| <u>Other Financing Sources (Uses)</u> | | | | | | | |
| Transfers In | \$ 40,000 \$ | 0 \$ | 0 \$ | 40,000 \$ | 40,000 \$ | 66,089 \$ | (26,089) |
| Total Other Financing Sources (Uses) | \$ 40,000 \$ | 0 \$ | 0 \$ | 40,000 \$ | 40,000 \$ | 66,089 \$ | (26,089) |
| Net Change in Fund Balance Fund Balance, July 1, 2008 | \$ 75,167 \$ | 17,714 \$ | (99,756) \$ | (6,875) \$ | 0 \$ | (10,429) \$ | 3,554 |
| | 122,389 | (17,714) | 0 | 104,675 | 95,942 | 95,942 | 8,733 |
| Fund Balance, June 30, 2009 | \$ 197,556 \$ | 0 \$ | (99,756) \$ | 97,800 \$ | 95,942 \$ | 85,513 \$ | 12,287 |

Exhibit J-10

Wilson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Discretely Presented Wilson County School Department
Central Cafeteria Fund
For the Year Ended June 30, 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 | \$ 3,460,143 | \$ 0 | \$ 0 | \$ 3,460,143 | \$ 3,708,000 | \$ 3,708,000 | \$ (247,857) |
| Other Local Revenues | 46,537 | 0 | 0 | 46,537 | 12,000 | 12,000 | 34,537 |
| State of Tennessee | 56,767 | 0 | 0 | 56,767 | 53,000 | 53,000 | 3,767 |
| Federal Government | 1,597,797 | 0 | 0 | 1,597,797 | 1,200,000 | 1,200,000 | 397,797 |
| Total Revenues | \$ 5,161,244 | \$ 0 | \$ 0 | \$ 5,161,244 | \$ 4,973,000 | \$ 4,973,000 | \$ 188,244 |
| <u>Expenditures</u> | | | | | | | |
| <u>Operation of Non-Instructional Services</u> | | | | | | | |
| Food Service | \$ 5,477,329 | \$ (87,250) | \$ 344,872 | \$ 5,734,951 | \$ 5,466,200 | \$ 6,466,200 | \$ 731,249 |
| Total Expenditures | \$ 5,477,329 | \$ (87,250) | \$ 344,872 | \$ 5,734,951 | \$ 5,466,200 | \$ 6,466,200 | \$ 731,249 |
| Excess (Deficiency) of Revenues Over Expenditures | \$ (316,085) | \$ 87,250 | \$ (344,872) | \$ (573,707) | \$ (493,200) | \$ (1,493,200) | \$ 919,493 |
| Net Change in Fund Balance Fund Balance, July 1, 2008 | \$ (316,085) | \$ 87,250 | \$ (344,872) | \$ (573,707) | \$ (493,200) | \$ (1,493,200) | \$ 919,493 |
| | 2,467,824 | (87,250) | 0 | 2,380,574 | 1,794,744 | 1,794,744 | 585,830 |
| Fund Balance, June 30, 2009 | \$ 2,151,739 | \$ 0 | \$ (344,872) | \$ 1,806,867 | \$ 1,301,544 | \$ 301,544 | \$ 1,505,323 |

Exhibit J-11

Wilson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Discretely Presented Wilson County School Department
Extended School Program Fund
For the Year Ended June 30, 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 | \$ 2,516,749 | \$ 0 | \$ 0 | \$ 2,516,749 | \$ 2,500,000 | \$ 2,543,000 | \$ (26,251) |
| Total Revenues | \$ 2,516,749 | \$ 0 | \$ 0 | \$ 2,516,749 | \$ 2,500,000 | \$ 2,543,000 | \$ (26,251) |
| <u>Expenditures</u> | | | | | | | |
| <u>Operation of Non-Instructional Services</u> | | | | | | | |
| Community Services | \$ 2,637,952 | \$ (11,316) | \$ 7,238 | \$ 2,633,874 | \$ 2,687,500 | \$ 2,684,500 | \$ 50,626 |
| Other Debt Service | 37,095 | 0 | 0 | 37,095 | 0 | 46,000 | 8,905 |
| Education | \$ 2,675,047 | \$ (11,316) | \$ 7,238 | \$ 2,670,969 | \$ 2,687,500 | \$ 2,730,500 | \$ 59,531 |
| Total Expenditures | \$ (158,298) | \$ 11,316 | \$ (7,238) | \$ (154,220) | \$ (187,500) | \$ (187,500) | \$ 33,280 |
| Excess (Deficiency) of Revenues Over Expenditures | \$ (158,298) | \$ 11,316 | \$ (7,238) | \$ (154,220) | \$ (187,500) | \$ (187,500) | \$ 33,280 |
| Net Change in Fund Balance Fund Balance, July 1, 2008 | \$ 873,336 | \$ (11,316) | \$ 0 | \$ 862,020 | \$ 697,262 | \$ 697,262 | \$ 164,758 |
| Fund Balance, June 30, 2009 | \$ 715,038 | \$ 0 | \$ (7,238) | \$ 707,800 | \$ 509,762 | \$ 509,762 | \$ 198,038 |

Exhibit J-12

Wilson County, Tennessee
Statement of Net Assets
Discretely Presented Wilson County School Department
Proprietary Fund
June 30, 2009

Governmental
Activities
Internal
Service
Fund
Employee
Insurance
Fund

ASSETS

| | |
|---------------------------------------|---------------------|
| Current Assets: | |
| Cash | \$ 975,250 |
| Equity in Pooled Cash and Investments | 2,096,692 |
| Due from Other Funds | 4,438,769 |
| Total Assets | <u>\$ 7,510,711</u> |

LIABILITIES

| | |
|---------------------------------------|---------------------|
| Current Liabilities: | |
| Claims and Judgments Payable | \$ 828,635 |
| Other Postemployment Benefits Payable | 894,943 |
| Total Liabilities | <u>\$ 1,723,578</u> |

NET ASSETS

| | |
|------------------|---------------------|
| Unrestricted | <u>\$ 5,787,133</u> |
| Total Net Assets | <u>\$ 5,787,133</u> |

Exhibit J-13

Wilson County, Tennessee
Statement of Revenues, Expenses, and
Changes in Net Assets
Discretely Presented Wilson County School Department
Proprietary Fund
For the Year Ended June 30, 2009

| | <u>Governmental</u> |
|---|----------------------|
| | Activities |
| | Internal |
| | Service |
| | <u>Fund</u> |
| | Employee |
| | Insurance |
| | <u>Fund</u> |
| <u>Operating Revenues</u> | |
| Charges for Current Services | \$ 13,067,928 |
| Total Operating Revenues | <u>\$ 13,067,928</u> |
| <u>Operating Expenses</u> | |
| Employee Benefits | \$ 10,411,858 |
| Other Postemployment Benefits | 894,943 |
| Total Operating Expenses | <u>\$ 11,306,801</u> |
| Operating Income (Loss) | <u>\$ 1,761,127</u> |
| <u>Nonoperating Revenues (Expenses)</u> | |
| Investment Income | \$ 140,000 |
| Total Nonoperating Revenues (Expenses) | <u>\$ 140,000</u> |
| Change in Net Assets | \$ 1,901,127 |
| Net Assets, July 1, 2008 | <u>3,886,006</u> |
| Nets Assets, June 30, 2009 | <u>\$ 5,787,133</u> |

Exhibit J-14

Wilson County, Tennessee
Statement of Cash Flows
Discretely Presented Wilson County School Department
Proprietary Fund
For the Year Ended June 30, 2009

| | Governmental Activities |
|---|--|
| | <u>Internal Service Fund</u> |
| | <u>Employee Insurance Fund</u> |
| | |
| <u>Cash Flows from Operating Activities</u> | |
| Receipts from Customers and Users | \$ 11,916,401 |
| Payments to Suppliers | (10,637,260) |
| Net Cash Provided By (Used In) Operating Activities | <u>\$ 1,279,141</u> |
| | |
| <u>Cash Flows from Investing Activities</u> | |
| Investment Income | \$ 140,000 |
| Net Cash Provided By (Used In) Investing Activities | <u>\$ 140,000</u> |
| | |
| Net Increase (Decrease) in Cash | \$ 1,419,141 |
| Cash, July 1, 2008 | <u>1,652,801</u> |
| | |
| Cash, June 30, 2009 | <u><u>\$ 3,071,942</u></u> |
| | |
| <u>Reconciliation of Operating Income (Loss)</u> <u>to Net Cash Provided By (Used In) Operating Activities</u> | |
| Operating Income (Loss) | \$ 1,761,127 |
| Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Provided By (Used In) Operating Activities: | |
| (Increase) Decrease in Due From Other Funds | (1,151,527) |
| Increase (Decrease) in Accounts Payable | (10,000) |
| Increase (Decrease) in Claims and Judgments Payable | (215,402) |
| Increase (Decrease) in Other Postemployment Benefits Payable | <u>894,943</u> |
| Net Cash Provided By (Used In) Operating Activities | <u>\$ 1,279,141</u> |
| | |
| <u>Reconciliation of Cash with Statement of Net Assets</u> | |
| Cash per Net Assets | \$ 975,250 |
| Equity in Pooled Cash and Investments per Net Assets | <u>2,096,692</u> |
| | |
| Cash, June 30, 2009 | <u><u>\$ 3,071,942</u></u> |

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MISCELLANEOUS SCHEDULES

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Exhibit K-1

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

| 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 |
|--|--------------------------|---------------|---------------|--------------------|--------------------|----------------------|-----------------------------------|---------------------|
| PRIMARY GOVERNMENT | | | | | | | | |
| NOTES PAYABLE | | | | | | | | |
| <u>Payable through General Debt Service Fund</u> | | | | | | | | |
| Refunding | \$ 7,585,000 | 3.1 to 5 % | 5-16-02 | 6-15-11 | \$ 760,000 | 0 \$ | 600,000 \$ | 160,000 |
| Land and School Buses | 1,155,000 | 3 to 4 | 5-16-02 | 5-1-09 | 60,000 | 0 | 60,000 | 0 |
| WEMA Equipment | 2,300,000 | 3.17 | 5-19-08 | 6-1-11 | 2,300,000 | 0 | 766,000 | 1,534,000 |
| Jail Renovation | 1,895,000 | 4.84 | 6-10-09 | 6-1-21 | 0 | 1,895,000 | 0 | 1,895,000 |
| Total Payable through General Debt Service Fund | | | | | \$ 3,120,000 | \$ 1,895,000 | \$ 1,426,000 | \$ 3,589,000 |
| <u>Payable through Rural Debt Service Fund</u> | | | | | | | | |
| Extended Day Care Building | 390,000 | 5.2 to 5.95 | 5-25-00 | 6-30-12 | \$ 120,000 | 0 \$ | 30,000 \$ | 90,000 |
| Mt. Juliet School Building Renovations | 3,900,000 | 3.2 | 5-19-08 | 6-1-11 | 3,900,000 | 0 | 1,300,000 | 2,600,000 |
| Total Payable through Rural Debt Service Fund | | | | | \$ 4,020,000 | 0 \$ | 1,330,000 \$ | 2,690,000 |
| <u>Payable through Other Capital Projects Fund</u> | | | | | | | | |
| Land and Building | 300,000 | 5 | 4-10-07 | 4-1-10 | \$ 200,000 | 0 \$ | 100,000 \$ | 100,000 |
| Total Payable through Other Capital Projects Fund | | | | | \$ 200,000 | 0 \$ | 100,000 \$ | 100,000 |
| Total Notes Payable | | | | | \$ 7,340,000 | \$ 1,895,000 | \$ 2,856,000 | \$ 6,379,000 |
| CAPITAL LEASES PAYABLE | | | | | | | | |
| <u>Payable through General Fund</u> | | | | | | | | |
| Sheriff Vehicles | 938,382 | 5.3 | 2-24-09 | 2-24-11 | 0 | 938,382 | 329,079 | 609,303 |
| Total Payable through General Fund | | | | | \$ 0 | \$ 938,382 | \$ 329,079 | \$ 609,303 |
| <u>Payable through Special Purpose Fund</u> | | | | | | | | |
| Refunding School Construction | 11,125,000 | 4 to 5.25 | 1-13-1999 | 6-30-15 | \$ 5,550,000 | 0 \$ | 690,000 \$ | 4,860,000 |
| Total Payable through Special Purpose Fund | | | | | \$ 5,550,000 | 0 \$ | 690,000 \$ | 4,860,000 |
| Total Capital Leases Payable | | | | | \$ 5,550,000 | \$ 938,382 | \$ 1,019,079 | \$ 5,469,303 |

(Continued)

Exhibit K-1

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

| Description of Indebtedness | Original Amount of Issue | Interest Rate | Date of Issue | Last Maturity Date | Outstanding 7-1-08 | Issued During Period | Paid and/or Matured During Period | Outstanding 6-30-09 |
|---|--------------------------|---------------|---------------|--------------------|--------------------|----------------------|-----------------------------------|---------------------|
| PRIMARY GOVERNMENT (CONT.) | | | | | | | | |
| BONDS PAYABLE | | | | | | | | |
| <u>Payable through General Debt Service Fund</u> | | | | | | | | |
| School Refunding | \$ 25,000,000 | 4.95 | 7-1-1999 | 4-1-09 | \$ 1,195,000 | 0 | \$ 1,195,000 | 0 |
| Refunding | 16,220,000 | 3 to 5 | 8-1-02 | 4-1-19 | 15,920,000 | 0 | 0 | 15,920,000 |
| Judicial and Safety Projects | 8,010,000 | 3 to 4.5 | 2-1-03 | 4-1-10 | 1,750,000 | 0 | 865,000 | 885,000 |
| School Improvements | 19,000,000 | 2.75 to 4.5 | 7-30-03 | 5-1-23 | 15,155,000 | 0 | 1,015,000 | 14,140,000 |
| Total Payable through General Debt Service Fund | 57,100,000 | 4.319 | 4-1-05 | 4-1-25 | 53,765,000 | 0 | 3,335,000 | 50,430,000 |
| | | | | | \$ 87,785,000 | 0 | \$ 6,410,000 | \$ 81,375,000 |
| <u>Payable through Special Purpose Fund</u> | | | | | | | | |
| School Building | 8,395,000 | 3.1059 | 2-26-08 | 4-1-18 | \$ 8,395,000 | 0 | \$ 840,000 | \$ 7,555,000 |
| Total Payable through Special Purpose Fund | | | | | \$ 8,395,000 | 0 | \$ 840,000 | \$ 7,555,000 |
| <u>Payable through Rural Debt Service Fund</u> | | | | | | | | |
| School Refunding | 4,500,000 | 5.265 | 10-19-1999 | 4-1-09 | \$ 215,000 | 0 | \$ 215,000 | 0 |
| School Building | 3,165,000 | 3 to 4.7 | 8-1-02 | 4-1-19 | 3,005,000 | 0 | 20,000 | 2,985,000 |
| School Building Construction | 7,000,000 | 2.25 to 4.5 | 5-1-03 | 5-1-23 | 5,515,000 | 0 | 365,000 | 5,150,000 |
| School Building Construction | 7,500,000 | 3.87 | 2-23-06 | 4-1-26 | 6,750,000 | 0 | 375,000 | 6,375,000 |
| Total Payable through Rural Debt Service Fund | 7,540,000 | 4.17 | 2-1-07 | 4-1-27 | 7,340,000 | 0 | 225,000 | 7,115,000 |
| | | | | | \$ 22,825,000 | 0 | \$ 1,200,000 | \$ 21,625,000 |
| <u>Payable through Sanitation Projects Fund</u> | | | | | | | | |
| Landfill Refunding | 5,365,000 | 3.475 | 4-24-08 | 5-1-17 | \$ 5,365,000 | 0 | \$ 600,000 | \$ 4,765,000 |
| Total Payable through Sanitation Projects Fund | | | | | \$ 5,365,000 | 0 | \$ 600,000 | \$ 4,765,000 |
| Total Bonds Payable | | | | | \$ 124,370,000 | 0 | \$ 9,050,000 | \$ 115,320,000 |
| DISCRETELY PRESENTED WILSON COUNTY SCHOOL DEPARTMENT | | | | | | | | |
| CAPITAL LEASES PAYABLE | | | | | | | | |
| <u>Payable through General Purpose School Fund</u> | | | | | | | | |
| Building Improvements | 5,033,706 | 4.85 | 12-16-02 | 2-1-15 | \$ 3,280,206 | 0 | \$ 403,994 | \$ 2,876,212 |
| Total Capital Leases Payable | | | | | \$ 3,280,206 | 0 | \$ 403,994 | \$ 2,876,212 |

Exhibit K-2

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

PRIMARY GOVERNMENT

| Year Ending June 30 | Note Principal | Note Interest | Total Note Requirements |
|---------------------------|-------------------|------------------|-------------------------------|
| 2010 | \$ 2,437,000 | \$ 241,509 | \$ 2,678,509 |
| 2011 | 2,337,000 | 159,170 | 2,496,170 |
| 2012 | 190,000 | 79,277 | 269,277 |
| 2013 | 160,000 | 68,486 | 228,486 |
| 2014 | 160,000 | 60,742 | 220,742 |
| 2015 | 160,000 | 52,998 | 212,998 |
| 2016 | 160,000 | 45,254 | 205,254 |
| 2017 | 155,000 | 37,510 | 192,510 |
| 2018 | 155,000 | 30,008 | 185,008 |
| 2019 | 155,000 | 22,506 | 177,506 |
| 2020 | 155,000 | 15,004 | 170,004 |
| 2021 | 155,000 | 7,502 | 162,502 |
| Total | \$ 6,379,000 | \$ 819,966 | \$ 7,198,966 |

| Year Ending June 30 | Capital Lease Principal | Capital Lease Interest | Total Capital Lease Requirements |
|---------------------------|-------------------------------|------------------------------|---|
| 2010 | \$ 1,016,786 | \$ 265,401 | \$ 1,282,187 |
| 2011 | 1,067,517 | 217,991 | 1,285,508 |
| 2012 | 785,000 | 167,454 | 952,454 |
| 2013 | 825,000 | 131,344 | 956,344 |
| 2014 | 865,000 | 126,477 | 991,477 |
| 2015 | 910,000 | 81,311 | 991,311 |
| Total | \$ 5,469,303 | \$ 989,978 | \$ 6,459,281 |

(Continued)

Exhibit K-2

Wilson County, Tennessee
Schedule of Long-term Debt Requirements by Year
Primary Government and Discretely Presented
Wilson County School Department (Cont.)

PRIMARY GOVERNMENT (CONT.)

| Year Ending June 30 | Bond Principal | Bond Interest | Total Bond Requirements |
|---------------------------|-----------------------|----------------------|-------------------------------|
| 2010 | \$ 9,160,000 | \$ 5,171,644 | \$ 14,331,644 |
| 2011 | 8,360,000 | 4,787,980 | 13,147,980 |
| 2012 | 8,470,000 | 4,426,511 | 12,896,511 |
| 2013 | 8,580,000 | 4,058,012 | 12,638,012 |
| 2014 | 8,665,000 | 3,679,541 | 12,344,541 |
| 2015 | 8,790,000 | 3,296,912 | 12,086,912 |
| 2016 | 8,890,000 | 2,902,816 | 11,792,816 |
| 2017 | 8,830,000 | 2,501,155 | 11,331,155 |
| 2018 | 8,280,000 | 2,103,192 | 10,383,192 |
| 2019 | 7,560,000 | 1,724,640 | 9,284,640 |
| 2020 | 5,205,000 | 1,367,444 | 6,572,444 |
| 2021 | 5,205,000 | 1,125,095 | 6,330,095 |
| 2022 | 5,205,000 | 881,468 | 6,086,468 |
| 2023 | 5,205,000 | 636,550 | 5,841,550 |
| 2024 | 3,825,000 | 391,075 | 4,216,075 |
| 2025 | 3,825,000 | 222,513 | 4,047,513 |
| 2026 | 820,000 | 53,200 | 873,200 |
| 2027 | 445,000 | 18,913 | 463,913 |
| Total | <u>\$ 115,320,000</u> | <u>\$ 39,348,661</u> | <u>\$ 154,668,661</u> |

DISCRETELY PRESENTED
WILSON COUNTY SCHOOL DEPARTMENT

| Year Ending June 30 | Capital Lease Principal | Capital Lease Interest | Total Capital Lease Requirements |
|---------------------------|-------------------------------|------------------------------|---|
| 2010 | \$ 423,825 | \$ 134,419 | \$ 558,244 |
| 2011 | 444,630 | 113,614 | 558,244 |
| 2012 | 466,456 | 91,788 | 558,244 |
| 2013 | 489,353 | 68,891 | 558,244 |
| 2014 | 513,374 | 44,870 | 558,244 |
| 2015 | 538,574 | 20,072 | 558,646 |
| Total | <u>\$ 2,876,212</u> | <u>\$ 473,654</u> | <u>\$ 3,349,866</u> |

Exhibit K-3

Wilson County, Tennessee
Schedule of Notes Receivable
June 30, 2009

| <u>Description</u> | <u>Debtor</u> | <u>Original Amount of Notes</u> | <u>Date of Issue</u> | <u>Date of Maturity</u> | <u>Interest Rate</u> | <u>Balance 6-30-09</u> |
|----------------------------------|-------------------|---|------------------------------|---------------------------------|--------------------------|----------------------------|
| <u>General Debt Service Fund</u> | | | | | | |
| City of Watertown Note | City of Watertown | \$ 650,000 | 6-23-08 | 6-22-43 | 3.2 % | \$ 639,660 |
| Total Notes Receivable | | | | | | <u><u>\$ 639,660</u></u> |

Exhibit K-4

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

| <u>From Fund</u> | <u>To Fund</u> | <u>Purpose</u> | <u>Amount</u> |
|--|---|--------------------------------------|---------------------|
| <u>PRIMARY GOVERNMENT</u> | | | |
| General | Highway/Public Works | Storm water damage engineer | \$ 78,312 |
| General | Courthouse and Jail Maintenance | Operations | 1,176,510 |
| General | Agriculture Center | Operations | 414,184 |
| General | Workers' Compensation (Special Revenue) | Workers' compensation insurance | 1,112,749 |
| Highway/Public Works | Workers' Compensation (Special Revenue) | Workers' compensation insurance | 280,778 |
| General Debt Service | General | Architect fees for jail renovation | 150,000 |
| Solid Waste Disposal | Workers' Compensation (Special Revenue) | Workers' compensation insurance | 8,000 |
| Courthouse and Jail Maintenance | Workers' Compensation (Special Revenue) | Workers' compensation insurance | 68,540 |
| Solid Waste/Sanitation | Workers' Compensation (Special Revenue) | Workers' compensation insurance | 92,548 |
| Special Purpose | Rural Debt Service | Debt payment | 374,213 |
| Agriculture Center | Workers' Compensation (Special Revenue) | Workers' compensation insurance | 5,200 |
| Special Debt Service | Courthouse and Jail Maintenance | Maintenance and upkeep costs at jail | 118,296 |
| Sanitation Projects | Solid Waste Disposal | Equipment purchase | 854,890 |
| Judicial and Safety Projects | General Debt Service | Close capital project | 442,723 |
| High School Building Projects | General Debt Service | Close capital project | 1,273,375 |
| Other Capital Projects | General | Operations | <u>1,000,000</u> |
| Total Transfers Primary Government | | | <u>\$ 7,450,318</u> |
| <u>DISCRETELY PRESENTED</u> | | | |
| <u>WILSON COUNTY SCHOOL DEPARTMENT</u> | | | |
| General Purpose School | School Federal Projects | Grant matching funds | <u>\$ 40,000</u> |

Wilson County, Tennessee
Schedule of Salaries and Official Bonds of Principal Officials
Primary Government and Discretely Presented Wilson County School Department
For the Year Ended June 30, 2009

| Official | Authorization for Salary | Salary Paid During Period | Bond | Surety |
|--|---|---------------------------|-----------|--|
| County Mayor | Section 8-24-102, <u>TCA</u> , and County Commission | \$ 105,195 (1) | \$ 50,000 | R.L.I. Insurance Company |
| Road Superintendent | Section 8-24-102, <u>TCA</u> | 80,841 | 100,000 | State Automobile Mutual Insurance Company |
| Director of Schools | State Board of Education and Local Board of Education | 116,000 (2) | 100,000 | " |
| Trustee | Section 8-24-102, <u>TCA</u> | 72,214 | 3,000,000 | R.L.I. Insurance Company |
| Assessor of Property: | | | | |
| Jimmy Locke (7-1-08 through 8-31-08) | Section 8-24-102, <u>TCA</u> | 15,276 | 10,000 | State Automobile Mutual Insurance Company |
| Jack Pratt, Jr. (9-1-08 through 6-30-09) | Section 8-24-102, <u>TCA</u> | 56,938 | 10,000 | " |
| County Clerk | Section 8-24-102, <u>TCA</u> | 72,214 | 50,000 | " |
| Circuit, General Sessions, and Juvenile Courts Clerk | Section 8-24-102, <u>TCA</u> | 72,214 | 50,000 | " |
| Clerk and Master | Section 8-24-102, <u>TCA</u> , and Chancery Court Judge | 72,214 (3) | 50,000 | " |
| Register | Section 8-24-102, <u>TCA</u> | 72,214 | 25,000 | " |
| Sheriff | Section 8-24-102, <u>TCA</u> , and County Commission | 87,071 (4) | 25,000 | " |
| Finance Director | County Commission | 118,732 | 100,000 | Travelers Casualty and Surety Company of America |
| Other Bonds | | | | |
| Road Commissioner - Kenneth Reich | | | 1,000 | State Automobile Mutual Insurance Company |
| Road Commissioner - William Patton | | | 1,000 | " |
| Road Commissioner - Billy Rowland | | | 1,000 | " |
| Road Commissioner - Gilbert Graves | | | 1,000 | " |

(1) Includes \$14,400 for serving as chairman of the Road Commission.

(2) Includes \$1,000 for a chief executive officer supplement.

(3) Does not include special commissioner fees totaling \$13,016.

(4) Includes \$7,035 for serving as workhouse superintendent and \$600 for a law enforcement training supplement.

Exhibit K-6

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

| | Special Revenue Funds | | | | | | |
|--|-----------------------|---------------------------------------|--------------------------------|----------------------|--------------------|-----------------|--------------------------|
| | General | Courthouse and Jail Maintenance | Solid Waste / Sanitation | Ambulance Service | Special Purpose | Drug Control | Sports and Recreation |
| <u>Local Taxes</u> | | | | | | | |
| <u>County Property Taxes</u> | | | | | | | |
| Current Property Tax | \$ 19,972,841 | \$ 0 | \$ 426,674 | \$ 0 | \$ 0 | \$ 0 | \$ 918,652 |
| Trustee's Collections - Prior Year | 479,015 | 0 | 41,103 | 0 | 0 | 0 | 0 |
| Trustee's Collections - Bankruptcy | 9,388 | 0 | 609 | 0 | 0 | 0 | 0 |
| Circuit/Clerk & Master Collections - Prior Years | 171,146 | 0 | 14,700 | 0 | 0 | 0 | 0 |
| Interest and Penalty | 92,161 | 0 | 6,332 | 0 | 0 | 0 | 0 |
| Payments in-Lieu-of Taxes - T.V.A. | 7,058 | 0 | 0 | 0 | 0 | 0 | 0 |
| Payments in-Lieu-of Taxes - Other | 130,845 | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>County Local Option Taxes</u> | | | | | | | |
| Local Option Sales Tax | 0 | 0 | 0 | 0 | 4,504,561 | 0 | 37,158 |
| Hotel/Motel Tax | 661,033 | 0 | 0 | 0 | 0 | 0 | 0 |
| Wheel Tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Litigation Tax - General | 159,743 | 12,554 | 0 | 0 | 0 | 0 | 0 |
| Litigation Tax - Special Purpose | 115,302 | 63,237 | 0 | 0 | 0 | 0 | 0 |
| Litigation Tax - Jail, Workhouse, or Courthouse | 625 | 0 | 0 | 0 | 0 | 0 | 0 |
| Litigation Tax - Courtroom Security | 52,599 | 0 | 0 | 0 | 0 | 0 | 0 |
| Business Tax | 917,832 | 0 | 0 | 0 | 0 | 0 | 0 |
| Mineral Severance Tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Adequate Facilities/Development Tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>Statutory Local Taxes</u> | | | | | | | |
| Bank Excise Tax | 90,163 | 0 | 1,917 | 0 | 0 | 0 | 0 |
| Wholesale Beer Tax | 551,474 | 0 | 0 | 0 | 0 | 0 | 0 |
| Interstate Telecommunications Tax | 5,414 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Local Taxes | \$ 23,416,639 | \$ 75,791 | \$ 491,335 | \$ 0 | \$ 4,504,561 | \$ 0 | \$ 955,810 |
| <u>Licenses and Permits</u> | | | | | | | |
| <u>Licenses</u> | | | | | | | |
| Cable TV Franchise | \$ 428,428 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Permits</u> | | | | | | | |
| Building Permits | 127,694 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Licenses and Permits | \$ 556,122 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |

(Continued)

Exhibit K-6

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

| | Special Revenue Funds | | | | | | |
|--|-----------------------|---------------------------------------|--------------------------------|----------------------|--------------------|-----------------|--------------------------|
| | General | Courthouse and Jail Maintenance | Solid Waste / Sanitation | Ambulance Service | Special Purpose | Drug Control | Sports and Recreation |
| <u>Fines, Forfeitures, and Penalties</u> | | | | | | | |
| <u>Circuit Court</u> | | | | | | | |
| Fines | \$ 36,906 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Officers Costs | 26,610 | 0 | 0 | 0 | 0 | 0 | 0 |
| Drug Control Fines | 8,245 | 0 | 0 | 0 | 0 | 1,045 | 0 |
| Jail Fees | 7,216 | 0 | 0 | 0 | 0 | 0 | 0 |
| Data Entry Fee - Circuit Court | 1,672 | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>Criminal Court</u> | | | | | | | |
| Drug Court Fees | 8,510 | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>General Sessions Court</u> | | | | | | | |
| Fines | 73,162 | 0 | 0 | 0 | 0 | 0 | 0 |
| Officers Costs | 137,726 | 0 | 0 | 0 | 0 | 0 | 0 |
| Game and Fish Fines | 862 | 0 | 0 | 0 | 0 | 0 | 0 |
| Drug Control Fines | 23,063 | 0 | 0 | 0 | 0 | 4,627 | 0 |
| Drug Court Fees | 30,150 | 0 | 0 | 0 | 0 | 0 | 0 |
| Jail Fees | 34,233 | 0 | 0 | 0 | 0 | 0 | 0 |
| Data Entry Fee - General Sessions Court | 21,340 | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>Juvenile Court</u> | | | | | | | |
| Fines | 12,520 | 0 | 0 | 0 | 0 | 0 | 0 |
| Officers Costs | 7,632 | 0 | 0 | 0 | 0 | 0 | 0 |
| Jail Fees | 3,034 | 0 | 0 | 0 | 0 | 0 | 0 |
| DUI Treatment Fines | 240 | 0 | 0 | 0 | 0 | 0 | 0 |
| Data Entry Fee - Juvenile Court | 1,412 | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>Chancery Court</u> | | | | | | | |
| Officers Costs | 35,658 | 0 | 0 | 0 | 0 | 0 | 0 |
| Data Entry Fee - Chancery Court | 5,502 | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>Other Courts - In-county</u> | | | | | | | |
| Fines | 10,036 | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>Judicial District Drug Program</u> | | | | | | | |
| Courtroom Security Fee | 19,960 | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>Other Fines, Forfeitures, and Penalties</u> | | | | | | | |
| Proceeds from Confiscated Property | 0 | 0 | 0 | 0 | 0 | 26,503 | 0 |
| Total Fines, Forfeitures, and Penalties | \$ 505,689 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 32,175 | \$ 0 |

(Continued)

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

| | Special Revenue Funds | | | | | | |
|---|-----------------------|---------------------------------------|--------------------------------|----------------------|--------------------|-----------------|--------------------------|
| | General | Courthouse and Jail Maintenance | Solid Waste / Sanitation | Ambulance Service | Special Purpose | Drug Control | Sports and Recreation |
| <u>Charges for Current Services</u> | | | | | | | |
| <u>General Service Charges</u> | | | | | | | |
| Patient Charges | \$ 1,766,545 | \$ 0 | \$ 0 | 200,000 | \$ 0 | \$ 0 | \$ 0 |
| Zoning Studies | 23,085 | 0 | 0 | 0 | 0 | 0 | 0 |
| Health Department Collections | 7,255 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other General Service Charges | 2,571 | 0 | 0 | 0 | 0 | 0 | 0 |
| Water Tap Sales | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Service Charges | 43,474 | 0 | 2,505 | 0 | 0 | 0 | 0 |
| <u>Fees</u> | | | | | | | |
| Engineer Review Fees | 85,825 | 0 | 0 | 0 | 0 | 0 | 0 |
| Recreation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Copy Fees | 4,013 | 0 | 0 | 0 | 0 | 0 | 0 |
| Telephone Commissions | 63,403 | 0 | 0 | 0 | 0 | 0 | 0 |
| Vending Machine Collections | 41,149 | 0 | 0 | 0 | 0 | 0 | 0 |
| Constitutional Officers' Fees and Commissions | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Data Processing Fee - Register | 55,014 | 0 | 0 | 0 | 0 | 0 | 0 |
| Probation Fees | 502,623 | 0 | 0 | 0 | 0 | 0 | 0 |
| Data Processing Fee - Sheriff | 21,867 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sexual Offender Registration Fees - Sheriff | 6,850 | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>Education Charges</u> | | | | | | | |
| Tuition - Adult Education | 43,300 | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>Other Charges for Services</u> | | | | | | | |
| Other Charges for Services | 765 | 0 | 2,505 | 200,000 | 0 | 0 | 0 |
| Total Charges for Current Services | \$ 2,667,739 | \$ 0 | \$ 2,505 | \$ 200,000 | \$ 0 | \$ 0 | \$ 0 |
| <u>Other Local Revenues</u> | | | | | | | |
| <u>Recurring Items</u> | | | | | | | |
| Investment Income | 0 | 0 | 0 | 0 | 0 | 3,664 | 0 |
| Lease/Rentals | 55,433 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sale of Maps | 240 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sale of Recycled Materials | 0 | 0 | 129,708 | 0 | 0 | 0 | 0 |
| Miscellaneous Refunds | 75,731 | 0 | 1,097 | 0 | 0 | 160 | 0 |

(Continued)

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

| | Special Revenue Funds | | | | | | |
|--|-----------------------|---------------------------------------|--------------------------------|----------------------|--------------------|-----------------|--------------------------|
| | General | Courthouse and Jail Maintenance | Solid Waste / Sanitation | Ambulance Service | Special Purpose | Drug Control | Sports and Recreation |
| <u>Other Local Revenues (Cont.)</u> | | | | | | | |
| <u>Nonrecurring Items</u> | | | | | | | |
| Sale of Equipment | 4,451 \$ | 0 \$ | 0 \$ | 0 \$ | 0 \$ | 0 \$ | 0 |
| Sale of Property | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Damages Recovered from Individuals | 14 | 0 | 0 | 0 | 0 | 0 | 0 |
| Contributions and Gifts | 104 | 0 | 0 | 0 | 0 | 0 | 0 |
| Performance Bond Forfeitures | 59,235 | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>Other Local Revenues</u> | | | | | | | |
| Other Local Revenues | 91,341 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Other Local Revenues | 286,549 \$ | 0 \$ | 130,805 \$ | 0 \$ | 0 \$ | 3,824 \$ | 0 |
| <u>Fees Received from County Officials</u> | | | | | | | |
| <u>Excess Fees</u> | | | | | | | |
| County Clerk | 147,500 \$ | 0 \$ | 0 \$ | 0 \$ | 0 \$ | 0 \$ | 0 |
| Circuit Court Clerk | 197,532 | 0 | 0 | 0 | 0 | 0 | 0 |
| Register | 518,365 | 0 | 0 | 0 | 0 | 0 | 0 |
| Trustee | 1,827,375 | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>Fees in-Lieu-of Salary</u> | | | | | | | |
| Clerk and Master | 307,887 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sheriff | 100,391 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Fees Received from County Officials | 3,099,050 \$ | 0 \$ | 0 \$ | 0 \$ | 0 \$ | 0 \$ | 0 |
| <u>State of Tennessee</u> | | | | | | | |
| <u>General Government Grants</u> | | | | | | | |
| Juvenile Services Program | 9,000 \$ | 0 \$ | 0 \$ | 0 \$ | 0 \$ | 0 \$ | 0 |
| State Reappraisal Grant | 23,232 | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>Public Safety Grants</u> | | | | | | | |
| Law Enforcement Training Programs | 47,400 | 0 | 0 | 0 | 0 | 0 | 0 |
| Health and Welfare Grants | | | | | | | |
| Health Department Programs | 810,297 | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>Public Works Grants</u> | | | | | | | |
| Bridge Program | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

(Continued)

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

| | Special Revenue Funds | | | | | | |
|------------------------------------|-----------------------|---------------------------------------|--------------------------------|----------------------|--------------------|-----------------|--------------------------|
| | General | Courthouse and Jail Maintenance | Solid Waste / Sanitation | Ambulance Service | Special Purpose | Drug Control | Sports and Recreation |
| <u>State of Tennessee (Cont.)</u> | | | | | | | |
| <u>Public Works Grants (Cont.)</u> | | | | | | | |
| State Aid Program | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Litter Program | 50,886 | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>Other State Revenues</u> | | | | | | | |
| Flood Control | 39,282 | 0 | 0 | 0 | 0 | 0 | 0 |
| Income Tax | 620,885 | 0 | 0 | 0 | 0 | 0 | 0 |
| Beer Tax | 18,701 | 0 | 0 | 0 | 0 | 0 | 0 |
| Alcoholic Beverage Tax | 111,540 | 0 | 0 | 0 | 0 | 0 | 0 |
| Mixed Drink Tax | 7,299 | 0 | 0 | 0 | 0 | 0 | 0 |
| State Revenue Sharing - T.V.A. | 979,225 | 0 | 0 | 0 | 0 | 0 | 0 |
| Contracted Prisoner Boarding | 763,315 | 0 | 0 | 0 | 0 | 0 | 0 |
| Gasoline and Motor Fuel Tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Petroleum Special Tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Registrar's Salary Supplement | 10,817 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other State Grants | 33,149 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other State Revenues | 6,000 | 0 | 24,103 | 0 | 0 | 0 | 0 |
| Total State of Tennessee | \$ 3,531,028 | \$ 0 | \$ 24,103 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Federal Government</u> | | | | | | | |
| <u>Federal Through State</u> | | | | | | | |
| Civil Defense Reimbursement | \$ 121,115 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Homeland Security Grants | 208,590 | 0 | 0 | 0 | 0 | 0 | 0 |
| Law Enforcement Grants | 18,450 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Federal through State | 9,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>Direct Federal Revenue</u> | | | | | | | |
| Asset Forfeiture Funds | 0 | 0 | 0 | 0 | 0 | 6,750 | 0 |
| Other Direct Federal Revenue | 18,213 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Federal Government | \$ 375,368 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 6,750 | \$ 0 |

(Continued)

Exhibit K-6

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

| | Special Revenue Funds | | | | | | | |
|--|-----------------------|---------------------------------------|--------------------------------|----------------------|--------------------|-----------------|--------------------------|---|
| | General | Courthouse and Jail Maintenance | Solid Waste / Sanitation | Ambulance Service | Special Purpose | Drug Control | Sports and Recreation | |
| <u>Other Governments and Citizens Groups</u> | | | | | | | | |
| <u>Other Governments</u> | | | | | | | | |
| Contributions | \$ 6,113 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0 |
| Contracted Services | 500 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>Citizens Groups</u> | | | | | | | | |
| Donations | 4,990 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Other Governments and Citizens Groups | \$ 11,603 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0 |
| Total | \$ 34,449,787 | \$ 75,791 | \$ 648,748 | \$ 200,000 | \$ 4,504,561 | \$ 42,749 | \$ 955,810 | 0 |

(Continued)

Exhibit K-6

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

| | Special Revenue Funds | | | | | Debt Service Funds | | |
|--|-----------------------|--------------------------------|-----------------------|------------------------|----------------------|--------------------|----------------------|--|
| | Agriculture Center | Constitutional Officers - Fees | Workers' Compensation | Highway / Public Works | General Debt Service | Rural Debt Service | Special Debt Service | |
| Local Taxes | | | | | | | | |
| <u>County Property Taxes</u> | | | | | | | | |
| Current Property Tax | \$ 0 | \$ 0 | \$ 0 | \$ 3,480,793 | \$ 3,439,237 | \$ 0 | \$ 0 | |
| Trustee's Collections - Prior Year | 0 | 0 | 0 | 83,460 | 76,707 | 0 | 0 | |
| Trustee's Collections - Bankruptcy | 0 | 0 | 0 | 1,636 | 1,541 | 0 | 0 | |
| Circuit/Clerk & Master Collections - Prior Years | 0 | 0 | 0 | 29,819 | 27,404 | 0 | 0 | |
| Interest and Penalty | 0 | 0 | 0 | 16,060 | 15,059 | 0 | 0 | |
| Payments in-Lieu-of Taxes - T.V.A. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Payments in-Lieu-of Taxes - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| <u>County Local Option Taxes</u> | | | | | | | | |
| Local Option Sales Tax | 0 | 0 | 0 | 0 | 0 | 996,235 | 0 | |
| Hotel/Motel Tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Wheel Tax | 0 | 0 | 0 | 0 | 2,306,221 | 0 | 0 | |
| Litigation Tax - General | 0 | 0 | 0 | 0 | 79,318 | 0 | 0 | |
| Litigation Tax - Special Purpose | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Litigation Tax - Jail, Workhouse, or Courthouse | 0 | 0 | 0 | 0 | 88,482 | 0 | 106,737 | |
| Litigation Tax - Courtroom Security | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Business Tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Mineral Severance Tax | 0 | 0 | 0 | 169,410 | 0 | 0 | 0 | |
| Adequate Facilities/Development Tax | 0 | 0 | 0 | 0 | 1,251,167 | 0 | 0 | |
| <u>Statutory Local Taxes</u> | | | | | | | | |
| Bank Excise Tax | 0 | 0 | 0 | 15,717 | 15,545 | 0 | 0 | |
| Wholesale Beer Tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Interstate Telecommunications Tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Total Local Taxes | \$ 0 | \$ 0 | \$ 0 | \$ 3,796,895 | \$ 7,300,681 | \$ 996,235 | \$ 106,737 | |
| <u>Licenses and Permits</u> | | | | | | | | |
| Licenses | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | |
| Cable TV Franchise | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Permits | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Building Permits | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Total Licenses and Permits | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | |

(Continued)

Exhibit K-6

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

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

(Continued)

Exhibit K-6

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

| | Special Revenue Funds | | | | Debt Service Funds | | |
|---|-----------------------|--------------------------------|-----------------------|------------------------|----------------------|--------------------|----------------------|
| | Agriculture Center | Constitutional Officers - Fees | Workers' Compensation | Highway / Public Works | General Debt Service | Rural Debt Service | Special Debt Service |
| <u>Charges for Current Services</u> | | | | | | | |
| <u>General Service Charges</u> | | | | | | | |
| Patient Charges | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Zoning Studies | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Health Department Collections | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other General Service Charges | 161,082 | 0 | 0 | 0 | 0 | 0 | 0 |
| Water Tap Sales | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Service Charges | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>Fees</u> | | | | | | | |
| Engineer Review Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Recreation Fees | 2,783 | 0 | 0 | 0 | 0 | 0 | 0 |
| Copy Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Telephone Commissions | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Vending Machine Collections | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Constitutional Officers' Fees and Commissions | 0 | 2,582,325 | 0 | 0 | 0 | 0 | 0 |
| Data Processing Fee - Register | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Probation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Data Processing Fee - Sheriff | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sexual Offender Registration Fees - Sheriff | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Education Charges | | | | | | | |
| Tuition - Adult Education | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>Other Charges for Services</u> | | | | | | | |
| Other Charges for Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>Total Charges for Current Services</u> | \$ 163,865 | \$ 2,582,325 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Other Local Revenues</u> | | | | | | | |
| <u>Recurring Items</u> | | | | | | | |
| Investment Income | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 1,286,699 | \$ 0 | \$ 0 |
| Lease/Rentals | 9,345 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sale of Maps | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sale of Recycled Materials | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Miscellaneous Refunds | 616 | 0 | 99,124 | 6,867 | 1,483 | 0 | 0 |

(Continued)

Exhibit K-6

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

| | Special Revenue Funds | | | | | Debt Service Funds | | |
|--|-----------------------|--------------------------------|-----------------------|------------------------|----------------------|--------------------|----------------------|--|
| | Agriculture Center | Constitutional Officers - Fees | Workers' Compensation | Highway / Public Works | General Debt Service | Rural Debt Service | Special Debt Service | |
| <u>Other Local Revenues (Cont.)</u> | | | | | | | | |
| <u>Nonrecurring Items</u> | | | | | | | | |
| Sale of Equipment | 575 \$ | 0 \$ | 0 \$ | 0 \$ | 0 \$ | 0 \$ | 0 \$ | |
| Sale of Property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Damages Recovered from Individuals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Contributions and Gifts | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Performance Bond Forfeitures | 0 | 0 | 0 | 420,000 | 0 | 0 | 0 | |
| <u>Other Local Revenues</u> | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| <u>Total Other Local Revenues</u> | <u>10,536 \$</u> | <u>0 \$</u> | <u>99,124 \$</u> | <u>426,867 \$</u> | <u>1,288,182 \$</u> | <u>0 \$</u> | <u>0 \$</u> | |
| <u>Fees Received from County Officials</u> | | | | | | | | |
| <u>Excess Fees</u> | | | | | | | | |
| County Clerk | 0 \$ | 0 \$ | 0 \$ | 0 \$ | 0 \$ | 0 \$ | 0 \$ | |
| Circuit Court Clerk | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Register | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Trustee | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| <u>Fees in-Lieu-of Salary</u> | | | | | | | | |
| Clerk and Master | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Sheriff | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| <u>Total Fees Received from County Officials</u> | <u>0 \$</u> | <u>0 \$</u> | <u>0 \$</u> | <u>0 \$</u> | <u>0 \$</u> | <u>0 \$</u> | <u>0 \$</u> | |
| <u>State of Tennessee</u> | | | | | | | | |
| <u>General Government Grants</u> | | | | | | | | |
| Juvenile Services Program | 0 \$ | 0 \$ | 0 \$ | 0 \$ | 0 \$ | 0 \$ | 0 \$ | |
| State Reappraisal Grant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Public Safety Grants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Law Enforcement Training Programs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Health and Welfare Grants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Health Department Programs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| <u>Public Works Grants</u> | | | | | | | | |
| Bridge Program | 0 | 0 | 0 | 97,769 | 0 | 0 | 0 | |

(Continued)

Exhibit K-6

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

| | Special Revenue Funds | | | | | Debt Service Funds | | |
|------------------------------------|-----------------------|--------------------------------|-----------------------|------------------------|----------------------|--------------------|----------------------|--|
| | Agriculture Center | Constitutional Officers - Fees | Workers' Compensation | Highway / Public Works | General Debt Service | Rural Debt Service | Special Debt Service | |
| <u>State of Tennessee (Cont.)</u> | | | | | | | | |
| <u>Public Works Grants (Cont.)</u> | | | | | | | | |
| State Aid Program | 0 \$ | 0 \$ | 0 \$ | 171,433 \$ | 0 \$ | 0 \$ | 0 | |
| Litter Program | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| <u>Other State Revenues</u> | | | | | | | | |
| Flood Control | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Income Tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Beer Tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Alcoholic Beverage Tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Mixed Drink Tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| State Revenue Sharing - TV'S. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Contracted Prisoner Boarding | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Gasoline and Motor Fuel Tax | 0 | 0 | 0 | 2,261,652 | 0 | 0 | 0 | |
| Petroleum Special Tax | 0 | 0 | 0 | 71,322 | 0 | 0 | 0 | |
| Registrar's Salary Supplement | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Other State Grants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Other State Revenues | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Total State of Tennessee | 0 \$ | 0 \$ | 0 \$ | 2,602,176 \$ | 0 \$ | 0 \$ | 0 | |
| <u>Federal Government</u> | | | | | | | | |
| <u>Federal Through State</u> | | | | | | | | |
| Civil Defense Reimbursement | 0 \$ | 0 \$ | 0 \$ | 0 \$ | 0 \$ | 0 \$ | 0 | |
| Homeland Security Grants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Law Enforcement Grants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Other Federal through State | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| <u>Direct Federal Revenue</u> | | | | | | | | |
| Asset Forfeiture Funds | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Other Direct Federal Revenue | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Total Federal Government | 0 \$ | 0 \$ | 0 \$ | 0 \$ | 0 \$ | 0 \$ | 0 | |

(Continued)

Exhibit K-6

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

| | Special Revenue Funds | | | | | Debt Service Funds | | |
|---|-----------------------|--------------------------------|-----------------------|------------------------|----------------------|--------------------|----------------------|---|
| | Agriculture Center | Constitutional Officers - Fees | Workers' Compensation | Highway / Public Works | General Debt Service | Rural Debt Service | Special Debt Service | |
| Other Governments | | | | | | | | |
| Contributions | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 20,800 | \$ 37,095 | \$ 0 | 0 |
| Contracted Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Citizens Groups | 0 | 0 | 0 | 0 | 600 | 0 | 0 | 0 |
| Donations | 0 | 0 | 0 | 0 | 21,400 | 37,095 | 0 | 0 |
| Total Other Governments and Citizens Groups | \$ 174,401 | \$ 2,582,325 | \$ 99,124 | \$ 6,825,938 | \$ 8,610,263 | \$ 1,033,330 | \$ 106,737 | 0 |

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

| | Capital Projects Funds | | | | | | Total |
|--|--------------------------------|------------------------|--------------------------|--------------------------------|------------------------------|----------------------|-------|
| | General Capital Projects | Sanitation Projects | HUD Grant Projects | Highway Capital Projects | Other Capital Projects | | |
| <u>Local Taxes</u> | | | | | | | |
| <u>County Property Taxes</u> | | | | | | | |
| Current Property Tax | \$ 0 | \$ 544,678 | \$ 0 | \$ 1,434,244 | \$ 0 | \$ 30,217,119 | |
| Trustee's Collections - Prior Year | 0 | 20,562 | 0 | 34,383 | 0 | 735,230 | |
| Trustee's Collections - Bankruptcy | 0 | 355 | 0 | 674 | 0 | 14,203 | |
| Circuit/Clerk & Master Collections - Prior Years | 0 | 7,350 | 0 | 12,285 | 0 | 262,704 | |
| Interest and Penalty | 0 | 3,573 | 0 | 6,614 | 0 | 139,799 | |
| Payments in-Lieu-of Taxes - TV'S. | 0 | 0 | 0 | 0 | 0 | 7,058 | |
| Payments in-Lieu-of Taxes - Other | 0 | 0 | 0 | 0 | 0 | 130,845 | |
| <u>County Local Option Taxes</u> | | | | | | | |
| Local Option Sales Tax | 0 | 0 | 0 | 0 | 0 | 5,537,954 | |
| Hotel/Motel Tax | 0 | 0 | 0 | 0 | 0 | 661,033 | |
| Wheel Tax | 0 | 0 | 0 | 0 | 0 | 2,306,221 | |
| Litigation Tax - General | 0 | 0 | 0 | 0 | 0 | 251,615 | |
| Litigation Tax - Special Purpose | 0 | 0 | 0 | 0 | 0 | 178,539 | |
| Litigation Tax - Jail, Workhouse, or Courthouse | 0 | 0 | 0 | 0 | 0 | 195,844 | |
| Litigation Tax - Courtroom Security | 0 | 0 | 0 | 0 | 0 | 52,599 | |
| Business Tax | 0 | 0 | 0 | 0 | 0 | 917,832 | |
| Mineral Severance Tax | 0 | 0 | 0 | 0 | 0 | 169,410 | |
| Adequate Facilities/Development Tax | 0 | 0 | 0 | 0 | 639,809 | 1,890,976 | |
| <u>Statutory Local Taxes</u> | | | | | | | |
| Bank Excise Tax | 0 | 2,458 | 0 | 6,476 | 0 | 132,276 | |
| Wholesale Beer Tax | 0 | 0 | 0 | 0 | 0 | 551,474 | |
| Interstate Telecommunications Tax | 0 | 0 | 0 | 0 | 0 | 5,414 | |
| Total Local Taxes | \$ 0 | \$ 578,976 | \$ 0 | \$ 1,494,676 | \$ 639,809 | \$ 44,358,145 | |
| <u>Licenses and Permits</u> | | | | | | | |
| <u>Licenses</u> | | | | | | | |
| Cable TV Franchise | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 428,428 | |
| <u>Permits</u> | | | | | | | |
| Building Permits | 0 | 0 | 0 | 0 | 299,654 | 427,348 | |
| Total Licenses and Permits | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 299,654 | \$ 855,776 | |

(Continued)

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

| | Capital Projects Funds | | | | | Total |
|--|--------------------------------|------------------------|--------------------------|--------------------------------|------------------------------|---------|
| | General Capital Projects | Sanitation Projects | HUD Grant Projects | Highway Capital Projects | Other Capital Projects | |
| <u>Fines, Forfeitures, and Penalties</u> | | | | | | |
| <u>Circuit Court</u> | | | | | | |
| Fines | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 36,906 |
| Officers Costs | 0 | 0 | 0 | 0 | 0 | 26,610 |
| Drug Control Fines | 0 | 0 | 0 | 0 | 0 | 9,290 |
| Jail Fees | 0 | 0 | 0 | 0 | 0 | 7,216 |
| Data Entry Fee - Circuit Court | 0 | 0 | 0 | 0 | 0 | 1,672 |
| <u>Criminal Court</u> | | | | | | |
| Drug Court Fees | 0 | 0 | 0 | 0 | 0 | 8,510 |
| <u>General Sessions Court</u> | | | | | | |
| Fines | 0 | 0 | 0 | 0 | 0 | 73,162 |
| Officers Costs | 0 | 0 | 0 | 0 | 0 | 137,726 |
| Game and Fish Fines | 0 | 0 | 0 | 0 | 0 | 862 |
| Drug Control Fines | 0 | 0 | 0 | 0 | 0 | 27,690 |
| Drug Court Fees | 0 | 0 | 0 | 0 | 0 | 30,150 |
| Jail Fees | 0 | 0 | 0 | 0 | 0 | 34,233 |
| Data Entry Fee - General Sessions Court | 0 | 0 | 0 | 0 | 0 | 21,340 |
| <u>Juvenile Court</u> | | | | | | |
| Fines | 0 | 0 | 0 | 0 | 0 | 12,520 |
| Officers Costs | 0 | 0 | 0 | 0 | 0 | 7,632 |
| Jail Fees | 0 | 0 | 0 | 0 | 0 | 3,034 |
| DUI Treatment Fines | 0 | 0 | 0 | 0 | 0 | 240 |
| Data Entry Fee - Juvenile Court | 0 | 0 | 0 | 0 | 0 | 1,412 |
| <u>Chancery Court</u> | | | | | | |
| Officers Costs | 0 | 0 | 0 | 0 | 0 | 35,658 |
| Data Entry Fee - Chancery Court | 0 | 0 | 0 | 0 | 0 | 5,502 |
| <u>Other Courts - In-county</u> | | | | | | |
| Fines | 0 | 0 | 0 | 0 | 0 | 10,036 |
| <u>Judicial District Drug Program</u> | | | | | | |
| Courtroom Security Fee | 0 | 0 | 0 | 0 | 0 | 19,960 |
| <u>Other Fines, Forfeitures, and Penalties</u> | | | | | | |
| Proceeds from Confiscated Property | 0 | 0 | 0 | 0 | 0 | 26,503 |
| Total Fines, Forfeitures, and Penalties | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 537,864 |

(Continued)

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

| | Capital Projects Funds | | | | | | Total |
|---|--------------------------------|------------------------|--------------------------|--------------------------------|------------------------------|------------|--------------|
| | General Capital Projects | Sanitation Projects | HUD Grant Projects | Highway Capital Projects | Other Capital Projects | | |
| <u>Charges for Current Services</u> | | | | | | | |
| <u>General Service Charges</u> | | | | | | | |
| Patient Charges | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 1,966,545 |
| Zoning Studies | 0 | 0 | 0 | 0 | 0 | 0 | 23,085 |
| Health Department Collections | 0 | 0 | 0 | 0 | 0 | 0 | 7,255 |
| Other General Service Charges | 0 | 0 | 0 | 0 | 0 | 0 | 163,653 |
| Water Tap Sales | 0 | 0 | 0 | 0 | 0 | 130,000 | 130,000 |
| Service Charges | 0 | 0 | 0 | 0 | 0 | 0 | 45,979 |
| <u>Fees</u> | | | | | | | |
| Engineer Review Fees | 0 | 0 | 0 | 0 | 0 | 0 | 85,825 |
| Recreation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 2,783 |
| Copy Fees | 0 | 0 | 0 | 0 | 0 | 0 | 4,013 |
| Telephone Commissions | 0 | 0 | 0 | 0 | 0 | 0 | 63,403 |
| Vending Machine Collections | 0 | 0 | 0 | 0 | 0 | 0 | 41,149 |
| Constitutional Officers' Fees and Commissions | 0 | 0 | 0 | 0 | 0 | 0 | 2,582,325 |
| Data Processing Fee - Register | 0 | 0 | 0 | 0 | 0 | 0 | 55,014 |
| Probation Fees | 0 | 0 | 0 | 0 | 0 | 0 | 502,623 |
| Data Processing Fee - Sheriff | 0 | 0 | 0 | 0 | 0 | 0 | 21,867 |
| Sexual Offender Registration Fees - Sheriff | 0 | 0 | 0 | 0 | 0 | 0 | 6,850 |
| <u>Education Charges</u> | | | | | | | |
| Tuition - Adult Education | 0 | 0 | 0 | 0 | 0 | 0 | 43,300 |
| <u>Other Charges for Services</u> | | | | | | | |
| Other Charges for Services | 0 | 0 | 0 | 0 | 0 | 0 | 765 |
| Total Charges for Current Services | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 130,000 | \$ 5,746,434 |
| <u>Other Local Revenues</u> | | | | | | | |
| <u>Recurring Items</u> | | | | | | | |
| Investment Income | 0 | 9,471 | 0 | 0 | 0 | 0 | 1,299,834 |
| Lease/Rentals | 0 | 0 | 0 | 0 | 0 | 0 | 64,778 |
| Sale of Maps | 0 | 0 | 0 | 0 | 0 | 0 | 240 |
| Sale of Recycled Materials | 0 | 0 | 0 | 0 | 0 | 0 | 129,708 |
| Miscellaneous Refunds | 0 | 0 | 1,250 | 0 | 0 | 0 | 186,328 |

(Continued)

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

| | Capital Projects Funds | | | | | | Total |
|--|--------------------------------|------------------------|--------------------------|--------------------------------|------------------------------|------|-----------|
| | General Capital Projects | Sanitation Projects | HUD Grant Projects | Highway Capital Projects | Other Capital Projects | | |
| <u>Other Local Revenues (Cont.)</u> | | | | | | | |
| <u>Nonrecurring Items</u> | | | | | | | |
| Sale of Equipment | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 5,026 |
| Sale of Property | 100,000 | 0 | 0 | 0 | 0 | 0 | 100,000 |
| Damages Recovered from Individuals | 0 | 0 | 0 | 0 | 0 | 0 | 14 |
| Contributions and Gifts | 100,000 | 0 | 0 | 0 | 0 | 0 | 100,104 |
| Performance Bond Forfeitures | 0 | 0 | 0 | 0 | 0 | 0 | 479,235 |
| <u>Other Local Revenues</u> | | | | | | | |
| Other Local Revenues | 0 | 0 | 0 | 0 | 0 | 0 | 91,341 |
| Total Other Local Revenues | \$ 200,000 | \$ 9,471 | \$ 1,250 | \$ 0 | \$ 0 | \$ 0 | 2,456,608 |
| <u>Fees Received from County Officials</u> | | | | | | | |
| <u>Excess Fees</u> | | | | | | | |
| County Clerk | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 147,500 |
| Circuit Court Clerk | 0 | 0 | 0 | 0 | 0 | 0 | 197,532 |
| Register | 0 | 0 | 0 | 0 | 0 | 0 | 518,365 |
| Trustee | 0 | 0 | 0 | 0 | 0 | 0 | 1,827,375 |
| <u>Fees in-Lieu-of Salary</u> | | | | | | | |
| Clerk and Master | 0 | 0 | 0 | 0 | 0 | 0 | 307,887 |
| Sheriff | 0 | 0 | 0 | 0 | 0 | 0 | 100,391 |
| Total Fees Received from County Officials | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 3,099,050 |
| <u>State of Tennessee</u> | | | | | | | |
| <u>General Government Grants</u> | | | | | | | |
| Juvenile Services Program | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 9,000 |
| State Reappraisal Grant | 0 | 0 | 0 | 0 | 0 | 0 | 23,232 |
| <u>Public Safety Grants</u> | | | | | | | |
| Law Enforcement Training Programs | 0 | 0 | 0 | 0 | 0 | 0 | 47,400 |
| Health and Welfare Grants | 0 | 0 | 0 | 0 | 0 | 0 | 810,297 |
| <u>Public Works Grants</u> | | | | | | | |
| Bridge Program | 0 | 0 | 0 | 0 | 0 | 0 | 97,769 |

(Continued)

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

| | Capital Projects Funds | | | | | | Total |
|------------------------------------|--------------------------------|------------------------|--------------------------|--------------------------------|------------------------------|------|-----------|
| | General Capital Projects | Sanitation Projects | HUD Grant Projects | Highway Capital Projects | Other Capital Projects | | |
| <u>State of Tennessee (Cont.)</u> | | | | | | | |
| <u>Public Works Grants (Cont.)</u> | | | | | | | |
| State Aid Program | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 171,433 |
| Litter Program | 0 | 0 | 0 | 0 | 0 | 0 | 50,886 |
| <u>Other State Revenues</u> | | | | | | | |
| Flood Control | 0 | 0 | 0 | 0 | 0 | 0 | 39,282 |
| Income Tax | 0 | 0 | 0 | 0 | 0 | 0 | 620,885 |
| Beer Tax | 0 | 0 | 0 | 0 | 0 | 0 | 18,701 |
| Alcoholic Beverage Tax | 0 | 0 | 0 | 0 | 0 | 0 | 111,540 |
| Mixed Drink Tax | 0 | 0 | 0 | 0 | 0 | 0 | 7,299 |
| State Revenue Sharing - TV'S. | 0 | 0 | 0 | 0 | 0 | 0 | 979,225 |
| Contracted Prisoner Boarding | 0 | 0 | 0 | 0 | 0 | 0 | 763,315 |
| Gasoline and Motor Fuel Tax | 0 | 0 | 0 | 0 | 0 | 0 | 2,261,652 |
| Petroleum Special Tax | 0 | 0 | 0 | 0 | 0 | 0 | 71,322 |
| Registrar's Salary Supplement | 0 | 0 | 0 | 0 | 0 | 0 | 10,817 |
| Other State Grants | 0 | 0 | 0 | 0 | 0 | 0 | 33,149 |
| Other State Revenues | 0 | 0 | 0 | 0 | 0 | 0 | 30,103 |
| Total State of Tennessee | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 6,157,307 |
| <u>Federal Government</u> | | | | | | | |
| <u>Federal Through State</u> | | | | | | | |
| Civil Defense Reimbursement | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 121,115 |
| Homeland Security Grants | 0 | 0 | 0 | 0 | 0 | 0 | 208,590 |
| Law Enforcement Grants | 0 | 0 | 0 | 0 | 0 | 0 | 18,450 |
| Other Federal through State | 0 | 0 | 2,625 | 0 | 0 | 0 | 11,625 |
| <u>Direct Federal Revenue</u> | | | | | | | |
| Asset Forfeiture Funds | 0 | 0 | 0 | 0 | 0 | 0 | 6,750 |
| Other Direct Federal Revenue | 0 | 0 | 0 | 0 | 0 | 0 | 18,213 |
| Total Federal Government | \$ 0 | \$ 0 | \$ 2,625 | \$ 0 | \$ 0 | \$ 0 | 384,743 |

(Continued)

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

| | Capital Projects Funds | | | | | | Total |
|--|--------------------------------|------------------------|--------------------------|--------------------------------|------------------------------|------|---------------|
| | General Capital Projects | Sanitation Projects | HUD Grant Projects | Highway Capital Projects | Other Capital Projects | | |
| <u>Other Governments and Citizens Groups</u> | | | | | | | |
| <u>Other Governments</u> | | | | | | | |
| Contributions | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 64,008 |
| Contracted Services | 0 | 0 | 0 | 0 | 0 | 0 | 500 |
| <u>Citizens Groups</u> | | | | | | | |
| Donations | 0 | 0 | 0 | 0 | 0 | 0 | 5,590 |
| Total Other Governments and Citizens Groups | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 70,098 |
| Total | \$ 200,000 | \$ 588,447 | \$ 3,875 | \$ 1,494,676 | \$ 1,069,463 | \$ 0 | \$ 63,666,025 |

Wilson County, Tennessee
 Schedule of Detailed Revenues -
 All Governmental Fund Types
 Discretely Presented Wilson County School Department
 For the Year Ended June 30, 2009

| | General Purpose School | School Federal Projects | Central Cafeteria | Extended School Program | Education Capital Projects | Total |
|--|------------------------|-------------------------|-------------------|-------------------------|----------------------------|---------------|
| <u>Local Taxes</u> | | | | | | |
| <u>County Property Taxes</u> | | | | | | |
| Current Property Tax | \$ 30,778,253 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 30,778,253 |
| Trustee's Collections - Prior Year | 494,802 | 0 | 0 | 0 | 0 | 494,802 |
| Trustee's Collections - Bankruptcy | 12,631 | 0 | 0 | 0 | 0 | 12,631 |
| Circuit/Clerk & Master Collections - Prior Years | 280,677 | 0 | 0 | 0 | 0 | 280,677 |
| Interest and Penalty | 115,920 | 0 | 0 | 0 | 0 | 115,920 |
| <u>County Local Option Taxes</u> | | | | | | |
| Local Option Sales Tax | 7,904,262 | 0 | 0 | 0 | 0 | 7,904,262 |
| <u>Statutory Local Taxes</u> | | | | | | |
| Bank Excise Tax | 138,815 | 0 | 0 | 0 | 0 | 138,815 |
| Interstate Telecommunications Tax | 7,776 | 0 | 0 | 0 | 0 | 7,776 |
| Total Local Taxes | \$ 39,733,136 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 39,733,136 |
| <u>Licenses and Permits</u> | | | | | | |
| <u>Licenses</u> | | | | | | |
| Marriage Licenses | 6,071 | 0 | 0 | 0 | 0 | 6,071 |
| Total Licenses and Permits | \$ 6,071 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 6,071 |
| <u>Charges for Current Services</u> | | | | | | |
| <u>Education Charges</u> | | | | | | |
| Tuition - Other | 0 | 0 | 0 | 2,516,749 | 0 | 2,516,749 |
| Lunch Payments - Children | 0 | 0 | 1,444,375 | 0 | 0 | 1,444,375 |
| Lunch Payments - Adults | 0 | 0 | 57,303 | 0 | 0 | 57,303 |
| Income from Breakfast | 0 | 0 | 106,828 | 0 | 0 | 106,828 |
| A la carte Sales | 0 | 0 | 1,837,346 | 0 | 0 | 1,837,346 |
| Receipts from Individual Schools | 100,043 | 0 | 0 | 0 | 0 | 100,043 |
| <u>Other Charges for Services</u> | | | | | | |
| Other Charges for Services | 102,021 | 1,207 | 14,291 | 0 | 0 | 117,519 |
| Total Charges for Current Services | \$ 202,064 | \$ 1,207 | \$ 3,460,143 | \$ 2,516,749 | \$ 0 | \$ 6,180,163 |
| <u>Other Local Revenues</u> | | | | | | |
| <u>Recurring Items</u> | | | | | | |
| Investment Income | 0 | 0 | 18,624 | 0 | 0 | 18,624 |
| Refund of Telecommunication and Internet Fees (E-Rate) | 55,714 | 0 | 0 | 0 | 0 | 55,714 |

(Continued)

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

| | General Purpose School | School Federal Projects | Central Cafeteria | Extended School Program | Education Capital Projects | Total |
|---|------------------------|-------------------------|-------------------|-------------------------|----------------------------|---------------|
| <u>Other Local Revenues (Cont.)</u> | | | | | | |
| <u>Recurring Items (Cont.)</u> | | | | | | |
| Miscellaneous Refunds | \$ 31,825 | \$ 0 | \$ 27,913 | \$ 0 | \$ 0 | \$ 59,738 |
| <u>Nonrecurring Items</u> | | | | | | |
| Sale of Equipment | 25,961 | 0 | 0 | 0 | 0 | 25,961 |
| Contributions and Gifts | 121,208 | 0 | 0 | 0 | 0 | 121,208 |
| <u>Other Local Revenues</u> | | | | | | |
| Other Local Revenues | 220,816 | 0 | 0 | 0 | 227,393 | 448,209 |
| Total Other Local Revenues | \$ 455,524 | \$ 0 | \$ 46,537 | \$ 0 | \$ 227,393 | \$ 729,454 |
| <u>State of Tennessee</u> | | | | | | |
| <u>General Government Grants</u> | | | | | | |
| On-Behalf Contributions for OPEB | \$ 16,051 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 16,051 |
| <u>State Education Funds</u> | | | | | | |
| Basic Education Program | 50,359,398 | 0 | 0 | 0 | 0 | 50,359,398 |
| Basic Education Program - ARRA | 730,600 | 0 | 0 | 0 | 0 | 730,600 |
| Early Childhood Education | 841,062 | 0 | 0 | 0 | 0 | 841,062 |
| School Food Service | 0 | 0 | 56,767 | 0 | 0 | 56,767 |
| Driver Education | 2,623 | 0 | 0 | 0 | 0 | 2,623 |
| Other State Education Funds | 481,888 | 56,400 | 0 | 0 | 0 | 538,288 |
| Career Ladder Program | 530,589 | 0 | 0 | 0 | 0 | 530,589 |
| Career Ladder - Extended Contract | 158,600 | 0 | 0 | 0 | 0 | 158,600 |
| <u>Other State Revenues</u> | | | | | | |
| Other State Grants | 190,021 | 33,300 | 0 | 0 | 0 | 223,321 |
| Other State Revenues | 918 | 0 | 0 | 0 | 0 | 918 |
| Total State of Tennessee | \$ 53,311,750 | \$ 89,700 | \$ 56,767 | \$ 0 | \$ 0 | \$ 53,458,217 |
| <u>Federal Government</u> | | | | | | |
| <u>Federal Through State</u> | | | | | | |
| USDA School Lunch Program | \$ 0 | \$ 0 | \$ 1,346,515 | \$ 0 | \$ 0 | \$ 1,346,515 |
| Breakfast | 0 | 0 | 251,282 | 0 | 0 | 251,282 |
| Adult Education State Grant Program | 190,768 | 0 | 0 | 0 | 0 | 190,768 |
| Vocational Education - Basic Grants to States | 141,431 | 184,250 | 0 | 0 | 0 | 325,681 |
| Title I Grants to Local Education Agencies | 0 | 857,128 | 0 | 0 | 0 | 857,128 |
| Special Education - Grants to States | 305,692 | 2,515,027 | 0 | 0 | 0 | 2,820,719 |

(Continued)

Exhibit K-7

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

| | General Purpose School | School Federal Projects | Central Cafeteria | Extended School Program | Education Capital Projects | Total |
|--|------------------------|-------------------------|---------------------|-------------------------|----------------------------|-----------------------|
| Federal Government (Cont.) | | | | | | |
| <u>Federal Through State (Cont.)</u> | | | | | | |
| Special Education Preschool Grants | \$ 0 | \$ 90,325 | \$ 0 | \$ 0 | \$ 0 | \$ 90,325 |
| Eisenhower Professional Development State Grants | 0 | 290,641 | 0 | 0 | 0 | 290,641 |
| ARRA Grant - WIA Youth | 76,530 | 0 | 0 | 0 | 0 | 76,530 |
| Other Federal through State | 482,389 | 73,142 | 0 | 0 | 0 | 555,531 |
| <u>Direct Federal Revenue</u> | | | | | | |
| ROTC Reimbursement | 178,660 | 0 | 0 | 0 | 0 | 178,660 |
| Other Direct Federal Revenue | 0 | 320,984 | 0 | 0 | 0 | 320,984 |
| Total Federal Government | \$ 1,375,470 | \$ 4,331,497 | \$ 1,597,797 | \$ 0 | \$ 0 | \$ 7,304,764 |
| Other Governments and Citizens Groups | | | | | | |
| <u>Other Governments</u> | | | | | | |
| Contributions | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 6,139,054 | \$ 6,139,054 |
| Total Other Governments and Citizens Groups | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 6,139,054 | \$ 6,139,054 |
| Total | \$ 95,084,015 | \$ 4,422,404 | \$ 5,161,244 | \$ 2,516,749 | \$ 6,366,447 | \$ 113,550,859 |

Exhibit K-8

Wilson 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 | \$ | 120,000 | |
| In-Service Training | | 240 | |
| Social Security | | 7,440 | |
| State Retirement | | 600 | |
| Employer Medicare | | 1,740 | |
| Audit Services | | 26,643 | |
| Contributions | | 2,500 | |
| Total County Commission | \$ | | 159,163 |

Board of Equalization

| | | | |
|----------------------------------|----|-------|-------|
| Board and Committee Members Fees | \$ | 7,750 | |
| Social Security | | 481 | |
| Unemployment Compensation | | 68 | |
| Employer Medicare | | 115 | |
| Office Supplies | | 326 | |
| Total Board of Equalization | | | 8,740 |

Beer Board

| | | | |
|----------------------------------|----|-------|-------|
| Board and Committee Members Fees | \$ | 1,200 | |
| Social Security | | 74 | |
| Unemployment Compensation | | 12 | |
| Employer Medicare | | 17 | |
| Total Beer Board | | | 1,303 |

Other Boards and Committees

| | | | |
|-----------------------------------|----|-------|-------|
| Board and Committee Members Fees | \$ | 8,250 | |
| Social Security | | 223 | |
| Unemployment Compensation | | 22 | |
| Employer Medicare | | 52 | |
| Total Other Boards and Committees | | | 8,547 |

County Mayor/Executive

| | | | |
|--|----|--------|--|
| County Official/Administrative Officer | \$ | 90,795 | |
| Secretary(ies) | | 30,382 | |
| Longevity Pay | | 2,700 | |
| Other Salaries and Wages | | 38,335 | |
| Social Security | | 9,516 | |
| State Retirement | | 18,714 | |
| Employee and Dependent Insurance | | 29,652 | |
| Unemployment Compensation | | 210 | |

(Continued)

Exhibit K-8

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

General Fund (Cont.)

General Government (Cont.)

County Mayor/Executive (Cont.)

| | | | |
|--|----|--------|------------|
| Employer Medicare | \$ | 2,302 | |
| Communication | | 3,175 | |
| Legal Services | | 224 | |
| Legal Notices, Recording, and Court Costs | | 20,009 | |
| Maintenance and Repair Services - Office Equipment | | 434 | |
| Postal Charges | | 384 | |
| Rentals | | 2,282 | |
| Travel | | 393 | |
| Other Contracted Services | | 167 | |
| Food Supplies | | 475 | |
| Office Supplies | | 880 | |
| Other Supplies and Materials | | 1,560 | |
| Other Charges | | 1,767 | |
| Office Equipment | | 1,239 | |
| Total County Mayor/Executive | | | \$ 255,595 |

County Attorney

| | | | |
|---|----|--------|---------|
| County Official/Administrative Officer | \$ | 71,716 | |
| Social Security | | 4,396 | |
| State Retirement | | 8,965 | |
| Employee and Dependent Insurance | | 9,884 | |
| Unemployment Compensation | | 70 | |
| Employer Medicare | | 1,028 | |
| Legal Notices, Recording, and Court Costs | | 559 | |
| Other Contracted Services | | 94,853 | |
| Office Supplies | | 1,912 | |
| Data Processing Equipment | | 3,968 | |
| Total County Attorney | | | 197,351 |

Election Commission

| | | | |
|--|----|---------|--|
| County Official/Administrative Officer | \$ | 64,993 | |
| Assistant(s) | | 56,024 | |
| Deputy(ies) | | 115,082 | |
| Longevity Pay | | 4,300 | |
| Overtime Pay | | 29,112 | |
| Other Salaries and Wages | | 53,212 | |
| Board and Committee Members Fees | | 2,940 | |
| Election Workers | | 103,795 | |
| Social Security | | 20,730 | |
| State Retirement | | 29,704 | |

(Continued)

Exhibit K-8

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

General Fund (Cont.)

General Government (Cont.)

Election Commission (Cont.)

| | | | |
|---|----|--------|------------|
| Employee and Dependent Insurance | \$ | 59,304 | |
| Unemployment Compensation | | 2,079 | |
| Employer Medicare | | 4,848 | |
| Communication | | 9,583 | |
| Dues and Memberships | | 4,149 | |
| Legal Notices, Recording, and Court Costs | | 33,147 | |
| Maintenance and Repair Services - Buildings | | 1,995 | |
| Maintenance and Repair Services - Equipment | | 41,435 | |
| Postal Charges | | 14,565 | |
| Rentals | | 12,483 | |
| Travel | | 7,286 | |
| Other Contracted Services | | 4,724 | |
| Office Supplies | | 23,591 | |
| Office Equipment | | 10,117 | |
| Total Election Commission | | | \$ 709,198 |

Register of Deeds

| | | | |
|--|----|--------|---------|
| Social Security | \$ | 18,054 | |
| State Retirement | | 40,253 | |
| Employee and Dependent Insurance | | 69,188 | |
| Employer Medicare | | 4,222 | |
| Communication | | 2,672 | |
| Data Processing Services | | 37,037 | |
| Dues and Memberships | | 909 | |
| Maintenance and Repair Services - Office Equipment | | 4,971 | |
| Postal Charges | | 7,098 | |
| Rentals | | 5,283 | |
| Travel | | 1,800 | |
| Other Contracted Services | | 6,304 | |
| Office Supplies | | 6,436 | |
| Premiums on Corporate Surety Bonds | | 100 | |
| Data Processing Equipment | | 3,008 | |
| Office Equipment | | 168 | |
| Total Register of Deeds | | | 207,503 |

Planning

| | | |
|--|----|--------|
| County Official/Administrative Officer | \$ | 55,175 |
| Assistant(s) | | 70,925 |
| Data Processing Personnel | | 43,426 |
| Secretary(ies) | | 26,237 |

(Continued)

Exhibit K-8

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

General Fund (Cont.)

General Government (Cont.)

Planning (Cont.)

| | | | |
|--|----|--------|------------|
| Longevity Pay | \$ | 5,600 | |
| Social Security | | 12,088 | |
| State Retirement | | 21,182 | |
| Employee and Dependent Insurance | | 49,420 | |
| Unemployment Compensation | | 350 | |
| Employer Medicare | | 2,827 | |
| Communication | | 2,990 | |
| Consultants | | 37,662 | |
| Dues and Memberships | | 1,319 | |
| Engineering Services | | 2,000 | |
| Legal Notices, Recording, and Court Costs | | 2,022 | |
| Maintenance and Repair Services - Office Equipment | | 3,016 | |
| Postal Charges | | 440 | |
| Printing, Stationery, and Forms | | 542 | |
| Travel | | 1,920 | |
| Other Contracted Services | | 1,794 | |
| Office Supplies | | 5,195 | |
| In Service/Staff Development | | 1,754 | |
| Other Charges | | 19,920 | |
| Data Processing Equipment | | 15,400 | |
| Office Equipment | | 7,306 | |
| Total Planning | | | \$ 390,510 |

Codes Compliance

| | | |
|---|----|--------|
| Assistant(s) | \$ | 33,250 |
| Supervisor/Director | | 46,758 |
| Deputy(ies) | | 28,552 |
| Accountants/Bookkeepers | | 53,125 |
| Longevity Pay | | 8,400 |
| Social Security | | 10,299 |
| State Retirement | | 21,261 |
| Employee and Dependent Insurance | | 49,420 |
| Unemployment Compensation | | 350 |
| Employer Medicare | | 2,409 |
| Communication | | 3,508 |
| Dues and Memberships | | 275 |
| Legal Notices, Recording, and Court Costs | | 719 |
| Maintenance and Repair Services - Equipment | | 468 |
| Postal Charges | | 807 |
| Printing, Stationery, and Forms | | 2,096 |

(Continued)

Exhibit K-8

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

General Fund (Cont.)

General Government (Cont.)

Codes Compliance (Cont.)

| | | | |
|------------------------|----|--------|------------|
| Rentals | \$ | 2,238 | |
| Travel | | 15,224 | |
| Office Supplies | | 1,563 | |
| Office Equipment | | 3,211 | |
| Total Codes Compliance | | | \$ 283,933 |

Other General Administration

| | | | |
|------------------------------------|----|--------|--------|
| ADA Coordinator | \$ | 27,494 | |
| Longevity Pay | | 1,600 | |
| Social Security | | 1,804 | |
| State Retirement | | 3,637 | |
| Employee and Dependent Insurance | | 9,884 | |
| Unemployment Compensation | | 70 | |
| Employer Medicare | | 422 | |
| Postal Charges | | 258 | |
| Travel | | 183 | |
| Office Supplies | | 465 | |
| Other Supplies and Materials | | 40 | |
| Other Charges | | 492 | |
| Total Other General Administration | | | 46,349 |

Preservation of Records

| | | | |
|---|----|--------|--------|
| Supervisor/Director | \$ | 34,143 | |
| Part-time Personnel | | 11,780 | |
| Longevity Pay | | 1,000 | |
| Overtime Pay | | 110 | |
| Social Security | | 2,906 | |
| State Retirement | | 4,407 | |
| Employee and Dependent Insurance | | 9,884 | |
| Unemployment Compensation | | 137 | |
| Employer Medicare | | 680 | |
| Communication | | 1,788 | |
| Maintenance and Repair Services - Buildings | | 1,500 | |
| Rentals | | 6,701 | |
| Travel | | 293 | |
| Office Supplies | | 3,010 | |
| Other Supplies and Materials | | 8,172 | |
| Other Charges | | 404 | |
| Office Equipment | | 1,330 | |
| Total Preservation of Records | | | 88,245 |

(Continued)

Exhibit K-8

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

General Fund (Cont.)

Finance

Accounting and Budgeting

| | | | |
|--|----|---------|------------|
| Supervisor/Director | \$ | 118,732 | |
| Salary Supplements | | 10,000 | |
| Clerical Personnel | | 374,998 | |
| Longevity Pay | | 12,000 | |
| In-Service Training | | 1,517 | |
| Social Security | | 31,975 | |
| State Retirement | | 64,460 | |
| Employee and Dependent Insurance | | 128,492 | |
| Unemployment Compensation | | 2,015 | |
| Employer Medicare | | 7,478 | |
| Communication | | 5,760 | |
| Evaluation and Testing | | 6,115 | |
| Legal Notices, Recording, and Court Costs | | 329 | |
| Maintenance and Repair Services - Office Equipment | | 7,024 | |
| Maintenance and Repair Services - Vehicles | | 500 | |
| Postal Charges | | 10,558 | |
| Rentals | | 6,232 | |
| Travel | | 1,193 | |
| Other Contracted Services | | 9,950 | |
| Office Supplies | | 9,776 | |
| Premiums on Corporate Surety Bonds | | 249 | |
| In Service/Staff Development | | 2,092 | |
| Other Charges | | 931 | |
| Office Equipment | | 2,820 | |
| Total Accounting and Budgeting | | | \$ 815,196 |

Property Assessor's Office

| | | |
|--|----|---------|
| County Official/Administrative Officer | \$ | 72,214 |
| Assessment Personnel | | 335,907 |
| Salary Supplements | | 750 |
| Part-time Personnel | | 18,001 |
| Longevity Pay | | 11,800 |
| Social Security | | 31,476 |
| State Retirement | | 54,431 |
| Employee and Dependent Insurance | | 148,260 |
| Unemployment Compensation | | 1,454 |
| Employer Medicare | | 7,361 |
| Audit Services | | 45,550 |
| Communication | | 9,105 |
| Data Processing Services | | 44,963 |

(Continued)

Exhibit K-8

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

General Fund (Cont.)

Finance (Cont.)

Property Assessor's Office (Cont.)

| | | | |
|--|----|--------|------------|
| Dues and Memberships | \$ | 2,543 | |
| Maintenance and Repair Services - Office Equipment | | 2,000 | |
| Maintenance and Repair Services - Vehicles | | 1,045 | |
| Postal Charges | | 4,307 | |
| Travel | | 3,579 | |
| Gasoline | | 6,321 | |
| Office Supplies | | 2,518 | |
| Other Supplies and Materials | | 5,413 | |
| Premiums on Corporate Surety Bonds | | 347 | |
| Other Charges | | 17,928 | |
| Office Equipment | | 2,033 | |
| Total Property Assessor's Office | | | \$ 829,306 |

Reappraisal Program

| | | | |
|---------------------------|----|--------|--------|
| Assessment Personnel | \$ | 56,915 | |
| Part-time Personnel | | 21,357 | |
| Total Reappraisal Program | | | 78,272 |

County Trustee's Office

| | | | |
|--|----|--------|---------|
| Social Security | \$ | 17,666 | |
| State Retirement | | 33,089 | |
| Employee and Dependent Insurance | | 69,188 | |
| Unemployment Compensation | | 626 | |
| Employer Medicare | | 4,132 | |
| Communication | | 1,959 | |
| Dues and Memberships | | 310 | |
| Maintenance and Repair Services - Office Equipment | | 8,500 | |
| Postal Charges | | 31,659 | |
| Travel | | 2,749 | |
| Office Supplies | | 8,065 | |
| Office Equipment | | 3,668 | |
| Total County Trustee's Office | | | 181,611 |

County Clerk's Office

| | | | |
|----------------------------------|----|---------|--|
| In-Service Training | \$ | 20 | |
| Social Security | | 45,471 | |
| State Retirement | | 98,769 | |
| Employee and Dependent Insurance | | 177,912 | |
| Employer Medicare | | 10,634 | |
| Communication | | 16,297 | |

(Continued)

Exhibit K-8

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

General Fund (Cont.)

Finance (Cont.)

County Clerk's Office (Cont.)

| | | | |
|--|----|--------|------------|
| Dues and Memberships | \$ | 534 | |
| Maintenance and Repair Services - Buildings | | 9,225 | |
| Maintenance and Repair Services - Office Equipment | | 12,000 | |
| Postal Charges | | 22,090 | |
| Rentals | | 10,003 | |
| Travel | | 7,415 | |
| Other Contracted Services | | 8,381 | |
| Office Supplies | | 15,187 | |
| Utilities | | 3,150 | |
| Premiums on Corporate Surety Bonds | | 142 | |
| Office Equipment | | 3,793 | |
| Total County Clerk's Office | | | \$ 441,023 |

Administration of Justice

Circuit Court

| | | | |
|---|----|---------|---------|
| Attendants | \$ | 73,865 | |
| Jury and Witness Fees | | 35,012 | |
| Social Security | | 68,569 | |
| State Retirement | | 125,925 | |
| Employee and Dependent Insurance | | 277,752 | |
| Unemployment Compensation | | 2,544 | |
| Employer Medicare | | 16,036 | |
| Communication | | 15,342 | |
| Dues and Memberships | | 799 | |
| Legal Notices, Recording, and Court Costs | | 1,963 | |
| Postal Charges | | 14,354 | |
| Travel | | 4,278 | |
| Other Contracted Services | | 29,428 | |
| Office Supplies | | 41,505 | |
| Other Supplies and Materials | | 460 | |
| Office Equipment | | 37,180 | |
| Total Circuit Court | | | 745,012 |

Circuit Court Judge

| | | |
|----------------------------------|----|---------|
| Judge(s) | \$ | 110,896 |
| Secretary(ies) | | 23,654 |
| Social Security | | 8,106 |
| State Retirement | | 6,563 |
| Employee and Dependent Insurance | | 16,474 |
| Unemployment Compensation | | 280 |

(Continued)

Exhibit K-8

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

General Fund (Cont.)

Administration of Justice (Cont.)

Circuit Court Judge (Cont.)

| | | | |
|------------------------------|----|-------|------------|
| Employer Medicare | \$ | 1,896 | |
| Communication | | 249 | |
| Dues and Memberships | | 765 | |
| Postal Charges | | 168 | |
| Travel | | 1,180 | |
| Library Books/Media | | 501 | |
| Office Supplies | | 506 | |
| Other Supplies and Materials | | 110 | |
| Liability Insurance | | 1,353 | |
| Office Equipment | | 2,682 | |
| Total Circuit Court Judge | | | \$ 175,383 |

General Sessions Judge

| | | | |
|----------------------------------|----|---------|---------|
| Judge(s) | \$ | 290,258 | |
| Secretary(ies) | | 39,973 | |
| Temporary Personnel | | 22,292 | |
| Longevity Pay | | 2,200 | |
| Social Security | | 16,103 | |
| State Retirement | | 43,221 | |
| Employee and Dependent Insurance | | 29,652 | |
| Unemployment Compensation | | 201 | |
| Employer Medicare | | 4,947 | |
| Communication | | 5,060 | |
| Dues and Memberships | | 2,020 | |
| Postal Charges | | 500 | |
| Travel | | 4,352 | |
| Library Books/Media | | 6,006 | |
| Office Supplies | | 453 | |
| Other Supplies and Materials | | 304 | |
| Liability Insurance | | 2,706 | |
| Office Equipment | | 1,514 | |
| Total General Sessions Judge | | | 471,762 |

Drug Court

| | | | |
|--|----|--------|--|
| County Official/Administrative Officer | \$ | 54,288 | |
| Assistant(s) | | 33,932 | |
| Paraprofessionals | | 27,664 | |
| Longevity Pay | | 1,200 | |
| Social Security | | 6,896 | |
| State Retirement | | 14,635 | |

(Continued)

Exhibit K-8

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

General Fund (Cont.)

Administration of Justice (Cont.)

Drug Court (Cont.)

| | | | |
|----------------------------------|----|--------|------------|
| Employee and Dependent Insurance | \$ | 29,652 | |
| Unemployment Compensation | | 210 | |
| Employer Medicare | | 1,613 | |
| Communication | | 2,399 | |
| Contracts with Private Agencies | | 24,133 | |
| Postal Charges | | 126 | |
| Rentals | | 1,934 | |
| Travel | | 5,727 | |
| Office Supplies | | 2,104 | |
| Other Supplies and Materials | | 547 | |
| Liability Insurance | | 3,000 | |
| Office Equipment | | 1,264 | |
| Total Drug Court | | | \$ 211,324 |

Chancery Court

| | | | |
|--|----|---------|---------|
| County Official/Administrative Officer | \$ | 72,214 | |
| Clerical Personnel | | 246,257 | |
| Attendants | | 19,975 | |
| Part-time Personnel | | 11,636 | |
| Longevity Pay | | 14,900 | |
| Social Security | | 21,482 | |
| State Retirement | | 43,413 | |
| Employee and Dependent Insurance | | 79,072 | |
| Unemployment Compensation | | 812 | |
| Employer Medicare | | 5,024 | |
| Communication | | 6,948 | |
| Dues and Memberships | | 838 | |
| Maintenance and Repair Services - Office Equipment | | 1,322 | |
| Postal Charges | | 4,403 | |
| Rentals | | 3,773 | |
| Travel | | 44 | |
| Other Contracted Services | | 631 | |
| Office Supplies | | 14,615 | |
| Premiums on Corporate Surety Bonds | | 641 | |
| Office Equipment | | 10,125 | |
| Total Chancery Court | | | 558,125 |

Judicial Commissioners

| | | |
|--|----|---------|
| County Official/Administrative Officer | \$ | 218,941 |
| Assistant(s) | | 27,244 |

(Continued)

Exhibit K-8

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

General Fund (Cont.)

Administration of Justice (Cont.)

Judicial Commissioners (Cont.)

| | | | |
|---|----|--------|------------|
| Longevity Pay | \$ | 6,800 | |
| In-Service Training | | 1,307 | |
| Social Security | | 15,049 | |
| State Retirement | | 26,245 | |
| Employee and Dependent Insurance | | 53,539 | |
| Unemployment Compensation | | 574 | |
| Employer Medicare | | 3,520 | |
| Communication | | 2,051 | |
| Dues and Memberships | | 280 | |
| Maintenance and Repair Services - Equipment | | 337 | |
| Postal Charges | | 50 | |
| Travel | | 2,342 | |
| Other Contracted Services | | 583 | |
| Office Supplies | | 1,254 | |
| Office Equipment | | 4,881 | |
| Total Judicial Commissioners | | | \$ 364,997 |

Probation Services

| | | | |
|----------------------------------|----|---------|---------|
| Probation Officer(s) | \$ | 118,666 | |
| Longevity Pay | | 1,400 | |
| Social Security | | 7,374 | |
| State Retirement | | 12,731 | |
| Employee and Dependent Insurance | | 29,652 | |
| Unemployment Compensation | | 371 | |
| Employer Medicare | | 1,724 | |
| Communication | | 5,192 | |
| Postal Charges | | 500 | |
| Rentals | | 5,362 | |
| Other Contracted Services | | 33,293 | |
| Drugs and Medical Supplies | | 16,492 | |
| Office Supplies | | 7,194 | |
| Other Charges | | 1,600 | |
| Office Equipment | | 864 | |
| Total Probation Services | | | 242,415 |

Courtroom Security

| | | | |
|--------------------------|----|--------|--------|
| Other Charges | \$ | 2,177 | |
| Other Equipment | | 13,775 | |
| Total Courtroom Security | | | 15,952 |

(Continued)

Exhibit K-8

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

General Fund (Cont.)

Public Safety

Sheriff's Department

| | | | |
|---|----|-----------|--------------|
| County Official/Administrative Officer | \$ | 79,436 | |
| Deputy(ies) | | 2,246,400 | |
| Detective(s) | | 251,243 | |
| Captain(s) | | 202,334 | |
| Lieutenant(s) | | 402,397 | |
| Sergeant(s) | | 331,392 | |
| Data Processing Personnel | | 13,648 | |
| Salary Supplements | | 47,400 | |
| Dispatchers/Radio Operators | | 325,385 | |
| Secretary(ies) | | 86,395 | |
| Longevity Pay | | 138,700 | |
| Other Salaries and Wages | | 133,765 | |
| In-Service Training | | 20,834 | |
| Social Security | | 258,753 | |
| State Retirement | | 501,465 | |
| Employee and Dependent Insurance | | 1,002,403 | |
| Unemployment Compensation | | 7,722 | |
| Employer Medicare | | 60,515 | |
| Communication | | 44,474 | |
| Dues and Memberships | | 2,925 | |
| Maintenance and Repair Services - Buildings | | 2,602 | |
| Maintenance and Repair Services - Vehicles | | 90,738 | |
| Postal Charges | | 4,740 | |
| Travel | | 4,741 | |
| Gasoline | | 200,737 | |
| Office Supplies | | 12,174 | |
| Uniforms | | 33,918 | |
| Other Supplies and Materials | | 12,593 | |
| Premiums on Corporate Surety Bonds | | 142 | |
| Communication Equipment | | 102,329 | |
| Motor Vehicles | | 975,336 | |
| Office Equipment | | 34,268 | |
| Transportation Equipment | | 45,334 | |
| Health Equipment | | 11,726 | |
| Total Sheriff's Department | | | \$ 7,688,964 |

Special Patrols

| | | | |
|---------------------------|----|-----|-----|
| Other Contracted Services | \$ | 100 | |
| Total Special Patrols | | | 100 |

(Continued)

Exhibit K-8

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

General Fund (Cont.)

Public Safety (Cont.)

Drug Enforcement

| | | | |
|--------------------------------------|----|--------|------------|
| Detective(s) | \$ | 82,130 | |
| Lieutenant(s) | | 45,698 | |
| Sergeant(s) | | 43,992 | |
| Social Security | | 10,596 | |
| State Retirement | | 21,478 | |
| Employee and Dependent Insurance | | 39,536 | |
| Unemployment Compensation | | 265 | |
| Employer Medicare | | 2,478 | |
| Gasoline | | 10,000 | |
| Instructional Supplies and Materials | | 764 | |
| Uniforms | | 1,678 | |
| Communication Equipment | | 4,778 | |
| Total Drug Enforcement | | | \$ 263,393 |

Administration of the Sexual Offender Registry

| | | | |
|--|----|-------|-------|
| Other Contracted Services | \$ | 1,000 | |
| Total Administration of the Sexual Offender Registry | | | 1,000 |

Jail

| | | | |
|---|----|-----------|--|
| Assistant(s) | \$ | 57,075 | |
| Deputy(ies) | | 2,689,888 | |
| Captain(s) | | 43,493 | |
| Lieutenant(s) | | 151,597 | |
| Sergeant(s) | | 107,827 | |
| Secretary(ies) | | 55,848 | |
| Cafeteria Personnel | | 60,914 | |
| Part-time Personnel | | 16,981 | |
| Other Salaries and Wages | | 28,847 | |
| In-Service Training | | 12,971 | |
| Social Security | | 191,851 | |
| State Retirement | | 253,977 | |
| Employee and Dependent Insurance | | 1,116,892 | |
| Unemployment Compensation | | 8,644 | |
| Employer Medicare | | 44,868 | |
| Communication | | 7,919 | |
| Maintenance and Repair Services - Buildings | | 2,983 | |
| Maintenance and Repair Services - Vehicles | | 15,500 | |
| Medical and Dental Services | | 510,380 | |
| Coal | | 105,269 | |
| Custodial Supplies | | 81,059 | |

(Continued)

Exhibit K-8

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

General Fund (Cont.)

Public Safety (Cont.)

Jail (Cont.)

| | | | |
|------------------------------|----|---------|--------------|
| Drugs and Medical Supplies | \$ | 194,066 | |
| Food Preparation Supplies | | 6,319 | |
| Food Supplies | | 324,824 | |
| Gasoline | | 16,000 | |
| Office Supplies | | 4,534 | |
| Uniforms | | 34,976 | |
| Other Supplies and Materials | | 2,968 | |
| Communication Equipment | | 16,604 | |
| Office Equipment | | 9,730 | |
| Total Jail | | | \$ 6,174,804 |

Workhouse

| | | | |
|--|----|--------|---------|
| County Official/Administrative Officer | \$ | 7,035 | |
| Guards | | 47,693 | |
| Social Security | | 3,366 | |
| State Retirement | | 4,443 | |
| Employee and Dependent Insurance | | 19,768 | |
| Unemployment Compensation | | 138 | |
| Employer Medicare | | 787 | |
| Food Supplies | | 7,249 | |
| Gasoline | | 16,000 | |
| Prisoners Clothing | | 11,716 | |
| Uniforms | | 824 | |
| Other Supplies and Materials | | 16,266 | |
| Total Workhouse | | | 135,285 |

Juvenile Services

| | | | |
|----------------------------------|----|---------|--|
| Assistant(s) | \$ | 101,888 | |
| Probation Officer(s) | | 57,279 | |
| Longevity Pay | | 3,600 | |
| Social Security | | 9,983 | |
| State Retirement | | 20,346 | |
| Employee and Dependent Insurance | | 49,420 | |
| Unemployment Compensation | | 338 | |
| Employer Medicare | | 2,335 | |
| Communication | | 1,976 | |
| Dues and Memberships | | 620 | |
| Postal Charges | | 500 | |
| Travel | | 4,768 | |
| Other Contracted Services | | 28,208 | |

(Continued)

Exhibit K-8

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

General Fund (Cont.)

Public Safety (Cont.)

Juvenile Services (Cont.)

| | | | |
|------------------------------|----|-------|------------|
| Office Supplies | \$ | 1,771 | |
| Other Supplies and Materials | | 713 | |
| Office Equipment | | 1,940 | |
| Total Juvenile Services | | | \$ 285,685 |

Civil Defense

| | | |
|--|----|-----------|
| County Official/Administrative Officer | \$ | 54,813 |
| Assistant(s) | | 94,048 |
| Captain(s) | | 173,884 |
| Lieutenant(s) | | 121,056 |
| Accountants/Bookkeepers | | 35,915 |
| Data Processing Personnel | | 32,053 |
| Salary Supplements | | 30,000 |
| Dispatchers/Radio Operators | | 109,716 |
| Secretary(ies) | | 23,327 |
| Temporary Personnel | | 146,813 |
| Longevity Pay | | 85,000 |
| Overtime Pay | | 252,878 |
| Other Salaries and Wages | | 2,914,177 |
| In-Service Training | | 29,201 |
| Social Security | | 246,721 |
| State Retirement | | 388,535 |
| Employee and Dependent Insurance | | 1,018,052 |
| Unemployment Compensation | | 8,907 |
| Employer Medicare | | 57,701 |
| Communication | | 40,849 |
| Laundry Service | | 9,999 |
| Maintenance and Repair Services - Vehicles | | 82,608 |
| Postal Charges | | 282 |
| Rentals | | 5,468 |
| Travel | | 3,275 |
| Other Contracted Services | | 29,685 |
| Custodial Supplies | | 9,342 |
| Diesel Fuel | | 110,208 |
| Drugs and Medical Supplies | | 146,743 |
| Office Supplies | | 2,969 |
| Uniforms | | 43,403 |
| Utilities | | 98,449 |
| Other Supplies and Materials | | 7,534 |
| Refunds | | 31,910 |

(Continued)

Exhibit K-8

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

General Fund (Cont.)

Public Safety (Cont.)

Civil Defense (Cont.)

| | | | |
|---------------------------|----|---------|--------------|
| Other Charges | \$ | 4,660 | |
| Communication Equipment | | 9,816 | |
| Data Processing Equipment | | 9,390 | |
| Office Equipment | | 5,167 | |
| Other Equipment | | 104,304 | |
| Total Civil Defense | | | \$ 6,578,858 |

County Coroner/Medical Examiner

| | | | |
|--|----|--------|--------|
| County Official/Administrative Officer | \$ | 14,812 | |
| Secretary(ies) | | 1,044 | |
| Communication | | 500 | |
| Other Contracted Services | | 76,600 | |
| Office Supplies | | 618 | |
| Total County Coroner/Medical Examiner | | | 93,574 |

Public Safety Grant Programs

| | | | |
|------------------------------------|----|---------|---------|
| Other Capital Outlay | \$ | 146,417 | |
| Total Public Safety Grant Programs | | | 146,417 |

Public Health and Welfare

Local Health Center

| | | | |
|---|----|--------|--------|
| Communication | \$ | 5,474 | |
| Contracts with Private Agencies | | 3,364 | |
| Maintenance and Repair Services - Equipment | | 9,415 | |
| Custodial Supplies | | 1,223 | |
| Drugs and Medical Supplies | | 19,086 | |
| Instructional Supplies and Materials | | 11,616 | |
| Office Supplies | | 5,911 | |
| Utilities | | 24,293 | |
| Office Equipment | | 2,497 | |
| Total Local Health Center | | | 82,879 |

Other Local Health Services

| | | | |
|----------------------------------|----|---------|--|
| Medical Personnel | \$ | 471,344 | |
| Longevity Pay | | 7,600 | |
| Social Security | | 29,047 | |
| State Retirement | | 47,326 | |
| Employee and Dependent Insurance | | 158,144 | |
| Unemployment Compensation | | 1,427 | |
| Employer Medicare | | 6,793 | |

(Continued)

Exhibit K-8

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

General Fund (Cont.)

Public Health and Welfare (Cont.)

Other Local Health Services (Cont.)

| | | | |
|-----------------------------------|----|--------|------------|
| Travel | \$ | 11,207 | |
| Other Contracted Services | | 400 | |
| Total Other Local Health Services | | | \$ 733,288 |

Appropriation to State

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

Other Local Welfare Services

| | | | |
|------------------------------------|----|-------|-------|
| Contributions | \$ | 5,050 | |
| Total Other Local Welfare Services | | | 5,050 |

Other Public Health and Welfare

| | | | |
|---------------------------------------|----|--------|--------|
| Clerical Personnel | \$ | 26,965 | |
| Longevity Pay | | 1,100 | |
| Social Security | | 1,730 | |
| State Retirement | | 3,508 | |
| Employee and Dependent Insurance | | 9,884 | |
| Unemployment Compensation | | 70 | |
| Employer Medicare | | 405 | |
| Total Other Public Health and Welfare | | | 43,662 |

Social, Cultural, and Recreational Services

Libraries

| | | | |
|-----------------|----|---------|---------|
| Contributions | \$ | 657,887 | |
| Total Libraries | | | 657,887 |

Other Social, Cultural, and Recreational

| | | | |
|--|----|--------|--------|
| Contributions | \$ | 59,450 | |
| Total Other Social, Cultural, and Recreational | | | 59,450 |

Agriculture and Natural Resources

Agriculture Extension Service

| | | | |
|----------------------------------|----|--------|--|
| Assistant(s) | \$ | 27,432 | |
| Part-time Personnel | | 3,374 | |
| Social Security | | 1,685 | |
| State Retirement | | 2,728 | |
| Employee and Dependent Insurance | | 19,768 | |
| Unemployment Compensation | | 149 | |
| Employer Medicare | | 394 | |

(Continued)

Exhibit K-8

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

General Fund (Cont.)

Agriculture and Natural Resources (Cont.)

Agriculture Extension Service (Cont.)

| | | | |
|-------------------------------------|----|---------|------------|
| Communication | \$ | 3,103 | |
| Dues and Memberships | | 435 | |
| Matching Share | | 130,066 | |
| Travel | | 2,937 | |
| Office Equipment | | 8,548 | |
| Total Agriculture Extension Service | | | \$ 200,619 |

Forest Service

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

Soil Conservation

| | | | |
|----------------------------------|----|--------|--------|
| Secretary(ies) | \$ | 26,465 | |
| Longevity Pay | | 1,200 | |
| Social Security | | 1,514 | |
| State Retirement | | 3,458 | |
| Employee and Dependent Insurance | | 9,884 | |
| Unemployment Compensation | | 70 | |
| Employer Medicare | | 354 | |
| Contributions | | 8,500 | |
| Total Soil Conservation | | | 51,445 |

Other Operations

Tourism

| | | | |
|----------------------------------|----|--------|---------|
| Supervisor/Director | \$ | 45,549 | |
| Part-time Personnel | | 14,118 | |
| Longevity Pay | | 700 | |
| Social Security | | 3,743 | |
| State Retirement | | 6,052 | |
| Employee and Dependent Insurance | | 9,884 | |
| Unemployment Compensation | | 205 | |
| Employer Medicare | | 875 | |
| Advertising | | 19,528 | |
| Communication | | 4,814 | |
| Dues and Memberships | | 4,344 | |
| Postal Charges | | 3,285 | |
| Printing, Stationery, and Forms | | 5,739 | |
| Travel | | 7,600 | |
| Office Supplies | | 1,280 | |
| Other Charges | | 11,205 | |
| Total Tourism | | | 138,921 |

(Continued)

Exhibit K-8

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

General Fund (Cont.)

Other Operations (Cont.)

Industrial Development

| | | |
|------------------------------|------------|------------|
| Contributions | \$ 242,590 | |
| Total Industrial Development | | \$ 242,590 |

Other Economic and Community Development

| | | |
|--|-----------|--------|
| Contributions | \$ 38,750 | |
| Total Other Economic and Community Development | | 38,750 |

Veterans' Services

| | | |
|----------------------------------|-----------|---------|
| Supervisor/Director | \$ 32,807 | |
| Secretary(ies) | 30,559 | |
| Temporary Personnel | 1,443 | |
| Longevity Pay | 3,300 | |
| Social Security | 4,134 | |
| State Retirement | 8,333 | |
| Employee and Dependent Insurance | 19,768 | |
| Unemployment Compensation | 154 | |
| Employer Medicare | 967 | |
| Communication | 388 | |
| Dues and Memberships | 118 | |
| Postal Charges | 466 | |
| Rentals | 1,650 | |
| Travel | 2,907 | |
| Office Supplies | 645 | |
| Office Equipment | 255 | |
| Total Veterans' Services | | 107,894 |

Other Charges

| | | |
|----------------------------------|------------|-----------|
| Employee and Dependent Insurance | \$ 338,940 | |
| Architects | 88,661 | |
| Dues and Memberships | 30,000 | |
| Financial Advisory Services | 4,801 | |
| Matching Share | 20,000 | |
| Liability Insurance | 27,000 | |
| Refunds | 212,046 | |
| Trustee's Commission | 511,893 | |
| Other Self-Insured Claims | 99,349 | |
| Other Charges | 6,553 | |
| Total Other Charges | | 1,339,243 |

(Continued)

Exhibit K-8

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

General Fund (Cont.)

Other Operations (Cont.)

Contributions to Other Agencies

| | | |
|---------------------------------------|------------|------------|
| Contributions | \$ 187,396 | |
| Total Contributions to Other Agencies | | \$ 187,396 |

Principal on Debt

General Government

| | | |
|-----------------------------|------------|----------------|
| Principal on Capital Leases | \$ 329,079 | |
| Total General Government | | <u>329,079</u> |

| | | |
|--------------------|--|---------------|
| Total General Fund | | \$ 33,153,541 |
|--------------------|--|---------------|

Courthouse and Jail Maintenance Fund

General Government

County Buildings

| | | |
|--|---------------|--------------|
| Supervisor/Director | \$ 36,996 | |
| Custodial Personnel | 196,839 | |
| Maintenance Personnel | 110,517 | |
| Longevity Pay | 9,900 | |
| Overtime Pay | 2,481 | |
| Social Security | 21,659 | |
| State Retirement | 40,264 | |
| Employee and Dependent Insurance | 138,376 | |
| Unemployment Compensation | 1,009 | |
| Employer Medicare | 5,065 | |
| Maintenance and Repair Services - Buildings | 10,883 | |
| Maintenance and Repair Services - Office Equipment | 6,390 | |
| Maintenance and Repair Services - Vehicles | 1,528 | |
| Travel | 551 | |
| Other Contracted Services | 131,583 | |
| Custodial Supplies | 6,847 | |
| Utilities | 555,082 | |
| Other Charges | 40,889 | |
| Building Improvements | 12,311 | |
| Heating and Air Conditioning Equipment | <u>38,155</u> | |
| Total County Buildings | | \$ 1,367,325 |

Capital Projects

General Administration Projects

| | | |
|---|--------------|---------------|
| Maintenance and Repair Services - Buildings | \$ 17,816 | |
| Trustee's Commission | 758 | |
| Building Improvements | <u>6,400</u> | |
| Total General Administration Projects | | <u>24,974</u> |

| | | |
|--|--|-----------|
| Total Courthouse and Jail Maintenance Fund | | 1,392,299 |
|--|--|-----------|

(Continued)

Exhibit K-8

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

Solid Waste/Sanitation Fund

Public Health and Welfare

Rabies and Animal Control

| | | | |
|--|----|--------|------------|
| Supervisor/Director | \$ | 17,661 | |
| Paraprofessionals | | 50,330 | |
| Part-time Personnel | | 9,404 | |
| Social Security | | 4,760 | |
| State Retirement | | 5,809 | |
| Employee and Dependent Insurance | | 19,768 | |
| Unemployment Compensation | | 336 | |
| Employer Medicare | | 1,110 | |
| Communication | | 1,324 | |
| Maintenance and Repair Services - Vehicles | | 570 | |
| Postal Charges | | 84 | |
| Other Contracted Services | | 10,199 | |
| Food Supplies | | 267 | |
| Gasoline | | 1,036 | |
| Office Supplies | | 170 | |
| Uniforms | | 677 | |
| Utilities | | 5,369 | |
| Other Supplies and Materials | | 746 | |
| Other Equipment | | 1,826 | |
| Total Rabies and Animal Control | | | \$ 131,446 |

Convenience Centers

| | | |
|---|----|---------|
| Assistant(s) | \$ | 47,846 |
| Truck Drivers | | 172,302 |
| Laborers | | 316,716 |
| Longevity Pay | | 10,600 |
| Social Security | | 33,058 |
| State Retirement | | 36,566 |
| Employee and Dependent Insurance | | 128,492 |
| Unemployment Compensation | | 1,959 |
| Employer Medicare | | 7,731 |
| Communication | | 6,789 |
| Contracts with Private Agencies | | 562,230 |
| Dues and Memberships | | 905 |
| Maintenance and Repair Services - Equipment | | 53,142 |
| Postal Charges | | 460 |
| Rentals | | 21,988 |
| Travel | | 398 |
| Other Contracted Services | | 51,561 |
| Diesel Fuel | | 59,079 |

(Continued)

Exhibit K-8

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

Solid Waste/Sanitation Fund (Cont.)

Public Health and Welfare (Cont.)

Convenience Centers (Cont.)

| | | | |
|------------------------------|----|----------------|---------------------|
| Equipment Parts - Heavy | \$ | 4,032 | |
| Equipment Parts - Light | | 1,090 | |
| Tires and Tubes | | 5,440 | |
| Utilities | | 8,332 | |
| Other Supplies and Materials | | 2,599 | |
| Trustee's Commission | | 9,735 | |
| Solid Waste Equipment | | <u>263,218</u> | |
| Total Convenience Centers | | | \$ <u>1,806,268</u> |

Total Solid Waste/Sanitation Fund \$ 1,937,714

Ambulance Service Fund

Public Health and Welfare

Ambulance/Emergency Medical Services

| | | | |
|--|----|----------------|-------------------|
| Health Equipment | \$ | <u>183,140</u> | |
| Total Ambulance/Emergency Medical Services | | | \$ <u>183,140</u> |

Total Ambulance Service Fund 183,140

Special Purpose Fund

General Government

County Buildings

| | | | |
|------------------------|----|----------------|------------|
| Trustee's Commission | \$ | 45,081 | |
| Building Improvements | | <u>215,485</u> | |
| Total County Buildings | | | \$ 260,566 |

Principal on Debt

Education

| | | | |
|-----------------------------|----|----------------|-----------|
| Principal on Bonds | \$ | 840,000 | |
| Principal on Capital Leases | | <u>690,000</u> | |
| Total Education | | | 1,530,000 |

Interest on Debt

Education

| | | | |
|----------------------------|----|----------------|---------|
| Interest on Bonds | \$ | 290,133 | |
| Interest on Capital Leases | | <u>262,779</u> | |
| Total Education | | | 552,912 |

(Continued)

Exhibit K-8

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

Special Purpose Fund (Cont.)

Other Debt Service

Education

| | | |
|--------------------|----------|----------|
| Other Debt Service | \$ 3,345 | |
| Total Education | | \$ 3,345 |

Total Special Purpose Fund \$ 2,346,823

Drug Control Fund

Public Safety

Drug Enforcement

| | | |
|--|-----------|------------|
| In-Service Training | \$ 11,335 | |
| Communication | 2,556 | |
| Confidential Drug Enforcement Payments | 20,000 | |
| Dues and Memberships | 468 | |
| Tow-in Services | 200 | |
| Uniforms | 1,417 | |
| Other Supplies and Materials | 24,482 | |
| Trustee's Commission | 405 | |
| Communication Equipment | 16,808 | |
| Motor Vehicles | 24,000 | |
| Office Equipment | 5,125 | |
| Total Drug Enforcement | | \$ 106,796 |

Capital Projects

Administration of Justice Projects

| | | |
|--|------------|---------|
| Other Construction | \$ 143,713 | |
| Total Administration of Justice Projects | | 143,713 |

Total Drug Control Fund 250,509

Sports and Recreation Fund

Other Operations

Contributions to Other Agencies

| | | |
|---------------------------------------|------------|------------|
| Contributions | \$ 955,439 | |
| Trustee's Commission | 371 | |
| Total Contributions to Other Agencies | | \$ 955,810 |

Total Sports and Recreation Fund 955,810

(Continued)

Exhibit K-8

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

Agriculture Center Fund

Agriculture and Natural Resources

Other Agriculture and Natural Resources

| | | | |
|---|----|----------------|-------------------|
| County Official/Administrative Officer | \$ | 47,239 | |
| Assistant(s) | | 27,797 | |
| Longevity Pay | | 3,900 | |
| Other Salaries and Wages | | 165,489 | |
| Social Security | | 15,023 | |
| State Retirement | | 22,315 | |
| Employee and Dependent Insurance | | 59,304 | |
| Unemployment Compensation | | 1,030 | |
| Employer Medicare | | 3,513 | |
| Communication | | 1,724 | |
| Maintenance and Repair Services - Buildings | | 32,858 | |
| Maintenance and Repair Services - Equipment | | 9,353 | |
| Other Contracted Services | | 57,681 | |
| Crushed Stone | | 2,519 | |
| Custodial Supplies | | 6,811 | |
| Gasoline | | 8,578 | |
| Office Supplies | | 95 | |
| Utilities | | 152,913 | |
| Other Supplies and Materials | | 603 | |
| Trustee's Commission | | 1,800 | |
| Other Charges | | 3,178 | |
| Maintenance Equipment | | 10,989 | |
| Total Other Agriculture and Natural Resources | | <u>634,712</u> | \$ <u>634,712</u> |

Total Agriculture Center Fund \$ 634,712

Constitutional Officers - Fees Fund

General Government

Register of Deeds

| | | | |
|---|----|----------------|------------|
| Constitutional Officers' Operating Expenses | \$ | <u>325,655</u> | |
| Total Register of Deeds | | | \$ 325,655 |

Finance

County Trustee's Office

| | | | |
|---|----|----------------|---------|
| Constitutional Officers' Operating Expenses | \$ | <u>290,356</u> | |
| Total County Trustee's Office | | | 290,356 |

County Clerk's Office

| | | | |
|---|----|----------------|---------|
| Constitutional Officers' Operating Expenses | \$ | <u>821,231</u> | |
| Total County Clerk's Office | | | 821,231 |

(Continued)

Exhibit K-8

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

Constitutional Officers - Fees Fund (Cont.)

Administration of Justice

Circuit Court

| | | |
|---|--------------|--------------|
| Constitutional Officers' Operating Expenses | \$ 1,054,188 | |
| Total Circuit Court | | \$ 1,054,188 |

Chancery Court

| | | |
|---|-----------|---------------|
| Special Commissioner Fees/Special Master Fees | \$ 13,016 | |
| Total Chancery Court | | <u>13,016</u> |

| | | |
|---|--|--------------|
| Total Constitutional Officers - Fees Fund | | \$ 2,504,446 |
|---|--|--------------|

Workers' Compensation Fund

General Government

Risk Management

| | | |
|---------------------------------|---------------|---------------------|
| Liability Insurance | \$ 496,512 | |
| Workers' Compensation Insurance | 691,927 | |
| Other Self-Insured Claims | <u>39,564</u> | |
| Total Risk Management | | <u>\$ 1,228,003</u> |

| | | |
|----------------------------------|--|-----------|
| Total Workers' Compensation Fund | | 1,228,003 |
|----------------------------------|--|-----------|

Highway/Public Works Fund

General Government

Engineering

| | | |
|----------------------------------|------------|-----------|
| Supervisor/Director | \$ 49,556 | |
| Employee and Dependent Insurance | 9,884 | |
| Communication | 1,190 | |
| Printing, Stationery, and Forms | 522 | |
| Other Contracted Services | 2,167 | |
| Office Supplies | <u>290</u> | |
| Total Engineering | | \$ 63,609 |

Highways

Administration

| | |
|---|-----------|
| County Official/Administrative Officer | \$ 80,841 |
| Assistant(s) | 67,667 |
| Accountants/Bookkeepers | 47,436 |
| Clerical Personnel | 30,265 |
| Overtime Pay | 2,200 |
| Board and Committee Members Fees | 32,800 |
| Dues and Memberships | 3,731 |
| Legal Notices, Recording, and Court Costs | 262 |

(Continued)

Exhibit K-8

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

Highway/Public Works Fund (Cont.)

Highways (Cont.)

Administration (Cont.)

| | | | |
|--|----|-------|------------|
| Maintenance Agreements | \$ | 1,413 | |
| Maintenance and Repair Services - Office Equipment | | 445 | |
| Postal Charges | | 715 | |
| Rentals | | 4,284 | |
| Other Contracted Services | | 2,687 | |
| Data Processing Supplies | | 1,260 | |
| Office Supplies | | 1,112 | |
| Other Charges | | 1,211 | |
| Building Construction | | 4,709 | |
| Building Improvements | | 4,775 | |
| Office Equipment | | 165 | |
| Total Administration | | | \$ 287,978 |

Highway and Bridge Maintenance

| | | | |
|--------------------------------------|----|-----------|-----------|
| Equipment Operators | \$ | 1,008,452 | |
| Truck Drivers | | 587,099 | |
| Laborers | | 130,031 | |
| Other Contracted Services | | 97,051 | |
| Asphalt - Hot Mix | | 637,885 | |
| Asphalt - Liquid | | 17,990 | |
| Concrete | | 252 | |
| Crushed Stone | | 93,085 | |
| Pipe - Metal | | 77,038 | |
| Road Signs | | 12,277 | |
| Other Supplies and Materials | | 1,870 | |
| Total Highway and Bridge Maintenance | | | 2,663,030 |

Operation and Maintenance of Equipment

| | | | |
|---|----|---------|--|
| Foremen | \$ | 49,007 | |
| Mechanic(s) | | 140,110 | |
| Laborers | | 61,216 | |
| Freight Expenses | | 13 | |
| Maintenance and Repair Services - Equipment | | 59,849 | |
| Tow-in Services | | 325 | |
| Diesel Fuel | | 137,295 | |
| Equipment Parts - Heavy | | 55,310 | |
| Equipment Parts - Light | | 53,455 | |
| Food Supplies | | 746 | |
| Garage Supplies | | 3,152 | |
| Gasoline | | 82,268 | |

(Continued)

Exhibit K-8

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

Highway/Public Works Fund (Cont.)

Highways (Cont.)

Operation and Maintenance of Equipment (Cont.)

| | | | |
|--|----|--------|------------|
| Lubricants | \$ | 6,869 | |
| Propane Gas | | 2,994 | |
| Small Tools | | 1,467 | |
| Tires and Tubes | | 32,623 | |
| Other Supplies and Materials | | 2,209 | |
| Total Operation and Maintenance of Equipment | | | \$ 688,908 |

Other Charges

| | | | |
|------------------------------------|----|--------|---------|
| Communication | \$ | 10,081 | |
| Electricity | | 26,656 | |
| Natural Gas | | 9,886 | |
| Water and Sewer | | 1,550 | |
| Building and Contents Insurance | | 1,999 | |
| Judgments | | 154 | |
| Premiums on Corporate Surety Bonds | | 750 | |
| Trustee's Commission | | 97,859 | |
| Total Other Charges | | | 148,935 |

Employee Benefits

| | | | |
|----------------------------------|----|---------|-----------|
| Social Security | \$ | 137,278 | |
| State Retirement | | 265,967 | |
| Employee and Dependent Insurance | | 681,996 | |
| Unemployment Compensation | | 4,828 | |
| Employer Medicare | | 32,078 | |
| Total Employee Benefits | | | 1,122,147 |

Capital Outlay

| | | | |
|---------------------------|----|---------|---------|
| Other Contracted Services | \$ | 452,668 | |
| Communication Equipment | | 65 | |
| Highway Equipment | | 41,972 | |
| Total Capital Outlay | | | 494,705 |

Total Highway/Public Works Fund \$ 5,469,312

General Debt Service Fund

Principal on Debt

General Government

| | | | |
|--------------------------|----|-----------|--------------|
| Principal on Bonds | \$ | 1,141,723 | |
| Principal on Notes | | 1,267,600 | |
| Total General Government | | | \$ 2,409,323 |

(Continued)

Exhibit K-8

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

General Debt Service Fund (Cont.)

Principal on Debt (Cont.)

Highways and Streets

| | | |
|----------------------------|----------------|------------|
| Principal on Bonds | \$ 416,670 | |
| Principal on Notes | 158,400 | |
| Total Highways and Streets | <u>575,070</u> | \$ 575,070 |

Education

| | | |
|--------------------|------------------|-----------|
| Principal on Bonds | \$ 4,851,607 | |
| Total Education | <u>4,851,607</u> | 4,851,607 |

Interest on Debt

General Government

| | | |
|--------------------------|----------------|---------|
| Interest on Bonds | \$ 608,256 | |
| Interest on Notes | 104,532 | |
| Total General Government | <u>712,788</u> | 712,788 |

Highways and Streets

| | | |
|----------------------------|---------------|--------|
| Interest on Bonds | \$ 27,515 | |
| Interest on Notes | 9,608 | |
| Total Highways and Streets | <u>37,123</u> | 37,123 |

Education

| | | |
|-------------------|------------------|-----------|
| Interest on Bonds | \$ 3,524,208 | |
| Total Education | <u>3,524,208</u> | 3,524,208 |

Other Debt Service

General Government

| | | |
|--------------------------|----------------|---------|
| Trustee's Commission | \$ 127,046 | |
| Other Debt Service | 965 | |
| Total General Government | <u>128,011</u> | 128,011 |

Highways and Streets

| | | |
|----------------------------|------------|-----|
| Other Debt Service | \$ 482 | |
| Total Highways and Streets | <u>482</u> | 482 |

Education

| | | |
|--------------------|--------------|-------|
| Other Debt Service | \$ 1,565 | |
| Total Education | <u>1,565</u> | 1,565 |

| | | |
|---------------------------------|--|---------------|
| Total General Debt Service Fund | | \$ 12,240,177 |
|---------------------------------|--|---------------|

(Continued)

Exhibit K-8

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

| | | |
|--|------------------|---------------|
| <u>Rural Debt Service Fund</u> | | |
| <u>Principal on Debt</u> | | |
| <u>Education</u> | | |
| Principal on Bonds | \$ 1,200,000 | |
| Principal on Notes | <u>1,330,000</u> | |
| Total Education | | \$ 2,530,000 |
| <u>Interest on Debt</u> | | |
| <u>Education</u> | | |
| Interest on Bonds | \$ 917,030 | |
| Interest on Notes | <u>136,056</u> | |
| Total Education | | 1,053,086 |
| <u>Other Debt Service</u> | | |
| <u>Education</u> | | |
| Trustee's Commission | \$ 9,877 | |
| Other Debt Service | <u>2,582</u> | |
| Total Education | | <u>12,459</u> |
| Total Rural Debt Service Fund | | \$ 3,595,545 |
| <u>Special Debt Service Fund</u> | | |
| <u>General Government</u> | | |
| <u>County Buildings</u> | | |
| Trustee's Commission | \$ 2,704 | |
| Total County Buildings | <u>2,704</u> | <u>2,704</u> |
| Total Special Debt Service Fund | | 2,704 |
| <u>General Capital Projects Fund</u> | | |
| <u>Capital Projects</u> | | |
| <u>Public Safety Projects</u> | | |
| Motor Vehicles | \$ 116,000 | |
| Other Equipment | 1,277,127 | |
| Other Capital Outlay | <u>249,471</u> | |
| Total Public Safety Projects | | \$ 1,642,598 |
| <u>Social, Cultural, and Recreation Projects</u> | | |
| Building Construction | \$ 4,147 | |
| Heating and Air Conditioning Equipment | 5,717 | |
| Maintenance Equipment | 415 | |
| Site Development | 14,750 | |
| Other Equipment | 79,187 | |

(Continued)

Exhibit K-8

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

General Capital Projects Fund (Cont.)

Capital Projects (Cont.)

Social, Cultural, and Recreation Projects (Cont.)

| | | |
|---|-----------|------------|
| Other Construction | \$ 11,771 | |
| Total Social, Cultural, and Recreation Projects | | \$ 115,987 |

Agriculture and Natural Resource Projects

| | | |
|---|--------------|--------------|
| Crushed Stone | \$ 3,453 | |
| Other Capital Outlay | <u>3,250</u> | |
| Total Agriculture and Natural Resource Projects | | <u>6,703</u> |

| | | |
|-------------------------------------|--|--------------|
| Total General Capital Projects Fund | | \$ 1,765,288 |
|-------------------------------------|--|--------------|

Judicial and Safety Projects Fund

Other Debt Service

General Government

| | | |
|-----------------------------|-----------|-----------|
| Other Debt Issuance Charges | \$ 24,430 | |
| Total General Government | | \$ 24,430 |

Capital Projects

General Administration Projects

| | | |
|---------------------------------------|------------|---------|
| Building Construction | \$ 979,632 | |
| Total General Administration Projects | | 979,632 |

Public Safety Projects

| | | |
|------------------------------|-----------|---------------|
| Building Construction | \$ 71,806 | |
| Total Public Safety Projects | | <u>71,806</u> |

| | | |
|---|--|-----------|
| Total Judicial and Safety Projects Fund | | 1,075,868 |
|---|--|-----------|

Sanitation Projects Fund

Principal on Debt

General Government

| | | |
|--------------------------|------------|------------|
| Principal on Bonds | \$ 600,000 | |
| Total General Government | | \$ 600,000 |

Interest on Debt

General Government

| | | |
|--------------------------|------------|---------|
| Interest on Bonds | \$ 218,773 | |
| Total General Government | | 218,773 |

(Continued)

Exhibit K-8

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

Sanitation Projects Fund (Cont.)

Other Debt Service

General Government

| | | |
|--------------------------|--------|--------|
| Other Debt Service | \$ 640 | |
| Total General Government | | \$ 640 |

Capital Projects

Public Health and Welfare Projects

| | | |
|--|-----------|--------|
| Engineering Services | \$ 36,939 | |
| Other Contracted Services | 16,381 | |
| Trustee's Commission | 11,685 | |
| Total Public Health and Welfare Projects | | 65,005 |

| | | |
|--------------------------------|--|------------|
| Total Sanitation Projects Fund | | \$ 884,418 |
|--------------------------------|--|------------|

High School Building Projects Fund

Capital Outlay

Regular Capital Outlay

| | | |
|------------------------------|--------------|--------------|
| Contributions | \$ 6,139,053 | |
| Total Regular Capital Outlay | | \$ 6,139,053 |

| | | |
|--|--|-----------|
| Total High School Building Projects Fund | | 6,139,053 |
|--|--|-----------|

HUD Grant Projects Fund

Capital Projects

Other General Government Projects

| | | |
|---|----------|----------|
| Building Improvements | \$ 2,625 | |
| Total Other General Government Projects | | \$ 2,625 |

| | | |
|-------------------------------|--|-------|
| Total HUD Grant Projects Fund | | 2,625 |
|-------------------------------|--|-------|

Highway Capital Projects Fund

Capital Projects

Highway and Street Capital Projects

| | | |
|---|--------------|--------------|
| Asphalt - Hot Mix | \$ 1,061,931 | |
| Trustee's Commission | 30,027 | |
| Total Highway and Street Capital Projects | | \$ 1,091,958 |

| | | |
|-------------------------------------|--|-----------|
| Total Highway Capital Projects Fund | | 1,091,958 |
|-------------------------------------|--|-----------|

(Continued)

Exhibit K-8

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

| | | |
|---|------------|-----------|
| <u>Other Capital Projects Fund</u> | | |
| <u>Public Safety</u> | | |
| <u>Civil Defense</u> | | |
| Communication Equipment | \$ 85,745 | |
| Total Civil Defense | | \$ 85,745 |
| | | |
| <u>Other Operations</u> | | |
| <u>Contributions to Other Agencies</u> | | |
| Contributions | \$ 25,000 | |
| Total Contributions to Other Agencies | | 25,000 |
| | | |
| <u>Principal on Debt</u> | | |
| <u>General Government</u> | | |
| Principal on Notes | \$ 100,000 | |
| Total General Government | | 100,000 |
| | | |
| <u>Interest on Debt</u> | | |
| <u>General Government</u> | | |
| Interest on Notes | \$ 10,443 | |
| Total General Government | | 10,443 |
| | | |
| <u>Capital Projects</u> | | |
| <u>General Administration Projects</u> | | |
| Architects | \$ 2,000 | |
| Trustee's Commission | 10,211 | |
| Other Charges | 2,619 | |
| Building Improvements | 9,540 | |
| Communication Equipment | 254 | |
| Other Capital Outlay | 100,000 | |
| Total General Administration Projects | | 124,624 |
| | | |
| <u>Administration of Justice Projects</u> | | |
| Building Improvements | \$ 13,302 | |
| Total Administration of Justice Projects | | 13,302 |
| | | |
| <u>Public Safety Projects</u> | | |
| Consultants | \$ 12,337 | |
| Building Construction | 23,940 | |
| Building Improvements | 358 | |
| Other Equipment | 171,240 | |
| Total Public Safety Projects | | 207,875 |

(Continued)

Exhibit K-8

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

Other Capital Projects Fund (Cont.)

Capital Projects (Cont.)

Social, Cultural, and Recreation Projects

| | | | |
|---|----|--------------|----------------|
| Architects | \$ | 48,000 | |
| Other Contracted Services | | 2,860 | |
| Transfers to Other Funds | | 2,025 | |
| Building Construction | | 672,193 | |
| Site Development | | <u>2,858</u> | |
| Total Social, Cultural, and Recreation Projects | \$ | | <u>727,936</u> |

Other General Government Projects

| | | | |
|---|----|--------------|--------------|
| Other Contracted Services | \$ | <u>2,000</u> | |
| Total Other General Government Projects | | | <u>2,000</u> |

Total Other Capital Projects Fund \$ 1,296,925

Total Governmental Funds - Primary Government \$ 78,150,870

Exhibit K-9

Wilson County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types
Discretely Presented Wilson County School Department
For the Year Ended June 30, 2009

General Purpose School Fund

Other Operations

ARRA Grant - WIA Youth

| | | | |
|------------------------------|----|--------|-----------|
| Supervisor/Director | \$ | 4,360 | |
| Clerical Personnel | | 3,106 | |
| Other Salaries and Wages | | 14,566 | |
| Social Security | | 1,088 | |
| State Retirement | | 1,412 | |
| Life Insurance | | 93 | |
| Medical Insurance | | 1,662 | |
| Dental Insurance | | 725 | |
| Unemployment Compensation | | 38 | |
| Employer Medicare | | 254 | |
| Other Supplies and Materials | | 49,226 | |
| Total ARRA Grant - WIA Youth | | | \$ 76,530 |

Instruction

Regular Instruction Program

| | | | |
|--------------------------------------|----|------------|--|
| Teachers | \$ | 31,144,719 | |
| Career Ladder Program | | 328,480 | |
| Career Ladder Extended Contracts | | 90,664 | |
| Homebound Teachers | | 938 | |
| Salary Supplements | | 297,722 | |
| Educational Assistants | | 1,064,687 | |
| Other Salaries and Wages | | 185,162 | |
| Certified Substitute Teachers | | 116,775 | |
| Non-certified Substitute Teachers | | 397,897 | |
| Social Security | | 2,020,451 | |
| State Retirement | | 2,189,280 | |
| Life Insurance | | 62,308 | |
| Medical Insurance | | 5,388,800 | |
| Dental Insurance | | 488,360 | |
| Unemployment Compensation | | 24,886 | |
| Employer Medicare | | 471,642 | |
| Contributions | | 337,166 | |
| Travel | | 17,669 | |
| Other Contracted Services | | 122,402 | |
| Instructional Supplies and Materials | | 318,655 | |
| Textbooks | | 743,491 | |
| Other Supplies and Materials | | 1,353 | |
| Fee Waivers | | 38,950 | |
| Other Charges | | 27,732 | |

(Continued)

Exhibit K-9

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

General Purpose School Fund (Cont.)

Instruction (Cont.)

Regular Instruction Program (Cont.)

| | | | |
|-----------------------------------|----|--------|---------------|
| Furniture and Fixtures | \$ | 14,500 | |
| Regular Instruction Equipment | | 66,240 | |
| Total Regular Instruction Program | | | \$ 45,960,929 |

Alternative Instruction Program

| | | | |
|---------------------------------------|----|---------|---------|
| Teachers | \$ | 386,578 | |
| Guidance Personnel | | 42,218 | |
| Educational Assistants | | 98,722 | |
| Social Security | | 31,879 | |
| State Retirement | | 38,343 | |
| Life Insurance | | 1,332 | |
| Medical Insurance | | 115,200 | |
| Dental Insurance | | 10,440 | |
| Unemployment Compensation | | 467 | |
| Employer Medicare | | 7,456 | |
| Total Alternative Instruction Program | | | 732,635 |

Special Education Program

| | | | |
|---|----|-----------|-----------|
| Teachers | \$ | 2,351,813 | |
| Career Ladder Program | | 17,488 | |
| Career Ladder Extended Contracts | | 5,770 | |
| Homebound Teachers | | 70,521 | |
| Educational Assistants | | 555,710 | |
| Speech Pathologist | | 393,371 | |
| Certified Substitute Teachers | | 8,968 | |
| Non-certified Substitute Teachers | | 45,750 | |
| Social Security | | 210,089 | |
| State Retirement | | 244,070 | |
| Life Insurance | | 7,918 | |
| Medical Insurance | | 684,800 | |
| Dental Insurance | | 62,060 | |
| Unemployment Compensation | | 2,806 | |
| Employer Medicare | | 49,364 | |
| Contracts with Private Agencies | | 82,046 | |
| Maintenance and Repair Services - Equipment | | 8,313 | |
| Travel | | 32,490 | |
| Other Contracted Services | | 271,966 | |
| Instructional Supplies and Materials | | 51,072 | |
| Other Supplies and Materials | | 53,119 | |
| Total Special Education Program | | | 5,209,504 |

(Continued)

Exhibit K-9

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

General Purpose School Fund (Cont.)

Instruction (Cont.)

Vocational Education Program

| | | | |
|---|----|-----------|--------------|
| Teachers | \$ | 3,138,981 | |
| Career Ladder Program | | 21,995 | |
| Career Ladder Extended Contracts | | 7,964 | |
| Certified Substitute Teachers | | 7,564 | |
| Non-certified Substitute Teachers | | 37,822 | |
| Social Security | | 193,874 | |
| State Retirement | | 203,403 | |
| Life Insurance | | 5,920 | |
| Medical Insurance | | 512,000 | |
| Dental Insurance | | 46,400 | |
| Unemployment Compensation | | 2,257 | |
| Employer Medicare | | 45,398 | |
| Communication | | 6,045 | |
| Maintenance and Repair Services - Equipment | | 12,387 | |
| Travel | | 8,893 | |
| Instructional Supplies and Materials | | 84,870 | |
| In Service/Staff Development | | 141,431 | |
| Vocational Instruction Equipment | | 77,894 | |
| Total Vocational Education Program | | | \$ 4,555,098 |

Support Services

Attendance

| | | | |
|------------------------------|----|--------|---------|
| Supervisor/Director | \$ | 86,264 | |
| Career Ladder Program | | 1,000 | |
| Secretary(ies) | | 25,896 | |
| Social Security | | 7,215 | |
| State Retirement | | 7,545 | |
| Life Insurance | | 148 | |
| Medical Insurance | | 12,800 | |
| Dental Insurance | | 1,160 | |
| Unemployment Compensation | | 52 | |
| Employer Medicare | | 1,529 | |
| Other Supplies and Materials | | 4,500 | |
| Total Attendance | | | 148,109 |

Health Services

| | | |
|--------------------------|----|---------|
| Medical Personnel | \$ | 679,827 |
| Other Salaries and Wages | | 70,642 |
| Social Security | | 45,012 |

(Continued)

Exhibit K-9

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Health Services (Cont.)

| | | | |
|------------------------------|----|---------|--------------|
| State Retirement | \$ | 84,765 | |
| Life Insurance | | 1,406 | |
| Medical Insurance | | 121,600 | |
| Dental Insurance | | 11,020 | |
| Unemployment Compensation | | 413 | |
| Employer Medicare | | 8,252 | |
| Other Supplies and Materials | | 138,768 | |
| Other Charges | | 31,069 | |
| Data Processing Equipment | | 20,000 | |
| Total Health Services | | | \$ 1,212,774 |

Other Student Support

| | | | |
|-----------------------------|----|-----------|-----------|
| Career Ladder Program | \$ | 16,000 | |
| Guidance Personnel | | 1,483,405 | |
| Social Security | | 90,271 | |
| State Retirement | | 95,705 | |
| Life Insurance | | 2,516 | |
| Medical Insurance | | 217,600 | |
| Dental Insurance | | 19,720 | |
| Unemployment Compensation | | 888 | |
| Employer Medicare | | 21,151 | |
| Evaluation and Testing | | 51,615 | |
| Total Other Student Support | | | 1,998,871 |

Regular Instruction Program

| | | | |
|----------------------------------|----|---------|--|
| Supervisor/Director | \$ | 384,355 | |
| Career Ladder Program | | 21,000 | |
| Librarians | | 974,736 | |
| Materials Supervisor | | 45,274 | |
| Instructional Computer Personnel | | 353,121 | |
| Clerical Personnel | | 170,559 | |
| Other Salaries and Wages | | 47,140 | |
| Social Security | | 118,890 | |
| State Retirement | | 163,093 | |
| Life Insurance | | 2,960 | |
| Medical Insurance | | 256,000 | |
| Dental Insurance | | 23,200 | |
| Unemployment Compensation | | 1,011 | |
| Employer Medicare | | 27,918 | |

(Continued)

Exhibit K-9

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Regular Instruction Program (Cont.)

| | | | |
|---|----|---------|--------------|
| Other Fringe Benefits | \$ | 404,000 | |
| Communication | | 3,946 | |
| Maintenance and Repair Services - Equipment | | 49,390 | |
| Travel | | 1,960 | |
| Other Contracted Services | | 316,624 | |
| Data Processing Supplies | | 32,215 | |
| Library Books/Media | | 92,062 | |
| Other Supplies and Materials | | 11,733 | |
| In Service/Staff Development | | 60,203 | |
| Other Charges | | 45,369 | |
| Other Capital Outlay | | 11,077 | |
| Total Regular Instruction Program | | | \$ 3,617,836 |

Alternative Instruction Program

| | | | |
|---------------------------------------|----|--------|---------|
| Principals | \$ | 67,017 | |
| Career Ladder Program | | 998 | |
| Secretary(ies) | | 26,462 | |
| Social Security | | 5,336 | |
| State Retirement | | 7,674 | |
| Life Insurance | | 148 | |
| Medical Insurance | | 12,800 | |
| Dental Insurance | | 1,160 | |
| Unemployment Compensation | | 48 | |
| Employer Medicare | | 1,248 | |
| Total Alternative Instruction Program | | | 122,891 |

Special Education Program

| | | | |
|---------------------------|----|---------|--|
| Supervisor/Director | \$ | 87,926 | |
| Career Ladder Program | | 6,000 | |
| Psychological Personnel | | 238,009 | |
| Assessment Personnel | | 201,535 | |
| Secretary(ies) | | 101,944 | |
| Social Security | | 37,329 | |
| State Retirement | | 47,397 | |
| Life Insurance | | 888 | |
| Medical Insurance | | 76,800 | |
| Dental Insurance | | 6,960 | |
| Unemployment Compensation | | 351 | |
| Employer Medicare | | 8,730 | |

(Continued)

Exhibit K-9

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Special Education Program (Cont.)

| | | | |
|---------------------------------|----|--------|------------|
| Travel | \$ | 8,418 | |
| Other Contracted Services | | 5,298 | |
| Other Supplies and Materials | | 2,823 | |
| In Service/Staff Development | | 29,989 | |
| Total Special Education Program | | | \$ 860,397 |

Vocational Education Program

| | | | |
|------------------------------------|----|--------|---------|
| Supervisor/Director | \$ | 86,264 | |
| Career Ladder Program | | 2,000 | |
| Career Ladder Extended Contracts | | 2,000 | |
| Social Security | | 4,978 | |
| State Retirement | | 5,248 | |
| Life Insurance | | 74 | |
| Medical Insurance | | 6,400 | |
| Dental Insurance | | 580 | |
| Unemployment Compensation | | 26 | |
| Employer Medicare | | 1,164 | |
| Total Vocational Education Program | | | 108,734 |

Other Programs

| | | | |
|----------------------------|----|--------|--------|
| On-Behalf Payments to OPEB | \$ | 16,051 | |
| Total Other Programs | | | 16,051 |

Board of Education

| | | | |
|----------------------------------|----|---------|-----------|
| Board and Committee Members Fees | \$ | 25,560 | |
| Social Security | | 1,380 | |
| State Retirement | | 625 | |
| Unemployment Compensation | | 73 | |
| Employer Medicare | | 340 | |
| Audit Services | | 15,900 | |
| Dues and Memberships | | 13,343 | |
| Legal Services | | 2,030 | |
| Travel | | 8,664 | |
| Other Contracted Services | | 673 | |
| Liability Insurance | | 45,318 | |
| Trustee's Commission | | 824,355 | |
| Workers' Compensation Insurance | | 430,960 | |
| Total Board of Education | | | 1,369,221 |

(Continued)

Exhibit K-9

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Director of Schools

| | | | |
|--|----|---------|------------|
| County Official/Administrative Officer | \$ | 116,000 | |
| Secretary(ies) | | 34,642 | |
| Social Security | | 8,742 | |
| State Retirement | | 11,778 | |
| Life Insurance | | 148 | |
| Medical Insurance | | 12,800 | |
| Dental Insurance | | 1,160 | |
| Unemployment Compensation | | 52 | |
| Employer Medicare | | 2,058 | |
| Communication | | 41,330 | |
| Postal Charges | | 9,512 | |
| Travel | | 2,062 | |
| Other Contracted Services | | 19,814 | |
| Office Supplies | | 14,128 | |
| Total Director of Schools | | | \$ 274,226 |

Office of the Principal

| | | | |
|----------------------------------|----|-----------|-----------|
| Principals | \$ | 1,264,416 | |
| Career Ladder Program | | 49,000 | |
| Accountants/Bookkeepers | | 430,102 | |
| Career Ladder Extended Contracts | | 3,620 | |
| Assistant Principals | | 1,599,938 | |
| Secretary(ies) | | 1,191,896 | |
| Social Security | | 274,549 | |
| State Retirement | | 385,361 | |
| Life Insurance | | 8,732 | |
| Medical Insurance | | 755,200 | |
| Dental Insurance | | 68,440 | |
| Unemployment Compensation | | 3,046 | |
| Employer Medicare | | 64,184 | |
| Communication | | 52,297 | |
| Other Contracted Services | | 184,324 | |
| Office Supplies | | 56,524 | |
| Total Office of the Principal | | | 6,391,629 |

Fiscal Services

| | | |
|-------------------------|----|---------|
| Supervisor/Director | \$ | 86,250 |
| Accountants/Bookkeepers | | 191,952 |
| Social Security | | 16,722 |

(Continued)

Exhibit K-9

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Fiscal Services (Cont.)

| | | | |
|---------------------------|----|--------|------------|
| State Retirement | \$ | 34,776 | |
| Life Insurance | | 444 | |
| Medical Insurance | | 38,400 | |
| Dental Insurance | | 3,480 | |
| Unemployment Compensation | | 136 | |
| Employer Medicare | | 4,002 | |
| Data Processing Services | | 7,071 | |
| Other Contracted Services | | 3,217 | |
| Data Processing Supplies | | 3,555 | |
| Office Supplies | | 1,235 | |
| Data Processing Equipment | | 1,323 | |
| Total Fiscal Services | | | \$ 392,563 |

Human Services/Personnel

| | | | |
|--------------------------------|----|---------|---------|
| Supervisor/Director | \$ | 80,721 | |
| Clerical Personnel | | 125,480 | |
| Social Security | | 12,689 | |
| State Retirement | | 17,662 | |
| Life Insurance | | 370 | |
| Medical Insurance | | 32,000 | |
| Dental Insurance | | 2,900 | |
| Unemployment Compensation | | 130 | |
| Employer Medicare | | 2,967 | |
| Other Contracted Services | | 9,352 | |
| Other Charges | | 4,251 | |
| Total Human Services/Personnel | | | 288,522 |

Operation of Plant

| | | | |
|---------------------------|----|-----------|--|
| Custodial Personnel | \$ | 335,507 | |
| Social Security | | 20,524 | |
| State Retirement | | 39,551 | |
| Life Insurance | | 1,184 | |
| Medical Insurance | | 102,400 | |
| Dental Insurance | | 9,280 | |
| Unemployment Compensation | | 474 | |
| Employer Medicare | | 4,740 | |
| Janitorial Services | | 2,389,556 | |
| Disposal Fees | | 82,214 | |
| Other Contracted Services | | 209,033 | |

(Continued)

Exhibit K-9

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Operation of Plant (Cont.)

| | | | |
|---------------------------------|----|-----------|--------------|
| Custodial Supplies | \$ | 73,750 | |
| Electricity | | 3,000,322 | |
| Natural Gas | | 513,545 | |
| Propane Gas | | 13,243 | |
| Water and Sewer | | 397,538 | |
| Other Supplies and Materials | | 16,823 | |
| Boiler Insurance | | 37,114 | |
| Building and Contents Insurance | | 190,845 | |
| Total Operation of Plant | | | \$ 7,437,643 |

Maintenance of Plant

| | | | |
|------------------------------|----|---------|-----------|
| Supervisor/Director | \$ | 51,128 | |
| Secretary(ies) | | 27,352 | |
| Maintenance Personnel | | 570,765 | |
| Social Security | | 39,476 | |
| State Retirement | | 77,483 | |
| Life Insurance | | 1,406 | |
| Medical Insurance | | 121,600 | |
| Dental Insurance | | 11,020 | |
| Unemployment Compensation | | 544 | |
| Employer Medicare | | 9,189 | |
| Other Contracted Services | | 119,457 | |
| Other Supplies and Materials | | 568,671 | |
| Other Capital Outlay | | 54,600 | |
| Total Maintenance of Plant | | | 1,652,691 |

Transportation

| | | | |
|---------------------------|----|-----------|--|
| Supervisor/Director | \$ | 51,685 | |
| Mechanic(s) | | 198,092 | |
| Bus Drivers | | 2,564,072 | |
| Part-time Personnel | | 77,807 | |
| Other Salaries and Wages | | 174,913 | |
| Social Security | | 184,123 | |
| State Retirement | | 338,917 | |
| Life Insurance | | 2,220 | |
| Medical Insurance | | 192,000 | |
| Dental Insurance | | 17,400 | |
| Unemployment Compensation | | 4,974 | |
| Employer Medicare | | 43,837 | |

(Continued)

Exhibit K-9

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Transportation (Cont.)

| | | | |
|---|----|-----------|--------------|
| Communication | \$ | 15,178 | |
| Laundry Service | | 8,088 | |
| Maintenance and Repair Services - Equipment | | 2,024 | |
| Maintenance and Repair Services - Vehicles | | 276,384 | |
| Diesel Fuel | | 670,255 | |
| Equipment and Machinery Parts | | 5,715 | |
| Gasoline | | 79,141 | |
| Utilities | | 21,050 | |
| Other Supplies and Materials | | 10,220 | |
| Vehicle and Equipment Insurance | | 100,600 | |
| In Service/Staff Development | | 6,169 | |
| Other Charges | | 20,411 | |
| Data Processing Equipment | | 17,530 | |
| Transportation Equipment | | 1,438,450 | |
| Total Transportation | | | \$ 6,521,255 |

Central and Other

| | | | |
|---------------------------|----|--------|---------|
| Clerical Personnel | \$ | 60,394 | |
| Other Salaries and Wages | | 52,468 | |
| Social Security | | 6,429 | |
| State Retirement | | 14,013 | |
| Life Insurance | | 222 | |
| Medical Insurance | | 19,200 | |
| Dental Insurance | | 1,740 | |
| Unemployment Compensation | | 81 | |
| Employer Medicare | | 1,504 | |
| Other Charges | | 35,031 | |
| Total Central and Other | | | 191,082 |

Operation of Non-Instructional Services

Community Services

| | | | |
|--------------------------|----|---------|--|
| Supervisor/Director | \$ | 165,802 | |
| Clerical Personnel | | 125,901 | |
| Other Salaries and Wages | | 265,320 | |
| Social Security | | 32,939 | |
| State Retirement | | 45,968 | |
| Life Insurance | | 721 | |
| Medical Insurance | | 68,738 | |
| Dental Insurance | | 5,655 | |

(Continued)

Exhibit K-9

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

General Purpose School Fund (Cont.)

Operation of Non-Instructional Services (Cont.)

Community Services (Cont.)

| | | | |
|---------------------------|----|-------|------------|
| Unemployment Compensation | \$ | 397 | |
| Employer Medicare | | 7,566 | |
| Other Charges | | 9,097 | |
| Total Community Services | | | \$ 728,104 |

Early Childhood Education

| | | | |
|--------------------------------------|----|---------|-----------|
| Supervisor/Director | \$ | 66,392 | |
| Teachers | | 378,280 | |
| Educational Assistants | | 133,967 | |
| Non-certified Substitute Teachers | | 9,322 | |
| Social Security | | 35,044 | |
| State Retirement | | 42,860 | |
| Life Insurance | | 1,480 | |
| Medical Insurance | | 128,000 | |
| Dental Insurance | | 11,600 | |
| Unemployment Compensation | | 563 | |
| Employer Medicare | | 8,271 | |
| Instructional Supplies and Materials | | 50,849 | |
| Other Supplies and Materials | | 58,397 | |
| Other Capital Outlay | | 76,778 | |
| Total Early Childhood Education | | | 1,001,803 |

Capital Outlay

Regular Capital Outlay

| | | | |
|------------------------------|----|-----------|-----------|
| Other Contracted Services | \$ | 1,337,717 | |
| Other Capital Outlay | | 109,849 | |
| Total Regular Capital Outlay | | | 1,447,566 |

Principal on Debt

Education

| | | | |
|-----------------------------|----|---------|---------|
| Principal on Capital Leases | \$ | 403,994 | |
| Total Education | | | 403,994 |

Interest on Debt

Education

| | | | |
|----------------------------|----|---------|---------|
| Interest on Capital Leases | \$ | 154,250 | |
| Total Education | | | 154,250 |

Total General Purpose School Fund \$ 92,874,908

(Continued)

Exhibit K-9

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

School Federal Projects Fund

Instruction

Regular Instruction Program

| | | | |
|--------------------------------------|----|---------|------------|
| Teachers | \$ | 474,122 | |
| Educational Assistants | | 64,384 | |
| Other Salaries and Wages | | 13,278 | |
| Certified Substitute Teachers | | 867 | |
| Social Security | | 33,069 | |
| State Retirement | | 38,438 | |
| Life Insurance | | 648 | |
| Medical Insurance | | 101,000 | |
| Dental Insurance | | 8,700 | |
| Unemployment Compensation | | 655 | |
| Employer Medicare | | 8,243 | |
| Instructional Supplies and Materials | | 19,970 | |
| Workers' Compensation Insurance | | 4,085 | |
| Regular Instruction Equipment | | 1,049 | |
| Total Regular Instruction Program | | | \$ 768,508 |

Special Education Program

| | | | |
|--------------------------------------|----|---------|-----------|
| Teachers | \$ | 545,333 | |
| Educational Assistants | | 711,888 | |
| Speech Pathologist | | 94,551 | |
| Social Security | | 81,009 | |
| State Retirement | | 123,303 | |
| Life Insurance | | 5,106 | |
| Medical Insurance | | 441,600 | |
| Dental Insurance | | 40,020 | |
| Unemployment Compensation | | 1,554 | |
| Employer Medicare | | 18,946 | |
| Other Fringe Benefits | | 5,783 | |
| Other Contracted Services | | 91,705 | |
| Instructional Supplies and Materials | | 68,395 | |
| Other Supplies and Materials | | 15,904 | |
| Special Education Equipment | | 8,805 | |
| Total Special Education Program | | | 2,253,902 |

Vocational Education Program

| | | |
|--------------------------|----|--------|
| Secretary(ies) | \$ | 2,230 |
| Educational Assistants | | 8,477 |
| Other Salaries and Wages | | 32,500 |
| Social Security | | 2,629 |

(Continued)

Exhibit K-9

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

School Federal Projects Fund (Cont.)

Instruction (Cont.)

Vocational Education Program (Cont.)

| | | | |
|-------------------------------------|----|--------|------------|
| State Retirement | \$ | 3,364 | |
| Life Insurance | | 148 | |
| Medical Insurance | | 8,351 | |
| Dental Insurance | | 540 | |
| Unemployment Compensation | | 111 | |
| Employer Medicare | | 626 | |
| Other Fringe Benefits | | 351 | |
| Contracts with Other School Systems | | 8,000 | |
| Other Contracted Services | | 4,000 | |
| Other Supplies and Materials | | 32,002 | |
| Vocational Instruction Equipment | | 45,567 | |
| Total Vocational Education Program | | | \$ 148,896 |

Support Services

Other Student Support

| | | | |
|------------------------------|----|--------|--------|
| Travel | \$ | 20,300 | |
| Other Contracted Services | | 35,000 | |
| In Service/Staff Development | | 9,732 | |
| Other Charges | | 8,470 | |
| Total Other Student Support | | | 73,502 |

Regular Instruction Program

| | | | |
|--------------------------------------|----|---------|---------|
| Supervisor/Director | \$ | 101,538 | |
| Secretary(ies) | | 19,654 | |
| Other Salaries and Wages | | 62,994 | |
| Social Security | | 7,122 | |
| State Retirement | | 8,307 | |
| Life Insurance | | 111 | |
| Medical Insurance | | 10,581 | |
| Dental Insurance | | 870 | |
| Unemployment Compensation | | 58 | |
| Employer Medicare | | 2,696 | |
| Consultants | | 18,151 | |
| Travel | | 1,417 | |
| Other Contracted Services | | 347,938 | |
| Instructional Supplies and Materials | | 500 | |
| Other Supplies and Materials | | 12,540 | |
| Workers' Compensation Insurance | | 711 | |
| In Service/Staff Development | | 191,459 | |
| Total Regular Instruction Program | | | 786,647 |

(Continued)

Exhibit K-9

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

School Federal Projects Fund (Cont.)

Support Services (Cont.)

Special Education Program

| | | | |
|---------------------------------|----|---------|------------|
| Psychological Personnel | \$ | 52,189 | |
| Assessment Personnel | | 150,911 | |
| Social Security | | 12,387 | |
| State Retirement | | 12,805 | |
| Life Insurance | | 296 | |
| Medical Insurance | | 25,600 | |
| Dental Insurance | | 2,320 | |
| Unemployment Compensation | | 140 | |
| Employer Medicare | | 2,719 | |
| In Service/Staff Development | | 3,316 | |
| Total Special Education Program | | | \$ 262,683 |

Maintenance of Plant

| | | | |
|----------------------------|----|--------|--------|
| Other Capital Outlay | \$ | 21,400 | |
| Total Maintenance of Plant | | | 21,400 |

Operation of Non-Instructional Services

Community Services

| | | | |
|---------------------------|----|--------|--------|
| Supervisor/Director | \$ | 56,826 | |
| Social Security | | 3,367 | |
| State Retirement | | 3,600 | |
| Life Insurance | | 74 | |
| Medical Insurance | | 6,400 | |
| Dental Insurance | | 580 | |
| Unemployment Compensation | | 16 | |
| Employer Medicare | | 836 | |
| Total Community Services | | | 71,699 |

Total School Federal Projects Fund \$ 4,387,237

Central Cafeteria Fund

Operation of Non-Instructional Services

Food Service

| | | | |
|--------------------------|----|-----------|--|
| Supervisor/Director | \$ | 58,203 | |
| Cafeteria Personnel | | 1,217,193 | |
| Other Salaries and Wages | | 190,576 | |
| Social Security | | 87,686 | |
| State Retirement | | 112,707 | |
| Life Insurance | | 3,515 | |

(Continued)

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

Central Cafeteria Fund (Cont.)

Operation of Non-Instructional Services (Cont.)

Food Service (Cont.)

| | | | |
|---|----|-----------|--------------|
| Medical Insurance | \$ | 304,000 | |
| Dental Insurance | | 27,550 | |
| Unemployment Compensation | | 3,319 | |
| Employer Medicare | | 20,508 | |
| Communication | | 16,316 | |
| Maintenance and Repair Services - Equipment | | 43,831 | |
| Transportation - Other than Students | | 47,532 | |
| Travel | | 5,657 | |
| Disposal Fees | | 51,817 | |
| Other Contracted Services | | 77,077 | |
| Food Supplies | | 2,160,569 | |
| Other Supplies and Materials | | 23,972 | |
| Workers' Compensation Insurance | | 125,000 | |
| In Service/Staff Development | | 4,333 | |
| Food Service Equipment | | 873,631 | |
| Other Capital Outlay | | 22,337 | |
| Total Food Service | | | \$ 5,477,329 |

Total Central Cafeteria Fund \$ 5,477,329

Extended School Program Fund

Operation of Non-Instructional Services

Community Services

| | | | |
|-------------------------------|----|---------|--|
| Supervisor/Director | \$ | 677,121 | |
| Part-time Personnel | | 896,525 | |
| Social Security | | 93,811 | |
| State Retirement | | 148,287 | |
| Life Insurance | | 6,500 | |
| Medical Insurance | | 364,800 | |
| Dental Insurance | | 35,000 | |
| Unemployment Compensation | | 2,998 | |
| Employer Medicare | | 22,010 | |
| Communication | | 18,496 | |
| Consultants | | 6,496 | |
| Rentals | | 1,872 | |
| Other Contracted Services | | 18,096 | |
| Equipment and Machinery Parts | | 87,917 | |
| Food Supplies | | 94,549 | |
| Other Supplies and Materials | | 88,254 | |

(Continued)

Exhibit K-9

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

Extended School Program Fund (Cont.)

Operation of Non-Instructional Services (Cont.)

Community Services (Cont.)

| | | | |
|---------------------------------|----|---------------|--------------|
| Workers' Compensation Insurance | \$ | 40,000 | |
| In Service/Staff Development | | 12,476 | |
| Other Charges | | <u>22,744</u> | |
| Total Community Services | | | \$ 2,637,952 |

Other Debt Service

Education

| | | | |
|---|----|---------------|---------------|
| Debt Service Contribution to Primary Government | \$ | <u>37,095</u> | |
| Total Education | | | <u>37,095</u> |

Total Extended School Program Fund \$ 2,675,047

Education Capital Projects Fund

Capital Outlay

Regular Capital Outlay

| | | | |
|------------------------------|----|----------------|--------------|
| Building Construction | \$ | 1,048,888 | |
| Other Capital Outlay | | <u>321,855</u> | |
| Total Regular Capital Outlay | | | \$ 1,370,743 |

Capital Projects

Education Capital Projects

| | | | |
|----------------------------------|----|------------------|-------------------|
| Building Construction | \$ | 4,864,875 | |
| Other Capital Outlay | | <u>5,817,377</u> | |
| Total Education Capital Projects | | | <u>10,682,252</u> |

Total Education Capital Projects Fund 12,052,995

Total Governmental Funds - Wilson County School Department \$ 117,467,516

Exhibit K-10

Wilson County, Tennessee
Schedule of Detailed Revenues and Expenses
Proprietary Fund Type
Primary Government and Discretely Presented Wilson County School Department
For the Year Ended June 30, 2009

| | Primary Government | | Component Unit |
|--|--------------------|-----------------------|---------------------------------|
| | Enterprise Fund | Internal Service Fund | Wilson County School Department |
| | Waste Disposal | Self-Insurance | Internal Service Fund |
| | | | Employee Insurance |
| <u>Operating Revenues</u> | | | |
| <u>Charges for Current Services</u> | | | |
| <u>General Service Charges</u> | | | |
| Tipping Fees | \$ 237,301 | \$ 0 | \$ 0 |
| Solid Waste | 88,033 | 0 | 0 |
| Self-Insurance Premiums/Contributions | 0 | 6,936,400 | 1,205,699 |
| Other Employee Benefit Charges/Contributions | 0 | 846 | 0 |
| Contracted Services | 0 | 123,800 | 0 |
| Other Charges for Services | 0 | 0 | 11,458,229 |
| Total Charges for Current Services | \$ 325,334 | \$ 7,061,046 | \$ 12,663,928 |
| <u>Other Local Revenues</u> | | | |
| <u>Recurring Items</u> | | | |
| Retirees' Insurance Payments | \$ 0 | \$ 51,907 | \$ 404,000 |
| Total Other Local Revenues | \$ 0 | \$ 51,907 | \$ 404,000 |
| Total Operating Revenues | \$ 325,334 | \$ 7,112,953 | \$ 13,067,928 |
| <u>Nonoperating Revenues</u> | | | |
| <u>Recurring Items</u> | | | |
| Investment Income | \$ 0 | \$ 338,940 | \$ 140,000 |
| Miscellaneous Refunds | 47 | 207,057 | 0 |
| Insurance Recovery | 0 | 304,810 | 0 |
| Total Nonoperating Revenues | \$ 47 | \$ 850,807 | \$ 140,000 |
| Total Revenues | \$ 325,381 | \$ 7,963,760 | \$ 13,207,928 |
| <u>Operating Expenses</u> | | | |
| <u>Public Health and Welfare</u> | | | |
| <u>Landfill Operations and Maintenance</u> | | | |
| Supervisor/Director | \$ 69,602 | \$ 0 | \$ 0 |
| Equipment Operators | 59,734 | 0 | 0 |
| Longevity | 3,900 | 0 | 0 |
| Social Security | 8,263 | 0 | 0 |
| State Retirement | 14,520 | 0 | 0 |
| Employee and Dependent Insurance | 39,536 | 0 | 0 |
| Unemployment Compensation | 289 | 0 | 0 |
| Employer Medicare | 1,933 | 0 | 0 |
| Communication | 2,231 | 0 | 0 |
| Dues and Membership | 375 | 0 | 0 |
| Engineering Services | 4,160 | 0 | 0 |
| Maintenance and Repair Services - Equipment | 18,797 | 0 | 0 |

(Continued)

Exhibit K-10

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

| | Primary Government | | Component Unit |
|--|----------------------|-----------------------|---------------------------------|
| | Enterprise Fund | Internal Service Fund | Wilson County School Department |
| | Solid Waste Disposal | Self-Insurance | Internal Service Fund |
| | | | Employee Insurance |
| <u>Operating Expenses (Cont.)</u> | | | |
| <u>Public Health and Welfare (Cont.)</u> | | | |
| <u>Landfill Operations and Maintenance (Cont.)</u> | | | |
| Rentals | \$ 2,692 | \$ 0 | \$ 0 |
| Travel | 399 | 0 | 0 |
| Other Contracted Services | 5,543 | 0 | 0 |
| Crushed Stone | 10,000 | 0 | 0 |
| Diesel Fuel | 17,733 | 0 | 0 |
| Equipment Parts - Light | 176 | 0 | 0 |
| Gasoline | 4,750 | 0 | 0 |
| Office Supplies | 1,714 | 0 | 0 |
| Tires and Tubes | 1,123 | 0 | 0 |
| Utilities | 4,291 | 0 | 0 |
| Other Supplies and Materials | 157 | 0 | 0 |
| Depreciation | 19,629 | 0 | 0 |
| Total Landfill Operations and Maintenance | \$ 291,547 | \$ 0 | \$ 0 |
| <u>Other Waste Disposal</u> | | | |
| Disposal Fees | \$ 10,500 | \$ 0 | \$ 0 |
| Total Other Waste Disposal | \$ 10,500 | \$ 0 | \$ 0 |
| <u>Employee Benefits</u> | | | |
| Handling Charges and Administrative Costs | \$ 0 | \$ 357,641 | \$ 0 |
| Life Insurance | 0 | 22,873 | 193,332 |
| Medical Insurance | 0 | 100,910 | 7,647,300 |
| Dental Insurance | 0 | 0 | 568,557 |
| Disability Insurance | 0 | 30,104 | 0 |
| Consultants | 0 | 0 | 7,200 |
| Medical and Dental Services | 0 | 8,299,333 | 0 |
| Other Contracted Services | 0 | 0 | 1,452,021 |
| Other Supplies and Materials | 0 | 190 | 0 |
| Excess Risk Insurance | 0 | 112,558 | 0 |
| Judgments | 0 | 0 | 509,880 |
| Refunds | 0 | 695 | 0 |
| Trustee's Commission | 0 | 668 | 0 |
| Other Postemployment Benefits Claims | 0 | 3,266,062 | 894,943 |
| Other Charges | 0 | 0 | 33,568 |
| Total Employee Benefits | \$ 0 | \$ 12,191,034 | \$ 11,306,801 |
| Total Operating Expenses | \$ 302,047 | \$ 12,191,034 | \$ 11,306,801 |
| Total Operating Expenses | \$ 302,047 | \$ 12,191,034 | \$ 11,306,801 |
| Total Expenses | \$ 302,047 | \$ 12,191,034 | \$ 11,306,801 |

Exhibit K-11

Wilson County, Tennessee
Schedule of Detailed Receipts, Disbursements,
and Changes in Cash Balances - City Agency Funds
For the Year Ended June 30, 2009

| | Cities - Sales Tax Fund | Special School District Fund | Total |
|--|-------------------------------|---------------------------------------|----------------------|
| <u>Cash Receipts</u> | | | |
| <u>County Property Taxes</u> | | | |
| Current Property Tax | \$ 0 | \$ 6,122,155 | \$ 6,122,155 |
| Trustee's Collections - Prior Year | 0 | 121,097 | 121,097 |
| Trustee's Collections - Bankruptcy | 0 | 2,730 | 2,730 |
| Circuit/Clerk and Master Collections - Prior Years | 0 | 345,883 | 345,883 |
| Interest and Penalty | 0 | 23,160 | 23,160 |
| <u>County Local Option Taxes</u> | | | |
| Local Option Sales Tax | 12,805,572 | 2,393,964 | 15,199,536 |
| <u>Statutory Local Taxes</u> | | | |
| Bank Excise Tax | 0 | 27,859 | 27,859 |
| Interstate Telecommunications Tax | 0 | 3,125 | 3,125 |
| <u>City/School District Property Taxes</u> | | | |
| Current Property Tax | 0 | 3,080,314 | 3,080,314 |
| Prior Year Property Tax | 0 | 63,338 | 63,338 |
| Interest and Penalty | 0 | 11,639 | 11,639 |
| <u>Licenses and Permits</u> | | | |
| Marriage Licenses | 0 | 1,202 | 1,202 |
| <u>Other Local Revenues</u> | | | |
| Contributions and Gifts | 0 | 248 | 248 |
| Total Cash Receipts | <u>\$ 12,805,572</u> | <u>\$ 12,196,714</u> | <u>\$ 25,002,286</u> |
| <u>Cash Disbursements</u> | | | |
| Remittance of Revenues Collected | \$ 12,687,713 | \$ 12,009,734 | \$ 24,697,447 |
| Trustee's Commission | 117,859 | 220,500 | 338,359 |
| Total Cash Disbursements | <u>\$ 12,805,572</u> | <u>\$ 12,230,234</u> | <u>\$ 25,035,806</u> |
| Excess of Cash Receipts Over (Under) Cash Disbursements | \$ 0 | \$ (33,520) | \$ (33,520) |
| Cash Balance, July 1, 2008 | 0 | 309,927 | 309,927 |
| Cash Balance, June 30, 2009 | <u>\$ 0</u> | <u>\$ 276,407</u> | <u>\$ 276,407</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

November 23, 2009

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

To the County Mayor and Board of County Commissioners:

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Wilson County, Tennessee, as of and for the year ended June 30, 2009, which collectively comprise Wilson County's basic financial statements and have issued our report thereon dated November 23, 2009. Our report on the aggregate discretely presented component units was qualified due to not including the financial statements of the Wilson County Emergency Communications District, Inc., the Wilson County Library Board, and the Sports Authority of the County of Wilson, which were not available from other auditors as of the date of this report. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the auditing standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

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

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

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

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the following deficiency described in the accompanying Schedule of Findings and Questioned Costs to be a significant deficiency in internal control over financial reporting: 09.01.

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

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. The significant deficiency described above (item 09.01) is considered to be a material weakness.

Compliance and Other Matters

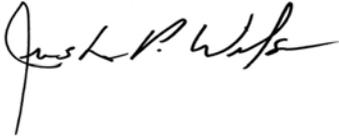
As part of obtaining reasonable assurance about whether Wilson County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material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

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

Wilson County's response to the finding identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. We did not audit Wilson 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, road superintendent, County Commission, Board of Education, Financial Management Committee, others within Wilson County, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

A handwritten signature in black ink, appearing to read "Justin P. Wilson". The signature is written in a cursive style with a large initial "J" and "W".

Justin P. Wilson
Comptroller of the Treasury

JPW/sb

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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

November 23, 2009

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

To the County Mayor and Board of County Commissioners:

Compliance

We have audited the compliance of Wilson County with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended June 30, 2009. Wilson County's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Wilson County's management. Our responsibility is to express an opinion on Wilson County's compliance based on our audit.

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

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

In our opinion, Wilson County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2009.

Internal Control Over Compliance

The management of Wilson County is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Wilson County's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Wilson County's internal control over compliance.

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

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

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

Schedule of Expenditures of Federal Awards

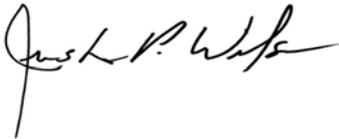
We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Wilson County as of and for the year ended June 30, 2009, and have issued our report thereon dated November 23, 2009. Our report on the aggregate discretely presented component units was qualified due to not including the financial statements of the Wilson County Emergency Communications District, Inc., the

Wilson County Library Board, and the Sports Authority of the County of Wilson, which were not available from other auditors as of the date of this report. Our audit was performed for the purpose of forming our opinions on the financial statements that collectively comprise Wilson County's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Wilson County's response to the finding identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. We did not audit Wilson 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, road superintendent, County Commission, Board of Education, Financial Management Committee, others within Wilson County, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Yours very truly,

A handwritten signature in black ink, 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/sb

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Wilson 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 (Noncash Assistance) | 10.555 | (2) | \$ 349,232 (3) |
| Passed-through State Department of Education: | | | |
| Child Nutrition Cluster: | | | |
| School Breakfast Program | 10.553 | (2) | 251,282 |
| National School Lunch Program | 10.555 | (2) | 1,346,515 (3) |
| Total Passed-through State Department of Education | | | <u>\$ 1,597,797</u> |
| Total U.S. Department of Agriculture | | | <u>\$ 1,947,029</u> |
| U.S. Department of Housing and Urban Development: | | | |
| Passed-through State Housing Development Agency: | | | |
| HOME Investment Partnerships Program | 14.239 | HM-08-52 | \$ 2,625 |
| Total U.S. Department of Housing and Urban Development | | | <u>\$ 2,625</u> |
| U.S. Department of the Interior: | | | |
| Direct Program: | | | |
| Payment in-Lieu-of Taxes | 15.226 | N/A | \$ 54,554 |
| Total U.S. Department of the Interior | | | <u>\$ 54,554</u> |
| U.S. Department of Justice: | | | |
| Direct Program: | | | |
| Department of Justice Asset Forfeiture Program | 16.XXX | N/A | \$ 6,750 |
| Passed-through State Office of Criminal Justice Programs: | | | |
| Drug Court Discretionary Grant Program | 16.585 | Z99088443 | 11,061 |
| Total U.S. Department of Justice | | | <u>\$ 17,811</u> |
| U.S. Department of Labor: | | | |
| Passed-through Metropolitan Nashville/Davidson County: | | | |
| WIA Youth Activities | 17.259 | (2) | \$ 262,621 |
| WIA Youth Activities, Recovery Act | 17.259 | (2) | 76,530 |
| Total U.S. Department of Labor | | | <u>\$ 339,151</u> |
| U.S. Department of Transportation: | | | |
| Passed-through State Department of Transportation: | | | |
| Alcohol Open Container Requirements | 20.607 | Z08024015 | \$ 7,389 |
| Total U.S. Department of Transportation | | | <u>\$ 7,389</u> |
| U.S. Department of Education: | | | |
| Direct Program: | | | |
| Fund for the Improvement of Education | 84.215X | N/A | \$ 320,984 |
| Passed-through State Department of Education: | | | |
| Adult Education - Basic Grant | 84.002 | (2) | 190,768 |
| Title I Grants to Local Educational Agencies | 84.010 | N/A | 856,977 |
| Special Education Cluster: | | | |
| Special Education - Grants to States | 84.027 | N/A | 2,651,297 |
| Special Education - Preschool Grants | 84.173 | N/A | 169,045 |
| Career and Technical Education - Basic Grants to States | 84.048 | N/A | 320,359 |
| Safe and Drug-Free Schools and Communities State Grants | 84.186 | (2) | 29,411 |
| Education Technology State Grants | 84.318 | (2) | 130,025 |
| English Language Acquisition Grants | 84.365 | (2) | 42,459 |
| Improving Teacher Quality State Grants | 84.367 | (2) | 282,488 |
| State Fiscal Stabilization Fund (SFSF) - Education State Grants, Recovery Act | 84.394 | (2) | 730,600 |
| Total Passed-through State Department of Education | | | <u>\$ 5,403,429</u> |
| Total U.S. Department of Education | | | <u>\$ 5,724,413</u> |
| U.S. Elections Assistance Commission: | | | |
| Passed-through Tennessee Secretary of State: | | | |
| Help America Vote Act Requirements Payments | 90.401 | Z09217208 | \$ 9,000 |
| Total U.S. Elections Assistance Commission | | | <u>\$ 9,000</u> |

(Continued)

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

| Federal/Pass-through Agency/State Grantor Program Title | Federal CFDA Number | Pass-through Entity Identifying Number | Expenditures |
|--|---------------------------|--|--------------|
| U.S. Department of Homeland Security: | | | |
| Direct Program: | | | |
| Staffing for Adequate Fire and Emergency Response (SAFER) | 97.083 | N/A | \$ 208,590 |
| Passed-through State Department of Military: | | | |
| Disaster Grants - Public Assistance (Presidentially Declared Disasters) | 97.036 | GG0927839 | 26,247 |
| Emergency Management Performance Grants | 97.042 | GG0825952 | 47,000 |
| Homeland Security Grant Program | 97.047 | GG0612002 | 47,868 |
| Total U.S. Department of Homeland Security | | | \$ 329,705 |
| Total Federal Awards | | | \$ 8,431,677 |
| Contract | | | |
| Number | | | |
| State Grants: | | | |
| State Reappraisal Program - Comptroller of the Treasury | N/A | (2) | \$ 23,232 |
| Juvenile Justice - State Commission on Children and Youth | N/A | Z09022919 | 9,000 |
| Family Resource Center - State Department of Education | N/A | (2) | 71,700 |
| Coordinate School Health Initiative - State Department of Education | N/A | (2) | 190,021 |
| Safe and Drug-Free Schools and Communities - State Department of Education | N/A | (2) | 56,400 |
| Waste Tire Grant - State Department of Environment and Conservation | N/A | (2) | 24,103 |
| Drug Court Treatment Program - State Department of Finance and Administration | N/A | Z05025506 | 23,824 |
| Health Department Programs - State Department of Health | N/A | (2) | 810,297 |
| Partnership Marketing Program - Tennessee Department of Tourist Development | N/A | (2) | 9,325 |
| Litter Program - State Department of Transportation | N/A | Z09212813 | 50,886 |
| Law Enforcement Training - State Department of Public Safety | N/A | (2) | 47,400 |
| Total State Grants | | | \$ 1,316,188 |

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

- (1) Presented in conformity with generally accepted accounting principles using the modified accrual basis of accounting.
- (2) Information not available.
- (3) Total for CFDA No. 10.555 is \$1,695,747.

Wilson 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 is a finding from the Annual Financial Report of Wilson County, Tennessee, for the year ended June 30, 2008, which has not been corrected.

OFFICES OF COUNTY MAYOR AND FINANCE DIRECTOR

| <u>Finding Number</u> | <u>Page Number</u> | <u>Subject</u> |
|---------------------------|------------------------|---|
| 08.01 | 252 | The Solid Waste Disposal Fund required material audit adjustments for proper financial statement presentation |

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WILSON 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, the business-type activities, each major fund, and the aggregate remaining fund information is unqualified.
2. The audit of the financial statements of Wilson County disclosed a significant deficiency in internal control. This deficiency was also considered to be a material weakness.
3. The audit disclosed no instances of noncompliance that are material to the financial statements of Wilson County.
4. The audit disclosed no significant deficiencies in internal control over major programs.
5. An unqualified opinion was issued on compliance for major programs.
6. The audit revealed no findings that are required to be reported under Section 510(a) of OMB Circular A-133.
7. The WIA Youth Activities (CFDA No. 17.259), WIA Youth Activities – Recovery Act (CFDA No. 17.259), Special Education Cluster: Special Education – Grants to States and Special Education – Preschool Grants (CFDA Nos. 84.027 and 84.173), Career and Technical Education – Basic Grants to States (CFDA No. 84.048), Fund for the Improvement of Education (84.215X), and State Fiscal Stabilization Fund (SFSF) – Education State Grants, Recovery Act (84.394) were determined to be major programs.
8. A \$300,000 threshold was used to distinguish between Type A and Type B federal programs.
9. Wilson County did not qualify as a low-risk auditee.

PART II, FINDINGS RELATING TO THE FINANCIAL STATEMENTS

A finding and recommendation, as a result of our examination, is presented below. We reviewed this finding and recommendation with management to provide an opportunity for their response. The written response of the finance director is paraphrased in this report.

OFFICES OF COUNTY MAYOR AND FINANCE DIRECTOR

FINDING 09.01 **THE SOLID WASTE DISPOSAL FUND REQUIRED MATERIAL AUDIT ADJUSTMENTS FOR PROPER FINANCIAL STATEMENT PRESENTATION**

(Internal Control – Material Weakness Under Government Auditing Standards)

At June 30, 2009, certain general ledger account balances in the Solid Waste Disposal Fund were not materially correct, and audit adjustments were required for the financial statements to be materially correct at year-end. Generally accepted accounting principles require Wilson County to have adequate internal controls over the maintenance of its accounting records. Material audit adjustments were required because the county's financial reporting system did not prevent, detect, or correct potential misstatements in the accounting records. It is a strong indicator of a material weakness in internal controls if the county has ineffective controls over the maintenance of its accounting records, which are used to prepare the financial statements, including the related notes to the financial statements. This deficiency is the result of management's failure to correct the finding noted in the prior-year audit report. We presented audit adjustments to management that they approved and posted to properly present the financial statements in this report.

RECOMMENDATION

Wilson County should have appropriate processes in place to ensure that its general ledgers are materially correct.

MANAGEMENT'S RESPONSE – FINANCE DIRECTOR

The item purchased was a bulldozer for landfill operation. The item was posted to Wilson County's capital assets records but was not posted to the Solid Waste Disposal Fund. We will make every effort to post all records in the future.

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

There were no findings and questioned costs for federal awards.

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**WILSON 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.