



**ANNUAL FINANCIAL REPORT
DICKSON COUNTY, TENNESSEE**



FOR THE YEAR ENDED JUNE 30, 2010



ANNUAL FINANCIAL REPORT
DICKSON COUNTY, TENNESSEE
FOR THE YEAR ENDED JUNE 30, 2010

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

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Audit Highlights

Annual Financial Report
Dickson County, Tennessee
For the Year Ended June 30, 2010

Scope

We have audited the basic financial statements of Dickson County as of and for the year ended June 30, 2010.

Results

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

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

Findings and Best Practice

The following are summaries of the audit findings and best practice:

OFFICE OF COUNTY MAYOR

- ◆ The General Fund required a material audit adjustment for proper financial statement presentation.
- ◆ Expenditures exceeded appropriations approved by the County Commission in several funds' major appropriation categories (the legal level of control).
- ◆ The Solid Waste/Sanitation Fund had a cash overdraft of \$11,726 at June 30, 2010.
- ◆ The Ambulance Service Department had deficiencies in computer system backup procedures.

OFFICE OF HIGHWAY ENGINEER

- ◆ Members of the Highway Commission received compensation in excess of the amount authorized.
-

OFFICE OF DIRECTOR OF SCHOOLS

- ◆ The School Department did not account for American Recovery and Reinvestment Act grants separately from other department funds.
 - ◆ Deficiencies were noted in the maintenance of capital asset records.
-

OFFICE OF COUNTY CLERK

- ◆ A cash shortage of \$13,193.83 existed in the office as of September 30, 2009.
-

OFFICE OF SHERIFF

- ◆ Deficiencies were noted in the creation of the multi-jurisdictional drug interdiction unit.
-

OTHER FINDING

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

BEST PRACTICE

Dickson County does not have an Audit Committee. The Division of County Audit strongly believes that an Audit Committee is a best practice that should be adopted by the governing body to assist the County Commission by providing independent and objective reviews of the financial reporting process, internal controls, the audit function, and would be responsible for monitoring management's plans to address various risks.

INTRODUCTORY SECTION

Dickson County Officials
June 30, 2010

Officials

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

Board of County Commissioners

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

Highway Commissioners

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

Board of Education

| | |
|----------------------|----------------|
| Tim Potter, Chairman | Kirk Vandivort |
| RaAnn Hillis | Phil Buckner |
| Steve Haley | Sue Story |

FINANCIAL SECTION



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

INDEPENDENT AUDITOR'S REPORT

September 28, 2010

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

To the County Mayor and Board of County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Dickson County, Tennessee, as of and for the year ended June 30, 2010, which collectively comprise Dickson County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Dickson County's management. Our responsibility is to express opinions on these financial statements based on our audit.

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

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

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

In our opinion except for the effects of not including the financial statements of the Dickson County Emergency Communications District and the Dickson County Municipal Airport Authority, as discussed in the preceding paragraph, the financial statements referred to above present fairly, in all material respects, the financial position of the aggregate discretely presented component units of Dickson County, Tennessee, as of June 30, 2010, and the results of operations of the aggregate discretely presented component units, for the year ended, in conformity with accounting principles generally accepted in the United States of America.

Additionally, in our opinion, based on our audit, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Dickson County, Tennessee, as of June 30, 2010, and the respective changes in financial position thereof for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated September 28, 2010, on our consideration of Dickson County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

As described in Note V.B., Dickson County has adopted the provisions of Governmental Accounting Standards Board Statement No. 51, Accounting and Financial Reporting for Intangible Assets; and Statement No. 53, Accounting and Financial Reporting for Derivative Instruments, which became effective for the year ended June 30, 2010.

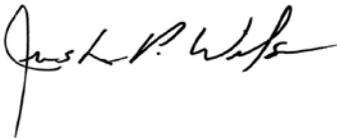
Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Accounting principles generally accepted in the United States of America require that the budgetary comparison, pension, and other postemployment benefits information on pages 66 through 74 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational,

economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

Very truly yours,



Justin P. Wilson
Comptroller of the Treasury

JPW/yu

BASIC FINANCIAL STATEMENTS

Exhibit A

Dickson County, Tennessee
Statement of Net Assets
June 30, 2010

| | Primary Government Governmental Activities | Component Unit Dickson County School Department |
|--|---|---|
| <u>ASSETS</u> | | |
| Cash | \$ 48,763 | \$ 129,643 |
| Equity in Pooled Cash and Investments | 11,847,080 | 7,523,091 |
| Inventories | 2,291 | 0 |
| Accounts Receivable | 1,636,837 | 83,184 |
| Allowance for Uncollectibles | (426,924) | 0 |
| Due from Other Governments | 800,150 | 2,439,150 |
| Property Taxes Receivable | 20,111,536 | 9,043,338 |
| Allowance for Uncollectible Property Taxes | (656,039) | (310,875) |
| Cash Shortage | 13,194 | 0 |
| Deferred Charges - Debt Issuance Costs | 338,515 | 0 |
| Capital Assets: | | |
| Assets Not Depreciated: | | |
| Land | 7,287,379 | 2,154,911 |
| Construction in Progress | 15,313,177 | 0 |
| Assets Net of Accumulated Depreciation: | | |
| Buildings and Improvements | 8,653,883 | 38,053,626 |
| Other Capital Assets | 1,352,197 | 3,769,747 |
| Infrastructure | 25,997,673 | 0 |
| Total Assets | <u>\$ 92,319,712</u> | <u>\$ 62,885,815</u> |
| <u>LIABILITIES</u> | | |
| Accounts Payable | \$ 593,302 | \$ 0 |
| Payroll Deductions Payable | 34,888 | 2,293 |
| Due to State of Tennessee | 0 | 12,158 |
| Retainage Payable | 46,155 | 0 |
| Cash Overdraft | 11,726 | 0 |
| Accrued Interest Payable | 818,496 | 4,223 |
| Due to Litigants, Heirs, and Others | 1,161,155 | 0 |
| Deferred Revenue - Current Property Taxes | 18,712,800 | 8,359,018 |
| Noncurrent Liabilities: | | |
| Due Within One Year | 7,410,767 | 190,637 |
| Due in More Than One Year (net of deferred amount on refunding and unamortized premiums on debt) | 75,713,622 | 407,858 |
| Total Liabilities | <u>\$ 104,502,911</u> | <u>\$ 8,976,187</u> |

(Continued)

Exhibit A

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

| | Primary Government <u>Governmental</u> <u>Activities</u> | <u>Component Unit</u> Dickson County School <u>Department</u> |
|---|---|---|
| <u>NET ASSETS</u> | | |
| Invested in Capital Assets, Net of Related Debt | \$ 30,842,970 | \$ 43,805,214 |
| Restricted for: | | |
| Capital Projects | 1,740,537 | 0 |
| Debt Service | 2,434,056 | 0 |
| Highways | 2,389,472 | 0 |
| Bridges | 1,479,488 | 0 |
| Litigation Tax - Jail, Workhouse, or Courthouse | 239,505 | 0 |
| Courtroom Security | 195,414 | 0 |
| Automation Purposes | 116,593 | 0 |
| Drug Control | 141,928 | 0 |
| Alcohol and Drug Treatment | 70,917 | 0 |
| Central Cafeteria | 0 | 190,247 |
| School Federal Projects | 0 | 1,585,673 |
| Basic Education Program | 0 | 531,099 |
| Career Ladder - Extended Contract | 0 | 22,364 |
| Other Purposes | 32,377 | 14,357 |
| Unrestricted | <u>(51,866,456)</u> | <u>7,760,674</u> |
| Total Net Assets (Deficit) | <u>\$ (12,183,199)</u> | <u>\$ 53,909,628</u> |

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

Exhibit B

Dickson County, Tennessee
Statement of Activities
For the Year Ended June 30, 2010

| Functions/Programs | Program Revenues | | | | | | Net (Expense) Revenue and Changes in Net Assets | | Component Unit |
|---|------------------|----------------------------|---|---|---------------------------------------|-----------------|--|--|-------------------|
| | Expenses | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions | Primary Governmental Activities | | Dickson County School Department | | |
| | | | | | | | | | |
| Primary Government: | | | | | | | | | |
| Governmental Activities: | | | | | | | | | |
| General Government | \$ 2,668,411 | \$ 384,610 | \$ 28,965 | \$ 370,242 | \$ (1,884,594) | \$ 0 | \$ 0 | | |
| Finance | 1,408,302 | 1,320,821 | 12,678 | 0 | (74,803) | 0 | 0 | | |
| Administration of Justice | 2,030,581 | 1,175,077 | 101,904 | 0 | (753,600) | 0 | 0 | | |
| Public Safety | 8,829,113 | 425,922 | 139,291 | 65,362 | (8,198,538) | 0 | 0 | | |
| Public Health and Welfare | 7,355,687 | 2,412,521 | 620,931 | 0 | (4,322,235) | 0 | 0 | | |
| Social, Cultural, and Recreational Services | 617,150 | 53,104 | 0 | 0 | (564,046) | 0 | 0 | | |
| Agriculture and Natural Resources | 168,241 | 0 | 0 | 0 | (168,241) | 0 | 0 | | |
| Other Operations | 35,340 | 47,677 | 0 | 0 | 12,337 | 0 | 0 | | |
| Highway/Public Works | 4,028,066 | 0 | 1,961,555 | 206,231 | (1,860,280) | 0 | 0 | | |
| Interest on Long-term Debt | 3,291,486 | 0 | 0 | 0 | (3,291,486) | 0 | 0 | | |
| Other Debt Service | 193,054 | 0 | 1,056,700 | 0 | 863,646 | 0 | 0 | | |
| Total Governmental Activities | \$ 30,625,431 | \$ 5,819,732 | \$ 3,922,024 | \$ 641,835 | \$ (20,241,840) | \$ 0 | \$ 0 | | |
| Total Primary Government | \$ 30,625,431 | \$ 5,819,732 | \$ 3,922,024 | \$ 641,835 | \$ (20,241,840) | \$ 0 | \$ 0 | | |
| Component Unit: | | | | | | | | | |
| Dickson County School Department | \$ 65,240,031 | \$ 2,224,293 | \$ 7,147,874 | \$ 0 | \$ 0 | \$ (55,867,864) | \$ (55,867,864) | | |
| Total Component Unit | \$ 65,240,031 | \$ 2,224,293 | \$ 7,147,874 | \$ 0 | \$ 0 | \$ (55,867,864) | \$ (55,867,864) | | |

(Continued)

Exhibit B

Dickson County, Tennessee
Statement of Activities (Cont.)

| Functions/Programs | Program Revenues | | | Net (Expense) Revenue and Changes in Net Assets | | Component Unit |
|--|----------------------------|---|---|--|----------------------------|---|
| | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions | Primary | | |
| | | | | Expenses | Governmental Activities | Dickson County School Department |
| General Revenues: | | | | | | |
| Taxes: | | | | | | |
| Property Taxes Levied for General Purposes | | | | \$ 12,717,413 | \$ | 8,447,048 |
| Property Taxes Levied for Debt Service | | | | 6,088,202 | | 0 |
| Local Option Sales Tax | | | | 480,996 | | 9,760,681 |
| Wheel Tax | | | | 2,640,696 | | 0 |
| Adequate Facilities Development Tax | | | | 294,275 | | 0 |
| Hotel/Motel Tax | | | | 345,888 | | 0 |
| Business Tax | | | | 242,633 | | 123,573 |
| Wholesale Beer Tax | | | | 222,031 | | 0 |
| Litigation Tax | | | | 493,403 | | 0 |
| Mineral Severance Tax | | | | 39,459 | | 0 |
| Interstate Telecommunications Tax | | | | 0 | | 4,328 |
| Other Local Taxes | | | | 2,188 | | 0 |
| Grants and Contributions Not Restricted to Specific Programs | | | | 1,419,466 | | 36,424,287 |
| Unrestricted Investment Earnings | | | | 179,628 | | 78,865 |
| Miscellaneous | | | | 118,815 | | 208,282 |
| Total General Revenues | | | | \$ 25,285,093 | \$ | 55,047,064 |
| Change in Net Assets | | | | \$ 5,043,253 | \$ | (820,800) |
| Net Assets (Deficit), July 1, 2009 | | | | (17,226,452) | | 51,001,309 |
| Prior-period Adjustment | | | | 0 | | 3,729,119 |
| Net Assets (Deficit), June 30, 2010 | | | | \$ (12,183,199) | \$ | 53,909,628 |

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

Dickson County, Tennessee
Balance Sheet
Governmental Funds
June 30, 2010

| | Major Funds | | | | Nonmajor Funds | | Total Governmental Funds |
|------------------|-----------------|------------------------|----------------------|-------------------|--------------------------|-----------|--------------------------|
| | General | Highway / Public Works | General Debt Service | Jail Construction | Other Governmental Funds | | |
| \$ 35,193 \$ | 0 \$ | 0 \$ | 0 \$ | 0 \$ | 13,570 \$ | 48,763 | |
| 3,099,968 | 2,103,619 | 2,462,178 | 1,061,602 | 3,119,713 | 11,847,080 | 2,291 | |
| 1,113,102 | 47,374 | 231,751 | 57,787 | 186,823 | 1,636,837 | (426,924) | |
| 380,187 | 385,625 | 20,411 | 0 | 13,927 | 800,150 | 399,268 | |
| 11,961,655 | 1,129,668 | 6,506,727 | 360,000 | 513,486 | 20,111,536 | (656,039) | |
| 13,194 | (38,635) | (205,052) | 0 | (17,561) | 13,194 | | |
| \$ 15,797,145 \$ | \$ 3,627,651 \$ | \$ 9,042,013 \$ | \$ 1,479,389 \$ | \$ 3,829,958 \$ | \$ 33,776,156 | | |

ASSETS

| | |
|--|--|
| Cash | |
| Equity in Pooled Cash and Investments | |
| Inventories | |
| Accounts Receivable | |
| Allowance for Uncollectibles | |
| Due from Other Governments | |
| Due from Other Funds | |
| Property Taxes Receivable | |
| Allowance for Uncollectible Property Taxes | |
| Cash Shortage | |

Total Assets

LIABILITIES AND FUND BALANCES

| | |
|--|--|
| <u>Liabilities</u> | |
| Accounts Payable | |
| Payroll Deductions Payable | |
| Cash Overdraft | |
| Retainage Payable | |
| Due to Other Funds | |
| Due to Litigants, Heirs, and Others | |
| Deferred Revenue - Current Property Taxes | |
| Deferred Revenue - Delinquent Property Taxes | |
| Other Deferred Revenues | |
| Total Liabilities | |

Fund Balances

| | |
|---|--|
| Reserved for Encumbrances | |
| Reserved for Alcohol and Drug Treatment | |
| Reserved for Litter Enforcement Awards | |

(Continued)

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

| | Major Funds | | | | Nonmajor Funds | | Total Governmental Funds |
|---------------|--------------|------------------------|----------------------|-------------------|--------------------|--------------------|--------------------------|
| | General | Highway / Public Works | General Debt Service | Jail Construction | Other | | |
| | | | | | Governmental Funds | Governmental Funds | |
| \$ 239,505 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 239,505 | |
| 9,571 | 0 | 0 | 0 | 0 | 0 | 9,571 | |
| 195,414 | 0 | 0 | 0 | 0 | 0 | 195,414 | |
| 45,447 | 0 | 0 | 0 | 0 | 0 | 45,447 | |
| 2,504 | 0 | 0 | 0 | 0 | 0 | 2,504 | |
| 35,844 | 0 | 0 | 0 | 0 | 0 | 35,844 | |
| 13,999 | 0 | 0 | 0 | 0 | 0 | 13,999 | |
| 8,439 | 0 | 0 | 0 | 0 | 0 | 8,439 | |
| 10,360 | 0 | 0 | 0 | 0 | 0 | 10,360 | |
| 418,281 | 0 | 0 | 0 | 0 | 0 | 418,281 | |
| 2,338,802 | 0 | 0 | 0 | 0 | 0 | 2,338,802 | |
| 0 | 2,158,560 | 0 | 0 | 0 | 1,640,022 | 3,798,582 | |
| 0 | 0 | 2,773,166 | 0 | 0 | 0 | 2,773,166 | |
| 0 | 0 | 0 | 1,408 | 342,749 | 0 | 344,157 | |
| \$ 3,389,439 | \$ 2,158,560 | \$ 2,773,166 | \$ 1,399,196 | \$ 1,984,271 | \$ 1,704,632 | | |
| \$ 15,797,145 | \$ 3,627,651 | \$ 9,042,013 | \$ 1,479,389 | \$ 3,829,958 | \$ 33,776,156 | | |

LIABILITIES AND FUND BALANCES (Cont.)

| |
|--|
| Fund Balances (Cont.) |
| Reserved for Litigation Tax - Jail, Workhouse, or Courthouse |
| Reserved for Sexual Offender Registration |
| Reserved for Courtroom Security |
| Reserved for Computer System - Register |
| Reserved for Automation Purposes - Circuit Court |
| Reserved for Automation Purposes - General Sessions Court |
| Reserved for Automation Purposes - Juvenile Court |
| Reserved for Automation Purposes - Chancery Court |
| Reserved for Automation Purposes - Sheriff |
| Reserved for Capital Outlay |
| Unreserved, Reported In: |
| General Fund |
| Special Revenue Funds |
| Debt Service Funds |
| Capital Projects Funds |
| Total Fund Balances |

Total Liabilities and Fund Balances

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

Exhibit C-2

Dickson County, Tennessee
Reconciliation of the Balance Sheet of Governmental Funds
to the Statement of Net Assets
June 30, 2010

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

| | | |
|---|-------------------|------------------------|
| Total fund balances - balance sheet - governmental funds (Exhibit C-1) | | \$ 11,704,632 |
| (1) Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds. | | |
| Add: land | \$ 7,287,379 | |
| Add: construction in progress | 15,313,177 | |
| Add: buildings and improvements net of accumulated depreciation | 8,653,883 | |
| Add: other capital assets net of accumulated depreciation | 1,352,197 | |
| Add: infrastructure net of accumulated depreciation | <u>25,997,673</u> | 58,604,309 |
| (2) Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the governmental funds. | | 1,112,230 |
| (3) Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds. | | |
| Less: bonds payable | \$ (68,230,000) | |
| Less: notes payable | (1,606,000) | |
| Less: other loans payable | (11,016,389) | |
| Less: compensated absences payable | (374,367) | |
| Less: landfill closure/postclosure care costs | (1,015,700) | |
| Less: landfill legal/monitoring services | (1,000,000) | |
| Less: accrued interest on bonds | (805,535) | |
| Less: accrued interest on notes | (12,961) | |
| Less: other deferred revenue - premium on debt | (171,758) | |
| Add: deferred charges - debt issuance costs | 338,515 | |
| Add: deferred amount on refunding | <u>289,825</u> | <u>(83,604,370)</u> |
| Net assets of governmental activities (Exhibit A) | | <u>\$ (12,183,199)</u> |

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

Exhibit C-3

Dickson County, Tennessee
Statement of Revenues, Expenditures,
and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2010

| | Major Funds | | | | Nonmajor Funds | | Total Governmental Funds |
|---|----------------|------------------------|----------------------|-------------------|--------------------------|--------------------|--------------------------|
| | General | Highway / Public Works | General Debt Service | Jail Construction | Other Governmental Funds | Governmental Funds | |
| <u>Revenues</u> | | | | | | | |
| Local Taxes | \$ 13,256,796 | \$ 1,792,902 | \$ 8,328,857 | \$ 0 | \$ 835,058 | \$ 24,213,613 | |
| Licenses and Permits | 148,432 | 31 | 186 | 0 | 16 | 148,665 | |
| Fines, Forfeitures, and Penalties | 344,774 | 0 | 0 | 0 | 91,534 | 436,308 | |
| Charges for Current Services | 1,591,369 | 0 | 0 | 0 | 981,084 | 2,572,453 | |
| Other Local Revenues | 208,199 | 64,589 | 59,608 | 0 | 81,208 | 413,604 | |
| Fees Received from County Officials | 2,299,832 | 0 | 0 | 0 | 0 | 2,299,832 | |
| State of Tennessee | 1,617,981 | 2,039,621 | 178,523 | 0 | 197,257 | 4,033,382 | |
| Federal Government | 426,411 | 0 | 0 | 0 | 0 | 426,411 | |
| Other Governments and Citizens Groups | 97,946 | 0 | 1,066,700 | 0 | 500 | 1,165,146 | |
| Total Revenues | \$ 19,991,740 | \$ 3,897,143 | \$ 9,633,874 | \$ 0 | \$ 2,186,657 | \$ 35,709,414 | |
| <u>Expenditures</u> | | | | | | | |
| Current: | | | | | | | |
| General Government | \$ 1,404,227 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 1,404,227 | |
| Finance | 1,273,964 | 0 | 0 | 0 | 0 | 1,273,964 | |
| Administration of Justice | 2,003,180 | 0 | 0 | 0 | 37,171 | 2,040,351 | |
| Public Safety | 12,625,310 | 0 | 0 | 6,734,681 | 286,336 | 19,646,327 | |
| Public Health and Welfare | 3,364,644 | 0 | 0 | 0 | 2,837,261 | 6,201,905 | |
| Social, Cultural, and Recreational Services | 458,374 | 0 | 0 | 0 | 130,106 | 588,480 | |
| Agriculture and Natural Resources | 167,951 | 0 | 0 | 0 | 0 | 167,951 | |
| Other Operations | 934,806 | 0 | 0 | 0 | 454,859 | 1,389,665 | |
| Highways | 0 | 4,303,231 | 0 | 0 | 670,896 | 4,974,127 | |
| Debt Service: | | | | | | | |
| Principal on Debt | 0 | 0 | 6,039,000 | 9,700,000 | 0 | 15,739,000 | |
| Interest on Debt | 0 | 0 | 3,004,502 | 109,026 | 0 | 3,113,528 | |
| Other Debt Service | 0 | 0 | 193,054 | 200,075 | 0 | 393,129 | |
| Capital Projects | 0 | 0 | 0 | 0 | 21,745 | 21,745 | |
| Total Expenditures | \$ 22,232,456 | \$ 4,303,231 | \$ 9,236,556 | \$ 16,743,782 | \$ 4,438,374 | \$ 56,954,399 | |
| Excess (Deficiency) of Revenues Over Expenditures | \$ (2,240,716) | \$ (406,088) | \$ 397,318 | \$ (16,743,782) | \$ (2,251,717) | \$ (21,244,985) | |

(Continued)

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

| | Major Funds | | | | | Nonmajor Funds | | Total Governmental Funds |
|---------------------------------------|--------------|------------------------|----------------------|-------------------|--------------------------|--------------------------|---------------|--------------------------|
| | General | Highway / Public Works | General Debt Service | Jail Construction | Other Governmental Funds | Other Governmental Funds | | |
| <u>Other Financing Sources (Uses)</u> | | | | | | | | |
| Bonds Issued | \$ 0 | \$ 0 | \$ 0 | \$ 18,000,000 | \$ 0 | \$ 0 | \$ 18,000,000 | |
| Notes Issued | 3,869,998 | 0 | 0 | 0 | 0 | 0 | 3,869,998 | |
| Premiums on Debt Issued | 0 | 0 | 0 | 159,271 | 0 | 0 | 159,271 | |
| Other Loans Issued | 369,920 | 0 | 0 | 0 | 0 | 0 | 369,920 | |
| Insurance Recovery | 6,182 | 0 | 0 | 0 | 2,265 | 0 | 8,447 | |
| Transfers In | 0 | 0 | 16,293 | 0 | 1,450,000 | 0 | 1,466,293 | |
| Transfers Out | (1,450,000) | 0 | 0 | (16,293) | 0 | 0 | (1,466,293) | |
| Total Other Financing Sources (Uses) | \$ 2,796,100 | \$ 0 | \$ 16,293 | \$ 18,142,978 | \$ 1,452,265 | \$ 0 | \$ 22,407,636 | |
| Net Change in Fund Balances | \$ 555,384 | \$ (406,088) | \$ 413,611 | \$ 1,399,196 | \$ (799,452) | \$ 0 | \$ 1,162,651 | |
| Fund Balance, July 1, 2009 | 2,834,055 | 2,564,648 | 2,359,555 | 0 | 2,783,723 | 0 | 10,541,981 | |
| Fund Balance, June 30, 2010 | \$ 3,389,439 | \$ 2,158,560 | \$ 2,773,166 | \$ 1,399,196 | \$ 1,984,271 | \$ 0 | \$ 11,704,632 | |

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

Exhibit C-4

Dickson County, Tennessee
Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances of Governmental Funds to the
Statement of Activities
For the Year Ended June 30, 2010

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

| | | |
|---|--------------------|---------------------|
| Net change in fund balances - total governmental funds (Exhibit C-3) | | \$ 1,162,651 |
| | | |
| (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 | \$ 12,698,795 | |
| Less: current year depreciation expense | <u>(1,228,785)</u> | 11,470,010 |
| | | |
| (2) The net effect of donations involving capital assets is to increase net assets | | 25,000 |
| | | |
| (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, 2009 | \$ (1,184,233) | |
| Add: deferred delinquent property taxes and other deferred June 30, 2010 | <u>1,112,230</u> | (72,003) |
| | | |
| (4) The issuance of long-term debt (e.g., notes, bonds, other loans) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the effect of these differences in the treatment of long-term debt and related items: | | |
| Less: note proceeds | \$ (3,869,998) | |
| Less: other loan proceeds | (369,920) | |
| Less: bond proceeds | (18,000,000) | |
| Add: principal payments on notes | 10,375,000 | |
| Add: principal payments on bonds | 4,525,000 | |
| Add: principal payments on other loans | 839,000 | |
| Less: change in premium on debt issuances | (152,998) | |
| Add: change in deferred debt issuance costs | 180,413 | |
| Less: change in deferred amount on refunding debt | <u>(42,099)</u> | (6,515,602) |
| | | |
| (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 | \$ (116,197) | |
| Change in compensated absences payable | (22,664) | |
| Change in landfill legal/monitoring services | (1,000,000) | |
| Change in landfill closure/postclosure care costs | <u>112,058</u> | <u>(1,026,803)</u> |
| | | |
| Change in net assets of governmental activities (Exhibit B) | | <u>\$ 5,043,253</u> |

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

Exhibit D

Dickson County, Tennessee
Statement of Fiduciary Assets and Liabilities
Fiduciary Funds
June 30, 2010

| | <u>Agency Funds</u> |
|---------------------------------------|-------------------------|
| <u>ASSETS</u> | |
| Cash | \$ 918,870 |
| Equity in Pooled Cash and Investments | 3,426,466 |
| Accounts Receivable | 4,116 |
| Due from Other Governments | 845,083 |
| Due from Other Funds | <u>49,940</u> |
| Total Assets | <u>\$ 5,244,475</u> |
| <u>LIABILITIES</u> | |
| Due to Other Taxing Units | \$ 843,313 |
| Due to Joint Ventures | 2,333,483 |
| Other Current Liabilities | 1,154,958 |
| Due to Litigants, Heirs, and Others | <u>912,721</u> |
| Total Liabilities | <u>\$ 5,244,475</u> |

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

DICKSON COUNTY, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2010

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

A. Reporting Entity

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

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

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

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

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

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

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

Administrative Offices:

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

Dickson County Municipal Airport Authority
P.O. Box 901
Dickson, TN 37056

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

B. Government-wide and Fund Financial Statements

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

School Department component unit only reports governmental activities in the government-wide financial statements.

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

Dickson County issues all debt for the discretely presented Dickson County School Department. No debt issues were contributed by the county to the School Department during the year ended June 30, 2010.

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

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

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

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

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

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

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

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

Dickson County reports the following major governmental funds:

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

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

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

Jail Construction Fund – This fund accounts for the financial resources to be used for the construction and renovation of the county jail facilities.

Additionally, Dickson County reports the following fund type:

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

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

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

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

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

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

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

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

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

D. Assets, Liabilities, and Net Assets or Equity

1. Deposits and Investments

State statutes authorize the government to make direct investments in bonds, notes, or treasury bills of the U.S. government and obligations guaranteed by the U.S. government or any of its agencies; deposit accounts at state and federal chartered banks and savings and loan associations; repurchase agreements; the State Treasurer's Investment Pool; bonds of any state or political subdivision rated A or higher by any nationally recognized rating service; nonconvertible debt securities of certain federal government sponsored enterprises; and the county's own legally issued bonds or notes.

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

2. Receivables and Payables

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

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

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

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

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

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

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

3. Inventories

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

4. **Capital Assets**

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

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, and similar items), are reported in the governmental column in the government-wide financial statements. Capital assets are defined by the primary government and the School Department as assets with an initial, individual cost of \$5,000 or more and an estimated useful life exceeding one year (three years for the School Department). Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

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

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

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

| <u>Assets</u> | <u>Years</u> |
|----------------------------|--------------|
| Buildings and Improvements | 10-30 |
| Other Capital Assets | 3-15 |
| Infrastructure: | |
| Roads | 100 |
| Bridges | 50 |

5. **Compensated Absences**

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

The School Department does not have a policy to permit employees to accumulate earned but unused vacation. General policy of the School Department for all professional personnel (teachers) permits the unlimited accumulation of unused sick leave days. A certified employee of the School Department who either dies or retires from the School Department and begins drawing a retirement benefit from the Tennessee Consolidated Retirement System (TCRS) before the end of the next fiscal year will be eligible for reimbursement of unused sick leave earned at the rate of 25 percent of the employee's final average compensation daily pay rate. The TCRS determines this rate by using the following guidelines: (1) the employee's last 15 years of service must have been with the Dickson County School Department and (2) reimbursement will be only for sick leave earned as an employee of the Dickson County School Department. The employee will receive sick leave benefit payments within 30 days of adoption of the next fiscal year's School Department budget following commencement of benefits from the TCRS under the rules established herein.

6. Long-term Obligations

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

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

Only the matured portion (the portion that has come due for payment) of long-term indebtedness, including bonds payable, is recognized as a liability and expenditure in the governmental fund financial statements. Liabilities and expenditures for other long-term obligations, including compensated absences, other postemployment benefits, landfill closure/postclosure care costs, and legal/monitoring services are recognized to the extent that the liabilities have matured (come due for payment) each period.

7. **Net Assets and Fund Equity**

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

- a. Invested in capital assets, net of related debt – Consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net assets – Consists of net assets with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net assets – All other net assets that do not meet the definition of restricted or invested in capital assets, net of related debt.

As of June 30, 2010, Dickson County had \$52,584,100 in outstanding debt for capital purposes for the discretely presented Dickson County School Department. The debt is a liability of Dickson County, but the capital assets acquired are reported in the financial statements of the School Department. Therefore, Dickson County has incurred a liability significantly decreasing its unrestricted net assets with no corresponding increase in the county's capital assets.

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change. The following table represents designations at June 30, 2010:

| Fund/Type | Amount |
|--|------------|
| Primary Government: | |
| General: | |
| Lower Court Prosecutor | \$ 104,327 |
| Juvenile Court Recycling Program | 31,266 |
| Eye Program/Breast Care | 193 |
| Growth Coordinating | 113 |
| In-Service Training | 9,354 |
| Home Visitor | 1,048 |
| Local Law Enforcement Block Grant | 198 |
| Data Entry Fee for County Clerk | 53,601 |
| Handgun Training | 2,809 |
| Disaster Relief | 9,064 |
| Discretely Presented Dickson County School Department: | |
| General Purpose School: | |
| Daycare Program | 376,822 |
| Building Construction | 190,750 |

8. Prior-period Adjustment

The discretely presented School Department's government-wide financial statements were restated \$3,729,119 from the prior year for other postemployment benefits due to the omission of the School Department from the state provided actuarial valuation until July 1, 2009.

II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

A. Explanation of certain differences between the governmental fund balance sheet and the government-wide Statement of Net Assets

Primary Government

Exhibit C-2 includes explanations of the nature of individual elements of items required to reconcile the balance sheet of governmental funds with the government-wide Statement of Net Assets.

Discretely Presented Dickson County School Department

Exhibit I-3 includes explanations of the nature of individual elements of items required to reconcile the balance sheet of governmental funds with the government-wide Statement of Net Assets.

B. Explanation of certain differences between the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances and the government-wide Statement of Activities

Primary Government

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

Discretely Presented Dickson County School Department

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

III. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Budgetary Information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP) for all governmental funds except the District Attorney General and the Constitutional Officers - Fees funds (special revenue funds), which are not budgeted and the General Capital Projects, Other Capital Projects, and Jail Construction 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 County Uniform Chart of Accounts, as prescribed by the Comptroller of the Treasury of the State of Tennessee. Major categories are at the department level (examples of General Fund major categories: County Commission, Board of Equalization, Other Boards and Committees, County Mayor/Executive, etc.). Management may make revisions within major categories, but only the County Commission may transfer appropriations between major categories. During the year, several supplementary appropriations were necessary.

The county's budgetary basis of accounting is consistent with GAAP, except instances in which encumbrances are treated as budgeted expenditures. The

difference between the budgetary basis and GAAP basis is presented on the face of each budgetary schedule.

B. Cash Shortages - Current and Prior Years

The audit of Dickson County for the 2005-06 year revealed a cash shortage of \$1,350 in the Office of Circuit Court Clerk. During December 2005, the circuit court clerk informed auditors that the office's bank deposit was short \$1,050, and the employee who receipted the collections could offer no explanation; therefore, the clerk replaced the cash shortage with personal funds. On August 28, 2006, the clerk informed auditors that this same employee had altered records and stolen an additional \$300 from the office by altering records in the office computer system. The employee's employment was terminated on August 30, 2006. On October 25, 2006, the Grand Jury indicted the employee. However, the case is still pending and no trial date has been set. The \$300 balance has been written-off and is no longer reflected as a receivable.

A special report dated March 8, 2010, on the Dickson County Clerk for the period January 1, 2009, through September 30, 2009, reported a cash shortage of \$13,193.83. In September 2009, County Clerk Phil Simons discovered that several motor vehicle title application transactions and business tax license payments had been manipulated and/or altered by an employee of the office. Our investigation discovered numerous individual transactions had been manipulated and/or altered. Of these transactions, 231 totaled \$13,193.83, which had not been accounted for as of September 30, 2009. These funds had been diverted from the office for the personal use of an employee. The employee's employment with the County Clerk's Office was terminated on September 29, 2009. On February 18, 2010, the Dickson County Grand Jury indicted Desiree Creech, a former employee of the County Clerk's Office, on one count of theft between \$10,000 and \$60,000. On August 16, 2010, the defendant pled guilty and was sentenced to four years probation and ordered to pay restitution of \$15,470 to Dickson County. The county's insurance carrier paid the county \$12,693.83 on September 29, 2010.

C. Cash Overdraft

The Solid Waste/Sanitation Fund had a cash overdraft of \$11,726 at June 30, 2010. This cash overdraft resulted from the issuance of checks exceeding cash on deposit with the county trustee. The cash overdraft was liquidated subsequent to June 30, 2010.

D. Expenditures Exceeded Appropriations

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

| <u>Fund/Category</u> | <u>Amount Overspent</u> |
|--|-----------------------------|
| Primary Government: | |
| General: | |
| Drug Court | \$ 487 |
| Victims Assistance Programs | 216 |
| Other Charges | 392 |
| Employee Benefits | 47,004 |
| Discretely Presented School Department: | |
| School Federal Projects: | |
| Instruction - Vocational Education Program | 3,960 |

Expenditures exceeded the total appropriations approved by the County Commission in the Public Library and the Solid Waste/Sanitation funds by \$8,104 and \$86,521, respectively.

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

IV. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

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

Deposits

Legal Provisions. All deposits with financial institutions must be secured by one of two methods. One method involves financial institutions that participate in the bank collateral pool administered by the state treasurer. Participating banks determine the aggregate balance of their public fund accounts for the State of Tennessee and its political subdivisions. The amount

of collateral required to secure these public deposits must equal at least 105 percent of the average daily balance of public deposits held. Collateral securities required to be pledged by the participating banks to protect their public fund accounts are pledged to the state treasurer on behalf of the bank collateral pool. The securities pledged to protect these accounts are pledged in the aggregate rather than against each account. The members of the pool may be required by agreement to pay an assessment to cover any deficiency. Under this additional assessment agreement, public fund accounts covered by the pool are considered to be insured for purposes of credit risk disclosure.

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

Investments

Legal Provisions. Counties are authorized to make direct investments in bonds, notes, or treasury bills of the U.S. government and obligations guaranteed by the U.S. government or any of its agencies; deposits at state and federal chartered banks and savings and loan associations; bonds of any state or political subdivision rated A or higher by any nationally recognized rating service; nonconvertible debt securities of certain federal government sponsored enterprises; and the county's own legally issued bonds or notes. These investments may not have a maturity greater than two years. The county may make investments with longer maturities if various restrictions set out in state law are followed. Counties are also authorized to make investments in the State Treasurer's Investment Pool and in repurchase agreements. Repurchase agreements must be approved by the state Comptroller's Office 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 fair value of the securities on the day of purchase.

Investment Balances. As of June 30, 2010, Dickson County had the following investments carried at cost. All investments are in the county trustee's investment pool. Separate disclosures concerning pooled investments cannot be made for Dickson County and the discretely presented Dickson County School Department since both pool their deposits and investments through the county trustee.

| Investment | Maturities | Cost |
|-----------------------------------|------------|---------------|
| State Treasurer's Investment Pool | Daily | \$ 10,714,219 |

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

Credit Risk. Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. State statutes limit the ratings of certain investments as previously explained. Dickson County has no investment policy that would further limit its investment choices. As of June 30, 2010, Dickson County's investment in the State Treasurer's Investment Pool was unrated.

B. Capital Assets

Capital assets activity for the year ended June 30, 2010, was as follows:

Primary Government

Governmental Activities:

| | Balance 7-1-09 | Increases | Decreases | Balance 6-30-10 |
|----------------------------------|-------------------|---------------|----------------|--------------------|
| Capital Assets Not Depreciated: | | | | |
| Land | \$ 7,287,379 | \$ 0 | \$ 0 | \$ 7,287,379 |
| Construction in Progress | 5,967,214 | 11,126,536 | (1,780,573) | 15,313,177 |
| Total Capital Assets | | | | |
| Not Depreciated | \$ 13,254,593 | \$ 11,126,536 | \$ (1,780,573) | \$ 22,600,556 |
| Capital Assets Depreciated: | | | | |
| Buildings and Improvements | \$ 11,982,580 | \$ 1,806,610 | \$ 0 | \$ 13,789,190 |
| Other Capital Assets | 5,783,775 | 315,558 | 0 | 6,099,333 |
| Infrastructure | 29,486,677 | 1,255,664 | 0 | 30,742,341 |
| Total Capital Assets Depreciated | | | | |
| Depreciated | \$ 47,253,032 | \$ 3,377,832 | \$ 0 | \$ 50,630,864 |

Governmental Activities (Cont.):

| | Balance 7-1-09 | Increases | Decreases | Balance 6-30-10 |
|---|----------------------|----------------------|-----------------------|----------------------|
| Capital Assets Not Depreciated: | | | | |
| Land | \$ 7,287,379 | \$ 0 | \$ 0 | \$ 7,287,379 |
| Construction in Progress | 5,967,214 | 11,126,536 | (1,780,573) | 15,313,177 |
| Total Capital Assets Not Depreciated | <u>\$ 13,254,593</u> | <u>\$ 11,126,536</u> | <u>\$ (1,780,573)</u> | <u>\$ 22,600,556</u> |
| Capital Assets Depreciated: | | | | |
| Buildings and Improvements | \$ 11,982,580 | \$ 1,806,610 | \$ 0 | \$ 13,789,190 |
| Other Capital Assets Infrastructure | 5,783,775 | 315,558 | 0 | 6,099,333 |
| | 29,486,677 | 1,255,664 | 0 | 30,742,341 |
| Total Capital Assets Depreciated | <u>\$ 47,253,032</u> | <u>\$ 3,377,832</u> | <u>\$ 0</u> | <u>\$ 50,630,864</u> |
| Less Accumulated Depreciation For: | | | | |
| Buildings and Improvements | \$ 4,776,913 | \$ 358,394 | \$ 0 | \$ 5,135,307 |
| Other Capital Assets Infrastructure | 4,299,792 | 447,344 | 0 | 4,747,136 |
| | 4,321,621 | 423,047 | 0 | 4,744,668 |
| Total Accumulated Depreciation | <u>\$ 13,398,326</u> | <u>\$ 1,228,785</u> | <u>\$ 0</u> | <u>\$ 14,627,111</u> |
| Total Capital Assets Depreciated, Net | <u>\$ 33,854,706</u> | <u>\$ 2,149,047</u> | <u>\$ 0</u> | <u>\$ 36,003,753</u> |
| Governmental Activities Capital Assets, Net | <u>\$ 47,109,299</u> | <u>\$ 13,275,583</u> | <u>\$ (1,780,573)</u> | <u>\$ 58,604,309</u> |

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

Governmental Activities:

| | | |
|--|----|-------------------------|
| General Government | \$ | 56,547 |
| Administration of Justice | | 1,200 |
| Public Safety | | 314,530 |
| Public Health and Welfare | | 268,185 |
| Social, Cultural, and Recreational Services | | 30,107 |
| Highway/Public Works | | <u>558,216</u> |
| Total Depreciation Expense - Governmental Activities | \$ | <u><u>1,228,785</u></u> |

Discretely Presented Dickson County School Department

Governmental Activities:

| | Balance 7-1-09 | Increases | Decreases | Balance 6-30-10 |
|--|-----------------------------|----------------------------|---------------------------|-----------------------------|
| Capital Assets Not Depreciated: | | | | |
| Land | \$ 2,154,911 | \$ 0 | \$ 0 | \$ 2,154,911 |
| Total Capital Assets Not Depreciated | <u>\$ 2,154,911</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 2,154,911</u> |
| Capital Assets Depreciated: | | | | |
| Buildings and Improvements | \$ 70,192,479 | \$ 0 | \$ 0 | \$ 70,192,479 |
| Other Capital Assets | 6,870,442 | 1,627,226 | (692,800) | 7,804,868 |
| Total Capital Assets Depreciated | <u>\$ 77,062,921</u> | <u>\$ 1,627,226</u> | <u>\$ (692,800)</u> | <u>\$ 77,997,347</u> |
| Less Accumulated Depreciation For: | | | | |
| Buildings and Improvements | \$ 30,050,489 | \$ 2,088,364 | \$ 0 | \$ 32,138,853 |
| Other Capital Assets | 4,297,212 | 410,274 | (672,365) | 4,035,121 |
| Total Accumulated Depreciation | <u>\$ 34,347,701</u> | <u>\$ 2,498,638</u> | <u>\$ (672,365)</u> | <u>\$ 36,173,974</u> |
| Total Capital Assets Depreciated, Net | <u>\$ 42,715,220</u> | <u>\$ (871,412)</u> | <u>\$ (20,435)</u> | <u>\$ 41,823,373</u> |
| Governmental Activities Capital Assets, Net | <u><u>\$ 44,870,131</u></u> | <u><u>\$ (871,412)</u></u> | <u><u>\$ (20,435)</u></u> | <u><u>\$ 43,978,284</u></u> |

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

Governmental Activities:

| | |
|---|---------------------|
| Instruction | \$ 1,585 |
| Support Services | 2,438,503 |
| Operation of Non-Instructional Services | <u>58,550</u> |
| Total Depreciation Expense - Governmental Activities | <u>\$ 2,498,638</u> |

C. Construction Commitments

At June 30, 2010, the county had uncompleted construction contracts of approximately \$1,397,788 for the jail expansion project. Funding has been received from the issuance of debt.

D. Interfund Receivables, Payables, and Transfers

The composition of interfund balances as of June 30, 2010, is as follows:

Due to/from Other Funds:

| <u>Receivable Fund</u> | <u>Payable Fund</u> | <u>Amount</u> |
|--|-----------------------|---------------|
| Primary Government: | | |
| General | Nonmajor governmental | \$ 13,270 |
| General Debt Service | Jail Construction | 16,293 |
| General Debt Service | Nonmajor governmental | 9,705 |
| Jail Construction | General | 360,000 |
| Judicial District Drug | General | 49,940 |
| Discretely Presented School Department: | | |
| General Purpose School | Nonmajor governmental | 84,530 |

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, 2010, consisted of the following amounts:

Primary Government

| | Transfers In | |
|------------------------|------------------------------------|----------------------------------|
| | General Debt Service Fund | Nonmajor Governmental Fund |
| Transfers Out | | |
| General Fund | \$ 0 | \$ 1,450,000 |
| Jail Construction Fund | 16,293 | 0 |
| Total | \$ 16,293 | \$ 1,450,000 |

Discretely Presented Dickson County School Department

| | Transfer In | |
|----------------------------|--------------------------------------|--------|
| | General Purpose School Fund | |
| Transfer Out | | |
| Nonmajor governmental fund | \$ | 85,570 |

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

E. Capital Lease

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

Future minimum lease payments and the net present value of these minimum lease payments as of June 30, 2010, were as follows:

| Year Ending June 30 | Governmental Funds |
|---|-----------------------|
| 2011 | \$ 20,901 |
| Total Minimum Lease Payments | \$ 20,901 |
| Less: Amount Representing Interest | (1,393) |
| Present Value of Minimum Lease Payments | <u>\$ 19,508</u> |

F. Long-term Debt

Primary Government

General Obligation Bonds, Notes, and Other Loans

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

General obligation bonds, other loans, and capital outlay notes are direct obligations and pledge the full faith and credit of the government. General obligation bonds, other loans, and capital outlay notes outstanding were issued for original terms of up to 21 years for bonds, 20 years for other loans, and up to ten years for notes. Repayment terms are generally structured with increasing amounts of principal maturing as interest requirements decrease over the term of the debt. All bonds, other loans, and notes included in long-term debt as of June 30, 2010, will be retired from the General Debt Service Fund.

General obligation bonds, other loans, and capital outlay notes outstanding as of June 30, 2010, for governmental activities are as follows:

| <u>Type</u> | <u>Interest Rate</u> | <u>Original Amount of Issue</u> | <u>Balance 6-30-10</u> |
|---|--------------------------|---|----------------------------|
| General Obligation Bonds | 3 to 4.25% | \$ 21,300,000 | \$ 18,720,000 |
| General Obligation Bonds - Refunding | 2 to 5 | 63,480,000 | 49,510,000 |
| Capital Outlay Notes | 3 to 5.15 | 4,896,000 | 1,606,000 |
| Other Loans | variable | 14,902,389 | 11,016,389 |

In prior years, Dickson County entered into loan agreements with the Montgomery County Public Building Authority. Under these loan agreements, the authority loaned \$8,000,000 and \$1,500,000 to Dickson

County on an as-needed basis for various renovation and construction projects. The loans are repayable at interest rates that are tax-exempt variable rates determined by the remarketing agent daily or weekly, depending on the particular programs. In addition, the county pays various other fees (trustee, letter of credit, and debt remarketing) in connection with these loans. At June 30, 2010, both loans carried a variable interest rate of .44 percent, and other fees totaled approximately .4 percent (letter of credit), .08 percent (remarketing), and \$60 per month (trustee) of the outstanding loan principal.

Also, in prior years, Dickson County entered into loan agreements with the Montgomery County Public Building Authority. Under these loan agreements, the authority loaned \$2,000,000 and \$2,400,000 to Dickson County on an as-needed basis for various public works and construction projects. These loans are repayable at interest rates that are tax-exempt variable rates determined by the remarketing agent daily or weekly, depending on the particular program. In addition, the county pays various other fees (trustee, letter of credit, and debt remarketing) in connection with these loans. At June 30, 2010, both loans carried a variable interest rate of .44 percent, and other fees totaled approximately .2 percent (letter of credit), .08 percent (remarketing), and \$60 per month (trustee) of the outstanding loan principal.

In the prior year, Dickson County entered into a loan agreement with the City of Clarksville Public Building Authority. Under this loan agreement, the authority authorized a loan of \$1,200,000 for the construction of the sheriff's administration building to Dickson County on an as-needed basis. Dickson County had borrowed \$1,002,389 at June 30, 2010. This loan is repayable at interest rates that are tax-exempt variable rates determined by the remarketing agent daily or weekly, depending on the particular program. In addition, the county pays various other fees (trustee, letter of credit, and debt remarketing) in connection with this loan. At June 30, 2010, the loan carried a variable interest rate of .44 percent, and other fees totaled approximately .2 percent (letter of credit), .08 percent (remarketing), and \$60 per month (trustee) of the outstanding loan principal.

The annual requirements to amortize all general obligation bonds, other loans, and notes outstanding as of June 30, 2010, including interest payments and other loan fees, are presented in the following tables:

| Year Ending June 30 | Bonds | | |
|------------------------|----------------------|----------------------|----------------------|
| | Principal | Interest | Total |
| 2011 | \$ 4,750,000 | \$ 3,100,674 | \$ 7,850,674 |
| 2012 | 4,880,000 | 2,869,870 | 7,749,870 |
| 2013 | 5,420,000 | 2,637,503 | 8,057,503 |
| 2014 | 6,140,000 | 2,383,741 | 8,523,741 |
| 2015 | 6,480,000 | 2,102,190 | 8,582,190 |
| 2016-2020 | 27,930,000 | 5,977,723 | 33,907,723 |
| 2021-2025 | 6,290,000 | 2,015,313 | 8,305,313 |
| 2026-2030 | 6,340,000 | 826,225 | 7,166,225 |
| Total | <u>\$ 68,230,000</u> | <u>\$ 21,913,239</u> | <u>\$ 90,143,239</u> |

| Year Ending June 30 | Notes | | |
|------------------------|---------------------|-------------------|---------------------|
| | Principal | Interest | Total |
| 2011 | \$ 616,000 | \$ 58,919 | \$ 674,919 |
| 2012 | 341,000 | 37,542 | 378,542 |
| 2013 | 257,000 | 27,045 | 284,045 |
| 2014 | 38,000 | 11,936 | 49,936 |
| 2015 | 40,000 | 10,688 | 50,688 |
| 2016-2017 | 314,000 | 13,671 | 327,671 |
| Total | <u>\$ 1,606,000</u> | <u>\$ 159,801</u> | <u>\$ 1,765,801</u> |

| Year Ending June 30 | Other Loans | | | |
|------------------------|----------------------|-------------------|-------------------|----------------------|
| | Principal | Interest | Other Fees | Total |
| 2011 | \$ 874,000 | \$ 45,496 | \$ 39,422 | \$ 958,918 |
| 2012 | 911,000 | 41,487 | 36,315 | 988,802 |
| 2013 | 948,000 | 37,317 | 33,083 | 1,018,400 |
| 2014 | 989,000 | 32,965 | 29,715 | 1,051,680 |
| 2015 | 1,031,000 | 28,429 | 26,206 | 1,085,635 |
| 2016-2020 | 4,591,000 | 77,985 | 74,686 | 4,743,671 |
| 2021-2022 | 1,672,389 | 4,893 | 6,404 | 1,683,686 |
| Total | <u>\$ 11,016,389</u> | <u>\$ 268,572</u> | <u>\$ 245,831</u> | <u>\$ 11,530,792</u> |

There is \$2,773,166 available in the General Debt Service Fund to service long-term debt. Bonded debt per capita totaled \$1,299, based on the 2008 special federal census. Debt per capita, including bonds, other loans, and notes totaled \$1,538, based on the 2008 special federal census.

Changes in Long-term Liabilities

Long-term liability activity for the year ended June 30, 2010, was as follows:

Governmental Activities:

| | <u>Bonds</u> | <u>Notes</u> |
|-----------------------------|---|--|
| Balance, July 1, 2009 | \$ 54,755,000 | \$ 8,111,002 |
| Additions | 18,000,000 | 3,869,998 |
| Deductions | <u>(4,525,000)</u> | <u>(10,375,000)</u> |
| Balance, June 30, 2010 | <u>\$ 68,230,000</u> | <u>\$ 1,606,000</u> |
| Balance Due Within One Year | <u>\$ 4,750,000</u> | <u>\$ 616,000</u> |
| | <u>Compensated Absences</u> | <u>Other Loans</u> |
| Balance, July 1, 2009 | \$ 351,703 | \$ 11,485,469 |
| Additions | 531,255 | 369,920 |
| Deductions | <u>(508,591)</u> | <u>(839,000)</u> |
| Balance, June 30, 2010 | <u>\$ 374,367</u> | <u>\$ 11,016,389</u> |
| Balance Due Within One Year | <u>\$ 50,859</u> | <u>\$ 874,000</u> |
| | <u>Landfill Closure/ Postclosure Care Costs</u> | <u>Landfill Legal/ Monitoring Services</u> |
| Balance, July 1, 2009 | \$ 1,127,758 | \$ 0 |
| Additions | 0 | 1,000,000 |
| Deductions | <u>(112,058)</u> | <u>0</u> |
| Balance, June 30, 2010 | <u>\$ 1,015,700</u> | <u>\$ 1,000,000</u> |
| Balance Due Within One Year | <u>\$ 119,908</u> | <u>\$ 1,000,000</u> |

Analysis of Noncurrent Liabilities Presented on Exhibit A:

| | |
|---|---------------------------------|
| Total Noncurrent Liabilities, June 30, 2010 | \$ 83,242,456 |
| Less: Due Within One Year | (7,410,767) |
| Add: Unamortized Premium on Debt | 171,758 |
| Less: Deferred Amount on Refunding | <u>(289,825)</u> |
| Noncurrent Liabilities - Due in More Than One Year - Exhibit A | <u><u>\$ 75,713,622</u></u> |

Compensated absences will be paid from the employing funds, primarily the General Fund. Landfill closure/postclosure care costs and legal/monitoring services will be paid from the Solid Waste/Sanitation Fund.

Defeasance of Prior Debt

In prior years, Dickson County defeased certain outstanding general obligation bonds by placing the proceeds of new bonds into an irrevocable trust to provide for all future debt service payments on the old bonds. The trustee is empowered and required to pay all principal and interest on the defeased bonds as originally scheduled. Accordingly, the trust accounts and the defeased bonds are not included in the county's financial statements. At June 30, 2010, the following outstanding bonds are considered defeased:

| | <u>Amount</u> |
|--|---------------|
| 2001 School Construction/Various Purpose | \$ 7,940,000 |

Discretely Presented Dickson County School Department

Notes

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

Capital outlay notes are direct obligations and pledge the full faith and credit of the government. These capital outlay notes outstanding were issued for original terms of up to seven years. Repayment terms are generally structured with increasing amounts of principal maturing as interest requirements decrease over the term of the debt. All notes included in the School Department's long-term debt as of June 30, 2010, will be retired from the General Purpose School Fund.

Capital outlay notes outstanding as of June 30, 2010, are as follows:

| Type | Interest Rate | Original Amount of Issue | Balance 6-30-10 |
|---------------------|---------------|--------------------------|-----------------|
| Capital Outlay Note | 3% | \$ 500,000 | \$ 153,562 |
| Capital Lease | 5 | 169,237 | 19,508 |

The annual requirements to amortize all notes outstanding as of June 30, 2010, including interest payments, are presented in the following table:

| Year Ending June 30 | Note | | |
|------------------------|-------------------|-----------------|-------------------|
| | Principal | Interest | Total |
| 2011 | \$ 75,646 | \$ 4,607 | \$ 80,253 |
| 2012 | 77,916 | 2,337 | 80,253 |
| Total | <u>\$ 153,562</u> | <u>\$ 6,944</u> | <u>\$ 160,506</u> |

Debt per capita, including notes and capital leases, totaled \$3, based on the 2008 special federal census.

Changes in Long-term Liabilities

Long-term liability activity for the discretely presented Dickson County School Department for the year ended June 30, 2010, was as follows:

Governmental Activities:

| | Capital Lease | Note Payable |
|-----------------------------|------------------|-------------------|
| Balance, July 1, 2009 | \$ 46,534 | \$ 227,005 |
| Deductions | (27,026) | (73,443) |
| Balance, June 30, 2010 | <u>\$ 19,508</u> | <u>\$ 153,562</u> |
| Balance Due Within One Year | <u>\$ 19,508</u> | <u>\$ 75,646</u> |

| | Compensated Absences | Other Postemployment Benefits |
|-----------------------------|-------------------------|-------------------------------------|
| Balance, July 1, 2009 | \$ 257,101 | \$ 3,886,018 |
| Prior-period Adjustment | 0 | (3,729,119) |
| Additions | 223,602 | 548,035 |
| Deductions | (161,618) | (598,594) |
| | <hr/> | <hr/> |
| Balance, June 30, 2010 | <u>\$ 319,085</u> | <u>\$ 106,340</u> |
| | <hr/> | <hr/> |
| Balance Due Within One Year | <u>\$ 95,483</u> | <u>\$ 0</u> |

Analysis of Noncurrent Liabilities Presented on Exhibit A:

| | |
|---|-------------------|
| Total Noncurrent Liabilities, June 30, 2010 | \$ 598,495 |
| Less: Due Within One Year | <u>(190,637)</u> |
| Noncurrent Liabilities - Due in More Than One Year - Exhibit A | <u>\$ 407,858</u> |

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

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

The State of Tennessee pays health insurance premiums for retired teachers on-behalf of the Dickson County School Department. These payments are made by the state to the Local Education Group Insurance 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 Local Education Group Insurance Plan for the year ended June 30, 2010, were \$171,779. The School Department has recognized these on-behalf payments as revenues and expenditures in the General Purpose School Fund.

H. Short-term Debt

Dickson County issued tax anticipation notes in advance of property tax collections and deposited the proceeds in the General Fund. These notes were necessary because funds were not available to meet obligations coming due before current tax collections. Short-term debt activity for the year ended June 30, 2010, was as follows:

| | Balance 7-1-09 | Issued | Paid | Balance 6-30-10 |
|---------------------------|-------------------|--------------|----------------|--------------------|
| Tax Anticipation Notes | \$ 0 | \$ 1,000,000 | \$ (1,000,000) | \$ 0 |

V. OTHER INFORMATION

A. Risk Management

It is the policy of Dickson County to purchase commercial insurance for the risks of losses to which it is exposed. These risks include general liability, property, casualty, workers' compensation, employee health and accident, and environmental. Employee health insurance is provided only for active employees; pre-65 age retirees are not allowed to remain in the plan. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

The discretely presented Dickson County School Department participates in the Tennessee Risk Management Trust (TN-RMT), which is a public entity risk pool created under the auspices of the Tennessee Governmental Tort Liability Act to provide governmental insurance coverage. The School Department pays an annual premium to the TN-RMT for its general liability, property, casualty, and workers' compensation insurance coverage. The creation of the TN-RMT provides for it to be self-sustaining through member premiums.

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

B. Accounting Changes

Provisions of Governmental Accounting Standards Board (GASB) Statement No. 51, Accounting and Financial Reporting for Intangible Assets; and Statement No. 53, Accounting and Financial Reporting for Derivative Instruments became effective for the year ended June 30, 2010.

GASB Statement No. 51 establishes accounting and financial reporting requirements for intangible assets. Intangible assets have three characteristics: lack of physical substance; nonfinancial in nature; and a useful life that extends beyond a single reporting period. Assets that have these characteristics and are identifiable to the government should be

recorded as capital assets and amortized over their useful lives. Easements, water rights, patents, and computer software are examples of intangible assets that should be recognized under GASB Statement No. 51. Dickson County and the Dickson County School Department had no assets that met the definition of intangible assets at June 30, 2010. However, it is reasonably expected that Dickson County and the School Department may acquire intangible assets in subsequent years.

GASB Statement No. 53 addresses the recognition, measurement, and disclosure of information regarding derivative instruments entered into by county governments. Derivative instruments are financial arrangements used by governments as investments; hedges against identified financial risks; or to lower the costs of borrowings. Interest rate swaps and locks, options, swaptions, forward contracts, and futures contracts are among the commonly used types of derivatives mentioned in GASB Statement No. 53. Derivative instruments associated with fluctuating financial and commodity prices result in changing cash flows and fair values that can be used as effective risk management or investment tools. For the same reasons, derivative instruments can expose governments to significant risks and liabilities. The requirements of GASB Statement No. 53 are intended to help users of financial information evaluate the effectiveness and associated risks involved with Dickson County’s derivative transactions. GASB Statement No. 53 requires most derivatives to be reported at fair value in the Statement of Net Assets. Changes in fair value for derivative instruments that are intended for investment purposes or that are reported like investment derivative instruments because of ineffectiveness are reported as investment revenues in the Statement of Activities. Alternatively, the changes in fair value of derivative instruments that are classified as hedging (i.e. effective) derivative instruments are reported in the Statement of Net Assets as deferrals. Dickson County had not participated in derivative transactions as of June 30, 2010. However, it is reasonably expected that Dickson County may enter into derivative transactions in subsequent years.

C. Subsequent Events

As of July 31, 2010, Dickson County requested draws of \$197,611 from the Montgomery County Public Building Authority on the \$1,200,000 loan.

The following table lists officials who left office on August 31, 2010, and their successors:

| <u>Official</u> | <u>Office</u> | <u>Successor</u> |
|-----------------|------------------|------------------|
| Robert Stone | County Mayor | Bob Rial |
| Jasper McEwen | Highway Engineer | Jerry Burgess |
| Phillip Simons | County Clerk | LouAnn Greer |
| Tom Wall | Sheriff | Jeff Bledsoe |

On September 3, 2010, the General Debt Service Fund issued tax anticipation notes of \$500,000 each to the General and Solid Waste/Sanitation funds for temporary operating funds.

D. Contingent Liabilities

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

E. Landfill Closure/Postclosure Care Costs

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

State and federal laws and regulations require the county to place a final cover on its sanitary landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for 30 years after closure. Although closure and postclosure care costs will be paid only near or after the date that the landfill stops accepting waste, the county reports a portion of these closure and postclosure care costs as an operating expense in each period based on landfill capacity used as of each balance sheet date. Dickson County closed its sanitary landfill in 1998. The \$1,015,700 reported as postclosure care liability at June 30, 2010, represents amounts based on what it would cost to perform all postclosure care in 2010. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

F. Joint Ventures

The Water Authority of Dickson County is a joint venture between Dickson County and the City of Dickson and is governed by Chapter 51, Private Acts of 2001. The authority was established to plan, finance, develop, and operate water and wastewater treatment and transmission facilities. The authority is governed by a five-member board: two representatives from the Turnbull-White Bluff Utility District appointed by the county mayor, the mayor of the City of Dickson or the mayor's designee, one member of the Dickson City Council appointed by the city mayor, and one member at-large selected by the other four members from a resident of the Harpeth Utility District or other participating entities. Dickson County made no contributions to the Water Authority of Dickson County for the year ended June 30, 2010.

The Twenty-third Judicial District Drug Task Force (DTF) is a joint venture formed by an interlocal agreement between the district attorney general of the Twenty-third Judicial District; Cheatham, Dickson, Houston, Humphreys, and Stewart counties; and various cities within these counties. The purpose of the DTF is to provide multi-jurisdictional law enforcement to promote the investigation and prosecution of drug-related activities. Funds for the operations of the DTF come primarily from federal grants, drug fines, and the forfeiture of drug-related assets to the DTF. The DTF is overseen by the district attorney general and is governed by a Board of Directors including the district attorney general, sheriffs, and police chiefs of participating law enforcement agencies within each judicial district. Dickson County made no contributions to the DTF for the year ended June 30, 2010.

The Dickson County Joint Economic and Community Development Board is a joint venture between Dickson County and the cities of Dickson, Burns, Charlotte, White Bluff, Vanleer, and Slayden. The board comprises the county mayor, city mayors, and two additional members. The purpose of the board is to foster communication relative to economic and community development between and among governmental entities, industry, and private citizens. The county and cities will provide the majority of funding for the board based on the percentage of their population compared to the total census of the county when financial activity begins. Dickson County did not appropriate any funds to the Dickson County Joint Economic and Community Development Board for the year ended June 30, 2010.

Dickson County does not have an equity interest in any of the above-noted joint ventures. Complete financial statements for the Water Authority of Dickson County and the Twenty-third Judicial District Drug Task Force can be obtained from their administrative offices at the following addresses:

Administrative Offices:

Water Authority of Dickson County
101 Cowan Road
Dickson, TN 37055

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

Discretely Presented Dickson County School Department

The discretely presented School Department participates in the Volunteer State Cooperative (VOLCO), which represents a cost-sharing arrangement. The cooperative was established through a contractual agreement between the Boards of Education of Bedford County, Coffee County, Dickson County, Fayetteville City, Humphreys County, Manchester City, Marshall County, Maury County, Robertson County, and Stewart County. The cooperative was

authorized through Chapter 49 of Tennessee Code Annotated. The cooperative was established to obtain lower prices for food supplies, materials, equipment, and services by combining the purchasing requirements of each member's school food service systems. The cooperative has contracted with a coordinating district (Stewart County School Department) and a service provider to provide these services. The cooperative is governed by a Representative Committee, comprising one representative from each of the member districts; and an Executive Council, consisting of the chair, vice chair, secretary, treasurer, and a member-at-large from the Representative Committee.

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

Administrative Office:

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

G. Retirement Commitments

Plan Description

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

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

Funding Policy

Dickson County requires employees to contribute five percent of earnable compensation.

Dickson County is required to contribute at an actuarially determined rate; the rate for the fiscal year ended June 30, 2010, was 7.66 percent of annual covered payroll. The contribution requirement of plan members is set by state statute. The contribution requirement for Dickson County is established and may be amended by the TCRS Board of Trustees.

Annual Pension Cost

For the year ended June 30, 2010, Dickson County’s annual pension cost of \$1,283,407 to TCRS was equal to Dickson County’s required and actual contributions. The required contribution was determined as part of the July 1, 2007, actuarial valuation using the frozen entry age actuarial cost method. Significant actuarial assumptions used in the valuation include (a) rate of return on investment of present and future assets of 7.5 percent a year compounded annually, (b) projected salary increases of 4.75 percent (graded) annual rate (no explicit assumption is made regarding the portion attributable to the effects of inflation on salaries), (c) projected 3.5 percent annual increase in the Social Security wage base, and (d) projected post retirement increases of three percent annually. The actuarial value of assets was determined using techniques that smooth the effect of short-term volatility in the market value of total investments over a five-year period. Dickson County’s unfunded actuarial accrued liability is being amortized as a level dollar amount on a closed basis. The remaining amortization period at July 1, 2007, was 11 years. An actuarial valuation was performed as of July 1, 2009, which established contribution rates effective July 1, 2010.

Trend Information

| Fiscal Year Ended | Annual Pension Cost(APC) | Percentage of APC Contributed | Net Pension Obligation |
|-------------------|--------------------------|-------------------------------|------------------------|
| 6-30-10 | \$1,283,407 | 100% | \$0 |
| 6-30-09 | 1,254,304 | 100 | 0 |
| 6-30-08 | 1,257,385 | 100 | 0 |

Funded Status and Funding Progress

As of July 1, 2009, the most recent actuarial valuation date, the plan was 80.46 percent funded. The actuarial accrued liability for benefits was \$23.52 million, and the actuarial value of assets was \$18.93 million, resulting in an unfunded actuarial accrued liability (UAAL) of \$4.6 million. The covered payroll (annual payroll of active employees covered by the plan) was \$16.1 million, and the ratio of the UAAL to the covered payroll was 28.54 percent.

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

The annual required contribution was calculated using the aggregate actuarial cost method. Since the aggregate actuarial cost method does not identify or separately amortize unfunded actuarial liabilities, information about funded status and funding progress has been prepared using the entry age actuarial cost method for that purpose, and this information is intended to serve as a surrogate for the funded status and funding progress of the plan.

School Teachers

Plan Description

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

granted if the CPI increases less than one-half percent. The annual COLA is capped at three percent.

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

Funding Policy

Most teachers are required by state statute to contribute five percent of their salaries to the plan. The employer contribution rate for the School Department is established at an actuarially determined rate. The employer rate for the fiscal year ended June 30, 2010, was 6.42 percent of annual covered payroll. The employer contribution requirement for the School Department is established and may be amended by the TCRS Board of Trustees. The employer's contributions to TCRS for the years ended June 30, 2010, 2009, and 2008, were \$1,870,071, \$1,880,917, and \$1,749,625, respectively, equal to the required contributions for each year.

H. Other Postemployment Benefits (OPEB)

Discretely Presented Dickson County School Department

Plan Description

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

Funding Policy

The premium requirements of plan members are established and may be amended by the insurance committee. The plan is self-insured and financed on a pay-as-you-go basis with the risk shared equally among the participants. Claims liabilities of the plan are periodically computed using actuarial and statistical techniques to establish premium rates. The employer in the plan

develops its own contribution policy in terms of subsidizing active employees or retired employees' premiums since the committee is not prescriptive on that issue. The state provides a partial subsidy to Local Education Agency pre-65 teachers and a full subsidy based on years of service for post-65 teachers in the Medicare Supplement Plan. During the year ended June 30, 2010, the discretely presented Dickson County School Department made contributions totaling \$591,906 for postemployment benefits.

Annual OPEB Cost and Net OPEB Obligation

| | |
|------------------------------|--|
| | Local Education Group Insurance Plan |
| | <hr/> |
| ARC | \$ 541,000 |
| Interest on the NPO | 7,035 |
| Adjustment to the ARC | (6,688) |
| Annual OPEB cost | <hr/> \$ 541,347 |
| Amount of contribution | (591,906) |
| Increase/decrease in NPO | \$ (50,559) |
| Prior-period adjustment | (3,729,119) |
| Net OPEB obligation, 7-1-09 | <hr/> 3,886,018 |
| Net OPEB obligation, 6-30-10 | <hr/> <hr/> \$ 106,340 |

| Fiscal Year Ended | Plan | Annual OPEB Cost | Percentage of Annual OPEB Cost Contributed | Net OPEB Obligation at Year End |
|-------------------------|-----------------------|------------------------|---|---------------------------------------|
| <hr/> | | | | |
| 6-30-08 | Local Education Group | \$ 2,393,000 | 19 % | \$ 1,942,425 |
| 6-30-09 | " | 2,418,334 | 18 | 3,886,018 |
| 6-30-10 | " | 541,347 | 109 | 106,340 |

Funded Status and Funding Progress

The funded status of the plan as of June 30, 2010, was as follows:

| | <u>Local Education Group Insurance Plan</u> |
|---|---|
| Actuarial valuation date | 7-1-09 |
| Actuarial accrued liability (AAL) | \$ 5,116,000 |
| Actuarial value of plan assets | \$ 0 |
| Unfunded actuarial accrued liability (UAAL) | \$ 5,116,000 |
| Actuarial value of assets as a % of the AAL | 0% |
| Covered payroll (active plan members) | \$ 29,218,000 |
| UAAL as a % of covered payroll | 18% |

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future, and actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. The Schedule of Funding Progress, presented as required supplementary information following the notes to the financial statements, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

Actuarial Methods and Assumptions

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

In the July 1, 2009, actuarial valuation for the Local Education Plan, the projected unit credit actuarial cost method was used and the actuarial assumptions included a 4.5 percent investment rate of return (net of administrative expenses) and an annual healthcare cost trend rate of four percent for fiscal year 2010. The trend will rise to ten percent in fiscal year 2011 and then will be reduced by decrements to an ultimate rate of five percent by fiscal year 2021. Both rates include a three percent inflation assumption. The unfunded actuarial accrued liability is being amortized as a

level percentage of payroll on a closed basis over a 30-year period beginning with June 30, 2008.

I. Pollution Remediation

The Tennessee Department of Environment and Conservation (TDEC) notified Dickson County on September 9, 1994, that the county's landfill was in violation of the Clean Water Act because of ground water contamination. The notification required Dickson County to monitor ground water near the landfill site. On February 1, 2001, TDEC issued a remedial action notice to Dickson County regarding the contamination. To comply with the remedial action notice, Dickson County chose to provide public water to the affected areas. Currently, Dickson County has several pending lawsuits related to groundwater contamination at the landfill site. Dickson County has estimated the legal services and site assessment costs related to those lawsuits to be \$1 million at June 30, 2010. Estimated legal services and site assessment costs have been reflected as a current liability in the Statement of Nets Assets at June 30, 2010, in compliance with GASB Statement No. 49, Accounting and Financial Reporting for Pollution Remediation Obligations. Attorneys for the county have advised that it is difficult, if not impossible, to calculate the county's exposure to the legal action. It is the county's position that the county has acted appropriately to abate any alleged contamination. However, the potential exists for legal judgments against Dickson County based on these lawsuits. The amount of the potential judgments could be material to the financial statements of Dickson County as a whole. The amount of the potential judgment(s), if any, was not reasonably estimable at June 30, 2010.

J. Office of Central Accounting and Budgeting

Office of Director of Accounts and Budgets

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

K. Purchasing Laws

Offices of County Mayor and Highway Engineer

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

Office of Director of Schools

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

**REQUIRED SUPPLEMENTARY
INFORMATION**

Exhibit E-1

Dickson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
General Fund
For the Year Ended June 30, 2010

| | Actual (GAAP Basis) | Less: Encumbrances 7/1/2009 | Actual Revenues/ Expenditures (Budgetary Basis) | Budgeted Amounts | | Variance with Final Budget - Positive (Negative) |
|---------------------------------------|---------------------------|-----------------------------------|---|------------------|---------------|--|
| | | | | Original | Final | |
| <u>Revenues</u> | | | | | | |
| Local Taxes | \$ 13,256,796 | \$ 0 | \$ 13,256,796 | \$ 13,148,789 | \$ 13,429,664 | \$ (172,868) |
| Licenses and Permits | 148,432 | 0 | 148,432 | 133,150 | 149,000 | (568) |
| Fines, Forfeitures, and Penalties | 344,774 | 0 | 344,774 | 342,355 | 357,830 | (13,056) |
| Charges for Current Services | 1,591,369 | 0 | 1,591,369 | 1,757,900 | 1,601,000 | (9,631) |
| Other Local Revenues | 208,199 | 0 | 208,199 | 243,300 | 173,325 | 34,874 |
| Fees Received from County Officials | 2,299,832 | 0 | 2,299,832 | 2,372,500 | 2,354,000 | (54,168) |
| State of Tennessee | 1,617,981 | 0 | 1,617,981 | 1,719,143 | 1,837,012 | (219,031) |
| Federal Government | 426,411 | 0 | 426,411 | 535,550 | 634,270 | (207,859) |
| Other Governments and Citizens Groups | 97,946 | 0 | 97,946 | 114,710 | 121,521 | (23,575) |
| Total Revenues | \$ 19,991,740 | \$ 0 | \$ 19,991,740 | \$ 20,367,397 | \$ 20,657,622 | \$ (665,882) |
| <u>Expenditures</u> | | | | | | |
| <u>General Government</u> | | | | | | |
| County Commission | \$ 77,911 | \$ 0 | \$ 77,911 | \$ 78,375 | \$ 78,375 | \$ 464 |
| Board of Equalization | 3,056 | 0 | 3,056 | 3,280 | 3,280 | 224 |
| Other Boards and Committees | 27 | 0 | 27 | 550 | 550 | 523 |
| County Mayor/Executive | 133,962 | 0 | 133,962 | 134,169 | 134,169 | 207 |
| County Attorney | 190,000 | 0 | 190,000 | 163,000 | 195,000 | 5,000 |
| Election Commission | 158,414 | 0 | 158,414 | 157,617 | 163,217 | 4,803 |
| Register of Deeds | 201,376 | 0 | 201,376 | 215,381 | 215,381 | 14,005 |
| Codes Compliance | 211,977 | 0 | 211,977 | 223,139 | 223,139 | 11,162 |
| County Buildings | 349,454 | 0 | 349,454 | 372,996 | 373,119 | 23,665 |
| Preservation of Records | 78,050 | 0 | 78,050 | 80,189 | 80,189 | 2,139 |
| <u>Finance</u> | | | | | | |
| Accounting and Budgeting | 192,270 | 0 | 192,270 | 192,644 | 192,644 | 374 |

(Continued)

Exhibit E-1

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

| | Actual (GAAP Basis) | Less: Encumbrances 7/1/2009 | Actual Revenues/ Expenditures (Budgetary Basis) | Budgeted Amounts | | Variance with Final Budget - Positive (Negative) |
|--|---------------------------|-----------------------------------|---|------------------|------------|--|
| | | | | Original | Final | |
| <u>Expenditures (Cont.)</u> | | | | | | |
| <u>Finance (Cont.)</u> | | | | | | |
| Property Assessor's Office | \$ 293,440 | \$ 0 | \$ 293,440 | \$ 298,928 | \$ 298,928 | \$ 5,488 |
| Reappraisal Program | 28,543 | 0 | 28,543 | 30,000 | 30,000 | 1,457 |
| County Trustee's Office | 291,723 | 0 | 291,723 | 292,483 | 292,483 | 760 |
| County Clerk's Office | 467,988 | 0 | 467,988 | 466,598 | 481,598 | 13,610 |
| <u>Administration of Justice</u> | | | | | | |
| Circuit Court | 320,475 | 0 | 320,475 | 381,571 | 381,571 | 61,096 |
| General Sessions Court | 571,356 | 0 | 571,356 | 487,228 | 586,408 | 15,052 |
| Drug Court | 26,487 | 0 | 26,487 | 30,500 | 26,000 | (487) |
| Chancery Court | 247,516 | 0 | 247,516 | 248,106 | 248,106 | 590 |
| Juvenile Court | 511,483 | 0 | 511,483 | 503,940 | 518,592 | 7,109 |
| District Attorney General | 66,757 | 0 | 66,757 | 67,360 | 70,860 | 4,103 |
| Other Administration of Justice | 216,390 | 0 | 216,390 | 241,925 | 241,925 | 25,535 |
| Victims Assistance Programs | 42,716 | 0 | 42,716 | 0 | 42,500 | (216) |
| <u>Public Safety</u> | | | | | | |
| Sheriff's Department | 4,943,060 | 0 | 4,943,060 | 4,150,088 | 5,126,068 | 183,008 |
| Administration of the Sexual Offender Registry | 8,246 | 0 | 8,246 | 10,000 | 10,000 | 1,754 |
| Jail | 7,151,084 | (3,203,988) | 3,947,096 | 14,362,709 | 7,705,750 | 3,758,654 |
| Juvenile Services | 74,696 | 0 | 74,696 | 79,720 | 79,720 | 5,024 |
| Civil Defense | 87,649 | 0 | 87,649 | 114,607 | 97,607 | 9,958 |
| County Coroner/Medical Examiner | 8,600 | 0 | 8,600 | 17,500 | 17,500 | 8,900 |
| Other Public Safety | 351,975 | 0 | 351,975 | 383,452 | 383,452 | 31,477 |
| <u>Public Health and Welfare</u> | | | | | | |
| Local Health Center | 79,075 | 0 | 79,075 | 82,914 | 82,914 | 3,839 |
| Rabies and Animal Control | 45,595 | 0 | 45,595 | 52,773 | 52,773 | 7,178 |

(Continued)

Exhibit E-1

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

| | Actual (GAAP Basis) | Less: Encumbrances 7/1/2009 | Actual Revenues/ Expenditures (Budgetary Basis) | Budgeted Amounts | | Variance with Final Budget - Positive (Negative) |
|--|---------------------------|-----------------------------------|---|------------------|----------------|--|
| | | | | Original | Final | |
| <u>Expenditures (Cont.)</u> | | | | | | |
| <u>Public Health and Welfare (Cont.)</u> | | | | | | |
| Ambulance/Emergency Medical Services | \$ 2,575,791 | \$ 0 | \$ 2,575,791 | \$ 2,637,945 | \$ 2,665,445 | \$ 89,654 |
| Dental Health Program | 509,948 | 0 | 509,948 | 577,993 | 678,400 | 168,452 |
| Other Local Health Services | 46,100 | 0 | 46,100 | 45,000 | 50,000 | 3,900 |
| Regional Mental Health Center | 18,135 | 0 | 18,135 | 18,135 | 18,135 | 0 |
| Appropriation to State | 90,000 | 0 | 90,000 | 90,000 | 90,000 | 0 |
| <u>Social, Cultural, and Recreational Services</u> | | | | | | |
| Libraries | 458,374 | 0 | 458,374 | 458,377 | 458,377 | 3 |
| <u>Agriculture and Natural Resources</u> | | | | | | |
| Agriculture Extension Service | 126,227 | 0 | 126,227 | 126,721 | 126,721 | 494 |
| Forest Service | 1,950 | 0 | 1,950 | 1,950 | 1,950 | 0 |
| Soil Conservation | 39,774 | 0 | 39,774 | 41,169 | 41,169 | 1,395 |
| <u>Other Operations</u> | | | | | | |
| Housing and Urban Development | 364,374 | 0 | 364,374 | 500,000 | 500,000 | 135,626 |
| Other Charges | 39,992 | 0 | 39,992 | 39,000 | 39,600 | (392) |
| Employee Benefits | 47,004 | 0 | 47,004 | 0 | 0 | (47,004) |
| ARRA Grant # 3 | 5,912 | 0 | 5,912 | 0 | 5,912 | 0 |
| Miscellaneous | 477,524 | 0 | 477,524 | 467,312 | 482,312 | 4,788 |
| Total Expenditures | \$ 22,232,456 | \$ (3,203,988) | \$ 19,028,468 | \$ 28,927,344 | \$ 23,591,839 | \$ 4,563,371 |
| <u>Excess (Deficiency) of Revenues</u> | | | | | | |
| Over Expenditures | \$ (2,240,716) | \$ 3,203,988 | \$ 963,272 | \$ (8,559,947) | \$ (2,934,217) | \$ 3,897,489 |
| <u>Other Financing Sources (Uses)</u> | | | | | | |
| Notes Issued | \$ 3,869,998 | \$ 0 | \$ 3,869,998 | \$ 10,000,000 | \$ 3,333,041 | \$ 536,957 |

(Continued)

Exhibit E-1

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

| | Actual (GAAP Basis) | Less: Encumbrances 7/1/2009 | Actual Revenues/ Expenditures (Budgetary Basis) | Budgeted Amounts | | Variance with Final Budget - Positive (Negative) |
|---|---------------------------|-----------------------------------|---|------------------|--------------|--|
| | | | | Original | Final | |
| <u>Other Financing Sources (Uses) (Cont.)</u> | | | | | | |
| Other Loans Issued | \$ 369,920 | \$ 0 | \$ 369,920 | \$ 0 | \$ 883,500 | \$ (513,580) |
| Insurance Recovery | 6,182 | 0 | 6,182 | 5,000 | 12,500 | (6,318) |
| Transfers Out | (1,450,000) | 0 | (1,450,000) | (1,450,000) | (1,450,000) | 0 |
| Total Other Financing Sources (Uses) | \$ 2,796,100 | \$ 0 | \$ 2,796,100 | \$ 8,555,000 | \$ 2,779,041 | \$ 17,059 |
| Net Change in Fund Balance | \$ 555,384 | \$ 3,203,988 | \$ 3,759,372 | \$ (4,947) | \$ (155,176) | \$ 3,914,548 |
| Fund Balance, July 1, 2009 | 2,834,055 | (3,203,988) | (369,933) | 2,834,055 | 2,834,055 | (3,203,988) |
| Fund Balance, June 30, 2010 | \$ 3,389,439 | \$ 0 | \$ 3,389,439 | \$ 2,829,108 | \$ 2,678,879 | \$ 710,560 |

Exhibit E-2

Dickson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual and Budget
Highway/Public Works Fund
For the Year Ended June 30, 2010

| | Actual | Budgeted Amounts | | Variance with Final Budget - Positive (Negative) |
|--|---------------------|---------------------|---------------------|--|
| | | Original | Final | |
| <u>Revenues</u> | | | | |
| Local Taxes | \$ 1,792,902 | \$ 1,771,037 | \$ 1,752,537 | \$ 40,365 |
| Licenses and Permits | 31 | 60 | 60 | (29) |
| Other Local Revenues | 64,589 | 120,000 | 81,000 | (16,411) |
| State of Tennessee | 2,039,621 | 2,197,000 | 2,361,275 | (321,654) |
| Total Revenues | <u>\$ 3,897,143</u> | <u>\$ 4,088,097</u> | <u>\$ 4,194,872</u> | <u>\$ (297,729)</u> |
| <u>Expenditures</u> | | | | |
| <u>Highways</u> | | | | |
| Administration | \$ 226,623 | \$ 229,944 | \$ 229,944 | \$ 3,321 |
| Highway and Bridge Maintenance | 3,075,609 | 2,837,770 | 3,555,154 | 479,545 |
| Operation and Maintenance of Equipment | 406,204 | 596,000 | 596,000 | 189,796 |
| Other Charges | 110,898 | 128,200 | 124,447 | 13,549 |
| Employee Benefits | 454,203 | 431,000 | 457,068 | 2,865 |
| Capital Outlay | 29,694 | 25,000 | 30,000 | 306 |
| Total Expenditures | <u>\$ 4,303,231</u> | <u>\$ 4,247,914</u> | <u>\$ 4,992,613</u> | <u>\$ 689,382</u> |
| Excess (Deficiency) of Revenues Over Expenditures | <u>\$ (406,088)</u> | <u>\$ (159,817)</u> | <u>\$ (797,741)</u> | <u>\$ 391,653</u> |
| Net Change in Fund Balance | \$ (406,088) | \$ (159,817) | \$ (797,741) | \$ 391,653 |
| Fund Balance, July 1, 2009 | <u>2,564,648</u> | <u>2,564,648</u> | <u>2,564,648</u> | <u>0</u> |
| Fund Balance, June 30, 2010 | <u>\$ 2,158,560</u> | <u>\$ 2,404,831</u> | <u>\$ 1,766,907</u> | <u>\$ 391,653</u> |

Exhibit E-3

Dickson County, Tennessee
Schedule of Funding Progress – Pension Plan
Primary Government and Discretely Presented Dickson County School Department
June 30, 2010

(Dollar amounts in thousands)

| Actuarial Valuation Date | Actuarial Value of Plan Assets (a) | Actuarial Accrued Liability (AAL) Entry Age (b) | Unfunded AAL (UAAL) (b)-(a) | Funded Ratio (a/b) | Covered Payroll (c) | UAAL as a Percentage of Covered Payroll ((b-a)/c) |
|--------------------------------|--|--|--------------------------------------|--------------------------|---------------------------|---|
| 7-1-07 | \$ 14,891 | \$ 18,185 | \$ 3,294 | 81.89 % | \$ 14,656 | 22.48 % |
| 7-1-09 | 18,928 | 23,524 | 4,596 | 80.46 | 16,103 | 28.54 |

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 went into effect during the year of the 2007 actuarial valuation; therefore, only the two most recent valuations are presented.

Exhibit E-4

Dickson County, Tennessee
Schedule of Funding Progress – Other Postemployment Benefits Plan
Discretely Presented Dickson County School Department
June 30, 2010

Local Education Group Plan

(Dollar amounts in thousands)

| Actuarial Valuation Date * | Actuarial Value of Assets (a) | Actuarial Accrued Liability (AAL) (b) | Unfunded AAL (UAAL) (b)-(a) | Funded Ratio (a/b) | Covered Payroll (c) | UAAL as a Percentage of Covered Payroll ((b-a)/c) |
|----------------------------------|--|---|--------------------------------------|--------------------------|---------------------------|---|
| 7-1-07 | \$ 0 | \$ 18,156 | \$ 18,156 | 0 % | \$ 27,682 | 66 % |
| 7-1-09 | 0 | 5,116 | 5,116 | 0 | 29,218 | 18 |

* Data only available for two actuarial valuations.

DICKSON COUNTY, TENNESSEE
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2010

A. BUDGETARY INFORMATION

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

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

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

B. CASH SHORTAGES (CURRENT AND PRIOR YEARS)

The office had a cash shortage of \$300 on June 30, 2010. The audit of Dickson County for the 2005-06 year revealed a cash shortage of \$1,350 in the Office of Circuit Court Clerk. During December 2005, the circuit court clerk informed auditors that the office's bank deposit was short \$1,050, and the employee who receipted the collections could offer no explanation; therefore, the clerk replaced the cash shortage with personal funds. On August 28, 2006, the clerk informed auditors that this same employee had stolen an additional \$300 from the office by altering records in the office computer system. The employee's employment was terminated on August 30, 2006. On October 25, 2006, the Grand Jury indicted the employee. However, the case is still pending and no trial date has been set. The \$300 balance has been written-off and is no longer reflected as a receivable.

A special report dated March 8, 2010, on the Dickson County Clerk for the period January 1, 2009, through September 30, 2009, reported a cash shortage of \$13,193.83. In September 2009, County Clerk Phil Simons discovered that several motor vehicle title application transactions and business tax license payments had been manipulated and/or altered by an employee of the office. Our investigation discovered numerous individual transactions had been manipulated and/or altered. Of these transactions 231 totaled \$13,193.83, which had not been accounted for as of

September 30, 2009. These funds had been diverted from the office for the personal use of an employee. The employee's employment with the County Clerk's Office was terminated on September 29, 2009. On February 18, 2010, the Dickson County Grand Jury indicted Desiree Creech, a former employee of the County Clerk's Office, on one count of theft between \$10,000 and \$60,000. On August 16, 2010, the defendant pled guilty and was sentenced to four years probation and ordered to pay restitution of \$15,470 to Dickson County. The county's insurance carrier paid the county \$12,693.83 on September 29, 2010.

C. EXPENDITURES EXCEEDED APPROPRIATIONS

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

| <u>Major Category</u> | <u>Amount Overspent</u> |
|-----------------------------|-----------------------------|
| Drug Court | \$ 487 |
| Victims Assistance Programs | 216 |
| Other Charges | 392 |
| Employee Benefits | 47,004 |

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

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

Nonmajor Governmental Funds

Special Revenue Funds

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

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

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

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

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

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

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

Capital Projects Funds

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

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

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

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

Exhibit F-1

Dickson County, Tennessee
 Combining Balance Sheet
 Nonmajor Governmental Funds
 June 30, 2010

| | | Special Revenue Funds | | | | | | | Total |
|----|-----|-----------------------|--------------------------|--------------|---------------------------|--------------------------------|--------|----|-----------|
| | | Public Library | Solid Waste / Sanitation | Drug Control | District Attorney General | Constitutional Officers - Fees | Bridge | | |
| \$ | 0 | \$ | 300 | \$ | 0 | \$ | 0 | \$ | 13,570 |
| | 193 | | 0 | | 1,304,242 | | 0 | | 1,458,977 |
| | 0 | | 137,468 | | 0 | | 0 | | 1,071 |
| | 0 | | 11,940 | | 0 | | 0 | | 13,927 |
| | 0 | | 0 | | 1,987 | | 0 | | 0 |
| | 0 | | 0 | | 0 | | 0 | | 513,486 |
| | 0 | | 0 | | 0 | | 0 | | (17,561) |
| \$ | 193 | \$ | 149,708 | \$ | 1,304,242 | \$ | 22,450 | \$ | 13,270 |
| | | | | | | | | | 1,955,973 |
| | | | | | | | | | \$ |
| | | | | | | | | | 3,445,836 |

ASSETS

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

Total Assets

LIABILITIES AND FUND BALANCES

Liabilities

Accounts Payable
 Payroll Deductions Payable
 Cash Overdraft
 Retainage Payable
 Due to Other Funds
 Due to Litigants, Heirs, and Others
 Deferred Revenue - Current Property Taxes
 Deferred Revenue - Delinquent Property Taxes

Total Liabilities

Fund Balances

Reserved for Encumbrances
 Unreserved
 Total Fund Balances

Total Liabilities and Fund Balances

| | | | | | | | | | | | | | |
|----|-----|----|---------|----|-----------|----|--------|----|--------|----|-----------|----|-----------|
| \$ | 0 | \$ | 116,538 | \$ | 1,159 | \$ | 0 | \$ | 0 | \$ | 1,541 | \$ | 119,238 |
| | 0 | | 1,570 | | 0 | | 0 | | 0 | | 0 | | 1,570 |
| | 0 | | 11,726 | | 0 | | 0 | | 0 | | 0 | | 11,726 |
| | 0 | | 5,000 | | 0 | | 0 | | 0 | | 0 | | 5,000 |
| | 0 | | 0 | | 0 | | 13,270 | | 0 | | 0 | | 13,270 |
| | 0 | | 0 | | 1,161,155 | | 0 | | 0 | | 0 | | 1,161,155 |
| | 0 | | 0 | | 0 | | 0 | | 0 | | 474,944 | | 474,944 |
| | 0 | | 0 | | 0 | | 0 | | 0 | | 17,411 | | 17,411 |
| \$ | 0 | \$ | 134,834 | \$ | 1,162,314 | \$ | 0 | \$ | 13,270 | \$ | 493,896 | \$ | 1,804,314 |
| \$ | 0 | \$ | 1,500 | \$ | 0 | \$ | 0 | \$ | 0 | \$ | 0 | \$ | 1,500 |
| | 193 | | 13,374 | | 141,928 | | 22,450 | | 0 | | 1,462,077 | | 1,640,022 |
| | 193 | | 14,874 | | 141,928 | | 22,450 | | 0 | | 1,462,077 | | 1,641,522 |
| \$ | 193 | \$ | 149,708 | \$ | 1,304,242 | \$ | 22,450 | \$ | 13,270 | \$ | 1,955,973 | \$ | 3,445,836 |

(Continued)

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

| | Capital Projects Funds | | | | Total Nonmajor Governmental Funds |
|----|--------------------------------|---|------------------------------|---------|--|
| | General Capital Projects | Community Development/ Industrial Park | Other Capital Projects | Total | |
| \$ | 0 | 0 | 0 | 0 | 0 |
| | 245 | 281,002 | 55,195 | 336,442 | 13,570 |
| | 0 | 47,680 | 0 | 47,680 | 3,119,713 |
| | 0 | 0 | 0 | 0 | 186,823 |
| | 0 | 0 | 0 | 0 | 13,927 |
| | 0 | 0 | 0 | 0 | 513,486 |
| | 0 | 0 | 0 | 0 | (17,561) |
| \$ | 245 | 328,682 | 55,195 | 384,122 | 3,829,958 |

ASSETS

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

LIABILITIES AND FUND BALANCES

| | | | | | |
|--|-----|---------|--------|---------|-----------|
| <u>Liabilities</u> | | | | | |
| Accounts Payable | 0 | 31,668 | 0 | 31,668 | 150,906 |
| Payroll Deductions Payable | 0 | 0 | 0 | 0 | 1,570 |
| Cash Overdraft | 0 | 0 | 0 | 0 | 11,726 |
| Retainage Payable | 0 | 0 | 0 | 0 | 5,000 |
| Due to Other Funds | 0 | 9,705 | 0 | 9,705 | 22,975 |
| Due to Litigants, Heirs, and Others | 0 | 0 | 0 | 0 | 1,161,155 |
| Deferred Revenue - Current Property Taxes | 0 | 0 | 0 | 0 | 474,944 |
| Deferred Revenue - Delinquent Property Taxes | 0 | 0 | 0 | 0 | 17,411 |
| Total Liabilities | 0 | 41,373 | 0 | 41,373 | 1,845,687 |
| <u>Fund Balances</u> | | | | | |
| Reserved for Encumbrances | 0 | 0 | 0 | 0 | 1,500 |
| Unreserved | 245 | 287,309 | 55,195 | 342,749 | 1,982,771 |
| Total Fund Balances | 245 | 287,309 | 55,195 | 342,749 | 1,984,271 |
| Total Liabilities and Fund Balances | 245 | 328,682 | 55,195 | 384,122 | 3,829,958 |

Dickson County, Tennessee
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2010

| | Special Revenue Funds | | | | | | Total |
|---|-----------------------|-------------------------|--------------|---------------------------|--------------|----------------|-------|
| | Public Library | Solid Waste/ Sanitation | Drug Control | District Attorney General | Bridge | | |
| <u>Revenues</u> | | | | | | | |
| Local Taxes | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 488,711 | \$ 488,711 | |
| Licenses and Permits | 0 | 0 | 0 | 0 | 16 | 16 | |
| Fines, Forfeitures, and Penalties | 0 | 0 | 58,448 | 33,086 | 0 | 91,534 | |
| Charges for Current Services | 53,104 | 927,885 | 0 | 35 | 0 | 981,024 | |
| Other Local Revenues | 0 | 80,093 | 0 | 650 | 0 | 80,743 | |
| State of Tennessee | 0 | 27,706 | 3,807 | 0 | 164,244 | 195,757 | |
| Other Governments and Citizens Groups | 0 | 0 | 0 | 0 | 0 | 0 | |
| Total Revenues | \$ 53,104 | \$ 1,035,684 | \$ 62,255 | \$ 33,771 | \$ 652,971 | \$ 1,837,785 | |
| <u>Expenditures</u> | | | | | | | |
| Current: | | | | | | | |
| Administration of Justice | \$ 0 | \$ 0 | \$ 0 | \$ 37,171 | \$ 0 | \$ 37,171 | |
| Public Safety | 0 | 0 | 286,336 | 0 | 0 | 286,336 | |
| Public Health and Welfare | 0 | 2,837,261 | 0 | 0 | 0 | 2,837,261 | |
| Social, Cultural, and Recreational Services | 130,106 | 0 | 0 | 0 | 0 | 130,106 | |
| Other Operations | 0 | 0 | 0 | 0 | 0 | 0 | |
| Highways | 0 | 0 | 0 | 0 | 670,896 | 670,896 | |
| Capital Projects | 0 | 21,736 | 0 | 0 | 0 | 21,736 | |
| Total Expenditures | \$ 130,106 | \$ 2,858,997 | \$ 286,336 | \$ 37,171 | \$ 670,896 | \$ 3,983,506 | |
| Excess (Deficiency) of Revenues Over Expenditures | \$ (77,002) | \$ (1,823,313) | \$ (224,081) | \$ (3,400) | \$ (17,925) | \$ (2,145,721) | |
| <u>Other Financing Sources (Uses)</u> | | | | | | | |
| Insurance Recovery | \$ 0 | \$ 2,265 | \$ 0 | \$ 0 | \$ 0 | \$ 2,265 | |
| Transfers In | 0 | 1,450,000 | 0 | 0 | 0 | 1,450,000 | |
| Total Other Financing Sources (Uses) | \$ 0 | \$ 1,452,265 | \$ 0 | \$ 0 | \$ 0 | \$ 1,452,265 | |
| Net Change in Fund Balances | \$ (77,002) | \$ (371,048) | \$ (224,081) | \$ (3,400) | \$ (17,925) | \$ (693,456) | |
| Fund Balance, July 1, 2009 | 77,195 | 385,922 | 366,009 | 25,850 | 1,480,002 | 2,334,978 | |
| Fund Balance, June 30, 2010 | \$ 193 | \$ 14,874 | \$ 141,928 | \$ 22,450 | \$ 1,462,077 | \$ 1,641,522 | |

(Continued)

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

| | Capital Projects Funds | | | | | Total Nonmajor Governmental Funds |
|--|--------------------------------|---|------------------------------|--------------|----------------|--|
| | General Capital Projects | Community Development/ Industrial Park | Other Capital Projects | Total | Total | |
| <u>Revenues</u> | | | | | | |
| Local Taxes | \$ 0 | \$ 345,888 | \$ 459 | \$ 346,347 | \$ 835,058 | |
| Licenses and Permits | 0 | 0 | 0 | 0 | 16 | |
| Fines, Forfeitures, and Penalties | 0 | 0 | 0 | 0 | 91,534 | |
| Charges for Current Services | 0 | 60 | 0 | 60 | 981,084 | |
| Other Local Revenues | 0 | 465 | 0 | 465 | 81,208 | |
| State of Tennessee | 0 | 1,500 | 0 | 1,500 | 197,257 | |
| Other Governments and Citizens Groups | 0 | 500 | 0 | 500 | 500 | |
| Total Revenues | \$ 0 | \$ 348,413 | \$ 459 | \$ 348,872 | \$ 2,186,657 | |
| <u>Expenditures</u> | | | | | | |
| Current: | | | | | | |
| Administration of Justice | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 37,171 | |
| Public Safety | 0 | 0 | 0 | 0 | 286,336 | |
| Public Health and Welfare | 0 | 0 | 0 | 0 | 2,837,261 | |
| Social, Cultural, and Recreational Services | 0 | 0 | 0 | 0 | 130,106 | |
| Other Operations | 0 | 454,859 | 0 | 454,859 | 454,859 | |
| Highways | 0 | 0 | 0 | 0 | 670,896 | |
| Capital Projects | 0 | 0 | 9 | 9 | 21,745 | |
| Total Expenditures | \$ 0 | \$ 454,859 | \$ 9 | \$ 454,868 | \$ 4,438,374 | |
| Excess (Deficiency) of Revenues Over Expenditures | \$ 0 | \$ (106,446) | \$ 450 | \$ (105,996) | \$ (2,251,717) | |
| <u>Other Financing Sources (Uses)</u> | | | | | | |
| Insurance Recovery | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 2,265 | |
| Transfers In | 0 | 0 | 0 | 0 | 1,450,000 | |
| Total Other Financing Sources (Uses) | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 1,452,265 | |
| Net Change in Fund Balances | \$ 0 | \$ (106,446) | \$ 450 | \$ (105,996) | \$ (799,452) | |
| Fund Balance, July 1, 2009 | 245 | 383,755 | 54,745 | 448,745 | 2,783,723 | |
| Fund Balance, June 30, 2010 | \$ 245 | \$ 287,309 | \$ 55,195 | \$ 342,749 | \$ 1,984,271 | |

Exhibit F-3

Dickson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual and Budget
Public Library Fund
For the Year Ended June 30, 2010

| | Actual | Budgeted Amounts | | Variance with Final Budget - Positive (Negative) |
|--|-------------|------------------|-------------|--|
| | | Original | Final | |
| <u>Revenues</u> | | | | |
| Charges for Current Services | \$ 53,104 | \$ 45,000 | \$ 45,000 | \$ 8,104 |
| Total Revenues | \$ 53,104 | \$ 45,000 | \$ 45,000 | \$ 8,104 |
| <u>Expenditures</u> | | | | |
| <u>Social, Cultural, and Recreational Services</u> | | | | |
| Libraries | \$ 130,106 | \$ 28,000 | \$ 122,002 | \$ (8,104) |
| Total Expenditures | \$ 130,106 | \$ 28,000 | \$ 122,002 | \$ (8,104) |
| Excess (Deficiency) of Revenues Over Expenditures | \$ (77,002) | \$ 17,000 | \$ (77,002) | \$ 0 |
| Net Change in Fund Balance | \$ (77,002) | \$ 17,000 | \$ (77,002) | \$ 0 |
| Fund Balance, July 1, 2009 | 77,195 | 77,195 | 77,195 | 0 |
| Fund Balance, June 30, 2010 | \$ 193 | \$ 94,195 | \$ 193 | \$ 0 |

Exhibit F-4

Dickson 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, 2010

| | Actual (GAAP Basis) | Add: Encumbrances 6/30/2010 | Actual Revenues/ Expenditures (Budgetary Basis) | Budgeted Amounts | | Variance with Final Budget - Positive (Negative) |
|--|---------------------------|-----------------------------------|---|------------------|----------------|--|
| | | | | Original | Final | |
| <u>Revenues</u> | | | | | | |
| Charges for Current Services | \$ 927,885 | \$ 0 | \$ 927,885 | \$ 1,040,500 | \$ 1,042,950 | \$ (115,065) |
| Other Local Revenues | 80,093 | 0 | 80,093 | 30,000 | 77,500 | 2,593 |
| State of Tennessee | 27,706 | 0 | 27,706 | 40,000 | 32,000 | (4,294) |
| Total Revenues | \$ 1,035,684 | \$ 0 | \$ 1,035,684 | \$ 1,110,500 | \$ 1,152,450 | \$ (116,766) |
| <u>Expenditures</u> | | | | | | |
| <u>Public Health and Welfare</u> | | | | | | |
| Waste Pickup | \$ 2,173,551 | \$ 0 | \$ 2,173,551 | \$ 2,526,281 | \$ 2,252,651 | \$ 79,100 |
| Landfill Operation and Maintenance | 551,652 | 0 | 551,652 | 0 | 350,000 | (201,652) |
| Postclosure Care Costs | 112,058 | 1,500 | 113,558 | 240,000 | 151,325 | 37,767 |
| <u>Capital Projects</u> | | | | | | |
| Other General Government Projects | 21,736 | 0 | 21,736 | 5,500 | 20,000 | (1,736) |
| Total Expenditures | \$ 2,858,997 | \$ 1,500 | \$ 2,860,497 | \$ 2,771,781 | \$ 2,773,976 | \$ (86,521) |
| Excess (Deficiency) of Revenues Over Expenditures | \$ (1,823,313) | \$ (1,500) | \$ (1,824,813) | \$ (1,661,281) | \$ (1,621,526) | \$ (203,287) |
| <u>Other Financing Sources (Uses)</u> | | | | | | |
| Insurance Recovery | \$ 2,265 | \$ 0 | \$ 2,265 | \$ 0 | \$ 0 | \$ 2,265 |
| Transfers In | 1,450,000 | 0 | 1,450,000 | 1,450,000 | 1,450,000 | 0 |
| Total Other Financing Sources (Uses) | \$ 1,452,265 | \$ 0 | \$ 1,452,265 | \$ 1,450,000 | \$ 1,450,000 | \$ 2,265 |
| Net Change in Fund Balance Fund Balance, July 1, 2009 | \$ (371,048) | \$ (1,500) | \$ (372,548) | \$ (211,281) | \$ (171,526) | \$ (201,022) |
| | 385,922 | 0 | 385,922 | 385,922 | 385,922 | 0 |
| Fund Balance, June 30, 2010 | \$ 14,874 | \$ (1,500) | \$ 13,374 | \$ 174,641 | \$ 214,396 | \$ (201,022) |

Exhibit F-5

Dickson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual and Budget
Drug Control Fund
For the Year Ended June 30, 2010

| | Actual | Budgeted Amounts | | Variance with Final Budget - Positive (Negative) |
|--|--------------------------|--------------------------|-------------------------|--|
| | | Original | Final | |
| <u>Revenues</u> | | | | |
| Fines, Forfeitures, and Penalties | \$ 58,448 | \$ 18,500 | \$ 73,000 | \$ (14,552) |
| State of Tennessee | 3,807 | 0 | 4,000 | (193) |
| Total Revenues | <u>\$ 62,255</u> | <u>\$ 18,500</u> | <u>\$ 77,000</u> | <u>\$ (14,745)</u> |
| <u>Expenditures</u> | | | | |
| <u>Public Safety</u> | | | | |
| Drug Enforcement | \$ 286,336 | \$ 179,280 | \$ 372,280 | \$ 85,944 |
| Total Expenditures | <u>\$ 286,336</u> | <u>\$ 179,280</u> | <u>\$ 372,280</u> | <u>\$ 85,944</u> |
| Excess (Deficiency) of Revenues Over Expenditures | <u>\$ (224,081)</u> | <u>\$ (160,780)</u> | <u>\$ (295,280)</u> | <u>\$ 71,199</u> |
| Net Change in Fund Balance | \$ (224,081) | \$ (160,780) | \$ (295,280) | \$ 71,199 |
| Fund Balance, July 1, 2009 | <u>366,009</u> | <u>366,009</u> | <u>366,009</u> | <u>0</u> |
| Fund Balance, June 30, 2010 | <u><u>\$ 141,928</u></u> | <u><u>\$ 205,229</u></u> | <u><u>\$ 70,729</u></u> | <u><u>\$ 71,199</u></u> |

Exhibit F-6

Dickson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual and Budget
Bridge Fund
For the Year Ended June 30, 2010

| | Actual | Budgeted Amounts | | Variance with Final Budget - Positive (Negative) |
|--|---------------------|---------------------|---------------------|--|
| | | Original | Final | |
| <u>Revenues</u> | | | | |
| Local Taxes | \$ 488,711 | \$ 483,735 | \$ 482,735 | \$ 5,976 |
| Licenses and Permits | 16 | 30 | 25 | (9) |
| State of Tennessee | 164,244 | 13,000 | 164,250 | (6) |
| Total Revenues | <u>\$ 652,971</u> | <u>\$ 496,765</u> | <u>\$ 647,010</u> | <u>\$ 5,961</u> |
| <u>Expenditures</u> | | | | |
| <u>Highways</u> | | | | |
| Highway and Bridge Maintenance | \$ 442,185 | \$ 500,000 | \$ 500,000 | \$ 57,815 |
| Other Charges | 228,711 | 233,920 | 233,920 | 5,209 |
| Total Expenditures | <u>\$ 670,896</u> | <u>\$ 733,920</u> | <u>\$ 733,920</u> | <u>\$ 63,024</u> |
| Excess (Deficiency) of Revenues Over Expenditures | <u>\$ (17,925)</u> | <u>\$ (237,155)</u> | <u>\$ (86,910)</u> | <u>\$ 68,985</u> |
| Net Change in Fund Balance | \$ (17,925) | \$ (237,155) | \$ (86,910) | \$ 68,985 |
| Fund Balance, July 1, 2009 | 1,480,002 | 1,480,002 | 1,480,002 | 0 |
| Fund Balance, June 30, 2010 | <u>\$ 1,462,077</u> | <u>\$ 1,242,847</u> | <u>\$ 1,393,092</u> | <u>\$ 68,985</u> |

Exhibit F-7

Dickson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual and Budget
Community Development/Industrial Park Fund
For the Year Ended June 30, 2010

| | Actual | Budgeted Amounts | | Variance with Final Budget - Positive (Negative) |
|---|---------------------|---------------------|---------------------|--|
| | | Original | Final | |
| <u>Revenues</u> | | | | |
| Local Taxes | \$ 345,888 | \$ 300,000 | \$ 325,000 | \$ 20,888 |
| Charges for Current Services | 60 | 0 | 0 | 60 |
| Other Local Revenues | 465 | 0 | 0 | 465 |
| State of Tennessee | 1,500 | 0 | 2,000 | (500) |
| Other Governments and Citizens Groups | 500 | 0 | 0 | 500 |
| Total Revenues | <u>\$ 348,413</u> | <u>\$ 300,000</u> | <u>\$ 327,000</u> | <u>\$ 21,413</u> |
| <u>Expenditures</u> | | | | |
| <u>Other Operations</u> | | | | |
| Industrial Development | \$ 454,859 | \$ 475,750 | \$ 477,849 | \$ 22,990 |
| Total Expenditures | <u>\$ 454,859</u> | <u>\$ 475,750</u> | <u>\$ 477,849</u> | <u>\$ 22,990</u> |
| Excess (Deficiency) of Revenues Over Expenditures | <u>\$ (106,446)</u> | <u>\$ (175,750)</u> | <u>\$ (150,849)</u> | <u>\$ 44,403</u> |
| <u>Other Financing Sources (Uses)</u> | | | | |
| Transfers Out | \$ 0 | \$ (14,000) | \$ (17,000) | \$ 17,000 |
| Total Other Financing Sources (Uses) | <u>\$ 0</u> | <u>\$ (14,000)</u> | <u>\$ (17,000)</u> | <u>\$ 17,000</u> |
| Net Change in Fund Balance | \$ (106,446) | \$ (189,750) | \$ (167,849) | \$ 61,403 |
| Fund Balance, July 1, 2009 | <u>393,755</u> | <u>393,755</u> | <u>393,755</u> | <u>0</u> |
| Fund Balance, June 30, 2010 | <u>\$ 287,309</u> | <u>\$ 204,005</u> | <u>\$ 225,906</u> | <u>\$ 61,403</u> |

Major Governmental Fund

General Debt Service Fund

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

Exhibit G

Dickson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual and Budget
General Debt Service Fund
For the Year Ended June 30, 2010

| | Actual | Budgeted Amounts | | Variance with Final Budget - Positive (Negative) |
|---|---------------------|---------------------|---------------------|--|
| | | Original | Final | |
| <u>Revenues</u> | | | | |
| Local Taxes | \$ 8,328,857 | \$ 8,186,988 | \$ 8,317,788 | \$ 11,069 |
| Licenses and Permits | 186 | 300 | 300 | (114) |
| Other Local Revenues | 59,608 | 105,250 | 60,250 | (642) |
| State of Tennessee | 178,523 | 150,000 | 178,600 | (77) |
| Other Governments and Citizens Groups | 1,066,700 | 1,067,200 | 1,067,200 | (500) |
| Total Revenues | <u>\$ 9,633,874</u> | <u>\$ 9,509,738</u> | <u>\$ 9,624,138</u> | <u>\$ 9,736</u> |
| <u>Expenditures</u> | | | | |
| <u>Principal on Debt</u> | | | | |
| General Government | \$ 911,000 | \$ 911,000 | \$ 911,000 | \$ 0 |
| Highways and Streets | 363,000 | 363,000 | 363,000 | 0 |
| Education | 4,765,000 | 4,770,000 | 4,770,000 | 5,000 |
| <u>Interest on Debt</u> | | | | |
| General Government | 388,560 | 331,500 | 552,650 | 164,090 |
| Highways and Streets | 42,817 | 116,700 | 86,700 | 43,883 |
| Education | 2,573,125 | 2,875,000 | 2,830,750 | 257,625 |
| <u>Other Debt Service</u> | | | | |
| General Government | 157,761 | 170,000 | 180,000 | 22,239 |
| Highways and Streets | 7,940 | 7,500 | 10,000 | 2,060 |
| Education | 27,353 | 35,000 | 35,000 | 7,647 |
| Total Expenditures | <u>\$ 9,236,556</u> | <u>\$ 9,579,700</u> | <u>\$ 9,739,100</u> | <u>\$ 502,544</u> |
| Excess (Deficiency) of Revenues Over Expenditures | <u>\$ 397,318</u> | <u>\$ (69,962)</u> | <u>\$ (114,962)</u> | <u>\$ 512,280</u> |
| <u>Other Financing Sources (Uses)</u> | | | | |
| Transfers In | \$ 16,293 | \$ 14,000 | \$ 17,000 | \$ (707) |
| Total Other Financing Sources (Uses) | <u>\$ 16,293</u> | <u>\$ 14,000</u> | <u>\$ 17,000</u> | <u>\$ (707)</u> |
| Net Change in Fund Balance | \$ 413,611 | \$ (55,962) | \$ (97,962) | \$ 511,573 |
| Fund Balance, July 1, 2009 | <u>2,359,555</u> | <u>2,359,555</u> | <u>2,359,555</u> | <u>0</u> |
| Fund Balance, June 30, 2010 | <u>\$ 2,773,166</u> | <u>\$ 2,303,593</u> | <u>\$ 2,261,593</u> | <u>\$ 511,573</u> |

Fiduciary Funds

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

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

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

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

Exhibit H-1

Dickson County, Tennessee
Combining Statement of Fiduciary Assets and Liabilities
Fiduciary Funds
June 30, 2010

| | <u>Agency Funds</u> | | | |
|---------------------------------------|--------------------------|---|------------------------------|---------------------|
| | Cities - Sales Tax | Constitu- tional Officers - Agency | Judicial District Drug | Total |
| <u>ASSETS</u> | | | | |
| Cash | \$ 0 | \$ 912,651 | \$ 6,219 | \$ 918,870 |
| Equity in Pooled Cash and Investments | 0 | 0 | 3,426,466 | 3,426,466 |
| Accounts Receivable | 0 | 70 | 4,046 | 4,116 |
| Due from Other Governments | 843,313 | 0 | 1,770 | 845,083 |
| Due from Other Funds | 0 | 0 | 49,940 | 49,940 |
| Total Assets | <u>\$ 843,313</u> | <u>\$ 912,721</u> | <u>\$ 3,488,441</u> | <u>\$ 5,244,475</u> |
| <u>LIABILITIES</u> | | | | |
| Due to Other Taxing Units | \$ 843,313 | \$ 0 | \$ 0 | \$ 843,313 |
| Due to Joint Ventures | 0 | 0 | 2,333,483 | 2,333,483 |
| Other Current Liabilities | 0 | 0 | 1,154,958 | 1,154,958 |
| Due to Litigants, Heirs, and Others | 0 | 912,721 | 0 | 912,721 |
| Total Liabilities | <u>\$ 843,313</u> | <u>\$ 912,721</u> | <u>\$ 3,488,441</u> | <u>\$ 5,244,475</u> |

Exhibit H-2

Dickson County, Tennessee
Combining Statement of Changes in Assets and
Liabilities - All Agency Funds
For the Year Ended June 30, 2010

| | Beginning Balance | Additions | Deductions | Ending Balance |
|--|----------------------|---------------|---------------|-------------------|
| <u>Cities - Sales Tax Fund</u> | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Investments | \$ 0 | \$ 4,793,612 | \$ 4,793,612 | \$ 0 |
| Due from Other Governments | 768,088 | 843,313 | 768,088 | 843,313 |
| Total Assets | \$ 768,088 | \$ 5,636,925 | \$ 5,561,700 | \$ 843,313 |
| <u>Liabilities</u> | | | | |
| Due to Other Taxing Units | \$ 768,088 | \$ 5,636,925 | \$ 5,561,700 | \$ 843,313 |
| Total Liabilities | \$ 768,088 | \$ 5,636,925 | \$ 5,561,700 | \$ 843,313 |
| <u>Constitutional Officers - Agency Fund</u> | | | | |
| <u>Assets</u> | | | | |
| Cash | \$ 1,110,129 | \$ 9,821,864 | \$ 10,019,342 | \$ 912,651 |
| Accounts Receivable | 3,923 | 70 | 3,923 | 70 |
| Total Assets | \$ 1,114,052 | \$ 9,821,934 | \$ 10,023,265 | \$ 912,721 |
| <u>Liabilities</u> | | | | |
| Due to Litigants, Heirs, and Others | \$ 1,114,052 | \$ 9,821,934 | \$ 10,023,265 | \$ 912,721 |
| Total Liabilities | \$ 1,114,052 | \$ 9,821,934 | \$ 10,023,265 | \$ 912,721 |
| <u>Judicial District Drug</u> | | | | |
| <u>Assets</u> | | | | |
| Cash | \$ 8,318 | \$ 6,219 | \$ 8,318 | \$ 6,219 |
| Equity in Pooled Cash and Investments | 3,425,984 | 850,410 | 849,928 | 3,426,466 |
| Accounts Receivable | 2,809 | 4,046 | 2,809 | 4,046 |
| Due from Other Governments | 2,845 | 1,770 | 2,845 | 1,770 |
| Due from Other Funds | 0 | 49,940 | 0 | 49,940 |
| Total Assets | \$ 3,439,956 | \$ 912,385 | \$ 863,900 | \$ 3,488,441 |
| <u>Liabilities</u> | | | | |
| Due to Joint Ventures | \$ 2,516,163 | \$ 48,416 | \$ 231,096 | \$ 2,333,483 |
| Other Current Liabilities | 923,793 | 863,969 | 632,804 | 1,154,958 |
| Total Liabilities | \$ 3,439,956 | \$ 912,385 | \$ 863,900 | \$ 3,488,441 |
| <u>Totals - All Agency Funds</u> | | | | |
| <u>Assets</u> | | | | |
| Cash | \$ 1,118,447 | \$ 9,828,083 | \$ 10,027,660 | \$ 918,870 |
| Equity in Pooled Cash and Investments | 3,425,984 | 5,644,022 | 5,643,540 | 3,426,466 |
| Accounts Receivable | 6,732 | 4,116 | 6,732 | 4,116 |
| Due from Other Governments | 770,933 | 845,083 | 770,933 | 845,083 |
| Due from Other Funds | 0 | 49,940 | 0 | 49,940 |
| Total Assets | \$ 5,322,096 | \$ 16,371,244 | \$ 16,448,865 | \$ 5,244,475 |
| <u>Liabilities</u> | | | | |
| Due to Other Taxing Units | \$ 768,088 | \$ 5,636,925 | \$ 5,561,700 | \$ 843,313 |
| Due to Joint Ventures | 2,516,163 | 48,416 | 231,096 | 2,333,483 |
| Due to Litigants, Heirs, and Others | 1,114,052 | 9,821,934 | 10,023,265 | 912,721 |
| Other Current Liabilities | 923,793 | 863,969 | 632,804 | 1,154,958 |
| Total Liabilities | \$ 5,322,096 | \$ 16,371,244 | \$ 16,448,865 | \$ 5,244,475 |

Dickson County School Department

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

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

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

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

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

Exhibit I-1

Dickson County, Tennessee
Statement of Activities
Discretely Presented Dickson County School Department
For the Year Ended June 30, 2010

| Functions/Programs | Program Revenues | | Expenses | Charges for Services | Operating Grants and Contributions | Net (Expense) Revenue and Changes in Net Assets |
|--|------------------|--------------|--------------|----------------------|------------------------------------|---|
| | | | | | | |
| Governmental Activities: | | | | | | |
| Instruction | \$ 37,553,120 | \$ 545,360 | \$ 4,541,795 | \$ (32,465,965) | | |
| Support Services | 21,667,437 | 69,610 | 160,333 | (21,437,494) | | |
| Operation of Non-Instructional Services | 4,945,764 | 1,609,323 | 2,445,746 | (890,695) | | |
| Interest on Long-term Debt | 7,010 | 0 | 0 | (7,010) | | |
| Other Debt Service | 1,066,700 | 0 | 0 | (1,066,700) | | |
| Total Governmental Activities | \$ 65,240,031 | \$ 2,224,293 | \$ 7,147,874 | \$ (55,867,864) | | |
| General Revenues: | | | | | | |
| Taxes: | | | | | | |
| Property Taxes Levied for General Purposes | | | | \$ 8,447,048 | | |
| Local Option Sales Tax | | | | 9,760,681 | | |
| Business Tax | | | | 123,573 | | |
| Interstate Telecommunications Tax | | | | 4,328 | | |
| Grants and Contributions Not Restricted to Specific Programs | | | | 36,424,287 | | |
| Unrestricted Investment Earnings | | | | 78,865 | | |
| Miscellaneous | | | | 208,282 | | |
| Total General Revenues | | | | \$ 55,047,064 | | |
| Change in Net Assets | | | | \$ (820,800) | | |
| Prior-period Adjustment | | | | 3,729,119 | | |
| Net Assets, July 1, 2009 | | | | 51,001,309 | | |
| Net Assets, June 30, 2010 | | | | \$ 53,909,628 | | |

Exhibit I-2

Dickson County, Tennessee
Balance Sheet - Governmental Funds
Discretely Presented Dickson County School Department
June 30, 2010

| | <u>Major Fund</u> | <u>Nonmajor</u> <u>Funds</u> | <u>Total</u> |
|---|----------------------|---------------------------------|----------------------|
| | General | Other | Govern- |
| | Purpose | Govern- | mental |
| | School | Funds | Funds |
| <u>ASSETS</u> | | | |
| Cash | \$ 128,929 | \$ 714 | \$ 129,643 |
| Equity in Pooled Cash and Investments | 5,878,289 | 1,644,802 | 7,523,091 |
| Accounts Receivable | 82,901 | 283 | 83,184 |
| Due from Other Governments | 2,214,836 | 224,314 | 2,439,150 |
| Due from Other Funds | 84,530 | 0 | 84,530 |
| Property Taxes Receivable | 9,043,338 | 0 | 9,043,338 |
| Allowance for Uncollectible Property Taxes | (310,875) | 0 | (310,875) |
| Total Assets | <u>\$ 17,121,948</u> | <u>\$ 1,870,113</u> | <u>\$ 18,992,061</u> |
| <u>LIABILITIES AND FUND BALANCES</u> | | | |
| <u>Liabilities</u> | | | |
| Payroll Deductions Payable | \$ 0 | \$ 2,293 | \$ 2,293 |
| Due to Other Funds | 0 | 84,530 | 84,530 |
| Due to State of Tennessee | 4,788 | 7,370 | 12,158 |
| Deferred Revenue - Current Property Taxes | 8,359,018 | 0 | 8,359,018 |
| Deferred Revenue - Delinquent Property Taxes | 309,922 | 0 | 309,922 |
| Other Deferred Revenues | 888,462 | 0 | 888,462 |
| Total Liabilities | <u>\$ 9,562,190</u> | <u>\$ 94,193</u> | <u>\$ 9,656,383</u> |
| <u>Fund Balances</u> | | | |
| Reserved for Encumbrances | \$ 124,095 | \$ 58,741 | \$ 182,836 |
| Reserved for Vocational Projects | 0 | 10,617 | 10,617 |
| Reserved for Career Ladder - Extended Contract | 22,364 | 0 | 22,364 |
| Reserved for Career Ladder Program | 14,357 | 0 | 14,357 |
| Reserved for Basic Education Program | 531,099 | 0 | 531,099 |
| Reserved for Title I Grants to Local Education Agencies | 0 | 6,016 | 6,016 |
| Reserved for Innovative Education Program Strategies | 0 | 2,260 | 2,260 |
| Reserved for Special Education - Grants to States | 0 | 122,641 | 122,641 |
| Other Federal Reserves | 0 | 8,468 | 8,468 |
| Unreserved, Reported In: | | | |
| General Fund | 6,867,843 | 0 | 6,867,843 |
| Special Revenue Funds | 0 | 1,567,177 | 1,567,177 |
| Total Fund Balances | <u>\$ 7,559,758</u> | <u>\$ 1,775,920</u> | <u>\$ 9,335,678</u> |
| Total Liabilities and Fund Balances | <u>\$ 17,121,948</u> | <u>\$ 1,870,113</u> | <u>\$ 18,992,061</u> |

Exhibit I-3

Dickson County, Tennessee
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Assets
Discretely Presented Dickson County School Department
June 30, 2010

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

| | | | |
|---|----|------------------|----------------------|
| Total fund balances - balance sheet - governmental funds (Exhibit I-2) | | \$ | 9,335,678 |
| (1) Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds. | | | |
| Add: land | \$ | 2,154,911 | |
| Add: buildings and improvements net of accumulated depreciation | | 38,053,626 | |
| Add: other capital assets net of accumulated depreciation | | <u>3,769,747</u> | 43,978,284 |
| (2) Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the governmental funds. | | | 1,198,384 |
| (3) Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds. | | | |
| Less: notes payable | \$ | (153,562) | |
| Less: capital leases payable | | (19,508) | |
| Less: compensated absences payable | | (319,085) | |
| Less: accrued interest on notes | | (4,223) | |
| Less: other postemployment benefits liability | | <u>(106,340)</u> | <u>(602,718)</u> |
| Net assets of governmental activities (Exhibit A) | | | <u>\$ 53,909,628</u> |

Exhibit I-4

Dickson County, Tennessee
Statement of Revenues, Expenditures,
and Changes in Fund Balances -
Governmental Funds
Discretely Presented Dickson County School Department
For the Year Ended June 30, 2010

| | <u>Major Fund</u> | <u>Nonmajor Funds</u> | |
|--|------------------------------|-------------------------------------|--------------------------------|
| | General Purpose School | Other Govern- mental Funds | Total Governmental Funds |
| <u>Revenues</u> | | | |
| Local Taxes | \$ 18,254,255 | \$ 0 | \$ 18,254,255 |
| Licenses and Permits | 3,514 | 0 | 3,514 |
| Charges for Current Services | 634,665 | 1,522,750 | 2,157,415 |
| Other Local Revenues | 307,519 | 71,192 | 378,711 |
| State of Tennessee | 35,869,803 | 42,358 | 35,912,161 |
| Federal Government | 109,837 | 7,309,184 | 7,419,021 |
| Total Revenues | <u>\$ 55,179,593</u> | <u>\$ 8,945,484</u> | <u>\$ 64,125,077</u> |
| <u>Expenditures</u> | | | |
| Current: | | | |
| Instruction | \$ 33,821,258 | \$ 3,636,874 | \$ 37,458,132 |
| Support Services | 18,511,821 | 1,463,968 | 19,975,789 |
| Operation of Non-Instructional Services | 953,881 | 3,971,864 | 4,925,745 |
| Capital Outlay | 765,847 | 183 | 766,030 |
| Debt Service: | | | |
| Principal on Debt | 100,469 | 0 | 100,469 |
| Interest on Debt | 9,030 | 0 | 9,030 |
| Other Debt Service | 1,066,700 | 0 | 1,066,700 |
| Total Expenditures | <u>\$ 55,229,006</u> | <u>\$ 9,072,889</u> | <u>\$ 64,301,895</u> |
| Excess (Deficiency) of Revenues Over Expenditures | <u>\$ (49,413)</u> | <u>\$ (127,405)</u> | <u>\$ (176,818)</u> |
| <u>Other Financing Sources (Uses)</u> | | | |
| Insurance Recovery | \$ 75,426 | \$ 0 | \$ 75,426 |
| Transfers In | 85,570 | 0 | 85,570 |
| Transfers Out | 0 | (85,570) | (85,570) |
| Total Other Financing Sources (Uses) | <u>\$ 160,996</u> | <u>\$ (85,570)</u> | <u>\$ 75,426</u> |
| Net Change in Fund Balances | \$ 111,583 | \$ (212,975) | \$ (101,392) |
| Fund Balance, July 1, 2009 | <u>7,448,175</u> | <u>1,988,895</u> | <u>9,437,070</u> |
| Fund Balance, June 30, 2010 | <u>\$ 7,559,758</u> | <u>\$ 1,775,920</u> | <u>\$ 9,335,678</u> |

Exhibit I-5

Dickson County, Tennessee
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances
of Governmental Funds to the Statement of Activities
Discretely Presented Dickson County School Department
For the Year Ended June 30, 2010

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

| | | |
|---|--------------------|---------------------|
| Net change in fund balances - total governmental funds (Exhibit I-4) | | \$ (101,392) |
| | | |
| (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 | \$ 1,627,226 | |
| Less: current year depreciation expense | <u>(2,498,638)</u> | (871,412) |
| | | |
| (2) The net effect of various miscellaneous transactions involving capital assets (sales, trade-ins, and donations) is to decrease net assets. | | (20,435) |
| | | |
| (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, 2009 | \$ (1,117,009) | |
| Add: deferred delinquent property taxes and other deferred June 30, 2010 | <u>1,198,384</u> | 81,375 |
| | | |
| (4) The issuance of long-term debt (e.g., notes, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. | | |
| Add: principal payments on notes | \$ 73,443 | |
| Add: principal payments on leases | <u>27,026</u> | 100,469 |
| | | |
| (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 | \$ 2,020 | |
| Change in compensated absences payable | (61,984) | |
| Change in other postemployment benefits liability (net of prior-period adjustment) | <u>50,559</u> | <u>(9,405)</u> |
| | | |
| Change in net assets of governmental activities (Exhibit B) | | <u>\$ (820,800)</u> |

Exhibit I-6

Dickson County, Tennessee
Combining Balance Sheet - Nonmajor Governmental Funds
Discretely Presented Dickson County School Department
June 30, 2010

| | <u>Special Revenue Funds</u> | | <u>Total</u> |
|---|------------------------------|---------------------|---------------------|
| | <u>School</u> | <u>Central</u> | <u>Nonmajor</u> |
| | <u>Federal</u> | <u>Cafeteria</u> | <u>Governmental</u> |
| | <u>Projects</u> | | <u>Funds</u> |
| <u>ASSETS</u> | | | |
| Cash | \$ 0 | \$ 714 | \$ 714 |
| Equity in Pooled Cash and Investments | 71,560 | 1,573,242 | 1,644,802 |
| Accounts Receivable | 283 | 0 | 283 |
| Due from Other Governments | 208,186 | 16,128 | 224,314 |
| Total Assets | <u>\$ 280,029</u> | <u>\$ 1,590,084</u> | <u>\$ 1,870,113</u> |
| <u>LIABILITIES AND FUND BALANCES</u> | | | |
| <u>Liabilities</u> | | | |
| Payroll Deductions Payable | \$ 1,179 | \$ 1,114 | \$ 2,293 |
| Due to Other Funds | 84,530 | 0 | 84,530 |
| Due to State of Tennessee | 4,073 | 3,297 | 7,370 |
| Total Liabilities | <u>\$ 89,782</u> | <u>\$ 4,411</u> | <u>\$ 94,193</u> |
| <u>Fund Balances</u> | | | |
| Reserved for Encumbrances | \$ 40,245 | \$ 18,496 | \$ 58,741 |
| Reserved for Vocational Projects | 10,617 | 0 | 10,617 |
| Reserved for Title I Grants to Local Education Agencies | 6,016 | 0 | 6,016 |
| Reserved for Innovative Education Program Strategies | 2,260 | 0 | 2,260 |
| Reserved for Special Education - Grants to States | 122,641 | 0 | 122,641 |
| Other Federal Reserves | 8,468 | 0 | 8,468 |
| Unreserved | 0 | 1,567,177 | 1,567,177 |
| Total Fund Balances | <u>\$ 190,247</u> | <u>\$ 1,585,673</u> | <u>\$ 1,775,920</u> |
| Total Liabilities and Fund Balances | <u>\$ 280,029</u> | <u>\$ 1,590,084</u> | <u>\$ 1,870,113</u> |

Exhibit I-7

Dickson County, Tennessee
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances -
Nonmajor Governmental Funds
Discretely Presented Dickson County School Department
For the Year Ended June 30, 2010

| | <u>Special Revenue Funds</u> | | | <u>Capital</u> | <u>Total</u> |
|---|------------------------------|---------------------|---------------------|------------------|---------------------|
| | <u>School</u> | <u>Central</u> | <u>Total</u> | <u>Projects</u> | |
| | <u>Federal</u> | <u>Cafeteria</u> | | <u>Education</u> | <u>Nonmajor</u> |
| | <u>Projects</u> | | | <u>Capital</u> | <u>Governmental</u> |
| | | | | <u>Projects</u> | <u>Funds</u> |
| <u>Revenues</u> | | | | | |
| Charges for Current Services | \$ 0 | \$ 1,522,750 | \$ 1,522,750 | \$ 0 | \$ 1,522,750 |
| Other Local Revenues | 0 | 71,192 | 71,192 | 0 | 71,192 |
| State of Tennessee | 0 | 42,358 | 42,358 | 0 | 42,358 |
| Federal Government | 5,143,526 | 2,165,658 | 7,309,184 | 0 | 7,309,184 |
| Total Revenues | <u>\$ 5,143,526</u> | <u>\$ 3,801,958</u> | <u>\$ 8,945,484</u> | <u>\$ 0</u> | <u>\$ 8,945,484</u> |
| <u>Expenditures</u> | | | | | |
| Current: | | | | | |
| Instruction | \$ 3,636,874 | \$ 0 | \$ 3,636,874 | \$ 0 | \$ 3,636,874 |
| Support Services | 1,463,968 | 0 | 1,463,968 | 0 | 1,463,968 |
| Operation of Non-Instructional Services | 0 | 3,971,864 | 3,971,864 | 0 | 3,971,864 |
| Capital Outlay | 0 | 0 | 0 | 183 | 183 |
| Total Expenditures | <u>\$ 5,100,842</u> | <u>\$ 3,971,864</u> | <u>\$ 9,072,706</u> | <u>\$ 183</u> | <u>\$ 9,072,889</u> |
| Excess (Deficiency) of Revenues | | | | | |
| Over Expenditures | <u>\$ 42,684</u> | <u>\$ (169,906)</u> | <u>\$ (127,222)</u> | <u>\$ (183)</u> | <u>\$ (127,405)</u> |
| <u>Other Financing Sources (Uses)</u> | | | | | |
| Transfers Out | <u>\$ (85,570)</u> | <u>\$ 0</u> | <u>\$ (85,570)</u> | <u>\$ 0</u> | <u>\$ (85,570)</u> |
| Total Other Financing Sources (Uses) | <u>\$ (85,570)</u> | <u>\$ 0</u> | <u>\$ (85,570)</u> | <u>\$ 0</u> | <u>\$ (85,570)</u> |
| Net Change in Fund Balances | \$ (42,886) | \$ (169,906) | \$ (212,792) | \$ (183) | \$ (212,975) |
| Fund Balance, July 1, 2009 | 233,133 | 1,755,579 | 1,988,712 | 183 | 1,988,895 |
| Fund Balance, June 30, 2010 | <u>\$ 190,247</u> | <u>\$ 1,585,673</u> | <u>\$ 1,775,920</u> | <u>\$ 0</u> | <u>\$ 1,775,920</u> |

Exhibit I-8

Dickson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Discretely Presented Dickson County School Department
General Purpose School Fund
For the Year Ended June 30, 2010

| | Actual (GAAP Basis) | Less: Encumbrances 7/1/2009 | Add: Encumbrances 6/30/2010 | Actual Revenues/ Expenditures (Budgetary Basis) | Budgeted Amounts | | Variance with Final Budget - Positive (Negative) |
|---------------------------------|---------------------------|-----------------------------------|-----------------------------------|---|------------------|---------------|--|
| | | | | | Original | Final | |
| <u>Revenues</u> | | | | | | | |
| Local Taxes | \$ 18,254,255 | \$ 0 | \$ 0 | \$ 18,254,255 | \$ 18,756,766 | \$ 18,667,399 | \$ (413,144) |
| Licenses and Permits | 3,514 | 0 | 0 | 3,514 | 3,950 | 3,950 | (436) |
| Charges for Current Services | 634,665 | 0 | 0 | 634,665 | 664,800 | 695,800 | (61,135) |
| Other Local Revenues | 307,519 | 0 | 0 | 307,519 | 344,789 | 427,865 | (120,346) |
| State of Tennessee | 35,869,803 | 0 | 0 | 35,869,803 | 35,551,804 | 35,859,949 | 9,854 |
| Federal Government | 109,837 | 0 | 0 | 109,837 | 138,741 | 105,153 | 4,684 |
| Total Revenues | \$ 55,179,593 | \$ 0 | \$ 0 | \$ 55,179,593 | \$ 55,460,850 | \$ 55,760,116 | \$ (580,523) |
| <u>Expenditures</u> | | | | | | | |
| <u>Instruction</u> | | | | | | | |
| Regular Instruction Program | \$ 26,734,201 | \$ (3,364) | \$ 50 | \$ 26,730,887 | \$ 27,177,160 | \$ 27,177,160 | \$ 446,273 |
| Alternative Instruction Program | 481,769 | (75) | 0 | 481,694 | 565,324 | 487,709 | 6,015 |
| Special Education Program | 5,107,444 | (4,238) | 152 | 5,103,358 | 5,284,175 | 5,284,175 | 180,817 |
| Vocational Education Program | 1,438,116 | (1,628) | 0 | 1,436,488 | 1,694,882 | 1,501,250 | 64,762 |
| Adult Education Program | 59,728 | 0 | 0 | 59,728 | 85,235 | 85,235 | 25,507 |
| <u>Support Services</u> | | | | | | | |
| Attendance | 190,725 | (5,600) | 0 | 185,125 | 193,749 | 193,749 | 8,624 |
| Health Services | 493,653 | 0 | 0 | 493,653 | 508,220 | 508,220 | 14,567 |
| Other Student Support | 1,455,110 | (448) | 0 | 1,454,662 | 1,465,354 | 1,486,132 | 31,470 |
| Regular Instruction Program | 1,185,025 | (86) | 1,178 | 1,186,117 | 1,196,607 | 1,221,746 | 35,629 |
| Alternative Instruction Program | 112,098 | 0 | 0 | 112,098 | 107,148 | 112,519 | 421 |
| Special Education Program | 292,528 | 0 | 125 | 292,653 | 298,763 | 298,763 | 6,110 |
| Vocational Education Program | 144,943 | 0 | 3,140 | 148,083 | 116,038 | 154,763 | 6,680 |
| Adult Programs | 137,138 | 0 | 0 | 137,138 | 136,313 | 140,232 | 3,094 |

(Continued)

Exhibit I-8

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

| | Actual (GAAP Basis) | Less: Encumbrances 7/1/2009 | Add: Encumbrances 6/30/2010 | Actual Revenues/ Expenditures (Budgetary Basis) | Budgeted Amounts | | Variance with Final Budget - Positive (Negative) |
|--|---------------------------|-----------------------------------|-----------------------------------|---|------------------|---------------|--|
| | | | | | Original | Final | |
| <u>Expenditures (Cont.)</u> | | | | | | | |
| <u>Support Services (Cont.)</u> | | | | | | | |
| Other Programs | \$ 171,779 | \$ 0 | \$ 0 | \$ 171,779 | \$ 0 | \$ 171,779 | \$ 0 |
| Board of Education | 822,352 | (94) | 78 | 822,336 | 868,866 | 875,673 | 53,337 |
| Director of Schools | 338,162 | (1,000) | 1,704 | 338,866 | 335,419 | 349,084 | 10,218 |
| Office of the Principal | 3,424,539 | 0 | 0 | 3,424,539 | 3,478,067 | 3,478,067 | 53,528 |
| Fiscal Services | 233,170 | 0 | 0 | 233,170 | 232,890 | 233,423 | 253 |
| Operation of Plant | 4,412,413 | (1,111) | 8,000 | 4,419,302 | 4,685,830 | 4,685,830 | 266,528 |
| Maintenance of Plant | 1,097,920 | (16,423) | 12,636 | 1,094,133 | 1,259,235 | 1,259,236 | 165,103 |
| Transportation | 3,389,480 | (434,447) | 4,932 | 2,959,965 | 3,180,982 | 3,078,333 | 118,368 |
| Central and Other | 610,786 | (27,176) | 35,668 | 619,278 | 622,284 | 622,284 | 3,006 |
| <u>Operation of Non-Instructional Services</u> | | | | | | | |
| Community Services | 520,385 | (24,134) | 1,099 | 497,350 | 619,260 | 600,000 | 102,650 |
| Early Childhood Education | 433,496 | (38,199) | 52,100 | 447,397 | 355,911 | 447,514 | 117 |
| <u>Capital Outlay</u> | | | | | | | |
| Regular Capital Outlay | 765,847 | (433,772) | 3,233 | 335,308 | 500,000 | 500,000 | 164,692 |
| <u>Principal on Debt</u> | | | | | | | |
| Education | 100,469 | 0 | 0 | 100,469 | 99,969 | 100,800 | 331 |
| <u>Interest on Debt</u> | | | | | | | |
| Education | 9,030 | 0 | 0 | 9,030 | 9,529 | 9,529 | 499 |
| <u>Other Debt Service</u> | | | | | | | |
| Education | 1,066,700 | 0 | 0 | 1,066,700 | 1,066,700 | 1,066,700 | 0 |
| Total Expenditures | \$ 55,229,006 | \$ (991,795) | \$ 124,095 | \$ 54,361,306 | \$ 56,143,910 | \$ 56,129,905 | \$ 1,768,599 |
| Excess (Deficiency) of Revenues Over Expenditures | \$ (49,413) | \$ 991,795 | \$ (124,095) | \$ 818,287 | \$ (683,060) | \$ (369,789) | \$ 1,188,076 |

(Continued)

Exhibit I-8

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

| | Actual (GAAP Basis) | Less: Encumbrances 7/1/2009 | Add: Encumbrances 6/30/2010 | Actual Revenues/ Expenditures (Budgetary Basis) | Budgeted Amounts | | Variance with Final Budget - Positive (Negative) |
|--|---------------------------|-----------------------------------|-----------------------------------|---|------------------|--------------|--|
| | | | | | Original | Final | |
| <u>Other Financing Sources (Uses)</u> | | | | | | | |
| Insurance Recovery | \$ 75,426 | \$ 0 | \$ 0 | \$ 75,426 | \$ 6,500 | \$ 30,000 | \$ 45,426 |
| Transfers In | 85,570 | 0 | 0 | 85,570 | 25,000 | 25,000 | 60,570 |
| Total Other Financing Sources (Uses) | \$ 160,996 | \$ 0 | \$ 0 | \$ 160,996 | \$ 31,500 | \$ 55,000 | \$ 105,996 |
| Net Change in Fund Balance Fund Balance, July 1, 2009 | \$ 111,583 | \$ 991,795 | \$ (124,095) | \$ 979,283 | \$ (651,560) | \$ (314,789) | \$ 1,294,072 |
| | 7,448,175 | (991,795) | 0 | 6,456,380 | 5,772,990 | 5,772,990 | 683,390 |
| Fund Balance, June 30, 2010 | \$ 7,559,758 | \$ 0 | \$ (124,095) | \$ 7,435,663 | \$ 5,121,430 | \$ 5,458,201 | \$ 1,977,462 |

Exhibit I-9

Dickson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Discretely Presented Dickson County School Department
School Federal Projects Fund
For the Year Ended June 30, 2010

| | Actual (GAAP Basis) | Less: Encumbrances 7/1/2009 | Add: Encumbrances 6/30/2010 | Actual Revenues/ Expenditures (Budgetary Basis) | Budgeted Amounts | | Variance with Final Budget - Positive (Negative) |
|--|---------------------------|-----------------------------------|-----------------------------------|---|------------------|--------------|--|
| | | | | | Original | Final | |
| <u>Revenues</u> | | | | | | | |
| Federal Government | \$ 5,143,526 | \$ 0 | \$ 0 | \$ 5,143,526 | \$ 6,705,480 | \$ 6,814,603 | \$ (1,671,077) |
| Total Revenues | \$ 5,143,526 | \$ 0 | \$ 0 | \$ 5,143,526 | \$ 6,705,480 | \$ 6,814,603 | \$ (1,671,077) |
| <u>Expenditures</u> | | | | | | | |
| <u>Instruction</u> | | | | | | | |
| Regular Instruction Program | \$ 1,299,303 | \$ (156) | \$ 4,420 | \$ 1,303,567 | \$ 1,622,426 | \$ 1,622,426 | \$ 318,859 |
| Alternative Instruction Program | 44,419 | 0 | 0 | 44,419 | 53,809 | 53,809 | 9,390 |
| Special Education Program | 2,140,623 | (2,995) | 1,169 | 2,138,797 | 3,229,623 | 3,233,096 | 1,094,299 |
| Vocational Education Program | 152,529 | (4,844) | 4,818 | 152,503 | 73,268 | 148,543 | (3,960) |
| <u>Support Services</u> | | | | | | | |
| Health Services | 0 | 0 | 0 | 0 | 100 | 100 | 100 |
| Other Student Support | 118,294 | (2,596) | 450 | 116,148 | 152,366 | 149,366 | 33,218 |
| Regular Instruction Program | 854,453 | (13,519) | 29,044 | 869,978 | 1,112,478 | 1,137,458 | 267,480 |
| Special Education Program | 329,402 | (1,884) | 0 | 327,518 | 338,460 | 349,191 | 21,673 |
| Vocational Education Program | 1,315 | 0 | 344 | 1,659 | 4,747 | 2,391 | 732 |
| Transportation | 160,504 | (160,504) | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | \$ 5,100,842 | \$ (186,498) | \$ 40,245 | \$ 4,954,589 | \$ 6,587,277 | \$ 6,696,380 | \$ 1,741,791 |
| Excess (Deficiency) of Revenues Over Expenditures | \$ 42,684 | \$ 186,498 | \$ (40,245) | \$ 188,937 | \$ 118,203 | \$ 118,223 | \$ 70,714 |
| <u>Other Financing Sources (Uses)</u> | | | | | | | |
| Transfers Out | \$ (85,570) | \$ 0 | \$ 0 | \$ (85,570) | \$ (118,203) | \$ (118,223) | \$ 32,653 |
| Total Other Financing Sources (Uses) | \$ (85,570) | \$ 0 | \$ 0 | \$ (85,570) | \$ (118,203) | \$ (118,223) | \$ 32,653 |
| Net Change in Fund Balance Fund Balance, July 1, 2009 | \$ (42,886) | \$ 186,498 | \$ (40,245) | \$ 103,367 | \$ 0 | \$ 0 | \$ 103,367 |
| | 233,133 | (186,498) | 0 | 46,635 | 0 | 0 | 46,635 |
| Fund Balance, June 30, 2010 | \$ 190,247 | \$ 0 | \$ (40,245) | \$ 150,002 | \$ 0 | \$ 0 | \$ 150,002 |

Exhibit I-10

Dickson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Discretely Presented Dickson County School Department
Central Cafeteria Fund
For the Year Ended June 30, 2010

| | Actual (GAAP Basis) | Less: Encumbrances 7/1/2009 | Add: Encumbrances 6/30/2010 | Actual Revenues/ Expenditures (Budgetary Basis) | Budgeted Amounts | | Variance with Final Budget - Positive (Negative) |
|--|---------------------------|-----------------------------------|-----------------------------------|---|------------------|--------------|--|
| | | | | | Original | Final | |
| <u>Revenues</u> | | | | | | | |
| Charges for Current Services | \$ 1,522,750 | \$ 0 | \$ 0 | \$ 1,522,750 | \$ 2,025,000 | \$ 2,025,000 | \$ (502,250) |
| Other Local Revenues | 71,192 | 0 | 0 | 71,192 | 58,000 | 58,000 | 13,192 |
| State of Tennessee | 42,358 | 0 | 0 | 42,358 | 42,000 | 42,000 | 358 |
| Federal Government | 2,165,658 | 0 | 0 | 2,165,658 | 2,130,000 | 2,130,000 | 35,658 |
| Total Revenues | \$ 3,801,958 | \$ 0 | \$ 0 | \$ 3,801,958 | \$ 4,255,000 | \$ 4,255,000 | \$ (453,042) |
| <u>Expenditures</u> | | | | | | | |
| Operation of Non-Instructional Services | | | | | | | |
| Food Service | \$ 3,971,864 | (269,459) | 18,496 | \$ 3,720,901 | \$ 4,319,360 | \$ 4,319,360 | \$ 598,459 |
| Total Expenditures | \$ 3,971,864 | (269,459) | 18,496 | \$ 3,720,901 | \$ 4,319,360 | \$ 4,319,360 | \$ 598,459 |
| Excess (Deficiency) of Revenues Over Expenditures | \$ (169,906) | 269,459 | (18,496) | \$ 81,057 | \$ (64,360) | \$ (64,360) | \$ 145,417 |
| Net Change in Fund Balance Fund Balance, July 1, 2009 | \$ (169,906) | 269,459 | (18,496) | \$ 81,057 | \$ (64,360) | \$ (64,360) | \$ 145,417 |
| | 1,755,579 | (269,459) | 0 | 1,486,120 | 837,120 | 1,486,120 | 0 |
| Fund Balance, June 30, 2010 | \$ 1,585,673 | \$ 0 | (18,496) | \$ 1,567,177 | \$ 772,760 | \$ 1,421,760 | \$ 145,417 |

MISCELLANEOUS SCHEDULES

Exhibit J-1

Dickson County, Tennessee
Schedule of Changes in Long-term Notes, Capital Leases, Other Loans, and Bonds
Primary Government and Discretely Presented Dickson County School Department
For the Year Ended June 30, 2010

| Description of Indebtedness | Original Amount of Issue | Interest Rate | Date of Issue | Last Maturity Date | Outstanding 7-1-09 | Issued During Period | Matured During Period | Outstanding 6-30-10 |
|--|--------------------------|---------------|---------------|--------------------|--------------------|----------------------|-----------------------|---------------------|
| PRIMARY GOVERNMENT | | | | | | | | |
| NOTES PAYABLE | | | | | | | | |
| <u>Payable through General Debt Service Fund</u> | | | | | | | | |
| Refunding | \$ 2,205,000 | 3 to 5 % | 8-1-02 | 3-1-12 | \$ 555,000 | \$ 0 | \$ 225,000 | \$ 330,000 |
| Public Works Projects Refunding | 1,740,000 | 4.55 | 12-18-03 | 4-1-13 | 805,000 | 0 | 185,000 | 620,000 |
| Patrol Cars, Ambulance | 332,000 | 4.19 | 11-29-06 | 11-1-09 | 115,000 | 0 | 115,000 | 0 |
| Land for Sheriff Department | 88,000 | 5.15 | 8-1-07 | 8-1-10 | 60,000 | 0 | 29,000 | 31,000 |
| Ambulances, Landfill Equipment | 363,000 | 3.67 | 11-27-07 | 11-1-10 | 246,000 | 0 | 121,000 | 125,000 |
| Sheriff Administrative Building | 500,000 | 3.2 | 10-22-09 | 12-1-16 | 0 | 500,000 | 0 | 500,000 |
| Total Payable through General Debt Service Fund | | | | | \$ 1,781,000 | \$ 500,000 | \$ 675,000 | \$ 1,606,000 |
| <u>Payable through Jail Construction Fund</u> | | | | | | | | |
| County Jail | 4,250,000 | 2.95 | 12-30-08 | 12-1-09 | \$ 3,165,001 | \$ 1,084,999 | \$ 4,250,000 | \$ 0 |
| County Jail | 4,250,000 | 2.95 | 12-30-08 | 12-1-09 | 3,165,001 | 1,084,999 | 4,250,000 | 0 |
| County Jail | 1,200,000 | 2.95 | 10-22-09 | 12-1-09 | 0 | 1,200,000 | 1,200,000 | 0 |
| Total Payable through Jail Construction Fund | | | | | \$ 6,330,002 | \$ 3,369,998 | \$ 9,700,000 | \$ 0 |
| Total Notes Payable | | | | | \$ 8,111,002 | \$ 3,869,998 | \$ 10,375,000 | \$ 1,606,000 |
| OTHER LOANS PAYABLE | | | | | | | | |
| <u>Payable through General Debt Service Fund</u> | | | | | | | | |
| Library | 1,500,000 | Variable | 2-1-02 | 5-25-17 | \$ 935,000 | \$ 0 | \$ 98,000 | \$ 837,000 |
| Vanleer Elementary School | 8,000,000 | Variable | 6-15-02 | 5-25-22 | 6,040,000 | 0 | 370,000 | 5,670,000 |
| Public Works Projects | 2,000,000 | Variable | 9-24-07 | 5-25-17 | 1,672,000 | 0 | 178,000 | 1,494,000 |
| Emergency Management Building | 2,400,000 | Variable | 10-30-07 | 5-25-22 | 2,206,000 | 0 | 125,000 | 2,081,000 |
| Sheriff Administrative Building | (1) | Variable | 7-1-08 | 5-23-22 | 632,469 | 369,920 | 68,000 | 934,389 |
| Total Other Loans Payable | | | | | \$ 11,485,469 | \$ 369,920 | \$ 839,000 | \$ 11,016,389 |

(Continued)

Exhibit J-1

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

| <u>Description of Indebtedness</u> | <u>Original Amount of Issue</u> | <u>Interest Rate</u> | <u>Date of Issue</u> | <u>Last Maturity Date</u> | <u>Outstanding 7-1-09</u> | <u>Issued During Period</u> | <u>Paid and/or Matured During Period</u> | <u>Outstanding 6-30-10</u> |
|--|---------------------------------|----------------------|----------------------|---------------------------|---------------------------|-----------------------------|--|----------------------------|
| <u>PRIMARY GOVERNMENT (Cont.)</u> | | | | | | | | |
| <u>BONDS PAYABLE</u> | | | | | | | | |
| <u>Payable through General Debt Service Fund</u> | | | | | | | | |
| School Construction/Various Projects | \$ 16,900,000 | 4.5 to 6.5 % | 8-1-00 | 4-1-10 | \$ 880,000 | \$ 0 | \$ 880,000 | \$ 0 |
| School Construction/Various Projects County and School Refunding Bonds | 3,300,000 | 4.25 | 7-1-01 | 4-1-11 | 1,410,000 | 0 | 690,000 | 720,000 |
| School Refunding Bonds | 35,000,000 | 3 to 5 | 8-1-02 | 3-1-20 | 31,440,000 | 0 | 1,740,000 | 29,700,000 |
| School Refunding Bonds | 19,320,000 | 2 to 5 | 3-1-03 | 6-1-20 | 12,530,000 | 0 | 1,150,000 | 11,380,000 |
| School Construction/Landfill Refunding County Jail | 9,160,000 | 3 to 4.1 | 5-15-05 | 4-1-21 | 8,495,000 | 0 | 65,000 | 8,430,000 |
| | 18,000,000 | 3 to 4.25 | 11-17-09 | 4-1-30 | 0 | 18,000,000 | 0 | 18,000,000 |
| Total Bonds Payable | | | | | \$ 54,755,000 | \$ 18,000,000 | \$ 4,525,000 | \$ 68,230,000 |

DISCRETELY PRESENTED DICKSON COUNTY SCHOOL DEPARTMENT

| | | | | | | | | |
|--|---------|---|---------|---------|------------|------|-----------|------------|
| <u>NOTE PAYABLE</u> | | | | | | | | |
| <u>Payable through General Purpose School Fund</u> | | | | | | | | |
| Energy Lighting Upgrade | 500,000 | 3 | 7-29-04 | 8-1-11 | \$ 227,005 | \$ 0 | \$ 73,443 | \$ 153,562 |
| Total Note Payable | | | | | \$ 227,005 | \$ 0 | \$ 73,443 | \$ 153,562 |
| <u>CAPITAL LEASE PAYABLE</u> | | | | | | | | |
| <u>Payable through General Purpose School Fund</u> | | | | | | | | |
| Energy Lighting Upgrade | 169,237 | 5 | 6-22-04 | 6-22-11 | \$ 46,534 | \$ 0 | \$ 27,026 | \$ 19,508 |
| Total Capital Lease Payable | | | | | \$ 46,534 | \$ 0 | \$ 27,026 | \$ 19,508 |

(1) Total amount approved was \$1,200,000, of which \$197,611 remains available for draws as of June 30, 2010.

Exhibit J-2

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

PRIMARY GOVERNMENT

| Year Ending June 30 | Notes | | |
|---------------------------|---------------------|-------------------|---------------------|
| | Principal | Interest | Total |
| 2011 | \$ 616,000 | \$ 58,919 | \$ 674,919 |
| 2012 | 341,000 | 37,542 | 378,542 |
| 2013 | 257,000 | 27,045 | 284,045 |
| 2014 | 38,000 | 11,936 | 49,936 |
| 2015 | 40,000 | 10,688 | 50,688 |
| 2016 | 41,000 | 9,392 | 50,392 |
| 2017 | 273,000 | 4,279 | 277,279 |
| Total | <u>\$ 1,606,000</u> | <u>\$ 159,801</u> | <u>\$ 1,765,801</u> |

| Year Ending June 30 | Other Loans | | | |
|---------------------------|----------------------|-------------------|-------------------|----------------------|
| | Principal | Interest | Other Fees | Total |
| 2011 | \$ 874,000 | \$ 45,496 | \$ 39,422 | \$ 958,918 |
| 2012 | 911,000 | 41,487 | 36,315 | 988,802 |
| 2013 | 948,000 | 37,317 | 33,083 | 1,018,400 |
| 2014 | 989,000 | 32,965 | 29,715 | 1,051,680 |
| 2015 | 1,031,000 | 28,429 | 26,206 | 1,085,635 |
| 2016 | 1,074,000 | 23,702 | 22,433 | 1,120,135 |
| 2017 | 1,120,000 | 18,775 | 17,306 | 1,156,081 |
| 2018 | 768,000 | 15,395 | 14,548 | 797,943 |
| 2019 | 798,000 | 11,885 | 11,687 | 821,572 |
| 2020 | 831,000 | 8,228 | 8,712 | 847,940 |
| 2021 | 864,000 | 4,427 | 5,500 | 873,927 |
| 2022 | 808,389 | 466 | 904 | 809,759 |
| Total | <u>\$ 11,016,389</u> | <u>\$ 268,572</u> | <u>\$ 245,831</u> | <u>\$ 11,530,792</u> |

(Continued)

Exhibit J-2

Dickson County, Tennessee

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

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

PRIMARY GOVERNMENT (CONT.)

| Year Ending June 30 | Bonds | | |
|---------------------------|---------------|---------------|---------------|
| | Principal | Interest | Total |
| 2011 | \$ 4,750,000 | \$ 3,100,674 | \$ 7,850,674 |
| 2012 | 4,880,000 | 2,869,870 | 7,749,870 |
| 2013 | 5,420,000 | 2,637,503 | 8,057,503 |
| 2014 | 6,140,000 | 2,383,741 | 8,523,741 |
| 2015 | 6,480,000 | 2,102,190 | 8,582,190 |
| 2016 | 6,775,000 | 1,804,340 | 8,579,340 |
| 2017 | 7,100,000 | 1,489,578 | 8,589,578 |
| 2018 | 6,475,000 | 1,153,840 | 7,628,840 |
| 2019 | 4,015,000 | 853,850 | 4,868,850 |
| 2020 | 3,565,000 | 676,115 | 4,241,115 |
| 2021 | 1,990,000 | 517,613 | 2,507,613 |
| 2022 | 1,020,000 | 437,025 | 1,457,025 |
| 2023 | 1,050,000 | 396,225 | 1,446,225 |
| 2024 | 1,100,000 | 354,225 | 1,454,225 |
| 2025 | 1,130,000 | 310,225 | 1,440,225 |
| 2026 | 1,170,000 | 265,025 | 1,435,025 |
| 2027 | 1,200,000 | 218,225 | 1,418,225 |
| 2028 | 1,270,000 | 168,725 | 1,438,725 |
| 2029 | 1,300,000 | 114,750 | 1,414,750 |
| 2030 | 1,400,000 | 59,500 | 1,459,500 |
| Total | \$ 68,230,000 | \$ 21,913,239 | \$ 90,143,239 |

(Continued)

Exhibit J-2

Dickson County, Tennessee

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

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

DISCRETELY PRESENTED DICKSON SCHOOL DEPARTMENT

| Year Ending June 30 | Note | | Total |
|---------------------------|-------------------|-----------------|-------------------|
| | Principal | Interest | |
| 2011 | \$ 75,646 | \$ 4,607 | \$ 80,253 |
| 2012 | 77,916 | 2,337 | 80,253 |
| Total | <u>\$ 153,562</u> | <u>\$ 6,944</u> | <u>\$ 160,506</u> |

| Year Ending June 30 | Capital Lease | | Total |
|---------------------------|------------------|-----------------|------------------|
| | Principal | Interest | |
| 2011 | \$ 19,508 | \$ 1,393 | \$ 20,901 |
| Total | <u>\$ 19,508</u> | <u>\$ 1,393</u> | <u>\$ 20,901</u> |

Exhibit J-3

Dickson County, Tennessee
Schedule of Transfers
Primary Government and Discretely Presented Dickson County School Department
For the Year Ended June 30, 2010

| <u>From Fund</u> | <u>To Fund</u> | <u>Purpose</u> | <u>Amount</u> |
|--|--|------------------------|------------------------|
| <u>PRIMARY GOVERNMENT</u> | | | |
| General Jail Construction | Solid Waste/Sanitation General Debt Service | Operations Interest | \$ 1,450,000 16,293 |
| Total Transfers Primary Government | | | <u>\$ 1,466,293</u> |
| <u>DISCRETELY PRESENTED DICKSON</u> <u>COUNTY SCHOOL DEPARTMENT</u> | | | |
| School Federal Projects | General Purpose School | Indirect costs | \$ 85,570 |

Dickson County, Tennessee
Schedule of Salaries and Official Bonds of Principal Officials
Primary Government and Discretely Presented Dickson County School Department
For the Year Ended June 30, 2010

| Official | Authorization for Salary | Salary Paid During Period | Bond | Surety |
|----------------------------------|--|---------------------------|-----------|--------------------------------------|
| County Mayor | Section 8-24-102, <u>TCA</u> | \$ 80,226 | \$ 50,000 | Auto Owners Mutual Insurance Company |
| Highway Engineer | Section 8-24-102, <u>TCA</u> | 76,407 | 100,000 | " |
| Director of Schools | State Board of Education and Local Board of Education | 105,295 (1) | 100,000 | " |
| Trustee | Section 8-24-102, <u>TCA</u> | 69,461 | 1,859,000 | " |
| Assessor of Property | Section 8-24-102, <u>TCA</u> | 69,461 | 10,000 | " |
| County Clerk | Section 8-24-102, <u>TCA</u> | 69,461 | 50,000 | " |
| Circuit Court Clerk | Section 8-24-102, <u>TCA</u> | 69,461 | 50,000 | " |
| General Sessions Court Clerk | Chapter 214, Private Acts of 1957, as amended, and County Commission | 164,018 (2) | 5,000 | " |
| Clerk and Master | Section 8-24-102, <u>TCA</u> | 69,461 | 50,000 | " |
| Register | Section 8-24-102, <u>TCA</u> | 69,461 | 25,000 | " |
| Sheriff | Section 8-24-102, <u>TCA</u> | 76,407 (3) | 25,000 | " |
| Director of Accounts and Budgets | County Commission | 68,023 (4) | 10,000 | Cincinnati Insurance Company |

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

School Employees:
 Public School System 150,000 Tennessee Risk Management Trust

- (1) In addition to salary, the Board of Education has agreed to pay the entire premium of the director's individual coverage and 45 percent of family coverage in the group insurance program; to provide a \$10,000 term life insurance policy; and to pay all approved dues in professional societies, associations, and civic clubs.
- (2) Includes \$104,724.75 of back pay from January 1, 2001, through January 21, 2010, to increase the annual compensation paid to the general sessions court clerk in accordance with minimum compensation set forth and established in Section 8-24-102, Tennessee Code Annotated.
- (3) Does not include \$600 for a law enforcement training supplement.
- (4) Does not include \$500 for longevity pay.

Dickson County, Tennessee
 Schedule of Detailed Revenues -
 All Governmental Fund Types
 For the Year Ended June 30, 2010

| | General | Special Revenue Funds | | | | | District Attorney General |
|--|---------------|-----------------------|--------------------------------|-----------------|------|------|---------------------------------|
| | | Public Library | Solid Waste / Sanitation | Drug Control | | | |
| <u>Local Taxes</u> | | | | | | | |
| <u>County Property Taxes</u> | | | | | | | |
| Current Property Tax | \$ 10,597,248 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0 |
| Trustee's Collections - Prior Year | 383,996 | 0 | 0 | 0 | 0 | 0 | 0 |
| Trustee's Collections - Bankruptcy | 6,039 | 0 | 0 | 0 | 0 | 0 | 0 |
| Circuit/Clerk & Master Collections - Prior Years | 168,472 | 0 | 0 | 0 | 0 | 0 | 0 |
| Interest and Penalty | 83,224 | 0 | 0 | 0 | 0 | 0 | 0 |
| Payments in-Lieu-of Taxes - T.V.A. | 1,357 | 0 | 0 | 0 | 0 | 0 | 0 |
| Payments in-Lieu-of Taxes - Local Utilities | 370,722 | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>County Local Option Taxes</u> | | | | | | | |
| Local Option Sales Tax | 196,850 | 0 | 0 | 0 | 0 | 0 | 0 |
| Hotel/Motel Tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Wheel Tax | 403,035 | 0 | 0 | 0 | 0 | 0 | 0 |
| Litigation Tax - General | 138,942 | 0 | 0 | 0 | 0 | 0 | 0 |
| Litigation Tax - Special Purpose | 107,999 | 0 | 0 | 0 | 0 | 0 | 0 |
| Litigation Tax - Office of Public Defender | 1,310 | 0 | 0 | 0 | 0 | 0 | 0 |
| Litigation Tax - Jail, Workhouse, or Courthouse | 126,714 | 0 | 0 | 0 | 0 | 0 | 0 |
| Litigation Tax - Courtroom Security | 118,438 | 0 | 0 | 0 | 0 | 0 | 0 |
| Business Tax | 144,695 | 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 | 183,536 | 0 | 0 | 0 | 0 | 0 | 0 |
| Wholesale Beer Tax | 222,031 | 0 | 0 | 0 | 0 | 0 | 0 |
| Interstate Telecommunications Tax | 2,188 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Local Taxes | \$ 13,256,796 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0 |
| <u>Licenses and Permits</u> | | | | | | | |
| <u>Licenses</u> | | | | | | | |
| Cable TV Franchise | \$ 41,681 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0 |
| Permits | | | | | | | |
| Beer Permits | 339 | 0 | 0 | 0 | 0 | 0 | 0 |

(Continued)

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

| | Special Revenue Funds | | | | |
|--|-----------------------|----------------|--------------------------|--------------|---------------------------|
| | General | Public Library | Solid Waste / Sanitation | Drug Control | District Attorney General |
| <u>Licenses and Permits (Cont.)</u> | | | | | |
| <u>Permits (Cont.)</u> | | | | | |
| Building Permits | \$ 95,292 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Plumbing Permits | 2,940 | 0 | 0 | 0 | 0 |
| Other Permits | 8,180 | 0 | 0 | 0 | 0 |
| Total Licenses and Permits | \$ 148,432 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Fines, Forfeitures, and Penalties</u> | | | | | |
| <u>Circuit Court</u> | | | | | |
| Fines | \$ 22,250 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Officers Costs | 23,248 | 0 | 0 | 0 | 0 |
| Drug Control Fines | 0 | 0 | 0 | 2,872 | 0 |
| Drug Court Fees | 7,468 | 0 | 0 | 0 | 0 |
| Jail Fees | 15,910 | 0 | 0 | 0 | 0 |
| District Attorney General Fees | 0 | 0 | 0 | 0 | 2,234 |
| DUI Treatment Fines | 6,128 | 0 | 0 | 0 | 0 |
| Data Entry Fee - Circuit Court | 1,034 | 0 | 0 | 0 | 0 |
| Courtroom Security Fee | 10 | 0 | 0 | 0 | 0 |
| Victims Assistance Assessments | 10,568 | 0 | 0 | 0 | 0 |
| <u>General Sessions Court</u> | | | | | |
| Fines | 27,885 | 0 | 0 | 0 | 0 |
| Fines for Littering | 48 | 0 | 0 | 0 | 0 |
| Officers Costs | 84,391 | 0 | 0 | 0 | 0 |
| Game and Fish Fines | 225 | 0 | 0 | 0 | 0 |
| Drug Control Fines | 0 | 0 | 0 | 6,376 | 0 |
| Drug Court Fees | 18,521 | 0 | 0 | 0 | 0 |
| Interpreter Fees | 106 | 0 | 0 | 0 | 0 |
| District Attorney General Fees | 0 | 0 | 0 | 0 | 7,545 |
| DUI Treatment Fines | 8,275 | 0 | 0 | 0 | 0 |
| Data Entry Fee - General Sessions Court | 9,529 | 0 | 0 | 0 | 0 |
| Courtroom Security Fee | 930 | 0 | 0 | 0 | 0 |
| Victims Assistance Assessments | 32,149 | 0 | 0 | 0 | 0 |

(Continued)

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

| | Special Revenue Funds | | | | | |
|--|-----------------------|----------------|--------------------------|--------------|---------------------------|--------|
| | General | Public Library | Solid Waste / Sanitation | Drug Control | District Attorney General | |
| <u>Fines, Forfeitures, and Penalties (Cont.)</u> | | | | | | |
| <u>Juvenile Court</u> | | | | | | |
| Fines | \$ 64,192 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0 |
| Data Entry Fee - Juvenile Court | 2,589 | 0 | 0 | 0 | 0 | 0 |
| <u>Chancery Court</u> | | | | | | |
| Officers Costs | 6,220 | 0 | 0 | 0 | 0 | 0 |
| Data Entry Fee - Chancery Court | 2,590 | 0 | 0 | 0 | 0 | 0 |
| Courtroom Security Fee | 9 | 0 | 0 | 0 | 0 | 0 |
| <u>Other Courts - In-county</u> | | | | | | |
| Drug Court Fees | 499 | 0 | 0 | 0 | 0 | 0 |
| <u>Courts in Other District Counties</u> | | | | | | |
| District Attorney General Fees | 0 | 0 | 0 | 0 | 0 | 23,307 |
| <u>Other Fines, Forfeitures, and Penalties</u> | | | | | | |
| Proceeds from Confiscated Property | 0 | 0 | 0 | 49,200 | 0 | 0 |
| Total Fines, Forfeitures, and Penalties | \$ 344,774 | \$ 0 | \$ 0 | \$ 58,448 | \$ 33,086 | 0 |
| <u>Charges for Current Services</u> | | | | | | |
| <u>General Service Charges</u> | | | | | | |
| Tipping Fees | \$ 0 | \$ 0 | \$ 875,163 | \$ 0 | \$ 0 | 0 |
| Water Treatment Charges | 0 | 0 | 30,914 | 0 | 0 | 0 |
| Patient Charges | 1,493,958 | 0 | 0 | 0 | 0 | 0 |
| Work Release Charges for Board | 912 | 0 | 0 | 0 | 0 | 0 |
| Other General Service Charges | 2,955 | 0 | 2,683 | 0 | 0 | 0 |
| <u>Fees</u> | | | | | | |
| Subdivision Lot Fees | 2,200 | 0 | 0 | 0 | 0 | 0 |
| Copy Fees | 7,371 | 0 | 0 | 0 | 0 | 35 |
| Library Fees | 0 | 53,104 | 0 | 0 | 0 | 0 |
| Greenbelt Late Application Fee | 150 | 0 | 0 | 0 | 0 | 0 |
| Telephone Commissions | 44,671 | 0 | 0 | 0 | 0 | 0 |
| Vending Machine Collections | 196 | 0 | 0 | 0 | 0 | 0 |
| Data Processing Fee - Register | 16,708 | 0 | 0 | 0 | 0 | 0 |
| Data Processing Fee - Sheriff | 11,034 | 0 | 0 | 0 | 0 | 0 |

(Continued)

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

| | Special Revenue Funds | | | | | |
|---|-----------------------|----------------|--------------------------|--------------|---------------------------|--------|
| | General | Public Library | Solid Waste / Sanitation | Drug Control | District Attorney General | |
| <u>Charges for Current Services (Cont.)</u> | | | | | | |
| <u>Fees (Cont.)</u> | | | | | | |
| Sexual Offender Registration Fees - Sheriff | \$ 6,300 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0 |
| Data Processing Fee - County Clerk | 3,164 | 0 | 0 | 0 | 0 | 0 |
| Education Charges | | | | | | |
| Tuition - Other Governments | 200 | 0 | 0 | 0 | 0 | 0 |
| Other Charges for Services | 1,550 | 0 | 19,125 | 0 | 0 | 0 |
| Total Charges for Current Services | \$ 1,591,369 | \$ 53,104 | \$ 927,885 | \$ 0 | \$ 0 | \$ 35 |
| <u>Other Local Revenues</u> | | | | | | |
| <u>Recurring Items</u> | | | | | | |
| Investment Income | \$ 60,413 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0 |
| Lease/Rentals | 11,700 | 0 | 0 | 0 | 0 | 0 |
| Sale of Materials and Supplies | 124 | 0 | 0 | 0 | 0 | 0 |
| Commissary Sales | 20,403 | 0 | 0 | 0 | 0 | 0 |
| Sale of Recycled Materials | 12,612 | 0 | 41,294 | 0 | 0 | 0 |
| Miscellaneous Refunds | 47,433 | 0 | 0 | 0 | 0 | 650 |
| <u>Nonrecurring Items</u> | | | | | | |
| Damages Recovered from Individuals | 0 | 0 | 38,799 | 0 | 0 | 0 |
| <u>Other Local Revenues</u> | | | | | | |
| Other Local Revenues | 55,514 | 0 | 0 | 0 | 0 | 0 |
| Total Other Local Revenues | \$ 208,199 | \$ 0 | \$ 80,093 | \$ 0 | \$ 0 | \$ 650 |
| <u>Fees Received from County Officials</u> | | | | | | |
| <u>Fees in-Lieu-of Salary</u> | | | | | | |
| County Clerk | \$ 410,432 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0 |
| Circuit Court Clerk | 160,833 | 0 | 0 | 0 | 0 | 0 |
| General Sessions Court Clerk | 350,993 | 0 | 0 | 0 | 0 | 0 |
| Clerk and Master | 189,125 | 0 | 0 | 0 | 0 | 0 |
| Juvenile Court Clerk | 9,492 | 0 | 0 | 0 | 0 | 0 |
| Probate Court Clerk | 64,914 | 0 | 0 | 0 | 0 | 0 |

(Continued)

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

| | General | Special Revenue Funds | | | | | District Attorney General |
|--|--------------|-----------------------|--------------------------|--------------|------|------|---------------------------|
| | | Public Library | Solid Waste / Sanitation | Drug Control | | | |
| <u>Fees Received from County Officials (Cont.)</u> | | | | | | | |
| <u>Fees in-Lieu-of Salary (Cont.)</u> | | | | | | | |
| Register | \$ 187,276 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0 |
| Sheriff | 23,934 | 0 | 0 | 0 | 0 | 0 | 0 |
| Trustee | 902,833 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Fees Received from County Officials | \$ 2,299,832 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0 |
| <u>State of Tennessee</u> | | | | | | | |
| <u>General Government Grants</u> | | | | | | | |
| Juvenile Services Program | \$ 11,250 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0 |
| State Reappraisal Grant | 12,678 | 0 | 0 | 0 | 0 | 0 | 0 |
| Solid Waste Grants | 0 | 0 | 27,706 | 0 | 0 | 0 | 0 |
| Public Safety Grants | 30,600 | 0 | 0 | 0 | 0 | 0 | 0 |
| Law Enforcement Training Programs | | | | | | | |
| Health and Welfare Grants | 519,021 | 0 | 0 | 0 | 0 | 0 | 0 |
| Public Works Grants | | | | | | | |
| Bridge Program | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| State Aid Program | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Litter Program | 36,637 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other State Revenues | | | | | | | |
| Flood Control | 585 | 0 | 0 | 0 | 0 | 0 | 0 |
| Income Tax | 172,398 | 0 | 0 | 0 | 0 | 0 | 0 |
| Beer Tax | 17,778 | 0 | 0 | 0 | 0 | 0 | 0 |
| Alcoholic Beverage Tax | 75,077 | 0 | 0 | 0 | 0 | 0 | 0 |
| Mixed Drink Tax | 6,082 | 0 | 0 | 0 | 0 | 0 | 0 |
| State Revenue Sharing - T.V.A. | 326,362 | 0 | 0 | 0 | 0 | 0 | 0 |
| Board of Jurors | 9,532 | 0 | 0 | 0 | 0 | 0 | 0 |
| Prisoner Transportation | 8,371 | 0 | 0 | 0 | 0 | 0 | 0 |
| Contracted Prisoner Boarding | 271,320 | 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 |

(Continued)

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

| | General | Special Revenue Funds | | | | | District Attorney General |
|--|---------------|-----------------------|--------------------------------|-----------------|-----------|------|---------------------------------|
| | | Public Library | Solid Waste / Sanitation | Drug Control | | | |
| <u>State of Tennessee (Cont.)</u> | | | | | | | |
| <u>Other State Revenues (Cont.)</u> | | | | | | | |
| Registrar's Salary Supplement | \$ 16,380 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0 |
| Other State Grants | 97,538 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other State Revenues | 6,372 | 0 | 0 | 3,807 | 0 | 0 | 0 |
| Total State of Tennessee | \$ 1,617,981 | \$ 0 | \$ 27,706 | \$ 3,807 | \$ 0 | \$ 0 | 0 |
| <u>Federal Government</u> | | | | | | | |
| <u>Federal Through State</u> | | | | | | | |
| Homeland Security Grants | \$ 25,334 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0 |
| ARRA Grant # 3 | 5,912 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Federal through State | 385,358 | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>Direct Federal Revenue</u> | | | | | | | |
| Police Service (Lake Area) | 3,500 | 0 | 0 | 0 | 0 | 0 | 0 |
| Asset Forfeiture Funds | 6,307 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Federal Government | \$ 426,411 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0 |
| <u>Other Governments and Citizens Groups</u> | | | | | | | |
| <u>Other Governments</u> | | | | | | | |
| Prisoner Board | \$ 375 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0 |
| Contributions | 63,650 | 0 | 0 | 0 | 0 | 0 | 0 |
| Contracted Services | 33,921 | 0 | 0 | 0 | 0 | 0 | 0 |
| Citizens Groups | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Donations | 97,946 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Other Governments and Citizens Groups | \$ 97,946 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0 |
| Total | \$ 19,991,740 | \$ 53,104 | \$ 1,035,684 | \$ 62,255 | \$ 33,771 | \$ 0 | 0 |

(Continued)

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

| | Special Revenue Funds | | Debt Service Fund | | Capital Projects Funds | | | Total |
|--|------------------------|-------------------|---------------------|-------------------|------------------------|---------------------------------------|------------------------|-------|
| | Highway / Public Works | | Bridge | | General Debt Service | Community Development/Industrial Park | Other Capital Projects | |
| | | | | | | | | |
| <u>Local Taxes</u> | | | | | | | | |
| <u>County Property Taxes</u> | | | | | | | | |
| Current Property Tax | \$ 996,940 | \$ 446,014 | \$ 5,716,785 | \$ 0 | \$ 0 | \$ 0 | \$ 17,756,987 | |
| Trustee's Collections - Prior Year | 39,109 | 24,916 | 264,088 | 0 | 17 | 0 | 712,126 | |
| Trustee's Collections - Bankruptcy | 604 | 288 | 2,748 | 0 | 358 | 0 | 10,037 | |
| Circuit/Clerk & Master Collections - Prior Years | 16,128 | 7,429 | 90,936 | 0 | 0 | 0 | 282,965 | |
| Interest and Penalty | 8,349 | 3,801 | 41,685 | 0 | 84 | 0 | 137,143 | |
| Payments in-Lieu-of Taxes - T.V.A. | 0 | 0 | 0 | 0 | 0 | 0 | 1,357 | |
| Payments in-Lieu-of Taxes - Local Utilities | 0 | 0 | 0 | 0 | 0 | 0 | 370,722 | |
| <u>County Local Option Taxes</u> | | | | | | | | |
| Local Option Sales Tax | 281,317 | 0 | 0 | 0 | 0 | 0 | 478,167 | |
| Hotel/Motel Tax | 0 | 0 | 0 | 345,888 | 0 | 0 | 345,888 | |
| Wheel Tax | 436,678 | 0 | 1,800,983 | 0 | 0 | 0 | 2,640,696 | |
| Litigation Tax - General | 0 | 0 | 0 | 0 | 0 | 0 | 138,942 | |
| Litigation Tax - Special Purpose | 0 | 0 | 0 | 0 | 0 | 0 | 107,999 | |
| Litigation Tax - Office of Public Defender | 0 | 0 | 0 | 0 | 0 | 0 | 1,310 | |
| Litigation Tax - Jail, Workhouse, or Courthouse | 0 | 0 | 0 | 0 | 0 | 0 | 126,714 | |
| Litigation Tax - Courtroom Security | 0 | 0 | 0 | 0 | 0 | 0 | 118,438 | |
| Business Tax | 13,777 | 6,263 | 77,898 | 0 | 0 | 0 | 242,633 | |
| Mineral Severance Tax | 0 | 0 | 39,459 | 0 | 0 | 0 | 39,459 | |
| Adequate Facilities/Development Tax | 0 | 0 | 294,275 | 0 | 0 | 0 | 294,275 | |
| <u>Statutory Local Taxes</u> | | | | | | | | |
| Bank Excise Tax | 0 | 0 | 0 | 0 | 0 | 0 | 183,536 | |
| Wholesale Beer Tax | 0 | 0 | 0 | 0 | 0 | 0 | 222,031 | |
| Interstate Telecommunications Tax | 0 | 0 | 0 | 0 | 0 | 0 | 2,188 | |
| Total Local Taxes | \$ 1,792,902 | \$ 488,711 | \$ 8,328,857 | \$ 345,888 | \$ 459 | \$ 21,213,613 | | |
| <u>Licenses and Permits</u> | | | | | | | | |
| Licenses | | | | | | | | |
| Cable TV Franchise | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 41,681 | |
| <u>Permits</u> | | | | | | | | |
| Beer Permits | 31 | 16 | 186 | 0 | 0 | 0 | 572 | |

(Continued)

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

| | Special Revenue Funds | | Debt Service Fund | | Capital Projects Funds | | | Total |
|--|------------------------|--------|----------------------|---------------------------------------|------------------------|------|------|---------|
| | Highway / Public Works | Bridge | General Debt Service | Community Development/Industrial Park | Other Capital Projects | | | |
| <u>Licenses and Permits (Cont.)</u> | | | | | | | | |
| <u>Permits (Cont.)</u> | | | | | | | | |
| Building Permits | 0 \$ | 0 \$ | 0 \$ | 0 \$ | 0 \$ | 0 \$ | 0 \$ | 95,292 |
| Plumbing Permits | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,940 |
| Other Permits | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8,180 |
| Total Licenses and Permits | 31 \$ | 16 \$ | 186 \$ | 0 \$ | 0 \$ | 0 \$ | 0 \$ | 148,665 |
| <u>Fines, Forfeitures, and Penalties</u> | | | | | | | | |
| <u>Circuit Court</u> | | | | | | | | |
| Fines | 0 \$ | 0 \$ | 0 \$ | 0 \$ | 0 \$ | 0 \$ | 0 \$ | 22,250 |
| Officers Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 23,248 |
| Drug Control Fines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,872 |
| Drug Court Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7,468 |
| Jail Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 15,910 |
| District Attorney General Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,234 |
| DUI Treatment Fines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6,128 |
| Data Entry Fee - Circuit Court | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,034 |
| Courtroom Security Fee | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10 |
| Victims Assistance Assessments | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10,568 |
| <u>General Sessions Court</u> | | | | | | | | |
| Fines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 27,885 |
| Fines for Littering | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 48 |
| Officers Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 84,391 |
| Game and Fish Fines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 225 |
| Drug Control Fines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6,376 |
| Drug Court Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 18,521 |
| Interpreter Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 106 |
| District Attorney General Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7,545 |
| DUI Treatment Fines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8,275 |
| Data Entry Fee - General Sessions Court | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9,529 |
| Courtroom Security Fee | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 930 |
| Victims Assistance Assessments | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 32,149 |

(Continued)

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

| | Special Revenue Funds | | Debt Service Fund | | Capital Projects Funds | | | Total |
|--|------------------------|--------|----------------------|---------------------------------------|------------------------|------|------|-----------|
| | Highway / Public Works | Bridge | General Debt Service | Community Development/Industrial Park | Other Capital Projects | | | |
| <u>Fines, Forfeitures, and Penalties (Cont.)</u> | | | | | | | | |
| <u>Juvenile Court</u> | | | | | | | | |
| Fines | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 64,192 |
| Data Entry Fee - Juvenile Court | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,589 |
| <u>Chancery Court</u> | | | | | | | | |
| Officers Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6,220 |
| Data Entry Fee - Chancery Court | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,590 |
| Courtroom Security Fee | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9 |
| <u>Other Courts - In-county</u> | | | | | | | | |
| Drug Court Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 499 |
| <u>Courts in Other District Counties</u> | | | | | | | | |
| District Attorney General Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 23,307 |
| <u>Other Fines, Forfeitures, and Penalties</u> | | | | | | | | |
| Proceeds from Confiscated Property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 49,200 |
| Total Fines, Forfeitures, and Penalties | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 436,308 |
| <u>Charges for Current Services</u> | | | | | | | | |
| <u>General Service Charges</u> | | | | | | | | |
| Tipping Fees | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 875,163 |
| Water Treatment Charges | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 30,914 |
| Patient Charges | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,493,958 |
| Work Release Charges for Board | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 912 |
| Other General Service Charges | 0 | 0 | 0 | 60 | 0 | 0 | 0 | 5,698 |
| <u>Fees</u> | | | | | | | | |
| Subdivision Lot Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,200 |
| Copy Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7,406 |
| Library Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 53,104 |
| Greenbelt Late Application Fee | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 150 |
| Telephone Commissions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 44,671 |
| Vending Machine Collections | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 196 |
| Data Processing Fee - Register | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 16,708 |
| Data Processing Fee - Sheriff | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 11,034 |

(Continued)

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

| | Special Revenue Funds | | Debt Service Fund | | Capital Projects Funds | | | Total |
|---|------------------------|--------|----------------------|---------------------------------------|------------------------|------|------|--------------|
| | Highway / Public Works | Bridge | General Debt Service | Community Development/Industrial Park | Other Capital Projects | | | |
| <u>Charges for Current Services (Cont.)</u> | | | | | | | | |
| <u>Fees (Cont.)</u> | | | | | | | | |
| Sexual Offender Registration Fees - Sheriff | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 6,300 |
| Data Processing Fee - County Clerk | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,164 |
| <u>Education Charges</u> | | | | | | | | |
| Tuition - Other Governments | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 200 |
| <u>Other Charges for Services</u> | | | | | | | | |
| Other Charges for Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 20,675 |
| Total Charges for Current Services | \$ 0 | \$ 0 | \$ 0 | \$ 60 | \$ 0 | \$ 0 | \$ 0 | \$ 2,572,453 |
| <u>Other Local Revenues</u> | | | | | | | | |
| <u>Recurring Items</u> | | | | | | | | |
| Investment Income | \$ 59,607 | \$ 0 | \$ 59,608 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 179,628 |
| Lease/Rentals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 11,700 |
| Sale of Materials and Supplies | 250 | 0 | 0 | 0 | 0 | 0 | 0 | 374 |
| Commissary Sales | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 20,403 |
| Sale of Recycled Materials | 2,610 | 0 | 0 | 0 | 0 | 0 | 0 | 56,516 |
| Miscellaneous Refunds | 2,122 | 0 | 0 | 465 | 0 | 0 | 0 | 50,670 |
| <u>Nonrecurring Items</u> | | | | | | | | |
| Damages Recovered from Individuals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 38,799 |
| <u>Other Local Revenues</u> | | | | | | | | |
| Other Local Revenues | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 55,514 |
| Total Other Local Revenues | \$ 64,589 | \$ 0 | \$ 59,608 | \$ 465 | \$ 0 | \$ 0 | \$ 0 | \$ 413,604 |
| <u>Fees Received from County Officials</u> | | | | | | | | |
| <u>Fees in-Lieu-of Salary</u> | | | | | | | | |
| County Clerk | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 410,432 |
| Circuit Court Clerk | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 160,833 |
| General Sessions Court Clerk | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 350,993 |
| Clerk and Master | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 189,125 |
| Juvenile Court Clerk | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9,492 |
| Probate Court Clerk | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 64,914 |

(Continued)

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

| | Special Revenue Funds | | Debt Service Fund | | Capital Projects Funds | | | Total |
|--|------------------------|-------------|----------------------|---------------------------------------|------------------------|-------------|-------------|---------------------|
| | Highway / Public Works | Bridge | General Debt Service | Community Development/Industrial Park | Other Capital Projects | | | |
| <u>Fees Received from County Officials (Cont.)</u> | | | | | | | | |
| <u>Fees in-Lieu-of Salary (Cont.)</u> | | | | | | | | |
| Register | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 187,276 |
| Sheriff | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 23,934 |
| Trustee | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 902,833 |
| Total Fees Received from County Officials | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 2,299,832 |
| <u>State of Tennessee</u> | | | | | | | | |
| <u>General Government Grants</u> | | | | | | | | |
| Juvenile Services Program | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 11,250 |
| State Reappraisal Grant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 12,678 |
| Solid Waste Grants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 27,706 |
| <u>Public Safety Grants</u> | | | | | | | | |
| Law Enforcement Training Programs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 30,600 |
| Health and Welfare Grants | | | | | | | | |
| <u>Health Department Programs</u> | | | | | | | | |
| Public Works Grants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 519,021 |
| <u>Bridge Program</u> | | | | | | | | |
| State Aid Program | 0 | 150,297 | 0 | 0 | 0 | 0 | 0 | 150,297 |
| Litter Program | 55,934 | 0 | 0 | 0 | 0 | 0 | 0 | 55,934 |
| <u>Other State Revenues</u> | | | | | | | | |
| Flood Control | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 585 |
| Income Tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 172,398 |
| Beer Tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 17,778 |
| Alcoholic Beverage Tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 75,077 |
| Mixed Drink Tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6,082 |
| State Revenue Sharing - T.V.A. | 30,684 | 13,947 | 178,523 | 0 | 0 | 0 | 0 | 549,516 |
| Board of Jurors | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9,532 |
| Prisoner Transportation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8,371 |
| Contracted Prisoner Boarding | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 271,320 |
| Gasoline and Motor Fuel Tax | 1,910,817 | 0 | 0 | 0 | 0 | 0 | 0 | 1,910,817 |
| Petroleum Special Tax | 42,186 | 0 | 0 | 0 | 0 | 0 | 0 | 42,186 |

(Continued)

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

| | Special Revenue Funds | | Debt Service Fund | | Capital Projects Funds | | | Total |
|--|------------------------|------------|----------------------|---------------------------------------|------------------------|------|------|---------------|
| | Highway / Public Works | Bridge | General Debt Service | Community Development/Industrial Park | Other Capital Projects | | | |
| <u>State of Tennessee (Cont.)</u> | | | | | | | | |
| <u>Other State Revenues (Cont.)</u> | | | | | | | | |
| Registrar's Salary Supplement | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 16,380 |
| Other State Grants | 0 | 0 | 0 | 1,500 | 0 | 0 | 0 | 99,038 |
| Other State Revenues | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10,179 |
| Total State of Tennessee | \$ 2,039,621 | \$ 164,244 | \$ 178,523 | \$ 1,500 | \$ 0 | \$ 0 | \$ 0 | \$ 4,033,382 |
| <u>Federal Government</u> | | | | | | | | |
| <u>Federal Through State</u> | | | | | | | | |
| Homeland Security Grants | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 25,334 |
| ARRA Grant # 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5,912 |
| Other Federal through State | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 385,358 |
| Direct Federal Revenue | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,500 |
| Police Service (Lake Area) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6,307 |
| Asset Forfeiture Funds | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 426,411 |
| Total Federal Government | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 426,411 |
| <u>Other Governments and Citizens Groups</u> | | | | | | | | |
| <u>Other Governments</u> | | | | | | | | |
| Prisoner Board | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 375 |
| Contributions | 0 | 0 | 1,066,700 | 0 | 0 | 0 | 0 | 1,130,350 |
| Contracted Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 33,921 |
| <u>Citizens Groups</u> | | | | | | | | |
| Donations | 0 | 0 | 0 | 0 | 500 | 0 | 0 | 500 |
| Total Other Governments and Citizens Groups | \$ 0 | \$ 0 | \$ 1,066,700 | \$ 500 | \$ 0 | \$ 0 | \$ 0 | \$ 1,165,146 |
| Total | \$ 3,897,143 | \$ 652,971 | \$ 9,633,874 | \$ 348,413 | \$ 459 | \$ 0 | \$ 0 | \$ 35,709,414 |

Exhibit J-6

Dickson County, Tennessee
Schedule of Detailed Revenues -
All Governmental Fund Types
Discretely Presented Dickson County School Department
For the Year Ended June 30, 2010

| | General Purpose School | School Federal Projects | Central Cafeteria | Total |
|--|------------------------------|-------------------------------|----------------------|----------------------|
| <u>Local Taxes</u> | | | | |
| <u>County Property Taxes</u> | | | | |
| Current Property Tax | \$ 7,976,132 | \$ 0 | \$ 0 | \$ 7,976,132 |
| Trustee's Collections - Prior Year | 316,448 | 0 | 0 | 316,448 |
| Trustee's Collections - Bankruptcy | 5,160 | 0 | 0 | 5,160 |
| Circuit/Clerk & Master Collections - Prior Years | 128,923 | 0 | 0 | 128,923 |
| Interest and Penalty | 67,472 | 0 | 0 | 67,472 |
| <u>County Local Option Taxes</u> | | | | |
| Local Option Sales Tax | 9,632,219 | 0 | 0 | 9,632,219 |
| Business Tax | 123,573 | 0 | 0 | 123,573 |
| <u>Statutory Local Taxes</u> | | | | |
| Interstate Telecommunications Tax | 4,328 | 0 | 0 | 4,328 |
| Total Local Taxes | \$ 18,254,255 | \$ 0 | \$ 0 | \$ 18,254,255 |
| <u>Licenses and Permits</u> | | | | |
| <u>Licenses</u> | | | | |
| Marriage Licenses | \$ 3,249 | \$ 0 | \$ 0 | \$ 3,249 |
| <u>Permits</u> | | | | |
| Other Permits | 265 | 0 | 0 | 265 |
| Total Licenses and Permits | \$ 3,514 | \$ 0 | \$ 0 | \$ 3,514 |
| <u>Charges for Current Services</u> | | | | |
| <u>Education Charges</u> | | | | |
| Tuition - Summer School | \$ 1,990 | \$ 0 | \$ 0 | \$ 1,990 |
| Tuition - Other State Systems | 12,960 | 0 | 0 | 12,960 |
| Tuition - Other | 530,410 | 0 | 0 | 530,410 |
| Lunch Payments - Children | 0 | 0 | 1,260,367 | 1,260,367 |
| Lunch Payments - Adults | 0 | 0 | 23,634 | 23,634 |
| Income from Breakfast | 0 | 0 | 3,756 | 3,756 |
| A la carte Sales | 0 | 0 | 234,993 | 234,993 |
| School Based Health Services - FFS | 43,124 | 0 | 0 | 43,124 |
| Community Service Fees - Children | 46,181 | 0 | 0 | 46,181 |
| Total Charges for Current Services | \$ 634,665 | \$ 0 | \$ 1,522,750 | \$ 2,157,415 |
| <u>Other Local Revenues</u> | | | | |
| <u>Recurring Items</u> | | | | |
| Investment Income | \$ 60,534 | \$ 0 | \$ 18,331 | \$ 78,865 |
| Lease/Rentals | 39,384 | 0 | 0 | 39,384 |
| Sale of Materials and Supplies | 1,008 | 0 | 0 | 1,008 |
| Refund of Telecommunication & Internet Fees (E-Rate) | 26,221 | 0 | 0 | 26,221 |
| Miscellaneous Refunds | 154,200 | 0 | 48,961 | 203,161 |
| <u>Nonrecurring Items</u> | | | | |
| Sale of Equipment | 22,174 | 0 | 3,900 | 26,074 |
| Damages Recovered from Individuals | 944 | 0 | 0 | 944 |
| Contributions and Gifts | 3,054 | 0 | 0 | 3,054 |
| Total Other Local Revenues | \$ 307,519 | \$ 0 | \$ 71,192 | \$ 378,711 |
| <u>State of Tennessee</u> | | | | |
| <u>General Government Grants</u> | | | | |
| On-Behalf Contributions for OPEB | \$ 171,779 | \$ 0 | \$ 0 | \$ 171,779 |

(Continued)

Exhibit J-6

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

| | General Purpose School | School Federal Projects | Central Cafeteria | Total |
|---|------------------------------|-------------------------------|----------------------|---------------|
| <u>State of Tennessee (Cont.)</u> | | | | |
| <u>State Education Funds</u> | | | | |
| Basic Education Program | \$ 32,700,001 | \$ 0 | \$ 0 | \$ 32,700,001 |
| Basic Education Program - ARRA | 1,535,000 | 0 | 0 | 1,535,000 |
| Early Childhood Education | 447,399 | 0 | 0 | 447,399 |
| School Food Service | 0 | 0 | 42,358 | 42,358 |
| Other State Education Funds | 81,850 | 0 | 0 | 81,850 |
| Coordinated School Health - ARRA | 100,000 | 0 | 0 | 100,000 |
| Internet Connectivity - ARRA | 24,153 | 0 | 0 | 24,153 |
| Statewide Student Management System (SSMS) - ARRA | 20,778 | 0 | 0 | 20,778 |
| Career Ladder Program | 373,257 | 0 | 0 | 373,257 |
| Career Ladder - Extended Contract - ARRA | 138,410 | 0 | 0 | 138,410 |
| <u>Other State Revenues</u> | | | | |
| Mixed Drink Tax | 6,082 | 0 | 0 | 6,082 |
| State Revenue Sharing - T.V.A. | 245,469 | 0 | 0 | 245,469 |
| Other State Grants | 2,025 | 0 | 0 | 2,025 |
| Safe Schools - ARRA | 23,600 | 0 | 0 | 23,600 |
| Total State of Tennessee | \$ 35,869,803 | \$ 0 | \$ 42,358 | \$ 35,912,161 |
| <u>Federal Government</u> | | | | |
| <u>Federal Through State</u> | | | | |
| USDA School Lunch Program | \$ 0 | \$ 0 | \$ 1,592,985 | \$ 1,592,985 |
| Breakfast | 0 | 0 | 561,780 | 561,780 |
| USDA - Other | 0 | 0 | 4,767 | 4,767 |
| USDA Food Service Equipment Grant - ARRA | 0 | 0 | 6,126 | 6,126 |
| Adult Education State Grant Program | 68,039 | 0 | 0 | 68,039 |
| Vocational Education - Basic Grants to States | 0 | 117,008 | 0 | 117,008 |
| Other Vocational | 0 | 69,427 | 0 | 69,427 |
| Title I Grants to Local Education Agencies | 0 | 1,762,707 | 0 | 1,762,707 |
| Special Education - Grants to States | 24,340 | 2,654,925 | 0 | 2,679,265 |
| Special Education Preschool Grants | 0 | 72,976 | 0 | 72,976 |
| English Language Acquisition Grants | 0 | 17,476 | 0 | 17,476 |
| Safe and Drug-free Schools - State Grants | 0 | 44,317 | 0 | 44,317 |
| Education for Homeless Children and Youth | 0 | 216 | 0 | 216 |
| Eisenhower Professional Development State Grants | 0 | 346,774 | 0 | 346,774 |
| Other Federal through State | 17,458 | 57,700 | 0 | 75,158 |
| Total Federal Government | \$ 109,837 | \$ 5,143,526 | \$ 2,165,658 | \$ 7,419,021 |
| Total | \$ 55,179,593 | \$ 5,143,526 | \$ 3,801,958 | \$ 64,125,077 |

Dickson County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types
For the Year Ended June 30, 2010

General FundGeneral GovernmentCounty Commission

| | | | |
|---|----|--------|-----------|
| Board and Committee Members Fees | \$ | 57,792 | |
| Social Security | | 4,421 | |
| Unemployment Compensation | | 402 | |
| Audit Services | | 12,947 | |
| Dues and Memberships | | 1,700 | |
| Legal Notices, Recording, and Court Costs | | 649 | |
| Total County Commission | | | \$ 77,911 |

Board of Equalization

| | | | |
|----------------------------------|----|-------|-------|
| Board and Committee Members Fees | \$ | 2,817 | |
| Social Security | | 216 | |
| Unemployment Compensation | | 23 | |
| Total Board of Equalization | | | 3,056 |

Other Boards and Committees

| | | | |
|-----------------------------------|----|----|----|
| Board and Committee Members Fees | \$ | 25 | |
| Social Security | | 2 | |
| Total Other Boards and Committees | | | 27 |

County Mayor/Executive

| | | | |
|---|----|--------|---------|
| County Official/Administrative Officer | \$ | 80,226 | |
| Longevity Pay | | 825 | |
| Other Salaries and Wages | | 22,722 | |
| Social Security | | 7,828 | |
| Life Insurance | | 119 | |
| Medical Insurance | | 5,528 | |
| Dental Insurance | | 327 | |
| Unemployment Compensation | | 144 | |
| Local Retirement | | 7,949 | |
| Dues and Memberships | | 1,500 | |
| Legal Notices, Recording, and Court Costs | | 31 | |
| Maintenance Agreements | | 1,076 | |
| Postal Charges | | 1,500 | |
| Printing, Stationery, and Forms | | 79 | |
| Travel | | 1,873 | |
| Office Supplies | | 836 | |
| Periodicals | | 223 | |
| Workers' Compensation Insurance | | 280 | |
| Other Charges | | 896 | |
| Total County Mayor/Executive | | | 133,962 |

(Continued)

Exhibit J-7

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

General Fund (Cont.)

General Government (Cont.)

County Attorney

| | | |
|---------------------------|------------|------------|
| Legal Services | \$ 152,702 | |
| Other Contracted Services | 37,298 | |
| Total County Attorney | | \$ 190,000 |

Election Commission

| | | |
|---|-----------|---------|
| County Official/Administrative Officer | \$ 62,613 | |
| Deputy(ies) | 29,176 | |
| Part-time Personnel | 7,565 | |
| Longevity Pay | 900 | |
| Election Commission | 5,880 | |
| In-Service Training | 325 | |
| Social Security | 7,934 | |
| Life Insurance | 138 | |
| Medical Insurance | 10,960 | |
| Dental Insurance | 327 | |
| Unemployment Compensation | 332 | |
| Local Retirement | 7,100 | |
| Dues and Memberships | 200 | |
| Operating Lease Payments | 786 | |
| Legal Notices, Recording, and Court Costs | 693 | |
| Maintenance Agreements | 9,087 | |
| Maintenance and Repair Services - Equipment | 1,217 | |
| Postal Charges | 4,375 | |
| Travel | 668 | |
| Other Contracted Services | 3,807 | |
| Office Supplies | 3,381 | |
| Building and Contents Insurance | 253 | |
| Other Charges | 697 | |
| Total Election Commission | | 158,414 |

Register of Deeds

| | |
|--|-----------|
| County Official/Administrative Officer | \$ 69,461 |
| Deputy(ies) | 71,506 |
| Longevity Pay | 2,450 |
| Social Security | 10,613 |
| Life Insurance | 288 |
| Medical Insurance | 16,724 |
| Dental Insurance | 654 |
| Unemployment Compensation | 208 |
| Local Retirement | 10,970 |

(Continued)

Exhibit J-7

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

General Fund (Cont.)

General Government (Cont.)

Register of Deeds (Cont.)

| | | | |
|---|----|--------|------------|
| Dues and Memberships | \$ | 649 | |
| Operating Lease Payments | | 13,357 | |
| Legal Notices, Recording, and Court Costs | | 31 | |
| Maintenance Agreements | | 1,076 | |
| Postal Charges | | 500 | |
| Travel | | 518 | |
| Office Supplies | | 1,702 | |
| Workers' Compensation Insurance | | 500 | |
| Other Charges | | 169 | |
| Total Register of Deeds | | | \$ 201,376 |

Codes Compliance

| | | | |
|--|----|--------|---------|
| County Official/Administrative Officer | \$ | 49,246 | |
| Deputy(ies) | | 82,707 | |
| Longevity Pay | | 4,000 | |
| Board and Committee Members Fees | | 2,550 | |
| Social Security | | 9,956 | |
| Life Insurance | | 288 | |
| Medical Insurance | | 16,873 | |
| Dental Insurance | | 163 | |
| Unemployment Compensation | | 308 | |
| Local Retirement | | 10,414 | |
| Communication | | 737 | |
| Data Processing Services | | 1,121 | |
| Dues and Memberships | | 235 | |
| Operating Lease Payments | | 1,063 | |
| Legal Services | | 8,268 | |
| Legal Notices, Recording, and Court Costs | | 413 | |
| Maintenance Agreements | | 1,431 | |
| Maintenance and Repair Services - Vehicles | | 1,541 | |
| Postal Charges | | 1,100 | |
| Printing, Stationery, and Forms | | 77 | |
| Travel | | 249 | |
| Tuition | | 880 | |
| Other Contracted Services | | 11,250 | |
| Gasoline | | 3,786 | |
| Office Supplies | | 2,478 | |
| Workers' Compensation Insurance | | 700 | |
| Other Charges | | 143 | |
| Total Codes Compliance | | | 211,977 |

(Continued)

Exhibit J-7

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

General Fund (Cont.)

General Government (Cont.)

County Buildings

| | | | |
|---|----|--------|------------|
| Supervisor/Director | \$ | 42,773 | |
| Computer Programmer(s) | | 10,977 | |
| Custodial Personnel | | 43,165 | |
| Maintenance Personnel | | 13,800 | |
| Longevity Pay | | 825 | |
| Social Security | | 8,382 | |
| Life Insurance | | 72 | |
| Medical Insurance | | 111 | |
| Dental Insurance | | 163 | |
| Unemployment Compensation | | 354 | |
| Local Retirement | | 3,340 | |
| Communication | | 84,143 | |
| Janitorial Services | | 2,600 | |
| Maintenance Agreements | | 960 | |
| Maintenance and Repair Services - Buildings | | 29,512 | |
| Maintenance and Repair Services - Vehicles | | 1,124 | |
| Other Contracted Services | | 2,512 | |
| Custodial Supplies | | 7,302 | |
| Electricity | | 56,520 | |
| Gasoline | | 2,373 | |
| Natural Gas | | 13,092 | |
| Office Supplies | | 616 | |
| Water and Sewer | | 2,366 | |
| Building and Contents Insurance | | 12,812 | |
| Vehicle and Equipment Insurance | | 407 | |
| Workers' Compensation Insurance | | 8,133 | |
| Other Charges | | 1,020 | |
| Total County Buildings | | | \$ 349,454 |

Preservation of Records

| | | |
|---------------------------|----|--------|
| Supervisor/Director | \$ | 30,019 |
| Longevity Pay | | 450 |
| Other Salaries and Wages | | 20,147 |
| Social Security | | 3,614 |
| Life Insurance | | 144 |
| Medical Insurance | | 11,906 |
| Dental Insurance | | 327 |
| Unemployment Compensation | | 144 |
| Local Retirement | | 3,877 |
| Operating Lease Payments | | 986 |

(Continued)

Exhibit J-7

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

General Fund (Cont.)

General Government (Cont.)

Preservation of Records (Cont.)

| | | | |
|---------------------------------|----|-------|-----------|
| Maintenance Agreements | \$ | 495 | |
| Postal Charges | | 128 | |
| Travel | | 70 | |
| Office Supplies | | 612 | |
| Other Supplies and Materials | | 3,094 | |
| Workers' Compensation Insurance | | 250 | |
| Other Charges | | 1,787 | |
| Total Preservation of Records | | | \$ 78,050 |

Finance

Accounting and Budgeting

| | | | |
|---------------------------------|----|--------|---------|
| Supervisor/Director | \$ | 68,023 | |
| Longevity Pay | | 2,950 | |
| Other Salaries and Wages | | 68,585 | |
| Social Security | | 10,275 | |
| Life Insurance | | 216 | |
| Medical Insurance | | 17,259 | |
| Dental Insurance | | 490 | |
| Unemployment Compensation | | 212 | |
| Local Retirement | | 10,690 | |
| Data Processing Services | | 6,007 | |
| Dues and Memberships | | 135 | |
| Operating Lease Payments | | 1,400 | |
| Maintenance Agreements | | 2,654 | |
| Postal Charges | | 1,000 | |
| Printing, Stationery, and Forms | | 1,076 | |
| Office Supplies | | 948 | |
| Workers' Compensation Insurance | | 250 | |
| Other Charges | | 100 | |
| Total Accounting and Budgeting | | | 192,270 |

Property Assessor's Office

| | | | |
|--|----|---------|--|
| County Official/Administrative Officer | \$ | 69,461 | |
| Deputy(ies) | | 119,172 | |
| Longevity Pay | | 4,925 | |
| Other Salaries and Wages | | 8,608 | |
| Social Security | | 14,409 | |
| Life Insurance | | 444 | |
| Medical Insurance | | 36,572 | |
| Dental Insurance | | 817 | |

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Finance (Cont.)

Property Assessor's Office (Cont.)

| | | | |
|---|----|--------|------------|
| Unemployment Compensation | \$ | 426 | |
| Local Retirement | | 14,827 | |
| Data Processing Services | | 14,601 | |
| Dues and Memberships | | 1,280 | |
| Operating Lease Payments | | 780 | |
| Legal Notices, Recording, and Court Costs | | 118 | |
| Maintenance Agreements | | 1,321 | |
| Postal Charges | | 1,500 | |
| Travel | | 2,783 | |
| Office Supplies | | 953 | |
| Workers' Compensation Insurance | | 200 | |
| Other Charges | | 243 | |
| Total Property Assessor's Office | | | \$ 293,440 |

Reappraisal Program

| | | | |
|---------------------------|----|--------|--------|
| Travel | \$ | 2,983 | |
| Other Contracted Services | | 25,560 | |
| Total Reappraisal Program | | | 28,543 |

County Trustee's Office

| | | | |
|---|----|---------|--|
| County Official/Administrative Officer | \$ | 69,461 | |
| Deputy(ies) | | 113,391 | |
| Longevity Pay | | 2,250 | |
| Social Security | | 13,698 | |
| Life Insurance | | 420 | |
| Medical Insurance | | 34,043 | |
| Dental Insurance | | 735 | |
| Unemployment Compensation | | 415 | |
| Local Retirement | | 14,206 | |
| Data Processing Services | | 7,844 | |
| Dues and Memberships | | 664 | |
| Operating Lease Payments | | 537 | |
| Legal Notices, Recording, and Court Costs | | 190 | |
| Maintenance Agreements | | 3,001 | |
| Postal Charges | | 21,210 | |
| Printing, Stationery, and Forms | | 498 | |
| Travel | | 964 | |
| Office Supplies | | 4,686 | |
| Workers' Compensation Insurance | | 950 | |
| Other Charges | | 281 | |

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Finance (Cont.)

County Trustee's Office (Cont.)

| | | |
|-------------------------------|----------|------------|
| Office Equipment | \$ 2,279 | |
| Total County Trustee's Office | | \$ 291,723 |

County Clerk's Office

| | | |
|---|-----------|---------|
| County Official/Administrative Officer | \$ 69,461 | |
| Deputy(ies) | 219,065 | |
| Longevity Pay | 4,200 | |
| Social Security | 21,705 | |
| Life Insurance | 779 | |
| Medical Insurance | 63,524 | |
| Dental Insurance | 1,077 | |
| Unemployment Compensation | 661 | |
| Local Retirement | 22,422 | |
| Audit Services | 14,970 | |
| Dues and Memberships | 759 | |
| Legal Notices, Recording, and Court Costs | 31 | |
| Maintenance Agreements | 535 | |
| Postal Charges | 11,000 | |
| Printing, Stationery, and Forms | 1,638 | |
| Travel | 4,110 | |
| Office Supplies | 6,808 | |
| Workers' Compensation Insurance | 1,600 | |
| Other Charges | 876 | |
| Office Equipment | 22,767 | |
| Total County Clerk's Office | | 467,988 |

Administration of Justice

Circuit Court

| | |
|--|-----------|
| County Official/Administrative Officer | \$ 69,461 |
| Deputy(ies) | 122,632 |
| Longevity Pay | 1,725 |
| Jury and Witness Fees | 34,511 |
| Social Security | 14,075 |
| Life Insurance | 432 |
| Medical Insurance | 35,791 |
| Dental Insurance | 817 |
| Unemployment Compensation | 432 |
| Local Retirement | 14,846 |
| Data Processing Services | 5,555 |
| Dues and Memberships | 634 |

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Administration of Justice (Cont.)

Circuit Court (Cont.)

| | | | |
|---|----|-------|------------|
| Operating Lease Payments | \$ | 1,311 | |
| Legal Notices, Recording, and Court Costs | | 816 | |
| Maintenance Agreements | | 1,241 | |
| Postal Charges | | 4,000 | |
| Printing, Stationery, and Forms | | 2,714 | |
| Travel | | 302 | |
| Office Supplies | | 7,770 | |
| Workers' Compensation Insurance | | 1,020 | |
| Other Charges | | 390 | |
| Total Circuit Court | | | \$ 320,475 |

General Sessions Court

| | | | |
|---|----|---------|---------|
| County Official/Administrative Officer | \$ | 164,018 | |
| Judge(s) | | 145,994 | |
| Deputy(ies) | | 109,052 | |
| Longevity Pay | | 1,300 | |
| Other Salaries and Wages | | 23,481 | |
| Social Security | | 29,440 | |
| Life Insurance | | 462 | |
| Medical Insurance | | 38,176 | |
| Dental Insurance | | 1,104 | |
| Unemployment Compensation | | 652 | |
| Local Retirement | | 32,097 | |
| Data Processing Services | | 5,416 | |
| Dues and Memberships | | 774 | |
| Operating Lease Payments | | 1,276 | |
| Legal Notices, Recording, and Court Costs | | 31 | |
| Maintenance Agreements | | 2,773 | |
| Postal Charges | | 1,100 | |
| Printing, Stationery, and Forms | | 1,223 | |
| Travel | | 1,648 | |
| Office Supplies | | 4,092 | |
| Periodicals | | 1,546 | |
| Workers' Compensation Insurance | | 1,750 | |
| Other Charges | | 1,795 | |
| Office Equipment | | 2,156 | |
| Total General Sessions Court | | | 571,356 |

Drug Court

| | | | |
|------------------|----|--------|--------|
| Drug Treatment | \$ | 26,487 | |
| Total Drug Court | | | 26,487 |

(Continued)

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

General Fund (Cont.)

Administration of Justice (Cont.)

Chancery Court

| | | | |
|---|----|--------|------------|
| County Official/Administrative Officer | \$ | 69,461 | |
| Deputy(ies) | | 96,369 | |
| Longevity Pay | | 3,525 | |
| Social Security | | 12,337 | |
| Life Insurance | | 360 | |
| Medical Insurance | | 29,983 | |
| Dental Insurance | | 654 | |
| Unemployment Compensation | | 288 | |
| Local Retirement | | 12,973 | |
| Data Processing Services | | 7,116 | |
| Dues and Memberships | | 634 | |
| Legal Notices, Recording, and Court Costs | | 31 | |
| Maintenance Agreements | | 3,137 | |
| Postal Charges | | 3,000 | |
| Travel | | 677 | |
| Office Supplies | | 5,742 | |
| Workers' Compensation Insurance | | 850 | |
| Other Charges | | 379 | |
| Total Chancery Court | | | \$ 247,516 |

Juvenile Court

| | | | |
|---|----|---------|---------|
| Judge(s) | \$ | 69,861 | |
| Deputy(ies) | | 225,932 | |
| Longevity Pay | | 8,600 | |
| Other Salaries and Wages | | 89,652 | |
| Social Security | | 27,877 | |
| Life Insurance | | 576 | |
| Medical Insurance | | 44,354 | |
| Dental Insurance | | 1,145 | |
| Unemployment Compensation | | 997 | |
| Local Retirement | | 22,878 | |
| Communication | | 4,112 | |
| Data Processing Services | | 2,284 | |
| Dues and Memberships | | 718 | |
| Operating Lease Payments | | 1,946 | |
| Legal Notices, Recording, and Court Costs | | 31 | |
| Maintenance Agreements | | 1,795 | |
| Postal Charges | | 457 | |
| Other Supplies and Materials | | 6,168 | |
| Workers' Compensation Insurance | | 2,100 | |
| Total Juvenile Court | | | 511,483 |

(Continued)

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

General Fund (Cont.)

Administration of Justice (Cont.)

District Attorney General

| | | | |
|---------------------------------|----|--------|-----------|
| Part-time Personnel | \$ | 25,750 | |
| Other Salaries and Wages | | 28,840 | |
| Social Security | | 4,176 | |
| Unemployment Compensation | | 144 | |
| Travel | | 2,205 | |
| Workers' Compensation Insurance | | 450 | |
| Other Charges | | 5,192 | |
| Total District Attorney General | | | \$ 66,757 |

Other Administration of Justice

| | | | |
|---------------------------------------|----|---------|---------|
| Longevity Pay | \$ | 1,150 | |
| Other Salaries and Wages | | 144,614 | |
| Social Security | | 10,615 | |
| Life Insurance | | 343 | |
| Medical Insurance | | 29,124 | |
| Dental Insurance | | 844 | |
| Unemployment Compensation | | 354 | |
| Local Retirement | | 11,166 | |
| Transportation - Other than Students | | 18,180 | |
| Total Other Administration of Justice | | | 216,390 |

Victims Assistance Programs

| | | | |
|-----------------------------------|----|--------|--------|
| Other Charges | \$ | 42,716 | |
| Total Victims Assistance Programs | | | 42,716 |

Public Safety

Sheriff's Department

| | | | |
|--|----|-----------|--|
| County Official/Administrative Officer | \$ | 76,407 | |
| Deputy(ies) | | 1,780,011 | |
| Investigator(s) | | 552,107 | |
| Computer Programmer(s) | | 23,895 | |
| Salary Supplements | | 30,600 | |
| Secretary(ies) | | 118,976 | |
| Longevity Pay | | 36,400 | |
| Other Salaries and Wages | | 80,371 | |
| Board and Committee Members Fees | | 11,400 | |
| In-Service Training | | 21,785 | |
| Social Security | | 202,323 | |
| Life Insurance | | 4,762 | |
| Medical Insurance | | 333,976 | |

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Public Safety (Cont.)

Sheriff's Department (Cont.)

| | | | |
|--|----|---------|--------------|
| Dental Insurance | \$ | 7,550 | |
| Unemployment Compensation | | 4,917 | |
| Local Retirement | | 199,584 | |
| Communication | | 23,393 | |
| Contracts with Government Agencies | | 18,511 | |
| Data Processing Services | | 19,891 | |
| Dues and Memberships | | 2,300 | |
| Operating Lease Payments | | 7,959 | |
| Legal Notices, Recording, and Court Costs | | 392 | |
| Maintenance and Repair Services - Equipment | | 1,498 | |
| Maintenance and Repair Services - Office Equipment | | 776 | |
| Maintenance and Repair Services - Vehicles | | 47,264 | |
| Postal Charges | | 2,169 | |
| Printing, Stationery, and Forms | | 1,068 | |
| Tow-in Services | | 726 | |
| Travel | | 4,763 | |
| Gasoline | | 159,696 | |
| Office Supplies | | 4,111 | |
| Tires and Tubes | | 17,475 | |
| Uniforms | | 13,375 | |
| Other Supplies and Materials | | 3,844 | |
| Workers' Compensation Insurance | | 97,573 | |
| Other Charges | | 5,426 | |
| Law Enforcement Equipment | | 106,903 | |
| Office Equipment | | 5,937 | |
| Other Capital Outlay | | 912,946 | |
| Total Sheriff's Department | | | \$ 4,943,060 |

Administration of the Sexual Offender Registry

| | | | |
|--|----|-------|-------|
| Other Supplies and Materials | \$ | 6,413 | |
| Other Charges | | 1,833 | |
| Total Administration of the Sexual Offender Registry | | | 8,246 |

Jail

| | | | |
|----------------------------------|----|-----------|--|
| Computer Programmer(s) | \$ | 22,454 | |
| Medical Personnel | | 68,489 | |
| Guards | | 1,464,013 | |
| Maintenance Personnel | | 42,682 | |
| Longevity Pay | | 13,600 | |
| Board and Committee Members Fees | | 490 | |

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Public Safety (Cont.)

Jail (Cont.)

| | | |
|---|------------|--------------|
| Social Security | \$ 120,646 | |
| Life Insurance | 3,632 | |
| Medical Insurance | 268,367 | |
| Dental Insurance | 6,051 | |
| Unemployment Compensation | 4,570 | |
| Local Retirement | 101,918 | |
| Communication | 6,735 | |
| Contracts with Government Agencies | 1,775 | |
| Data Processing Services | 18,993 | |
| Laundry Service | 4,629 | |
| Operating Lease Payments | 7,620 | |
| Maintenance Agreements | 3,245 | |
| Maintenance and Repair Services - Buildings | 32,963 | |
| Maintenance and Repair Services - Equipment | 2,776 | |
| Medical and Dental Services | 627,195 | |
| Printing, Stationery, and Forms | 1,405 | |
| Travel | 778 | |
| Other Contracted Services | 284,697 | |
| Custodial Supplies | 21,217 | |
| Drugs and Medical Supplies | 156,905 | |
| Electricity | 121,359 | |
| Natural Gas | 38,755 | |
| Office Supplies | 3,569 | |
| Prisoners Clothing | 1,902 | |
| Uniforms | 9,864 | |
| Water and Sewer | 62,005 | |
| Other Supplies and Materials | 1,757 | |
| Building and Contents Insurance | 14,061 | |
| Liability Insurance | 196,218 | |
| Vehicle and Equipment Insurance | 119,318 | |
| Workers' Compensation Insurance | 65,020 | |
| Other Charges | 25,423 | |
| Other Capital Outlay | 3,203,988 | |
| Total Jail | | \$ 7,151,084 |

Juvenile Services

| | | |
|------------------------------------|-----------|--------|
| Supervisor/Director | \$ 16,925 | |
| Social Security | 1,999 | |
| Unemployment Compensation | 60 | |
| Contracts with Government Agencies | 55,712 | |
| Total Juvenile Services | | 74,696 |

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Public Safety (Cont.)

Civil Defense

| | | |
|---------------------------------|----------|-----------|
| Assistant(s) | \$ 4,710 | |
| Supervisor/Director | 51,514 | |
| Longevity Pay | 2,000 | |
| Social Security | 4,330 | |
| Life Insurance | 72 | |
| Medical Insurance | 137 | |
| Dental Insurance | 163 | |
| Unemployment Compensation | 80 | |
| Local Retirement | 4,460 | |
| Communication | 2,262 | |
| Testing | 1,912 | |
| Other Supplies and Materials | 15,365 | |
| Workers' Compensation Insurance | 325 | |
| Other Charges | 319 | |
| Total Civil Defense | | \$ 87,649 |

County Coroner/Medical Examiner

| | | |
|---------------------------------------|----------|-------|
| Other Contracted Services | \$ 8,600 | |
| Total County Coroner/Medical Examiner | | 8,600 |

Other Public Safety

| | | |
|------------------------------------|------------|---------|
| Contracts with Government Agencies | \$ 351,975 | |
| Total Other Public Safety | | 351,975 |

Public Health and Welfare

Local Health Center

| | | |
|---|----------|--------|
| Communication | \$ 7,553 | |
| Dues and Memberships | 200 | |
| Janitorial Services | 30,000 | |
| Maintenance and Repair Services - Buildings | 2,802 | |
| Printing, Stationery, and Forms | 432 | |
| Custodial Supplies | 1,845 | |
| Office Supplies | 1,958 | |
| Utilities | 27,041 | |
| Other Supplies and Materials | 5,778 | |
| Building and Contents Insurance | 764 | |
| Other Charges | 702 | |
| Total Local Health Center | | 79,075 |

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Public Health and Welfare (Cont.)

Rabies and Animal Control

| | | | |
|---|----|--------|-----------|
| Deputy(ies) | \$ | 26,998 | |
| Longevity Pay | | 450 | |
| Social Security | | 2,038 | |
| Life Insurance | | 72 | |
| Medical Insurance | | 5,481 | |
| Unemployment Compensation | | 72 | |
| Local Retirement | | 2,068 | |
| Communication | | 638 | |
| Dues and Memberships | | 40 | |
| Maintenance and Repair Services - Buildings | | 100 | |
| Electricity | | 2,673 | |
| Natural Gas | | 3,005 | |
| Uniforms | | 213 | |
| Water and Sewer | | 1,160 | |
| Other Charges | | 587 | |
| Total Rabies and Animal Control | | | \$ 45,595 |

Ambulance/Emergency Medical Services

| | | |
|---|----|-----------|
| Assistant(s) | \$ | 43,493 |
| Supervisor/Director | | 54,614 |
| Medical Personnel | | 1,494,907 |
| Clerical Personnel | | 29,786 |
| Longevity Pay | | 18,300 |
| In-Service Training | | 1,405 |
| Social Security | | 121,912 |
| Life Insurance | | 2,610 |
| Medical Insurance | | 191,928 |
| Dental Insurance | | 4,143 |
| Unemployment Compensation | | 3,119 |
| Local Retirement | | 104,045 |
| Communication | | 8,854 |
| Data Processing Services | | 3,000 |
| Dues and Memberships | | 280 |
| Laundry Service | | 14,996 |
| Licenses | | 2,500 |
| Maintenance Agreements | | 395 |
| Maintenance and Repair Services - Buildings | | 4,267 |
| Maintenance and Repair Services - Equipment | | 1,750 |
| Maintenance and Repair Services - Vehicles | | 49,580 |
| Postal Charges | | 5,177 |

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Public Health and Welfare (Cont.)

Ambulance/Emergency Medical Services (Cont.)

| | | | |
|--|----|---------|--------------|
| Printing, Stationery, and Forms | \$ | 2,044 | |
| Drugs and Medical Supplies | | 61,261 | |
| Electricity | | 17,332 | |
| Gasoline | | 45,645 | |
| Natural Gas | | 8,323 | |
| Office Supplies | | 1,365 | |
| Tires and Tubes | | 4,799 | |
| Uniforms | | 7,505 | |
| Water and Sewer | | 1,765 | |
| Building and Contents Insurance | | 4,500 | |
| Liability Insurance | | 9,479 | |
| Vehicle and Equipment Insurance | | 24,834 | |
| Workers' Compensation Insurance | | 188,000 | |
| Other Charges | | 11,841 | |
| Other Capital Outlay | | 26,037 | |
| Total Ambulance/Emergency Medical Services | | | \$ 2,575,791 |

Dental Health Program

| | | | |
|---------------------------------|----|---------|---------|
| Medical Personnel | \$ | 389,639 | |
| Longevity Pay | | 2,700 | |
| Social Security | | 29,445 | |
| Life Insurance | | 714 | |
| Medical Insurance | | 49,623 | |
| Dental Insurance | | 913 | |
| Unemployment Compensation | | 1,091 | |
| Local Retirement | | 25,250 | |
| Printing, Stationery, and Forms | | 300 | |
| Travel | | 5,600 | |
| Other Supplies and Materials | | 871 | |
| Liability Insurance | | 1,333 | |
| Other Charges | | 2,469 | |
| Total Dental Health Program | | | 509,948 |

Other Local Health Services

| | | | |
|-----------------------------------|----|--------|--------|
| Other Contracted Services | \$ | 46,100 | |
| Total Other Local Health Services | | | 46,100 |

Regional Mental Health Center

| | | | |
|-------------------------------------|----|--------|--------|
| Contributions | \$ | 18,135 | |
| Total Regional Mental Health Center | | | 18,135 |

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Public Health and Welfare (Cont.)

Appropriation to State

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

Social, Cultural, and Recreational Services

Libraries

| | | |
|---|-----------|---------|
| Supervisor/Director | \$ 30,580 | |
| Longevity Pay | 3,850 | |
| Other Salaries and Wages | 166,742 | |
| Social Security | 15,182 | |
| Life Insurance | 683 | |
| Medical Insurance | 40,653 | |
| Dental Insurance | 1,090 | |
| Unemployment Compensation | 862 | |
| Local Retirement | 13,646 | |
| Communication | 2,903 | |
| Operating Lease Payments | 2,251 | |
| Maintenance and Repair Services - Buildings | 9,671 | |
| Postal Charges | 4,901 | |
| Travel | 2,192 | |
| Library Books/Media | 24,681 | |
| Office Supplies | 11,087 | |
| Utilities | 47,641 | |
| Other Supplies and Materials | 10,314 | |
| Building and Contents Insurance | 975 | |
| Workers' Compensation Insurance | 1,000 | |
| Other Charges | 20,964 | |
| Furniture and Fixtures | 14,691 | |
| Office Equipment | 31,815 | |
| Total Libraries | | 458,374 |

Agriculture and Natural Resources

Agriculture Extension Service

| | |
|---------------------------|-----------|
| Salary Supplements | \$ 83,754 |
| Longevity Pay | 300 |
| Social Security | 5,253 |
| Medical Insurance | 9,291 |
| Unemployment Compensation | 20 |
| Local Retirement | 9,801 |
| Other Fringe Benefits | 600 |
| Communication | 1,799 |

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Agriculture and Natural Resources (Cont.)

Agriculture Extension Service (Cont.)

| | | | |
|---|----|--------|------------|
| Dues and Memberships | \$ | 340 | |
| Operating Lease Payments | | 878 | |
| Maintenance and Repair Services - Buildings | | 1,004 | |
| Office Supplies | | 1,126 | |
| Utilities | | 11,910 | |
| Workers' Compensation Insurance | | 151 | |
| Total Agriculture Extension Service | | | \$ 126,227 |

Forest Service

| | | | |
|--------------------------|----|-------|-------|
| Forest Resource Services | \$ | 1,950 | |
| Total Forest Service | | | 1,950 |

Soil Conservation

| | | | |
|---------------------------------|----|--------|--------|
| Secretary(ies) | \$ | 26,582 | |
| Longevity Pay | | 2,000 | |
| Social Security | | 2,060 | |
| Life Insurance | | 72 | |
| Medical Insurance | | 5,417 | |
| Dental Insurance | | 163 | |
| Unemployment Compensation | | 72 | |
| Local Retirement | | 2,190 | |
| Workers' Compensation Insurance | | 160 | |
| Other Charges | | 1,058 | |
| Total Soil Conservation | | | 39,774 |

Other Operations

Housing and Urban Development

| | | | |
|-------------------------------------|----|---------|---------|
| Building Improvements | \$ | 364,374 | |
| Total Housing and Urban Development | | | 364,374 |

Other Charges

| | | | |
|------------------------------------|----|--------|--------|
| Liability Insurance | \$ | 33,969 | |
| Premiums on Corporate Surety Bonds | | 6,023 | |
| Total Other Charges | | | 39,992 |

Employee Benefits

| | | | |
|---------------------------------|----|--------|--------|
| Workers' Compensation Insurance | \$ | 47,004 | |
| Total Employee Benefits | | | 47,004 |

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Other Operations (Cont.)

ARRA Grant # 3

| | | |
|----------------------|----------|----------|
| Office Equipment | \$ 5,912 | |
| Total ARRA Grant # 3 | | \$ 5,912 |

Miscellaneous

| | | |
|---|-----------|----------------|
| Contributions | \$ 65,074 | |
| Legal Notices, Recording, and Court Costs | 29 | |
| Trustee's Commission | 264,265 | |
| Tax Relief Program | 133,082 | |
| Other Charges | 15,074 | |
| Total Miscellaneous | | <u>477,524</u> |

| | | |
|--------------------|--|---------------|
| Total General Fund | | \$ 22,232,456 |
|--------------------|--|---------------|

Public Library Fund

Social, Cultural, and Recreational Services

Libraries

| | | |
|------------------------|----------|-------------------|
| Office Supplies | \$ 5,347 | |
| Trustee's Commission | 529 | |
| Other Charges | 4,445 | |
| Furniture and Fixtures | 190 | |
| Office Equipment | 119,595 | |
| Total Libraries | | <u>\$ 130,106</u> |

| | | |
|---------------------------|--|---------|
| Total Public Library Fund | | 130,106 |
|---------------------------|--|---------|

Solid Waste/Sanitation Fund

Public Health and Welfare

Waste Pickup

| | |
|--------------------------|-----------|
| Supervisor/Director | \$ 49,270 |
| Foremen | 39,518 |
| Equipment Operators | 254,966 |
| Laborers | 232,358 |
| Secretary(ies) | 45,482 |
| Maintenance Personnel | 2,340 |
| Longevity Pay | 10,775 |
| Other Salaries and Wages | 3,280 |
| Social Security | 47,067 |
| Life Insurance | 911 |
| Medical Insurance | 63,536 |
| Dental Insurance | 1,431 |

(Continued)

Exhibit J-7

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

Solid Waste/Sanitation Fund (Cont.)

Public Health and Welfare (Cont.)

Waste Pickup (Cont.)

| | | | |
|---|----|-----------|--------------|
| Unemployment Compensation | \$ | 2,565 | |
| Local Retirement | | 33,793 | |
| Communication | | 8,780 | |
| Contracts with Other Public Agencies | | 1,028,230 | |
| Evaluation and Testing | | 1,428 | |
| Licenses | | 5,795 | |
| Maintenance Agreements | | 317 | |
| Maintenance and Repair Services - Buildings | | 3,066 | |
| Maintenance and Repair Services - Equipment | | 24,765 | |
| Maintenance and Repair Services - Vehicles | | 24,702 | |
| Postal Charges | | 630 | |
| Rentals | | 1,928 | |
| Tow-in Services | | 280 | |
| Travel | | 444 | |
| Other Contracted Services | | 26,290 | |
| Crushed Stone | | 6,602 | |
| Diesel Fuel | | 50,218 | |
| Electricity | | 18,777 | |
| Gasoline | | 10,282 | |
| Instructional Supplies and Materials | | 669 | |
| Lubricants | | 4,155 | |
| Natural Gas | | 6,244 | |
| Office Supplies | | 1,941 | |
| Small Tools | | 387 | |
| Tires and Tubes | | 12,053 | |
| Uniforms | | 1,022 | |
| Water and Sewer | | 8,420 | |
| Other Supplies and Materials | | 6,621 | |
| Building and Contents Insurance | | 1,321 | |
| Liability Insurance | | 18,165 | |
| Trustee's Commission | | 8,442 | |
| Vehicle and Equipment Insurance | | 20,354 | |
| Workers' Compensation Insurance | | 69,021 | |
| Other Charges | | 3,992 | |
| Office Equipment | | 171 | |
| Site Development | | 10,747 | |
| Total Waste Pickup | | | \$ 2,173,551 |

Landfill Operation and Maintenance

| | | | |
|--|----|---------|---------|
| Legal Services | \$ | 551,652 | |
| Total Landfill Operation and Maintenance | | | 551,652 |

(Continued)

Exhibit J-7

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

Solid Waste/Sanitation Fund (Cont.)

Public Health and Welfare (Cont.)

Postclosure Care Costs

| | | |
|--------------------------------------|------------|------------|
| Evaluation and Testing | \$ 110,743 | |
| Contracts for Postclosure Care Costs | 1,275 | |
| Other Supplies and Materials | 40 | |
| Total Postclosure Care Costs | | \$ 112,058 |

Capital Projects

Other General Government Projects

| | | |
|---|-----------|--------|
| Remittance of Revenue Collected | \$ 21,736 | |
| Total Other General Government Projects | | 21,736 |

Total Solid Waste/Sanitation Fund \$ 2,858,997

Drug Control Fund

Public Safety

Drug Enforcement

| | | |
|---|---------|------------|
| In-Service Training | \$ 110 | |
| Communication | 10,951 | |
| Data Processing Services | 15,393 | |
| Maintenance and Repair Services - Equipment | 2,278 | |
| Maintenance and Repair Services - Vehicles | 702 | |
| Travel | 3,063 | |
| Uniforms | 1,946 | |
| Other Supplies and Materials | 401 | |
| Trustee's Commission | 13,985 | |
| Other Charges | 41,750 | |
| Motor Vehicles | 5,250 | |
| Office Equipment | 799 | |
| Other Equipment | 189,708 | |
| Total Drug Enforcement | | \$ 286,336 |

Total Drug Control Fund 286,336

District Attorney General Fund

Administration of Justice

District Attorney General

| | | |
|---------------------------------|----------|-----------|
| Communication | \$ 1,050 | |
| Travel | 4,342 | |
| Office Supplies | 1,861 | |
| Trustee's Commission | 303 | |
| Other Charges | 29,615 | |
| Total District Attorney General | | \$ 37,171 |

Total District Attorney General Fund 37,171

(Continued)

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

Highway/Public Works Fund

Highways

Administration

| | | | |
|---|----|--------|------------|
| County Official/Administrative Officer | \$ | 76,407 | |
| Assistant(s) | | 32,724 | |
| Clerical Personnel | | 30,612 | |
| Board and Committee Members Fees | | 11,700 | |
| Social Security | | 10,649 | |
| Unemployment Compensation | | 810 | |
| Local Retirement | | 10,704 | |
| Dues and Memberships | | 3,115 | |
| Janitorial Services | | 5,100 | |
| Operating Lease Payments | | 2,234 | |
| Legal Services | | 7,145 | |
| Legal Notices, Recording, and Court Costs | | 1,054 | |
| Maintenance Agreements | | 2,228 | |
| Maintenance and Repair Services - Buildings | | 16,568 | |
| Postal Charges | | 498 | |
| Travel | | 1,247 | |
| Custodial Supplies | | 4,439 | |
| Office Supplies | | 3,258 | |
| Other Supplies and Materials | | 1,066 | |
| Other Charges | | 5,065 | |
| Total Administration | | | \$ 226,623 |

Highway and Bridge Maintenance

| | | | |
|--------------------------------------|----|---------|-----------|
| Foremen | \$ | 231,757 | |
| Equipment Operators | | 505,021 | |
| Truck Drivers | | 308,531 | |
| Laborers | | 163,260 | |
| Social Security | | 90,673 | |
| Unemployment Compensation | | 11,207 | |
| Local Retirement | | 92,575 | |
| Rentals | | 11,262 | |
| Other Contracted Services | | 5,750 | |
| Asphalt - Hot Mix | | 985,132 | |
| Asphalt - Liquid | | 171,265 | |
| Crushed Stone | | 333,371 | |
| Pipe | | 86,174 | |
| Road Signs | | 10,267 | |
| Other Supplies and Materials | | 26,408 | |
| Other Charges | | 42,956 | |
| Total Highway and Bridge Maintenance | | | 3,075,609 |

(Continued)

Exhibit J-7

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

Highway/Public Works Fund (Cont.)

Highways (Cont.)

Operation and Maintenance of Equipment

| | | | |
|--|----|---------|------------|
| Mechanic(s) | \$ | 60,433 | |
| Social Security | | 4,623 | |
| Unemployment Compensation | | 540 | |
| Local Retirement | | 4,629 | |
| Custodial Supplies | | 159 | |
| Diesel Fuel | | 95,881 | |
| Equipment and Machinery Parts | | 122,779 | |
| Gasoline | | 46,832 | |
| Lubricants | | 12,241 | |
| Tires and Tubes | | 45,509 | |
| Other Supplies and Materials | | 12,454 | |
| Other Charges | | 124 | |
| Total Operation and Maintenance of Equipment | | | \$ 406,204 |

Other Charges

| | | | |
|---------------------------------|----|--------|---------|
| Communication | \$ | 10,640 | |
| Electricity | | 6,735 | |
| Natural Gas | | 3,124 | |
| Water and Sewer | | 637 | |
| Building and Contents Insurance | | 11,140 | |
| Liability Insurance | | 5,703 | |
| Trustee's Commission | | 48,715 | |
| Vehicle and Equipment Insurance | | 23,904 | |
| Other Charges | | 300 | |
| Total Other Charges | | | 110,898 |

Employee Benefits

| | | | |
|----------------------------------|----|---------|---------|
| Employee and Dependent Insurance | \$ | 377,040 | |
| Other Fringe Benefits | | 795 | |
| Workers' Compensation Insurance | | 76,368 | |
| Total Employee Benefits | | | 454,203 |

Capital Outlay

| | | | |
|----------------------|----|--------|--------|
| Other Equipment | \$ | 29,694 | |
| Total Capital Outlay | | | 29,694 |

Total Highway/Public Works Fund \$ 4,303,231

(Continued)

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

Bridge FundHighwaysHighway and Bridge Maintenance

| | | |
|--------------------------------------|------------|------------|
| Other Contracted Services | \$ 442,185 | |
| Total Highway and Bridge Maintenance | | \$ 442,185 |

Other Charges

| | | |
|----------------------|----------|----------------|
| Trustee's Commission | \$ 9,791 | |
| Other Equipment | 218,920 | |
| Total Other Charges | | <u>228,711</u> |

| | | |
|-------------------|--|------------|
| Total Bridge Fund | | \$ 670,896 |
|-------------------|--|------------|

General Debt Service FundPrincipal on DebtGeneral Government

| | | |
|--------------------------|------------|------------|
| Principal on Bonds | \$ 130,000 | |
| Principal on Notes | 490,000 | |
| Principal on Other Loans | 291,000 | |
| Total General Government | | \$ 911,000 |

Highways and Streets

| | | |
|----------------------------|------------|---------|
| Principal on Notes | \$ 185,000 | |
| Principal on Other Loans | 178,000 | |
| Total Highways and Streets | | 363,000 |

Education

| | | |
|--------------------------|--------------|-----------|
| Principal on Bonds | \$ 4,395,000 | |
| Principal on Other Loans | 370,000 | |
| Total Education | | 4,765,000 |

Interest on DebtGeneral Government

| | | |
|--------------------------|------------|---------|
| Interest on Bonds | \$ 333,642 | |
| Interest on Notes | 40,085 | |
| Interest on Other Loans | 14,833 | |
| Total General Government | | 388,560 |

Highways and Streets

| | | |
|----------------------------|-----------|--------|
| Interest on Notes | \$ 36,628 | |
| Interest on Other Loans | 6,189 | |
| Total Highways and Streets | | 42,817 |

(Continued)

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

General Debt Service Fund (Cont.)

Interest on Debt (Cont.)

Education

| | | |
|-------------------------|------------------|--------------|
| Interest on Bonds | \$ 2,550,924 | |
| Interest on Other Loans | 22,201 | |
| Total Education | <u>2,573,125</u> | \$ 2,573,125 |

Other Debt Service

General Government

| | | |
|--------------------------|----------------|---------|
| Trustee's Commission | \$ 145,623 | |
| Other Debt Service | 12,138 | |
| Total General Government | <u>157,761</u> | 157,761 |

Highways and Streets

| | | |
|----------------------------|--------------|-------|
| Other Debt Service | \$ 7,940 | |
| Total Highways and Streets | <u>7,940</u> | 7,940 |

Education

| | | |
|--------------------|---------------|--------|
| Other Debt Service | \$ 27,353 | |
| Total Education | <u>27,353</u> | 27,353 |

Total General Debt Service Fund \$ 9,236,556

Community Development/Industrial Park Fund

Other Operations

Industrial Development

| | | |
|------------------------------------|----------------|------------|
| Contracts with Government Agencies | \$ 13,310 | |
| Contributions | 419,519 | |
| Dues and Memberships | 8,198 | |
| Trustee's Commission | 3,229 | |
| Other Charges | 6,853 | |
| Office Equipment | 3,750 | |
| Total Industrial Development | <u>454,859</u> | \$ 454,859 |

Total Community Development/Industrial Park Fund 454,859

Other Capital Projects Fund

Capital Projects

Other General Government Projects

| | | |
|---|----------|------|
| Trustee's Commission | \$ 9 | |
| Total Other General Government Projects | <u>9</u> | \$ 9 |

Total Other Capital Projects Fund 9

(Continued)

Exhibit J-7

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

| | | |
|---|---------------------|----------------------|
| <u>Jail Construction Fund</u> | | |
| <u>Public Safety</u> | | |
| <u>Jail</u> | | |
| Electricity | \$ 3,027 | |
| Other Construction | <u>6,731,654</u> | |
| Total Jail | | \$ 6,734,681 |
| | | |
| <u>Principal on Debt</u> | | |
| <u>General Government</u> | | |
| Principal on Notes | <u>\$ 9,700,000</u> | |
| Total General Government | | 9,700,000 |
| | | |
| <u>Interest on Debt</u> | | |
| <u>General Government</u> | | |
| Interest on Notes | <u>\$ 109,026</u> | |
| Total General Government | | 109,026 |
| | | |
| <u>Other Debt Service</u> | | |
| <u>General Government</u> | | |
| Underwriter's Discount | \$ 120,575 | |
| Other Debt Issuance Charges | <u>79,500</u> | |
| Total General Government | | <u>200,075</u> |
| | | |
| Total Jail Construction Fund | | <u>\$ 16,743,782</u> |
| | | |
| Total Governmental Funds - Primary Government | | <u>\$ 56,954,399</u> |

Exhibit J-8

Dickson County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types
Discretely Presented Dickson County School Department
For the Year Ended June 30, 2010

General Purpose School Fund

Instruction

Regular Instruction Program

| | | |
|---|---------------|---------------|
| Teachers | \$ 18,598,180 | |
| Career Ladder Program | 227,385 | |
| Career Ladder Extended Contracts | 81,000 | |
| Homebound Teachers | 17,364 | |
| Educational Assistants | 593,223 | |
| Other Salaries and Wages | 84,565 | |
| Social Security | 1,151,253 | |
| State Retirement | 1,224,815 | |
| Life Insurance | 7,212 | |
| Medical Insurance | 2,572,054 | |
| Dental Insurance | 171,128 | |
| Unemployment Compensation | 16,245 | |
| Employer Medicare | 273,752 | |
| Contracts for Substitute Teachers - Non-certified | 394,846 | |
| Instructional Supplies and Materials | 236,178 | |
| Textbooks | 930,822 | |
| Fee Waivers | 150,686 | |
| Regular Instruction Equipment | 3,493 | |
| Total Regular Instruction Program | | \$ 26,734,201 |

Alternative Instruction Program

| | | |
|---------------------------------------|------------|---------|
| Teachers | \$ 354,273 | |
| Career Ladder Extended Contracts | 1,750 | |
| Educational Assistants | 22,770 | |
| Social Security | 21,763 | |
| State Retirement | 22,857 | |
| Life Insurance | 132 | |
| Medical Insurance | 46,294 | |
| Dental Insurance | 3,034 | |
| Unemployment Compensation | 252 | |
| Employer Medicare | 5,090 | |
| Instructional Supplies and Materials | 1,588 | |
| Other Supplies and Materials | 1,966 | |
| Total Alternative Instruction Program | | 481,769 |

Special Education Program

| | |
|----------------------------------|--------------|
| Teachers | \$ 2,864,525 |
| Career Ladder Program | 43,910 |
| Career Ladder Extended Contracts | 8,752 |

(Continued)

Exhibit J-8

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

General Purpose School Fund (Cont.)

Instruction (Cont.)

Special Education Program (Cont.)

| | | |
|--------------------------------------|-----------|--------------|
| Homebound Teachers | \$ 10,731 | |
| Educational Assistants | 597,081 | |
| Speech Pathologist | 328,862 | |
| Other Salaries and Wages | 47,475 | |
| Social Security | 232,440 | |
| State Retirement | 250,283 | |
| Life Insurance | 1,748 | |
| Medical Insurance | 590,150 | |
| Dental Insurance | 42,939 | |
| Unemployment Compensation | 3,473 | |
| Employer Medicare | 54,371 | |
| Contracts with Private Agencies | 23,440 | |
| Instructional Supplies and Materials | 2,528 | |
| Special Education Equipment | 4,736 | |
| Total Special Education Program | | \$ 5,107,444 |

Vocational Education Program

| | | |
|--------------------------------------|--------------|-----------|
| Teachers | \$ 1,090,307 | |
| Career Ladder Program | 4,000 | |
| Career Ladder Extended Contracts | 700 | |
| Social Security | 65,867 | |
| State Retirement | 70,328 | |
| Life Insurance | 400 | |
| Medical Insurance | 148,239 | |
| Dental Insurance | 11,508 | |
| Unemployment Compensation | 933 | |
| Employer Medicare | 15,404 | |
| Instructional Supplies and Materials | 30,430 | |
| Total Vocational Education Program | | 1,438,116 |

Adult Education Program

| | | |
|---|-----------|--------|
| Teachers | \$ 50,582 | |
| Social Security | 2,250 | |
| State Retirement | 555 | |
| Unemployment Compensation | 136 | |
| Employer Medicare | 731 | |
| Contracts for Substitute Teachers - Non-certified | 330 | |
| Instructional Supplies and Materials | 5,144 | |
| Total Adult Education Program | | 59,728 |

(Continued)

Exhibit J-8

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

General Purpose School Fund (Cont.)

Support Services

Attendance

| | | | |
|------------------------------|----|--------|------------|
| Supervisor/Director | \$ | 82,919 | |
| Other Salaries and Wages | | 62,039 | |
| Social Security | | 8,285 | |
| State Retirement | | 9,306 | |
| Life Insurance | | 31 | |
| Medical Insurance | | 11,397 | |
| Dental Insurance | | 757 | |
| Unemployment Compensation | | 62 | |
| Employer Medicare | | 1,938 | |
| Travel | | 3,161 | |
| Office Supplies | | 10 | |
| Other Supplies and Materials | | 10,800 | |
| Attendance Equipment | | 20 | |
| Total Attendance | | | \$ 190,725 |

Health Services

| | | | |
|------------------------------|----|---------|---------|
| Medical Personnel | \$ | 304,629 | |
| Other Salaries and Wages | | 67,078 | |
| Social Security | | 20,901 | |
| State Retirement | | 20,023 | |
| Life Insurance | | 143 | |
| Medical Insurance | | 48,748 | |
| Dental Insurance | | 3,168 | |
| Unemployment Compensation | | 526 | |
| Employer Medicare | | 4,888 | |
| Travel | | 3,586 | |
| Other Contracted Services | | 1,750 | |
| Other Supplies and Materials | | 17,445 | |
| In Service/Staff Development | | 199 | |
| Other Charges | | 569 | |
| Total Health Services | | | 493,653 |

Other Student Support

| | | | |
|----------------------------------|----|---------|--|
| Career Ladder Program | \$ | 7,875 | |
| Guidance Personnel | | 810,837 | |
| Career Ladder Extended Contracts | | 3,475 | |
| Assessment Personnel | | 89,928 | |
| Attendants | | 99,946 | |
| School Resource Officer | | 27,600 | |

(Continued)

Exhibit J-8

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Other Student Support (Cont.)

| | | | |
|-----------------------------|----|---------|--------------|
| Other Salaries and Wages | \$ | 37,030 | |
| Social Security | | 61,926 | |
| State Retirement | | 68,214 | |
| Life Insurance | | 299 | |
| Medical Insurance | | 101,316 | |
| Dental Insurance | | 7,822 | |
| Unemployment Compensation | | 766 | |
| Employer Medicare | | 14,485 | |
| Consultants | | 20,778 | |
| Evaluation and Testing | | 102,813 | |
| Total Other Student Support | | | \$ 1,455,110 |

Regular Instruction Program

| | | | |
|-----------------------------------|----|---------|-----------|
| Supervisor/Director | \$ | 152,571 | |
| Career Ladder Program | | 6,300 | |
| Career Ladder Extended Contracts | | 3,825 | |
| Librarians | | 607,778 | |
| Other Salaries and Wages | | 56,916 | |
| Social Security | | 46,704 | |
| State Retirement | | 49,329 | |
| Life Insurance | | 218 | |
| Medical Insurance | | 82,757 | |
| Dental Insurance | | 5,581 | |
| Unemployment Compensation | | 585 | |
| Employer Medicare | | 11,690 | |
| Travel | | 28,816 | |
| Other Contracted Services | | 24,150 | |
| Library Books/Media | | 86,000 | |
| Other Supplies and Materials | | 17,214 | |
| In Service/Staff Development | | 4,591 | |
| Total Regular Instruction Program | | | 1,185,025 |

Alternative Instruction Program

| | | | |
|-------------------|----|--------|--|
| Principals | \$ | 66,602 | |
| Secretary(ies) | | 22,073 | |
| Social Security | | 5,498 | |
| State Retirement | | 5,967 | |
| Life Insurance | | 31 | |
| Medical Insurance | | 10,021 | |

(Continued)

Exhibit J-8

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Alternative Instruction Program (Cont.)

| | | | |
|---------------------------------------|----|-------|------------|
| Dental Insurance | \$ | 571 | |
| Unemployment Compensation | | 49 | |
| Employer Medicare | | 1,286 | |
| Total Alternative Instruction Program | | | \$ 112,098 |

Special Education Program

| | | | |
|----------------------------------|----|---------|---------|
| Supervisor/Director | \$ | 152,650 | |
| Career Ladder Program | | 8,000 | |
| Career Ladder Extended Contracts | | 600 | |
| Secretary(ies) | | 60,568 | |
| Social Security | | 12,658 | |
| State Retirement | | 14,992 | |
| Life Insurance | | 62 | |
| Medical Insurance | | 23,057 | |
| Dental Insurance | | 1,197 | |
| Unemployment Compensation | | 110 | |
| Employer Medicare | | 3,010 | |
| Travel | | 8,324 | |
| Other Charges | | 7,300 | |
| Total Special Education Program | | | 292,528 |

Vocational Education Program

| | | | |
|------------------------------------|----|--------|---------|
| Supervisor/Director | \$ | 77,355 | |
| Career Ladder Program | | 1,000 | |
| Other Salaries and Wages | | 27,196 | |
| Social Security | | 5,966 | |
| State Retirement | | 6,776 | |
| Life Insurance | | 25 | |
| Medical Insurance | | 8,859 | |
| Dental Insurance | | 443 | |
| Unemployment Compensation | | 31 | |
| Employer Medicare | | 1,395 | |
| Travel | | 10,008 | |
| Other Supplies and Materials | | 5,889 | |
| Total Vocational Education Program | | | 144,943 |

Adult Programs

| | | | |
|-----------------------|----|--------|--|
| Supervisor/Director | \$ | 67,299 | |
| Career Ladder Program | | 1,000 | |

(Continued)

Exhibit J-8

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Adult Programs (Cont.)

| | | | |
|------------------------------|----|--------|------------|
| Other Salaries and Wages | \$ | 44,289 | |
| Social Security | | 6,661 | |
| State Retirement | | 4,385 | |
| Life Insurance | | 47 | |
| Medical Insurance | | 5,166 | |
| Dental Insurance | | 1,135 | |
| Unemployment Compensation | | 92 | |
| Employer Medicare | | 1,558 | |
| Communication | | 1,860 | |
| Travel | | 2,663 | |
| Other Contracted Services | | 402 | |
| In Service/Staff Development | | 325 | |
| Other Charges | | 256 | |
| Total Adult Programs | | | \$ 137,138 |

Other Programs

| | | | |
|----------------------------|----|---------|---------|
| On-Behalf Payments to OPEB | \$ | 171,779 | |
| Total Other Programs | | | 171,779 |

Board of Education

| | | | |
|--|----|---------|---------|
| Other Salaries and Wages | \$ | 28,115 | |
| Board and Committee Members Fees | | 19,800 | |
| Social Security | | 2,774 | |
| State Retirement | | 1,937 | |
| Life Insurance | | 16 | |
| Medical Insurance | | 5,166 | |
| Dental Insurance | | 378 | |
| Unemployment Compensation | | 31 | |
| Employer Medicare | | 649 | |
| Advertising | | 3,606 | |
| Audit Services | | 8,500 | |
| Legal Services | | 44,925 | |
| Travel | | 10,027 | |
| Other Contracted Services | | 192,126 | |
| Other Supplies and Materials | | 8,558 | |
| Trustee's Commission | | 354,100 | |
| Workers' Compensation Insurance | | 133,592 | |
| Criminal Investigation of Applicants - TBI | | 5,052 | |
| Other Charges | | 3,000 | |
| Total Board of Education | | | 822,352 |

(Continued)

Exhibit J-8

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Director of Schools

| | | | |
|--|----|---------|------------|
| County Official/Administrative Officer | \$ | 105,295 | |
| Secretary(ies) | | 129,322 | |
| Other Salaries and Wages | | 714 | |
| Social Security | | 7,699 | |
| State Retirement | | 16,666 | |
| Life Insurance | | 65 | |
| Medical Insurance | | 20,665 | |
| Dental Insurance | | 2,194 | |
| Unemployment Compensation | | 141 | |
| Employer Medicare | | 1,801 | |
| Postal Charges | | 1,264 | |
| Travel | | 1,302 | |
| Other Contracted Services | | 25,021 | |
| Office Supplies | | 18,516 | |
| Other Supplies and Materials | | 3,840 | |
| Other Charges | | 2,259 | |
| Administration Equipment | | 1,398 | |
| Total Director of Schools | | | \$ 338,162 |

Office of the Principal

| | | | |
|----------------------------------|----|---------|-----------|
| Principals | \$ | 869,111 | |
| Career Ladder Program | | 33,000 | |
| Career Ladder Extended Contracts | | 20,237 | |
| Assistant Principals | | 956,389 | |
| Secretary(ies) | | 749,568 | |
| Other Salaries and Wages | | 7,675 | |
| Social Security | | 157,212 | |
| State Retirement | | 171,053 | |
| Life Insurance | | 998 | |
| Medical Insurance | | 350,763 | |
| Dental Insurance | | 24,144 | |
| Unemployment Compensation | | 1,942 | |
| Employer Medicare | | 36,772 | |
| Dues and Memberships | | 5,625 | |
| Other Contracted Services | | 40,050 | |
| Total Office of the Principal | | | 3,424,539 |

Fiscal Services

| | | | |
|---------------------|----|--------|--|
| Supervisor/Director | \$ | 60,880 | |
|---------------------|----|--------|--|

(Continued)

Exhibit J-8

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Fiscal Services (Cont.)

| | | | |
|---------------------------|----|---------|------------|
| Accountants/Bookkeepers | \$ | 120,997 | |
| Social Security | | 10,684 | |
| State Retirement | | 13,932 | |
| Life Insurance | | 62 | |
| Medical Insurance | | 21,302 | |
| Dental Insurance | | 1,513 | |
| Unemployment Compensation | | 123 | |
| Employer Medicare | | 2,499 | |
| Travel | | 1,178 | |
| Total Fiscal Services | | | \$ 233,170 |

Operation of Plant

| | | | |
|---|----|-----------|-----------|
| Communication | \$ | 78,951 | |
| Janitorial Services | | 1,469,427 | |
| Maintenance and Repair Services - Buildings | | 2,736 | |
| Maintenance and Repair Services - Equipment | | 7,408 | |
| Other Contracted Services | | 212,213 | |
| Custodial Supplies | | 4,995 | |
| Electricity | | 1,553,194 | |
| Natural Gas | | 433,653 | |
| Water and Sewer | | 262,567 | |
| Building and Contents Insurance | | 387,219 | |
| Other Charges | | 50 | |
| Total Operation of Plant | | | 4,412,413 |

Maintenance of Plant

| | | | |
|---|----|---------|--|
| Supervisor/Director | \$ | 72,360 | |
| Secretary(ies) | | 37,497 | |
| Maintenance Personnel | | 520,578 | |
| Social Security | | 37,895 | |
| State Retirement | | 43,129 | |
| Life Insurance | | 266 | |
| Medical Insurance | | 86,697 | |
| Dental Insurance | | 4,984 | |
| Unemployment Compensation | | 580 | |
| Employer Medicare | | 8,863 | |
| Maintenance Agreements | | 8,400 | |
| Maintenance and Repair Services - Buildings | | 112,964 | |
| Maintenance and Repair Services - Equipment | | 109,933 | |

(Continued)

Exhibit J-8

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Maintenance of Plant (Cont.)

| | | | |
|--|----|--------|--------------|
| Maintenance and Repair Services - Office Equipment | \$ | 16,065 | |
| Travel | | 2,185 | |
| Other Contracted Services | | 33,946 | |
| Other Supplies and Materials | | 1,167 | |
| Other Charges | | 411 | |
| Total Maintenance of Plant | | | \$ 1,097,920 |

Transportation

| | | | |
|--|----|-----------|-----------|
| Supervisor/Director | \$ | 63,980 | |
| Mechanic(s) | | 176,960 | |
| Bus Drivers | | 1,040,380 | |
| Clerical Personnel | | 30,081 | |
| Other Salaries and Wages | | 44,518 | |
| Social Security | | 77,580 | |
| State Retirement | | 76,515 | |
| Life Insurance | | 690 | |
| Medical Insurance | | 278,080 | |
| Dental Insurance | | 18,300 | |
| Unemployment Compensation | | 2,218 | |
| Employer Medicare | | 19,325 | |
| Maintenance and Repair Services - Vehicles | | 3,604 | |
| Medical and Dental Services | | 5,461 | |
| Travel | | 1,397 | |
| Other Contracted Services | | 5,853 | |
| Diesel Fuel | | 277,248 | |
| Equipment and Machinery Parts | | 14,921 | |
| Gasoline | | 38,589 | |
| Lubricants | | 9,658 | |
| Tires and Tubes | | 64,924 | |
| Vehicle Parts | | 58,666 | |
| Other Supplies and Materials | | 954 | |
| Other Charges | | 30,554 | |
| Transportation Equipment | | 1,049,024 | |
| Total Transportation | | | 3,389,480 |

Central and Other

| | | | |
|--------------------------|----|---------|--|
| Other Salaries and Wages | \$ | 102,116 | |
| Social Security | | 6,246 | |
| State Retirement | | 7,822 | |

(Continued)

Exhibit J-8

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Central and Other (Cont.)

| | | | |
|---|----|---------|------------|
| Life Insurance | \$ | 31 | |
| Medical Insurance | | 16,397 | |
| Dental Insurance | | 1,135 | |
| Unemployment Compensation | | 72 | |
| Employer Medicare | | 1,461 | |
| Maintenance and Repair Services - Equipment | | 30,338 | |
| Travel | | 1,201 | |
| Other Contracted Services | | 215,120 | |
| Data Processing Supplies | | 80 | |
| Office Supplies | | 3,749 | |
| In Service/Staff Development | | 5,050 | |
| Data Processing Equipment | | 219,968 | |
| Total Central and Other | | | \$ 610,786 |

Operation of Non-Instructional Services

Community Services

| | | | |
|------------------------------|----|---------|---------|
| Supervisor/Director | \$ | 8,447 | |
| Educational Assistants | | 33,035 | |
| Other Salaries and Wages | | 368,383 | |
| Social Security | | 25,235 | |
| State Retirement | | 3,820 | |
| Life Insurance | | 31 | |
| Medical Insurance | | 10,333 | |
| Dental Insurance | | 757 | |
| Unemployment Compensation | | 801 | |
| Employer Medicare | | 5,925 | |
| Other Supplies and Materials | | 53,310 | |
| Other Charges | | 210 | |
| Other Equipment | | 10,098 | |
| Total Community Services | | | 520,385 |

Early Childhood Education

| | | | |
|--------------------------|----|---------|--|
| Teachers | \$ | 123,125 | |
| Educational Assistants | | 38,926 | |
| Other Salaries and Wages | | 25,441 | |
| Social Security | | 11,559 | |
| State Retirement | | 12,344 | |
| Life Insurance | | 84 | |
| Medical Insurance | | 26,400 | |

(Continued)

Exhibit J-8

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

General Purpose School Fund (Cont.)

Operation of Non-Instructional Services (Cont.)

Early Childhood Education (Cont.)

| | | | |
|---|----|---------|------------|
| Dental Insurance | \$ | 1,892 | |
| Unemployment Compensation | | 203 | |
| Employer Medicare | | 2,703 | |
| Contracts with Other Public Agencies | | 118,944 | |
| Travel | | 2,452 | |
| Contracts for Substitute Teachers - Non-certified | | 1,202 | |
| Instructional Supplies and Materials | | 18,504 | |
| Indirect Cost | | 7,480 | |
| Other Charges | | 887 | |
| Other Equipment | | 41,350 | |
| Total Early Childhood Education | | | \$ 433,496 |

Capital Outlay

Regular Capital Outlay

| | | | |
|------------------------------|----|---------|---------|
| Other Capital Outlay | \$ | 765,847 | |
| Total Regular Capital Outlay | | | 765,847 |

Principal on Debt

Education

| | | | |
|-----------------------------|----|--------|---------|
| Principal on Notes | \$ | 73,443 | |
| Principal on Capital Leases | | 27,026 | |
| Total Education | | | 100,469 |

Interest on Debt

Education

| | | | |
|----------------------------|----|-------|-------|
| Interest on Notes | \$ | 6,811 | |
| Interest on Capital Leases | | 2,219 | |
| Total Education | | | 9,030 |

Other Debt Service

Education

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

Total General Purpose School Fund \$ 55,229,006

(Continued)

Exhibit J-8

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

School Federal Projects Fund

Instruction

Regular Instruction Program

| | | | |
|--------------------------------------|----|---------|--------------|
| Teachers | \$ | 504,718 | |
| Educational Assistants | | 351,548 | |
| Other Salaries and Wages | | 22,785 | |
| Social Security | | 51,490 | |
| State Retirement | | 57,557 | |
| Life Insurance | | 477 | |
| Medical Insurance | | 162,200 | |
| Dental Insurance | | 10,641 | |
| Unemployment Compensation | | 1,390 | |
| Employer Medicare | | 12,347 | |
| Other Contracted Services | | 30,625 | |
| Instructional Supplies and Materials | | 26,868 | |
| Other Supplies and Materials | | 2,666 | |
| In Service/Staff Development | | 1,995 | |
| Regular Instruction Equipment | | 61,996 | |
| Total Regular Instruction Program | | | \$ 1,299,303 |

Alternative Instruction Program

| | | | |
|---------------------------------------|----|--------|--------|
| Educational Assistants | \$ | 29,490 | |
| Social Security | | 1,793 | |
| State Retirement | | 2,259 | |
| Life Insurance | | 29 | |
| Medical Insurance | | 10,333 | |
| Unemployment Compensation | | 96 | |
| Employer Medicare | | 419 | |
| Total Alternative Instruction Program | | | 44,419 |

Special Education Program

| | | | |
|---------------------------------|----|---------|--|
| Teachers | \$ | 381,601 | |
| Educational Assistants | | 865,383 | |
| Other Salaries and Wages | | 185,808 | |
| Social Security | | 85,899 | |
| State Retirement | | 91,810 | |
| Life Insurance | | 966 | |
| Medical Insurance | | 337,711 | |
| Dental Insurance | | 20,010 | |
| Unemployment Compensation | | 2,551 | |
| Employer Medicare | | 20,089 | |
| Contracts with Private Agencies | | 101,899 | |

(Continued)

Exhibit J-8

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

School Federal Projects Fund (Cont.)

Instruction (Cont.)

Special Education Program (Cont.)

| | | | |
|---|----|--------|--------------|
| Maintenance and Repair Services - Equipment | \$ | 2,130 | |
| Other Contracted Services | | 2,000 | |
| Instructional Supplies and Materials | | 42,766 | |
| Total Special Education Program | | | \$ 2,140,623 |

Vocational Education Program

| | | | |
|------------------------------------|----|---------|---------|
| Clerical Personnel | \$ | 19,604 | |
| Social Security | | 1,154 | |
| State Retirement | | 1,502 | |
| Life Insurance | | 5 | |
| Employer Medicare | | 270 | |
| Other Supplies and Materials | | 2,033 | |
| Vocational Instruction Equipment | | 127,961 | |
| Total Vocational Education Program | | | 152,529 |

Support Services

Other Student Support

| | | | |
|------------------------------|----|--------|---------|
| Clerical Personnel | \$ | 15,770 | |
| Other Salaries and Wages | | 44,025 | |
| Social Security | | 2,689 | |
| State Retirement | | 3,090 | |
| Life Insurance | | 26 | |
| Medical Insurance | | 422 | |
| Unemployment Compensation | | 121 | |
| Employer Medicare | | 629 | |
| Travel | | 20,342 | |
| Other Contracted Services | | 14,875 | |
| Other Supplies and Materials | | 6,467 | |
| In Service/Staff Development | | 5,726 | |
| Other Charges | | 4,112 | |
| Total Other Student Support | | | 118,294 |

Regular Instruction Program

| | | | |
|--------------------------|----|---------|--|
| Supervisor/Director | \$ | 84,588 | |
| Secretary(ies) | | 15,055 | |
| Other Salaries and Wages | | 375,675 | |
| Social Security | | 25,098 | |
| State Retirement | | 28,226 | |
| Life Insurance | | 121 | |

(Continued)

Exhibit J-8

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

School Federal Projects Fund (Cont.)

Support Services (Cont.)

Regular Instruction Program (Cont.)

| | | | |
|-----------------------------------|----|---------|------------|
| Medical Insurance | \$ | 47,067 | |
| Dental Insurance | | 2,156 | |
| Unemployment Compensation | | 323 | |
| Employer Medicare | | 6,429 | |
| Travel | | 42,048 | |
| Other Contracted Services | | 16,100 | |
| Other Supplies and Materials | | 31,217 | |
| In Service/Staff Development | | 164,409 | |
| Other Charges | | 3,018 | |
| Other Equipment | | 12,923 | |
| Total Regular Instruction Program | | | \$ 854,453 |

Special Education Program

| | | | |
|--------------------------------------|----|---------|---------|
| Psychological Personnel | \$ | 218,309 | |
| Social Security | | 13,535 | |
| State Retirement | | 14,015 | |
| Life Insurance | | 62 | |
| Medical Insurance | | 20,665 | |
| Dental Insurance | | 1,642 | |
| Unemployment Compensation | | 123 | |
| Employer Medicare | | 3,115 | |
| Contracts with Private Agencies | | 8,751 | |
| Travel | | 39,064 | |
| Instructional Supplies and Materials | | 575 | |
| In Service/Staff Development | | 8,946 | |
| Other Charges | | 600 | |
| Total Special Education Program | | | 329,402 |

Vocational Education Program

| | | | |
|------------------------------------|----|-----|-------|
| Clerical Personnel | \$ | 440 | |
| Social Security | | 23 | |
| State Retirement | | 29 | |
| Employer Medicare | | 5 | |
| In Service/Staff Development | | 818 | |
| Total Vocational Education Program | | | 1,315 |

Transportation

| | | | |
|--------------------------|----|---------|---------|
| Transportation Equipment | \$ | 160,504 | |
| Total Transportation | | | 160,504 |

Total School Federal Projects Fund \$ 5,100,842

(Continued)

Exhibit J-8

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

| | | |
|---|-----------|----------------------|
| <u>Central Cafeteria Fund</u> | | |
| <u>Operation of Non-Instructional Services</u> | | |
| <u>Food Service</u> | | |
| Supervisor/Director | \$ 63,570 | |
| Accountants/Bookkeepers | 42,015 | |
| Cafeteria Personnel | 1,154,704 | |
| Other Salaries and Wages | 29,570 | |
| Social Security | 77,494 | |
| State Retirement | 65,137 | |
| Life Insurance | 980 | |
| Medical Insurance | 358,699 | |
| Dental Insurance | 22,613 | |
| Unemployment Compensation | 5,951 | |
| Employer Medicare | 18,124 | |
| Communication | 1,648 | |
| Maintenance and Repair Services - Equipment | 36,502 | |
| Travel | 7,228 | |
| Other Contracted Services | 26,530 | |
| Food Supplies | 1,502,569 | |
| Office Supplies | 5,980 | |
| Other Supplies and Materials | 141,641 | |
| In Service/Staff Development | 10,580 | |
| Other Charges | 3,542 | |
| Data Processing Equipment | 21,335 | |
| Food Service Equipment | 375,452 | |
| Total Food Service | | <u>\$ 3,971,864</u> |
| Total Central Cafeteria Fund | | \$ 3,971,864 |
| <u>Education Capital Projects Fund</u> | | |
| <u>Capital Outlay</u> | | |
| <u>Regular Capital Outlay</u> | | |
| Engineering Services | \$ 183 | |
| Total Regular Capital Outlay | | <u>\$ 183</u> |
| Total Education Capital Projects Fund | | <u>183</u> |
| Total Governmental Funds - Dickson County School Department | | <u>\$ 64,301,895</u> |

Exhibit J-9

Dickson County, Tennessee
Schedule of Detailed Receipts, Disbursements,
and Changes in Cash Balance - City Agency Fund
For the Year Ended June 30, 2010

| | Cities - Sales Tax Fund |
|--|-------------------------------|
| <hr/> | |
| <u>Cash Receipts</u> | |
| Local Option Sales Tax | \$ 4,793,612 |
| Total Cash Receipts | <u>\$ 4,793,612</u> |
| <u>Cash Disbursements</u> | |
| Remittance of Revenues Collected | \$ 4,745,676 |
| Trustee's Commission | <u>47,936</u> |
| Total Cash Disbursements | <u>\$ 4,793,612</u> |
| Excess of Cash Receipts Over (Under) Cash Disbursements | \$ 0 |
| Cash Balance, July 1, 2009 | <u>0</u> |
| Cash Balance, June 30, 2010 | <u><u>\$ 0</u></u> |

SINGLE AUDIT SECTION



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

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

September 28, 2010

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

To the County Mayor and Board of County Commissioners:

We have audited the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Dickson County, Tennessee, as of and for the year ended June 30, 2010, which collectively comprise Dickson County's basic financial statements and have issued our report thereon dated September 28, 2010. Our report on the aggregate discretely presented component units was qualified due to not including the financial statements of the Dickson County Emergency Communications District and the Dickson County Municipal Airport Authority, which were not available from other auditors as of the date of this report. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the auditing standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the accompanying Schedule of Findings and Questioned Costs, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

A deficiency in internal control 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 and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the following deficiencies described in the accompanying Schedule of Findings and Questioned Costs to be material weaknesses: 10.01 and 10.07.

A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiencies described in the accompanying Schedule of Findings and Questioned Costs to be significant deficiencies: 10.03, 10.06, 10.09(A), and 10.10.

Compliance and Other Matters

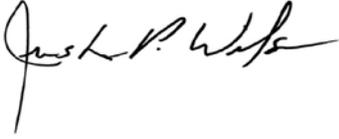
As part of obtaining reasonable assurance about whether Dickson County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under Government Auditing Standards and are described in the accompanying Schedule of Findings and Questioned Costs as items: 10.02, 10.04, 10.05, 10.08, and 10.09(B,C).

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

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

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

Very truly yours,

A handwritten signature in black ink, appearing to read "Justin P. Wilson". The signature is fluid and cursive, with a prominent vertical stroke at the beginning.

Justin P. Wilson
Comptroller of the Treasury

JPW/yu



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

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

September 28, 2010

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

To the County Mayor and Board of County Commissioners:

Compliance

We have audited the compliance of Dickson County with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended June 30, 2010. Dickson County's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Dickson County's management. Our responsibility is to express an opinion on Dickson County's compliance based on our audit.

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

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

In our opinion, Dickson County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2010.

Internal Control Over Compliance

The management of Dickson County is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Dickson County's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Dickson County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies as described in the accompanying Schedule of Findings and Questioned Costs as items: 10.06 and 10.11. A significant deficiency in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Schedule of Expenditures of Federal Awards

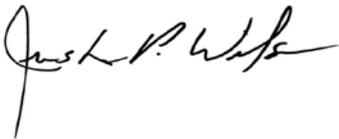
We have audited the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Dickson County as of and for the year ended June 30, 2010, and have issued our report thereon dated September 28, 2010. Our report on the aggregate discretely

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

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

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

Very truly yours,

A handwritten signature in black ink, appearing to read "Justin P. Wilson". The signature is written in a cursive style with a long, vertical descender on the first letter.

Justin P. Wilson
Comptroller of the Treasury

JPW/yu

Dickson County, Tennessee
Schedule of Expenditures of Federal Awards and State Grants (1)
For the Year Ended June 30, 2010

| Federal/Pass-through Agency/State Grantor Program Title | Federal CFDA Number | Pass-through Entity Identifying Number | Expenditures |
|---|---------------------|--|---------------------|
| U.S. Department of Agriculture: | | | |
| Passed-through State Department of Agriculture: | | | |
| National School Lunch Program (Commodities - Noncash Assistance) | 10.555 | (2) | \$ 237,730 (6) |
| Passed-through State Department of Education: | | | |
| Child Nutrition Cluster: | | | |
| School Breakfast Program | 10.553 | (2) | 561,780 |
| National School Lunch Program | 10.555 | (2) | 1,597,752 (6) |
| Child Nutrition Discretionary Grants Limited Availability, Recovery Act | 10.579 | (2) | 6,126 |
| Total U.S. Department of Agriculture | | | <u>\$ 2,403,388</u> |
| U.S. Department of Housing and Urban Development: | | | |
| Passed-through Tennessee Housing Development Agency: | | | |
| HOME Investments Partnerships Program | 14.239 | (2) | \$ 364,330 |
| Total U.S. Department of Housing and Urban Development | | | <u>\$ 364,330</u> |
| U.S. Department of Justice: | | | |
| Direct Program: | | | |
| Federal Asset Forfeiture Program | 16.XXX | N/A | \$ 6,307 |
| Passed-through State Commission on Children and Youth: | | | |
| Juvenile Justice and Delinquency Prevention - Allocation to States | 16.540 | (2) | 6,000 |
| Passed-through State Department of Finance and Administration: | | | |
| Edward Byrne Memorial Justice Assistance Grant Program | 16.738 | (2) | 15,028 |
| Passed-through Tennessee Administrative Office of the Courts: | | | |
| Recovery Act- Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to States and Territories | 16.803 | (2) | 5,912 |
| Total U.S. Department of Justice | | | <u>\$ 33,247</u> |
| U.S. Department of Labor: | | | |
| Passed-through State Department of Labor and Workforce Development: | | | |
| WIA Dislocated Worker Formula Grants | 17.278 | Z-08-211885 | \$ 17,458 |
| Total U.S. Department of Labor | | | <u>\$ 17,458</u> |
| U.S. Department of Education: | | | |
| Passed-through State Department of Labor and Workforce Development: | | | |
| Adult Education- Basic Grants to States | 84.002 | (3) | \$ 68,039 |
| Passed-through State Department of Education: | | | |
| Title I Cluster: | | | |
| Title I Grants to Local Educational Agencies | 84.010 | N/A | 1,412,193 |
| Title I Grants to Local Educational Agencies, Recovery Act | 84.389 | (2) | 373,601 |
| Special Education Cluster: | | | |
| Special Education- Grants to States | 84.027 | N/A | 1,687,810 |
| Special Education- Preschool Grants | 84.173 | N/A | 53,710 |
| Special Education- Grants to States, Recovery Act | 84.391 | (2) | 775,457 |
| Special Education- Preschool Grants, Recovery Act | 84.392 | (2) | 19,265 |
| Career and Technical Education- Basic Grants to States | 84.048 | N/A | 181,132 |
| Safe and Drug-free Schools and Communities - State Grants | 84.186 | (2) | 32,384 |
| State Grants for Innovative Programs | 84.298 | (2) | 21,400 |
| Technology Cluster: | | | |
| Education Technology State Grants | 84.318 | (2) | 105,392 |
| Education Technology State Grants, Recovery Act | 84.386 | (2) | 33,711 |
| English Language Acquisition Grants | 84.365 | N/A | 17,476 |
| Improving Teacher Quality State Grants | 84.367 | N/A | 310,845 |
| Education for Homeless Children and Youth Recovery Act | 84.387 | (2) | 204 |
| State Fiscal Stabilization Cluster: | | | |
| State Fiscal Stabilization Fund- Education State Grants, Recovery Act | 84.394 | (2) | 1,535,000 |
| State Fiscal Stabilization Fund - Government Services, Recovery Act | 84.397 | (2) | 306,941 |
| Total U.S. Department of Education | | | <u>\$ 6,934,560</u> |

(Continued)

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

| Federal/Pass-through Agency/State Grantor Program Title | Federal CFDA Number | Pass-through Entity Identifying Number | Expenditures |
|--|---------------------------|--|---------------------|
| U.S. Department of Homeland Security: | | | |
| Passed-through State Department of Military: | | | |
| Emergency Management Performance Grant | 97.042 | GG-09-26623-00 | \$ 21,905 |
| Homeland Security Grant Program | 97.067 | (2) | 3,429 |
| Total U.S. Department of Homeland Security | | | <u>\$ 25,334</u> |
| Total Expenditures of Federal Awards | | | <u>\$ 9,778,317</u> |
| | | <u>Contract Number</u> | |
| <u>State Grants</u> | | | |
| Safe Schools Act - State Department of Education | N/A | (2) | \$ 44,100 |
| Early Childhood Education - State Department of Education | N/A | (2) | 447,399 |
| Internet Connectivity Grant - State Department of Education | N/A | (2) | 5,748 |
| High Schools That Work - State Department of Education | N/A | (2) | 2,025 |
| Adult Basic Education - State Department of Education | N/A | (4) | 22,679 |
| ACT-EXP- Internet Connectivity - State Department of Education | N/A | (2) | 9,323 |
| State Reappraisal Program - Comptroller of the Treasury | N/A | (2) | 12,678 |
| Litter Grant - State Department of Transportation | N/A | (2) | 36,637 |
| Juvenile Justice - State Commission on Children and Youth | N/A | GG-10-29753 | 11,250 |
| Lottery for Education: After School Program - State Department of Education | N/A | (2) | 74,204 |
| Rural Health Services - State Department of Health | N/A | (5) | 519,021 |
| Internet Crime Against Children - State Department of Finance and Administration | N/A | (2) | 23,334 |
| Three Star Grant - State Department of Economic and Community Development | N/A | Z-09-217111-00 | 1,500 |
| Waste Tire Grant - State Department of Environment and Conservation | N/A | (2) | <u>27,706</u> |
| Total State Grants | | | <u>\$ 1,237,604</u> |

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

- (1) Presented in conformity with generally accepted accounting principles using the modified accrual basis of accounting.
- (2) Information not available.
- (3) Z-09-213457-00: \$7,045; Z-10-218501-00: \$60,994.
- (4) Z-09-213457-00: \$2,348; Z-10-218501-00: \$20,331.
- (5) Z-10-219787-00: \$512,167; Z-10-219787-01: \$6,854.
- (6) Total for CFDA No.10.555 is \$1,835,482.

Dickson County, Tennessee
Schedule of Audit Findings Not Corrected
June 30, 2010

Government Auditing Standards require auditors to report the status of uncorrected findings from prior audits. Presented below are findings from the Annual Financial Report for Dickson County, Tennessee, for the year ended June 30, 2009, which have not been corrected.

HIGHWAY ENGINEER

| <u>Finding Number</u> | <u>Page Number</u> | <u>Subject</u> |
|---------------------------|------------------------|--|
| 09.02 | 196 | Members of the Highway Commission received compensation in excess of the authorized amount |

OTHER FINDING

| <u>Finding Number</u> | <u>Page Number</u> | <u>Subject</u> |
|---------------------------|------------------------|---|
| 09.05 | 198 | Duties were not segregated adequately in the Landfill Department and at the Ambulance Service |

DICKSON COUNTY, TENNESSEE

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2010

PART I, SUMMARY OF AUDITOR'S RESULTS

1. Our report on the aggregate discretely presented component units is qualified. Our report on the governmental activities, each major fund, and the aggregate remaining fund information is unqualified.
2. The audit of the financial statements of Dickson County disclosed significant deficiencies in internal control. Two of these deficiencies were considered to be material weaknesses.
3. The audit disclosed no instances of noncompliance that are material to the financial statements of Dickson County.
4. The audit disclosed one significant deficiency in internal control over major programs.
5. An unqualified opinion was issued on compliance for major programs.
6. The audit revealed one finding that is required to be reported under Section 510(a) of OMB Circular A-133.
7. The HOME Investments Partnerships Program (CFDA No. 14.239); the Title I Cluster: Title I Grants to Local Educational Agencies and Title I Grants to Local Educational Agencies, Recovery Act (CFDA Nos. 84.010 and 84.389); the Special Education Cluster: Special Education – Grants to States, Special Education – Preschool Grants, Special Education – Grants to States, Recovery Act, and Special Education – Preschool Grants, Recovery Act (CFDA Nos. 84.027, 84.173, 84.391, and 84.392); the Technology Cluster: Education Technology State Grants and Education Technology State Grants, Recovery Act (CFDA Nos. 84.318 and 84.386); and the State Fiscal Stabilization Fund Cluster: State Fiscal Stabilization Fund – Education State Grants, Recovery Act and State Fiscal Stabilization Fund Government Services, Recovery Act (CFDA Nos. 84.394 and 84.397) were determined to be major programs.
8. A \$300,000 threshold was used to distinguish between Type A and Type B federal programs.
9. Dickson County did not qualify as a low-risk auditee.

PART II, FINDINGS RELATING TO THE FINANCIAL STATEMENTS

Findings and recommendations, as a result of our examination, are presented below. We reviewed these findings and recommendations with management to provide an opportunity for their response. The ambulance service director and the director of schools provided written responses on their findings, which are paraphrased in this report.

OFFICE OF COUNTY MAYOR

FINDING 10.01 **THE GENERAL FUND REQUIRED A MATERIAL AUDIT ADJUSTMENT FOR PROPER FINANCIAL STATEMENT PRESENTATION**

(Internal Control – Material Weakness Under Government Auditing Standards)

At June 30, 2010, Dickson County did not establish a Reserve for Capital Outlay in the General Fund for unspent debt proceeds totaling \$418,281. Therefore, an audit adjustment was required for the financial statements to be materially correct at year-end. Generally accepted accounting principles require Dickson County to have adequate internal controls over the maintenance of its accounting records. This material audit adjustment was 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 track unspent debt proceeds. We presented audit adjustments to management that they approved and posted to properly present the financial statements in this report.

RECOMMENDATION

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

FINDING 10.02

EXPENDITURES EXCEEDED APPROPRIATIONS

(Noncompliance Under Government Auditing Standards)

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

| <u>Fund/Major Category</u> | <u>Amount Overspent</u> |
|------------------------------------|-----------------------------|
| <u>General Fund</u> | |
| Drug Court | \$ 487 |
| Victims Assistance Programs | 216 |
| Other Charges | 392 |
| Employee Benefits | 47,004 |
| <u>Public Library</u> | |
| Libraries | 8,104 |
| <u>Solid Waste/Sanitation</u> | |
| Landfill Operation and Maintenance | 201,652 |
| Other General Government Projects | 1,736 |

Section 5-9-401, Tennessee Code Annotated, states that “All funds from whatever source derived, including, but not limited to, taxes, county aid funds, federal funds, and fines, that are to be used in the operation and respective programs of the various departments, commissions, institutions, boards, offices and agencies of county governments shall be appropriated to such use by the county legislative bodies.” These deficiencies exist because management failed to stay within the spending limits authorized by the County Commission, which resulted in unauthorized expenditures.

RECOMMENDATION

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

FINDING 10.03 **THE SOLID WASTE/SANITATION FUND HAD A CASH OVERDRAFT**
 (Internal Control – Significant Deficiency Under Government Auditing Standards)

At June 30, 2010, the Solid Waste/Sanitation Fund had a cash overdraft of \$11,726. Sound business practices dictate that expenditures be held within available funds. This overdraft resulted from the issuance of checks exceeding cash on deposit with the county trustee. This cash overdraft was liquidated subsequent to June 30, 2010.

RECOMMENDATION

The county should not issue checks exceeding cash on deposit with the county trustee.

**FINDING 10.04 THE AMBULANCE SERVICE DEPARTMENT HAD
DEFICIENCIES IN COMPUTER SYSTEM BACKUP
PROCEDURES**

(Noncompliance Under Government Auditing Standards)

System backups were not performed daily. Instead, backups were performed and stored off-site on a monthly basis. Section 10-7-121, Tennessee Code Annotated, provides that records required to be retained by any government official may be maintained on a computer or removable storage media as long as certain standards are met. One of these standards requires that all data generated and stored within the computer system should be copied to storage media daily, and media more than one week old should be stored at an off-site location. This deficiency is the result of management's failure to implement adequate disaster recovery planning procedures. In the event of a disaster, all backup data could be destroyed, resulting in costly delays in generating and recording information accounted for through the automated process.

RECOMMENDATION

Management should implement daily system back-up procedures. A backup labeled for each day of the week should be maintained. Management should store these backups in a secure fireproof location. In addition to daily system backups, a weekly system backup should be performed, and two copies of this backup should be maintained. These backups should be rotated off-site on a weekly basis. Some possibilities for an off-site storage location would be another county office building with a fireproof vault or a safe-deposit box at a local bank.

MANAGEMENT'S RESPONSE – AMBULANCE SERVICE DIRECTOR

We now backup our computers daily, weekly, and monthly. Our weekly backups are stored off-site at the Dickson County Government Building.

OFFICE OF HIGHWAY ENGINEER

**FINDING 10.05 MEMBERS OF THE HIGHWAY COMMISSION RECEIVED
COMPENSATION IN EXCESS OF THE AUTHORIZED AMOUNT**
(Noncompliance Under Government Auditing Standards)

Members of the Highway Commission were paid \$75 a month, which is in excess of the authorized amount. Chapter 53, Private Acts of 1985, as amended, provides that members of the Highway Commission shall receive \$35 a month as compensation for their services. This deficiency exists because management failed to correct the finding noted in the prior-year audit report and results in unauthorized expenditures.

RECOMMENDATION

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

OFFICE OF DIRECTOR OF SCHOOLS

FINDING 10.06 THE SCHOOL DEPARTMENT DID NOT ACCOUNT FOR AMERICAN RECOVERY AND REINVESTMENT ACT GRANTS SEPARATELY FROM OTHER DEPARTMENT FUNDS
(Internal Control – Significant Deficiency Under Government Auditing Standards and OMB Circular A-133)

The Dickson County School Department comingled American Recovery and Reinvestment Act (ARRA) revenues and expenditures with other local, state, and federal funds. U.S. Office of Management and Budget's (OMB) Compliance Supplement requires grantees to agree to maintain records that identify adequately the source (i.e. revenues) and application (i.e. expenditures) of ARRA awards. In addition, grant agreements contain terms and conditions that require compliance with the Tennessee Office of Recovery Act Management (TRAM) Directives. TRAM Directive No. 2 requires county governments to account for ARRA grant awards and expenditures separately from other revenues and expenditures in the county's financial accounting system. This comingling of funds violates OMB's compliance requirements and the grant agreement and increases the risks of preparing inaccurate reports required by ARRA. When ARRA grant requirements are not followed, OMB can terminate the grants, suspend or debar the county from receiving grants, or, in serious cases, may apply civil or criminal penalties. School Department officials stated they did not understand the requirements.

RECOMMENDATION

The Dickson County School Department should separate the source (revenue) and application (expenditure) of ARRA grant funds in the accounting records.

MANAGEMENT'S RESPONSE – DIRECTOR OF SCHOOLS

Management acknowledges that not all of the ARRA funds were cost centered before year end. There were payroll taxes in relation to the extended contract funds, which were not cost centered as well as a portion of the safe schools expenditures. Management has developed a spreadsheet to assist in making sure that all ARRA funds are accounted for separately in the future.

FINDING 10.07 DEFICIENCIES WERE NOTED IN THE MAINTENANCE OF CAPITAL ASSET RECORDS
(Internal Control – Material Weakness Under Government Auditing Standards)

Our examination of the capital asset records revealed the following deficiencies:

- A. Six buses purchased for \$619,373 on June 30, 2010, were omitted from the department's capital asset records.

- B. Several pieces of equipment (\$83,986) and their corresponding accumulated depreciation (\$1,400) were included on the department's Class Report; however, they were omitted from the department's Function and Activity Report.
- C. Three pieces of equipment (\$13,582) and their corresponding accumulated depreciation (\$2,264) were included on the department's capital asset records; however, each piece of equipment was less than the School Department's \$5,000 capitalization threshold. Therefore, these assets should not have been capitalized.
- D. The capital asset Disposition Report reflected duplicate items of several assets sold.
- E. Several pieces of similar equipment purchased were assigned the same asset number.

Generally accepted accounting principles require accountability for all School Department owned assets, such as equipment, furniture, and vehicles. These deficiencies can be attributed in part to a lack of management oversight. We provided management with audit adjustments that they accepted to properly present capital assets in the financial statements of this report. Without accurate inventory records, the School Department cannot adequately control its assets.

RECOMMENDATION

The office should maintain accurate capital asset records for all School Department owned assets as required by generally accepted accounting principles. Furthermore, personnel independent of maintaining the inventory should periodically verify the inventory records.

MANAGEMENT'S RESPONSE – DIRECTOR OF SCHOOLS

Management acknowledges the finding and will continue to make efforts to correct the deficiencies.

OFFICE OF COUNTY CLERK

FINDING 10.08 **A CASH SHORTAGE OF \$13,193.83 EXISTED IN THE OFFICE AS OF SEPTEMBER 30, 2009**
(Noncompliance Under Government Auditing Standards)

On March 8, 2010, our office issued a special investigative report on the Dickson County Clerk for the period January 1, 2009, through September 30, 2009. This report disclosed that an employee of the office manipulated and/or altered several motor vehicle title applications and business tax licenses payments resulting in a cash shortage of \$13,193.83 as of September 30, 2009. This report is available at www.tn.gov/comptroller.

OFFICE OF SHERIFF

FINDING 10.09 **DEFICIENCIES WERE NOTED IN THE CREATION OF THE MULTI-JURISDICTIONAL DRUG INTERDICTION UNIT**
(A. – Internal Control – Significant Deficiency Under Government Auditing Standards; B. and C. – Noncompliance Under Government Auditing Standards)

During the year, the Dickson County Sheriff entered into a written agreement with the City of Dickson Chief of Police and verbal agreements with the Cheatham County Sheriff, Humphreys County Sheriff, and the Town of Kingston Springs Chief of Police to operate a multi-jurisdictional drug interdiction unit. Seized funds were deposited with the Dickson County Trustee and channeled through the Drug Control Fund. During the year, funds awarded through the Tennessee Department of Safety totaling \$223,650 were split between these local law enforcement agencies. We noted the following deficiencies:

- A. The county did not enter into formal written contracts with Cheatham County, Humphreys County, and the Town of Kingston Springs. Without written contracts, Dickson County and the other law enforcement agencies have no formal guidance to account for seized funds, division of awarded funds, agency contributions, and liability issues.
- B. The Dickson County Commission did not approve the written and verbal agreements. Section 7-51-904, Tennessee Code Annotated (TCA), requires such contracts, leases, or lease-purchase agreements to be approved by resolution of the County Commission.
- C. The Dickson County Sheriff entered into the written agreement on behalf of the county instead of the county mayor. Section 5-6-108, TCA, provides that the county mayor is the chief financial officer of the county and has the care and custody of all county property.

RECOMMENDATION

Dickson County should enter into formal written agreements with the other local law enforcement agencies in this multi-jurisdictional unit. These agreements should be approved by the County Commission and should be signed by the county mayor as chief financial officer of the county.

OTHER FINDING AND RECOMMENDATION

FINDING 10.10 **DUTIES WERE NOT SEGREGATED ADEQUATELY IN THE LANDFILL DEPARTMENT AND AT THE AMBULANCE SERVICE (Internal Control – Significant Deficiency Under Government Auditing Standards)**

Duties were not segregated adequately among the officials and employees in the Landfill Department and at the Ambulance Service. Employees responsible for maintaining accounting records were also involved in receipting, depositing, and/or disbursing funds. Accounting standards provide that internal controls be designed to provide reasonable assurance of the reliability of financial reporting and of the effectiveness and efficiency of operations. This lack of segregation of duties is the result of management's decisions based on the availability of financial resources and is a significant deficiency in internal controls that increases the risk of unauthorized transactions. Also, this deficiency is the result of management's failure to correct the finding noted in the prior-year audit report.

RECOMMENDATION

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

BEST PRACTICE

AN AUDIT COMMITTEE HAS NOT BEEN ESTABLISHED

Dickson County does not have an Audit Committee. Sound business practices dictate that establishing an Audit Committee could significantly improve management oversight and accountability. The absence of an Audit Committee has been a management decision by the County Commission. The Division of County Audit strongly believes that an Audit Committee is a best practice that should be adopted to assist the County Commission by providing independent and objective reviews of the financial reporting process, internal controls, the audit function, and would be responsible for monitoring management's plans to address various risks.

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

| Federal/Pass-through Agency | Finding Number | Federal CFDA Number | Criteria | Explanation | Amount Questioned |
|--|----------------|---------------------|---|--|-------------------|
| U.S. Department of Education: Passed-through State Department of Education: State Fiscal Stabilization Fund (SFSF) - Government Services, Recovery Act | 10.11 | 84.397 | Circular A-133, Compliance Supplement Part 3N | Significant deficiency in internal control. See Finding No. 10.06 - The office did not account for American Recovery and Reinvestment Act Grants separately from other county funds | \$ 0 |

DICKSON COUNTY, TENNESSEE
AUDITEE REPORTING RESPONSIBILITIES
For the Year Ended June 30, 2010

There were no audit findings relative to federal awards presented in the prior-year's Schedule of Findings and Questioned Costs. There were audit findings relative to federal awards presented in the current-year's Schedule of Findings and Questioned Costs.

Director of Schools – Corrective Action Plan for Current-Year's Findings

FINDINGS 10.06 and 10.11

Contact person: Johnny Chandler

Corrective action planned: Management acknowledges that not all of the ARRA funds were cost centered before year end. There were payroll taxes in relation to the extended contract funds, which were not cost centered as well as a portion of the safe schools expenditures. Management has developed a spreadsheet to assist in making sure that all ARRA funds are accounted for separately in the future.

Anticipated completion date: 2010-2011