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# ANNUAL FINANCIAL REPORT ROANE COUNTY, TENNESSEE



**FOR THE YEAR ENDED JUNE 30, 2011**



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

***JUSTIN P. WILSON***  
***Comptroller of the Treasury***

***DIVISION OF COUNTY AUDIT***  
***JAMES R. ARNETTE***  
***Director***

***BRYAN BURKLIN, CPA, CGFM***  
***Audit Manager***

***ANDREW WAY, CPA***  
***DOUG SANDIDGE, CISA, CFE***  
***GARRETT RAIDEN***  
***State Auditors***

This financial report is available at [www.tn.gov/comptroller](http://www.tn.gov/comptroller)

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# ***Audit Highlights***

Annual Financial Report  
Roane County, Tennessee  
For the Year Ended June 30, 2011

## ***Scope***

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

## ***Results***

Our report on Roane County's financial statements is unqualified.

Our audit resulted in five findings and recommendations, which we have reviewed with Roane 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 EXECUTIVE, ROAD SUPERINTENDENT, AND PURCHASING AGENT**

- ◆ Purchase orders were not issued in some applicable instances.
- 

### **OFFICES OF ROAD SUPERINTENDENT AND PURCHASING AGENT**

- ◆ The date on an invoice was inappropriately altered.
- 

### **OFFICES OF COUNTY EXECUTIVE AND DIRECTOR OF ACCOUNTS AND BUDGETS**

- ◆ The time records of some Ambulance Service employees were not signed by a supervisor.
- 

### **OFFICE OF COUNTY CLERK**

- ◆ A theft of decals and cash occurred at the county clerk's satellite office.
-

## **OFFICE OF REGISTER**

- ◆ Duties were not segregated adequately.
- 

## **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 Roane County.

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

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# INTRODUCTORY SECTION

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# Roane County Officials

## June 30, 2011

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### **Officials**

Ron Woody, County Executive  
Thomas Hamby, Road Superintendent  
Dr. Toni McGriff, Director of Schools  
Wilma Eblen, Trustee  
Teresa Kirkham, Assessor of Property  
Barbara Anthony, County Clerk  
Kim Nelson, Circuit and General Sessions Courts Clerk  
Shannon Conley, Clerk and Master  
Sharon Brackett, Register  
Jack Stockton, Sheriff  
Kaley Walker, Director of Accounts and Budgets  
Lynn Farnham, Purchasing Agent

### **Board of County Commissioners**

James Brummett, Chairman  
George Bacon  
Ron Berry  
Ray Cantrell  
Bobby Collier  
Benny East  
Randy Ellis  
Nick Forrester

Jerry Goddard  
Carolyn Granger  
Chris Johnson  
Steve Kelley  
Stanley Moore  
George Nelson  
Fred Tedder

### **Board of Education**

Darrell Langley, Chairman  
Sam Cox  
Marjorie Earick  
Rob Jago  
Hugh Johnson

Michael Miller  
Everett Massengill  
Wade McCullough  
Franklin Mee  
Michael Taylor

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## **FINANCIAL SECTION**

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

**INDEPENDENT AUDITOR'S REPORT**

October 28, 2011

Roane County Executive and  
Board of County Commissioners  
Roane County, Tennessee

To the County Executive and Board of County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Roane County, Tennessee, as of and for the year ended June 30, 2011, which collectively comprise Roane County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Roane County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Roane County Emergency Communications District, which represent 1.3 percent and 1.5 percent, respectively, of the assets and revenues of the aggregate discretely presented component units. We also did not audit the financial statements of the Roane County Industrial Development Board, which represent seven percent and .7 percent, respectively, of the assets and revenues of the aggregate discretely presented component units. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion, insofar as it relates to the amounts included for the Roane County Emergency Communications District and the Roane County Industrial Development Board, is based on the reports of other auditors.

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 and the reports of other auditors provide a reasonable basis for our opinions.

In our opinion, based on our audit and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Roane County, Tennessee, as of June 30, 2011, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated October 28, 2011, on our consideration of Roane 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.

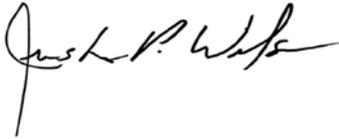
As described in Note V.B., Roane County has adopted the provisions of Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, which became effective for the year ended June 30, 2011.

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 85 through 93 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 Roane 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 and Rural Debt Service funds, combining and individual fund financial statements of the Roane 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 and Rural Debt Service funds, combining and individual fund financial statements of the Roane 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 written in a cursive style with a large initial "J" and a long horizontal stroke at the end.

Justin P. Wilson  
Comptroller of the Treasury

JPW/yu

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# **BASIC FINANCIAL STATEMENTS**

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Exhibit A

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

	Primary Government			Component Units		
	Governmental		Total	Roane County		Industrial Development Board
	Activities	Business-type Activities		School Department	Emergency Communications District	
Cash	\$ 22,687	\$ 0	\$ 22,687	\$ 91,547	\$ 341,273	\$ 1,006,948
Equity in Pooled Cash and Investments	17,562,988	647,932	18,210,920	12,666,133	0	0
Accounts Receivable	5,052,317	36,800	5,089,117	92,839	29,740	21,242
Allowance for Uncollectibles	(3,852,923)	0	(3,852,923)	0	0	0
Due from Other Governments	1,518,433	32,291	1,550,724	4,353,221	22,513	0
Due from Primary Government	0	0	0	182,573	0	0
Property Taxes Receivable	15,048,445	0	15,048,445	13,668,425	0	0
Allowance for Uncollectible Property Taxes	(1,185,044)	0	(1,185,044)	(1,055,865)	0	0
Prepaid Items	2,155	0	2,155	6,675	25,350	0
Unamortized Debt Issuance Cost	1,017,123	0	1,017,123	0	0	0
Other Current Assets	0	0	0	0	1,065	0
Capital Assets:						
Assets Not Depreciated:						
Land	4,638,032	5,000	4,643,032	1,387,525	30,056	5,938,003
Construction in Progress	0	189,029	189,029	14,020,206	0	213,577
Assets Net of Accumulated Depreciation:						
Buildings and Improvements	12,719,541	587,188	13,306,729	47,245,741	227,657	0
Other Capital Assets	3,806,820	231,262	4,038,082	2,384,679	618,945	106,000
Infrastructure	21,816,553	1,896,772	23,713,325	0	0	0
Total Assets	\$ 78,167,127	\$ 3,626,274	\$ 81,793,401	\$ 95,043,699	\$ 1,296,599	\$ 7,285,770

(Continued)

Exhibit A

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

	Primary Government			Component Units			
	Governmental		Business-type Activities	Total	Roane County School Department	Emergency Communica- tions District	Industrial Development Board
	Activities	Activities					
Accounts Payable	\$ 677,362	\$ 19,780	\$ 697,142	\$ 1,538,522	\$ 0	\$ 0	0
Contracts Payable	20,176	0	20,176	1,347,382	0	0	0
Retainage Payable	0	0	0	368,310	0	0	0
Accrued Payroll	537,988	7,572	545,560	59,778	0	0	0
Accrued Interest Payable	291,866	0	291,866	0	0	0	0
Payroll Deductions Payable	0	0	0	8,141	294	0	0
Due to Other Funds	15,860	0	15,860	0	0	0	0
Due to Component Unit	182,573	0	182,573	0	0	0	0
Due to Roane Alliance	0	0	0	0	0	0	65,781
Other Current Liabilities	98,948	0	98,948	68,047	0	0	0
Deferred Revenue - Property Taxes	13,322,412	0	13,322,412	12,141,515	0	0	0
Land Sale Deposits	0	0	0	0	0	0	133,175
Noncurrent Liabilities:							
Due Within One Year	3,397,869	34,223	3,432,092	141,956	13,917		0
Due in More Than One Year (net of deferred amount on refunding and unamortized premiums on debt)	52,017,915	804,705	52,822,620	3,830,226	165,232		0
Total Liabilities	\$ 70,562,969	\$ 866,280	\$ 71,429,249	\$ 19,503,877	\$ 179,443	\$ 198,956	

(Continued)

Exhibit A

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

	Primary Government		Component Units			
	Governmental Activities	Business-type Activities	Total	Roane County School Department	Emergency Communications District	Industrial Development Board
Invested in Capital Assets, Net of Related Debt	\$ 16,260,898	\$ 2,070,323	\$ 18,331,221	\$ 0	\$ 707,726	\$ 0
Invested in Capital Assets Restricted for:	0	0	0	65,038,151	0	6,257,580
Administration of Justice	115,761	0	115,761	0	0	0
Public Safety	126,402	0	126,402	0	0	0
Public Health and Welfare	2,415,163	0	2,415,163	0	0	0
Highways	964,250	0	964,250	0	0	0
Debt Service	6,758,411	0	6,758,411	0	0	0
Capital Projects	1,932,559	0	1,932,559	879,512	0	0
Other	1,710,988	0	1,710,988	0	0	0
Education	328,987	0	328,987	1,368,177	0	0
Unrestricted	(23,009,261)	689,671	(22,319,590)	8,253,982	409,430	829,234
Total Net Assets	\$ 7,604,158	\$ 2,759,994	\$ 10,364,152	\$ 75,539,822	\$ 1,117,156	\$ 7,086,814

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

Exhibit B

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

Functions/Programs	Net (Expense) Revenue and Changes in Net Assets									
	Program Revenues					Primary Government			Component Units	
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total	Roane County School Department	Emergency Communications District	Industrial Development Board
Primary Government:										
Governmental Activities:										
General Government	\$ 2,878,802	\$ 602,844	\$ 35,057	\$ 0	\$ (2,240,901)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Finance	2,043,024	1,189,698	0	0	(853,326)	0	0	0	0	0
Administration of Justice	1,921,972	996,199	9,000	0	(916,773)	0	0	0	0	0
Public Safety	6,809,883	472,961	181,083	51,120	(6,104,719)	0	0	0	0	0
Public Health and Welfare	5,932,081	2,964,161	545,345	202,509	(2,220,066)	0	0	0	0	0
Social, Cultural, and Recreational Services	241,630	68,185	8,679	8,070	(156,696)	0	0	0	0	0
Agriculture and Natural Resources	122,654	0	0	0	(122,654)	0	0	0	0	0
Other Operations	2,157,050	0	196,998	376,335	(1,583,717)	0	0	0	0	0
Highways	3,564,340	58,827	2,044,740	277,000	(1,183,773)	0	0	0	0	0
Education	714,528	590,301	0	0	(124,227)	0	0	0	0	0
Interest on Long-term Debt	2,229,194	0	0	0	(2,229,194)	0	0	0	0	0
Debt Service	282,333	0	0	0	(282,333)	0	0	0	0	0
Total Governmental Activities	\$ 28,897,491	\$ 6,943,176	\$ 3,020,902	\$ 915,034	\$ (18,018,379)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Business-type Activities:										
Water and Sewer	\$ 557,327	\$ 705,652	\$ 0	\$ 0	\$ 0	\$ 148,325	\$ 0	\$ 0	\$ 0	\$ 0
Total Business-type Activities	\$ 557,327	\$ 705,652	\$ 0	\$ 0	\$ 0	\$ 148,325	\$ 0	\$ 0	\$ 0	\$ 0
Total Primary Government	\$ 29,454,818	\$ 7,648,828	\$ 3,020,902	\$ 915,034	\$ (18,018,379)	\$ 148,325	\$ (17,870,054)	\$ 0	\$ 0	\$ 0
Component Units:										
Roane County School Department	\$ 63,693,890	\$ 1,616,010	\$ 7,567,087	\$ 11,689,757	\$ 0	\$ 0	\$ (42,821,036)	\$ 0	\$ 0	\$ 0
Emergency Communications District	1,075,180	460,282	620,708	0	0	0	0	5,810	0	0
Industrial Development Board	545,978	13,063	0	0	0	0	0	0	(532,915)	0
Total Component Units	\$ 65,315,048	\$ 2,089,355	\$ 8,187,795	\$ 11,689,757	\$ 0	\$ 0	\$ (42,821,036)	\$ 5,810	\$ (532,915)	\$ 0

(Continued)

Exhibit B

Roane County, Tennessee  
Statement of Activities (Cont.)

Functions/Programs	Net (Expense) Revenue and Changes in Net Assets									
	Program Revenues					Component Units				
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Total	Roane County		Emergency Communications District		Industrial Development Board
						Governmental Activities	Primary Government Business-type Activities	School Department	Communications District	
General Revenues:										
Taxes:										
Property Taxes Levied for General Purposes	\$ 7,827,498	\$ 0	\$ 7,827,498	\$ 12,300,387	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Property Taxes Levied for Highway/Public Works	1,286,949	0	1,286,949	0	0	0	0	0	0	0
Property Taxes Levied for Debt Service	3,317,985	0	3,317,985	0	0	0	0	0	0	0
Property Taxes Levied for Other Purposes	1,737,040	0	1,737,040	0	0	0	0	0	0	0
Local Option Sales Taxes	688,978	0	688,978	7,678,261	0	0	0	0	0	0
Litigation Tax - General	276,188	0	276,188	0	0	0	0	0	0	0
Litigation Tax - Jail, Workhouse, and Courthouse	232,762	0	232,762	0	0	0	0	0	0	0
Business Tax	469,886	0	469,886	0	0	0	0	0	0	0
Wholesale Beer Tax	169,820	0	169,820	0	0	0	0	0	0	0
Other Local Taxes	169,955	0	169,955	3,422	0	0	0	0	0	0
Grants and Contributions Not Restricted to Specific Programs	2,510,184	0	2,510,184	32,307,017	0	0	0	0	0	488,246
Restricted Investment Income	51,010	0	51,010	45,637	3,038	7,503	0	0	0	0
Miscellaneous	53,483	0	53,483	129,974	0	0	0	0	0	10,250
Total General Revenues	\$ 18,791,738	\$ 0	\$ 18,791,738	\$ 52,464,698	\$ 3,038	\$ 505,999	\$ 0	\$ 0	\$ 0	\$ 0
Transfers	(2,611,669)	\$ 2,611,669	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Change in Net Assets	(1,838,310)	\$ 2,759,994	\$ 921,684	\$ 9,643,662	\$ 8,848	\$ (26,916)	\$ 0	\$ 0	\$ 0	\$ 0
Net Assets, July 1, 2010	9,442,468	0	9,442,468	65,896,160	1,108,308	7,113,730	0	0	0	0
Net Assets, June 30, 2011	7,604,158	\$ 2,759,994	\$ 10,364,152	\$ 75,539,822	\$ 1,117,156	\$ 7,086,814	\$ 0	\$ 0	\$ 0	\$ 0

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

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

	Major Funds						Nonmajor Funds		Total Governmental Funds
	General	Highway / Public Works		General Debt Service		Rural Debt Service	Other Governmental Funds		
Cash	\$ 13,608	\$ 1,055	\$ 0	\$ 0	\$ 0	\$ 0	\$ 8,024	\$ 22,687	
Equity in Pooled Cash and Investments	3,893,119	822,982	3,199,857	2,499,201	0	0	5,331,733	15,746,892	
Accounts Receivable	107,901	12,245	0	0	0	0	4,932,171	5,052,317	
Allowance for Uncollectibles	0	0	0	0	0	0	(3,852,923)	(3,852,923)	
Due from Other Governments	558,341	611,150	3,544	0	0	0	345,398	1,518,433	
Due from Other Funds	4,329	0	0	0	0	0	0	4,329	
Property Taxes Receivable	8,640,979	1,331,186	1,907,931	1,427,087	1,427,087	1,741,262	1,741,262	15,048,445	
Allowance for Uncollectible Property Taxes	(673,682)	(106,975)	(129,488)	(117,061)	(117,061)	(157,838)	(157,838)	(1,185,044)	
Prepaid Items	2,155	0	0	0	0	0	0	2,155	
Total Assets	\$ 12,546,750	\$ 2,671,643	\$ 4,981,844	\$ 3,809,227	\$ 3,809,227	\$ 8,347,827	\$ 8,347,827	\$ 32,357,291	

ASSETS

LIABILITIES AND FUND BALANCES

Liabilities	\$ 158,483	\$ 101,890	\$ 2,140	\$ 0	\$ 0	\$ 119,499	\$ 382,012
Accounts Payable	384,422	44,784	0	0	0	107,750	536,956
Accrued Payroll	0	0	0	0	0	20,176	20,176
Contracts Payable	15,860	0	0	0	0	4,329	20,189
Due to Other Funds	0	0	0	0	0	182,573	182,573
Due to Component Units	98,948	0	0	0	0	0	98,948
Other Current Liabilities	7,663,381	1,174,227	1,730,441	1,254,082	1,500,281	1,500,281	13,322,412
Deferred Revenue - Current Property Taxes	269,365	44,301	42,545	49,584	73,690	73,690	479,485
Deferred Revenue - Delinquent Property Taxes	70,371	167,075	0	0	0	988,825	1,226,271
Other Deferred Revenues	\$ 8,660,830	\$ 1,532,277	\$ 1,775,126	\$ 1,303,666	\$ 2,997,123	\$ 16,269,022	
Total Liabilities	\$ 8,660,830	\$ 1,532,277	\$ 1,775,126	\$ 1,303,666	\$ 2,997,123	\$ 16,269,022	
Fund Balances							
Nonspendable:	\$ 2,155	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,155
Prepaid Items							
Restricted:	81,811	0	0	0	0	33,950	115,761
Restricted for Administration of Justice							

(Continued)

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

	Major Funds				Nonmajor Funds		Total Governmental Funds
	General	Highway /	General		Rural Debt Service	Other Governmental Funds	
		Public Works	Debt Service	Debt Service			
\$	38,862	0	0	0	0	87,540	\$ 126,402
	0	0	0	0	0	1,528,272	1,528,272
	0	0	0	0	0	1,694,155	1,694,155
	0	946,120	0	0	0	0	946,120
	527,738	193,246	0	0	0	1,067,793	1,788,777
	0	0	3,206,718	2,505,561	938,994		6,651,273
	803,536	0	0	0	0	0	803,536
	32,646	0	0	0	0	0	32,646
	2,399,172	0	0	0	0	0	2,399,172
	\$ 3,885,920	\$ 1,139,366	\$ 3,206,718	\$ 2,505,561	\$ 5,350,704	\$	\$ 16,088,269
	\$ 12,546,750	\$ 2,671,643	\$ 4,981,844	\$ 3,809,227	\$ 8,347,827	\$	\$ 32,357,291

LIABILITIES AND FUND BALANCES (Cont.)

Fund Balances (Cont.)

Restricted (Cont.):

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 Other Purposes

Assigned:

Assigned for General Government

Unassigned

Total Fund Balances

Total Liabilities and Fund Balances

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

Roane 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)		\$ 16,088,269
(1) Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.		
Add: land	\$ 4,638,032	
Add: infrastructure net of accumulated depreciation	21,816,553	
Add: building and improvements net of accumulated depreciation	12,719,541	
Add: other capital assets net of accumulated depreciation	<u>3,806,820</u>	42,980,946
(2) Internal service funds are used by management to charge the cost of workers' compensation and employee dental benefits to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets.		1,519,714
(3) Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.		
Less: other loans payable	\$ (3,982,573)	
Less: bonds payable	(47,860,000)	
Add: deferred amount on refunding	716,781	
Add: deferred charges - debt issuance costs	1,017,123	
Less: other deferred revenue - premium on debt	(1,103,986)	
Less: compensated absences payable	(320,615)	
Less: landfill closure/postclosure care costs	(285,613)	
Less: other postemployment benefits liability	(2,579,778)	
Less: accrued interest on bonds and other loans payable	<u>(291,866)</u>	(54,690,527)
(4) Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the governmental funds.		<u>1,705,756</u>
Net assets of governmental activities (Exhibit A)		<u>\$ 7,604,158</u>

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

Roane 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	Highway /	General	Rural	Other	Governmental	
		Public Works	Debt Service	Debt Service			
<b>Revenues</b>							
Local Taxes	\$ 9,155,819	\$ 1,382,109	\$ 2,134,187	\$ 1,662,451	\$ 3,100,420	\$ 17,434,986	
Licenses and Permits	338,184	0	0	0	0	338,184	
Fines, Forfeitures, and Penalties	155,866	0	0	0	59,450	215,316	
Charges for Current Services	294,503	0	0	0	2,737,393	3,031,896	
Other Local Revenues	66,699	70,936	45,438	7,646	498,165	688,884	
Fees Received from County Officials	2,160,699	0	0	0	0	2,160,699	
State of Tennessee	1,606,452	2,128,254	0	0	447,913	4,182,619	
Federal Government	266,918	0	0	0	517,489	784,407	
Other Governments and Citizens Groups	77,675	140,353	0	0	0	218,028	
<b>Total Revenues</b>	<b>\$ 14,122,815</b>	<b>\$ 3,721,652</b>	<b>\$ 2,179,625</b>	<b>\$ 1,670,097</b>	<b>\$ 7,360,830</b>	<b>\$ 29,055,019</b>	
<b>Expenditures</b>							
Current:							
General Government	\$ 2,006,007	\$ 0	\$ 0	\$ 0	\$ 89,905	\$ 2,095,912	
Finance	2,006,034	0	0	0	89	2,006,123	
Administration of Justice	2,028,967	0	0	0	26,746	2,055,713	
Public Safety	5,533,309	0	0	0	531,255	6,064,564	
Public Health and Welfare	805,052	0	0	0	4,849,584	5,654,636	
Social, Cultural, and Recreational Services	180,603	0	0	0	0	180,603	
Agriculture and Natural Resources	121,952	0	0	0	0	121,952	
Other Operations	1,209,969	0	0	0	603,928	1,813,897	
Highways	39,462	4,633,824	0	0	0	4,673,286	
Debt Service:							
Principal on Debt	0	0	1,670,000	1,055,000	255,000	2,980,000	
Interest on Debt	0	0	1,446,360	689,268	92,598	2,228,226	
Other Debt Service	0	0	55,970	34,410	9,008	99,388	
Capital Projects	0	0	0	0	1,159,443	1,159,443	
<b>Total Expenditures</b>	<b>\$ 13,931,355</b>	<b>\$ 4,633,824</b>	<b>\$ 3,172,330</b>	<b>\$ 1,778,678</b>	<b>\$ 7,617,556</b>	<b>\$ 31,133,743</b>	
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$ 191,460</b>	<b>\$ (912,172)</b>	<b>\$ (992,705)</b>	<b>\$ (108,581)</b>	<b>\$ (256,726)</b>	<b>\$ (2,078,724)</b>	

(Continued)

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

	Major Funds				Nonmajor Funds		Total Governmental Funds
	General	Highway / Public Works	General Debt Service	Rural Debt Service	Other Governmental Funds		
<u>Other Financing Sources (Uses)</u>							
Notes Issued	\$ 0	\$ 0	\$ 0	\$ 0	\$ 160,000	\$ 160,000	\$ 160,000
Other Loans Issued	0	0	0	0	182,573	182,573	182,573
Insurance Recovery	11,243	0	0	0	27,314	38,557	38,557
Transfers In	800,000	0	170,933	0	1,445,199	2,416,132	2,416,132
Transfers Out	(1,148,000)	(155,524)	(300,000)	0	(1,669,354)	(3,272,878)	(3,272,878)
<u>Total Other Financing Sources (Uses)</u>	<u>\$ (336,757)</u>	<u>\$ (155,524)</u>	<u>\$ (129,067)</u>	<u>\$ 0</u>	<u>\$ 145,732</u>	<u>\$ (475,616)</u>	<u>\$ (475,616)</u>
Net Change in Fund Balances	\$ (145,297)	\$ (1,067,696)	\$ (1,121,772)	\$ (108,581)	\$ (110,994)	\$ (2,554,340)	\$ (2,554,340)
Fund Balance, July 1, 2010	4,031,217	2,207,062	4,328,490	2,614,142	5,461,698	18,642,609	18,642,609
Fund Balance, June 30, 2011	<u>\$ 3,885,920</u>	<u>\$ 1,139,366</u>	<u>\$ 3,206,718</u>	<u>\$ 2,505,561</u>	<u>\$ 5,350,704</u>	<u>\$ 16,088,269</u>	<u>\$ 16,088,269</u>

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

Exhibit C-4

Roane 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)		\$ (2,554,340)
(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	\$ 3,078,700	
Less: current year depreciation expense	<u>(2,389,660)</u>	689,040
(2) The net effect of various miscellaneous transactions involving capital assets (sales, trade-ins, and donations) is to decrease net assets.		
Less: net book value of assets disposed	\$ (14,451)	
Less: capital assets, net of accumulated depreciation, contributed to enterprise fund	<u>(2,622,647)</u>	(2,637,098)
(3) Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Add: deferred delinquent property taxes and other deferred June 30, 2011	\$ 1,705,756	
Less: deferred delinquent property taxes and other deferred June 30, 2010	<u>(1,710,932)</u>	(5,176)
(4) The issuance of long-term debt (e.g., bonds, notes, other loans, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. 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	\$ (160,000)	
Less: other loan proceeds	(182,573)	
Add: change in premium on debt issuances	86,315	
Less: change in deferred debt issuance costs	(83,565)	
Add: principal payments on bonds	2,670,000	
Add: principal payments on notes	160,000	
Add: principal payments on other loans	150,000	
Add: debt transferred to enterprise fund	867,724	
Less: change in deferred amount on refunding debt	<u>(185,695)</u>	3,322,206
(5) Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.		
Change in accrued interest payable	\$ (968)	
Change in compensated absences payable	(2,055)	
Change in landfill closure/postclosure care cost	42,301	
Change in other postemployment benefits liability	<u>(654,576)</u>	(615,298)
(6) Internal service funds are used by management to charge the cost of workers' compensation and dental benefits to individual funds. The net revenue (expense) of certain activities of the internal service funds is reported with governmental activities in the statement of activities.		<u>(37,644)</u>
Change in net assets of governmental activities (Exhibit B)		<u>\$ (1,838,310)</u>

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

Roane County, Tennessee  
Statement of Net Assets  
Proprietary Funds  
June 30, 2011

	Business-type Activities - Major Fund	Governmental Activities - Internal Service Funds Employee Insurance Funds
	Enterprise Fund	
	Public Utility Fund	
<u>ASSETS</u>		
Current Assets:		
Equity in Pooled Cash and Investments	\$ 647,932	\$ 1,816,096
Accounts Receivable	36,800	0
Due from Other Governments	32,291	0
Total Current Assets	<u>\$ 717,023</u>	<u>\$ 1,816,096</u>
Noncurrent Assets:		
Capital Assets:		
Assets Not Depreciated:		
Land	\$ 5,000	\$ 0
Construction in Progress	189,029	0
Assets Net of Accumulated Depreciation:		
Buildings and Improvements	587,188	0
Machinery and Equipment	231,262	
Infrastructure	1,896,772	0
Total Noncurrent Assets	<u>\$ 2,909,251</u>	<u>\$ 0</u>
Total Assets	<u>\$ 3,626,274</u>	<u>\$ 1,816,096</u>
<u>LIABILITIES</u>		
Current Liabilities:		
Accounts Payable	\$ 19,780	\$ 910
Accrued Payroll	7,572	1,032
Claims and Judgments Payable	0	294,440
Current Portion of Long-term Liabilities	34,223	0
Total Current Liabilities	<u>\$ 61,575</u>	<u>\$ 296,382</u>
Noncurrent Liabilities:		
Due in More Than One Year	\$ 804,705	\$ 0
Total Noncurrent Liabilities	<u>\$ 804,705</u>	<u>\$ 0</u>
Total Liabilities	<u>\$ 866,280</u>	<u>\$ 296,382</u>
<u>NET ASSETS</u>		
Invested in Capital Assets, Net of Related Debt Unrestricted	<u>\$ 2,070,323</u> 689,671	<u>\$ 0</u> 1,519,714
Total Net Assets	<u>\$ 2,759,994</u>	<u>\$ 1,519,714</u>

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

Exhibit D-2

Roane County, Tennessee  
Statement of Revenues, Expenses, and  
Changes in Net Assets  
Proprietary Funds  
For the Year Ended June 30, 2011

	Business-type Activities - Major Fund	Governmental Activities - Internal Service Funds
	Enterprise Fund	Employee
	Public Utility Fund	Insurance Funds
<u>Operating Revenues</u>		
Charges for Services	\$ 705,652	\$ 1,012,496
Total Operating Revenues	<u>\$ 705,652</u>	<u>\$ 1,012,496</u>
<u>Operating Expenses</u>		
Salaries and Benefits	\$ 209,064	\$ 10,105
Handling Charges and Administration	0	45,608
Contractual Services	3,000	0
Board and Committee Member Fees	5,500	0
Communication	2,730	0
Dues and Memberships	72	0
Engineering Services	2,448	0
Evaluation and Testing	453	0
Licenses	440	0
Maintenance Agreements	2,899	0
Maintenance and Repair Services	63,640	0
Postal Charges	85	0
Rentals	96	0
Travel	0	883
Disposal Fees	10,521	0
Diesel Fuel	2,136	0
Electricity	68,135	0
Food Supplies	64	0
Gasoline	5,635	0
Tires and Tubes	631	0
Uniforms	1,365	0
Water and Sewer	4,068	0
Testing	5,694	0
Chemicals	924	0
Building and Contents Insurance	553	0
Liability Insurance	2,880	0
Premiums on Corporate Surety Bonds	977	0
Medical Claims	0	926,176
Trustee's Commission	7,429	0
Vehicle and Equipment Insurance	2,145	0

(Continued)

Exhibit D-2

Roane County, Tennessee  
Statement of Revenues, Expenses, and  
Changes in Net Assets  
Proprietary Funds (Cont.)

	Business-type Activities - Major Fund	Governmental Activities - Internal Service Funds
	Enterprise Fund	Employee Insurance Funds
	Public Utility Fund	
<u>Operating Expenses (Cont.)</u>		
Workers' Compensation Insurance	\$ 3,500	\$ 72,174
Depreciation	110,753	0
Other Charges	2,244	0
Solid Waste Equipment	1,025	0
Total Operating Expenses	<u>\$ 521,106</u>	<u>\$ 1,054,946</u>
Operating Income (Loss)	<u>\$ 184,546</u>	<u>\$ (42,450)</u>
<u>Nonoperating Revenues (Expenses)</u>		
Investment Income	\$ 0	\$ 4,806
Interest on Bonds	(36,221)	0
Total Nonoperating Revenue (Expenses)	<u>\$ (36,221)</u>	<u>\$ 4,806</u>
Income (Loss) Before Contributions and Transfers	\$ 148,325	\$ (37,644)
Transfers In	872,155	0
Transfers Out	(15,409)	0
Debt/Capital Assets from Primary Government (net)	1,754,923	0
Change in Net Assets	<u>\$ 2,759,994</u>	<u>\$ (37,644)</u>
Net Assets, July 1, 2010	<u>0</u>	<u>1,557,358</u>
Net Assets, June 30, 2011	<u><u>\$ 2,759,994</u></u>	<u><u>\$ 1,519,714</u></u>

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

Exhibit D-3

Roane County, Tennessee  
Statement of Cash Flows  
Proprietary Funds  
For the Year Ended June 30, 2011

	Business-type Activities - Major Fund Enterprise Fund Public Utility Fund	Governmental Activities - Internal Service Funds Employee Insurance Funds
<u>Cash Flows from Operating Activities</u>		
Receipts from Customers and Users	\$ 636,561	\$ 0
Receipts from Self-Insurance Premiums	0	1,013,591
Payments to Vendors	(171,454)	0
Payments to Employees	(201,492)	(9,164)
Payments to Insurers	(10,055)	(72,174)
Payments for Claims	0	(871,355)
Payments for Administrative Costs	0	(45,581)
Net Cash Provided By (Used In) Operating Activities	<u>\$ 253,560</u>	<u>\$ 15,317</u>
<u>Cash Flows from Capital and Related Financing Activities</u>		
Acquisition and Construction of Capital Assets	\$ (397,357)	\$ 0
Principal Paid on Bonds	(28,796)	0
Interest Paid on Bonds	(36,221)	0
Net Cash Provided By (Used In) Capital and Related Financing Activities	<u>\$ (462,374)</u>	<u>\$ 0</u>
<u>Cash Flows from Noncapital Financing Activities</u>		
Transfers from Other Funds	\$ 872,155	\$ 0
Transfers to Other Funds	(15,409)	0
Net Cash Provided By (Used In) Noncapital Financing Activities	<u>\$ 856,746</u>	<u>\$ 0</u>
<u>Cash Flows from Investing Activities</u>		
Interest on Investments	\$ 0	\$ 4,806
Net Cash Provided By (Used In) Investing Activities	<u>\$ 0</u>	<u>\$ 4,806</u>
Increase (Decrease) in Cash	\$ 647,932	\$ 20,123
Cash, July 1, 2010	<u>0</u>	<u>1,795,973</u>
Cash, June 30, 2011	<u>\$ 647,932</u>	<u>\$ 1,816,096</u>

(Continued)

Exhibit D-3

Roane County, Tennessee  
Statement of Cash Flows  
Proprietary Funds (Cont.)

	Business-type Activities - Major Fund	Governmental Activities - Internal Service Funds
	Enterprise Fund	Employee Insurance Funds
	Public Utility Fund	
<u>Reconciliation of Net Operating Income (Loss)</u>		
<u>to Net Cash Provided By (Used In) Operating Activities</u>		
Operating Income (Loss)	\$ 184,546	\$ (42,450)
Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Provided By (Used In) Operating Activities:		
Depreciation	110,753	0
Changes in Assets and Liabilities:		
(Increase) Decrease in Current Operating Receivables	(69,091)	1,399
Increase (Decrease) in Accounts Payable	19,780	0
Increase (Decrease) in Accrued Payroll	7,572	0
Increase (Decrease) in Other Current Operating Liabilities	0	56,368
	<u>0</u>	<u>56,368</u>
Net Cash Provided By (Used In) Operating Activities	<u>\$ 253,560</u>	<u>\$ 15,317</u>
<u>Noncash Investing, Capital, and Financing Activities</u>		
Contributions of Capital Assets from Primary Government	\$ 2,622,647	\$ 0
Assumption of Long-term Liabilities from Primary Government	(867,724)	0

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

Exhibit E-1

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

	Private Purpose Trust Fund	
	<u>Endowment Fund</u>	<u>Agency Funds</u>
<u>ASSETS</u>		
Cash	\$ 0	\$ 3,191,934
Equity in Pooled Cash and Investments	20,054	691,017
Accounts Receivable	0	700
Due from Other Governments	0	1,197,811
Due from Other Funds	0	15,860
Property Taxes Receivable	0	805,343
Allowance for Uncollectible Property Taxes	0	(63,310)
Notes Receivable - Long-term	0	480,329
	<u>0</u>	<u>480,329</u>
Total Assets	<u>\$ 20,054</u>	<u>\$ 6,319,684</u>
<u>LIABILITIES</u>		
Accounts Payable	\$ 54	\$ 45,745
Accrued Payroll	0	21,520
Due to Other Taxing Units	0	1,928,239
Due to Litigants, Heirs, and Others	0	3,191,934
Due to Joint Ventures	0	253,440
Other Current Liabilities	0	878,806
	<u>0</u>	<u>878,806</u>
Total Liabilities	<u>\$ 54</u>	<u>\$ 6,319,684</u>
<u>NET ASSETS</u>		
Held in Trust for Scholarships	<u>\$ 20,000</u>	

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

Exhibit E-2

Roane County, Tennessee  
Statement of Changes in Fiduciary Net Assets  
Fiduciary Fund  
For the Year Ended June 30, 2011

	Private Purpose Trust Fund <hr/> Endowment Fund
<u>ADDITIONS</u>	
Investment Income:	
Interest	\$ 54
Total Additions	<hr/> \$ 54
<u>DEDUCTIONS</u>	
Education:	
Scholarships	\$ 54
Total Deductions	<hr/> \$ 54
Change in Net Assets	\$ 0
Net Assets, July 1, 2010	<hr/> 20,000
Net Assets, June 30, 2011	<hr/> <hr/> \$ 20,000

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

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

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Roane 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 Roane County:

**A. Reporting Entity**

Roane County is a public municipal corporation governed by an elected 15-member board. As required by GAAP, these financial statements present Roane 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 Roane County School Department operates the public school system in the county, and the voters of Roane 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 Industrial Development Board of Roane County was organized to promote industrial development and provide additional job opportunities in Roane County and the surrounding counties in accordance with Title 7, Chapter 53, of *Tennessee Code Annotated*. The Industrial Development Board of Roane County is governed by a nine-member board of directors appointed by the Roane County Commission. During the year, Roane County provided \$387,250 to the Industrial Development Board to be applied toward operations of the board.

The Roane County Emergency Communications District provides a simplified means of securing emergency services through a uniform emergency number for the residents of Roane County, and the Roane 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 Roane County School Department does not issue separate financial statements from those of the county. Therefore, basic financial statements of the Roane County School Department are included in this report as listed in the table of contents. Complete financial statements of the Industrial Development Board of Roane County and the Roane County Emergency Communications District can be obtained from their administrative offices at the following addresses:

Administrative Offices:

Industrial Development Board of Roane County  
1209 North Kentucky Street  
Kingston, TN 37763

Roane County Emergency Communications District  
P.O. Box 236  
Rockwood, TN 37854

**B. Government-wide and Fund Financial Statements**

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

Roane County issues all debt for the discretely presented Roane County School Department. Net debt issues totaling \$333,773 were contributed by the county to the School Department during the year ended June 30, 2011.

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

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

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

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

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

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they become both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the county considers revenues other than grants to be available if they are collected within 30 days after year-end. Grants and similar items are recognized as revenue as soon as

all eligibility requirements imposed by the provider have been met and the revenues are available. Roane County considers grants and similar revenues to be available if they are collected within 60 days after year-end. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Principal and interest on long-term debt are recognized as fund liabilities when due or when amounts have been accumulated in the debt service funds for payments to be made early in the following year.

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

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

Roane County reports the following major governmental funds:

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

**Highway/Public Works Fund** – This 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.

**Rural Debt Service Fund** – This fund accounts for the resources accumulated and payments made for principal and interest on long-term general obligation debt issued for school purposes prior to the July 1, 2003, Harriman city school merger.

Roane County reports the following major proprietary fund:

**Public Utility Fund** – This fund accounts for transactions related to the treatment of wastewater.

Additionally, Roane County reports the following fund types:

**Capital Projects Funds** – These 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.

**Private Purpose Trust Fund** – The Endowment Fund is used to account for an endowment received by the county. The principal amount must remain intact while interest earned on the principal is to be expended for the benefit of scholarships for Roane County students.

**Internal Service Funds** – These funds, the Employee Insurance - Dental and the Workers' Compensation funds, are used to account for the county's self-insured dental and workers' compensation programs managed by the county for the primary government and the discretely presented School Department.

**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 Roane County, the city school system's share of educational revenues, and assets held in a custodial capacity for a joint venture and for an industrial revolving loan program. 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 Roane County School Department reports the following major governmental funds:

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

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

Additionally, the Roane 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 and proprietary fund financial statements to the extent that those standards do

not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the option of following subsequent private-sector guidance for their enterprise funds, subject to the same limitations. Roane County has elected not to follow subsequent private-sector guidance.

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

Proprietary funds distinguish operating revenues and expenses from nonoperating items. The county has three proprietary funds, an enterprise fund used to account for wastewater operations and two internal service funds used to account for the employees' dental insurance and workers' compensation programs managed by the county for the primary government and the discretely presented School Department. Operating revenues and expenses generally result from providing services in connection with the funds' principal ongoing operations. The principal operating revenue of the county's enterprise fund is charges for services from users. Operating expenses for the enterprise fund include salaries and depreciation of capital assets. The principal operating revenues of the county's internal service funds are self-insurance premiums. Operating expenses for the internal service funds include dental and workers' compensation claims, administrative expenses, and excess risk workers' compensation insurance.

It is the county's policy that unrestricted amounts would be reduced first followed by restricted 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 unassigned amounts would be reduced first, followed by assigned amounts, and then committed 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**

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

State statutes authorize the government to make direct investments in bonds, notes, or treasury bills of the U.S. government and obligations guaranteed by the U.S. government or any of its agencies; deposit accounts at state and federal chartered banks and savings and loan associations; repurchase agreements; the State Treasurer's Investment Pool; bonds of any state or political subdivision rated A or

higher by any nationally recognized rating service; nonconvertible debt securities of certain federal government sponsored enterprises; and the county's own legally issued bonds or notes.

The county trustee maintains a cash and internal investment pool that is used by all funds and the discretely presented Roane County School Department. Each fund's portion of this pool is displayed on the balance sheets or statements of net assets as Equity in Pooled Cash and Investments. Most income from these pooled investments is assigned to the General Debt Service, Rural Debt Service, and General Purpose School funds. Roane 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 receivables 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 4.25 percent of total taxes levied.

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

Property taxes receivable are recognized as of the date an enforceable legal claim to the taxable property arises. This date is January 1 and is referred to as the lien date. However, revenues from property taxes are recognized in the period for which the taxes are levied, which is

the ensuing fiscal year. Since the receivable is recognized before the period of revenue recognition, the entire amount of the receivable, less an estimated allowance for uncollectible taxes, is reported as deferred revenue as of June 30.

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

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

Most payables are disaggregated on the face of the financial statements. Other current liabilities totaling \$98,948 reflected for the primary government on the Statement of Net Assets represent primarily amounts assessed by an insurance risk pool administrator.

This liability is discussed in Note V.A., Risk Management. Other current liabilities totaling \$68,047 reflected for the discretely presented School Department on the Statement of Net Assets represent monies refunded to the School Department in error by the Internal Revenue Service.

Retainage payable in the discretely presented School Department represents amounts withheld from payments made on school construction contracts pending completion of the projects. These amounts are held by the county trustee as Equity in Pooled Cash and Investments.

### **3. Prepaid Items**

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 and business-type columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of \$5,000 or more and an estimated useful life exceeding five years. 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	40
Other Capital Assets	5 - 10
Infrastructure	10 - 100

5. **Compensated Absences**

It is the county and School Department'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 Roane 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 statements for the county and the discretely presented School Department. A liability for vacation pay is reported in governmental funds only if amounts have matured, for example, as a result of employee resignations and retirements.

6. **Long-term Obligations**

In the government-wide financial statements and the proprietary fund type in the fund financial statements, long-term debt and other

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

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

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

## **7. Net Assets and Fund Equity**

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

- a. Invested in capital assets, net of related debt – Consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net assets – Consists of net assets with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.

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

As of June 30, 2011, Roane County had \$24,846,738 in outstanding debt for capital purposes of other entities (schools of \$17,897,573 and industrial purposes of \$6,949,165). In accordance with state statutes, certain county school debt proceeds must be shared with other public school systems in the county (City of Oak Ridge School System) based on an average daily attendance proration. This debt is a liability of Roane County; but the capital assets acquired are reported in the financial statements of the School Department and the City of Oak Ridge School System. Therefore, Roane 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 Commission and the Board of Education are authorized bodies to make assignments. Assigned fund balance is the School Department's General Purpose School Fund (\$1,531,852) consists primarily of assignments for encumbrances (\$810,619) and other postemployment benefits (\$696,597).

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 Roane County School Department**

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

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

**Primary Government**

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

**Discretely Presented Roane County School Department**

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

**III. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

**A. Budgetary Information**

Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP) for all governmental funds except the Constitutional Officers - Fees Fund (special revenue fund), which is not budgeted, and the Highway Capital Projects Fund and the discretely

presented School Department's Education Capital Projects 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, County Executive, County Attorney, 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, Roane County had the following significant encumbrances for various operational expenditures and capital projects:

Funds	Description	Amount
Primary Government:		
General Capital Projects	Construction	\$ 54295
School Department:		
General Purpose School	Textbooks	600,000
Education Capital Projects	Construction	15,744,785
Central Cafeteria	Equipment	103,158
School Transportation	Buses	295,552

**B. Expenditures and Encumbrances Exceeding Appropriations**

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

Fund/Categories	Amount Overspent
General:	
County Coroner/Medical Examiner	\$ 3,676
Sanitation Management	194
Highway/Public Works:	
Operation and Maintenance of Equipment	17,141
General Capital Projects:	
Other Facilities	30
Jail	11,426

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

#### IV. DETAILED NOTES ON ALL FUNDS

##### A. Deposits and Investments

Roane County and the Roane 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 fair 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 loans 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, Roane 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 Roane County and the discretely presented Roane County School Department since both pool their deposits and investments through the county trustee.

Investment	Maturities	Cost
State Treasurer's Investment Pool	Daily	\$ 26,496,672

**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. Roane 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. Roane County has no

investment policy that would further limit its investment choices. As of June 30, 2011, Roane County's investment in the State Treasurer's Investment Pool was unrated.

**B. Notes Receivable**

Notes receivable consists of industrial loans totaling \$480,329 in the Community Development - Agency Fund from local businesses.

**C. 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	Transfers Out	Balance 6-30-11
Capital Assets					
Not Depreciated:					
Land	\$ 4,643,032	\$ 0	\$ 0	\$ (5,000)	\$ 4,638,032
Construction in Progress	252,827	0	(236,628)	(16,199)	0
<b>Total Capital Assets Not Depreciated</b>	<b>\$ 4,895,859</b>	<b>\$ 0</b>	<b>\$ (236,628)</b>	<b>\$ (21,199)</b>	<b>\$ 4,638,032</b>
Capital Assets Depreciated:					
Buildings and Improvements	\$ 16,159,324	\$ 157,382	\$ 0	\$ (1,366,981)	\$ 14,949,725
Infrastructure	32,583,449	2,189,660	0	(2,788,584)	31,984,525
Other Capital Assets	8,986,019	968,286	(357,931)	(375,574)	9,220,800
<b>Total Capital Assets Depreciated</b>	<b>\$ 57,728,792</b>	<b>\$ 3,315,328</b>	<b>\$ (357,931)</b>	<b>\$ (4,531,139)</b>	<b>\$ 56,155,050</b>
Less Accumulated Depreciation For:					
Buildings and Improvements	\$ 2,584,995	\$ 390,806	\$ 0	\$ (745,617)	\$ 2,230,184
Infrastructure	10,024,422	1,148,171	0	(1,004,621)	10,167,972
Other Capital Assets	5,086,230	850,683	(343,480)	(179,453)	5,413,980
<b>Total Accumulated Depreciation</b>	<b>\$ 17,695,647</b>	<b>\$ 2,389,660</b>	<b>\$ (343,480)</b>	<b>\$ (1,929,691)</b>	<b>\$ 17,812,136</b>
<b>Total Capital Assets Depreciated, Net</b>	<b>\$ 40,033,145</b>	<b>\$ 925,668</b>	<b>\$ (14,451)</b>	<b>\$ (2,601,448)</b>	<b>\$ 38,342,914</b>
<b>Governmental Activities Capital Assets, Net</b>	<b>\$ 44,929,004</b>	<b>\$ 925,668</b>	<b>\$ (251,079)</b>	<b>\$ (2,622,647)</b>	<b>\$ 42,980,946</b>

Transfers out represent capital assets transferred to the Public Utility Fund (business type activities, enterprise fund) from governmental activities during the year.

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

**Governmental Activities:**

General Government	\$ 377,867
Finance	26,868
Administration of Justice	35,647
Public Safety	398,378
Public Health and Welfare	247,843
Social, Cultural, and Recreational Services	46,541
Highways/Public Works	<u>1,256,516</u>
Total Depreciation Expense - Governmental Activities	<u><u>\$ 2,389,660</u></u>

**Business-Type Activities:**

	Balance 7-1-10	Transfers In	Increases	Decreases	Balance 6-30-11
Capital Assets Not Depreciated:					
Land	\$ 0	\$ 5,000	\$ 0	\$ 0	\$ 5,000
Construction in Progress	0	16,199	189,029	(16,199)	189,029
Total Capital Assets Not Depreciated	<u>\$ 0</u>	<u>\$ 21,199</u>	<u>\$ 189,029</u>	<u>\$ (16,199)</u>	<u>\$ 194,029</u>
Capital Assets Depreciated:					
Buildings and Improvements	\$ 0	\$ 1,366,981	\$ 0	\$ 0	\$ 1,366,981
Infrastructure	0	2,788,584	172,491	0	2,961,075
Other Capital Assets	0	375,574	52,036	0	427,610
Total Capital Assets Depreciated	<u>\$ 0</u>	<u>\$ 4,531,139</u>	<u>\$ 224,527</u>	<u>\$ 0</u>	<u>\$ 4,755,666</u>
Less Accumulated Depreciation For:					
Buildings and Improvements	\$ 0	\$ 745,617	\$ 34,176	\$ 0	\$ 779,793
Infrastructure	0	1,004,621	59,682	0	1,064,303
Other Capital Assets	0	179,453	16,895	0	196,348
Total Accumulated Depreciation	<u>\$ 0</u>	<u>\$ 1,929,691</u>	<u>\$ 110,753</u>	<u>\$ 0</u>	<u>\$ 2,040,444</u>
Total Capital Assets Depreciated, Net	<u>\$ 0</u>	<u>\$ 2,601,448</u>	<u>\$ 113,774</u>	<u>\$ 0</u>	<u>\$ 2,715,222</u>
Business-type Activities Capital Assets, Net	<u>\$ 0</u>	<u>\$ 2,622,647</u>	<u>\$ 302,803</u>	<u>\$ (16,199)</u>	<u>\$ 2,909,251</u>

Transfers in represent capital assets transferred from governmental activities to the Public Utility Fund (business-type activities, enterprise fund) during the year.

Depreciation expense totaling \$110,753 was charged to the Public Utility Fund.

**Discretely Presented Roane County School Department**

**Governmental Activities:**

	Balance 7-1-10	Increases	Decreases	Balance 6-30-11
Capital Assets				
Not Depreciated:				
Land	\$ 1,387,525	\$ 0	\$ 0	\$ 1,387,525
Construction in Progress	1,173,709	12,846,497	0	14,020,206
Total Capital Assets Not Depreciated	<u>\$ 2,561,234</u>	<u>\$ 12,846,497</u>	<u>\$ 0</u>	<u>\$ 15,407,731</u>
Capital Assets Depreciated:				
Buildings and Improvements	\$ 75,925,031	\$ 698,749	\$ 0	\$ 76,623,780
Other Capital Assets	7,315,236	517,308	0	7,832,544
Total Capital Assets Depreciated	<u>\$ 83,240,267</u>	<u>\$ 1,216,057</u>	<u>\$ 0</u>	<u>\$ 84,456,324</u>
Less Accumulated Depreciation For:				
Buildings and Improvements	\$ 27,500,822	\$ 1,877,217	\$ 0	\$ 29,378,039
Other Capital Assets	4,974,576	473,289	0	5,447,865
Total Accumulated Depreciation	<u>\$ 32,475,398</u>	<u>\$ 2,350,506</u>	<u>\$ 0</u>	<u>\$ 34,825,904</u>
Total Capital Assets Depreciated, Net	<u>\$ 50,764,869</u>	<u>\$ (1,134,449)</u>	<u>\$ 0</u>	<u>\$ 49,630,420</u>
Governmental Activities Capital Assets, Net	<u>\$ 53,326,103</u>	<u>\$ 11,712,048</u>	<u>\$ 0</u>	<u>\$ 65,038,151</u>

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

**Governmental Activities:**

Support Services	\$ 2,309,707
Operation of Non-Instructional Services	<u>40,799</u>
Total Depreciation Expense - Governmental Activities	<u><u>\$ 2,350,506</u></u>

**D. Construction Commitments**

At June 30, 2011, the School Department had uncompleted construction projects of approximately \$15,744,785 in the Education Capital Projects Fund. Funding is expected to be received from the Tennessee Valley Authority in accordance with their funding commitment discussed in Note IV. I.

**E. 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:		
Agency	General	\$ 15,860
General	Nonmajor governmental	4,329
Discretely Presented School Department:		
General Purpose School	Nonmajor governmental	59,572
Nonmajor governmental	General Purpose School	1,516

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

**Due to/from Primary Government and Component Units:**

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Component Unit:		
School Department:	Primary Government:	
Education Capital Projects	Nonmajor governmental	\$ 182,573

**Interfund Transfers:**

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

**Primary Government**

Transfers Out	Transfers In	
	General Fund	General Debt Service Fund
Highway/Public Works Fund	\$ 0	\$ 155,524
General Debt Service Fund	300,000	0
Public Utility Fund	0	15,409
Nonmajor governmental funds	500,000	0
<b>Total</b>	<b>\$ 800,000</b>	<b>\$ 170,933</b>

Transfers Out	Transfers In	
	Public Utility Fund	Nonmajor Governmental Funds
General Fund	\$ 400,000	\$ 748,000
Nonmajor governmental funds	472,155	697,199
<b>Total</b>	<b>\$ 872,155</b>	<b>\$ 1,445,199</b>

**Discretely Presented Roane County School Department**

Transfers Out	Transfers In	
	General Purpose School Fund	Education Capital Projects Fund
General Purpose School Fund	\$ 0	\$ 1,266,000
Nonmajor governmental funds	53,768	0
<b>Total</b>	<b>\$ 53,768</b>	<b>\$ 1,266,000</b>

Transfers are used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them and to use unrestricted revenues collected in the General Fund to

finance various programs accounted for in other funds in accordance with budgetary authorizations.

**F. 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 and other loans have been issued to refund other general obligation bonds and loans. Capital outlay notes are also issued to fund capital facilities and other capital outlay purchases, such as equipment.

General obligation bonds and other loans are direct obligations and pledge the full faith and credit of the government. General obligation bonds and other loans outstanding were issued for original terms of up to 25 years for bonds and up to 17 years for other loans. Repayment terms are generally structured with increasing amounts of principal maturing as interest requirements decrease over the term of the debt. All bonds and other loans included in long-term debt as of June 30, 2011, will be retired from the county's debt service funds.

General obligation bonds and other loans 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	2 to 5%	\$ 5,881,503	\$ 5,042,903
Refunding Bonds	2 to 5	26,823,497	25,102,097
Rural School Bonds	2 to 3.5	1,325,000	1,125,000
Rural School Refunding Bonds	2 to 5	21,695,000	16,590,000
Other Loans - Public Building Authorities	1.6 to 6	6,975,000	3,800,000
Other Loans - Energy Efficient Schools	0	1,000,000 (1)	182,573

(1) \$817,427 remains available for draws under this loan agreement.

Roane County has entered into various loan agreements with Public Building Authorities (PBAs) to finance various capital projects for the county and the discretely presented Roane County School Department. Under the loan agreements, the PBAs issued bonds and made the proceeds available for loan to Roane County. The following table summarizes loan agreements outstanding at June 30, 2011:

Description	Original Amount of Loan Agreement	Outstanding Principal 6-30-11	Interest Type	Interest Rate as of 6-30-11
<u>Sevier County Public</u>				
<u>Building Authority (Series B-3-A)</u>				
Industrial Park				
Refunding	\$ 3,640,000	\$ 1,058,110	Fixed	1.6 to 5.85 %
Industrial Park - Land	835,000	241,890	Fixed	1.6 to 5.85
<u>Blount County Public</u>				
<u>Building Authority (Series B-13-A)</u>				
Public Improvement-County	1,750,000	1,750,000	Fixed	5.6 to 6
<u>Blount County Public</u>				
<u>Building Authority (Series B-20-A)</u>				
Public Improvement-County	750,000	<u>750,000</u>	Fixed	4.25 to 5
Total		<u>\$ 3,800,000</u>		

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

Year Ending June 30	Other Loans		
	Principal	Interest	Total
2012	\$ 250,000	\$ 212,626	\$ 462,626
2013	307,573	204,599	512,172
2014	225,000	192,226	417,226
2015	225,000	179,513	404,513
2016	625,000	316,576	941,576
2017-2021	900,000	1,455,112	2,355,112
2022-2026	1,175,000	952,938	2,127,938
2027	275,000	11,688	286,688
Total	<u>\$ 3,982,573</u>	<u>\$ 3,525,278</u>	<u>\$ 7,507,851</u>

Year Ending June 30	Bonds		
	Principal	Interest	Total
2012	\$ 2,850,000	\$ 1,920,494	\$ 4,770,494
2013	2,900,000	1,835,019	4,735,019
2014	3,010,000	1,748,969	4,758,969
2015	3,125,000	1,646,306	4,771,306
2016	2,785,000	1,539,106	4,324,106
2017-2021	17,990,000	5,599,785	23,589,785
2022-2026	8,750,000	2,361,473	11,111,473
2027-2031	4,450,000	1,095,125	5,545,125
2032-2033	2,000,000	138,750	2,138,750
Total	\$ 47,860,000	\$ 17,885,027	\$ 65,745,027

There is \$6,651,273 available in the debt service funds to service long-term debt. Bonded debt per capita totaled \$945, based on the 2010 federal census for residents living outside the Harriman and Oak Ridge school districts, \$602 for residents living inside the Harriman school district, and \$556 for residents living inside the Oak Ridge school district. Debt per capita, including bonds and other loans totaled \$1,019, for residents living outside the Harriman and Oak Ridge school districts, \$676 for residents living inside the Harriman school district, and \$630 for residents living inside the Oak Ridge school district 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:**

	Bonds	Notes	Other Loans
Balance, July 1, 2010	\$ 51,397,724	\$ 0	\$ 3,950,000
Additions	0	160,000	182,573
Deductions (principal retirement)	(2,670,000)	(160,000)	(150,000)
Deductions (transfer to business-type activities)	(867,724)	0	0
Balance, June 30, 2011	\$ 47,860,000	\$ 0	\$ 3,982,573
Balance Due Within One Year	\$ 2,850,000	\$ 0	\$ 250,000

	Landfill Postclosure Care Costs	Compensated Absences	Other Postemployment Benefits
Balance, July 1, 2010	\$ 327,914	\$ 318,560	\$ 1,925,202
Additions	2,828	345,558	753,575
Deductions	(45,129)	(343,503)	(98,999)
Balance, June 30, 2011	<u>\$ 285,613</u>	<u>\$ 320,615</u>	<u>\$ 2,579,778</u>
Balance Due Within One Year	<u>\$ 26,843</u>	<u>\$ 271,026</u>	<u>\$ 0</u>

Analysis of Noncurrent Liabilities Presented on Exhibit A:

Total Noncurrent Liabilities, June 30, 2011	\$ 55,028,579
Less: Balance Due Within One Year	(3,397,869)
Add: Unamortized Premium on Debt	1,103,986
Less: Deferred Amount on Refunding	<u>(716,781)</u>
Noncurrent Liabilities - Due in More Than One Year - Exhibit A	<u>\$ 52,017,915</u>

Compensated absences and other postemployment benefits will be paid from the employing funds, primarily the General and Highway/Public Works funds. Landfill postclosure care costs will be paid by the Other Special Revenue Fund.

**Roane County Public Utility Fund (enterprise fund)**

During the year, Roane County established the Public Utility Fund (enterprise fund) to account for wastewater operations. Prior year governmental activity debt associated with the wastewater operations was assumed by the new enterprise fund. Revenue bonds and general obligation bonds outstanding as of June 30, 2011, for business-type activities are as follows:

Type	Interest Rate	Original Amount of Issue	Balance 6-30-11
Revenue and Tax Bonds	4.75 %	\$ 620,000	\$ 553,928
General Obligation Bonds	2 to 3.75	305,000	285,000

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

Year Ending June 30	Bonds		
	Principal	Interest	Total
2012	\$ 34,223	\$ 34,542	\$ 68,765
2013	39,671	33,344	73,015
2014	40,141	32,274	72,415
2015	40,633	30,882	71,515
2016	41,149	29,466	70,615
2017-2021	204,409	123,404	327,813
2022-2026	81,638	95,062	176,700
2027-2031	103,474	78,017	181,491
2032-2036	131,151	45,549	176,700
2037-2040	122,439	11,622	134,061
Total	<u>\$ 838,928</u>	<u>\$ 514,162</u>	<u>\$ 1,353,090</u>

Changes in Long-term Liabilities

Long-term liability activity for the Public Utility Fund (enterprise fund) for the year ended June 30, 2011, was as follows:

Business-type Activities:

	Bonds
Balance, July 1, 2010	\$ 0
Additions (transfers from governmental activities)	867,724
Deductions	<u>(28,796)</u>
Balance, June 30, 2011	<u>\$ 838,928</u>
Balance Due Within One Year	<u>\$ 34,223</u>

**Discretely Presented Roane County School Department**

Changes in Long-term Liabilities

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

	Compensated Absences	Other Postemployment Benefits
Balance, July 1, 2010	\$ 157,826	\$ 2,928,552
Additions	176,310	1,608,959
Deductions	(184,708)	(714,757)
Balance, June 30, 2011	<u>\$ 149,428</u>	<u>\$ 3,822,754</u>
Balance Due Within One Year	<u>\$ 141,956</u>	<u>\$ 0</u>

Analysis of Noncurrent Liabilities Presented on Exhibit A:

Total Noncurrent Liabilities, June 30, 2011	\$ 3,972,182
Less: Balance Due Within One Year	<u>(141,956)</u>
Noncurrent Liabilities - Due in More Than One Year - Exhibit A	<u>\$ 3,830,226</u>

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

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

The State of Tennessee pays health insurance premiums for retired teachers on-behalf of the Roane 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 \$283,509 and \$49,944, respectively. The School Department has recognized these on-behalf payments as revenues and expenditures in the General Purpose School Fund.

**H. Donor-restricted Endowments**

The county accounts for an endowment totaling \$20,000 in a private purpose trust fund, the Endowment Fund. The principal amount must remain intact while interest earned on the principal will be expended to county residents awarded educational scholarships. During the year ended June 30, 2011, interest earned totaled \$54.

**I. Funding Agreement**

On April 23, 2010, Roane County entered into a funding agreement with the Tennessee Valley Authority (TVA) for \$32 million related to a coal ash spill. TVA has agreed to provide funding for a series of school capital projects known as the Roane County School Facilities Plan as approved by the Roane County Economic Development Foundation. The agreement shall remain in effect until June 30, 2013. The Education Capital Projects Fund is being used to account for these projects. As of June 30, 2011, the county had received a total of \$12,874,929 from TVA as part of this funding agreement. Of the total, the county received \$11,276,598 during the year ended June 30, 2011.

**V. OTHER INFORMATION**

**A. Risk Management**

Roane County has chosen to establish two self-insurance funds for risks associated with the employees' dental insurance plan and workers' compensation claims. The self-insurance funds are accounted for as internal service funds where assets are set aside for claim settlements. The county retains the risk of loss to a limit of \$350,000 per occurrence and approximately \$2 million for all claims in any plan year for workers' compensation coverage. The county has obtained a stop/loss commercial insurance policy to cover claims beyond these limits.

All full-time employees of the primary government and the Roane County School Department are eligible to participate in the dental program. A premium charge for dental and workers' compensation coverage is allocated to each fund that accounts for employees. This charge is based on actuarial estimates of the amounts needed to pay prior- and current-year claims and to establish a reserve for catastrophic losses. Reserves of \$565,044 and \$954,670 existed in the Employee Insurance – Dental and Workers' Compensation funds, respectively at June 30, 2011. Liabilities of these funds are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. The self-insurance funds establish claim liabilities based on estimates of the ultimate cost of claims that have been reported but not settled, and of claims that have been incurred but not reported. Claims liabilities include incremental claim adjustment expenditures/expenses, if any. In addition, estimated recoveries, if any, on settled claims have been deducted from the liability for unpaid claims. The process used to compute claims liabilities does not necessarily result in an exact amount. Changes in the balance of claims liabilities during the past two fiscal years are as follows:

Employee Insurance - Dental

	Beginning of Fiscal Year Liability	Current-year Claims and Estimates	Payments	Balance at Fiscal Year-end
2009-2010	\$ 0	\$ 402,937	\$ (402,937)	\$ 0
2010-2011	0	430,709	(430,709)	0

Workers' Compensation

	Beginning of Fiscal Year Liability	Current-year Claims and Estimates	Payments	Balance at Fiscal Year-end
2009-2010	\$ 204,597	\$ 249,387	\$ (214,365)	239,619
2010-2011	239,619	495,467	(440,646)	294,440

Roane County participates in the Local Government Group Insurance Fund (LGGIF), a public entity risk pool established to provide a program of health insurance coverage for employees of local governments and quasi-governmental entities that was established for the primary purpose of providing services for or on behalf of state and local governments. In accordance with Section 8-27-207, *Tennessee Code Annotated (TCA)*, all local governments and quasi-governmental entities described above are eligible to participate. The LGGIF 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. The state statute provides for the LGGIF to be self-sustaining through member premiums.

The discretely presented Roane 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, *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.

Roane County and several other counties, cities, and local government entities were members of the Local Government Insurance Cooperative (LOGIC) for their workers' compensation insurance for one or more policy years in 1996-97, 1997-98, and 1999-2000. LOGIC obtained its excess

coverage insurance from Reliance Insurance Company for claims that exceeded specific amounts. Reliance Insurance Company is now insolvent and is being liquidated in the State of Pennsylvania. The insolvency of Reliance Insurance Company has left the LOGIC members exposed to significant claim liabilities for their policy years. In 2003, the LOGIC board of directors assessed its members certain amounts for each member's share of outstanding claims unpaid by Reliance Insurance Company. Roane County was assessed \$66,905 by LOGIC for insufficient premiums for the 2000-01 year. In 2009, the LOGIC board of directors made a second assessment of its members. Roane County's share of this second assessment totaled \$30,716. These amounts are reflected as current liabilities in the General Fund. The county is formally contesting these assessments as of the date of this report.

The county and the School Department continue to carry commercial insurance for other risks of loss, including general liability, property, casualty, and environmental. Settled claims have not exceeded commercial insurance coverage in any of the past three fiscal years.

**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. Roane County and the Roane County School Department have implemented provisions of this statement in the financial statements of this report for their governmental funds.

**C. Subsequent Event**

On July 11, 2011, Roane County authorized the issuance of interest-bearing tax anticipation notes not to exceed \$1 million.

**D. Contingent Liabilities**

The county is involved in several pending lawsuits. Based on letters from attorneys, management believes 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**

On August 31, 2010, Mike Farmer left the Office of County Executive and was succeeded by Ron Woody, and Angela Randolph left the Office of Circuit and General Sessions Courts Clerk and was succeeded by Kim Nelson.

On August 31, 2010, Alva Moore resigned as director of accounts and budgets. On October 1, 2010, Kaley Walker was appointed as director of accounts and budgets.

**F. Landfill Closure/Postclosure Care Costs**

Roane County has an active permit on file with the state Department of Environment and Conservation for a sanitary 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 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. Roane County closed its sanitary landfill in 1998. The \$285,613 reported as postclosure care liability as 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 Venture**

Roane County entered into an agreement with the counties of Cumberland and Morgan, Tennessee, to establish an Industrial Development Board to purchase land for the development of a joint industrial park. Cumberland, Morgan, and Roane counties jointly own the park. The agreement established a nine-member board with each county appointing three members and having responsibility for one-third of the entity's funding. Roane County issued loans for \$1,750,000 and \$750,000 on October 18, 2007, and June 15, 2010, respectively. The proceeds of these loans were contributed to the board.

**H. Jointly Governed Organization**

The County Commission is responsible for appointing three members to the board of directors of the Roane Alliance, Inc. The total number of board members fluctuates from 29 to 48 members. The remaining members are appointed by other entities or are ex-officio's from various organizations. The

county's accountability for this organization does not extend beyond making these three appointments.

## **I. Retirement Commitments**

### **Plan Description**

Employees of Roane 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 Roane 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**

Roane 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 9.05 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 \$1,520,651 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), (c) projected 3.5 percent annual increase in the Social Security wage base, and (d) projected post retirement increases of 2.5 percent annually. The actuarial value of assets was determined using techniques that smooth the effect of short-term volatility in the market value of total investments over a 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 six 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	\$1,520,651	100%	\$0
6-30-10	1,296,012	100	0
6-30-09	1,230,321	100	0

#### **Funded Status and Funding Progress**

As of July 1, 2009, the most recent actuarial valuation date, the plan was 83.16 percent funded. The actuarial accrued liability for benefits was \$38 million, and the actuarial value of assets was \$31 million, resulting in an unfunded actuarial accrued liability (UAAL) of \$6 million. The covered payroll (annual payroll of active employees covered by the plan) was \$15 million, and the ratio of the UAAL to the covered payroll was 41.5 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 Roane 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](http://www.tn.gov/treasury/tcrs/Schools).

### **Funding Policy**

Most teachers are required by state statute to contribute five percent of their salaries to the plan. The employer contribution rate for the School Department is established at an actuarially determined rate. The employer rate for the fiscal year ended June 30, 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 \$2,432,739, \$1,734,640, and \$1,724,826, respectively, equal to the required contributions for each year.

**J. Other Postemployment Benefits (OPEB)**

Plan Description

Roane County and the Roane County School Department participate in the state-administered Local Education Group Insurance Plan and Local Government Insurance Plan for healthcare benefits. For accounting purposes, the plans are agent multiple-employer defined benefit OPEB plans. Benefits are established and amended by an insurance committee created by Section 8-27-302, *Tennessee Code Annotated (TCA)*, for local education employees and Section 8-27-207, *TCA*, for local governments. In previous fiscal years, prior to reaching the age of 65, all members had 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 plans are 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 employers in each plan develop a contribution policy in terms of subsidizing active employees or retired employees' premiums since the committee is not prescriptive on that issue. The state does not provide a subsidy for local government participants; however, the state does provide 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. County retirees have the opportunity to maintain the same level of medical benefits they had as an active employee with the county paying the same share as active employees until they reach age 65. During the year ended June 30, 2011, Roane County contributed \$98,999 for postemployment benefits. The required contribution rate for retired teachers ranges from 20 to 46 percent based on classification and years of service. During the year ended June 30, 2011, the discretely presented School Department contributed \$714,757 for postemployment benefits.

Annual OPEB Cost and Net OPEB Obligation

	Local Government Group Plan	Local Education Group Plan
ARC	\$ 749,000	\$ 1,602,000
Interest on the NPO	86,634	131,785
Adjustment to the ARC	(82,059)	(124,826)
Annual OPEB cost	\$ 753,575	\$ 1,608,959
Amount of contribution	(98,999)	(714,757)
Increase/decrease in NPO	\$ 654,576	\$ 894,202
Net OPEB obligation, 7-1-10	1,925,202	2,928,552
Net OPEB obligation, 6-30-11	\$ 2,579,778	\$ 3,822,754

Fiscal Year Ended	Plans	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation at Year End
6-30-09	Local Government Group	\$ 692,772	14 %	\$ 1,236,696
6-30-10	"	769,937	10	1,925,200
6-30-11	"	753,575	13	2,579,778
6-30-09	Local Education Group	1,566,194	32	2,059,732
6-30-10	"	1,588,894	45	2,928,552
6-30-11	"	1,608,959	44	3,822,754

Funded Status and Funding Progress

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

	Local Government Group Plan	Local Education Group Plan
Actuarial valuation date	7-1-10	7-1-10
Actuarial accrued liability (AAL)	\$ 5,192,000	\$ 13,444,000
Actuarial value of plan assets	\$ 0	\$ 0
Unfunded actuarial accrued liability (UAAL)	\$ 5,192,000	\$ 13,444,000
Actuarial value of assets as a % of the AAL	0%	0%
Covered payroll (active plan members)	\$ 9,895,620	\$ 35,141,450
UAAL as a % of covered payroll	52%	38%

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. The annual healthcare cost trend rate for the Local Government Plan was 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 3 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.

#### **K. Office of Central Accounting**

Roane County operates under 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 executive and road superintendent. 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**

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

Office of County Executive and \$10,000 for the Office of Road Superintendent. Chapter 477, Private Acts of 1933, and the County Purchasing Law of 1957 provide for the School Department purchases to be made by the purchasing agent and for bids to be solicited on purchases exceeding \$10,000.

**VI. OTHER NOTES – DISCRETELY PRESENTED ROANE COUNTY EMERGENCY COMMUNICATIONS DISTRICT**

**A. Description of Organization**

The Roane County Emergency Communications District was established January 1, 1991, pursuant to the provisions of Chapter 867 of the Public Acts of 1984 of the State of Tennessee. The district is responsible for the installation and maintenance of the emergency communications network of Roane County, Tennessee (Enhanced 911 Service).

The district is considered a component unit of Roane County, Tennessee, because the Roane County Board of Commissioners appoints all of the district's Board of Directors and must approve any debt issued by the district.

**B. Summary of Significant Accounting Policies**

**Basis of Accounting**

The district uses the accrual basis of accounting. Revenue is recognized when earned and measurable, and expenses are recognized when the liability is incurred. Operating revenue is revenue that is generated from the primary operations of the district. All other revenue is reported as non-operating revenue. Operating expenses are those expenses that are essential to the primary operations of the district. All other expenses are reported as non-operating expenses.

The district follows all pronouncements of the Governmental Accounting Standards Board (GASB) and pronouncements of the Financial Accounting Standards Board (FASB) issued on or before November 30, 1989. The district has not elected to follow FASB pronouncements issued after November 30, 1989.

GASB Statement No. 34, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments* establishes standards for external financial reporting for state and local governments and requires that resources be classified for accounting and reporting purposes into the following three net asset groups:

Invested in capital assets, net of related debt: This category includes capital assets, net of accumulated depreciation and the related debt. Invested in capital assets, net of related debt at June 30, 2011, has been calculated as follows:

Capital Assets	\$ 1,838,710
Accumulated Depreciation	(962,052)
Principal Balance on Long-term Debt	<u>(168,932)</u>
 Total	 <u><u>\$ 707,726</u></u>

Restricted: This category includes net assets whose use is subject to externally imposed stipulations that can be fulfilled by actions of the district pursuant to those stipulations or that expire by the passage of time. The district had no restricted net assets as of June 30, 2011.

Unrestricted: This category includes net assets that are not subject to externally imposed stipulations and that do not meet the definition of “restricted” or “invested in capital assets, net of related debt.” Unrestricted net assets may be designated for specific purposes by action of management or the Board of Directors or may otherwise be limited by contractual agreements with outside parties.

### **Accounts Receivable**

Accounts receivable, which are deemed uncollectible based upon a periodic review of the accounts, are charged to revenue. At June 30, 2011, no allowance for uncollectible accounts was considered necessary.

### **Capital Assets**

Capital assets, which include property and equipment, are recorded at cost. During the year, the district increased the asset capitalization amount from \$500 to \$1,500 effective June 30, 2011. Depreciation is computed using the straight-line method over the estimated useful lives, which ranges from five-to-40 years.

### **Operating Budget**

The district is required by state law to adopt an annual operating budget. The Board of Directors approves the original budget and any amendments, and maintains the legal level of control at the line-item level. The budget is prepared on the accrual basis of accounting. All appropriations lapse at the end of the year.

### **Compensated Absences**

The district's full-time employees are granted vacation leave in varying amounts. In the event of termination, the employee is paid for any unused vacation leave. Unused vacation leave as of June 30, 2011, totaling \$10,216 is included as a liability in the Statement of Net Assets.

### C. Cash

Cash and the certificate of deposit are stated at cost, which approximates market value. The district considers all highly liquid investments with an original maturity date of three months or less when purchased to be cash equivalents.

State of Tennessee law authorizes the district to invest in obligations of the United States or its agencies, non-convertible debt securities of certain federal agencies, other obligations guaranteed as to principal and interest by the United States or any of its agencies, secured certificates of deposit and other evidences of deposit in state and federal banks and savings and loan associations, and the state treasurer's local government investment pool.

All deposits with financial institutions in excess of Federal Deposit Insurance Corporation (FDIC) limits are required to be secured by one of two methods. Excess funds can be deposited with a financial institution that participates in the State of Tennessee Collateral Pool. For deposits with financial institutions that do not participate in the State of Tennessee 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.

All of the district's cash and cash equivalent balances at June 30, 2011, were either insured through the FDIC or through the State of Tennessee Collateral Pool.

### D. Capital Assets

	Balance 7-1-10	Additions	Retirements	Balance 6-30-11
Capital Assets				
Not Being Depreciated:				
Land	\$ 30,056	\$ 0	\$ 0	\$ 30,056
Capital Assets Being Depreciated:				
Buildings and Improvements	403,842	0	(11,148)	392,694
Communications Equipment	1,184,345	6,801	(42,678)	1,148,468
Mapping System	173,386	0	(2,502)	170,884
Office Equipment	112,871	157	(38,608)	74,420
Vehicles	22,188	0	0	22,188
Total Capital Assets				
Being Depreciated	\$ 1,926,688	\$ 6,958	\$ (94,936)	\$ 1,838,710

	Balance			Balance
	7-1-10	Additions	Retirements	6-30-11
Accumulated Depreciation:				
Buildings and Improvements	\$ (160,258)	\$ (9,089)	\$ 4,310	\$ (165,037)
Communications Equipment	(525,224)	(45,517)	31,228	(539,513)
Mapping System	(171,652)	(888)	2,002	(170,538)
Office Equipment	(90,595)	(4,522)	30,341	(64,776)
Vehicles	(22,188)	0	0	(22,188)
Total Accumulated Depreciation	\$ (969,917)	\$ (60,016)	\$ 67,881	\$ (962,052)
Total	\$ 956,771	\$ (53,058)	\$ (27,055)	\$ 876,658

## E. Retirement

### Plan Description

Employees of the district 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 a disability that is the result of an accident or injury occurring while the member was in the performance of his duties.

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 the state statute found in Title 8, Chapters 34-37 of the *Tennessee Code Annotated*. State statutes are amended by the Tennessee General Assembly. Political subdivisions such as the district participate in the TCRS as individual entities and are liable for all costs associated with the operation and administration of the 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

The district requires employees to contribute five percent of earnable compensation.

The district is required to contribute at an actuarially determined rate; the rate for the fiscal year ended June 30, 2011, was 6.3 percent of annual covered payroll. The contribution requirement of plan members is set by state statute. The contribution requirement for the district is established and may be amended by the TCRS Board of Trustees.

### Annual Pension Cost

For the year ended June 30, 2011, the district's annual pension cost of \$36,709 to TCRS was equal to the district'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), (c) projected 3.5 percent annual increase in the Social Security wage base, and (d) projected postretirement increases of 2.5 percent annually.

The actuarial value of assets was determined using techniques that smooth the effect of short-term volatility in the market value of total investments over a five-year period. The district's unfunded actuarial accrued liability (UAAL) is being amortized as a level dollar amount on a closed basis. The remaining amortization period at July 1, 2009, was 15 years. An actuarial valuation was performed as of July 1, 2009, which established contribution rates effective July 1, 2010.

### **Trend Information**

<u>Year Ended</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contribution</u>	<u>Net Pension Obligation</u>
6-30-11	\$ 36,709	100	% \$ 0
6-30-10	39,185	100	0
6-30-09	38,450	100	0

### Funded Status and Funding Progress

As of July 1, 2009, the most recent actuarial valuation date, the plan was 76.95 percent funded. The actuarial accrued liability (AAL) for benefits was \$1 million, and the actuarial value of assets was \$1 million, resulting in an

UAAL of \$0. The covered payroll (annual payroll of active employees covered by the plan) was \$1 million, and the ratio of UAAL to the covered payroll was 26.07 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 AAL's 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.

Actuarial valuation date	<u>7-1-09</u>
Actuarial value of plan assets	\$ 507,000
Actuarial accrued liability (AAL)	\$ 659,000
Unfunded AAL (UAAL)	\$ 152,000
Funded ratio	76.95%
Covered payroll	\$ 582,000
UAAL as a % of covered payroll	26.07%

**F. Long-term Debt**

Note payable, due in annual installments of \$3,700 due July 1 each year, no interest; balance due in full on July 1, 2012, secured by equipment.	\$ 11,100
Note payable, due in annual installments of \$71,541 due July 1 each year, 5.21% per annum; balance due in full on July 1, 2015, secured by equipment.	<u>157,832</u>
	\$ 168,932
Less current maturities	<u>(3,700)</u>
	<u>\$ 165,232</u>

Future maturities of long-term debt as of June 30, 2011 are as follows:

Year Ending June 30	Principal	Interest	Total
2012	\$ 3,700	\$ 13,152	\$ 16,852
2013	60,149	15,092	75,241
2014	52,749	18,792	71,541
2015	52,334	7,705	60,039
Total	<u>\$ 168,932</u>	<u>\$ 54,741</u>	<u>\$ 223,673</u>

Changes in long-term debt were as follows:

Balance, July 1, 2010	\$ 322,746
Principal payments	<u>(153,814)</u>
Balance, June 30, 2011	<u>\$ 168,932</u>

#### **G. Risk Management**

The district is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The district carries commercial insurance for all risks of loss, including general liability and workers' compensation coverage. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

#### **H. Restatement**

Net assets at July 1, 2010, have been restated to correct depreciation expense:

Balance, June 30, 2010, as originally reported	\$ 1,024,239
Correction of depreciation expense at June 30, 2010	<u>84,069</u>
Balance at July 1, 2010, as restated	<u>\$ 1,108,308</u>

As a result of the correction, the change in net assets for the year ended June 30, 2010 was \$94,136 instead of \$178,205.

**VII. OTHER NOTES – DISCRETELY PRESENTED ROANE COUNTY INDUSTRIAL DEVELOPMENT BOARD**

**A. Organization**

The Industrial Development Board of the County of Roane, Tennessee, is a nonprofit corporation, which is incorporated under the provisions of the State of Tennessee. It is a component unit of the Roane County government and receives funding from various county funds. The function of the board is to attract and promote new industry for the county.

The board is appointed by the County Commission. In addition, the majority of funding for the board is provided by the county. The board is held responsible by the county for fiscal and operational matters. The county can exercise oversight, as it deems necessary.

**B. Summary of Significant Accounting Policies**

The accompanying financial statements (Statement of Net Assets and Statement of Activities) of the board have been prepared in conformity with generally accepted accounting principles (GAAP). The board applies Financial Accounting Standards Board (FASB) pronouncements and Accounting Principles Board (APB) opinions issued on or before November 30, 1989, unless those pronouncements conflict with or contradict pronouncements of the Governmental Accounting Standards Board (GASB), in which case, GASB prevails.

**Reporting Entity** – The board is a component unit of the Roane County government, the primary government. It is made up of nine members appointed by the Roane County Commissioners of the primary government. The board’s relationship with the primary government is that the board acts as a conduit for industrial development.

These financial statements present only the assets, liabilities, fund balances, and results of operations of the industrial fund. They are not intended to present the assets, liabilities, fund balances, and results of operations of the County of Roane, Tennessee.

**Basis of Accounting** – Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

**Basic Financial Statements – Government-wide Statements** - The board’s basic financial statements include both government-wide (reporting the board as a whole) and fund financial statements (reporting the board’s major fund). The board has only one fund, the General Fund.

In the government-wide Statement of Net Assets, the governmental activities are presented on a consolidated basis and are reported on the full accrual, economic resources basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The board's net assets are reported in two parts – invested in capital assets, net of related debt, and unrestricted net assets, as applicable. When both unrestricted and restricted fund resources are available for use, it is the board's policy to use restricted resources first.

The government-wide Statement of Activities reports both the gross and net costs of the board's function. The function is also supported by the general government revenues. The Statement of Activities reduces gross expense (including depreciation) by related program revenues. Program revenues must be directly associated with the function. Program revenues include 1) charges to customers who use or directly benefit from goods, services, or privileges provided by a given function or program and 2) grants and contributions for operational or capital requirements of a particular function or program. Other items not identifiable with a program are reported as general revenues.

This government-wide focus is more on the sustainability of the board as an entity and the changes in the board's net assets resulting from the current year's activities.

**Accrual** – Governmental activities in the government-wide financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned, and expenses are recognized when incurred.

**Basic Financial Statements – Fund Financial Statements** – The financial transactions of the board are reported in the General Fund in the fund financial statements. The fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, reserves, fund equity, revenues and expenditures/expenses. The fund is reported by generic classification within the financial statements.

The following fund type is used by the board:

**Governmental Fund** – The focus of the governmental fund measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of the financial resources) rather than upon net income.

**General Fund** – The General Fund is the general operating fund of the board. All financial resources are accounted for in the General Fund.

**Modified Accrual** – The governmental fund financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to

accrual; i.e., both measurable and available. “Available” means collectible within the current period or within 60 days after year-end. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. Exceptions to this general rule included: (1) accumulated unpaid sick pay, which is not accrued; and (2) principal and interest on general obligation long-term debt, which is recognized when due.

**Budgets and Budgetary Accounting** – The board follows these procedures in establishing the budgetary data reflected in the financial statements:

Formal budgetary integration is employed as a management control device during the year for the General Fund. The budget is adopted on a basis consistent with generally accepted accounting principles.

### **Equity Classifications**

#### Government-wide Statements

Equity is classified as net assets and displayed in three components:

- a. Net assets, net of related debt – consist 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. Unrestricted net assets – all other net assets that do not meet the definition of “restricted” or “invested in capital assets, net of related debt.”

#### Fund Financial Statements

The categories of fund balances are explained below:

Nonspendable fund balance includes amounts that cannot be spent because they are either not in spendable form (i.e., inventories) or legally or contractually required to be maintained intact (the corpus of a permanent fund). Nonspendable fund balance also includes the long-term portion of loans and notes receivable and property acquired for resale.

Restricted fund balances have constraints imposed by grantors, creditors, contributors, laws or regulations of other governments, or are imposed by law through constitutional provisions or enabling legislation.

Committed fund balances result when the government’s governing body imposes constraints through formal action of the body. Committed amounts cannot be used for any other purpose unless the government removes the constraint using the same type of action that was used to commit those amounts.

Assigned fund balances are constrained by the government's intent for those assigned amounts to be used for specific purposes but are neither restricted nor committed. Intent should be expressed by the governing body, a body to which the governing body has delegated authority (i.e., a budget or finance committee), or an official that the governing body has designated.

Any residual fund balance remaining after all of the other categories of fund balance have been determined is categorized as unassigned fund balance.

**Cash and Cash Equivalents** – The board considers all highly liquid debt instruments with original maturities of three months or less to be cash equivalents.

**Accounts Receivable** – Accounts receivable consist primarily of amounts due from a related party. Amounts are reconciled monthly and assessed for collectability. Management does not believe an allowance for doubtful accounts is needed at June 30, 2011.

**Estimates** – The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**Capital Assets** – Capital assets, which include property, plant, and equipment assets, are reported in the government-wide financial statements. Capital assets are defined by the board as assets with an initial cost of more than \$1,000 and an estimated useful life in excess of one year. Such assets are recorded at 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 the asset lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Capital assets are depreciated using the straight-line method over the following estimated useful lives:

	<u>Years</u>
Water tanks/waterlines	40
Furniture and fixtures	10
Equipment	5

**Compensated Absences** – Compensated absences are earned at a rate of one day per month for both sick leave and vacation time. Upon termination or retirement, all accumulated time is forfeited. On October 1, 2000, the employees of the board became employees of the Community Development Council, Inc., which changed its name in June 2001 to The Roane Alliance,

Inc. Therefore, no accrual for compensated absences has been reflected in the financial statements.

**C. Cash**

State statutes require that all deposits with financial institutions must be collateralized by securities whose market value is equal to 105 percent of the value of the deposits, less the amount as insured by federal deposit insurance. The collateral must be held by the board or its agent in the board's name, or by the Federal Reserve in the board's name.

At June 30, 2011, the carrying amount of the board's deposits was \$847,303.

**D. Lease**

Beginning July 1, 2002, the board began paying annual rent, which includes utilities of \$12,000. This agreement was renewed on January 1, 2006, for a five-year period ending December 31, 2011, with the rent set at \$1,000 per month.

**E. Land Lease**

The board entered into a lease agreement with Dienamic Tooling Systems, Inc., ("Dienamic") on December 31, 2004. Dienamic paid the board \$26,667 for three years as base rent and \$1 a year until December 31, 2021. The lessee has the option to purchase the leased property at any for \$1.

**F. Related-party Transactions**

Roane County government is a related party of the board. Contributions totaling \$387,250 were received from the Roane County government for the fiscal year ending June 30, 2011.

**G. Risk Management**

The board is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The board's risks of loss are covered by a commercial package insurance policy. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three years.

**H. Economic Dependency**

The board receives all of its operating funds from Roane County, and its budget is set annually by Roane County.

**I. Capital Assets**

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

Governmental Activities	Balance			Balance
	7-1-10	Additions	Disposals	6-30-11
Capital Assets Not Being Depreciated:				
Land	\$ 6,014,854	\$ 59,132	\$ 135,983	\$ 5,938,003
Legal and Start Up - Macedonia	213,577	0	0	213,577
Total Assets Not Being Depreciated	<u>\$ 6,228,431</u>	<u>\$ 59,132</u>	<u>\$ 135,983</u>	<u>\$ 6,151,580</u>
Other Capital Assets:				
Water Tank	\$ 65,300	\$ 0	\$ 65,300	\$ 0
Furniture and Fixtures	7,000	0	0	7,000
Office Equipment	9,844	0	9,595	249
Improvements	144,280	0	29,022	115,258
Total Other Capital Assets	<u>\$ 226,424</u>	<u>\$ 0</u>	<u>\$ 103,917</u>	<u>\$ 122,507</u>
Less Accumulated Depreciation For:				
Water Tank	\$ (23,284)	\$ 0	\$ 23,284	\$ 0
Furniture and Fixtures	(5,250)	700	0	(5,950)
Office Equipment	(6,321)	516	6,704	(133)
Improvements	(12,330)	2,012	3,918	(10,424)
Total Accumulated Depreciation	<u>\$ (47,185)</u>	<u>\$ 3,228</u>	<u>\$ 33,906</u>	<u>\$ (16,507)</u>
Total Other Capital Assets, Net	<u>\$ 179,239</u>	<u>\$ 3,228</u>	<u>\$ 137,823</u>	<u>\$ 106,000</u>
Governmental Activities Capital Assets, Net	<u>\$ 6,407,670</u>	<u>\$ 62,360</u>	<u>\$ 273,806</u>	<u>\$ 6,257,580</u>

Depreciation Was Charged to Functions as Follows:

Governmental Activities	
General Government	<u>\$ 3,228</u>

## J. Operating Agreement

The board has entered into a Joint Operating Agreement with the Roane County Chamber of Commerce. The Roane County Commission (Visitor's Bureau) and the Roane County Community Development Council are known as the Roane Alliance. On October 1, 2001, the board's employees became employees of the Roane County Community Development Council, who changed their name to the Roane Alliance, Inc., in June 2001. As a result of

the Joint Operating Agreement, the Roane Alliance receives a portion of the Industrial Development Board's annual budget to pay the following expenses:

- Salaries
- Payroll Tax Expense
- Health Insurance
- Property and Liability Insurance
- Expenses Related to Business Recruitment
- Auto Expenses for the Industrial Commissioner

Beginning July 1, 2005, the Industrial Development Board changed this agreement, and all funds were sent to the Industrial Development Board. The Roane Alliance paid the above noted expenses and billed the Industrial Development Board for its share.

**K. Sale of Land**

There was a land sale during the year ended June 30, 2011, for \$9,850. The sale had a land cost of \$26,159. The board submits most proceeds from the sales of land to the Roane County Government. Some of the proceeds from the land sales are used by the board for legal and survey costs associated with the land sale.

**L. Deferred Revenue**

The board had deferred revenue of \$133,175 at June 30, 2011. This deferred revenue represents deposits that have been received related to future land sales that were not completed as of June 30, 2011. The sales related to these deposits are not anticipated to be completed within the next operating cycle and, therefore, the deferred revenue is recognized as a long-term liability.

**M. Concentration of Credit Risk**

This policy consists of financial instruments that potentially subject the company to concentrations of credit risk primarily of cash and temporary investments. The company places its cash and temporary investments with financial institutions and, at times, such balances may exceed federally insured amounts. All of the company's cash balances were fully insured at June 30, 2011, due to a temporary federal program in effect from December 31, 2010, through December 31, 2012. Under the program, there is no limit to the amount of insurance for eligible accounts. Beginning 2013, insurance coverage will revert to \$250,000 per depositor at each financial institution, and the company's cash balances may again exceed federally insured limits.

**N. Subsequent Events**

The board has evaluated events and transactions occurring subsequent to the balance sheet date of June 30, 2011, for items that should potentially be recognized or disclosed in the financial statements. The evaluation was conducted through October 3, 2011.

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**REQUIRED SUPPLEMENTARY  
INFORMATION**

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Exhibit F-1

Roane County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual (Budgetary Basis) and Budget  
General 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		
					Original	Final	
<u>Revenues</u>							
Local Taxes	\$ 9,155,819	\$ 0	\$ 0	\$ 9,155,819	\$ 9,201,200	\$ 9,250,280	\$ (94,461)
Licenses and Permits	338,184	0	0	338,184	384,600	344,600	(6,416)
Fines, Forfeitures, and Penalties	155,866	0	0	155,866	179,425	175,060	(19,194)
Charges for Current Services	294,503	0	0	294,503	316,695	325,195	(30,692)
Other Local Revenues	66,699	0	0	66,699	36,900	62,740	3,959
Fees Received from County Officials	2,160,699	0	0	2,160,699	2,218,000	2,192,000	(31,301)
State of Tennessee	1,606,452	0	0	1,606,452	2,390,681	1,731,670	(125,218)
Federal Government	266,918	0	0	266,918	173,500	319,379	(52,461)
Other Governments and Citizens Groups	77,675	0	0	77,675	23,100	80,723	(3,048)
Total Revenues	\$ 14,122,815	\$ 0	\$ 0	\$ 14,122,815	\$ 14,924,101	\$ 14,481,647	\$ (358,832)
<u>Expenditures</u>							
General Government							
County Commission	\$ 115,813	\$ (815)	\$ 0	\$ 114,998	\$ 101,928	\$ 118,628	\$ 3,630
Board of Equalization	28,774	0	0	28,774	11,273	33,273	4,499
Beer Board	2,927	0	0	2,927	5,487	5,487	2,560
Budget and Finance Committee	9,636	0	0	9,636	11,984	13,135	3,499
Other Boards and Committees	31,617	0	0	31,617	61,532	55,532	23,915
County Mayor/Executive	238,274	0	0	238,274	236,793	240,473	2,199
County Attorney	110,700	0	0	110,700	116,247	113,747	3,047
Election Commission	358,621	(837)	9,865	367,649	433,915	434,515	66,866
Register of Deeds	273,842	(12,402)	9,502	270,942	303,046	306,046	35,104
Planning	65,113	(759)	0	64,354	76,994	74,994	10,640
Codes Compliance	208,411	(1,907)	200	206,704	221,432	224,432	17,728
County Buildings	432,947	(29,901)	5,310	408,356	404,673	423,872	15,516

(Continued)

Exhibit F-1

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2010	Add: Encumbrances 6/30/2011	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original		
					Original	Final	
<u>Expenditures (Cont.)</u>							
<u>General Government (Cont.)</u>							
Other General Administration	\$ 26,401	\$ (6,791)	0	\$ 19,610	\$ 22,875	\$ 24,475	\$ 4,865
Preservation of Records	99,124	(189)	0	98,935	103,684	103,684	4,749
Risk Management	3,807	0	0	3,807	7,305	7,305	3,498
<u>Finance</u>							
Accounting and Budgeting	338,631	0	0	338,631	400,998	400,998	62,367
Purchasing	154,652	0	240	154,892	148,685	157,185	2,293
Property Assessor's Office	496,011	(49,825)	0	446,186	515,498	524,698	78,512
Reappraisal Program	227,268	(4,000)	3,796	227,064	239,934	258,500	31,436
County Trustee's Office	262,638	(11,604)	0	251,034	254,970	254,970	3,936
County Clerk's Office	526,834	0	1,728	528,562	535,088	543,588	15,026
<u>Administration of Justice</u>							
Circuit Court	172,811	(269)	498	173,040	188,427	188,427	15,387
General Sessions Court	447,913	(96)	498	448,315	434,119	496,585	48,270
General Sessions Judge	466,888	0	0	466,888	472,992	473,192	6,304
Chancery Court	272,190	(671)	160	271,679	283,547	287,747	16,068
Juvenile Court	658,082	0	4,318	662,400	689,439	695,439	33,039
Other Administration of Justice	11,083	0	0	11,083	25,925	18,025	6,942
<u>Public Safety</u>							
Sheriff's Department	2,656,059	(13,314)	8,286	2,651,031	2,703,962	2,785,857	134,826
Jail	2,325,548	(24,989)	2,358	2,302,917	2,333,874	2,409,674	106,757
Civil Defense	469,027	(29,219)	9,228	449,036	592,355	595,633	146,597
Rescue Squad	30,250	0	4,750	35,000	35,000	35,000	0
Other Emergency Management	0	0	0	0	14,042	14,042	14,042
County Coroner/Medical Examiner	52,425	0	1,971	54,396	50,720	50,720	(3,676)

(Continued)

Exhibit F-1

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

	Actual (GAAP Basis)	Less:		Add: 6/30/2011	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		7/1/2010	6/30/2011			Original	Final	
<u>Expenditures (Cont.)</u>								
<u>Public Safety (Cont.)</u>								
Other Public Safety	\$ 0	\$ 0	\$ 0	0	0	\$ 9,400	\$ 9,400	\$ 9,400
<u>Public Health and Welfare</u>								
Local Health Center	365,822	(11,628)	0	0	354,194	537,163	540,363	186,169
Rabies and Animal Control	43,450	0	0	0	43,450	55,000	55,000	11,550
Maternal and Child Health Services	2,780	0	0	0	2,780	2,780	2,780	0
Dental Health Program	190,975	(186)	0	0	190,789	197,973	197,973	7,184
Appropriation to State	52,781	0	0	0	52,781	52,781	52,781	0
Other Local Welfare Services	89,670	0	0	0	89,670	89,670	89,670	0
Sanitation Management	59,574	0	0	0	59,574	60,105	59,380	(194)
<u>Social, Cultural, and Recreational Services</u>								
Libraries	10,970	0	0	0	10,970	13,300	13,300	2,330
Parks and Fair Boards	169,633	(4,939)	1,573	1,573	166,267	149,719	203,458	37,191
<u>Agriculture and Natural Resources</u>								
Agriculture Extension Service	75,734	0	0	0	75,734	86,107	86,107	10,373
Soil Conservation	46,218	0	0	0	46,218	69,376	69,376	23,158
<u>Other Operations</u>								
Industrial Development	30,308	(3,092)	0	0	27,216	100,000	33,394	6,178
Veterans' Services	3,000	0	0	0	3,000	4,000	4,000	1,000
Other Charges	23,879	(588)	0	0	23,291	0	23,337	46
Employee Benefits	129,718	0	0	0	129,718	151,500	147,500	17,782
Miscellaneous	1,023,064	(1,081)	7,056	7,056	1,029,039	1,571,197	1,057,009	27,970
<u>Highways</u>								
Litter and Trash Collection	39,462	(727)	171	171	38,906	44,432	44,732	5,826
Total Expenditures	\$ 13,931,355	\$ (209,829)	\$ 71,508	\$ 13,793,034	\$ 15,233,246	\$ 15,059,438	\$ 1,266,404	

(Continued)

Exhibit F-1

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2010	Add: Encumbrances 6/30/2011	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
Excess (Deficiency) of Revenues Over Expenditures	\$ 191,460	\$ 209,829	\$ (71,508)	\$ 329,781	\$ (309,145)	\$ (577,791)	\$ 907,572
<u>Other Financing Sources (Uses)</u>							
Insurance Recovery	\$ 11,243	\$ 0	\$ 0	\$ 11,243	\$ 0	\$ 10,000	\$ 1,243
Transfers In	800,000	0	0	800,000	0	800,000	0
Transfers Out	(1,148,000)	0	0	(1,148,000)	(148,000)	(1,148,000)	0
Total Other Financing Sources (Uses)	\$ (336,757)	\$ 0	\$ 0	\$ (336,757)	\$ (148,000)	\$ (338,000)	\$ 1,243
Net Change in Fund Balance Fund Balance, July 1, 2010	\$ (145,297)	\$ 209,829	\$ (71,508)	\$ (6,976)	\$ (457,145)	\$ (915,791)	\$ 908,815
Fund Balance, June 30, 2011	4,031,217	(209,829)	0	3,821,388	3,814,995	3,814,995	6,393
	\$ 3,885,920	\$ 0	\$ (71,508)	\$ 3,814,412	\$ 3,357,850	\$ 2,899,204	\$ 915,208

Exhibit F-2

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2010	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
				Original	Final	
<u>Revenues</u>						
Local Taxes	\$ 1,382,109	\$ 0	\$ 1,382,109	\$ 1,393,200	\$ 1,393,200	\$ (11,091)
Charges for Current Services	0	0	0	500	500	(500)
Other Local Revenues	70,936	0	70,936	50,500	50,500	20,436
State of Tennessee	2,128,254	0	2,128,254	1,994,058	1,994,058	134,196
Other Governments and Citizens Groups	140,353	0	140,353	0	62,152	78,201
Total Revenues	\$ 3,721,652	\$ 0	\$ 3,721,652	\$ 3,438,258	\$ 3,500,410	\$ 221,242
<u>Expenditures</u>						
<u>Highways</u>						
Administration	\$ 219,525	\$ 0	\$ 219,525	\$ 226,263	\$ 225,288	\$ 5,763
Highway and Bridge Maintenance	3,420,525	(40,686)	3,379,839	2,177,500	3,652,317	272,478
Operation and Maintenance of Equipment	538,284	(11,494)	526,790	462,549	509,649	(17,141)
Traffic Control	45,067	0	45,067	48,282	48,742	3,675
Other Charges	177,008	0	177,008	187,665	185,415	8,407
Employee Benefits	65,000	0	65,000	65,000	65,000	0
Capital Outlay	168,415	0	168,415	169,030	169,030	615
Total Expenditures	\$ 4,633,824	\$ (52,180)	\$ 4,581,644	\$ 3,336,289	\$ 4,855,441	\$ 273,797
Excess (Deficiency) of Revenues Over Expenditures	\$ (912,172)	\$ 52,180	\$ (859,992)	\$ 101,969	\$ (1,355,031)	\$ 495,039
<u>Other Financing Sources (Uses)</u>						
Transfers Out	\$ (155,524)	\$ 0	\$ (155,524)	\$ (155,524)	\$ (155,524)	\$ 0
Total Other Financing Sources (Uses)	\$ (155,524)	\$ 0	\$ (155,524)	\$ (155,524)	\$ (155,524)	\$ 0
Net Change in Fund Balance	\$ (1,067,696)	\$ 52,180	\$ (1,015,516)	\$ (53,555)	\$ (1,510,555)	\$ 495,039
Fund Balance, July 1, 2010	2,207,062	(52,180)	2,154,882	2,089,159	2,089,159	65,723
Fund Balance, June 30, 2011	\$ 1,139,366	\$ 0	\$ 1,139,366	\$ 2,035,604	\$ 578,604	\$ 560,762

Exhibit F-3

Roane County, Tennessee  
Schedule of Funding Progress – Pension Plan  
Primary Government and Discretely Presented Roane 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)
7-1-09	\$ 31,265	\$ 37,597	\$ 6,332	83.16 %	\$ 15,258	41.50 %
7-1-07	28,887	32,293	3,406	89.45	12,766	26.68

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

Exhibit F-4

Roane County, Tennessee  
Schedule of Funding Progress – Pension Plan  
Discretely Presented Roane County Emergency Communications District  
June 30, 2011

(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)
7-1-09	\$ 507	\$ 659	\$ 152	76.95 %	\$ 582	26.07 %
7-1-07	392	517	125	75.82	518	24.13

The Governmental Accounting Standards Board requires the plan to prepare the Schedule of Funding Progress using the entry age actuarial cost method. The requirement to present the Schedule of Funding Progress using the entry age actuarial cost method was a change made during the year of the 2007 actuarial study; therefore, data is only presented for the most recent actuarial valuations.

Exhibit F-5

Roane County, Tennessee  
Schedule of Funding Progress – Other Postemployment Benefits Plans  
Primary Government and Discretely Presented Roane County School Department  
June 30, 2011

(Dollar amounts in thousands)

Plans	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)
<u>PRIMARY GOVERNMENT</u>							
Local Government Group	7-1-07	\$ 0	4,661	\$ 4,661	0 %	\$ 6,587	70.75 %
"	7-1-09	0	5,181	5,181	0	10,057	51.52
"	7-1-10	0	5,192	5,192	0	9,896	52.47
<u>DISCRETELY PRESENTED ROANE COUNTY SCHOOL DEPARTMENT</u>							
Local Education Group	7-1-07	0	12,946	12,946	0	30,257	42.79
"	7-1-09	0	13,340	13,340	0	35,322	37.77
"	7-1-10	0	13,444	13,444	0	35,141	38.26

**ROANE 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 Roane 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, county executive, county attorney, etc.). Management may make revisions within major categories, but only the Roane 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. EXPENDITURES AND ENCUMBRANCES EXCEEDED APPROPRIATIONS**

Expenditures exceeded appropriations approved by the County Commission in the County Coroner/Medical Examiner and Sanitation Management major appropriation categories (the legal level of control) of the General Fund by \$3,676 and \$194, respectively. Expenditures exceeded appropriations in the Operation and Maintenance of Equipment major appropriation category of the Highway/Public Works Fund by \$17,141. Expenditures that exceed appropriations are a violation of state statutes. These expenditures in excess of appropriations were funded by available fund balances.

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

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# Nonmajor Governmental Funds

## Special Revenue Funds

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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.

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Urban Services Fund – The Urban Services Fund is used to account for animal shelter and fire inspection transactions.

Fire Inspection Fund – The Fire Inspection Fund is used to account for transactions relating to fire inspections performed in Roane County. During the year, this fund was closed into the Urban Services Fund.

Solid Waste/Sanitation Fund – The Solid Waste/Sanitation Fund is used to account for transactions of the Roane County Solid Waste Program other than landfill operations.

Ambulance Service Fund – The Ambulance Service Fund is used to account for transactions of the Roane County Ambulance Service.

Industrial/Economic Development Fund – The Industrial/Economic Development Fund is used to account for transactions related to the promotion of tourism in Roane County and for certain industrial transactions of the county.

Local Purpose Tax Fund – The Local Purpose Tax Fund was established to account for transactions related to funding received in-lieu-of tax payments from the U.S. Department of Energy. During the year, this fund was closed into the General Capital Projects Fund.

Special Purpose Fund – The Special Purpose Fund is used to account for transactions related to the treatment of wastewater. During the year, this fund was closed into the new Public Utility Fund (enterprise fund).

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

## Special Revenue Funds (Cont.)

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

Other Special Revenue Fund – The Other Special Revenue Fund is used to account for transactions related to the operations of the recycling center and transactions for postclosure care cost of the landfill.

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.

## Debt Service Fund

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

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

# Capital Projects Funds

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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.

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

Highway Capital Projects Fund – The Highway Capital Projects Fund is used to account for road construction and renovations of the county road system.

Exhibit G-1

Roane County, Tennessee  
 Combining Balance Sheet  
 Nonmajor Governmental Funds  
 June 30, 2011

	Special Revenue Funds						
	Urban Services	Solid Waste / Sanitation	Ambulance Service	Industrial / Economic Development	Drug Control	District Attorney General	Other Special Revenue
\$	100	0	3,395	0	0	0	200
Equity in Pooled Cash and Investments	568,496	955,440	87,227	1,114,944	88,436	37,075	543,773
Accounts Receivable	10,630	0	4,752,395	17,375	0	0	2,159
Allowance for Uncollectibles	0	0	(3,852,923)	0	0	0	0
Due from Other Governments	0	75,229	0	0	0	664	10,515
Property Taxes Receivable	174,299	254,538	145,817	210,362	0	0	279,167
Allowance for Uncollectible Property Taxes	(18,518)	(24,160)	(14,239)	(16,982)	0	0	(21,955)
Total Assets	\$ 735,007	\$ 1,261,047	\$ 1,121,672	\$ 1,325,699	\$ 88,436	\$ 37,739	\$ 813,859

ASSETS

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

Total Assets

LIABILITIES AND FUND BALANCES

	Special Revenue Funds						
	Urban Services	Solid Waste / Sanitation	Ambulance Service	Industrial / Economic Development	Drug Control	District Attorney General	Other Special Revenue
\$	7,849	39,061	41,737	0	896	3,789	16,615
Accounts Payable	11,701	17,032	72,062	0	0	0	6,955
Accrued Payroll	0	0	0	0	0	0	0
Contracts Payable	0	0	0	0	0	0	0
Due to Other Funds	0	0	0	0	0	0	0
Due to Component Units	0	0	0	0	0	0	0
Deferred Revenue - Current Property Taxes	144,763	217,145	123,603	185,405	0	0	247,205
Deferred Revenue - Delinquent Property Taxes	9,765	11,729	7,068	7,068	0	0	8,869
Other Deferred Revenues	0	59,225	800,000	0	0	0	0
Total Liabilities	\$ 174,078	\$ 344,192	\$ 1,044,470	\$ 192,473	\$ 896	\$ 3,789	\$ 279,644

Fund Balances

Restricted:  
 Restricted for Administration of Justice  
 Restricted for Public Safety  
 Restricted for Public Health and Welfare  
 Restricted for Other Operations

\$	0	0	0	0	0	33,950	0
0	0	0	0	0	87,540	0	0
0	916,855	77,202	0	0	0	0	534,215
560,929	0	0	1,133,226	0	0	0	0

(Continued)

Exhibit G-1

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

	Special Revenue Funds							Other Special Revenue
	Urban Services	Solid Waste / Sanitation	Ambulance Service	Industrial / Economic Development	Drug Control	District Attorney General		
\$	0	0	0	0	0	0	0	0
\$	560,929	916,855	77,202	1,133,226	87,540	33,950	534,215	
\$	735,007	1,261,047	1,121,672	1,325,699	88,436	37,739	813,859	

LIABILITIES AND FUND BALANCES (Cont.)

Fund Balances (Cont.)
Restricted (Cont.):
Restricted for Capital Outlay
Restricted for Debt Service
Total Fund Balances
Total Liabilities and Fund Balances

Exhibit G-1

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

	Special Revenue Funds		Debt Service Fund		Capital Projects Funds			Total Nonmajor Governmental Funds
	(Cont.)		Education Debt Service	General Capital Projects	Highway Capital Projects	Total		
	Constitutional Officers - Fees	Total						
Cash	\$ 4,329	\$ 8,024	\$ 0	\$ 0	\$ 0	\$ 0	\$ 8,024	
Equity in Pooled Cash and Investments	0	3,395,391	937,069	959,382	39,891	999,273	5,331,733	
Accounts Receivable	0	4,782,559	0	149,612	0	149,612	4,932,171	
Allowance for Uncollectibles	0	(3,852,923)	0	0	0	0	(3,852,923)	
Due from Other Governments	0	86,408	0	258,985	5	258,990	345,398	
Property Taxes Receivable	0	1,064,183	256,250	420,829	0	420,829	1,741,262	
Allowance for Uncollectible Property Taxes	0	(95,854)	(27,965)	(34,019)	0	(34,019)	(157,838)	
<b>Total Assets</b>	<b>\$ 4,329</b>	<b>\$ 5,387,788</b>	<b>\$ 1,165,354</b>	<b>\$ 1,754,789</b>	<b>\$ 39,896</b>	<b>\$ 1,794,685</b>	<b>\$ 8,347,827</b>	

ASSETS

LIABILITIES AND FUND BALANCES

<b>Liabilities</b>	<b>\$ 0</b>	<b>\$ 109,947</b>	<b>\$ 0</b>	<b>\$ 9,552</b>	<b>\$ 0</b>	<b>\$ 9,552</b>	<b>\$ 119,499</b>
Accounts Payable	0	107,750	0	0	0	0	107,750
Accrued Payroll	0	0	0	20,176	0	20,176	20,176
Contracts Payable	4,329	4,329	0	0	0	0	4,329
Due to Other Funds	0	0	0	182,573	0	182,573	182,573
Due to Component Units	0	918,121	211,351	370,809	0	370,809	1,500,281
Deferred Revenue - Current Property Taxes	0	44,499	15,009	14,182	0	14,182	73,690
Deferred Revenue - Delinquent Property Taxes	0	859,225	0	129,600	0	129,600	988,825
Other Deferred Revenues	0	0	0	0	0	0	0
<b>Total Liabilities</b>	<b>\$ 4,329</b>	<b>\$ 2,043,871</b>	<b>\$ 226,360</b>	<b>\$ 726,892</b>	<b>\$ 0</b>	<b>\$ 726,892</b>	<b>\$ 2,997,123</b>
<b>Fund Balances</b>	<b>\$ 0</b>	<b>\$ 33,950</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 33,950</b>
Restricted:	0	87,540	0	0	0	0	87,540
Restricted for Administration of Justice	0	1,528,272	0	0	0	0	1,528,272
Restricted for Public Safety	0	1,694,155	0	0	0	0	1,694,155
Restricted for Public Health and Welfare	0	0	0	0	0	0	0
Restricted for Other Operations	0	0	0	0	0	0	0

(Continued)

	Special Revenue Funds		Debt Service Fund	Capital Projects Funds			Total Nonmajor Governmental Funds
	Constitutional Officers - Fees	Total		Education Debt Service	General Capital Projects	Highway Capital Projects	
\$	0	0	0	0	1,027,897	39,896	1,067,793
\$	0	0	938,994	0	0	0	938,994
\$	0	3,343,917	938,994	1,027,897	39,896	1,067,793	5,350,704
\$	4,329	5,387,788	1,165,354	1,754,789	39,896	1,794,685	8,347,827

LIABILITIES AND FUND BALANCES (Cont.)

Fund Balances (Cont.)	
Restricted (Cont.):	
Restricted for Capital Outlay	
Restricted for Debt Service	
Total Fund Balances	
Total Liabilities and Fund Balances	

Exhibit G-2

Roane 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							
	Urban Services	Fire Inspection	Solid Waste/ Sanitation	Ambulance Service	Industrial/ Economic Development	Local Purpose Tax	Special Purpose	Drug Control
<u>Revenues</u>								
Local Taxes	\$ 598,987	\$ 0	\$ 719,281	\$ 207,501	\$ 473,278	\$ 0	\$ 0	\$ 0
Fines, Forfeitures, and Penalties	0	0	0	0	0	0	0	33,787
Charges for Current Services	97,166	0	0	2,451,369	0	0	0	0
Other Local Revenues	7,145	0	0	46	131,924	0	0	19,519
State of Tennessee	600	0	415,000	0	18,693	0	0	0
Federal Government	0	0	0	0	0	0	0	0
Total Revenues	\$ 703,898	\$ 0	\$ 1,134,281	\$ 2,658,916	\$ 623,895	\$ 0	\$ 0	\$ 53,306
<u>Expenditures</u>								
Current:								
General Government	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Finance	0	0	0	0	0	0	0	0
Administration of Justice	0	0	0	0	0	0	0	0
Public Safety	426,561	0	0	0	0	0	0	93,268
Public Health and Welfare	245,570	0	973,369	3,089,131	0	0	0	0
Other Operations	0	0	0	0	603,928	0	0	0
Debt Service:								
Principal on Debt	0	0	0	0	0	0	0	0
Interest on Debt	0	0	0	0	0	0	0	0
Other Debt Service	0	0	0	0	0	0	0	0
Capital Projects	0	0	0	0	0	0	0	0
Total Expenditures	\$ 672,131	\$ 0	\$ 973,369	\$ 3,089,131	\$ 603,928	\$ 0	\$ 0	\$ 93,268
Excess (Deficiency) of Revenues Over Expenditures	\$ 31,767	\$ 0	\$ 160,912	\$ (430,215)	\$ 19,967	\$ 0	\$ 0	\$ (39,962)
<u>Other Financing Sources (Uses)</u>								
Notes Issued	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Other Loans Issued	0	0	0	0	0	0	0	0
Insurance Recovery	0	0	0	27,314	0	0	0	0
Transfers In	559,835	0	0	100,000	0	0	0	0
Transfers Out	(100,000)	(411,835)	(296,434)	0	(100,000)	(144,591)	(472,155)	0
Total Other Financing Sources (Uses)	\$ 459,835	\$ (411,835)	\$ (296,434)	\$ 127,314	\$ (100,000)	\$ (144,591)	\$ (472,155)	\$ 0
Net Change in Fund Balances Fund Balance, July 1, 2010	\$ 491,602	\$ (411,835)	\$ (135,522)	\$ (302,901)	\$ (80,033)	\$ (144,591)	\$ (472,155)	\$ (39,962)
Fund Balance, June 30, 2011	69,327	411,835	1,052,377	380,103	1,213,259	144,591	472,155	127,502
Fund Balance, June 30, 2011	\$ 560,929	\$ 0	\$ 916,855	\$ 77,202	\$ 1,133,226	\$ 0	\$ 0	\$ 87,540

(Continued)

Exhibit G-2

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

	Special Revenue Funds (Cont.)				Capital Projects Funds			Total Nonmajor Governmental Funds	
	District Attorney General	Other Special Revenue	Constitu- tional Officers - Fees	Total	Education Debt Service	General Capital Projects	Highway Capital Projects		
									Debt Service Fund
<b>Revenues</b>									
Local Taxes	\$ 0	\$ 260,274	\$ 0	\$ 2,259,321	\$ 456,728	\$ 384,371	\$ 0	\$ 384,371	\$ 3,100,420
Fines, Forfeitures, and Penalties	25,663	0	0	59,450	0	0	0	0	59,450
Charges for Current Services	0	117,632	5,855	2,672,022	0	65,371	0	65,371	2,737,393
Other Local Revenues	0	286,742	0	445,376	2,590	50,116	83	50,199	498,165
State of Tennessee	0	13,620	0	447,913	0	0	0	0	447,913
Federal Government	0	0	0	0	0	517,489	0	517,489	517,489
<b>Total Revenues</b>	\$ 25,663	\$ 678,268	\$ 5,855	\$ 5,884,082	\$ 459,318	\$ 1,017,347	\$ 83	\$ 1,017,430	\$ 7,360,830
<b>Expenditures</b>									
Current:									
General Government	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 89,905	\$ 0	\$ 89,905	\$ 89,905
Finance	0	0	89	89	0	0	0	0	89
Administration of Justice	20,980	0	5,766	26,746	0	0	0	0	26,746
Public Safety	0	0	0	519,829	0	11,426	0	11,426	531,255
Public Health and Welfare	0	541,514	0	4,849,584	0	0	0	0	4,849,584
Other Operations	0	0	0	603,928	0	0	0	0	603,928
Debt Service:									
Principal on Debt	0	0	0	0	255,000	0	0	0	255,000
Interest on Debt	0	0	0	0	92,598	0	0	0	92,598
Other Debt Service	0	0	0	0	9,008	0	0	0	9,008
Capital Projects	0	0	0	0	0	1,159,440	3	1,159,443	1,159,443
<b>Total Expenditures</b>	\$ 20,980	\$ 541,514	\$ 5,855	\$ 6,000,176	\$ 356,606	\$ 1,260,771	\$ 3	\$ 1,260,774	\$ 7,617,556
Excess (Deficiency) of Revenues Over Expenditures	\$ 4,683	\$ 136,754	\$ 0	\$ (116,094)	\$ 102,712	\$ (243,424)	\$ 80	\$ (243,344)	\$ (256,726)
<b>Other Financing Sources (Uses)</b>									
Notes Issued	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 160,000	\$ 0	\$ 160,000	\$ 160,000
Other Loans Issued	0	0	0	0	0	182,573	0	182,573	182,573
Insurance Recovery	0	0	0	27,314	0	0	0	0	27,314
Transfers In	0	0	0	659,835	0	785,364	0	785,364	1,445,199
Transfers Out	0	(144,339)	0	(1,669,354)	0	0	0	0	(1,669,354)
<b>Total Other Financing Sources (Uses)</b>	\$ 0	\$ (144,339)	\$ 0	\$ (982,205)	\$ 0	\$ 1,127,937	\$ 0	\$ 1,127,937	\$ 145,732
Net Change in Fund Balances Fund Balance, July 1, 2010	\$ 4,683	\$ (7,585)	\$ 0	\$ (1,098,299)	\$ 102,712	\$ 884,513	\$ 80	\$ 884,593	\$ (110,994)
Fund Balance, June 30, 2011	29,267	541,800	0	4,442,216	836,282	143,384	39,816	183,200	5,461,698
<b>Fund Balance, June 30, 2011</b>	\$ 33,950	\$ 534,215	\$ 0	\$ 3,343,917	\$ 938,994	\$ 1,027,897	\$ 39,896	\$ 1,067,793	\$ 5,350,704

Exhibit G-3

Roane County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual (Budgetary Basis) and Budget  
Urban Services 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	\$ 598,987	\$ 0	\$ 0	\$ 598,987	\$ 582,920	\$ 582,920	\$ 16,067
Charges for Current Services	97,166	0	0	97,166	101,275	101,275	(4,109)
Other Local Revenues	7,145	0	0	7,145	0	12,000	(4,855)
State of Tennessee	600	0	0	600	0	600	0
<b>Total Revenues</b>	<b>\$ 703,898</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 703,898</b>	<b>\$ 684,195</b>	<b>\$ 696,795</b>	<b>\$ 7,103</b>
<u>Expenditures</u>							
<u>Public Safety</u>							
Fire Prevention and Control	\$ 426,561	(3,829)	1,209	423,941	438,529	457,129	33,188
Public Health and Welfare	245,570	0	0	245,570	283,738	283,738	38,168
Rabies and Animal Control	672,131	(3,829)	1,209	669,511	722,267	740,867	71,356
<b>Total Expenditures</b>	<b>\$ 31,767</b>	<b>\$ 3,829</b>	<b>(1,209)</b>	<b>\$ 34,387</b>	<b>(38,072)</b>	<b>(44,072)</b>	<b>78,459</b>
<u>Other Financing Sources (Uses)</u>							
Transfers In	\$ 559,835	0	0	559,835	559,835	559,835	0
Transfers Out	(100,000)	0	0	(100,000)	0	(100,000)	0
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 459,835</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 459,835</b>	<b>\$ 559,835</b>	<b>\$ 459,835</b>	<b>\$ 0</b>
Net Change in Fund Balance	\$ 491,602	3,829	(1,209)	494,222	521,763	415,763	78,459
Fund Balance, July 1, 2010	69,327	(3,829)	0	65,498	0	0	65,498
<b>Fund Balance, June 30, 2011</b>	<b>\$ 560,929</b>	<b>\$ 0</b>	<b>(1,209)</b>	<b>\$ 559,720</b>	<b>\$ 521,763</b>	<b>\$ 415,763</b>	<b>\$ 143,957</b>

Exhibit G-4

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

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
Total Revenues	\$ 0	\$ 0	\$ 0	\$ 0
Total Expenditures	\$ 0	\$ 0	\$ 0	\$ 0
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 0	\$ 0	\$ 0
<u>Other Financing Sources (Uses)</u>				
Transfers Out	\$ (411,835)	\$ 0	\$ (411,835)	\$ 0
Total Other Financing Sources (Uses)	\$ (411,835)	\$ 0	\$ (411,835)	\$ 0
Net Change in Fund Balance	\$ (411,835)	\$ 0	\$ (411,835)	\$ 0
Fund Balance, July 1, 2010	411,835	0	411,835	0
Fund Balance, June 30, 2011	\$ 0	\$ 0	\$ 0	\$ 0

Exhibit G-5

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2010	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
				Original	Final	
<u>Revenues</u>						
Local Taxes	\$ 719,281	0	\$ 719,281	\$ 716,050	\$ 716,050	\$ 3,231
State of Tennessee	415,000	0	415,000	415,000	415,000	0
Total Revenues	\$ 1,134,281	0	\$ 1,134,281	\$ 1,131,050	\$ 1,131,050	\$ 3,231
<u>Expenditures</u>						
<u>Public Health and Welfare</u>						
Convenience Centers	\$ 973,369	(41,929)	\$ 931,440	\$ 1,138,550	\$ 1,064,616	\$ 133,176
Total Expenditures	\$ 973,369	(41,929)	\$ 931,440	\$ 1,138,550	\$ 1,064,616	\$ 133,176
<u>Excess (Deficiency) of Revenues Over Expenditures</u>	\$ 160,912	41,929	\$ 202,841	(7,500)	\$ 66,434	\$ 136,407
<u>Other Financing Sources (Uses)</u>						
Transfers Out	\$ (296,434)	0	(296,434)	(22,500)	(296,434)	0
Total Other Financing Sources (Uses)	\$ (296,434)	0	(296,434)	(22,500)	(296,434)	0
Net Change in Fund Balance Fund Balance, July 1, 2010	\$ (135,522)	41,929	(93,593)	(30,000)	(230,000)	\$ 136,407
	1,052,377	(41,929)	1,010,448	1,008,865	1,008,865	1,583
Fund Balance, June 30, 2011	\$ 916,855	0	\$ 916,855	\$ 978,865	\$ 778,865	\$ 137,990

Exhibit G-6

Roane County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual (Budgetary Basis) and Budget  
Ambulance Service Fund  
For the Year Ended June 30, 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	\$ 207,501	\$ 0	\$ 0	\$ 207,501	\$ 208,800	\$ 208,800	\$ (1,299)
Charges for Current Services	2,451,369	0	0	2,451,369	2,627,508	2,927,508	(476,139)
Other Local Revenues	46	0	0	46	0	0	46
Total Revenues	\$ 2,658,916	\$ 0	\$ 0	\$ 2,658,916	\$ 2,836,308	\$ 3,136,308	\$ (477,392)
<u>Expenditures</u>							
<u>Public Health and Welfare</u>							
Ambulance/Emergency Medical Services	\$ 3,089,131	\$ (9,936)	\$ 879	\$ 3,080,074	\$ 3,087,220	\$ 3,301,820	\$ 221,746
Total Expenditures	\$ 3,089,131	\$ (9,936)	\$ 879	\$ 3,080,074	\$ 3,087,220	\$ 3,301,820	\$ 221,746
Excess (Deficiency) of Revenues Over Expenditures	\$ (430,215)	\$ 9,936	\$ (879)	\$ (421,158)	\$ (250,912)	\$ (165,512)	\$ (255,646)
<u>Other Financing Sources (Uses)</u>							
Insurance Recovery	\$ 27,314	\$ 0	\$ 0	\$ 27,314	\$ 0	\$ 18,880	\$ 8,434
Transfers In	100,000	0	0	100,000	0	100,000	0
Total Other Financing Sources (Uses)	\$ 127,314	\$ 0	\$ 0	\$ 127,314	\$ 0	\$ 118,880	\$ 8,434
Net Change in Fund Balance Fund Balance, July 1, 2010	\$ (302,901)	\$ 9,936	\$ (879)	\$ (293,844)	\$ (250,912)	\$ (46,632)	\$ (247,212)
	380,103	(9,936)	0	370,167	369,010	369,010	1,157
Fund Balance, June 30, 2011	\$ 77,202	\$ 0	\$ (879)	\$ 76,323	\$ 118,098	\$ 322,378	\$ (246,055)

Exhibit G-7

Roane County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual (Budgetary Basis) and Budget  
Industrial/Economic Development Fund  
For the Year Ended June 30, 2011

	Actual (GAAP Basis)	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	\$ 473,278	\$ 0	\$ 473,278	\$ 524,650	\$ 524,650	\$ (51,372)
Other Local Revenues	131,924	0	131,924	110,000	110,000	21,924
State of Tennessee	18,693	0	18,693	967,580	967,580	(948,887)
Total Revenues	\$ 623,895	\$ 0	\$ 623,895	\$ 1,602,230	\$ 1,602,230	\$ (978,335)
<u>Expenditures</u>						
<u>Other Operations</u>						
Industrial Development	\$ 603,928	\$ 8,000	\$ 611,928	\$ 1,853,485	\$ 2,101,791	\$ 1,489,863
Total Expenditures	\$ 603,928	\$ 8,000	\$ 611,928	\$ 1,853,485	\$ 2,101,791	\$ 1,489,863
Excess (Deficiency) of Revenues Over Expenditures	\$ 19,967	\$ (8,000)	\$ 11,967	\$ (251,255)	\$ (499,561)	\$ 511,528
<u>Other Financing Sources (Uses)</u>						
Transfers Out	\$ (100,000)	\$ 0	\$ (100,000)	\$ 0	\$ (100,000)	\$ 0
Total Other Financing Sources (Uses)	\$ (100,000)	\$ 0	\$ (100,000)	\$ 0	\$ (100,000)	\$ 0
Net Change in Fund Balance Fund Balance, July 1, 2010	\$ (80,033)	\$ (8,000)	\$ (88,033)	\$ (251,255)	\$ (599,561)	\$ 511,528
	1,213,259	0	1,213,259	1,212,102	1,212,102	1,157
Fund Balance, June 30, 2011	\$ 1,133,226	\$ (8,000)	\$ 1,125,226	\$ 960,847	\$ 612,541	\$ 512,685

Exhibit G-8

Roane County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual and Budget  
Local Purpose Tax Fund  
For the Year Ended June 30, 2011

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 0	\$ 845,000	\$ 0	\$ 0
Total Revenues	\$ 0	\$ 845,000	\$ 0	\$ 0
Total Expenditures	\$ 0	\$ 0	\$ 0	\$ 0
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 845,000	\$ 0	\$ 0
<u>Other Financing Sources (Uses)</u>				
Transfers Out	\$ (144,591)	\$ (845,000)	\$ (144,591)	\$ 0
Total Other Financing Sources (Uses)	\$ (144,591)	\$ (845,000)	\$ (144,591)	\$ 0
Net Change in Fund Balance	\$ (144,591)	\$ 0	\$ (144,591)	\$ 0
Fund Balance, July 1, 2010	144,591	144,591	144,591	0
Fund Balance, June 30, 2011	\$ 0	\$ 144,591	\$ 0	\$ 0

Exhibit G-9

Roane County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual and Budget  
Special Purpose 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	\$ 0	\$ 476,200	\$ 0	\$ 0
Total Revenues	\$ 0	\$ 476,200	\$ 0	\$ 0
<u>Expenditures</u>				
<u>Public Health and Welfare</u>				
Other Waste Collection	\$ 0	\$ 623,302	\$ 0	\$ 0
Total Expenditures	\$ 0	\$ 623,302	\$ 0	\$ 0
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ (147,102)	\$ 0	\$ 0
<u>Other Financing Sources (Uses)</u>				
Transfers Out	\$ (472,155)	\$ (80,426)	\$ (570,859)	\$ 98,704
Total Other Financing Sources (Uses)	\$ (472,155)	\$ (80,426)	\$ (570,859)	\$ 98,704
Net Change in Fund Balance	\$ (472,155)	\$ (227,528)	\$ (570,859)	\$ 98,704
Fund Balance, July 1, 2010	472,155	570,859	570,859	(98,704)
Fund Balance, June 30, 2011	\$ 0	\$ 343,331	\$ 0	\$ 0

Exhibit G-10

Roane County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual (Budgetary Basis) and Budget  
Drug Control Fund  
For the Year Ended June 30, 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>							
Fines, Forfeitures, and Penalties	\$ 33,787	\$ 0	\$ 0	\$ 33,787	\$ 56,000	\$ 56,000	\$ (22,213)
Other Local Revenues	19,519	0	0	19,519	7,900	7,900	11,619
Total Revenues	\$ 53,306	\$ 0	\$ 0	\$ 53,306	\$ 63,900	\$ 63,900	\$ (10,594)
<u>Expenditures</u>							
<u>Public Safety</u>							
Sheriff's Department	\$ 93,268	(2,047)	416	\$ 91,637	\$ 86,580	\$ 126,580	\$ 34,943
Total Expenditures	\$ 93,268	(2,047)	416	\$ 91,637	\$ 86,580	\$ 126,580	\$ 34,943
Excess (Deficiency) of Revenues Over Expenditures	\$ (39,962)	2,047	(416)	(38,331)	(22,680)	(62,680)	24,349
Net Change in Fund Balance Fund Balance, July 1, 2010	\$ (39,962)	2,047	(416)	(38,331)	(22,680)	(62,680)	24,349
	127,502	(2,047)	0	125,455	125,455	125,455	0
Fund Balance, June 30, 2011	\$ 87,540	\$ 0	(416)	\$ 87,124	\$ 102,775	\$ 62,775	\$ 24,349

Exhibit G-11

Roane County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual and Budget  
District Attorney General 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	\$ 25,663	\$ 26,000	\$ 26,000	\$ (337)
Total Revenues	\$ 25,663	\$ 26,000	\$ 26,000	\$ (337)
<u>Expenditures</u>				
<u>Administration of Justice</u>				
District Attorney General	\$ 20,980	\$ 26,612	\$ 26,612	\$ 5,632
Total Expenditures	\$ 20,980	\$ 26,612	\$ 26,612	\$ 5,632
Excess (Deficiency) of Revenues Over Expenditures	\$ 4,683	\$ (612)	\$ (612)	\$ 5,295
Net Change in Fund Balance	\$ 4,683	\$ (612)	\$ (612)	\$ 5,295
Fund Balance, July 1, 2010	29,267	29,267	29,267	0
Fund Balance, June 30, 2011	\$ 33,950	\$ 28,655	\$ 28,655	\$ 5,295

Exhibit G-12

Roane County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual (Budgetary Basis) and Budget  
Other Special Revenue 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	\$ 260,274	\$ 0	\$ 0	\$ 260,274	\$ 260,550	\$ 260,550	\$ (276)
Charges for Current Services	117,632	0	0	117,632	127,500	127,500	(9,868)
Other Local Revenues	286,742	0	0	286,742	208,500	208,500	78,242
State of Tennessee	13,620	0	0	13,620	80,800	39,000	(25,380)
Total Revenues	\$ 678,268	\$ 0	\$ 0	\$ 678,268	\$ 677,350	\$ 635,550	\$ 42,718
<u>Expenditures</u>							
<u>Public Health and Welfare</u>							
Recycling Center	\$ 496,385	(16,835)	\$ 389	\$ 479,939	\$ 673,757	\$ 602,618	\$ 122,679
Postclosure Care Costs	45,129	(4,475)	0	40,654	34,400	76,200	35,546
Total Expenditures	\$ 541,514	(21,310)	\$ 389	\$ 520,593	\$ 708,157	\$ 678,818	\$ 158,225
Excess (Deficiency) of Revenues Over Expenditures	\$ 136,754	\$ 21,310	(389)	\$ 157,675	(30,807)	(43,268)	\$ 200,943
<u>Other Financing Sources (Uses)</u>							
Transfers Out	\$ (144,339)	\$ 0	\$ 0	(144,339)	\$ 0	(144,339)	\$ 0
Total Other Financing Sources (Uses)	\$ (144,339)	\$ 0	\$ 0	(144,339)	\$ 0	(144,339)	\$ 0
Net Change in Fund Balance Fund Balance, July 1, 2010	\$ (7,585)	\$ 21,310	(389)	\$ 13,336	(30,807)	(187,607)	\$ 200,943
Fund Balance, July 1, 2010	541,800	(21,310)	0	520,490	519,045	519,045	1,445
Fund Balance, June 30, 2011	\$ 534,215	\$ 0	(389)	\$ 533,826	\$ 488,238	\$ 331,438	\$ 202,388

Exhibit G-13

Roane County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual and Budget  
Education 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	\$ 456,728	\$ 450,100	\$ 450,100	\$ 6,628
Other Local Revenues	2,590	6,992	6,992	(4,402)
Total Revenues	<u>\$ 459,318</u>	<u>\$ 457,092</u>	<u>\$ 457,092</u>	<u>\$ 2,226</u>
<u>Expenditures</u>				
<u>Education Debt Service</u>				
Education Debt Service	\$ 0	\$ 367,598	\$ 0	\$ 0
<u>Principal on Debt</u>				
Education	255,000	0	255,000	0
<u>Interest on Debt</u>				
Education	92,598	0	92,598	0
<u>Other Debt Service</u>				
Education	9,008	0	20,000	10,992
Total Expenditures	<u>\$ 356,606</u>	<u>\$ 367,598</u>	<u>\$ 367,598</u>	<u>\$ 10,992</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 102,712</u>	<u>\$ 89,494</u>	<u>\$ 89,494</u>	<u>\$ 13,218</u>
Net Change in Fund Balance	\$ 102,712	\$ 89,494	\$ 89,494	\$ 13,218
Fund Balance, July 1, 2010	<u>836,282</u>	<u>833,926</u>	<u>833,926</u>	<u>2,356</u>
Fund Balance, June 30, 2011	<u><u>\$ 938,994</u></u>	<u><u>\$ 923,420</u></u>	<u><u>\$ 923,420</u></u>	<u><u>\$ 15,574</u></u>

Exhibit G-14

Roane County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual (Budgetary Basis) and Budget  
General Capital 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>							
Local Taxes	\$ 384,371	\$ 0	\$ 0	\$ 384,371	\$ 388,000	\$ 517,600	\$ (133,229)
Charges for Current Services	65,371	0	0	65,371	0	54,000	11,371
Other Local Revenues	50,116	0	0	50,116	0	70,160	(20,044)
State of Tennessee	0	0	0	0	0	170,332	(170,332)
Federal Government	517,489	0	0	517,489	0	1,023,936	(506,447)
Total Revenues	\$ 1,017,347	\$ 0	\$ 0	\$ 1,017,347	\$ 388,000	\$ 1,836,028	\$ (818,681)
<u>Expenditures</u>							
<u>General Government</u>							
Other Facilities	\$ 89,905	\$ (89,875)	\$ 0	\$ 30	\$ 0	\$ 0	\$ (30)
Public Safety							
Jail	11,426	0	0	11,426	0	0	(11,426)
Capital Projects							
General Administration Projects	192,106	0	0	192,106	0	300,000	107,894
Public Safety Projects	7,338	0	0	7,338	0	150,332	142,994
Social, Cultural, and Recreation Projects	9,500	0	0	9,500	0	37,000	27,500
Public Utility Projects	178,819	0	0	178,819	0	500,000	321,181
Other General Government Projects	429,104	0	54,295	483,399	0	734,869	251,470
Education Capital Projects	342,573	0	0	342,573	0	342,573	0
Total Expenditures	\$ 1,260,771	\$ (89,875)	\$ 54,295	\$ 1,225,191	\$ 0	\$ 2,064,774	\$ 839,583
Excess (Deficiency) of Revenues Over Expenditures	\$ (243,424)	\$ 89,875	\$ (54,295)	\$ (207,844)	\$ 388,000	\$ (228,746)	\$ 20,902

(Continued)

Exhibit G-14

Roane County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual (Budgetary Basis) and Budget  
General Capital Projects 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>							
Notes Issued	\$ 160,000	\$ 0	\$ 0	\$ 160,000	\$ 0	\$ 160,000	\$ 0
Other Loans Issued	182,573	0	0	182,573	0	182,573	0
Transfers In	785,364	0	0	785,364	0	785,364	0
Total Other Financing Sources (Uses)	\$ 1,127,937	\$ 0	\$ 0	\$ 1,127,937	\$ 0	\$ 1,127,937	\$ 0
Net Change in Fund Balance	\$ 884,513	\$ 89,875	\$ (54,295)	\$ 920,093	\$ 388,000	\$ 899,191	\$ 20,902
Fund Balance, July 1, 2010	143,384	(89,875)	0	53,509	20,748	20,748	32,761
Fund Balance, June 30, 2011	\$ 1,027,897	\$ 0	\$ (54,295)	\$ 973,602	\$ 408,748	\$ 919,939	\$ 53,663

# Major Governmental Funds

## Debt Service Funds

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

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

Rural Debt Service Fund – The Rural Debt Service Fund is used to account for the accumulation of resources for the retirement of bonds and notes issued for the construction and improvements of county schools prior to the Harriman City School merger on July 1, 2003.

Exhibit H-1

Roane 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	\$ 2,134,187	\$ 1,255,900	\$ 2,100,900	\$ 33,287
Other Local Revenues	45,438	190,000	190,000	(144,562)
<b>Total Revenues</b>	<b>\$ 2,179,625</b>	<b>\$ 1,445,900</b>	<b>\$ 2,290,900</b>	<b>\$ (111,275)</b>
<u>Expenditures</u>				
<u>Principal on Debt</u>				
General Government	\$ 1,395,000	\$ 1,473,777	\$ 1,473,777	\$ 78,777
Highways and Streets	115,000	115,000	115,000	0
Education	160,000	0	160,000	0
<u>Interest on Debt</u>				
General Government	1,405,815	1,444,546	1,444,546	38,731
Highways and Streets	40,523	40,523	40,523	0
Education	22	0	100	78
<u>Other Debt Service</u>				
General Government	55,970	142,451	142,451	86,481
<b>Total Expenditures</b>	<b>\$ 3,172,330</b>	<b>\$ 3,216,297</b>	<b>\$ 3,376,397</b>	<b>\$ 204,067</b>
Excess (Deficiency) of Revenues Over Expenditures	\$ (992,705)	\$ (1,770,397)	\$ (1,085,497)	\$ 92,792
<u>Other Financing Sources (Uses)</u>				
Transfers In	\$ 170,933	\$ 1,080,950	\$ 235,950	\$ (65,017)
Transfers Out	(300,000)	0	(300,000)	0
<b>Total Other Financing Sources (Uses)</b>	<b>\$ (129,067)</b>	<b>\$ 1,080,950</b>	<b>\$ (64,050)</b>	<b>\$ (65,017)</b>
Net Change in Fund Balance	\$ (1,121,772)	\$ (689,447)	\$ (1,149,547)	\$ 27,775
Fund Balance, July 1, 2010	4,328,490	4,320,399	4,320,399	8,091
<b>Fund Balance, June 30, 2011</b>	<b>\$ 3,206,718</b>	<b>\$ 3,630,952</b>	<b>\$ 3,170,852</b>	<b>\$ 35,866</b>

Exhibit H-2

Roane County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual and Budget  
Rural 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	\$ 1,662,451	\$ 1,639,161	\$ 1,639,161	\$ 23,290
Other Local Revenues	7,646	25,600	25,600	(17,954)
Total Revenues	<u>\$ 1,670,097</u>	<u>\$ 1,664,761</u>	<u>\$ 1,664,761</u>	<u>\$ 5,336</u>
<u>Expenditures</u>				
<u>Principal on Debt</u>				
General Government	\$ 0	\$ 1,055,000	\$ 0	\$ 0
Education	1,055,000	0	1,055,000	0
<u>Interest on Debt</u>				
General Government	0	689,268	0	0
Education	689,268	0	689,268	0
<u>Other Debt Service</u>				
General Government	34,410	43,795	43,795	9,385
Total Expenditures	<u>\$ 1,778,678</u>	<u>\$ 1,788,063</u>	<u>\$ 1,788,063</u>	<u>\$ 9,385</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (108,581)</u>	<u>\$ (123,302)</u>	<u>\$ (123,302)</u>	<u>\$ 14,721</u>
Net Change in Fund Balance	\$ (108,581)	\$ (123,302)	\$ (123,302)	\$ 14,721
Fund Balance, July 1, 2010	<u>2,614,142</u>	<u>2,606,760</u>	<u>2,606,760</u>	<u>7,382</u>
Fund Balance, June 30, 2011	<u><u>\$ 2,505,561</u></u>	<u><u>\$ 2,483,458</u></u>	<u><u>\$ 2,483,458</u></u>	<u><u>\$ 22,103</u></u>

# Proprietary Funds

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

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Employee Insurance - Dental Fund – The Employee Insurance - Dental Fund is used to account for the county’s self-insured dental insurance program. Premiums charged to the various county operating funds and employee payroll deductions are placed in this fund for the payment of dental claims of county employees.

Workers’ Compensation Fund – The Workers’ Compensation Fund is used to account for the county’s self-insured workers’ compensation program. Premiums charged to the various county operating funds are placed in this fund for the payment of claims.

Exhibit I-1

Roane County, Tennessee  
Combining Statement of Net Assets  
Proprietary Funds  
June 30, 2011

	<u>Internal Service Funds</u>		
	Employee		
	Insurance -	Workers'	
	Dental	Compensation	Total
	<hr/>		
<u>ASSETS</u>			
Current Assets:			
Equity in Pooled Cash and Investments	\$ 566,076	\$ 1,250,020	\$ 1,816,096
Total Assets	<u>\$ 566,076</u>	<u>\$ 1,250,020</u>	<u>\$ 1,816,096</u>
<u>LIABILITIES</u>			
Current Liabilities:			
Accounts Payable	\$ 0	\$ 910	\$ 910
Accrued Payroll	1,032	0	1,032
Claims and Judgments Payable	0	294,440	294,440
Total Liabilities	<u>\$ 1,032</u>	<u>\$ 295,350</u>	<u>\$ 296,382</u>
<u>NET ASSETS</u>			
Unrestricted	<u>\$ 565,044</u>	<u>\$ 954,670</u>	<u>\$ 1,519,714</u>
Total Net Assets	<u>\$ 565,044</u>	<u>\$ 954,670</u>	<u>\$ 1,519,714</u>

Exhibit I-2

Roane County, Tennessee  
Combining Statement of Revenues, Expenses, and  
Changes in Net Assets  
For the Year Ended June 30, 2011

	<u>Internal Service Funds</u>		
	Employee Insurance - Dental	Workers' Compensation	Total
<u>Operating Revenues</u>			
Self-Insurance Premiums	\$ 435,989	\$ 576,507	\$ 1,012,496
Total Operating Revenues	<u>\$ 435,989</u>	<u>\$ 576,507</u>	<u>\$ 1,012,496</u>
<u>Operating Expenses</u>			
Other Salaries and Wages	\$ 10,105	\$ 0	\$ 10,105
Travel	0	883	883
Handling Charges and Administration	40,027	5,581	45,608
Medical Claims	430,709	495,467	926,176
Workers' Compensation Insurance	0	72,174	72,174
Total Operating Expenses	<u>\$ 480,841</u>	<u>\$ 574,105</u>	<u>\$ 1,054,946</u>
Operating Income (Loss)	<u>\$ (44,852)</u>	<u>\$ 2,402</u>	<u>\$ (42,450)</u>
<u>Nonoperating Revenues (Expenses)</u>			
Investment Income	\$ 1,361	\$ 3,445	\$ 4,806
Total Nonoperating Revenues (Expenses)	<u>\$ 1,361</u>	<u>\$ 3,445</u>	<u>\$ 4,806</u>
Change in Net Assets	\$ (43,491)	\$ 5,847	\$ (37,644)
Net Assets, July 1, 2010	<u>608,535</u>	<u>948,823</u>	<u>1,557,358</u>
Net Assets, June 30, 2011	<u>\$ 565,044</u>	<u>\$ 954,670</u>	<u>\$ 1,519,714</u>

Exhibit I-3

Roane County, Tennessee  
Combining Statement of Cash Flows  
Proprietary Funds  
For the Year Ended June 30, 2011

	<u>Internal Service Funds</u>		
	<u>Employee Insurance - Dental</u>	<u>Workers' Compen- sation</u>	<u>Total</u>
<u>Cash Flows from Operating Activities</u>			
Receipts for Self-Insurance Premiums	\$ 435,989	\$ 577,602	\$ 1,013,591
Payments to Employees	(9,164)	0	(9,164)
Payments to Insurers	0	(72,174)	(72,174)
Payments for Claims	(430,709)	(440,646)	(871,355)
Payments for Administrative Costs	(40,027)	(5,554)	(45,581)
Net Cash Provided By (Used In) Operating Activities	<u>\$ (43,911)</u>	<u>\$ 59,228</u>	<u>\$ 15,317</u>
<u>Cash Flows from Investing Activities</u>			
Interest on Investments	\$ 1,361	\$ 3,445	\$ 4,806
Net Cash Provided By (Used In) Investing Activities	<u>\$ 1,361</u>	<u>\$ 3,445</u>	<u>\$ 4,806</u>
Increase (Decrease) in Cash	\$ (42,550)	\$ 62,673	\$ 20,123
Cash, July 1, 2010	608,626	1,187,347	1,795,973
Cash, June 30, 2011	<u>\$ 566,076</u>	<u>\$ 1,250,020</u>	<u>\$ 1,816,096</u>
<u>Reconciliation of Operating Income (Loss) to Net Cash Provided By (Used In) Operating Activities</u>			
Operating Income (Loss)	\$ (44,852)	\$ 2,402	\$ (42,450)
Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Provided By (Used In) Operating Activities:			
Changes in Assets and Liabilities:			
(Increase) Decrease in Current Operating Receivables	304	1,095	1,399
Increase (Decrease) in Other Current Operating Liabilities	637	55,731	56,368
Net Cash Provided By (Used In) Operating Activities	<u>\$ (43,911)</u>	<u>\$ 59,228</u>	<u>\$ 15,317</u>

# Fiduciary Funds

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Agency Funds are used to account for assets held by the county in a trustee capacity or 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.

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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.

City School - ADA - Oak Ridge Fund – The City School - ADA - Oak Ridge Fund is used to account for the Oak Ridge city school system's share of education revenues collected by the county, which must be apportioned to the Oak Ridge school system on an average daily attendance basis. These collections are remitted to the Oak Ridge city school system on a monthly basis.

Joint Venture Fund – The Joint Venture Fund is used to account for transactions of the Judicial District Drug Task Force, a joint venture of the various law enforcement agencies of the Ninth Judicial District.

Community Development - Agency Fund – The Community Development - Agency Fund is used to account for transactions dealing with industrial development and housing and urban development operations of Roane County.

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 and general sessions courts clerk, clerk and master, register, and sheriff. Such collections include amounts due the state, cities, other county funds, litigants, heirs, and others.

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

	Agency Funds							Total
	Cities - Sales Tax	City School		Joint Venture	Community Development - Agency	Constitu- tional Officers - Agency		
		Oak Ridge	ADA -					
Cash	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,191,934	\$ 3,191,934	
Equity in Pooled Cash and Investments	0	923	290,430	399,664	0	691,017	1,113,548	
Accounts Receivable	0	0	0	700	0	0	700	
Due from Other Governments	1,113,548	71,735	12,528	0	0	0	1,197,811	
Due from Other Funds	0	0	15,860	0	0	0	15,860	
Property Taxes Receivable	0	805,343	0	0	0	0	805,343	
Allowance for Uncollectible Property Taxes	0	(63,310)	0	0	0	0	(63,310)	
Notes Receivable - Long-term	0	0	0	480,329	0	0	480,329	
<b>Total Assets</b>	<b>\$ 1,113,548</b>	<b>\$ 814,691</b>	<b>\$ 318,818</b>	<b>\$ 880,693</b>	<b>\$ 3,191,934</b>	<b>\$ 6,319,684</b>		

ASSETS

LIABILITIES

Accounts Payable	\$ 0	\$ 0	\$ 45,745	\$ 0	\$ 0	\$ 45,745
Accrued Payroll	0	0	19,633	1,887	0	21,520
Due to Other Taxing Units	1,113,548	814,691	0	0	0	1,928,239
Due to Litigants, Heirs, and Others	0	0	0	0	3,191,934	3,191,934
Due to Joint Ventures	0	0	253,440	0	0	253,440
Other Current Liabilities	0	0	0	878,806	0	878,806
<b>Total Liabilities</b>	<b>\$ 1,113,548</b>	<b>\$ 814,691</b>	<b>\$ 318,818</b>	<b>\$ 880,693</b>	<b>\$ 3,191,934</b>	<b>\$ 6,319,684</b>

Exhibit J-2

Roane 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	\$ 7,239,522	\$ 7,239,522	\$ 0
Due from Other Governments	1,080,200	1,113,548	1,080,200	1,113,548
<b>Total Assets</b>	<b>\$ 1,080,200</b>	<b>\$ 8,353,070</b>	<b>\$ 8,319,722</b>	<b>\$ 1,113,548</b>
<u>Liabilities</u>				
Due to Other Taxing Units	\$ 1,080,200	\$ 8,353,070	\$ 8,319,722	\$ 1,113,548
<b>Total Liabilities</b>	<b>\$ 1,080,200</b>	<b>\$ 8,353,070</b>	<b>\$ 8,319,722</b>	<b>\$ 1,113,548</b>
<u>City School ADA - Oak Ridge Fund</u>				
<u>Assets</u>				
Equity in Pooled Cash and Investments	\$ 1,734	\$ 1,221,800	\$ 1,222,611	\$ 923
Due from Other Governments	66,825	71,735	66,825	71,735
Taxes Receivable	762,769	805,343	762,769	805,343
Allowance for Uncollectible Taxes	(48,589)	(63,310)	(48,589)	(63,310)
<b>Total Assets</b>	<b>\$ 782,739</b>	<b>\$ 2,035,568</b>	<b>\$ 2,003,616</b>	<b>\$ 814,691</b>
<u>Liabilities</u>				
Due to Other Taxing Units	\$ 782,739	\$ 2,035,568	\$ 2,003,616	\$ 814,691
<b>Total Liabilities</b>	<b>\$ 782,739</b>	<b>\$ 2,035,568</b>	<b>\$ 2,003,616</b>	<b>\$ 814,691</b>
<u>Joint Venture - Agency Fund</u>				
<u>Assets</u>				
Equity in Pooled Cash and Investments	\$ 111,609	\$ 358,518	\$ 179,697	\$ 290,430
Due from Other Governments	29,250	12,528	29,250	12,528
Due from Other Funds	0	15,860	0	15,860
<b>Total Assets</b>	<b>\$ 140,859</b>	<b>\$ 386,906</b>	<b>\$ 208,947</b>	<b>\$ 318,818</b>
<u>Liabilities</u>				
Accounts Payable	\$ 46,136	\$ 45,745	\$ 46,136	\$ 45,745
Accrued Payroll	0	19,633	0	19,633
Due to Joint Venture	94,723	321,528	162,811	253,440
<b>Total Liabilities</b>	<b>\$ 140,859</b>	<b>\$ 386,906</b>	<b>\$ 208,947</b>	<b>\$ 318,818</b>

(Continued)

## Exhibit J-2

Roane County, TennesseeCombining Statement of Changes in Assets and Liabilities - All Agency Funds (Cont.)

	Beginning Balance	Additions	Deductions	Ending Balance
<u>Community Development - Agency Fund</u>				
<u>Assets</u>				
Equity in Pooled Cash and Investments	\$ 469,048	\$ 76,635	\$ 146,019	\$ 399,664
Accounts Receivable	0	700	0	700
Notes Receivable (Long-term)	408,953	145,000	73,624	480,329
Total Assets	\$ 878,001	\$ 222,335	\$ 219,643	\$ 880,693
<u>Liabilities</u>				
Accounts Payable	\$ 467	\$ 0	\$ 467	\$ 0
Accrued Payroll	0	1,887	0	1,887
Other Current Liabilities	877,534	220,448	219,176	878,806
Total Liabilities	\$ 878,001	\$ 222,335	\$ 219,643	\$ 880,693
<u>Constitutional Officers - Agency Fund</u>				
<u>Assets</u>				
Cash	\$ 4,084,220	\$ 8,943,620	\$ 9,835,906	\$ 3,191,934
Total Assets	\$ 4,084,220	\$ 8,943,620	\$ 9,835,906	\$ 3,191,934
<u>Liabilities</u>				
Due to Litigants, Heirs, and Others	\$ 4,084,220	\$ 8,943,620	\$ 9,835,906	\$ 3,191,934
Total Liabilities	\$ 4,084,220	\$ 8,943,620	\$ 9,835,906	\$ 3,191,934
<u>Totals - All Agency Funds</u>				
<u>Assets</u>				
Cash	\$ 4,084,220	\$ 8,943,620	\$ 9,835,906	\$ 3,191,934
Equity in Pooled Cash and Investments	582,391	8,896,475	8,787,849	691,017
Accounts Receivable	0	700	0	700
Due from Other Governments	1,176,275	1,197,811	1,176,275	1,197,811
Due from Other Funds	0	15,860	0	15,860
Taxes Receivable	762,769	805,343	762,769	805,343
Allowance for Uncollectible Taxes	(48,589)	(63,310)	(48,589)	(63,310)
Notes Receivable (Long-term)	408,953	145,000	73,624	480,329
Total Assets	\$ 6,966,019	\$ 19,941,499	\$ 20,587,834	\$ 6,319,684
<u>Liabilities</u>				
Accounts Payable	\$ 46,603	\$ 45,745	\$ 46,603	\$ 45,745
Accrued Payroll	0	21,520	0	21,520
Due to Other Taxing Units	1,862,939	10,388,638	10,323,338	1,928,239
Due to Litigants, Heirs, and Others	4,084,220	8,943,620	9,835,906	3,191,934
Due to Joint Venture	94,723	321,528	162,811	253,440
Other Current Liabilities	877,534	220,448	219,176	878,806
Total Liabilities	\$ 6,966,019	\$ 19,941,499	\$ 20,587,834	\$ 6,319,684

# Roane County School Department

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

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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 cafeteria operations in each of the schools.

School Transportation Fund – The School Transportation Fund is used to account for student transportation and school bus maintenance.

Extended School Program Fund – The Extended School Program Fund is used to account for transactions related to the Before- and After-School Program.

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

Exhibit K-1

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

Functions/Programs	Expenses	Charges for Services	Program Revenues		Net (Expense) Revenue and Changes in Net Assets
			Operating Grants and Contributions	Capital Grants and Contributions	
Governmental Activities:					
Instruction	\$ 36,134,685	\$ 0	\$ 4,104,292	\$ 46,141	\$ (31,984,252)
Support Services	22,229,154	18,000	816,691	11,643,616	(9,750,847)
Operation of Non-Instructional Services	5,330,051	1,598,010	2,646,104	0	(1,085,937)
<b>Total Governmental Activities</b>	<b>\$ 63,693,890</b>	<b>\$ 1,616,010</b>	<b>\$ 7,567,087</b>	<b>\$ 11,689,757</b>	<b>\$ (42,821,036)</b>
General Revenues:					
Taxes:					
Property Taxes Levied for General Purposes				\$	\$ 12,300,387
Local Option Sales Taxes					7,678,261
Other Local Taxes					3,422
Grants and Contributions Not Restricted for Specific Programs					32,307,017
Unrestricted Investment Income					45,637
Miscellaneous					35,358
Insurance Recovery					94,616
<b>Total General Revenues</b>				<b>\$</b>	<b>\$ 52,464,698</b>
Change in Net Assets				\$	\$ 9,643,662
Net Assets, July 1, 2010					65,896,160
<b>Net Assets, June 30, 2011</b>				<b>\$</b>	<b>\$ 75,539,822</b>

Exhibit K-2

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

	<u>Major Funds</u>		<u>Nonmajor</u>	<u>Total</u>
	<u>General</u>	<u>Education</u>	<u>Funds</u>	
			<u>Other</u>	
	<u>Purpose</u>	<u>Capital</u>	<u>Governmental</u>	<u>Governmental</u>
	<u>School</u>	<u>Projects</u>	<u>Funds</u>	<u>Funds</u>
<u>ASSETS</u>				
Cash	\$ 83,047	\$ 0	\$ 8,500	\$ 91,547
Equity in Pooled Cash and Investments	8,705,461	1,621,549	2,339,123	12,666,133
Accounts Receivable	25,817	4,916	62,106	92,839
Due from Other Governments	2,519,482	847,538	986,201	4,353,221
Due from Other Funds	59,572	0	1,516	61,088
Due from Primary Government	0	182,573	0	182,573
Property Taxes Receivable	13,152,068	516,357	0	13,668,425
Allowance for Uncollectible Property Taxes	(1,033,920)	(21,945)	0	(1,055,865)
Prepaid Items	0	0	6,675	6,675
<b>Total Assets</b>	<b>\$ 23,511,527</b>	<b>\$ 3,150,988</b>	<b>\$ 3,404,121</b>	<b>\$ 30,066,636</b>
<u>LIABILITIES AND FUND BALANCES</u>				
<u>Liabilities</u>				
Accounts Payable	\$ 1,159,339	\$ 61,372	\$ 317,811	\$ 1,538,522
Accrued Payroll	31,477	0	28,301	59,778
Payroll Deductions Payable	4,777	0	3,364	8,141
Contracts Payable	0	1,347,382	0	1,347,382
Retainage Payable	0	368,310	0	368,310
Due to Other Funds	1,516	0	59,572	61,088
Other Current Liabilities	68,047	0	0	68,047
Deferred Revenue - Current Property Taxes	11,647,103	494,412	0	12,141,515
Deferred Revenue - Delinquent Property Taxes	417,493	0	0	417,493
Other Deferred Revenues	500,203	0	350,660	850,863
<b>Total Liabilities</b>	<b>\$ 13,829,955</b>	<b>\$ 2,271,476</b>	<b>\$ 759,708</b>	<b>\$ 16,861,139</b>
<u>Fund Balances</u>				
Nonspendable:				
Prepaid Items	\$ 0	\$ 0	\$ 6,675	\$ 6,675
Restricted:				
Restricted for Education	2,396	0	1,359,106	1,361,502
Restricted for Capital Outlay	0	879,512	0	879,512
Committed:				
Committed for Education	373,760	0	1,278,632	1,652,392
Committed for Capital Outlay	934,000	0	0	934,000
Assigned:				
Assigned for Education	1,531,852	0	0	1,531,852
Unassigned	6,839,564	0	0	6,839,564
<b>Total Fund Balances</b>	<b>\$ 9,681,572</b>	<b>\$ 879,512</b>	<b>\$ 2,644,413</b>	<b>\$ 13,205,497</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 23,511,527</b>	<b>\$ 3,150,988</b>	<b>\$ 3,404,121</b>	<b>\$ 30,066,636</b>

Exhibit K-3

Roane County, Tennessee  
Reconciliation of the Balance Sheet of Governmental Funds to  
the Statement of Net Assets  
Discretely Presented Roane 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 K-2)		\$ 13,205,497
(1) Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.		
Add: land	\$ 1,387,525	
Add: construction in progress	14,020,206	
Add: building and improvements net of accumulated depreciation	47,245,741	
Add: other capital assets net of accumulated depreciation	<u>2,384,679</u>	65,038,151
(2) Long-term liabilities are not due and payable in the current-period and therefore are not reported in the governmental funds.		
Less: other postemployment benefits liability	\$ (3,822,754)	
Less: compensated absences payable	<u>(149,428)</u>	(3,972,182)
(3) Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the governmental funds.		<u>1,268,356</u>
Net assets of governmental activities (Exhibit A)		<u>\$ 75,539,822</u>

Exhibit K-4

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

	<u>Major Funds</u>		<u>Nonmajor</u>	<u>Total</u>
	<u>General</u>	<u>Education</u>	<u>Funds</u>	
			<u>Other</u>	
	<u>Purpose</u>	<u>Capital</u>	<u>Govern-</u>	<u>Governmental</u>
	<u>School</u>	<u>Projects</u>	<u>mental</u>	<u>Funds</u>
			<u>Funds</u>	
<u>Revenues</u>				
Local Taxes	\$ 18,434,434	\$ 110,400	\$ 1,500,000	\$ 20,044,834
Licenses and Permits	3,114	0	0	3,114
Charges for Current Services	23,343	0	1,554,369	1,577,712
Other Local Revenues	155,631	11,276,598	25,048	11,457,277
State of Tennessee	31,065,183	0	325,869	31,391,052
Federal Government	761,587	0	7,528,548	8,290,135
Other Governments and Citizens Groups	18,000	182,573	151,200	351,773
Total Revenues	<u>\$ 50,461,292</u>	<u>\$ 11,569,571</u>	<u>\$ 11,085,034</u>	<u>\$ 73,115,897</u>
<u>Expenditures</u>				
Current:				
Instruction	\$ 31,331,296	\$ 0	\$ 3,909,187	\$ 35,240,483
Support Services	16,563,434	0	3,604,038	20,167,472
Operation of Non-Instructional Services	1,326,663	0	3,977,086	5,303,749
Capital Outlay	57,599	0	0	57,599
Capital Projects	0	13,750,831	0	13,750,831
Total Expenditures	<u>\$ 49,278,992</u>	<u>\$ 13,750,831</u>	<u>\$ 11,490,311</u>	<u>\$ 74,520,134</u>
Excess (Deficiency) of Revenues				
Over Expenditures	<u>\$ 1,182,300</u>	<u>\$ (2,181,260)</u>	<u>\$ (405,277)</u>	<u>\$ (1,404,237)</u>
<u>Other Financing Sources (Uses)</u>				
Insurance Recovery	\$ 0	\$ 0	\$ 94,616	\$ 94,616
Transfers In	53,768	1,266,000	0	1,319,768
Transfers Out	(1,266,000)	0	(53,768)	(1,319,768)
Total Other Financing Sources (Uses)	<u>\$ (1,212,232)</u>	<u>\$ 1,266,000</u>	<u>\$ 40,848</u>	<u>\$ 94,616</u>
Net Change in Fund Balances	\$ (29,932)	\$ (915,260)	\$ (364,429)	\$ (1,309,621)
Fund Balance, July 1, 2010	<u>9,711,504</u>	<u>1,794,772</u>	<u>3,008,842</u>	<u>14,515,118</u>
Fund Balance, June 30, 2011	<u>\$ 9,681,572</u>	<u>\$ 879,512</u>	<u>\$ 2,644,413</u>	<u>\$ 13,205,497</u>

Roane County, Tennessee  
Reconciliation of the Statement of Revenues, Expenditures, and  
Changes in Fund Balances of Governmental Funds to the  
Statement of Activities  
Discretely Presented Roane 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 K-4)		\$ (1,309,621)
<p>(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:</p>		
Add: capital assets purchased in the current period	\$ 14,062,554	
Less: current-year depreciation expense	<u>(2,350,506)</u>	11,712,048
<p>(2) Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.</p>		
Add: deferred delinquent property taxes and other deferred June 30, 2011	\$ 1,268,356	
Less: deferred delinquent property taxes and other deferred June 30, 2010	<u>(1,141,317)</u>	127,039
<p>(3) 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.</p>		
Change in compensated absences payable	\$ 8,398	
Change in other postemployment benefits liability	<u>(894,202)</u>	<u>(885,804)</u>
Change in net assets of governmental activities (Exhibit B)		<u><u>\$ 9,643,662</u></u>

Exhibit K-6

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

	Special Revenue Funds					Total
	School Federal Projects	Central Cafeteria	School Transportation	Extended School Program	Nonmajor Governmental Funds	
\$	0	6,000	0	2,500	8,500	8,500
	262,050	1,247,158	758,201	71,714	2,339,123	2,339,123
	211	18,676	3,236	39,983	62,106	62,106
	590,315	150,711	239,730	5,445	986,201	986,201
	0	1,516	0	0	1,516	1,516
	0	6,675	0	0	6,675	6,675
\$	852,576	1,430,736	1,001,167	119,642	3,404,121	3,404,121

ASSETS

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

Total Assets

LIABILITIES AND FUND BALANCES

Liabilities

Accounts Payable  
 Accrued Payroll  
 Payroll Deductions Payable  
 Due to Other Funds  
 Other Deferred Revenues

Total Liabilities

Fund Balances

Nonspendable:  
 Prepaid Items  
 Restricted:  
 Restricted for Education  
 Committed:  
 Committed for Education

Total Fund Balances

Total Liabilities and Fund Balances

\$	105,068	141,961	58,109	12,673	317,811	317,811
	0	0	238	28,063	28,301	28,301
	0	0	18	3,346	3,364	3,364
	59,572	0	0	0	59,572	59,572
	110,930	0	239,730	0	350,660	350,660
\$	275,570	141,961	298,095	44,082	759,708	759,708
\$	0	6,675	0	0	6,675	6,675
	77,006	1,282,100	0	0	1,359,106	1,359,106
	500,000	0	703,072	75,560	1,278,632	1,278,632
\$	577,006	1,288,775	703,072	75,560	2,644,413	2,644,413
\$	852,576	1,430,736	1,001,167	119,642	3,404,121	3,404,121

Exhibit K-7

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

	Special Revenue Funds					Total Nonmajor Governmental Funds
	School Federal Projects	Central Cafeteria	School Transpor- tation	Extended School Program	Total	
<u>Revenues</u>						
Local Taxes	\$ 0	\$ 0	\$ 1,500,000	\$ 0	\$ 0	\$ 1,500,000
Charges for Current Services	0	1,272,597	82,276	199,496	0	1,554,369
Other Local Revenues	0	21,809	3,239	0	0	25,048
State of Tennessee	0	40,070	250,000	35,799	0	325,869
Federal Government	5,110,961	2,401,061	0	16,526	0	7,528,548
Other Governments and Citizens Groups	0	0	151,200	0	0	151,200
Total Revenues	\$ 5,110,961	\$ 3,735,537	\$ 1,986,715	\$ 251,821	\$ 11,085,034	\$ 11,085,034
<u>Expenditures</u>						
Current:						
Instruction	\$ 3,909,187	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,909,187
Support Services	1,208,185	0	2,395,853	0	0	3,604,038
Operation of Non-Instructional Services	0	3,702,904	0	274,182	0	3,977,086
Total Expenditures	\$ 5,117,372	\$ 3,702,904	\$ 2,395,853	\$ 274,182	\$ 11,490,311	\$ 11,490,311
Excess (Deficiency) of Revenues Over Expenditures	\$ (6,411)	\$ 32,633	\$ (409,138)	\$ (22,361)	\$ (405,277)	\$ (405,277)
<u>Other Financing Sources (Uses)</u>						
Insurance Recovery	\$ 0	\$ 0	\$ 94,616	\$ 0	\$ 0	\$ 94,616
Transfers Out	(53,768)	0	0	0	0	(53,768)
Total Other Financing Sources (Uses)	\$ (53,768)	\$ 0	\$ 94,616	\$ 0	\$ 0	\$ 40,848
Net Change in Fund Balances Fund Balance, July 1, 2010	\$ (60,179)	\$ 32,633	\$ (314,522)	\$ (22,361)	\$ (364,429)	\$ (364,429)
Fund Balance, July 1, 2010	637,185	1,256,142	1,017,594	97,921	3,008,842	3,008,842
Fund Balance, June 30, 2011	\$ 577,006	\$ 1,288,775	\$ 703,072	\$ 75,560	\$ 2,644,413	\$ 2,644,413

Exhibit K-8

Roane County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual (Budgetary Basis) and Budget  
Discretely Presented Roane 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	\$ 18,434,434	\$ 0	\$ 0	\$ 18,434,434	\$ 17,487,500	\$ 17,984,500	\$ 449,934
Licenses and Permits	3,114	0	0	3,114	3,500	3,500	(386)
Charges for Current Services	23,343	0	0	23,343	15,000	15,000	8,343
Other Local Revenues	155,631	0	0	155,631	143,250	175,405	(19,774)
State of Tennessee	31,065,183	0	0	31,065,183	31,332,742	31,067,334	(2,151)
Federal Government	761,587	0	0	761,587	110,000	837,892	(76,305)
Other Governments and Citizens Groups	18,000	0	0	18,000	0	50,000	(32,000)
Total Revenues	\$ 50,461,292	\$ 0	\$ 0	\$ 50,461,292	\$ 49,091,992	\$ 50,133,631	\$ 327,661
<u>Expenditures</u>							
<u>Instruction</u>							
Regular Instruction Program	\$ 25,018,001	\$ (754)	\$ 621,329	\$ 25,638,576	\$ 25,717,687	\$ 26,385,038	\$ 746,462
Alternative Instruction Program	241,667	0	0	241,667	280,952	280,952	39,285
Special Education Program	4,334,653	(422)	317	4,334,548	4,782,430	4,711,882	377,334
Vocational Education Program	1,736,975	(13,780)	0	1,723,195	1,823,041	1,837,545	114,350
<u>Support Services</u>							
Attendance	91,654	0	1,832	93,486	108,222	110,222	16,736
Health Services	587,143	(1,825)	0	585,318	513,740	599,588	14,270
Other Student Support	1,621,005	0	0	1,621,005	1,672,426	1,696,325	75,320
Regular Instruction Program	2,869,268	(41,736)	34,600	2,862,132	2,563,710	2,985,909	123,777
Alternative Instruction Program	106,320	0	0	106,320	114,576	114,576	8,256
Special Education Program	864,217	0	0	864,217	873,544	875,544	11,327
Vocational Education Program	76,725	(83)	0	76,642	68,917	79,417	2,775
Other Programs	333,453	0	0	333,453	0	333,453	0

(Continued)

Exhibit K-8

Roane County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual (Budgetary Basis) and Budget  
Discretely Presented Roane 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>							
Board of Education	\$ 885,826	\$ (16,875)	\$ 17,400	\$ 886,351	\$ 1,043,482	\$ 1,050,986	\$ 164,635
Director of Schools	253,074	0	0	253,074	278,951	278,951	25,877
Office of the Principal	3,786,395	(1,969)	3,050	3,787,476	3,874,737	3,887,907	100,431
Fiscal Services	289,777	(805)	0	288,972	301,409	323,756	34,784
Human Services/Personnel	18,282	0	0	18,282	26,275	26,275	7,993
Operation of Plant	3,769,673	(69,120)	79,717	3,780,270	4,004,277	4,008,108	227,838
Maintenance of Plant	1,010,622	(40,008)	8,125	978,739	1,071,178	1,071,178	92,439
<u>Operation of Non-Instructional Services</u>							
Community Services	695,703	(12,920)	2,647	685,430	818,431	818,431	133,001
Early Childhood Education	630,960	(20)	0	630,940	621,803	643,064	12,124
<u>Capital Outlay</u>							
Regular Capital Outlay	57,599	(29,328)	41,602	69,873	55,000	83,655	13,782
Total Expenditures	\$ 49,278,992	\$ (229,645)	\$ 810,619	\$ 49,859,966	\$ 50,614,788	\$ 52,202,762	\$ 2,342,796
<u>Excess (Deficiency) of Revenues</u>							
Over Expenditures	\$ 1,182,300	\$ 229,645	\$ (810,619)	\$ 601,326	\$ (1,522,796)	\$ (2,069,131)	\$ 2,670,457
<u>Other Financing Sources (Uses)</u>							
Transfers In	\$ 53,768	\$ 0	\$ 0	\$ 53,768	\$ 59,768	\$ 68,820	\$ (15,052)
Transfers Out	(1,266,000)	0	0	(1,266,000)	(200,000)	(1,266,000)	0
Total Other Financing Sources (Uses)	\$ (1,212,232)	\$ 0	\$ 0	\$ (1,212,232)	\$ (140,232)	\$ (1,197,180)	\$ (15,052)
Net Change in Fund Balance	\$ (29,932)	\$ 229,645	\$ (810,619)	\$ (610,906)	\$ (1,663,028)	\$ (3,266,311)	\$ 2,655,405
Fund Balance, July 1, 2010	9,711,504	(229,645)	0	9,481,859	9,484,905	9,484,905	(3,046)
Fund Balance, June 30, 2011	\$ 9,681,572	\$ 0	\$ (810,619)	\$ 8,870,953	\$ 7,821,877	\$ 6,218,594	\$ 2,652,359

Exhibit K-9

Roane County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual (Budgetary Basis) and Budget  
Discretely Presented Roane 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	\$ 5,110,961	\$ 0	\$ 0	\$ 5,110,961	\$ 4,761,540	\$ 7,623,014	\$ (2,512,053)
Total Revenues	\$ 5,110,961	\$ 0	\$ 0	\$ 5,110,961	\$ 4,761,540	\$ 7,623,014	\$ (2,512,053)
<u>Expenditures</u>							
<u>Instruction</u>							
Regular Instruction Program	\$ 2,406,879	\$ (792)	\$ 4,718	\$ 2,410,805	\$ 2,259,404	\$ 3,829,247	\$ 1,418,442
Special Education Program	1,413,426	(6,183)	5,596	1,412,839	1,324,826	1,877,589	464,750
Vocational Education Program	88,882	(28,868)	0	60,014	59,672	63,149	3,135
<u>Support Services</u>							
Health Services	0	0	0	0	0	74,350	74,350
Other Student Support	89,544	(3,460)	1,280	87,364	93,097	216,728	129,364
Regular Instruction Program	429,619	(408)	2,952	432,163	394,935	689,825	257,662
Special Education Program	596,405	(635)	4,702	600,472	567,338	651,566	51,094
Vocational Education Program	617	0	0	617	2,500	700	83
Office of the Principal	0	0	0	0	0	55,245	55,245
Transportation	92,000	(92,000)	0	0	0	100,632	100,632
Total Expenditures	\$ 5,117,372	\$ (132,346)	\$ 19,248	\$ 5,004,274	\$ 4,701,772	\$ 7,559,031	\$ 2,554,757
Excess (Deficiency) of Revenues Over Expenditures	\$ (6,411)	\$ 132,346	\$ (19,248)	\$ 106,687	\$ 59,768	\$ 63,983	\$ 42,704
<u>Other Financing Sources (Uses)</u>							
Transfers Out	\$ (53,768)	\$ 0	\$ 0	\$ (53,768)	\$ (59,768)	\$ (68,819)	\$ 15,051
Total Other Financing Sources (Uses)	\$ (53,768)	\$ 0	\$ 0	\$ (53,768)	\$ (59,768)	\$ (68,819)	\$ 15,051
Net Change in Fund Balance Fund Balance, July 1, 2010	\$ (60,179)	\$ 132,346	\$ (19,248)	\$ 52,919	\$ 0	\$ (4,836)	\$ 57,755
	637,185	(132,346)	0	504,839	0	504,837	2
Fund Balance, June 30, 2011	\$ 577,006	\$ 0	\$ (19,248)	\$ 557,758	\$ 0	\$ 500,001	\$ 57,757

Exhibit K-10

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

	Actual (GAAP Basis)	Less:		Add:	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Encumbrances 7/1/2010	Encumbrances 6/30/2011			Original	Final	
<u>Revenues</u>								
Charges for Current Services	\$ 1,272,597	\$ 0	\$ 0	\$ 0	\$ 1,272,597	\$ 1,420,000	\$ 1,335,000	\$ (62,403)
Other Local Revenues	21,809	0	0	0	21,809	7,000	7,000	14,809
State of Tennessee	40,070	0	0	0	40,070	40,000	40,000	70
Federal Government	2,401,061	0	0	0	2,401,061	2,070,000	2,436,684	(35,623)
Total Revenues	\$ 3,735,537	\$ 0	\$ 0	\$ 0	\$ 3,735,537	\$ 3,537,000	\$ 3,818,684	\$ (83,147)
<u>Expenditures</u>								
<u>Operation of Non-Instructional Services</u>								
Food Service	\$ 3,702,904	\$ (44,287)	\$ 108,811	\$ 108,811	\$ 3,767,428	\$ 3,741,500	\$ 4,160,684	\$ 393,256
Total Expenditures	\$ 3,702,904	\$ (44,287)	\$ 108,811	\$ 108,811	\$ 3,767,428	\$ 3,741,500	\$ 4,160,684	\$ 393,256
Excess (Deficiency) of Revenues Over Expenditures	\$ 32,633	\$ 44,287	\$ (108,811)	\$ (31,891)	\$ (31,891)	\$ (204,500)	\$ (342,000)	\$ 310,109
Net Change in Fund Balance Fund Balance, July 1, 2010	\$ 32,633	\$ 44,287	\$ (108,811)	\$ (31,891)	\$ (31,891)	\$ (204,500)	\$ (342,000)	\$ 310,109
	1,256,142	(44,287)	0	1,211,855	1,199,395	1,199,395	1,199,395	12,460
Fund Balance, June 30, 2011	\$ 1,288,775	\$ 0	\$ (108,811)	\$ 1,179,964	\$ 994,895	\$ 857,395	\$ 322,569	

Exhibit K-11

Roane County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual (Budgetary Basis) and Budget  
Discretely Presented Roane County School Department  
School Transportation 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	\$ 1,500,000	\$ 0	\$ 0	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 0
Charges for Current Services	82,276	0	0	82,276	80,000	80,000	2,276
Other Local Revenues	3,239	0	0	3,239	10,000	7,500	(4,261)
State of Tennessee	250,000	0	0	250,000	250,000	250,000	0
Other Governments and Citizens Groups	151,200	0	0	151,200	0	151,200	0
Total Revenues	\$ 1,986,715	\$ 0	\$ 0	\$ 1,986,715	\$ 1,840,000	\$ 1,988,700	\$ (1,985)
<u>Expenditures</u>							
<u>Support Services</u>							
Transportation	\$ 2,395,853	\$ (395,368)	\$ 307,735	\$ 2,308,220	\$ 2,321,500	\$ 2,422,816	\$ 114,596
Total Expenditures	\$ 2,395,853	\$ (395,368)	\$ 307,735	\$ 2,308,220	\$ 2,321,500	\$ 2,422,816	\$ 114,596
Excess (Deficiency) of Revenues Over Expenditures	\$ (409,138)	\$ 395,368	\$ (307,735)	\$ (321,505)	\$ (481,500)	\$ (434,116)	\$ 112,611
<u>Other Financing Sources (Uses)</u>							
Other Loans Issued	\$ 0	\$ 0	\$ 0	\$ 0	\$ 305,000	\$ 0	\$ 0
Insurance Recovery	94,616	0	0	94,616	0	94,616	0
Total Other Financing Sources (Uses)	\$ 94,616	\$ 0	\$ 0	\$ 94,616	\$ 305,000	\$ 94,616	\$ 0
Net Change in Fund Balance Fund Balance, July 1, 2010	\$ (314,522)	\$ 395,368	\$ (307,735)	\$ (226,889)	\$ (176,500)	\$ (339,500)	\$ 112,611
Fund Balance, July 1, 2010	1,017,594	(395,368)	0	622,226	1,017,594	1,017,594	(395,368)
Fund Balance, June 30, 2011	\$ 703,072	\$ 0	\$ (307,735)	\$ 395,337	\$ 841,094	\$ 678,094	\$ (282,757)

Exhibit K-12

Roane County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual (Budgetary Basis) and Budget  
Discretely Presented Roane County School Department  
Extended School Program 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	\$ 199,496 \$	0 \$	0 \$	199,496 \$	200,000 \$	205,000 \$	(5,504)
State of Tennessee	35,799	0	0	35,799	75,000	60,000	(24,201)
Federal Government	16,526	0	0	16,526	0	20,000	(3,474)
Total Revenues	\$ 251,821 \$	0 \$	0 \$	251,821 \$	275,000 \$	285,000 \$	(33,179)
<u>Expenditures</u>							
<u>Operation of Non-Instructional Services</u>							
Community Services	\$ 274,182 \$	(3,700) \$	3,800 \$	274,282 \$	275,000 \$	285,000 \$	10,718
Total Expenditures	\$ 274,182 \$	(3,700) \$	3,800 \$	274,282 \$	275,000 \$	285,000 \$	10,718
Excess (Deficiency) of Revenues Over Expenditures	\$ (22,361) \$	3,700 \$	(3,800) \$	(22,461) \$	0 \$	0 \$	(22,461)
Net Change in Fund Balance Fund Balance, July 1, 2010	\$ (22,361) \$	3,700 \$	(3,800) \$	(22,461) \$	0 \$	0 \$	(22,461)
	97,921	(3,700)	0	94,221	94,221	94,221	0
Fund Balance, June 30, 2011	\$ 75,560 \$	0 \$	(3,800) \$	71,760 \$	94,221 \$	94,221 \$	(22,461)

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## MISCELLANEOUS SCHEDULES

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Exhibit L-1

Roane County, Tennessee  
Schedule of Changes in Long-term Notes, Other Loans, and Bonds  
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	Paid and/or Matured During Period	Outstanding 6-30-11
<b>GOVERNMENTAL ACTIVITIES</b>									
<b>NOTES PAYABLE</b>									
Payable through General Debt Service Fund									
Education Capital Outlay Note	\$ 160,000	1		1-25-11	1-31-11	\$ 0	\$ 160,000	\$ 160,000	\$ 0
Total Notes Payable						\$ 0	\$ 160,000	\$ 160,000	\$ 0
<b>OTHER LOANS PAYABLE</b>									
Payable through General Debt Service Fund									
Industrial Park Refunding - Sevier Co. PBA - B-3-A	3,640,000	1.6 to 5.85		9-1-03	6-1-16	\$ 1,180,121	0	\$ 122,011	\$ 1,058,110
Industrial Park Land - Sevier Co. PBA - B-3-A	835,000	1.6 to 5.85		9-1-03	6-1-16	269,879	0	27,989	241,890
Public Improvement - Blount Co. PBA - B-13-A	1,750,000	5.6 to 6		10-18-07	6-30-24	1,750,000	0	0	1,750,000
Public Improvement - Blount Co. PBA - B-20-A	750,000	4.25 to 5		6-15-10	6-1-27	750,000	0	0	750,000
Energy Efficient Incentive School Loan	(1)	0		(1)	(1)	0	182,573	0	182,573
Total Other Loans Payable						\$ 3,950,000	\$ 182,573	\$ 150,000	\$ 3,982,573
<b>BONDS PAYABLE</b>									
Payable through General Debt Service Fund									
General Obligation Refunding Bonds, Series 2008A	9,975,000	3.8 to 4.63		6-18-08	6-1-33	\$ 9,975,000	0	0	\$ 9,975,000
General Obligation Refunding Bonds, Series 2008B	7,410,000	3 to 4.1		6-30-08	6-1-22	7,210,000	0	100,000	7,110,000
General Obligation Refunding Bonds, Series 2009A	5,628,497	2 to 5		4-22-09	6-30-24	4,952,397	0	676,095	4,276,302
General Obligation Bonds, Series 2009A	2,696,503	2 to 5		4-22-09	6-30-24	2,372,603	0	323,905	2,048,698
General Obligation Refunding Bonds, Series 2010A	3,810,000	2 to 3.75		5-5-10	6-1-25	3,890,000	0	149,205	3,740,795
General Obligation Bonds, Series 2010A	3,185,000	2 to 3.75		5-5-10	6-1-25	3,105,000	0	110,795	2,994,205
Total Payable through General Debt Service Fund						\$ 31,505,000	\$ 0	\$ 1,360,000	\$ 30,145,000

(Continued)

Exhibit L-1

Roane County, Tennessee  
Schedule of Changes in Long-term Notes, Other Loans, Capital Leases, and Bonds (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>BONDS PAYABLE (CONT.)</u>								
<u>Payable through Rural Debt Service Fund</u>								
Rural School Refunding, Series 2004	\$ 18,915,000	2 to 4.3 %	3-9-04	5-1-22	\$ 15,250,000	0	\$ 640,000	\$ 14,610,000
Rural School Refunding, Series 2010B	1,180,000	3 to 3.25	5-5-10	6-1-19	1,180,000	0	415,000	765,000
Total Payable through Rural Debt Service Fund					<u>\$ 16,430,000</u>	<u>0</u>	<u>\$ 1,055,000</u>	<u>\$ 15,375,000</u>
<u>Payable through Education Debt Service Fund</u>								
Rural School Refunding, Series 2008C	1,600,000	3 to 5	6-30-08	6-2-20	\$ 1,370,000	0	\$ 155,000	\$ 1,215,000
Rural School Bonds Series 2009B	1,325,000	2 to 3.5	4-22-09	6-30-20	1,225,000	0	100,000	1,125,000
Total Payable through Education Debt Service Fund					<u>\$ 2,595,000</u>	<u>0</u>	<u>\$ 255,000</u>	<u>\$ 2,340,000</u>
Total Bonds Payable					<u>\$ 50,530,000</u>	<u>0</u>	<u>\$ 2,670,000</u>	<u>\$ 47,860,000</u>
<u>BUSINESS-TYPE ACTIVITIES</u>								
<u>BONDS PAYABLE</u>								
<u>Payable through General Debt Service Fund</u>								
General Obligation Bonds, Series 2010A	(2) 305,000	2 to 3.75	5-5-10	6-1-20	\$ 305,000	0	\$ 20,000	\$ 285,000
Water and Sewer Revenue and Tax, Series 2000	(2) 620,000	4.75	6-20-02	4-20-40	562,724	0	8,796	553,928
Total Bonds Payable					<u>\$ 867,724</u>	<u>0</u>	<u>\$ 28,796</u>	<u>\$ 838,928</u>

(1) Total amount approved was \$1,000,000, of which \$817,427 remains available for draws as of June 30, 2011. Issue and maturity dates are determined after all funds have been drawn.

(2) During the year, the county established the Public Utility Fund. Outstanding debt for this fund was reflected as governmental activity debt in the prior year.

Exhibit L-2

Roane County, Tennessee  
Schedule of Long-term Debt Requirements by Year

GOVERNMENTAL ACTIVITIES:

Year Ending June 30	Other Loans		Total
	Principal	Interest	
2012	\$ 250,000	\$ 212,626	\$ 462,626
2013	307,573	204,599	512,172
2014	225,000	192,226	417,226
2015	225,000	179,513	404,513
2016	625,000	316,576	941,576
2017	150,000	280,387	430,387
2018	175,000	296,913	471,913
2019	175,000	286,937	461,937
2020	200,000	301,438	501,438
2021	200,000	289,437	489,437
2022	200,000	277,438	477,438
2023	250,000	315,437	565,437
2024	250,000	300,438	550,438
2025	225,000	35,437	260,437
2026	250,000	24,188	274,188
2027	275,000	11,688	286,688
Total	\$ 3,982,573	\$ 3,525,278	\$ 7,507,851

Year Ending June 30	Bonds		Total
	Principal	Interest	
2012	\$ 2,850,000	\$ 1,920,494	\$ 4,770,494
2013	2,900,000	1,835,019	4,735,019
2014	3,010,000	1,748,969	4,758,969
2015	3,125,000	1,646,306	4,771,306
2016	2,785,000	1,539,106	4,324,106
2017	3,410,000	1,426,586	4,836,586
2018	3,570,000	1,285,836	4,855,836
2019	3,730,000	1,117,341	4,847,341
2020	3,905,000	963,258	4,868,258
2021	3,375,000	806,764	4,181,764
2022	3,545,000	671,536	4,216,536
2023	1,650,000	526,281	2,176,281
2024	1,750,000	457,406	2,207,406
2025	1,030,000	375,250	1,405,250
2026	775,000	331,000	1,106,000
2027	800,000	296,125	1,096,125
2028	850,000	260,125	1,110,125
2029	875,000	219,750	1,094,750
2030	925,000	180,375	1,105,375
2031	1,000,000	138,750	1,138,750

(Continued)

Exhibit L-2

Roane County, Tennessee  
Schedule of Long-term Debt Requirements by Year (cont.)

GOVERNMENTAL ACTIVITIES (CONT.):

Year Ending June 30	Bonds (Cont.)		
	Principal	Interest	Total
2032	\$ 1,000,000	\$ 92,500	\$ 1,092,500
2033	1,000,000	46,250	1,046,250
Total	\$ 47,860,000	\$ 17,885,027	\$ 65,745,027

BUSINESS-TYPE ACTIVITIES:

Year Ending June 30	Bonds		
	Principal	Interest	Total
2012	\$ 34,223	\$ 34,542	\$ 68,765
2013	39,671	33,344	73,015
2014	40,141	32,274	72,415
2015	40,633	30,882	71,515
2016	41,149	29,466	70,615
2017	46,690	28,025	74,715
2018	47,258	26,407	73,665
2019	47,853	24,762	72,615
2020	48,477	23,001	71,478
2021	14,131	21,209	35,340
2022	14,817	20,523	35,340
2023	15,537	19,803	35,340
2024	16,291	19,049	35,340
2025	17,082	18,258	35,340
2026	17,911	17,429	35,340
2027	18,781	17,429	36,210
2028	19,692	16,559	36,251
2029	20,648	15,648	36,296
2030	21,651	14,692	36,343
2031	22,702	13,689	36,391
2032	23,804	11,536	35,340
2033	24,960	10,380	35,340
2034	26,171	9,169	35,340
2035	27,442	7,898	35,340
2036	28,774	6,566	35,340
2037	30,171	5,169	35,340
2038	31,636	3,704	35,340
2039	33,172	2,169	35,341
2040	27,460	580	28,040
Total	\$ 838,928	\$ 514,162	\$ 1,353,090

Roane County, Tennessee  
Schedule of Notes Receivable  
For the Year Ended June 30, 2011

Description	Debtor	Original Amount of Note	Date of Issue	Date of Maturity	Interest Rate	Balance 6-30-11
<u>Community Development - Agency Fund</u>						
Industrial Loan (Revolving)	Browder Hardware	\$100,000	6-13-02	6-13-17	3.75 %	\$ 46,837
Industrial Loan (Revolving)	Ivan's Restaurant	40,000	9-23-02	9-25-09 *	3.75	24,393
Industrial Loan (Revolving)	Understanding The Way	70,000	1-13-03	1-15-18	3.25	34,920
Industrial Loan (Revolving)	Dana Audio	50,000	2-26-03	4-23-10 *	3.25	29,123
Industrial Loan (Revolving)	Ideal Plumbing	100,000	1-29-04	3-1-14	3.04	50,542
Industrial Loan (Revolving)	Mary Gail's Place	32,500	9-30-04	9-30-11	4	24,892
Industrial Loan (Revolving)	Browder Hardware III	50,000	6-27-09	6-27-16	4	36,520
Industrial Loan (Revolving)	Market Street	100,000	10-16-09	10-16-18	4	93,708
Industrial Loan (Revolving)	Amazing Brakes	60,000	2-7-11	2-7-21	4	58,351
Industrial Loan (Revolving)	Lawn Wizard	25,000	3-25-11	3-25-16	4	23,539
Industrial Loan (Revolving)	Understanding The Way II	60,000	8-30-10	8-30-25	4	57,504
Total Notes Receivable						<u>\$ 480,329</u>

\* Payoffs for these loans were delinquent as of 6-30-11.

Exhibit L-4

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

<u>From Fund</u>	<u>To Fund</u>	<u>Purpose</u>	<u>Amount</u>
<u>PRIMARY GOVERNMENT</u>			
General	Urban Services	Operations	\$ 148,000
General	Ambulance Service	Operations	100,000
General	General Capital Projects	Capital projects	500,000
General	Public Utility Fund	Operations	400,000
Urban Services	General	Close reserves	100,000
Fire Inspection	Urban Services	Close fund	411,835
Sanitation/Solid Waste	General	Close reserves	200,000
Sanitation/Solid Waste	General Capital Projects	Capital projects	96,434
Industrial/Economic Development	General	Close reserves	100,000
Local Purpose Tax	General Capital Projects	Close fund	144,591
Special Purpose	Public Utility Fund	Close fund	472,155
Other Special Revenue	General	Close reserves	100,000
Other Special Revenue	General Capital Projects	Capital projects	44,339
Highway/Public Works	General Debt Service	Debt retirement	155,524
General Debt Service	General	Close reserves	300,000
Public Utility Fund	General Debt Service	Debt retirement	15,409
Total Transfers Primary Government			<u>\$ 3,288,287</u>
<u>DISCRETELY PRESENTED ROANE COUNTY SCHOOL DEPARTMENT</u>			
General Purpose School	Education Capital Projects	Capital projects	\$ 1,266,000
School Federal Projects	General Purpose School	Indirect costs	53,768
Total Transfers Discretely Presented Roane County School Department			<u>\$ 1,319,768</u>

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

Official	Authorization of Salary	Salary Paid During Period	Bond	Surety
<b>County Executive:</b>				
Mike Farmer (7-1-10 through 8-31-10)	Section 8-24-102, TCA, and County Commission	\$ 16,243 (1)	\$ 50,000	RLI Insurance Company
Ron Woody (9-1-10 through 6-30-11)	Section 8-24-102, TCA, and County Commission	79,689 (2)	50,000	Auto-Owners Insurance Company
Road Superintendent	Section 8-24-102, TCA	76,407	100,000	Western Surety Company
Director of Schools	State Board of Education and Roane County Board of Education	130,420 (3)	50,000	"
Trustee	Section 8-24-102, TCA	69,461	2,101,400	Auto-Owners Insurance Company
Assessor of Property	Section 8-24-102, TCA	69,461	50,000	Old Republic Surety Company
Director of Accounts and Budgets:				
Alva Moore (7-1-10 through 8-31-10)	County Commission	20,683 (4)	10,000	RLI Insurance Company
Kaley Walker (10-1-10 through 6-30-11)	County Commission	41,344 (5)	10,000	"
County Clerk	Section 8-24-102, TCA	69,641	50,000	The Ohio Casualty Insurance Company
Circuit and General Sessions Courts Clerk:				
Angela Randolph (7-1-10 through 8-31-10)	Section 8-24-102, TCA	11,710	50,000	Western Surety Company
Kim Nelson (9-1-10 through 6-30-11)	Section 8-24-102, TCA	57,751	50,000	"
Clerk and Master	Section 8-24-102, TCA, and Chancery Court Judge	69,461 (6)	60,000	"
Register	Section 8-24-102, TCA	69,461	25,000	The Ohio Casualty Insurance Company
Sheriff	Section 8-24-102, TCA	77,544 (7)	25,000	Auto-Owners Insurance Company
Purchasing Agent	County Commission	52,553	10,000	RLI Insurance Company
Employee Blanket Bond				
Public Employee Dishonesty			250,000	St. Paul Insurance Company

- (1) Includes a salary supplement of \$1,562 for serving as sanitation supervisor.
- (2) Includes \$784 for board and committee meetings, \$937 for a phone stipend, and \$5,561 salary supplement for serving as sanitation supervisor.
- (3) Includes an incentive bonus of \$15,000 and a chief executive officer supplement of \$1,000, but does not include a \$500 (403-b) match.
- (4) Includes \$523 for board and committee meetings, \$2,184 for insurance administration, and \$6,588 of accumulated vacation pay.
- (5) Includes \$1,220 for board and committee meetings.
- (6) Does not include special commissioner fees of \$960.
- (7) Includes a law enforcement training supplement of \$600 and a phone stipend of \$537.

Exhibit L-6

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

	Special Revenue Funds									
	General	Urban Services	Solid Waste / Sanitation	Ambulance Service	Industrial/Economic Development	Drug Control	District Attorney General	Other Special Revenue		
<u>Local Taxes</u>										
<u>County Property Taxes</u>										
Current Property Tax	\$ 7,243,171	\$ 276,441	\$ 332,023	\$ 191,266	\$ 191,266	\$ 0	\$ 0	\$ 0	\$ 239,978	
Trustee's Collections - Prior Year	324,591	10,642	12,771	7,451	7,451	0	0	0	9,313	
Trustee's Collections - Bankruptcy	345	0	0	0	0	0	0	0	0	
Circuit/Clerk & Master Collections - Prior Years	290,392	18,194	21,834	7,278	7,278	0	0	0	9,098	
Interest and Penalty	56,433	2,087	2,505	1,453	1,453	0	0	0	1,818	
Pick-up Taxes	2,036	123	148	53	53	0	0	0	67	
Payments in-Lieu-of Taxes - T.V.A.	20,000	0	0	0	0	0	0	0	0	
Payments in-Lieu-of Taxes - Local Utilities	160,558	0	0	0	0	0	0	0	0	
Payments in-Lieu-of Taxes - Other	0	0	0	0	10,072	0	0	0	0	
<u>County Local Option Taxes</u>										
Local Option Sales Tax	47,478	291,500	350,000	0	0	0	0	0	0	
Hotel/Motel Tax	0	0	0	0	85,885	0	0	0	0	
Litigation Tax - General	276,188	0	0	0	0	0	0	0	0	
Litigation Tax - Jail, Workhouse, or Courthouse	232,762	0	0	0	0	0	0	0	0	
Business Tax	469,886	0	0	0	0	0	0	0	0	
Mineral Severance Tax	0	0	0	0	0	0	0	0	0	
<u>Statutory Local Taxes</u>										
Bank Excise Tax	31,979	0	0	0	0	0	0	0	0	
Wholesale Beer Tax	0	0	0	0	169,820	0	0	0	0	
Interstate Telecommunications Tax	0	0	0	0	0	0	0	0	0	
<b>Total Local Taxes</b>	<b>\$ 9,155,819</b>	<b>\$ 598,987</b>	<b>\$ 719,281</b>	<b>\$ 207,501</b>	<b>\$ 473,278</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 260,274</b>	
<u>Licenses and Permits</u>										
<u>Licenses</u>										
Cable TV Franchise	\$ 214,685	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
<u>Permits</u>										
Beer Permits	3,665	0	0	0	0	0	0	0	0	
Building Permits	119,834	0	0	0	0	0	0	0	0	
<b>Total Licenses and Permits</b>	<b>\$ 338,184</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	

(Continued)

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

	General	Special Revenue Funds										Other Special Revenue	
		Urban Services	Solid Waste / Sanitation	Ambulance Service	Industrial/ Economic Development	Drug Control	District Attorney General						
<u>Fines, Forfeitures, and Penalties</u>													
<u>Circuit Court</u>													
Fines	\$ 2,017	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Officers Costs	6,238	0	0	0	0	0	0	0	0	0	0	0	0
Drug Control Fines	0	0	0	0	0	4,599	0	0	0	0	0	0	0
Drug Court Fees	590	0	0	0	0	0	0	0	0	0	0	0	0
Jail Fees	2,776	0	0	0	0	0	0	0	0	0	0	0	0
District Attorney General Fees	0	0	0	0	0	0	0	0	0	5,149	0	0	0
DUI Treatment Fines	299	0	0	0	0	0	0	0	0	0	0	0	0
Data Entry Fee - Circuit Court	440	0	0	0	0	0	0	0	0	0	0	0	0
Courtroom Security Fee	199	0	0	0	0	0	0	0	0	0	0	0	0
<u>General Sessions Court</u>													
Fines	44,393	0	0	0	0	0	0	0	0	0	0	0	0
Officers Costs	54,548	0	0	0	0	0	0	0	0	0	0	0	0
Game and Fish Fines	52	0	0	0	0	0	0	0	0	0	0	0	0
Drug Control Fines	20	0	0	0	0	0	0	0	19,778	0	0	0	0
Drug Court Fees	10,097	0	0	0	0	0	0	0	0	0	0	0	0
Jail Fees	10,478	0	0	0	0	0	0	0	0	0	0	0	0
District Attorney General Fees	0	0	0	0	0	0	0	0	0	4,776	0	0	0
DUI Treatment Fines	8,643	0	0	0	0	0	0	0	0	0	0	0	0
Data Entry Fee - General Sessions Court	7,065	0	0	0	0	0	0	0	0	0	0	0	0
Courtroom Security Fee	59	0	0	0	0	0	0	0	0	0	0	0	0
<u>Juvenile Court</u>													
Fines	399	0	0	0	0	0	0	0	0	0	0	0	0
Drug Control Fines	140	0	0	0	0	0	0	0	0	0	0	0	0
<u>Chancery Court</u>													
Officers Costs	1,396	0	0	0	0	0	0	0	0	0	0	0	0
Data Entry Fee - Chancery Court	4,997	0	0	0	0	0	0	0	0	0	0	0	0
Courtroom Security Fee	185	0	0	0	0	0	0	0	0	0	0	0	0
<u>Courts in Other District Counties</u>													
District Attorney General Fees	0	0	0	0	0	0	0	0	0	15,738	0	0	0

(Continued)

Exhibit L-6

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

	Special Revenue Funds								Other Special Revenue
	General	Urban Services	Solid Waste / Sanitation	Ambulance Service	Industrial/ Economic Development	Drug Control	District Attorney General		
<u>Fines, Forfeitures, and Penalties (Cont.)</u>									
<u>Judicial District Drug Program</u>									
Drug Task Force Forfeitures and Seizures	\$ 835	\$ 0	\$ 0	\$ 0	\$ 0	\$ 9,410	\$ 0	\$ 0	\$ 0
Total Fines, Forfeitures, and Penalties	\$ 155,866	\$ 0	\$ 0	\$ 0	\$ 0	\$ 33,787	\$ 25,663	\$ 0	\$ 0
<u>Charges for Current Services</u>									
<u>General Service Charges</u>									
Transfer Waste Stations Collection Charge	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 21,038
Solid Waste Disposal Fees	0	0	0	0	0	0	0	0	96,594
Patient Charges	0	0	0	2,444,012	0	0	0	0	0
Past Due Collections - Ambulance	0	0	0	6,897	0	0	0	0	0
Other General Service Charges	550	97,166	0	0	0	0	0	0	0
<u>Fees</u>									
Recreation Fees	2,814	0	0	0	0	0	0	0	0
Copy Fees	12,794	0	0	460	0	0	0	0	0
Archives and Records Management Fee - County Clerk	28,598	0	0	0	0	0	0	0	0
Telephone Commissions	48,443	0	0	0	0	0	0	0	0
Constitutional Officers' Fees and Commissions	0	0	0	0	0	0	0	0	0
Special Commissioner Fees/Special Master Fees	0	0	0	0	0	0	0	0	0
Data Processing Fee - Register	17,220	0	0	0	0	0	0	0	0
Probation Fees	10,888	0	0	0	0	0	0	0	0
Data Processing Fee - Sheriff	4,896	0	0	0	0	0	0	0	0
Sexual Offender Registration Fees - Sheriff	3,150	0	0	0	0	0	0	0	0
Data Processing Fee - County Clerk	3,150	0	0	0	0	0	0	0	0
<u>Other Charges for Services</u>									
Other Charges for Services	162,000	0	0	0	0	0	0	0	0
Total Charges for Current Services	\$ 294,503	\$ 97,166	\$ 0	\$ 2,451,369	\$ 0	\$ 0	\$ 0	\$ 117,632	\$ 0
<u>Other Local Revenues</u>									
<u>Recurring Items</u>									
Investment Income	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 297	\$ 0	\$ 0	\$ 0
Lease/Rentals	24,004	0	0	0	0	0	0	0	0

(Continued)

Exhibit L-6

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

	Special Revenue Funds									
	General	Urban Services	Solid Waste / Sanitation	Ambulance Service	Industrial / Economic Development	Drug Control	District Attorney General	Other Special Revenue		
<u>Other Local Revenues (Cont.)</u>										
<u>Recurring Items (Cont.)</u>										
Sale of Materials and Supplies	\$ 1,626	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Commissary Sales	16,521	0	0	0	0	0	0	0	0	0
Sale of Gasoline	0	0	0	0	0	0	0	0	0	0
Sale of Recycled Materials	85	0	0	0	0	0	0	0	284,831	0
Miscellaneous Refunds	5,039	0	0	0	0	0	0	0	2	0
<u>Nonrecurring Items</u>										
Sale of Equipment	3,796	430	0	46	0	2,866	0	0	1,372	0
Sale of Property	0	0	0	0	0	0	0	0	0	0
Damages Recovered from Individuals	35	0	0	0	0	0	0	0	0	0
Contributions and Gifts	8,642	6,715	0	0	0	16,356	0	0	537	0
<u>Other Local Revenues</u>										
Other Local Revenues	6,951	0	0	0	131,924	0	0	0	0	0
Total Other Local Revenues	\$ 66,699	\$ 7,145	\$ 0	\$ 46	\$ 131,924	\$ 19,519	\$ 0	\$ 0	\$ 286,742	\$ 0
<u>Fees Received from County Officials</u>										
<u>Fees in-Lieu-of Salary</u>										
County Clerk	\$ 386,371	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Circuit Court Clerk	75,387	0	0	0	0	0	0	0	0	0
General Sessions Court Clerk	373,933	0	0	0	0	0	0	0	0	0
Clerk and Master	315,780	0	0	0	0	0	0	0	0	0
Register	216,738	0	0	0	0	0	0	0	0	0
Sheriff	38,131	0	0	0	0	0	0	0	0	0
Trustee	754,359	0	0	0	0	0	0	0	0	0
Total Fees Received from County Officials	\$ 2,160,699	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>State of Tennessee</u>										
General Government Grants	\$ 9,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Juvenile Services Program	0	0	0	0	0	0	0	0	13,620	0
Solid Waste Grants										

(Continued)

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

	Special Revenue Funds									
	General	Urban Services	Solid Waste / Sanitation	Ambulance Service	Industrial / Economic Development	Drug Control	District Attorney General	Other Special Revenue		
<u>State of Tennessee (Cont.)</u>										
<u>Public Safety Grants</u>										
Law Enforcement Training Programs	\$ 22,800	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Public Works Grants</u>										
State Aid Program	0	0	0	0	0	0	0	0	0	0
Litter Program	34,454	0	0	0	0	0	0	0	0	0
<u>Other State Revenues</u>										
Income Tax	107,299	0	0	0	0	0	0	0	0	0
Beer Tax	18,724	0	0	0	0	0	0	0	0	0
Alcoholic Beverage Tax	71,442	0	0	0	0	0	0	0	0	0
Mixed Drink Tax	3,508	0	0	0	0	0	0	0	0	0
State Revenue Sharing - T.V.A.	653,577	0	415,000	0	0	0	0	0	0	0
Contracted Prisoner Boarding	199,820	0	0	0	0	0	0	0	0	0
Gasoline and Motor Fuel Tax	0	0	0	0	0	0	0	0	0	0
Petroleum Special Tax	0	0	0	0	0	0	0	0	0	0
Registrar's Salary Supplement	19,218	0	0	0	0	0	0	0	0	0
Other State Grants	462,513	0	0	0	18,693	0	0	0	0	0
Other State Revenues	4,097	600	0	0	0	0	0	0	0	0
Total State of Tennessee	\$ 1,606,452	\$ 600	\$ 415,000	\$ 0	\$ 18,693	\$ 0	\$ 0	\$ 0	\$ 0	\$ 13,620
<u>Federal Government</u>										
<u>Federal Through State</u>										
Community Development	0	0	0	0	0	0	0	0	0	0
Homeland Security Grants	82,361	0	0	0	0	0	0	0	0	0
Law Enforcement Grants	49,363	0	0	0	0	0	0	0	0	0
ARRA Grant # 1	11,120	0	0	0	0	0	0	0	0	0
Other Federal through State	61,159	0	0	0	0	0	0	0	0	0
<u>Direct Federal Revenue</u>										
Other Direct Federal Revenue	62,915	0	0	0	0	0	0	0	0	0
Total Federal Government	\$ 266,918	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

(Continued)

Exhibit L-6

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

	Special Revenue Funds													
	General	Urban Services	Solid Waste / Sanitation	Ambulance Service	Industrial / Economic Development	Drug Control	District Attorney General	Other Special Revenue						
<u>Other Governments and Citizens Groups</u>														
<u>Other Governments</u>														
Paving and Maintenance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Contributions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Contracted Services	58,123	0	0	0	0	0	0	0	0	0	0	0	0	0
<u>Other</u>	19,552	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Other Governments and Citizens Groups	\$ 77,675	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Total</u>	\$ 14,122,815	\$ 703,898	\$ 1,134,281	\$ 2,658,916	\$ 623,895	\$ 53,306	\$ 25,663	\$ 678,268						

(Continued)

Exhibit L-6

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

	Special Revenue Funds			Debt Service Funds			Capital Projects Funds			Total
	Constitutional Officers - Fees	Highway / Public Works	General Debt Service	Rural Debt Service	Education Debt Service	General Capital Projects	Highway Capital Projects			
<u>Local Taxes</u>										
<u>County Property Taxes</u>										
Current Property Tax	0	1,198,675	1,151,142	1,529,900	375,505	383,709	0	13,113,076		
Trustee's Collections - Prior Year	0	46,567	50,194	61,912	17,627	0	0	548,519		
Trustee's Collections - Bankruptcy	0	1	1	2	0	0	0	349		
Circuit/Clerk & Master Collections - Prior Years	0	45,488	31,023	56,004	60,141	0	0	546,730		
Interest and Penalty	0	9,089	9,899	12,007	3,322	562	0	100,628		
Pick-up Taxes	0	334	325	511	133	100	0	3,883		
Payments in-Lieu-of Taxes - T.V.A.	0	0	0	0	0	0	0	20,000		
Payments in-Lieu-of Taxes - Local Utilities	0	0	0	0	0	0	0	160,558		
Payments in-Lieu-of Taxes - Other	0	0	891,603	0	0	0	0	901,675		
<u>County Local Option Taxes</u>										
Local Option Sales Tax	0	0	0	0	0	0	0	688,978		
Hotel/Motel Tax	0	0	0	0	0	0	0	85,885		
Litigation Tax - General	0	0	0	0	0	0	0	276,188		
Litigation Tax - Jail, Workhouse, or Courthouse	0	0	0	0	0	0	0	232,762		
Business Tax	0	0	0	0	0	0	0	469,886		
Mineral Severance Tax	0	81,955	0	0	0	0	0	81,955		
<u>Statutory Local Taxes</u>										
Bank Excise Tax	0	0	0	0	0	0	0	31,979		
Wholesale Beer Tax	0	0	0	0	0	0	0	169,820		
Interstate Telecommunications Tax	0	0	0	2,115	0	0	0	2,115		
Total Local Taxes	0	1,382,109	2,134,187	1,662,451	456,728	384,371	0	17,434,986		
<u>Licenses and Permits</u>										
<u>Licenses</u>										
Cable TV Franchise	0	0	0	0	0	0	0	214,685		
<u>Permits</u>										
Beer Permits	0	0	0	0	0	0	0	3,665		
Building Permits	0	0	0	0	0	0	0	119,834		
Total Licenses and Permits	0	0	0	0	0	0	0	338,184		

(Continued)

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

	Special Revenue Funds			Debt Service Funds			Capital Projects Funds			Total
	Constitutional Officers Fees	Highway / Public Works	General Debt Service	Rural Debt Service	Education Debt Service	General Capital Projects	Highway Capital Projects			
<u>Circuit Court</u>										
Fines	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	2,017	
Officers Costs	0	0	0	0	0	0	0	0	6,238	
Drug Control Fines	0	0	0	0	0	0	0	0	4,599	
Drug Court Fees	0	0	0	0	0	0	0	0	590	
Jail Fees	0	0	0	0	0	0	0	0	2,776	
District Attorney General Fees	0	0	0	0	0	0	0	0	5,149	
DUI Treatment Fines	0	0	0	0	0	0	0	0	299	
Data Entry Fee - Circuit Court	0	0	0	0	0	0	0	0	440	
Courtroom Security Fee	0	0	0	0	0	0	0	0	199	
<u>General Sessions Court</u>										
Fines	0	0	0	0	0	0	0	0	44,393	
Officers Costs	0	0	0	0	0	0	0	0	54,548	
Game and Fish Fines	0	0	0	0	0	0	0	0	52	
Drug Control Fines	0	0	0	0	0	0	0	0	19,798	
Drug Court Fees	0	0	0	0	0	0	0	0	10,097	
Jail Fees	0	0	0	0	0	0	0	0	10,478	
District Attorney General Fees	0	0	0	0	0	0	0	0	4,776	
DUI Treatment Fines	0	0	0	0	0	0	0	0	8,643	
Data Entry Fee - General Sessions Court	0	0	0	0	0	0	0	0	7,065	
Courtroom Security Fee	0	0	0	0	0	0	0	0	59	
<u>Juvenile Court</u>										
Fines	0	0	0	0	0	0	0	0	399	
Drug Control Fines	0	0	0	0	0	0	0	0	140	
<u>Chancery Court</u>										
Officers Costs	0	0	0	0	0	0	0	0	1,396	
Data Entry Fee - Chancery Court	0	0	0	0	0	0	0	0	4,997	
Courtroom Security Fee	0	0	0	0	0	0	0	0	185	
<u>Courts in Other District Counties</u>										
District Attorney General Fees	0	0	0	0	0	0	0	0	15,738	

(Continued)

Exhibit L-6

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

	Special Revenue Funds			Debt Service Funds			Capital Projects Funds			Total
	Constitutional Officers - Fees	Highway / Public Works	General Debt Service	Rural Debt Service	Education Debt Service	General Capital Projects	Highway Capital Projects			
<u>Fines, Forfeitures, and Penalties (Cont.)</u>										
<u>Judicial District Drug Program</u>										
Drug Task Force Forfeitures and Seizures	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	10,245	
Total Fines, Forfeitures, and Penalties	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	215,316	
<u>Charges for Current Services</u>										
<u>General Service Charges</u>										
Transfer Waste Stations Collection Charge	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	21,038	
Solid Waste Disposal Fees	0	0	0	0	0	0	0	0	96,594	
Patient Charges	0	0	0	0	0	0	0	0	2,444,012	
Past Due Collections - Ambulance	0	0	0	0	0	0	0	0	6,897	
Other General Service Charges	0	0	0	0	0	0	0	0	97,716	
<u>Fees</u>										
Recreation Fees	0	0	0	0	0	65,371	0	0	68,185	
Copy Fees	0	0	0	0	0	0	0	0	13,254	
Archives and Records Management Fee - County Clerk	0	0	0	0	0	0	0	0	28,598	
Telephone Commissions	0	0	0	0	0	0	0	0	48,443	
Constitutional Officers' Fees and Commissions	4,895	0	0	0	0	0	0	0	4,895	
Special Commissioner Fees/Special Master Fees	960	0	0	0	0	0	0	0	960	
Data Processing Fee - Register	0	0	0	0	0	0	0	0	17,220	
Probation Fees	0	0	0	0	0	0	0	0	10,888	
Data Processing Fee - Sheriff	0	0	0	0	0	0	0	0	4,896	
Sexual Offender Registration Fees - Sheriff	0	0	0	0	0	0	0	0	3,150	
Data Processing Fee - County Clerk	0	0	0	0	0	0	0	0	3,150	
<u>Other Charges for Services</u>										
Other Charges for Services	0	0	0	0	0	0	0	0	162,000	
Total Charges for Current Services	\$ 5,855 \$	0 \$	0 \$	0 \$	0 \$	65,371 \$	0 \$	0 \$	3,031,896	
<u>Other Local Revenues</u>										
<u>Recurring Items</u>										
Investment Income	\$ 0 \$	0 \$	35,588 \$	7,646 \$	2,590 \$	0 \$	83 \$	0 \$	46,204	
Lease/Rentals	0	0	0	0	0	0	0	0	24,004	

(Continued)

Exhibit L-6

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

	Special Revenue Funds			Debt Service Funds			Capital Projects Funds			Total
	Constitutional Officers - Fees	Highway / Public Works	General Debt Service	Rural Debt Service	Education Debt Service	General Capital Projects	Highway Capital Projects			
<u>Other Local Revenues (Cont.)</u>										
<u>Recurring Items (Cont.)</u>										
Sale of Materials and Supplies	\$ 0	\$ 8,078	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 9,704	
Commissary Sales	0	0	0	0	0	0	0	0	16,521	
Sale of Gasoline	0	58,827	0	0	0	0	0	0	58,827	
Sale of Recycled Materials	0	0	0	0	0	0	0	0	284,916	
Miscellaneous Refunds	0	0	0	0	0	0	0	0	5,041	
<u>Nonrecurring Items</u>										
Sale of Equipment	0	4,031	0	0	0	116	0	0	12,657	
Sale of Property	0	0	9,850	0	0	0	0	0	9,850	
Damages Recovered from Individuals	0	0	0	0	0	0	0	0	35	
Contributions and Gifts	0	0	0	0	0	50,000	0	0	82,250	
<u>Other Local Revenues</u>										
Other Local Revenues	0	0	0	0	0	0	0	0	138,875	
Total Other Local Revenues	\$ 0	\$ 70,936	\$ 45,438	\$ 7,646	\$ 2,590	\$ 50,116	\$ 83	\$	\$ 688,884	
<u>Fees Received from County Officials</u>										
<u>Fees in-Lieu-of Salary</u>										
County Clerk	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 386,371	
Circuit Court Clerk	0	0	0	0	0	0	0	0	75,387	
General Sessions Court Clerk	0	0	0	0	0	0	0	0	373,933	
Clerk and Master	0	0	0	0	0	0	0	0	315,780	
Register	0	0	0	0	0	0	0	0	216,738	
Sheriff	0	0	0	0	0	0	0	0	38,131	
Trustee	0	0	0	0	0	0	0	0	754,359	
Total Fees Received from County Officials	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,160,699	
<u>State of Tennessee</u>										
<u>General Government Grants</u>										
Juvenile Services Program	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 9,000	
Solid Waste Grants	0	0	0	0	0	0	0	0	13,620	

(Continued)

Exhibit L-6

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

	Special Revenue Funds			Debt Service Funds			Capital Projects Funds			Total
	Constitutional Officers - Fees	Highway / Public Works	General Debt Service	General Debt Service	Rural Debt Service	Education Debt Service	General Capital Projects	Highway Capital Projects		
<u>State of Tennessee (Cont.)</u>										
<u>Public Safety Grants</u>										
Law Enforcement Training Programs	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 22,800	
<u>Public Works Grants</u>										
State Aid Program	0	277,000	0	0	0	0	0	0	277,000	
Litter Program	0	0	0	0	0	0	0	0	34,454	
<u>Other State Revenues</u>										
Income Tax	0	0	0	0	0	0	0	0	107,299	
Beer Tax	0	0	0	0	0	0	0	0	18,724	
Alcoholic Beverage Tax	0	0	0	0	0	0	0	0	71,442	
Mixed Drink Tax	0	0	0	0	0	0	0	0	3,508	
State Revenue Sharing - T.V.A.	0	0	0	0	0	0	0	0	1,068,577	
Contracted Prisoner Boarding	0	0	0	0	0	0	0	0	199,820	
Gasoline and Motor Fuel Tax	0	1,809,565	0	0	0	0	0	0	1,809,565	
Petroleum Special Tax	0	41,689	0	0	0	0	0	0	41,689	
Registrar's Salary Supplement	0	0	0	0	0	0	0	0	19,218	
Other State Grants	0	0	0	0	0	0	0	0	481,206	
Other State Revenues	0	0	0	0	0	0	0	0	4,697	
Total State of Tennessee	\$ 0	\$ 2,128,254	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,182,619	
<u>Federal Government</u>										
<u>Federal Through State</u>										
Community Development	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 202,509	\$ 0	\$ 202,509	
Homeland Security Grants	0	0	0	0	0	0	0	0	82,361	
Law Enforcement Grants	0	0	0	0	0	0	0	0	49,363	
ARRA Grant # 1	0	0	0	0	0	0	0	0	11,120	
Other Federal through State	0	0	0	0	0	0	307,642	0	368,801	
<u>Direct Federal Revenue</u>										
Other Direct Federal Revenue	0	0	0	0	0	0	7,338	0	70,253	
Total Federal Government	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 517,489	\$ 0	\$ 784,407	

(Continued)

Exhibit L-6

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

	Special Revenue Funds			Debt Service Funds			Capital Projects Funds			Total
	Constitutional Officers - Fees	Highway / Public Works	General Debt Service	Rural Debt Service	Education Debt Service	General Capital Projects	Highway Capital Projects			
Other Governments										
Paving and Maintenance	\$ 0	\$ 78,201	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 78,201	
Contributions	0	62,152	0	0	0	0	0	0	62,152	
Contracted Services	0	0	0	0	0	0	0	0	58,123	
Other	0	0	0	0	0	0	0	0	19,552	
Total Other Governments and Citizens Groups	\$ 0	\$ 140,353	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 218,028	
Total	\$ 5,855	\$ 3,721,652	\$ 2,179,625	\$ 1,670,097	\$ 459,318	\$ 1,017,347	\$ 83	\$ 29,055,019		

Exhibit L-7

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

	General Purpose School	School Federal Projects	Central Cafeteria	School Transpor- tation	Extended School Program	Education Capital Projects	Total
<u>Local Taxes</u>							
<u>County Property Taxes</u>							
Current Property Tax	\$ 11,295,886	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 11,295,886
Trustee's Collections - Prior Year	422,234	0	0	0	0	0	422,234
Trustee's Collections - Bankruptcy	8	0	0	0	0	0	8
Circuit/Clerk & Master Collections - Prior Years	428,520	0	0	0	0	0	428,520
Interest and Penalty	85,637	0	0	0	0	0	85,637
Pick-up Taxes	3,149	0	0	0	0	0	3,149
Payments in-Lieu-of Taxes - T.V.A.	0	0	0	0	0	110,400	110,400
Payments in-Lieu-of Taxes - Local Utilities	190,888	0	0	0	0	0	190,888
County Local Option Taxes							
Local Option Sales Tax	6,004,690	0	0	1,500,000	0	0	7,504,690
Statutory Local Taxes							
Interstate Telecommunications Tax	3,422	0	0	0	0	0	3,422
Total Local Taxes	\$ 18,434,434	\$ 0	\$ 0	\$ 1,500,000	\$ 0	\$ 110,400	\$ 20,044,834
<u>Licenses and Permits</u>							
<u>Licenses</u>							
Marriage Licenses	3,114	0	0	0	0	0	3,114
Total Licenses and Permits	\$ 3,114	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,114
<u>Charges for Current Services</u>							
<u>Education Charges</u>							
Tuition - Other	\$ 10,967	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 10,967
Lunch Payments - Children	0	0	737,023	0	0	0	737,023
Lunch Payments - Adults	0	0	73,660	0	0	0	73,660
Income from Breakfast	0	0	121,576	0	0	0	121,576
A la carte Sales	0	0	332,476	0	0	0	332,476
Receipts from Individual Schools	6,756	0	0	82,276	0	0	89,032
Community Service Fees - Children	0	0	0	0	199,496	0	199,496
Other Charges for Services							
Other Charges for Services	5,620	0	7,862	0	0	0	13,482
Total Charges for Current Services	\$ 23,343	\$ 0	\$ 1,272,597	\$ 82,276	\$ 199,496	\$ 0	\$ 1,577,712

(Continued)

Exhibit L-7

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

	General Purpose School	School Federal Projects	Central Cafeteria	School Transportation	Extended School Program	Education Capital Projects	Total
<u>Other Local Revenues</u>							
<u>Recurring Items</u>							
Investment Income	\$ 39,474	\$ 0	\$ 3,010	\$ 3,153	\$ 0	\$ 0	\$ 45,637
Lease/Rentals	3,350	0	0	0	0	0	3,350
Sale of Recycled Materials	16,650	0	298	0	0	0	16,948
Refund of Telecommunication & Internet Fees (E-Rate)	43,153	0	0	0	0	0	43,153
Miscellaneous Refunds	2,452	0	0	0	0	0	2,452
<u>Nonrecurring Items</u>							
Sale of Equipment	9,689	0	18,501	0	0	0	28,190
Damages Recovered from Individuals	4,630	0	0	86	0	0	4,716
Contributions and Gifts	4,590	0	0	0	0	11,276,598	11,281,188
<u>Other Local Revenues</u>							
Other Local Revenues	31,643	0	0	0	0	0	31,643
Total Other Local Revenues	\$ 155,631	\$ 0	\$ 21,809	\$ 3,239	\$ 0	\$ 11,276,598	\$ 11,457,277
<u>State of Tennessee</u>							
General Government Grants							
Juvenile Services Program	0	0	0	0	\$ 35,799	0	\$ 35,799
On-Behalf Contributions for OPEB	333,453	0	0	0	0	0	333,453
<u>State Education Funds</u>							
Basic Education Program	25,532,178	0	0	250,000	0	0	25,782,178
Basic Education Program - ARRA	2,811,821	0	0	0	0	0	2,811,821
Early Childhood Education	630,759	0	0	0	0	0	630,759
School Food Service	0	0	40,070	0	0	0	40,070
Driver Education	17,929	0	0	0	0	0	17,929
Other State Education Funds	164,435	0	0	0	0	0	164,435
Coordinated School Health - ARRA	89,724	0	0	0	0	0	89,724
Internet Connectivity - ARRA	21,850	0	0	0	0	0	21,850
Family Resource Centers - ARRA	32,559	0	0	0	0	0	32,559
Statewide Student Management System (SSMS) - ARRA	18,336	0	0	0	0	0	18,336
Career Ladder Program	345,884	0	0	0	0	0	345,884
Career Ladder - Extended Contract - ARRA	150,655	0	0	0	0	0	150,655
<u>Other State Revenues</u>							
State Revenue Sharing - T.V.A.	880,000	0	0	0	0	0	880,000
Safe Schools - ARRA	35,600	0	0	0	0	0	35,600
Total State of Tennessee	\$ 31,065,183	\$ 0	\$ 40,070	\$ 250,000	\$ 35,799	\$ 0	\$ 31,391,052

(Continued)

Exhibit L-7

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

	General Purpose School	School Federal Projects	Central Cafeteria	School Transportation	Extended School Program	Education Capital Projects	Total
<u>Federal Government</u>							
<u>Federal Through State</u>							
USDA School Lunch Program	\$ 0	0	1,533,023	0	0	0	1,533,023
USDA - Commodities	0	0	236,684	0	0	0	236,684
Breakfast	0	0	589,042	0	0	0	589,042
USDA - Other	0	0	42,312	0	16,526	0	58,838
Vocational Education - Basic Grants to States	0	124,269	0	0	0	0	124,269
Title I Grants to Local Education Agencies	0	2,043,225	0	0	0	0	2,043,225
Special Education - Grants to States	65,837	1,950,214	0	0	0	0	2,016,051
Special Education Preschool Grants	0	78,836	0	0	0	0	78,836
Safe and Drug-Free Schools - State Grants	0	1,308	0	0	0	0	1,308
Rural Education	0	121,849	0	0	0	0	121,849
Eisenhower Professional Development State Grants	0	441,746	0	0	0	0	441,746
Race to the Top - ARRA	0	232,431	0	0	0	0	232,431
Other Federal through State	598,085	117,083	0	0	0	0	715,168
<u>Direct Federal Revenue</u>							
Public Law 874 - Maintenance and Operation	97,665	0	0	0	0	0	97,665
Total Federal Government	\$ 761,587	\$ 5,110,961	\$ 2,401,061	\$ 0	\$ 16,526	\$ 0	\$ 8,290,135
<u>Other Governments and Citizens Groups</u>							
<u>Other Governments</u>							
Contributions	\$ 0	0	0	151,200	0	182,573	333,773
Contracted Services	18,000	0	0	0	0	0	18,000
Total Other Governments and Citizens Groups	\$ 18,000	\$ 0	\$ 0	\$ 151,200	\$ 0	\$ 182,573	\$ 351,773
Total	\$ 50,461,292	\$ 5,110,961	\$ 3,735,537	\$ 1,986,715	\$ 251,821	\$ 11,569,571	\$ 73,115,897

Exhibit L-8

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

General Fund

General Government

County Commission

Deputy(ies)	\$	1,393	
Secretary(ies)		2,226	
Board and Committee Members Fees		36,662	
Social Security		3,067	
State Retirement		1,883	
Life Insurance		949	
Medical Insurance		58,028	
Dental Insurance		1,561	
Advertising		875	
Travel		8,102	
Other Supplies and Materials		1,067	
Total County Commission			\$ 115,813

Board of Equalization

Board and Committee Members Fees	\$	27,799	
Social Security		234	
State Retirement		180	
Life Insurance		3	
Medical Insurance		329	
Dental Insurance		8	
Advertising		108	
Travel		113	
Total Board of Equalization			28,774

Beer Board

Board and Committee Members Fees	\$	2,253	
Social Security		170	
State Retirement		117	
Medical Insurance		56	
Dental Insurance		1	
Advertising		253	
Printing, Stationery, and Forms		77	
Total Beer Board			2,927

Budget and Finance Committee

Board and Committee Members Fees	\$	7,403	
Social Security		559	
State Retirement		575	
Life Insurance		2	
Medical Insurance		180	

(Continued)

Exhibit L-8

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

General Fund (Cont.)

General Government (Cont.)

Budget and Finance Committee (Cont.)

Dental Insurance	\$	5	
Advertising		912	
Total Budget and Finance Committee			\$ 9,636

Other Boards and Committees

Board and Committee Members Fees	\$	27,912	
Social Security		2,126	
State Retirement		1,399	
Life Insurance		1	
Medical Insurance		175	
Dental Insurance		4	
Total Other Boards and Committees			31,617

County Mayor/Executive

County Official/Administrative Officer	\$	87,088	
Assistant(s)		91,566	
Temporary Personnel		1,475	
Other Per Diem and Fees		1,000	
Social Security		14,797	
State Retirement		17,635	
Life Insurance		263	
Medical Insurance		17,286	
Dental Insurance		799	
Communication		260	
Dues and Memberships		378	
Licenses		14	
Printing, Stationery, and Forms		1,220	
Rentals		361	
Travel		3,604	
Premiums on Corporate Surety Bonds		528	
Total County Mayor/Executive			238,274

County Attorney

County Official/Administrative Officer	\$	81,076
Social Security		5,489
State Retirement		7,127
Life Insurance		66
Medical Insurance		9,389
Dental Insurance		210
Travel		993

(Continued)

Exhibit L-8

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

General Fund (Cont.)

General Government (Cont.)

County Attorney (Cont.)

Other Charges	\$ 6,350	
Total County Attorney		\$ 110,700

Election Commission

Supervisor/Director	\$ 62,515	
Deputy(ies)	77,860	
Mechanic(s)	3,525	
Part-time Personnel	1,475	
Overtime Pay	4,582	
Election Commission	15,100	
Election Workers	84,545	
In-Service Training	2,931	
Social Security	16,703	
State Retirement	13,355	
Life Insurance	269	
Medical Insurance	23,189	
Dental Insurance	853	
Unemployment Compensation	255	
Advertising	10,159	
Communication	1,670	
Dues and Memberships	310	
Maintenance Agreements	10,275	
Maintenance and Repair Services - Equipment	96	
Printing, Stationery, and Forms	3,460	
Rentals	3,785	
Travel	5,119	
Other Contracted Services	10,077	
Data Processing Supplies	2,310	
Gasoline	129	
Library Books/Media	257	
Other Supplies and Materials	2,038	
Building Improvements	562	
Data Processing Equipment	942	
Office Equipment	275	
Total Election Commission		358,621

Register of Deeds

County Official/Administrative Officer	\$ 69,461
Deputy(ies)	88,322
Part-time Personnel	9,305

(Continued)

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

General Fund (Cont.)

General Government (Cont.)

Register of Deeds (Cont.)

Social Security	\$	11,928	
State Retirement		14,194	
Life Insurance		264	
Medical Insurance		34,094	
Dental Insurance		840	
Communication		50	
Data Processing Services		3,485	
Dues and Memberships		976	
Maintenance Agreements		23,507	
Printing, Stationery, and Forms		1,591	
Rentals		60	
Travel		2,910	
Maintenance and Repair Services - Records		8,326	
Premiums on Corporate Surety Bonds		325	
In Service/Staff Development		900	
Other Charges		367	
Furniture and Fixtures		2,937	
Total Register of Deeds			\$ 273,842

Planning

Supervisor/Director	\$	25,523
Board and Committee Members Fees		8,108
Other Per Diem and Fees		1,800
Social Security		2,593
State Retirement		2,457
Life Insurance		44
Medical Insurance		6,430
Dental Insurance		210
Advertising		107
Communication		529
Contracts with Government Agencies		12,250
Legal Notices, Recording, and Court Costs		456
Maintenance Agreements		901
Postal Charges		688
Printing, Stationery, and Forms		434
Travel		1,230
Data Processing Supplies		325
Gasoline		52
Uniforms		98
Other Charges		119

(Continued)

Exhibit L-8

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

General Fund (Cont.)

General Government (Cont.)

Planning (Cont.)

Office Equipment	\$ 759	
Total Planning		\$ 65,113

Codes Compliance

Assistant(s)	\$ 41,190	
Supervisor/Director	52,244	
Other Salaries and Wages	46,222	
Other Per Diem and Fees	1,200	
Social Security	10,324	
State Retirement	12,681	
Life Insurance	246	
Medical Insurance	23,657	
Dental Insurance	630	
Advertising	40	
Communication	1,737	
Dues and Memberships	560	
Maintenance Agreements	2,185	
Maintenance and Repair Services - Vehicles	1,430	
Postal Charges	18	
Printing, Stationery, and Forms	1,300	
Travel	479	
Other Contracted Services	345	
Custodial Supplies	217	
Electricity	1,445	
Gasoline	5,330	
Natural Gas	445	
Office Supplies	1,213	
Uniforms	592	
Water and Sewer	213	
Other Charges	561	
Data Processing Equipment	1,280	
Office Equipment	627	
Total Codes Compliance		208,411

County Buildings

Foremen	\$ 32,759
Custodial Personnel	28,749
Maintenance Personnel	55,761
Part-time Personnel	23,055
Other Per Diem and Fees	900

(Continued)

Exhibit L-8

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

General Fund (Cont.)

General Government (Cont.)

County Buildings (Cont.)

Social Security	\$	10,674	
State Retirement		10,818	
Life Insurance		287	
Medical Insurance		26,711	
Dental Insurance		913	
Communication		1,055	
Engineering Services		2,440	
Maintenance Agreements		12,892	
Maintenance and Repair Services - Buildings		22,100	
Maintenance and Repair Services - Equipment		16,442	
Maintenance and Repair Services - Vehicles		1,371	
Travel		245	
Disposal Fees		1,673	
Custodial Supplies		10,002	
Electricity		96,454	
Gasoline		2,246	
Natural Gas		12,601	
Uniforms		1,232	
Vehicle Parts		22	
Water and Sewer		10,954	
Other Supplies and Materials		25,329	
Building Improvements		25,262	
Total County Buildings			\$ 432,947

Other General Administration

In-Service Training	\$	692	
Maintenance Agreements		13,740	
Maintenance and Repair Services - Office Equipment		75	
Data Processing Supplies		5,103	
Data Processing Equipment		6,791	
Total Other General Administration			26,401

Preservation of Records

Assistant(s)	\$	20,800
Supervisor/Director		33,066
Part-time Personnel		13,925
Social Security		5,093
State Retirement		4,856
Life Insurance		132
Medical Insurance		12,137

(Continued)

Exhibit L-8

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

General Fund (Cont.)

General Government (Cont.)

Preservation of Records (Cont.)

Dental Insurance	\$	420	
Maintenance Agreements		760	
Printing, Stationery, and Forms		967	
Electricity		4,000	
Other Charges		528	
Office Equipment		2,440	
Total Preservation of Records			\$ 99,124

Risk Management

Salary Supplements	\$	2,600	
Social Security		195	
State Retirement		234	
Life Insurance		5	
Medical Insurance		182	
Dental Insurance		15	
Dues and Memberships		385	
Other Supplies and Materials		191	
Total Risk Management			3,807

Finance

Accounting and Budgeting

Supervisor/Director	\$	58,100	
Accountants/Bookkeepers		179,816	
Part-time Personnel		9,416	
In-Service Training		906	
Social Security		18,430	
State Retirement		22,425	
Life Insurance		460	
Medical Insurance		43,997	
Dental Insurance		1,251	
Communication		152	
Dues and Memberships		375	
Maintenance Agreements		1,019	
Maintenance and Repair Services - Office Equipment		275	
Printing, Stationery, and Forms		1,138	
Travel		779	
Premiums on Corporate Surety Bonds		92	
Total Accounting and Budgeting			338,631

(Continued)

Exhibit L-8

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

General Fund (Cont.)

Finance (Cont.)

Purchasing

Supervisor/Director	\$	52,553	
Purchasing Personnel		63,993	
In-Service Training		140	
Other Per Diem and Fees		600	
Social Security		8,307	
State Retirement		9,863	
Life Insurance		200	
Medical Insurance		13,978	
Dental Insurance		633	
Unemployment Compensation		24	
Advertising		740	
Communication		1,288	
Dues and Memberships		530	
Maintenance Agreements		960	
Travel		751	
Premiums on Corporate Surety Bonds		92	
Total Purchasing			\$ 154,652

Property Assessor's Office

County Official/Administrative Officer	\$	69,461	
Assistant(s)		61,112	
Paraprofessionals		161,863	
Other Per Diem and Fees		900	
Social Security		20,828	
State Retirement		26,073	
Life Insurance		435	
Medical Insurance		49,933	
Dental Insurance		1,381	
Unemployment Compensation		5,152	
Communication		2,677	
Contracts with Government Agencies		8,649	
Contracts with Private Agencies		56,789	
Dues and Memberships		1,300	
Maintenance and Repair Services - Office Equipment		2,147	
Printing, Stationery, and Forms		3,126	
Travel		11,891	
Gasoline		7,615	
Other Supplies and Materials		779	
Data Processing Equipment		3,900	
Total Property Assessor's Office			496,011

(Continued)

Exhibit L-8

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

General Fund (Cont.)

Finance (Cont.)

Reappraisal Program

Data Processing Personnel	\$	62,152	
Paraprofessionals		67,555	
Part-time Personnel		9,490	
Overtime Pay		3,094	
Social Security		10,615	
State Retirement		12,367	
Life Insurance		329	
Medical Insurance		22,944	
Dental Insurance		833	
Unemployment Compensation		2,676	
Communication		5,021	
Data Processing Services		6,889	
Maintenance Agreements		378	
Maintenance and Repair Services - Vehicles		2,161	
Postal Charges		3,547	
Rentals		1,200	
Travel		643	
Electricity		846	
Natural Gas		197	
Other Supplies and Materials		840	
Other Charges		1,641	
Data Processing Equipment		11,850	
Total Reappraisal Program			\$ 227,268

County Trustee's Office

County Official/Administrative Officer	\$	69,461
Deputy(ies)		88,969
Part-time Personnel		9,155
In-Service Training		200
Social Security		12,687
State Retirement		14,332
Life Insurance		265
Medical Insurance		21,658
Dental Insurance		841
Advertising		80
Communication		64
Contracts with Government Agencies		24,308
Dues and Memberships		676
Maintenance Agreements		3,850
Maintenance and Repair Services - Office Equipment		174

(Continued)

Exhibit L-8

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

General Fund (Cont.)

Finance (Cont.)

County Trustee's Office (Cont.)

Printing, Stationery, and Forms	\$	3,747	
Rentals		96	
Data Processing Supplies		967	
Premiums on Corporate Surety Bonds		11,108	
Total County Trustee's Office			\$ 262,638

County Clerk's Office

County Official/Administrative Officer	\$	69,641	
Deputy(ies)		268,135	
Part-time Personnel		29,724	
In-Service Training		1,800	
Social Security		26,637	
State Retirement		30,450	
Life Insurance		645	
Medical Insurance		64,986	
Dental Insurance		2,001	
Communication		1,975	
Dues and Memberships		686	
Maintenance Agreements		20,609	
Maintenance and Repair Services - Office Equipment		228	
Printing, Stationery, and Forms		1,154	
Rentals		176	
Travel		3,613	
Periodicals		164	
Other Supplies and Materials		1,533	
Premiums on Corporate Surety Bonds		505	
Office Equipment		2,172	
Total County Clerk's Office			526,834

Administration of Justice

Circuit Court

County Official/Administrative Officer	\$	69,461
Deputy(ies)		54,746
Part-time Personnel		344
Social Security		9,219
State Retirement		11,241
Life Insurance		190
Medical Insurance		21,419
Dental Insurance		604
Communication		271

(Continued)

Exhibit L-8

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

General Fund (Cont.)

Administration of Justice (Cont.)

Circuit Court (Cont.)

Contracts with Private Agencies	\$	169	
Dues and Memberships		516	
Maintenance Agreements		874	
Maintenance and Repair Services - Office Equipment		69	
Printing, Stationery, and Forms		3,277	
Travel		144	
Premiums on Corporate Surety Bonds		267	
Total Circuit Court			\$ 172,811

General Sessions Court

Deputy(ies)	\$	272,147	
Part-time Personnel		6,747	
Social Security		20,566	
State Retirement		24,637	
Life Insurance		671	
Medical Insurance		51,425	
Dental Insurance		1,874	
Unemployment Compensation		19,835	
Communication		412	
Contracts with Private Agencies		772	
Dues and Memberships		464	
Maintenance Agreements		15,311	
Maintenance and Repair Services - Office Equipment		50	
Printing, Stationery, and Forms		6,330	
Data Processing Supplies		80	
Data Processing Equipment		20,127	
Furniture and Fixtures		6,465	
Total General Sessions Court			447,913

General Sessions Judge

Judge(s)	\$	292,188
Assistant(s)		31,202
Paraprofessionals		40,704
Part-time Personnel		8,050
Other Per Diem and Fees		1,125
Social Security		22,818
State Retirement		33,663
Life Insurance		262
Medical Insurance		23,597
Dental Insurance		829

(Continued)

Exhibit L-8

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

General Fund (Cont.)

Administration of Justice (Cont.)

General Sessions Judge (Cont.)

Communication	\$	2,370	
Dues and Memberships		70	
Laundry Service		10	
Printing, Stationery, and Forms		72	
Travel		9,928	
Total General Sessions Judge			\$ 466,888

Chancery Court

County Official/Administrative Officer	\$	69,461	
Deputy(ies)		116,286	
Part-time Personnel		7,917	
Social Security		13,923	
State Retirement		16,842	
Life Insurance		304	
Medical Insurance		26,837	
Dental Insurance		1,050	
Communication		75	
Contracts with Private Agencies		217	
Dues and Memberships		636	
Maintenance Agreements		10,665	
Printing, Stationery, and Forms		3,110	
Rentals		100	
Travel		253	
Data Processing Supplies		683	
Periodicals		163	
Other Supplies and Materials		458	
Premiums on Corporate Surety Bonds		307	
Data Processing Equipment		2,903	
Total Chancery Court			272,190

Juvenile Court

Assistant(s)	\$	42,310
Supervisor/Director		42,510
Youth Service Officer(s)		100,117
Attendants		12,502
School Resource Officer		192,873
Overtime Pay		23,000
Other Per Diem and Fees		2,100
Social Security		28,975
State Retirement		36,320

(Continued)

Exhibit L-8

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

General Fund (Cont.)

Administration of Justice (Cont.)

Juvenile Court (Cont.)

Life Insurance	\$	715	
Medical Insurance		80,705	
Dental Insurance		2,272	
Communication		8,400	
Contracts with Private Agencies		1,800	
Dues and Memberships		965	
Evaluation and Testing		3,485	
Maintenance Agreements		1,975	
Maintenance and Repair Services - Buildings		6,503	
Maintenance and Repair Services - Vehicles		6,972	
Medical and Dental Services		1,326	
Printing, Stationery, and Forms		1,822	
Travel		9,169	
Other Contracted Services		4,412	
Data Processing Supplies		2,024	
Electricity		1,657	
Food Supplies		290	
Gasoline		17,662	
Law Enforcement Supplies		8,394	
Library Books/Media		200	
Prisoners Clothing		65	
Tires and Tubes		4,870	
Uniforms		6,712	
Other Supplies and Materials		2,584	
Premiums on Corporate Surety Bonds		400	
Other Charges		1,996	
Total Juvenile Court			\$ 658,082

Other Administration of Justice

Jury and Witness Expense	\$	10,369	
Social Security		27	
Advertising		398	
Food Supplies		289	
Total Other Administration of Justice			11,083

Public Safety

Sheriff's Department

County Official/Administrative Officer	\$	76,407	
Assistant(s)		87,068	
Deputy(ies)		650,611	

(Continued)

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

General Fund (Cont.)

Public Safety (Cont.)

Sheriff's Department (Cont.)

Investigator(s)	\$ 188,563	
Lieutenant(s)	67,593	
Sergeant(s)	90,753	
Salary Supplements	22,800	
Foremen	97,651	
Dispatchers/Radio Operators	59,436	
Secretary(ies)	64,405	
Part-time Personnel	32,286	
Overtime Pay	163,234	
In-Service Training	11,140	
Other Per Diem and Fees	4,333	
Social Security	118,788	
State Retirement	132,446	
Life Insurance	2,356	
Medical Insurance	244,115	
Dental Insurance	7,304	
Communication	21,345	
Contracts with Government Agencies	147,148	
Dues and Memberships	2,900	
Licenses	194	
Maintenance and Repair Services - Buildings	218	
Maintenance and Repair Services - Office Equipment	15	
Maintenance and Repair Services - Vehicles	43,879	
Printing, Stationery, and Forms	4,155	
Tow-in Services	135	
Travel	10,405	
Other Contracted Services	16,844	
Gasoline	170,705	
Law Enforcement Supplies	56,521	
Tires and Tubes	21,893	
Uniforms	9,468	
Other Supplies and Materials	5,426	
Premiums on Corporate Surety Bonds	1,323	
Other Self-Insured Claims	5,000	
In Service/Staff Development	10,345	
Other Charges	1,197	
Data Processing Equipment	1,783	
Law Enforcement Equipment	1,025	
Other Equipment	2,846	
Total Sheriff's Department		\$ 2,656,059

(Continued)

Exhibit L-8

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

General Fund (Cont.)

Public Safety (Cont.)

Jail

Assistant(s)	\$ 88,179	
Lieutenant(s)	35,749	
Sergeant(s)	32,748	
Guards	826,566	
Secretary(ies)	6,382	
Cafeteria Personnel	24,763	
Part-time Personnel	32,678	
Overtime Pay	121,924	
In-Service Training	3,196	
Other Per Diem and Fees	1,200	
Social Security	86,100	
State Retirement	102,527	
Life Insurance	2,040	
Medical Insurance	203,946	
Dental Insurance	6,388	
Communication	2,949	
Laundry Service	7,739	
Maintenance Agreements	34,756	
Maintenance and Repair Services - Buildings	15,215	
Maintenance and Repair Services - Equipment	15,295	
Medical and Dental Services	303,904	
Printing, Stationery, and Forms	1,599	
Travel	4,984	
Disposal Fees	3,263	
Custodial Supplies	29,042	
Diesel Fuel	586	
Electricity	72,714	
Food Preparation Supplies	20	
Food Supplies	159,975	
Law Enforcement Supplies	4,189	
Natural Gas	24,226	
Prisoners Clothing	16,000	
Uniforms	8,996	
Water and Sewer	43,079	
Other Supplies and Materials	2,631	
Total Jail		\$ 2,325,548

Civil Defense

Assistant(s)	\$ 59,750
Supervisor/Director	47,862

(Continued)

Exhibit L-8

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

General Fund (Cont.)

Public Safety (Cont.)

Civil Defense (Cont.)

Secretary(ies)	\$	25,991	
Part-time Personnel		22,271	
Overtime Pay		4,760	
In-Service Training		2,703	
Other Per Diem and Fees		3,355	
Social Security		11,779	
State Retirement		12,612	
Life Insurance		260	
Medical Insurance		31,385	
Dental Insurance		825	
Unemployment Compensation		624	
Communication		10,894	
Contracts with Private Agencies		13,750	
Dues and Memberships		434	
Maintenance Agreements		13,539	
Maintenance and Repair Services - Equipment		1,706	
Maintenance and Repair Services - Office Equipment		6,236	
Maintenance and Repair Services - Vehicles		22,095	
Postal Charges		410	
Travel		953	
Gasoline		8,164	
Instructional Supplies and Materials		90	
Office Supplies		2,139	
Small Tools		1,527	
Other Supplies and Materials		17,527	
Other Charges		128,214	
Communication Equipment		14,425	
Data Processing Equipment		2,747	
Total Civil Defense			\$ 469,027

Rescue Squad

Contributions	\$	14,250	
Other Capital Outlay		16,000	
Total Rescue Squad			30,250

County Coroner/Medical Examiner

Contracts with Private Agencies	\$	22,875	
Other Charges		29,550	
Total County Coroner/Medical Examiner			52,425

(Continued)

Exhibit L-8

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

General Fund (Cont.)

Public Health and Welfare

Local Health Center

Assistant(s)	\$	64,519	
Social Workers		30,098	
Medical Personnel		45,803	
Maintenance Personnel		29,121	
Part-time Personnel		18,480	
Other Per Diem and Fees		180	
Social Security		13,910	
State Retirement		15,379	
Life Insurance		397	
Medical Insurance		39,539	
Dental Insurance		1,260	
Unemployment Compensation		254	
Communication		12,393	
Dues and Memberships		676	
Maintenance Agreements		5,335	
Maintenance and Repair Services - Buildings		13,270	
Maintenance and Repair Services - Equipment		479	
Postal Charges		3,588	
Printing, Stationery, and Forms		124	
Travel		9,931	
Disposal Fees		919	
Custodial Supplies		2,898	
Drugs and Medical Supplies		1,176	
Duplicating Supplies		197	
Electricity		29,073	
Gasoline		559	
Natural Gas		7,082	
Office Supplies		3,861	
Water and Sewer		3,907	
Other Supplies and Materials		3,164	
Workers' Compensation Insurance		8,200	
Other Charges		50	
Total Local Health Center			\$ 365,822

Rabies and Animal Control

Other Charges	\$	43,450	
Total Rabies and Animal Control			43,450

Maternal and Child Health Services

Contributions	\$	2,780	
Total Maternal and Child Health Services			2,780

(Continued)

Exhibit L-8

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

General Fund (Cont.)

Public Health and Welfare (Cont.)

Dental Health Program

Assistant(s)	\$ 21,661	
Medical Personnel	112,577	
In-Service Training	400	
Social Security	9,732	
State Retirement	12,099	
Life Insurance	199	
Medical Insurance	23,608	
Dental Insurance	630	
Maintenance and Repair Services - Buildings	671	
Postal Charges	1,000	
Travel	126	
Office Supplies	884	
Liability Insurance	1,088	
Workers' Compensation Insurance	6,300	
Total Dental Health Program		\$ 190,975

Appropriation to State

Other Contracted Services	\$ 52,781	
Total Appropriation to State		52,781

Other Local Welfare Services

Contributions	\$ 89,670	
Total Other Local Welfare Services		89,670

Sanitation Management

Supervisor/Director	\$ 45,000	
Other Per Diem and Fees	600	
Social Security	3,496	
State Retirement	4,105	
Life Insurance	66	
Medical Insurance	6,097	
Dental Insurance	210	
Total Sanitation Management		59,574

Social, Cultural, and Recreational Services

Libraries

Contributions	\$ 10,000	
Library Books/Media	970	
Total Libraries		10,970

(Continued)

Exhibit L-8

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

General Fund (Cont.)

Social, Cultural, and Recreational Services (Cont.)

Parks and Fair Boards

Assistant(s)	\$	24,745	
Supervisor/Director		26,863	
Part-time Personnel		14,211	
Other Per Diem and Fees		780	
Social Security		4,698	
State Retirement		4,716	
Life Insurance		109	
Medical Insurance		13,023	
Dental Insurance		345	
Unemployment Compensation		316	
Communication		3,950	
Maintenance Agreements		1,164	
Maintenance and Repair Services - Buildings		16,645	
Maintenance and Repair Services - Equipment		4,393	
Maintenance and Repair Services - Vehicles		606	
Travel		535	
Disposal Fees		1,775	
Other Contracted Services		1,500	
Custodial Supplies		819	
Diesel Fuel		1,074	
Drugs and Medical Supplies		29	
Electricity		12,627	
Food Supplies		183	
Gasoline		5,425	
Propane Gas		1,050	
Tires and Tubes		286	
Uniforms		140	
Vehicle Parts		343	
Water and Sewer		6,911	
Testing		250	
Other Charges		12,186	
Other Construction		5,115	
Other Capital Outlay		2,821	
Total Parks and Fair Boards			\$ 169,633

Agriculture and Natural Resources

Agriculture Extension Service

Communication	\$	1,050
Contracts with Government Agencies		71,781
Contributions		500

(Continued)

Exhibit L-8

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

General Fund (Cont.)

Agriculture and Natural Resources (Cont.)

Agriculture Extension Service (Cont.)

Postal Charges	\$	150	
Rentals		1,953	
Other Supplies and Materials		300	
Total Agriculture Extension Service			\$ 75,734

Soil Conservation

Supervisor/Director	\$	23,790	
Part-time Personnel		7,994	
Social Security		2,626	
State Retirement		2,145	
Life Insurance		66	
Medical Insurance		6,187	
Dental Insurance		210	
Contracts with Private Agencies		3,200	
Total Soil Conservation			46,218

Other Operations

Industrial Development

Assistant(s)	\$	18,784	
In-Service Training		645	
Social Security		1,968	
State Retirement		1,121	
Life Insurance		29	
Medical Insurance		2,711	
Dental Insurance		94	
Postal Charges		104	
Travel		2,292	
Other Contracted Services		2,347	
Office Supplies		209	
Workers' Compensation Insurance		4	
Total Industrial Development			30,308

Veterans' Services

Other Per Diem and Fees	\$	3,000	
Total Veterans' Services			3,000

Other Charges

Other Salaries and Wages	\$	23,879	
Total Other Charges			23,879

(Continued)

Exhibit L-8

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

General Fund (Cont.)

Other Operations (Cont.)

Employee Benefits

Medical Insurance	\$ 17,218	
Workers' Compensation Insurance	112,500	
Total Employee Benefits		\$ 129,718

Miscellaneous

Bank Charges	\$ 494	
Communication	16,287	
Consultants	8,800	
Contracts with Government Agencies	30,573	
Contributions	300,419	
Dues and Memberships	12,702	
Legal Services	951	
Maintenance Agreements	4,463	
Postal Charges	67,722	
Printing, Stationery, and Forms	3,639	
Drugs and Medical Supplies	885	
Duplicating Supplies	11,230	
Office Supplies	16,024	
Boiler Insurance	433	
Building and Contents Insurance	9,970	
Liability Insurance	129,452	
Refunds	43	
Trustee's Commission	202,387	
Vehicle and Equipment Insurance	69,823	
Other Self-Insured Claims	114,216	
Other Charges	22,551	
Total Miscellaneous		1,023,064

Highways

Litter and Trash Collection

Supervisor/Director	\$ 14,999	
Part-time Personnel	662	
Social Security	1,144	
State Retirement	1,352	
Life Insurance	24	
Medical Insurance	3,411	
Dental Insurance	75	
Contributions	500	
Disposal Fees	786	
Other Charges	16,509	
Total Litter and Trash Collection		39,462

Total General Fund \$ 13,931,355

(Continued)

Exhibit L-8

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

Urban Services Fund

Public Safety

Fire Prevention and Control

Assistant(s)	\$	53,521	
Supervisor/Director		27,379	
Part-time Personnel		11,010	
Overtime Pay		12,221	
Other Per Diem and Fees		1,200	
Social Security		7,682	
State Retirement		8,426	
Life Insurance		198	
Medical Insurance		15,486	
Dental Insurance		630	
Communication		62	
Contracts with Government Agencies		35,086	
Contributions		115,250	
Operating Lease Payments		20,200	
Maintenance and Repair Services - Equipment		2,878	
Maintenance and Repair Services - Vehicles		5,839	
Diesel Fuel		1,775	
Electricity		330	
Small Tools		2,149	
Water and Sewer		257	
Chemicals		1,100	
Other Supplies and Materials		3,149	
Trustee's Commission		6,535	
Workers' Compensation Insurance		5,000	
Other Equipment		9,198	
Other Capital Outlay		80,000	
Total Fire Prevention and Control			\$ 426,561

Public Health and Welfare

Rabies and Animal Control

Supervisor/Director	\$	35,404
Deputy(ies)		55,243
Attendants		42,913
Part-time Personnel		4,182
In-Service Training		891
Other Per Diem and Fees		1,200
Social Security		9,667
State Retirement		12,141
Life Insurance		330
Medical Insurance		34,042

(Continued)

Exhibit L-8

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

Urban Services Fund (Cont.)

Public Health and Welfare (Cont.)

Rabies and Animal Control (Cont.)

Dental Insurance	\$	1,032	
Advertising		28	
Communication		2,693	
Licenses		20	
Maintenance and Repair Services - Buildings		1,420	
Maintenance and Repair Services - Equipment		713	
Maintenance and Repair Services - Vehicles		867	
Postal Charges		26	
Printing, Stationery, and Forms		561	
Travel		512	
Disposal Fees		1,120	
Other Contracted Services		1,784	
Animal Food and Supplies		1,606	
Custodial Supplies		1,891	
Drugs and Medical Supplies		2,133	
Electricity		4,240	
Gasoline		8,023	
Natural Gas		2,602	
Tires and Tubes		10	
Uniforms		749	
Water and Sewer		4,459	
Other Supplies and Materials		470	
Building and Contents Insurance		553	
Liability Insurance		2,880	
Trustee's Commission		523	
Vehicle and Equipment Insurance		2,145	
Workers' Compensation Insurance		6,497	
Total Rabies and Animal Control			<u>\$ 245,570</u>

Total Urban Services Fund \$ 672,131

Solid Waste/Sanitation Fund

Public Health and Welfare

Convenience Centers

Foremen	\$	7,259
Clerical Personnel		4,750
Part-time Personnel		259,453
Overtime Pay		1,723
Other Salaries and Wages		67,853
Other Per Diem and Fees		300

(Continued)

Exhibit L-8

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

Solid Waste/Sanitation Fund (Cont.)

Public Health and Welfare (Cont.)

Convenience Centers (Cont.)

Social Security	\$	25,919	
State Retirement		7,467	
Life Insurance		193	
Medical Insurance		18,170	
Dental Insurance		613	
Unemployment Compensation		641	
Communication		420	
Maintenance and Repair Services - Buildings		5,193	
Maintenance and Repair Services - Equipment		4,033	
Maintenance and Repair Services - Vehicles		821	
Postal Charges		328	
Disposal Fees		509,158	
Concrete		1,197	
Crushed Stone		1,500	
Drugs and Medical Supplies		140	
Electricity		11,223	
Fertilizer, Lime, and Seed		975	
Gasoline		3,178	
Water and Sewer		276	
Other Supplies and Materials		1,055	
Liability Insurance		2,880	
Trustee's Commission		13,442	
Vehicle and Equipment Insurance		2,145	
Workers' Compensation Insurance		18,000	
Other Equipment		3,064	
Total Convenience Centers			\$ 973,369

Total Solid Waste/Sanitation Fund \$ 973,369

Ambulance Service Fund

Public Health and Welfare

Ambulance/Emergency Medical Services

Assistant(s)	\$	27,052
Supervisor/Director		49,135
Clerical Personnel		53,625
Attendants		818,396
Part-time Personnel		172,079
Overtime Pay		497,693
In-Service Training		420
Other Per Diem and Fees		12,803

(Continued)

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

Ambulance Service Fund (Cont.)

Public Health and Welfare (Cont.)

Ambulance/Emergency Medical Services (Cont.)

Social Security	\$ 119,630
State Retirement	127,982
Life Insurance	2,275
Medical Insurance	242,662
Dental Insurance	4,945
Unemployment Compensation	4,960
Advertising	441
Bank Charges	169
Communication	13,868
Contracts with Government Agencies	135,525
Contracts with Private Agencies	17,847
Dues and Memberships	430
Licenses	2,789
Maintenance Agreements	15,602
Maintenance and Repair Services - Buildings	3,801
Maintenance and Repair Services - Equipment	5,122
Maintenance and Repair Services - Vehicles	102,128
Medical and Dental Services	4,279
Postal Charges	12,501
Printing, Stationery, and Forms	4,862
Tow-in Services	450
Travel	2,457
Disposal Fees	9,915
Custodial Supplies	1,680
Data Processing Supplies	348
Diesel Fuel	116,187
Drugs and Medical Supplies	112,561
Electricity	16,599
Natural Gas	5,271
Tires and Tubes	12,833
Uniforms	72
Water and Sewer	3,061
In-Service/Staff Development *** DELETED ***	3,860
Other Supplies and Materials	15,167
Building and Contents Insurance	553
Liability Insurance	31,669
Trustee's Commission	29,999
Vehicle and Equipment Insurance	24,561
Workers' Compensation Insurance	99,000
Data Processing Equipment	598

(Continued)

Exhibit L-8

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

Ambulance Service Fund (Cont.)

Public Health and Welfare (Cont.)

Ambulance/Emergency Medical Services (Cont.)

Motor Vehicles	\$ 149,000	
Health Equipment	269	
Total Ambulance/Emergency Medical Services	<u>                    </u>	<u>\$ 3,089,131</u>

Total Ambulance Service Fund \$ 3,089,131

Industrial/Economic Development Fund

Other Operations

Industrial Development

Contracts with Other Public Agencies	\$ 149,600	
Contributions	387,250	
Engineering Services	37,670	
Trustee's Commission	6,740	
Other Charges	1,206	
Site Development	21,462	
Total Industrial Development	<u>                    </u>	<u>\$ 603,928</u>

Total Industrial/Economic Development Fund 603,928

Drug Control Fund

Public Safety

Sheriff's Department

In-Service Training	\$ 400	
Other Per Diem and Fees	600	
Communication	2,794	
Maintenance Agreements	1,068	
Rentals	407	
Travel	2,016	
Veterinary Services	21	
Animal Food and Supplies	1,706	
Electricity	1,886	
Law Enforcement Supplies	1,563	
Other Supplies and Materials	2,563	
Trustee's Commission	541	
Motor Vehicles	77,703	
Total Sheriff's Department	<u>                    </u>	<u>\$ 93,268</u>

Total Drug Control Fund 93,268

(Continued)

Exhibit L-8

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

District Attorney General Fund

Administration of Justice

District Attorney General

Salary Supplements	\$	3,368	
Part-time Personnel		4,674	
Social Security		420	
Advertising		372	
Communication		1,065	
Rentals		180	
Office Supplies		4,165	
Other Supplies and Materials		6,457	
Trustee's Commission		279	
Total District Attorney General			<u>\$ 20,980</u>

Total District Attorney General Fund \$ 20,980

Other Special Revenue Fund

Public Health and Welfare

Recycling Center

Part-time Personnel	\$	17,141
Overtime Pay		16
Other Salaries and Wages		121,381
Other Per Diem and Fees		180
Social Security		10,464
State Retirement		10,987
Life Insurance		331
Medical Insurance		24,387
Dental Insurance		1,050
Advertising		383
Communication		4,132
Contracts with Private Agencies		25,305
Dues and Memberships		181
Licenses		111
Maintenance Agreements		2,336
Maintenance and Repair Services - Buildings		779
Maintenance and Repair Services - Equipment		35,261
Maintenance and Repair Services - Vehicles		2,615
Postal Charges		352
Travel		1,298
Disposal Fees		121,962
Crushed Stone		477
Custodial Supplies		315
Data Processing Supplies		673

(Continued)

Exhibit L-8

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

Other Special Revenue Fund (Cont.)

Public Health and Welfare (Cont.)

Recycling Center (Cont.)

Diesel Fuel	\$	38,669	
Drugs and Medical Supplies		100	
Electricity		12,020	
Food Supplies		181	
Gasoline		1,314	
Office Supplies		810	
Road Signs		218	
Tires and Tubes		5,599	
Uniforms		2,551	
Water and Sewer		2,164	
Other Supplies and Materials		7,623	
Building and Contents Insurance		553	
Liability Insurance		2,880	
Trustee's Commission		9,029	
Vehicle and Equipment Insurance		2,627	
Workers' Compensation Insurance		4,000	
Other Charges		11,407	
Office Equipment		825	
Other Equipment		11,698	
Total Recycling Center			\$ 496,385

Postclosure Care Costs

Permits	\$	1,000	
Contracts for Postclosure Care Costs		43,269	
Electricity		853	
Fertilizer, Lime, and Seed		7	
Total Postclosure Care Costs			<u>45,129</u>

Total Other Special Revenue Fund \$ 541,514

Constitutional Officers - Fees Fund

Finance

County Clerk's Office

Constitutional Officers' Operating Expenses	\$	89	
Total County Clerk's Office			\$ 89

Administration of Justice

Circuit Court

Constitutional Officers' Operating Expenses	\$	55	
Total Circuit Court			55

(Continued)

Exhibit L-8

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

Constitutional Officers - Fees Fund (Cont.)

Administration of Justice (Cont.)

General Sessions Court

Constitutional Officers' Operating Expenses	\$ 2,157	
Total General Sessions Court		\$ 2,157

Chancery Court

Special Commissioner Fees/Special Master Fees	\$ 960	
Constitutional Officers' Operating Expenses	2,594	
Total Chancery Court		<u>3,554</u>

Total Constitutional Officers - Fees Fund \$ 5,855

Highway/Public Works Fund

Highways

Administration

County Official/Administrative Officer	\$ 76,407	
Assistant(s)	49,042	
Secretary(ies)	37,010	
Other Per Diem and Fees	300	
Social Security	11,807	
State Retirement	14,636	
Life Insurance	199	
Medical Insurance	22,918	
Dental Insurance	630	
Dues and Memberships	3,133	
Legal Notices, Recording, and Court Costs	14	
Maintenance and Repair Services - Buildings	99	
Maintenance and Repair Services - Office Equipment	88	
Postal Charges	264	
Printing, Stationery, and Forms	160	
Travel	204	
Other Contracted Services	324	
Drugs and Medical Supplies	463	
Office Supplies	1,827	
Total Administration		\$ 219,525

Highway and Bridge Maintenance

Foremen	\$ 80,874
Equipment Operators	123,681
Equipment Operators - Light	56,710
Truck Drivers	137,385
Laborers	120,523

(Continued)

Exhibit L-8

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

Highway/Public Works Fund (Cont.)

Highways (Cont.)

Highway and Bridge Maintenance (Cont.)

Overtime Pay	\$ 51,507	
Other Per Diem and Fees	1,228	
Social Security	41,704	
State Retirement	49,891	
Life Insurance	1,127	
Medical Insurance	117,708	
Dental Insurance	3,364	
Unemployment Compensation	3,660	
Contracts with Private Agencies	1,910	
Asphalt - Hot Mix	2,485,887	
Concrete	976	
Crushed Stone	48,821	
Fertilizer, Lime, and Seed	364	
Pipe	39,988	
Road Signs	34,042	
Salt	14,243	
Structural Steel	4,709	
Wood Products	223	
Total Highway and Bridge Maintenance		\$ 3,420,525

Operation and Maintenance of Equipment

Mechanic(s)	\$ 95,645	
Overtime Pay	2,067	
Other Per Diem and Fees	120	
Social Security	6,986	
State Retirement	8,813	
Life Insurance	197	
Medical Insurance	23,052	
Dental Insurance	626	
Maintenance and Repair Services - Equipment	22,861	
Custodial Supplies	2,034	
Diesel Fuel	118,160	
Equipment and Machinery Parts	143,949	
Garage Supplies	2,378	
Gasoline	74,473	
Lubricants	3,594	
Tires and Tubes	21,848	
Uniforms	11,481	
Total Operation and Maintenance of Equipment		538,284

(Continued)

Exhibit L-8

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

Highway/Public Works Fund (Cont.)

Highways (Cont.)

Traffic Control

Maintenance Personnel	\$	23,239	
Other Per Diem and Fees		60	
Social Security		1,750	
State Retirement		2,135	
Life Insurance		66	
Medical Insurance		6,306	
Dental Insurance		210	
Traffic Control Equipment		11,301	
Total Traffic Control			\$ 45,067

Other Charges

Communication	\$	10,539	
Licenses		20	
Maintenance Agreements		504	
Disposal Fees		398	
Electricity		11,181	
Food Supplies		639	
Natural Gas		2,600	
Water and Sewer		1,064	
Building and Contents Insurance		1,145	
Liability Insurance		57,577	
Premiums on Corporate Surety Bonds		350	
Trustee's Commission		46,494	
Vehicle and Equipment Insurance		42,899	
Other Self-Insured Claims		1,598	
Total Other Charges			177,008

Employee Benefits

Workers' Compensation Insurance	\$	65,000	
Total Employee Benefits			65,000

Capital Outlay

Highway Equipment	\$	143,893	
Motor Vehicles		24,522	
Total Capital Outlay			168,415

Total Highway/Public Works Fund \$ 4,633,824

(Continued)

Exhibit L-8

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

General Debt Service Fund

Principal on Debt

General Government

Principal on Bonds	\$ 1,245,000	
Principal on Other Loans	150,000	
Total General Government	<u>1,395,000</u>	\$ 1,395,000

Highways and Streets

Principal on Bonds	\$ 115,000	
Total Highways and Streets		115,000

Education

Principal on Notes	\$ 160,000	
Total Education		160,000

Interest on Debt

General Government

Interest on Bonds	\$ 1,186,843	
Interest on Other Loans	218,972	
Total General Government	<u>1,405,815</u>	1,405,815

Highways and Streets

Interest on Bonds	\$ 40,523	
Total Highways and Streets		40,523

Education

Interest on Notes	\$ 22	
Total Education		22

Other Debt Service

General Government

Contracts with Private Agencies	\$ 4,060	
Trustee's Commission	26,229	
Other Debt Service	25,681	
Total General Government	<u>55,970</u>	55,970

Total General Debt Service Fund \$ 3,172,330

Rural Debt Service Fund

Principal on Debt

Education

Principal on Bonds	\$ 1,055,000	
Total Education		\$ 1,055,000

(Continued)

Exhibit L-8

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

Rural Debt Service Fund (Cont.)

Interest on Debt

Education

Interest on Bonds	\$ 689,268	
Total Education		\$ 689,268

Other Debt Service

General Government

Other Contracted Services	\$ 1,155	
Trustee's Commission	33,255	
Total General Government		34,410

Total Rural Debt Service Fund		\$ 1,778,678
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Education Debt Service Fund

Principal on Debt

Education

Principal on Bonds	\$ 255,000	
Total Education		\$ 255,000

Interest on Debt

Education

Interest on Bonds	\$ 92,598	
Total Education		92,598

Other Debt Service

Education

Contracts with Private Agencies	\$ 1,280	
Trustee's Commission	7,728	
Total Education		9,008

Total Education Debt Service Fund		356,606
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General Capital Projects Fund

General Government

Other Facilities

Other Construction	\$ 89,905	
Total Other Facilities		\$ 89,905

Public Safety

Jail

Unemployment Compensation	\$ 3,259	
Trustee's Commission	8,167	
Total Jail		11,426

(Continued)

Exhibit L-8

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

General Capital Projects Fund (Cont.)

Capital Projects

General Administration Projects

Motor Vehicles	\$ 192,106	
Total General Administration Projects		\$ 192,106

Public Safety Projects

Other Equipment	\$ 7,338	
Total Public Safety Projects		7,338

Social, Cultural, and Recreation Projects

Other Construction	\$ 9,500	
Total Social, Cultural, and Recreation Projects		9,500

Public Utility Projects

Other Construction	\$ 178,819	
Total Public Utility Projects		178,819

Other General Government Projects

Solid Waste Equipment	\$ 81,097	
Other Construction	348,007	
Total Other General Government Projects		429,104

Education Capital Projects

Contributions	\$ 342,573	
Total Education Capital Projects		<u>342,573</u>

Total General Capital Projects Fund		\$ 1,260,771
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Highway Capital Projects Fund

Capital Projects

Highway and Street Capital Projects

Highway Construction	\$ 3	
Total Highway and Street Capital Projects		<u>\$ 3</u>

Total Highway Capital Projects Fund		<u>3</u>
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Total Governmental Funds - Primary Government		<u><u>\$ 31,133,743</u></u>
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Exhibit L-9

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

General Purpose School Fund

Instruction

Regular Instruction Program

Teachers	\$ 16,817,828	
Career Ladder Program	199,095	
Career Ladder Extended Contracts	126,100	
Homebound Teachers	5,610	
Educational Assistants	644,636	
Other Salaries and Wages	48,194	
Certified Substitute Teachers	24,034	
Non-certified Substitute Teachers	213,487	
Social Security	1,073,037	
State Retirement	1,597,827	
Life Insurance	26,614	
Medical Insurance	3,001,747	
Dental Insurance	95,000	
Unemployment Compensation	51,808	
Employer Medicare	251,362	
Other Fringe Benefits	170,575	
Other Contracted Services	209,991	
Instructional Supplies and Materials	295,426	
Other Charges	300	
Regular Instruction Equipment	165,330	
Total Regular Instruction Program		\$ 25,018,001

Alternative Instruction Program

Teachers	\$ 145,342	
Career Ladder Program	1,000	
Educational Assistants	29,358	
Certified Substitute Teachers	193	
Non-certified Substitute Teachers	1,708	
Social Security	10,610	
State Retirement	15,901	
Life Insurance	350	
Medical Insurance	30,085	
Dental Insurance	1,325	
Employer Medicare	2,481	
Other Fringe Benefits	1,000	
Instructional Supplies and Materials	2,314	
Total Alternative Instruction Program		241,667

(Continued)

Exhibit L-9

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

General Purpose School Fund (Cont.)

Instruction (Cont.)

Special Education Program

Teachers	\$ 2,453,283	
Career Ladder Program	30,499	
Homebound Teachers	4,550	
Educational Assistants	332,959	
Speech Pathologist	218,840	
Certified Substitute Teachers	2,530	
Non-certified Substitute Teachers	22,073	
Social Security	178,938	
State Retirement	272,739	
Life Insurance	5,326	
Medical Insurance	574,798	
Dental Insurance	18,200	
Unemployment Compensation	10,719	
Employer Medicare	42,232	
Other Fringe Benefits	26,300	
Contracts with Private Agencies	68,605	
Other Contracted Services	37,225	
Instructional Supplies and Materials	21,241	
Textbooks	4,687	
Other Supplies and Materials	728	
Special Education Equipment	8,181	
Total Special Education Program		\$ 4,334,653

Vocational Education Program

Teachers	\$ 1,170,053
Career Ladder Program	10,000
Certified Substitute Teachers	1,818
Non-certified Substitute Teachers	18,380
Social Security	71,625
State Retirement	106,795
Life Insurance	1,749
Medical Insurance	225,124
Dental Insurance	6,350
Unemployment Compensation	13,115
Employer Medicare	16,751
Other Fringe Benefits	11,100
Other Contracted Services	781
Instructional Supplies and Materials	57,553
Textbooks	13,843

(Continued)

Exhibit L-9

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

General Purpose School Fund (Cont.)

Instruction (Cont.)

Vocational Education Program (Cont.)

Other Supplies and Materials	\$	4,216	
Vocational Instruction Equipment		7,722	
Total Vocational Education Program			\$ 1,736,975

Support Services

Attendance

Supervisor/Director	\$	16,917	
Career Ladder Program		1,500	
Other Salaries and Wages		36,097	
Social Security		2,241	
State Retirement		3,222	
Life Insurance		73	
Medical Insurance		6,943	
Dental Insurance		250	
Employer Medicare		790	
Other Contracted Services		18,336	
Other Supplies and Materials		2,431	
In Service/Staff Development		2,854	
Total Attendance			91,654

Health Services

Supervisor/Director	\$	60,158	
Medical Personnel		320,505	
Clerical Personnel		10,414	
Social Security		23,074	
State Retirement		35,237	
Life Insurance		693	
Medical Insurance		60,015	
Dental Insurance		2,375	
Employer Medicare		5,396	
Other Fringe Benefits		500	
Travel		878	
Other Contracted Services		18,760	
Drugs and Medical Supplies		7,296	
Other Supplies and Materials		38,113	
In Service/Staff Development		2,909	
Other Charges		820	
Total Health Services			587,143

(Continued)

Exhibit L-9

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Other Student Support

Career Ladder Program	\$	5,500	
Guidance Personnel		779,606	
Other Salaries and Wages		283,151	
Social Security		63,355	
State Retirement		96,678	
Life Insurance		1,551	
Medical Insurance		154,490	
Dental Insurance		5,875	
Unemployment Compensation		1,650	
Employer Medicare		14,817	
Other Fringe Benefits		8,100	
Contracts with Government Agencies		162,000	
Evaluation and Testing		25,801	
Travel		1,276	
Other Contracted Services		3,363	
Other Supplies and Materials		5,135	
In Service/Staff Development		7,122	
Other Charges		1,535	
Total Other Student Support			\$ 1,621,005

Regular Instruction Program

Supervisor/Director	\$	211,527
Career Ladder Program		19,472
Career Ladder Extended Contracts		800
Librarians		788,324
Education Media Personnel		101,288
Instructional Computer Personnel		336,614
Secretary(ies)		32,836
Other Salaries and Wages		6,378
Social Security		87,466
State Retirement		125,271
Life Insurance		1,890
Medical Insurance		222,521
Dental Insurance		6,458
Unemployment Compensation		4,400
Employer Medicare		20,838
Other Fringe Benefits		9,015
Travel		4,526
Other Contracted Services		654,526

(Continued)

Exhibit L-9

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Regular Instruction Program (Cont.)

Library Books/Media	\$	97,615	
Other Supplies and Materials		58,116	
In Service/Staff Development		20,163	
Other Charges		3,098	
Other Equipment		56,126	
Total Regular Instruction Program			\$ 2,869,268

Alternative Instruction Program

Supervisor/Director	\$	65,298	
Career Ladder Program		1,000	
Secretary(ies)		10,414	
Social Security		4,624	
State Retirement		6,942	
Life Insurance		99	
Medical Insurance		13,563	
Dental Insurance		375	
Employer Medicare		1,081	
Other Fringe Benefits		400	
Travel		75	
Other Supplies and Materials		1,789	
In Service/Staff Development		513	
Other Charges		147	
Total Alternative Instruction Program			106,320

Special Education Program

Supervisor/Director	\$	83,533	
Career Ladder Program		2,000	
Psychological Personnel		251,834	
Clerical Personnel		35,948	
Other Salaries and Wages		249,311	
Social Security		37,277	
State Retirement		52,130	
Life Insurance		1,311	
Medical Insurance		122,302	
Dental Insurance		4,318	
Employer Medicare		8,718	
Other Fringe Benefits		2,735	
Communication		2,360	
Maintenance and Repair Services - Equipment		2,564	

(Continued)

Exhibit L-9

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Special Education Program (Cont.)

Travel	\$	6,206	
Other Supplies and Materials		435	
In Service/Staff Development		1,235	
Total Special Education Program			\$ 864,217

Vocational Education Program

Supervisor/Director	\$	27,184	
Secretary(ies)		11,964	
Social Security		2,413	
State Retirement		3,543	
Life Insurance		66	
Medical Insurance		5,641	
Dental Insurance		250	
Employer Medicare		564	
Other Fringe Benefits		250	
Travel		19,752	
Other Supplies and Materials		4,152	
In Service/Staff Development		946	
Total Vocational Education Program			76,725

Other Programs

On-Behalf Payments to OPEB	\$	333,453	
Total Other Programs			333,453

Board of Education

Secretary to Board	\$	8,723	
Board and Committee Members Fees		29,175	
Social Security		2,284	
State Retirement		2,081	
Medical Insurance		878	
Employer Medicare		534	
On-Behalf Payments to OPEB		173,185	
Audit Services		16,875	
Dues and Memberships		27,485	
Legal Services		20,288	
Travel		13,057	
Liability Insurance		125,393	
Trustee's Commission		284,939	
Workers' Compensation Insurance		175,000	

(Continued)

Exhibit L-9

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Board of Education (Cont.)

Refund to Applicant for Criminal Investigation	\$	3,312	
Other Charges		2,617	
Total Board of Education			\$ 885,826

Director of Schools

County Official/Administrative Officer	\$	114,420	
Career Ladder Extended Contracts		1,000	
Secretary(ies)		51,192	
Social Security		9,696	
State Retirement		16,445	
Life Insurance		198	
Medical Insurance		22,254	
Dental Insurance		750	
Employer Medicare		2,541	
Other Fringe Benefits		15,500	
Communication		2,888	
Dues and Memberships		3,585	
Postal Charges		6,734	
Travel		1,989	
Office Supplies		1,739	
Other Charges		1,986	
Administration Equipment		157	
Total Director of Schools			253,074

Office of the Principal

Principals	\$	1,223,675	
Career Ladder Program		30,500	
Career Ladder Extended Contracts		2,800	
Assistant Principals		633,814	
Secretary(ies)		890,088	
Social Security		166,683	
State Retirement		246,070	
Life Insurance		3,805	
Medical Insurance		408,584	
Dental Insurance		14,825	
Employer Medicare		38,982	
Other Fringe Benefits		13,400	
Communication		51,606	
Travel		5,118	

(Continued)

Exhibit L-9

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Office of the Principal (Cont.)

Other Contracted Services	\$	4,920	
In Service/Staff Development		19,872	
Other Charges		295	
Administration Equipment		31,358	
Total Office of the Principal			\$ 3,786,395

Fiscal Services

Supervisor/Director	\$	79,581	
Accountants/Bookkeepers		103,156	
Other Salaries and Wages		33,331	
Social Security		13,002	
State Retirement		17,068	
Life Insurance		297	
Medical Insurance		24,476	
Dental Insurance		1,000	
Employer Medicare		3,041	
Travel		684	
Other Contracted Services		4,826	
Other Supplies and Materials		6,604	
In Service/Staff Development		724	
Other Charges		1,640	
Administration Equipment		347	
Total Fiscal Services			289,777

Human Services/Personnel

Supervisor/Director	\$	16,917	
Employer Medicare		245	
Advertising		663	
Other Contracted Services		300	
Administration Equipment		157	
Total Human Services/Personnel			18,282

Operation of Plant

Custodial Personnel	\$	78,589	
Social Security		4,835	
State Retirement		6,790	
Life Insurance		198	
Medical Insurance		17,361	
Dental Insurance		750	

(Continued)

Exhibit L-9

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Operation of Plant (Cont.)

Employer Medicare	\$	1,131	
Janitorial Services		1,089,846	
Licenses		1,460	
Pest Control		11,143	
Rentals		17,931	
Disposal Fees		26,973	
Other Contracted Services		21,857	
Custodial Supplies		72,230	
Electricity		1,625,667	
Natural Gas		358,610	
Water and Sewer		206,517	
Other Supplies and Materials		18,673	
Boiler Insurance		4,179	
Building and Contents Insurance		97,681	
Other Charges		101,063	
Plant Operation Equipment		6,189	
Total Operation of Plant			\$ 3,769,673

Maintenance of Plant

Supervisor/Director	\$	61,440	
Maintenance Personnel		449,369	
Other Salaries and Wages		16,400	
Social Security		31,282	
State Retirement		46,228	
Life Insurance		858	
Medical Insurance		100,546	
Dental Insurance		3,750	
Employer Medicare		7,316	
Communication		8,886	
Maintenance and Repair Services - Buildings		49,539	
Maintenance and Repair Services - Equipment		77,066	
Other Contracted Services		26,074	
Other Supplies and Materials		97,381	
Other Charges		19,593	
Maintenance Equipment		6,647	
Other Equipment		8,247	
Total Maintenance of Plant			1,010,622

(Continued)

Exhibit L-9

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

General Purpose School Fund (Cont.)

Operation of Non-Instructional Services

Community Services

Other Salaries and Wages	\$	491,425	
Social Security		27,175	
State Retirement		38,096	
Employer Medicare		6,936	
Travel		107	
Other Contracted Services		14,877	
Other Supplies and Materials		91,926	
In Service/Staff Development		1,132	
Other Charges		21,452	
Other Equipment		2,577	
Total Community Services	\$		695,703

Early Childhood Education

Teachers	\$	132,074	
Educational Assistants		42,256	
Certified Substitute Teachers		188	
Non-certified Substitute Teachers		1,664	
Social Security		10,291	
State Retirement		15,777	
Life Insurance		396	
Medical Insurance		47,896	
Dental Insurance		1,500	
Employer Medicare		2,407	
Other Fringe Benefits		1,500	
Contracts with Other Public Agencies		359,648	
Travel		101	
Other Contracted Services		9,000	
Instructional Supplies and Materials		3,249	
Other Supplies and Materials		2,933	
In Service/Staff Development		80	
Total Early Childhood Education			630,960

Capital Outlay

Regular Capital Outlay

Furniture and Fixtures	\$	24,072	
Other Capital Outlay		33,527	
Total Regular Capital Outlay			57,599

Total General Purpose School Fund \$ 49,278,992

(Continued)

Exhibit L-9

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

School Federal Projects Fund

Instruction

Regular Instruction Program

Teachers	\$ 1,197,669	
Educational Assistants	279,429	
Certified Substitute Teachers	805	
Non-certified Substitute Teachers	17,735	
Social Security	85,450	
State Retirement	128,251	
Life Insurance	2,996	
Medical Insurance	285,144	
Dental Insurance	10,075	
Employer Medicare	20,749	
Other Fringe Benefits	10,250	
Other Contracted Services	32,859	
Instructional Supplies and Materials	68,068	
Regular Instruction Equipment	267,399	
Total Regular Instruction Program		\$ 2,406,879

Special Education Program

Teachers	\$ 135,605	
Educational Assistants	308,843	
Social Security	22,904	
State Retirement	28,211	
Life Insurance	1,201	
Medical Insurance	84,110	
Dental Insurance	4,150	
Employer Medicare	6,303	
Contracts with Other School Systems	10,861	
Contracts with Private Agencies	367,087	
Other Contracted Services	291,908	
Instructional Supplies and Materials	28,531	
Textbooks	4,383	
Other Supplies and Materials	22,068	
Special Education Equipment	97,261	
Total Special Education Program		1,413,426

Vocational Education Program

Vocational Instruction Equipment	\$ 88,882	
Total Vocational Education Program		88,882

(Continued)

Exhibit L-9

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

School Federal Projects Fund (Cont.)

Support Services

Other Student Support

Guidance Personnel	\$	19,108	
Social Security		1,185	
Employer Medicare		277	
Travel		34,062	
Other Contracted Services		9,006	
Other Supplies and Materials		3,719	
Other Charges		22,187	
Total Other Student Support			\$ 89,544

Regular Instruction Program

Supervisor/Director	\$	48,382	
Secretary(ies)		15,934	
In-Service Training		21,430	
Social Security		5,302	
State Retirement		7,689	
Life Insurance		79	
Medical Insurance		6,087	
Dental Insurance		300	
Employer Medicare		1,242	
Consultants		7,200	
Travel		273	
Other Contracted Services		80,777	
Other Supplies and Materials		37,944	
In Service/Staff Development		173,120	
Other Equipment		23,860	
Total Regular Instruction Program			429,619

Special Education Program

Secretary(ies)	\$	35,948	
Clerical Personnel		79,142	
Other Salaries and Wages		252,652	
In-Service Training		4,350	
Social Security		22,046	
State Retirement		29,483	
Life Insurance		1,445	
Medical Insurance		102,431	
Dental Insurance		4,625	
Employer Medicare		5,178	
Travel		2,290	

(Continued)

Exhibit L-9

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

School Federal Projects Fund (Cont.)

Support Services (Cont.)

Special Education Program (Cont.)

Other Supplies and Materials	\$	24,555	
In Service/Staff Development		26,387	
Other Equipment		5,873	
Total Special Education Program			\$ 596,405

Vocational Education Program

In Service/Staff Development	\$	617	
Total Vocational Education Program			617

Transportation

Transportation Equipment	\$	92,000	
Total Transportation			92,000

Total School Federal Projects Fund \$ 5,117,372

Central Cafeteria Fund

Operation of Non-Instructional Services

Food Service

Supervisor/Director	\$	62,879	
Accountants/Bookkeepers		38,272	
Clerical Personnel		36,815	
Cafeteria Personnel		1,131,410	
Social Security		77,754	
State Retirement		78,548	
Life Insurance		3,233	
Medical Insurance		271,534	
Dental Insurance		11,150	
Unemployment Compensation		1,229	
Employer Medicare		18,184	
Maintenance and Repair Services - Equipment		31,940	
Pest Control		8,255	
Transportation - Other than Students		22,659	
Travel		3,405	
Disposal Fees		22,186	
Permits		1,360	
Other Contracted Services		15,972	
Food Preparation Supplies		103,291	
Food Supplies		1,337,793	
USDA - Commodities		236,684	

(Continued)

Exhibit L-9

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

Central Cafeteria Fund (Cont.)

Operation of Non-Instructional Services (Cont.)

Food Service (Cont.)

Other Supplies and Materials	\$	7,926	
Workers' Compensation Insurance		58,300	
In Service/Staff Development		6,191	
Other Charges		661	
Food Service Equipment		115,273	
Total Food Service			<u>\$ 3,702,904</u>

Total Central Cafeteria Fund \$ 3,702,904

School Transportation Fund

Support Services

Transportation

Supervisor/Director	\$	55,856	
Mechanic(s)		93,023	
Bus Drivers		732,017	
Secretary(ies)		16,089	
Other Salaries and Wages		150,208	
Social Security		62,895	
State Retirement		80,224	
Life Insurance		1,484	
Medical Insurance		125,363	
Dental Insurance		4,225	
Employer Medicare		14,886	
Communication		4,618	
Medical and Dental Services		12,589	
Tow-in Services		2,420	
Other Contracted Services		23,658	
Diesel Fuel		328,821	
Garage Supplies		12,178	
Gasoline		40,835	
Lubricants		13,162	
Tires and Tubes		28,029	
Vehicle Parts		90,834	
Other Supplies and Materials		3,966	
Vehicle and Equipment Insurance		78,446	
Workers' Compensation Insurance		21,000	
Other Charges		3,089	
Motor Vehicles		395,368	
Transportation Equipment		570	
Total Transportation			<u>\$ 2,395,853</u>

Total School Transportation Fund 2,395,853

(Continued)

Exhibit L-9

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

Extended School Program Fund

Operation of Non-Instructional Services

Community Services

Other Salaries and Wages	\$	182,985	
Social Security		10,747	
State Retirement		12,011	
Life Insurance		396	
Medical Insurance		32,974	
Dental Insurance		1,500	
Employer Medicare		2,513	
Travel		1,889	
Other Contracted Services		3,700	
Food Supplies		15,613	
Other Supplies and Materials		5,423	
In Service/Staff Development		320	
Other Charges		4,111	
Total Community Services			<u>\$ 274,182</u>

Total Extended School Program Fund \$ 274,182

Education Capital Projects Fund

Capital Projects

Education Capital Projects

Other Salaries and Wages	\$	90,833	
Social Security		5,477	
State Retirement		8,220	
Life Insurance		66	
Medical Insurance		3,997	
Dental Insurance		250	
Employer Medicare		1,281	
Advertising		1,493	
Engineering Services		915,555	
Building Construction		277,142	
Building Improvements		12,199,054	
Land		247,463	
Total Education Capital Projects			<u>\$ 13,750,831</u>

Total Education Capital Projects Fund 13,750,831

Total Governmental Funds - Roane County School Department \$ 74,520,134

Exhibit L-10

Roane County, Tennessee  
Schedule of Detailed Receipts, Disbursements,  
and Changes in Cash Balances - City Agency Funds  
For the Year Ended June 30, 2011

	Cities - Sales Tax Fund	City School ADA - Oak Ridge Fund	Total
<u>Cash Receipts</u>			
Current Property Taxes	\$ 0	\$ 689,718	\$ 689,718
Trustee's Collections - Prior Years	0	29,904	29,904
Circuit/Clerk and Master Collections - Prior Years	0	21,120	21,120
Interest and Penalty	0	5,250	5,250
Pick-up Taxes	0	193	193
Payments in-Lieu-of Taxes - Local Utilities	0	10,541	10,541
Local Option Sales Tax	7,239,522	453,209	7,692,731
Interstate Telecommunications Tax	0	203	203
Licenses	0	192	192
Other Local Revenue	0	32	32
Contributions	0	8,800	8,800
Total Cash Receipts	<u>\$ 7,239,522</u>	<u>\$ 1,219,162</u>	<u>\$ 8,458,684</u>
<u>Cash Disbursements</u>			
Remittance of Revenues Collections	\$ 7,167,127	\$ 1,200,588	\$ 8,367,715
Trustee's Commission	72,395	19,385	91,780
Total Cash Disbursements	<u>\$ 7,239,522</u>	<u>\$ 1,219,973</u>	<u>\$ 8,459,495</u>
Excess of Cash Receipts Over (Under)			
Cash Disbursements	\$ 0	\$ (811)	\$ (811)
Cash Balance, July 1, 2010	0	1,734	1,734
Cash Balance, June 30, 2011	<u>\$ 0</u>	<u>\$ 923</u>	<u>\$ 923</u>

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**SINGLE AUDIT SECTION**

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

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

October 28, 2011

Roane County Executive and  
Board of County Commissioners  
Roane County, Tennessee

To the County Executive and Board of County Commissioners:

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Roane County, Tennessee, as of and for the year ended June 30, 2011, which collectively comprise Roane County's basic financial statements and have issued our report thereon dated October 28, 2011. Our report includes a reference to other auditors. 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. Other auditors audited the financial statements of the Roane County Emergency Communications District and the Roane County Industrial Development Board as described in our report on Roane County's financial statements. This report does not include the results of the other auditors testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Roane 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 Roane County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Roane County's internal control over financial reporting.

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

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over financial reporting, described in the accompanying Schedule of Findings and Questioned Costs that we consider to be significant deficiencies in internal control over financial reporting: 11.01, 11.03, and 11.05. 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.

#### Compliance and Other Matters

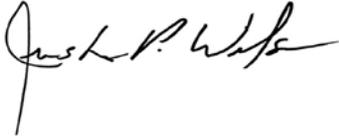
As part of obtaining reasonable assurance about whether Roane County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material 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 11.02 and 11.04.

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

Roane 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 Roane 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 executive, road superintendent, director of schools, director of accounts and budgets, County Commission, Board of Education, others within Roane 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 initial "J" and "W".

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

October 28, 2011

Roane County Executive and  
Board of County Commissioners  
Roane County, Tennessee

To the County Executive and Board of County Commissioners:

Compliance

We have audited the compliance of Roane 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. Roane 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 Roane County's management. Our responsibility is to express an opinion on Roane 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 Roane 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 Roane County's compliance with those requirements.

In our opinion, Roane County complied, in all material respects, with the requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2011.

#### Internal Control Over Compliance

The management of Roane 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 Roane 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 Roane 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

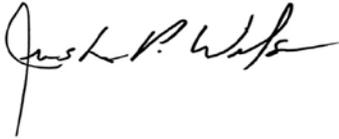
We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Roane County as of and for the year ended June 30, 2011, and have issued our report thereon dated October 28, 2011. 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.

Roane 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 Roane 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 executive, road superintendent, director of schools, director of accounts and budgets, County Commission, Board of Education, others within Roane 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 end.

Justin P. Wilson  
Comptroller of the Treasury

JPW/yu

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

Federal/Pass-through Agency/Program Title	Federal CFDA Number	Pass-through Entity Identifying Number	Expenditures
U.S. Department of Agriculture:			
Passed-through State Department of Agriculture:			
National School Lunch Program (Commodities - Noncash Assistance)	10.555	N/A	\$ 236,684 (3)
Passed-through State Department of Education:			
Child Nutrition Cluster:			
School Breakfast Program	10.553	N/A	589,042
National School Lunch Program	10.555	N/A	1,533,023 (3)
Summer Food Service Program for Children	10.559	N/A	16,526
Child and Adult Care Food Program	10.558	N/A	42,312
Total U.S. Department of Agriculture			<u>\$ 2,417,587</u>
U.S. Department of Commerce:			
Passed-through State Department of Economic and Community Development:			
Economic Adjustment Assistance (4)	11.307	(2)	\$ 771,187
Total U.S. Department of Commerce			<u>\$ 771,187</u>
U.S. Department of Housing and Urban Development:			
Passed-through Tennessee Housing Development Agency:			
Home Investment Partnerships Program	14.239	HM-09-36	\$ 59,652
Passed-through State Department of Economic and Community Development:			
Community Development Block Grants/State's Program	14.228	GG-08-27304-00	202,509
Total U.S. Department of Housing and Urban Development			<u>\$ 262,161</u>
U.S. Department of Justice:			
Direct Program:			
Bulletproof Vest Partnership Program	16.607	N/A	\$ 3,583
Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG)			
Program/Grants to Units of Local Government	16.804	N/A	11,120
Total U.S. Department of Justice			<u>\$ 14,703</u>
U.S. Department of Transportation:			
Passed-through State Department of Transportation:			
Highway Planning and Construction, Recovery Act	20.205	STP-EN-7300(32)	\$ 247,990
Alcohol Open Container Requirements	20.607	(2)	45,780
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	(2)	5,159
Total U.S. Department of Transportation			<u>\$ 298,929</u>
U.S. Department of Education:			
Passed-through State Department of Education:			
Title I Cluster:			
Title I Grants to Local Educational Agencies	84.010	N/A	\$ 1,618,685
Title I Grants to Local Educational Agencies, Recovery Act	84.389	N/A	357,460
Special Education Cluster:			
Special Education - Grants to States	84.027	N/A	1,554,739
Special Education - Grants to States, Recovery Act	84.391	N/A	558,337
Special Education - Preschool Grants	84.173	N/A	61,780
Special Education - Preschool Grants, Recovery Act	84.392	N/A	18,849
Career and Technical Education - Basic Grants to States	84.048	N/A	153,137
Safe and Drug-free Schools and Communities - State Grants	84.186	(2)	3,718
Twenty-first Century Community Learning Centers	84.287	N/A	545,193
Education Technology State Grants Cluster:			
Education Technology State Grants	84.318	(2)	21,529
Education Technology State Grants, Recovery Act	84.386	N/A	5,108
Rural Education	84.358	N/A	119,012
Improving Teacher Quality State Grants	84.367	N/A	415,108

(Continued)

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

Federal/Pass-through Agency/Program Title	Federal CFDA Number	Pass-through Entity Identifying Number	Expenditures
U.S. Department of Education (Cont.):			
Passed-through State Department of Education (Cont.):			
Stabilization Cluster:			
State Fiscal Stabilization Fund (SFSF) - Education State Grants, Recovery Act	84.394	N/A	\$ 2,811,821
State Fiscal Stabilization Fund (SFSF) - Government Services, Recovery Act	84.397	N/A	348,724
State Fiscal Stabilization Fund (SFSF) - Race to the Top - Incentive Program, Recovery Act	84.395	N/A	232,431
Education Jobs Fund	84.410	N/A	117,083
Total U.S. Department of Education			\$ 8,942,714
U.S. Department of Health and Human Services:			
Passed-through State Department of Education:			
Temporary Assistance for Needy Families, Recovery Act	93.558	N/A	\$ 52,892
Total U.S. Department of Health and Human Services			\$ 52,892
U.S. Department of Homeland Security:			
Passed-through State Department of Military:			
Emergency Management Performance Grants	97.042	(2)	\$ 40,000
Homeland Security Grant Program	97.067	34101-000000-2572	82,361
Total U.S. Department of Homeland Security			\$ 122,361
Total Expenditures of Federal Awards			\$ 12,882,534

State Grants

		Contract Number	
Youth Services Office Grant - State Commission on Children and Youth	N/A	(2)	\$ 9,000
Litter Program - State Department of Transportation	N/A	(2)	34,454
Law Enforcement Training - State Department of Safety	N/A	(2)	22,800
Driver's Education - State Department of Education	N/A	(2)	17,929
Early Childhood Education - State Department of Education	N/A	(2)	630,759
Lottery for Education-Pre K - State Department of Education	N/A	(2)	147,014
Waste Tire Options Grant - State Department of Environment and Conservation	N/A	(2)	13,620
DGA Grant - State Department of Health	N/A	(2)	442,442
Child Care Assistance - State Department of Human Services	N/A	(2)	35,799
FastTrack Infrastructure Development Program - State Department of Economic and Community Development	N/A	(2)	18,693
Total State Grants			\$ 1,372,510

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, except for CFDA No. 11.307 (revolving loan program). The calculations for this grant are pursuant to OMB Circular A-133 rather than generally accepted accounting principles.
- (2) Information not available.
- (3) Total for CFDA No. 10.555 is \$1,769,707.
- (4) The CFDA names this grant as Economic Adjustment Assistance - Recovery Act; however this grant money was awarded to Roane County prior to the American Reinvestment and Recovery Act of 2009 and therefore was not considered recovery money.

Roane 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. There were no findings from the Annual Financial Report for Roane County, Tennessee, for the year ended June 30, 2010.

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**ROANE COUNTY, TENNESSEE**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**For the Year Ended June 30, 2011**

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**PART I, SUMMARY OF AUDITOR'S RESULTS**

1. Our report on the financial statements of Roane County is unqualified.
2. The audit of the financial statements of Roane County disclosed significant deficiencies in internal control. None of these significant deficiencies was considered to be a material weakness.
3. The audit disclosed one instance of noncompliance that is material to the financial statements of Roane 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 Education Agencies and the Title I Grants to Local Education Agencies, Recovery Act (CFDA Nos. 84.010 and 84.389); the Child Nutrition Cluster: School Breakfast Program, National School Lunch Program, and Summer Food Service Program for Children (CFDA Nos. 10.553, 10.555, and 10.559); the Economic Adjustment Assistance (CFDA No. 11.307); the Special Education Cluster: Special Education - Grants to States, Special Education - Grants to States, Recovery Act, Special Education - Preschool Grants, Special Education - Preschool Grants, Recovery Act (CFDA Nos. 84.027, 84.391, 84.173, and 84.392); Twenty-first Century Community Learning Centers (CFDA No. 84.287); Improving Teacher Quality State Grants (CFDA No. 84.367); and the Stabilization Cluster: State Fiscal Stabilization Fund – Education State Grants, Recovery Act and State Fiscal Stabilization Fund – Government Services, Recovery Act (CFDA Nos. 84.394 and 84.397) were determined to be major programs.
8. A \$363,340 threshold was used to distinguish between Type A and Type B federal programs.
9. Roane County qualified 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 road superintendent provided written responses on certain findings, which are paraphrased in this report. Other management officials did not provide responses for inclusion in this report.

### **OFFICES OF COUNTY EXECUTIVE, ROAD SUPERINTENDENT, AND PURCHASING AGENT**

**FINDING 11.01**      **PURCHASE ORDERS WERE NOT ISSUED IN SOME APPLICABLE INSTANCES**  
(Internal Control – Significant Deficiency Under *Government Auditing Standards*)

Purchase orders were not issued in some applicable instances. Purchase orders are necessary to control who has purchasing authority for the county and to document purchasing commitments. This deficiency was the result of the failure to follow existing purchasing procedures, which could result in unapproved purchases, purchases made without adequate appropriations, or undocumented purchasing commitments.

#### **RECOMMENDATION**

To strengthen internal controls over purchasing procedures and to document purchasing commitments, the office should issue purchase orders for all applicable purchases.

#### **MANAGEMENT'S RESPONSE – ROAD SUPERINTENDENT**

Efforts are being made to have purchase orders obtained prior to the purchases. The Highway Department will follow existing purchasing procedures.

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### **OFFICES OF ROAD SUPERINTENDENT AND PURCHASING AGENT**

**FINDING 11.02**      **THE DATE ON AN INVOICE WAS INAPPROPRIATELY ALTERED**  
(Material Noncompliance Under *Government Auditing Standards*)

An employee of the Road Department requested that a vendor change the date on an invoice totaling \$22,766.24 to reflect a purchase date in the subsequent fiscal year. The printed invoice was for diesel fuel delivered to the office prior to June 30, 2011; however, the invoice date was changed, by hand, to July 1, 2011. Section 39-16-504, *Tennessee Code Annotated (TCA)*, states that it is unlawful to “knowingly make a false entry in, or false alteration of, a governmental record.” The opportunity to alter the invoice date was created in part because management did not follow established controls of obtaining an approved purchase order prior to making a purchase to ensure funds were available. By changing

the invoice date, the purchase was inappropriately expensed in the 2011-12 fiscal year on the county's accounting records rather than the 2010-11 year, when the purchase was actually made. We proposed, and the county accepted, audit adjustments to reflect this purchase as an expenditure and payable in 2010-11 in the financial statements of this report. Accrual of the above-noted liability resulted in expenditures exceeding appropriations approved by the County Commission by \$17,141 in the Operations and Maintenance of Equipment major appropriation category (the legal level of control) of the Highway/Public Works Fund. Section 54-7-113, TCA provides that "expenditure of funds for the operation of the county road department shall be made within the limits of the approved budget and the appropriations made for the department." This finding has been discussed with the district attorney general.

#### RECOMMENDATION

Official records of the office should not be altered. Expenditures should be charged to the appropriate fiscal year and should be held within appropriations approved by the County Commission.

#### MANAGEMENT'S RESPONSE – ROAD SUPERINTENDENT

Steps will be taken to ensure that employees do not request invoice dates to be altered by vendors. The Highway Department will charge expenditures to the appropriate fiscal year, and expenditures will be held within appropriations approved by the County Commission.

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### OFFICES OF COUNTY EXECUTIVE AND DIRECTOR OF ACCOUNTS AND BUDGETS

#### FINDING 11.03      **THE TIME RECORDS OF SOME AMBULANCE SERVICE EMPLOYEES WERE NOT SIGNED BY A SUPERVISOR**

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

In some instances, supervisors at the Ambulance Service did not sign employees' time sheets/cards as evidence of review and approval. Sound business practices dictate that payroll time records should be properly reviewed and approved. This deficiency is due to a lack of management oversight. If supervisors do not review and approve time records, risks increase that improper payments could result.

#### RECOMMENDATION

Supervisors should sign the employees' time sheets/cards as evidence of review and approval.

## **OFFICE OF COUNTY CLERK**

**FINDING 11.04      A THEFT OF DECALS AND CASH OCCURRED AT THE  
COUNTY CLERK'S SATELLITE OFFICE**  
(Noncompliance Under *Government Auditing Standards*)

The county clerk maintains a satellite office in the City of Harriman, which is open for business one day a week. On April 26, 2011, an employee discovered that a burglary had occurred sometime between closing on April 19, 2011, and opening on April 26, 2011. Cash totaling \$30 and 30 state automobile decals were missing. The Harriman Police Department is investigating the theft.

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## **OFFICE OF REGISTER**

**FINDING 11.05      DUTIES WERE NOT SEGREGATED ADEQUATELY**  
(Internal Control – Significant Deficiency Under *Government Auditing Standards*)

Duties were not segregated adequately among the official and employees in the office. The official and 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 give 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.

## **RECOMMENDATION**

The register should segregate duties to the extent possible using available resources.

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## **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 Roane County.

**ITEM 1.              ROANE COUNTY SHOULD ADOPT A CENTRAL SYSTEM OF  
ACCOUNTING, BUDGETING, AND PURCHASING FOR ALL  
DEPARTMENTS**

Roane County operates under provisions of the Fiscal Control Acts of 1957. These acts provide for a central system of accounting, budgeting, and purchasing covering funds administered by the county executive and road superintendent. Funds of the county

executive and road superintendent were maintained in the Office of Central Accounting under the supervision of the director of accounts and budgets. However, accounting, budgeting, and purchasing for the School Department were provided by the School Department. Sound business practices dictate that establishing a central system would significantly improve internal controls over the accounting, budgeting, and purchasing processes. The absence of a central system of accounting, budgeting, and purchasing has been a management decision by the County Commission, 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 for all county departments.

**ITEM 2.                    ROANE COUNTY SHOULD ESTABLISH AN AUDIT COMMITTEE**

Roane County does not have an Audit Committee. An Audit Committee can assist the County Commission by providing independent and objective reviews of the financial reporting process, internal controls, the audit function, and being responsible for monitoring management's plans to address various risks. County officials should establish an Audit Committee as a best practice.

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

There were no findings and questioned costs for federal awards.

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

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