
ANNUAL FINANCIAL REPORT WILSON COUNTY, TENNESSEE



FOR THE YEAR ENDED JUNE 30, 2010



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

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

WILSON COUNTY, TENNESSEE

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Audit Highlights

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

Scope

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

Findings and Best Practice

Our audit resulted in no findings.

Best Practice

Wilson 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

Wilson County Officials
June 30, 2010

Officials

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

Board of County Commissioners

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

Board of Education

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

Road Commission

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

Wilson County Officials (Cont.)

Financial Management Committee

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

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

Budget Committee

Bernie Ash, Chairman
Jim Emberton
Mike Justice

Jeff Joines
Robert Dedman, County Mayor

FINANCIAL SECTION



**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

October 8, 2010

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

To the County Mayor and Board of County Commissioners:

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

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

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

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

In our opinion, except for the effects of not including the financial statements of the Wilson County Emergency Communications District, Inc., Wilson County Library Board, and Sports Authority of the County of Wilson as discussed in the preceding paragraph, the financial statements referred to above present fairly, in all material respects, the financial position of the aggregate discretely presented component units of Wilson 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, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Wilson County, Tennessee, as of June 30, 2010, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated October 8, 2010, on our consideration of Wilson County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

As described in Note V.C., Wilson 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.

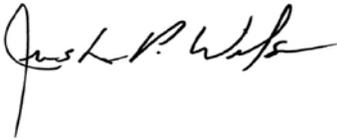
Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information although not a part of the basic financial statements, is required 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 76 through 83 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 Wilson County's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, budgetary comparison schedules of nonmajor governmental funds and the General Debt Service Fund, combining and individual fund financial statements of the Wilson County School Department (a discretely presented component unit), and miscellaneous schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual nonmajor fund financial statements, budgetary comparison schedules of nonmajor governmental funds and the General Debt Service Fund, combining and individual fund financial statements of the Wilson County School Department (a discretely presented component unit), and the miscellaneous schedules have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we express no opinion on it.

Very truly yours,



Justin P. Wilson
Comptroller of the Treasury

JPW/sb

BASIC FINANCIAL STATEMENTS

Exhibit A

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

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Wilson
				School Department
<u>ASSETS</u>				
Cash	\$ 443,108	\$ 200	\$ 443,308	\$ 2,744,932
Equity in Pooled Cash and Investments	83,645,952	3,891,198	87,537,150	25,768,577
Accounts Receivable	2,688,751	0	2,688,751	17,007
Allowance for Uncollectibles	(731,191)	0	(731,191)	0
Due from Other Governments	1,915,479	0	1,915,479	2,197,735
Due from Primary Government	0	0	0	132,763
Property Taxes Receivable	37,892,368	0	37,892,368	34,167,797
Allowance for Uncollectible Property Taxes	(522,649)	0	(522,649)	(501,791)
Notes Receivable	11,013	0	11,013	0
Accrued Interest Receivable	301,530	0	301,530	14,094
Deferred Charges - Debt Issuance Costs	1,782,851	0	1,782,851	0
Notes Receivable - Long-term	617,976	0	617,976	0
Capital Assets:				
Assets Not Depreciated:				
Land	6,795,708	7,556,050	14,351,758	7,844,577
Intangible Assets	4,622,631	0	4,622,631	0
Assets Net of Accumulated Depreciation:				
Buildings and Improvements	29,952,408	22,626	29,975,034	106,477,551
Other Capital Assets	5,879,552	1,266,335	7,145,887	6,527,070
Infrastructure	20,479,433	0	20,479,433	0
Total Assets	\$ 195,774,920	\$ 12,736,409	\$ 208,511,329	\$ 185,390,312
<u>LIABILITIES</u>				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 24,197
Accrued Payroll	46,466	0	46,466	3,744,490
Payroll Deductions Payable	0	0	0	618,328
Contracts Payable	0	0	0	2,751,202
Accrued Interest Payable	1,146,992	0	1,146,992	47,339
Due to Component Units	132,763	0	132,763	0
Customer Deposits Payable	260,000	0	260,000	56,983
Deferred Revenue - Current Property Taxes	35,711,852	0	35,711,852	32,033,913
Noncurrent Liabilities:				
Due Within One Year	13,022,701	32,935	13,055,636	1,281,870
Due in More Than One Year (net of deferred amount on refunding and unamortized premium on debt)	180,967,009	223,714	181,190,723	4,071,345
Total Liabilities	\$ 231,287,783	\$ 256,649	\$ 231,544,432	\$ 44,629,667

(Continued)

Exhibit A

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

	Primary Government			Component
	Governmental Activities	Business- type Activities	Total	Unit
				Wilson County School Department
<u>NET ASSETS</u>				
Invested in Capital Assets, Net of Related Debt	\$ 47,610,813	\$ 0	\$ 47,610,813	\$ 118,396,811
Invested in Capital Assets Restricted for:	0	8,845,011	8,845,011	0
Capital Projects	3,296,496	0	3,296,496	2,811,031
High School Capital Projects	49,304,968	0	49,304,968	0
Debt Service	12,860,246	0	12,860,246	0
Courthouse and Jail Maintenance	298,007	0	298,007	0
Solid Waste/Sanitation	1,913,234	0	1,913,234	0
Ambulance Service	239,766	0	239,766	0
Special Purpose	1,726,735	0	1,726,735	0
Drug Control	335,142	0	335,142	0
Highway/Public Works	5,678,641	0	5,678,641	0
Risk Management	838,865	0	838,865	0
School Federal Projects	0	0	0	107,113
Central Cafeteria	0	0	0	2,458,964
Extended School Program	0	0	0	581,214
Other Purposes	417,365	0	417,365	10,546
Unrestricted	(160,033,141)	3,634,749	(156,398,392)	16,394,966
Total Net Assets (Deficit)	\$ (35,512,863)	\$ 12,479,760	\$ (23,033,103)	\$ 140,760,645

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

Exhibit B

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

Functions/Programs	Program Revenues						Net (Expense) Revenue and Changes in Net Assets			Component Unit Wilson County School Department
	Expenses	Charges for Services		Operating Grants and Contributions		Capital Grants and Contributions	Governmental Activities	Primary Government Business-type Activities	Total	
		Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions					
Primary Government:										
Governmental Activities:										
General Government	\$ 13,884,011	\$ 1,884,725	\$ 68,286	\$ 0	\$ (11,931,000)	\$ 0	\$ (11,931,000)	\$ 0	\$ 0	\$ 0
Finance	3,812,997	3,164,517	25,756	0	(622,724)	0	(622,724)	0	0	0
Administration of Justice	4,007,318	2,506,552	33,234	0	(1,467,532)	0	(1,467,532)	0	0	0
Public Safety	23,316,031	433,051	1,718,015	0	(21,164,965)	0	(21,164,965)	0	0	0
Public Health and Welfare	3,355,892	2,275,613	746,997	32,150	(301,132)	0	(301,132)	0	0	0
Social, Cultural, and Recreational Services	1,258,075	25,449	0	0	(1,232,626)	0	(1,232,626)	0	0	0
Agriculture and Natural Resources	1,428,477	193,737	0	0	(1,234,740)	0	(1,234,740)	0	0	0
Other Operations	3,162,242	52,755	0	201,957	(2,907,530)	0	(2,907,530)	0	0	0
Highways/Public Works	4,377,360	27,399	2,372,372	72,481	(1,905,108)	0	(1,905,108)	0	0	0
Education	10,311,303	0	0	0	(10,311,303)	0	(10,311,303)	0	0	0
Interest on Long-term Debt	5,258,141	0	56,603	0	(5,201,538)	0	(5,201,538)	0	0	0
Other Debt Service	559,876	0	0	0	(559,876)	0	(559,876)	0	0	0
Total Governmental Activities	\$ 74,731,723	\$ 10,563,798	\$ 5,021,263	\$ 306,588	\$ (58,840,074)	\$ 0	\$ (58,840,074)	\$ 0	\$ (58,840,074)	\$ 0
Business-type Activities:										
Solid Waste Disposal	\$ 266,683	\$ 290,380	\$ 0	\$ 0	\$ 0	\$ 23,697	\$ 23,697	\$ 23,697	\$ 0	\$ 0
Total Business-type Activities	\$ 266,683	\$ 290,380	\$ 0	\$ 0	\$ 0	\$ 23,697	\$ 23,697	\$ 23,697	\$ 0	\$ 0
Total Primary Government	\$ 74,998,406	\$ 10,854,178	\$ 5,021,263	\$ 306,588	\$ (58,840,074)	\$ 23,697	\$ (58,816,377)	\$ 23,697	\$ 0	\$ 0
Component Unit:										
Wilson County School Department	\$ 122,646,383	\$ 6,170,088	\$ 13,622,802	\$ 10,636,036	\$ 0	\$ 0	\$ 0	\$ 0	\$ (92,217,457)	\$ (92,217,457)
Total Component Unit	\$ 122,646,383	\$ 6,170,088	\$ 13,622,802	\$ 10,636,036	\$ 0	\$ 0	\$ 0	\$ 0	\$ (92,217,457)	\$ (92,217,457)

(Continued)

Exhibit B

Wilson County, Tennessee
Statement of Activities (Cont.)

Functions/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Assets			Component Unit Wilson County School Department	
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Primary Government Business-type Activities		Total
		Expenses	Operating Grants and Contributions	Capital Grants and Contributions				
General Revenues:								
Taxes:								
Property Taxes Levied for General Purposes					\$ 30,255,685	\$ 0	\$ 30,255,685	
Property Taxes Levied for Debt Service					3,787,172	0	3,787,172	
Local Option Sales Taxes					5,524,844	0	5,524,844	
Payments in-Lieu-of Taxes - Other					34,778	0	34,778	
Hotel/Motel Tax					682,265	0	682,265	
Wheel Tax					2,353,557	0	2,353,557	
Litigation Tax					1,038,088	0	1,038,088	
Business Tax					835,040	0	835,040	
Mineral Severance Tax					129,482	0	129,482	
Adequate Facilities/Development Tax					2,815,425	0	2,815,425	
Wholesale Beer Tax					538,723	0	538,723	
Interstate Telecommunications Tax					2,526	0	2,526	
Other Local Taxes					0	0	0	
Damages Recovered from Individuals					0	650,000	650,000	
Grants and Contributions Not Restricted to Specific Purposes					1,933,369	0	1,933,369	
Interest Income					783,298	0	783,298	
Miscellaneous					434,491	0	434,491	
Gain(Loss) on Disposal of Capital Assets					8,047	0	8,047	
Transfers					(310,860)	310,860	0	
Total General Revenues					\$ 50,845,930	\$ 960,860	\$ 51,806,790	
Change in Net Assets					\$ (7,994,144)	\$ 984,557	\$ (7,009,587)	
Prior-period Adjustment					(222,155)	0	(222,155)	
Net Assets (Deficit), July 1, 2009					(27,296,564)	11,495,203	(15,801,361)	
Net Assets (Deficit), June 30, 2010					\$ (35,512,863)	\$ 12,479,760	\$ (23,033,103)	

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

Exhibit C-1

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

	Major Funds					Nonmajor Funds		Total Governmental Funds
	General	Highway / Public Works	General Debt Service	General Capital Projects	High School Building Projects	Other Governmental Funds		
\$	450	100	0	0	0	442,558	\$	443,108
Cash	4,609,448	5,404,310	11,987,438	17,710	49,437,731	8,598,761		80,055,398
Equity in Pooled Cash and Investments	2,593,233	0	0	0	0	23,567		2,616,800
Accounts Receivable	(731,191)	0	0	0	0	0		(731,191)
Allowance for Uncollectibles	468,903	508,664	0	0	0	937,912		1,915,479
Due from Other Governments	6,703	0	0	0	0	42,479		49,182
Due from Other Funds	23,587,137	4,099,071	6,224,815	0	0	3,981,345		37,892,368
Property Taxes Receivable	(339,643)	(59,112)	(74,745)	0	0	(49,149)		(522,649)
Allowance for Uncollectible Property Taxes	0	0	11,013	0	0	0		11,013
Notes Receivable - Current	0	0	300,140	0	0	1,390		301,530
Accrued Interest Receivable	0	0	617,976	0	0	0		617,976
Notes Receivable - Long-term								
Total Assets	\$ 30,195,040	\$ 9,953,033	\$ 19,066,637	\$ 17,710	\$ 49,437,731	\$ 13,978,863	\$	122,649,014

ASSETS

Cash
Equity in Pooled Cash and Investments
Accounts Receivable
Allowance for Uncollectibles
Due from Other Governments
Due from Other Funds
Property Taxes Receivable
Allowance for Uncollectible Property Taxes
Notes Receivable - Current
Accrued Interest Receivable
Notes Receivable - Long-term

LIABILITIES AND FUND BALANCES

\$	46,466	0	0	0	0	0	0	46,466
Liabilities	0	0	0	0	0	49,182		49,182
Accrued Payroll	0	0	0	0	0	0		0
Due to Other Funds	0	0	0	0	132,763	0		132,763
Due to Component Units								
Current Liabilities Payable from Restricted Assets:								
Customer Deposits Payable	0	260,000	0	0	0	0		260,000
Deferred Revenue - Current Property Taxes	22,148,093	3,848,310	5,960,518	0	0	3,754,931		35,711,852
Deferred Revenue - Delinquent Property Taxes	1,034,219	180,286	178,314	0	0	167,415		1,560,234
Other Deferred Revenues	1,899,201	228,067	163,245	0	0	484,778		2,775,291
Total Liabilities	\$ 25,127,979	\$ 4,516,663	\$ 6,302,077	\$ 0	\$ 132,763	\$ 4,456,306	\$	40,535,788

\$	989,689	820,146	0	3,397	0	2,205,044	\$	4,018,276
Fund Balances	10,570	0	0	0	0	0		10,570
Reserved for Encumbrances	150,347	0	0	0	0	0		150,347
Reserved for Sexual Offender Registration								
Reserved for Courtroom Security								

(Continued)

Exhibit C-1

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

	Major Funds				Nonmajor Funds			Total Governmental Funds
	General	Highway / Public Works	General Debt Service	General Capital Projects	High School Building Projects	Other Governmental Funds		
\$	0	0	617,976	0	0	0	0	617,976
	25,780	0	0	0	0	0	0	25,780
	3,890,675	0	0	0	0	0	0	3,890,675
	0	4,616,224	0	0	0	5,421,933	0	10,038,157
	0	0	12,146,584	0	0	489,793	0	12,636,377
	0	0	0	14,313	49,304,968	1,405,787	0	50,725,068
	\$ 5,067,061	\$ 5,436,370	\$ 12,764,560	\$ 17,710	\$ 49,304,968	\$ 9,522,557	\$	\$ 82,113,226
	\$ 30,195,040	\$ 9,953,033	\$ 19,066,637	\$ 17,710	\$ 49,437,731	\$ 13,978,863	\$	\$ 122,649,014

LIABILITIES AND FUND BALANCES (Cont.)

Fund Balances (Cont.)
Reserved for Long-term Notes Receivable
Reserved for Other General Purposes
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

Wilson 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)		\$ 82,113,226
(1) Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.		
Add: land	\$ 6,795,708	
Add: intangible assets	4,622,631	
Add: buildings and improvements net of accumulated depreciation	29,952,408	
Add: other capital assets net of accumulated depreciation	5,879,552	
Add: infrastructure net of accumulated depreciation	<u>20,479,433</u>	67,729,732
(2) Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the governmental funds.		4,335,525
(3) Internal service funds are used by management to charge the cost of the county's self-insured health program and non-health insurances to individual funds. The assets and liabilities are included in governmental activities in the statement of net assets.		3,153,319
(4) Debt issuance costs are expensed when paid in the governmental funds. The unamortized portion of these charges are reflected in the statement of net assets.		1,782,851
(5) Interest costs on long-term debt are expensed when due in the governmental funds. Interest costs incurred as of the balance sheet date are accrued in the statement of net assets.		(1,146,992)
(6) Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.		
Less: bonds payable	\$ (170,475,000)	
Less: notes payable	(3,942,000)	
Less: capital leases payable	(312,517)	
Less: unamortized debt premiums	(3,487,371)	
Less: compensated absences payable	(1,471,778)	
Less: logic assessment payable	(166,457)	
Less: other postemployment benefits liability	(13,879,770)	
Add: deferred charge on refunding (to be amortized as interest expense)	<u>254,369</u>	(193,480,524)
Net assets of governmental activities (Exhibit A)		<u>\$ (35,512,863)</u>

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

Exhibit C-3

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

	Major Funds					Nonmajor Funds		Total Governmental Funds
	General	Highway / Public Works	General Debt Service	General Capital Projects	High School Building Projects	Other Governmental Funds		
<u>Revenues</u>								
Local Taxes	\$ 24,257,521	\$ 3,901,126	\$ 8,306,917	\$ 0	\$ 0	\$ 10,839,963	\$ 47,305,527	
Licenses and Permits	591,382	0	0	0	0	295,631	887,013	
Fines, Forfeitures, and Penalties	485,718	0	0	0	0	16,332	502,050	
Charges for Current Services	2,389,951	0	0	0	0	3,071,312	5,461,263	
Other Local Revenues	267,854	2,470	939,305	0	1,644	254,929	1,466,202	
Fees Received from County Officials	2,956,420	0	0	0	0	0	2,956,420	
State of Tennessee	3,671,095	2,431,872	0	0	0	32,689	6,135,656	
Federal Government	837,320	0	0	0	0	201,957	1,039,277	
Other Governments and Citizens Groups	10,600	0	20,469	0	0	105,355	136,424	
Total Revenues	\$ 35,467,861	\$ 6,335,468	\$ 9,266,691	\$ 0	\$ 1,644	\$ 14,818,168	\$ 65,889,832	
<u>Expenditures</u>								
Current:								
General Government	\$ 2,163,381	\$ 67,956	\$ 0	\$ 0	\$ 6	\$ 3,998,836	\$ 6,230,179	
Finance	2,504,575	0	0	0	0	1,117,201	3,621,776	
Administration of Justice	2,836,177	0	0	0	0	1,070,376	3,906,553	
Public Safety	21,333,209	0	0	0	0	158,644	21,491,853	
Public Health and Welfare	942,135	0	0	0	0	2,071,382	3,013,517	
Social, Cultural, and Recreational Services	737,613	0	0	0	0	0	737,613	
Agriculture and Natural Resources	255,737	0	0	0	0	632,898	888,635	
Other Operations	2,060,419	0	0	0	0	951,229	3,011,648	
Highways	650,000	5,499,779	0	0	0	0	6,149,779	
Debt Service:								
Principal on Debt	296,786	0	8,187,000	0	0	4,210,000	12,693,786	
Interest on Debt	32,293	0	4,210,797	0	0	1,241,099	5,484,189	
Other Debt Service	0	0	547,760	130,903	519,052	85,385	1,283,100	
Capital Projects	0	0	0	10,279,718	242,206	3,527,786	14,049,710	
Total Expenditures	\$ 33,812,325	\$ 5,567,735	\$ 12,945,557	\$ 10,410,621	\$ 761,264	\$ 19,064,836	\$ 82,562,338	
Excess (Deficiency) of Revenues Over Expenditures	\$ 1,655,536	\$ 767,733	\$ (3,678,866)	\$ #####	\$ (759,620)	\$ (4,246,668)	\$ (16,672,506)	

(Continued)

Exhibit C-3

Wilson 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	General Capital Projects	High School Building Projects	Other Governmental Funds		
<u>Other Financing Sources (Uses)</u>								
Bonds Issued	\$ 0	\$ 0	\$ 0	\$ 10,200,000	\$ 50,000,000	\$ 0	\$ 0	\$ 60,200,000
Refunding Debt Issued	0	0	0	0	0	4,915,000	0	4,915,000
Premiums on Debt Issued	0	0	0	0	64,588	86,257	150,845	150,845
Insurance Recovery	51,075	5,833	0	0	0	1,136	58,044	58,044
Transfers In	654,200	78,414	1,000,000	0	0	6,816,430	8,549,044	8,549,044
Transfers Out	(2,889,668)	(280,237)	(650,000)	0	0	(6,522,548)	(10,342,453)	(10,342,453)
Payments to Refunded Debt Escrow Agent	0	0	0	0	0	(5,044,537)	(5,044,537)	(5,044,537)
Total Other Financing Sources (Uses)	\$ (2,184,393)	\$ (195,990)	\$ 350,000	\$ 10,200,000	\$ 50,064,588	\$ 251,738	\$ 58,485,943	\$ 58,485,943
Net Change in Fund Balances	\$ (528,857)	\$ 571,743	\$ (3,328,866)	\$ (210,621)	\$ 49,304,968	\$ (3,994,930)	\$ 41,813,437	\$ 41,813,437
Fund Balance, July 1, 2009	5,595,918	4,864,627	16,093,426	228,331	0	13,517,487	40,299,789	40,299,789
Fund Balance, June 30, 2010	\$ 5,067,061	\$ 5,436,370	\$ 12,764,560	\$ 17,710	\$ 49,304,968	\$ 9,522,557	\$ 82,113,226	\$ 82,113,226

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

Exhibit C-4

Wilson County, Tennessee
Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances of Governmental Funds to the
Statement of Activities
For the Year Ended June 30, 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)		\$ 41,813,437
(1) Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their useful lives and reported as depreciation expense. The difference between capital outlays and depreciation is itemized as follows:		
Add: capital outlays in the current period	\$ 5,429,736	
Less: current year depreciation expense	<u>(2,148,270)</u>	3,281,466
(2) The net effect of various miscellaneous transactions involving capital assets (sales, trade-ins, and donations) is to decrease net assets.		(47,246)
(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	\$ (3,713,013)	
Add: deferred delinquent property taxes and other deferred June 30, 2010	<u>4,335,525</u>	622,512
(4) The issuance of long-term debt (e.g., notes, bonds) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets.		
Less: bond proceeds	\$ (60,200,000)	
Less: refunding bond proceeds	(4,915,000)	
Add: principal payments on capital lease	296,786	
Add: principal payments on notes	2,437,000	
Add: principal payments on bonds	9,960,000	
Add: payment to refunding agent	<u>4,860,000</u>	(47,561,214)
(5) Governmental funds report the effect of issuance costs, premiums, discounts, and similar items related to long-term debt issuance when the debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This adjustment reflects debt issuance cost expensed during the year recorded in the statement of activities.		
Add: debt issuance cost issued during the year	\$ 723,224	
Add: amortization of debt issuance premiums	299,214	
Less: deferred amount on refunding debt	(57,864)	
Less: debt issuance premium issued during the year	(150,845)	
Less: amortization of debt issuance costs	(108,954)	
Less: amortization of deferred amount on refunding	<u>184,537</u>	889,312
(6) Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.		
Change in accrued interest payable	\$ 93,652	
Change in other postemployment benefits liability	(7,036,561)	
Change in logic assessment payable	(166,457)	
Change in compensated absences payable	<u>56,822</u>	(7,052,544)

(Continued)

Exhibit C-4

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

(7) Internal service funds are used by management to charge the cost of the county's self-insured health and non-health related insurances to individual funds. The net expense of certain activities of the internal service funds is reported with governmental activities in the statement of activities.	<u>\$ 60,133</u>
Change in net assets of governmental activities (Exhibit B)	<u><u>\$ (7,994,144)</u></u>

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

Exhibit D-1

Wilson County, Tennessee
Statement of Net Assets
Proprietary Funds
June 30, 2010

	<u>Business- type Activities</u>	
	<u>Major Fund</u>	<u>Governmental Activities</u>
	Solid Waste Disposal Fund	<u>Internal Service Funds</u>
<u>ASSETS</u>		
Current Assets:		
Cash	\$ 200	\$ 0
Equity in Pooled Cash and Investments	3,891,198	3,590,554
Accounts Receivable	0	71,951
Total Current Assets	<u>\$ 3,891,398</u>	<u>\$ 3,662,505</u>
Noncurrent Assets:		
Capital Assets (Net of Accumulated Depreciation):		
Land	\$ 7,556,050	\$ 0
Buildings and Improvements	22,626	0
Other Capital Assets	1,266,335	0
Total Noncurrent Assets	<u>\$ 8,845,011</u>	<u>\$ 0</u>
Total Assets	<u>\$ 12,736,409</u>	<u>\$ 3,662,505</u>
<u>LIABILITIES</u>		
Current Liabilities:		
Claims and Judgments Payable	\$ 0	\$ 509,186
Accrued Leave	2,935	0
Accrued Liability for Landfill Closure/Postclosure Care Costs	30,000	0
Total Current Liabilities	<u>\$ 32,935</u>	<u>\$ 509,186</u>
Noncurrent Liabilities:		
Accrued Leave	\$ 16,630	\$ 0
Accrued Liability for Landfill Closure/Postclosure Care Costs	207,084	0
Total Noncurrent Liabilities	<u>\$ 223,714</u>	<u>\$ 0</u>
Total Liabilities	<u>\$ 256,649</u>	<u>\$ 509,186</u>
<u>NET ASSETS</u>		
Invested in Capital Assets	\$ 8,845,011	\$ 0
Unrestricted	<u>3,634,749</u>	<u>3,153,319</u>
Total Net Assets	<u>\$ 12,479,760</u>	<u>\$ 3,153,319</u>

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

Exhibit D-2

Wilson County, Tennessee
Statement of Revenues, Expenses, and
Changes in Net Assets
Proprietary Funds
For the Year Ended June 30, 2010

	Business- type Activities	
	<u>Major Fund</u>	Governmental
	Solid Waste Disposal Fund	<u>Internal Service Funds</u>
<u>Operating Revenues</u>		
Charges for Current Services	\$ 290,380	\$ 7,274,898
Other Local Revenues	0	48,109
Total Operating Revenues	<u>\$ 290,380</u>	<u>\$ 7,323,007</u>
<u>Operating Expenses</u>		
Risk Management	\$ 0	\$ 9,080
Other Local Health Services	0	408,039
Landfill Operations and Maintenance	213,927	0
Other Waste Disposal	10,600	0
Employee Benefits	0	8,679,310
Other General Government Projects	0	22,936
Depreciation Expense	42,156	0
Total Operating Expenses	<u>\$ 266,683</u>	<u>\$ 9,119,365</u>
Operating Income (Loss)	<u>\$ 23,697</u>	<u>\$ (1,796,358)</u>
<u>Nonoperating Revenues (Expenses)</u>		
Miscellaneous Refunds	\$ 0	\$ 268,730
Damages Recovered from Individuals	650,000	0
Insurance Recovery	0	105,212
Total Nonoperating Revenues (Expenses)	<u>\$ 650,000</u>	<u>\$ 373,942</u>
Income (Loss) Before Transfers	\$ 673,697	\$ (1,422,416)
Transfers In (Out)	<u>310,860</u>	<u>1,482,549</u>
Change in Net Assets	\$ 984,557	\$ 60,133
Prior-period Adjustment	0	6,843,209
Net Assets, July 1, 2009	<u>11,495,203</u>	<u>(3,750,023)</u>
Nets Assets, June 30, 2010	<u>\$ 12,479,760</u>	<u>\$ 3,153,319</u>

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

Exhibit D-3

Wilson County, Tennessee
Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2010

	Business- type Activities	
	<u>Major Fund</u>	Governmental Activities
	Solid Waste Disposal Fund	<u>Internal Service Funds</u>
<u>Cash Flows from Operating Activities</u>		
Receipts from Interfund Services Provided	\$ 0	\$ 7,317,822
Receipts from Customers and Users	290,380	48,109
Payments to Suppliers	(77,250)	(9,101,103)
Other Self-Insured Claims	0	(9,080)
Payments to Employees	(166,496)	0
Other Receipts (Payments)	0	245,794
Net Cash Provided By (Used In) Operating Activities	<u>\$ 46,634</u>	<u>\$ (1,498,458)</u>
<u>Cash Flows from Noncapital Financing Activities</u>		
Insurance Recovery	\$ 0	\$ 105,212
Transfers from Other Funds	318,860	1,482,549
Transfers to Other Funds	(8,000)	0
Net Cash Provided By (Used In) Noncapital Financing Activities	<u>\$ 310,860</u>	<u>\$ 1,587,761</u>
<u>Cash Flows from Capital and Related Financing Activities</u>		
Damages Recovered from Individuals	\$ 650,000	\$ 0
Net Cash Provided By (Used In) Capital and Related Financing Activities	<u>\$ 650,000</u>	<u>\$ 0</u>
Net Increase (Decrease) in Cash	\$ 1,007,494	\$ 89,303
Cash, July 1, 2009	<u>2,883,904</u>	<u>3,501,251</u>
Cash, June 30, 2010	<u>\$ 3,891,398</u>	<u>\$ 3,590,554</u>
<u>Reconciliation of Net Operating Income (Loss)</u> <u>to Net Cash Provided By (Used In) Operating Activities</u>		
Operating Income (Loss)	\$ 23,697	\$ (1,796,358)
Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Provided By (Used In) Operating Activities:		
Depreciation Expense	42,156	0
Miscellaneous Refunds	0	268,730
(Increase) Decrease in Accounts Receivable, Net	0	42,924
Increase (Decrease) in Claims and Judgments Payable	0	(13,754)
Increase (Decrease) in Accrued Leave	1,985	0
Increase (Decrease) in Due to State of Tennessee	(61)	0
Increase (Decrease) in Landfill Closure/Postclosure Care Costs	<u>(21,143)</u>	<u>0</u>
Net Cash Provided By (Used In) Operating Activities	<u>\$ 46,634</u>	<u>\$ (1,498,458)</u>
<u>Reconciliation of Cash with Statement of Net Assets</u>		
Cash	\$ 200	\$ 0
Equity in Pooled Cash and Investments per Net Assets	<u>3,891,198</u>	<u>3,590,554</u>
Cash, June 30, 2010	<u>\$ 3,891,398</u>	<u>\$ 3,590,554</u>

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

Exhibit E-1

Wilson County, Tennessee
Statement of Fiduciary Net Assets
Fiduciary Funds
June 30, 2010

	Other Employee Benefit Trust Fund	
	Flexible Benefits Fund	Agency Funds
<u>ASSETS</u>		
Cash	\$ 0	\$ 3,267,785
Equity in Pooled Cash and Investments	1,405	507,380
Due from Other Governments	0	2,805,607
Property Taxes Receivable	0	6,806,811
Allowance for Uncollectible Property Taxes	0	(99,891)
Total Assets	<u>\$ 1,405</u>	<u>\$ 13,287,692</u>
<u>LIABILITIES</u>		
Due to Other Taxing Units	\$ 0	\$ 10,019,907
Due to Litigants, Heirs, and Others	0	3,267,785
Total Liabilities	<u>\$ 0</u>	<u>\$ 13,287,692</u>
<u>NET ASSETS</u>		
Held in Trust for Other Employee Benefits	<u>\$ 1,405</u>	

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

Exhibit E-2

Wilson County, Tennessee
Statement of Changes in Fiduciary Net Assets
Fiduciary Fund
For the Year Ended June 30, 2010

	Other Employee Benefit Trust Fund <hr/> Flexible Benefits Fund
<u>ADDITIONS</u>	
Charges for Services:	
Other Employee Benefit Charges/Contributions	\$ 6,723
Total Additions	<u>\$ 6,723</u>
<u>DEDUCTIONS</u>	
Employee Benefits:	
Other Fringe Benefits	\$ 8,398
Total Deductions	<u>\$ 8,398</u>
Change in Net Assets	\$ (1,675)
Net Assets, July 1, 2009	<u>3,080</u>
Net Assets, June 30, 2010	<u><u>\$ 1,405</u></u>

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

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

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

A. Reporting Entity

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

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

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

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

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

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

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

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

Administrative Offices:

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

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

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

Related Organizations – The Wilson County Industrial Development Board, Wilson County Public Building Authority, and Wilson County Water and Wastewater Authority are related organizations of Wilson County. County officials are responsible for appointing the boards of these organizations, but the county's accountability for these organizations does not extend beyond making the appointments. During the year ended June 30, 2010, the county did not appropriate any operating subsidies to these organizations.

B. Government-wide and Fund Financial Statements

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

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

Wilson County issues most debt for the discretely presented Wilson County School Department. Net debt issues of \$10,311,303 were contributed by the county to the School Department during the year ended June 30, 2010.

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

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

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

as revenue as soon as all eligibility requirements imposed by the provider have been met.

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

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

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

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

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

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

Wilson County reports the following major governmental funds:

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

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

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

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

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

Wilson County reports the following major proprietary fund:

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

Additionally, Wilson County reports the following fund types:

Internal Service Fund – The Self-Insurance and County Insurance funds are used to account for the county’s self-insured health program and all other non-health related county insurances. Premiums charged to the various county funds, component units, joint ventures, and employee payroll deductions are placed in these funds for the payment of claims of county employees for health issues and the county’s other insurances.

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

Agency Funds – These funds account for amounts collected in an agency capacity by the constitutional officers, local sales taxes received by the state to be forwarded to the various cities in Wilson

County, the special school district's share of educational revenues, and funds of the Lebanon/Wilson County Drug Task Force. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. They do, however, use the accrual basis of accounting to recognize receivables and payables.

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

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

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

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

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

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

Proprietary funds distinguish operating revenues and expenses from nonoperating items. The government has four proprietary funds (one enterprise fund and three internal service funds) used to account for the county's solid waste disposal operation, county employees' health insurance, county workers' compensation, and the School Department self-insurance program. Operating revenues and expenses generally result from providing

services in connection with the funds principal ongoing operations. The principal operating revenues of the proprietary funds are charges for services. Operating expenses for the proprietary funds include landfill operation expenses and employee benefits.

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

D. Assets, Liabilities, and Net Assets or Equity

1. Deposits and Investments

For purposes of the Statement of Cash Flows, cash includes cash on hand and cash on deposit with the county trustee.

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

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

2. Receivables and Payables

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

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

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

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

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

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

Most payables are disaggregated on the face of the financial statements. Current liabilities payable for restricted assets reflected in the primary government's Highway/Public Works Fund and the discretely presented Wilson County School Department's Central Cafeteria Fund represent deposits placed with the Highway Department for letters

of credit (\$260,000) and the School Department for student meal plans (\$56,983). Claims and judgments payable in the primary government's Self-Insurance Fund (\$509,186) and the discretely presented Wilson County School Department's Employee Insurance Fund (\$749,507) are discussed in Note V.A. Risk Management.

3. Capital Assets

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

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

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

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of the enterprise fund is included as part of the capitalized value of the assets constructed.

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

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

4. Compensated Absences

It is the policy of the county and the School Department to permit employees to accumulate earned but unused vacation and sick pay benefits. There is no liability for unpaid accumulated sick leave since their policies do not pay any amounts when employees separate from

service with the government. All vacation pay is accrued when incurred in the government-wide financial statements for the county and the discretely presented School Department. A liability for vacation pay is reported in governmental funds only if amounts have matured, for example, as a result of employee resignations and retirements.

5. Long-term Obligations

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

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

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

6. Net Assets and Fund Equity

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

- a. Invested in capital assets, net of related debt – Consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any

bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

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

As of June 30, 2010, Wilson County had \$154,581,600 in outstanding debt for capital purposes for the discretely presented School Department. In accordance with state statutes, certain county school debt proceeds must be shared with other public school systems in the county (Lebanon Special School District) based on an average daily attendance proration. This debt is a liability of Wilson County, but the capital assets acquired are reported in the financial statements of the Wilson County School Department and the Lebanon Special School District. Therefore, Wilson County has incurred a liability significantly decreasing its unrestricted net assets with no corresponding increase in the county’s capital assets.

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

<u>Fund/Purpose</u>	<u>Amount</u>
General:	
GIS Program	\$ 16,250
Storm Water	501,964
Paddock Place Letter of Credit	59,235
Highway/Public Works:	
Paddock Place	420,000
General Purpose School:	
E4TN Program	33,675
Bus Yard	60,000
Watertown High School Project	850,000
Education Capital Projects:	
Technology	59,461
Johnson Control Project	19,696

7. Prior-period Adjustments

The primary government's other postemployment benefits liability on the Statement of Activities was restated \$222,155 due to reporting errors from the prior year.

The Self-Insurance Fund (internal service fund) was restated \$6,843,209 due to the other postemployment benefits liability being removed from the internal service fund and shown only in the government-wide financial statements.

The School Department's Employee-Insurance Fund (internal service fund) was restated \$894,943 due to the other postemployment benefits liability being removed from the internal service fund and shown only in the government-wide financial statements.

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 Wilson County School Department

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

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

Primary Government

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

Discretely Presented Wilson County School Department

Exhibit K-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

Budgetary Information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP) for all governmental funds except the Constitutional Officers - Fees Fund (special revenue fund), which is not budgeted, and the capital projects funds (except the Highway Capital Projects and the Other Capital Projects funds), which adopt project length budgets. All annual appropriations lapse at fiscal year end.

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

The budgetary level of control is at the major category level established by the 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, Beer Board, Other Boards and Committees, etc.). Management may make revisions within major categories, but only the County Commission may transfer appropriations between major categories. During the year, several supplementary appropriations were necessary.

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

IV. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

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

or statements of net assets represents nonpooled amounts held separately by individual funds.

Deposits

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

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

Investments

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

The county had no pooled or nonpooled investments as of June 30, 2010.

B. Notes Receivable

Notes receivable of \$628,989 in the General Debt Service Fund resulted from a loan to the City of Watertown. The long-term notes receivable are offset by a reservation of fund balance. The amount of the notes that is not expected to be collected within one year is \$617,976.

C. 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	\$ 11,125,959	\$ 800	\$ (4,331,051)	\$ 6,795,708
Intangible Assets	0	4,622,631	0	4,622,631
Total Capital Assets Not Depreciated	<u>\$ 11,125,959</u>	<u>\$ 4,623,431</u>	<u>\$ (4,331,051)</u>	<u>\$ 11,418,339</u>
Capital Assets Depreciated:				
Buildings and Improvements	\$ 35,680,505	\$ 1,763,500	\$ 0	\$ 37,444,005
Roads and Bridges	19,884,614	2,941,966	0	22,826,580
Other Capital Assets	14,456,465	431,890	(736,298)	14,152,057
Total Capital Assets Depreciated	<u>\$ 70,021,584</u>	<u>\$ 5,137,356</u>	<u>\$ (736,298)</u>	<u>\$ 74,422,642</u>
Less Accumulated Depreciation For:				
Buildings and Improvements	\$ 6,608,866	\$ 882,731	\$ 0	\$ 7,491,597
Roads and Bridges	2,133,268	213,879	0	2,347,147
Other Capital Assets	7,909,897	1,051,660	(689,052)	8,272,505
Total Accumulated Depreciation	<u>\$ 16,652,031</u>	<u>\$ 2,148,270</u>	<u>\$ (689,052)</u>	<u>\$ 18,111,249</u>
Total Capital Assets Depreciated, Net	<u>\$ 53,369,553</u>	<u>\$ 2,989,086</u>	<u>\$ (47,246)</u>	<u>\$ 56,311,393</u>
Governmental Activities Capital Assets, Net	<u>\$ 64,495,512</u>	<u>\$ 7,612,517</u>	<u>\$ (4,378,297)</u>	<u>\$ 67,729,732</u>

Business-type Activities:

	Balance 7-1-09	Increases	Balance 6-30-10
Capital Assets Not Depreciated:			
Land	\$ 7,556,050	\$ 0	\$ 7,556,050
Total Capital Assets Not Depreciated	<u>\$ 7,556,050</u>	<u>\$ 0</u>	<u>\$ 7,556,050</u>
Capital Assets Depreciated:			
Buildings and Improvements	\$ 43,655	\$ 0	\$ 43,655
Other Capital Assets	1,523,626	0	1,523,626
Total Capital Assets Depreciated	<u>\$ 1,567,281</u>	<u>\$ 0</u>	<u>\$ 1,567,281</u>
Less Accumulated Depreciation For:			
Buildings and Improvements	\$ 19,938	\$ 1,091	\$ 21,029
Other Capital Assets	216,226	41,065	257,291
Total Accumulated Depreciation	<u>\$ 236,164</u>	<u>\$ 42,156</u>	<u>\$ 278,320</u>
Total Capital Assets Depreciated, Net	<u>\$ 1,331,117</u>	<u>\$ (42,156)</u>	<u>\$ 1,288,961</u>
Business-type Activities Capital Assets, Net	<u>\$ 8,887,167</u>	<u>\$ (42,156)</u>	<u>\$ 8,845,011</u>

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

Governmental Activities:

General Government	\$ 219,785
Finance	14,935
Administration of Justice	1,180
Public Safety	1,310,870
Public Health and Welfare	91,736
Agriculture and Natural Resources	98,525
Highway/Public Works	<u>411,239</u>
Total Depreciation Expense - Governmental Activities	<u>\$ 2,148,270</u>

Business-type Activities:

Solid Waste Disposal	<u>\$ 42,156</u>
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Discretely Presented Wilson County School Department

Governmental Activities:

	Balance 7-1-09	Increases	Decreases	Balance 6-30-10
Capital Assets Not Depreciated:				
Land	\$ 7,844,577	\$ 0	\$ 0	\$ 7,844,577
Construction in Progress	854,746	0	(854,746)	0
Total Capital Assets Not Depreciated	\$ 8,699,323	\$ 0	\$ (854,746)	\$ 7,844,577
Capital Assets Depreciated:				
Buildings and Improvements	\$ 150,877,976	\$ 796,502	\$ 0	\$ 151,674,478
Other Capital Assets	11,710,236	1,505,706	(897,254)	12,318,688
Total Capital Assets Depreciated	\$ 162,588,212	\$ 2,302,208	\$ (897,254)	\$ 163,993,166
Less Accumulated Depreciation For:				
Buildings and Improvements	\$ 41,618,895	\$ 3,578,032	\$ 0	\$ 45,196,927
Other Capital Assets	5,208,924	861,389	(278,695)	5,791,618
Total Accumulated Depreciation	\$ 46,827,819	\$ 4,439,421	\$ (278,695)	\$ 50,988,545
Total Capital Assets Depreciated, Net	\$ 115,760,393	\$ (2,137,213)	\$ (618,559)	\$ 113,004,621
Governmental Activities Capital Assets, Net	\$ 124,459,716	\$ (2,137,213)	\$ (1,473,305)	\$ 120,849,198

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

Governmental Activities:

Support Services	\$ 4,417,951
Operation of Non-Instructional Services	<u>21,470</u>
Total Depreciation Expense - Governmental Activities	<u>\$ 4,439,421</u>

D. Construction Commitments

At June 30, 2010, the School Department had uncompleted construction contracts in the Education Capital Projects Fund totaling \$2,568,627. Funding has been received for these future expenditures.

E. Interfund Receivables, Payables, and Transfers

Interfund Receivables and Payables:

The composition of interfund balances as of June 30, 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	\$ 6,703
Nonmajor governmental	Nonmajor governmental	42,479
Discretely Presented School Department:		
General Purpose School	Nonmajor governmental	24,489
Nonmajor governmental	General Purpose School	1,172
Internal Service	General Purpose School	5,775,256

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.

Due to/from Primary Government and Component Units:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Component Unit: Discretely Presented School Department:		Primary Government:
General Purpose School	High School Building Projects	\$ 132,763

Interfund Transfers:

Interfund transfers for the year ended June 30, 2010, consisted of the following amounts:

Primary Government

Transfers Out	Transfers In		
	General Fund	Highway/ Public Works Fund	General Debt Service Fund
General Fund	\$ 0	\$ 78,414	\$ 0
Highway/Public Works Fund	0	0	0
General Debt Service Fund	650,000	0	0
Solid Waste Disposal Fund	0	0	0
Nonmajor governmental funds	4,200	0	1,000,000
Total	\$ 654,200	\$ 78,414	\$ 1,000,000

Primary Government (Cont.)

Transfers Out	Transfers In		
	Solid Waste Disposal Fund	Nonmajor Govern-mental Funds	Internal Service
General Fund	\$ 0	\$ 2,811,254	\$ 0
Highway/Public Works Fund	0	280,237	0
General Debt Service Fund	0	0	0
Solid Waste Disposal Fund	0	8,000	0
Nonmajor governmental funds	318,860	3,716,939	1,482,589
Total	\$ 318,860	\$ 6,816,430	\$ 1,482,589

Discretely Presented Wilson County School Department

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

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

F. Capital Leases

Primary Government

On February 24, 2009, Wilson County entered into a three-year lease-purchase agreement for vehicles for the Sheriff's Department. The terms of the agreement require total lease payments of \$938,382 plus interest of 5.3 percent. The lease payments are made from the General Fund.

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

<u>Year Ending June 30</u>	<u>Governmental Funds</u>
2011	\$ 329,080
Total Minimum Lease Payments	\$ 329,080
Less: Amount Representing Interest	<u>(16,563)</u>
Present Value of Minimum Lease Payments	<u><u>\$ 312,517</u></u>

Discretely Presented Wilson County School Department

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

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

<u>Year Ending June 30</u>	<u>Governmental Funds</u>
2011	\$ 558,244
2012	558,244
2013	558,244
2014	558,244
2015	<u>558,646</u>
Total Minimum Lease Payments	\$ 2,791,622
Less: Amount Representing Interest	<u>(339,235)</u>
Present Value of Minimum Lease Payments	<u><u>\$ 2,452,387</u></u>

G. Long-term Debt

Primary Government

General Obligation Bonds and Notes

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

General obligation bonds and capital outlay notes are direct obligations and pledge the full faith and credit of the government. General obligation bonds and capital outlay notes outstanding were issued for original terms of up to 22 years for bonds and up to 12 years for notes. Repayment terms are generally structured with increasing amounts of principal maturing as interest requirements decrease over the term of the debt. All bonds and notes included in long-term debt as of June 30, 2010, will be retired from the Special Purpose, General Debt Service, and Rural Debt Service funds.

General obligation bonds, capital leases, 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	2.25 to 4.5%	\$ 166,735,000	\$ 144,790,000
General Obligation Bonds - Refunding	1.6 to 5	29,665,000	25,685,000
Capital Outlay Notes	3.2 to 5.95	8,485,000	3,862,000
Capital Outlay Notes - Refunding	3.1 to 5	7,585,000	80,000
Capital Leases	5.3	938,382	312,517

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

Year Ending June 30	Bonds		
	Principal	Interest	Total
2011	\$ 9,560,000	\$ 7,661,166	\$ 17,221,166
2012	9,680,000	7,442,154	17,122,154
2013	9,835,000	7,052,529	16,887,529
2014	9,980,000	6,649,610	16,629,610
2015	10,155,000	6,239,731	16,394,731
2016-2020	46,200,000	24,807,899	71,007,899
2021-2025	45,800,000	14,266,390	60,066,390
2026-2030	21,265,000	5,472,113	26,737,113
2031-2032	8,000,000	648,000	8,648,000
Total	<u>\$ 170,475,000</u>	<u>\$ 80,239,592</u>	<u>\$ 250,714,592</u>

Year Ending June 30	Notes		
	Principal	Interest	Total
2011	\$ 2,337,000	\$ 156,658	\$ 2,493,658
2012	190,000	78,015	268,015
2013	160,000	68,486	228,486
2014	160,000	60,742	220,742
2015	160,000	52,998	212,998
2016-2020	780,000	150,282	930,282
2021	155,000	7,502	162,502
Total	<u>\$ 3,942,000</u>	<u>\$ 574,683</u>	<u>\$ 4,516,683</u>

There is \$12,636,377 available in the debt service funds to service long-term debt. Bonded debt per capita totaled \$1,920, based on the 2000 federal census. Debt per capita, including bonds, capital leases, and notes, totaled \$1,996, based on the 2000 federal census.

Changes in Long-term Liabilities

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

Governmental Activities:	Bonds	Notes
Balance, July 1, 2009	\$ 115,320,000	\$ 6,379,000
Additions	65,115,000	0
Deductions	(9,960,000)	(2,437,000)
	<u> </u>	<u> </u>
Balance, June 30, 2010	\$ 170,475,000	\$ 3,942,000
	<u> </u>	<u> </u>
Balance Due Within One Year	\$ 9,560,000	\$ 2,337,000
	<u> </u>	<u> </u>
	Capital Leases	Compensated Absences
	<u> </u>	<u> </u>
Balance, July 1, 2009	\$ 5,469,303	\$ 1,528,600
Additions	0	1,023,242
Deductions	(5,156,786)	(1,080,064)
	<u> </u>	<u> </u>
Balance, June 30, 2010	\$ 312,517	\$ 1,471,778
	<u> </u>	<u> </u>
Balance Due Within One Year	\$ 312,517	\$ 220,769
	<u> </u>	<u> </u>
	Claims and Judgments	LOGIC Assessment
	<u> </u>	<u> </u>
Balance, July 1, 2009	\$ 522,940	\$ 0
Additions	0	249,685
Deductions	(13,754)	(83,228)
	<u> </u>	<u> </u>
Balance, June 30, 2010	\$ 509,186	\$ 166,457
	<u> </u>	<u> </u>
Balance Due Within One Year	\$ 509,186	\$ 83,229
	<u> </u>	<u> </u>
		Other Postemployment Benefits
		<u> </u>
Balance, July 1, 2009		\$ 6,621,054
Prior-period Adjustment		222,155
Additions		7,739,291
Deductions		(702,730)
		<u> </u>
Balance, June 30, 2010		\$ 13,879,770
		<u> </u>
Balance Due Within One Year		\$ 0
		<u> </u>

Analysis of Noncurrent Liabilities Presented on Exhibit A:

Total Noncurrent Liabilities, June 30, 2010	\$ 190,756,708
Less: Due Within One Year	(13,022,701)
Add: Unamortized Premium on Debt	3,487,371
Less: Deferred Amount on Refunding	<u>(254,369)</u>
Noncurrent Liabilities - Due in More Than One Year - Exhibit A	<u><u>\$ 180,967,009</u></u>

The internal service fund primarily serves the governmental funds. Accordingly, long-term liabilities for the internal service fund are included as part of the above totals for governmental activities. At year-end, \$509,186 of claims and judgments payable is included in the above amounts. Compensated absences will be paid from the employing funds, primarily the General and Highway/Public Works funds.

Wilson County Solid Waste Disposal Fund (enterprise fund)

Changes in Long-term Liabilities

Long-term liability activity for the Solid Waste Disposal Fund (enterprise fund) for the year ended June 30, 2010, was as follows:

Business-type Activities:	Closure/ Postclosure	Compensated
	Care Costs	Absences
	<u> </u>	<u> </u>
Balance, July 1, 2009	\$ 258,227	\$ 17,580
Additions	0	9,073
Deductions	<u>(21,143)</u>	<u>(7,088)</u>
Balance, June 30, 2010	<u>\$ 237,084</u>	<u>\$ 19,565</u>
Balance Due Within One Year	<u><u>\$ 30,000</u></u>	<u><u>\$ 2,935</u></u>

Analysis of Noncurrent Liabilities Presented on Exhibit A:

Total Noncurrent Liabilities, June 30, 2010	\$ 256,649
Less: Due Within One Year	<u>(32,935)</u>
Noncurrent Liabilities - Due in More Than One Year - Exhibit A	<u><u>\$ 223,714</u></u>

Discretely Presented Wilson County School Department

Changes in Long-term Liabilities

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

Governmental Activities:

	<u>Capital Lease</u>	<u>Compensated Absences</u>
Balance, July 1, 2009	\$ 2,876,212	\$ 403,923
Additions	0	462,766
Deductions	(423,825)	(428,029)
	<u>\$ 2,452,387</u>	<u>\$ 438,660</u>
Balance, June 30, 2010	<u>\$ 2,452,387</u>	<u>\$ 438,660</u>
Balance Due Within One Year	<u>\$ 444,630</u>	<u>\$ 87,733</u>

Governmental Activities:

	<u>Claims and Judgments</u>	<u>Other Postemployment Benefits</u>
Balance, July 1, 2009	\$ 828,635	\$ 894,943
Additions	0	1,471,566
Deductions	(79,128)	(653,848)
	<u>\$ 749,507</u>	<u>\$ 1,712,661</u>
Balance, June 30, 2010	<u>\$ 749,507</u>	<u>\$ 1,712,661</u>
Balance Due Within One Year	<u>\$ 749,507</u>	<u>\$ 0</u>

Analysis of Noncurrent Liabilities Presented on Exhibit A:

Total Noncurrent Liabilities, June 30, 2010	\$ 5,353,215
Less: Due Within One Year	<u>(1,281,870)</u>
Noncurrent Liabilities - Due in More Than One Year - Exhibit A	<u>\$ 4,071,345</u>

Debt per capita for capital leases totaled \$31, based on the 2000 federal census.

The internal service fund primarily serves the governmental funds. Accordingly, long-term liabilities for the internal service fund are included as part of the above totals for governmental activities. At year-end, \$749,507 of

claims and judgments is included in the above amounts. Compensated absences will be paid from the employing funds, primarily the General Purpose School Fund.

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

The State of Tennessee pays health insurance premiums for retired teachers on-behalf of the Wilson County School Department. These payments are made by the state to the Medicare Supplement Plan. This plan is administered by the State of Tennessee and reported in the state’s Comprehensive Annual Financial Report. Payments by the state to the Medicare Supplement Plan for the year ended June 30, 2010, were \$16,873. The School Department has recognized these on-behalf payments as revenues and expenditures in the General Purpose School Fund.

I. Internal Financing

In-lieu-of issuing debt with financial institutions, Wilson County often chooses to internally finance various projects with idle county funds. These debt issues that will be repaid from the same fund in which the loan was obtained are reflected as transfers (not notes receivable) in the financial statements of this report. Internally reported notes receivable from idle funds loaned from the General Debt Service Fund that will subsequently be paid by the General Debt Service Fund are reflected below:

	Original Amount of Issue	Interest Rate	Date of Issue	Last Maturity Date
Curd Road	\$ 650,000	0 %	5-4-10	5-10-10
	Outstanding 7-1-09	Issued During Period	Paid and/or Matured During Period	Outstanding 6-30-10
Curd Road	\$ 0	\$ 650,000	\$ 650,000	\$ 0
Total	\$ 0	\$ 650,000	\$ 650,000	\$ 0

V. OTHER INFORMATION

A. Risk Management

Primary Government

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

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

	Beginning of Fiscal Year Liability	Current-year Claims and Estimates	Payments	Balance at Fiscal Year-end
2008-09	\$ 1,132,176	\$ 8,259,521	\$ (8,868,757)	\$ 522,940
2009-10	522,940	8,313,164	(8,326,918)	509,186

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

The county is exposed to various risks related to workers' compensation losses. The county decided it was more economically feasible to join a public

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

Discretely Presented Wilson County School Department

The discretely presented Wilson County School Department has chosen to establish an Employee Insurance Fund for risks associated with the employees' health and dental insurance plans. The Employee Insurance Fund is accounted for as an internal service fund where assets are set aside for claim settlements. The fund pays claims up to \$125,000 per person, in addition to a \$75,000 aggregated specific. The aggregated specific is a cap that is set as an additional deductible for all reimbursements paid above the \$125,000 limit per person. Once the individual cap and the \$75,000 aggregated specific cap have been met, then all other claims above \$125,000 per person are fully reimbursed up to the limits of the policy. One person's claims above \$125,000 plus the \$75,000 could satisfy this limit or a combination of claims that all exceed the \$125,000 limit. Amounts exceeding this limit are covered by an excess loss policy. The Wilson County School Department is liable for administrative costs based on the number of employees insured. All full-time employees of the Wilson County School Department are eligible to participate. A premium charge is allocated to each fund that accounts for full-time employees. This charge is based on actuarial estimates of the amounts needed to pay prior-year and current-year claims and to establish a fund reserve for catastrophic losses. Liabilities of the fund are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. The Employee Insurance Fund establishes claims liabilities based on estimates of the ultimate cost of claims that have been reported but not settled and of claims that have been incurred but not reported. Claims liabilities include specific incremental claim adjustment expenditures/expenses, if any. In addition, estimated recoveries, if any, on settled claims have been deducted from the liability for unpaid claims. The process used to compute claims liabilities does not necessarily result in an exact amount. Changes in the balance of claims liabilities during the past two fiscal years are as follows:

	Beginning of Fiscal Year Liability	Current-year Claims and Estimates	Payments	Balance at Fiscal Year-end
2008-09	\$ 1,044,037	\$ 8,193,787	\$ (8,409,189)	\$ 828,635
2009-10	828,635	10,059,242	(10,138,370)	749,507

The School Department participates in the Tennessee Risk Management Trust (TN-RMT), which is a public entity risk pool created under the auspices

of the Tennessee Governmental Tort Liability Act to provide governmental insurance coverage. The School Department pays an annual premium to the TN-RMT for its workers' compensation coverage. The creation of the TN-RMT provides for it to be self-sustaining through member premiums.

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

B. Risk Financing Activities

Wilson County and several other counties, cities, and local government entities were members of the Local Government Insurance Cooperative (LOGIC) for their workers' compensation insurance for one or more policy years in 1996-97, 1997-98, and 1999-2000. LOGIC obtained excess coverage insurance from Reliance Insurance Company for claims that exceeded specific amounts. Reliance Insurance Company is now insolvent and is being liquidated in the State of Pennsylvania. The insolvency of Reliance Insurance Company has left the LOGIC members exposed to significant claim liabilities for their policy years. In 2003, the LOGIC board of directors assessed its members certain amounts for each member's share of outstanding claims unpaid by Reliance Insurance Company. In 2009, the LOGIC board of directors made a second assessment of its members. Wilson County's share of this second assessment totaled \$249,685, which the county plans on paying over a three-year period. The outstanding balance at June 30, 2010, was \$166,457.

C. 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. Note I.D.3., Capital Assets, describes intangible asset transactions of Wilson County for the year ended June 30, 2010. Wilson County School Department had no assets that met the definition of intangible assets at June 30, 2010. However, it is reasonably expected that Wilson County 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 Typical 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. Wilson County had not participated in derivative transactions as June 30, 2010. However, it is reasonably expected that Wilson County may enter into derivative transactions in subsequent years.

D. Contingent Liabilities

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

E. Subsequent Event

On August 31, 2010, Robert Dedman left the Office of County Mayor and was succeeded by Randall Hutto.

F. Landfill Closure/Postclosure Care Costs

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

State and federal laws and regulations require the county to place a final cover on its sanitary landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for 30 years after closure. Although closure and postclosure care costs will be paid only near or after the date that the landfill stops accepting waste, the county reports a portion of these closure and postclosure care costs as an operating expense in each period based on landfill capacity used as of each balance sheet date. Wilson County closed its sanitary landfill in 1998. The \$237,084 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.

G. Joint Ventures

The Wilson County/Lebanon Development Board operates an industrial park, which is jointly owned by Wilson County and the City of Lebanon. The board includes six members, three representatives of each governmental unit. The purpose of the board is to develop an industrial park on property at the southern edge of the city. Each entity is to contribute 50 percent of the development costs, and each entity is to receive 50 percent of the proceeds resulting from the sale of property. Wilson County did not contribute to operations of the Wilson County/Lebanon Development Board during the 2009-10 year.

The Joint Economic and Community Development Board of Wilson County is a joint venture operated by Wilson County and the cities of Lebanon, Mt. Juliet, and Watertown. The board comprises 17 members, four of whom represent Wilson County. The purpose of the board is to finance projects that will increase trade and commerce, contribute to the general welfare, and create employment for the county and its cities. Wilson County contributed \$242,590 to operations of the Joint Economic and Community Development Board for the 2009-10 year.

The Wilson County/Mt. Juliet Development Board is a joint venture operated by Wilson County and the City of Mt. Juliet. The board was created to promote cooperation and to facilitate management and economic development. The board includes six members, three represent Wilson County and three represent the City of Mt. Juliet. Wilson County and the City of Mt. Juliet each contribute one-half of the funding that is necessary to pay the development costs of the board's projects. Wilson County will appropriate one-half of real and personal property taxes collected until the city has recovered its contribution for the development of the industrial or commercial tax base. The contribution of the city or county, respectively, shall include direct cost, maintenance cost, and interest paid on bond or note indebtedness. Wilson County did not contribute to operations of the Wilson County/Mt. Juliet Development Board during the 2009-10 year.

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

Administrative Offices:

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

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

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

H. Jointly Governed Organization

The Nashville and Eastern Railroad Authority was created according to state statutes in 1983 to purchase from Seaboard System Railroad, Inc., the property, track, and roadbed along approximately 130 miles in Davidson, Wilson, Smith, and Putnam counties. The business of the railroad authority is conducted by a Board of Directors whose members are appointed by the governing bodies of the cities and counties of service; however, counties do not have any ongoing financial interest or responsibility for the entity. Wilson County did not contribute to operations of the Nashville and Eastern Railroad Authority during the 2009-10 year. Complete financial statements for the railroad authority can be obtained from Henry Schumpf, Treasurer, 527 Derby Downs, Lebanon, TN 37087.

I. Retirement Commitments

Plan Description

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

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

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

Funding Policy

General County Employees

Wilson County has adopted a noncontributory retirement plan for its employees by assuming employee contributions up to five percent of their annual covered payroll. The county is required to contribute at an actuarially determined rate; the rate for the fiscal year ended June 30, 2010, was 12.5 percent of annual covered payroll. The contribution requirement of plan members is set by state statute. The contribution requirement for the county is established and may be amended by the TCRS Board of Trustees.

Emergency Management Agency Employees

Wilson County has adopted a noncontributory retirement plan for its employees by assuming employee contributions up to five percent of their annual covered payroll. The county is required to contribute at an actuarially determined rate; the rate for the fiscal year ended June 30, 2010, was 10.02 percent of annual covered payroll. The contribution requirement of plan members is set by state statute. The contribution requirement for the county is established and may be amended by the TCRS Board of Trustees.

Annual Pension Cost

General County Employees

For the year ended June 30, 2010, Wilson County's annual pension cost of \$3,735,173 to TCRS was equal to the county's required and actual contributions. The required contribution was determined as part of the July 1, 2007, actuarial valuation using the frozen entry age actuarial cost method. Significant actuarial assumptions used in the valuation include (a) rate of return on investment of present and future assets of 7.5 percent a year compounded annually, (b) projected salary increases of 4.75 percent (graded) annual rate (no explicit assumption is made regarding the portion attributable to the effects of inflation on salaries), (c) projected 3.5 percent annual increase in the Social Security wage base, and (d) projected post retirement increases of three percent annually. The actuarial value of assets was determined using techniques that smooth the effect of short-term volatility in the market value of total investments over a five-year period. The county's unfunded actuarial accrued liability is being amortized as a level dollar amount on a closed basis. The remaining amortization period at July 1, 2007, was eight years. An actuarial valuation was performed as of July 1, 2009, which established contribution rates effective July 1, 2010.

Trend Information

<u>Fiscal Year Ended</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
6-30-10	\$3,735,173	100%	\$0
6-30-09	3,558,581	100	0
6-30-08	3,221,626	100	0

Emergency Management Agency Employees

For the year ended June 30, 2010, Wilson County's annual pension cost of \$375,233 to TCRS was equal to the county's required and actual contributions. The required contribution was determined as part of the July 1, 2007, actuarial valuation using the frozen entry age actuarial cost method. Significant actuarial assumptions used in the valuation include (a) rate of return on investment of present and future assets of 7.5 percent a year compounded annually, (b) projected salary increases of 4.75 percent (graded) annual rate (no explicit assumption is made regarding the portion attributable to the effects of inflation on salaries), (c) projected 3.5 percent annual increase in the Social Security wage base, and (d) projected post retirement increases of three percent annually. The actuarial value of assets was determined using techniques that smooth the effect of short-term volatility in the market value of total investments over a five-year period. The county's unfunded actuarial accrued liability is being amortized as a

level dollar amount on a closed basis. The remaining amortization period at July 1, 2007, was 13 years. An actuarial valuation was performed as of July 1, 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	\$375,233	100%	\$0
6-30-09	364,119	100	0
6-30-08	352,258	100	0

Funded Status and Funding Progress

General County Employees

As of July 1, 2009, the most recent actuarial valuation date, the plan was 83.38 percent funded. The actuarial accrued liability for benefits was \$60.8 million, and the actuarial value of assets was \$50.7 million, resulting in an unfunded actuarial accrued liability (UAAL) of \$10.11 million. The covered payroll (annual payroll of active employees covered by the plan) was \$28.19 million, and the ratio of the UAAL to the covered payroll was 35.86 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 actuarial accrued liability for benefits.

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

Emergency Management Agency Employees

As of July 1, 2009, the most recent actuarial valuation date, the plan was 86.92 percent funded. The actuarial accrued liability for benefits was \$6.93 million, and the actuarial value of assets was \$6.02 million, resulting in an unfunded actuarial accrued liability (UAAL) of \$.91 million. The covered payroll (annual payroll of active employees covered by the plan) was

\$3.79 million, and the ratio of the UAAL to the covered payroll was 23.92 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 actuarial accrued liability for benefits.

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

School Teachers

Plan Description

The Wilson County School Department contributes to the State Employees, Teachers, and Higher Education Employees Pension Plan (SETHEEPP), a cost-sharing multiple-employer defined benefit pension plan administered by the Tennessee Consolidated Retirement System (TCRS). TCRS provides retirement benefits as well as death and disability benefits to plan members and their beneficiaries. Benefits are determined by a formula using the member's high five-year average salary and years of service. Members become eligible to retire at the age of 60 with five years of service or at any age with 30 years of service. A reduced retirement benefit is available to vested members who are at least 55 years of age or have 25 years of service. Disability benefits are available to active members with five years of service who become disabled and cannot engage in gainful employment. There is no service requirement for disability that is the result of an accident or injury occurring while the member was in the performance of duty. Members joining the plan on or after July 1, 1979, are vested after five years of service. Members joining prior to July 1, 1979, are vested after four years of service. Benefit provisions are established in state statute found in Title 8, Chapters 34-37 of Tennessee Code Annotated. State statutes are amended by the Tennessee General Assembly. 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 SETHEEPP. That report may be obtained by writing to the Tennessee Treasury Department, Consolidated Retirement System, 10th Floor, Andrew

Jackson Building, Nashville, TN 37243-0230 or can be accessed at www.tn.gov/treasury/tcrs/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 \$3,119,743, \$3,004,046, and \$2,846,487, respectively, equal to the required contributions for each year.

J. Other Postemployment Benefits (OPEB)

Primary Government

Plan Description

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

Funding Policy

The premium requirements of plan members are established and may be amended by the insurance committee. The plan is self-insured and financed on a pay-as-you-go basis with the risk shared equally among the participants. Claims liabilities of the plan are periodically computed using actuarial and statistical techniques to establish premium rates. The county develops its own contribution policy in terms of subsidizing active employees or retired employees' premiums.

An employee who retires or becomes disabled from Wilson County is eligible for retiree health coverage upon meeting one of the following requirements: (1) hired prior to July 1, 1992; with ten years of service with the last eight consecutive, (2) hired between July 1, 1992, and August 31, 1998; age 45 with ten years of service with the last eight consecutive, or (3) hired on or after September 1, 1998, the earlier of age 55 with ten years of service with the last eight consecutive; age 60 with ten years of service with the last year under the plan; or any age with 30 years of service. The county offers health

plan pre-65 retirees and dependents one of two plans depending on when the participant is hired (before or after March 1, 2000). If a retiree is eligible for health insurance coverage and spouse coverage has been in effect a minimum of one year prior to the employee's retirement, the plan will also provide health coverage for the retiree's spouse. This coverage will continue for as long as the spouse lives, even if the retiree dies before the spouse. Once a participant turns age 65, the health plan provides medical benefits through a Medicare Supplement Plan and prescription drug benefit through the county's self-insured plan. Upon death, retirees receive a \$2,000 life insurance benefit.

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

Annual OPEB Cost and Net OPEB Obligation

	Postemployment Benefits Plan
ARC	\$ 7,865,426
Interest on the NPO	239,512
Adjustment to the ARC	(365,647)
Annual OPEB cost	<u>\$ 7,739,291</u>
Amount of contribution	(702,730)
Increase/decrease in NPO	\$ 7,036,561
Prior-period Adjustment	222,155
Net OPEB obligation, 7-1-09	<u>6,621,054</u>
 Net OPEB obligation, 6-30-10	 <u><u>\$ 13,879,770</u></u>

Fiscal Year Ended*	Plan	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation at Year End
6-30-08	Postemployment Benefits	\$ 3,734,028	4%	\$ 7,577,147
6-30-09	"	3,567,648	11.16	6,621,054
6-30-10	"	7,739,291	9.08	13,879,770

Funded Status and Funding Progress

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

	<u>Postemployment Benefits Plan</u>
Actuarial valuation date	1-1-09
Actuarial accrued liability (AAL)	\$ 60,885,869
Actuarial value of plan assets	\$ 0
Unfunded actuarial accrued liability (UAAL)	\$ 60,885,869
Actuarial value of assets as a % of the AAL	0%
Covered payroll (active plan members)	\$ 19,426,472
UAAL as a % of covered payroll	313%

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 January 1, 2009, actuarial valuation, the projected unit credit actuarial cost method was used. The actuarial assumptions included a 3.5 percent discount rate, an annual healthcare cost trend rate of eight percent initially, reduced by decrements to an ultimate rate of 5.5 percent after six years, and an annual dental cost trend rate of five percent. The unfunded actuarial accrued liability is being amortized as a level percentage of payroll on a closed basis over a 30-year period beginning with January 1, 2007.

Discretely Presented Wilson County School Department

Plan Description

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

Funding Policy

The premium requirements of plan members are established and may be amended by the BOE. The plan is self-insured and financed on a pay-as-you-go basis with the risk shared equally among the participants. Claims liabilities of the plan are periodically computed using actuarial and statistical techniques to establish premium rates. The BOE develops its own contribution policy in terms of subsidizing active employees or retired employees' premiums.

An employee who retires from the Wilson County School Department becomes eligible for retiree health coverage upon the earlier of attaining: (1) age 50 with 30 years of service or (2) age 60 with ten years of service. The employee must have been eligible for plan coverage and covered by the plan at the time of retirement. If the retiree is eligible for health insurance coverage, the coverage is also available for the retiree's spouse and/or dependent children.

Eligible retirees and dependents are required to share in the cost of health insurance coverage. Retirees under the age of 65 are not required to contribute to the active employee single coverage premium. Retirees under the age of 65 are required to contribute \$6,400 toward the active employee family coverage premium.

Annual OPEB Cost and Net OPEB Obligation

	<u>Postemployment Benefits Plan</u>
ARC	\$ 1,486,917
Interest on the NPO	44,747
Adjustment to the ARC	<u>(60,098)</u>
Annual OPEB cost	\$ 1,471,566
Amount of contribution	<u>(653,848)</u>
Increase/decrease in NPO	\$ 817,718
Net OPEB obligation, 7-1-09	<u>894,943</u>
 Net OPEB obligation, 6-30-10	 <u><u>\$ 1,712,661</u></u>

Fiscal Year Ended*	Plan	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation at Year End
6-30-09	Postemployment Benefits	\$ 1,486,917	39.81%	\$ 894,943
6-30-10	"	1,471,566	44.43%	1,712,661

* Data only available for two years.

Funded Status and Funding Progress

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

	<u>Postemployment Benefits Plan</u>
Actuarial valuation date	7-1-08
Actuarial accrued liability (AAL)	\$ 11,239,446
Actuarial value of plan assets	\$ 0
Unfunded actuarial accrued liability (UAAL)	\$ 11,239,446
Actuarial value of assets as a % of the AAL	0%
Covered payroll (active plan members)	\$ 61,911,309
UAAL as a % of covered payroll	18.2%

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, 2008, actuarial valuation, the projected unit credit actuarial cost method was used. The actuarial assumptions included a five percent investment rate of return (net of administrative expenses) and an annual healthcare cost trend rate of 7.5 percent for 2009, grading down to 5.5 percent for 2013 and beyond. The unfunded actuarial accrued liability is being amortized as a level dollar amount on a closed basis over a 30-year period beginning with June 30, 2010.

K. Termination Benefits

In March 2010, the discretely presented Wilson County School Department offered a voluntary retirement incentive for employees who will have 30 years of verified Tennessee Consolidated Retirement Service, or have reached 60 years of age with a minimum of 25 years of service. This incentive consists of a cash payment of \$30 per day for each sick day held by the employee at their retirement date. The director of schools stated that this program is intended to be a one-time incentive, and there is no limit to the number of accumulated days that employees can be paid under the program. Nine school employees accepted the board's offer. The estimated cost of the cash payment, reported in the government-wide Statement of Activities by function, is \$36,645. At June 30, 2010, the School Department had no liability for unpaid termination benefits. The effects to the School Department's actuarial accrued liability for pension benefits for current, terminated, and retired employees could not be determined.

L. Office of Central Accounting, Budgeting, and Purchasing

Wilson County, except for the discretely presented Wilson County School Department, operates under provisions of the County Financial Management System of 1981. This act provides for a central system of accounting, budgeting, and purchasing for all county departments. This act provides for the creation of a Finance Department operated under the direction of the

finance director. The Wilson County School Department's operations are under the supervision of the director of schools, as provided by general law.

M. Purchasing Laws

Primary Government

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

Discretely Presented School Department

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

**REQUIRED SUPPLEMENTARY
INFORMATION**

Exhibit F-1

Wilson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
General Fund
For the Year Ended June 30, 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	\$ 24,257,521	\$ 0	\$ 0	\$ 24,257,521	\$ 23,896,115	\$ 23,952,415	\$ 305,106
Licenses and Permits	591,382	0	0	591,382	528,000	528,000	63,382
Fines, Forfeitures, and Penalties	485,718	0	0	485,718	485,730	485,730	(12)
Charges for Current Services	2,389,951	0	0	2,389,951	2,629,990	2,630,490	(240,539)
Other Local Revenues	267,854	0	0	267,854	160,358	161,108	106,746
Fees Received from County Officials	2,956,420	0	0	2,956,420	2,985,000	3,010,923	(54,503)
State of Tennessee	3,671,095	0	0	3,671,095	2,995,195	3,293,520	377,575
Federal Government	837,320	0	0	837,320	491,357	1,131,683	(294,363)
Other Governments and Citizens Groups	10,600	0	0	10,600	500	500	10,100
Total Revenues	\$ 35,467,861	\$ 0	\$ 0	\$ 35,467,861	\$ 34,172,245	\$ 35,194,369	\$ 273,492
<u>Expenditures</u>							
<u>General Government</u>							
County Commission	\$ 159,023	\$ 0	\$ 0	\$ 159,023	\$ 162,784	\$ 162,784	\$ 3,761
Board of Equalization	8,689	0	56	8,745	8,746	8,746	1
Beer Board	2,519	0	0	2,519	3,230	3,230	711
Other Boards and Committees	10,609	0	150	10,759	18,155	18,155	7,396
County Mayor/Executive	248,975	(1,957)	2,456	249,474	263,914	263,114	13,640
County Attorney	202,270	(346)	0	201,924	199,946	203,064	1,140
Election Commission	547,593	(15,279)	73,387	605,701	760,293	760,293	154,592
Register of Deeds	211,608	(10,470)	7,460	208,598	236,185	236,185	27,587
Planning	385,757	(56,793)	50,239	379,203	408,621	416,371	37,168
Codes Compliance	237,353	(2,084)	2,928	238,197	301,492	301,492	63,295
County Buildings	0	0	0	0	1,276,510	0	0
Other General Administration	46,247	(100)	0	46,147	47,673	47,673	1,526

(Continued)

Exhibit F-1

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2009	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>General Government (Cont.)</u>							
Preservation of Records	\$ 102,738	\$ (18,234)	\$ 16,024	\$ 100,528	\$ 107,365	\$ 108,934	\$ 8,406
<u>Finance</u>							
Accounting and Budgeting	808,345	(46,887)	66,257	827,715	828,168	828,168	453
Property Assessor's Office	914,902	(144,027)	126,561	897,436	965,654	963,543	66,107
Reappraisal Program	78,116	(7,615)	45	70,546	89,449	89,449	18,903
County Trustee's Office	280,508	(7,895)	13,644	286,257	200,110	325,110	38,853
County Clerk's Office	422,704	(8,505)	15,062	429,261	439,312	439,312	10,051
<u>Administration of Justice</u>							
Circuit Court	764,025	(17,780)	11,273	757,518	794,331	795,254	37,736
Circuit Court Judge	234,903	0	681	235,584	242,218	242,218	6,634
General Sessions Judge	470,696	(4,627)	8,546	474,615	480,982	480,982	6,367
Drug Court	141,011	(422)	1,698	142,287	194,978	144,376	2,089
Chancery Court	562,903	(2,048)	3,571	564,426	583,217	583,217	18,791
Judicial Commissioners	400,550	(9,407)	8,206	399,349	409,571	409,571	10,222
Probation Services	246,065	(12,720)	6,728	240,073	263,953	263,953	23,880
Courtroom Security	16,024	0	9,900	25,924	0	26,300	376
<u>Public Safety</u>							
Sheriff's Department	7,010,260	(114,338)	140,736	7,036,658	7,538,833	7,203,230	166,572
Special Patrols	3,354	0	800	4,154	5,000	5,000	846
Drug Enforcement	269,570	(10,175)	0	259,395	285,828	275,328	15,933
Administration of the Sexual Offender Registry	0	(1,350)	2,640	1,290	2,640	2,640	1,350
Jail	6,160,409	(126,148)	84,389	6,118,650	6,455,126	6,367,126	248,476
Workhouse	124,258	(18,207)	29,147	135,198	156,704	155,204	20,006
Juvenile Services	286,721	(15,685)	13,848	284,884	296,064	296,064	11,180

(Continued)

Exhibit F-1

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2009	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>Public Safety (Cont.)</u>							
Civil Defense	\$ 7,100,513	\$ (127,398)	\$ 146,942	\$ 7,120,057	\$ 7,167,360	\$ 7,147,421	\$ 27,364
Other Emergency Management	17,690	0	0	17,690	149,753	149,753	132,063
County Coroner/Medical Examiner	84,754	(4,000)	996	81,750	85,750	85,750	4,000
Public Safety Grant Programs	275,680	(47,604)	0	228,076	396,357	396,357	168,281
<u>Public Health and Welfare</u>							
Local Health Center	49,056	(6,509)	19,070	61,617	70,420	76,420	14,803
Rabies and Animal Control	0	0	0	0	169,185	0	0
Other Local Health Services	772,146	0	1,621	773,767	849,932	1,126,232	352,465
Appropriation to State	72,493	0	0	72,493	78,493	72,493	0
Other Local Welfare Services	4,400	0	0	4,400	5,200	5,200	800
Other Public Health and Welfare	44,040	(200)	72	43,912	44,112	44,112	200
<u>Social, Cultural, and Recreational Services</u>							
Libraries	677,613	0	0	677,613	677,613	677,613	0
Other Social, Cultural, and Recreational Agriculture and Natural Resources	60,000	0	0	60,000	60,000	60,000	0
<u>Agriculture Extension Service</u>							
Forest Service	194,112	(4,872)	2,452	191,692	222,195	222,195	30,503
Soil Conservation	2,000	0	0	2,000	2,000	2,000	0
Storm Water Management	59,625	0	0	59,625	61,642	61,642	2,017
Other Agriculture and Natural Resources	0	0	0	0	78,414	0	0
<u>Other Operations</u>							
Tourism	0	0	0	0	445,184	0	0
Industrial Development	135,636	(3,762)	2,678	134,552	131,149	140,474	5,922
Other Economic and Community Development	242,590	0	0	242,590	242,590	242,590	0
	38,750	0	0	38,750	38,750	38,750	0

(Continued)

Exhibit F-1

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2009	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>Other Operations (Cont.)</u>							
Veterans' Services	\$ 109,786	\$ (393)	\$ 171	\$ 109,564	\$ 120,096	\$ 120,096	\$ 10,532
Other Charges	1,256,949	(118,339)	95,100	1,233,710	1,790,666	1,240,666	6,956
Contributions to Other Agencies	189,490	0	0	189,490	189,490	189,490	0
ARRA Grant No. 1	36,295	0	24,155	60,450	0	444,184	383,734
ARRA Grant No. 2	46,467	0	0	46,467	0	50,102	3,635
ARRA Grant No. 3	4,456	0	0	4,456	0	4,500	44
<u>Highways</u>							
Capital Outlay	650,000	0	0	650,000	0	650,000	0
<u>Principal on Debt</u>							
General Government	296,786	0	0	296,786	0	296,786	0
Interest on Debt							
General Government	32,293	0	0	32,293	0	32,293	0
Total Expenditures	\$ 33,812,325	\$ (966,176)	\$ 989,689	\$ 33,835,838	\$ 37,103,403	\$ 36,003,205	\$ 2,167,367
Excess (Deficiency) of Revenues Over Expenditures	\$ 1,655,536	\$ 966,176	\$ (989,689)	\$ 1,632,023	\$ (2,931,158)	\$ (808,836)	\$ 2,440,859
<u>Other Financing Sources (Uses)</u>							
Insurance Recovery	\$ 51,075	\$ 0	\$ 0	\$ 51,075	\$ 0	\$ 51,075	\$ 0
Transfers In	654,200	0	0	654,200	0	653,000	1,200
Transfers Out	(2,889,668)	0	0	(2,889,668)	0	(2,889,668)	0
Total Other Financing Sources (Uses)	\$ (2,184,393)	\$ 0	\$ 0	\$ (2,184,393)	\$ 0	\$ (2,185,593)	\$ 1,200
Net Change in Fund Balance Fund Balance, July 1, 2009	\$ (528,857)	\$ 966,176	\$ (989,689)	\$ (552,370)	\$ (2,931,158)	\$ (2,994,429)	\$ 2,442,059
Fund Balance, June 30, 2010	5,595,918	(966,176)	0	4,629,742	3,694,381	3,694,381	935,361
Fund Balance, June 30, 2010	\$ 5,067,061	\$ 0	\$ (989,689)	\$ 4,077,372	\$ 763,223	\$ 699,952	\$ 3,377,420

Exhibit F-2

Wilson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Highway/Public Works Fund
For the Year Ended June 30, 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 Positive (Negative)
					Original	Final	
Revenues							
Local Taxes	\$ 3,901,126	\$ 0	\$ 0	\$ 3,901,126	\$ 3,851,019	\$ 3,851,019	\$ 50,107
Other Local Revenues	2,470	0	0	2,470	7,050	7,050	(4,580)
State of Tennessee	2,431,872	0	0	2,431,872	2,621,440	2,621,440	(189,568)
Total Revenues	\$ 6,335,468	\$ 0	\$ 0	\$ 6,335,468	\$ 6,479,509	\$ 6,479,509	\$ (144,041)
Expenditures							
<u>General Government</u>							
Engineering	\$ 67,956	\$ 0	\$ 343	\$ 68,299	\$ 78,414	\$ 78,414	\$ 10,115
Highways							
Administration	286,470	(8,417)	2,811	280,864	322,164	322,164	41,300
Highway and Bridge Maintenance	2,966,303	(532,325)	347,268	2,781,246	3,843,392	3,843,392	1,062,146
Operation and Maintenance of Equipment	693,579	(66,743)	62,559	689,395	1,067,093	1,067,093	377,698
Other Charges	145,593	0	0	145,593	279,573	224,573	78,980
Employee Benefits	1,124,188	0	0	1,124,188	1,372,773	1,199,269	75,131
Capital Outlay	283,696	(33,324)	407,165	657,537	880,000	880,000	222,463
Total Expenditures	\$ 5,567,735	\$ (640,809)	\$ 820,146	\$ 5,747,072	\$ 7,843,409	\$ 7,614,905	\$ 1,867,833
Excess (Deficiency) of Revenues Over Expenditures	\$ 767,733	\$ 640,809	\$ (820,146)	\$ 588,396	\$ (1,363,900)	\$ (1,135,396)	\$ 1,723,792
<u>Other Financing Sources (Uses)</u>							
Insurance Recovery	\$ 5,833	\$ 0	\$ 0	\$ 5,833	\$ 0	\$ 0	\$ 5,833
Transfers In	78,414	0	0	78,414	78,312	78,312	102
Transfers Out	(280,237)	0	0	(280,237)	0	(290,121)	9,884
Total Other Financing Sources (Uses)	\$ (195,990)	\$ 0	\$ 0	\$ (195,990)	\$ 78,312	\$ (211,809)	\$ 15,819
Net Change in Fund Balance Fund Balance, July 1, 2009	\$ 571,743	\$ 640,809	\$ (820,146)	\$ 392,406	\$ (1,285,588)	\$ (1,347,205)	\$ 1,739,611
	4,864,627	(640,809)	0	4,223,818	3,722,150	3,722,150	501,668
Fund Balance, June 30, 2010	\$ 5,436,370	\$ 0	\$ (820,146)	\$ 4,616,224	\$ 2,436,562	\$ 2,374,945	\$ 2,241,279

Exhibit F-3

Wilson County, Tennessee
Schedule of Funding Progress – Pension Plans
Primary Government, Discretely Presented Wilson County School Department, and
Emergency Management Agency
June 30, 2010

(Dollar amounts in thousands)

	Actuarial Valuation Date	Actuarial Value of Plan Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b)-(a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
General Government/School Department	7-1-09	\$ 50,697	\$ 60,804	\$ 10,107	83.38 %	\$ 28,186	35.86 %
"	7-1-07	44,665	51,142	6,477	87.34	23,257	27.85
Emergency Management Agency	7-1-09	6,022	6,928	906	86.92	3,786	23.92
"	7-1-07	5,177	5,912	735	87.57	3,704	19.65

The Governmental Accounting Standards Board requires the plan to prepare the Schedule of Funding Progress using the entry age actuarial cost method. The requirement to present the Schedule of Funding Progress using the entry age actuarial cost method went into effect during the 2007 actuarial valuation; therefore, only the two most recent valuations are presented.

Exhibit F-4

Wilson County, Tennessee
Schedule of Funding Progress – Other Postemployment Benefits Plans
Primary Government and Discretely Presented Wilson County School Department
June 30, 2010

(Dollar amounts in thousands)

Plans	Actuarial Valuation Date *	Actuarial Value of Assets (a)	Actuarial Liability (AAL) (b)	Unfunded AAL (UAAL) (b)-(a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
<u>PRIMARY GOVERNMENT</u>							
County	1-1-07	\$ 0	\$ 28,639	\$ 28,639	0	\$ 18,530	155 %
"	1-1-09	0	60,886	60,886	0	19,426	313
<u>DISCRETELY PRESENTED WILSON COUNTY SCHOOL DEPARTMENT</u>							
School Department	7-1-08	0	11,239	11,239	0	60,234	18.7

*Data will be presented for three actuarial valuations when available.

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

BUDGETARY INFORMATION

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

The budgetary level of control is at the major category level established by the 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, Beer Board, Other Boards and Committees, etc.). Management may make revisions within major categories, but only the County Commission may transfer appropriations between major categories. During the year, several supplementary appropriations were necessary.

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

**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.

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

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

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

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

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

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

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

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

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

Workers’ Compensation Fund – The Workers’ Compensation Fund is used to account for the county’s non-health insurances. This fund was closed into an internal service fund during the year.

Debt Service Funds

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

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

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

Capital Projects Funds

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

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

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

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

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

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

Exhibit G-1

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

Special Revenue Funds

	Courthouse and Jail Maintenance	Solid Waste / Sanitation	Ambulance Service	Special Purpose	Drug Control	Sports and Recreation	Agriculture Center	Other Special Revenue
\$	0	100	0	0	0	0	250	0
	338,134	1,911,369	239,766	1,059,568	335,142	7,172	195,766	836,865
	0	0	0	0	0	0	0	0
	0	0	0	770,189	0	0	0	0
	0	0	0	0	0	42,479	0	0
	0	1,140,945	0	0	0	926,619	0	224,797
	0	(16,453)	0	0	0	0	0	(8,340)
	0	0	0	0	1,390	0	0	0
\$	338,134	3,035,961	239,766	1,829,757	336,532	976,270	196,016	1,053,322

ASSETS

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

Total Assets

LIABILITIES AND FUND BALANCES

Liabilities
 Due to Other Funds
 Deferred Revenue - Current Property Taxes
 Deferred Revenue - Delinquent Property Taxes
 Other Deferred Revenues
 Total Liabilities

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

\$	0	0	0	42,479	0	0	0	0
	0	1,071,148	0	0	0	926,619	0	171,504
	0	50,176	0	0	0	0	0	42,953
	0	0	0	392,495	1,390	0	0	0
\$	0	1,121,324	0	434,974	1,390	926,619	0	214,457
\$	94,126	36,358	200,000	0	7,983	0	5,666	0
	244,008	1,878,279	39,766	1,394,783	327,159	49,651	190,350	838,865
\$	338,134	1,914,637	239,766	1,394,783	335,142	49,651	196,016	838,865
\$	338,134	3,035,961	239,766	1,829,757	336,532	976,270	196,016	1,053,322

(Continued)

Exhibit G-1

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

	Special Revenue Funds		Capital Projects Funds							Total Nonmajor Governmental Funds
	(Cont.)									
	Constituti- onal Officers - Fees	Total	Rural Debt Service Fund	HUD Grant Projects	Highway Capital Projects	Judicial and Safety Projects	Other Capital Projects	Total		
\$ 442,208	\$ 442,558	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 442,558
0	4,923,782	412,963	250	2,282,044	44,488	935,234	3,262,016	8,598,761	23,567	23,567
0	23,567	0	0	0	0	0	0	0	0	937,912
0	770,189	167,723	0	0	0	0	0	0	0	42,479
0	42,479	0	0	0	0	0	0	0	0	1,688,984
0	2,292,361	0	0	1,688,984	0	0	0	1,688,984	0	3,981,345
0	(24,793)	0	0	(24,356)	0	0	0	(24,356)	0	(49,149)
0	1,390	0	0	0	0	0	0	0	0	1,390
\$ 465,775	\$ 8,471,533	\$ 580,686	\$ 250	\$ 3,946,672	\$ 44,488	\$ 935,234	\$ 4,926,644	\$ 13,978,863		
ASSETS										
Cash										
Equity in Pooled Cash and Investments										
Accounts Receivable										
Due from Other Governments										
Due from Other Funds										
Property Taxes Receivable										
Allowance for Uncollectible Property Taxes										
Accrued Interest Receivable										
Total Assets										
LIABILITIES AND FUND BALANCES										
Liabilities										
Due to Other Funds	\$ 6,703	\$ 49,182	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 49,182
Deferred Revenue - Current Property Taxes	0	2,169,271	0	0	1,585,660	0	0	1,585,660	0	3,754,931
Deferred Revenue - Delinquent Property Taxes	0	93,129	0	0	74,286	0	0	74,286	0	167,415
Other Deferred Revenues	0	393,885	90,893	0	0	0	0	0	0	484,778
Total Liabilities	\$ 6,703	\$ 2,705,467	\$ 90,893	\$ 0	\$ 1,659,946	\$ 0	\$ 0	\$ 1,659,946	\$ 0	\$ 4,456,306
Fund Balances										
Reserved for Encumbrances	\$ 0	\$ 344,133	\$ 0	\$ 0	\$ 1,800,000	\$ 4,408	\$ 56,503	\$ 1,860,911	\$ 2,205,044	
Unreserved	459,072	5,421,933	489,793	250	486,726	40,080	878,731	1,405,787	7,317,513	
Total Fund Balances	\$ 459,072	\$ 5,766,066	\$ 489,793	\$ 250	\$ 2,286,726	\$ 44,488	\$ 935,234	\$ 3,266,698	\$ 9,522,557	
Total Liabilities and Fund Balances	\$ 465,775	\$ 8,471,533	\$ 580,686	\$ 250	\$ 3,946,672	\$ 44,488	\$ 935,234	\$ 4,926,644	\$ 13,978,863	

Exhibit G-2

Wilson 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						
	Courthouse and Jail Maintenance	Solid Waste / Sanitation	Ambulance Service	Special Purpose	Drug Control	Sports and Recreation	Agriculture Center
<u>Revenues</u>							
Local Taxes	\$ 88,785	\$ 1,040,121	\$ 0	\$ 4,368,269	\$ 0	\$ 983,623	\$ 0
Licenses and Permits	0	0	0	0	0	0	0
Fines, Forfeitures, and Penalties	0	0	0	0	16,332	0	0
Charges for Current Services	0	735	220,000	0	0	0	181,510
Other Local Revenues	0	159,280	0	170	5,034	0	11,365
State of Tennessee	0	32,689	0	0	0	0	0
Federal Government	0	0	0	0	0	0	0
Other Governments and Citizens Groups	0	0	0	0	70,000	0	0
Total Revenues	\$ 88,785	\$ 1,232,825	\$ 220,000	\$ 4,368,439	\$ 91,366	\$ 983,623	\$ 192,875
<u>Expenditures</u>							
Current:							
General Government	\$ 1,374,552	\$ 0	\$ 0	\$ 802,115	\$ 0	\$ 0	\$ 0
Finance	0	0	0	0	0	0	0
Administration of Justice	0	0	0	0	0	0	0
Public Safety	0	0	0	0	91,048	0	0
Public Health and Welfare	0	1,740,841	318,541	0	0	0	0
Agriculture and Natural Resources	0	0	0	0	0	0	632,898
Other Operations	0	0	0	0	0	933,972	0
Debt Service:							
Principal on Debt	0	0	0	1,640,000	0	0	0
Interest on Debt	0	0	0	281,353	0	0	0
Other Debt Service	0	0	0	73,862	0	0	0
Capital Projects	75,683	0	0	0	17,178	0	0
Total Expenditures	\$ 1,450,235	\$ 1,740,841	\$ 318,541	\$ 2,797,330	\$ 108,226	\$ 933,972	\$ 632,898
Excess (Deficiency) of Revenues Over Expenditures	\$ (1,361,450)	\$ (508,016)	\$ (98,541)	\$ 1,571,109	\$ (16,860)	\$ 49,651	\$ (440,023)

(Continued)

Exhibit G-2

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

	Special Revenue Funds						
	Courthouse and Jail Maintenance	Solid Waste / Sanitation	Ambulance Service	Special Purpose	Drug Control	Sports and Recreation	Agriculture Center
<u>Other Financing Sources (Uses)</u>							
Refunding Debt Issued	\$ 0	\$ 0	\$ 0	\$ 4,915,000	\$ 0	\$ 0	\$ 0
Premiums on Debt Issued	0	0	0	86,257	0	0	0
Insurance Recovery	1,136	0	0	0	0	0	0
Transfers In	1,371,223	1,169,185	0	0	0	0	445,184
Transfers Out	(68,540)	(93,000)	0	(2,455,486)	(1,200)	0	(5,200)
Payments to Refunded Debt Escrow Agent	0	0	0	(5,044,537)	0	0	0
Total Other Financing Sources (Uses)	\$ 1,303,819	\$ 1,076,185	\$ 0	\$ (2,498,766)	\$ (1,200)	\$ 0	\$ 439,984
Net Change in Fund Balances	\$ (57,631)	\$ 568,169	\$ (98,541)	\$ (927,657)	\$ (18,060)	\$ 49,651	\$ (39)
Fund Balance, July 1, 2009	395,765	1,346,468	338,307	2,322,440	353,202	0	196,055
Fund Balance, June 30, 2010	\$ 338,134	\$ 1,914,637	\$ 239,766	\$ 1,394,783	\$ 335,142	\$ 49,651	\$ 196,016

(Continued)

Exhibit G-2

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

	Special Revenue Funds (Cont.)				Debt Service Funds		
	Other Special Revenue	Constitutional Officers - Fees	Workers' Compensation	Total	Rural Debt Service	Special Debt Service	Total
<u>Revenues</u>							
Local Taxes	\$ 856,122	\$ 0	\$ 0	\$ 7,336,920	\$ 918,365	\$ 89,797	\$ 1,008,162
Licenses and Permits	0	0	0	0	0	0	0
Fines, Forfeitures, and Penalties	0	0	0	16,332	0	0	0
Charges for Current Services	0	2,636,917	0	3,039,162	0	0	0
Other Local Revenues	0	0	78,301	254,150	779	0	779
State of Tennessee	0	0	0	32,689	0	0	0
Federal Government	0	0	0	0	0	0	0
Other Governments and Citizens Groups	0	0	0	70,000	35,355	0	35,355
Total Revenues	\$ 856,122	\$ 2,636,917	\$ 78,301	\$ 10,749,253	\$ 954,499	\$ 89,797	\$ 1,044,296
<u>Expenditures</u>							
Current:							
General Government	\$ 0	\$ 320,403	\$ 1,500,344	\$ 3,997,414	\$ 0	\$ 1,422	\$ 1,422
Finance	0	1,117,201	0	1,117,201	0	0	0
Administration of Justice	0	1,070,376	0	1,070,376	0	0	0
Public Safety	0	67,596	0	158,644	0	0	0
Public Health and Welfare	0	0	0	2,059,382	0	0	0
Agriculture and Natural Resources	0	0	0	632,898	0	0	0
Other Operations	17,257	0	0	951,229	0	0	0
Debt Service:							
Principal on Debt	0	0	0	1,640,000	2,570,000	0	2,570,000
Interest on Debt	0	0	0	281,353	959,746	0	959,746
Other Debt Service	0	0	0	73,862	11,523	0	11,523
Capital Projects	0	0	0	92,861	0	0	0
Total Expenditures	\$ 17,257	\$ 2,575,576	\$ 1,500,344	\$ 12,075,220	\$ 3,541,269	\$ 1,422	\$ 3,542,691
Excess (Deficiency) of Revenues Over Expenditures	\$ 838,865	\$ 61,341	\$ (1,422,043)	\$ (1,325,967)	\$ (2,586,770)	\$ 88,375	\$ (2,498,395)

(Continued)

Exhibit G-2

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

	Special Revenue Funds (Cont.)				Debt Service Funds		
	Other Special Revenue	Constitutional Officers - Fees	Workers' Compensation	Total	Rural Debt Service	Special Debt Service	Total
<u>Other Financing Sources (Uses)</u>							
Refunding Debt Issued	\$ 0	\$ 0	\$ 0	\$ 4,915,000	\$ 0	\$ 0	\$ 0
Premiums on Debt Issued	0	0	0	86,257	0	0	0
Insurance Recovery	0	0	0	1,136	0	0	0
Transfers In	0	0	1,375,352	4,360,944	2,455,486	0	2,455,486
Transfers Out	0	0	(1,485,549)	(4,108,975)	0	(94,713)	(94,713)
Payments to Refunded Debt Escrow Agent	0	0	0	(5,044,537)	0	0	0
Total Other Financing Sources (Uses)	\$ 0	\$ 0	\$ (110,197)	\$ 209,825	\$ 2,455,486	\$ (94,713)	\$ 2,360,773
Net Change in Fund Balances	\$ 838,865	\$ 61,341	\$ (1,532,240)	\$ (1,116,142)	\$ (131,284)	\$ (6,338)	\$ (137,622)
Fund Balance, July 1, 2009	0	397,731	1,532,240	6,882,208	621,077	6,338	627,415
Fund Balance, June 30, 2010	\$ 838,865	\$ 459,072	\$ 0	\$ 5,766,066	\$ 489,793	\$ 0	\$ 489,793

(Continued)

Exhibit G-2

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

	Capital Projects Funds						Total Nonmajor Governmental Funds
	Sanitation Projects	HUD Grant Projects	Highway Capital Projects	Judicial and Safety Projects	Other Capital Projects	Total	
<u>Revenues</u>							
Local Taxes	\$ 2,344	\$ 0	\$ 1,554,063	\$ 0	\$ 938,474	\$ 2,494,881	\$ 10,839,963
Licenses and Permits	0	0	0	0	295,631	295,631	295,631
Fines, Forfeitures, and Penalties	0	0	0	0	0	0	16,332
Charges for Current Services	0	0	0	0	32,150	32,150	3,071,312
Other Local Revenues	0	0	0	0	0	0	254,929
State of Tennessee	0	0	0	0	0	0	32,689
Federal Government	0	201,957	0	0	0	201,957	201,957
Other Governments and Citizens Groups	0	0	0	0	0	0	105,355
Total Revenues	\$ 2,344	\$ 201,957	\$ 1,554,063	\$ 0	\$ 1,266,255	\$ 3,024,619	\$ 14,818,168
<u>Expenditures</u>							
Current:							
General Government	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,998,836
Finance	0	0	0	0	0	0	1,117,201
Administration of Justice	0	0	0	0	0	0	1,070,376
Public Safety	0	0	0	0	0	0	158,644
Public Health and Welfare	0	0	0	0	12,000	12,000	2,071,382
Agriculture and Natural Resources	0	0	0	0	0	0	632,898
Other Operations	0	0	0	0	0	0	951,229
Debt Service:							
Principal on Debt	0	0	0	0	0	0	4,210,000
Interest on Debt	0	0	0	0	0	0	1,241,099
Other Debt Service	0	0	0	0	0	0	85,385
Capital Projects	5,022	202,957	1,224,814	1,754,276	247,856	3,434,925	3,527,786
Total Expenditures	\$ 5,022	\$ 202,957	\$ 1,224,814	\$ 1,754,276	\$ 259,856	\$ 3,446,925	\$ 19,064,836
Excess (Deficiency) of Revenues Over Expenditures	\$ (2,678)	\$ (1,000)	\$ 329,249	\$ (1,754,276)	\$ 1,006,399	\$ (422,306)	\$ (4,246,668)

(Continued)

Exhibit G-2

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

	Capital Projects Funds					Total Nonmajor Governmental Funds
	Sanitation Projects	HUD Grant Projects	Highway Capital Projects	Judicial and Safety Projects	Other Capital Projects	
<u>Other Financing Sources (Uses)</u>						
Refunding Debt Issued	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	4,915,000
Premiums on Debt Issued	0	0	0	0	0	86,257
Insurance Recovery	0	0	0	0	0	1,136
Transfers In	0	0	0	0	0	6,816,430
Transfers Out	(1,318,860)	0	0	0	(1,000,000)	(6,522,548)
Payments to Refunded Debt Escrow Agent	0	0	0	0	0	(5,044,537)
Total Other Financing Sources (Uses)	\$ (1,318,860) \$	0 \$	0 \$	0 \$	(1,000,000) \$	251,738
Net Change in Fund Balances	\$ (1,321,538) \$	(1,000) \$	329,249 \$	(1,754,276) \$	6,399 \$	(3,994,930)
Fund Balance, July 1, 2009	1,321,538	1,250	1,957,477	1,798,764	928,835	13,517,487
Fund Balance, June 30, 2010	\$ 0 \$	250 \$	2,286,726 \$	44,488 \$	935,234 \$	9,522,557

Exhibit G-3

Wilson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Courthouse and Jail Maintenance Fund
For the Year Ended June 30, 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	\$ 88,785	\$ 0	\$ 0	\$ 88,785	\$ 75,000	\$ 75,000	\$ 13,785
Total Revenues	\$ 88,785	\$ 0	\$ 0	\$ 88,785	\$ 75,000	\$ 75,000	\$ 13,785
<u>Expenditures</u>							
<u>General Government</u>							
County Buildings	\$ 1,374,552	\$ (180,425)	\$ 87,599	\$ 1,281,726	\$ 1,580,835	\$ 1,512,295	\$ 230,569
Capital Projects	75,683	(7,254)	6,527	74,956	80,000	80,000	5,044
General Administration Projects	\$ 1,450,235	\$ (187,679)	\$ 94,126	\$ 1,356,682	\$ 1,660,835	\$ 1,592,295	\$ 235,613
Total Expenditures	\$ (1,361,450)	\$ 187,679	\$ (94,126)	\$ (1,267,897)	\$ (1,585,835)	\$ (1,517,295)	\$ 249,398
Excess (Deficiency) of Revenues Over Expenditures	\$ 1,136	\$ 0	\$ 0	\$ 1,136	\$ 0	\$ 0	\$ 1,136
<u>Other Financing Sources (Uses)</u>							
Insurance Recovery	1,371,223	0	0	1,371,223	1,384,510	1,384,510	(13,287)
Transfers In	(68,540)	0	0	(68,540)	0	(68,540)	0
Transfers Out	\$ 1,303,819	\$ 0	\$ 0	\$ 1,303,819	\$ 1,384,510	\$ 1,315,970	\$ (12,151)
Total Other Financing Sources (Uses)	\$ (57,631)	\$ 187,679	\$ (94,126)	\$ 35,922	\$ (201,325)	\$ (201,325)	\$ 237,247
Net Change in Fund Balance Fund Balance, July 1, 2009	395,765	(187,679)	0	208,086	210,986	210,986	(2,900)
Fund Balance, June 30, 2010	\$ 338,134	\$ 0	\$ (94,126)	\$ 244,008	\$ 9,661	\$ 9,661	\$ 234,347

Exhibit G-4

Wilson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Solid Waste/Sanitation Fund
For the Year Ended June 30, 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	\$ 1,040,121	\$ 0	\$ 0	\$ 1,040,121	\$ 1,092,100	\$ 1,092,100	\$ (51,979)
Charges for Current Services	735	0	0	735	3,000	3,000	(2,265)
Other Local Revenues	159,280	0	0	159,280	70,000	71,196	88,084
State of Tennessee	32,689	0	0	32,689	51,000	51,000	(18,311)
Total Revenues	\$ 1,232,825	\$ 0	\$ 0	\$ 1,232,825	\$ 1,216,100	\$ 1,217,296	\$ 15,529
<u>Expenditures</u>							
<u>Public Health and Welfare</u>							
Rabies and Animal Control	\$ 137,924	(5,219)	7,680	140,385	169,185	166,685	26,300
Convenience Centers	1,602,917	(218,606)	28,678	1,412,989	1,952,137	1,861,637	448,648
Total Expenditures	\$ 1,740,841	(223,825)	36,358	\$ 1,553,374	2,121,322	2,028,322	\$ 474,948
Excess (Deficiency) of Revenues Over Expenditures	\$ (508,016)	223,825	(36,358)	(320,549)	(905,222)	(811,026)	\$ 490,477
<u>Other Financing Sources (Uses)</u>							
Transfers In	\$ 1,169,185	0	0	1,169,185	169,185	167,989	\$ 1,001,196
Transfers Out	(93,000)	0	0	(93,000)	0	(93,000)	0
Total Other Financing Sources (Uses)	\$ 1,076,185	0	0	\$ 1,076,185	169,185	169,185	\$ 1,001,196
Net Change in Fund Balance Fund Balance, July 1, 2009	\$ 568,169	223,825	(36,358)	755,636	(736,037)	(736,037)	\$ 1,491,673
	1,346,468	(223,825)	0	1,122,643	2,112,889	2,112,889	(990,246)
Fund Balance, June 30, 2010	\$ 1,914,637	0	(36,358)	\$ 1,878,279	\$ 1,376,852	\$ 1,376,852	\$ 501,427

Exhibit G-5

Wilson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Ambulance Service Fund
For the Year Ended June 30, 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	\$ 220,000	\$ 0	\$ 0	\$ 220,000	\$ 220,000	\$ 220,000	\$ 0
Total Revenues	\$ 220,000	\$ 0	\$ 0	\$ 220,000	\$ 220,000	\$ 220,000	\$ 0
<u>Expenditures</u>							
<u>Public Health and Welfare</u>							
Ambulance/Emergency Medical Services	\$ 318,541	\$ (336,800)	\$ 200,000	\$ 181,741	\$ 201,500	\$ 201,500	\$ 19,759
Total Expenditures	\$ 318,541	\$ (336,800)	\$ 200,000	\$ 181,741	\$ 201,500	\$ 201,500	\$ 19,759
Excess (Deficiency) of Revenues Over Expenditures	\$ (98,541)	\$ 336,800	\$ (200,000)	\$ 38,259	\$ 18,500	\$ 18,500	\$ 19,759
Net Change in Fund Balance Fund Balance, July 1, 2009	\$ (98,541)	\$ 336,800	\$ (200,000)	\$ 38,259	\$ 18,500	\$ 18,500	\$ 19,759
	338,307	(336,800)	0	1,507	336,800	336,800	(335,293)
Fund Balance, June 30, 2010	\$ 239,766	\$ 0	\$ (200,000)	\$ 39,766	\$ 355,300	\$ 355,300	\$ (315,534)

Exhibit G-6

Wilson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Special Purpose Fund
For the Year Ended June 30, 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	\$ 4,368,269	\$ 0	\$ 4,368,269	\$ 4,500,000	\$ 4,500,000	\$ (131,731)
Other Local Revenues	170	0	170	0	0	170
Total Revenues	\$ 4,368,439	\$ 0	\$ 4,368,439	\$ 4,500,000	\$ 4,500,000	\$ (131,561)
<u>Expenditures</u>						
<u>General Government</u>						
County Buildings	\$ 802,115	\$ (355,000)	\$ 447,115	\$ 521,000	\$ 521,000	\$ 73,885
Principal on Debt	1,640,000	(1,640,000)	0	1,560,000	1,560,000	1,560,000
Education	281,353	(60,000)	221,353	472,334	355,780	134,427
Other Debt Service	73,862	0	73,862	2,187,743	83,274	9,412
Education	2,797,330	(2,055,000)	742,330	4,741,077	2,520,054	1,777,724
Total Expenditures	\$ 1,571,109	\$ 2,055,000	\$ 3,626,109	\$ (241,077)	\$ 1,979,946	\$ 1,646,163
Excess (Deficiency) of Revenues Over Expenditures	\$ 4,915,000	\$ 0	\$ 4,915,000	\$ 0	\$ 4,915,000	\$ 0
<u>Other Financing Sources (Uses)</u>						
Refunding Debt Issued	86,257	0	86,257	0	86,257	0
Premiums on Debt Issued	(2,455,486)	0	(2,455,486)	0	(2,177,743)	(277,743)
Transfers Out	(5,044,537)	0	(5,044,537)	0	(5,044,537)	0
Payments to Refunded Debt Escrow Agent	(2,498,766)	0	(2,498,766)	0	(2,221,023)	(277,743)
Total Other Financing Sources (Uses)	\$ (927,657)	\$ 2,055,000	\$ 1,127,343	\$ (241,077)	\$ (241,077)	\$ 1,368,420
Net Change in Fund Balance	2,322,440	(2,055,000)	267,440	266,439	266,439	1,001
Fund Balance, July 1, 2009	\$ 1,394,783	\$ 0	\$ 1,394,783	\$ 25,362	\$ 25,362	\$ 1,369,421

Exhibit G-7

Wilson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Drug Control Fund
For the Year Ended June 30, 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>							
Fines, Forfeitures, and Penalties	\$ 16,332 \$	0 \$	0 \$	16,332 \$	30,500 \$	30,500 \$	(14,168)
Other Local Revenues	5,034	0	0	5,034	3,000	3,000	2,034
Other Governments and Citizens Groups	70,000	0	0	70,000	0	0	70,000
Total Revenues	\$ 91,366 \$	0 \$	0 \$	91,366 \$	33,500 \$	33,500 \$	57,866
<u>Expenditures</u>							
<u>Public Safety</u>							
Drug Enforcement	\$ 91,048 \$	(29,269) \$	7,983 \$	69,762 \$	127,200 \$	126,000 \$	56,238
<u>Capital Projects</u>							
Administration of Justice Projects	17,178	(17,178)	0	0	10,000	10,000	10,000
Total Expenditures	\$ 108,226 \$	(46,447) \$	7,983 \$	69,762 \$	137,200 \$	136,000 \$	66,238
Excess (Deficiency) of Revenues Over Expenditures	\$ (16,860) \$	46,447 \$	(7,983) \$	21,604 \$	(103,700) \$	(102,500) \$	124,104
<u>Other Financing Sources (Uses)</u>							
Transfers Out	\$ (1,200) \$	0 \$	0 \$	(1,200) \$	0 \$	(1,200) \$	0
Total Other Financing Sources (Uses)	\$ (1,200) \$	0 \$	0 \$	(1,200) \$	0 \$	(1,200) \$	0
Net Change in Fund Balance Fund Balance, July 1, 2009	\$ (18,060) \$	46,447 \$	(7,983) \$	20,404 \$	(103,700) \$	(103,700) \$	124,104
	353,202	(46,447)	0	306,755	306,754	306,754	1
Fund Balance, June 30, 2010	\$ 335,142 \$	0 \$	(7,983) \$	327,159 \$	203,054 \$	203,054 \$	124,105

Exhibit G-8

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

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 983,623	\$ 1,400,000	\$ 1,400,000	\$ (416,377)
Total Revenues	\$ 983,623	\$ 1,400,000	\$ 1,400,000	\$ (416,377)
<u>Expenditures</u>				
<u>Other Operations</u>				
Contributions to Other Agencies	\$ 933,972	\$ 1,400,000	\$ 1,400,000	\$ 466,028
Total Expenditures	\$ 933,972	\$ 1,400,000	\$ 1,400,000	\$ 466,028
Excess (Deficiency) of Revenues Over Expenditures	\$ 49,651	\$ 0	\$ 0	\$ 49,651
Net Change in Fund Balance	\$ 49,651	\$ 0	\$ 0	\$ 49,651
Fund Balance, July 1, 2009	0	0	0	0
Fund Balance, June 30, 2010	\$ 49,651	\$ 0	\$ 0	\$ 49,651

Exhibit G-9

Wilson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Agriculture Center Fund
For the Year Ended June 30, 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	\$ 181,510 \$	0 \$	0 \$	181,510 \$	128,500 \$	128,500 \$	53,010
Other Local Revenues	11,365	0	0	11,365	9,245	9,245	2,120
Total Revenues	\$ 192,875 \$	0 \$	0 \$	192,875 \$	137,745 \$	137,745 \$	55,130
<u>Expenditures</u>							
<u>Agriculture and Natural Resources</u>							
Other Agriculture and Natural Resources	\$ 632,898 \$	(23,906) \$	5,666 \$	614,658 \$	754,613 \$	749,413 \$	134,755
Total Expenditures	\$ 632,898 \$	(23,906) \$	5,666 \$	614,658 \$	754,613 \$	749,413 \$	134,755
Excess (Deficiency) of Revenues Over Expenditures	\$ (440,023) \$	23,906 \$	(5,666) \$	(421,783) \$	(616,868) \$	(611,668) \$	189,885
<u>Other Financing Sources (Uses)</u>							
Transfers In	\$ 445,184 \$	0 \$	0 \$	445,184 \$	445,184 \$	445,184 \$	0
Transfers Out	(5,200)	0	0	(5,200)	0	(74,388)	69,188
Total Other Financing Sources (Uses)	\$ 439,984 \$	0 \$	0 \$	439,984 \$	445,184 \$	370,796 \$	69,188
Net Change in Fund Balance Fund Balance, July 1, 2009	\$ (39) \$	23,906 \$	(5,666) \$	18,201 \$	(171,684) \$	(240,872) \$	259,073
Fund Balance, June 30, 2010	\$ 196,055	(23,906)	0	172,149	172,148	172,148	1
	\$ 196,016 \$	0 \$	(5,666) \$	190,350 \$	464 \$	(68,724) \$	259,074

Exhibit G-10

Wilson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual and Budget
Other Special Revenue Fund
For the Year Ended June 30, 2010

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 856,122	\$ 840,000	\$ 840,000	\$ 16,122
Total Revenues	\$ 856,122	\$ 840,000	\$ 840,000	\$ 16,122
<u>Expenditures</u>				
<u>Other Operations</u>				
Contributions to Other Agencies	\$ 17,257	\$ 20,000	\$ 20,000	\$ 2,743
Total Expenditures	\$ 17,257	\$ 20,000	\$ 20,000	\$ 2,743
Excess (Deficiency) of Revenues Over Expenditures	\$ 838,865	\$ 820,000	\$ 820,000	\$ 18,865
Net Change in Fund Balance	\$ 838,865	\$ 820,000	\$ 820,000	\$ 18,865
Fund Balance, July 1, 2009	0	0	0	0
Fund Balance, June 30, 2010	\$ 838,865	\$ 820,000	\$ 820,000	\$ 18,865

Exhibit G-11

Wilson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual and Budget
Workers' Compensation Fund
For the Year Ended June 30, 2010

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Other Local Revenues	\$ 78,301	\$ 0	\$ 0	\$ 78,301
Total Revenues	\$ 78,301	\$ 0	\$ 0	\$ 78,301
<u>Expenditures</u>				
<u>General Government</u>				
Risk Management	\$ 1,500,344	\$ 1,662,000	\$ 1,662,000	\$ 161,656
Total Expenditures	\$ 1,500,344	\$ 1,662,000	\$ 1,662,000	\$ 161,656
Excess (Deficiency) of Revenues Over Expenditures	\$ (1,422,043)	\$ (1,662,000)	\$ (1,662,000)	\$ 239,957
<u>Other Financing Sources (Uses)</u>				
Transfers In	\$ 1,375,352	\$ 1,550,000	\$ 64,451	\$ 1,310,901
Transfers Out	(1,485,549)	0	(1,485,549)	0
Total Other Financing Sources (Uses)	\$ (110,197)	\$ 1,550,000	\$ (1,421,098)	\$ 1,310,901
Net Change in Fund Balance	\$ (1,532,240)	\$ (112,000)	\$ (3,083,098)	\$ 1,550,858
Fund Balance, July 1, 2009	1,532,240	1,532,240	1,532,240	0
Fund Balance, June 30, 2010	\$ 0	\$ 1,420,240	\$ (1,550,858)	\$ 1,550,858

Exhibit G-12

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

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 918,365	\$ 950,000	\$ 950,000	\$ (31,635)
Other Local Revenues	779	0	0	779
Other Governments and Citizens Groups	35,355	0	35,355	0
Total Revenues	<u>\$ 954,499</u>	<u>\$ 950,000</u>	<u>\$ 985,355</u>	<u>\$ (30,856)</u>
<u>Expenditures</u>				
<u>Principal on Debt</u>				
Education	\$ 2,570,000	\$ 2,570,000	\$ 2,570,000	\$ 0
<u>Interest on Debt</u>				
Education	959,746	959,747	959,747	1
<u>Other Debt Service</u>				
Education	11,523	25,000	25,000	13,477
Total Expenditures	<u>\$ 3,541,269</u>	<u>\$ 3,554,747</u>	<u>\$ 3,554,747</u>	<u>\$ 13,478</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (2,586,770)</u>	<u>\$ (2,604,747)</u>	<u>\$ (2,569,392)</u>	<u>\$ (17,378)</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	\$ 2,455,486	\$ 1,713,098	\$ 1,677,743	\$ 777,743
Total Other Financing Sources (Uses)	<u>\$ 2,455,486</u>	<u>\$ 1,713,098</u>	<u>\$ 1,677,743</u>	<u>\$ 777,743</u>
Net Change in Fund Balance	\$ (131,284)	\$ (891,649)	\$ (891,649)	\$ 760,365
Fund Balance, July 1, 2009	<u>621,077</u>	<u>1,887,537</u>	<u>1,887,537</u>	<u>(1,266,460)</u>
Fund Balance, June 30, 2010	<u>\$ 489,793</u>	<u>\$ 995,888</u>	<u>\$ 995,888</u>	<u>\$ (506,095)</u>

Exhibit G-13

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

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 89,797	\$ 105,000	\$ 105,000	\$ (15,203)
Total Revenues	\$ 89,797	\$ 105,000	\$ 105,000	\$ (15,203)
<u>Expenditures</u>				
<u>General Government</u>				
County Buildings	\$ 1,422	\$ 3,000	\$ 3,000	\$ 1,578
Total Expenditures	\$ 1,422	\$ 3,000	\$ 3,000	\$ 1,578
Excess (Deficiency) of Revenues Over Expenditures	\$ 88,375	\$ 102,000	\$ 102,000	\$ (13,625)
<u>Other Financing Sources (Uses)</u>				
Transfers Out	\$ (94,713)	\$ (108,000)	\$ (108,000)	\$ 13,287
Total Other Financing Sources (Uses)	\$ (94,713)	\$ (108,000)	\$ (108,000)	\$ 13,287
Net Change in Fund Balance	\$ (6,338)	\$ (6,000)	\$ (6,000)	\$ (338)
Fund Balance, July 1, 2009	6,338	6,338	6,338	0
Fund Balance, June 30, 2010	\$ 0	\$ 338	\$ 338	\$ (338)

Exhibit G-14

Wilson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Highway Capital Projects Fund
For the Year Ended June 30, 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	\$ 1,554,063	0	0	\$ 1,554,063	\$ 1,535,361	\$ 1,535,361	\$ 18,702
Total Revenues	\$ 1,554,063	0	0	\$ 1,554,063	\$ 1,535,361	\$ 1,535,361	\$ 18,702
<u>Expenditures</u>							
<u>Capital Projects</u>							
Highway and Street Capital Projects	\$ 1,224,814	(1,301,413)	1,800,000	\$ 1,723,401	\$ 1,835,000	\$ 1,835,000	\$ 111,599
Total Expenditures	\$ 1,224,814	(1,301,413)	1,800,000	\$ 1,723,401	\$ 1,835,000	\$ 1,835,000	\$ 111,599
Excess (Deficiency) of Revenues Over Expenditures	\$ 329,249	\$ 1,301,413	\$ (1,800,000)	\$ (169,338)	\$ (299,639)	\$ (299,639)	\$ 130,301
Net Change in Fund Balance Fund Balance, July 1, 2009	\$ 329,249	\$ 1,301,413	\$ (1,800,000)	\$ (169,338)	\$ (299,639)	\$ (299,639)	\$ 130,301
	1,957,477	(1,301,413)	0	656,064	656,063	656,063	1
Fund Balance, June 30, 2010	\$ 2,286,726	0	\$ (1,800,000)	\$ 486,726	\$ 356,424	\$ 356,424	\$ 130,302

Exhibit G-15

Wilson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Other Capital Projects Fund
For the Year Ended June 30, 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	\$ 938,474	\$ 0	\$ 0	\$ 938,474	\$ 550,000	\$ 550,000	\$ 388,474
Licenses and Permits	295,631	0	0	295,631	250,000	250,000	45,631
Charges for Current Services	32,150	0	0	32,150	1,000	1,000	31,150
Total Revenues	\$ 1,266,255	\$ 0	\$ 0	\$ 1,266,255	\$ 801,000	\$ 801,000	\$ 465,255
<u>Expenditures</u>							
<u>Public Health and Welfare</u>							
Ambulance/Emergency Medical Services	\$ 12,000	\$ (12,000)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Capital Projects</u>							
General Administration Projects	211,426	0	51,270	262,696	1,275,000	320,917	58,221
Public Safety Projects	15,310	(8,210)	4,983	12,083	0	12,083	0
Social, Cultural, and Recreation Projects	21,120	(20,927)	250	443	0	500	57
Total Expenditures	\$ 259,856	\$ (41,137)	\$ 56,503	\$ 275,222	\$ 1,275,000	\$ 333,500	\$ 58,278
Excess (Deficiency) of Revenues Over Expenditures	\$ 1,006,399	\$ 41,137	\$ (56,503)	\$ 991,033	\$ (474,000)	\$ 467,500	\$ 523,533
<u>Other Financing Sources (Uses)</u>							
Transfers Out	\$ (1,000,000)	\$ 0	\$ 0	\$ (1,000,000)	\$ 0	\$ (1,000,000)	\$ 0
Total Other Financing Sources (Uses)	\$ (1,000,000)	\$ 0	\$ 0	\$ (1,000,000)	\$ 0	\$ (1,000,000)	\$ 0
Net Change in Fund Balance Fund Balance, July 1, 2009	\$ 6,399	\$ 41,137	\$ (56,503)	\$ (8,967)	\$ (474,000)	\$ (532,500)	\$ 523,533
	928,835	(41,137)	0	887,698	860,534	860,534	27,164
Fund Balance, June 30, 2010	\$ 935,234	\$ 0	\$ (56,503)	\$ 878,731	\$ 386,534	\$ 328,034	\$ 550,697

Major Governmental Fund

General Debt Service Fund

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

Exhibit H

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

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 8,306,917	\$ 7,384,000	\$ 7,384,000	\$ 922,917
Other Local Revenues	939,305	1,000,000	1,000,000	(60,695)
Other Governments and Citizens Groups	20,469	31,140	31,140	(10,671)
Total Revenues	\$ 9,266,691	\$ 8,415,140	\$ 8,415,140	\$ 851,551
<u>Expenditures</u>				
<u>Principal on Debt</u>				
General Government	\$ 2,846,652	\$ 2,846,653	\$ 2,846,753	\$ 101
Highways and Streets	426,305	426,305	426,305	0
Education	4,914,043	4,914,043	4,914,043	0
<u>Interest on Debt</u>				
General Government	903,866	904,750	904,650	784
Highways and Streets	14,494	14,495	14,495	1
Education	3,292,437	3,292,438	3,292,438	1
<u>Other Debt Service</u>				
General Government	168,434	202,000	202,000	33,566
Highways and Streets	483	7,000	7,000	6,517
Education	378,843	7,000	384,694	5,851
Total Expenditures	\$ 12,945,557	\$ 12,614,684	\$ 12,992,378	\$ 46,821
Excess (Deficiency) of Revenues Over Expenditures	\$ (3,678,866)	\$ (4,199,544)	\$ (4,577,238)	\$ 898,372
<u>Other Financing Sources (Uses)</u>				
Transfers In	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 0
Transfers Out	(650,000)	0	(650,000)	0
Total Other Financing Sources (Uses)	\$ 350,000	\$ 1,000,000	\$ 350,000	\$ 0
Net Change in Fund Balance	\$ (3,328,866)	\$ (3,199,544)	\$ (4,227,238)	\$ 898,372
Fund Balance, July 1, 2009	16,093,426	15,407,340	15,407,340	686,086
Fund Balance, June 30, 2010	\$ 12,764,560	\$ 12,207,796	\$ 11,180,102	\$ 1,584,458

Proprietary Funds

Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the county, or other governments, on a cost-reimbursed basis.

Self-Insurance Fund – The Self-Insurance Fund is used to account for transactions of the county’s self-insured health program.

County Insurance Fund – The County Insurance Fund is used to account for all of the county’s non-health related insurances.

Exhibit I-1

Wilson County, Tennessee
Combining Statement of Net Assets
Proprietary Funds
June 30, 2010

	<u>Internal Service Funds</u>		
	<u>Self -</u>	<u>County</u>	
	<u>Insurance</u>	<u>Insurance</u>	<u>Total</u>
<u>ASSETS</u>			
Equity in Pooled Cash and Investments	\$ 1,845,061	\$ 1,745,493	\$ 3,590,554
Accounts Receivable	71,951	0	71,951
Total Assets	<u>\$ 1,917,012</u>	<u>\$ 1,745,493</u>	<u>\$ 3,662,505</u>
<u>LIABILITIES</u>			
Claims and Judgments Payable	\$ 509,186	\$ 0	\$ 509,186
Total Liabilities	<u>\$ 509,186</u>	<u>\$ 0</u>	<u>\$ 509,186</u>
<u>NET ASSETS</u>			
Unrestricted	<u>\$ 1,407,826</u>	<u>\$ 1,745,493</u>	<u>\$ 3,153,319</u>
Total Net Assets	<u>\$ 1,407,826</u>	<u>\$ 1,745,493</u>	<u>\$ 3,153,319</u>

Exhibit I-2

Wilson County, Tennessee
Combining Statement of Revenues, Expenses, and
Changes in Net Assets
Proprietary Funds
For the Year Ended June 30, 2010

	<u>Internal Service Funds</u>		
	<u>Self -</u>	<u>County</u>	
	<u>Insurance</u>	<u>Insurance</u>	<u>Total</u>
<u>Operating Revenues</u>			
Charges for Current Services:			
Self-Insurance Premiums/Contributions	\$ 7,008,168	\$ 0	\$ 7,008,168
Other Employee Benefit Charges/Contributions	0	266,730	266,730
Other Local Revenues:			
Retirees' Insurance Payments	48,109	0	48,109
Total Operating Revenues	<u>\$ 7,056,277</u>	<u>\$ 266,730</u>	<u>\$ 7,323,007</u>
<u>Operating Expenses</u>			
Risk Management:			
Liability Insurance	\$ 0	\$ 4,869	\$ 4,869
Other Self-Insured Claims	0	4,211	4,211
Other Local Health Services:			
Handling Charges and Administrative Costs	175,812	0	175,812
Medical and Dental Services	232,227	0	232,227
Employee Benefits:			
Handling Charges and Administrative Costs	201,108	0	201,108
Life Insurance	26,281	0	26,281
Medical Insurance	87,711	0	87,711
Disability Insurance	27,713	0	27,713
Communications	1,145	0	1,145
Medical and Dental Services	8,197,740	0	8,197,740
Other Supplies and Materials	377	0	377
Excess Risk Insurance	117,161	0	117,161
Premiums on Corporate Surety Bonds	9,042	0	9,042
Refunds	1,444	0	1,444
Trustee's Commission	46	0	46
Workers' Compensation Insurance	9,042	0	9,042
Other Charges	500	0	500
Other General Government Projects:			
Building Improvements	22,936	0	22,936
Total Operating Expenses	<u>\$ 9,110,285</u>	<u>\$ 9,080</u>	<u>\$ 9,119,365</u>
Operating Income (Loss)	<u>\$ (2,054,008)</u>	<u>\$ 257,650</u>	<u>\$ (1,796,358)</u>
<u>Nonoperating Revenues (Expenses)</u>			
Insurance Recovery	\$ 105,212	\$ 0	\$ 105,212
Miscellaneous Refunds	263,436	5,294	268,730
Total Nonoperating Revenues (Expenses)	<u>\$ 368,648</u>	<u>\$ 5,294</u>	<u>\$ 373,942</u>
Income (Loss) Before Transfers	\$ (1,685,360)	\$ 262,944	\$ (1,422,416)
Transfers In	0	1,482,549	1,482,549
Change in Net Assets	\$ (1,685,360)	\$ 1,745,493	\$ 60,133
Prior-period Adjustment	6,843,209	0	6,843,209
Net Assets, July 1, 2009	<u>(3,750,023)</u>	<u>0</u>	<u>(3,750,023)</u>
Net Assets, June 30, 2010	<u>\$ 1,407,826</u>	<u>\$ 1,745,493</u>	<u>\$ 3,153,319</u>

Exhibit I-3

Wilson County, Tennessee
 Combining Statement of Cash Flows
 Proprietary Funds
 For the Year Ended June 30, 2010

	Internal Service Funds		Total
	Self - Insurance	County Insurance	
<u>Cash Flows from Operating Activities</u>			
Receipts for Self Insurance Premiums	\$ 7,051,092	\$ 266,730	\$ 7,317,822
Receipts from Customers and Users	48,109	0	48,109
Payments to Suppliers	(9,101,103)	0	(9,101,103)
Other Self-Insured Claims	0	(9,080)	(9,080)
Other Receipts (Payments)	240,500	5,294	245,794
Net Cash Provided By (Used In) Operating Activities	\$ (1,761,402)	\$ 262,944	\$ (1,498,458)
<u>Cash Flows from Noncapital Financing Activities</u>			
Insurance Recovery	\$ 105,212	\$ 0	\$ 105,212
Transfers to Other Funds	0	1,482,549	1,482,549
Net Cash Provided By (Used In) Noncapital Financing Activities	\$ 105,212	\$ 1,482,549	\$ 1,587,761
Net Increase (Decrease) in Cash	\$ (1,656,190)	\$ 1,745,493	\$ 89,303
Cash, July 1, 2009	3,501,251	0	3,501,251
Cash, June 30, 2010	\$ 1,845,061	\$ 1,745,493	\$ 3,590,554
<u>Reconciliation of Operating Income (Loss) to Net Cash Provided By (Used In) Operating Activities</u>			
Operating Income (Loss)	\$ (2,054,008)	\$ 257,650	\$ (1,796,358)
Miscellaneous Refunds	263,436	5,294	268,730
Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Provided By (Used In) Operating Activities:			
Change in Assets and Liabilities:			
(Increase) Decrease in Accounts Receivable	42,924	0	42,924
Increase (Decrease) in Claims and Judgments Payable	(13,754)	0	(13,754)
Net Cash Provided By (Used In) Operating Activities	\$ (1,761,402)	\$ 262,944	\$ (1,498,458)
<u>Reconciliation of Cash with Statement of Net Assets Equity in Pooled Cash and Investments per Net Assets</u>			
	\$ 1,845,061	\$ 1,745,493	\$ 3,590,554

Fiduciary Funds

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

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

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

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

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

Exhibit J-1

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

	Agency Funds					Total
	Cities - Sales Tax	Special School District	Constitu- tional Officers - Agency	Other Agency		
<u>ASSETS</u>						
Cash	\$ 0	\$ 0	\$ 3,267,785	\$ 0	\$ 3,267,785	
Equity in Pooled Cash and Investments	0	483,847	0	23,533	507,380	
Due from Other Governments	2,369,286	436,321	0	0	2,805,607	
Property Taxes Receivable	0	6,806,811	0	0	6,806,811	
Allowance for Uncollectible Property Taxes	0	(99,891)	0	0	(99,891)	
Total Assets	<u>\$ 2,369,286</u>	<u>\$ 7,627,088</u>	<u>\$ 3,267,785</u>	<u>\$ 23,533</u>	<u>\$ 13,287,692</u>	
<u>LIABILITIES</u>						
Due to Other Taxing Units	\$ 2,369,286	\$ 7,627,088	\$ 0	\$ 23,533	\$ 10,019,907	
Due to Litigants, Heirs, and Others	0	0	3,267,785	0	3,267,785	
Total Liabilities	<u>\$ 2,369,286</u>	<u>\$ 7,627,088</u>	<u>\$ 3,267,785</u>	<u>\$ 23,533</u>	<u>\$ 13,287,692</u>	

Exhibit J-2

Wilson 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	\$ 12,675,908	\$ 12,675,908	\$ 0
Due from Other Governments	2,116,890	2,369,286	2,116,890	2,369,286
Total Assets	\$ 2,116,890	\$ 15,045,194	\$ 14,792,798	\$ 2,369,286
<u>Liabilities</u>				
Due to Other Taxing Units	\$ 2,116,890	\$ 15,045,194	\$ 14,792,798	\$ 2,369,286
Total Liabilities	\$ 2,116,890	\$ 15,045,194	\$ 14,792,798	\$ 2,369,286
<u>Special School District Fund</u>				
<u>Assets</u>				
Equity in Pooled Cash and Investments	\$ 276,407	\$ 12,564,596	\$ 12,357,156	\$ 483,847
Due from Other Governments	394,760	436,321	394,760	436,321
Property Taxes Receivable	6,824,818	6,806,811	6,824,818	6,806,811
Allowance for Uncollectible Property Taxes	(101,244)	(99,891)	(101,244)	(99,891)
Total Assets	\$ 7,394,741	\$ 19,707,837	\$ 19,475,490	\$ 7,627,088
<u>Liabilities</u>				
Due to Other Taxing Units	\$ 7,394,741	\$ 19,707,837	\$ 19,475,490	\$ 7,627,088
Total Liabilities	\$ 7,394,741	\$ 19,707,837	\$ 19,475,490	\$ 7,627,088
<u>Constitutional Officers - Agency Fund</u>				
<u>Assets</u>				
Cash	\$ 3,024,829	\$ 24,996,716	\$ 24,753,760	\$ 3,267,785
Total Assets	\$ 3,024,829	\$ 24,996,716	\$ 24,753,760	\$ 3,267,785
<u>Liabilities</u>				
Due to Litigants, Heirs, and Others	\$ 3,024,829	\$ 24,996,716	\$ 24,753,760	\$ 3,267,785
Total Liabilities	\$ 3,024,829	\$ 24,996,716	\$ 24,753,760	\$ 3,267,785
<u>Other Agency Fund</u>				
<u>Assets</u>				
Equity in Pooled Cash and Investments	\$ 1,932	\$ 178,165	\$ 156,564	\$ 23,533
Total Assets	\$ 1,932	\$ 178,165	\$ 156,564	\$ 23,533
<u>Liabilities</u>				
Due to Other Taxing Units	\$ 1,932	\$ 178,165	\$ 156,564	\$ 23,533
Total Liabilities	\$ 1,932	\$ 178,165	\$ 156,564	\$ 23,533

(Continued)

Exhibit J-2

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

	Beginning Balance	Additions	Deductions	Ending Balance
<u>Totals - All Agency Funds</u>				
<u>Assets</u>				
Cash	\$ 3,024,829	\$ 24,996,716	\$ 24,753,760	\$ 3,267,785
Equity in Pooled Cash and Investments	278,339	25,418,669	25,189,628	507,380
Due from Other Governments	2,511,650	2,805,607	2,511,650	2,805,607
Property Taxes Receivable	6,824,818	6,806,811	6,824,818	6,806,811
Allowance for Uncollectible Property Taxes	(101,244)	(99,891)	(101,244)	(99,891)
Total Assets	<u>\$ 12,538,392</u>	<u>\$ 59,927,912</u>	<u>\$ 59,178,612</u>	<u>\$ 13,287,692</u>
<u>Liabilities</u>				
Due to Other Taxing Units	\$ 9,513,563	\$ 34,931,196	\$ 34,424,852	\$ 10,019,907
Due to Litigants, Heirs, and Others	3,024,829	24,996,716	24,753,760	3,267,785
Total Liabilities	<u>\$ 12,538,392</u>	<u>\$ 59,927,912</u>	<u>\$ 59,178,612</u>	<u>\$ 13,287,692</u>

Wilson County School Department

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

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

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

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

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

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

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

Exhibit K-1

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

Functions/Programs	Program Revenues			Expenses	Net (Expense) Revenue and Changes in Net Assets		
	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions		Total Governmental Activities		
Governmental Activities:							
Instruction	\$ 64,590,313	\$ 10,505,785	\$ 0	\$ 64,590,313	\$ 10,505,785	\$ 0	\$ (51,629,529)
Support Services	48,095,037	917,964	10,636,036	213,174			(36,327,863)
Operation of Non-Instructional Services	9,799,928	2,199,053	0	3,501,915			(4,098,960)
Interest on Long-term Debt	125,750	0	0	0			(125,750)
Other Debt Service	35,355	0	0	0			(35,355)
Total Governmental Activities	\$ 122,646,383	\$ 13,622,802	\$ 10,636,036	\$ 6,170,088	\$ 13,622,802	\$ 10,636,036	\$ (92,217,457)
General Revenues:							
Taxes:							
Property Taxes Levied for General Purposes							\$ 32,994,318
Local Option Sales Taxes							7,824,458
Interstate Telecommunications Tax							5,554
Other Local Taxes							205
Grants and Contributions Not Restricted to Specific Programs							52,633,533
Unrestricted Investment Earnings							172,477
Miscellaneous							412,956
Total General Revenues							\$ 94,043,501
Change in Net Assets							\$ 1,826,044
Net Assets, July 1, 2009							138,934,601
Net Assets, June 30, 2010							\$ 140,760,645

Exhibit K-2

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

	<u>Major Fund</u>	<u>Nonmajor</u> <u>Funds</u>	<u>Total</u>
	General Purpose School	Other Govern- mental Funds	Govern- mental Funds
<u>ASSETS</u>			
Cash	\$ 0	\$ 62,763	\$ 62,763
Equity in Pooled Cash and Investments	17,091,313	8,277,899	25,369,212
Accounts Receivable	17,007	0	17,007
Due from Other Governments	1,711,338	486,397	2,197,735
Due from Other Funds	24,489	1,172	25,661
Due from Primary Government	0	132,763	132,763
Property Taxes Receivable	34,167,797	0	34,167,797
Allowance for Uncollectible Property Taxes	(501,791)	0	(501,791)
Accrued Interest Receivable	0	14,094	14,094
Total Assets	\$ 52,510,153	\$ 8,975,088	\$ 61,485,241
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 4,103	\$ 20,094	\$ 24,197
Accrued Payroll	3,611,604	132,886	3,744,490
Payroll Deductions Payable	618,328	0	618,328
Contracts Payable	0	2,751,202	2,751,202
Due to Other Funds	5,776,428	24,489	5,800,917
Current Liabilities Payable from Restricted Assets:			
Customer Deposits Payable	0	56,983	56,983
Deferred Revenue - Current Property Taxes	32,033,913	0	32,033,913
Deferred Revenue - Delinquent Property Taxes	1,557,093	0	1,557,093
Other Deferred Revenues	630,650	2,301	632,951
Total Liabilities	\$ 44,232,119	\$ 2,987,955	\$ 47,220,074
<u>Fund Balances</u>			
Reserved for Encumbrances	\$ 2,609,560	\$ 2,845,586	\$ 5,455,146
Reserved for Career Ladder Program	10,546	0	10,546
Reserved for Title I Grants to Local Education Agencies	0	4,008	4,008
Other Federal Reserves	0	86,158	86,158
Unreserved, Reported In:			
General Fund	5,657,928	0	5,657,928
Special Revenue Funds	0	2,960,430	2,960,430
Capital Projects Funds	0	90,951	90,951
Total Fund Balances	\$ 8,278,034	\$ 5,987,133	\$ 14,265,167
Total Liabilities and Fund Balances	\$ 52,510,153	\$ 8,975,088	\$ 61,485,241

Exhibit K-3

Wilson County, Tennessee
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Assets
Discretely Presented Wilson County School Department
June 30, 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 K-2)		\$	14,265,167
(1) Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.			
Add: land	\$	7,844,577	
Add: buildings and improvements net of accumulated depreciation		106,477,551	
Add: other capital assets net of accumulated depreciation		<u>6,527,070</u>	120,849,198
(2) Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the governmental funds.			2,190,044
(3) Internal service funds are used by management to charge the cost of employee health, dental, and life insurance benefits to individual funds. The assets and liabilities are included in governmental activities in the statement of net assets.			8,107,283
(4) Interest costs on long-term debt are expensed when due in the governmental funds. Interest costs incurred as of the balance sheet date are accrued in the statement of net assets.			(47,339)
(5) Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.			
Less: capital lease payable	\$	(2,452,387)	
Less: compensated absences payable		(438,660)	
Less: other postemployment benefits liability		<u>(1,712,661)</u>	<u>(4,603,708)</u>
Net assets of governmental activities (Exhibit A)			<u>\$ 140,760,645</u>

Exhibit K-4

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

	<u>Major Fund</u>	<u>Nonmajor Funds</u>	
	General Purpose School	Other Govern- mental Funds	Total Governmental Funds
<u>Revenues</u>			
Local Taxes	\$ 40,419,208	\$ 0	\$ 40,419,208
Licenses and Permits	5,610	0	5,610
Charges for Current Services	217,223	5,827,247	6,044,470
Other Local Revenues	329,883	356,262	686,145
State of Tennessee	54,051,877	388,633	54,440,510
Federal Government	1,017,138	9,972,911	10,990,049
Other Governments and Citizens Groups	515,579	10,311,303	10,826,882
Total Revenues	<u>\$ 96,556,518</u>	<u>\$ 26,856,356</u>	<u>\$ 123,412,874</u>
<u>Expenditures</u>			
Current:			
Instruction	\$ 58,113,878	\$ 6,784,053	\$ 64,897,931
Support Services	34,031,720	9,258,937	43,290,657
Operation of Non-Instructional Services	1,957,555	7,563,328	9,520,883
Capital Outlay	645,937	344,059	989,996
Debt Service:			
Principal on Debt	423,825	0	423,825
Interest on Debt	134,419	0	134,419
Other Debt Service	0	35,355	35,355
Capital Projects	0	267,872	267,872
Total Expenditures	<u>\$ 95,307,334</u>	<u>\$ 24,253,604</u>	<u>\$ 119,560,938</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 1,249,184</u>	<u>\$ 2,602,752</u>	<u>\$ 3,851,936</u>
<u>Other Financing Sources (Uses)</u>			
Transfers In	\$ 0	\$ 40,000	\$ 40,000
Transfers Out	(40,000)	0	(40,000)
Total Other Financing Sources (Uses)	<u>\$ (40,000)</u>	<u>\$ 40,000</u>	<u>\$ 0</u>
Net Change in Fund Balances	\$ 1,209,184	\$ 2,642,752	\$ 3,851,936
Fund Balance, July 1, 2009	7,068,850	3,344,381	10,413,231
Fund Balance, June 30, 2010	<u>\$ 8,278,034</u>	<u>\$ 5,987,133</u>	<u>\$ 14,265,167</u>

Exhibit K-5

Wilson County, Tennessee
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances
of Governmental Funds to the Statement of Activities
Discretely Presented Wilson County School Department
For the Year Ended June 30, 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 K-4)		\$ 3,851,936
(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	\$ 2,302,208	
Less: current year depreciation expense	<u>(4,439,421)</u>	(2,137,213)
(2) The net effect of various miscellaneous transactions involving capital assets (sales, trade-ins, and donations) is to decrease net assets.		(1,473,305)
(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	\$ (1,610,664)	
Add: deferred delinquent property taxes and other deferred June 30, 2010	<u>2,190,044</u>	579,380
(4) The issuance of long-term debt (e.g., notes, bonds, other loans, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets.		
Add: principal payments on capital leases		423,825
(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 other postemployment benefits liability	\$ (817,718)	
Change in accrued interest payable	8,669	
Change in compensated absences payable	<u>(34,737)</u>	(843,786)
(6) Internal service funds are used by management to charge the cost of employee health, dental, and life insurance benefits to individual funds. The net revenue (expense) of certain activities of the internal service fund is reported with governmental activities in the statement of activities.		<u>1,425,207</u>
Change in net assets of governmental activities (Exhibit B)		<u>\$ 1,826,044</u>

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

Exhibit K-6

ASSETS

Cash	\$	0	\$	62,332	\$	431	\$	62,763	\$	0	\$	62,763
Equity in Pooled Cash and Investments		122,658		2,471,486		590,811		3,184,955		5,092,944		8,277,899
Due from Other Governments		161,664		0		0		161,664		324,733		486,397
Due from Other Funds		1,172		0		0		1,172		0		1,172
Due from Primary Government		0		0		0		0		132,763		132,763
Accrued Interest Receivable		0		2,301		0		2,301		11,793		14,094
Total Assets	\$	285,494	\$	2,536,119	\$	591,242	\$	3,412,855	\$	5,562,233	\$	8,975,088

LIABILITIES AND FUND BALANCES

<u>Liabilities</u>	\$	20,094	\$	0	\$	0	\$	20,094	\$	0	\$	20,094
Accounts Payable		132,886		0		0		132,886		0		132,886
Accrued Payroll		0		0		0		0		2,751,202		2,751,202
Contracts Payable		24,489		0		0		24,489		0		24,489
Due to Other Funds		0		56,983		0		56,983		0		56,983
Current Liabilities Payable from Restricted Assets:		0		2,301		0		2,301		0		2,301
Customer Deposits Payable		0		59,284		0		59,284		0		59,284
Other Deferred Revenues		177,469		93,166		14,481		236,753		2,751,202		2,987,955
Total Liabilities	\$	177,469	\$	93,166	\$	14,481	\$	236,753	\$	2,751,202	\$	2,987,955
<u>Fund Balances</u>	\$	17,859	\$	4,008	\$	0	\$	125,506	\$	2,720,080	\$	2,845,586
Reserved for Encumbrances		4,008		0		0		4,008		0		4,008
Reserved for Title I Grants to Local Education Agencies		86,158		0		0		86,158		0		86,158
Other Federal Reserves		0		2,383,669		576,761		2,960,430		90,951		3,051,381
Unreserved		0		2,476,835		591,242		3,176,102		2,811,031		5,987,133
Total Fund Balances	\$	108,025	\$	2,476,835	\$	591,242	\$	3,176,102	\$	2,811,031	\$	5,987,133
Total Liabilities and Fund Balances	\$	285,494	\$	2,536,119	\$	591,242	\$	3,412,855	\$	5,562,233	\$	8,975,088

Exhibit K-7

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

	Special Revenue Funds				Total	Capital Projects Fund		Total Nonmajor Governmental Funds
	School Federal Projects	Central Cafeteria	Extended School Program	Education Capital Projects				
Revenues								
Charges for Current Services	\$ 2,232	\$ 3,370,016	\$ 2,454,999	\$ 5,827,247	\$ 0	\$ 0	\$ 5,827,247	
Other Local Revenues	0	43,877	0	43,877	312,385	0	356,262	
State of Tennessee	63,900	0	0	63,900	324,733	0	388,633	
Federal Government	8,113,981	1,858,930	0	9,972,911	0	0	9,972,911	
Other Governments and Citizens Groups	0	0	0	0	10,311,303	0	10,311,303	
Total Revenues	\$ 8,180,113	\$ 5,272,823	\$ 2,454,999	\$ 15,907,935	\$ 10,948,421	\$ 0	\$ 26,856,356	
Expenditures								
Current:								
Instruction	\$ 6,784,053	\$ 0	\$ 0	\$ 6,784,053	\$ 0	\$ 0	\$ 6,784,053	
Support Services	1,453,430	0	0	1,453,430	7,805,507	0	9,258,937	
Operation of Non-Instructional Services	72,161	4,947,727	2,543,440	7,563,328	0	0	7,563,328	
Capital Outlay	0	0	0	0	344,059	0	344,059	
Debt Service:								
Other Debt Service	0	0	35,355	35,355	0	0	35,355	
Capital Projects	0	0	0	0	267,872	0	267,872	
Total Expenditures	\$ 8,309,644	\$ 4,947,727	\$ 2,578,795	\$ 15,836,166	\$ 8,417,438	\$ 0	\$ 24,253,604	
Excess (Deficiency) of Revenues Over Expenditures	\$ (129,531)	\$ 325,096	\$ (123,796)	\$ 71,769	\$ 2,530,983	\$ 0	\$ 2,602,752	
Other Financing Sources (Uses)								
Transfers In	\$ 40,000	\$ 0	\$ 0	\$ 40,000	\$ 0	\$ 0	\$ 40,000	
Total Other Financing Sources (Uses)	\$ 40,000	\$ 0	\$ 0	\$ 40,000	\$ 0	\$ 0	\$ 40,000	
Net Change in Fund Balances Fund Balance, July 1, 2009	\$ (89,531)	\$ 325,096	\$ (123,796)	\$ 111,769	\$ 2,530,983	\$ 0	\$ 2,642,752	
	197,556	2,151,739	715,038	3,064,333	280,048	0	3,344,381	
Fund Balance, June 30, 2010	\$ 108,025	\$ 2,476,835	\$ 591,242	\$ 3,176,102	\$ 2,811,031	\$ 0	\$ 5,987,133	

Exhibit K-8

Wilson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Discretely Presented Wilson County School Department
General Purpose School Fund
For the Year Ended June 30, 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	
Revenues							
Local Taxes	\$ 40,419,208	\$ 0	0	\$ 40,419,208	\$ 40,293,448	\$ 40,293,448	\$ 125,760
Licenses and Permits	5,610	0	0	5,610	5,500	5,500	110
Charges for Current Services	217,223	0	0	217,223	126,000	126,000	91,223
Other Local Revenues	329,883	0	0	329,883	414,222	414,222	(84,339)
State of Tennessee	54,051,877	0	0	54,051,877	53,336,556	54,190,083	(138,206)
Federal Government	1,017,138	0	0	1,017,138	1,142,325	1,157,511	(140,373)
Other Governments and Citizens Groups	515,579	0	0	515,579	0	515,579	0
Total Revenues	\$ 96,556,518	\$ 0	0	\$ 96,556,518	\$ 95,318,051	\$ 96,702,343	\$ (145,825)

Expenditures							
<u>Instruction</u>							
Regular Instruction Program	\$ 48,515,235	(922,458)	401,203	\$ 47,993,980	\$ 47,940,132	\$ 48,156,722	\$ 162,742
Alternative Instruction Program	764,946	(2,500)	0	762,446	740,208	780,262	17,816
Special Education Program	4,234,046	(11,965)	47,717	4,269,798	4,332,306	4,405,360	135,562
Vocational Education Program	4,599,651	(54,000)	3,799	4,549,450	4,668,784	4,665,048	115,598
<u>Support Services</u>							
Attendance	149,974	0	0	149,974	150,575	150,576	602
Health Services	1,637,159	(781)	12,055	1,648,433	1,129,006	1,655,170	6,737
Other Student Support	2,011,104	(1,664)	1,200	2,010,640	2,060,542	2,081,542	70,902
Regular Instruction Program	5,503,095	(262,822)	235,036	5,475,309	5,521,599	5,575,123	99,814
Alternative Instruction Program	124,011	0	0	124,011	125,328	125,328	1,317
Special Education Program	856,540	(1,173)	68	855,435	871,374	871,374	15,939
Vocational Education Program	109,378	0	0	109,378	109,875	109,875	497
Other Programs	16,873	0	0	16,873	0	16,873	0
Board of Education	1,444,233	(68,885)	71,021	1,446,369	1,500,135	1,500,135	53,766
Director of Schools	269,637	(3,641)	4,282	270,278	279,720	279,880	9,602
Office of the Principal	6,529,236	0	50,000	6,579,236	6,661,763	6,686,825	107,589

(Continued)

Exhibit K-8

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2009	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>							
Fiscal Services	\$ 407,051	\$ (28,679)	\$ 18,240	\$ 396,612	\$ 428,928	\$ 429,528	\$ 32,916
Human Services/Personnel	294,292	(2,228)	2,390	294,454	290,956	296,956	2,502
Operation of Plant	7,002,860	(124,306)	837,901	7,716,455	8,225,235	8,232,135	515,680
Maintenance of Plant	1,779,423	(177,192)	212,578	1,814,809	1,827,639	1,902,639	87,830
Transportation	5,715,365	(150,403)	105,580	5,670,542	6,178,725	6,320,633	650,091
Central and Other	181,489	(1,688)	6,512	186,313	191,303	199,743	13,430
<u>Operation of Non-Instructional Services</u>							
Community Services	963,516	(4,241)	414	959,689	1,130,609	1,194,228	234,539
Early Childhood Education	994,039	(62,282)	18,126	949,883	1,055,065	1,015,065	65,182
<u>Capital Outlay</u>							
Regular Capital Outlay	645,937	(302,553)	581,438	924,822	50,000	935,000	10,178
<u>Principal on Debt</u>							
Education	423,825	0	0	423,825	423,825	423,825	0
Interest on Debt	134,419	0	0	134,419	134,419	134,419	0
Education	\$ 95,307,334	\$ (2,183,461)	\$ 2,609,560	\$ 95,733,433	\$ 96,028,051	\$ 98,144,264	\$ 2,410,831
Total Expenditures							
Excess (Deficiency) of Revenues Over Expenditures	\$ 1,249,184	\$ 2,183,461	\$ (2,609,560)	\$ 823,085	\$ (710,000)	\$ (1,441,921)	\$ 2,265,006
<u>Other Financing Sources (Uses)</u>							
Transfers Out	\$ (40,000)	\$ 0	\$ 0	\$ (40,000)	\$ (40,000)	\$ (40,000)	\$ 0
Total Other Financing Sources (Uses)	\$ (40,000)	\$ 0	\$ 0	\$ (40,000)	\$ (40,000)	\$ (40,000)	\$ 0
Net Change in Fund Balance Fund Balance, July 1, 2009	\$ 1,209,184	\$ 2,183,461	\$ (2,609,560)	\$ 783,085	\$ (750,000)	\$ (1,481,921)	\$ 2,265,006
	7,068,850	(2,183,461)	0	4,885,389	3,626,376	3,626,376	1,259,013
Fund Balance, June 30, 2010	\$ 8,278,034	\$ 0	\$ (2,609,560)	\$ 5,668,474	\$ 2,876,376	\$ 2,144,455	\$ 3,524,019

Exhibit K-9

Wilson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Discretely Presented Wilson County School Department
School Federal Projects Fund
For the Year Ended June 30, 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	\$ 2,232	\$ 0	\$ 0	\$ 2,232	\$ 500	\$ 1,500	\$ 732
State of Tennessee	63,900	0	0	63,900	89,700	63,900	0
Federal Government	8,113,981	0	0	8,113,981	8,832,230	9,798,474	(1,684,493)
Total Revenues	\$ 8,180,113	\$ 0	\$ 0	\$ 8,180,113	\$ 8,922,430	\$ 9,863,874	\$ (1,683,761)
<u>Expenditures</u>							
<u>Instruction</u>							
Regular Instruction Program	\$ 1,082,815	\$ (944)	\$ 0	\$ 1,081,871	\$ 1,248,902	\$ 1,264,362	\$ 182,491
Special Education Program	5,556,031	(90,094)	7,420	5,473,357	5,771,243	5,683,465	210,108
Vocational Education Program	145,207	(5,322)	1,400	141,285	156,538	141,852	567
<u>Support Services</u>							
Other Student Support	81,001	0	0	81,001	340,430	355,218	274,217
Regular Instruction Program	911,193	(2,788)	7,769	916,174	1,064,470	1,795,212	879,038
Special Education Program	461,236	(608)	1,270	461,898	286,147	590,465	128,567
Maintenance of Plant	0	0	0	0	21,400	0	0
<u>Operation of Non-Instructional Services</u>							
Community Services	72,161	0	0	72,161	73,300	73,300	1,139
Total Expenditures	\$ 8,309,644	\$ (99,756)	\$ 17,859	\$ 8,227,747	\$ 8,962,430	\$ 9,903,874	\$ 1,676,127
Excess (Deficiency) of Revenues Over Expenditures	\$ (129,531)	\$ 99,756	\$ (17,859)	\$ (47,634)	\$ (40,000)	\$ (40,000)	\$ (7,634)
<u>Other Financing Sources (Uses)</u>							
Transfers In	\$ 40,000	\$ 0	\$ 0	\$ 40,000	\$ 40,000	\$ 40,000	\$ 0
Total Other Financing Sources (Uses)	\$ 40,000	\$ 0	\$ 0	\$ 40,000	\$ 40,000	\$ 40,000	\$ 0
Net Change in Fund Balance Fund Balance, July 1, 2009	\$ (89,531)	\$ 99,756	\$ (17,859)	\$ (7,634)	\$ 0	\$ 0	\$ (7,634)
Fund Balance, July 1, 2009	197,556	(99,756)	0	97,800	104,675	104,675	(6,875)
Fund Balance, June 30, 2010	\$ 108,025	\$ 0	\$ (17,859)	\$ 90,166	\$ 104,675	\$ 104,675	\$ (14,509)

Exhibit K-10

Wilson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Discretely Presented Wilson County School Department
Central Cafeteria Fund
For the Year Ended June 30, 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	\$ 3,370,016	\$ 0	\$ 0	\$ 3,370,016	\$ 3,710,000	\$ 3,710,000	\$ (339,984)
Other Local Revenues	43,877	0	0	43,877	62,000	62,000	(18,123)
State of Tennessee	0	0	0	0	60,000	60,000	(60,000)
Federal Government	1,858,930	0	0	1,858,930	1,573,000	1,573,000	285,930
Total Revenues	\$ 5,272,823	\$ 0	\$ 0	\$ 5,272,823	\$ 5,405,000	\$ 5,405,000	\$ (132,177)
<u>Expenditures</u>							
<u>Operation of Non-Instructional Services</u>							
Food Service	\$ 4,947,727	\$ (344,872)	\$ 93,166	\$ 4,696,021	\$ 5,405,000	\$ 5,405,000	\$ 708,979
Total Expenditures	\$ 4,947,727	\$ (344,872)	\$ 93,166	\$ 4,696,021	\$ 5,405,000	\$ 5,405,000	\$ 708,979
Excess (Deficiency) of Revenues Over Expenditures	\$ 325,096	\$ 344,872	\$ (93,166)	\$ 576,802	\$ 0	\$ 0	\$ 576,802
Net Change in Fund Balance Fund Balance, July 1, 2009	\$ 325,096	\$ 344,872	\$ (93,166)	\$ 576,802	\$ 0	\$ 0	\$ 576,802
	2,151,739	(344,872)	0	1,806,867	911,105	911,105	895,762
Fund Balance, June 30, 2010	\$ 2,476,835	\$ 0	\$ (93,166)	\$ 2,383,669	\$ 911,105	\$ 911,105	\$ 1,472,564

Exhibit K-11

Wilson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Discretely Presented Wilson County School Department
Extended School Program Fund
For the Year Ended June 30, 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	\$ 2,454,999	\$ 0	\$ 0	\$ 2,454,999	\$ 2,530,000	\$ 2,530,000	\$ (75,001)
Total Revenues	\$ 2,454,999	\$ 0	\$ 0	\$ 2,454,999	\$ 2,530,000	\$ 2,530,000	\$ (75,001)
<u>Expenditures</u>							
<u>Operation of Non-Instructional Services</u>							
Community Services	\$ 2,543,440	\$ (7,238)	\$ 14,481	\$ 2,550,683	\$ 2,740,400	\$ 2,705,045	\$ 154,362
<u>Other Debt Service</u>							
Education	35,355	0	0	35,355	0	35,355	0
Total Expenditures	\$ 2,578,795	\$ (7,238)	\$ 14,481	\$ 2,586,038	\$ 2,740,400	\$ 2,740,400	\$ 154,362
Excess (Deficiency) of Revenues Over Expenditures	\$ (123,796)	\$ 7,238	\$ (14,481)	\$ (131,039)	\$ (210,400)	\$ (210,400)	\$ 79,361
Net Change in Fund Balance Fund Balance, July 1, 2009	\$ (123,796)	\$ 7,238	\$ (14,481)	\$ (131,039)	\$ (210,400)	\$ (210,400)	\$ 79,361
	715,038	(7,238)	0	707,800	674,520	674,520	33,280
Fund Balance, June 30, 2010	\$ 591,242	\$ 0	\$ (14,481)	\$ 576,761	\$ 464,120	\$ 464,120	\$ 112,641

Exhibit K-12

Wilson County, Tennessee
Statement of Net Assets
Discretely Presented Wilson County School Department
Proprietary Fund
June 30, 2010

Governmental
Activities
Internal
Service
Fund
Employee
Insurance
Fund

ASSETS

Current Assets:

Cash	\$ 399,365
Equity in Pooled Cash and Investments	2,682,169
Due from Other Funds	<u>5,775,256</u>
Total Assets	<u>\$ 8,856,790</u>

LIABILITIES

Current Liabilities:

Claims and Judgments Payable	<u>\$ 749,507</u>
Total Liabilities	<u>\$ 749,507</u>

NET ASSETS

Unrestricted	<u>\$ 8,107,283</u>
Total Net Assets	<u><u>\$ 8,107,283</u></u>

Exhibit K-13

Wilson County, Tennessee
Statement of Revenues, Expenses, and
Changes in Net Assets
Discretely Presented Wilson County School Department
Proprietary Fund
For the Year Ended June 30, 2010

	<u>Governmental</u>
	Activities
	Internal
	Service
	Fund
	<u>Employee</u>
	Insurance
	<u>Fund</u>
<u>Operating Revenues</u>	
Charges for Current Services	\$ 13,623,078
Total Operating Revenues	<u>\$ 13,623,078</u>
<u>Operating Expenses</u>	
Employee Benefits	\$ 12,339,271
Total Operating Expenses	<u>\$ 12,339,271</u>
Operating Income (Loss)	<u>\$ 1,283,807</u>
<u>Nonoperating Revenues (Expenses)</u>	
Investment Income	\$ 141,400
Total Nonoperating Revenues (Expenses)	<u>\$ 141,400</u>
Change in Net Assets	\$ 1,425,207
Prior-period Adjustment	894,943
Net Assets, July 1, 2009	<u>5,787,133</u>
Nets Assets, June 30, 2010	<u>\$ 8,107,283</u>

Exhibit K-14

Wilson County, Tennessee
Statement of Cash Flows
Discretely Presented Wilson County School Department
Proprietary Fund
For the Year Ended June 30, 2010

	Governmental Activities
	<u>Internal Service Fund</u>
	<u>Employee Insurance Fund</u>
<u>Cash Flows from Operating Activities</u>	
Receipts for Self Insurance Premiums	\$ 12,286,591
Payments to Vendors	(12,418,399)
Net Cash Provided By (Used In) Operating Activities	<u>\$ (131,808)</u>
<u>Cash Flows from Investing Activities</u>	
Investment Income	\$ 141,400
Net Cash Provided By (Used In) Investing Activities	<u>\$ 141,400</u>
Net Increase (Decrease) in Cash	\$ 9,592
Cash, July 1, 2009	<u>3,071,942</u>
Cash, June 30, 2010	<u><u>\$ 3,081,534</u></u>
<u>Reconciliation of Operating Income (Loss)</u> <u>to Net Cash Provided By (Used In) Operating Activities</u>	
Operating Income (Loss)	\$ 1,283,807
Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Provided By (Used In) Operating Activities:	
(Increase) Decrease in Due From Other Funds	(1,336,487)
Increase (Decrease) in Claims and Judgments Payable	<u>(79,128)</u>
Net Cash Provided By (Used In) Operating Activities	<u><u>\$ (131,808)</u></u>
<u>Reconciliation of Cash with Statement of Net Assets</u>	
Cash per Net Assets	\$ 399,365
Equity in Pooled Cash and Investments per Net Assets	<u>2,682,169</u>
Cash, June 30, 2010	<u><u>\$ 3,081,534</u></u>

MISCELLANEOUS SCHEDULES

Exhibit L-1

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

Description of Indebtedness	Original Amount of Issue	Interest Rate	Date of Issue	Last Maturity Date	Outstanding 7-1-09	Issued During Period	Paid and/or Matured During Period	Debt Refunded	Outstanding 6-30-10
PRIMARY GOVERNMENT									
NOTES PAYABLE									
<u>Payable through General Debt Service Fund</u>									
Refunding (52% school, 48% county)	\$ 7,585,000	3.1 to 5	5-16-02	6-15-11	\$ 160,000	0	80,000	0	\$ 80,000
Land and Building	300,000	5	4-10-07	4-1-10	100,000	0	100,000	0	0
WEMA Equipment	2,300,000	3.17	5-19-08	6-1-11	1,534,000	0	767,000	0	767,000
Jail Renovation	1,895,000	4.84	6-10-09	6-1-21	1,895,000	0	160,000	0	1,735,000
Total Payable through General Debt Service Fund					\$ 3,689,000	0	1,107,000	0	\$ 2,582,000
<u>Payable through Rural Debt Service Fund</u>									
Extended Day Care Building	390,000	5.2 to 5.95	5-25-00	6-30-12	90,000	0	30,000	0	60,000
Mt. Juliet School Building Renovations	3,900,000	3.2	5-19-08	6-1-11	2,600,000	0	1,300,000	0	1,300,000
Total Payable through Rural Debt Service Fund					\$ 2,690,000	0	1,330,000	0	\$ 1,360,000
Total Notes Payable					\$ 6,379,000	0	2,437,000	0	\$ 3,942,000
CAPITAL LEASES PAYABLE									
<u>Payable through General Fund</u>									
Sheriff Vehicles	938,382	5.3	2-24-09	2-24-11	609,303	0	296,786	0	312,517
Total Payable through General Fund					\$ 609,303	0	296,786	0	\$ 312,517
<u>Payable through Special Purpose Fund</u>									
Refunding School Construction	11,125,000	4 to 5.25	1-13-1999	12-30-09	4,860,000	0	0	4,860,000	0
Total Payable through Special Purpose Fund					\$ 4,860,000	0	0	4,860,000	0
Total Capital Leases Payable					\$ 5,469,303	0	296,786	4,860,000	\$ 312,517

(Continued)

Exhibit L-1

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

Description of Indebtedness	Original Amount of Issue	Interest Rate	Date of Issue	Last Maturity Date	Outstanding 7-1-09	Issued During Period	Paid and/or Matured During Period	Debt Refunded	Outstanding 6-30-10
<u>PRIMARY GOVERNMENT (CONTL.)</u>									
<u>BONDS PAYABLE</u>									
<u>Payable through General Debt Service Fund</u>									
School Refunding	\$ 16,220,000	3 to 5	8-1-02	4-1-19	\$ 15,920,000	\$ 0	\$ 1,250,000	\$ 0	\$ 14,670,000
School Refunding	8,010,000	3 to 4.5	2-1-03	4-1-10	885,000	0	885,000	0	0
Judicial and Safety Projects	19,000,000	2.75 to 4.5	7-30-03	5-1-23	14,140,000	0	1,010,000	0	13,130,000
School Improvements	57,100,000	4.319	4-1-05	4-1-25	50,430,000	0	3,335,000	0	47,095,000
Landfill Refunding	5,365,000	3.475	4-24-08	5-1-17	4,765,000	0	600,000	0	4,165,000
School Building Construction	50,000,000	3.4224	4-21-10	6-30-32	0	50,000,000	0	0	50,000,000
School Upgrades	10,200,000	2.865	5-13-10	5-1-25	0	10,200,000	0	0	10,200,000
Total Payable through General Debt Service Fund					\$ 86,140,000	\$ 60,200,000	\$ 7,080,000	\$ 0	\$ 139,260,000
<u>Payable through Special Purpose Fund</u>									
School Building	8,395,000	3.1059	2-26-08	4-1-18	\$ 7,555,000	\$ 0	\$ 840,000	\$ 0	\$ 6,715,000
School Refunding	4,915,000	1.6003	12-30-09	12-30-15	0	4,915,000	800,000	0	4,115,000
Total Payable through Special Purpose Fund					\$ 7,555,000	\$ 4,915,000	\$ 1,640,000	\$ 0	\$ 10,830,000
<u>Payable through Rural Debt Service Fund</u>									
School Refunding	3,165,000	3 to 4.7	8-1-02	4-1-19	\$ 2,985,000	\$ 0	\$ 250,000	\$ 0	\$ 2,735,000
School Building	7,000,000	2.25 to 4.5	5-1-03	5-1-23	5,150,000	0	365,000	0	4,785,000
School Building Construction	7,500,000	3.87	2-23-06	4-1-26	6,375,000	0	375,000	0	6,000,000
School Building Construction	7,540,000	4.17	2-1-07	4-1-27	7,115,000	0	250,000	0	6,865,000
Total Payable through Rural Debt Service Fund					\$ 21,625,000	\$ 0	\$ 1,224,000	\$ 0	\$ 20,385,000
Total Bonds Payable					\$ 115,320,000	\$ 65,115,000	\$ 9,960,000	\$ 0	\$ 170,475,000
<u>DISCRETELY PRESENTED WILSON COUNTY SCHOOL DEPARTMENT</u>									
<u>CAPITAL LEASES PAYABLE</u>									
<u>Payable through General Purpose School Fund</u>									
Building Improvements	5,033,706	4.85	12-16-02	2-1-15	\$ 2,876,212	\$ 0	\$ 423,825	\$ 0	\$ 2,452,387
Total Capital Leases Payable					\$ 2,876,212	\$ 0	\$ 423,825	\$ 0	\$ 2,452,387

Exhibit L-2

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

PRIMARY GOVERNMENT

Year Ending June 30	Notes		
	Principal	Interest	Total
2011	\$ 2,337,000	\$ 156,658	\$ 2,493,658
2012	190,000	78,015	268,015
2013	160,000	68,486	228,486
2014	160,000	60,742	220,742
2015	160,000	52,998	212,998
2016	160,000	45,254	205,254
2017	155,000	37,510	192,510
2018	155,000	30,008	185,008
2019	155,000	22,506	177,506
2020	155,000	15,004	170,004
2021	155,000	7,502	162,502
Total	\$ 3,942,000	\$ 574,683	\$ 4,516,683

Year Ending June 30	Capital Lease		
	Principal	Interest	Total
2011	\$ 312,517	\$ 16,563	\$ 329,080
Total	\$ 312,517	\$ 16,563	\$ 329,080

Year Ending June 30	Bonds		
	Principal	Interest	Total
2011	\$ 9,560,000	\$ 7,661,166	\$ 17,221,166
2012	9,680,000	7,442,154	17,122,154
2013	9,835,000	7,052,529	16,887,529
2014	9,980,000	6,649,610	16,629,610
2015	10,155,000	6,239,731	16,394,731
2016	9,540,000	5,812,118	15,352,118
2017	9,625,000	5,389,757	15,014,757
2018	9,525,000	4,962,474	14,487,474

(Continued)

Exhibit L-2

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

PRIMARY GOVERNMENT (CONT.)

Year Ending June 30	Bonds (Cont.)		
	Principal	Interest	Total
2019	\$ 9,055,000	\$ 4,532,968	\$ 13,587,968
2020	8,455,000	4,110,582	12,565,582
2021	8,915,000	3,718,483	12,633,483
2022	9,480,000	3,301,061	12,781,061
2023	9,645,000	2,854,830	12,499,830
2024	8,840,000	2,399,395	11,239,395
2025	8,920,000	1,992,621	10,912,621
2026	4,820,000	1,565,200	6,385,200
2027	4,445,000	1,314,913	5,759,913
2028	4,000,000	1,080,000	5,080,000
2029	4,000,000	864,000	4,864,000
2030	4,000,000	648,000	4,648,000
2031	4,000,000	432,000	4,432,000
2032	4,000,000	216,000	4,216,000
Total	<u>\$ 170,475,000</u>	<u>\$ 80,239,592</u>	<u>\$ 250,714,592</u>

DISCRETELY PRESENTED WILSON
COUNTY SCHOOL DEPARTMENT

Year Ending June 30	Capital Leases		
	Principal	Interest	Total
2011	\$ 444,630	\$ 113,614	\$ 558,244
2012	466,456	91,788	558,244
2013	489,353	68,891	558,244
2014	513,374	44,870	558,244
2015	538,574	20,072	558,646
Total	<u>\$ 2,452,387</u>	<u>\$ 339,235</u>	<u>\$ 2,791,622</u>

Exhibit L-3

Wilson County, Tennessee
Schedule of Notes Receivable
June 30, 2010

<u>Description</u>	<u>Debtor</u>	<u>Original Amount of Notes</u>	<u>Date of Issue</u>	<u>Date of Maturity</u>	<u>Interest Rate</u>	<u>Balance 6-30-10</u>
<u>General Debt Service Fund</u>						
City of Watertown Note	City of Watertown	\$ 650,000	6-23-08	6-22-43	3.2 %	\$ 628,989
Total Notes Receivable						<u>\$ 628,989</u>

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

From Fund	To Fund	Purpose	Amount
<u>PRIMARY GOVERNMENT</u>			
General	Highway/Public Works	Storm water engineer salary	\$ 78,414
General	Courthouse and Jail Maintenance	Operations	1,276,510
General	Solid Waste/Sanitation	To fund animal control operations	169,185
General	Agriculture Center	Operations	445,184
General	Workers' Compensation (Special Revenue)	Workers' compensation insurance	350,800
General	Workers' Compensation (Special Revenue)	Vehicle and equipment insurance	86,861
General	Workers' Compensation (Special Revenue)	Liability insurance	376,968
General	Workers' Compensation (Special Revenue)	Building and contents insurance	5,746
General	Workers' Compensation (Special Revenue)	Other self-insurance claims	100,000
Highway/Public Works	Workers' Compensation (Special Revenue)	Liability insurance	51,733
Highway/Public Works	Workers' Compensation (Special Revenue)	Vehicle and equipment insurance	55,000
Highway/Public Works	Workers' Compensation (Special Revenue)	Other self-insurance claims	173,504
General Debt Service	General	Internal financing note	650,000
Solid Waste Disposal	Workers' Compensation (Special Revenue)	Building and contents insurance	3,000
Solid Waste Disposal	Workers' Compensation (Special Revenue)	Workers' compensation insurance	5,000
Courthouse and Jail Maintenance	Workers' Compensation (Special Revenue)	Building and contents insurance	64,234
Courthouse and Jail Maintenance	Workers' Compensation (Special Revenue)	Vehicle and equipment insurance	4,306
Solid Waste/Sanitation	Workers' Compensation (Special Revenue)	Liability insurance	21,500
Solid Waste/Sanitation	Workers' Compensation (Special Revenue)	Workers' compensation insurance	71,000
Solid Waste/Sanitation	Workers' Compensation (Special Revenue)	Building and contents insurance	500
Special Purpose	Rural Debt Service	Debt payment	2,455,486
Drug Control	General	Operations	1,200
Agriculture Center	Workers' Compensation (Special Revenue)	Liability insurance	3,200
Agriculture Center	Workers' Compensation (Special Revenue)	Vehicle and equipment insurance	2,000
Workers' Compensation (Special Revenue)	General	Liability insurance	3,000
Workers' Compensation (Special Revenue)	County Insurance (Internal Service)	To close fund	1,482,549
Sanitation Projects	Courthouse and Jail Maintenance	To close fund	94,713
Sanitation Projects	Solid Waste/Sanitation	To close fund	1,000,000
Other Capital Projects	Solid Waste Disposal	To close fund	318,860
	General Debt Service	Mt. Juliet High School debt payment	1,000,000
Total Transfers Primary Government			<u>\$ 10,350,453</u>
<u>DISCRETELY PRESENTED WILSON COUNTY SCHOOL DEPARTMENT</u>			
General Purpose School	School Federal Projects	Grant matching funds	<u>\$ 40,000</u>

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

Official	Authorization for Salary	Salary Paid During Period	Bond	Surety
County Mayor	Section 8-24-102, <u>TCA</u> , and County Commission	\$ 105,195 (1)	\$ 50,000	R.L.I. Insurance Company
Road Superintendent	Section 8-24-102, <u>TCA</u>	80,841	100,000	State Automobile Mutual Insurance Company
Director of Schools	State Board of Education and Local Board of Education	116,000 (2)	100,000	"
Trustee	Section 8-24-102, <u>TCA</u>	72,214	3,000,000	R.L.I. Insurance Company
Assessor of Property	Section 8-24-102, <u>TCA</u>	72,214	10,000	"
County Clerk	Section 8-24-102, <u>TCA</u>	72,214	50,000	"
Circuit, General Sessions, and Juvenile Courts Clerk	Section 8-24-102, <u>TCA</u>	72,714	50,000	"
Clerk and Master	Section 8-24-102, <u>TCA</u> , and Chancery Court Judge	72,714 (3)	50,000	"
Register	Section 8-24-102, <u>TCA</u>	72,214	25,000	"
Sheriff	Section 8-24-102, <u>TCA</u> , and County Commission	87,071 (4)	25,000	"
Finance Director	County Commission	118,732	100,000	Travelers Casualty and Surety Company of America
Other Bonds				
Road Commissioner - Kenneth Reich			1,000	State Automobile Mutual Insurance Company
Road Commissioner - William Patton			1,000	"
Road Commissioner - Billy Rowland			1,000	"
Road Commissioner - Gilbert Graves			1,000	"

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

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

(3) Does not include \$14,604 for special commissioner fees.

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

Exhibit L-6

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

Special Revenue Funds							
	General	Courthouse and Jail Maintenance	Solid Waste / Sanitation	Ambulance Service	Special Purpose	Drug Control	Sports and Recreation
<u>Local Taxes</u>							
<u>County Property Taxes</u>							
Current Property Tax	\$ 20,700,512	\$ 0	\$ 1,000,579	\$ 0	\$ 0	\$ 0	\$ 917,353
Trustee's Collections - Prior Year	454,152	0	20,161	0	0	0	0
Trustee's Collections - Bankruptcy	10,058	0	375	0	0	0	0
Circuit/Clerk & Master Collections - Prior Years	265,569	0	10,196	0	0	0	0
Interest and Penalty	90,651	0	3,221	0	0	0	0
Payments in-Lieu-of Taxes - T.V.A.	15,236	0	0	0	0	0	0
Payments in-Lieu-of Taxes - Other	34,778	0	0	0	0	0	0
<u>County Local Option Taxes</u>							
Local Option Sales Tax	0	0	0	0	4,368,269	0	66,270
Hotel/Motel Tax	682,265	0	0	0	0	0	0
Wheel Tax	0	0	0	0	0	0	0
Litigation Tax - General	162,894	0	0	0	0	0	0
Litigation Tax - Special Purpose	173,829	72,035	0	0	0	0	0
Litigation Tax - Jail, Workhouse, or Courthouse	0	16,750	0	0	0	0	0
Litigation Tax - Victim/Offender Mediation Center	58,011	0	0	0	0	0	0
Litigation Tax - Courtroom Security	118,084	0	0	0	0	0	0
Business Tax	835,040	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	115,193	0	5,589	0	0	0	0
Wholesale Beer Tax	538,723	0	0	0	0	0	0
Interstate Telecommunications Tax	2,526	0	0	0	0	0	0
Total Local Taxes	\$ 24,257,521	\$ 88,785	\$ 1,040,121	\$ 0	\$ 4,368,269	\$ 0	\$ 983,623
<u>Licenses and Permits</u>							
<u>Licenses</u>							
Cable TV Franchise	\$ 464,683	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Permits</u>							
Building Permits	126,699	0	0	0	0	0	0
Total Licenses and Permits	\$ 591,382	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

(Continued)

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

Special Revenue Funds							
	General	Courthouse and Jail Maintenance	Solid Waste / Sanitation	Ambulance Service	Special Purpose	Drug Control	Sports and Recreation
<u>Fines, Forfeitures, and Penalties</u>							
<u>Circuit Court</u>							
Fines	\$ 35,188	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Officers Costs	26,516	0	0	0	0	0	0
Drug Control Fines	19,852	0	0	0	0	0	0
Jail Fees	3,570	0	0	0	0	0	0
Data Entry Fee - Circuit Court	2,886	0	0	0	0	0	0
<u>Criminal Court</u>							
Drug Court Fees	11,536	0	0	0	0	0	0
<u>General Sessions Court</u>							
Fines	92,111	0	0	0	0	0	0
Officers Costs	106,811	0	0	0	0	0	0
Game and Fish Fines	1,026	0	0	0	0	0	0
Drug Control Fines	26,515	0	0	0	0	4,394	0
Drug Court Fees	28,109	0	0	0	0	0	0
Jail Fees	41,013	0	0	0	0	0	0
Data Entry Fee - General Sessions Court	17,750	0	0	0	0	0	0
<u>Juvenile Court</u>							
Fines	12,873	0	0	0	0	0	0
Officers Costs	10,870	0	0	0	0	0	0
Jail Fees	2,660	0	0	0	0	0	0
DUI Treatment Fines	140	0	0	0	0	0	0
Data Entry Fee - Juvenile Court	1,723	0	0	0	0	0	0
<u>Chancery Court</u>							
Officers Costs	27,960	0	0	0	0	0	0
Data Entry Fee - Chancery Court	5,149	0	0	0	0	0	0
<u>Other Courts - In-county</u>							
Fines	11,460	0	0	0	0	0	0
<u>Other Fines, Forfeitures, and Penalties</u>							
Proceeds from Confiscated Property	0	0	0	0	0	11,938	0
Total Fines, Forfeitures, and Penalties	\$ 485,718	\$ 0	\$ 0	\$ 0	\$ 0	\$ 16,332	\$ 0

(Continued)

Exhibit L-6

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

	Special Revenue Funds						
	General	Courthouse and Jail Maintenance	Solid Waste / Sanitation	Ambulance Service	Special Purpose	Drug Control	Sports and Recreation
<u>Charges for Current Services</u>							
<u>General Service Charges</u>							
Patient Charges	\$ 1,597,130	\$ 0	\$ 0	\$ 220,000	\$ 0	\$ 0	\$ 0
Zoning Studies	17,582	0	0	0	0	0	0
Health Department Collections	17,877	0	0	0	0	0	0
Other General Service Charges	5,279	0	0	0	0	0	0
Water Tap Sales	0	0	0	0	0	0	0
Service Charges	39,325	0	735	0	0	0	0
<u>Fees</u>							
Engineer Review Fees	83,796	0	0	0	0	0	0
Recreation Fees	0	0	0	0	0	0	0
Copy Fees	7,642	0	0	0	0	0	0
Greenbelt Late Application Fee	100	0	0	0	0	0	0
Telephone Commissions	79,161	0	0	0	0	0	0
Vending Machine Collections	38,844	0	0	0	0	0	0
Constitutional Officers' Fees and Commissions	0	0	0	0	0	0	0
Data Processing Fee - Register	47,802	0	0	0	0	0	0
Probation Fees	406,216	0	0	0	0	0	0
Data Processing Fee - Sheriff	8,312	0	0	0	0	0	0
Sexual Offender Registration Fees - Sheriff	6,000	0	0	0	0	0	0
<u>Education Charges</u>							
Tuition - Adult Education	33,900	0	0	0	0	0	0
<u>Other Charges for Services</u>							
Other Charges for Services	985	0	0	0	0	0	0
Total Charges for Current Services	\$ 2,389,951	\$ 0	\$ 735	\$ 220,000	\$ 0	\$ 0	\$ 0
<u>Other Local Revenues</u>							
<u>Recurring Items</u>							
Investment Income	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,369	\$ 0
Lease/Rentals	66,256	0	0	0	0	0	0
Sale of Maps	361	0	0	0	0	0	0
Sale of Recycled Materials	0	0	158,029	0	0	0	0

(Continued)

Exhibit L-6

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

	Special Revenue Funds						
	General	Courthouse and Jail Maintenance	Solid Waste / Sanitation	Ambulance Service	Special Purpose	Drug Control	Sports and Recreation
<u>Other Local Revenues (Cont.)</u>							
<u>Recurring Items (Cont.)</u>							
Miscellaneous Refunds	\$ 79,295	\$ 0	1,251	\$ 0	170	665	\$ 0
Nonrecurring Items							
Sale of Equipment	29,872	0	0	0	0	0	0
Contributions and Gifts	6,448	0	0	0	0	0	0
<u>Other Local Revenues</u>							
Other Local Revenues	85,622	0	0	0	0	0	0
<u>Total Other Local Revenues</u>	\$ 267,854	\$ 0	159,280	\$ 0	170	5,034	\$ 0
<u>Fees Received from County Officials</u>							
<u>Excess Fees</u>							
County Clerk	\$ 173,000	\$ 0	0	\$ 0	0	0	\$ 0
Circuit Court Clerk	161,625	0	0	0	0	0	0
Criminal Court Clerk	188	0	0	0	0	0	0
Register	382,891	0	0	0	0	0	0
Trustee	1,801,255	0	0	0	0	0	0
<u>Fees in-Lieu-of Salary</u>							
General Sessions Court Clerk	304	0	0	0	0	0	0
Clerk and Master	335,651	0	0	0	0	0	0
Sheriff	101,506	0	0	0	0	0	0
<u>Total Fees Received from County Officials</u>	\$ 2,956,420	\$ 0	0	\$ 0	0	0	\$ 0
<u>State of Tennessee</u>							
<u>General Government Grants</u>							
Juvenile Services Program	\$ 9,000	\$ 0	0	\$ 0	0	0	\$ 0
State Reappraisal Grant	25,006	0	0	0	0	0	0
<u>Public Safety Grants</u>							
Law Enforcement Training Programs	49,800	0	0	0	0	0	0
Drug Control Grants	3,165	0	0	0	0	0	0
<u>Health and Welfare Grants</u>							
Health Department Programs	714,308	0	0	0	0	0	0

(Continued)

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

Special Revenue Funds							
	General	Courthouse and Jail Maintenance	Solid Waste / Sanitation	Ambulance Service	Special Purpose	Drug Control	Sports and Recreation
<u>State of Tennessee (Cont.)</u>							
<u>Public Works Grants</u>							
State Aid Program	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Litter Program	70,511	0	0	0	0	0	0
<u>Other State Revenues</u>							
Flood Control	31,806	0	0	0	0	0	0
Income Tax	743,231	0	0	0	0	0	0
Beer Tax	17,778	0	0	0	0	0	0
Alcoholic Beverage Tax	115,066	0	0	0	0	0	0
Mixed Drink Tax	6,930	0	0	0	0	0	0
State Revenue Sharing - T. V.A.	1,122,716	0	0	0	0	0	0
Contracted Prisoner Boarding	667,625	0	0	0	0	0	0
Gasoline and Motor Fuel Tax	0	0	0	0	0	0	0
Petroleum Special Tax	0	0	0	0	0	0	0
Registrar's Salary Supplement	8,190	0	0	0	0	0	0
Other State Grants	81,868	0	0	0	0	0	0
Other State Revenues	4,095	0	32,689	0	0	0	0
Total State of Tennessee	\$ 3,671,095	\$ 0	\$ 32,689	\$ 0	\$ 0	\$ 0	\$ 0
<u>Federal Government</u>							
<u>Federal Through State</u>							
Civil Defense Reimbursement	\$ 50,846	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Homeland Security Grants	583,758	0	0	0	0	0	0
Law Enforcement Grants	33,234	0	0	0	0	0	0
ARRA Grant No. 1	28,290	0	0	0	0	0	0
ARRA Grant No. 2	61,502	0	0	0	0	0	0
ARRA Grant No. 3	4,456	0	0	0	0	0	0
Other Federal through State	0	0	0	0	0	0	0
<u>Direct Federal Revenue</u>							
Other Direct Federal Revenue	75,234	0	0	0	0	0	0
Total Federal Government	\$ 837,320	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

(Continued)

Exhibit L-6

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

	Special Revenue Funds						
	General	Courthouse and Jail Maintenance	Solid Waste / Sanitation	Ambulance Service	Special Purpose	Drug Control	Sports and Recreation
<u>Other Governments and Citizens Groups</u>							
<u>Other Governments</u>							
Contributions	\$ 500	\$ 0	\$ 0	\$ 0	\$ 0	\$ 70,000	\$ 0
<u>Citizens Groups</u>							
Donations	9,800	0	0	0	0	0	0
Other	300	0	0	0	0	0	0
<u>Total Other Governments and Citizens Groups</u>	\$ 10,600	\$ 0	\$ 0	\$ 0	\$ 0	\$ 70,000	\$ 0
<u>Total</u>	\$ 35,467,861	\$ 88,785	\$ 1,232,825	\$ 220,000	\$ 4,368,439	\$ 91,366	\$ 983,623

(Continued)

Exhibit L-6

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

	Special Revenue Funds					Debt Service Funds		
	Agriculture Center	Other Special Revenue	Constitutional Officers - Fees	Workers' Compensation	Highway / Public Works	General Debt Service	Rural Debt Service	Special Debt Service
<u>Local Taxes</u>								
<u>County Property Taxes</u>								
Current Property Tax	\$ 0	\$ 850,017	\$ 0	\$ 0	\$ 3,608,542	\$ 3,569,068	\$ 0	\$ 0
Trustee's Collections - Prior Year	0	0	0	0	79,168	78,275	0	0
Trustee's Collections - Bankruptcy	0	205	0	0	1,753	1,734	0	0
Circuit/Clerk & Master Collections - Prior Years	0	0	0	0	46,295	46,035	0	0
Interest and Penalty	0	1,190	0	0	15,805	14,748	0	0
Payments in-Lieu-of Taxes - T.V.A.	0	0	0	0	0	0	0	0
Payments in-Lieu-of Taxes - Other	0	0	0	0	0	0	0	0
<u>County Local Option Taxes</u>								
Local Option Sales Tax	0	0	0	0	0	0	918,365	0
Hotel/Motel Tax	0	0	0	0	0	0	0	0
Wheel Tax	0	0	0	0	0	2,353,557	0	0
Litigation Tax - General	0	0	0	0	0	346,688	0	0
Litigation Tax - Special Purpose	0	0	0	0	0	0	0	89,797
Litigation Tax - Jail, Workhouse, or Courthouse	0	0	0	0	0	0	0	0
Litigation Tax - Victim/Offender Mediation Center	0	0	0	0	0	0	0	0
Litigation Tax - Courtroom Security	0	0	0	0	0	0	0	0
Business Tax	0	0	0	0	0	0	0	0
Mineral Severance Tax	0	0	0	0	129,482	0	0	0
Adequate Facilities/Development Tax	0	0	0	0	0	1,876,951	0	0
<u>Statutory Local Taxes</u>								
Bank Excise Tax	0	4,710	0	0	20,081	19,861	0	0
Wholesale Beer Tax	0	0	0	0	0	0	0	0
Interstate Telecommunications Tax	0	0	0	0	0	0	0	0
Total Local Taxes	\$ 0	\$ 856,122	\$ 0	\$ 0	\$ 3,901,126	\$ 8,306,917	\$ 918,365	\$ 89,797
<u>Licenses and Permits</u>								
<u>Licenses</u>								
Cable TV Franchise	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Permits</u>								
Building Permits	0	0	0	0	0	0	0	0
Total Licenses and Permits	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

(Continued)

Exhibit L-6

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

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

(Continued)

Exhibit L-6

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

	Special Revenue Funds					Debt Service Funds		
	Agriculture Center	Other Special Revenue	Constitutional Officers Fees	Workers' Compensation	Highway / Public Works	General Debt Service	Rural Debt Service	Special Debt Service
<u>Charges for Current Services</u>								
<u>General Service Charges</u>								
Patient Charges	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Zoning Studies	0	0	0	0	0	0	0	0
Health Department Collections	0	0	0	0	0	0	0	0
Other General Service Charges	180,235	0	0	0	0	0	0	0
Water Tap Sales	0	0	0	0	0	0	0	0
Service Charges	0	0	0	0	0	0	0	0
<u>Fees</u>								
Engineer Review Fees	0	0	0	0	0	0	0	0
Recreation Fees	1,275	0	0	0	0	0	0	0
Copy Fees	0	0	0	0	0	0	0	0
Greenbelt Late Application Fee	0	0	0	0	0	0	0	0
Telephone Commissions	0	0	0	0	0	0	0	0
Vending Machine Collections	0	0	0	0	0	0	0	0
Constitutional Officers' Fees and Commissions	0	0	2,636,917	0	0	0	0	0
Data Processing Fee - Register	0	0	0	0	0	0	0	0
Probation Fees	0	0	0	0	0	0	0	0
Data Processing Fee - Sheriff	0	0	0	0	0	0	0	0
Sexual Offender Registration Fees - Sheriff	0	0	0	0	0	0	0	0
<u>Education Charges</u>								
Tuition - Adult Education	0	0	0	0	0	0	0	0
<u>Other Charges for Services</u>								
Other Charges for Services	0	0	0	0	0	0	0	0
Total Charges for Current Services	\$ 181,510	\$ 0	\$ 2,636,917	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Other Local Revenues</u>								
<u>Recurring Items</u>								
Investment Income	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 939,276	\$ 0	\$ 0
Lease/Rentals	9,531	0	0	0	0	0	0	0
Sale of Maps	0	0	0	0	0	0	0	0
Sale of Recycled Materials	0	0	0	0	0	0	0	0

(Continued)

Exhibit L-6

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

	Special Revenue Funds					Debt Service Funds		
	Agriculture Center	Other Special Revenue	Constitutional Officers - Fees	Workers' Compensation	Highway / Public Works	General Debt Service	Rural Debt Service	Special Debt Service
<u>Other Local Revenues (Cont.)</u>								
<u>Recurring Items (Cont.)</u>								
Miscellaneous Refunds	\$ 1,834	\$ 0	\$ 0	\$ 78,301	\$ 2,470	\$ 29	\$ 0	\$ 0
Nonrecurring Items								
Sale of Equipment	0	0	0	0	0	0	0	0
Contributions and Gifts	0	0	0	0	0	0	0	0
Other Local Revenues	0	0	0	0	0	0	779	0
Total Other Local Revenues	\$ 11,365	\$ 0	\$ 0	\$ 78,301	\$ 2,470	\$ 939,305	\$ 779	\$ 0
<u>Fees Received from County Officials</u>								
<u>Excess Fees</u>								
County Clerk	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Circuit Court Clerk	0	0	0	0	0	0	0	0
Criminal Court Clerk	0	0	0	0	0	0	0	0
Register	0	0	0	0	0	0	0	0
Trustee	0	0	0	0	0	0	0	0
<u>Fees in-Lieu-of Salary</u>								
General Sessions Court Clerk	0	0	0	0	0	0	0	0
Clerk and Master	0	0	0	0	0	0	0	0
Sheriff	0	0	0	0	0	0	0	0
Total Fees Received from County Officials	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>State of Tennessee</u>								
<u>General Government Grants</u>								
Juvenile Services Program	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
State Reappraisal Grant	0	0	0	0	0	0	0	0
Public Safety Grants								
Law Enforcement Training Programs	0	0	0	0	0	0	0	0
Drug Control Grants	0	0	0	0	0	0	0	0
Health and Welfare Grants								
Health Department Programs	0	0	0	0	0	0	0	0

(Continued)

Exhibit L-6

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

	Special Revenue Funds					Debt Service Funds		
	Agriculture Center	Other Special Revenue	Constitutional Officers - Fees	Workers' Compensation	Highway / Public Works	General Debt Service	Rural Debt Service	Special Debt Service
<u>State of Tennessee (Cont.)</u>								
Public Works Grants					72,481			
State Aid Program								
Litter Program								
Other State Revenues								
Flood Control								
Income Tax								
Beer Tax								
Alcoholic Beverage Tax								
Mixed Drink Tax								
State Revenue Sharing - T. V.A.								
Contracted Prisoner Boarding					2,288,068			
Gasoline and Motor Fuel Tax					71,323			
Petroleum Special Tax								
Registrar's Salary Supplement								
Other State Grants								
Other State Revenues								
Total State of Tennessee	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,431,872	\$ 0	\$ 0	\$ 0
<u>Federal Government</u>								
Federal Through State								
Civil Defense Reimbursement	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Homeland Security Grants	0	0	0	0	0	0	0	0
Law Enforcement Grants	0	0	0	0	0	0	0	0
ARRA Grant No. 1	0	0	0	0	0	0	0	0
ARRA Grant No. 2	0	0	0	0	0	0	0	0
ARRA Grant No. 3	0	0	0	0	0	0	0	0
Other Federal through State	0	0	0	0	0	0	0	0
Direct Federal Revenue								
Other Direct Federal Revenue	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Federal Government	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

(Continued)

Exhibit L-6

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

	Special Revenue Funds					Debt Service Funds		
	Agriculture Center	Other Special Revenue	Constitutional Officers - Fees	Workers' Compensation	Highway / Public Works	General Debt Service	Rural Debt Service	Special Debt Service
Other Governments and Citizens Groups								
<u>Other Governments</u>								
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 20,469	\$ 35,355	\$ 0
<u>Citizens Groups</u>								
Donations	0	0	0	0	0	0	0	0
<u>Other</u>								
Other	0	0	0	0	0	0	0	0
<u>Total Other Governments and Citizens Groups</u>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 20,469	\$ 35,355	\$ 0
<u>Total</u>	\$ 192,875	\$ 856,122	\$ 2,636,917	\$ 78,301	\$ 6,335,468	\$ 9,266,691	\$ 954,499	\$ 89,797

(Continued)

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

	Capital Projects Funds						Total
	Sanitation Projects	High School Building Fund	HUD Grant Projects	Highway Capital Projects	Other Capital Projects		
<u>Local Taxes</u>							
<u>County Property Taxes</u>							
Current Property Tax	\$	0 \$	0 \$	0 \$	1,486,861 \$	0 \$	32,132,932
Trustee's Collections - Prior Year		728	0	0	32,620	0	665,104
Trustee's Collections - Bankruptcy		110	0	0	722	0	14,957
Circuit/Clerk & Master Collections - Prior Years		1,078	0	0	19,076	0	388,249
Interest and Penalty		428	0	0	6,508	0	132,551
Payments in-Lieu-of Taxes - T.V.A.		0	0	0	0	0	15,236
Payments in-Lieu-of Taxes - Other		0	0	0	0	0	34,778
<u>County Local Option Taxes</u>							
Local Option Sales Tax		0	0	0	0	0	5,352,904
Hotel/Motel Tax		0	0	0	0	0	682,265
Wheel Tax		0	0	0	0	0	2,353,557
Litigation Tax - General		0	0	0	0	0	509,582
Litigation Tax - Special Purpose		0	0	0	0	0	245,864
Litigation Tax - Jail, Workhouse, or Courthouse		0	0	0	0	0	106,547
Litigation Tax - Victim/Offender Mediation Center		0	0	0	0	0	58,011
Litigation Tax - Courtroom Security		0	0	0	0	0	118,084
Business Tax		0	0	0	0	0	835,040
Mineral Severance Tax		0	0	0	0	0	129,482
Adequate Facilities/Development Tax		0	0	0	0	0	938,474
<u>Statutory Local Taxes</u>							
Bank Excise Tax		0	0	0	8,276	0	173,710
Wholesale Beer Tax		0	0	0	0	0	538,723
Interstate Telecommunications Tax		0	0	0	0	0	2,526
Total Local Taxes	\$	2,344 \$	0 \$	0 \$	1,554,063 \$	938,474 \$	47,305,527
<u>Licenses and Permits</u>							
<u>Licenses</u>							
Cable TV Franchise	\$	0 \$	0 \$	0 \$	0 \$	0 \$	464,683
<u>Permits</u>							
Building Permits	\$	0 \$	0 \$	0 \$	0 \$	295,631 \$	422,330
Total Licenses and Permits	\$	0 \$	0 \$	0 \$	0 \$	295,631 \$	887,013

(Continued)

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

	Capital Projects Funds						Total
	Sanitation Projects	High School Building Fund	HUD Grant Projects	Highway Capital Projects	Other Capital Projects		
<u>Fines, Forfeitures, and Penalties</u>							
<u>Circuit Court</u>							
Fines	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	35,188
Officers Costs	0	0	0	0	0	0	26,516
Drug Control Fines	0	0	0	0	0	0	19,852
Jail Fees	0	0	0	0	0	0	3,570
Data Entry Fee - Circuit Court	0	0	0	0	0	0	2,886
<u>Criminal Court</u>							
Drug Court Fees	0	0	0	0	0	0	11,536
<u>General Sessions Court</u>							
Fines	0	0	0	0	0	0	92,111
Officers Costs	0	0	0	0	0	0	106,811
Game and Fish Fines	0	0	0	0	0	0	1,026
Drug Control Fines	0	0	0	0	0	0	30,909
Drug Court Fees	0	0	0	0	0	0	28,109
Jail Fees	0	0	0	0	0	0	41,013
Data Entry Fee - General Sessions Court	0	0	0	0	0	0	17,750
<u>Juvenile Court</u>							
Fines	0	0	0	0	0	0	12,873
Officers Costs	0	0	0	0	0	0	10,870
Jail Fees	0	0	0	0	0	0	2,660
DUI Treatment Fines	0	0	0	0	0	0	140
Data Entry Fee - Juvenile Court	0	0	0	0	0	0	1,723
<u>Chancery Court</u>							
Officers Costs	0	0	0	0	0	0	27,960
Data Entry Fee - Chancery Court	0	0	0	0	0	0	5,149
<u>Other Courts - In-county</u>							
Fines	0	0	0	0	0	0	11,460
<u>Other Fines, Forfeitures, and Penalties</u>							
Proceeds from Confiscated Property	0	0	0	0	0	0	11,938
Total Fines, Forfeitures, and Penalties	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	502,050

(Continued)

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

	Capital Projects Funds						Total
	Sanitation Projects	High School Building Fund	HUD Grant Projects	Highway Capital Projects	Other Capital Projects		
<u>Charges for Current Services</u>							
<u>General Service Charges</u>							
Patient Charges	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,817,130	
Zoning Studies	0	0	0	0	0	17,582	
Health Department Collections	0	0	0	0	0	17,877	
Other General Service Charges	0	0	0	0	0	185,514	
Water Tap Sales	0	0	0	0	32,150	32,150	
Service Charges	0	0	0	0	0	40,060	
<u>Fees</u>							
Engineer Review Fees	0	0	0	0	0	83,796	
Recreation Fees	0	0	0	0	0	1,275	
Copy Fees	0	0	0	0	0	7,642	
Greenbelt Late Application Fee	0	0	0	0	0	100	
Telephone Commissions	0	0	0	0	0	79,161	
Vending Machine Collections	0	0	0	0	0	38,844	
Constitutional Officers' Fees and Commissions	0	0	0	0	0	2,636,917	
Data Processing Fee - Register	0	0	0	0	0	47,802	
Probation Fees	0	0	0	0	0	406,216	
Data Processing Fee - Sheriff	0	0	0	0	0	8,312	
Sexual Offender Registration Fees - Sheriff	0	0	0	0	0	6,000	
<u>Education Charges</u>							
Tuition - Adult Education	0	0	0	0	0	33,900	
<u>Other Charges for Services</u>							
Other Charges for Services	0	0	0	0	0	985	
Total Charges for Current Services	\$ 0	\$ 0	\$ 0	\$ 0	\$ 32,150	\$ 5,461,263	
<u>Other Local Revenues</u>							
<u>Recurring Items</u>							
Investment Income	\$ 0	\$ 1,644	\$ 0	\$ 0	\$ 0	\$ 945,289	
Lease/Rentals	0	0	0	0	0	75,787	
Sale of Maps	0	0	0	0	0	361	
Sale of Recycled Materials	0	0	0	0	0	158,029	

(Continued)

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

	Capital Projects Funds						Total
	Sanitation Projects	High School Building Fund	HUD Grant Projects	Highway Capital Projects	Other Capital Projects		
<u>Other Local Revenues (Cont.)</u>							
<u>Recurring Items (Cont.)</u>							
Miscellaneous Refunds	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	164,015
Nonrecurring Items							
Sale of Equipment	0	0	0	0	0	0	29,872
Contributions and Gifts	0	0	0	0	0	0	6,448
<u>Other Local Revenues</u>							
Other Local Revenues	0	0	0	0	0	0	86,401
<u>Total Other Local Revenues</u>	\$ 0 \$	1,644 \$	0 \$	0 \$	0 \$	0 \$	1,466,202
<u>Fees Received from County Officials</u>							
<u>Excess Fees</u>							
County Clerk	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	173,000
Circuit Court Clerk	0	0	0	0	0	0	161,625
Criminal Court Clerk	0	0	0	0	0	0	188
Register	0	0	0	0	0	0	382,891
Trustee	0	0	0	0	0	0	1,801,255
<u>Fees in-Lieu-of Salary</u>							
General Sessions Court Clerk	0	0	0	0	0	0	304
Clerk and Master	0	0	0	0	0	0	335,651
Sheriff	0	0	0	0	0	0	101,506
<u>Total Fees Received from County Officials</u>	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	2,956,420
<u>State of Tennessee</u>							
<u>General Government Grants</u>							
Juvenile Services Program	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	9,000
State Reappraisal Grant	0	0	0	0	0	0	25,006
<u>Public Safety Grants</u>							
Law Enforcement Training Programs	0	0	0	0	0	0	49,800
Drug Control Grants	0	0	0	0	0	0	3,165
<u>Health and Welfare Grants</u>							
Health Department Programs	0	0	0	0	0	0	714,308

(Continued)

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

	Capital Projects Funds							Total
	Sanitation Projects	High School Building Fund	HUD Grant Projects	Highway Capital Projects	Other Capital Projects			
<u>State of Tennessee (Cont.)</u>								
<u>Public Works Grants</u>								
State Aid Program	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 72,481
Litter Program	0	0	0	0	0	0	0	70,511
<u>Other State Revenues</u>								
Flood Control	0	0	0	0	0	0	0	31,806
Income Tax	0	0	0	0	0	0	0	743,231
Beer Tax	0	0	0	0	0	0	0	17,778
Alcoholic Beverage Tax	0	0	0	0	0	0	0	115,066
Mixed Drink Tax	0	0	0	0	0	0	0	6,930
State Revenue Sharing - T. V. A.	0	0	0	0	0	0	0	1,122,716
Contracted Prisoner Boarding	0	0	0	0	0	0	0	667,625
Gasoline and Motor Fuel Tax	0	0	0	0	0	0	0	2,288,068
Petroleum Special Tax	0	0	0	0	0	0	0	71,323
Registrar's Salary Supplement	0	0	0	0	0	0	0	8,190
Other State Grants	0	0	0	0	0	0	0	81,868
Other State Revenues	0	0	0	0	0	0	0	36,784
Total State of Tennessee	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 6,135,656
<u>Federal Government</u>								
<u>Federal Through State</u>								
Civil Defense Reimbursement	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 50,846
Homeland Security Grants	0	0	0	0	0	0	0	583,758
Law Enforcement Grants	0	0	0	0	0	0	0	33,234
ARRA Grant No. 1	0	0	0	0	0	0	0	28,290
ARRA Grant No. 2	0	0	0	0	0	0	0	61,502
ARRA Grant No. 3	0	0	0	0	0	0	0	4,456
Other Federal through State	0	0	201,957	0	0	0	0	201,957
<u>Direct Federal Revenue</u>								
Other Direct Federal Revenue	0	0	0	0	0	0	0	75,234
Total Federal Government	\$ 0	\$ 0	\$ 201,957	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,039,277

(Continued)

Exhibit L-6

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

	Capital Projects Funds						Total
	Sanitation Projects	High School Building Fund	HUD Grant Projects	Highway Capital Projects	Other Capital Projects		
Other Governments and Citizens Groups							
<u>Other Governments</u>							
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 126,324
<u>Citizens Groups</u>							
Donations	0	0	0	0	0	0	9,800
Other	0	0	0	0	0	0	300
<u>Total Other Governments and Citizens Groups</u>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 136,424
<u>Total</u>	\$ 2,344	\$ 1,644	\$ 201,957	\$ 1,554,063	\$ 1,266,255	\$ 65,889,832	

Exhibit L-7

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

	General Purpose School	School Federal Projects	Central Cafeteria	Extended School Program	Education Capital Projects	Total
<u>Local Taxes</u>						
<u>County Property Taxes</u>						
Current Property Tax	\$ 31,353,068	\$ 0	\$ 0	\$ 0	\$ 0	\$ 31,353,068
Trustee's Collections - Prior Year	599,772	0	0	0	0	599,772
Trustee's Collections - Bankruptcy	13,922	0	0	0	0	13,922
Circuit/Clerk & Master Collections - Prior Years	257,893	0	0	0	0	257,893
Interest and Penalty	140,510	0	0	0	0	140,510
<u>County Local Option Taxes</u>						
Local Option Sales Tax	7,874,828	0	0	0	0	7,874,828
<u>Statutory Local Taxes</u>						
Bank Excise Tax	173,661	0	0	0	0	173,661
Interstate Telecommunications Tax	5,554	0	0	0	0	5,554
Total Local Taxes	\$ 40,419,208	\$ 0	\$ 0	\$ 0	\$ 0	\$ 40,419,208
<u>Licenses and Permits</u>						
<u>Licenses</u>						
Marriage Licenses	\$ 5,610	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,610
Total Licenses and Permits	\$ 5,610	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,610
<u>Charges for Current Services</u>						
<u>Education Charges</u>						
Tuition - Other	\$ 0	\$ 0	\$ 0	\$ 2,454,999	\$ 0	\$ 2,454,999
Lunch Payments - Children	0	0	1,294,443	0	0	1,294,443
Lunch Payments - Adults	0	0	50,452	0	0	50,452
Income from Breakfast	0	0	113,861	0	0	113,861
A la carte Sales	0	0	1,904,796	0	0	1,904,796
Receipts from Individual Schools	87,556	0	0	0	0	87,556
<u>Other Charges for Services</u>						
Other Charges for Services	129,667	2,232	6,464	0	0	138,363
Total Charges for Current Services	\$ 217,223	\$ 2,232	\$ 3,370,016	\$ 2,454,999	\$ 0	\$ 6,044,470

(Continued)

Exhibit L-7

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

	General Purpose School	School Federal Projects	Central Cafeteria	Extended School Program	Education Capital Projects	Total
<u>Other Local Revenues</u>						
<u>Recurring Items</u>						
Investment Income	0 \$	0 \$	18,892 \$	0 \$	11,793 \$	30,685
Refund of Telecommunication and Internet Fees (E-Rate)	57,047	0	0	0	0	57,047
Miscellaneous Refunds	23,173	0	24,985	0	300,592	348,750
<u>Nonrecurring Items</u>						
Sale of Equipment	2,899	0	0	0	0	2,899
Contributions and Gifts	121,146	0	0	0	0	121,146
<u>Other Local Revenues</u>	125,618	0	0	0	0	125,618
Other Local Revenues	329,883 \$	0 \$	43,877 \$	0 \$	312,385 \$	686,145
Total Other Local Revenues						
<u>State of Tennessee</u>						
<u>General Government Grants</u>						
On-Behalf Contributions for OPEB	16,873 \$	0 \$	0 \$	0 \$	0 \$	16,873
<u>State Education Funds</u>						
Basic Education Program	49,834,399	0	0	0	0	49,834,399
Basic Education Program - ARRA	2,608,600	0	0	0	0	2,608,600
Early Childhood Education	812,638	0	0	0	0	812,638
Energy Efficient School Initiative	0	0	0	0	324,733	324,733
Driver Education	9,482	0	0	0	0	9,482
Coordinated School Health - ARRA	100,000	0	0	0	0	100,000
Family Resource Centers - ARRA	0	33,300	0	0	0	33,300
Career Ladder Program	502,128	0	0	0	0	502,128
Career Ladder - Extended Contract - ARRA	108,259	0	0	0	0	108,259
<u>Other State Revenues</u>						
Other State Grants	59,498	0	0	0	0	59,498
Safe Schools - ARRA	0	30,600	0	0	0	30,600
Total State of Tennessee	54,051,877 \$	63,900 \$	0 \$	0 \$	324,733 \$	54,440,510

(Continued)

Exhibit L-7

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

	General Purpose School	School Federal Projects	Central Cafeteria	Extended School Program	Education Capital Projects	Total
<u>Federal Government</u>						
<u>Federal Through State</u>						
USDA School Lunch Program	\$ 0	\$ 0	\$ 1,559,373	\$ 0	\$ 0	\$ 1,559,373
Breakfast	0	0	299,557	0	0	299,557
Adult Education State Grant Program	181,417	0	0	0	0	181,417
Vocational Education - Basic Grants to States	13,067	192,014	0	0	0	205,081
Title I Grants to Local Education Agencies	0	1,178,047	0	0	0	1,178,047
Special Education - Grants to States	199,675	5,741,465	0	0	0	5,941,140
Special Education Preschool Grants	0	184,705	0	0	0	184,705
English Language Acquisition Grants	0	43,958	0	0	0	43,958
Safe and Drug-free Schools - State Grants	0	36,604	0	0	0	36,604
Education for Homeless Children and Youth	0	6,718	0	0	0	6,718
Eisenhower Professional Development State Grants	0	519,991	0	0	0	519,991
Other Federal through State	31,662	0	0	0	0	31,662
<u>Direct Federal Revenue</u>	150,552	0	0	0	0	150,552
ROTC Reimbursement	440,765	210,479	0	0	0	651,244
Other Direct Federal Revenue						
Total Federal Government	\$ 1,017,138	\$ 8,113,981	\$ 1,858,930	\$ 0	\$ 0	\$ 10,990,049
<u>Other Governments and Citizens Groups</u>						
<u>Other Governments</u>						
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 10,311,303	\$ 10,311,303
Contracted Services	515,579	0	0	0	0	515,579
Total Other Governments and Citizens Groups	\$ 515,579	\$ 0	\$ 0	\$ 0	\$ 10,311,303	\$ 10,826,882
Total	\$ 96,556,518	\$ 8,180,113	\$ 5,272,823	\$ 2,454,999	\$ 10,948,421	\$ 123,412,874

Exhibit L-8

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

General Fund

General Government

County Commission

Board and Committee Members Fees	\$	120,000	
Social Security		7,440	
State Retirement		700	
Employer Medicare		1,740	
Audit Services		26,643	
Contributions		2,500	
Total County Commission			\$ 159,023

Board of Equalization

Board and Committee Members Fees	\$	7,586	
Social Security		481	
Unemployment Compensation		175	
Employer Medicare		115	
Office Supplies		332	
Total Board of Equalization			8,689

Beer Board

Board and Committee Members Fees	\$	2,325	
Social Security		136	
Unemployment Compensation		26	
Employer Medicare		32	
Total Beer Board			2,519

Other Boards and Committees

Board and Committee Members Fees	\$	9,800	
Social Security		608	
Unemployment Compensation		27	
Employer Medicare		142	
Other Charges		32	
Total Other Boards and Committees			10,609

County Mayor/Executive

County Official/Administrative Officer	\$	90,795	
Secretary(ies)		30,382	
Longevity Pay		2,900	
Other Salaries and Wages		38,335	
Social Security		9,856	
State Retirement		20,301	
Employee and Dependent Insurance		29,652	
Unemployment Compensation		256	

(Continued)

Exhibit L-8

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

General Fund (Cont.)

General Government (Cont.)

County Mayor/Executive (Cont.)

Employer Medicare	\$	2,305	
Communication		2,750	
Legal Services		147	
Legal Notices, Recording, and Court Costs		14,417	
Maintenance and Repair Services - Office Equipment		419	
Postal Charges		660	
Rentals		2,400	
Travel		167	
Other Contracted Services		115	
Food Supplies		460	
Office Supplies		1,441	
Other Supplies and Materials		70	
Other Charges		813	
Office Equipment		334	
Total County Mayor/Executive			\$ 248,975

County Attorney

County Official/Administrative Officer	\$	72,874	
Social Security		4,467	
State Retirement		9,109	
Employee and Dependent Insurance		9,884	
Unemployment Compensation		128	
Employer Medicare		1,045	
Legal Notices, Recording, and Court Costs		2,196	
Other Contracted Services		97,280	
Office Supplies		1,982	
Data Processing Equipment		3,305	
Total County Attorney			202,270

Election Commission

County Official/Administrative Officer	\$	64,993	
Assistant(s)		56,024	
Deputy(ies)		114,727	
Longevity Pay		4,800	
Overtime Pay		5,568	
Other Salaries and Wages		24,392	
Board and Committee Members Fees		2,880	
Election Workers		44,570	
Social Security		16,598	
State Retirement		27,622	

(Continued)

Exhibit L-8

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

General Fund (Cont.)

General Government (Cont.)

Election Commission (Cont.)

Employee and Dependent Insurance	\$	59,304	
Unemployment Compensation		1,700	
Employer Medicare		3,882	
Communication		8,788	
Dues and Memberships		1,675	
Legal Notices, Recording, and Court Costs		23,489	
Maintenance and Repair Services - Buildings		860	
Maintenance and Repair Services - Equipment		23,375	
Postal Charges		15,460	
Rentals		11,118	
Travel		4,446	
Other Contracted Services		6,419	
Office Supplies		24,903	
Total Election Commission			\$ 547,593

Register of Deeds

Social Security	\$	17,729	
State Retirement		37,324	
Employee and Dependent Insurance		69,188	
Employer Medicare		4,146	
Communication		2,793	
Data Processing Services		37,985	
Dues and Memberships		924	
Maintenance and Repair Services - Office Equipment		2,734	
Postal Charges		6,329	
Rentals		7,366	
Travel		1,092	
Other Contracted Services		5,393	
Office Supplies		5,034	
Premiums on Corporate Surety Bonds		100	
Data Processing Equipment		13,471	
Total Register of Deeds			211,608

Planning

County Official/Administrative Officer	\$	55,175	
Assistant(s)		70,925	
Data Processing Personnel		43,426	
Secretary(ies)		26,237	
Longevity Pay		6,100	
Social Security		12,147	

(Continued)

Exhibit L-8

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

General Fund (Cont.)

General Government (Cont.)

Planning (Cont.)

State Retirement	\$	21,233	
Employee and Dependent Insurance		49,420	
Unemployment Compensation		644	
Employer Medicare		2,841	
Communication		2,807	
Consultants		11,926	
Dues and Memberships		660	
Legal Notices, Recording, and Court Costs		4,821	
Maintenance and Repair Services - Office Equipment		12,203	
Postal Charges		220	
Printing, Stationery, and Forms		178	
Travel		3,078	
Other Contracted Services		2,000	
Office Supplies		7,302	
In Service/Staff Development		4,045	
Other Charges		33,189	
Data Processing Equipment		8,200	
Office Equipment		6,980	
Total Planning			\$ 385,757

Codes Compliance

Assistant(s)	\$	33,260	
Supervisor/Director		46,764	
Accountants/Bookkeepers		57,104	
Longevity Pay		5,300	
Social Security		8,586	
State Retirement		17,804	
Employee and Dependent Insurance		49,420	
Unemployment Compensation		467	
Employer Medicare		2,008	
Communication		3,127	
Dues and Memberships		87	
Maintenance and Repair Services - Equipment		126	
Postal Charges		47	
Printing, Stationery, and Forms		388	
Rentals		1,286	
Travel		10,444	
Office Supplies		1,135	
Total Codes Compliance			237,353

(Continued)

Exhibit L-8

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

General Fund (Cont.)

General Government (Cont.)

Other General Administration

ADA Coordinator	\$	27,494	
Longevity Pay		1,700	
Social Security		1,810	
State Retirement		3,649	
Employee and Dependent Insurance		9,884	
Unemployment Compensation		128	
Employer Medicare		423	
Postal Charges		264	
Office Supplies		446	
Other Supplies and Materials		449	
Total Other General Administration			\$ 46,247

Preservation of Records

Supervisor/Director	\$	33,337	
Part-time Personnel		11,500	
Longevity Pay		1,100	
Overtime Pay		170	
Social Security		2,848	
State Retirement		4,326	
Employee and Dependent Insurance		9,884	
Unemployment Compensation		233	
Employer Medicare		666	
Communication		1,573	
Maintenance and Repair Services - Buildings		331	
Postal Charges		194	
Rentals		4,204	
Travel		230	
Other Contracted Services		15,000	
Office Supplies		2,855	
Other Supplies and Materials		12,502	
Other Charges		594	
Office Equipment		1,191	
Total Preservation of Records			102,738

Finance

Accounting and Budgeting

Supervisor/Director	\$	118,732	
Salary Supplements		10,000	
Clerical Personnel		374,998	
Longevity Pay		12,000	

(Continued)

Exhibit L-8

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

General Fund (Cont.)

Finance (Cont.)

Accounting and Budgeting (Cont.)

In-Service Training	\$	1,932	
Social Security		27,324	
State Retirement		40,689	
Employee and Dependent Insurance		128,492	
Unemployment Compensation		867	
Employer Medicare		6,863	
Communication		8,117	
Consultants		3,000	
Evaluation and Testing		93	
Legal Notices, Recording, and Court Costs		1,929	
Maintenance and Repair Services - Office Equipment		14,856	
Postal Charges		12,426	
Rentals		6,475	
Travel		654	
Other Contracted Services		11,234	
Office Supplies		19,975	
Premiums on Corporate Surety Bonds		289	
In Service/Staff Development		1,657	
Other Charges		699	
Office Equipment		5,044	
Total Accounting and Budgeting			\$ 808,345

Property Assessor's Office

County Official/Administrative Officer	\$	72,214
Assessment Personnel		365,982
Salary Supplements		750
Part-time Personnel		15,486
Longevity Pay		11,700
Social Security		32,709
State Retirement		61,743
Employee and Dependent Insurance		158,144
Unemployment Compensation		2,497
Employer Medicare		7,650
Audit Services		80,000
Communication		11,417
Data Processing Services		30,580
Dues and Memberships		1,493
Maintenance and Repair Services - Office Equipment		2,556
Maintenance and Repair Services - Vehicles		1,604
Postal Charges		5,682

(Continued)

Exhibit L-8

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

General Fund (Cont.)Finance (Cont.)Property Assessor's Office (Cont.)

Travel	\$	4,118	
Gasoline		17,500	
Office Supplies		3,834	
Other Supplies and Materials		4,514	
Other Charges		17,928	
Office Equipment		4,801	
Total Property Assessor's Office			\$ 914,902

Reappraisal Program

Assessment Personnel	\$	54,185	
Part-time Personnel		16,361	
Data Processing Services		7,570	
Total Reappraisal Program			78,116

County Trustee's Office

Social Security	\$	17,630	
State Retirement		36,219	
Employee and Dependent Insurance		69,188	
Unemployment Compensation		878	
Employer Medicare		4,123	
Communication		2,058	
Dues and Memberships		10	
Maintenance and Repair Services - Office Equipment		9,991	
Postal Charges		20,624	
Travel		2,319	
Office Supplies		5,783	
Refunds		104,969	
Office Equipment		6,716	
Total County Trustee's Office			280,508

County Clerk's Office

In-Service Training	\$	499	
Social Security		45,801	
State Retirement		93,801	
Employee and Dependent Insurance		177,912	
Employer Medicare		10,711	
Communication		16,563	
Dues and Memberships		734	
Maintenance and Repair Services - Buildings		1,125	
Maintenance and Repair Services - Office Equipment		12,000	

(Continued)

Exhibit L-8

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

General Fund (Cont.)

Finance (Cont.)

County Clerk's Office (Cont.)

Postal Charges	\$	18,730	
Rentals		10,654	
Travel		7,014	
Other Contracted Services		7,306	
Office Supplies		15,304	
Utilities		2,544	
Premiums on Corporate Surety Bonds		142	
Office Equipment		<u>1,864</u>	
Total County Clerk's Office	\$		422,704

Administration of Justice

Circuit Court

Attendants	\$	64,674	
Jury and Witness Expense		43,870	
Social Security		67,767	
State Retirement		129,057	
Employee and Dependent Insurance		277,752	
Unemployment Compensation		5,211	
Employer Medicare		15,849	
Communication		14,429	
Dues and Memberships		1,169	
Legal Notices, Recording, and Court Costs		3,572	
Postal Charges		13,427	
Travel		3,878	
Other Contracted Services		29,683	
Office Supplies		46,607	
Other Supplies and Materials		200	
Office Equipment		<u>46,880</u>	
Total Circuit Court			764,025

Circuit Court Judge

Judge(s)	\$	145,994	
Secretary(ies)		30,000	
Social Security		8,470	
State Retirement		21,999	
Employee and Dependent Insurance		19,768	
Unemployment Compensation		256	
Employer Medicare		2,476	
Communication		428	
Dues and Memberships		325	

(Continued)

Exhibit L-8

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

General Fund (Cont.)

Administration of Justice (Cont.)

Circuit Court Judge (Cont.)

Postal Charges	\$	132	
Library Books/Media		469	
Office Supplies		1,374	
Other Supplies and Materials		89	
Liability Insurance		1,353	
Office Equipment		1,770	
Total Circuit Court Judge			\$ 234,903

General Sessions Judge

Judge(s)	\$	291,988	
Secretary(ies)		39,973	
Temporary Personnel		22,350	
Longevity Pay		2,300	
Social Security		17,380	
State Retirement		44,576	
Employee and Dependent Insurance		29,652	
Unemployment Compensation		345	
Employer Medicare		5,089	
Communication		4,056	
Dues and Memberships		1,499	
Postal Charges		610	
Travel		1,591	
Library Books/Media		3,887	
Office Supplies		513	
Other Supplies and Materials		275	
Liability Insurance		2,706	
Communication Equipment		560	
Office Equipment		1,346	
Total General Sessions Judge			470,696

Drug Court

Supervisor/Director	\$	88,220	
Longevity Pay		1,600	
Social Security		5,261	
State Retirement		11,360	
Employee and Dependent Insurance		19,768	
Unemployment Compensation		276	
Employer Medicare		1,231	
Communication		2,291	
Contracts with Private Agencies		1,324	

(Continued)

Exhibit L-8

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

General Fund (Cont.)

Administration of Justice (Cont.)

Drug Court (Cont.)

Postal Charges	\$	132	
Rentals		1,707	
Travel		2,361	
Office Supplies		1,993	
Other Supplies and Materials		487	
Liability Insurance		3,000	
Total Drug Court			\$ 141,011

Chancery Court

County Official/Administrative Officer	\$	72,214	
Clerical Personnel		246,106	
Attendants		17,340	
Part-time Personnel		17,934	
Longevity Pay		15,600	
Overtime Pay		305	
Social Security		21,684	
State Retirement		44,170	
Employee and Dependent Insurance		79,072	
Unemployment Compensation		1,372	
Employer Medicare		5,071	
Communication		7,526	
Dues and Memberships		834	
Maintenance and Repair Services - Office Equipment		1,423	
Postal Charges		3,859	
Rentals		3,661	
Travel		110	
Other Contracted Services		543	
Office Supplies		14,256	
Premiums on Corporate Surety Bonds		641	
Office Equipment		9,182	
Total Chancery Court			562,903

Judicial Commissioners

Assistant(s)	\$	40,486	
Supervisor/Director		50,661	
Part-time Personnel		25,433	
Longevity Pay		7,300	
Other Salaries and Wages		151,939	
In-Service Training		3,275	
Social Security		16,400	

(Continued)

Exhibit L-8

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

General Fund (Cont.)

Administration of Justice (Cont.)

Judicial Commissioners (Cont.)

State Retirement	\$	32,933	
Employee and Dependent Insurance		59,304	
Unemployment Compensation		1,163	
Employer Medicare		3,836	
Communication		1,416	
Dues and Memberships		450	
Maintenance and Repair Services - Equipment		1,525	
Travel		1,077	
Other Contracted Services		274	
Office Supplies		497	
Office Equipment		2,581	
Total Judicial Commissioners			\$ 400,550

Probation Services

Probation Officer(s)	\$	121,606	
Longevity Pay		1,600	
Social Security		7,438	
State Retirement		14,653	
Employee and Dependent Insurance		29,652	
Unemployment Compensation		554	
Employer Medicare		1,739	
Communication		3,536	
Postal Charges		492	
Rentals		4,110	
Other Contracted Services		38,665	
Drugs and Medical Supplies		16,349	
Office Supplies		3,861	
Other Charges		810	
Office Equipment		1,000	
Total Probation Services			246,065

Courtroom Security

Maintenance and Repair Services - Equipment	\$	4,836	
Other Equipment		11,188	
Total Courtroom Security			16,024

Public Safety

Sheriff's Department

County Official/Administrative Officer	\$	79,436	
Deputy(ies)		2,349,269	

(Continued)

Exhibit L-8

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

General Fund (Cont.)

Public Safety (Cont.)

Sheriff's Department (Cont.)

Detective(s)	\$	251,524	
Captain(s)		202,334	
Lieutenant(s)		401,422	
Sergeant(s)		331,021	
Data Processing Personnel		11,959	
Salary Supplements		49,800	
Dispatchers/Radio Operators		314,116	
Secretary(ies)		86,238	
Longevity Pay		153,600	
Other Salaries and Wages		156,356	
In-Service Training		11,006	
Social Security		266,982	
State Retirement		524,981	
Employee and Dependent Insurance		1,022,994	
Unemployment Compensation		13,812	
Employer Medicare		62,439	
Communication		48,069	
Dues and Memberships		2,700	
Maintenance and Repair Services - Buildings		3,436	
Maintenance and Repair Services - Vehicles		79,314	
Medical and Dental Services		510	
Postal Charges		5,273	
Travel		8,243	
Gasoline		231,251	
Office Supplies		12,185	
Uniforms		38,333	
Other Supplies and Materials		12,501	
Premiums on Corporate Surety Bonds		142	
Communication Equipment		187,833	
Motor Vehicles		37,010	
Office Equipment		47,733	
Transportation Equipment		6,438	
Total Sheriff's Department			\$ 7,010,260

Special Patrols

Other Contracted Services	\$	3,354	
Total Special Patrols			3,354

Drug Enforcement

Detective(s)	\$	83,741	
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(Continued)

Exhibit L-8

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

General Fund (Cont.)

Public Safety (Cont.)

Drug Enforcement (Cont.)

Lieutenant(s)	\$	45,698	
Sergeant(s)		43,992	
Social Security		10,709	
State Retirement		21,679	
Employee and Dependent Insurance		39,536	
Unemployment Compensation		551	
Employer Medicare		2,505	
Gasoline		10,000	
Instructional Supplies and Materials		5,231	
Uniforms		4,200	
Communication Equipment		1,728	
Total Drug Enforcement			\$ 269,570

Jail

Assistant(s)	\$	57,075
Deputy(ies)		2,726,102
Captain(s)		43,493
Lieutenant(s)		154,539
Sergeant(s)		108,329
Secretary(ies)		55,848
Cafeteria Personnel		52,389
Part-time Personnel		22,750
Longevity Pay		1,200
Other Salaries and Wages		23,585
In-Service Training		8,105
Social Security		194,319
State Retirement		277,169
Employee and Dependent Insurance		1,116,892
Unemployment Compensation		15,612
Employer Medicare		45,446
Communication		12,073
Maintenance and Repair Services - Buildings		3,940
Maintenance and Repair Services - Vehicles		2,785
Medical and Dental Services		301,410
Coal		135,321
Custodial Supplies		75,915
Drugs and Medical Supplies		299,991
Food Preparation Supplies		3,922
Food Supplies		341,724
Gasoline		32,000

(Continued)

Exhibit L-8

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

General Fund (Cont.)

Public Safety (Cont.)

Jail (Cont.)

Office Supplies	\$	7,448	
Uniforms		16,507	
Other Supplies and Materials		2,184	
Communication Equipment		12,046	
Office Equipment		10,290	
Total Jail			\$ 6,160,409

Workhouse

County Official/Administrative Officer	\$	7,035	
Guards		54,862	
Social Security		3,801	
State Retirement		7,188	
Employee and Dependent Insurance		19,768	
Unemployment Compensation		229	
Employer Medicare		889	
Gasoline		11,714	
Prisoners Clothing		5,612	
Uniforms		408	
Other Supplies and Materials		12,752	
Total Workhouse			124,258

Juvenile Services

Assistant(s)	\$	101,579	
Probation Officer(s)		57,279	
Longevity Pay		4,200	
Social Security		9,923	
State Retirement		20,382	
Employee and Dependent Insurance		49,420	
Unemployment Compensation		623	
Employer Medicare		2,321	
Communication		1,689	
Dues and Memberships		492	
Postal Charges		541	
Travel		4,460	
Other Contracted Services		27,928	
Office Supplies		1,126	
Other Supplies and Materials		1,100	
Office Equipment		3,658	
Total Juvenile Services			286,721

(Continued)

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

General Fund (Cont.)

Public Safety (Cont.)

Civil Defense

County Official/Administrative Officer	\$	55,888
Assistant(s)		94,048
Captain(s)		175,575
Lieutenant(s)		122,418
Accountants/Bookkeepers		37,113
Data Processing Personnel		36,234
Guidance Personnel		38,584
Psychological Personnel		41,662
Salary Supplements		32,400
Mechanic(s)		70,941
Dispatchers/Radio Operators		95,884
Secretary(ies)		26,212
Temporary Personnel		150,388
Longevity Pay		91,700
Overtime Pay		272,389
Other Salaries and Wages		2,895,435
In-Service Training		28,080
Social Security		257,371
State Retirement		403,340
Employee and Dependent Insurance		1,018,052
Unemployment Compensation		15,201
Employer Medicare		60,192
Communication		36,319
Laundry Service		10,304
Maintenance and Repair Services - Vehicles		135,003
Postal Charges		815
Rentals		12,463
Travel		2,999
Other Contracted Services		36,139
Custodial Supplies		9,680
Diesel Fuel		114,031
Drugs and Medical Supplies		157,145
Office Supplies		3,031
Uniforms		46,090
Utilities		96,392
Other Supplies and Materials		8,950
Workers' Compensation Insurance		266,000
Other Charges		3,842
Communication Equipment		20,445
Data Processing Equipment		11,870

(Continued)

Exhibit L-8

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

General Fund (Cont.)

Public Safety (Cont.)

Civil Defense (Cont.)

Office Equipment	\$	5,298	
Other Equipment		104,590	
Total Civil Defense			\$ 7,100,513

Other Emergency Management

Other Salaries and Wages	\$	17,690	
Total Other Emergency Management			17,690

County Coroner/Medical Examiner

County Official/Administrative Officer	\$	24,675	
Secretary(ies)		3,500	
Communication		1,400	
Other Contracted Services		52,105	
Office Supplies		3,074	
Total County Coroner/Medical Examiner			84,754

Public Safety Grant Programs

Other Capital Outlay	\$	275,680	
Total Public Safety Grant Programs			275,680

Public Health and Welfare

Local Health Center

Communication	\$	5,031	
Maintenance and Repair Services - Equipment		7,678	
Custodial Supplies		1,624	
Drugs and Medical Supplies		8,279	
Office Supplies		5,035	
Utilities		20,866	
Office Equipment		543	
Total Local Health Center			49,056

Other Local Health Services

Medical Personnel	\$	482,679	
Longevity Pay		9,600	
Overtime Pay		3,817	
Social Security		30,211	
State Retirement		56,154	
Employee and Dependent Insurance		158,144	
Unemployment Compensation		2,328	
Employer Medicare		7,066	

(Continued)

Exhibit L-8

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

General Fund (Cont.)

Public Health and Welfare (Cont.)

Other Local Health Services (Cont.)

Travel	\$ 10,907	
Other Contracted Services	10,752	
Other Supplies and Materials	488	
Total Other Local Health Services		\$ 772,146

Appropriation to State

Salary Supplements	\$ 72,493	
Total Appropriation to State		72,493

Other Local Welfare Services

Contributions	\$ 4,400	
Total Other Local Welfare Services		4,400

Other Public Health and Welfare

Clerical Personnel	\$ 26,965	
Longevity Pay	1,200	
Social Security	1,736	
State Retirement	3,521	
Employee and Dependent Insurance	9,884	
Unemployment Compensation	128	
Employer Medicare	406	
Office Supplies	200	
Total Other Public Health and Welfare		44,040

Social, Cultural, and Recreational Services

Libraries

Contributions	\$ 677,613	
Total Libraries		677,613

Other Social, Cultural, and Recreational

Contributions	\$ 60,000	
Total Other Social, Cultural, and Recreational		60,000

Agriculture and Natural Resources

Agriculture Extension Service

Assistant(s)	\$ 40,248	
Longevity Pay	400	
Social Security	2,296	
State Retirement	2,741	
Employee and Dependent Insurance	19,768	

(Continued)

Exhibit L-8

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

General Fund (Cont.)

Agriculture and Natural Resources (Cont.)

Agriculture Extension Service (Cont.)

Unemployment Compensation	\$	255	
Employer Medicare		537	
Communication		2,913	
Dues and Memberships		444	
Matching Share		115,869	
Travel		1,528	
Office Equipment		7,113	
Total Agriculture Extension Service			\$ 194,112

Forest Service

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

Soil Conservation

Secretary(ies)	\$	26,465	
Longevity Pay		1,300	
Social Security		1,521	
State Retirement		3,471	
Employee and Dependent Insurance		9,884	
Unemployment Compensation		128	
Employer Medicare		356	
Contributions		16,500	
Total Soil Conservation			59,625

Other Operations

Tourism

Supervisor/Director	\$	45,546	
Part-time Personnel		13,869	
Longevity Pay		800	
Social Security		3,733	
State Retirement		6,783	
Employee and Dependent Insurance		9,884	
Unemployment Compensation		303	
Employer Medicare		873	
Advertising		18,266	
Communication		3,608	
Dues and Memberships		4,424	
Postal Charges		2,624	
Printing, Stationery, and Forms		6,368	
Travel		6,873	

(Continued)

Exhibit L-8

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

General Fund (Cont.)

Other Operations (Cont.)

Tourism (Cont.)

Office Supplies	\$	1,280	
Other Charges		8,692	
Office Equipment		1,710	
Total Tourism			\$ 135,636

Industrial Development

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

Other Economic and Community Development

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

Veterans' Services

Supervisor/Director	\$	32,807	
Secretary(ies)		30,559	
Temporary Personnel		1,740	
Longevity Pay		3,500	
Social Security		4,164	
State Retirement		8,358	
Employee and Dependent Insurance		19,768	
Unemployment Compensation		278	
Employer Medicare		974	
Communication		382	
Dues and Memberships		116	
Postal Charges		484	
Rentals		1,629	
Travel		2,453	
Office Supplies		436	
Office Equipment		2,138	
Total Veterans' Services			109,786

Other Charges

Employee and Dependent Insurance	\$	338,940	
Architects		61,339	
Audit Services		29,983	
Dues and Memberships		30,000	
Matching Share		20,000	
Refunds		227,189	
Trustee's Commission		527,562	

(Continued)

Exhibit L-8

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

General Fund (Cont.)

Other Operations (Cont.)

Other Charges (Cont.)

Other Charges	\$ 21,936	
Total Other Charges		\$ 1,256,949

Contributions to Other Agencies

Contributions	\$ 189,490	
Total Contributions to Other Agencies		189,490

ARRA Grant No. 1

Other Salaries and Wages	\$ 8,670	
Social Security	528	
State Retirement	1,084	
Employer Medicare	123	
Engineering Services	25,890	
Total ARRA Grant No. 1		36,295

ARRA Grant No. 2

Paraprofessionals	\$ 27,664	
Social Security	1,634	
State Retirement	3,325	
Employee and Dependent Insurance	9,884	
Unemployment Compensation	108	
Employer Medicare	382	
Travel	3,470	
Total ARRA Grant No. 2		46,467

ARRA Grant No. 3

Communication Equipment	\$ 4,456	
Total ARRA Grant No. 3		4,456

Highways

Capital Outlay

Highway Construction	\$ 650,000	
Total Capital Outlay		650,000

Principal on Debt

General Government

Principal on Capital Leases	\$ 296,786	
Total General Government		296,786

(Continued)

Exhibit L-8

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

General Fund (Cont.)

Interest on Debt

General Government

Interest on Capital Leases	\$ 32,293	
Total General Government	<u>32,293</u>	\$ 32,293

Total General Fund \$ 33,812,325

Courthouse and Jail Maintenance Fund

General Government

County Buildings

Supervisor/Director	\$ 36,996	
Custodial Personnel	177,881	
Maintenance Personnel	110,535	
Longevity Pay	9,700	
Overtime Pay	7,682	
Social Security	20,724	
State Retirement	39,241	
Employee and Dependent Insurance	138,376	
Unemployment Compensation	1,606	
Employer Medicare	4,847	
Maintenance and Repair Services - Buildings	11,851	
Maintenance and Repair Services - Office Equipment	4,769	
Maintenance and Repair Services - Vehicles	2,669	
Other Contracted Services	126,214	
Custodial Supplies	14,848	
Utilities	506,058	
Other Charges	31,556	
Building Improvements	12,299	
Heating and Air Conditioning Equipment	<u>116,700</u>	
Total County Buildings		\$ 1,374,552

Capital Projects

General Administration Projects

Maintenance and Repair Services - Buildings	\$ 35,349	
Trustee's Commission	834	
Building Improvements	<u>39,500</u>	
Total General Administration Projects		<u>75,683</u>

Total Courthouse and Jail Maintenance Fund 1,450,235

(Continued)

Exhibit L-8

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

Solid Waste/Sanitation Fund

Public Health and Welfare

Rabies and Animal Control

Supervisor/Director	\$	17,697	
Paraprofessionals		59,654	
Part-time Personnel		3,640	
In-Service Training		1,050	
Social Security		4,939	
State Retirement		5,930	
Employee and Dependent Insurance		19,768	
Unemployment Compensation		324	
Employer Medicare		1,155	
Communication		1,414	
Maintenance and Repair Services - Vehicles		350	
Postal Charges		132	
Other Contracted Services		11,993	
Food Supplies		210	
Gasoline		711	
Office Supplies		195	
Uniforms		795	
Utilities		4,821	
Other Supplies and Materials		671	
Building and Contents Insurance		500	
Other Equipment		1,975	
Total Rabies and Animal Control			\$ 137,924

Convenience Centers

Assistant(s)	\$	47,833
Truck Drivers		170,686
Laborers		310,248
Longevity Pay		10,200
Social Security		32,542
State Retirement		41,492
Employee and Dependent Insurance		98,840
Unemployment Compensation		3,246
Employer Medicare		7,611
Communication		8,165
Contracts with Private Agencies		680,474
Dues and Memberships		1,352
Maintenance and Repair Services - Equipment		32,884
Postal Charges		88
Rentals		22,419
Travel		876

(Continued)

Exhibit L-8

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

Solid Waste/Sanitation Fund (Cont.)

Public Health and Welfare (Cont.)

Convenience Centers (Cont.)

Other Contracted Services	\$	20,689	
Diesel Fuel		71,457	
Equipment Parts - Heavy		2,428	
Equipment Parts - Light		1,357	
Tires and Tubes		6,893	
Utilities		7,947	
Other Supplies and Materials		2,392	
Trustee's Commission		20,797	
Solid Waste Equipment		<u>1</u>	
Total Convenience Centers			\$ <u>1,602,917</u>

Total Solid Waste/Sanitation Fund \$ 1,740,841

Ambulance Service Fund

Public Health and Welfare

Ambulance/Emergency Medical Services

Health Equipment	\$	<u>318,541</u>	
Total Ambulance/Emergency Medical Services			\$ <u>318,541</u>

Total Ambulance Service Fund 318,541

Special Purpose Fund

General Government

County Buildings

Trustee's Commission	\$	44,115	
Building Improvements		<u>758,000</u>	
Total County Buildings			\$ 802,115

Principal on Debt

Education

Principal on Bonds	\$	<u>1,640,000</u>	
Total Education			1,640,000

Interest on Debt

Education

Interest on Bonds	\$	<u>281,353</u>	
Total Education			281,353

(Continued)

Exhibit L-8

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

Special Purpose Fund (Cont.)

Other Debt Service

Education

Underwriter's Discount	\$	19,012	
Other Debt Issuance Charges		54,262	
Other Debt Service		588	
Total Education			\$ 73,862

Total Special Purpose Fund \$ 2,797,330

Drug Control Fund

Public Safety

Drug Enforcement

In-Service Training	\$	14,206	
Communication		2,589	
Confidential Drug Enforcement Payments		15,000	
Dues and Memberships		468	
Tow-in Services		140	
Other Supplies and Materials		8,163	
Trustee's Commission		159	
Other Charges		21,723	
Communication Equipment		13,031	
Motor Vehicles		15,057	
Office Equipment		512	
Total Drug Enforcement			\$ 91,048

Capital Projects

Administration of Justice Projects

Other Construction	\$	17,178	
Total Administration of Justice Projects			17,178

Total Drug Control Fund 108,226

Sports and Recreation Fund

Other Operations

Contributions to Other Agencies

Contributions	\$	933,734	
Trustee's Commission		238	
Total Contributions to Other Agencies			\$ 933,972

Total Sports and Recreation Fund 933,972

(Continued)

Exhibit L-8

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

Agriculture Center Fund

Agriculture and Natural Resources

Other Agriculture and Natural Resources

County Official/Administrative Officer	\$	47,237	
Assistant(s)		27,774	
Longevity Pay		4,300	
Other Salaries and Wages		176,342	
Social Security		15,707	
State Retirement		24,723	
Employee and Dependent Insurance		69,188	
Unemployment Compensation		1,729	
Employer Medicare		3,673	
Communication		2,405	
Maintenance and Repair Services - Buildings		34,452	
Maintenance and Repair Services - Equipment		7,972	
Printing, Stationery, and Forms		330	
Other Contracted Services		29,192	
Crushed Stone		1,916	
Custodial Supplies		7,091	
Gasoline		12,620	
Office Supplies		375	
Utilities		151,478	
Other Supplies and Materials		1,121	
Trustee's Commission		1,973	
Other Charges		1,275	
Maintenance Equipment		8,811	
Office Equipment		1,214	
Total Other Agriculture and Natural Resources			\$ 632,898

Total Agriculture Center Fund \$ 632,898

Other Special Revenue Fund

Other Operations

Contributions to Other Agencies

Trustee's Commission	\$	17,257	
Total Contributions to Other Agencies			\$ 17,257

Total Other Special Revenue Fund 17,257

Constitutional Officers - Fees Fund

General Government

Register of Deeds

Constitutional Officers' Operating Expenses	\$	320,403	
Total Register of Deeds			\$ 320,403

(Continued)

Exhibit L-8

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

Constitutional Officers - Fees Fund (Cont.)

Finance

County Trustee's Office

Constitutional Officers' Operating Expenses	\$ 289,749	
Total County Trustee's Office		\$ 289,749

County Clerk's Office

Constitutional Officers' Operating Expenses	\$ 827,452	
Total County Clerk's Office		827,452

Administration of Justice

Circuit Court

Constitutional Officers' Operating Expenses	\$ 1,055,772	
Total Circuit Court		1,055,772

Chancery Court

Special Commissioner Fees/Special Master Fees	\$ 14,604	
Total Chancery Court		14,604

Public Safety

Sheriff's Department

Constitutional Officers' Operating Expenses	\$ 67,596	
Total Sheriff's Department		<u>67,596</u>

Total Constitutional Officers - Fees Fund		\$ 2,575,576
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Workers' Compensation Fund

General Government

Risk Management

Liability Insurance	\$ 516,994	
Workers' Compensation Insurance	795,155	
Other Self-Insured Claims	188,195	
Total Risk Management		<u>\$ 1,500,344</u>

Total Unemployment Compensation Fund		1,500,344
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Highway/Public Works Fund

General Government

Engineering

Supervisor/Director	\$ 49,556
In-Service Training	1,500
Employee and Dependent Insurance	9,884
Unemployment Compensation	14

(Continued)

Exhibit L-8

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

Highway/Public Works Fund (Cont.)

General Government (Cont.)

Engineering (Cont.)

Communication	\$	1,505	
Printing, Stationery, and Forms		300	
Other Contracted Services		4,864	
Office Supplies		333	
Total Engineering			\$ 67,956

Highways

Administration

County Official/Administrative Officer	\$	80,841	
Assistant(s)		67,667	
Accountants/Bookkeepers		46,436	
Clerical Personnel		29,765	
Overtime Pay		2,300	
Board and Committee Members Fees		33,600	
Dues and Memberships		3,731	
Freight Expenses		8	
Legal Notices, Recording, and Court Costs		783	
Licenses		141	
Maintenance Agreements		71	
Maintenance and Repair Services - Office Equipment		382	
Postal Charges		97	
Printing, Stationery, and Forms		511	
Rentals		3,592	
Other Contracted Services		2,991	
Data Processing Supplies		1,235	
Office Supplies		1,437	
Other Charges		468	
Building Construction		4,791	
Building Improvements		1,684	
Office Equipment		3,939	
Total Administration			286,470

Highway and Bridge Maintenance

Equipment Operators	\$	1,001,318
Truck Drivers		584,847
Laborers		146,881
State Retirement		2,468
Consultants		2,998
Engineering Services		2
Rentals		867

(Continued)

Exhibit L-8

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

Highway/Public Works Fund (Cont.)

Highways (Cont.)

Highway and Bridge Maintenance (Cont.)

Other Contracted Services	\$	109,335	
Asphalt - Hot Mix		743,360	
Asphalt - Liquid		150,000	
Concrete		263	
Crushed Stone		144,129	
Pipe - Metal		48,547	
Road Signs		11,288	
Salt		20,000	
Total Highway and Bridge Maintenance			\$ 2,966,303

Operation and Maintenance of Equipment

Foremen	\$	49,007	
Mechanic(s)		149,862	
Laborers		62,659	
Freight Expenses		24	
Maintenance and Repair Services - Equipment		71,945	
Diesel Fuel		105,767	
Equipment Parts - Heavy		62,116	
Equipment Parts - Light		63,463	
Food Supplies		368	
Garage Supplies		2,238	
Gasoline		69,958	
Lubricants		6,921	
Propane Gas		2,022	
Small Tools		2,224	
Tires and Tubes		42,574	
Other Supplies and Materials		2,431	
Total Operation and Maintenance of Equipment			693,579

Other Charges

Communication	\$	9,333	
Electricity		23,656	
Natural Gas		9,109	
Water and Sewer		2,060	
Premiums on Corporate Surety Bonds		820	
Trustee's Commission		100,615	
Total Other Charges			145,593

Employee Benefits

Social Security	\$	138,281	
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(Continued)

Exhibit L-8

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

Highway/Public Works Fund (Cont.)

Highways (Cont.)

Employee Benefits (Cont.)

State Retirement	\$	262,792	
Employee and Dependent Insurance		681,996	
Unemployment Compensation		8,730	
Employer Medicare		32,339	
Total Employee Benefits			\$ 1,124,138

Capital Outlay

Other Contracted Services	\$	139,557	
Communication Equipment		1,511	
Highway Equipment		130,906	
Motor Vehicles		8,849	
Plant Operation Equipment		2,873	
Total Capital Outlay			283,696

Total Highway/Public Works Fund \$ 5,567,735

General Debt Service Fund

Principal on Debt

General Government

Principal on Bonds	\$	1,739,652	
Principal on Notes		1,107,000	
Total General Government			\$ 2,846,652

Highways and Streets

Principal on Bonds	\$	426,305	
Total Highways and Streets			426,305

Education

Principal on Bonds	\$	4,914,043	
Total Education			4,914,043

Interest on Debt

General Government

Interest on Bonds	\$	754,296	
Interest on Notes		149,570	
Total General Government			903,866

Highways and Streets

Interest on Bonds	\$	14,494	
Total Highways and Streets			14,494

(Continued)

Exhibit L-8

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

General Debt Service Fund (Cont.)

Interest on Debt (Cont.)

Education

Interest on Bonds	\$ 3,292,437	
Total Education		\$ 3,292,437

Other Debt Service

General Government

Trustee's Commission	\$ 129,818	
Other Debt Service	38,616	
Total General Government		168,434

Highways and Streets

Other Debt Service	\$ 483	
Total Highways and Streets		483

Education

Refunds	\$ 377,694	
Other Debt Service	1,149	
Total Education		<u>378,843</u>

Total General Debt Service Fund		\$ 12,945,557
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Rural Debt Service Fund

Principal on Debt

Education

Principal on Bonds	\$ 1,240,000	
Principal on Notes	1,330,000	
Total Education		\$ 2,570,000

Interest on Debt

Education

Interest on Bonds	\$ 871,191	
Interest on Notes	88,555	
Total Education		959,746

Other Debt Service

Education

Trustee's Commission	\$ 9,369	
Other Debt Service	2,154	
Total Education		<u>11,523</u>

Total Rural Debt Service Fund		3,541,269
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(Continued)

Exhibit L-8

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

<u>Special Debt Service Fund</u>			
<u>General Government</u>			
<u>County Buildings</u>			
Trustee's Commission	\$ 1,422		
Total County Buildings	<u>1,422</u>	\$ 1,422	
Total Special Debt Service Fund			\$ 1,422
 <u>General Capital Projects Fund</u>			
<u>Other Debt Service</u>			
<u>Education</u>			
Underwriter's Discount	\$ 76,275		
Other Debt Issuance Charges	54,628		
Total Education	<u>130,903</u>	\$ 130,903	
 <u>Capital Projects</u>			
<u>General Administration Projects</u>			
Refunds	\$ 100,000		
Total General Administration Projects			100,000
 <u>Public Safety Projects</u>			
Surplus Equipment	\$ 4,800		
Other Equipment	7,402		
Total Public Safety Projects			12,202
 <u>Social, Cultural, and Recreation Projects</u>			
Other Construction	\$ 1,989		
Total Social, Cultural, and Recreation Projects			1,989
 <u>Agriculture and Natural Resource Projects</u>			
Asphalt	\$ 49,991		
Crushed Stone	31,380		
Building Improvements	15,059		
Total Agriculture and Natural Resource Projects			96,430
 <u>Education Capital Projects</u>			
Contributions	\$ 10,069,097		
Total Education Capital Projects			<u>10,069,097</u>
Total General Capital Projects Fund			10,410,621

(Continued)

Exhibit L-8

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

Sanitation Projects Fund

Capital Projects

Public Health and Welfare Projects

Engineering Services	\$	4,419	
Other Contracted Services		300	
Trustee's Commission		<u>303</u>	
Total Public Health and Welfare Projects			\$ <u>5,022</u>

Total Sanitation Projects Fund \$ 5,022

High School Building Projects Fund

General Government

Other General Administration

Trustee's Commission	\$	<u>6</u>	
Total Other General Administration			\$ 6

Other Debt Service

Education

Underwriter's Discount	\$	385,375	
Other Debt Issuance Charges		133,672	
Other Debt Service		<u>5</u>	
Total Education			519,052

Capital Projects

Education Capital Projects

Contributions	\$	<u>242,206</u>	
Total Education Capital Projects			<u>242,206</u>

Total High School Building Projects Fund 761,264

HUD Grant Projects Fund

Capital Projects

Other General Government Projects

Building Improvements	\$	<u>202,957</u>	
Total Other General Government Projects			\$ <u>202,957</u>

Total HUD Grant Projects Fund 202,957

Highway Capital Projects Fund

Capital Projects

Highway and Street Capital Projects

Asphalt - Hot Mix	\$	1,193,586	
Trustee's Commission		<u>31,228</u>	
Total Highway and Street Capital Projects			\$ <u>1,224,814</u>

Total Highway Capital Projects Fund 1,224,814

(Continued)

Exhibit L-8

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

<u>Judicial and Safety Projects Fund</u>			
<u>Capital Projects</u>			
<u>Public Safety Projects</u>			
Building Construction	\$ 1,754,276		
Total Public Safety Projects		\$ 1,754,276	
Total Judicial and Safety Projects Fund			\$ 1,754,276
 <u>Other Capital Projects Fund</u>			
<u>Public Health and Welfare</u>			
<u>Ambulance/Emergency Medical Services</u>			
Health Equipment	\$ 12,000		
Total Ambulance/Emergency Medical Services		\$ 12,000	
 <u>Capital Projects</u>			
<u>General Administration Projects</u>			
Trustee's Commission	\$ 12,696		
Other Construction	198,730		
Total General Administration Projects		211,426	
 <u>Public Safety Projects</u>			
Consultants	\$ 12,083		
Data Processing Services	3,017		
Other Equipment	210		
Total Public Safety Projects		15,310	
 <u>Social, Cultural, and Recreation Projects</u>			
Building Construction	\$ 20,870		
Other Construction	250		
Total Social, Cultural, and Recreation Projects		21,120	
Total Other Capital Projects Fund			259,856
Total Governmental Funds - Primary Government			<u>\$ 82,562,338</u>

Exhibit L-9

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

General Purpose School Fund

Instruction

Regular Instruction Program

Teachers	\$ 32,269,757	
Career Ladder Program	316,068	
Career Ladder Extended Contracts	95,000	
Homebound Teachers	1,062	
Educational Assistants	1,065,909	
Other Salaries and Wages	195,602	
Certified Substitute Teachers	94,227	
Non-certified Substitute Teachers	419,633	
Social Security	2,064,685	
State Retirement	2,297,260	
Life Insurance	63,566	
Medical Insurance	5,504,000	
Dental Insurance	498,800	
Unemployment Compensation	27,907	
Employer Medicare	488,852	
Contributions	413,068	
Travel	18,113	
Other Contracted Services	76,650	
Instructional Supplies and Materials	321,946	
Textbooks	1,312,284	
Other Supplies and Materials	1,823	
Fee Waivers	50,682	
Other Charges	41,671	
Regular Instruction Equipment	876,670	
Total Regular Instruction Program		\$ 48,515,235

Alternative Instruction Program

Teachers	\$ 409,746	
Guidance Personnel	43,391	
Educational Assistants	98,304	
Social Security	33,844	
State Retirement	41,765	
Life Insurance	1,332	
Medical Insurance	115,200	
Dental Insurance	10,440	
Unemployment Compensation	508	
Employer Medicare	7,916	
Instructional Supplies and Materials	2,500	
Total Alternative Instruction Program		764,946

(Continued)

Exhibit L-9

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

General Purpose School Fund (Cont.)

Instruction (Cont.)

Special Education Program

Teachers	\$	1,286,664	
Career Ladder Program		19,995	
Career Ladder Extended Contracts		7,000	
Homebound Teachers		99,814	
Educational Assistants		593,504	
Speech Pathologist		407,785	
Certified Substitute Teachers		15,790	
Non-certified Substitute Teachers		63,894	
Social Security		214,246	
State Retirement		263,568	
Life Insurance		8,362	
Medical Insurance		723,200	
Dental Insurance		65,540	
Unemployment Compensation		3,524	
Employer Medicare		50,243	
Contracts with Private Agencies		76,385	
Maintenance and Repair Services - Equipment		3,127	
Travel		26,055	
Other Contracted Services		194,336	
Instructional Supplies and Materials		61,610	
Other Supplies and Materials		49,404	
Total Special Education Program	\$		4,234,046

Vocational Education Program

Teachers	\$	3,287,663
Career Ladder Program		22,055
Career Ladder Extended Contracts		6,925
Certified Substitute Teachers		8,452
Non-certified Substitute Teachers		42,708
Social Security		203,382
State Retirement		217,886
Life Insurance		5,994
Medical Insurance		511,610
Dental Insurance		46,980
Unemployment Compensation		2,526
Employer Medicare		47,610
Communication		12,429
Maintenance and Repair Services - Equipment		9,576
Travel		8,747

(Continued)

Exhibit L-9

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

General Purpose School Fund (Cont.)

Instruction (Cont.)

Vocational Education Program (Cont.)

Instructional Supplies and Materials	\$	84,000	
Vocational Instruction Equipment		81,108	
Total Vocational Education Program			\$ 4,599,651

Support Services

Attendance

Supervisor/Director	\$	86,264	
Career Ladder Program		1,000	
Secretary(ies)		26,936	
Social Security		6,597	
State Retirement		8,974	
Life Insurance		148	
Medical Insurance		12,800	
Dental Insurance		1,160	
Unemployment Compensation		56	
Employer Medicare		1,543	
Other Supplies and Materials		4,496	
Total Attendance			149,974

Health Services

Medical Personnel	\$	705,212	
Other Salaries and Wages		109,950	
Social Security		45,220	
State Retirement		97,060	
Life Insurance		1,628	
Medical Insurance		140,800	
Dental Insurance		12,760	
Unemployment Compensation		588	
Employer Medicare		14,025	
Other Supplies and Materials		474,133	
Other Charges		26,783	
Data Processing Equipment		9,000	
Total Health Services			1,637,159

Other Student Support

Career Ladder Program	\$	14,000	
Guidance Personnel		1,483,926	
Social Security		92,469	
State Retirement		100,687	

(Continued)

Exhibit L-9

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Other Student Support (Cont.)

Life Insurance	\$	2,442	
Medical Insurance		211,200	
Dental Insurance		19,140	
Unemployment Compensation		976	
Employer Medicare		21,626	
Evaluation and Testing		64,638	
Total Other Student Support			\$ 2,011,104

Regular Instruction Program

Supervisor/Director	\$	419,805	
Career Ladder Program		21,940	
Librarians		980,557	
Materials Supervisor		46,216	
Instructional Computer Personnel		355,466	
Clerical Personnel		166,352	
Other Salaries and Wages		27,991	
Social Security		119,739	
State Retirement		165,791	
Life Insurance		2,886	
Medical Insurance		252,040	
Dental Insurance		22,841	
Unemployment Compensation		1,179	
Employer Medicare		28,003	
Other Fringe Benefits		468,000	
Communication		44,167	
Data Processing Services		192,285	
Maintenance and Repair Services - Equipment		79,330	
Travel		7,500	
Other Contracted Services		350,088	
Data Processing Supplies		21,429	
Library Books/Media		93,220	
Other Supplies and Materials		5,395	
In Service/Staff Development		61,575	
Other Charges		43,944	
Other Capital Outlay		1,525,356	
Total Regular Instruction Program			5,503,095

Alternative Instruction Program

Principals	\$	66,942	
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(Continued)

Exhibit L-9

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Alternative Instruction Program (Cont.)

Career Ladder Program	\$	1,000	
Secretary(ies)		26,892	
Social Security		5,789	
State Retirement		7,870	
Life Insurance		148	
Medical Insurance		12,800	
Dental Insurance		1,160	
Unemployment Compensation		56	
Employer Medicare		1,354	
Total Alternative Instruction Program			\$ 124,011

Special Education Program

Supervisor/Director	\$	87,926	
Career Ladder Program		6,000	
Psychological Personnel		237,178	
Assessment Personnel		201,599	
Secretary(ies)		105,248	
Social Security		37,258	
State Retirement		48,038	
Life Insurance		962	
Medical Insurance		76,800	
Dental Insurance		6,960	
Unemployment Compensation		307	
Employer Medicare		8,713	
Travel		7,990	
Other Contracted Services		4,500	
Other Supplies and Materials		2,912	
In Service/Staff Development		24,149	
Total Special Education Program			856,540

Vocational Education Program

Supervisor/Director	\$	86,264	
Career Ladder Program		2,000	
Career Ladder Extended Contracts		2,000	
Social Security		5,157	
State Retirement		5,669	
Life Insurance		74	
Medical Insurance		6,400	
Dental Insurance		580	

(Continued)

Exhibit L-9

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Vocational Education Program (Cont.)

Unemployment Compensation	\$	28	
Employer Medicare		<u>1,206</u>	
Total Vocational Education Program	\$		109,378

Other Programs

On-Behalf Payments to OPEB	\$	<u>16,873</u>	
Total Other Programs			16,873

Board of Education

Board and Committee Members Fees	\$	25,560	
Social Security		1,585	
State Retirement		600	
Employer Medicare		371	
Audit Services		15,950	
Dues and Memberships		15,465	
Legal Services		9,953	
Travel		8,249	
Other Contracted Services		11,265	
Liability Insurance		51,000	
Trustee's Commission		839,786	
Workers' Compensation Insurance		<u>464,449</u>	
Total Board of Education			1,444,233

Director of Schools

County Official/Administrative Officer	\$	116,000	
Secretary(ies)		35,312	
Social Security		8,749	
State Retirement		11,865	
Life Insurance		148	
Medical Insurance		12,800	
Dental Insurance		1,160	
Unemployment Compensation		56	
Employer Medicare		2,056	
Communication		39,660	
Postal Charges		13,000	
Travel		3,000	
Other Contracted Services		14,702	
Office Supplies		<u>11,129</u>	
Total Director of Schools			269,637

(Continued)

Exhibit L-9

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Office of the Principal

Principals	\$	1,288,920	
Career Ladder Program		48,425	
Accountants/Bookkeepers		437,113	
Career Ladder Extended Contracts		13,000	
Assistant Principals		1,643,634	
Secretary(ies)		1,202,128	
Social Security		280,094	
State Retirement		396,735	
Life Insurance		8,954	
Medical Insurance		774,400	
Dental Insurance		70,180	
Unemployment Compensation		3,275	
Employer Medicare		65,518	
Communication		52,992	
Other Contracted Services		186,640	
Office Supplies		57,228	
Total Office of the Principal			\$ 6,529,236

Fiscal Services

Supervisor/Director	\$	86,250	
Accountants/Bookkeepers		194,534	
Social Security		16,920	
State Retirement		35,113	
Life Insurance		444	
Medical Insurance		38,400	
Dental Insurance		3,480	
Unemployment Compensation		170	
Employer Medicare		3,963	
Data Processing Services		12,949	
Other Contracted Services		11,956	
Data Processing Supplies		1,872	
Office Supplies		1,000	
Total Fiscal Services			407,051

Human Services/Personnel

Supervisor/Director	\$	80,721	
Clerical Personnel		133,252	
Social Security		13,310	
State Retirement		18,562	

(Continued)

Exhibit L-9

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Human Services/Personnel (Cont.)

Life Insurance	\$	370	
Medical Insurance		32,000	
Dental Insurance		2,900	
Unemployment Compensation		140	
Employer Medicare		3,113	
Other Contracted Services		9,617	
Other Charges		307	
Total Human Services/Personnel			\$ 294,292

Operation of Plant

Custodial Personnel	\$	342,217	
Social Security		20,959	
State Retirement		41,783	
Life Insurance		1,332	
Medical Insurance		115,200	
Dental Insurance		10,440	
Unemployment Compensation		508	
Employer Medicare		4,901	
Janitorial Services		2,358,792	
Disposal Fees		74,652	
Other Contracted Services		151,341	
Custodial Supplies		70,200	
Electricity		2,736,563	
Natural Gas		405,378	
Propane Gas		14,015	
Water and Sewer		382,292	
Other Supplies and Materials		16,287	
Boiler Insurance		42,000	
Building and Contents Insurance		214,000	
Total Operation of Plant			7,002,860

Maintenance of Plant

Supervisor/Director	\$	52,468	
Secretary(ies)		28,184	
Maintenance Personnel		543,371	
Social Security		37,695	
State Retirement		75,696	
Life Insurance		1,406	
Medical Insurance		121,600	

(Continued)

Exhibit L-9

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Maintenance of Plant (Cont.)

Dental Insurance	\$	11,020	
Unemployment Compensation		554	
Employer Medicare		8,816	
Other Contracted Services		110,279	
Other Supplies and Materials		724,242	
Other Capital Outlay		64,092	
Total Maintenance of Plant			\$ 1,779,423

Transportation

Supervisor/Director	\$	51,809	
Mechanic(s)		192,969	
Bus Drivers		2,650,928	
Part-time Personnel		78,693	
Other Salaries and Wages		177,848	
Social Security		192,903	
State Retirement		361,499	
Life Insurance		2,368	
Medical Insurance		204,800	
Dental Insurance		18,560	
Unemployment Compensation		5,434	
Employer Medicare		45,222	
Communication		10,087	
Laundry Service		8,064	
Maintenance and Repair Services - Equipment		2,379	
Maintenance and Repair Services - Vehicles		303,352	
Diesel Fuel		695,854	
Equipment and Machinery Parts		1,326	
Gasoline		85,595	
Utilities		21,204	
Other Supplies and Materials		13,861	
Vehicle and Equipment Insurance		95,090	
In Service/Staff Development		11,332	
Other Charges		45,845	
Data Processing Equipment		11,969	
Transportation Equipment		314,945	
Other Capital Outlay		111,429	
Total Transportation			5,715,365

(Continued)

Exhibit L-9

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Central and Other

Clerical Personnel	\$	67,527	
Other Salaries and Wages		52,596	
Social Security		6,897	
State Retirement		11,035	
Life Insurance		222	
Medical Insurance		19,200	
Dental Insurance		1,740	
Unemployment Compensation		105	
Employer Medicare		1,613	
Other Charges		20,554	
Total Central and Other			\$ 181,489

Operation of Non-Instructional Services

Community Services

Supervisor/Director	\$	188,685	
Clerical Personnel		162,135	
Other Salaries and Wages		371,823	
Social Security		42,771	
State Retirement		49,142	
Life Insurance		814	
Medical Insurance		70,400	
Dental Insurance		6,380	
Unemployment Compensation		1,013	
Employer Medicare		10,316	
Other Supplies and Materials		54,579	
Other Charges		5,458	
Total Community Services			963,516

Early Childhood Education

Supervisor/Director	\$	68,466	
Teachers		372,729	
Educational Assistants		159,308	
Certified Substitute Teachers		2,613	
Non-certified Substitute Teachers		12,383	
Social Security		37,534	
State Retirement		48,321	
Life Insurance		1,776	
Medical Insurance		153,600	
Dental Insurance		13,920	

(Continued)

Exhibit L-9

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

General Purpose School Fund (Cont.)

Operation of Non-Instructional Services (Cont.)

Early Childhood Education (Cont.)

Unemployment Compensation	\$	698	
Employer Medicare		8,790	
Instructional Supplies and Materials		13,989	
Other Supplies and Materials		78,604	
Other Capital Outlay		21,308	
Total Early Childhood Education			\$ 994,039

Capital Outlay

Regular Capital Outlay

Other Contracted Services	\$	19,295	
Other Capital Outlay		626,642	
Total Regular Capital Outlay			645,937

Principal on Debt

Education

Principal on Capital Leases	\$	423,825	
Total Education			423,825

Interest on Debt

Education

Interest on Capital Leases	\$	134,419	
Total Education			134,419

Total General Purpose School Fund \$ 95,307,334

School Federal Projects Fund

Instruction

Regular Instruction Program

Teachers	\$	567,030	
Educational Assistants		175,936	
Other Salaries and Wages		21,145	
Certified Substitute Teachers		725	
Social Security		44,034	
State Retirement		53,817	
Life Insurance		1,776	
Medical Insurance		160,000	
Dental Insurance		14,500	
Unemployment Compensation		710	
Employer Medicare		10,496	

(Continued)

Exhibit L-9

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

School Federal Projects Fund (Cont.)

Instruction (Cont.)

Regular Instruction Program (Cont.)

Other Fringe Benefits	\$	6,062	
Instructional Supplies and Materials		22,303	
Regular Instruction Equipment		4,281	
Total Regular Instruction Program			\$ 1,082,815

Special Education Program

Teachers	\$	1,729,068	
Educational Assistants		837,924	
Speech Pathologist		142,089	
Non-certified Substitute Teachers		200	
Social Security		97,202	
State Retirement		157,552	
Life Insurance		6,142	
Medical Insurance		531,200	
Dental Insurance		48,140	
Unemployment Compensation		2,402	
Employer Medicare		23,421	
Other Fringe Benefits		4,368	
Other Contracted Services		369,733	
Instructional Supplies and Materials		896,418	
Other Supplies and Materials		86,196	
Other Charges		4,033	
Special Education Equipment		619,943	
Total Special Education Program			5,556,031

Vocational Education Program

Educational Assistants	\$	11,197	
Other Salaries and Wages		32,500	
Social Security		2,756	
State Retirement		3,535	
Life Insurance		148	
Medical Insurance		4,800	
Dental Insurance		540	
Unemployment Compensation		106	
Employer Medicare		650	
Other Fringe Benefits		351	
Contracts with Other School Systems		8,000	
Other Contracted Services		3,096	
Other Supplies and Materials		33,351	

(Continued)

Exhibit L-9

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

School Federal Projects Fund (Cont.)

Instruction (Cont.)

Vocational Education Program (Cont.)

Vocational Instruction Equipment	\$ 44,177	
Total Vocational Education Program		\$ 145,207

Support Services

Other Student Support

Other Salaries and Wages	\$ 4,100	
Social Security	254	
State Retirement	263	
Employer Medicare	59	
Travel	45,725	
Other Contracted Services	30,600	
Total Other Student Support		81,001

Regular Instruction Program

Supervisor/Director	\$ 74,750	
Instructional Computer Personnel	33,636	
Secretary(ies)	19,956	
Other Salaries and Wages	133,198	
Social Security	14,732	
State Retirement	16,504	
Life Insurance	111	
Medical Insurance	9,600	
Dental Insurance	870	
Unemployment Compensation	183	
Employer Medicare	3,820	
Other Fringe Benefits	765	
Consultants	6,042	
Travel	5,952	
Other Contracted Services	267,457	
Other Supplies and Materials	8,384	
In Service/Staff Development	290,486	
Other Charges	16,111	
Other Equipment	8,636	
Total Regular Instruction Program		911,193

Special Education Program

Psychological Personnel	\$ 95,363
Assessment Personnel	146,894
Other Salaries and Wages	100,768

(Continued)

Exhibit L-9

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

School Federal Projects Fund (Cont.)

Support Services (Cont.)

Special Education Program (Cont.)

Social Security	\$	19,713	
State Retirement		20,865	
Life Insurance		518	
Medical Insurance		44,800	
Dental Insurance		4,060	
Unemployment Compensation		137	
Employer Medicare		4,619	
Other Fringe Benefits		1,460	
Other Contracted Services		511	
In Service/Staff Development		21,528	
Total Special Education Program			\$ 461,236

Operation of Non-Instructional Services

Community Services

Supervisor/Director	\$	57,287	
Social Security		3,394	
State Retirement		3,678	
Medical Insurance		6,400	
Dental Insurance		580	
Unemployment Compensation		28	
Employer Medicare		794	
Total Community Services			<u>72,161</u>

Total School Federal Projects Fund \$ 8,309,644

Central Cafeteria Fund

Operation of Non-Instructional Services

Food Service

Supervisor/Director	\$	59,013
Cafeteria Personnel		1,208,211
Other Salaries and Wages		214,104
Social Security		89,339
State Retirement		114,291
Life Insurance		4,181
Medical Insurance		361,600
Dental Insurance		32,770
Unemployment Compensation		3,542
Employer Medicare		20,755
Communication		14,456

(Continued)

Exhibit L-9

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

Central Cafeteria Fund (Cont.)

Operation of Non-Instructional Services (Cont.)

Food Service (Cont.)

Maintenance and Repair Services - Equipment	\$	32,811	
Transportation - Other than Students		44,153	
Travel		5,159	
Disposal Fees		43,559	
Other Contracted Services		97,564	
Food Supplies		2,114,931	
Other Supplies and Materials		25,246	
Workers' Compensation Insurance		125,000	
In Service/Staff Development		4,011	
Food Service Equipment		311,263	
Other Capital Outlay		21,768	
Total Food Service			\$ 4,947,727

Total Central Cafeteria Fund \$ 4,947,727

Extended School Program Fund

Operation of Non-Instructional Services

Community Services

Supervisor/Director	\$	685,239	
Part-time Personnel		861,222	
Social Security		92,561	
State Retirement		146,624	
Life Insurance		6,000	
Medical Insurance		371,200	
Dental Insurance		42,900	
Unemployment Compensation		3,094	
Employer Medicare		21,860	
Communication		18,680	
Consultants		11,570	
Rentals		1,872	
Other Contracted Services		15,103	
Equipment and Machinery Parts		45,845	
Food Supplies		93,999	
Other Supplies and Materials		70,331	
Workers' Compensation Insurance		37,000	
In Service/Staff Development		3,749	
Other Charges		14,591	
Total Community Services			\$ 2,543,440

(Continued)

Exhibit L-9

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

<u>Extended School Program Fund (Cont.)</u>		
<u>Other Debt Service</u>		
<u>Education</u>		
Debt Service Contribution to Primary Government	\$ 35,355	
Total Education		\$ 35,355
Total Extended School Program Fund		\$ 2,578,795
<u>Education Capital Projects Fund</u>		
<u>Support Services</u>		
<u>Maintenance of Plant</u>		
Other Contracted Services	\$ 7,805,507	
Total Maintenance of Plant		\$ 7,805,507
<u>Capital Outlay</u>		
<u>Regular Capital Outlay</u>		
Other Capital Outlay	\$ 344,059	
Total Regular Capital Outlay		344,059
<u>Capital Projects</u>		
<u>Education Capital Projects</u>		
Building Construction	\$ 242,206	
Other Capital Outlay	25,666	
Total Education Capital Projects		267,872
Total Education Capital Projects Fund		8,417,438
Total Governmental Funds - Wilson County School Department		\$ 119,560,938

Exhibit L-10

Wilson County, Tennessee
Schedule of Detailed Revenues and Expenses
Proprietary Fund Type
Primary Government and Discretely Presented Wilson County School Department
For the Year Ended June 30, 2010

	Primary Government			Component Unit
	Enterprise Fund	Internal Service Funds	County Insurance	Wilson County School Department
	Solid Waste Disposal	Self-Insurance	County Insurance	Internal Service Fund Employee Insurance
<u>Operating Revenues</u>				
<u>Charges for Current Services</u>				
<u>General Service Charges</u>				
Tipping Fees	\$ 220,887	\$ 0	\$ 0	\$ 0
Solid Waste Disposal Fees	69,493	0	0	0
Self-Insurance Premiums/Contributions	0	7,008,168	0	192,018
Other Employee Benefit Charges/Contributions	0	0	266,730	0
Other Charges for Services	0	0	0	13,431,060
Total Charges for Current Services	\$ 290,380	\$ 7,008,168	\$ 266,730	\$ 13,623,078
<u>Other Local Revenues</u>				
<u>Recurring Items</u>				
Retirees' Insurance Payments	\$ 0	\$ 48,109	\$ 0	\$ 0
Total Other Local Revenues	\$ 0	\$ 48,109	\$ 0	\$ 0
Total Operating Revenues	\$ 290,380	\$ 7,056,277	\$ 266,730	\$ 13,623,078
<u>Nonoperating Revenues</u>				
<u>Recurring Items</u>				
Investment Income	\$ 0	\$ 0	\$ 0	\$ 141,400
Miscellaneous Refunds	0	263,436	5,294	0
Damages Recovered from Individuals	650,000	0	0	0
Insurance Recovery	0	105,212	0	0
Total Nonoperating Revenues	\$ 650,000	\$ 368,648	\$ 5,294	\$ 141,400
Total Revenues	\$ 940,380	\$ 7,424,925	\$ 272,024	\$ 13,764,478
<u>Operating Expenses</u>				
<u>General Government</u>				
<u>Risk Management</u>				
Liability Insurance	\$ 0	\$ 0	\$ 4,869	\$ 0
Other Self-Insured Claims	0	0	4,211	0
Total Risk Management	\$ 0	\$ 0	\$ 9,080	\$ 0
<u>Public Health and Welfare</u>				
<u>Other Local Health Services</u>				
Handling Charges and Administrative Costs	\$ 0	\$ 175,812	\$ 0	\$ 0
Medical and Dental Services	0	232,227	0	0
Total Other Local Health Services	\$ 0	\$ 408,039	\$ 0	\$ 0
<u>Landfill Operations and Maintenance</u>				
Supervisor/Director	\$ 68,578	\$ 0	\$ 0	\$ 0
Equipment Operators	36,452	0	0	0
Longevity	2,400	0	0	0
Social Security	6,503	0	0	0
State Retirement	13,184	0	0	0

(Continued)

Exhibit L-10

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

	Primary Government			Component Unit
	Enterprise Fund	Internal Service Funds	County Insurance	Wilson County School Department Internal Service Fund
	Solid Waste Disposal	Self-Insurance	County Insurance	Employee Insurance
<u>Operating Expenses (Cont.)</u>				
<u>Public Health and Welfare (Cont.)</u>				
<u>Landfill Operations and Maintenance (Cont.)</u>				
Employee and Dependent Insurance	\$ 39,536	\$ 0	\$ 0	\$ 0
Unemployment Compensation	246	0	0	0
Employer Medicare	1,521	0	0	0
Communication	2,038	0	0	0
Dues and Membership	265	0	0	0
Engineering Services	2,812	0	0	0
Legal Services	1,302	0	0	0
Maintenance and Repair Services - Equipment	7,301	0	0	0
Rentals	1,029	0	0	0
Travel	365	0	0	0
Other Contracted Services	2,911	0	0	0
Crushed Stone	8,936	0	0	0
Diesel Fuel	6,961	0	0	0
Equipment Parts - Heavy	577	0	0	0
Gasoline	3,583	0	0	0
Office Supplies	1,695	0	0	0
Utilities	4,368	0	0	0
Other Supplies and Materials	75	0	0	0
Depreciation	42,156	0	0	0
Office Equipment	1,289	0	0	0
Total Landfill Operations and Maintenance	<u>\$ 256,083</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<u>Other Waste Disposal</u>				
Disposal Fees	\$ 10,600	\$ 0	\$ 0	\$ 0
Total Other Waste Disposal	<u>\$ 10,600</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<u>Employee Benefits</u>				
Handling Charges and Administrative Costs	\$ 0	\$ 201,108	\$ 0	\$ 0
Life Insurance	0	26,281	0	178,157
Medical Insurance	0	87,711	0	9,221,722
Dental Insurance	0	0	0	659,363
Disability Insurance	0	27,713	0	0
Communication	0	1,145	0	0
Consultants	0	0	0	13,200

(Continued)

Exhibit L-10

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

	<u>Primary Government</u>			<u>Component Unit</u>
	<u>Enterprise Fund</u>	<u>Internal Service Funds</u>		<u>Wilson County School Department</u>
	<u>Solid Waste Disposal</u>	<u>Self-Insurance</u>	<u>County Insurance</u>	<u>Internal Service Fund</u>
				<u>Employee Insurance</u>
<u>Operating Expenses (Cont.)</u>				
<u>Public Health and Welfare (Cont.)</u>				
<u>Employee Benefits (Cont.)</u>				
Medical and Dental Services	\$ 0	\$ 8,197,740	\$ 0	\$ 0
Other Contracted Services	0	0	0	1,482,296
Other Supplies and Materials	0	377	0	0
Excess Risk Insurance	0	117,161	0	773,436
Premiums on Corporate Surety Bonds	0	9,042	0	0
Refunds	0	1,444	0	0
Trustee's Commission	0	46	0	0
Workers' Compensation Insurance	0	9,042	0	0
Other Charges	0	500	0	11,097
Total Employee Benefits	<u>\$ 0</u>	<u>\$ 8,679,310</u>	<u>\$ 0</u>	<u>\$ 12,339,271</u>
<u>Other General Government Projects</u>				
Building Improvements	\$ 0	\$ 22,936	\$ 0	\$ 0
Total Other General Government Projects	<u>\$ 0</u>	<u>\$ 22,936</u>	<u>\$ 0</u>	<u>\$ 0</u>
Total Expenses	<u>\$ 266,683</u>	<u>\$ 9,110,285</u>	<u>\$ 9,080</u>	<u>\$ 12,339,271</u>

Exhibit L-11

Wilson County, Tennessee
Schedule of Detailed Receipts, Disbursements,
and Changes in Cash Balances - City Agency Funds
For the Year Ended June 30, 2010

	Cities - Sales Tax Fund	Special School District Fund	Total
<u>Cash Receipts</u>			
<u>County Property Taxes</u>			
Current Property Tax	\$ 0	\$ 6,210,114	\$ 6,210,114
Trustee's Collections - Prior Year	0	139,233	139,233
Trustee's Collections - Bankruptcy	0	3,098	3,098
Circuit/Clerk and Master Collections - Prior Years	0	555,749	555,749
Interest and Penalty	0	27,786	27,786
<u>County Local Option Taxes</u>			
Local Option Sales Tax	12,675,908	2,338,843	15,014,751
<u>Statutory Local Taxes</u>			
Bank Excise Tax	0	34,572	34,572
Interstate Telecommunications Tax	0	2,044	2,044
<u>City/School District Property Taxes</u>			
Current Property Tax	0	3,153,614	3,153,614
Prior Year Property Tax	0	82,807	82,807
Interest and Penalty	0	15,302	15,302
<u>Licenses and Permits</u>			
Marriage Licenses	0	1,155	1,155
<u>Other Local Revenues</u>			
Contributions and Gifts	0	279	279
Total Cash Receipts	<u>\$ 12,675,908</u>	<u>\$ 12,564,596</u>	<u>\$ 25,240,504</u>
<u>Cash Disbursements</u>			
Remittance of Revenues Collected	\$ 12,549,149	\$ 12,132,411	\$ 24,681,560
Trustee's Commission	126,759	224,745	351,504
Total Cash Disbursements	<u>\$ 12,675,908</u>	<u>\$ 12,357,156</u>	<u>\$ 25,033,064</u>
Excess of Cash Receipts Over (Under) Cash Disbursements	\$ 0	\$ 207,440	\$ 207,440
Cash Balance, July 1, 2009	0	276,407	276,407
Cash Balance, June 30, 2010	<u>\$ 0</u>	<u>\$ 483,847</u>	<u>\$ 483,847</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

October 8, 2010

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

To the County Mayor and Board of County Commissioners:

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Wilson County, Tennessee, as of and for the year ended June 30, 2010, which collectively comprise Wilson County's basic financial statements and have issued our report thereon dated October 8, 2010. Our report on the aggregate discretely presented component units was qualified due to not including the financial statements of the Wilson County Emergency Communications District, Inc., Wilson County Library Board, and Sports Authority of the County of Wilson, which were not available from other auditors as of the date of this report. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the auditing standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

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

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

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.

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

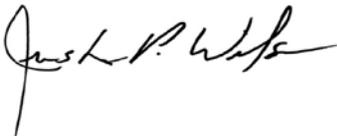
Compliance and Other Matters

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

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

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

Very truly yours,



Justin P. Wilson
Comptroller of the Treasury

JPW/sb



STATE OF TENNESSEE
COMPTROLLER OF THE TREASURY
DEPARTMENT OF AUDIT
DIVISION OF COUNTY AUDIT
SUITE 1500
JAMES K. POLK STATE OFFICE BUILDING
NASHVILLE, TENNESSEE 37243-1402
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

October 8, 2010

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

To the County Mayor and Board of County Commissioners:

Compliance

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

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

our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of Wilson County's compliance with those requirements.

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

Internal Control Over Compliance

The management of Wilson County is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Wilson County's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance 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 Wilson 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 a material weakness, as defined above.

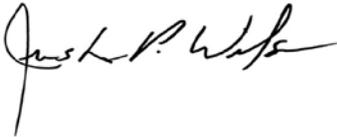
Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Wilson County as of and for the year ended June 30, 2010, and have issued our report thereon dated October 8, 2010. Our report on the aggregate discretely presented component units was qualified due to not including the financial statements of the Wilson County Emergency Communications District, Inc., Wilson County Library Board, and Sports Authority of the County of Wilson, which were not available from other auditors as of the date of this report. Our audit was performed for the purpose of forming our opinions on the financial statements that collectively comprise Wilson County's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as

required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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

Yours very truly,

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

Justin P. Wilson
Comptroller of the Treasury

JPW/sb

Wilson 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 (Noncash Assistance)	10.555	(2)	\$ 340,123 (3)
Passed-through State Department of Education:			
Child Nutrition Cluster:			
School Breakfast Program	10.553	(2)	299,557
National School Lunch Program	10.555	(2)	1,559,373 (3)
Total Passed-through State Department of Education			<u>\$ 1,858,930</u>
Total U.S. Department of Agriculture			<u>\$ 2,199,053</u>
U.S. Department of Housing and Urban Development:			
Passed-through State Housing Development Agency:			
HOME Investment Partnerships Program	14.239	(2)	\$ 296,460
Total U.S. Department of Housing and Urban Development			<u>\$ 296,460</u>
U.S. Department of the Interior:			
Direct Program:			
Payment in-Lieu-of Taxes	15.226	N/A	\$ 28,225
Total U.S. Department of the Interior			<u>\$ 28,225</u>
U.S. Department of Justice:			
Direct Program:			
Edward Byrne Memorial Justice Assistance Grant (JAG) Program/ Grants to Units of Local Territories, Recovery Act	16.804	N/A	\$ 73,834
Passed-through State Office of Criminal Justice Programs:			
Edward Byrne Grant Program/Courthouse Security and Technology Grant, Recovery Act	16.XXX	N/A	4,456
Edward Byrne Justice Assistance Grant (JAG) Program/ Grants to States and Territories, Recovery Act	16.803	(2)	61,502
Drug Court Discretionary Grant Program	16.585	(2)	33,234
Total U.S. Department of Justice			<u>\$ 173,026</u>
U.S. Department of Energy:			
Direct Program:			
Energy Efficient and Conservation Block Grant Program	81.128	N/A	\$ 36,295
Total U.S. Department of Energy			<u>\$ 36,295</u>
U.S. Department of Education:			
Direct Program:			
Fund for the Improvement of Education Cluster:			
Fund for the Improvement of Education	84.215X	N/A	\$ 210,779 (4)
Fund for the Improvement of Education	84.215F	N/A	440,765 (4)
Passed-through State Department of Education:			
Adult Education - Basic Grant	84.002	(2)	181,417
Title I Grants to Local Education Agencies Cluster:			
Title I Grants to Local Educational Agencies	84.010	N/A	921,124
Title I Grants to Local Educational Agencies, Recovery Act	84.389	N/A	253,064
Special Education Cluster:			
Special Education - Grants to States	84.027	N/A	2,988,679
Special Education - Grants to States, Recovery Act	84.391	N/A	2,977,157
Special Education - Preschool Grants	84.173	N/A	149,687
Special Education - Preschool Grants, Recovery Act	84.392	N/A	99,970
Career and Technical Education - Basic Grants to States	84.048	N/A	209,003
Safe and Drug-free Schools and Communities	84.186	(2)	36,905

(Continued)

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

Federal/Pass-through Agency/State Grantor Program Title	Federal CFDA Number	Pass-through Entity Identifying Number	Expenditures
U.S. Department of Education (Cont.):			
Passed-through State Department of Education (Cont.):			
Education Technology State Grants Cluster:			
Education Technology State Grants	84.318	(2)	\$ 46,229
Education Technology State Grants, Recovery Act	84.386	(2)	124,251
English Language Acquisition Grants	84.365	(2)	41,641
Improving Teacher Quality State Grants	84.367	(2)	384,938
Education for Homeless Children and Youth, Recovery Act	84.387	(2)	6,718
State Fiscal Stabilization Fund (SFSF) Cluster:			
State Fiscal Stabilization Fund (SFSF) - Education State Grants, Recovery Act	84.394	(2)	2,608,600
State Fiscal Stabilization Fund (SFSF) - Government Services, Recovery Act	84.397	(2)	271,626
Total Passed-through State Department of Education			<u>\$ 11,301,009</u>
Total U.S. Department of Education			<u>\$ 11,952,553</u>
U.S. Department of Homeland Security:			
Passed-through State Department of Military:			
Homeland Security Grant Program	97.047	GG-0612002	<u>\$ 583,758</u>
Total U.S. Department of Homeland Security			<u>\$ 583,758</u>
Total Expenditures of Federal Awards			<u>\$ 15,269,370</u>

State Grants:	Contract Number	Expenditures
State Reappraisal Program - Comptroller of the Treasury	N/A (2)	\$ 25,006
Assessor Incentive Pay - Comptroller of the Treasury	N/A (2)	750
Project Diabetes - State Department of Health	N/A (2)	59,498
Juvenile Justice - State Commission on Children and Youth	N/A (2)	9,000
Firefighters Educational Incentive Pay - State Department of Commerce and Insurance	N/A (2)	8,400
Drug Control Grants - State Department of Finance and Administration	N/A (2)	3,165
Highway Safety Grant - State Department of Transportation	N/A (2)	72,718
Early Childhood Education - State Department of Education	N/A (2)	812,638
Waste Tire Grant - State Department of Environment and Conservation	N/A (2)	32,689
Health Department Programs - State Department of Health	N/A (2)	714,308
Litter Program - State Department of Transportation	N/A (2)	70,511
Law Enforcement Training - State Department of Safety	N/A (2)	49,800
Total State Grants		<u>\$ 1,858,483</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) Total for CFDA No. 10.555 is \$1,899,496.
- (4) Total for CFDA No. 84.215 is \$651,544.

Wilson 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. There are no findings from the Annual Financial Report of Wilson County, Tennessee, for the year ended June 30, 2009, which have not been corrected.

WILSON 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, the business-type activities, each major fund, and the aggregate remaining fund information is unqualified.
2. The audit of the financial statements of Wilson County disclosed no significant deficiencies in internal control.
3. The audit disclosed no instances of noncompliance that are material to the financial statements of Wilson County.
4. The audit disclosed no significant deficiencies in internal control over major programs.
5. An unqualified opinion was issued on compliance for major programs.
6. The audit revealed no findings that are required to be reported under Section 510(a) of OMB Circular A-133.
7. The Education Technology State Grants Cluster: Education Technology State Grants and Education Technology State Grants, Recovery Act (CFDA Nos. 84.318 and 84.386); 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); Special Education Cluster: Special Education – Grants to States, Special Education – Grants to States, Recovery Act, Special Education – Preschool Grants and Special Education – Preschool Grants, Recovery Acts (CFDA Nos. 84.027, 84.391, 84.173, and 84.392); and State Fiscal Stabilization Fund (SFSF) Cluster: State Fiscal Stabilization (SFSF) – Education State Grants, Recovery Act and State Fiscal Stabilization (SFSF) – Government Services, Recovery Act (CFDA Nos. 84.394 and 84.397) were determined to be major programs.
8. A \$458,081 threshold was used to distinguish between Type A and Type B federal programs.
9. Wilson County did not qualify as a low-risk auditee.

PART II, FINDINGS RELATING TO THE FINANCIAL STATEMENTS

There are no findings relating to the financial statements of Wilson County, Tennessee, as a result of our examination for the year ended June 30, 2010.

BEST PRACTICE

AN AUDIT COMMITTEE HAS NOT BEEN ESTABLISHED

Wilson County does not have an Audit Committee. Sound business practices dictate that establishing an Audit Committee would 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**

There were no findings and questioned costs for federal awards.

**WILSON 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- or current-years' Schedules of Findings and Questioned Costs.