
ANNUAL FINANCIAL REPORT DICKSON COUNTY, TENNESSEE



FOR THE YEAR ENDED JUNE 30, 2011



ANNUAL FINANCIAL REPORT
DICKSON COUNTY, TENNESSEE
FOR THE YEAR ENDED JUNE 30, 2011

COMPTROLLER OF THE TREASURY
JUSTIN P. WILSON

DIVISION OF COUNTY AUDIT
JAMES R. ARNETTE
Director

JEFF BAILEY, CPA, CGFM, CFE
Audit Manager

RACHELLE CABADING, CFE
Auditor 4

KATIE ARMSTRONG, CPA, CFE
CARRIE SABIN
WENDY HEATH, CFE
State Auditors

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

DICKSON COUNTY, TENNESSEE TABLE OF CONTENTS

	Exhibit	Page(s)
Audit Highlights		6-7
<u>INTRODUCTORY SECTION</u>		8
Dickson County Officials		9
<u>FINANCIAL SECTION</u>		10
Independent Auditor's Report		11-13
BASIC FINANCIAL STATEMENTS:		14
Government-wide Financial Statements:		
Statement of Net Assets	A	15-16
Statement of Activities	B	17-18
Fund Financial Statements:		
Governmental Funds:		
Balance Sheet	C-1	19-20
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Assets	C-2	21
Statement of Revenues, Expenditures, and Changes in Fund Balances	C-3	22-23
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	C-4	24
Fiduciary Funds:		
Statement of Fiduciary Assets and Liabilities	D	25
Notes to the Financial Statements		26-62
REQUIRED SUPPLEMENTARY INFORMATION:		63
Schedules of Revenues, Expenditures, and Changes in Fund Balances – Actual and Budget:		
General Fund	E-1	64-65
Solid Waste/Sanitation Fund	E-2	66
Highway/Public Works Fund	E-3	67
Schedule of Funding Progress – Pension Plan – Primary Government and Discretely Presented Dickson County School Department	E-4	68
Schedule of Funding Progress – Other Postemployment Benefits Plan – Discretely Presented Dickson County School Department	E-5	69
Notes to the Required Supplementary Information		70-71

	Exhibit	Page(s)
COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS AND SCHEDULES:		72
Nonmajor Governmental Funds:		73-74
Combining Balance Sheet	F-1	75-76
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	F-2	77-78
Schedules of Revenues, Expenditures, and Changes in Fund Balances – Actual and Budget:		
Public Library Fund	F-3	79
Drug Control Fund	F-4	80
Bridge Fund	F-5	81
Community Development/Industrial Park Fund	F-6	82
Major Governmental Fund:		83
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Actual and Budget:		
General Debt Service Fund	G	84
Fiduciary Funds:		85
Combining Statement of Fiduciary Assets and Liabilities	H-1	86
Combining Statement of Changes in Assets and Liabilities – All Agency Funds	H-2	87
Component Unit:		
Discretely Presented Dickson County School Department:		88
Statement of Activities	I-1	89
Balance Sheet – Governmental Funds	I-2	90
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Assets	I-3	91
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	I-4	92
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	I-5	93
Combining Balance Sheet – Nonmajor Governmental Funds	I-6	94
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Governmental Funds	I-7	95
Schedules of Revenues, Expenditures, and Changes in Fund Balances – Actual (Budgetary Basis) and Budget:		
General Purpose School Fund	I-8	96-98
School Federal Projects Fund	I-9	99
Central Cafeteria Fund	I-10	100
Miscellaneous Schedules:		101
Schedule of Changes in Long-term Notes, Capital Leases, Other Loans, and Bonds – Primary Government and Discretely Presented Dickson County School Department	J-1	102-103
Schedule of Long-term Debt Requirements by Year – Primary Government and Discretely Presented Dickson County School Department	J-2	104-105

	Exhibit	Page(s)
Schedule of Transfers – Primary Government and Discretely Presented Dickson County School Department	J-3	106
Schedule of Salaries and Official Bonds of Principal Officials – Primary Government and Discretely Presented Dickson County School Department	J-4	107
Schedule of Detailed Revenues – All Governmental Fund Types	J-5	108-119
Schedule of Detailed Revenues – All Governmental Fund Types – Discretely Presented Dickson County School Department	J-6	120-121
Schedule of Detailed Expenditures – All Governmental Fund Types	J-7	122-147
Schedule of Detailed Expenditures – All Governmental Fund Types – Discretely Presented Dickson County School Department	J-8	148-162
Schedule of Detailed Receipts, Disbursements, and Changes in Cash Balance – City Agency Fund	J-9	163
 <u>SINGLE AUDIT SECTION</u>		 164
Auditor’s Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i>		165-167
Auditor’s Report on Compliance With Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance With OMB Circular A-133		168-170
Schedule of Expenditures of Federal Awards and State Grants		171-172
Schedule of Audit Findings Not Corrected		173
Schedule of Findings and Questioned Costs		174-187
Auditee Reporting Responsibilities		188

Audit Highlights
Annual Financial Report
Dickson County, Tennessee
For the Year Ended June 30, 2011

Scope

We have audited the basic financial statements of Dickson County as of and for the year ended June 30, 2011.

Results

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

Our audit resulted in 15 findings and recommendations, which we have reviewed with Dickson County management. Detailed findings, recommendations, and management's responses are included in the Single Audit section of this report.

Findings and Best Practices

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

OFFICES OF COUNTY MAYOR AND DIRECTOR OF ACCOUNTS AND BUDGETS

- ◆ The Public Library Fund was not maintained in accordance with generally accepted accounting principles and state statute.
 - ◆ The Solid Waste/Management Fund required material audit adjustments for proper financial statement presentation.
 - ◆ The office had deficiencies in budget operations.
 - ◆ Competitive bids were not solicited for the purchase of fuel.
 - ◆ Capital outlay note proceeds were not disbursed in compliance with state statute.
 - ◆ Funds were erroneously transferred.
-

OFFICE OF DIRECTOR OF SCHOOLS

- ◆ The School Federal Projects Fund had a cash overdraft of \$95,157 at June 30, 2011.
 - ◆ Bid specifications for tire purchases applied to only one brand.
 - ◆ Cash on deposit with the trustee was not reconciled properly.
 - ◆ The Extended School Program had deficiencies in operations.
 - ◆ Deficiencies were noted in the maintenance of capital asset records.
-

OFFICE OF CIRCUIT COURT CLERK

- ◆ Unclaimed funds were not reported and paid to the state.
-

OFFICE OF CLERK AND MASTER

- ◆ Multiple employees operated from the same cash drawer.
-

OFFICE OF SHERIFF

- ◆ The department's endorsement of a calendar sale is questionable.
-

OTHER FINDING

- ◆ Duties were not segregated adequately in the Office of Clerk and Master, the Landfill Department, and the Ambulance Service.
-

BEST PRACTICES

- Dickson County should establish an Audit Committee.
- Dickson County should adopt a central system of accounting, budgeting, and purchasing for all departments.

INTRODUCTORY SECTION

Dickson County Officials
June 30, 2011

Officials

Bob Rial, County Mayor
Jerry Burgess, Highway Engineer
Johnny Chandler, Director of Schools
Glynda Pendergrass, Trustee
Gail Wren, Assessor of Property
Luanne Greer, County Clerk
Pamela Myatt, Circuit Court Clerk
Barbara Spann, General Sessions Court Clerk
Nancy Miller, Clerk and Master
Jackie Farthing, Register of Deeds
Jeff Bledsoe, Sheriff
Don Hall, Director of Accounts and Budgets

Board of County Commissioners

Buford Reed, Chairman	Carl Buckner
Randy Simpkins	B. Kyle Sanders
Robert Wetterau	Tony Adams
Shane Chandler	Linda Hayes
J.B. Smith	Randy Hogin
James Dawson	Benny Spencer

Highway Commissioners

Ray Denney, Chairman	Gary Dotson
Clay Simpkins	Henry Tidwell
Earl Lerch	John Baggett
Jerry Tucker	Benjamin Regen
Donald Davis	Donald Vaughn
Kenneth Edmisson	Austin Potter

Board of Education

Tim Potter, Chairman	Kirk Vandivort
RaAnn Hillis	Phil Buckner
Steve Haley	Josh Lewis

FINANCIAL 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**

INDEPENDENT AUDITOR'S REPORT

September 28, 2011

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

To the County Mayor and Board of County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Dickson County, Tennessee, as of and for the year ended June 30, 2011, which collectively comprise Dickson County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Dickson County's management. Our responsibility is to express opinions on these financial statements based on our audit.

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

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

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

In our opinion, except for the effects of not including the financial statements of the Dickson County Emergency Communications District and the Dickson County Municipal Airport Authority, as discussed in the preceding paragraph, the financial statements referred to above present fairly, in all material respects, the financial position of the aggregate discretely presented component units of Dickson County, Tennessee, as of June 30, 2011, and the results of operations of the aggregate discretely presented component units, for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

Additionally, in our opinion, based on our audit, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Dickson County, Tennessee, as of June 30, 2011, and the respective changes in financial position thereof for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated September 28, 2011, on our consideration of Dickson County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

As described in Note V.B., Dickson County has adopted the provisions of Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, which became effective for the year ended June 30, 2011.

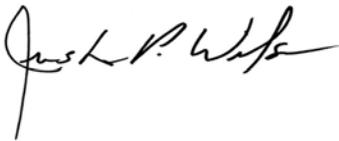
Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required 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 64 through 71 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required

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

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Dickson County's financial statements as a whole. The introductory section, combining and individual nonmajor fund financial statements, budgetary comparison schedules of nonmajor governmental funds and the General Debt Service Fund, combining and individual fund financial statements of the Dickson County School Department (a discretely presented component unit), and miscellaneous schedules are presented for purposes of additional analysis and are not a required part of the financial statements. The combining and individual nonmajor fund financial statements, budgetary comparison schedules of nonmajor governmental funds and the General Debt Service Fund, combining and individual fund financial statements of the Dickson County School Department (a discretely presented component unit), and the miscellaneous schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements 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 do not express an opinion or provide any assurance on it.

Very truly yours,

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

Justin P. Wilson
Comptroller of the Treasury

JPW/yu

BASIC FINANCIAL STATEMENTS

Exhibit A

Dickson County, Tennessee
Statement of Net Assets
June 30, 2011

	<u>Primary Government Governmental Activities</u>	<u>Component Unit Dickson County School Department</u>
<u>ASSETS</u>		
Cash	\$ 13,241	\$ 127,060
Equity in Pooled Cash and Investments	8,843,484	7,685,526
Inventories	2,133	0
Accounts Receivable	2,075,565	3,558
Allowance for Uncollectibles	(616,415)	0
Due from Other Governments	846,016	3,636,016
Property Taxes Receivable	20,247,378	9,044,514
Allowance for Uncollectible Property Taxes	(761,991)	(340,382)
Prepaid Items	82,350	0
Cash Shortage	2,776	0
Deferred Charges - Debt Issuance Costs	314,930	0
Capital Assets:		
Assets Not Depreciated:		
Land	7,287,379	2,154,911
Assets Net of Accumulated Depreciation:		
Buildings and Improvements	25,863,772	36,013,193
Other Capital Assets	1,105,862	4,026,191
Infrastructure	26,588,148	0
Total Assets	<u>\$ 91,894,628</u>	<u>\$ 62,350,587</u>
<u>LIABILITIES</u>		
Accounts Payable	\$ 235,937	\$ 0
Payroll Deductions Payable	42,845	9,958
Contracts Payable	32,055	0
Retainage Payable	10,424	0
Cash Overdraft	0	95,157
Accrued Interest Payable	754,507	2,143
Due to State of Tennessee	0	14,066
Due to Cities	131,590	0
Due to Litigants, Heirs, and Others	50,000	0
Deferred Revenue - Current Property Taxes	18,628,754	8,321,474
Noncurrent Liabilities:		
Due Within One Year	7,121,945	301,518
Due in More Than One Year (net of deferred amount on refunding and unamortized premiums on debt)	70,431,003	214,706
Total Liabilities	<u>\$ 97,439,060</u>	<u>\$ 8,959,022</u>

(Continued)

Exhibit A

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

	<u>Primary Government Governmental Activities</u>	<u>Component Unit Dickson County School Department</u>
<u>NET ASSETS</u>		
Invested in Capital Assets, Net of Related Debt	\$ 33,416,582	\$ 42,116,379
Restricted for:		
Capital Projects	223,646	0
Debt Service	2,174,572	0
Highways	2,996,833	0
Bridges	1,474,837	0
Litigation Tax - Jail, Workhouse, or Courthouse	350,099	0
Courtroom Security	296,878	0
Automation Purposes	184,413	0
Drug Control	130,445	0
Lower Court Prosecutor	130,113	0
Alcohol and Drug Treatment	84,534	0
Prepaid Insurance	82,350	0
Juvenile Recycling Program	34,117	0
Law Enforcement Training Program	26,430	0
District Attorney General	20,802	0
Central Cafeteria	0	1,508,760
School Federal Projects	0	249,386
Other Purposes	62,970	295
Unrestricted	<u>(47,234,053)</u>	<u>9,516,745</u>
Total Net Assets (Deficit)	<u>\$ (5,544,432)</u>	<u>\$ 53,391,565</u>

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

Exhibit B

Dickson County, Tennessee
Statement of Activities
For the Year Ended June 30, 2011

Functions/Programs	Program Revenues						Net (Expense) Revenue and Changes in Net Assets		Component Unit
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary		Dickson County School Department		
					Governmental	Activities			
Primary Government:									
Governmental Activities:									
General Government	\$ 2,486,579	\$ 424,364	\$ 128,401	\$ 67,861	\$ (1,865,953)	\$	0	0	
Finance	1,383,360	1,382,786	39,484	0	38,910		0	0	
Administration of Justice	1,926,593	1,144,341	83,428	0	(698,824)		0	0	
Public Safety	9,843,555	1,156,597	117,413	87,175	(8,482,370)		0	0	
Public Health and Welfare	7,361,835	2,856,660	454,179	0	(4,050,996)		0	0	
Social, Cultural, and Recreational Services	521,097	41,873	15,000	0	(464,224)		0	0	
Agriculture and Natural Resources	175,931	0	0	0	(175,931)		0	0	
Other Operations	0	112,850	0	0	112,850		0	0	
Highway/Public Works	3,668,534	4,164	2,357,852	0	(1,306,518)		0	0	
Interest on Long-term Debt	3,211,128	0	0	0	(3,211,128)		0	0	
Other Debt Service	300,586	0	1,061,700	0	761,114		0	0	
Total Governmental Activities	\$ 30,879,198	\$ 7,123,635	\$ 4,257,457	\$ 155,036	\$ (19,343,070)	\$	0	0	
Total Primary Government	\$ 30,879,198	\$ 7,123,635	\$ 4,257,457	\$ 155,036	\$ (19,343,070)	\$	0	0	
Component Unit:									
Dickson County School Department	\$ 67,808,457	\$ 2,410,387	\$ 8,160,110	\$ 0	0	\$	(57,237,960)		
Total Component Unit	\$ 67,808,457	\$ 2,410,387	\$ 8,160,110	\$ 0	0	\$	(57,237,960)		

(Continued)

Exhibit B

Dickson County, Tennessee
Statement of Activities (Cont.)

Functions/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Assets		Component Unit	
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary		
					Governmental Activities		Dickson County School Department
General Revenues:							
Taxes:							
Property Taxes Levied for General Purposes					\$ 13,977,589	\$ 8,635,107	
Property Taxes Levied for Debt Service					5,461,654	0	
Local Option Sales Tax					591,641	10,097,669	
Wheel Tax					2,679,041	0	
Adequate Facilities Development Tax					221,071	0	
Hotel/Motel Tax					379,203	0	
Business Tax					366,245	163,602	
Wholesale Beer Tax					231,081	0	
Litigation Tax					436,309	0	
Mineral Severance Tax					96,462	0	
Interstate Telecommunications Tax					2,142	4,236	
Grants and Contributions Not Restricted to Specific Programs					1,202,093	37,382,264	
Unrestricted Investment Earnings					106,388	52,969	
Miscellaneous					230,918	384,050	
Total General Revenues					\$ 25,981,837	\$ 56,719,897	
Change in Net Assets					\$ 6,638,767	\$ (518,063)	
Net Assets (Deficit), July 1, 2010					(12,183,199)	53,909,628	
Net Assets (Deficit), June 30, 2011					\$ (5,544,432)	\$ 53,391,565	

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

Exhibit C-1

Dickson County, Tennessee
Balance Sheet
Governmental Funds
June 30, 2011

	Major Funds				Nonmajor Funds		Total Governmental Funds
	General	Solid Waste / Sanitation	Highway / Public Works	General Debt Service	Other Governmental Funds		
Cash	\$ 160	\$ 300	\$ 25	\$ 0	\$ 12,756	\$ 13,241	
Equity in Pooled Cash and Investments	1,817,447	342,803	2,493,853	2,352,533	1,836,848	8,843,484	
Inventories	2,133	0	0	0	0	2,133	
Accounts Receivable	1,629,869	138,871	59,150	182,995	64,680	2,075,565	
Allowance for Uncollectibles	(616,415)	0	0	0	0	(616,415)	
Due from Other Governments	441,851	0	402,122	0	2,043	846,016	
Due from Other Funds	12,758	0	0	13,795	100,000	126,553	
Property Taxes Receivable	12,786,470	163,630	1,130,564	6,135,247	31,467	20,247,378	
Allowance for Uncollectible Property Taxes	(436,793)	(50,572)	(42,548)	(222,353)	(9,725)	(761,991)	
Prepaid Items	82,350	0	0	0	0	82,350	
Cash Shortage	2,776	0	0	0	0	2,776	
Total Assets	\$ 15,722,606	\$ 595,032	\$ 4,043,166	\$ 8,462,217	\$ 2,038,069	\$ 30,861,090	

ASSETS

LIABILITIES AND FUND BALANCES

	Accounts Payable	Payroll Deductions Payable	Contracts Payable	Retainage Payable	Due to Other Funds	Due to Cities	Due to Litigants, Heirs, and Others	Deferred Revenue - Current Property Taxes	Deferred Revenue - Delinquent Property Taxes	Other Deferred Revenues	Total Liabilities
	\$ 69,083	\$ 155,303	\$ 4,000	\$ 7,401	\$ 150	\$ 235,937					
	38,919	1,777	2,149	0	0	42,845					
	0	0	0	0	32,055	32,055					
	0	5,000	0	0	5,424	10,424					
	0	0	0	100,000	26,553	126,553					
	0	131,590	0	0	0	131,590					
	0	0	0	0	50,000	50,000					
	11,914,838	0	1,040,184	5,673,732	0	18,628,754					
	370,469	96,322	40,752	203,758	18,523	729,824					
	341,770	0	201,061	0	0	542,831					
Total Liabilities	\$ 12,735,079	\$ 389,992	\$ 1,288,146	\$ 5,984,891	\$ 132,705	\$ 20,530,813					
Fund Balances											
Nonexpendable:											
Inventory	\$ 2,133	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,133					

(Continued)

Exhibit C-1

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

	Major Funds				Nonmajor Funds		Total Governmental Funds
	General	Solid Waste / Sanitation	Highway / Public Works	General Debt Service	Other Governmental Funds		
\$ 82,350 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	82,350
47,367	0	0	0	0	0	0	47,367
53,706	0	0	0	0	0	0	53,706
533,751	0	0	0	0	20,802	0	554,553
645,502	0	0	0	0	130,445	0	775,947
17,366	0	0	0	0	0	0	17,366
0	0	0	0	0	223,646	0	223,646
0	0	2,755,020	0	0	1,456,314	0	4,211,334
0	0	0	0	0	36,450	0	36,450
0	0	0	2,477,326	0	0	0	2,477,326
0	205,040	0	0	0	0	0	205,040
0	0	0	0	0	37,707	0	37,707
1,605,352	0	0	0	0	0	0	1,605,352
\$ 2,987,527 \$	205,040 \$	2,755,020 \$	2,477,326 \$	1,905,364 \$	0	0	10,330,277
\$ 15,722,606 \$	595,032 \$	4,043,166 \$	8,462,217 \$	2,038,069 \$	0	0	30,861,090

LIABILITIES AND FUND BALANCES (Cont.)

Fund Balances (Cont.)	
Nonexpendable (Cont.):	
Prepaid Items	
Restricted:	
Restricted for General Government	
Restricted for Finance	
Restricted for Administration of Justice	
Restricted for Public Safety	
Restricted for Public Health and Welfare	
Restricted for Other Operations	
Restricted for Highways/Public Works	
Restricted for Capital Outlay	
Restricted for Debt Service	
Committed:	
Committed for Public Health and Welfare	
Committed for Social, Cultural, and Recreational Services	
Unassigned	
Total Fund Balances	
Total Liabilities and Fund Balances	

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

Exhibit C-2

Dickson County, Tennessee
Reconciliation of the Balance Sheet of Governmental Funds
to the Statement of Net Assets
June 30, 2011

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

Total fund balances - balance sheet - governmental funds (Exhibit C-1)		\$	10,330,277
(1) Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.			
Add: land	\$	7,287,379	
Add: buildings and improvements net of accumulated depreciation		25,863,772	
Add: other capital assets net of accumulated depreciation		1,105,862	
Add: infrastructure net of accumulated depreciation		<u>26,588,148</u>	60,845,161
(2) Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the governmental funds.			1,272,655
(3) Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.			
Less: bonds payable	\$	(63,480,000)	
Less: notes payable		(1,582,000)	
Less: other loans payable		(10,340,000)	
Less: compensated absences payable		(399,187)	
Less: landfill closure/postclosure care costs		(867,395)	
Less: landfill legal/monitoring services		(970,000)	
Less: accrued interest on bonds		(746,334)	
Less: accrued interest on notes		(8,173)	
Less: other deferred revenue - premium on debt		(162,361)	
Add: deferred charges - debt issuance costs		314,930	
Add: deferred amount on refunding		<u>247,995</u>	<u>(77,992,525)</u>
Net assets (deficit) of governmental activities (Exhibit A)			<u>\$ (5,544,432)</u>

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

Exhibit C-3

Dickson County, Tennessee
Statement of Revenues, Expenditures,
and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2011

	Major Funds				Nonmajor Funds		Total Governmental Funds
	General	Solid Waste / Sanitation	Highway / Public Works	General Debt Service	Other Governmental Funds		
<u>Revenues</u>							
Local Taxes	\$ 11,970,640	\$ 2,538,446	\$ 1,887,878	\$ 7,603,089	\$ 878,819	\$ 24,878,872	
Licenses and Permits	135,720	95	49	248	21	136,133	
Fines, Forfeitures, and Penalties	327,632	0	0	0	387,721	715,353	
Charges for Current Services	1,776,317	1,141,964	0	0	44,199	2,962,480	
Other Local Revenues	302,503	60,537	41,776	35,174	127,473	567,463	
Fees Received from County Officials	2,339,165	0	0	0	0	2,339,165	
State of Tennessee	1,748,063	38,814	2,043,124	157,211	16,525	4,003,737	
Federal Government	199,571	0	342,599	0	0	542,170	
Other Governments and Citizens Groups	115,290	0	0	1,066,726	0	1,182,016	
Total Revenues	\$ 18,914,901	\$ 3,779,856	\$ 4,315,426	\$ 8,862,448	\$ 1,454,758	\$ 37,327,389	
<u>Expenditures</u>							
Current:							
General Government	\$ 1,473,385	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,473,385	
Finance	1,254,521	0	0	0	0	1,254,521	
Administration of Justice	1,882,922	0	0	0	38,952	1,921,874	
Public Safety	9,699,064	0	0	0	2,129,494	11,828,558	
Public Health and Welfare	3,079,896	4,180,683	0	0	0	7,260,579	
Social, Cultural, and Recreational Services	462,077	0	0	0	19,359	481,436	
Agriculture and Natural Resources	176,221	0	0	0	0	176,221	
Other Operations	648,201	0	0	0	445,187	1,093,388	
Highways	0	0	3,730,306	0	519,633	4,249,939	
Debt Service:							
Principal on Debt	0	0	0	6,248,000	0	6,248,000	
Interest on Debt	0	0	0	3,209,702	0	3,209,702	
Other Debt Service	0	0	0	300,586	0	300,586	
Capital Projects	0	21,919	0	0	1	21,920	
Total Expenditures	\$ 18,676,287	\$ 4,202,602	\$ 3,730,306	\$ 9,758,288	\$ 3,152,626	\$ 39,520,109	
Excess (Deficiency) of Revenues Over Expenditures	\$ 238,614	\$ (422,746)	\$ 585,120	\$ (895,840)	\$ (1,697,868)	\$ (2,192,720)	

(Continued)

Exhibit C-3

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

	Major Funds				Nonmajor Funds		Total Governmental Funds
	General	Solid Waste / Sanitation	Highway / Public Works	General Debt Service	Other Governmental Funds		
<u>Other Financing Sources (Uses)</u>							
Notes Issued	\$ 0	\$ 0	\$ 0	\$ 600,000	\$ 0	\$ 0	600,000
Other Loans Issued	197,611	0	0	0	0	0	197,611
Insurance Recovery	9,414	0	11,340	0	0	0	20,754
Transfers In	55,504	612,912	0	0	290,143	0	958,559
Transfers Out	(903,055)	0	0	0	(55,504)	0	(958,559)
Total Other Financing Sources (Uses)	\$ (640,526)	\$ 612,912	\$ 11,340	\$ 600,000	\$ 234,639	\$ 0	818,365
Net Change in Fund Balances	\$ (401,912)	\$ 190,166	\$ 596,460	\$ (295,840)	\$ (1,463,229)	\$ (1,374,355)	(1,374,355)
Fund Balance, July 1, 2010	3,389,439	14,874	2,158,560	2,773,166	3,368,593	11,704,632	11,704,632
Fund Balance, June 30, 2011	\$ 2,987,527	\$ 205,040	\$ 2,755,020	\$ 2,477,326	\$ 1,905,364	\$ 10,330,277	10,330,277

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

Exhibit C-4

Dickson County, Tennessee
Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances of Governmental Funds to the
Statement of Activities
For the Year Ended June 30, 2011

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

Net change in fund balances - total governmental funds (Exhibit C-3)		\$ (1,374,355)
(1) Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their useful lives and reported as depreciation expense. The difference between capital outlays and depreciation is itemized as follows:		
Add: capital assets purchased in the current period	\$ 3,537,746	
Less: current-year depreciation expense	<u>(1,296,894)</u>	2,240,852
(2) Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Less: deferred delinquent property taxes and other deferred June 30, 2010	\$ (1,112,230)	
Add: deferred delinquent property taxes and other deferred June 30, 2011	<u>1,272,655</u>	160,425
(3) The issuance of long-term debt (e.g., notes, bonds, other loans) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the effect of these differences in the treatment of long-term debt and related items:		
Less: note proceeds	\$ (600,000)	
Less: other loan proceeds	(197,611)	
Add: principal payments on notes	624,000	
Add: principal payments on bonds	4,750,000	
Add: principal payments on other loans	874,000	
Add: change in premium on debt issuances	9,397	
Less: change in deferred debt issuance costs	(23,585)	
Less: change in deferred amount on refunding debt	<u>(41,830)</u>	5,394,371
(4) Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.		
Change in accrued interest payable	\$ 63,989	
Change in compensated absences payable	(24,820)	
Change in landfill legal/monitoring services	30,000	
Change in landfill closure/postclosure care costs	<u>148,305</u>	217,474
Change in net assets of governmental activities (Exhibit B)		<u>\$ 6,638,767</u>

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

Exhibit D

Dickson County, Tennessee
Statement of Fiduciary Assets and Liabilities
Fiduciary Funds
June 30, 2011

	<u>Agency Funds</u>
<u>ASSETS</u>	
Cash	\$ 787,675
Equity in Pooled Cash and Investments	3,739,498
Accounts Receivable	7,145
Due from Other Governments	<u>836,609</u>
Total Assets	<u>\$ 5,370,927</u>
<u>LIABILITIES</u>	
Due to Other Taxing Units	\$ 835,675
Due to Joint Ventures	2,773,025
Other Current Liabilities	975,572
Due to Litigants, Heirs, and Others	<u>786,655</u>
Total Liabilities	<u>\$ 5,370,927</u>

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

DICKSON COUNTY, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2011

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

A. Reporting Entity

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

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

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

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

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

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

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

Administrative Offices:

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

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

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

B. Government-wide and Fund Financial Statements

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

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

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

Dickson County issues most debt for the discretely presented Dickson County School Department. No debt issues were contributed by the county to the School Department during the year ended June 30, 2011.

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

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

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

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

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

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

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

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

Dickson County reports the following major governmental funds:

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

Solid Waste/Sanitation Fund – This special revenue fund accounts for transactions relating to the disposal of Dickson County’s solid waste. Local taxes and general service charges are the foundational revenues of this fund.

Highway/Public Works Fund – This special revenue fund accounts for transactions of the county’s Highway Department. Local and state gasoline/fuel taxes are the foundational revenues of this fund.

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

Additionally, Dickson County reports the following fund types:

Capital Project Funds – These funds account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

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

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

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

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

Special Revenue Funds – These funds account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

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

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

It is the county's policy that restricted amounts would be reduced first followed by unrestricted amounts when expenditures are incurred for purposes for which both restricted and unrestricted fund balance is available. Also, it is the county's policy that committed amounts would be reduced first, followed by assigned amounts, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of these unrestricted fund balance classifications could be used.

D. Assets, Liabilities, and Net Assets or Equity

1. Deposits and Investments

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

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

2. Receivables and Payables

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

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

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

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

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

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

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

3. Inventories and Prepaid Items

Inventories of governmental funds consist of expendable supplies held for consumption and are valued at cost. Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased. Inventories are offset in the nonspendable fund balance account in governmental funds.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. Prepaids are offset in the nonspendable fund balance account in governmental funds.

4. Capital Assets

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

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

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

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

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

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

5. Compensated Absences

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

matured, for example, as a result of employee resignations and retirements.

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

6. Long-term Obligations

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

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

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

obligations, including compensated absences, other postemployment benefits, landfill closure/postclosure care costs, and legal/monitoring services are recognized to the extent that the liabilities have matured (come due for payment) each period.

7. Net Assets and Fund Equity

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

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

As of June 30, 2011, Dickson County had \$47,728,400 in outstanding debt for capital purposes for the discretely presented Dickson County School Department. The debt is a liability of Dickson County, but the capital assets acquired are reported in the financial statements of the School Department. Therefore, Dickson County has incurred a liability significantly decreasing its unrestricted net assets with no corresponding increase in the county's capital assets.

In the fund financial statements, governmental funds report fund balance in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in these funds can be spent. These classifications may consist of the following:

Nonspendable Fund Balance – includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

Restricted Fund Balance – includes amounts that have constraints placed on the use of the resources that are either (a) externally imposed by creditors, grantors, contributors or laws and regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation.

Committed Fund Balance – includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal resolutions of the County Commission, the county’s highest level of decision-making authority and the Board of Education, the School Department’s highest level of decision-making authority.

Assigned Fund Balance – includes amounts that are constrained by the county’s intent to be used for specific purposes, but are neither restricted nor committed (excluding stabilization arrangements). The county’s Budget Committee and the Board of Education are authorized bodies to make assignments.

Unassigned Fund Balance – the residual classification of the General and General Purpose School funds. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General and General Purpose School funds.

II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

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

Primary Government

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

Discretely Presented Dickson County School Department

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

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

Primary Government

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

Discretely Presented Dickson County School Department

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

III. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Budgetary Information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP) for all governmental funds except the District Attorney General and the Constitutional Officers - Fees funds (special revenue funds), which are not budgeted and the capital projects funds (except for the Community Development/Industrial Park Fund), which adopt project length budgets. All annual appropriations lapse at fiscal year end.

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

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

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

At June 30, 2011, the Dickson County School Department reported the following significant encumbrance:

<u>Fund</u>	<u>Description</u>	<u>Amount</u>
School Department:		
Major Fund:		
General Purpose School	Buses	\$ 89,490

B. Cash Shortage - Prior Year

A special report dated March 8, 2010, for the period January 1, 2009, through September 30, 2009, reported a cash shortage of \$13,193.83 in the Office of County Clerk. Our investigation discovered numerous individual transactions had been manipulated and/or altered with the funds diverted from the office for the personal use of an employee. On August 16, 2010, the defendant pled guilty and was sentenced to four years probation and ordered to pay restitution of \$15,470, which includes \$2,276 for audit costs to Dickson County. The county's insurance carrier paid the county \$12,693.83 on September 29, 2010, leaving a balance due the county of \$2,776.

C. Cash Overdraft

The discretely presented School Federal Projects Fund had a cash overdraft of \$95,157 at June 30, 2011. This cash overdraft resulted from the issuance of checks exceeding cash on deposit with the county trustee. The cash overdraft was liquidated subsequent to June 30, 2011.

D. Expenditures Exceeded Appropriations

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

<u>Fund/Purpose</u>	<u>Amount Overspent</u>
General:	
Libraries	\$ 3,700
Solid Waste/Sanitation:	
Other General Government Projects	1,919
General Debt Service:	
Other Debt Service - General Government	80,257
Other Debt Service - Highways and Streets	3,890

Expenditures that exceed appropriations are a violation of state statutes. These expenditures in excess of appropriations were funded by available fund balances.

IV. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

Dickson County and the Dickson County School Department participate in an internal cash and investment pool through the Office of Trustee. The county

trustee is the treasurer of the county and in this capacity is responsible for receiving, disbursing, and investing most county funds. Each fund's portion of this pool is displayed on the balance sheets or statements of net assets as Equity in Pooled Cash and Investments. Cash reflected on the balance sheets or statements of net assets represents nonpooled amounts held separately by individual funds.

Deposits

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

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

Investments

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

agreements are executed, the purchase of the securities must be priced at least two percent below the fair value of the securities on the day of purchase.

Investment Balances. As of June 30, 2011, Dickson County had the following investments carried at cost. All investments are in the county trustee's investment pool. Separate disclosures concerning pooled investments cannot be made for Dickson County and the discretely presented Dickson County School Department since both pool their deposits and investments through the county trustee.

<u>Investment</u>	<u>Maturities</u>	<u>Cost</u>
State Treasurer's Investment Pool	Daily	\$ 6,006,471

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

Credit Risk. Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. State statutes limit the ratings of certain investments as previously explained. Dickson County has no investment policy that would further limit its investment choices. As of June 30, 2011, Dickson County's investment in the State Treasurer's Investment Pool was unrated.

B. Capital Assets

Capital assets activity for the year ended June 30, 2011, was as follows:

Primary Government

Governmental Activities:

	Balance 7-1-10	Increases	Decreases	Balance 6-30-11
Capital Assets Not Depreciated:				
Land	\$ 7,287,379	\$ 0	\$ 0	\$ 7,287,379

Governmental Activities (Cont.):

	Balance 7-1-10	Increases	Decreases	Balance 6-30-11
Capital Assets Not Depreciated (Cont.)				
Construction in Progress	\$ 15,313,177	\$ 2,310,843	\$ (17,624,020)	\$ 0
Total Capital Assets Not Depreciated	<u>\$ 22,600,556</u>	<u>\$ 2,310,843</u>	<u>\$ (17,624,020)</u>	<u>\$ 7,287,379</u>
Capital Assets Depreciated:				
Buildings and Improvements	\$ 13,789,190	\$ 17,661,499	\$ 0	\$ 31,450,689
Other Capital Assets	6,099,333	160,910	0	6,260,243
Infrastructure	30,742,341	1,028,514	0	31,770,855
Total Capital Assets Depreciated	<u>\$ 50,630,864</u>	<u>\$ 18,850,923</u>	<u>\$ 0</u>	<u>\$ 69,481,787</u>
Less Accumulated Depreciation For:				
Buildings and Improvements	\$ 5,135,307	\$ 451,610	\$ 0	\$ 5,586,917
Other Capital Assets	4,747,136	407,245	0	5,154,381
Infrastructure	4,744,668	438,039	0	5,182,707
Total Accumulated Depreciation	<u>\$ 14,627,111</u>	<u>\$ 1,296,894</u>	<u>\$ 0</u>	<u>\$ 15,924,005</u>
Total Capital Assets Depreciated, Net	<u>\$ 36,003,753</u>	<u>\$ 17,554,029</u>	<u>\$ 0</u>	<u>\$ 53,557,782</u>
Governmental Activities Capital Assets, Net	<u>\$ 58,604,309</u>	<u>\$ 19,864,872</u>	<u>\$ (17,624,020)</u>	<u>\$ 60,845,161</u>

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

Governmental Activities:

General Government	\$ 51,819
Administration of Justice	2,400
Public Safety	383,828
Public Health and Welfare	253,738
Social, Cultural, and Recreational Services	31,278
Highway/Public Works	<u>573,831</u>
Total Depreciation Expense - Governmental Activities	<u>\$ 1,296,894</u>

Discretely Presented Dickson County School Department

Governmental Activities:

	Balance 7-1-10	Increases	Decreases	Balance 6-30-11
Capital Assets Not Depreciated:				
Land	\$ 2,154,911	\$ 0	\$ 0	\$ 2,154,911
Total Capital Assets Not Depreciated	<u>\$ 2,154,911</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2,154,911</u>
Capital Assets Depreciated:				
Buildings and Improvements	\$ 70,192,479	\$ 52,670	\$ 0	\$ 70,245,149
Other Capital Assets	7,804,868	753,961	(111,086)	8,447,743
Total Capital Assets Depreciated	<u>\$ 77,997,347</u>	<u>\$ 806,631</u>	<u>\$ (111,086)</u>	<u>\$ 78,692,892</u>
Less Accumulated Depreciation For:				
Buildings and Improvements	\$ 32,138,853	\$ 2,093,103	\$ 0	\$ 34,231,956
Other Capital Assets	4,035,121	497,517	(111,086)	4,421,552
Total Accumulated Depreciation	<u>\$ 36,173,974</u>	<u>\$ 2,590,620</u>	<u>\$ (111,086)</u>	<u>\$ 38,653,508</u>
Total Capital Assets Depreciated, Net	<u>\$ 41,823,373</u>	<u>\$ (1,783,989)</u>	<u>\$ 0</u>	<u>\$ 40,039,384</u>
Governmental Activities Capital Assets, Net	<u>\$ 43,978,284</u>	<u>\$ (1,783,989)</u>	<u>\$ 0</u>	<u>\$ 42,194,295</u>

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

Governmental Activities:

Instruction	\$ 11,450
Support Services	2,494,056
Operation of Non-Instructional Services	<u>85,114</u>
Total Depreciation Expense - Governmental Activities	<u>\$ 2,590,620</u>

C. Interfund Receivables, Payables, and Transfers

The composition of interfund balances as of June 30, 2011, was as follows:

Due to/from Other Funds:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Primary Government:		
General	Nonmajor governmental	\$ 12,758
General Debt Service	Nonmajor governmental	13,795
Nonmajor governmental	General Debt Service	100,000
Discretely Presented School Department:		
General Purpose School	Nonmajor governmental	142,816
Nonmajor governmental	General Purpose School	39

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

Interfund Transfers:

Interfund transfers for the year ended June 30, 2011, consisted of the following amounts:

Primary Government

<u>Transfers Out</u>	<u>Transfers In</u>		
	<u>General Fund</u>	<u>Solid Waste/ Sanitation Fund</u>	<u>Nonmajor Governmental Fund</u>
General Fund	\$ 0	\$ 612,912	\$ 290,143
Nonmajor governmental fund	55,504	0	0
Total	<u>\$ 55,504</u>	<u>\$ 612,912</u>	<u>\$ 290,143</u>

Discretely Presented Dickson County School Department

<u>Transfer Out</u>	<u>Transfers In</u>	
	<u>General Purpose School Fund</u>	<u>Nonmajor Governmental Fund</u>
General Purpose School Fund	\$ 0	\$ 100,000
Nonmajor governmental fund	111,793	0
Total	<u>\$ 111,793</u>	<u>\$ 100,000</u>

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

D. Capital Lease

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

E. Long-term Debt

Primary Government

General Obligation Bonds, Notes, and Other Loans

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

General obligation bonds, other loans, and capital outlay notes are direct obligations and pledge the full faith and credit of the government. General obligation bonds, other loans, and capital outlay notes outstanding were issued for original terms of up to 21 years for bonds, 20 years for other loans, and up to ten years for notes. Repayment terms are generally structured with increasing amounts of principal maturing as interest requirements decrease over the term of the debt. All bonds, other loans, and notes included in long-term debt as of June 30, 2011, will be retired from the General Debt Service Fund.

General obligation bonds, other loans, and capital outlay notes outstanding as of June 30, 2011, for governmental activities are as follows:

Type	Interest Rate	Original Amount of Issue	Balance 6-30-11
General Obligation Bonds	3 to 4.25%	\$ 18,000,000	\$ 18,000,000
General Obligation Bonds - Refunding	2 to 5	63,480,000	45,480,000
Capital Outlay Notes	1.735 to 5	5,045,000	1,582,000
Other Loans	variable	15,100,000	10,340,000

In prior years, Dickson County entered into loan agreements with the Montgomery County Public Building Authority. Under these loan agreements, the authority loaned \$8,000,000 and \$1,500,000 to Dickson County on an as-needed basis for various renovation and construction projects. The loans are repayable at interest rates that are tax-exempt variable rates determined by the remarketing agent daily or weekly, depending on the particular programs. In addition, the county pays various other fees (trustee, letter of credit, and debt remarketing) in connection with these loans. At June 30, 2011, both loans carried a variable interest rate of .27 percent, and other fees totaled approximately .35 percent (letter of credit), .08 percent (remarketing), and \$60 per month (trustee) of the outstanding loan principal.

Also, in prior years, Dickson County entered into loan agreements with the Montgomery County Public Building Authority. Under these loan agreements, the authority loaned \$2,000,000 and \$2,400,000 to Dickson County on an as-needed basis for various public works and construction projects. These loans are repayable at interest rates that are tax-exempt variable rates determined by the remarketing agent daily or weekly, depending on the particular program. In addition, the county pays various other fees (trustee, letter of credit, and debt remarketing) in connection with these loans. At June 30, 2011, both loans carried a variable interest rate of .27 percent, and other fees totaled approximately .3 percent (letter of credit), .08 percent (remarketing), and \$60 per month (trustee) of the outstanding loan principal.

Also, in prior years, Dickson County entered into a loan agreement with the City of Clarksville Public Building Authority. Under this loan agreement, the authority authorized a loan of \$1,200,000 for the construction of the sheriff's administration building to Dickson County on an as-needed basis. This loan is repayable at interest rates that are tax-exempt variable rates determined by the remarketing agent daily or weekly, depending on the particular program. In addition, the county pays various other fees (trustee, letter of credit, and debt remarketing) in connection with this loan. At June 30, 2011, the loan carried a variable interest rate of .27 percent, and other fees totaled approximately .2 percent (letter of credit), .08 percent (remarketing), and \$60 per month (trustee) of the outstanding loan principal.

The annual requirements to amortize all general obligation bonds, other loans, and notes outstanding as of June 30, 2011, including interest payments and other loan fees, are presented in the following tables:

Year Ending June 30	Bonds		
	Principal	Interest	Total
2012	\$ 4,880,000	\$ 2,869,870	\$ 7,749,870
2013	5,420,000	2,637,503	8,057,503
2014	6,140,000	2,383,741	8,523,741
2015	6,480,000	2,102,190	8,582,190
2016	6,775,000	1,804,340	8,579,340
2017-2021	23,145,000	4,690,994	27,835,994
2022-2026	5,470,000	1,762,725	7,232,725
2027-2030	5,170,000	561,200	5,731,200
Total	\$ 63,480,000	\$ 18,812,563	\$ 82,292,563

Year Ending June 30	Notes		
	Principal	Interest	Total
2012	\$ 341,000	\$ 47,696	\$ 388,696
2013	857,000	37,199	894,199
2014	38,000	11,680	49,680
2015	40,000	10,432	50,432
2016	41,000	9,136	50,136
2017	265,000	4,018	269,018
Total	\$ 1,582,000	\$ 120,161	\$ 1,702,161

Year Ending June 30	Other Loans			
	Principal	Interest	Other Fees	Total
2012	\$ 911,000	\$ 25,458	\$ 40,703	\$ 977,161
2013	948,000	22,899	36,950	1,007,849
2014	989,000	20,229	33,037	1,042,266
2015	1,031,000	17,445	28,955	1,077,400
2016	1,074,000	14,545	24,585	1,113,130
2017-2021	4,381,000	36,028	62,478	4,479,506
2022-2023	1,006,000	286	904	1,007,190
Total	\$ 10,340,000	\$ 136,890	\$ 227,612	\$ 10,704,502

There is \$2,477,326 available in the General Debt Service Fund to service long-term debt. Bonded debt per capita totaled \$1,278, based on the 2010

federal census. Debt per capita, including bonds, other loans, and notes totaled \$1,518, based on the 2010 federal census.

Changes in Long-term Liabilities

Long-term liability activity for the year ended June 30, 2011, was as follows:

Governmental Activities:

	<u>Bonds</u>	<u>Notes</u>
Balance, July 1, 2010	\$ 68,230,000	\$ 1,606,000
Additions	0	600,000
Deductions	(4,750,000)	(624,000)
	\$ 63,480,000	\$ 1,582,000
Balance, June 30, 2011	\$ 63,480,000	\$ 1,582,000
Balance Due Within One Year	\$ 4,880,000	\$ 341,000
	<u>Compensated Absences</u>	<u>Other Loans</u>
Balance, July 1, 2010	\$ 374,367	\$ 11,016,389
Additions	525,175	197,611
Deductions	(500,355)	(874,000)
	\$ 399,187	\$ 10,340,000
Balance, June 30, 2011	\$ 399,187	\$ 10,340,000
Balance Due Within One Year	\$ 49,763	\$ 911,000
	<u>Landfill Closure/ Postclosure Care Costs</u>	<u>Landfill Legal/ Monitoring Services</u>
Balance, July 1, 2010	\$ 1,015,700	\$ 1,000,000
Additions	0	1,649,560
Deductions	(148,305)	(1,679,560)
	\$ 867,395	\$ 970,000
Balance, June 30, 2011	\$ 867,395	\$ 970,000
Balance Due Within One Year	\$ 130,182	\$ 810,000

Analysis of Noncurrent Liabilities Presented on Exhibit A:

Total Noncurrent Liabilities, June 30, 2011	\$ 77,638,582
Less: Due Within One Year	(7,121,945)
Add: Unamortized Premium on Debt	162,361
Less: Deferred Amount on Refunding	<u>(247,995)</u>
 Noncurrent Liabilities - Due in More Than One Year - Exhibit A	 <u><u>\$ 70,431,003</u></u>

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

Discretely Presented Dickson County School Department

Notes

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

Capital outlay notes are direct obligations and pledge the full faith and credit of the government. These capital outlay notes outstanding were issued for original terms of up to seven years. Repayment terms are generally structured with increasing amounts of principal maturing as interest requirements decrease over the term of the debt. All notes included in the School Department's long-term debt as of June 30, 2011, will be retired from the General Purpose School Fund.

Capital outlay notes outstanding as of June 30, 2011, are as follows:

<u>Type</u>	<u>Interest Rate</u>	<u>Original Amount of Issue</u>	<u>Balance 6-30-11</u>
Capital Outlay Note	3%	\$ 500,000	\$ 77,916

The annual requirements to amortize all notes outstanding as of June 30, 2011, including interest payments, are presented in the following table:

Year Ending June 30	Note		
	Principal	Interest	Total
2012	\$ 77,916	\$ 2,338	\$ 80,254
Total	\$ 77,916	\$ 2,338	\$ 80,254

Debt per capita, for notes, totaled \$2, based on the 2010 federal census.

Changes in Long-term Liabilities

Long-term liability activity for the discretely presented Dickson County School Department for the year ended June 30, 2011, was as follows:

Governmental Activities:

	Capital Lease	Note Payable
Balance, July 1, 2010	\$ 19,508	\$ 153,562
Deductions	(19,508)	(75,646)
Balance, June 30, 2011	\$ 0	\$ 77,916
Balance Due Within One Year	\$ 0	\$ 77,916

	Compensated Absences	Other Postemployment Benefits
Balance, July 1, 2010	\$ 319,085	\$ 106,340
Additions	170,696	565,253
Deductions	(95,483)	(627,583)
Balance, June 30, 2011	\$ 394,298	\$ 44,010
Balance Due Within One Year	\$ 223,602	\$ 0

Analysis of Noncurrent Liabilities Presented on Exhibit A:

Total Noncurrent Liabilities, June 30, 2011	\$ 516,224
Less: Due Within One Year	<u>(301,518)</u>
Noncurrent Liabilities - Due in More Than One Year - Exhibit A	<u>\$ 214,706</u>

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

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

The State of Tennessee pays health insurance premiums for retired teachers on-behalf of the Dickson County School Department. These payments are made by the state to the Local Education Group Insurance Plan and the Medicare Supplement Plan. Both of these plans are administered by the State of Tennessee and reported in the state’s Comprehensive Annual Financial Report. Payments by the state to the Local Education Group Insurance Plan and the Medicare Supplement Plan for the year ended June 30, 2011, were \$223,823 and \$35,190, respectively. The School Department has recognized these on-behalf payments as revenues and expenditures in the General Purpose School Fund.

G. Short-term Debt

Dickson County issued tax anticipation notes in advance of property tax collections and deposited the proceeds in the General and Solid Waste/Sanitation funds. These notes were necessary because funds were not available to meet obligations coming due before current tax collections. Short-term debt activity for the year ended June 30, 2011, was as follows:

	Balance 7-1-10	Issued	Paid	Balance 6-30-11
Tax Anticipation Notes	\$ 0	\$ 1,850,000	\$ (1,850,000)	\$ 0

V. OTHER INFORMATION

A. Risk Management

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

employees; pre-65 age retirees are not allowed to remain in the plan. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

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

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

B. Accounting Change

Provisions of Governmental Accounting Standards Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* became effective for the year ended June 30, 2011.

GASB Statement No. 54 establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. These classifications include nonspendable, restricted, committed, assigned, and unassigned and are based on the relative strength of the constraints that control how specific amounts can be spent. Also, Statement No. 54 clarified the definitions of the General Fund and the special revenue, capital projects, debt service, and permanent fund types. Dickson County and the Dickson County School Department have implemented provisions of this statement in the financial statements of this report for its governmental funds.

C. Subsequent Events

On September 6, 2011, the General Debt Service Fund issued tax anticipation notes of \$1,112,603 to the General Fund and \$500,000 to the Solid Waste/ Sanitation Fund for temporary operating funds.

As of the date of this report, the discretely presented Dickson County School Department has received \$42,000 of an approved \$2,000,000 Energy Efficiency School Initiative loan.

D. Contingent Liabilities

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

E. Changes in Administration

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

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

F. Landfill Closure/Postclosure Care Costs

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

State and federal laws and regulations require the county to place a final cover on its sanitary landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for 30 years after closure. Although closure and postclosure care costs will be paid only near or after the date that the landfill stops accepting waste, the county reports a portion of these closure and postclosure care costs as an operating expense in each period based on landfill capacity used as of each balance sheet date. Dickson County closed its sanitary landfill in 1998. The \$867,395 reported as postclosure care liability at June 30, 2011, represents amounts based on what it would cost to perform all postclosure care in 2011. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

G. Joint Ventures

The Water Authority of Dickson County is a joint venture between Dickson County and the City of Dickson and is governed by Chapter 51, Private Acts of 2001. The authority was established to plan, finance, develop, and operate water and wastewater treatment and transmission facilities. The authority is governed by a five-member board: two representatives from the Turnbull-White Bluff Utility District appointed by the county mayor, the mayor of the City of Dickson or the mayor's designee, one member of the Dickson City Council appointed by the city mayor, and one member at-large selected by the other four members from a resident of the Harpeth Utility District or other participating entities. Dickson County made no contributions to the Water Authority of Dickson County for the year ended June 30, 2011.

The Twenty-third Judicial District Drug Task Force (DTF) is a joint venture formed by an interlocal agreement between the district attorney general of the Twenty-third Judicial District; Cheatham, Dickson, Houston, Humphreys, and Stewart counties; and various cities within these counties. The purpose of the DTF is to provide multi-jurisdictional law enforcement to promote the investigation and prosecution of drug-related activities. Funds for the operations of the DTF come primarily from federal grants, drug fines, and the forfeiture of drug-related assets to the DTF. The DTF is overseen by the district attorney general and is governed by a Board of Directors including the district attorney general, sheriffs, and police chiefs of participating law enforcement agencies within each judicial district. Dickson County made no contributions to the DTF for the year ended June 30, 2011.

The Dickson County Joint Economic and Community Development Board is a joint venture between Dickson County and the cities of Dickson, Burns, Charlotte, White Bluff, Vanleer, and Slayden. The board comprises the county mayor, city mayors, and two additional members. The purpose of the board is to foster communication relative to economic and community development between and among governmental entities, industry, and private citizens. The county and cities will provide the majority of funding for the board based on the percentage of their population compared to the total census of the county when financial activity begins. Dickson County did not appropriate any funds to the Dickson County Joint Economic and Community Development Board for the year ended June 30, 2011.

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

Administrative Offices:

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

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

Discretely Presented Dickson County School Department

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

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

Administrative Office:

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

H. Retirement Commitments

1. Tennessee Consolidated Retirement System (TCRS)

Plan Description

Employees of Dickson County are members of the Political Subdivision Pension Plan (PSPP), an agent multiple-employer defined benefit

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

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

Funding Policy

Dickson County requires employees to contribute five percent of their earnable compensation to the plan. The county is required to contribute at an actuarially determined rate; the rate for the fiscal year ended June 30, 2011, was 7.6 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

For the year ended June 30, 2011, the county's annual pension cost of \$1,292,032 to TCRS was equal to the county's required and actual contributions. The required contribution was determined as part of the July 1, 2009, 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), and (c) projected 3.5 percent annual increase in the Social Security wage base. 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 ten-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, 2009, was nine 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
6-30-11	\$1,292,032	100%	\$0
6-30-10	1,283,407	100	0
6-30-09	1,254,304	100	0

Funded Status and Funding Progress

As of July 1, 2009, the most recent actuarial valuation date, the plan was 80.46 percent funded. The actuarial accrued liability for benefits was \$24 million, and the actuarial value of assets was \$19 million, resulting in an unfunded actuarial accrued liability (UAAL) of \$5 million. The covered payroll (annual payroll of active employees covered by the plan) was \$8 million, and the ratio of the UAAL to the covered payroll was 28.54 percent.

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

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

SCHOOL TEACHERS

Plan Description

The Dickson County School Department contributes to the State Employees, Teachers, and Higher Education Employees Pension Plan (SETHEEPP), a cost-sharing multiple-employer defined benefit pension plan administered by the Tennessee Consolidated Retirement System (TCRS). TCRS provides retirement benefits as well as death and disability benefits to plan members and their beneficiaries. Benefits are determined by a formula using the member's high five-year average salary and years of service. Members become eligible to retire at the age of 60 with five years of service or at any age with 30 years of service. A reduced retirement benefit is available to vested members who are at least 55 years of age or have 25 years of service. Disability benefits are available to active members with five years of service who become disabled and cannot engage in gainful employment. There is no service requirement for disability that is the result of an accident or injury occurring while the member was in the performance of duty. Members joining the plan on or after July 1, 1979, are vested after five years of service. Members joining prior to July 1, 1979, are vested after four years of service. Benefit provisions are established in state statute found in Title 8, Chapters 34-37 of *Tennessee Code Annotated*. State statutes are amended by the Tennessee General Assembly. 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 salary 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, 2011, was 9.05 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, 2011, 2010, and 2009, were \$2,676,057, 1,870,071, and \$1,880,917, respectively, equal to the required contributions for each year.

2. Deferred Compensation – Primary Government

Dickson County offers its employees a deferred compensation plan established pursuant to IRC Section 457. All costs of administering and funding this program are the responsibility of plan participants. The Section 457 plan assets remain the property of the contributing employees and are not presented in the accompanying financial statements. IRC Section 457 establishes participation, contribution, and withdrawal provisions for the plan.

3. Deferred Compensation – Discretely Presented Dickson County School Department Primary Government

The Dickson County School Department offers its employees two deferred compensation plans, one established pursuant to IRC Section 457 and the other pursuant to IRC Section 403(b). All costs of administering and funding these programs are the responsibility of plan participants. The Section 457 and the Section 403(b) plan assets remain the property of the contributing employees and are not presented in the accompanying financial statements. IRC Sections 457 and 403(b) establish participation, contribution, and withdrawal provisions for the plans.

I. Other Postemployment Benefits (OPEB)

Discretely Presented Dickson County School Department

Plan Description

The School Department participates in the state-administered Local Education Group Insurance Plan for healthcare benefits. For accounting purposes, the plan is an agent multiple-employer defined benefit OPEB plan. Benefits are established and amended by an insurance committee created by Section 8-27-302, *Tennessee Code Annotated (TCA)*, for teachers. In previous fiscal years, prior to reaching the age of 65, all members have the option of choosing a preferred provider organization (PPO), point of service (POS), or health maintenance organization (HMO) plan for healthcare benefits. However, as of January 1, 2010, the insurance plan structure was changed and as a result all members now have the option of choosing between the standard or partnership preferred provider organization (PPO) plan for healthcare benefits. Subsequent to age 65, members who are also in the state's retirement system may participate in a state-administered Medicare Supplement Plan that does not include pharmacy. The plans are reported in the State of Tennessee Comprehensive Annual Financial Report (CAFR). The CAFR is available on the state's website at <http://tn.gov/finance/act/cafr.html>.

Funding Policy

The premium requirements of plan members are established and may be amended by the insurance committee. The plan is self-insured and financed on a pay-as-you-go basis with the risk shared equally among the participants. Claims liabilities of the plan are periodically computed using actuarial and statistical techniques to establish premium rates. The employer in the plan develops its own contribution policy in terms of subsidizing active employees or retired employees' premiums since the committee is not prescriptive on that issue. The state provides a partial subsidy to Local Education Agency pre-65 teachers and a full subsidy based on years of service for post-65 teachers in the Medicare Supplement Plan. During the year ended June 30, 2011, the discretely presented Dickson County School Department made contributions totaling \$627,583 for postemployment benefits.

Annual OPEB Cost and Net OPEB Obligation

	Local Education Group Insurance Plan
	<hr/>
ARC	\$ 565,000
Interest on the NPO	4,785
Adjustment to the ARC	<u>(4,532)</u>
Annual OPEB cost	\$ 565,253
Amount of contribution	<u>(627,583)</u>
Increase/decrease in NPO	\$ (62,330)
Net OPEB obligation, 7-1-10	<u>106,340</u>
Net OPEB obligation, 6-30-11	<u><u>\$ 44,010</u></u>

Fiscal Year Ended	Plan	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation at Year End
<hr/>				
6-30-09	Local Education Group	\$ 2,418,334	18 %	\$ 3,886,018
6-30-10	"	541,347	109	106,340
6-30-11	"	565,253	109	44,010

Funded Status and Funding Progress

The funded status of the plan as of July 1, 2010, was as follows:

	<u>Local Education Group Insurance Plan</u>
Actuarial valuation date	7-1-10
Actuarial accrued liability (AAL)	\$ 5,286,000
Actuarial value of plan assets	\$ 0
Unfunded actuarial accrued liability (UAAL)	\$ 5,286,000
Actuarial value of assets as a % of the AAL	0%
Covered payroll (active plan members)	\$ 29,218,000
UAAL as a % of covered payroll	18%

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

Actuarial Methods and Assumptions

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

In the July 1, 2010, actuarial valuation for the Local Education Plan, the projected unit credit actuarial cost method was used and the actuarial assumptions included a 4.5 percent investment rate of return (net of administrative expenses) and an annual healthcare cost trend rate of ten percent for fiscal year 2011. The trend will decrease to 9.5 percent in fiscal year 2012 and then will be reduced by decrements to an ultimate rate of five percent by fiscal year 2021. Both rates include a three percent inflation assumption. The unfunded actuarial accrued liability is being

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

J. Pollution Remediation

The Tennessee Department of Environment and Conservation (TDEC) notified Dickson County on September 9, 1994, that the county's landfill was in violation of the Clean Water Act because of ground water contamination. The notification required Dickson County to monitor ground water near the landfill site. On February 1, 2001, TDEC issued a remedial action notice to Dickson County regarding the contamination. To comply with the remedial action notice, Dickson County chose to provide public water to the affected areas. Currently, Dickson County has several pending lawsuits related to groundwater contamination at the landfill site. Dickson County has estimated the legal services and site assessment costs related to those lawsuits to be \$970,000 at June 30, 2011. Estimated legal services and site assessment costs have been reflected as a current liability in the Statement of Nets Assets at June 30, 2011, in compliance with GASB Statement No. 49, *Accounting and Financial Reporting for Pollution Remediation Obligations*. Attorneys for the county have advised that it is difficult, if not impossible, to calculate the county's exposure to the legal action. It is the county's position that the county has acted appropriately to abate any alleged contamination. However, the potential exists for legal judgments against Dickson County based on these lawsuits. The amount of the potential judgments could be material to the financial statements of Dickson County as a whole. The amount of the potential judgment(s), if any, was not reasonably estimable at June 30, 2011.

K. Office of Central Accounting and Budgeting

Office of Director of Accounts and Budgets

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

L. Purchasing Laws

Offices of County Mayor and Highway Engineer

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

Office of Director of Schools

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

**REQUIRED SUPPLEMENTARY
INFORMATION**

Exhibit E-1

Dickson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual and Budget
General Fund
For the Year Ended June 30, 2011

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 11,970,640	\$ 11,630,425	\$ 11,679,525	\$ 291,115
Licenses and Permits	135,720	149,000	148,100	(12,380)
Fines, Forfeitures, and Penalties	327,632	358,930	363,335	(35,703)
Charges for Current Services	1,776,317	1,501,000	1,559,600	216,717
Other Local Revenues	302,503	178,325	191,782	110,721
Fees Received from County Officials	2,339,165	2,314,000	2,323,500	15,665
State of Tennessee	1,748,063	1,680,680	1,876,739	(128,676)
Federal Government	199,571	536,259	636,044	(436,473)
Other Governments and Citizens Groups	115,290	118,910	119,260	(3,970)
Total Revenues	\$ 18,914,901	\$ 18,467,529	\$ 18,897,885	\$ 17,016
<u>Expenditures</u>				
<u>General Government</u>				
County Commission	\$ 74,205	\$ 79,036	\$ 74,569	\$ 364
Board of Equalization	2,995	3,280	3,280	285
Other Boards and Committees	0	550	550	550
County Mayor/Executive	130,548	137,693	137,693	7,145
County Attorney	164,152	185,000	190,000	25,848
Election Commission	227,416	204,286	228,250	834
Register of Deeds	209,234	219,811	223,861	14,627
Codes Compliance	207,627	231,699	216,737	9,110
County Buildings	378,278	379,090	379,010	732
Preservation of Records	78,930	79,951	84,722	5,792
<u>Finance</u>				
Accounting and Budgeting	198,793	201,639	201,704	2,911
Property Assessor's Office	295,090	301,871	301,691	6,601
Reappraisal Program	25,843	30,000	30,000	4,157
County Trustee's Office	289,380	302,079	302,004	12,624
County Clerk's Office	445,415	460,165	459,961	14,546
<u>Administration of Justice</u>				
Circuit Court	350,875	382,445	406,613	55,738
General Sessions Court	459,849	492,460	492,460	32,611
Drug Court	25,251	26,000	30,000	4,749
Chancery Court	252,469	257,873	260,873	8,404
Juvenile Court	489,929	515,018	542,038	52,109
District Attorney General	62,278	70,860	70,860	8,582
Other Administration of Justice	199,703	242,575	212,575	12,872
Victims Assistance Programs	42,568	45,000	50,000	7,432
<u>Public Safety</u>				
Sheriff's Department	3,888,336	4,100,808	4,017,662	129,326
Administration of the Sexual Offender Registry	3,366	10,000	10,000	6,634
Jail	5,176,208	4,767,419	5,210,574	34,366
Juvenile Services	45,484	79,720	79,720	34,236

(Continued)

Exhibit E-1

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

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Expenditures (Cont.)</u>				
<u>Public Safety (Cont.)</u>				
Civil Defense	\$ 108,158	\$ 167,661	\$ 117,916	\$ 9,758
Inspection and Regulation	51,335	0	59,272	7,937
County Coroner/Medical Examiner	18,400	17,500	25,000	6,600
Other Public Safety	407,777	435,684	435,684	27,907
<u>Public Health and Welfare</u>				
Local Health Center	74,077	82,850	90,350	16,273
Rabies and Animal Control	45,560	52,823	52,003	6,443
Ambulance/Emergency Medical Services	2,402,962	2,564,784	2,595,986	193,024
Dental Health Program	410,867	554,800	554,800	143,933
Other Local Health Services	45,795	50,000	50,000	4,205
Regional Mental Health Center	18,135	18,135	18,135	0
Appropriation to State	82,500	90,000	82,500	0
<u>Social, Cultural, and Recreational Services</u>				
Libraries	462,077	458,377	458,377	(3,700)
<u>Agriculture and Natural Resources</u>				
Agriculture Extension Service	132,682	134,262	134,262	1,580
Forest Service	2,000	2,000	2,000	0
Soil Conservation	41,539	42,111	42,111	572
<u>Other Operations</u>				
Housing and Urban Development	68,243	500,000	500,000	431,757
Other Charges	42,797	45,500	50,000	7,203
Miscellaneous	537,161	587,000	567,521	30,360
Total Expenditures	<u>\$ 18,676,287</u>	<u>\$ 19,609,815</u>	<u>\$ 20,053,324</u>	<u>\$ 1,377,037</u>
Excess (Deficiency) of Revenues				
Over Expenditures	\$ 238,614	\$ (1,142,286)	\$ (1,155,439)	\$ 1,394,053
<u>Other Financing Sources (Uses)</u>				
Other Loans Issued	\$ 197,611	\$ 0	\$ 197,610	\$ 1
Insurance Recovery	9,414	5,000	7,700	1,714
Transfers In	55,504	0	400,000	(344,496)
Transfers Out	(903,055)	0	(1,134,698)	231,643
Total Other Financing Sources (Uses)	<u>\$ (640,526)</u>	<u>\$ 5,000</u>	<u>\$ (529,388)</u>	<u>\$ (111,138)</u>
Net Change in Fund Balance	\$ (401,912)	\$ (1,137,286)	\$ (1,684,827)	\$ 1,282,915
Fund Balance, July 1, 2010	<u>3,389,439</u>	<u>2,678,879</u>	<u>2,678,879</u>	<u>710,560</u>
Fund Balance, June 30, 2011	<u>\$ 2,987,527</u>	<u>\$ 1,541,593</u>	<u>\$ 994,052</u>	<u>\$ 1,993,475</u>

Exhibit E-2

Dickson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual and Budget
Solid Waste/Sanitation Fund
For the Year Ended June 30, 2011

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 2,538,446	\$ 2,323,542	\$ 2,323,542	\$ 214,904
Licenses and Permits	95	0	0	95
Charges for Current Services	1,141,964	1,043,500	1,043,500	98,464
Other Local Revenues	60,537	30,000	30,000	30,537
State of Tennessee	38,814	40,000	40,000	(1,186)
Total Revenues	<u>\$ 3,779,856</u>	<u>\$ 3,437,042</u>	<u>\$ 3,437,042</u>	<u>\$ 342,814</u>
<u>Expenditures</u>				
<u>Public Health and Welfare</u>				
Waste Pickup	\$ 2,323,545	\$ 2,527,540	\$ 2,527,540	\$ 203,995
Landfill Operation and Maintenance	1,708,833	0	1,708,833	0
Postclosure Care Costs	148,305	1,054,700	435,867	287,562
<u>Capital Projects</u>				
Other General Government Projects	21,919	20,000	20,000	(1,919)
Total Expenditures	<u>\$ 4,202,602</u>	<u>\$ 3,602,240</u>	<u>\$ 4,692,240</u>	<u>\$ 489,638</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (422,746)</u>	<u>\$ (165,198)</u>	<u>\$ (1,255,198)</u>	<u>\$ 832,452</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	\$ 612,912	\$ 0	\$ 1,055,198	\$ (442,286)
Total Other Financing Sources (Uses)	<u>\$ 612,912</u>	<u>\$ 0</u>	<u>\$ 1,055,198</u>	<u>\$ (442,286)</u>
Net Change in Fund Balance	\$ 190,166	\$ (165,198)	\$ (200,000)	\$ 390,166
Fund Balance, July 1, 2010	14,874	214,396	214,396	(199,522)
Fund Balance, June 30, 2011	<u>\$ 205,040</u>	<u>\$ 49,198</u>	<u>\$ 14,396</u>	<u>\$ 190,644</u>

Exhibit E-3

Dickson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual and Budget
Highway/Public Works Fund
For the Year Ended June 30, 2011

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 1,887,878	\$ 1,752,537	\$ 1,801,837	\$ 86,041
Licenses and Permits	49	60	30	19
Other Local Revenues	41,776	100,000	48,000	(6,224)
State of Tennessee	2,043,124	2,624,600	2,323,400	(280,276)
Federal Government	342,599	0	400,000	(57,401)
Total Revenues	\$ 4,315,426	\$ 4,477,197	\$ 4,573,267	\$ (257,841)
<u>Expenditures</u>				
<u>Highways</u>				
Administration	\$ 213,287	\$ 221,969	\$ 221,667	\$ 8,380
Highway and Bridge Maintenance	2,356,390	3,100,350	3,058,500	702,110
Operation and Maintenance of Equipment	543,271	594,750	587,000	43,729
Other Charges	117,730	128,200	135,575	17,845
Employee Benefits	404,906	486,000	464,000	59,094
Capital Outlay	94,722	25,000	95,000	278
Total Expenditures	\$ 3,730,306	\$ 4,556,269	\$ 4,561,742	\$ 831,436
Excess (Deficiency) of Revenues Over Expenditures	\$ 585,120	\$ (79,072)	\$ 11,525	\$ 573,595
<u>Other Financing Sources (Uses)</u>				
Insurance Recovery	\$ 11,340	\$ 0	\$ 5,000	\$ 6,340
Total Other Financing Sources (Uses)	\$ 11,340	\$ 0	\$ 5,000	\$ 6,340
Net Change in Fund Balance	\$ 596,460	\$ (79,072)	\$ 16,525	\$ 579,935
Fund Balance, July 1, 2010	2,158,560	1,766,907	1,766,907	391,653
Fund Balance, June 30, 2011	\$ 2,755,020	\$ 1,687,835	\$ 1,783,432	\$ 971,588

Exhibit E-4

Dickson County, Tennessee
Schedule of Funding Progress – Pension Plan
Primary Government and Discretely Presented Dickson County School Department
June 30, 2011

(Dollar amounts in thousands)

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

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

Exhibit E-5

Dickson County, Tennessee
Schedule of Funding Progress – Other Postemployment Benefits Plan
Discretely Presented Dickson County School Department
June 30, 2011

Local Education Group Plan

(Dollar amounts in thousands)

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b)-(a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
7-1-07	\$ 0	\$ 18,156	\$ 18,156	0 %	\$ 27,682	66 %
7-1-09	0	5,116	5,116	0	29,251	18
7-1-10	0	5,286	5,286	0	29,218	18

DICKSON COUNTY, TENNESSEE
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2011

A. BUDGETARY INFORMATION

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

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

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

B. CASH SHORTAGE – PRIOR YEAR

A special report dated March 8, 2010, for the period January 1, 2009, through September 30, 2009, reported a cash shortage of \$13,193.83 in the Office of County Clerk. Our investigation discovered numerous individual transactions had been manipulated and/or altered with the funds diverted from the office for the personal use of an employee. On August 16, 2010, the defendant pled guilty and was sentenced to four years probation and ordered to pay restitution of \$15,470, which includes \$2,276 for audit costs to Dickson County. The county's insurance carrier paid the county \$12,693.83 on September 29, 2010, leaving a balance due the county of \$2,776.

C. EXPENDITURES EXCEEDED APPROPRIATIONS

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

Fund/Purpose	Amount Overspent
General:	
Libraries	\$ 3,700
Solid Waste/Sanitation:	
Other General Government Projects	1,919

Expenditures that exceed appropriations are a violation of state statutes. These expenditures in excess of appropriations were funded from available fund balances.

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

Nonmajor Governmental Funds

Special Revenue Funds

Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

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

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

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

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

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

Capital Projects Funds

Capital Projects Funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

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

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

Jail Construction Fund – The Jail Construction Fund is used to account for the construction and renovation of the county jail facilities.

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

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

	Capital Projects Funds				Total Nonmajor Governmental Funds
	Community Development/ Industrial Park	Jail Construction	Other Capital Projects	Total	
\$	0 \$	0 \$	0 \$	0 \$	12,756
	103,967	47,239	2	151,208	1,836,848
	33,624	26,690	0	60,314	64,680
	0	0	0	0	2,043
	100,000	0	0	100,000	100,000
	0	0	0	0	31,467
	0	0	0	0	(9,725)
\$	237,591 \$	73,929 \$	2 \$	311,522 \$	2,038,069

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

Total Assets

LIABILITIES AND FUND BALANCES

Liabilities

Accounts Payable
 Contracts Payable
 Retainage Payable
 Due to Other Funds
 Due to Litigants, Heirs, and Others
 Deferred Revenue - Delinquent Property Taxes
 Total Liabilities

Fund Balances

Restricted:
 Restricted for Administration of Justice
 Restricted for Public Safety
 Restricted for Other Operations
 Restricted for Highways/Public Works
 Restricted for Capital Outlay
 Committed:
 Committed for Social, Cultural, and Recreational Services
 Total Fund Balances

Total Liabilities and Fund Balances

\$	150 \$	0 \$	0 \$	150 \$	150
	0	32,055	0	32,055	32,055
	0	5,424	0	5,424	5,424
	13,795	0	2	13,797	26,553
	0	0	0	0	50,000
	0	0	0	0	18,523
\$	13,945 \$	37,479 \$	2 \$	51,426 \$	132,705
\$	0 \$	0 \$	0 \$	0 \$	20,802
	0	0	0	0	130,445
	223,646	0	0	223,646	223,646
	0	0	0	0	1,456,314
	0	36,450	0	36,450	36,450
	0	0	0	0	37,707
\$	223,646 \$	36,450 \$	0 \$	260,096 \$	1,905,364
\$	237,591 \$	73,929 \$	2 \$	311,522 \$	2,038,069

Exhibit F-2

Dickson County, Tennessee
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2011

	Special Revenue Funds						Total
	Public Library	Drug Control	District Attorney General	Constitutional Officers - Fees	Bridge		
<u>Revenues</u>							
Local Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 499,551	\$	499,551
Licenses and Permits	0	0	0	0	21		21
Fines, Forfeitures, and Penalties	0	351,765	35,956	0	0		387,721
Charges for Current Services	41,873	0	0	24	0		41,897
Other Local Revenues	15,000	2,000	1,324	0	0		18,324
State of Tennessee	0	2,227	0	0	14,298		16,525
Total Revenues	\$ 56,873	\$ 355,992	\$ 37,280	\$ 24	\$ 513,870	\$	964,039
<u>Expenditures</u>							
Current:							
Administration of Justice	\$ 0	\$ 0	\$ 38,928	\$ 24	\$ 0	\$	38,952
Public Safety	0	367,475	0	0	0		367,475
Social, Cultural, and Recreational Services	19,359	0	0	0	0		19,359
Other Operations	0	0	0	0	0		0
Highways	0	0	0	0	519,633		519,633
Capital Projects	0	0	0	0	0		0
Total Expenditures	\$ 19,359	\$ 367,475	\$ 38,928	\$ 24	\$ 519,633	\$	945,419
Excess (Deficiency) of Revenues Over Expenditures	\$ 37,514	\$ (11,483)	\$ (1,648)	\$ 0	\$ (5,763)	\$	18,620
<u>Other Financing Sources (Uses)</u>							
Transfers In	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$	0
Transfers Out	0	0	0	0	0		0
Total Other Financing Sources (Uses)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$	0
Net Change in Fund Balances	\$ 37,514	\$ (11,483)	\$ (1,648)	\$ 0	\$ (5,763)	\$	18,620
Fund Balance, July 1, 2010	193	141,928	22,450	0	1,462,077		1,626,648
Fund Balance, June 30, 2011	\$ 37,707	\$ 130,445	\$ 20,802	\$ 0	\$ 1,456,314	\$	1,645,268

(Continued)

Exhibit F-2

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

	Capital Projects Funds						Total Nonmajor Governmental Funds
	General Capital Projects	Community Development/ Industrial Park	Jail Construction	Other Capital Projects	Total		
<u>Revenues</u>							
Local Taxes	\$ 0 \$	379,203 \$	0 \$	65 \$	379,268 \$	878,819	
Licenses and Permits	0	0	0	0	0	21	
Fines, Forfeitures, and Penalties	0	0	0	0	0	387,721	
Charges for Current Services	0	2,302	0	0	2,302	44,199	
Other Local Revenues	0	19	109,130	0	109,149	127,473	
State of Tennessee	0	0	0	0	0	16,525	
Total Revenues	\$ 0 \$	381,524 \$	109,130 \$	65 \$	490,719 \$	1,454,758	
<u>Expenditures</u>							
Current:							
Administration of Justice	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	38,952	
Public Safety	0	0	1,762,019	0	1,762,019	2,129,494	
Social, Cultural, and Recreational Services	0	0	0	0	0	19,359	
Other Operations	0	445,187	0	0	445,187	445,187	
Highways	0	0	0	0	0	519,633	
Capital Projects	0	0	0	1	1	1	
Total Expenditures	\$ 0 \$	445,187 \$	1,762,019 \$	1 \$	2,207,207 \$	3,152,626	
Excess (Deficiency) of Revenues Over Expenditures	\$ 0 \$	(63,663) \$	(1,652,889) \$	64 \$	(1,716,488) \$	(1,697,868)	
<u>Other Financing Sources (Uses)</u>							
Transfers In	\$ 0 \$	0 \$	290,143 \$	0 \$	290,143 \$	290,143	
Transfers Out	(245)	0	0	(55,259)	(55,504)	(55,504)	
Total Other Financing Sources (Uses)	\$ (245) \$	0 \$	290,143 \$	(55,259) \$	234,639 \$	234,639	
Net Change in Fund Balances	\$ (245) \$	(63,663) \$	(1,362,746) \$	(55,195) \$	(1,481,849) \$	(1,463,229)	
Fund Balance, July 1, 2010	245	287,309	1,399,196	55,195	1,741,945	3,368,593	
Fund Balance, June 30, 2011	\$ 0 \$	223,646 \$	36,450 \$	0 \$	260,096 \$	1,905,364	

Exhibit F-3

Dickson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual and Budget
Public Library Fund
For the Year Ended June 30, 2011

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Charges for Current Services	\$ 41,873	\$ 45,000	\$ 45,000	\$ (3,127)
Other Local Revenues	15,000	0	15,000	0
Total Revenues	<u>\$ 56,873</u>	<u>\$ 45,000</u>	<u>\$ 60,000</u>	<u>\$ (3,127)</u>
<u>Expenditures</u>				
<u>Social, Cultural, and Recreational Services</u>				
Libraries	\$ 19,359	\$ 31,000	\$ 60,000	\$ 40,641
Total Expenditures	<u>\$ 19,359</u>	<u>\$ 31,000</u>	<u>\$ 60,000</u>	<u>\$ 40,641</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 37,514</u>	<u>\$ 14,000</u>	<u>\$ 0</u>	<u>\$ 37,514</u>
Net Change in Fund Balance	\$ 37,514	\$ 14,000	\$ 0	\$ 37,514
Fund Balance, July 1, 2010	<u>193</u>	<u>195</u>	<u>195</u>	<u>(2)</u>
Fund Balance, June 30, 2011	<u><u>\$ 37,707</u></u>	<u><u>\$ 14,195</u></u>	<u><u>\$ 195</u></u>	<u><u>\$ 37,512</u></u>

Exhibit F-4

Dickson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual and Budget
Drug Control Fund
For the Year Ended June 30, 2011

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Fines, Forfeitures, and Penalties	\$ 351,765	\$ 16,000	\$ 408,000	\$ (56,235)
Other Local Revenues	2,000	0	0	2,000
State of Tennessee	2,227	4,000	1,000	1,227
Total Revenues	<u>\$ 355,992</u>	<u>\$ 20,000</u>	<u>\$ 409,000</u>	<u>\$ (53,008)</u>
<u>Expenditures</u>				
<u>Public Safety</u>				
Drug Enforcement	\$ 367,475	\$ 83,780	\$ 475,162	\$ 107,687
Total Expenditures	<u>\$ 367,475</u>	<u>\$ 83,780</u>	<u>\$ 475,162</u>	<u>\$ 107,687</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (11,483)</u>	<u>\$ (63,780)</u>	<u>\$ (66,162)</u>	<u>\$ 54,679</u>
Net Change in Fund Balance	\$ (11,483)	\$ (63,780)	\$ (66,162)	\$ 54,679
Fund Balance, July 1, 2010	141,928	70,729	70,729	71,199
Fund Balance, June 30, 2011	<u>\$ 130,445</u>	<u>\$ 6,949</u>	<u>\$ 4,567</u>	<u>\$ 125,878</u>

Exhibit F-5

Dickson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual and Budget
Bridge Fund
For the Year Ended June 30, 2011

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 499,551	\$ 482,735	\$ 488,935	\$ 10,616
Licenses and Permits	21	25	15	6
State of Tennessee	14,298	14,860	14,300	(2)
Total Revenues	<u>\$ 513,870</u>	<u>\$ 497,620</u>	<u>\$ 503,250</u>	<u>\$ 10,620</u>
<u>Expenditures</u>				
<u>Highways</u>				
Highway and Bridge Maintenance	\$ 509,661	\$ 500,000	\$ 650,000	\$ 140,339
Other Charges	9,972	15,000	15,000	5,028
Total Expenditures	<u>\$ 519,633</u>	<u>\$ 515,000</u>	<u>\$ 665,000</u>	<u>\$ 145,367</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (5,763)</u>	<u>\$ (17,380)</u>	<u>\$ (161,750)</u>	<u>\$ 155,987</u>
Net Change in Fund Balance	\$ (5,763)	\$ (17,380)	\$ (161,750)	\$ 155,987
Fund Balance, July 1, 2010	<u>1,462,077</u>	<u>1,393,092</u>	<u>1,393,092</u>	<u>68,985</u>
Fund Balance, June 30, 2011	<u>\$ 1,456,314</u>	<u>\$ 1,375,712</u>	<u>\$ 1,231,342</u>	<u>\$ 224,972</u>

Exhibit F-6

Dickson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual and Budget
Community Development/Industrial Park Fund
For the Year Ended June 30, 2011

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 379,203	\$ 300,000	\$ 350,000	\$ 29,203
Charges for Current Services	2,302	0	0	2,302
Other Local Revenues	19	200,000	0	19
Total Revenues	<u>\$ 381,524</u>	<u>\$ 500,000</u>	<u>\$ 350,000</u>	<u>\$ 31,524</u>
<u>Expenditures</u>				
<u>Other Operations</u>				
Industrial Development	\$ 445,187	\$ 611,649	\$ 460,949	\$ 15,762
<u>Capital Projects</u>				
Other General Government Projects	0	14,000	0	0
Total Expenditures	<u>\$ 445,187</u>	<u>\$ 625,649</u>	<u>\$ 460,949</u>	<u>\$ 15,762</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (63,663)</u>	<u>\$ (125,649)</u>	<u>\$ (110,949)</u>	<u>\$ 47,286</u>
<u>Other Financing Sources (Uses)</u>				
Transfers Out	\$ 0	\$ 0	\$ (14,000)	\$ 14,000
Total Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (14,000)</u>	<u>\$ 14,000</u>
Net Change in Fund Balance	\$ (63,663)	\$ (125,649)	\$ (124,949)	\$ 61,286
Fund Balance, July 1, 2010	<u>287,309</u>	<u>341,169</u>	<u>341,169</u>	<u>(53,860)</u>
Fund Balance, June 30, 2011	<u>\$ 223,646</u>	<u>\$ 215,520</u>	<u>\$ 216,220</u>	<u>\$ 7,426</u>

Major Governmental Fund

General Debt Service Fund

The General Debt Service Fund is used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest.

Exhibit G

Dickson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual and Budget
General Debt Service Fund
For the Year Ended June 30, 2011

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 7,603,089	\$ 7,333,185	\$ 7,333,185	\$ 269,904
Licenses and Permits	248	300	300	(52)
Other Local Revenues	35,174	100,250	100,250	(65,076)
State of Tennessee	157,211	178,600	178,600	(21,389)
Other Governments and Citizens Groups	1,066,726	1,067,200	1,067,200	(474)
Total Revenues	\$ 8,862,448	\$ 8,679,535	\$ 8,679,535	\$ 182,913
<u>Expenditures</u>				
<u>Principal on Debt</u>				
General Government	\$ 871,000	\$ 828,000	\$ 928,000	\$ 57,000
Highways and Streets	381,000	381,000	381,000	0
Education	4,996,000	4,996,000	4,996,000	0
<u>Interest on Debt</u>				
General Government	817,352	984,080	1,018,348	200,996
Highways and Streets	41,724	102,910	102,910	61,186
Education	2,350,626	2,612,668	2,612,668	262,042
<u>Other Debt Service</u>				
General Government	260,257	180,000	180,000	(80,257)
Highways and Streets	13,890	10,000	10,000	(3,890)
Education	26,439	35,000	35,000	8,561
Total Expenditures	\$ 9,758,288	\$ 10,129,658	\$ 10,263,926	\$ 505,638
Excess (Deficiency) of Revenues Over Expenditures	\$ (895,840)	\$ (1,450,123)	\$ (1,584,391)	\$ 688,551
<u>Other Financing Sources (Uses)</u>				
Notes Issued	\$ 600,000	\$ 706,350	\$ 706,350	\$ (106,350)
Transfers In	0	14,000	114,000	(114,000)
Total Other Financing Sources (Uses)	\$ 600,000	\$ 720,350	\$ 820,350	\$ (220,350)
Net Change in Fund Balance	\$ (295,840)	\$ (729,773)	\$ (764,041)	\$ 468,201
Fund Balance, July 1, 2010	2,773,166	2,261,593	2,261,593	511,573
Fund Balance, June 30, 2011	\$ 2,477,326	\$ 1,531,820	\$ 1,497,552	\$ 979,774

Fiduciary Funds

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

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

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

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

Exhibit H-1

Dickson County, Tennessee
Combining Statement of Fiduciary Assets and Liabilities
Fiduciary Funds
June 30, 2011

	<u>Agency Funds</u>			
	Cities - Sales Tax	Constitu- tional Officers - Agency	Judicial District Drug	Total
<u>ASSETS</u>				
Cash	\$ 0	\$ 782,292	\$ 5,383	\$ 787,675
Equity in Pooled Cash and Investments	0	0	3,739,498	3,739,498
Accounts Receivable	0	4,363	2,782	7,145
Due from Other Governments	835,675	0	934	836,609
Total Assets	<u>\$ 835,675</u>	<u>\$ 786,655</u>	<u>\$ 3,748,597</u>	<u>\$ 5,370,927</u>
<u>LIABILITIES</u>				
Due to Other Taxing Units	\$ 835,675	\$ 0	\$ 0	\$ 835,675
Due to Joint Ventures	0	0	2,773,025	2,773,025
Other Current Liabilities	0	0	975,572	975,572
Due to Litigants, Heirs, and Others	0	786,655	0	786,655
Total Liabilities	<u>\$ 835,675</u>	<u>\$ 786,655</u>	<u>\$ 3,748,597</u>	<u>\$ 5,370,927</u>

Exhibit H-2

Dickson County, Tennessee
Combining Statement of Changes in Assets and
Liabilities - All Agency Funds
For the Year Ended June 30, 2011

	Beginning Balance	Additions	Deductions	Ending Balance
<u>Cities - Sales Tax Fund</u>				
<u>Assets</u>				
Equity in Pooled Cash and Investments	\$ 0	\$ 5,123,953	\$ 5,123,953	\$ 0
Due from Other Governments	843,313	835,675	843,313	835,675
Total Assets	\$ 843,313	\$ 5,959,628	\$ 5,967,266	\$ 835,675
<u>Liabilities</u>				
Due to Other Taxing Units	\$ 843,313	\$ 5,959,628	\$ 5,967,266	\$ 835,675
Total Liabilities	\$ 843,313	\$ 5,959,628	\$ 5,967,266	\$ 835,675
<u>Constitutional Officers - Agency Fund</u>				
<u>Assets</u>				
Cash	\$ 912,651	\$ 9,183,366	\$ 9,313,725	\$ 782,292
Accounts Receivable	70	4,363	70	4,363
Total Assets	\$ 912,721	\$ 9,187,729	\$ 9,313,795	\$ 786,655
<u>Liabilities</u>				
Due to Litigants, Heirs, and Others	\$ 912,721	\$ 9,187,729	\$ 9,313,795	\$ 786,655
Total Liabilities	\$ 912,721	\$ 9,187,729	\$ 9,313,795	\$ 786,655
<u>Judicial District Drug</u>				
<u>Assets</u>				
Cash	\$ 6,219	\$ 5,383	\$ 6,219	\$ 5,383
Equity in Pooled Cash and Investments	3,426,466	1,494,016	1,180,984	3,739,498
Accounts Receivable	4,046	2,782	4,046	2,782
Due from Other Governments	1,770	934	1,770	934
Due from Other Funds	49,940	0	49,940	0
Total Assets	\$ 3,488,441	\$ 1,503,115	\$ 1,242,959	\$ 3,748,597
<u>Liabilities</u>				
Due to Joint Ventures	\$ 2,333,483	\$ 527,543	\$ 88,001	\$ 2,773,025
Other Current Liabilities	1,154,958	975,572	1,154,958	975,572
Total Liabilities	\$ 3,488,441	\$ 1,503,115	\$ 1,242,959	\$ 3,748,597
<u>Totals - All Agency Funds</u>				
<u>Assets</u>				
Cash	\$ 918,870	\$ 9,188,749	\$ 9,319,944	\$ 787,675
Equity in Pooled Cash and Investments	3,426,466	6,617,969	6,304,937	3,739,498
Accounts Receivable	4,116	7,145	4,116	7,145
Due from Other Governments	845,083	836,609	845,083	836,609
Due from Other Funds	49,940	0	49,940	0
Total Assets	\$ 5,244,475	\$ 16,650,472	\$ 16,524,020	\$ 5,370,927
<u>Liabilities</u>				
Due to Other Taxing Units	\$ 843,313	\$ 5,959,628	\$ 5,967,266	\$ 835,675
Due to Joint Ventures	2,333,483	527,543	88,001	2,773,025
Due to Litigants, Heirs, and Others	912,721	9,187,729	9,313,795	786,655
Other Current Liabilities	1,154,958	975,572	1,154,958	975,572
Total Liabilities	\$ 5,244,475	\$ 16,650,472	\$ 16,524,020	\$ 5,370,927

Dickson County School Department

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

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.

Exhibit I-1

Dickson County, Tennessee
Statement of Activities
Discretely Presented Dickson County School Department
For the Year Ended June 30, 2011

Functions/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
	Expenses	Charges for Services	Operating Grants and Contributions	
Governmental Activities:				
Instruction	\$ 39,183,152	\$ 527,782	\$ 5,014,705	\$ (33,640,665)
Support Services	22,378,665	264,561	493,617	(21,620,487)
Operation of Non-Instructional Services	5,167,477	1,618,044	2,651,788	(897,645)
Interest on Long-term Debt	3,668	0	0	(3,668)
Other Debt Service	1,075,495	0	0	(1,075,495)
Total Governmental Activities	\$ 67,808,457	\$ 2,410,387	\$ 8,160,110	\$ (57,237,960)
General Revenues:				
Taxes:				
Property Taxes Levied for General Purposes				\$ 8,635,107
Local Option Sales Tax				10,097,669
Business Tax				163,602
Interstate Telecommunications Tax				4,236
Grants and Contributions Not Restricted to Specific Programs				37,382,264
Unrestricted Investment Earnings				52,969
Miscellaneous				384,050
Total General Revenues				\$ 56,719,897
Change in Net Assets				\$ (518,063)
Net Assets, July 1, 2010				53,909,628
Net Assets, June 30, 2011				\$ 53,391,565

Exhibit I-2

Dickson County, Tennessee
Balance Sheet - Governmental Funds
Discretely Presented Dickson County School Department
June 30, 2011

	<u>Major Fund</u>	<u>Nonmajor Funds</u>	<u>Total</u>
	General Purpose School	Other Govern- mental Funds	Govern- mental Funds
<u>ASSETS</u>			
Cash	\$ 126,346	\$ 714	\$ 127,060
Equity in Pooled Cash and Investments	6,438,703	1,246,823	7,685,526
Accounts Receivable	3,558	0	3,558
Due from Other Governments	2,765,141	870,875	3,636,016
Due from Other Funds	142,816	39	142,855
Property Taxes Receivable	9,044,514	0	9,044,514
Allowance for Uncollectible Property Taxes	(340,382)	0	(340,382)
Total Assets	<u>\$ 18,180,696</u>	<u>\$ 2,118,451</u>	<u>\$ 20,299,147</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Payroll Deductions Payable	\$ 1,692	\$ 8,266	\$ 9,958
Cash Overdraft	0	95,157	95,157
Due to Other Funds	39	142,816	142,855
Due to State of Tennessee	0	14,066	14,066
Deferred Revenue - Current Property Taxes	8,321,474	0	8,321,474
Deferred Revenue - Delinquent Property Taxes	326,013	0	326,013
Other Deferred Revenues	886,788	0	886,788
Total Liabilities	<u>\$ 9,536,006</u>	<u>\$ 260,305</u>	<u>\$ 9,796,311</u>
<u>Fund Balances</u>			
Restricted:			
Restricted for Education	\$ 295	\$ 1,758,146	\$ 1,758,441
Committed:			
Committed for Education	0	100,000	100,000
Assigned:			
Assigned for Education	224,755	0	224,755
Unassigned	8,419,640	0	8,419,640
Total Fund Balances	<u>\$ 8,644,690</u>	<u>\$ 1,858,146</u>	<u>\$ 10,502,836</u>
Total Liabilities and Fund Balances	<u>\$ 18,180,696</u>	<u>\$ 2,118,451</u>	<u>\$ 20,299,147</u>

Exhibit I-3

Dickson County, Tennessee
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Assets
Discretely Presented Dickson County School Department
June 30, 2011

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

Total fund balances - balance sheet - governmental funds (Exhibit I-2)		\$ 10,502,836
(1) Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.		
Add: land	\$ 2,154,911	
Add: buildings and improvements net of accumulated depreciation	36,013,193	
Add: other capital assets net of accumulated depreciation	<u>4,026,191</u>	42,194,295
(2) Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the governmental funds.		1,212,801
(3) Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.		
Less: notes payable	\$ (77,916)	
Less: compensated absences payable	(394,298)	
Less: accrued interest on notes	(2,143)	
Less: other postemployment benefits liability	<u>(44,010)</u>	<u>(518,367)</u>
Net assets of governmental activities (Exhibit A)		<u>\$ 53,391,565</u>

Exhibit I-4

Dickson County, Tennessee
Statement of Revenues, Expenditures,
and Changes in Fund Balances -
Governmental Funds
Discretely Presented Dickson County School Department
For the Year Ended June 30, 2011

	<u>Major Fund</u>	<u>Nonmajor</u> <u>Funds</u>	
	General	Other	Total
	Purpose	Govern- mental	Governmental
	School	Funds	Funds
<u>Revenues</u>			
Local Taxes	\$ 18,886,197	\$ 0	\$ 18,886,197
Licenses and Permits	3,987	0	3,987
Charges for Current Services	769,058	1,536,417	2,305,475
Other Local Revenues	498,498	43,104	541,602
State of Tennessee	36,850,455	40,548	36,891,003
Federal Government	184,399	8,463,314	8,647,713
Total Revenues	<u>\$ 57,192,594</u>	<u>\$ 10,083,383</u>	<u>\$ 67,275,977</u>
<u>Expenditures</u>			
Current:			
Instruction	\$ 34,569,524	\$ 4,572,588	\$ 39,142,112
Support Services	18,924,548	1,262,851	20,187,399
Operation of Non-Instructional Services	967,388	4,153,925	5,121,313
Capital Outlay	500,764	0	500,764
Debt Service:			
Principal on Debt	95,154	0	95,154
Interest on Debt	5,748	0	5,748
Other Debt Service	1,075,495	0	1,075,495
Total Expenditures	<u>\$ 56,138,621</u>	<u>\$ 9,989,364</u>	<u>\$ 66,127,985</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 1,053,973</u>	<u>\$ 94,019</u>	<u>\$ 1,147,992</u>
<u>Other Financing Sources (Uses)</u>			
Insurance Recovery	\$ 19,166	\$ 0	\$ 19,166
Transfers In	111,793	100,000	211,793
Transfers Out	(100,000)	(111,793)	(211,793)
Total Other Financing Sources (Uses)	<u>\$ 30,959</u>	<u>\$ (11,793)</u>	<u>\$ 19,166</u>
Net Change in Fund Balances	\$ 1,084,932	\$ 82,226	\$ 1,167,158
Fund Balance, July 1, 2010	7,559,758	1,775,920	9,335,678
Fund Balance, June 30, 2011	<u>\$ 8,644,690</u>	<u>\$ 1,858,146</u>	<u>\$ 10,502,836</u>

Exhibit I-5

Dickson County, Tennessee
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances
of Governmental Funds to the Statement of Activities
Discretely Presented Dickson County School Department
For the Year Ended June 30, 2011

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

Net change in fund balances - total governmental funds (Exhibit I-4)		\$ 1,167,158
(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	\$ 806,631	
Less: current-year depreciation expense	<u>(2,590,620)</u>	(1,783,989)
(2) Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Less: deferred delinquent property taxes and other deferred June 30, 2010	\$ (1,198,384)	
Add: deferred delinquent property taxes and other deferred June 30, 2011	<u>1,212,801</u>	14,417
(3) The issuance of long-term debt (e.g., notes, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets.		
Add: principal payments on notes	\$ 75,646	
Add: principal payments on leases	<u>19,508</u>	95,154
(4) Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.		
Change in accrued interest payable	\$ 2,080	
Change in compensated absences payable	(75,213)	
Change in other postemployment benefits liability	<u>62,330</u>	(10,803)
Change in net assets of governmental activities (Exhibit B)		<u>\$ (518,063)</u>

Exhibit I-6

Dickson County, Tennessee
Combining Balance Sheet - Nonmajor Governmental Funds
Discretely Presented Dickson County School Department
June 30, 2011

	<u>Special Revenue Funds</u>		<u>Total</u>
	<u>School</u>	<u>Central</u>	<u>Nonmajor</u>
	<u>Federal</u>	<u>Cafeteria</u>	<u>Governmental</u>
	<u>Projects</u>		<u>Funds</u>
<u>ASSETS</u>			
Cash	\$ 0	\$ 714	\$ 714
Equity in Pooled Cash and Investments	0	1,246,823	1,246,823
Due from Other Governments	602,214	268,661	870,875
Due from Other Funds	39	0	39
Total Assets	<u>\$ 602,253</u>	<u>\$ 1,516,198</u>	<u>\$ 2,118,451</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Payroll Deductions Payable	\$ 7,156	\$ 1,110	\$ 8,266
Cash Overdraft	95,157	0	95,157
Due to Other Funds	142,816	0	142,816
Due to State of Tennessee	7,738	6,328	14,066
Total Liabilities	<u>\$ 252,867</u>	<u>\$ 7,438</u>	<u>\$ 260,305</u>
<u>Fund Balances</u>			
Restricted:			
Restricted for Education	\$ 249,386	\$ 1,508,760	\$ 1,758,146
Committed:			
Committed for Education	100,000	0	100,000
Total Fund Balances	<u>\$ 349,386</u>	<u>\$ 1,508,760</u>	<u>\$ 1,858,146</u>
Total Liabilities and Fund Balances	<u>\$ 602,253</u>	<u>\$ 1,516,198</u>	<u>\$ 2,118,451</u>

Exhibit I-7

Dickson County, Tennessee
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances -
Nonmajor Governmental Funds
Discretely Presented Dickson County School Department
For the Year Ended June 30, 2011

	<u>Special Revenue Funds</u>		Total
	School	Central	Nonmajor
	Federal	Cafeteria	Governmental
	Projects		Funds
<u>Revenues</u>			
Charges for Current Services	\$ 0	\$ 1,536,417	\$ 1,536,417
Other Local Revenues	0	43,104	43,104
State of Tennessee	0	40,548	40,548
Federal Government	6,006,371	2,456,943	8,463,314
Total Revenues	<u>\$ 6,006,371</u>	<u>\$ 4,077,012</u>	<u>\$ 10,083,383</u>
<u>Expenditures</u>			
Current:			
Instruction	\$ 4,572,588	\$ 0	\$ 4,572,588
Support Services	1,262,851	0	1,262,851
Operation of Non-Instructional Services	0	4,153,925	4,153,925
Total Expenditures	<u>\$ 5,835,439</u>	<u>\$ 4,153,925</u>	<u>\$ 9,989,364</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 170,932</u>	<u>\$ (76,913)</u>	<u>\$ 94,019</u>
<u>Other Financing Sources (Uses)</u>			
Transfers In	\$ 100,000	\$ 0	\$ 100,000
Transfers Out	(111,793)	0	(111,793)
Total Other Financing Sources (Uses)	<u>\$ (11,793)</u>	<u>\$ 0</u>	<u>\$ (11,793)</u>
Net Change in Fund Balances	\$ 159,139	\$ (76,913)	\$ 82,226
Fund Balance, July 1, 2010	190,247	1,585,673	1,775,920
Fund Balance, June 30, 2011	<u>\$ 349,386</u>	<u>\$ 1,508,760</u>	<u>\$ 1,858,146</u>

Exhibit I-8

Dickson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Discretely Presented Dickson County School Department
General Purpose School Fund
For the Year Ended June 30, 2011

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2010	Add: Encumbrances 6/30/2011	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Local Taxes	\$ 18,886,197	\$ 0	\$ 0	\$ 18,886,197	\$ 18,667,399	\$ 18,667,399	\$ 218,798
Licenses and Permits	3,987	0	0	3,987	3,950	3,950	37
Charges for Current Services	769,058	0	0	769,058	695,800	832,468	(63,410)
Other Local Revenues	498,498	0	0	498,498	399,453	578,796	(80,298)
State of Tennessee	36,850,455	0	0	36,850,455	36,565,410	36,923,677	(73,222)
Federal Government	184,399	0	0	184,399	90,153	120,616	63,783
Total Revenues	\$ 57,192,594	\$ 0	\$ 0	\$ 57,192,594	\$ 56,422,165	\$ 57,126,906	\$ 65,688
<u>Expenditures</u>							
<u>Instruction</u>							
Regular Instruction Program	\$ 27,392,218	(50)	\$ 0	\$ 27,392,168	\$ 27,833,910	\$ 27,965,778	\$ 573,610
Alternative Instruction Program	500,028	0	0	500,028	547,987	511,753	11,725
Special Education Program	5,295,315	(152)	0	5,295,163	5,383,927	5,389,977	94,814
Vocational Education Program	1,344,787	0	0	1,344,787	1,421,260	1,421,260	76,473
Adult Education Program	37,176	0	0	37,176	87,901	87,901	50,725
<u>Support Services</u>							
Attendance	188,973	0	10,189	199,162	202,989	204,214	5,052
Health Services	479,710	0	1,291	481,001	508,971	508,971	27,970
Other Student Support	1,433,318	0	5,532	1,438,850	1,510,311	1,511,832	72,982
Regular Instruction Program	1,165,080	(1,178)	384	1,164,286	1,224,819	1,200,716	36,430
Alternative Instruction Program	116,368	0	0	116,368	116,597	117,753	1,385
Special Education Program	364,634	(125)	0	364,509	300,493	368,459	3,950
Vocational Education Program	187,701	(3,140)	1,472	186,033	181,009	195,593	9,560
Adult Programs	141,250	0	0	141,250	143,260	145,267	4,017

(Continued)

Exhibit I-8

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2010	Add: Encumbrances 6/30/2011	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Expenditures (Cont.)</u>							
<u>Support Services (Cont.)</u>							
Other Programs	\$ 259,013	\$ 0	0	\$ 259,013	\$ 0	\$ 259,013	0
Board of Education	897,462	(78)	260	897,644	916,677	924,438	26,794
Director of Schools	458,416	(1,704)	0	456,712	366,488	469,617	12,905
Office of the Principal	3,420,480	0	0	3,420,480	3,544,967	3,536,678	116,198
Fiscal Services	237,420	0	0	237,420	240,719	241,447	4,027
Operation of Plant	4,634,579	(8,000)	0	4,626,579	4,685,830	4,766,585	140,006
Maintenance of Plant	1,201,183	(12,636)	19,527	1,208,074	1,259,828	1,309,045	100,971
Transportation	2,957,040	(4,932)	96,954	3,049,062	3,050,742	3,115,106	66,044
Central and Other	781,921	(35,668)	40,921	787,174	717,308	798,999	11,825
<u>Operation of Non-Instructional Services</u>							
Community Services	483,225	(1,099)	749	482,875	600,000	600,000	117,125
Early Childhood Education	484,163	(52,100)	22,297	454,360	447,513	456,359	1,999
<u>Capital Outlay</u>							
Regular Capital Outlay	500,764	(3,233)	25,179	522,710	500,000	654,297	131,587
Principal on Debt	95,154	0	0	95,154	104,302	95,507	353
Interest on Debt	5,748	0	0	5,748	6,000	6,000	252
<u>Other Debt Service</u>							
Education	1,075,495	0	0	1,075,495	1,066,700	1,075,495	0
Total Expenditures	\$ 56,138,621	\$ (124,095)	\$ 224,755	\$ 56,239,281	\$ 56,970,508	\$ 57,938,060	\$ 1,698,779
Excess (Deficiency) of Revenues Over Expenditures	\$ 1,053,973	\$ 124,095	\$ (224,755)	\$ 953,313	\$ (548,343)	\$ (811,154)	\$ 1,764,467

(Continued)

Exhibit I-8

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2010	Add: Encumbrances 6/30/2011	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Other Financing Sources (Uses)</u>							
Insurance Recovery	\$ 19,166 \$	0 \$	0 \$	19,166 \$	6,500 \$	19,000 \$	166
Transfers In	111,793	0	0	111,793	25,000	118,203	(6,410)
Transfers Out	(100,000)	0	0	(100,000)	0	(100,000)	0
Total Other Financing Sources (Uses)	\$ 30,959 \$	0 \$	0 \$	30,959 \$	31,500 \$	37,203 \$	(6,244)
Net Change in Fund Balance	\$ 1,084,932 \$	124,095 \$	(224,755) \$	984,272 \$	(516,843) \$	(773,951) \$	1,758,223
Fund Balance, July 1, 2010	7,559,758	(124,095)	0	7,435,663	4,246,179	4,246,179	3,189,484
Fund Balance, June 30, 2011	\$ 8,644,690 \$	0 \$	(224,755) \$	8,419,935 \$	3,729,336 \$	3,472,228 \$	4,947,707

Exhibit I-9

Dickson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Discretely Presented Dickson County School Department
School Federal Projects Fund
For the Year Ended June 30, 2011

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2010	Add: Encumbrances 6/30/2011	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Federal Government	\$ 6,006,371	\$ 0	\$ 0	\$ 6,006,371	\$ 7,004,769	\$ 7,137,868	\$ (1,131,497)
Total Revenues	\$ 6,006,371	\$ 0	\$ 0	\$ 6,006,371	\$ 7,004,769	\$ 7,137,868	\$ (1,131,497)
<u>Expenditures</u>							
<u>Instruction</u>							
Regular Instruction Program	\$ 2,104,114	\$ (4,420)	\$ 2,990	\$ 2,102,684	\$ 2,448,356	\$ 2,662,408	\$ 559,724
Alternative Instruction Program	52,475	0	0	52,475	96,442	96,442	43,967
Special Education Program	2,327,901	(1,169)	2,337	2,329,069	2,468,496	2,589,859	260,790
Vocational Education Program	88,098	(4,818)	0	83,280	82,778	83,280	0
<u>Support Services</u>							
Other Student Support	46,430	(450)	4,236	50,216	51,383	51,383	1,167
Regular Instruction Program	793,986	(29,044)	12,379	777,321	1,300,504	1,082,393	305,072
Special Education Program	324,553	0	0	324,553	325,361	333,328	8,775
Vocational Education Program	4,167	(344)	0	3,823	5,134	4,631	808
Office of the Principal	93,715	0	0	93,715	86,400	93,715	0
Total Expenditures	\$ 5,835,439	\$ (40,245)	\$ 21,942	\$ 5,817,136	\$ 6,864,854	\$ 6,997,439	\$ 1,180,303
Excess (Deficiency) of Revenues Over Expenditures	\$ 170,932	\$ 40,245	\$ (21,942)	\$ 189,235	\$ 139,915	\$ 140,429	\$ 48,806
<u>Other Financing Sources (Uses)</u>							
Transfers In	\$ 100,000	\$ 0	\$ 0	\$ 100,000	\$ 142,777	\$ 0	\$ 100,000
Transfers Out	(111,793)	0	0	(111,793)	(282,692)	(116,048)	4,255
Total Other Financing Sources (Uses)	\$ (11,793)	\$ 0	\$ 0	\$ (11,793)	\$ (139,915)	\$ (116,048)	\$ 104,255
Net Change in Fund Balance Fund Balance, July 1, 2010	\$ 159,139	\$ 40,245	\$ (21,942)	\$ 177,442	\$ 0	\$ 24,381	\$ 153,061
	190,247	(40,245)	0	150,002	0	0	150,002
Fund Balance, June 30, 2011	\$ 349,386	\$ 0	\$ (21,942)	\$ 327,444	\$ 0	\$ 24,381	\$ 303,063

Exhibit I-10

Dickson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Discretely Presented Dickson County School Department
Central Cafeteria Fund
For the Year Ended June 30, 2011

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2010	Add: Encumbrances 6/30/2011	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Charges for Current Services	\$ 1,536,417	\$ 0	\$ 0	\$ 1,536,417	\$ 1,845,000	\$ 1,845,000	\$ (308,583)
Other Local Revenues	43,104	0	0	43,104	61,000	61,000	(17,896)
State of Tennessee	40,548	0	0	40,548	42,000	42,000	(1,452)
Federal Government	2,456,943	0	0	2,456,943	2,227,500	2,445,451	11,492
Total Revenues	\$ 4,077,012	\$ 0	\$ 0	\$ 4,077,012	\$ 4,175,500	\$ 4,393,451	\$ (316,439)
<u>Expenditures</u>							
<u>Operation of Non-Instructional Services</u>							
Food Service	\$ 4,153,925	\$ (18,496)	\$ 3,275	\$ 4,138,704	\$ 4,550,300	\$ 4,391,251	\$ 252,547
Total Expenditures	\$ 4,153,925	\$ (18,496)	\$ 3,275	\$ 4,138,704	\$ 4,550,300	\$ 4,391,251	\$ 252,547
Excess (Deficiency) of Revenues Over Expenditures	\$ (76,913)	\$ 18,496	\$ (3,275)	\$ (61,692)	\$ (374,800)	\$ 2,200	\$ (63,892)
Net Change in Fund Balance Fund Balance, July 1, 2010	\$ (76,913)	\$ 18,496	\$ (3,275)	\$ (61,692)	\$ (374,800)	\$ 2,200	\$ (63,892)
Fund Balance, July 1, 2010	1,585,673	(18,496)	0	1,567,177	940,446	940,446	626,731
Fund Balance, June 30, 2011	\$ 1,508,760	\$ 0	\$ (3,275)	\$ 1,505,485	\$ 565,646	\$ 942,646	\$ 562,839

MISCELLANEOUS SCHEDULES

Exhibit J-1

Dickson County, Tennessee
Schedule of Changes in Long-term Notes, Capital Leases, Other Loans, and Bonds
Primary Government and Discretely Presented Dickson County School Department
For the Year Ended June 30, 2011

Description of Indebtedness	Original Amount of Issue	Interest Rate	Date of Issue	Last Maturity Date	Outstanding 7-1-10	Issued During Period	Matured During Period	Outstanding 6-30-11
PRIMARY GOVERNMENT								
NOTES PAYABLE								
<u>Payable through General Debt Service Fund</u>								
Refunding	\$ 2,205,000	3 to 5 %	8-1-02	3-1-12	\$ 330,000	0	\$ 230,000	\$ 100,000
Public Works Projects Refunding	1,740,000	4.55	12-18-03	4-1-13	620,000	0	195,000	425,000
Land for Sheriff Department	88,000	5.15	8-1-07	8-1-10	31,000	0	31,000	0
Ambulances, Landfill Equipment	363,000	3.67	11-27-07	11-1-10	125,000	0	125,000	0
Sheriff Administrative Building	500,000	3.2	10-22-09	12-1-16	500,000	0	43,000	457,000
County Jail	600,000	1.735	9-28-10	6-1-13	0	600,000	0	600,000
Total Notes Payable					\$ 1,606,000	\$ 600,000	\$ 624,000	\$ 1,582,000

OTHER LOANS PAYABLE								
<u>Payable through General Debt Service Fund</u>								
Library	1,500,000	Variable	2-1-02	5-25-17	\$ 837,000	0	\$ 103,000	\$ 734,000
Vanleer Elementary School	8,000,000	Variable	6-15-02	5-25-22	5,670,000	0	384,000	5,286,000
Public Works Projects	2,000,000	Variable	9-24-07	5-25-17	1,494,000	0	186,000	1,308,000
Emergency Management Building	2,400,000	Variable	10-30-07	5-25-22	2,081,000	0	131,000	1,950,000
Sheriff Administrative Building	1,200,000	Variable	7-1-08	5-23-23	934,389	197,611	70,000	1,062,000
Total Other Loans Payable					\$ 11,016,389	\$ 197,611	\$ 874,000	\$ 10,340,000

(Continued)

Exhibit J-1

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

Description of Indebtedness	Original Amount of Issue	Interest Rate	Date of Issue	Last Maturity Date	Outstanding 7-1-10	Issued During Period	Paid and/or Matured During Period	Outstanding 6-30-11
<u>PRIMARY GOVERNMENT (CONT.)</u>								
<u>BONDS PAYABLE</u>								
<u>Payable through General Debt Service Fund</u>								
School Construction/Various Projects	\$ 3,300,000	4.25 %	7-1-01	4-1-11	\$ 720,000	0 \$	720,000 \$	0
County and School Refunding Bonds	35,000,000	3 to 5	8-1-02	3-1-20	29,700,000	0	2,760,000	26,940,000
School Refunding Bonds	19,320,000	2 to 5	3-1-03	6-1-20	11,380,000	0	1,200,000	10,180,000
School Construction/Landfill Refunding	9,160,000	3 to 4.1	5-15-05	4-1-21	8,430,000	0	70,000	8,360,000
County Jail	18,000,000	3 to 4.25	11-17-09	4-1-30	18,000,000	0	0	18,000,000
Total Bonds Payable					\$ 68,230,000	0 \$	4,750,000 \$	63,480,000
<u>DISCRETELY PRESENTED DICKSON COUNTY SCHOOL DEPARTMENT</u>								
<u>NOTE PAYABLE</u>								
<u>Payable through General Purpose School Fund</u>								
Energy Lighting Upgrade	500,000	3	7-29-04	8-1-11	153,562 \$	0 \$	75,646 \$	77,916
Total Note Payable					\$ 153,562	0 \$	75,646 \$	77,916
<u>CAPITAL LEASE PAYABLE</u>								
<u>Payable through General Purpose School Fund</u>								
Energy Lighting Upgrade	169,237	5	6-22-04	6-22-11	19,508 \$	0 \$	19,508 \$	0
Total Capital Lease Payable					\$ 19,508	0 \$	19,508 \$	0

Exhibit J-2

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

PRIMARY GOVERNMENT

Year Ending June 30	Notes		
	Principal	Interest	Total
2012	\$ 341,000	\$ 47,696	\$ 388,696
2013	857,000	37,199	894,199
2014	38,000	11,680	49,680
2015	40,000	10,432	50,432
2016	41,000	9,136	50,136
2017	265,000	4,018	269,018
Total	\$ 1,582,000	\$ 120,161	\$ 1,702,161

Year Ending June 30	Other Loans			
	Principal	Interest	Other Fees	Total
2012	\$ 911,000	\$ 25,458	\$ 40,703	\$ 977,161
2013	948,000	22,899	36,950	1,007,849
2014	989,000	20,229	33,037	1,042,266
2015	1,031,000	17,445	28,955	1,077,400
2016	1,074,000	14,545	24,585	1,113,130
2017	1,120,000	11,522	18,831	1,150,353
2018	768,000	9,447	15,797	793,244
2019	798,000	7,293	12,646	817,939
2020	831,000	5,050	9,367	845,417
2021	864,000	2,716	5,837	872,553
2022	900,000	286	904	901,190
2023	106,000	0	0	106,000
Total	\$ 10,340,000	\$ 136,890	\$ 227,612	\$ 10,704,502

(Continued)

Exhibit J-2

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

PRIMARY GOVERNMENT (CONT.)

Year Ending June 30	Bonds		Total
	Principal	Interest	
2012	\$ 4,880,000	\$ 2,869,870	\$ 7,749,870
2013	5,420,000	2,637,503	8,057,503
2014	6,140,000	2,383,741	8,523,741
2015	6,480,000	2,102,190	8,582,190
2016	6,775,000	1,804,340	8,579,340
2017	7,100,000	1,489,578	8,589,578
2018	6,475,000	1,153,840	7,628,840
2019	4,015,000	853,850	4,868,850
2020	3,565,000	676,115	4,241,115
2021	1,990,000	517,611	2,507,611
2022	1,020,000	437,025	1,457,025
2023	1,050,000	396,225	1,446,225
2024	1,100,000	354,225	1,454,225
2025	1,130,000	310,225	1,440,225
2026	1,170,000	265,025	1,435,025
2027	1,200,000	218,225	1,418,225
2028	1,270,000	168,725	1,438,725
2029	1,300,000	114,750	1,414,750
2030	1,400,000	59,500	1,459,500
Total	\$ 63,480,000	\$ 18,812,563	\$ 82,292,563

DISCRETELY PRESENTED DICKSON
COUNTY SCHOOL DEPARTMENT

Year Ending June 30	Note		Total
	Principal	Interest	
2012	\$ 77,916	\$ 2,338	\$ 80,254
Total	\$ 77,916	\$ 2,338	\$ 80,254

Exhibit J-3

Dickson County, Tennessee
Schedule of Transfers
Primary Government and Discretely Presented Dickson County School Department
For the Year Ended June 30, 2011

From Fund	To Fund	Purpose	Amount
<u>PRIMARY GOVERNMENT</u>			
General	Solid Waste/Sanitation	Litigation expenses	\$ 612,912
General	Jail Construction	Jail renovation expenses	290,143
General Capital Projects	General	Close fund	245
Other Capital Projects	General	Close fund	<u>55,259</u>
Total Transfers Primary Government			<u>\$ 958,559</u>
<u>DISCRETELY PRESENTED DICKSON COUNTY SCHOOL DEPARTMENT</u>			
General Purpose School	School Federal Projects	Operations	\$ 100,000
School Federal Projects	General Purpose School	Indirect costs	<u>111,793</u>
Total Transfers Discretely Presented Dickson County School Department			<u>\$ 211,793</u>

Exhibit J-4

Dickson County, Tennessee
Schedule of Salaries and Official Bonds of Principal Officials
Primary Government and Discretely Presented Dickson County School Department
For the Year Ended June 30, 2011

Official	Authorization for Salary	Salary Paid During Period	Bond	Surety
County Mayor:				
Robert Stone (7-1-10 through 8-31-10)	Section 8-24-102, TCA	\$ 16,045	\$ 50,000	Auto Owners Mutual Insurance Company
Bob Rial (9-1-10 through 6-30-11)	Section 8-24-102, TCA	64,181	50,000	"
Highway Engineer				
Jasper McEwen (7-1-10 through 8-31-10)	Section 8-24-102, TCA	15,281	100,000	"
Jerry Burgess (9-1-10 through 6-30-11)	Section 8-24-102, TCA	61,126	100,000	"
Director of Schools	State Board of Education and Local Board of Education			
Trustee				
Assessor of Property	Section 8-24-102, TCA	105,295 (1)	100,000	"
County Clerk:				
Phillip Simons (7-1-10 through 8-31-10)	Section 8-24-102, TCA	69,461	2,144,100	"
Luanne Greer (9-1-10 through 6-30-11)	Section 8-24-102, TCA	69,461	10,000	"
Circuit Court Clerk				
General Sessions Court Clerk	Section 8-24-102, TCA	13,892	50,000	"
Clerk and Master	Section 8-24-102, TCA	55,569	50,000	"
Register	Section 8-24-102, TCA	69,461	50,000	"
Sheriff:				
Tom Wall (7-1-10 through 8-31-10)	Section 8-24-102, TCA	69,461	50,000	"
Jeff Bledsoe (9-1-10 through 6-30-11)	Section 8-24-102, TCA	69,461	25,000	"
Director of Accounts and Budgets	County Commission	68,023 (2)	10,000	Cincinnati Insurance Company
County Employees:				
Public Employees Blanket Bond			150,000	Local Government Property and Casualty Fund
School Employees:				
Public School System			150,000	Tennessee Risk Management Trust

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

(2) Does not include \$825 for longevity pay.

Exhibit J-5

Dickson County, Tennessee
 Schedule of Detailed Revenues -
 All Governmental Fund Types
 For the Year Ended June 30, 2011

	Special Revenue Funds							Constitu- tional Officers - Fees
	General	Public Library	Solid Waste / Sanitation	Drug Control	District Attorney General			
<u>Local Taxes</u>								
<u>County Property Taxes</u>								
Current Property Tax	\$ 9,165,955	\$ 0	\$ 2,383,142	\$ 0	\$ 0	\$ 0	\$ 0	0
Trustee's Collections - Prior Year	466,024	0	0	0	0	0	0	0
Trustee's Collections - Bankruptcy	4,725	0	0	0	0	0	0	0
Circuit/Clerk & Master Collections - Prior Years	163,491	0	34,961	0	0	0	0	0
Interest and Penalty	92,158	0	4,120	0	0	0	0	0
Payments in-Lieu-of Taxes - T.V.A.	0	0	74,719	0	0	0	0	0
Payments in-Lieu-of Taxes - Local Utilities	361,233	0	0	0	0	0	0	0
<u>County Local Option Taxes</u>								
Local Option Sales Tax	239,782	0	0	0	0	0	0	0
Hotel/Motel Tax	0	0	0	0	0	0	0	0
Wheel Tax	497,548	0	0	0	0	0	0	0
Litigation Tax - General	125,003	0	0	0	0	0	0	0
Litigation Tax - Special Purpose	90,432	0	0	0	0	0	0	0
Litigation Tax - Jail, Workhouse, or Courthouse	114,512	0	0	0	0	0	0	0
Litigation Tax - Courtroom Security	106,362	0	0	0	0	0	0	0
Business Tax	190,379	0	41,504	0	0	0	0	0
Mineral Severance Tax	0	0	0	0	0	0	0	0
Adequate Facilities/Development Tax	0	0	0	0	0	0	0	0
<u>Statutory Local Taxes</u>								
Bank Excise Tax	119,813	0	0	0	0	0	0	0
Wholesale Beer Tax	231,081	0	0	0	0	0	0	0
Interstate Telecommunications Tax	2,142	0	0	0	0	0	0	0
Total Local Taxes	\$ 11,970,640	\$ 0	\$ 2,538,446	\$ 0	\$ 0	\$ 0	\$ 0	0
<u>Licenses and Permits</u>								
<u>Licenses</u>								
Cable TV Franchise	\$ 44,303	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
<u>Permits</u>								
Beer Permits	452	0	95	0	0	0	0	0
Building Permits	82,750	0	0	0	0	0	0	0

(Continued)

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

	Special Revenue Funds							Constitutional Officers - Fees
	General	Public Library	Solid Waste / Sanitation	Drug Control	District Attorney General			
<u>Licenses and Permits (Cont.)</u>								
<u>Permits (Cont.)</u>								
Plumbing Permits	\$ 2,425	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Other Permits	5,790	0	0	0	0	0	0	0
Total Licenses and Permits	\$ 135,720	\$ 0	\$ 95	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Fines, Forfeitures, and Penalties</u>								
<u>Circuit Court</u>								
Fines	\$ 18,041	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Officers Costs	29,133	0	0	0	0	0	0	0
Drug Control Fines	0	0	0	5,605	0	0	0	0
Drug Court Fees	7,499	0	0	0	0	0	0	0
District Attorney General Fees	0	0	0	0	4,696	0	0	0
DUI Treatment Fines	5,404	0	0	0	0	0	0	0
Data Entry Fee - Circuit Court	1,129	0	0	0	0	0	0	0
Courtroom Security Fee	746	0	0	0	0	0	0	0
Victims Assistance Assessments	8,884	0	0	0	0	0	0	0
<u>General Sessions Court</u>								
Fines	25,515	0	0	0	0	0	0	0
Fines for Littering	71	0	0	0	0	0	0	0
Officers Costs	84,903	0	0	0	0	0	0	0
Game and Fish Fines	160	0	0	0	0	0	0	0
Drug Control Fines	0	0	0	4,925	0	0	0	0
Drug Court Fees	17,743	0	0	0	0	0	0	0
District Attorney General Fees	1,339	0	0	0	4,713	0	0	0
DUI Treatment Fines	8,213	0	0	0	0	0	0	0
Data Entry Fee - General Sessions Court	7,990	0	0	0	0	0	0	0
Courtroom Security Fee	955	0	0	0	0	0	0	0
Victims Assistance Assessments	33,684	0	0	0	0	0	0	0
<u>Juvenile Court</u>								
Fines	62,709	0	0	0	0	0	0	0
Data Entry Fee - Juvenile Court	2,453	0	0	0	0	0	0	0

(Continued)

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

	Special Revenue Funds						Constitutional Officers - Fees
	General	Public Library	Solid Waste / Sanitation	Drug Control	District Attorney General		
<u>Fines, Forfeitures, and Penalties (Cont.)</u>							
<u>Juvenile Court (Cont.)</u>							
Courtroom Security Fee	\$ 1,850	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
Chancery Court							
Officers Costs	5,825	0	0	0	0	0	0
Data Entry Fee - Chancery Court	2,716	0	0	0	0	0	0
Courtroom Security Fee	82	0	0	0	0	0	0
Other Courts - In-county							
Drug Court Fees	9	0	0	0	0	0	0
Courts in Other District Counties							
District Attorney General Fees	0	0	0	0	26,547	0	0
Judicial District Drug Program							
Fines	579	0	0	1,000	0	0	0
Other Fines, Forfeitures, and Penalties							
Proceeds from Confiscated Property	0	0	0	340,235	0	0	0
Total Fines, Forfeitures, and Penalties	\$ 327,632	\$ 0	\$ 0	\$ 351,765	\$ 35,956	\$ 0	0
<u>Charges for Current Services</u>							
<u>General Service Charges</u>							
Tipping Fees	0	0	1,110,026	0	0	0	0
Water Treatment Charges	0	0	11,530	0	0	0	0
Patient Charges	1,604,650	0	0	0	0	0	0
Work Release Charges for Board	4,779	0	0	0	0	0	0
Other General Service Charges	7,360	0	3,967	0	0	0	0
<u>Fees</u>							
Subdivision Lot Fees	2,150	0	0	0	0	0	0
Copy Fees	5,558	0	0	0	0	0	0
Library Fees	0	41,873	0	0	0	0	0
Archives and Records Management Fee - County Clerk	1,772	0	0	0	0	0	0
Greenbelt Late Application Fee	100	0	0	0	0	0	0
Telephone Commissions	84,562	0	0	0	0	0	0
Vending Machine Collections	184	0	0	0	0	0	0

(Continued)

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

	Special Revenue Funds							Constituti- onal Officers - Fees
	General	Public Library	Solid Waste / Sanitation	Drug Control	District Attorney General			
<u>Charges for Current Services (Cont.)</u>								
<u>Fees (Cont.)</u>								
Constitutional Officers' Fees and Commissions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	24
Data Processing Fee - Register	15,792	0	0	0	0	0	0	0
Data Processing Fee - Sheriff	10,678	0	0	0	0	0	0	0
Sexual Offender Registration Fees - Sheriff	7,350	0	0	0	0	0	0	0
Data Processing Fee - County Clerk	1,478	0	0	0	0	0	0	0
Education Charges								
Tuition - Other Governments	28,104	0	0	0	0	0	0	0
Other Charges for Services	1,800	0	16,441	0	0	0	0	0
Other Charges for Services	41,873	\$ 41,873	\$ 1,141,964	\$ 0	\$ 0	\$ 0	\$ 0	24
Total Charges for Current Services	\$ 1,776,317	\$ 41,873	\$ 1,141,964	\$ 0	\$ 0	\$ 0	\$ 0	24
<u>Other Local Revenues</u>								
<u>Recurring Items</u>								
Investment Income	\$ 36,101	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
Lease/Rentals	16,700	0	0	0	0	0	0	0
Sale of Materials and Supplies	155	0	0	0	0	0	0	0
Commissary Sales	32,919	0	0	0	0	0	0	0
Sale of Recycled Materials	9,879	0	60,077	0	0	0	0	0
Miscellaneous Refunds	97,753	0	460	0	1,324	0	0	0
<u>Nonrecurring Items</u>								
Contributions and Gifts	0	15,000	0	2,000	0	0	0	0
Performance Bond Forfeitures	48,000	0	0	0	0	0	0	0
<u>Other Local Revenues</u>								
Other Local Revenues	60,996	0	0	0	0	0	0	0
Total Other Local Revenues	\$ 302,503	\$ 15,000	\$ 60,537	\$ 2,000	\$ 1,324	\$ 0	\$ 0	0
<u>Fees Received from County Officials</u>								
<u>Fees in-Lieu-of Salary</u>								
County Clerk	\$ 458,113	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
Circuit Court Clerk	177,394	0	0	0	0	0	0	0

(Continued)

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

	Special Revenue Funds							Constitu- tional Officers - Fees
	General	Public Library	Solid Waste / Sanitation	Drug Control	District Attorney General			
<u>Fees Received from County Officials (Cont.)</u>								
<u>Fees in-Lieu-of Salary (Cont.)</u>								
General Sessions Court Clerk	\$ 313,326	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
Clerk and Master	193,448	0	0	0	0	0	0	0
Juvenile Court Clerk	4,597	0	0	0	0	0	0	0
Probate Court Clerk	70,555	0	0	0	0	0	0	0
Register	181,549	0	0	0	0	0	0	0
Sheriff	21,168	0	0	0	0	0	0	0
Trustee	919,015	0	0	0	0	0	0	0
Total Fees Received from County Officials	\$ 2,339,165	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
<u>State of Tennessee</u>								
<u>General Government Grants</u>								
Juvenile Services Program	\$ 13,365	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
Solid Waste Grants	0	0	38,814	0	0	0	0	0
<u>Public Safety Grants</u>								
Law Enforcement Training Programs	33,600	0	0	0	0	0	0	0
<u>Health and Welfare Grants</u>								
Health Department Programs	415,365	0	0	0	0	0	0	0
<u>Public Works Grants</u>								
Litter Program	22,208	0	0	0	0	0	0	0
<u>Other State Revenues</u>								
Income Tax	66,000	0	0	0	0	0	0	0
Beer Tax	18,724	0	0	0	0	0	0	0
Alcoholic Beverage Tax	78,286	0	0	0	0	0	0	0
Mixed Drink Tax	4,401	0	0	0	0	0	0	0
State Revenue Sharing - T.V.A.	285,954	0	0	0	0	0	0	0
Board of Jurors	2,115	0	0	0	0	0	0	0
Prisoner Transportation	6,526	0	0	0	0	0	0	0
Contracted Prisoner Boarding	699,825	0	0	0	0	0	0	0
Gasoline and Motor Fuel Tax	0	0	0	0	0	0	0	0
Petroleum Special Tax	0	0	0	0	0	0	0	0

(Continued)

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

	Special Revenue Funds						Constitu- tional Officers - Fees
	General	Public Library	Solid Waste / Sanitation	Drug Control	District Attorney General		
<u>State of Tennessee (Cont.)</u>							
<u>Other State Revenues (Cont.)</u>							
Registrar's Salary Supplement	\$ 19,259	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
Other State Revenues	82,435	0	0	2,227	0	0	0
Total State of Tennessee	\$ 1,748,063	\$ 0	\$ 38,814	\$ 2,227	\$ 0	\$ 0	0
<u>Federal Government</u>							
<u>Federal Through State</u>							
Disaster Relief	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
Other Federal through State	95,124	0	0	0	0	0	0
<u>Direct Federal Revenue</u>							
Police Service (Lake Area)	4,700	0	0	0	0	0	0
ARRA Grant #6	61,769	0	0	0	0	0	0
Other Direct Federal Revenue	37,978	0	0	0	0	0	0
Total Federal Government	\$ 199,571	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
<u>Other Governments and Citizens Groups</u>							
<u>Other Governments</u>							
Prisoner Board	\$ 49	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
Contributions	84,160	0	0	0	0	0	0
Contracted Services	31,081	0	0	0	0	0	0
Total Other Governments and Citizens Groups	\$ 115,290	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
Total	\$ 18,914,901	\$ 56,873	\$ 3,779,856	\$ 355,992	\$ 37,280	\$ 0	24

(Continued)

Exhibit J-5

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

	Special Revenue Funds			Debt Service Fund	Capital Projects Funds				Total
	Highway / Public Works	Bridge	General Debt Service		Community Development/ Industrial Park	Jail Construction	Other Capital Projects		
Local Taxes									
<u>County Property Taxes</u>									
Current Property Tax	\$ 1,008,244	\$ 458,300	\$ 5,041,251	\$ 0	\$ 0	\$ 0	\$ 0	\$ 18,056,892	
Trustee's Collections - Prior Year	43,237	19,652	259,079	0	0	0	0	787,992	
Trustee's Collections - Bankruptcy	461	213	2,395	0	0	57	0	7,851	
Circuit/Clerk & Master Collections - Prior Years	17,565	8,029	89,331	0	0	0	0	313,377	
Interest and Penalty	8,923	4,061	50,401	0	0	8	0	159,671	
Payments in-Lieu-of Taxes - T.V.A.	0	0	0	0	0	0	0	74,719	
Payments in-Lieu-of Taxes - Local Utilities	0	0	0	0	0	0	0	361,233	
<u>County Local Option Taxes</u>									
Local Option Sales Tax	345,988	0	0	0	0	0	0	585,770	
Hotel/Motel Tax	0	0	0	379,203	0	0	0	379,203	
Wheel Tax	443,010	0	1,738,483	0	0	0	0	2,679,041	
Litigation Tax - General	0	0	0	0	0	0	0	125,003	
Litigation Tax - Special Purpose	0	0	0	0	0	0	0	90,432	
Litigation Tax - Jail, Workhouse, or Courthouse	0	0	0	0	0	0	0	114,512	
Litigation Tax - Courtroom Security	0	0	0	0	0	0	0	106,362	
Business Tax	20,450	9,296	104,616	0	0	0	0	366,245	
Mineral Severance Tax	0	0	96,462	0	0	0	0	96,462	
Adequate Facilities/Development Tax	0	0	221,071	0	0	0	0	221,071	
<u>Statutory Local Taxes</u>									
Bank Excise Tax	0	0	0	0	0	0	0	119,813	
Wholesale Beer Tax	0	0	0	0	0	0	0	231,081	
Interstate Telecommunications Tax	0	0	0	0	0	0	0	2,142	
Total Local Taxes	\$ 1,887,878	\$ 499,551	\$ 7,603,089	\$ 379,203	\$ 0	\$ 65	\$ 24,878,872		
<u>Licenses and Permits</u>									
<u>Licenses</u>									
Cable TV Franchise	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	44,303	
<u>Permits</u>									
Beer Permits	49	21	248	0	0	0	0	865	
Building Permits	0	0	0	0	0	0	0	82,750	

(Continued)

Exhibit J-5

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

	Special Revenue Funds		Debt Service Fund		Capital Projects Funds				Total
	Highway / Public Works	Bridge	General Debt Service	Community Development/ Industrial Park	Jail Construction	Other Capital Projects			
<u>Licenses and Permits (Cont.)</u>									
<u>Permits (Cont.)</u>									
Plumbing Permits	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	2,425
Other Permits	0	0	0	0	0	0	0	0	5,790
Total Licenses and Permits	\$ 49	\$ 21	\$ 248	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 136,133
<u>Fines, Forfeitures, and Penalties</u>									
<u>Circuit Court</u>									
Fines	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	18,041
Officers Costs	0	0	0	0	0	0	0	0	29,133
Drug Control Fines	0	0	0	0	0	0	0	0	5,605
Drug Court Fees	0	0	0	0	0	0	0	0	7,499
District Attorney General Fees	0	0	0	0	0	0	0	0	4,696
DUI Treatment Fines	0	0	0	0	0	0	0	0	5,404
Data Entry Fee - Circuit Court	0	0	0	0	0	0	0	0	1,129
Courtroom Security Fee	0	0	0	0	0	0	0	0	746
Victims Assistance Assessments	0	0	0	0	0	0	0	0	8,884
<u>General Sessions Court</u>									
Fines	0	0	0	0	0	0	0	0	25,515
Fines for Littering	0	0	0	0	0	0	0	0	71
Officers Costs	0	0	0	0	0	0	0	0	84,903
Game and Fish Fines	0	0	0	0	0	0	0	0	160
Drug Control Fines	0	0	0	0	0	0	0	0	4,925
Drug Court Fees	0	0	0	0	0	0	0	0	17,743
District Attorney General Fees	0	0	0	0	0	0	0	0	6,052
DUI Treatment Fines	0	0	0	0	0	0	0	0	8,213
Data Entry Fee - General Sessions Court	0	0	0	0	0	0	0	0	7,990
Courtroom Security Fee	0	0	0	0	0	0	0	0	955
Victims Assistance Assessments	0	0	0	0	0	0	0	0	33,684
<u>Juvenile Court</u>									
Fines	0	0	0	0	0	0	0	0	62,709
Data Entry Fee - Juvenile Court	0	0	0	0	0	0	0	0	2,453

(Continued)

Exhibit J-5

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

	Special Revenue Funds		Debt Service Fund	Capital Projects Funds				Total
	Highway / Public Works	Bridge		General Debt Service	Community Development/ Industrial Park	Jail Construction	Other Capital Projects	
<u>Fines, Forfeitures, and Penalties (Cont.)</u>								
<u>Juvenile Court (Cont.)</u>								
Courtroom Security Fee	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1,850
Chancery Court								
Officers Costs	0	0	0	0	0	0	0	5,825
Data Entry Fee - Chancery Court	0	0	0	0	0	0	0	2,716
Courtroom Security Fee	0	0	0	0	0	0	0	82
Other Courts - In-county								
Drug Court Fees	0	0	0	0	0	0	0	9
Courts in Other District Counties								
District Attorney General Fees	0	0	0	0	0	0	0	26,547
Judicial District Drug Program								
Fines	0	0	0	0	0	0	0	1,579
Other Fines, Forfeitures, and Penalties								
Proceeds from Confiscated Property	0	0	0	0	0	0	0	340,235
Total Fines, Forfeitures, and Penalties	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	715,353
<u>Charges for Current Services</u>								
General Service Charges								
Tipping Fees	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1,110,026
Water Treatment Charges	0	0	0	0	0	0	0	11,530
Patient Charges	0	0	0	0	0	0	0	1,604,650
Work Release Charges for Board	0	0	0	0	0	0	0	4,779
Other General Service Charges	0	0	0	2,302	0	0	0	13,629
Fees								
Subdivision Lot Fees	0	0	0	0	0	0	0	2,150
Copy Fees	0	0	0	0	0	0	0	5,558
Library Fees	0	0	0	0	0	0	0	41,873
Archives and Records Management Fee - County Clerk	0	0	0	0	0	0	0	1,772
Greenbelt Late Application Fee	0	0	0	0	0	0	0	100
Telephone Commissions	0	0	0	0	0	0	0	84,562
Vending Machine Collections	0	0	0	0	0	0	0	184

(Continued)

Exhibit J-5

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

	Special Revenue Funds		Debt Service Fund		Capital Projects Funds				Total
	Highway / Public Works	Bridge	General Debt Service	Community Development/ Industrial Park	Jail Construction	Other Capital Projects			
<u>Charges for Current Services (Cont.)</u>									
<u>Fees (Cont.)</u>									
Constitutional Officers' Fees and Commissions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	24
Data Processing Fee - Register	0	0	0	0	0	0	0	0	15,792
Data Processing Fee - Sheriff	0	0	0	0	0	0	0	0	10,678
Sexual Offender Registration Fees - Sheriff	0	0	0	0	0	0	0	0	7,350
Data Processing Fee - County Clerk	0	0	0	0	0	0	0	0	1,478
Education Charges									
Tuition - Other Governments	0	0	0	0	0	0	0	0	28,104
Other Charges for Services									
Other Charges for Services	0	0	0	0	0	0	0	0	18,241
Total Charges for Current Services	\$ 0	\$ 0	\$ 0	\$ 2,302	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,962,480
<u>Other Local Revenues</u>									
<u>Recurring Items</u>									
Investment Income	\$ 35,113	\$ 0	\$ 35,174	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	106,388
Lease/Rentals	0	0	0	0	0	0	0	0	16,700
Sale of Materials and Supplies	0	0	0	0	0	0	0	0	155
Commissary Sales	0	0	0	0	0	0	0	0	32,919
Sale of Recycled Materials	4,164	0	0	0	0	0	0	0	74,120
Miscellaneous Refunds	2,499	0	0	19	104	0	0	0	102,159
<u>Nonrecurring Items</u>									
Contributions and Gifts	0	0	0	0	0	0	0	0	17,000
Performance Bond Forfeitures	0	0	0	0	0	0	0	0	48,000
<u>Other Local Revenues</u>									
Other Local Revenues	0	0	0	0	109,026	0	0	0	170,022
Total Other Local Revenues	\$ 41,776	\$ 0	\$ 35,174	\$ 19	\$ 109,130	\$ 0	\$ 0	\$ 0	\$ 567,463
<u>Fees Received from County Officials</u>									
<u>Fees in-Lieu-of Salary</u>									
County Clerk	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	458,113
Circuit Court Clerk	0	0	0	0	0	0	0	0	177,394

(Continued)

Exhibit J-5

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

	Special Revenue Funds			Debt Service Fund			Capital Projects Funds				Total	
	Highway / Public Works	Bridge	General Debt Service	Community/ Development/ Industrial Park	Jail Construction	Other Capital Projects						
<u>Fees Received from County Officials (Cont.)</u>												
<u>Fees in-Lieu-of Salary (Cont.)</u>												
General Sessions Court Clerk	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	313,326
Clerk and Master	0	0	0	0	0	0	0	0	0	0	0	193,448
Juvenile Court Clerk	0	0	0	0	0	0	0	0	0	0	0	4,597
Probate Court Clerk	0	0	0	0	0	0	0	0	0	0	0	70,555
Register	0	0	0	0	0	0	0	0	0	0	0	181,549
Sheriff	0	0	0	0	0	0	0	0	0	0	0	21,168
Trustee	0	0	0	0	0	0	0	0	0	0	0	919,015
Total Fees Received from County Officials	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	2,339,165
<u>State of Tennessee</u>												
<u>General Government Grants</u>												
Juvenile Services Program	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	13,365
Solid Waste Grants	0	0	0	0	0	0	0	0	0	0	0	38,814
<u>Public Safety Grants</u>												
Law Enforcement Training Programs	0	0	0	0	0	0	0	0	0	0	0	33,600
<u>Health and Welfare Grants</u>												
Health Department Programs	0	0	0	0	0	0	0	0	0	0	0	415,365
<u>Public Works Grants</u>												
Litter Program	0	0	0	0	0	0	0	0	0	0	0	22,208
<u>Other State Revenues</u>												
Income Tax	0	0	0	0	0	0	0	0	0	0	0	66,000
Beer Tax	0	0	0	0	0	0	0	0	0	0	0	18,724
Alcoholic Beverage Tax	0	0	0	0	0	0	0	0	0	0	0	78,286
Mixed Drink Tax	0	0	0	0	0	0	0	0	0	0	0	4,401
State Revenue Sharing - T.V.A.	31,454	14,298	157,211	0	0	0	0	0	0	0	0	488,917
Board of Jurors	0	0	0	0	0	0	0	0	0	0	0	2,115
Prisoner Transportation	0	0	0	0	0	0	0	0	0	0	0	6,526
Contracted Prisoner Boarding	0	0	0	0	0	0	0	0	0	0	0	699,825
Gasoline and Motor Fuel Tax	1,969,484	0	0	0	0	0	0	0	0	0	0	1,969,484
Petroleum Special Tax	42,186	0	0	0	0	0	0	0	0	0	0	42,186

(Continued)

Exhibit J-5

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

	Special Revenue Funds		Debt Service Fund	Capital Projects Funds				Total
	Highway / Public Works	Bridge		General Debt Service	Community Development/Industrial Park	Jail Construction	Other Capital Projects	
<u>State of Tennessee (Cont.)</u>								
<u>Other State Revenues (Cont.)</u>								
Registrar's Salary Supplement	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 19,259
Other State Revenues	0	0	0	0	0	0	0	84,662
Total State of Tennessee	\$ 2,043,124	\$ 14,298	\$ 157,211	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,003,737
<u>Federal Government</u>								
<u>Federal Through State</u>								
Disaster Relief	\$ 342,599	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 342,599
Other Federal through State	0	0	0	0	0	0	0	95,124
<u>Direct Federal Revenue</u>								
Police Service (Lake Area)	0	0	0	0	0	0	0	4,700
ARRA Grant #6	0	0	0	0	0	0	0	61,769
Other Direct Federal Revenue	0	0	0	0	0	0	0	37,978
Total Federal Government	\$ 342,599	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 542,170
<u>Other Governments and Citizens Groups</u>								
<u>Other Governments</u>								
Prisoner Board	\$ 0	\$ 0	\$ 26	\$ 0	\$ 0	\$ 0	\$ 0	\$ 75
Contributions	0	0	1,066,700	0	0	0	0	1,150,860
Contracted Services	0	0	0	0	0	0	0	31,081
Total Other Governments and Citizens Groups	\$ 0	\$ 0	\$ 1,066,726	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,182,016
Total	\$ 4,315,426	\$ 513,870	\$ 8,862,448	\$ 381,524	\$ 109,130	\$ 65	\$ 37,327,389	

Exhibit J-6

Dickson County, Tennessee
Schedule of Detailed Revenues -
All Governmental Fund Types
Discretely Presented Dickson County School Department
For the Year Ended June 30, 2011

	General Purpose School	School Federal Projects	Central Cafeteria	Total
<u>Local Taxes</u>				
<u>County Property Taxes</u>				
Current Property Tax	\$ 8,066,024	\$ 0	\$ 0	\$ 8,066,024
Trustee's Collections - Prior Year	345,207	0	0	345,207
Trustee's Collections - Bankruptcy	3,784	0	0	3,784
Circuit/Clerk & Master Collections - Prior Years	132,557	0	0	132,557
Interest and Penalty	71,444	0	0	71,444
<u>County Local Option Taxes</u>				
Local Option Sales Tax	10,099,343	0	0	10,099,343
Business Tax	163,602	0	0	163,602
<u>Statutory Local Taxes</u>				
Interstate Telecommunications Tax	4,236	0	0	4,236
Total Local Taxes	\$ 18,886,197	\$ 0	\$ 0	\$ 18,886,197
<u>Licenses and Permits</u>				
<u>Licenses</u>				
Marriage Licenses	\$ 3,658	\$ 0	\$ 0	\$ 3,658
<u>Permits</u>				
Other Permits	329	0	0	329
Total Licenses and Permits	\$ 3,987	\$ 0	\$ 0	\$ 3,987
<u>Charges for Current Services</u>				
<u>Education Charges</u>				
Tuition - Summer School	\$ 715	\$ 0	\$ 0	\$ 715
Tuition - Other State Systems	8,614	0	0	8,614
Tuition - Other	518,453	0	0	518,453
Lunch Payments - Children	0	0	1,322,544	1,322,544
Lunch Payments - Adults	0	0	20,304	20,304
Income from Breakfast	0	0	7,630	7,630
A la carte Sales	0	0	185,939	185,939
School Based Health Services - FFS	60,373	0	0	60,373
Community Service Fees - Children	44,235	0	0	44,235
<u>Other Charges for Services</u>				
Other Charges for Services	136,668	0	0	136,668
Total Charges for Current Services	\$ 769,058	\$ 0	\$ 1,536,417	\$ 2,305,475
<u>Other Local Revenues</u>				
<u>Recurring Items</u>				
Investment Income	\$ 37,773	\$ 0	\$ 15,196	\$ 52,969
Lease/Rentals	36,508	0	0	36,508
Sale of Materials and Supplies	884	0	0	884
Refund of Telecommunication & Internet Fees (E-Rate)	27,191	0	0	27,191
Miscellaneous Refunds	246,529	0	27,908	274,437
<u>Nonrecurring Items</u>				
Sale of Property	72,636	0	0	72,636
Damages Recovered from Individuals	1,022	0	0	1,022
Contributions and Gifts	35,955	0	0	35,955
<u>Other Local Revenues</u>				
Other Local Revenues	40,000	0	0	40,000
Total Other Local Revenues	\$ 498,498	\$ 0	\$ 43,104	\$ 541,602

(Continued)

Exhibit J-6

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

	General Purpose School	School Federal Projects	Central Cafeteria	Total
<u>State of Tennessee</u>				
<u>General Government Grants</u>				
On-Behalf Contributions for OPEB	\$ 259,013	\$ 0	\$ 0	\$ 259,013
<u>State Education Funds</u>				
Basic Education Program	31,646,474	0	0	31,646,474
Basic Education Program - ARRA	3,510,526	0	0	3,510,526
Early Childhood Education	456,358	0	0	456,358
School Food Service	0	0	40,548	40,548
Energy Efficient School Initiative	154,297	0	0	154,297
Other State Education Funds	28,515	0	0	28,515
Coordinated School Health - ARRA	100,000	0	0	100,000
Internet Connectivity - ARRA	25,062	0	0	25,062
Statewide Student Management System (SSMS) - ARRA	21,114	0	0	21,114
Career Ladder Program	340,527	0	0	340,527
Career Ladder - Extended Contract - ARRA	3,530	0	0	3,530
<u>Other State Revenues</u>				
Mixed Drink Tax	4,401	0	0	4,401
State Revenue Sharing - T.V.A.	251,639	0	0	251,639
Other State Grants	5,199	0	0	5,199
Safe Schools - ARRA	43,800	0	0	43,800
Total State of Tennessee	\$ 36,850,455	\$ 0	\$ 40,548	\$ 36,891,003
<u>Federal Government</u>				
<u>Federal Through State</u>				
USDA School Lunch Program	\$ 0	\$ 0	\$ 1,671,388	\$ 1,671,388
USDA - Commodities	0	0	217,951	217,951
Breakfast	0	0	560,923	560,923
USDA - Other	0	0	6,681	6,681
Adult Education State Grant Program	71,752	0	0	71,752
Vocational Education - Basic Grants to States	0	110,112	0	110,112
Title I Grants to Local Education Agencies	0	1,706,553	0	1,706,553
Special Education - Grants to States	21,524	2,605,480	0	2,627,004
Special Education Preschool Grants	0	69,441	0	69,441
English Language Acquisition Grants	0	19,136	0	19,136
Education for Homeless Children and Youth	0	2,793	0	2,793
Eisenhower Professional Development State Grants	0	319,030	0	319,030
Disaster Relief	8,210	0	0	8,210
ARRA Grant # 1	4,742	0	0	4,742
ARRA Grant # 2	60,763	0	0	60,763
Race to the Top - ARRA	0	586,421	0	586,421
Other Federal through State	17,408	587,405	0	604,813
Total Federal Government	\$ 184,399	\$ 6,006,371	\$ 2,456,943	\$ 8,647,713
Total	\$ 57,192,594	\$ 6,006,371	\$ 4,077,012	\$ 67,275,977

Exhibit J-7

Dickson County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types
For the Year Ended June 30, 2011

General Fund

General Government

County Commission

Board and Committee Members Fees	\$	54,404	
Social Security		4,162	
Unemployment Compensation		390	
Audit Services		12,947	
Dues and Memberships		1,700	
Legal Notices, Recording, and Court Costs		516	
Other Charges		86	
Total County Commission			\$ 74,205

Board of Equalization

Board and Committee Members Fees	\$	2,762	
Social Security		211	
Unemployment Compensation		22	
Total Board of Equalization			2,995

County Mayor/Executive

County Official/Administrative Officer	\$	80,226	
Other Salaries and Wages		22,215	
Social Security		7,406	
Life Insurance		150	
Medical Insurance		7,379	
Dental Insurance		177	
Unemployment Compensation		100	
Local Retirement		6,836	
Dues and Memberships		1,500	
Maintenance Agreements		481	
Postal Charges		1,000	
Printing, Stationery, and Forms		464	
Travel		1,667	
Office Supplies		174	
Workers' Compensation Insurance		525	
Other Charges		248	
Total County Mayor/Executive			130,548

County Attorney

Legal Services	\$	122,942	
Other Contracted Services		41,210	
Total County Attorney			164,152

(Continued)

Exhibit J-7

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

General Fund (Cont.)

General Government (Cont.)

Election Commission

County Official/Administrative Officer	\$	62,515	
Deputy(ies)		17,926	
Part-time Personnel		10,982	
Longevity Pay		975	
Election Commission		5,880	
Election Workers		40,790	
In-Service Training		690	
Social Security		7,404	
Life Insurance		169	
Medical Insurance		9,380	
Dental Insurance		286	
Unemployment Compensation		223	
Local Retirement		6,188	
Dues and Memberships		150	
Operating Lease Payments		741	
Legal Services		5,383	
Legal Notices, Recording, and Court Costs		3,812	
Maintenance Agreements		11,966	
Maintenance and Repair Services - Equipment		1,799	
Postal Charges		6,106	
Printing, Stationery, and Forms		6,319	
Transportation - Other than Students		5,000	
Travel		1,544	
Other Contracted Services		5,341	
Office Supplies		6,711	
Periodicals		36	
Other Charges		5,483	
Office Equipment		3,617	
Total Election Commission			\$ 227,416

Register of Deeds

County Official/Administrative Officer	\$	69,461
Deputy(ies)		66,783
Longevity Pay		2,500
Social Security		10,549
Life Insurance		341
Medical Insurance		18,472
Dental Insurance		654
Unemployment Compensation		224
Local Retirement		10,816

(Continued)

Exhibit J-7

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

General Fund (Cont.)

General Government (Cont.)

Register of Deeds (Cont.)

Dues and Memberships	\$	649	
Operating Lease Payments		16,978	
Legal Notices, Recording, and Court Costs		62	
Maintenance Agreements		1,076	
Postal Charges		100	
Travel		546	
Office Supplies		2,658	
Workers' Compensation Insurance		700	
Other Charges		6,665	
Total Register of Deeds			\$ 209,234

Codes Compliance

County Official/Administrative Officer	\$	49,246	
Deputy(ies)		82,486	
Longevity Pay		4,000	
Board and Committee Members Fees		2,650	
Social Security		9,973	
Life Insurance		323	
Medical Insurance		18,860	
Dental Insurance		163	
Unemployment Compensation		355	
Local Retirement		10,043	
Communication		647	
Data Processing Services		1,260	
Dues and Memberships		220	
Operating Lease Payments		1,085	
Legal Services		3,363	
Legal Notices, Recording, and Court Costs		418	
Maintenance Agreements		1,396	
Maintenance and Repair Services - Vehicles		1,325	
Postal Charges		100	
Printing, Stationery, and Forms		865	
Tuition		325	
Other Contracted Services		11,250	
Gasoline		3,954	
Office Supplies		2,233	
Workers' Compensation Insurance		700	
Other Charges		387	
Total Codes Compliance			207,627

(Continued)

Exhibit J-7

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

General Fund (Cont.)

General Government (Cont.)

County Buildings

Supervisor/Director	\$	42,773	
Computer Programmer(s)		10,873	
Custodial Personnel		46,516	
Maintenance Personnel		16,500	
Longevity Pay		900	
Social Security		8,922	
Life Insurance		91	
Medical Insurance		106	
Dental Insurance		163	
Unemployment Compensation		393	
Local Retirement		3,319	
Communication		72,033	
Janitorial Services		450	
Licenses		50	
Maintenance Agreements		894	
Maintenance and Repair Services - Buildings		67,805	
Maintenance and Repair Services - Vehicles		532	
Other Contracted Services		2,659	
Custodial Supplies		9,151	
Electricity		63,048	
Gasoline		3,095	
Natural Gas		10,174	
Office Supplies		270	
Water and Sewer		3,519	
Building and Contents Insurance		9,575	
Vehicle and Equipment Insurance		400	
Workers' Compensation Insurance		1,954	
Other Charges		2,113	
Total County Buildings			\$ 378,278

Preservation of Records

Supervisor/Director	\$	30,019
Longevity Pay		500
Other Salaries and Wages		20,602
Social Security		3,669
Life Insurance		145
Medical Insurance		12,054
Dental Insurance		232
Unemployment Compensation		144
Local Retirement		3,885

(Continued)

Exhibit J-7

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

General Fund (Cont.)

General Government (Cont.)

Preservation of Records (Cont.)

Dues and Memberships	\$	80	
Operating Lease Payments		1,074	
Maintenance Agreements		495	
Office Supplies		217	
Other Supplies and Materials		1,760	
Workers' Compensation Insurance		250	
Other Charges		3,804	
Total Preservation of Records			\$ 78,930

Finance

Accounting and Budgeting

Supervisor/Director	\$	68,023	
Longevity Pay		3,325	
Other Salaries and Wages		68,589	
Social Security		10,232	
Life Insurance		288	
Medical Insurance		16,163	
Dental Insurance		490	
Unemployment Compensation		212	
Local Retirement		10,635	
Data Processing Services		6,240	
Dues and Memberships		545	
Operating Lease Payments		1,450	
Licenses		124	
Maintenance Agreements		2,747	
Postal Charges		1,500	
Printing, Stationery, and Forms		1,057	
Travel		167	
Office Supplies		1,854	
Workers' Compensation Insurance		700	
Other Charges		1,557	
Office Equipment		2,895	
Total Accounting and Budgeting			198,793

Property Assessor's Office

County Official/Administrative Officer	\$	69,461
Deputy(ies)		118,702
Longevity Pay		5,450
Other Salaries and Wages		8,024
Social Security		13,895

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Finance (Cont.)

Property Assessor's Office (Cont.)

Life Insurance	\$	458	
Medical Insurance		37,188	
Dental Insurance		817	
Unemployment Compensation		424	
Local Retirement		14,715	
Data Processing Services		15,830	
Dues and Memberships		1,280	
Operating Lease Payments		780	
Legal Notices, Recording, and Court Costs		86	
Maintenance Agreements		1,321	
Postal Charges		2,000	
Travel		2,473	
Office Supplies		876	
Workers' Compensation Insurance		1,000	
Other Charges		310	
Total Property Assessor's Office			\$ 295,090

Reappraisal Program

Travel	\$	2,873	
Other Contracted Services		22,970	
Total Reappraisal Program			25,843

County Trustee's Office

County Official/Administrative Officer	\$	69,461	
Deputy(ies)		113,208	
Longevity Pay		2,550	
Social Security		13,658	
Life Insurance		457	
Medical Insurance		31,697	
Dental Insurance		776	
Unemployment Compensation		388	
Local Retirement		14,077	
Data Processing Services		9,112	
Dues and Memberships		664	
Operating Lease Payments		694	
Legal Notices, Recording, and Court Costs		396	
Maintenance Agreements		4,476	
Postal Charges		17,440	
Printing, Stationery, and Forms		970	
Travel		1,123	

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Finance (Cont.)

County Trustee's Office (Cont.)

Office Supplies	\$	2,335	
Workers' Compensation Insurance		950	
Other Charges		845	
Office Equipment		4,103	
Total County Trustee's Office			\$ 289,380

County Clerk's Office

County Official/Administrative Officer	\$	69,461	
Deputy(ies)		223,400	
Longevity Pay		4,525	
Social Security		22,093	
Life Insurance		784	
Medical Insurance		61,842	
Dental Insurance		1,185	
Unemployment Compensation		764	
Local Retirement		22,602	
Dues and Memberships		964	
Operating Lease Payments		387	
Maintenance Agreements		551	
Postal Charges		10,000	
Printing, Stationery, and Forms		567	
Travel		2,551	
Office Supplies		6,334	
Workers' Compensation Insurance		1,600	
Other Charges		206	
Office Equipment		15,599	
Total County Clerk's Office			445,415

Administration of Justice

Circuit Court

County Official/Administrative Officer	\$	69,461
Deputy(ies)		122,632
Part-time Personnel		6,779
Longevity Pay		2,300
Jury and Witness Expense		23,894
Social Security		14,680
Life Insurance		476
Medical Insurance		36,892
Dental Insurance		817
Unemployment Compensation		414

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Administration of Justice (Cont.)

Circuit Court (Cont.)

Local Retirement	\$	14,774	
Data Processing Services		5,649	
Dues and Memberships		934	
Operating Lease Payments		1,311	
Legal Notices, Recording, and Court Costs		1,020	
Maintenance Agreements		1,962	
Postal Charges		6,000	
Printing, Stationery, and Forms		3,428	
Travel		799	
Office Supplies		4,925	
Workers' Compensation Insurance		1,020	
Other Charges		30,708	
Total Circuit Court			\$ 350,875

General Sessions Court

County Official/Administrative Officer	\$	69,461	
Judge(s)		145,994	
Deputy(ies)		107,846	
Longevity Pay		1,425	
Other Salaries and Wages		22,998	
Social Security		21,745	
Life Insurance		544	
Medical Insurance		37,671	
Dental Insurance		1,185	
Unemployment Compensation		614	
Local Retirement		24,676	
Data Processing Services		5,507	
Dues and Memberships		954	
Operating Lease Payments		1,188	
Maintenance Agreements		5,420	
Postal Charges		1,600	
Printing, Stationery, and Forms		702	
Travel		1,020	
Office Supplies		3,413	
Periodicals		1,611	
Workers' Compensation Insurance		1,750	
Other Charges		2,525	
Total General Sessions Court			459,849

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Administration of Justice (Cont.)

Drug Court

Drug Treatment	\$ 25,251	
Total Drug Court		\$ 25,251

Chancery Court

County Official/Administrative Officer	\$ 69,461	
Deputy(ies)	95,965	
Longevity Pay	4,300	
Social Security	12,359	
Life Insurance	408	
Medical Insurance	28,970	
Dental Insurance	640	
Unemployment Compensation	303	
Local Retirement	12,899	
Data Processing Services	7,367	
Dues and Memberships	348	
Maintenance Agreements	2,814	
Postal Charges	5,555	
Printing, Stationery, and Forms	1,087	
Travel	682	
Office Supplies	4,936	
Workers' Compensation Insurance	850	
Other Charges	1,094	
Office Equipment	2,431	
Total Chancery Court		252,469

Juvenile Court

Judge(s)	\$ 70,061
Deputy(ies)	225,932
Longevity Pay	9,125
Other Salaries and Wages	55,699
Social Security	25,332
Life Insurance	667
Medical Insurance	47,094
Dental Insurance	1,144
Unemployment Compensation	837
Local Retirement	22,738
Communication	3,266
Data Processing Services	4,812
Dues and Memberships	410
Operating Lease Payments	2,168

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Administration of Justice (Cont.)

Juvenile Court (Cont.)

Maintenance Agreements	\$	2,384	
Maintenance and Repair Services - Buildings		1,000	
Postal Charges		1,155	
Printing, Stationery, and Forms		1,867	
Travel		1,459	
Office Supplies		2,369	
Other Supplies and Materials		8,310	
Workers' Compensation Insurance		2,100	
Total Juvenile Court			\$ 489,929

District Attorney General

Part-time Personnel	\$	25,750	
Other Salaries and Wages		28,840	
Social Security		4,176	
Unemployment Compensation		144	
Travel		1,822	
Workers' Compensation Insurance		450	
Other Charges		1,096	
Total District Attorney General			62,278

Other Administration of Justice

Longevity Pay	\$	1,300	
Overtime Pay		6,241	
Other Salaries and Wages		125,941	
Social Security		9,411	
Life Insurance		315	
Medical Insurance		29,782	
Dental Insurance		749	
Unemployment Compensation		278	
Local Retirement		10,145	
Transportation - Other than Students		15,541	
Total Other Administration of Justice			199,703

Victims Assistance Programs

Other Charges	\$	42,568	
Total Victims Assistance Programs			42,568

Public Safety

Sheriff's Department

County Official/Administrative Officer	\$	76,407	
--	----	--------	--

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Public Safety (Cont.)

Sheriff's Department (Cont.)

Deputy(ies)	\$ 1,746,711	
Investigator(s)	411,080	
Computer Programmer(s)	22,281	
Salary Supplements	33,600	
Secretary(ies)	108,560	
Longevity Pay	39,550	
Overtime Pay	113,079	
Other Salaries and Wages	77,383	
Board and Committee Members Fees	10,886	
In-Service Training	35,883	
Social Security	196,531	
Life Insurance	5,052	
Medical Insurance	309,260	
Dental Insurance	6,892	
Unemployment Compensation	4,516	
Local Retirement	192,148	
Communication	40,476	
Contracts with Government Agencies	14,445	
Data Processing Services	19,921	
Dues and Memberships	2,395	
Operating Lease Payments	4,860	
Legal Notices, Recording, and Court Costs	225	
Maintenance and Repair Services - Equipment	667	
Maintenance and Repair Services - Office Equipment	517	
Maintenance and Repair Services - Vehicles	35,874	
Postal Charges	2,669	
Printing, Stationery, and Forms	3,187	
Tow-in Services	1,523	
Travel	6,568	
Gasoline	209,881	
Office Supplies	5,709	
Tires and Tubes	15,606	
Uniforms	19,819	
Other Supplies and Materials	5,018	
Workers' Compensation Insurance	88,926	
Other Charges	20,231	
Total Sheriff's Department		\$ 3,888,336
<u>Administration of the Sexual Offender Registry</u>		
Other Supplies and Materials	\$ 3,216	

(Continued)

Exhibit J-7

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

General Fund (Cont.)
Public Safety (Cont.)

Administration of the Sexual Offender Registry (Cont.)

Other Charges	\$ 150		
Total Administration of the Sexual Offender Registry		\$	3,366

Jail

Computer Programmer(s)	\$ 22,626
Medical Personnel	46,607
Guards	1,584,494
Maintenance Personnel	42,682
Longevity Pay	16,675
Overtime Pay	341,504
Board and Committee Members Fees	455
Social Security	154,305
Life Insurance	4,141
Medical Insurance	287,450
Dental Insurance	6,769
Unemployment Compensation	6,004
Local Retirement	134,864
Communication	8,828
Contracts with Government Agencies	2,577
Data Processing Services	20,415
Laundry Service	2,156
Operating Lease Payments	10,787
Maintenance Agreements	3,835
Maintenance and Repair Services - Buildings	49,769
Maintenance and Repair Services - Equipment	8,350
Maintenance and Repair Services - Vehicles	15
Medical and Dental Services	1,045,475
Printing, Stationery, and Forms	1,689
Travel	206
Other Contracted Services	324,364
Custodial Supplies	29,559
Drugs and Medical Supplies	179,900
Electricity	229,634
Natural Gas	51,427
Office Supplies	3,771
Prisoners Clothing	4,994
Uniforms	23,982
Water and Sewer	146,489
Other Supplies and Materials	4,341
Building and Contents Insurance	13,100

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Public Safety (Cont.)

Jail (Cont.)

Liability Insurance	\$ 154,394	
Vehicle and Equipment Insurance	108,310	
Workers' Compensation Insurance	62,640	
Other Charges	36,625	
Total Jail		\$ 5,176,208

Juvenile Services

Supervisor/Director	\$ 16,925	
Social Security	1,999	
Unemployment Compensation	60	
Contracts with Government Agencies	26,400	
Workers' Compensation Insurance	100	
Total Juvenile Services		45,484

Civil Defense

Assistant(s)	\$ 4,710	
Supervisor/Director	54,614	
Longevity Pay	2,000	
Social Security	7,286	
Life Insurance	104	
Medical Insurance	4,649	
Dental Insurance	150	
Unemployment Compensation	193	
Local Retirement	7,389	
Communication	4,204	
Other Supplies and Materials	20,968	
Workers' Compensation Insurance	325	
Other Charges	1,566	
Total Civil Defense		108,158

Inspection and Regulation

Supervisor/Director	\$ 44,452	
Longevity Pay	2,000	
In-Service Training	50	
Social Security	633	
Life Insurance	90	
Medical Insurance	77	
Dental Insurance	150	
Local Retirement	650	
Testing	3,233	
Total Inspection and Regulation		51,335

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Public Safety (Cont.)

County Coroner/Medical Examiner

Other Contracted Services	\$ 18,400	
Total County Coroner/Medical Examiner		\$ 18,400

Other Public Safety

Contracts with Government Agencies	\$ 407,777	
Total Other Public Safety		407,777

Public Health and Welfare

Local Health Center

Communication	\$ 7,305	
Dues and Memberships	200	
Janitorial Services	30,000	
Maintenance and Repair Services - Buildings	2,999	
Printing, Stationery, and Forms	463	
Custodial Supplies	562	
Office Supplies	2,710	
Utilities	27,213	
Other Supplies and Materials	626	
Building and Contents Insurance	667	
Other Charges	1,332	
Total Local Health Center		74,077

Rabies and Animal Control

Deputy(ies)	\$ 26,998	
Longevity Pay	500	
Social Security	2,022	
Life Insurance	72	
Medical Insurance	5,514	
Unemployment Compensation	72	
Local Retirement	2,052	
Communication	447	
Dues and Memberships	40	
Maintenance and Repair Services - Buildings	41	
Electricity	3,272	
Natural Gas	3,093	
Water and Sewer	757	
Other Charges	680	
Total Rabies and Animal Control		45,560

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Public Health and Welfare (Cont.)

Ambulance/Emergency Medical Services

Assistant(s)	\$ 43,493	
Supervisor/Director	7,062	
Medical Personnel	1,078,380	
Clerical Personnel	29,900	
Longevity Pay	17,750	
Overtime Pay	317,035	
In-Service Training	1,045	
Social Security	110,178	
Life Insurance	3,056	
Medical Insurance	173,173	
Dental Insurance	3,923	
Unemployment Compensation	3,101	
Local Retirement	88,994	
Communication	8,913	
Data Processing Services	3,000	
Dues and Memberships	280	
Laundry Service	14,898	
Licenses	2,500	
Maintenance and Repair Services - Buildings	7,972	
Maintenance and Repair Services - Equipment	5,537	
Maintenance and Repair Services - Vehicles	51,336	
Postal Charges	5,137	
Printing, Stationery, and Forms	1,867	
Travel	66	
Drugs and Medical Supplies	69,767	
Electricity	20,346	
Gasoline	62,368	
Natural Gas	9,379	
Office Supplies	1,580	
Tires and Tubes	738	
Uniforms	6,756	
Water and Sewer	2,226	
Building and Contents Insurance	4,092	
Liability Insurance	8,383	
Vehicle and Equipment Insurance	22,430	
Workers' Compensation Insurance	177,204	
Other Charges	30,797	
Motor Vehicles	8,300	
Total Ambulance/Emergency Medical Services		\$ 2,402,962

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Public Health and Welfare (Cont.)

Dental Health Program

Medical Personnel	\$ 310,065	
Longevity Pay	3,600	
Social Security	23,675	
Life Insurance	705	
Medical Insurance	41,471	
Dental Insurance	899	
Unemployment Compensation	885	
Local Retirement	19,785	
Travel	6,485	
Other Supplies and Materials	1,557	
Liability Insurance	1,333	
Other Charges	407	
Total Dental Health Program		\$ 410,867

Other Local Health Services

Other Contracted Services	\$ 45,795	
Total Other Local Health Services		45,795

Regional Mental Health Center

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

Appropriation to State

Contributions	\$ 82,500	
Total Appropriation to State		82,500

Social, Cultural, and Recreational Services

Libraries

Supervisor/Director	\$ 30,580	
Longevity Pay	4,750	
Other Salaries and Wages	176,852	
Social Security	16,018	
Life Insurance	643	
Medical Insurance	39,546	
Dental Insurance	1,158	
Unemployment Compensation	928	
Local Retirement	14,105	
Communication	13,613	
Data Processing Services	6,500	
Operating Lease Payments	667	

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Social, Cultural, and Recreational Services (Cont.)

Libraries (Cont.)

Maintenance and Repair Services - Buildings	\$	10,138	
Postal Charges		521	
Travel		2,772	
Library Books/Media		26,389	
Office Supplies		26,953	
Utilities		55,827	
Other Supplies and Materials		19,976	
Building and Contents Insurance		850	
Workers' Compensation Insurance		1,350	
Other Charges		8,295	
Furniture and Fixtures		3,646	
Total Libraries			\$ 462,077

Agriculture and Natural Resources

Agriculture Extension Service

Salary Supplements	\$	83,754	
Longevity Pay		400	
Social Security		5,260	
Medical Insurance		10,175	
Unemployment Compensation		24	
Local Retirement		9,814	
Other Fringe Benefits		600	
Communication		1,649	
Dues and Memberships		365	
Operating Lease Payments		1,018	
Maintenance and Repair Services - Buildings		593	
Travel		2,600	
Office Supplies		2,200	
Utilities		13,974	
Building and Contents Insurance		200	
Workers' Compensation Insurance		56	
Total Agriculture Extension Service			132,682

Forest Service

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

Soil Conservation

Secretary(ies)	\$	26,582	
Longevity Pay		2,000	

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Agriculture and Natural Resources (Cont.)

Soil Conservation (Cont.)

Social Security	\$	2,042	
Life Insurance		47	
Medical Insurance		6,301	
Dental Insurance		163	
Unemployment Compensation		72	
Local Retirement		2,172	
Workers' Compensation Insurance		160	
Other Charges		2,000	
Total Soil Conservation			\$ 41,539

Other Operations

Housing and Urban Development

Building Improvements	\$	68,243	
Total Housing and Urban Development			68,243

Other Charges

Liability Insurance	\$	34,608	
Premiums on Corporate Surety Bonds		8,189	
Total Other Charges			42,797

Miscellaneous

Contributions	\$	153,205	
Legal Notices, Recording, and Court Costs		374	
Trustee's Commission		242,622	
Tax Relief Program		128,695	
Other Charges		12,265	
Total Miscellaneous			537,161

Total General Fund \$ 18,676,287

Public Library Fund

Social, Cultural, and Recreational Services

Libraries

Postal Charges	\$	188	
Library Books/Media		38	
Office Supplies		1,950	
Other Supplies and Materials		15,102	
Trustee's Commission		420	
Other Charges		575	
Furniture and Fixtures		1,086	
Total Libraries			\$ 19,359

Total Public Library Fund 19,359

(Continued)

Exhibit J-7

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

Solid Waste/Sanitation Fund

Public Health and Welfare

Waste Pickup

Supervisor/Director	\$	49,270
Foremen		39,518
Equipment Operators		191,634
Laborers		239,096
Secretary(ies)		43,922
Maintenance Personnel		5,820
Longevity Pay		10,450
Overtime Pay		51,328
Other Salaries and Wages		3,637
Board and Committee Members Fees		750
Social Security		47,394
Life Insurance		950
Medical Insurance		54,773
Dental Insurance		1,280
Unemployment Compensation		2,574
Local Retirement		33,004
Communication		8,027
Contracts with Other Public Agencies		1,153,912
Evaluation and Testing		171
Legal Services		14,211
Licenses		8,415
Maintenance Agreements		1,552
Maintenance and Repair Services - Buildings		6,263
Maintenance and Repair Services - Equipment		10,324
Maintenance and Repair Services - Vehicles		23,150
Postal Charges		578
Rentals		1,200
Tow-in Services		190
Travel		329
Other Contracted Services		23,692
Crushed Stone		3,192
Diesel Fuel		60,141
Electricity		20,512
Gasoline		11,805
Instructional Supplies and Materials		756
Lubricants		3,343
Natural Gas		6,410
Office Supplies		2,348
Small Tools		920
Tires and Tubes		6,808

(Continued)

Exhibit J-7

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

Solid Waste/Sanitation Fund (Cont.)

Public Health and Welfare (Cont.)

Waste Pickup (Cont.)

Uniforms	\$	50	
Water and Sewer		6,537	
Other Supplies and Materials		4,695	
Building and Contents Insurance		1,205	
Liability Insurance		15,755	
Trustee's Commission		60,591	
Vehicle and Equipment Insurance		18,393	
Workers' Compensation Insurance		61,816	
Other Charges		5,615	
Office Equipment		1,180	
Site Development		4,059	
Total Waste Pickup			\$ 2,323,545

Landfill Operation and Maintenance

Legal Services	\$	1,532,833	
Judgments		176,000	
Total Landfill Operation and Maintenance			1,708,833

Postclosure Care Costs

Evaluation and Testing	\$	146,727	
Contracts for Postclosure Care Costs		1,520	
Other Supplies and Materials		58	
Total Postclosure Care Costs			148,305

Capital Projects

Other General Government Projects

Remittance of Revenue Collected	\$	21,739	
Other Supplies and Materials		180	
Total Other General Government Projects			21,919

Total Solid Waste/Sanitation Fund \$ 4,202,602

Drug Control Fund

Public Safety

Drug Enforcement

Investigator(s)	\$	125,778	
In-Service Training		75	
Social Security		9,622	
Life Insurance		576	
Medical Insurance		15,135	

(Continued)

Exhibit J-7

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

Drug Control Fund (Cont.)

Public Safety (Cont.)

Drug Enforcement (Cont.)

Dental Insurance	\$	495	
Unemployment Compensation		216	
Local Retirement		9,559	
Maintenance and Repair Services - Equipment		15,671	
Maintenance and Repair Services - Vehicles		3,979	
Postal Charges		71	
Travel		1,946	
Gasoline		378	
Uniforms		3,555	
Trustee's Commission		2,414	
Workers' Compensation Insurance		5,031	
Other Charges		25,883	
Law Enforcement Equipment		10,770	
Motor Vehicles		117,258	
Office Equipment		2,327	
Other Equipment		16,736	
Total Drug Enforcement			\$ 367,475

Total Drug Control Fund \$ 367,475

District Attorney General Fund

Administration of Justice

District Attorney General

Communication	\$	1,230	
Printing, Stationery, and Forms		525	
Travel		13,647	
Office Supplies		1,683	
Trustee's Commission		317	
Other Charges		21,526	
Total District Attorney General			\$ 38,928

Total District Attorney General Fund 38,928

Constitutional Officers - Fees Fund

Administration of Justice

Circuit Court

Constitutional Officers' Operating Expenses	\$	24	
Total Circuit Court			\$ 24

Total Constitutional Officers - Fees Fund 24

(Continued)

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

Highway/Public Works Fund

Highways

Administration

County Official/Administrative Officer	\$	76,407	
Assistant(s)		35,030	
Clerical Personnel		30,730	
Board and Committee Members Fees		10,275	
Social Security		10,817	
Unemployment Compensation		927	
Local Retirement		10,805	
Dues and Memberships		3,130	
Janitorial Services		700	
Operating Lease Payments		1,785	
Legal Services		13,433	
Legal Notices, Recording, and Court Costs		320	
Maintenance Agreements		2,424	
Maintenance and Repair Services - Buildings		1,593	
Postal Charges		97	
Travel		506	
Custodial Supplies		6,337	
Office Supplies		3,797	
Other Supplies and Materials		360	
Other Charges		3,814	
Total Administration			\$ 213,287

Highway and Bridge Maintenance

Foremen	\$	225,830	
Equipment Operators		528,105	
Truck Drivers		252,850	
Laborers		127,979	
Social Security		85,196	
Unemployment Compensation		11,290	
Local Retirement		86,117	
Rentals		9,200	
Other Contracted Services		500	
Asphalt - Hot Mix		552,274	
Asphalt - Liquid		114,258	
Crushed Stone		308,835	
Pipe		25,900	
Road Signs		12,169	
Salt		3,496	
Other Supplies and Materials		150	
Other Charges		12,241	
Total Highway and Bridge Maintenance			2,356,390

(Continued)

Exhibit J-7

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

Highway/Public Works Fund (Cont.)

Highways (Cont.)

Operation and Maintenance of Equipment

Mechanic(s)	\$	100,988	
Social Security		7,753	
Unemployment Compensation		1,376	
Local Retirement		7,754	
Diesel Fuel		127,402	
Equipment and Machinery Parts		162,858	
Gasoline		59,834	
Lubricants		12,796	
Tires and Tubes		41,851	
Other Supplies and Materials		20,531	
Other Charges		128	
Total Operation and Maintenance of Equipment			\$ 543,271

Other Charges

Communication	\$	10,377	
Electricity		7,282	
Natural Gas		2,177	
Water and Sewer		818	
Building and Contents Insurance		5,572	
Liability Insurance		8,988	
Trustee's Commission		50,244	
Vehicle and Equipment Insurance		31,674	
Other Charges		598	
Total Other Charges			117,730

Employee Benefits

Life Insurance	\$	7,784	
Medical Insurance		297,963	
Dental Insurance		2,319	
Other Fringe Benefits		1,657	
Workers' Compensation Insurance		95,183	
Total Employee Benefits			404,906

Capital Outlay

Other Equipment	\$	94,722	
Total Capital Outlay			94,722

Total Highway/Public Works Fund \$ 3,730,306

(Continued)

Exhibit J-7

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

Bridge Fund

Highways

Highway and Bridge Maintenance

Other Contracted Services	\$ 509,661	
Total Highway and Bridge Maintenance		\$ 509,661

Other Charges

Trustee's Commission	\$ 9,972	
Total Other Charges		<u>9,972</u>

Total Bridge Fund		\$ 519,633
-------------------	--	------------

General Debt Service Fund

Principal on Debt

General Government

Principal on Bonds	\$ 138,000	
Principal on Notes	429,000	
Principal on Other Loans	<u>304,000</u>	
Total General Government		\$ 871,000

Highways and Streets

Principal on Notes	\$ 195,000	
Principal on Other Loans	<u>186,000</u>	
Total Highways and Streets		381,000

Education

Principal on Bonds	\$ 4,612,000	
Principal on Other Loans	<u>384,000</u>	
Total Education		4,996,000

Interest on Debt

General Government

Interest on Bonds	\$ 771,508	
Interest on Notes	38,394	
Interest on Other Loans	<u>7,450</u>	
Total General Government		817,352

Highways and Streets

Interest on Notes	\$ 28,210	
Interest on Other Loans	<u>13,514</u>	
Total Highways and Streets		41,724

(Continued)

Exhibit J-7

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

General Debt Service Fund (Cont.)

Interest on Debt (Cont.)

Education

Interest on Bonds	\$ 2,329,168	
Interest on Other Loans	21,458	
Total Education	<u>2,350,626</u>	\$ 2,350,626

Other Debt Service

General Government

Trustee's Commission	\$ 132,774	
Other Debt Service	127,483	
Total General Government	<u>260,257</u>	260,257

Highways and Streets

Other Debt Service	\$ 13,890	
Total Highways and Streets	<u>13,890</u>	13,890

Education

Other Debt Service	\$ 26,439	
Total Education	<u>26,439</u>	26,439

Total General Debt Service Fund \$ 9,758,288

Community Development/Industrial Park Fund

Other Operations

Industrial Development

Contracts with Government Agencies	\$ 113,795	
Contributions	313,441	
Dues and Memberships	8,249	
Other Contracted Services	2,800	
Trustee's Commission	3,956	
Other Charges	2,946	
Total Industrial Development	<u>445,187</u>	\$ 445,187

Total Community Development/Industrial Park Fund 445,187

Jail Construction Fund

Public Safety

Jail

Other Construction	\$ 1,762,019	
Total Jail	<u>1,762,019</u>	\$ 1,762,019

Total Jail Construction Fund 1,762,019

(Continued)

Exhibit J-7

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

<u>Other Capital Projects Fund</u>			
<u>Capital Projects</u>			
<u>Other General Government Projects</u>			
Trustee's Commission	\$	<u>1</u>	
Total Other General Government Projects			\$ <u>1</u>
Total Other Capital Projects Fund			\$ <u>1</u>
Total Governmental Funds - Primary Government			\$ <u><u>39,520,109</u></u>

Exhibit J-8

Dickson County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types
Discretely Presented Dickson County School Department
For the Year Ended June 30, 2011

General Purpose School Fund

Instruction

Regular Instruction Program

Teachers	\$ 18,665,321	
Career Ladder Program	208,770	
Career Ladder Extended Contracts	98,292	
Homebound Teachers	17,780	
Educational Assistants	552,085	
Other Salaries and Wages	84,828	
Social Security	1,152,127	
State Retirement	1,712,564	
Life Insurance	7,364	
Medical Insurance	2,754,587	
Dental Insurance	172,545	
Unemployment Compensation	16,432	
Employer Medicare	273,519	
Contracts for Substitute Teachers - Non-certified	401,450	
Instructional Supplies and Materials	353,329	
Textbooks	768,733	
Fee Waivers	148,142	
Regular Instruction Equipment	4,350	
Total Regular Instruction Program		\$ 27,392,218

Alternative Instruction Program

Teachers	\$ 360,309	
Career Ladder Extended Contracts	125	
Educational Assistants	22,770	
Social Security	21,479	
State Retirement	32,619	
Life Insurance	135	
Medical Insurance	54,016	
Dental Insurance	3,183	
Unemployment Compensation	257	
Employer Medicare	5,023	
Instructional Supplies and Materials	112	
Total Alternative Instruction Program		500,028

Special Education Program

Teachers	\$ 2,920,878
Career Ladder Program	46,328
Career Ladder Extended Contracts	10,342
Homebound Teachers	13,219

(Continued)

Exhibit J-8

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

General Purpose School Fund (Cont.)

Instruction (Cont.)

Special Education Program (Cont.)

Educational Assistants	\$	608,797	
Speech Pathologist		333,340	
Other Salaries and Wages		50,125	
Social Security		237,138	
State Retirement		340,191	
Life Insurance		1,731	
Medical Insurance		626,128	
Dental Insurance		42,570	
Unemployment Compensation		3,484	
Employer Medicare		55,460	
Contracts with Private Agencies		85	
Instructional Supplies and Materials		426	
Special Education Equipment		5,073	
Total Special Education Program	\$		5,295,315

Vocational Education Program

Teachers	\$	1,002,253	
Career Ladder Program		4,000	
Social Security		60,869	
State Retirement		91,333	
Life Insurance		378	
Medical Insurance		136,157	
Dental Insurance		9,880	
Unemployment Compensation		858	
Employer Medicare		14,236	
Instructional Supplies and Materials		24,823	
Total Vocational Education Program			1,344,787

Adult Education Program

Teachers	\$	29,790	
Social Security		1,051	
State Retirement		429	
Unemployment Compensation		127	
Employer Medicare		430	
Contracts for Substitute Teachers - Non-certified		753	
Instructional Supplies and Materials		4,596	
Total Adult Education Program			37,176

(Continued)

Exhibit J-8

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

General Purpose School Fund (Cont.)

Support Services

Attendance

Supervisor/Director	\$	83,574	
Career Ladder Program		500	
Other Salaries and Wages		62,539	
Social Security		8,351	
State Retirement		13,269	
Life Insurance		31	
Medical Insurance		12,604	
Dental Insurance		739	
Unemployment Compensation		62	
Employer Medicare		1,953	
Travel		3,007	
Other Supplies and Materials		965	
Attendance Equipment		1,379	
Total Attendance			\$ 188,973

Health Services

Medical Personnel	\$	295,752	
Other Salaries and Wages		67,078	
Social Security		20,474	
State Retirement		17,833	
Life Insurance		130	
Medical Insurance		49,099	
Dental Insurance		3,151	
Unemployment Compensation		576	
Employer Medicare		4,788	
Travel		3,937	
Other Contracted Services		600	
Other Supplies and Materials		15,739	
Other Charges		553	
Total Health Services			479,710

Other Student Support

Career Ladder Program	\$	6,500	
Guidance Personnel		787,591	
Career Ladder Extended Contracts		1,650	
Assessment Personnel		90,759	
Attendants		91,304	
School Resource Officer		27,600	
Other Salaries and Wages		37,030	

(Continued)

Exhibit J-8

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Other Student Support (Cont.)

Social Security	\$	55,794	
State Retirement		82,441	
Life Insurance		271	
Medical Insurance		107,706	
Dental Insurance		7,242	
Unemployment Compensation		791	
Employer Medicare		13,876	
Consultants		21,114	
Evaluation and Testing		101,649	
Total Other Student Support			\$ 1,433,318

Regular Instruction Program

Supervisor/Director	\$	147,050	
Career Ladder Program		6,900	
Career Ladder Extended Contracts		8,014	
Librarians		585,768	
Social Security		42,754	
State Retirement		64,876	
Life Insurance		218	
Medical Insurance		83,071	
Dental Insurance		5,787	
Unemployment Compensation		494	
Employer Medicare		10,808	
Travel		39,197	
Other Contracted Services		35,320	
Library Books/Media		85,000	
Other Supplies and Materials		26,240	
In Service/Staff Development		23,583	
Total Regular Instruction Program			1,165,080

Alternative Instruction Program

Principals	\$	66,796	
Secretary(ies)		22,123	
Social Security		5,405	
State Retirement		7,726	
Life Insurance		31	
Medical Insurance		12,095	
Dental Insurance		772	
Unemployment Compensation		49	

(Continued)

Exhibit J-8

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Alternative Instruction Program (Cont.)

Employer Medicare	\$	1,264	
Travel		107	
Total Alternative Instruction Program			\$ 116,368

Special Education Program

Supervisor/Director	\$	153,650	
Career Ladder Program		8,000	
Career Ladder Extended Contracts		200	
Secretary(ies)		61,068	
Other Salaries and Wages		51,634	
Social Security		15,910	
State Retirement		23,961	
Life Insurance		75	
Medical Insurance		28,570	
Dental Insurance		1,768	
Unemployment Compensation		142	
Employer Medicare		3,721	
Travel		8,171	
Other Charges		7,764	
Total Special Education Program			364,634

Vocational Education Program

Supervisor/Director	\$	78,000	
Career Ladder Program		1,000	
Other Salaries and Wages		45,273	
Social Security		7,151	
State Retirement		11,247	
Life Insurance		31	
Medical Insurance		11,312	
Dental Insurance		772	
Unemployment Compensation		62	
Employer Medicare		1,672	
Travel		22,749	
Other Supplies and Materials		6,448	
In Service/Staff Development		1,984	
Total Vocational Education Program			187,701

Adult Programs

Supervisor/Director	\$	62,628	
---------------------	----	--------	--

(Continued)

Exhibit J-8

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Adult Programs (Cont.)

Career Ladder Program	\$	1,000	
Other Salaries and Wages		46,210	
Social Security		6,458	
State Retirement		5,758	
Life Insurance		47	
Medical Insurance		5,507	
Dental Insurance		1,157	
Unemployment Compensation		92	
Employer Medicare		1,510	
Communication		1,504	
Travel		3,889	
Other Contracted Services		495	
Other Charges		256	
Data Processing Equipment		4,739	
Total Adult Programs			\$ 141,250

Other Programs

On-Behalf Payments to OPEB	\$	259,013	
Total Other Programs			259,013

Board of Education

Other Salaries and Wages	\$	26,658	
Board and Committee Members Fees		17,100	
Social Security		2,645	
State Retirement		1,972	
Life Insurance		16	
Medical Insurance		5,507	
Dental Insurance		386	
Unemployment Compensation		31	
Employer Medicare		619	
Advertising		4,065	
Audit Services		8,500	
Dues and Memberships		7,550	
Legal Services		46,321	
Travel		5,683	
Other Contracted Services		214,871	
Other Supplies and Materials		15,722	
Trustee's Commission		362,790	
Workers' Compensation Insurance		168,826	

(Continued)

Exhibit J-8

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Board of Education (Cont.)

Criminal Investigation of Applicants - TBI	\$ 8,200	
Total Board of Education		\$ 897,462

Director of Schools

County Official/Administrative Officer	\$ 105,295	
Secretary(ies)	140,000	
Other Salaries and Wages	77,723	
Social Security	13,173	
State Retirement	27,175	
Life Insurance	75	
Medical Insurance	26,943	
Dental Insurance	1,640	
Unemployment Compensation	185	
Employer Medicare	3,081	
Dues and Memberships	2,764	
Postal Charges	4,158	
Travel	1,713	
Other Contracted Services	26,606	
Office Supplies	18,013	
Other Supplies and Materials	4,518	
Other Charges	3,176	
Administration Equipment	2,178	
Total Director of Schools		458,416

Office of the Principal

Principals	\$ 824,879	
Career Ladder Program	20,300	
Career Ladder Extended Contracts	14,302	
Assistant Principals	950,833	
Secretary(ies)	757,894	
Other Salaries and Wages	10,740	
Social Security	151,824	
State Retirement	211,479	
Life Insurance	998	
Medical Insurance	368,092	
Dental Insurance	24,189	
Unemployment Compensation	2,062	
Employer Medicare	36,067	
Dues and Memberships	5,601	

(Continued)

Exhibit J-8

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Office of the Principal (Cont.)

Other Contracted Services	\$ 41,220	
Total Office of the Principal		\$ 3,420,480

Fiscal Services

Supervisor/Director	\$ 61,380	
Accountants/Bookkeepers	122,364	
Social Security	10,700	
State Retirement	13,964	
Life Insurance	62	
Medical Insurance	22,291	
Dental Insurance	1,543	
Unemployment Compensation	123	
Employer Medicare	2,502	
Travel	2,491	
Total Fiscal Services		237,420

Operation of Plant

Communication	\$ 77,576	
Janitorial Services	1,469,427	
Maintenance and Repair Services - Equipment	5,855	
Other Contracted Services	317,477	
Custodial Supplies	2,942	
Electricity	1,722,703	
Natural Gas	328,300	
Water and Sewer	308,544	
Building and Contents Insurance	401,755	
Total Operation of Plant		4,634,579

Maintenance of Plant

Supervisor/Director	\$ 72,360
Secretary(ies)	37,997
Maintenance Personnel	497,791
Social Security	36,244
State Retirement	43,049
Life Insurance	261
Medical Insurance	87,795
Dental Insurance	5,144
Unemployment Compensation	527
Employer Medicare	8,476

(Continued)

Exhibit J-8

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Maintenance of Plant (Cont.)

Maintenance Agreements	\$	8,519	
Maintenance and Repair Services - Buildings		166,861	
Maintenance and Repair Services - Equipment		143,016	
Maintenance and Repair Services - Office Equipment		31,959	
Travel		3,525	
Other Contracted Services		54,256	
Other Supplies and Materials		2,522	
Other Charges		881	
Total Maintenance of Plant			\$ 1,201,183

Transportation

Supervisor/Director	\$	64,480	
Mechanic(s)		199,944	
Bus Drivers		1,047,003	
Clerical Personnel		25,054	
Other Salaries and Wages		52,429	
Social Security		78,999	
State Retirement		80,117	
Life Insurance		723	
Medical Insurance		308,805	
Dental Insurance		20,240	
Unemployment Compensation		2,262	
Employer Medicare		19,658	
Maintenance and Repair Services - Vehicles		7,643	
Medical and Dental Services		5,582	
Travel		2,960	
Other Contracted Services		7,088	
Diesel Fuel		356,466	
Equipment and Machinery Parts		20,749	
Gasoline		40,916	
Lubricants		9,900	
Tires and Tubes		64,622	
Vehicle Parts		69,160	
Other Supplies and Materials		1,249	
Other Charges		28,541	
Transportation Equipment		442,450	
Total Transportation			2,957,040

(Continued)

Exhibit J-8

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Central and Other

Other Salaries and Wages	\$	108,075	
Social Security		6,604	
State Retirement		8,214	
Life Insurance		44	
Medical Insurance		16,522	
Dental Insurance		1,157	
Unemployment Compensation		76	
Employer Medicare		1,544	
Maintenance and Repair Services - Equipment		58,420	
Travel		1,197	
Other Contracted Services		204,287	
Office Supplies		2,736	
In Service/Staff Development		4,676	
Data Processing Equipment		360,813	
Other Equipment		7,556	
Total Central and Other			\$ 781,921

Operation of Non-Instructional Services

Community Services

Supervisor/Director	\$	7,869	
Educational Assistants		34,211	
Other Salaries and Wages		355,450	
Social Security		24,231	
State Retirement		3,940	
Life Insurance		31	
Medical Insurance		11,014	
Dental Insurance		772	
Unemployment Compensation		851	
Employer Medicare		5,746	
Other Supplies and Materials		30,587	
Other Charges		8,523	
Total Community Services			483,225

Early Childhood Education

Teachers	\$	157,410	
Educational Assistants		73,920	
Other Salaries and Wages		25,441	
Social Security		15,763	
State Retirement		22,166	

(Continued)

Exhibit J-8

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

General Purpose School Fund (Cont.)

Operation of Non-Instructional Services (Cont.)

Early Childhood Education (Cont.)

Life Insurance	\$	140	
Medical Insurance		45,058	
Dental Insurance		2,508	
Unemployment Compensation		316	
Employer Medicare		3,686	
Contracts with Other Public Agencies		73,282	
Travel		3,332	
Instructional Supplies and Materials		16,891	
Other Equipment		44,250	
Total Early Childhood Education			\$ 484,163

Capital Outlay

Regular Capital Outlay

Other Capital Outlay	\$	500,764	
Total Regular Capital Outlay			500,764

Principal on Debt

Education

Principal on Notes	\$	75,646	
Principal on Capital Leases		19,508	
Total Education			95,154

Interest on Debt

Education

Interest on Notes	\$	4,607	
Interest on Capital Leases		1,141	
Total Education			5,748

Other Debt Service

Education

Other Debt Service	\$	1,075,495	
Total Education			1,075,495

Total General Purpose School Fund \$ 56,138,621

School Federal Projects Fund

Instruction

Regular Instruction Program

Teachers	\$	511,471	
----------	----	---------	--

(Continued)

Exhibit J-8

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

School Federal Projects Fund (Cont.)

Instruction (Cont.)

Regular Instruction Program (Cont.)

Educational Assistants	\$	371,824	
Other Salaries and Wages		515,081	
Social Security		83,540	
State Retirement		113,088	
Life Insurance		508	
Medical Insurance		176,994	
Dental Insurance		11,285	
Unemployment Compensation		2,682	
Employer Medicare		19,617	
Travel		152	
Instructional Supplies and Materials		184,409	
Regular Instruction Equipment		113,463	
Total Regular Instruction Program			\$ 2,104,114

Alternative Instruction Program

Educational Assistants	\$	24,405	
Other Salaries and Wages		4,375	
Social Security		1,739	
State Retirement		2,251	
Life Insurance		30	
Medical Insurance		10,508	
Dental Insurance		514	
Unemployment Compensation		112	
Employer Medicare		407	
Other Contracted Services		5,575	
Instructional Supplies and Materials		1,699	
Regular Instruction Equipment		860	
Total Alternative Instruction Program			52,475

Special Education Program

Teachers	\$	376,377	
Educational Assistants		849,632	
Speech Pathologist		70,276	
Other Salaries and Wages		194,366	
Social Security		90,252	
State Retirement		107,050	
Life Insurance		999	
Medical Insurance		354,874	
Dental Insurance		23,116	

(Continued)

Exhibit J-8

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

School Federal Projects Fund (Cont.)

Instruction (Cont.)

Special Education Program (Cont.)

Unemployment Compensation	\$	3,667	
Employer Medicare		21,107	
Contracts with Private Agencies		17,033	
Maintenance and Repair Services - Equipment		1,740	
Other Contracted Services		2,000	
Instructional Supplies and Materials		149,170	
In Service/Staff Development		375	
Special Education Equipment		65,867	
Total Special Education Program			\$ 2,327,901

Vocational Education Program

Clerical Personnel	\$	15,145	
Social Security		879	
State Retirement		1,151	
Unemployment Compensation		33	
Employer Medicare		206	
Vocational Instruction Equipment		70,684	
Total Vocational Education Program			88,098

Support Services

Other Student Support

Other Salaries and Wages	\$	12,056	
Social Security		781	
State Retirement		1,120	
Life Insurance		4	
Dental Insurance		33	
Unemployment Compensation		1	
Employer Medicare		183	
Travel		27,074	
Other Contracted Services		320	
Other Supplies and Materials		4,562	
In Service/Staff Development		296	
Total Other Student Support			46,430

Regular Instruction Program

Supervisor/Director	\$	85,144	
Secretary(ies)		21,300	
Other Salaries and Wages		412,677	
Social Security		25,770	

(Continued)

Exhibit J-8

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

School Federal Projects Fund (Cont.)

Support Services (Cont.)

Regular Instruction Program (Cont.)

State Retirement	\$	39,561	
Life Insurance		140	
Medical Insurance		52,127	
Dental Insurance		3,344	
Unemployment Compensation		551	
Employer Medicare		6,586	
Travel		29,945	
Other Contracted Services		8,877	
Other Supplies and Materials		2,442	
In Service/Staff Development		103,128	
Other Equipment		2,394	
Total Regular Instruction Program			\$ 793,986

Special Education Program

Psychological Personnel	\$	219,820	
Social Security		13,618	
State Retirement		19,894	
Life Insurance		62	
Medical Insurance		22,179	
Dental Insurance		1,543	
Unemployment Compensation		246	
Employer Medicare		3,185	
Travel		42,573	
In Service/Staff Development		1,433	
Total Special Education Program			324,553

Vocational Education Program

Clerical Personnel	\$	1,000	
Social Security		42	
State Retirement		53	
Employer Medicare		10	
Travel		919	
In Service/Staff Development		185	
Other Charges		1,958	
Total Vocational Education Program			4,167

Office of the Principal

Other Salaries and Wages	\$	46,000	
Social Security		2,728	

(Continued)

Exhibit J-8

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

School Federal Projects Fund (Cont.)

Support Services (Cont.)

Office of the Principal (Cont.)

State Retirement	\$	4,045	
Employer Medicare		652	
In Service/Staff Development		40,290	
Total Office of the Principal			\$ 93,715

Total School Federal Projects Fund \$ 5,835,439

Central Cafeteria Fund

Operation of Non-Instructional Services

Food Service

Supervisor/Director	\$	63,960	
Accountants/Bookkeepers		42,120	
Cafeteria Personnel		1,225,453	
Other Salaries and Wages		29,570	
Social Security		82,412	
State Retirement		65,456	
Life Insurance		961	
Medical Insurance		367,086	
Dental Insurance		23,630	
Unemployment Compensation		5,783	
Employer Medicare		19,274	
Communication		1,751	
Maintenance and Repair Services - Equipment		22,805	
Travel		6,774	
Other Contracted Services		22,150	
Food Supplies		1,478,947	
Office Supplies		2,793	
Utilities		136,668	
USDA - Commodities		217,951	
Other Supplies and Materials		177,919	
In Service/Staff Development		17,229	
Other Charges		3,523	
Data Processing Equipment		9,373	
Food Service Equipment		130,337	
Total Food Service			\$ 4,153,925

Total Central Cafeteria Fund 4,153,925

Total Governmental Funds - Dickson County School Department \$ 66,127,985

Exhibit J-9

Dickson County, Tennessee
Schedule of Detailed Receipts, Disbursements,
and Changes in Cash Balance - City Agency Fund
For the Year Ended June 30, 2011

	Cities - Sales Tax Fund
<hr/>	
<u>Cash Receipts</u>	
Local Option Sales Tax	\$ 5,123,953
Total Cash Receipts	<u>\$ 5,123,953</u>
 <u>Cash Disbursements</u>	
Remittance of Revenues Collected	\$ 5,072,713
Trustee's Commission	51,240
Total Cash Disbursements	<u>\$ 5,123,953</u>
 Excess of Cash Receipts Over (Under) Cash Disbursements	 \$ 0
Cash Balance, July 1, 2010	<u>0</u>
 Cash Balance, June 30, 2011	 <u><u>\$ 0</u></u>

SINGLE AUDIT SECTION



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

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

September 28, 2011

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

To the County Mayor and Board of County Commissioners:

We have audited the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Dickson County, Tennessee, as of and for the year ended June 30, 2011, which collectively comprise Dickson County's basic financial statements and have issued our report thereon dated September 28, 2011. Our report on the aggregate discretely presented component units financial statements was qualified due to not including the financial statements of the Dickson County Emergency Communications District and the Dickson County Municipal Airport Authority, which were not available from other auditors as of the date of this report. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the auditing standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

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

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

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the following deficiency described in the accompanying Schedule of Findings and Questioned Costs to be a material weakness: 11.02.

A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiencies described in the accompanying Schedule of Findings and Questioned Costs to be significant deficiencies: 11.03(B), 11.06, 11.09, 11.10, 11.11, 11.13, 11.14, and 11.15.

Compliance and Other Matters

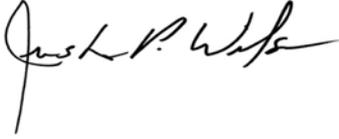
As part of obtaining reasonable assurance about whether Dickson County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and are described in the accompanying Schedule of Findings and Questioned Costs as items 11.01, 11.03(A), 11.04, 11.05, 11.07, 11.08, and 11.12.

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

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

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

Very truly yours,

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

Justin P. Wilson
Comptroller of the Treasury

JPW/yu



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

REPORT ON COMPLIANCE WITH REQUIREMENTS
THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON
EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

September 28, 2011

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

To the County Mayor and Board of County Commissioners:

Compliance

We have audited the compliance of Dickson County with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2011. Dickson County's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Dickson County's management. Our responsibility is to express an opinion on Dickson County's compliance based on our audit.

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

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

In our opinion, Dickson County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2011.

Internal Control Over Compliance

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

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

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

Schedule of Expenditures of Federal Awards

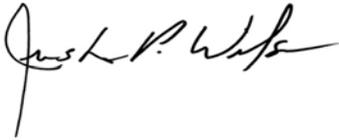
We have audited the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Dickson County as of and for the year ended June 30, 2011, and have issued our report thereon dated September 28, 2011. Our report on the aggregate discretely presented component units financial statements was qualified due to not including the financial statements of the Dickson County Emergency Communications District and the Dickson County Municipal Airport Authority, which were not available from other auditors as of the date of this report. Our audit was performed for the purpose of forming our opinions on the financial statements as a whole. The 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 financial statements. Such information is the responsibility

of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

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

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

Very truly yours,

A handwritten signature in black ink, appearing to read "Justin P. Wilson". The signature is written in a cursive style with a long vertical line extending downwards from the end.

Justin P. Wilson
Comptroller of the Treasury

JPW/yu

Dickson County, Tennessee
Schedule of Expenditures of Federal Awards and State Grants (1)
For the Year Ended June 30, 2011

Federal/Pass-through Agency/State Grantor Program Title	Federal CFDA Number	Pass-through Entity Identifying Number	Expenditures
U.S. Department of Agriculture:			
Passed-through State Department of Agriculture:			
National School Lunch Program (Commodities - Noncash Assistance)	10.555	(2)	\$ 217,951 (6)
Passed-through State Department of Education:			
Child Nutrition Cluster:			
School Breakfast Program	10.553	(2)	560,923
National School Lunch Program	10.555	(2)	1,678,069 (6)
Total U.S. Department of Agriculture			<u>\$ 2,456,943</u>
U.S. Department of Housing and Urban Development:			
Passed-through Tennessee Housing Development Agency:			
HOME Investment Partnerships Program	14.239	(2)	\$ 67,861
Total U.S. Department of Housing and Urban Development			<u>\$ 67,861</u>
U.S. Department of Justice:			
Direct Program:			
Federal Asset Forfeiture Program	16.XXX	N/A	\$ 8,867
Edward Byrne Memorial Justice Assistance Grant Program	16.738		12,759
Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to Units of Local Government	16.804		61,769
Passed-through Tennessee Administrative Office of the Courts:			
Edward Byrne Memorial Justice Assistance Grant Program	16.738		12,647
Total U.S. Department of Justice			<u>\$ 96,042</u>
U.S. Department of Labor:			
Passed-through State Department of Labor and Workforce Development:			
WIA Dislocated Workers, Recovery Act	17.260	(2)	\$ 4,742
Total U.S. Department of Labor			<u>\$ 4,742</u>
U.S. Department of Education:			
Passed-through State Department of Labor and Workforce Development:			
Adult Education - Basic Grants to States	84.002	(3)	\$ 71,752
Passed-through State Department of Education:			
Title I Cluster:			
Title I Grants to Local Educational Agencies	84.010	N/A	1,205,850
Title I Grants to Local Educational Agencies, Recovery Act	84.389	(2)	489,426
Special Education Cluster:			
Special Education - Grants to States	84.027	N/A	1,723,636
Special Education - Preschool Grants	84.173	N/A	50,664
Special Education - Grants to States, Recovery Act	84.391	(2)	965,965
Special Education - Preschool Grants, Recovery Act	84.392	(2)	22,283
Career and Technical Education - Basic Grants to States	84.048	N/A	113,785
Technology Cluster:			
Education Technology State Grants	84.318	(2)	25,378
Education Technology State Grants, Recovery Act	84.386	(2)	17,761
English Language Acquisition Grants	84.365	N/A	18,408
Improving Teacher Quality State Grants	84.367	N/A	309,299
Education for Homeless Children and Youth, Recovery Act	84.387	(2)	2,731
State Fiscal Stabilization Cluster:			
State Fiscal Stabilization Fund - Education State Grants, Recovery Act	84.394	(2)	3,510,526
State Fiscal Stabilization Fund - Government Services, Recovery Act	84.397	(2)	193,506
State Fiscal Stabilization Fund - Race-to-the-Top Incentive Grants, Recovery Act	84.395	(2)	417,400
Education Jobs Fund	84.410	(2)	569,533
Total U.S. Department of Education			<u>\$ 9,707,903</u>

(Continued)

Dickson County, Tennessee

Schedule of Expenditures of Federal Awards and State Grants (1) (Cont.)

Federal/Pass-through Agency/State Grantor Program Title	Federal CFDA Number	Pass-through Entity Identifying Number	Expenditures
U.S. Department of Health and Human Services:			
Passed-through State Department of Education:			
ARRA - Emergency Contingency Fund for Temporary Assistance for Needy Families (TANF) State Program	93.714	(2)	\$ 60,763
Total U.S. Department of Health and Human Services			<u>\$ 60,763</u>
U.S. Corporation for National and Community Service:			
Passed-through State Department of Finance and Administration:			
Learn and Serve America - School and Community Based Programs	94.004	(2)	\$ 17,408
Total U.S. Corporation for National and Community Service			<u>\$ 17,408</u>
U.S. Department of Homeland Security:			
Passed-through State Department of Military:			
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	(2)	\$ 350,809
Emergency Management Performance Grants	97.042	(2)	14,616
Total U.S. Department of Homeland Security			<u>\$ 365,425</u>
Total Expenditures of Federal Awards			<u>\$ 12,777,087</u>
		Contract Number	
<u>State Grants</u>			
Early Childhood Education - State Department of Education	N/A	(2)	\$ 456,358
Energy Efficient Schools Initiative - State Department of Education	N/A	(2)	154,297
High Schools That Work - State Department of Education	N/A	(2)	5,199
Adult Basic Education - State Department of Education	N/A	(4)	23,918
ACT-EXP- Internet Connectivity - State Department of Education	N/A	(2)	4,597
Litter Grant - State Department of Transportation	N/A	(2)	22,208
Juvenile Justice - State Commission on Children and Youth	N/A	GG-10-29753	9,000
Lottery for Education: After School Program - State Department of Education	N/A	(2)	74,250
Rural Health Services - State Department of Health	N/A	(5)	415,365
Direct Grants to Local Government Archives - Tennessee Department of State	N/A	(2)	3,809
Waste Tire Grant - State Department of Environment and Conservation	N/A	(2)	<u>38,814</u>
Total State Grants			<u>\$ 1,207,815</u>

CFDA = Catalog of Federal Domestic Assistance

N/A = Not Applicable

(1) Presented in conformity with generally accepted accounting principles using the modified accrual basis of accounting.

(2) Information not available.

(3) Z-10-218501-00: \$29,901; No contract # available: \$41,851.

(4) Z-10-218501-00: \$9,967; No contract # available: \$13,951.

(5) Z-10-219787-00: \$4,500; GG-11-32514: \$410,865.

(6) Total for CFDA No.10.555 is \$1,896,020.

Dickson County, Tennessee
Schedule of Audit Findings Not Corrected
June 30, 2011

Government Auditing Standards require auditors to report the status of uncorrected findings from prior audits. Presented below are findings from the Annual Financial Report for Dickson County, Tennessee, for the year ended June 30, 2010, which have not been corrected.

OFFICE OF COUNTY MAYOR

<u>Finding Number</u>	<u>Page Number</u>	<u>Subject</u>
10.01	179	Material audit adjustment was required for proper financial statement presentation
10.02	179	Expenditures exceeded appropriations

OFFICE OF DIRECTOR OF SCHOOLS

<u>Finding Number</u>	<u>Page Number</u>	<u>Subject</u>
10.07(A,B)	182	Deficiencies were noted in the maintenance of capital asset records

OTHER FINDING

<u>Finding Number</u>	<u>Page Number</u>	<u>Subject</u>
10.10	185	Duties were not segregated adequately in the Landfill Department and at the Ambulance Service

DICKSON COUNTY, TENNESSEE

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2011

PART I, SUMMARY OF AUDITOR'S RESULTS

1. Our report on the aggregate discretely presented component units is qualified. Our report on the governmental activities, each major fund, and the aggregate remaining fund information is unqualified.
2. The audit of the financial statements of Dickson County disclosed significant deficiencies in internal control. One of these deficiencies was considered to be a material weakness.
3. The audit disclosed no instances of noncompliance that are material to the financial statements of Dickson County.
4. The audit disclosed no significant deficiencies in internal control over major programs.
5. An unqualified opinion was issued on compliance for major programs.
6. The audit revealed no findings that are required to be reported under Section 510(a) of OMB Circular A-133.
7. The Title I Cluster: Title I Grants to Local Educational Agencies and Title I Grants to Local Educational Agencies, Recovery Act (CFDA Nos. 84.010 and 84.389); the Special Education Cluster: Special Education – Grants to States, Special Education – Preschool Grants, Special Education – Grants to States, Recovery Act, and Special Education – Preschool Grants, Recovery Act (CFDA Nos. 84.027, 84.173, 84.391, and 84.392); the State Fiscal Stabilization Fund Cluster: State Fiscal Stabilization Fund – Education State Grants, Recovery Act and State Fiscal Stabilization Fund Government Services, Recovery Act (CFDA Nos. 84.394 and 84.397); the State Fiscal Stabilization Fund – Race-to-the-Top Incentive Grants, Recovery Act (CFDA No. 84.395); and the Education Jobs Fund (CFDA No. 84.410) were determined to be major programs.
8. A \$383,313 threshold was used to distinguish between Type A and Type B federal programs.
9. Dickson County did not qualify as a low-risk auditee.

PART II, FINDINGS RELATING TO THE FINANCIAL STATEMENTS

Findings and recommendations, as a result of our examination, are presented below. We reviewed these findings and recommendations with management to provide an opportunity for their response. The county mayor, director of accounts and budgets, director of schools, clerk and master, circuit court clerk, and sheriff provided written responses to their findings, which are paraphrased in this report. Other management officials did not provide responses for inclusion in this report.

OFFICES OF COUNTY MAYOR AND DIRECTOR OF ACCOUNTS AND BUDGETS

FINDING 11.01 **THE PUBLIC LIBRARY FUND WAS NOT MAINTAINED IN ACCORDANCE WITH GENERALLY ACCEPTED ACCOUNTING PRINCIPLES AND STATE STATUTE**
(Noncompliance Under *Government Auditing Standards*)

Dickson County maintains a Public Library Fund (a nonmajor special revenue fund) to account for library operations. The Public Library Fund's primary revenue is library fees, which by its nature is not restricted or committed to expenditure for specified purposes but may be expended at the discretion of the County Commission. Therefore, the Public Library Fund does not meet the criteria of a special revenue fund as defined by Governmental Accounting Standards Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. GASB Statement No. 54 provides that special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service and capital projects. GASB Statement No. 54 further provides that funds maintained as special revenue funds that do not meet the criteria for separate reporting in external financial statements should be presented as part of the General Fund or a qualifying special revenue fund for external reporting; however, Dickson County did not follow this guidance in the financial statements presented to us for audit; therefore, the Public Library Fund is not combined with the General Fund or a qualifying special revenue fund in the financial statements of this report. However, we do not consider this noncompliance with GASB Statement No. 54 to be material to the financial statements of this report. In addition, Section 9-3-212(d), *Tennessee Code Annotated*, provides that local governments maintain their books and records in accordance with generally accepted accounting principles and rules and regulations prescribed by the state Comptroller's Office.

RECOMMENDATION

Dickson County should maintain its funds in compliance with generally accepted accounting principles and state statute.

MANAGEMENT'S RESPONSE – COUNTY MAYOR AND DIRECTOR OF ACCOUNTS AND BUDGETS

We concur. We will move this fund into the General Fund for accounting purposes.

FINDING 11.02

THE SOLID WASTE/SANITATION FUND REQUIRED MATERIAL AUDIT ADJUSTMENTS FOR PROPER FINANCIAL STATEMENT PRESENTATION

(Internal Control – Material Weakness Under *Government Auditing Standards*)

At June 30, 2011, Dickson County did not recognize a payable totaling \$131,590 in the Solid Waste/Sanitation Fund. Therefore, audit adjustments were required for the financial statements to be materially correct at year-end. Generally accepted accounting principles require Dickson County to have adequate internal controls over the maintenance of its accounting records. These material audit adjustments were required because the county's financial reporting system did not prevent, detect, or correct potential misstatements in the accounting records. It is a strong indicator of a material weakness in internal controls if the county has ineffective controls over the maintenance of its accounting records, which are used to prepare the financial statements, including the related notes to the financial statements. This deficiency is the result of management's failure to record the noted transactions properly and their failure to correct the finding noted in the prior-year audit report. We presented audit adjustments to management that they approved and posted to properly present the financial statements in this report.

RECOMMENDATION

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

MANAGEMENT'S RESPONSE – COUNTY MAYOR AND DIRECTOR OF ACCOUNTS AND BUDGETS

We concur. We have instituted procedures to ensure all general ledger accounts are materially correct.

FINDING 11.03

THE OFFICE HAD DEFICIENCIES IN BUDGET OPERATIONS

(A. – Noncompliance Under *Government Auditing Standards*; B. – Internal Control – Significant Deficiency Under *Government Auditing Standards*)

The following deficiencies were noted in budget operations and resulted from a lack of management oversight:

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

<u>Fund/Major Category</u>	<u>Amount Overspent</u>
<u>General Fund</u>	
Libraries	\$ 3,700
<u>Solid Waste/Sanitation</u>	
Other General Government Projects	1,919
<u>General Debt Service</u>	
Other Debt Service - General Government	80,257
Other Debt Service - Highways and Streets	3,890

- B. Some budget amendments were posted in the General, Solid Waste/Sanitation, and General Debt Service funds that were not approved by the County Commission, and conversely, some budget amendments approved by the County Commission for the General and Solid Waste/Sanitation funds were not posted to the accounting records. Accurate budgetary statements are necessary to provide county officials and departments with available spending limits. We have recognized only those budget amendments approved by the County Commission in the financial statements of this report.

RECOMMENDATION

Expenditures should be held within appropriations approved by the County Commission. Budget amendments should be accurately posted to the accounting records after approval by the County Commission.

MANAGEMENT'S RESPONSE – COUNTY MAYOR AND DIRECTOR OF ACCOUNTS AND BUDGETS

We concur. We shall strive to keep appropriations within budget and to accurately post amendments after approval by the County Commission.

FINDING 11.04 **COMPETITIVE BIDS WERE NOT SOLICITED FOR THE PURCHASE OF FUEL** (Noncompliance Under *Government Auditing Standards*)

Competitive bids were not solicited for the purchase of fuel for the Landfill Department (\$71,946). Purchasing procedures for this office are governed by the provisions of the County Purchasing Law of 1957, Section 5-14-108, *Tennessee Code Annotated*. This statute provides that fuel and fuel products may be purchased in the open market without public newspaper notice, but shall whenever possible be based on at least three competitive bids. The failure to solicit competitive bids for fuel was management's decision and could result in the county paying more than the most competitive price.

RECOMMENDATION

Competitive bids should be solicited for fuel purchases whenever possible.

MANAGEMENT'S RESPONSE – COUNTY MAYOR AND DIRECTOR OF ACCOUNTS AND BUDGETS

We concur. Competitive bids will be solicited whenever possible.

FINDING 11.05 **CAPITAL OUTLAY NOTE PROCEEDS WERE NOT DISBURSED IN COMPLIANCE WITH STATE STATUTES**
(Noncompliance Under *Government Auditing Standards*)

On September 28, 2010, county officials issued a \$600,000 capital outlay note, which was ultimately used to provide funds to make interest payments on an \$18 million jail construction bond. The county mayor and director of accounts and budgets opened a checking account and deposited the \$600,000 note proceeds instead of depositing the proceeds with the county trustee. Four checks were issued on the checking account: two checks totaling \$589,500 to the General Debt Service Fund, one check to a law firm for legal services (\$6,000), and one check to the county's financial advisors (\$4,500). Therefore, the \$10,500 channeled through this checking account did not flow through the county's budgetary process. We have included these transactions in the General Debt Service Fund in the financial statements of this report. Officials stated they were following instructions from their financial advisors. Section 5-9-401, *Tennessee Code Annotated*, states, "All funds from whatever source derived including, but not limited to taxes, county aid funds, federal funds, and fines that are to be used in the operation and respective programs of the various departments, commissions, institutions, boards, offices and agencies of county governments shall be appropriated to such use by the county legislative bodies." This deficiency resulted in unauthorized expenditures.

RECOMMENDATION

All county revenues and financing sources should be deposited with the county trustee. All revenues and expenditures should be properly recorded in the appropriate fund accounting records. All revenues and expenditures related to county operations should be subject to the budgetary control of the County Commission.

MANAGEMENT'S RESPONSE – COUNTY MAYOR AND DIRECTOR OF ACCOUNTS AND BUDGETS

We concur. We took bond counsel's advice. In the future, we will ensure all revenues and expenditures are subject to the budgetary control of the County Commission and maintained in a dedicated county fund as required by state statute.

FINDING 11.06

FUNDS WERE ERRONEOUSLY TRANSFERRED

(Internal Control – Significant Deficiency Under *Government Auditing Standards*)

On February 22, 2011, the County Commission authorized a \$100,000 transfer from the Community Development/Industrial Park Fund to the General Debt Service Fund to provide funds for a principal payment on industrial park debt. On February 25, 2011, the Office of Accounts and Budgets issued a check transferring the funds. On June 9, 2011, the Office of Accounts and Budgets erroneously issued a second check transferring the \$100,000 again. Management was not aware of the duplicate transfer until we questioned officials about the second transfer. We presented audit adjustments to management that they approved and posted to correct the error.

RECOMMENDATION

Management should have appropriate processes in place to ensure that funds are transferred in accordance with County Commission resolutions.

MANAGEMENT’S RESPONSE – COUNTY MAYOR AND DIRECTOR OF ACCOUNTS AND BUDGETS

We concur. In the future, all transfers between funds will be reflected in the “Transfers In” and “Transfers Out” account codes for improved tracking.

OFFICE OF DIRECTOR OF SCHOOLS

FINDING 11.07

THE SCHOOL FEDERAL PROJECTS FUND HAD A CASH OVERDRAFT OF \$95,157 AT JUNE 30, 2011

(Noncompliance Under *Government Auditing Standards*)

At June 30, 2011, the School Federal Projects Fund had a cash overdraft of \$95,157. Sound business practices dictate that expenditures be held within available funds, and Section 8-11-104, *Tennessee Code Annotated*, provides that the trustee should not pay checks in excess of fund availability. This overdraft resulted from the issuance of checks exceeding cash on deposit with the county trustee. This cash overdraft was liquidated subsequent to June 30, 2011.

RECOMMENDATION

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

MANAGEMENT’S RESPONSE – DIRECTOR OF SCHOOLS

Management agrees with the finding. Checks were issued but not released until funds became available. Many of these checks were related to payroll items that are drafted one month but not actually due until the following month.

FINDING 11.08 BID SPECIFICATIONS FOR TIRE PURCHASES APPLIED TO ONLY ONE BRAND
(Noncompliance Under *Government Auditing Standards*)

Competitive bids were solicited through public advertisement for school bus tires. However, the bid specifications listed a particular brand. Using bid specifications that apply only to a particular brand violates the intent of Section 5-14-201 et seq., *Tennessee Code Annotated*, which requires competitive bids on purchases exceeding \$10,000. School officials advised that they were specific in listing the bid specifications because they believe one brand to be of superior quality over all others.

RECOMMENDATION

The office should develop bid specifications that are not brand specific. Bids should then be evaluated on the basis of several criteria, including price, quality, availability, warranty, maintenance costs, experience, etc.

MANAGEMENT’S RESPONSE – DIRECTOR OF SCHOOLS

Management agrees with this finding. We have had extensive discussion with the auditors and the School’s Transportation Department concerning the tire bidding process. Action will be taken to correct the finding.

FINDING 11.09 CASH ON DEPOSIT WITH THE TRUSTEE WAS NOT RECONCILED PROPERLY
(Internal Control – Significant Deficiency Under *Government Auditing Standards*)

The following internal control deficiencies were noted, which were the result of a lack of management oversight:

- A. The office did not reconcile general ledger cash accounts with county trustee reports in a timely manner. Instead, personnel waited extended periods of time to reconcile the cash accounts with the trustee. The failure to currently reconcile cash accounts with the trustee reports allows errors to remain undiscovered and uncorrected.

- B. The office did not correct identified errors and other reconciling items. Instead, these items were carried forward each month as part of the reconciliation of cash on deposit with the trustee. The failure to correct identified errors and other reconciling items allows cash with trustee to be stated incorrectly on the balance sheet.

RECOMMENDATION

The School Department should reconcile the cash balances of the various funds with the trustee’s cash balances on a monthly basis and posting errors should be corrected promptly.

MANAGEMENT'S RESPONSE – DIRECTOR OF SCHOOLS

Management agrees with this finding and realizes it is an ongoing finding. Actions will be taken to correct this finding.

FINDING 11.10 **THE EXTENDED SCHOOL PROGRAM HAD DEFICIENCIES IN OPERATIONS**
(Internal Control – Significant Deficiency Under *Government Auditing Standards*)

The following deficiencies were noted as a result of a lack of management oversight:

- A. Records were not maintained to indicate which receipt books were located at each school. Officials advised that they did not know how many receipt books were at any particular school or what receipt numbers were assigned to each school. Additionally, completed receipt books were not returned to the central office for review and safekeeping.

- B. Copies of receipts were returned to the central office each month with monthly collection reports. However, these receipts were not reviewed to ensure that all receipt numbers were accounted for, that receipts were issued in sequential order, and that collections reported on the receipts reconciled with amounts deposited into the bank account.

- C. Voided receipts did not always have the original attached.

RECOMMENDATION

Officials should monitor the distribution of receipt books and maintain completed receipt books in the central office for review and safekeeping. Receipts issued should be reviewed and reconciled with collection reports monthly. Voided receipts should have all copies attached.

MANAGEMENT'S RESPONSE – DIRECTOR OF SCHOOLS

Management agrees with this finding. Action has already been taken to strengthen the management oversight of this program.

FINDING 11.11 **DEFICIENCIES WERE NOTED IN THE MAINTENANCE OF CAPITAL ASSET RECORDS**
(Internal Control – Significant Deficiency Under *Government Auditing Standards*)

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

- A. Eleven smart tables (\$65,867) and an alignment machine (\$19,668) purchased during the year were omitted from the department's capital asset records.
- B. The School Department did not follow its capital asset policies concerning the starting date of depreciation.
- C. Beginning balances on capital asset records did not agree with ending balances from the prior year.
- D. Numerous capital asset purchases and their corresponding accumulated depreciation were included on the department's Class Report; however, they were omitted from the department's Function and Activity Report.

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

RECOMMENDATION

The office should maintain accurate capital asset records for all School Department owned assets as required by generally accepted accounting principles.

MANAGEMENT'S RESPONSE – DIRECTOR OF SCHOOLS

Management agrees with this finding and realizes this has been a finding in the past as well. Through the process this year, we gained a better understanding of the reports and how the data shows on the reports. We have agreed to be a test site for upgrades to the capital asset software through our software vendor. Efforts are being made so we can maintain accurate asset records.

OFFICE OF CIRCUIT COURT CLERK

FINDING 11.12 **UNCLAIMED FUNDS WERE NOT REPORTED AND PAID TO THE STATE
(Noncompliance Under *Government Auditing Standards*)**

The clerk did not report and pay to the state unclaimed funds (old outstanding checks) totaling \$5,532. At June 30, 2011, Circuit Court had 56 outstanding checks issued before December 31, 2009. The Unclaimed Property Act, Section 66-29-101, et seq., *Tennessee Code Annotated*, provides that any funds held by the court for more than one year and unclaimed by the owner are considered abandoned. This statute further provides for the

funds to be reported and paid to the state Treasurer's Office. This deficiency is the result of a lack of management oversight.

RECOMMENDATION

The clerk should report and pay to the state unclaimed funds held for more than one year as required by state statute.

MANAGEMENT'S RESPONSE – CIRCUIT COURT CLERK

As of September 23, 2011, the office had reported and paid to the state the unclaimed funds that were more than one year old.

OFFICE OF CLERK AND MASTER

FINDING 11.13 **MULTIPLE EMPLOYEES OPERATED FROM THE SAME CASH DRAWER**

(Internal Control – Significant Deficiency Under *Government Auditing Standards*)

Employees of the office operated from the same cash drawer. Good internal controls dictate that each employee have their own cash drawer, start the day with a standard fixed amount of cash, and remove all but that beginning amount at the end of the day. This amount should be verified to the employee's receipts at the end of each day. Failure to adhere to this control regimen greatly increases the risk that a cash shortage may not be detected in a timely manner. Furthermore, in the event of a cash shortage, the clerk would not be able to determine who was responsible for the shortage because multiple employees were working from one cash drawer. This deficiency in internal controls was the result of a lack of management oversight over risks related to safeguarding assets.

RECOMMENDATION

The clerk and master should assign each employee their own cash drawer.

MANAGEMENT'S RESPONSE – CLERK AND MASTER

Steps were immediately taken to assign each employee their own cash drawer.

OFFICE OF SHERIFF

FINDING 11.14 THE DEPARTMENT'S ENDORSEMENT OF A CALENDAR SALE IS QUESTIONABLE
(Internal Control – Significant Deficiency Under *Government Auditing Standards*)

The sheriff entered into an agreement with Law Enforcement Publications to endorse a calendar promotion. This agreement was not approved by the County Commission. Law Enforcement Publications sold advertisements, produced a calendar, and paid the Sheriff's Department \$2,000 for the department's endorsement. We question the practice of allowing the department's name to be used to earn revenues primarily for a private company. This deficiency is the result of management's decision.

RECOMMENDATION

The sheriff should not enter into agreements or contracts without the approval of the County Commission. Also, the sheriff should consider the consequences of allowing the department's name to be used by a private company.

MANAGEMENT'S RESPONSE – SHERIFF

We acknowledge the finding reported and will have any future calendar agreement approved by the County Commission. However, we ask that it be noted, the production of the calendar was at no cost to the county, and a donation was made to the drug fund. The calendar promotes the office and staff that serve our county and helps increase our relationship with the citizens we serve. In addition, the agreement provided a free photographer to our office and free employee identification photos.

OTHER FINDING AND RECOMMENDATION

FINDING 11.15 DUTIES WERE NOT SEGREGATED ADEQUATELY IN THE OFFICE OF CLERK AND MASTER, THE LANDFILL DEPARTMENT, AND THE AMBULANCE SERVICE
(Internal Control – Significant Deficiency Under *Government Auditing Standards*)

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

RECOMMENDATION

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

MANAGEMENT'S RESPONSE – COUNTY MAYOR AND DIRECTOR OF ACCOUNTS AND BUDGETS

We concur. We shall follow the Comptroller of the Treasury's internal control checklist to ensure segregation of duties.

MANAGEMENT'S RESPONSE – CLERK AND MASTER

Measures have been taken to segregate the duties of the employees to the extent possible with our available resources.

BEST PRACTICES

The Division of County Audit strongly believes that the items noted below are best practices that should be adopted by the governing body as a means of significantly improving accountability and the quality of services provided to the citizens of Dickson County.

ITEM 1. **DICKSON COUNTY SHOULD ESTABLISH AN AUDIT COMMITTEE**

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

ITEM 2. **DICKSON COUNTY SHOULD ADOPT A CENTRAL SYSTEM OF ACCOUNTING, BUDGETING, AND PURCHASING**

Dickson County operates under the provisions of the Fiscal Control Acts of 1957. These acts provide for a central system of accounting, budgeting, and purchasing covering all funds of the county; however, the acts also provide a provision for the exclusion of the School Department. The School Department is excluded from these provisions in Dickson County; therefore, only the funds administered by the county mayor and highway superintendent utilize centralized accounting, budgeting, and purchasing. These centralized functions are maintained in the Office of Central Accounting, Budgeting, and Purchasing under the supervision of the director of accounts and budgets.

Sound business practices dictate that establishing a central system of accounting, budgeting, and purchasing covering all funds of the county would significantly improve internal controls over the accounting, budgeting, and purchasing processes. The absence of a central system of accounting, budgeting, and purchasing covering all county funds has been a management decision by Dickson County resulting in decentralization and some duplication of effort. We recommend the adoption of the County Financial Management System of 1981 or a private act, which would provide for a central system of accounting, budgeting, and purchasing covering all county departments.

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

There were no findings and questioned costs for federal awards.

DICKSON COUNTY, TENNESSEE
AUDITEE REPORTING RESPONSIBILITIES
For the Year Ended June 30, 2011

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

Director of Schools – Summary Schedule of Prior-Year's Findings

FINDINGS 10.06 and 10.11

Findings were corrected during the 2010-11 year. All American Recovery and Reinvestment Act grants were accounted for separately from other department funds.