
ANNUAL FINANCIAL REPORT WILSON COUNTY, TENNESSEE



FOR THE YEAR ENDED JUNE 30, 2011



ANNUAL FINANCIAL REPORT
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FOR THE YEAR ENDED JUNE 30, 2011

COMPTROLLER OF THE TREASURY
JUSTIN P. WILSON

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

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Audit Highlights

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

Scope

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

Results

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

Our audit resulted in two findings and recommendations, which we have reviewed with Wilson County's 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:

OFFICE OF COUNTY MAYOR

- ◆ The Ambulance Service had deficiencies in controls over its information system environment.

OFFICE OF CLERK AND MASTER

- ◆ Multiple employees operated from the same cash drawer.

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 Wilson County.

- Wilson County should adopt a central system of accounting, budgeting, and purchasing.
- Wilson County should establish an Audit Committee.

INTRODUCTORY SECTION

Wilson County Officials
June 30, 2011

Officials

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

Board of County Commissioners

Randall Hutto, County Mayor, Chairman	
Paul Abercrombie	Wendell Marlowe
Bernie Ash	Stephanie McDonald
Adam Bannach	Jerry McFarland
Chad Barnard	Eugene Murray
Jim Bradshaw	Sara Patton
Jason Brockman	Kenny Reich
Frank Bush	Billy Rowland
Nathan Clariday	Terry Scruggs
William Glover	Becky Siever
Randy Hall	Annette Stafford
Jeff Joines	Clint Thomas
Mike Justice	Fred Weston
Gary Keith	

Board of Education

Greg Lasater, Chairman
Vikki Adkins
Ron Britt
Bill Robinson
Don Weathers

Road Commission

Randall Hutto, County Mayor, Chairman
Jeff Joines
Adam Bannach
Kenneth Reich
Billy Rowland

Wilson County Officials (Cont.)

Financial Management Committee

Annette Stafford, Chairperson
Nathan Clariday
James Davis, Director of Schools
Eugene Murray

Randall Hutto, County Mayor
Steve Armistead, Road Superintendent
Randy Hall

Budget Committee

Bernie Ash, Chairman
Eugene Murray
Mike Justice

Wendell Marlowe
Randall Hutto, County Mayor

FINANCIAL SECTION



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

INDEPENDENT AUDITOR'S REPORT

December 7, 2011

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

To the County Mayor and Board of County Commissioners:

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

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

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

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

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

Additionally, in our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Wilson County, Tennessee, as of June 30, 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 December 7, 2011, on our consideration of Wilson County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

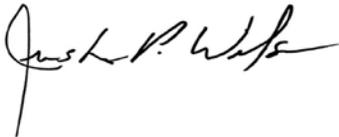
As described in Note V.A., Wilson County has adopted the provisions of Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, which became effective for the year ended June 30, 2011.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 15 through 25 and the budgetary comparison, pension, and other postemployment benefits information on pages 85 through 92 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any

assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

Very truly yours,

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

Justin P. Wilson
Comptroller of the Treasury

JPW/sb

Management's Discussion and Analysis

As management of Wilson County, Tennessee, we offer readers of Wilson County's financial statements this narrative overview and analysis of the financial activities of Wilson County, Tennessee, for the fiscal year ended June 30, 2011. This discussion and analysis focuses on the primary government only and does not include discussions of discretely presented component units.

Financial Highlights

- The liabilities of Wilson County exceeded its assets at the close of the fiscal year by \$54,921,260 (net assets). The liabilities include \$145,255,000 in debt that is attributable to the Wilson County School Department.
- The government's total net assets decreased by \$19,408,397.
- At June 30, 2011, Wilson County's governmental funds reported combined ending fund balances of \$59,457,398, a decrease of \$22,655,828 in comparison with the prior year.
- At June 30, 2011, unassigned fund balance for the General Fund was \$5,243,004, or 15 percent of total General Fund expenditures.
- For the fiscal year ended June 30, 2011, Wilson County's total debt had a net decrease of \$12,209,517. During the year, \$20,043,609 of debt service payments were made including interest of \$7,834,092.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to Wilson County's basic financial statements. The county's basic financial statements are composed of three components: (1) government-wide financial statements; (2) fund financial statements; and (3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements.

Government-wide financial statements. The government wide financial statements are designed to provide readers with a broad overview of Wilson County's finances in a manner similar to private-sector business.

The Statement of Net Assets presents information on all of Wilson County's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of Wilson County is improving or deteriorating.

The Statement of Activities presents information showing how the government's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but not used vacation leave).

Both of the government-wide financial statements distinguish functions of Wilson County, which are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the county include general government; finance; administration of justice; public safety; public health and welfare; social, cultural, and recreational services; agriculture and natural resources; other operations; highway/public works; education; interest on long-term debt; and other debt service. The government-wide financial statements can be found on Exhibits A and B of this report.

The government-wide financial statements include not only Wilson County (known as the primary government), but also a legally separate School Department, Emergency Communications District, Library, and Sports Authority for which the county is financially accountable. Financial information for these component units is reported separately from the financial information presented for the primary government itself.

Fund financial statements. A fund is a group of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Wilson County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance related legal requirements. All of the funds of Wilson County can be divided into three categories: governmental, proprietary, and fiduciary.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

Wilson County maintains 19 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balance for the General, Highway/Public Works, General Debt Service, and High School Building Projects funds, all of which are considered to be major funds. Data from the other 15 governmental funds are combined into a single, aggregate presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

Wilson County adopts an annual appropriated budget for all governmental funds except the Constitutional Officers – Fees, High School Building Projects, HUD Grant Projects, and Judicial and Safety Projects funds. A budgetary comparison schedule has been provided for the funds to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on Exhibits C-1 through C-4 of this report.

Proprietary funds. Wilson County has three proprietary funds. The county uses two internal service funds (the Self-Insurance and County Insurance funds) to account for the county's self-insured health programs and non-health related insurances. Because these services predominately benefit governmental rather than business-type functions, they have been included within governmental activities in the government-wide financial statements. The county uses an enterprise fund (the Solid Waste Disposal Fund) to account for its solid waste disposal activities since users pay a fee to dispose of their waste.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the internal service funds. The internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for the internal service funds is provided in the form of combining statements elsewhere in this report.

Fiduciary funds.

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support Wilson County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The basic fiduciary fund financial statements can be found on Exhibits E-1 and E-2 of this report.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. Refer to the Table of Contents for the notes to the financial statements.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning Wilson County's General and major special revenue fund's budgetary statements, pension information, and other postemployment information. Required supplementary information can be found after the basic financial statements section of this report.

The combining and individual fund statements and schedules for the nonmajor governmental funds can be found on Exhibits G-1 through G-13 of this report.

Government-wide Financial Analysis

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of Wilson County, liabilities exceeded assets by \$54,921,260 at the close of the fiscal year. The Constitution for the State of Tennessee allows only the local legislative body authorization to issue debt. Therefore, when the Wilson County Board of Education requires additional money to fund school construction and equipment, the related debt must be issued by the county. As of June 30, 2011, the county had outstanding debt totaling \$145,255,000 for capital purposes for the Wilson County Board of Education, but the capital assets are reported in the financial statements of the Wilson County Board of Education. As a result, the county has incurred the related liability without a corresponding increase in the county's capital assets, thereby significantly decreasing its unrestricted net assets. Allocation of school debt to the Wilson County Board of Education would result in Wilson County having net assets of \$90,333,740 at June 30, 2011.

The largest portion of Wilson County Government's net assets (\$50,412,075) reflects its investment in capital assets (e.g., land, buildings, machinery, equipment, and infrastructure) less any related debt used to acquire those assets that is still outstanding.

Wilson County uses capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although Wilson County's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay the debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Wilson County, Tennessee, Net Assets

	Governmental Activities	
	2011	2010
Assets:		
Current and Other Assets	\$ 109,790,168	\$ 128,045,188
Capital Assets	67,860,552	67,729,732
Total Assets	<u>\$ 177,650,720</u>	<u>\$ 195,774,920</u>
Liabilities:		
Noncurrent Liabilities Outstanding	\$ 188,711,439	\$ (193,989,710)
Other Liabilities	43,860,541	(37,298,073)
Total Liabilities	<u>\$ 232,571,980</u>	<u>\$ (231,287,783)</u>
Net Assets:		
Invested in Capital Assets, Net of Related Debt	\$ 50,412,075	\$ 47,610,813
Restricted	45,844,611	76,909,465
Unrestricted	<u>(151,177,946)</u>	<u>(160,033,141)</u>
Total Net Assets (Deficit)	<u>\$ (54,921,260)</u>	<u>\$ (35,512,863)</u>

An additional portion of Wilson County's net assets totaling \$45,844,611 represents resources that are subject to external restrictions on how they may be used. The restricted net assets include capital projects, debt service, highway, all of the nonmajor funds, and other county funds not accounted for in unrestricted net assets.

Governmental activities. Governmental activities decreased Wilson County's net assets by \$19,408,397. Elements of this decrease are noted in the table below:

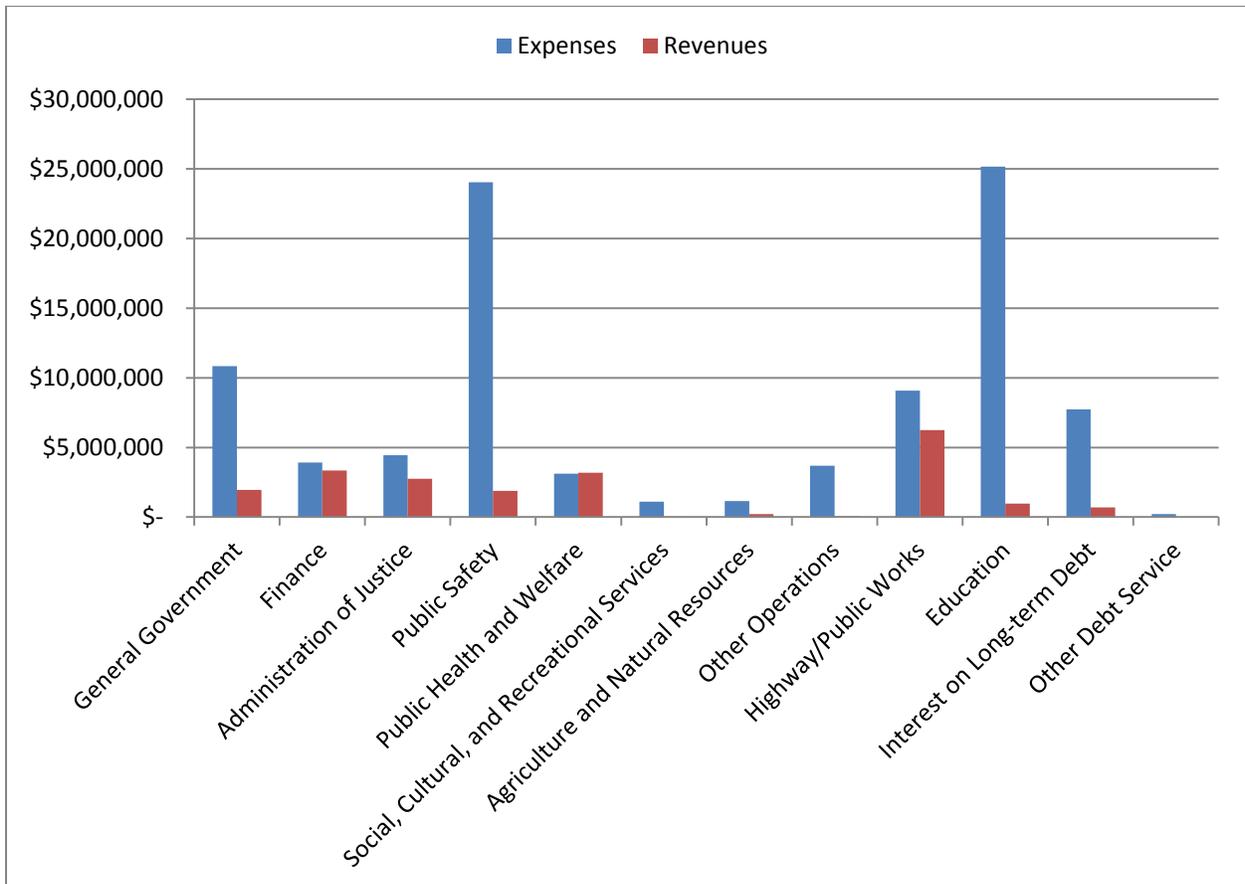
Wilson County's Change in Net Assets

	Governmental Activities	
	2011	2010
Revenues:		
Program Revenues:		
Charges for Services	\$ 11,886,200	\$ 10,563,798
Operating Grants and Contributions	5,748,052	5,021,263
Capital Grants and Contributions	3,743,887	306,588
Total Program Revenues	<u>\$ 21,378,139</u>	<u>\$ 15,891,649</u>
General Revenues:		
Property Taxes Levied for General Purposes	\$ 29,508,006	\$ 30,255,685
Property Taxes Levied for Debt Service	5,914,340	3,787,172
Local Option Sales Tax	6,102,286	5,524,844
Payments in-Lieu of Taxes - Other	71,281	34,778
Hotel/Motel Tax	731,541	682,265
Wheel Tax	2,399,218	2,353,557
Litigation Tax	1,019,554	1,038,088
Business Tax	1,484,685	835,040
Adequate Facilities Tax	2,069,962	2,815,425
Mineral Severance Tax	135,917	129,482
Wholesale Beer Tax	551,812	538,723
Other Local Taxes	3,016	2,526
Grants and Contributions Not Restricted to Specific Programs	1,972,196	1,933,369
Unrestricted Investment Earnings	379,378	783,298
Gain on Disposal of Capital Assets	1,000,000	8,047
Miscellaneous	365,445	434,491
Transfers	0	(310,860)
Total General Revenues	<u>\$ 53,708,637</u>	<u>\$ 50,845,930</u>
Total Revenues	<u>\$ 75,086,776</u>	<u>\$ 66,737,579</u>

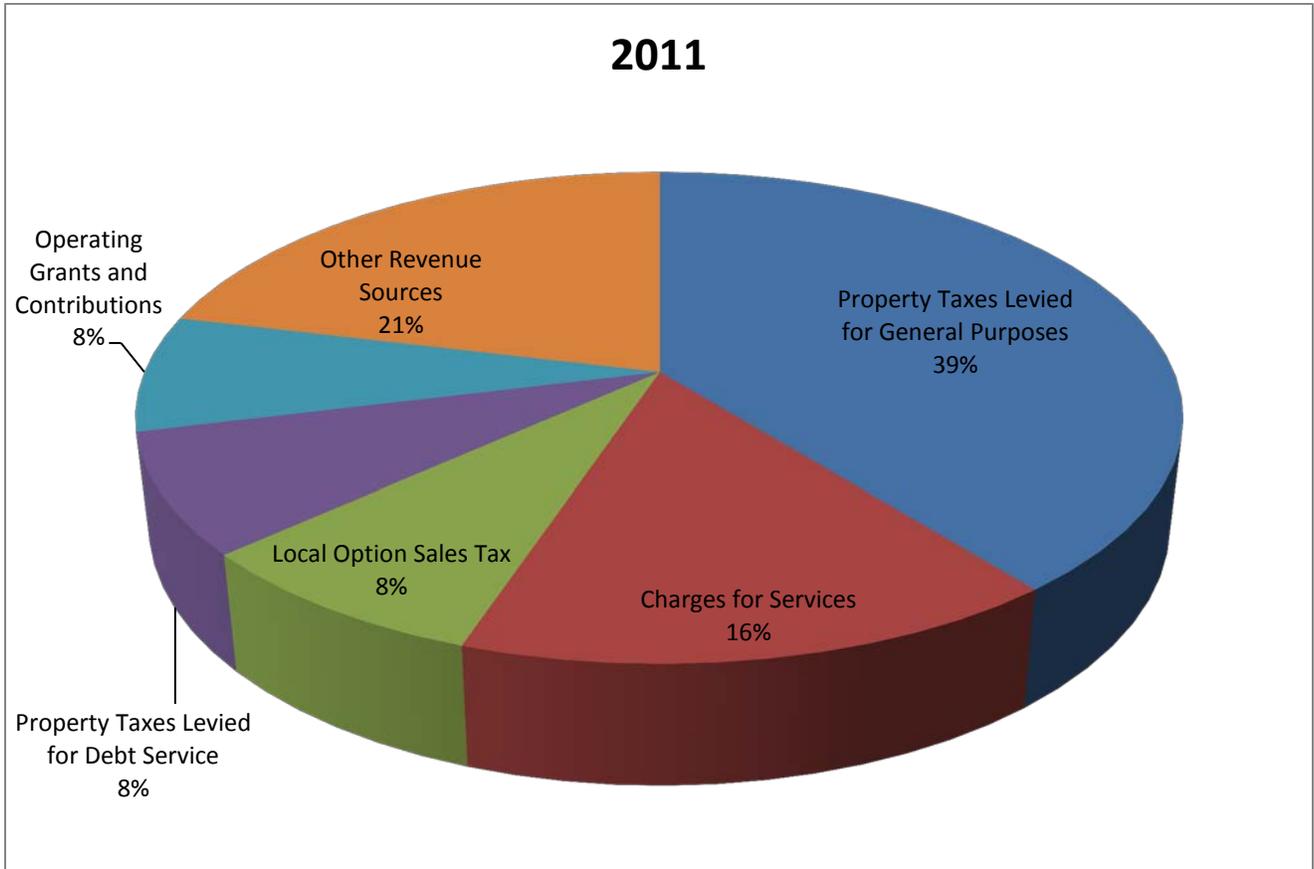
Wilson County's Change in Net Assets (Cont.)

	<u>Governmental Activities</u>	
	<u>2011</u>	<u>2010</u>
Expenses:		
Governmental Activities:		
General Government	\$ 10,843,205	\$ 13,884,011
Finance	3,920,163	3,812,997
Administration of Justice	4,442,121	4,007,318
Public Safety	24,044,215	23,316,031
Public Health and Welfare	3,128,115	3,355,892
Social, Cultural, and Recreational Services	1,113,026	1,258,075
Agriculture and Natural Resources	1,142,955	1,428,477
Other Operations	3,692,509	3,162,242
Highway/Public	9,074,628	4,377,360
Education	25,156,744	10,311,303
Interest on Long-term Debt	7,729,499	5,258,141
Other Debt Service	207,993	559,876
Total Expenses	<u>\$ 94,495,173</u>	<u>\$ 74,731,723</u>
Change in Net Assets	\$ (19,408,397)	\$ (7,994,144)
Net Assets - July 1,	<u>(35,512,863)</u>	<u>(27,518,719)</u>
Net Assets - June 30,	<u><u>\$ (54,921,260)</u></u>	<u><u>\$ (35,512,863)</u></u>

Expenses and Program Revenues – Governmental Activities



Revenue By Source – Governmental Activities



Financial Analysis of the Government's Funds

As noted earlier, Wilson County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds. The focus of Wilson County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing Wilson County's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, Wilson County's governmental funds reported combined ending fund balances of \$59,457,398, a decrease of \$22,655,828 in comparison with the prior year. Approximately nine percent of this total amount (\$5,243,004) constitutes unassigned fund balance, which is available for spending at the government's discretion. The remainder of fund balance is nonspendable, restricted, committed, or assigned to indicate that it is not available for new spending because it has already been designated for a particular purpose.

The General Fund is the chief operating fund of Wilson County. With the adoption of Governmental Accounting Standards Board Statement No. 54, only the General Fund has unassigned fund balance. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 15 percent of total General Fund expenditures, while total fund balance represents 26 percent of that same amount.

The fund balance of the General Fund increased \$3,847,259 from the prior year. One factor of the increase is funds received from the sale of the Mt. Juliet Elementary School property. Another factor was that actual expenditures were 4.5 percent less than budgeted expenditures.

The fund balance of the Highway/Public Works Fund had a net increase of \$232,014 during the current fiscal year.

The fund balance of the General Debt Service Fund decreased \$1,394,454 from the prior year. The majority of this decline was anticipated in the budget.

The High School Building Projects Fund had a net decrease of \$24,057,425 from the prior year due to ongoing construction projects.

Proprietary fund. Wilson County's proprietary fund statements provide the same type of information found in the government-wide financial statements, but in more detail.

General and Highway/Public Works Funds Highlights

The final amended budget for General Fund expenditures reflected a decrease of three percent below the original budget.

During the current fiscal year, the final amended budget for the Highway/Public Works Fund expenditures reflected an increase of .02 percent above the original budget.

Capital Assets and Debt Administration

Capital Assets. Wilson County's investment in capital assets for its governmental activities as of June 30, 2011, totaled \$67,860,552 (net of accumulated depreciation). This investment in capital assets includes land, intangible assets, buildings and improvements, machinery and equipment, and equipment, roads, highways, and bridges. The total net increase in Wilson County's investment in capital assets for the current fiscal year was \$130,820. The disposition of the Mt Juliet Elementary School property largely offset increases in infrastructure, buildings, and other capital assets.

	Governmental Activities	
	2011	2010
Land	\$ 4,795,708	\$ 6,795,708
Intangible Assets	4,864,701	4,622,631
Buildings and Improvements	29,154,214	29,952,408
Other Capital Assets	5,304,158	5,879,552
Infrastructure	<u>23,741,771</u>	<u>20,479,433</u>
Total	<u>\$ 67,860,552</u>	<u>\$ 67,729,732</u>

Long-term Debt. At the end of the current fiscal year, Wilson County had total bonded debt outstanding of \$160,915,000 and other notes payable of \$1,605,000. All debt is backed by the full faith and credit of the county. Of the amount outstanding for governmental activities, \$145,255,000 reflects the balance of the borrowings for education capital projects for the Wilson County Board of Education.

Wilson County's Outstanding Debt As of June 30

	Governmental Activities	
	2011	2010
Bonds Payable	\$ 160,915,000	\$ 170,475,000
Notes Payable	1,605,000	3,942,000
Capital Leases Payable	<u>0</u>	<u>312,517</u>
Total	<u>\$ 162,520,000</u>	<u>\$ 174,729,517</u>

- For the fiscal year ended June 30, 2011, Wilson County's total debt had a net decrease of \$12,209,517. During the year, \$20,043,609 of debt service payments were made including interest of \$7,834,092. There was no new debt issued during the fiscal year ended June 30, 2011.
- The county maintains an Aa+ bond rating from Moody's for general and rural obligation debt.
- Additional information on the county's long-term debt can be found in Exhibits L-1 and L-2 of this report.

Economic Factors and Next Year's Budgets and Rates

- The unemployment rate for the county as of June 30, 2011, was 8.6 percent, which is the same as it was for June 30, 2010.
- Inflationary trends in the region compare favorably to national business indices.
- Assessed property value within the county is in excess of \$2.9 billion.

All of these factors were considered in preparing the county's budget for the 2012 fiscal year.

Requests for Information

This financial report is designed to provide a general overview of Wilson County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Director of Finance at 228 East Main Street, Room 205, Lebanon, Tennessee 37087.

BASIC FINANCIAL STATEMENTS

Exhibit A

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

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Wilson County School Department
<u>ASSETS</u>				
Cash	\$ 429,776	\$ 200	\$ 429,976	\$ 1,027,272
Equity in Pooled Cash and Investments	63,610,044	3,820,260	67,430,304	23,037,051
Accounts Receivable	2,741,355	0	2,741,355	6,000
Allowance for Uncollectibles	(718,262)	0	(718,262)	0
Due from Other Governments	2,223,036	0	2,223,036	4,327,025
Due from Primary Government	0	0	0	6,235,727
Property Taxes Receivable	37,892,877	0	37,892,877	34,017,282
Allowance for Uncollectible Property Taxes	(538,138)	0	(538,138)	(495,564)
Notes Receivable	611,365	0	611,365	0
Accrued Interest Receivable	80,788	0	80,788	1,452
Deferred Charges - Debt Issuance Costs	1,650,716	0	1,650,716	0
Notes Receivable - Long-term	1,806,611	0	1,806,611	0
Capital Assets:				
Assets Not Depreciated:				
Land	4,795,708	7,556,050	12,351,758	8,359,077
Construction in Progress	0	0	0	17,675,667
Intangible Assets	4,864,701	0	4,864,701	0
Assets Net of Accumulated Depreciation:				
Buildings and Improvements	29,154,214	21,534	29,175,748	103,212,087
Other Capital Assets	5,304,158	1,231,199	6,535,357	6,360,881
Infrastructure	23,741,771	0	23,741,771	0
Total Assets	\$ 177,650,720	\$ 12,629,243	\$ 190,279,963	\$ 203,763,957
<u>LIABILITIES</u>				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 32,202
Accrued Payroll	6,847	0	6,847	3,807,111
Payroll Deductions Payable	0	0	0	621,870
Contracts Payable	0	0	0	2,068,732
Retainage Payable	0	0	0	125,520
Accrued Interest Payable	1,115,032	0	1,115,032	38,245
Due to Component Units	6,235,727	0	6,235,727	0
Customer Deposits Payable	260,000	0	260,000	50,268
Deferred Revenue - Current Property Taxes	36,242,935	0	36,242,935	32,497,851
Noncurrent Liabilities:				
Due Within One Year	10,914,311	43,607	10,957,918	1,424,871
Due in More Than One Year (net of deferred amount on refunding and unamortized premium on debt)	177,797,128	201,262	177,998,390	4,508,887
Total Liabilities	\$ 232,571,980	\$ 244,869	\$ 232,816,849	\$ 45,175,557

(Continued)

Exhibit A

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

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Wilson County School Department
<u>NET ASSETS</u>				
Invested in Capital Assets, Net of Related Debt	\$ 50,412,075	\$ 0	\$ 50,412,075	\$ 0
Invested in Capital Assets Restricted for:	0	8,808,783	8,808,783	135,607,712
Capital Projects	26,387,394	0	26,387,394	4,485,783
Administration of Justice	247,385	0	247,385	0
Debt Service	11,060,955	0	11,060,955	0
Public Safety	341,742	0	341,742	0
Public Health and Welfare	1,620,899	0	1,620,899	0
Other Operations	294,459	0	294,459	0
Highway/Public Works	5,891,777	0	5,891,777	0
School Federal Projects	0	0	0	510,262
Central Cafeteria	0	0	0	2,522,327
Education	0	0	0	8,464
Unrestricted	(151,177,946)	3,575,591	(147,602,355)	15,453,852
Total Net Assets (Deficit)	\$ (54,921,260)	\$ 12,384,374	\$ (42,536,886)	\$ 158,588,400

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

Exhibit B

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

Functions/Programs	Program Revenues						Net (Expense) Revenue and Changes in Net Assets			Wilson County School Department
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		Total	Component Unit		
					Governmental Activities	Business-type Activities				
Primary Government:										
Governmental Activities:										
General Government	\$ 10,843,205	\$ 1,816,980	\$ 138,923	\$ 0	\$ 0	\$ (8,887,302)	\$ 0	\$ (8,887,302)	\$ 0	
Finance	3,920,163	3,336,466	0	0	0	(583,697)	0	(583,697)	0	
Administration of Justice	4,442,121	2,709,113	44,613	0	0	(1,688,395)	0	(1,688,395)	0	
Public Safety	24,044,215	1,302,888	585,842	21,512	0	(22,133,973)	0	(22,133,973)	0	
Public Health and Welfare	3,128,115	2,385,673	796,365	0	0	53,923	0	53,923	0	
Social, Cultural, and Recreational Services	1,113,026	27,239	0	0	0	(1,085,787)	0	(1,085,787)	0	
Agriculture and Natural Resources	1,142,955	223,552	0	0	0	(919,403)	0	(919,403)	0	
Other Operations	3,692,509	55,135	0	3,500	0	(3,633,874)	0	(3,633,874)	0	
Highways/Public Works	9,074,628	29,154	2,508,848	3,718,875	0	(2,817,751)	0	(2,817,751)	0	
Education	25,156,744	0	976,062	0	0	(24,180,682)	0	(24,180,682)	0	
Interest on Long-term Debt	7,729,499	0	697,399	0	0	(7,032,100)	0	(7,032,100)	0	
Other Debt Service	207,993	0	0	0	0	(207,993)	0	(207,993)	0	
Total Governmental Activities	\$ 94,485,173	\$ 11,886,200	\$ 5,748,052	\$ 3,743,887	\$ 0	\$ (73,117,034)	\$ 0	\$ (73,117,034)	\$ 0	
Business-type Activities:										
Solid Waste Disposal	\$ 400,563	\$ 288,908	\$ 15,000	\$ 0	\$ 0	\$ 0	\$ (96,655)	\$ (96,655)	\$ 0	
Total Business-type Activities	\$ 400,563	\$ 288,908	\$ 15,000	\$ 0	\$ 0	\$ 0	\$ (96,655)	\$ (96,655)	\$ 0	
Total Primary Government	\$ 94,885,736	\$ 12,175,108	\$ 5,763,052	\$ 3,743,887	\$ 0	\$ (73,117,034)	\$ (96,655)	\$ (73,213,689)	\$ 0	
Component Unit:										
Wilson County School Department	\$ 126,503,429	\$ 6,685,160	\$ 15,435,102	\$ 25,156,745	\$ 0	\$ 0	\$ 0	\$ (79,226,422)	\$ (79,226,422)	
Total Component Unit	\$ 126,503,429	\$ 6,685,160	\$ 15,435,102	\$ 25,156,745	\$ 0	\$ 0	\$ 0	\$ (79,226,422)	\$ (79,226,422)	

(Continued)

Exhibit B

Wilson County, Tennessee
Statement of Activities (Cont.)

Functions/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Assets			Component Unit Wilson County School Department
	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			
				Governmental Activities	Business-type Activities	Total	
General Revenues:							
Taxes:							
Property Taxes Levied for General Purposes				\$	29,508,006	\$	31,703,233
Property Taxes Levied for Debt Service					5,914,340		0
Local Option Sales Tax					6,102,286		8,892,768
Payments in-Lieu-of Taxes - Other					71,281		0
Hotel/Motel Tax					731,541		0
Wheel Tax					2,399,218		0
Litigation Tax					1,019,554		0
Business Tax					1,484,685		0
Mineral Severance Tax					135,917		0
Adequate Facilities/Development Tax					2,069,962		0
Wholesale Beer Tax					551,812		0
Interstate Telecommunications Tax					3,016		4,818
Grants and Contributions Not Restricted to Specific Purposes					1,972,196		55,671,491
Interest Income					379,378		212,024
Miscellaneous					365,445	1,269	569,843
Gain(Loss) on Disposal of Capital Assets					1,000,000	0	0
Total General Revenues				\$	53,708,637	\$	53,709,906
Change in Net Assets				\$	(19,408,397)	\$	(19,503,783)
Net Assets (Deficit), July 1, 2010					(35,512,863)	12,479,760	(23,033,103)
Net Assets (Deficit), June 30, 2011				\$	(54,921,260)	\$	(42,536,886)

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

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

	Major Funds				Nonmajor Funds		Total Governmental Funds
	General	Highway / Public Works	General Debt Service	High School Building Projects	Other Governmental Funds	Governmental Funds	
Cash	\$ 550	\$ 100	\$ 0	\$ 0	\$ 429,126	\$ 429,776	
Equity in Pooled Cash and Investments	6,330,671	5,717,127	10,712,659	31,483,270	7,322,414	61,566,141	
Accounts Receivable	2,678,539	0	25,712	0	18,479	2,722,730	
Allowance for Uncollectibles	(718,262)	0	0	0	0	(718,262)	
Due from Other Governments	710,011	461,047	0	0	1,051,978	2,223,036	
Due from Other Funds	76,022	31,629	0	0	72,416	180,067	
Property Taxes Receivable	22,918,845	4,087,873	6,505,842	0	4,380,317	37,892,877	
Allowance for Uncollectible Property Taxes	(338,127)	(59,543)	(93,531)	0	(46,937)	(538,138)	
Notes Receivable - Current	600,000	0	11,365	0	0	611,365	
Accrued Interest Receivable	0	0	80,044	0	744	80,788	
Notes Receivable - Long-term	1,200,000	0	606,611	0	0	1,806,611	
Total Assets	\$ 33,458,249	\$ 10,238,233	\$ 17,848,702	\$ 31,483,270	\$ 13,228,537	\$ 106,256,991	

ASSETS

Cash	\$ 550	\$ 100	\$ 0	\$ 0	\$ 429,126	\$ 429,776
Equity in Pooled Cash and Investments	6,330,671	5,717,127	10,712,659	31,483,270	7,322,414	61,566,141
Accounts Receivable	2,678,539	0	25,712	0	18,479	2,722,730
Allowance for Uncollectibles	(718,262)	0	0	0	0	(718,262)
Due from Other Governments	710,011	461,047	0	0	1,051,978	2,223,036
Due from Other Funds	76,022	31,629	0	0	72,416	180,067
Property Taxes Receivable	22,918,845	4,087,873	6,505,842	0	4,380,317	37,892,877
Allowance for Uncollectible Property Taxes	(338,127)	(59,543)	(93,531)	0	(46,937)	(538,138)
Notes Receivable - Current	600,000	0	11,365	0	0	611,365
Accrued Interest Receivable	0	0	80,044	0	744	80,788
Notes Receivable - Long-term	1,200,000	0	606,611	0	0	1,806,611
Total Assets	\$ 33,458,249	\$ 10,238,233	\$ 17,848,702	\$ 31,483,270	\$ 13,228,537	\$ 106,256,991

LIABILITIES AND FUND BALANCES

Liabilities						
Accrued Payroll	\$ 6,847	\$ 0	\$ 0	\$ 0	\$ 0	\$ 6,847
Due to Other Funds	31,629	68,386	0	0	80,052	180,067
Due to Component Units	0	0	0	6,235,727	0	6,235,727
Current Liabilities Payable from Restricted Assets:						
Customer Deposits Payable	0	260,000	0	0	0	260,000
Deferred Revenue - Current Property Taxes	21,872,822	3,905,331	6,221,801	0	4,242,981	36,242,935
Deferred Revenue - Delinquent Property Taxes	678,846	117,951	182,743	0	86,672	1,066,212
Other Deferred Revenues	1,953,785	218,181	74,052	0	561,787	2,807,805
Total Liabilities	\$ 24,543,929	\$ 4,569,849	\$ 6,478,596	\$ 6,235,727	\$ 4,971,492	\$ 46,799,593
Fund Balances						
Nonspendable:						
Long-term Notes Receivable	\$ 1,200,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,200,000
Restricted:						
Restricted for Administration of Justice	247,385	0	0	0	0	247,385

(Continued)

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

	Major Funds			Nonmajor Funds		Total Governmental Funds
	General	Highway / Public Works	General Debt Service	High School Building Projects	Other Governmental Funds	
\$	36,893	0	0	0	304,105	340,998
Restricted for Public Safety	83,749	0	0	0	1,540,877	1,624,626
Restricted for Public Health and Welfare	278,877	0	0	0	15,582	294,459
Restricted for Other Operations	59,235	5,668,384	0	0	0	5,727,619
Restricted for Highways/Public Works	0	0	10,522,086	0	527,464	11,049,550
Restricted for Debt Service	0	0	241,409	25,247,543	872,395	26,361,347
Restricted for Capital Projects	0	0	0	0	0	0
Committed:						
Committed for General Government	0	0	0	0	88,462	88,462
Committed for Finance	0	0	0	0	200,262	200,262
Committed for Administration of Justice	0	0	0	0	82,609	82,609
Committed for Public Health and Welfare	0	0	0	0	6,642	6,642
Committed for Agriculture and Welfare	0	0	0	0	175,739	175,739
Committed for Agriculture and Natural Resources	0	0	0	0	1,036,641	1,036,641
Committed for Other Operations	0	0	0	0	695,367	1,301,978
Committed for Debt Service	0	0	606,611	0	0	606,611
Assigned:						
Assigned for General Government	270,553	0	0	0	494,367	764,920
Assigned for Finance	229,494	0	0	0	0	229,494
Assigned for Administration of Justice	74,301	0	0	0	0	74,301
Assigned for Public Safety	488,687	0	0	0	10,180	498,867
Assigned for Public Health and Welfare	572,001	0	0	0	362,341	934,342
Assigned for Agriculture and Welfare	6,354	0	0	0	20,488	26,842
Assigned for Agriculture and Natural Resources	123,787	0	0	0	0	123,787
Assigned for Other Operations	0	0	0	0	1,823,524	1,823,524
Assigned for Capital Projects	0	0	0	0	0	0
Unassigned	5,243,004	0	0	0	0	5,243,004
Total Fund Balances	\$ 8,914,320	\$ 5,668,384	\$ 11,370,106	\$ 25,247,543	\$ 8,257,045	\$ 59,457,398
Total Liabilities and Fund Balances	\$ 33,458,249	\$ 10,238,233	\$ 17,848,702	\$ 31,483,270	\$ 13,228,537	\$ 106,256,991

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

Exhibit C-2

Wilson County, Tennessee
Reconciliation of the Balance Sheet of Governmental Funds to
the Statement of Net Assets
June 30, 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)		\$ 59,457,398
(1) Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.		
Add: land	\$ 4,795,708	
Add: intangible assets	4,864,701	
Add: buildings and improvements net of accumulated depreciation	29,154,214	
Add: other capital assets net of accumulated depreciation	5,304,158	
Add: infrastructure net of accumulated depreciation	<u>23,741,771</u>	67,860,552
(2) Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the governmental funds.		3,874,017
(3) Internal service funds are used by management to charge the cost of the county's self-insured health program and non-health insurances to individual funds. The assets and liabilities are included in governmental activities in the statement of net assets.		1,431,479
(4) Debt issuance costs are expensed when paid in the governmental funds. The unamortized portion of these charges are reflected in the statement of net assets.		1,650,716
(5) Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.		
Less: bonds payable	\$ (160,915,000)	
Less: notes payable	(1,605,000)	
Less: unamortized debt premiums	(3,207,250)	
Less: compensated absences payable	(1,645,353)	
Less: logic assessment payable	(166,457)	
Less: other postemployment benefits liability	(20,720,346)	
Less: accrued interest on bonds and notes	(1,115,032)	
Add: deferred charge on refunding (to be amortized as interest expense)	<u>179,016</u>	<u>(189,195,422)</u>
Net assets (deficit) of governmental activities (Exhibit A)		<u>\$ (54,921,260)</u>

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

Exhibit C-3

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

	Major Funds				Nonmajor Funds		Total Governmental Funds
	General	Highway / Public Works	General Debt Service	High School Building Projects	Other		
					Governmental Funds	Governmental Funds	
Revenues							
Local Taxes	\$ 24,136,956	\$ 4,022,704	\$ 10,016,436	\$ 0	\$ 12,408,512	\$ 50,584,608	
Licenses and Permits	593,449	0	0	0	247,126	840,575	
Fines, Forfeitures, and Penalties	504,469	0	0	0	6,310	510,779	
Charges for Current Services	2,705,665	0	0	0	3,018,967	5,724,632	
Other Local Revenues	3,315,889	23,544	317,329	8,388	251,588	3,916,738	
Fees Received from County Officials	3,249,270	0	0	0	0	3,249,270	
State of Tennessee	3,537,195	2,653,964	0	0	42,205	6,233,364	
Federal Government	536,966	31,629	844,837	0	228,084	1,641,516	
Other Governments and Citizens Groups	500	0	20,127	0	677,272	697,899	
Total Revenues	\$ 38,580,359	\$ 6,731,841	\$ 11,198,729	\$ 8,388	\$ 16,880,064	\$ 73,399,381	
Expenditures							
Current:							
General Government	\$ 2,276,592	\$ 9,303	\$ 0	\$ 69	\$ 1,729,028	\$ 4,014,992	
Finance	2,559,002	0	0	0	1,140,990	3,699,992	
Administration of Justice	2,974,427	0	0	0	1,158,995	4,133,422	
Public Safety	21,797,842	0	0	0	29,691	21,827,533	
Public Health and Welfare	982,855	0	0	0	1,908,698	2,891,553	
Social, Cultural, and Recreational Services	752,148	0	0	0	0	752,148	
Agriculture and Natural Resources	423,028	0	0	0	667,207	1,090,235	
Other Operations	2,658,471	0	0	0	1,003,170	3,661,641	
Highways	0	6,490,524	0	0	0	6,490,524	
Debt Service:							
Principal on Debt	312,517	0	7,257,000	0	4,640,000	12,209,517	
Interest on Debt	16,268	0	6,274,097	0	1,543,727	7,834,092	
Other Debt Service	0	0	193,755	0	14,238	207,993	
Capital Projects	0	0	0	24,065,744	3,319,902	27,385,646	
Total Expenditures	\$ 34,753,150	\$ 6,499,827	\$ 13,724,852	\$ 24,065,813	\$ 17,155,646	\$ 96,199,288	
Excess (Deficiency) of Revenues Over Expenditures	\$ 3,827,209	\$ 232,014	\$ (2,526,123)	\$ (24,057,425)	\$ (275,582)	\$ (22,799,907)	

(Continued)

Exhibit C-3

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

	Major Funds				Nonmajor Funds			Total Governmental Funds
	General	Highway / Public Works	General Debt Service	High School Building Projects	Other Governmental Funds			
<u>Other Financing Sources (Uses)</u>								
Insurance Recovery	\$ 49,564	\$ 0	\$ 0	\$ 0	\$ 94,515	\$ 144,079		
Transfers In	1,200	0	1,131,669	0	30,714	1,163,583		
Transfers Out	(30,714)	0	0	0	(1,132,869)	(1,163,583)		
Total Other Financing Sources (Uses)	\$ 20,050	\$ 0	\$ 1,131,669	\$ 0	\$ (1,007,640)	\$ 144,079		
Net Change in Fund Balances	\$ 3,847,259	\$ 232,014	\$ (1,394,454)	\$ (24,057,425)	\$ (1,283,222)	\$ (22,655,828)		
Fund Balance, July 1, 2010	5,067,061	5,436,370	12,764,560	49,304,968	9,540,267	82,113,226		
Fund Balance, June 30, 2011	\$ 8,914,320	\$ 5,668,384	\$ 11,370,106	\$ 25,247,543	\$ 8,257,045	\$ 59,457,398		

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

Exhibit C-4

Wilson County, Tennessee
Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances of Governmental Funds to the
Statement of Activities
For the Year Ended June 30, 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)		\$ (22,655,828)
(1) Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their useful lives and reported as depreciation expense. The difference between capital outlays and depreciation is itemized as follows:		
Add: capital outlays in the current period	\$ 703,168	
Less: current-year depreciation expense	<u>(2,032,629)</u>	(1,329,461)
(2) The net effect of various miscellaneous transactions involving capital assets (sales, trade-ins, and donations) is to increase net assets.		
Add: capital asset donations	\$ 3,483,630	
Less: capital asset disposals	<u>(2,023,349)</u>	1,460,281
(3) Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Less: deferred delinquent property taxes and other deferred June 30, 2010	\$ (4,335,525)	
Add: deferred delinquent property taxes and other deferred June 30, 2011	<u>3,874,017</u>	(461,508)
(4) The issuance of long-term debt (e.g., notes, bonds) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets.		
Add: principal payments on capital lease	\$ 312,517	
Add: principal payments on notes	2,337,000	
Add: principal payments on bonds	<u>9,560,000</u>	12,209,517
(5) Governmental funds report the effect of issuance costs, premiums, discounts, and similar items related to long-term debt issuance when the debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This adjustment reflects debt issuance cost expensed during the year recorded in the statement of activities.		
Add: amortization of debt issuance premiums	\$ 280,121	
Less: amortization of debt issuance costs	(132,135)	
Less: amortization of deferred amount on refunding	<u>(75,353)</u>	72,633
(6) Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.		
Change in accrued interest payable	\$ 31,960	
Change in other postemployment benefits liability	(6,840,576)	
Change in compensated absences payable	<u>(173,575)</u>	(6,982,191)
(7) Internal service funds are used by management to charge the cost of the county's self-insured health and non-health related insurances to individual funds. The net expense of certain activities of the internal service funds is reported with governmental activities in the statement of activities.		<u>(1,721,840)</u>
Change in net assets of governmental activities (Exhibit B)		<u>\$ (19,408,397)</u>

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

Exhibit D-1

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

	Business- type Activities	
	<u>Major Fund</u>	Governmental
	Solid Waste Disposal Fund	<u>Activities</u> Internal Service Funds
<u>ASSETS</u>		
Current Assets:		
Cash	\$ 200	\$ 0
Equity in Pooled Cash and Investments	3,820,260	2,043,903
Accounts Receivable	0	18,625
Total Current Assets	<u>\$ 3,820,460</u>	<u>\$ 2,062,528</u>
Noncurrent Assets:		
Capital Assets (Net of Accumulated Depreciation):		
Land	\$ 7,556,050	\$ 0
Buildings and Improvements	21,534	0
Other Capital Assets	1,231,199	0
Total Noncurrent Assets	<u>\$ 8,808,783</u>	<u>\$ 0</u>
Total Assets	<u>\$ 12,629,243</u>	<u>\$ 2,062,528</u>
<u>LIABILITIES</u>		
Current Liabilities:		
Claims and Judgments Payable	\$ 0	\$ 631,049
Accrued Leave	3,607	0
Accrued Liability for Landfill Closure/Postclosure Care Costs	40,000	0
Total Current Liabilities	<u>\$ 43,607</u>	<u>\$ 631,049</u>
Noncurrent Liabilities:		
Accrued Leave	\$ 20,440	\$ 0
Accrued Liability for Landfill Closure/Postclosure Care Costs	180,822	0
Total Noncurrent Liabilities	<u>\$ 201,262</u>	<u>\$ 0</u>
Total Liabilities	<u>\$ 244,869</u>	<u>\$ 631,049</u>
<u>NET ASSETS</u>		
Invested in Capital Assets	\$ 8,808,783	\$ 0
Unrestricted	<u>3,575,591</u>	<u>1,431,479</u>
Total Net Assets	<u>\$ 12,384,374</u>	<u>\$ 1,431,479</u>

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

Exhibit D-2

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

	Business- type Activities <u>Major Fund</u>	Governmental Activities <u>Internal Service Funds</u>
	Solid Waste Disposal Fund	
<u>Operating Revenues</u>		
Charges for Current Services	\$ 288,908	\$ 8,758,064
Other Local Revenues	0	47,083
Total Operating Revenues	<u>\$ 288,908</u>	<u>\$ 8,805,147</u>
<u>Operating Expenses</u>		
Risk Management	\$ 0	\$ 1,188,892
Landfill Operations and Maintenance	350,135	0
Other Waste Disposal	14,200	0
Employee Benefits	0	9,726,735
Depreciation Expense	36,228	0
Total Operating Expenses	<u>\$ 400,563</u>	<u>\$ 10,915,627</u>
Operating Income (Loss)	<u>\$ (111,655)</u>	<u>\$ (2,110,480)</u>
<u>Nonoperating Revenues (Expenses)</u>		
Miscellaneous Refunds	\$ 519	\$ 228,834
Investment Income	0	140,000
Insurance Recovery	750	19,806
Solid Waste Grants	15,000	0
Total Nonoperating Revenues (Expenses)	<u>\$ 16,269</u>	<u>\$ 388,640</u>
Income (Loss) Before Transfers	<u>\$ (95,386)</u>	<u>\$ (1,721,840)</u>
Change in Net Assets	\$ (95,386)	\$ (1,721,840)
Net Assets, July 1, 2010	<u>12,479,760</u>	<u>3,153,319</u>
Nets Assets, June 30, 2011	<u>\$ 12,384,374</u>	<u>\$ 1,431,479</u>

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

Exhibit D-3

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

	Business- type Activities	
	<u>Major Fund</u>	Governmental Activities
	Solid Waste Disposal Fund	<u>Internal Service Funds</u>
<u>Cash Flows from Operating Activities</u>		
Receipts from Interfund Services Provided	\$ 0	\$ 8,811,390
Receipts from Customers and Users	288,908	47,083
Payments to Suppliers	(121,385)	(9,604,872)
Other Self-Insured Claims	0	(1,188,892)
Payments to Employees	(254,730)	0
Other Receipts (Payments)	519	228,834
Net Cash Provided By (Used In) Operating Activities	<u>\$ (86,688)</u>	<u>\$ (1,706,457)</u>
<u>Cash Flows from Noncapital Financing Activities</u>		
Insurance Recovery	\$ 750	\$ 19,806
Grants Received	15,000	0
Transfers from Other Funds	0	1,000,000
Transfers to Other Funds	0	(1,000,000)
Net Cash Provided By (Used In) Noncapital Financing Activities	<u>\$ 15,750</u>	<u>\$ 19,806</u>
<u>Cash Flows from Investing Activities</u>		
Investment Income	\$ 0	\$ 140,000
Net Cash Provided By (Used In) Investing Activities	<u>\$ 0</u>	<u>\$ 140,000</u>
Net Increase (Decrease) in Cash	\$ (70,938)	\$ (1,546,651)
Cash, July 1, 2010	<u>3,891,398</u>	<u>3,590,554</u>
Cash, June 30, 2011	<u>\$ 3,820,460</u>	<u>\$ 2,043,903</u>
<u>Reconciliation of Net Operating Income (Loss)</u> <u>to Net Cash Provided By (Used In) Operating Activities</u>		
Operating Income (Loss)	\$ (111,655)	\$ (2,110,480)
Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Provided By (Used In) Operating Activities:		
Depreciation Expense	36,228	0
Miscellaneous Refunds	519	228,834
(Increase) Decrease in Accounts Receivable, Net	0	53,326
Increase (Decrease) in Claims and Judgments Payable	0	121,863
Increase (Decrease) in Accrued Leave	4,482	0
Increase (Decrease) in Landfill Closure/Postclosure Care Costs	(16,262)	0
Net Cash Provided By (Used In) Operating Activities	<u>\$ (86,688)</u>	<u>\$ (1,706,457)</u>
<u>Reconciliation of Cash with Statement of Net Assets</u>		
Cash	\$ 200	\$ 0
Equity in Pooled Cash and Investments per Net Assets	<u>3,820,260</u>	<u>2,043,903</u>
Cash, June 30, 2011	<u>\$ 3,820,460</u>	<u>\$ 2,043,903</u>

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

Exhibit E-1

Wilson County, Tennessee
Statement of Fiduciary Net Assets
Fiduciary Funds
June 30, 2011

	Other Employee Benefit Trust Fund	
	Flexible Benefits Fund	Agency Funds
	<u> </u>	<u> </u>
<u>ASSETS</u>		
Cash	\$ 0	\$ 2,926,006
Equity in Pooled Cash and Investments	2,415	330,008
Due from Other Governments	0	2,849,185
Property Taxes Receivable	0	6,771,804
Allowance for Uncollectible Property Taxes	<u>0</u>	<u>(98,652)</u>
Total Assets	<u>\$ 2,415</u>	<u>\$ 12,778,351</u>
<u>LIABILITIES</u>		
Due to Other Taxing Units	\$ 0	\$ 9,852,345
Due to Litigants, Heirs, and Others	<u>0</u>	<u>2,926,006</u>
Total Liabilities	<u>\$ 0</u>	<u>\$ 12,778,351</u>
<u>NET ASSETS</u>		
Held in Trust for Other Employee Benefits	<u>\$ 2,415</u>	

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

Exhibit E-2

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

	Other Employee Benefit Trust Fund
	<u>Flexible Benefits Fund</u>
<u>ADDITIONS</u>	
Charges for Services:	
Other Employee Benefit Charges/Contributions	\$ 8,175
Total Additions	<u>\$ 8,175</u>
<u>DEDUCTIONS</u>	
Employee Benefits:	
Other Fringe Benefits	\$ 7,165
Total Deductions	<u>\$ 7,165</u>
Change in Net Assets	\$ 1,010
Net Assets, July 1, 2010	<u>1,405</u>
Net Assets, June 30, 2011	<u><u>\$ 2,415</u></u>

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

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

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

A. Reporting Entity

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

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

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

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

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

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

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

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

Administrative Offices:

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

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

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

Related Organizations – The Wilson County Industrial Development Board, Wilson County Public Building Authority, and Wilson County Water and Wastewater Authority are related organizations of Wilson County. County officials are responsible for appointing the boards of these organizations, but the county's accountability for these organizations does not extend beyond making the appointments. During the year ended June 30, 2011, the county did not appropriate any operating subsidies to these organizations.

B. Government-wide and Fund Financial Statements

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

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

Wilson County issues most debt for the discretely presented Wilson County School Department. Net debt issues of \$25,156,745 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 (enterprise and internal service), and fiduciary funds. The internal service funds are reported with the governmental activities in the government-wide financial statements, and the fiduciary funds are excluded from the government-wide financial statements. Major individual governmental funds and the major enterprise fund are reported as separate columns in the fund financial statements.

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

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

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

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

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

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

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

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

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

Wilson County reports the following major governmental funds:

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

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

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

Wilson County reports the following major proprietary fund:

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

Additionally, Wilson County reports the following fund types:

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

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

Agency Funds – These funds account for amounts collected in an agency capacity by the constitutional officers, local sales taxes received by the state to be forwarded to the various cities in Wilson County, the special school district’s share of educational revenues, and funds of the Lebanon/Wilson County Drug Task Force. Agency funds

are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. They do, however, use the accrual basis of accounting to recognize receivables and payables.

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

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

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

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

Special Revenue Funds – These funds account for 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.

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

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

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

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

Operating expenses for the proprietary funds include landfill operation expenses and employee benefits.

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

D. Assets, Liabilities, and Net Assets or Equity

1. Deposits and Investments

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

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

The county trustee maintains a cash and internal investment pool that is used by all funds and the discretely presented Wilson County School Department. Each fund's portion of this pool is displayed on the balance sheets or statements of net assets as Equity in Pooled Cash and Investments. Most income from these pooled investments is assigned to the General Debt Service Fund. Wilson County and the School Department have adopted a policy of reporting U.S. Treasury obligations, U.S. agency obligations, and repurchase agreements with maturities of one year or less when purchased on the balance sheet at amortized cost. Certificates of deposit and investments in the State Treasurer's Investment Pool are reported at cost. The State Treasurer's Investment Pool is not registered with the Securities and Exchange Commission (SEC) as an investment company, but nevertheless has a policy that it will, and does, operate in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940. Rule 2a7 allows SEC-registered mutual funds to use amortized cost rather than fair value to report net assets to compute share prices if certain conditions are met. State statutes require the state treasurer to administer the pool under the same terms and conditions, including collateral requirements, as prescribed for other funds invested by the state treasurer. All other investments are reported at

fair value. No investments required to be reported at fair value were held at the balance sheet date.

2. Receivables and Payables

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

Notes receivable in the General Fund reflect amounts due the county from the sale of property and are offset by a nonspendable fund balance classification to indicate they are not available for appropriation and are not spendable from available financial resources. Notes receivable in the General Debt Service Fund reflect amounts due the county from the City of Watertown and are reflected as committed fund balance. As a practical matter, receivables in funds other than the General Fund are, by definition, restricted, committed, or assigned fund balance.

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

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

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

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

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

Most payables are disaggregated on the face of the financial statements. Current liabilities payable for restricted assets reflected in the primary government's Highway/Public Works Fund and the discretely presented Wilson County School Department's Central Cafeteria Fund represent deposits placed with the Highway Department for letters of credit (\$260,000) and the School Department for student meal plans (\$50,268). Claims and judgments payable in the primary government's Self-Insurance Fund (\$631,049) and the discretely presented Wilson County School Department's Employee Insurance Fund (\$856,318) are discussed in Note V.A. Risk Management.

Retainage payable in the discretely presented Wilson County School Department's Education Capital Projects Fund represents amounts withheld from payments made on construction contracts pending completion of the projects. These amounts are held by the county trustee as Equity in Pooled Cash and Investments in the Education Capital Projects Fund.

3. Capital Assets

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

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

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

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction

phase of capital assets of the enterprise fund is included as part of the capitalized value of the assets constructed.

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

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

4. Compensated Absences

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

5. Long-term Obligations

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

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

withheld from the actual debt proceeds received, are reported as debt service expenditures.

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

6. Net Assets and Fund Equity

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

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

As of June 30, 2011, Wilson County had \$145,255,000 in outstanding debt for capital purposes for the discretely presented School Department. In accordance with state statutes, certain county school debt proceeds must be shared with other public school systems in the county (Lebanon Special School District) based on an average daily attendance proration. This debt is a liability of Wilson County, but the capital assets acquired are reported in the financial statements of the Wilson County School Department and the Lebanon Special School District. Therefore, Wilson County has incurred a liability significantly decreasing its unrestricted net assets with no corresponding increase in the county's capital assets.

In the fund financial statements, governmental funds report fund balance in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on

the specific purposes for which amounts in these funds can be spent. These classifications may consist of the following:

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

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

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

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

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

II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

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

Primary Government

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

Discretely Presented Wilson County School Department

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

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

Primary Government

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

Discretely Presented Wilson County School Department

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

III. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Budgetary Information

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

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

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

categories. During the year, several supplementary appropriations were necessary.

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

At June 30, 2011, Wilson County and the Wilson County School Department reported the following significant encumbrances:

Funds	Description	Amount
Primary Government		
Major Fund:		
General	Courthouse renovation	\$ 240,000
Highway	Hot mix and cold mix	81,111
Nonmajor Fund:		
Ambulance Service	Health equipment	265,000
Highway Capital Projects	Asphalt - hot mix	1,821,686
School Department:		
Major Fund:		
General Purpose School	Utilities	300,000
Education Capital Projects	School construction	4,502,422

B. Expenditures Exceeded Appropriations

Expenditures exceeded appropriations approved by the County Commission in Highway and Street Capital Projects major appropriation category (the legal level of control) of the Highway Capital Projects Fund by \$106,108. Such overexpenditures are a violation of state statutes. These overexpenditures were funded from available fund balance.

IV. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

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

Deposits

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

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

Investments

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

The county had no pooled or nonpooled investments as of June 30, 2011.

B. Notes Receivable

Notes receivable of \$617,976 in the General Debt Service Fund resulted from a loan to City of Watertown. The amount of the notes that is not expected to be collected within one year is \$606,611 and is included in the committed fund balance account.

Notes receivable of \$1,800,000 in the General Fund resulted from the sale of property to a private company. The amount of the notes that is not expected to be collected within one year is \$1,200,000 and is included in the nonspendable fund balance account.

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	Balance 6-30-11
Capital Assets Not Depreciated:				
Land	\$ 6,795,708	\$ 0	\$ (2,000,000)	\$ 4,795,708
Intangible Assets	4,622,631	242,070	0	4,864,701
Total Capital Assets Not Depreciated	<u>\$ 11,418,339</u>	<u>\$ 242,070</u>	<u>\$ (2,000,000)</u>	<u>\$ 9,660,409</u>
Capital Assets Depreciated:				
Buildings and Improvements	\$ 37,444,005	\$ 103,940	\$ 0	\$ 37,547,945
Roads and Bridges	22,826,580	3,509,850	0	26,336,430
Other Capital Assets	14,152,057	330,938	(77,177)	14,405,818
Total Capital Assets Depreciated	<u>\$ 74,422,642</u>	<u>\$ 3,944,728</u>	<u>\$ (77,177)</u>	<u>\$ 78,290,193</u>
Less Accumulated Depreciation For:				
Buildings and Improvements	\$ 7,491,597	\$ 902,134	\$ 0	\$ 8,393,731
Roads and Bridges	2,347,147	247,512	0	2,594,659
Other Capital Assets	8,272,505	882,983	(53,828)	9,101,660
Total Accumulated Depreciation	<u>\$ 18,111,249</u>	<u>\$ 2,032,629</u>	<u>\$ (53,828)</u>	<u>\$ 20,090,050</u>
Total Capital Assets Depreciated, Net	<u>\$ 56,311,393</u>	<u>\$ 1,912,099</u>	<u>\$ (23,349)</u>	<u>\$ 58,200,143</u>
Governmental Activities Capital Assets, Net	<u>\$ 67,729,732</u>	<u>\$ 2,154,169</u>	<u>\$ (2,023,349)</u>	<u>\$ 67,860,552</u>

Business-type Activities:

	Balance 7-1-10	Increases	Balance 6-30-11
Capital Assets Not Depreciated:			
Land	\$ 7,556,050	\$ 0	\$ 7,556,050
Total Capital Assets Not Depreciated	<u>\$ 7,556,050</u>	<u>\$ 0</u>	<u>\$ 7,556,050</u>
Capital Assets Depreciated:			
Buildings and Improvements	\$ 43,655	\$ 0	\$ 43,655
Other Capital Assets	1,523,626	0	1,523,626
Total Capital Assets Depreciated	<u>\$ 1,567,281</u>	<u>\$ 0</u>	<u>\$ 1,567,281</u>
Less Accumulated Depreciation For:			
Buildings and Improvements	\$ 21,029	\$ 1,092	\$ 22,121
Other Capital Assets	257,291	35,136	292,427
Total Accumulated Depreciation	<u>\$ 278,320</u>	<u>\$ 36,228</u>	<u>\$ 314,548</u>
Total Capital Assets Depreciated, Net	<u>\$ 1,288,961</u>	<u>\$ (36,228)</u>	<u>\$ 1,252,733</u>
Business-type Activities Capital Assets, Net	<u>\$ 8,845,011</u>	<u>\$ (36,228)</u>	<u>\$ 8,808,783</u>

There were no business-type activities capital asset decreases during the year. Depreciation expense was charged to functions of the primary government as follows:

Governmental Activities:

General Government	\$ 189,005
Finance	14,935
Public Safety	1,212,844
Public Health and Welfare	97,171
Agriculture and Natural Resources	101,555
Highway/Public Works	<u>417,119</u>
Total Depreciation Expense - Governmental Activities	<u>\$ 2,032,629</u>

Business-type Activities:

Solid Waste Disposal	<u>\$ 36,228</u>
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Discretely Presented Wilson County School Department

Governmental Activities:

	Balance 7-1-10	Increases	Decreases	Balance 6-30-11
Capital Assets Not Depreciated:				
Land	\$ 7,844,577	\$ 514,500	\$ 0	\$ 8,359,077
Construction in Progress	0	17,675,667	0	17,675,667
Total Capital Assets Not Depreciated	\$ 7,844,577	\$ 18,190,167	\$ 0	\$ 26,034,744
Capital Assets Depreciated:				
Buildings and Improvements	\$ 151,674,478	\$ 138,135	\$ (25,000)	\$ 151,787,613
Other Capital Assets	12,318,688	731,607	(228,279)	12,822,016
Total Capital Assets Depreciated	\$ 163,993,166	\$ 869,742	\$ (253,279)	\$ 164,609,629
Less Accumulated Depreciation For:				
Buildings and Improvements	\$ 45,196,927	\$ 3,385,161	\$ (6,562)	\$ 48,575,526
Other Capital Assets	5,791,618	896,355	(226,838)	6,461,135
Total Accumulated Depreciation	\$ 50,988,545	\$ 4,281,516	\$ (233,400)	\$ 55,036,661
Total Capital Assets Depreciated, Net	\$ 113,004,621	\$ (3,411,774)	\$ (19,879)	\$ 109,572,968
Governmental Activities Capital Assets, Net	\$ 120,849,198	\$ 14,778,393	\$ (19,879)	\$ 135,607,712

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

Governmental Activities:

Support Services	\$ 4,265,257
Operation of Non-Instructional Services	16,259
Total Depreciation Expense - Governmental Activities	\$ 4,281,516

D. Construction Commitments

At June 30, 2011, the School Department had uncompleted construction contracts in the Education Capital Projects Fund totaling \$2,068,732. Funding has been received for these future expenditures.

E. Interfund Receivables, Payables, and Transfers

Interfund Receivables and Payables:

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

Due to/from Other Funds:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Primary Government:		
General	Nonmajor governmental	\$ 76,022
Highway/Public Works	General	31,629
Nonmajor governmental	Highway/Public Works	68,386
Nonmajor governmental	Nonmajor governmental	4,030
Discretely Presented School Department:		
Internal Service	General Purpose School	5,396,821

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

Due to/from Primary Government and Component Units:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Component Unit:		
Discretely Presented School Department:	Primary Government:	
Education Capital Projects	High School Building Projects	\$ 6,235,727

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
Nonmajor governmental funds	\$ 1,200	\$ 1,131,669

Transfers Out	Transfers In	
	Nonmajor Governmental Funds	Internal Service
General Fund	\$ 30,714	\$ 0
Internal Service	0	1,000,000
Total	\$ 30,714	\$ 1,000,000

Discretely Presented Wilson County School Department

Transfer Out	Transfer In
	General Purpose School Fund
Nonmajor governmental fund	\$ 18,830

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

F. Capital Leases

Discretely Presented Wilson County School Department

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

The assets acquired through these energy efficiency upgraded are being depreciated as a part of the school buildings where they were installed. Therefore, the net book value of the assets cannot be determined.

Future minimum lease payments and the net present value of these minimum lease payments as of June 30, 2011, were as follows:

Year Ending June 30	Governmental Funds
2012	\$ 558,244
2013	558,244
2014	558,244
2015	558,645
Total Minimum Lease Payments	\$ 2,233,377
Less: Amount Representing Interest	<u>(225,620)</u>
Present Value of Minimum Lease Payments	<u>\$ 2,007,757</u>

G. Long-term Debt

Primary Government

General Obligation Bonds and Notes

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

General obligation bonds and capital outlay notes are direct obligations and pledge the full faith and credit of the government. General obligation bonds and capital outlay notes outstanding were issued for original terms of up to 22 years for bonds and up to 12 years for notes. Repayment terms are generally structured with increasing amounts of principal maturing as interest requirements decrease over the term of the debt. All bonds and notes included in long-term debt as of June 30, 2011, will be retired from the Special Purpose, General Debt Service, and Rural Debt Service funds.

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

Type	Interest Rate	Original Amount of Issue	Balance 6-30-11
General Obligation Bonds	2.25 to 4.5%	\$ 166,735,000	\$ 138,190,000
General Obligation Bonds - Refunding	1.6 to 5	29,665,000	22,725,000
Capital Outlay Notes	3.2 to 5.95	2,285,000	1,605,000

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

Year Ending June 30	Bonds		
	Principal	Interest	Total
2012	\$ 9,680,000	\$ 7,442,154	\$ 17,122,154
2013	9,835,000	7,052,529	16,887,529
2014	9,980,000	6,649,610	16,629,610
2015	10,155,000	6,239,731	16,394,731
2016	9,540,000	5,812,118	15,352,118
2017-2021	45,575,000	22,714,264	68,289,264
2022-2026	41,705,000	12,113,107	53,818,107
2027-2031	20,445,000	4,338,913	24,783,913
2032	4,000,000	216,000	4,216,000
Total	<u>\$ 160,915,000</u>	<u>\$ 72,578,426</u>	<u>\$ 233,493,426</u>

Year Ending June 30	Notes		
	Principal	Interest	Total
2012	\$ 190,000	\$ 78,015	\$ 268,015
2013	160,000	68,486	228,486
2014	160,000	60,742	220,742
2015	160,000	52,998	212,998
2016	160,000	45,254	205,254
2017-2021	775,000	112,530	887,530
Total	<u>\$ 1,605,000</u>	<u>\$ 418,025</u>	<u>\$ 2,023,025</u>

There is \$ 12,065,473 available in the debt service funds to service long-term debt. Bonded debt per capita totaled \$1,412, based on the 2010 federal census. Debt per capita, including bonds, and notes, totaled \$1,426, 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
Balance, July 1, 2010	\$ 170,475,000	\$ 3,942,000
Deductions	(9,560,000)	(2,337,000)
Balance, June 30, 2011	\$ 160,915,000	\$ 1,605,000
Balance Due Within One Year	\$ 9,680,000	\$ 190,000
	Capital Leases	Compensated Absences
Balance, July 1, 2010	\$ 312,517	\$ 1,471,778
Additions	0	1,117,011
Deductions	(312,517)	(943,436)
Balance, June 30, 2011	\$ 0	\$ 1,645,353
Balance Due Within One Year	\$ 0	\$ 246,804
	Claims and Judgments	LOGIC Assessment
Balance, July 1, 2010	\$ 509,186	\$ 166,457
Additions	5,971,674	0
Deductions	(5,849,811)	0
Balance, June 30, 2011	\$ 631,049	\$ 166,457
Balance Due Within One Year	\$ 631,049	\$ 166,457
	Other Postemployment Benefits	
Balance, July 1, 2010	\$ 13,879,770	
Additions	7,616,003	
Deductions	(775,427)	
Balance, June 30, 2011	\$ 20,720,346	
Balance Due Within One Year	\$ 0	

Analysis of Noncurrent Liabilities Presented on Exhibit A:

Total Noncurrent Liabilities, June 30, 2011	\$ 185,683,205
Less: Due Within One Year	(10,914,311)
Add: Unamortized Premium on Debt	3,207,250
Less: Deferred Amount on Refunding	<u>(179,016)</u>
 Noncurrent Liabilities - Due in More Than One Year - Exhibit A	 <u><u>\$ 177,797,128</u></u>

The internal service fund primarily serves the governmental funds. Accordingly, long-term liabilities for the internal service fund are included as part of the above totals for governmental activities. At year-end, \$ 631,049 of claims and judgments payable is included in the above amounts. Compensated absences and other postemployment benefits will be paid from the employing funds, primarily the General and Highway/Public Works funds.

Wilson County Solid Waste Disposal Fund (enterprise fund)

Changes in Long-term Liabilities

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

Business-type Activities:	Closure/ Postclosure	
	Care Costs	Compensated Absences
Balance, July 1, 2010	\$ 237,084	\$ 19,565
Additions	2,186	26,229
Deductions	<u>(18,448)</u>	<u>(21,747)</u>
 Balance, June 30, 2011	 <u>\$ 220,822</u>	 <u>\$ 24,047</u>
 Balance Due Within One Year	 <u>\$ 40,000</u>	 <u>\$ 3,607</u>

Analysis of Noncurrent Liabilities Presented on Exhibit A:

Total Noncurrent Liabilities, June 30, 2011	\$ 244,869
Less: Due Within One Year	<u>(43,607)</u>
 Noncurrent Liabilities - Due in More Than One Year - Exhibit A	 <u><u>\$ 201,262</u></u>

Discretely Presented Wilson County School Department

Changes in Long-term Liabilities

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

Governmental Activities:

	<u>Capital Lease</u>	<u>Compensated Absences</u>
Balance, July 1, 2010	\$ 2,452,387	\$ 438,660
Additions	0	598,204
Deductions	(444,630)	(526,378)
Balance, June 30, 2011	<u>\$ 2,007,757</u>	<u>\$ 510,486</u>
Balance Due Within One Year	<u>\$ 466,456</u>	<u>\$ 102,097</u>

Governmental Activities:

	<u>Claims and Judgments</u>	<u>Other Postemployment Benefits</u>
Balance, July 1, 2010	\$ 749,507	\$ 1,712,661
Additions	11,408,648	1,449,871
Deductions	(11,301,837)	(603,335)
Balance, June 30, 2011	<u>\$ 856,318</u>	<u>\$ 2,559,197</u>
Balance Due Within One Year	<u>\$ 856,318</u>	<u>\$ 0</u>

Analysis of Noncurrent Liabilities Presented on Exhibit A:

Total Noncurrent Liabilities, June 30, 2011	\$ 5,933,758
Less: Due Within One Year	<u>(1,424,871)</u>
Noncurrent Liabilities - Due in More Than One Year - Exhibit A	<u>\$ 4,508,887</u>

Debt per capita for capital leases totaled \$18, based on the 2010 federal census.

The internal service fund primarily serves the governmental funds. Accordingly, long-term liabilities for the internal service fund are included as part of the above totals for governmental activities. At year-end, \$856,318 of claims and judgments is included in the above amounts. Compensated

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

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

The State of Tennessee pays health insurance premiums for retired teachers on-behalf of the Wilson County School Department. These payments are made by the state to the Medicare Supplement Plan. This plan is administered by the State of Tennessee and reported in the state's Comprehensive Annual Financial Report. Payments by the state to the Medicare Supplement Plan for the year ended June 30, 2011, were \$16,713. The School Department has recognized these on-behalf payments as revenues and expenditures in the General Purpose School Fund.

V. OTHER INFORMATION

A. Risk Management

Primary Government

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

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

	Beginning of Fiscal Year Liability	Current-year Claims and Estimates	Payments	Balance at Fiscal Year-end
2009-10	\$ 522,940	\$ 8,313,164	\$ (8,326,918)	\$ 509,186
2010-11	509,186	5,971,674	(5,849,811)	631,049

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

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

Discretely Presented Wilson County School Department

The discretely presented Wilson County School Department has chosen to establish an Employee Insurance Fund for risks associated with the employees' health and dental insurance plans. The Employee Insurance Fund is accounted for as an internal service fund where assets are set aside for claim settlements. The fund pays claims up to \$125,000 per person, in addition to a \$75,000 aggregated specific. The aggregated specific is a cap that is set as an additional deductible for all reimbursements paid above the \$125,000 limit per person. Once the individual cap and the \$75,000 aggregated specific cap have been met, then all other claims above \$125,000 per person are fully reimbursed up to the limits of the policy. One person's claims above \$125,000 plus the \$75,000 could satisfy this limit or a combination of claims that all exceed the \$125,000 limit. Amounts exceeding this limit are covered by an excess loss policy. The Wilson County School Department is liable for administrative costs based on the number of employees insured. All full-time employees of the Wilson County School Department are eligible to participate. A premium charge is allocated to each fund that accounts for full-time employees. This charge is based on actuarial estimates of the amounts needed to pay prior-year and current-year claims and to establish a fund reserve for catastrophic losses. Liabilities of

the fund are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. The Employee Insurance Fund establishes claims liabilities based on estimates of the ultimate cost of claims that have been reported but not settled and of claims that have been incurred but not reported. Claims liabilities include specific incremental claim adjustment expenditures/expenses, if any. In addition, estimated recoveries, if any, on settled claims have been deducted from the liability for unpaid claims. The process used to compute claims liabilities does not necessarily result in an exact amount. Changes in the balance of claims liabilities during the past two fiscal years are as follows:

	Beginning of Fiscal Year Liability	Current-year Claims and Estimates	Payments	Balance at Fiscal Year-end
2009-10	\$ 828,635	\$ 10,059,242	\$ (10,138,370)	\$ 749,507
2010-11	749,507	11,408,648	(11,301,837)	856,318

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

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

B. Risk Financing Activities

Wilson County and several other counties, cities, and local government entities were members of the Local Government Insurance Cooperative (LOGIC) for workers' compensation insurance for one or more policy years in 1996-97, 1997-98, and 1999-2000. LOGIC obtained excess coverage insurance from Reliance Insurance Company for claims that exceeded specific amounts. Reliance Insurance Company is now insolvent and is being liquidated in the State of Pennsylvania. The insolvency of Reliance Insurance Company has left the LOGIC members exposed to significant claim liabilities for their policy years. In 2003, the LOGIC board of directors assessed its members certain amounts for each member's share of outstanding claims unpaid by Reliance Insurance Company. In 2009, the LOGIC board of directors made a second assessment of its members. Wilson County's share of this second assessment totaled \$249,685, which the county plans on paying over a three-year period. The outstanding balance at June 30, 2011, was \$166,457.

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

D. Contingent Liabilities

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

E. Changes in Administration

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

Finance director Ron Gilbert retired on December 31, 2010, and Sharon Lackey served as the interim until Aaron Maynard was appointed finance director on May 19, 2011.

F. Landfill Closure/Postclosure Care Costs

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

State and federal laws and regulations require the county to place a final cover on its sanitary landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for 30 years after closure. Although closure and postclosure care costs will be paid only near or after the date that the landfill stops accepting waste, the county reports a portion of these closure and postclosure care costs as an

operating expense in each period based on landfill capacity used as of each balance sheet date. Wilson County closed its sanitary landfill in 1998. The \$220,822 reported as postclosure care liability at June 30, 2011, represents amounts based on what it would cost to perform all postclosure care in 2011. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

G. Joint Ventures

The Wilson County/Lebanon Development Board operates an industrial park, which is jointly owned by Wilson County and the City of Lebanon. The board includes six members, three representatives of each governmental unit. The purpose of the board is to develop an industrial park on property at the southern edge of the city. Each entity is to contribute 50 percent of the development costs, and each entity is to receive 50 percent of the proceeds resulting from the sale of property. Wilson County did not contribute to operations of the Wilson County/Lebanon Development Board during the 2010-11 year.

The Joint Economic and Community Development Board of Wilson County is a joint venture operated by Wilson County and the cities of Lebanon, Mt. Juliet, and Watertown. The board comprises 17 members, four of whom represent Wilson County. The purpose of the board is to finance projects that will increase trade and commerce, contribute to the general welfare, and create employment for the county and its cities. Wilson County contributed \$242,590 to operations of the Joint Economic and Community Development Board for the 2010-11 year.

The Wilson County/Mt. Juliet Development Board is a joint venture operated by Wilson County and the City of Mt. Juliet. The board was created to promote cooperation and to facilitate management and economic development. The board includes six members, three represent Wilson County and three represent the City of Mt. Juliet. Wilson County and the City of Mt. Juliet each contribute one-half of the funding that is necessary to pay the development costs of the board's projects. Wilson County will appropriate one-half of real and personal property taxes collected until the city has recovered its contribution for the development of the industrial or commercial tax base. The contribution of the city or county, respectively, shall include direct cost, maintenance cost, and interest paid on bond or note indebtedness. Wilson County did not contribute to operations of the Wilson County/Mt. Juliet Development Board during the 2010-11 year.

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

Administrative Offices:

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

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

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

H. Jointly Governed Organization

The Nashville and Eastern Railroad Authority was created according to state statutes in 1983 to purchase from Seaboard System Railroad, Inc., the property, track, and roadbed along approximately 130 miles in Davidson, Wilson, Smith, and Putnam counties. The business of the railroad authority is conducted by a Board of Directors whose members are appointed by the governing bodies of the cities and counties of service; however, counties do not have any ongoing financial interest or responsibility for the entity. Wilson County did not contribute to operations of the Nashville and Eastern Railroad Authority during the 2010-11 year. Complete financial statements for the railroad authority can be obtained from Henry Schumpf, Treasurer, 527 Derby Downs, Lebanon, TN 37087.

I. Retirement Commitments

1. Tennessee Consolidated Retirement System (TCRS)

Plan Description

Employees of Wilson County are members of the Political Subdivision Pension Plan (PSPP), an agent multiple-employer defined benefit pension plan administered by the Tennessee Consolidated Retirement System (TCRS). TCRS provides retirement benefits as well as death and disability benefits. Benefits are determined by a formula using the member's high five-year average salary and years of service. Members become eligible to retire at the age of 60 with five years of service or at any age with 30 years of service. A reduced retirement benefit is available to vested members at the age of 55. Disability benefits are available to active members with five years of service who become disabled and cannot engage in gainful

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

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

Funding Policy

General County Employees

Wilson County has adopted a noncontributory retirement plan for its employees by assuming employee contributions up to five percent of annual covered payroll. The county is required to contribute at an actuarially determined rate; the rate for the fiscal year ended June 30, 2011, was 12.77 percent of annual covered payroll. The contribution requirement of plan members is set by state statute. The contribution requirement for the county is established and may be amended by the TCRS Board of Trustees.

Emergency Management Agency Employees

Wilson County has adopted a noncontributory retirement plan for its employees by assuming employee contributions up to five percent of annual covered payroll. The county is required to contribute at an actuarially determined rate; the rate for the fiscal year ended June 30, 2011, was 9.67 percent of annual covered payroll. The contribution requirement of plan members is set by state statute. The contribution requirement for the county is established and may be amended by the TCRS Board of Trustees.

Annual Pension Cost

General County Employees

For the year ended June 30, 2011, the county's annual pension cost of \$4,296,166 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 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 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

<u>Fiscal Year Ended</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
6-30-11	\$4,296,166	100%	\$0
6-30-10	3,735,173	100	0
6-30-09	3,558,581	100	0

Emergency Management Agency Employees

For the year ended June 30, 2011, the county's annual pension cost of \$358,990 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 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 11 years. An actuarial valuation was performed as of July 1, 2009, which established contribution rates effective July 1, 2010.

Trend Information

Fiscal Year Ended	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
6-30-11	\$358,990	100%	\$0
6-30-10	375,233	100	0
6-30-09	364,119	100	0

Funded Status and Funding Progress

General County Employees

As of July 1, 2009, the most recent actuarial valuation date, the plan was 83.38 percent funded. The actuarial accrued liability for benefits was \$61 million, and the actuarial value of assets was \$51 million, resulting in an unfunded actuarial accrued liability (UAAL) of \$10 million. The covered payroll (annual payroll of active employees covered by the plan) was \$28 million, and the ratio of the UAAL to the covered payroll was 35.86 percent.

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

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

Emergency Management Agency Employees

As of July 1, 2009, the most recent actuarial valuation date, the plan was 86.92 percent funded. The actuarial accrued liability for benefits

was \$7 million, and the actuarial value of assets was \$6 million, resulting in an unfunded actuarial accrued liability (UAAL) of \$1 million. The covered payroll (annual payroll of active employees covered by the plan) was \$4 million, and the ratio of the UAAL to the covered payroll was 23.92 percent.

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

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

SCHOOL TEACHERS

Plan Description

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

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

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

Funding Policy

Most teachers are required by state statute to contribute five percent of their salaries to the plan. The employer contribution rate for the School Department is established at an actuarially determined rate. The employer rate for the fiscal year ended June 30, 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 \$4,686,621, \$3,119,743, and \$3,004,046, respectively, equal to the required contributions for each year.

2. Deferred Compensation

Wilson County School Department offers its employees deferred compensation plan established pursuant to IRC Section 403(b). All costs of administering and funding this program are the responsibility of plan participants. The Section 403(b) plan assets remain the property of the contributing employees and are not presented in the accompanying financial statements. IRC Section 403(b) establishes participation, contribution, and withdrawal provisions for the plans.

J. Other Postemployment Benefits (OPEB)

Primary Government

Plan Description

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

Funding Policy

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

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

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

Annual OPEB Cost and Net OPEB Obligation

	<u>Postemployment Benefits Plan</u>
ARC	\$ 7,865,426
Interest on the NPO	485,792
Adjustment to the ARC	(735,215)
Annual OPEB cost	<u>\$ 7,616,003</u>
Amount of contribution	<u>(775,427)</u>
Increase/decrease in NPO	\$ 6,840,576
Net OPEB obligation, 7-1-10	<u>13,879,770</u>
Net OPEB obligation, 6-30-11	<u><u>\$ 20,720,346</u></u>

Fiscal Year Ended	Plan	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation at Year End
6-30-09	Postemployment Benefits	\$ 3,567,648	11.16%	\$ 6,621,054
6-30-10	"	7,739,291	9.08	13,879,770
6-30-11	"	7,616,003	10.18	20,720,346

Funded Status and Funding Progress

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

	<u>Postemployment Benefits Plan</u>
Actuarial valuation date	1-1-09
Actuarial accrued liability (AAL)	\$ 60,885,869
Actuarial value of plan assets	\$ 0
Unfunded actuarial accrued liability (UAAL)	\$ 60,885,869
Actuarial value of assets as a % of the AAL	0%
Covered payroll (active plan members)	\$ 20,090,101
UAAL as a % of covered payroll	303%

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

Actuarial Methods and Assumptions

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

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

Discretely Presented Wilson County School Department

Plan Description

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

Funding Policy

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

An employee who retires from the Wilson County School Department becomes eligible for retiree health coverage after 30 years of service with the School Department. The employee must have been eligible for plan coverage and covered by the plan at the time of retirement. If the retiree is eligible for health insurance coverage, the coverage is also available for the retiree's spouse and/or dependent children.

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

Annual OPEB Cost and Net OPEB Obligation

	<u>Postemployment Benefits Plan</u>
ARC	\$ 1,479,247
Interest on the NPO	85,633
Adjustment to the ARC	(115,009)
Annual OPEB cost	<u>\$ 1,449,871</u>
Amount of contribution	<u>(603,335)</u>
Increase/decrease in NPO	\$ 846,536
Net OPEB obligation, 7-1-10	<u>1,712,661</u>
 Net OPEB obligation, 6-30-11	 <u><u>\$ 2,559,197</u></u>

Fiscal Year Ended	Plan	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation at Year End
6-30-09	Postemployment Benefits	\$ 1,486,917	39.81%	\$ 894,943
6-30-10	"	1,471,566	44.43	1,712,661
6-30-11	"	1,449,871	41.61	2,559,197

Funded Status and Funding Progress

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

	<u>Postemployment Benefits Plan</u>
Actuarial valuation date	7-1-10
Actuarial accrued liability (AAL)	\$ 11,256,042
Actuarial value of plan assets	\$ 0
Unfunded actuarial accrued liability (UAAL)	\$ 11,256,042
Actuarial value of assets as a % of the AAL	0%
Covered payroll (active plan members)	\$ 57,633,916
UAAL as a % of covered payroll	19.5%

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, the projected unit credit actuarial cost method was used. The actuarial assumptions included a five percent discount rate and an annual healthcare cost trend rate of 7.5 percent initially, reduced by decrements to an ultimate rate of 5.5 percent after five years. The unfunded actuarial accrued liability is being amortized as a level dollar amount on a closed basis over a 30-year period beginning with June 30, 2008.

K. Termination Benefits

In January 2011, the discretely presented Wilson County School Department offered a voluntary retirement incentive for employees who will have 30 years of verified Tennessee Consolidated Retirement Service, or have reached 60 years of age with a minimum of 25 years of service. This incentive consists of a cash payment of \$30 per day for each sick day held by the employee at their retirement date. The director of schools stated that this program is intended to be a one-time incentive, and there is no limit to the number of accumulated days that employees can be paid under the program. Twenty-six school employees accepted the board's offer. The estimated cost of the cash payment, reported in the government-wide Statement of Activities by function, is \$106,062. At June 30, 2011, the School Department had no liability for unpaid termination benefits. The effects to the School Department's actuarial accrued liability for pension benefits for current, terminated, and retired employees were not separately determined.

L. Office of Central Accounting, Budgeting, and Purchasing

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

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

M. Purchasing Laws

Primary Government

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

Discretely Presented School Department

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

**REQUIRED SUPPLEMENTARY
INFORMATION**

Exhibit F-1

Wilson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
General Fund
For the Year Ended June 30, 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	\$ 24,136,956	\$ 0	\$ 0	\$ 24,136,956	\$ 24,840,686	\$ 24,840,686	\$ (703,730)
Licenses and Permits	593,449	0	0	593,449	615,000	615,000	(21,551)
Fines, Forfeitures, and Penalties	504,469	0	0	504,469	485,720	485,720	18,749
Charges for Current Services	2,705,665	0	0	2,705,665	2,693,367	2,693,367	12,298
Other Local Revenues	3,315,889	0	0	3,315,889	254,886	286,986	3,028,903
Fees Received from County Officials	3,249,270	0	0	3,249,270	2,959,884	2,959,884	289,386
State of Tennessee	3,537,195	0	0	3,537,195	3,403,405	3,429,446	107,749
Federal Government	536,966	0	0	536,966	930,766	1,346,501	(809,535)
Other Governments and Citizens Groups	500	0	0	500	1,600	1,600	(1,100)
Total Revenues	\$ 38,580,359	\$ 0	\$ 0	\$ 38,580,359	\$ 36,185,314	\$ 36,659,190	\$ 1,921,169
<u>Expenditures</u>							
<u>General Government</u>							
County Commission	\$ 158,810	\$ 0	\$ 0	\$ 158,810	\$ 162,784	\$ 162,784	\$ 3,974
Board of Equalization	8,775	(56)	27	8,746	8,746	8,746	0
Beer Board	2,437	0	0	2,437	3,230	3,230	793
Other Boards and Committees	10,889	(150)	0	10,739	18,155	18,155	7,416
County Mayor/Executive	261,813	(2,456)	3,264	262,621	264,577	271,200	8,579
County Attorney	209,965	0	0	209,965	212,164	212,164	2,199
Election Commission	720,039	(73,387)	74,292	720,944	764,090	764,090	43,146
Register of Deeds	190,536	(7,460)	17,840	200,916	241,672	241,672	40,756
Planning	320,773	(50,239)	89,467	360,001	390,819	390,819	30,818
Codes Compliance	245,225	(2,928)	44,119	286,416	302,152	302,152	15,736
County Buildings	0	0	0	0	1,276,510	0	0
Other General Administration	46,628	0	100	46,728	47,814	47,814	1,086

(Continued)

Exhibit F-1

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2010	Add: Encumbrances 6/30/2011	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)	
					Original	Final		
	\$	100,702	\$	101,208	\$	107,418	\$	6,210
<u>Expenditures (Cont.)</u>								
<u>General Government (Cont.)</u>								
Preservation of Records	790,240	(65,715)	39,385	763,910	828,649	828,649	64,739	
Finance	932,012	(126,561)	169,407	974,858	955,404	974,858	0	
Accounting and Budgeting	75,013	(45)	5,348	80,316	89,449	89,449	9,133	
Property Assessor's Office	319,624	(12,301)	621	307,944	325,710	325,710	17,766	
Reappraisal Program	442,113	(15,062)	14,731	441,782	441,474	441,782	0	
County Trustee's Office								
County Clerk's Office								
<u>Administration of Justice</u>								
Circuit Court	778,799	(11,273)	12,017	779,543	795,254	795,254	15,711	
Circuit Court Judge	239,862	(681)	736	239,917	242,218	242,218	2,301	
General Sessions Judge	472,553	(8,546)	12,469	476,476	481,084	481,084	4,608	
Drug Court	144,106	(1,698)	568	142,976	145,260	145,260	2,284	
Chancery Court	590,823	(3,571)	2,315	589,567	622,817	622,817	33,250	
Judicial Commissioners	412,821	(8,206)	7,725	412,340	412,479	412,479	139	
Probation Services	265,304	(6,728)	39,199	297,775	317,339	317,339	19,564	
Courtroom Security	23,949	(9,900)	0	14,049	22,500	22,500	8,451	
Victims Assistance Programs	46,210	0	0	46,210	0	46,210	0	
<u>Public Safety</u>								
Sheriff's Department	7,285,836	(140,736)	147,024	7,292,124	7,649,349	7,491,018	198,894	
Special Patrols	3,357	(800)	1,066	3,623	5,000	5,000	1,377	
Drug Enforcement	273,140	0	10,940	284,080	285,996	285,996	1,916	
Administration of the Sexual Offender Registry	6,240	(2,640)	2,300	5,900	5,650	5,900	0	
Jail	6,436,338	(84,389)	95,196	6,447,145	6,478,227	6,478,227	31,082	
Workhouse	153,831	(29,147)	18,626	143,310	156,733	156,733	13,423	

(Continued)

Exhibit F-1

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2010	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>Public Safety (Cont.)</u>							
Juvenile Services	\$ 295,541	\$ (13,848)	\$ 13,460	\$ 295,153	\$ 296,488	\$ 296,488	\$ 1,335
Civil Defense	7,039,170	(146,942)	191,148	7,083,376	7,322,961	7,349,914	266,538
County Coroner/Medical Examiner	142,081	(996)	4,665	145,750	85,750	145,750	0
Public Safety Grant Programs	162,308	0	24,173	186,481	342,310	651,533	465,052
<u>Public Health and Welfare</u>							
Local Health Center	62,154	(19,070)	23,910	66,994	71,420	71,420	4,426
Rabies and Animal Control	121,186	0	2,272	123,458	169,185	138,304	14,846
Other Local Health Services	674,825	(1,621)	196	673,400	833,700	833,700	160,300
Appropriation to State	78,493	0	0	78,493	78,493	78,493	0
Other Local Welfare Services	5,200	0	0	5,200	5,200	5,200	0
Other Public Health and Welfare	40,997	(72)	0	40,925	44,246	44,246	3,321
<u>Social, Cultural, and Recreational Services</u>							
Libraries	692,148	0	0	692,148	692,148	692,148	0
Other Social, Cultural, and Recreational	60,000	0	0	60,000	65,000	65,000	5,000
<u>Agriculture and Natural Resources</u>							
Agriculture Extension Service	193,988	(2,452)	1,243	192,779	222,211	222,211	29,432
Forest Service	2,000	0	0	2,000	2,000	2,000	0
Soil Conservation	59,799	0	0	59,799	61,889	61,889	2,090
Storm Water Management	167,241	0	5,112	172,353	193,765	217,765	45,412
Other Agriculture and Natural Resources	0	0	0	0	445,184	0	0
<u>Other Operations</u>							
Tourism	138,136	(2,678)	2,997	138,455	131,249	140,573	2,118
Industrial Development	251,217	0	0	251,217	242,590	251,217	0
Other Economic and Community Development	38,750	0	0	38,750	38,750	38,750	0

(Continued)

Exhibit F-1

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2010	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>Other Operations (Cont.)</u>							
Veterans' Services	\$ 109,097	(171)	147	\$ 109,073	\$ 120,375	\$ 120,375	\$ 11,302
Other Charges	1,789,682	(96,985)	118,236	1,810,933	1,807,782	1,814,898	3,965
Contributions to Other Agencies	188,940	0	0	188,940	184,940	188,940	0
ARRA Grant No. 1	100,640	(24,155)	262,400	338,885	376,700	376,700	37,815
ARRA Grant No. 2	42,009	0	0	42,009	50,000	50,000	7,991
<u>Principal on Debt</u>							
General Government	312,517	0	0	312,517	0	312,517	0
Interest on Debt	16,268	0	0	16,268	0	16,268	0
General Government	\$ 34,753,150	(989,689)	1,475,271	\$ 35,238,732	\$ 37,945,059	\$ 36,885,026	\$ 1,646,294
Total Expenditures							
Excess (Deficiency) of Revenues Over Expenditures	\$ 3,827,209	\$ 989,689	\$ (1,475,271)	\$ 3,341,627	\$ (1,759,745)	\$ (225,836)	\$ 3,567,463
<u>Other Financing Sources (Uses)</u>							
Insurance Recovery	\$ 49,564	\$ 0	\$ 0	\$ 49,564	\$ 0	\$ 50,867	\$ (1,303)
Transfers In	1,200	0	0	1,200	1,200	1,200	0
Transfers Out	(30,714)	0	0	(30,714)	0	(1,752,408)	1,721,694
Total Other Financing Sources (Uses)	\$ 20,050	\$ 0	\$ 0	\$ 20,050	\$ 1,200	\$ (1,700,341)	\$ 1,720,391
Net Change in Fund Balance Fund Balance, July 1, 2010	\$ 3,847,259	\$ 989,689	\$ (1,475,271)	\$ 3,361,677	\$ (1,758,545)	\$ (1,926,177)	\$ 5,287,854
Fund Balance, July 1, 2010	5,067,061	(989,689)	0	4,077,372	2,758,545	2,758,545	1,318,827
Fund Balance, June 30, 2011	\$ 8,914,320	\$ 0	\$ (1,475,271)	\$ 7,439,049	\$ 1,000,000	\$ 832,368	\$ 6,606,681

Exhibit F-2

Wilson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Highway/Public Works Fund
For the Year Ended June 30, 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	\$ 4,022,704	\$ 0	\$ 0	\$ 4,022,704	\$ 3,953,340	\$ 3,953,340	\$ 69,364
Other Local Revenues	23,544	0	0	23,544	7,050	7,050	16,494
State of Tennessee	2,653,964	0	0	2,653,964	2,871,440	2,871,440	(217,476)
Federal Government	31,629	0	0	31,629	0	31,629	0
Total Revenues	\$ 6,731,841	\$ 0	\$ 0	\$ 6,731,841	\$ 6,831,830	\$ 6,863,459	\$ (131,618)
<u>Expenditures</u>							
<u>General Government</u>							
Engineering	\$ 9,303	\$ (343)	\$ 217	\$ 9,177	\$ 9,277	\$ 9,277	\$ 100
<u>Highways</u>							
Administration	286,817	(2,811)	7,469	291,475	322,164	323,981	32,506
Highway and Bridge Maintenance	3,271,613	(347,268)	315,664	3,240,009	3,843,392	3,843,392	603,383
Operation and Maintenance of Equipment	779,830	(62,559)	41,571	758,842	1,067,093	1,067,093	308,251
Other Charges	263,020	0	0	263,020	279,573	279,573	16,553
Employee Benefits	1,320,300	0	0	1,320,300	1,372,773	1,372,773	52,473
Capital Outlay	568,944	(407,165)	226,884	388,663	1,130,000	1,130,000	741,337
Total Expenditures	\$ 6,499,827	\$ (820,146)	\$ 591,805	\$ 6,271,486	\$ 8,024,272	\$ 8,026,089	\$ 1,754,603
Excess (Deficiency) of Revenues Over Expenditures	\$ 232,014	\$ 820,146	\$ (591,805)	\$ 460,355	\$ (1,192,442)	\$ (1,162,630)	\$ 1,622,985
<u>Other Financing Sources (Uses)</u>							
Transfers In	\$ 0	\$ 0	\$ 0	\$ 0	\$ 9,277	\$ 9,277	\$ (9,277)
Total Other Financing Sources (Uses)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 9,277	\$ 9,277	\$ (9,277)
Net Change in Fund Balance Fund Balance, July 1, 2010	\$ 232,014	\$ 820,146	\$ (591,805)	\$ 460,355	\$ (1,183,165)	\$ (1,153,353)	\$ 1,613,708
Fund Balance, July 1, 2010	5,436,370	(820,146)	0	4,616,224	3,838,275	3,838,275	777,949
Fund Balance, June 30, 2011	\$ 5,668,384	\$ 0	\$ (591,805)	\$ 5,076,579	\$ 2,655,110	\$ 2,684,922	\$ 2,391,657

Exhibit F-3

Wilson County, Tennessee
Schedule of Funding Progress – Pension Plans
Primary Government, Discretely Presented Wilson County School Department, and
Emergency Management Agency
June 30, 2011

(Dollar amounts in thousands)

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

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

Exhibit F-4

Wilson County, Tennessee
Schedule of Funding Progress – Other Postemployment Benefits Plans
Primary Government and Discretely Presented Wilson County School Department
June 30, 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>							
County	1-1-07	\$ 0	\$ 28,639	\$ 28,639	0	\$ 18,530	155 %
"	1-1-09	0	60,886	60,886	0	19,426	313
"	1-1-10	0	60,886	60,886	0	20,090	303
<u>DISCRETELY PRESENTED WILSON COUNTY SCHOOL DEPARTMENT</u>							
School Department *	7-1-08	0	11,239	11,239	0	60,234	18.7
"	7-1-10	0	11,256	11,256	0	57,634	19.5

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

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

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 Wilson County Commission and any authorized revisions. Unencumbered appropriations lapse at the end of each fiscal year.

The budgetary level of control is at the major category level established by the County Uniform Chart of Accounts, as prescribed by the Comptroller of the Treasury of the State of Tennessee. Major categories are at the department level (examples of General Fund major categories: County Commission, Board of Equalization, Beer Board, Other Boards and Committees, etc.). Management may make revisions within major categories, but only the Wilson 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, Wilson County reported the following significant encumbrances in the General and Highway/Public Works funds:

<u>Funds</u>	<u>Description</u>	<u>Amount</u>
General	Courthouse renovation	\$ 240,000
Highway/Public Works	Hot mix and cold mix	81,111

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

Nonmajor Governmental Funds

Special Revenue Funds

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

Courthouse and Jail Maintenance Fund – The Courthouse and Jail Maintenance Fund is used to account for a special tax levied by private act on litigation and the recording of certain instruments. The proceeds of the tax must be used to pay for improvements or maintenance on the courthouse and jail. This fund was closed subsequent to June 30, 2011.

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

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

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

Drug Control Fund – The Drug Control Fund is used to account for revenues received from drug-related fines, forfeitures, and seizures. This fund was closed subsequent to June 30, 2011.

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

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

Other Special Revenue Fund – The Other Special Revenue Fund is used to account for emergency response capital outlay. This fund was closed subsequent to June 30, 2011.

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

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

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

Capital Projects Funds

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

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

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

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

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

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

Exhibit G-1

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

		Special Revenue Funds					
	Courthouse and Jail Maintenance	Solid Waste / Sanitation	Ambulance Service	Special Purpose	Drug Control	Sports and Recreation	
\$	0	0	0	0	0	0	
	494,367	1,636,813	271,642	127,156	314,285	11,552	
	0	0	0	0	0	0	
	0	0	0	851,346	0	0	
	0	0	0	0	0	4,030	
	0	1,137,768	0	0	0	952,406	
	0	(16,573)	0	0	0	0	
	0	0	0	0	744	0	
	<u>494,367</u>	<u>2,758,008</u>	<u>271,642</u>	<u>978,502</u>	<u>315,029</u>	<u>967,988</u>	

ASSETS

Cash	0
Equity in Pooled Cash and Investments	0
Accounts Receivable	494,367
Due from Other Governments	0
Property Taxes Receivable	1,137,768
Allowance for Uncollectible Property Taxes	(16,573)
Accrued Interest Receivable	0
Total Assets	<u>2,758,008</u>

LIABILITIES AND FUND BALANCES

<u>Liabilities</u>	
Due to Other Funds	0
Deferred Revenue - Current Property Taxes	1,086,959
Deferred Revenue - Delinquent Property Taxes	32,831
Other Deferred Revenues	0
Total Liabilities	<u>1,119,790</u>
<u>Fund Balances</u>	
Restricted:	
Restricted for Public Safety	0
Restricted for Public Health and Welfare	1,540,877
Restricted for Other Operations	0
Restricted for Debt Service	0
Restricted for Capital Projects	0
Committed:	
Committed for General Government	0

(Continued)

Exhibit G-1

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

Special Revenue Funds							
	Courthouse and Jail Maintenance	Solid Waste / Sanitation	Ambulance Service	Special Purpose	Drug Control	Sports and Recreation	
\$	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
	0	0	6,642	0	0	0	0
	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
	494,367	0	0	0	0	0	0
	0	0	0	0	10,180	0	0
	0	97,341	265,000	0	0	0	0
	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
	494,367	1,638,218	271,642	527,464	314,285	15,582	
\$	494,367	2,758,008	271,642	978,502	315,029	967,988	

LIABILITIES AND FUND BALANCES (CONT.)

Fund Balances (Cont.)

Committed (Cont.):

Committed for Finance
 Committed for Administration of Justice
 Committed for Public Health and Welfare
 Committed for Agriculture and Natural Resources
 Committed for Other Operations
 Committed for Debt Service

Assigned:

Assigned for General Government
 Assigned for Public Safety
 Assigned for Public Health and Welfare
 Assigned for Agriculture and Natural Resources
 Assigned for Capital Projects

Total Fund Balances

Total Liabilities and Fund Balances

(Continued)

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

	Special Revenue Funds (Cont.)				Total	Debt Service Fund
	Agriculture Center	Other Special Revenue	Constitutional Officers - Fees	Rural Debt Service		
\$ 250 \$ 0 \$ 428,876 \$ 429,126 \$ 0						
195,977 1,036,399 0 4,088,191 608,770						
0 0 18,479 18,479 0						
0 0 0 851,346 200,632						
0 0 0 4,030 0						
598,455 6,820 0 2,695,449 0						
(4,488) (1,338) 0 (22,399) 0						
0 0 0 744 0						
\$ 790,194 \$ 1,041,881 \$ 447,355 \$ 8,064,966 \$ 809,402						

ASSETS

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

LIABILITIES AND FUND BALANCES

<u>Liabilities</u>	
Due to Other Funds	
Deferred Revenue - Current Property Taxes	
Deferred Revenue - Delinquent Property Taxes	
Other Deferred Revenues	
Total Liabilities	
<u>Fund Balances</u>	
Restricted:	
Restricted for Public Safety	
Restricted for Public Health and Welfare	
Restricted for Other Operations	
Restricted for Debt Service	
Restricted for Capital Projects	
Committed:	
Committed for General Government	

(Continued)

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

	Special Revenue Funds (Cont.)				Total	Debt Service Fund
	Agriculture Center	Other Special Revenue	Constitutional Officers - Fees			
\$	0	0	200,262	\$	200,262	\$ 0
	0	0	82,609		82,609	0
	0	0	0		6,642	0
	175,739	0	0		175,739	0
	0	1,036,641	0		1,036,641	0
	0	0	0		0	695,367
	0	0	0		494,367	0
	0	0	0		10,180	0
	0	0	0		362,341	0
	20,488	0	0		20,488	0
	0	0	0		0	0
	<u>\$ 196,227</u>	<u>\$ 1,036,641</u>	<u>\$ 371,333</u>	<u>\$</u>	<u>4,865,759</u>	<u>\$ 695,367</u>
	\$ 790,194	\$ 1,041,881	\$ 447,355	\$	8,064,966	\$ 809,402

LIABILITIES AND FUND BALANCES (CONT.)

<u>Fund Balances (Cont.)</u>
Committed (Cont.):
Committed for Finance
Committed for Administration of Justice
Committed for Public Health and Welfare
Committed for Agriculture and Natural Resources
Committed for Other Operations
Committed for Debt Service
Assigned:
Assigned for General Government
Assigned for Public Safety
Assigned for Public Health and Welfare
Assigned for Agriculture and Natural Resources
Assigned for Capital Projects
Total Fund Balances
Total Liabilities and Fund Balances

(Continued)

Exhibit G-1

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

	Capital Projects Funds						Total Nonmajor Governmental Funds
	General Capital Projects	HUD Grant Projects	Highway Capital Projects	Judicial and Safety Projects	Other Capital Projects	Total	
\$	0	0	0	0	0	0	200,262
	0	0	0	0	0	0	82,609
	0	0	0	0	0	0	6,642
	0	0	0	0	0	0	175,739
	0	0	0	0	0	0	1,036,641
	0	0	0	0	0	0	695,367
	0	0	0	0	0	0	494,367
	0	0	0	0	0	0	10,180
	0	0	0	0	0	0	362,341
	0	0	0	0	0	0	20,488
	0	0	1,821,686	1,668	170	1,823,524	1,823,524
\$	625	750	1,968,808	23,597	702,139	2,695,919	8,257,045
\$	625	750	3,627,058	23,597	702,139	4,354,169	13,228,537

LIABILITIES AND FUND BALANCES (CONT.)

Fund Balances (Cont.)

Committed (Cont.):

Committed for Finance
 Committed for Administration of Justice
 Committed for Public Health and Welfare
 Committed for Agriculture and Natural Resources
 Committed for Other Operations
 Committed for Debt Service

Assigned:

Assigned for General Government
 Assigned for Public Safety
 Assigned for Public Health and Welfare
 Assigned for Agriculture and Natural Resources
 Assigned for Capital Projects

Total Fund Balances

Total Liabilities and Fund Balances

Exhibit G-2

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

	Special Revenue Funds					
	Courthouse and Jail Maintenance	Solid Waste / Sanitation	Ambulance Service	Special Purpose	Drug Control	Sports and Recreation
Revenues						
Local Taxes	\$ 1,427,196	\$ 1,081,861	\$ 0	\$ 2,340,173	\$ 0	\$ 964,962
Licenses and Permits	0	0	0	0	0	0
Fines, Forfeitures, and Penalties	0	0	0	0	6,310	0
Charges for Current Services	0	480	250,000	0	0	0
Other Local Revenues	0	231,447	0	3,487	3,724	0
State of Tennessee	0	42,205	0	0	0	0
Federal Government	0	24,973	0	0	0	0
Other Governments and Citizens Groups	0	0	0	0	0	0
Total Revenues	\$ 1,427,196	\$ 1,380,966	\$ 250,000	\$ 2,343,660	\$ 10,034	\$ 964,962
Expenditures						
Current:						
General Government	\$ 1,344,517	\$ 0	\$ 0	\$ 48,998	\$ 0	\$ 0
Finance	0	0	0	0	0	0
Administration of Justice	0	0	0	0	0	0
Public Safety	0	0	0	0	29,691	0
Public Health and Welfare	0	1,690,574	218,124	0	0	0
Agriculture and Natural Resources	0	0	0	0	0	0
Other Operations	0	0	0	0	0	999,031
Debt Service:						
Principal on Debt	0	0	0	1,640,000	0	0
Interest on Debt	0	0	0	298,463	0	0
Other Debt Service	0	0	0	849	0	0
Capital Projects	18,486	0	0	1,091,000	0	0
Total Expenditures	\$ 1,363,003	\$ 1,690,574	\$ 218,124	\$ 3,079,310	\$ 29,691	\$ 999,031
Excess (Deficiency) of Revenues Over Expenditures	\$ 64,193	\$ (309,608)	\$ 31,876	\$ (735,650)	\$ (19,657)	\$ (34,069)
Other Financing Sources (Uses)						
Insurance Recovery	\$ 92,040	\$ 2,475	\$ 0	\$ 0	\$ 0	\$ 0
Transfers In	0	30,714	0	0	0	0

(Continued)

Exhibit G-2

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

	Special Revenue Funds						
	Courthouse and Jail Maintenance	Solid Waste / Sanitation	Ambulance Service	Special Purpose	Drug Control	Sports and Recreation	
Other Financing Sources (Uses) (Cont.)							
Transfers Out	\$ 0	\$ 0	\$ 0	\$ (131,669)	\$ (1,200)	\$ 0	0
Total Other Financing Sources (Uses)	\$ 92,040	\$ 33,189	\$ 0	\$ (131,669)	\$ (1,200)	\$ 0	0
Net Change in Fund Balances	\$ 156,233	\$ (276,419)	\$ 31,876	\$ (867,319)	\$ (20,857)	\$ (34,069)	
Fund Balance, July 1, 2010	338,134	1,914,637	239,766	1,394,783	335,142	49,651	
Fund Balance, June 30, 2011	\$ 494,367	\$ 1,638,218	\$ 271,642	\$ 527,464	\$ 314,285	\$ 15,582	

(Continued)

Exhibit G-2

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

	Special Revenue Funds (Cont.)				Total	Debt Service Fund
	Agriculture Center	Other Special Revenue	Constitutional Officers - Fees	Rural Debt Service		
<u>Revenues</u>						
Local Taxes	\$ 445,184	\$ 201,915	\$ 0	\$ 6,461,291	\$ 3,655,730	0
Licenses and Permits	0	0	0	0	0	0
Fines, Forfeitures, and Penalties	0	0	0	6,310	0	0
Charges for Current Services	210,728	0	2,547,759	3,008,967	0	0
Other Local Revenues	11,506	0	0	250,164	0	0
State of Tennessee	0	0	0	42,205	0	0
Federal Government	0	0	0	24,973	131,225	0
Other Governments and Citizens Groups	0	0	0	0	677,272	0
Total Revenues	\$ 667,418	\$ 201,915	\$ 2,547,759	\$ 9,793,910	\$ 4,464,227	0
<u>Expenditures</u>						
Current:						
General Government	\$ 0	\$ 0	\$ 335,513	\$ 1,729,028	\$ 0	0
Finance	0	0	1,140,990	1,140,990	0	0
Administration of Justice	0	0	1,158,995	1,158,995	0	0
Public Safety	0	0	0	29,691	0	0
Public Health and Welfare	0	0	0	1,908,698	0	0
Agriculture and Natural Resources	667,207	0	0	667,207	0	0
Other Operations	0	4,139	0	1,003,170	0	0
Debt Service:						
Principal on Debt	0	0	0	1,640,000	3,000,000	0
Interest on Debt	0	0	0	298,463	1,245,264	0
Other Debt Service	0	0	0	849	13,389	0
Capital Projects	0	0	0	1,109,486	0	0
Total Expenditures	\$ 667,207	\$ 4,139	\$ 2,635,498	\$ 10,686,577	\$ 4,258,653	0
Excess (Deficiency) of Revenues Over Expenditures	\$ 211	\$ 197,776	\$ (87,739)	\$ (892,667)	\$ 205,574	0
<u>Other Financing Sources (Uses)</u>						
Insurance Recovery	\$ 0	\$ 0	\$ 0	\$ 94,515	\$ 0	0
Transfers In	0	0	0	30,714	0	0

(Continued)

Exhibit G-2

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

	Special Revenue Funds (Cont.)				Total	Debt Service Fund
	Agriculture Center	Other Special Revenue	Constitutional Officers - Fees			
Other Financing Sources (Uses) (Cont.)						
Transfers Out	\$ 0	\$ 0	\$ 0	\$ (132,869)	\$ 0	
Total Other Financing Sources (Uses)	\$ 0	\$ 0	\$ 0	\$ (7,640)	\$ 0	
Net Change in Fund Balances	\$ 211	\$ 197,776	\$ (87,739)	\$ (900,307)	\$ 205,574	
Fund Balance, July 1, 2010	196,016	838,865	459,072	5,766,066	489,793	
Fund Balance, June 30, 2011	\$ 196,227	\$ 1,036,641	\$ 371,333	\$ 4,865,759	\$ 695,367	

(Continued)

Exhibit G-2

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

	Capital Projects Funds						Total Nonmajor Governmental Funds
	General Capital Projects	HUD Grant Projects	Highway Capital Projects	Judicial and Safety Projects	Other Capital Projects	Total	
Revenues							
Local Taxes	\$ 0	\$ 0	\$ 1,601,504	\$ 0	\$ 689,987	\$ 2,291,491	\$ 12,408,512
Licenses and Permits	0	0	0	0	247,126	247,126	247,126
Fines, Forfeitures, and Penalties	0	0	0	0	0	0	6,310
Charges for Current Services	0	0	0	0	10,000	10,000	3,018,967
Other Local Revenues	0	500	0	924	0	1,424	251,588
State of Tennessee	0	0	0	0	0	0	42,205
Federal Government	0	3,500	68,386	0	0	71,886	228,084
Other Governments and Citizens Groups	0	0	0	0	0	0	677,272
Total Revenues	\$ 0	\$ 4,000	\$ 1,669,890	\$ 924	\$ 947,113	\$ 2,621,927	\$ 16,880,064
Expenditures							
Current:							
General Government	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,729,028
Finance	0	0	0	0	0	0	1,140,990
Administration of Justice	0	0	0	0	0	0	1,158,995
Public Safety	0	0	0	0	0	0	29,691
Public Health and Welfare	0	0	0	0	0	0	1,908,698
Agriculture and Natural Resources	0	0	0	0	0	0	667,207
Other Operations	0	0	0	0	0	0	1,003,170
Debt Service:							
Principal on Debt	0	0	0	0	0	0	4,640,000
Interest on Debt	0	0	0	0	0	0	1,543,727
Other Debt Service	0	0	0	0	0	0	14,238
Capital Projects	17,085	3,500	1,987,808	21,815	180,208	2,210,416	3,319,902
Total Expenditures	\$ 17,085	\$ 3,500	\$ 1,987,808	\$ 21,815	\$ 180,208	\$ 2,210,416	\$ 17,155,646
Excess (Deficiency) of Revenues Over Expenditures	\$ (17,085)	\$ 500	\$ (317,918)	\$ (20,891)	\$ 766,905	\$ 411,511	\$ (275,582)
Other Financing Sources (Uses)							
Insurance Recovery	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 94,515
Transfers In	0	0	0	0	0	0	30,714

(Continued)

Exhibit G-2

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

	Capital Projects Funds						Total Nonmajor Governmental Funds
	General Capital Projects	HUD Grant Projects	Highway Capital Projects	Judicial and Safety Projects	Other Capital Projects	Total	
Other Financing Sources (Uses) (Cont.)							
Transfers Out	\$ 0	\$ 0	\$ 0	\$ 0	\$ (1,000,000)	\$ (1,000,000)	\$ (1,132,869)
Total Other Financing Sources (Uses)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (1,000,000)	\$ (1,000,000)	\$ (1,007,640)
Net Change in Fund Balances	\$ (17,085)	\$ 500	\$ (317,918)	\$ (20,891)	\$ (233,095)	\$ (588,489)	\$ (1,283,222)
Fund Balance, July 1, 2010	17,710	250	2,286,726	44,488	935,234	3,284,408	9,540,267
Fund Balance, June 30, 2011	\$ 625	\$ 750	\$ 1,968,808	\$ 23,597	\$ 702,139	\$ 2,695,919	\$ 8,257,045

Exhibit G-3

Wilson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Courthouse and Jail Maintenance Fund
For the Year Ended June 30, 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	\$ 1,427,196	\$ 0	\$ 0	\$ 1,427,196	\$ 290,000	\$ 1,565,587	\$ (138,391)
Total Revenues	\$ 1,427,196	\$ 0	\$ 0	\$ 1,427,196	\$ 290,000	\$ 1,565,587	\$ (138,391)
<u>Expenditures</u>							
<u>General Government</u>							
County Buildings	\$ 1,344,517	\$ (85,026)	\$ 100,491	\$ 1,359,982	\$ 1,506,064	\$ 1,505,141	\$ 145,159
Capital Projects	18,486	(9,100)	37,100	46,486	80,000	80,000	33,514
General Administration Projects	\$ 1,363,003	\$ (94,126)	\$ 137,591	\$ 1,406,468	\$ 1,586,064	\$ 1,585,141	\$ 178,673
Total Expenditures	\$ 64,193	\$ 94,126	\$ (137,591)	\$ 20,728	\$ (1,296,064)	\$ (19,554)	\$ 40,282
Excess (Deficiency) of Revenues Over Expenditures	\$ 92,040	\$ 0	\$ 0	\$ 92,040	\$ 90,000	\$ 90,000	\$ 2,040
<u>Other Financing Sources (Uses)</u>							
Insurance Recovery	0	0	0	0	1,276,510	0	0
Transfers In	\$ 92,040	\$ 0	\$ 0	\$ 92,040	\$ 1,366,510	\$ 90,000	\$ 2,040
Total Other Financing Sources (Uses)	\$ 156,233	\$ 94,126	\$ (137,591)	\$ 112,768	\$ 70,446	\$ 70,446	\$ 42,322
Net Change in Fund Balance	338,134	(94,126)	0	244,008	221,034	221,034	22,974
Fund Balance, July 1, 2010	\$ 494,367	\$ 0	\$ (137,591)	\$ 356,776	\$ 291,480	\$ 291,480	\$ 65,296
Fund Balance, June 30, 2011							

Exhibit G-4

Wilson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Solid Waste/Sanitation Fund
For the Year Ended June 30, 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	\$ 1,081,861	\$ 0	\$ 0	\$ 1,081,861	\$ 1,120,580	\$ 1,120,580	\$ (38,719)
Charges for Current Services	480	0	0	480	100	100	380
Other Local Revenues	231,447	0	0	231,447	90,000	90,778	140,669
State of Tennessee	42,205	0	0	42,205	51,000	51,000	(8,795)
Federal Government	24,973	0	0	24,973	0	24,973	0
Total Revenues	\$ 1,380,966	\$ 0	\$ 0	\$ 1,380,966	\$ 1,261,680	\$ 1,287,431	\$ 93,535
<u>Expenditures</u>							
<u>Public Health and Welfare</u>							
Rabies and Animal Control	\$ 30,869	(2,015)	571	29,425	30,881	30,881	1,456
Convenience Centers	1,659,705	(34,343)	96,770	1,722,132	1,895,528	1,920,501	198,369
Total Expenditures	\$ 1,690,574	(36,358)	97,341	\$ 1,751,557	\$ 1,926,409	\$ 1,951,382	\$ 199,825
Excess (Deficiency) of Revenues Over Expenditures	\$ (309,608)	\$ 36,358	(97,341)	(370,591)	(664,729)	(663,951)	\$ 293,360
<u>Other Financing Sources (Uses)</u>							
Insurance Recovery	\$ 2,475	0	0	2,475	0	0	2,475
Transfers In	30,714	0	0	30,714	43,330	43,330	(12,616)
Total Other Financing Sources (Uses)	\$ 33,189	0	0	\$ 33,189	\$ 43,330	\$ 43,330	(10,141)
Net Change in Fund Balance Fund Balance, July 1, 2010	\$ (276,419)	\$ 36,358	(97,341)	(337,402)	(621,399)	(620,621)	\$ 283,219
	1,914,637	(36,358)	0	1,878,279	1,878,279	1,878,279	0
Fund Balance, June 30, 2011	\$ 1,638,218	\$ 0	(97,341)	\$ 1,540,877	\$ 1,256,880	\$ 1,257,658	\$ 283,219

Exhibit G-5

Wilson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Ambulance Service Fund
For the Year Ended June 30, 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	\$ 250,000	\$ 0	\$ 0	\$ 250,000	\$ 250,000	\$ 266,624	\$ (16,624)
Total Revenues	\$ 250,000	\$ 0	\$ 0	\$ 250,000	\$ 250,000	\$ 266,624	\$ (16,624)
<u>Expenditures</u>							
<u>Public Health and Welfare</u>							
Ambulance/Emergency Medical Services	\$ 218,124	\$ (200,000)	\$ 265,000	\$ 283,124	\$ 266,500	\$ 283,124	\$ 0
Total Expenditures	\$ 218,124	\$ (200,000)	\$ 265,000	\$ 283,124	\$ 266,500	\$ 283,124	\$ 0
Excess (Deficiency) of Revenues Over Expenditures	\$ 31,876	\$ 200,000	\$ (265,000)	\$ (33,124)	\$ (16,500)	\$ (16,500)	\$ (16,624)
Net Change in Fund Balance Fund Balance, July 1, 2010	\$ 31,876	\$ 200,000	\$ (265,000)	\$ (33,124)	\$ (16,500)	\$ (16,500)	\$ (16,624)
	239,766	(200,000)	0	39,766	21,507	21,507	18,259
Fund Balance, June 30, 2011	\$ 271,642	\$ 0	\$ (265,000)	\$ 6,642	\$ 5,007	\$ 5,007	\$ 1,635

Exhibit G-6

Wilson 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>				
Local Taxes	\$ 2,340,173	\$ 4,500,000	\$ 4,500,000	\$ (2,159,827)
Other Local Revenues	3,487	0	0	3,487
Total Revenues	<u>\$ 2,343,660</u>	<u>\$ 4,500,000</u>	<u>\$ 4,500,000</u>	<u>\$ (2,156,340)</u>
<u>Expenditures</u>				
<u>General Government</u>				
County Buildings	\$ 48,998	\$ 56,000	\$ 56,000	\$ 7,002
<u>Principal on Debt</u>				
Education	1,640,000	1,640,000	1,640,000	0
<u>Interest on Debt</u>				
Education	298,463	298,463	298,463	0
<u>Other Debt Service</u>				
Education	849	2,383,243	10,000	9,151
<u>Capital Projects</u>				
Education Capital Projects	1,091,000	0	1,091,000	0
Total Expenditures	<u>\$ 3,079,310</u>	<u>\$ 4,377,706</u>	<u>\$ 3,095,463</u>	<u>\$ 16,153</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (735,650)</u>	<u>\$ 122,294</u>	<u>\$ 1,404,537</u>	<u>\$ (2,140,187)</u>
<u>Other Financing Sources (Uses)</u>				
Transfers Out	\$ (131,669)	\$ 0	\$ (1,282,243)	\$ 1,150,574
Total Other Financing Sources (Uses)	<u>\$ (131,669)</u>	<u>\$ 0</u>	<u>\$ (1,282,243)</u>	<u>\$ 1,150,574</u>
Net Change in Fund Balance	\$ (867,319)	\$ 122,294	\$ 122,294	\$ (989,613)
Fund Balance, July 1, 2010	1,394,783	4,593	4,593	1,390,190
Fund Balance, June 30, 2011	<u>\$ 527,464</u>	<u>\$ 126,887</u>	<u>\$ 126,887</u>	<u>\$ 400,577</u>

Exhibit G-7

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

	Actual (GAAP Basis)	Less:		Add: Encumbrances 6/30/2011	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		7/1/2010	Encumbrances			Original	Final	
<u>Revenues</u>								
Fines, Forfeitures, and Penalties	\$ 6,310 \$	0 \$	0 \$	0 \$	6,310 \$	80,500 \$	80,500 \$	(74,190)
Other Local Revenues	3,724	0	0	0	3,724	2,000	2,000	1,724
Total Revenues	\$ 10,034 \$	0 \$	0 \$	0 \$	10,034 \$	82,500 \$	82,500 \$	(72,466)
<u>Expenditures</u>								
<u>Public Safety</u>								
Drug Enforcement	\$ 29,691 \$	(2,870) \$	5,067 \$	5,067 \$	31,888 \$	115,200 \$	114,000 \$	82,112
Capital Projects	0	(5,113)	5,113	5,113	0	0	0	0
Administration of Justice Projects								
Total Expenditures	\$ 29,691 \$	(7,983) \$	10,180 \$	10,180 \$	31,888 \$	115,200 \$	114,000 \$	82,112
Excess (Deficiency) of Revenues Over Expenditures	\$ (19,657) \$	7,983 \$	(10,180) \$	(10,180) \$	(21,854) \$	(32,700) \$	(31,500) \$	9,646
<u>Other Financing Sources (Uses)</u>								
Transfers Out	\$ (1,200) \$	0 \$	0 \$	0 \$	(1,200) \$	0 \$	(1,200) \$	0
Total Other Financing Sources (Uses)	\$ (1,200) \$	0 \$	0 \$	0 \$	(1,200) \$	0 \$	(1,200) \$	0
Net Change in Fund Balance Fund Balance, July 1, 2010	\$ (20,857) \$	7,983 \$	(10,180) \$	(10,180) \$	(23,054) \$	(32,700) \$	(32,700) \$	9,646
	335,142	(7,983)	0	327,159	213,055	213,055	213,055	114,104
Fund Balance, June 30, 2011	\$ 314,285 \$	0 \$	(10,180) \$	(10,180) \$	304,105 \$	180,355 \$	180,355 \$	123,750

Exhibit G-8

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

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 964,962	\$ 1,400,000	\$ 1,400,000	\$ (435,038)
Total Revenues	\$ 964,962	\$ 1,400,000	\$ 1,400,000	\$ (435,038)
<u>Expenditures</u>				
<u>Other Operations</u>				
Contributions to Other Agencies	\$ 999,031	\$ 1,400,000	\$ 1,400,000	\$ 400,969
Total Expenditures	\$ 999,031	\$ 1,400,000	\$ 1,400,000	\$ 400,969
Excess (Deficiency) of Revenues Over Expenditures	\$ (34,069)	\$ 0	\$ 0	\$ (34,069)
Net Change in Fund Balance	\$ (34,069)	\$ 0	\$ 0	\$ (34,069)
Fund Balance, July 1, 2010	49,651	0	0	49,651
Fund Balance, June 30, 2011	\$ 15,582	\$ 0	\$ 0	\$ 15,582

Exhibit G-9

Wilson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Agriculture Center Fund
For the Year Ended June 30, 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	\$ 445,184	\$ 0	\$ 0	\$ 445,184	\$ 0	\$ 445,184	\$ 0
Charges for Current Services	210,728	0	0	210,728	181,275	181,275	29,453
Other Local Revenues	11,506	0	0	11,506	9,245	9,245	2,261
Total Revenues	\$ 667,418	\$ 0	\$ 0	\$ 667,418	\$ 190,520	\$ 635,704	\$ 31,714
<u>Expenditures</u>							
<u>Agriculture and Natural Resources</u>							
Other Agriculture and Natural Resources	\$ 667,207	(5,666)	20,488	\$ 682,029	\$ 755,903	\$ 755,903	\$ 73,874
Total Expenditures	\$ 667,207	(5,666)	20,488	\$ 682,029	\$ 755,903	\$ 755,903	\$ 73,874
Excess (Deficiency) of Revenues Over Expenditures	\$ 211	\$ 5,666	(20,488)	\$ (14,611)	\$ (565,383)	\$ (120,199)	\$ 105,588
<u>Other Financing Sources (Uses)</u>							
Transfers In	\$ 0	\$ 0	\$ 0	\$ 0	\$ 445,184	\$ 0	\$ 0
Total Other Financing Sources (Uses)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 445,184	\$ 0	\$ 0
Net Change in Fund Balance Fund Balance, July 1, 2010	\$ 196,016	5,666	(20,488)	\$ (14,611)	\$ (120,199)	\$ (120,199)	\$ 105,588
Fund Balance, June 30, 2011	\$ 196,227	\$ 0	\$ (20,488)	\$ 175,739	\$ 61,101	\$ 61,101	\$ 114,638

Exhibit G-10

Wilson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual and Budget
Other Special Revenue Fund
For the Year Ended June 30, 2011

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 201,915	\$ 166,135	\$ 166,135	\$ 35,780
Total Revenues	\$ 201,915	\$ 166,135	\$ 166,135	\$ 35,780
<u>Expenditures</u>				
<u>Other Operations</u>				
Contributions to Other Agencies	\$ 4,139	\$ 5,000	\$ 5,000	\$ 861
Total Expenditures	\$ 4,139	\$ 5,000	\$ 5,000	\$ 861
Excess (Deficiency) of Revenues Over Expenditures	\$ 197,776	\$ 161,135	\$ 161,135	\$ 36,641
Net Change in Fund Balance	\$ 197,776	\$ 161,135	\$ 161,135	\$ 36,641
Fund Balance, July 1, 2010	838,865	838,865	838,865	0
Fund Balance, June 30, 2011	\$ 1,036,641	\$ 1,000,000	\$ 1,000,000	\$ 36,641

Exhibit G-11

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

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 3,655,730	\$ 925,000	\$ 2,598,243	\$ 1,057,487
Federal Government	131,225	0	0	131,225
Other Governments and Citizens Groups	677,272	0	677,273	(1)
Total Revenues	<u>\$ 4,464,227</u>	<u>\$ 925,000</u>	<u>\$ 3,275,516</u>	<u>\$ 1,188,711</u>
<u>Expenditures</u>				
<u>Principal on Debt</u>				
Education	\$ 3,000,000	\$ 2,600,000	\$ 3,000,000	\$ 0
<u>Interest on Debt</u>				
Education	1,245,264	870,337	1,245,265	1
<u>Other Debt Service</u>				
Education	13,389	25,000	25,000	11,611
Total Expenditures	<u>\$ 4,258,653</u>	<u>\$ 3,495,337</u>	<u>\$ 4,270,265</u>	<u>\$ 11,612</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 205,574</u>	<u>\$ (2,570,337)</u>	<u>\$ (994,749)</u>	<u>\$ 1,200,323</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	\$ 0	\$ 1,706,813	\$ 0	\$ 0
Total Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ 1,706,813</u>	<u>\$ 0</u>	<u>\$ 0</u>
Net Change in Fund Balance	\$ 205,574	\$ (863,524)	\$ (994,749)	\$ 1,200,323
Fund Balance, July 1, 2010	<u>489,793</u>	<u>1,678,821</u>	<u>1,678,821</u>	<u>(1,189,028)</u>
Fund Balance, June 30, 2011	<u>\$ 695,367</u>	<u>\$ 815,297</u>	<u>\$ 684,072</u>	<u>\$ 11,295</u>

Exhibit G-12

Wilson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Highway Capital Projects Fund
For the Year Ended June 30, 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	\$ 1,601,504 \$	0 \$	0 \$	1,601,504 \$	1,577,521 \$	1,577,521 \$	23,983
Federal Government	68,386	0	0	68,386	0	68,386	0
Total Revenues	\$ 1,669,890 \$	0 \$	0 \$	1,669,890 \$	1,577,521 \$	1,645,907 \$	23,983
<u>Expenditures</u>							
<u>Capital Projects</u>							
Highway and Street Capital Projects	\$ 1,987,808 \$	(1,800,000) \$	1,821,686 \$	2,009,494 \$	1,835,000 \$	1,903,386 \$	(106,108)
Total Expenditures	\$ 1,987,808 \$	(1,800,000) \$	1,821,686 \$	2,009,494 \$	1,835,000 \$	1,903,386 \$	(106,108)
Excess (Deficiency) of Revenues Over Expenditures	\$ (317,918) \$	1,800,000 \$	(1,821,686) \$	(339,604) \$	(257,479) \$	(257,479) \$	(82,125)
Net Change in Fund Balance Fund Balance, July 1, 2010	\$ (317,918) \$	1,800,000 \$	(1,821,686) \$	(339,604) \$	(257,479) \$	(257,479) \$	(82,125)
	2,286,726	(1,800,000)	0	486,726	378,899	378,899	107,827
Fund Balance, June 30, 2011	\$ 1,968,808 \$	0 \$	(1,821,686) \$	147,122 \$	121,420 \$	121,420 \$	25,702

Exhibit G-13

Wilson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Other Capital Projects Fund
For the Year Ended June 30, 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	\$ 689,987	\$ 0	\$ 0	\$ 689,987	\$ 600,000	\$ 600,000	\$ 89,987
Licenses and Permits	247,126	0	0	247,126	250,000	250,000	(2,874)
Charges for Current Services	10,000	0	0	10,000	5,000	5,000	5,000
State of Tennessee	0	0	0	0	0	20,000	(20,000)
Total Revenues	\$ 947,113	\$ 0	\$ 0	\$ 947,113	\$ 855,000	\$ 875,000	\$ 72,113
<u>Expenditures</u>							
<u>Capital Projects</u>							
General Administration Projects	\$ 64,262	\$ (51,270)	\$ 0	\$ 12,992	\$ 1,025,000	\$ 28,500	\$ 15,508
Public Safety Projects	4,500	(4,500)	0	0	0	0	0
Social, Cultural, and Recreation Projects	111,446	(733)	170	110,883	0	111,500	617
Total Expenditures	\$ 180,208	\$ (56,503)	\$ 170	\$ 123,875	\$ 1,025,000	\$ 140,000	\$ 16,125
Excess (Deficiency) of Revenues Over Expenditures	\$ 766,905	\$ 56,503	\$ (170)	\$ 823,238	\$ (170,000)	\$ 735,000	\$ 88,238
<u>Other Financing Sources (Uses)</u>							
Transfers Out	\$ (1,000,000)	\$ 0	\$ 0	\$ (1,000,000)	\$ 0	\$ (1,000,000)	\$ 0
Total Other Financing Sources (Uses)	\$ (1,000,000)	\$ 0	\$ 0	\$ (1,000,000)	\$ 0	\$ (1,000,000)	\$ 0
Net Change in Fund Balance Fund Balance, July 1, 2010	\$ (233,095)	\$ 56,503	\$ (170)	\$ (176,762)	\$ (170,000)	\$ (265,000)	\$ 88,238
	935,234	(56,503)	0	878,731	855,593	855,593	23,138
Fund Balance, June 30, 2011	\$ 702,139	\$ 0	\$ (170)	\$ 701,969	\$ 685,593	\$ 590,593	\$ 111,376

Major Governmental Fund

General Debt Service Fund

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

Exhibit H

Wilson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
General Debt Service 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	\$ 10,016,436	\$ 0	\$ 10,016,436	\$ 9,630,282	\$ 9,630,282	\$ 386,154
Other Local Revenues	317,329	0	317,329	1,643,703	1,000,000	(682,671)
Federal Government	844,837	0	844,837	0	976,062	(131,225)
Other Governments and Citizens Groups	20,127	0	20,127	31,140	31,140	(11,013)
Total Revenues	\$ 11,198,729	\$ 0	\$ 11,198,729	\$ 11,305,125	\$ 11,637,484	\$ (438,755)
<u>Expenditures</u>						
<u>Principal on Debt</u>						
General Government	\$ 2,612,000	\$ 0	\$ 2,612,000	\$ 2,612,000	\$ 2,612,000	\$ 0
Education	4,645,000	0	4,645,000	5,045,000	4,645,000	0
<u>Interest on Debt</u>						
General Government	802,026	0	802,026	802,026	802,026	0
Education	5,472,071	0	5,472,071	4,870,937	5,603,296	131,225
<u>Other Debt Service</u>						
General Government	192,323	1,500	193,823	202,000	202,000	8,177
Highways and Streets	0	0	0	7,000	7,000	7,000
Education	1,432	0	1,432	7,000	7,000	5,568
Total Expenditures	\$ 13,724,852	\$ 1,500	\$ 13,726,352	\$ 13,545,963	\$ 13,878,322	\$ 151,970
Excess (Deficiency) of Revenues Over Expenditures	\$ (2,526,123)	\$ (1,500)	\$ (2,527,623)	\$ (2,240,838)	\$ (2,240,838)	\$ (286,785)
<u>Other Financing Sources (Uses)</u>						
Transfers In	\$ 1,131,669	\$ 0	\$ 1,131,669	\$ 1,000,000	\$ 1,000,000	\$ 131,669
Total Other Financing Sources (Uses)	\$ 1,131,669	\$ 0	\$ 1,131,669	\$ 1,000,000	\$ 1,000,000	\$ 131,669
Net Change in Fund Balance Fund Balance, July 1, 2010	\$ (1,394,454)	\$ (1,500)	\$ (1,395,954)	\$ (1,240,838)	\$ (1,240,838)	\$ (155,116)
	12,764,560	0	12,764,560	12,025,171	12,025,171	739,389
Fund Balance, June 30, 2011	\$ 11,370,106	\$ (1,500)	\$ 11,368,606	\$ 10,784,333	\$ 10,784,333	\$ 584,273

Proprietary Funds

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

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

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

Exhibit I-1

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

	<u>Internal Service Funds</u>		
	Self -	County	
	Insurance	Insurance	Total
<u>ASSETS</u>			
Equity in Pooled Cash and Investments	\$ 831,501	\$ 1,212,402	\$ 2,043,903
Accounts Receivable	18,625	0	18,625
Total Assets	\$ 850,126	\$ 1,212,402	\$ 2,062,528
<u>LIABILITIES</u>			
Claims and Judgments Payable	\$ 631,049	\$ 0	\$ 631,049
Total Liabilities	\$ 631,049	\$ 0	\$ 631,049
<u>NET ASSETS</u>			
Unrestricted	\$ 219,077	\$ 1,212,402	\$ 1,431,479
Total Net Assets	\$ 219,077	\$ 1,212,402	\$ 1,431,479

Exhibit I-2

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

	<u>Internal Service Funds</u>		<u>Total</u>
	<u>Self -</u> <u>Insurance</u>	<u>County</u> <u>Insurance</u>	
<u>Operating Revenues</u>			
Charges for Current Services:			
Self-Insurance Premiums/Contributions	\$ 7,189,348	\$ 0	\$ 7,189,348
Other Employee Benefit Charges/Contributions	0	1,568,716	1,568,716
Other Local Revenues:			
Retirees' Insurance Payments	47,083	0	47,083
Total Operating Revenues	<u>\$ 7,236,431</u>	<u>\$ 1,568,716</u>	<u>\$ 8,805,147</u>
<u>Operating Expenses</u>			
Risk Management:			
Liability Insurance	\$ 0	\$ 517,731	\$ 517,731
Workers' Compensation Insurance	0	635,385	635,385
Other Self-Insured Claims	0	35,776	35,776
Employee Benefits:			
Handling Charges and Administrative Costs	436,997	0	436,997
Life Insurance	22,780	0	22,780
Medical Insurance	14,456	0	14,456
Disability Insurance	30,296	0	30,296
Communications	430	0	430
Medical and Dental Services	5,926,922	0	5,926,922
Other Contracted Services	277,608	0	277,608
Drug and Medical Supplies	2,907,351	0	2,907,351
Other Supplies and Materials	400	0	400
Excess Risk Insurance	107,660	0	107,660
Refunds	1,042	0	1,042
Trustee's Commission	198	0	198
Other Charges	500	0	500
Office Equipment	95	0	95
Total Operating Expenses	<u>\$ 9,726,735</u>	<u>\$ 1,188,892</u>	<u>\$ 10,915,627</u>
Operating Income (Loss)	<u>\$ (2,490,304)</u>	<u>\$ 379,824</u>	<u>\$ (2,110,480)</u>
<u>Nonoperating Revenues (Expenses)</u>			
Insurance Recovery	\$ 19,806	\$ 0	\$ 19,806
Miscellaneous Refunds	141,749	87,085	228,834
Investment Income	140,000	0	140,000
Total Nonoperating Revenues (Expenses)	<u>\$ 301,555</u>	<u>\$ 87,085</u>	<u>\$ 388,640</u>
Income (Loss) Before Transfers	\$ (2,188,749)	\$ 466,909	\$ (1,721,840)
Transfers In	1,000,000	0	1,000,000
Transfers Out	0	(1,000,000)	(1,000,000)
Change in Net Assets	<u>\$ (1,188,749)</u>	<u>\$ (533,091)</u>	<u>\$ (1,721,840)</u>
Net Assets, July 1, 2010	<u>1,407,826</u>	<u>1,745,493</u>	<u>3,153,319</u>
Net Assets, June 30, 2011	<u>\$ 219,077</u>	<u>\$ 1,212,402</u>	<u>\$ 1,431,479</u>

Exhibit I-3

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

	<u>Internal Service Funds</u>		
	<u>Self - Insurance</u>	<u>County Insurance</u>	<u>Total</u>
<u>Cash Flows from Operating Activities</u>			
Receipts for Self Insurance Premiums	\$ 7,242,674	\$ 1,568,716	\$ 8,811,390
Receipts from Customers and Users	47,083	0	47,083
Payments to Suppliers	(9,604,872)	0	(9,604,872)
Other Self-Insured Claims	0	(1,188,892)	(1,188,892)
Other Receipts (Payments)	141,749	87,085	228,834
Net Cash Provided By (Used In) Operating Activities	<u>\$ (2,173,366)</u>	<u>\$ 466,909</u>	<u>\$ (1,706,457)</u>
<u>Cash Flows from Noncapital Financing Activities</u>			
Insurance Recovery	\$ 19,806	\$ 0	\$ 19,806
Transfers from Other Funds	1,000,000	0	1,000,000
Transfers to Other Funds	0	(1,000,000)	(1,000,000)
Net Cash Provided By (Used In) Noncapital Financing Activities	<u>\$ 1,019,806</u>	<u>\$ (1,000,000)</u>	<u>\$ 19,806</u>
<u>Cash Flows from Investing Activities</u>			
Investment Income	\$ 140,000	\$ 0	\$ 140,000
Net Cash Provided By (Used In) Investing Activities	<u>140,000</u>	<u>0</u>	<u>140,000</u>
Net Increase (Decrease) in Cash	\$ (1,013,560)	\$ (533,091)	\$ (1,546,651)
Cash, July 1, 2010	1,845,061	1,745,493	3,590,554
Cash, June 30, 2011	<u>\$ 831,501</u>	<u>\$ 1,212,402</u>	<u>\$ 2,043,903</u>
<u>Reconciliation of Operating Income (Loss) to</u>			
<u>Net Cash Provided By (Used In) Operating Activities</u>			
Operating Income (Loss)	\$ (2,490,304)	\$ 379,824	\$ (2,110,480)
Miscellaneous Refunds	141,749	87,085	228,834
Adjustments to Reconcile Net Operating Income (Loss) to			
Net Cash Provided By (Used In) Operating Activities:			
Change in Assets and Liabilities:			
(Increase) Decrease in Accounts Receivable	53,326	0	53,326
Increase (Decrease) in Claims and Judgments Payable	121,863	0	121,863
Net Cash Provided By (Used In) Operating Activities	<u>\$ (2,173,366)</u>	<u>\$ 466,909</u>	<u>\$ (1,706,457)</u>
<u>Reconciliation of Cash with Statement of Net Assets</u>			
Equity in Pooled Cash and Investments per Net Assets	<u>\$ 831,501</u>	<u>\$ 1,212,402</u>	<u>\$ 2,043,903</u>

Fiduciary Funds

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

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

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

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

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

Exhibit J-1

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

	Agency Funds					Total
	Cities - Sales Tax	Special School District	Constitu- tional Officers - Agency	Other Agency		
<u>ASSETS</u>						
Cash	\$ 0	\$ 0	\$ 2,926,006	\$ 0	\$ 0	2,926,006
Equity in Pooled Cash and Investments	0	292,062	0	37,946	0	330,008
Due from Other Governments	2,400,663	448,522	0	0	0	2,849,185
Property Taxes Receivable	0	6,771,804	0	0	0	6,771,804
Allowance for Uncollectible Property Taxes	0	(98,652)	0	0	0	(98,652)
Total Assets	\$ 2,400,663	\$ 7,413,736	\$ 2,926,006	\$ 37,946	\$ 0	\$ 12,778,351
<u>LIABILITIES</u>						
Due to Other Taxing Units	\$ 2,400,663	\$ 7,413,736	\$ 0	\$ 37,946	\$ 0	\$ 9,852,345
Due to Litigants, Heirs, and Others	0	0	2,926,006	0	0	2,926,006
Total Liabilities	\$ 2,400,663	\$ 7,413,736	\$ 2,926,006	\$ 37,946	\$ 0	\$ 12,778,351

Exhibit J-2

Wilson 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	\$ 14,050,657	\$ 14,050,657	\$ 0
Due from Other Governments	2,369,286	2,400,663	2,369,286	2,400,663
Total Assets	\$ 2,369,286	\$ 16,451,320	\$ 16,419,943	\$ 2,400,663
<u>Liabilities</u>				
Due to Other Taxing Units	\$ 2,369,286	\$ 16,451,320	\$ 16,419,943	\$ 2,400,663
Total Liabilities	\$ 2,369,286	\$ 16,451,320	\$ 16,419,943	\$ 2,400,663
<u>Special School District Fund</u>				
<u>Assets</u>				
Equity in Pooled Cash and Investments	\$ 483,847	\$ 12,591,524	\$ 12,783,309	\$ 292,062
Due from Other Governments	436,321	448,522	436,321	448,522
Property Taxes Receivable	6,806,811	6,771,804	6,806,811	6,771,804
Allowance for Uncollectible Property Taxes	(99,891)	(98,652)	(99,891)	(98,652)
Total Assets	\$ 7,627,088	\$ 19,713,198	\$ 19,926,550	\$ 7,413,736
<u>Liabilities</u>				
Due to Other Taxing Units	\$ 7,627,088	\$ 7,413,736	\$ 7,627,088	\$ 7,413,736
Total Liabilities	\$ 7,627,088	\$ 7,413,736	\$ 7,627,088	\$ 7,413,736
<u>Constitutional Officers - Agency Fund</u>				
<u>Assets</u>				
Cash	\$ 3,267,785	\$ 24,757,348	\$ 25,099,127	\$ 2,926,006
Total Assets	\$ 3,267,785	\$ 24,757,348	\$ 25,099,127	\$ 2,926,006
<u>Liabilities</u>				
Due to Litigants, Heirs, and Others	\$ 3,267,785	\$ 24,757,348	\$ 25,099,127	\$ 2,926,006
Total Liabilities	\$ 3,267,785	\$ 24,757,348	\$ 25,099,127	\$ 2,926,006
<u>Other Agency Fund</u>				
<u>Assets</u>				
Equity in Pooled Cash and Investments	\$ 23,533	\$ 14,548	\$ 135	\$ 37,946
Total Assets	\$ 23,533	\$ 14,548	\$ 135	\$ 37,946
<u>Liabilities</u>				
Due to Other Taxing Units	\$ 23,533	\$ 14,548	\$ 135	\$ 37,946
Total Liabilities	\$ 23,533	\$ 14,548	\$ 135	\$ 37,946

(Continued)

Exhibit J-2

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

	Beginning Balance	Additions	Deductions	Ending Balance
<u>Totals - All Agency Funds</u>				
<u>Assets</u>				
Cash	\$ 3,267,785	\$ 24,757,348	\$ 25,099,127	\$ 2,926,006
Equity in Pooled Cash and Investments	507,380	26,656,729	26,834,101	330,008
Due from Other Governments	2,805,607	2,849,185	2,805,607	2,849,185
Property Taxes Receivable	6,806,811	6,771,804	6,806,811	6,771,804
Allowance for Uncollectible Property Taxes	(99,891)	(98,652)	(99,891)	(98,652)
Total Assets	<u>\$ 13,287,692</u>	<u>\$ 60,936,414</u>	<u>\$ 61,445,755</u>	<u>\$ 12,778,351</u>
<u>Liabilities</u>				
Due to Other Taxing Units	\$ 10,019,907	\$ 23,879,604	\$ 24,047,166	\$ 9,852,345
Due to Litigants, Heirs, and Others	3,267,785	24,757,348	25,099,127	2,926,006
Total Liabilities	<u>\$ 13,287,692</u>	<u>\$ 48,636,952</u>	<u>\$ 49,146,293</u>	<u>\$ 12,778,351</u>

Wilson County School Department

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

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

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

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

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

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

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

Exhibit K-1

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

Functions/Programs	Program Revenues			Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Assets Total Governmental Activities
	Expenses	Charges for Services	Operating Grants and Contributions		
Governmental Activities:					
Instruction	\$ 68,381,404	\$ 2,635,503	\$ 12,672,266	0	\$ (53,073,635)
Support Services	47,226,660	205,194	333,645	25,156,745	(21,531,076)
Operation of Non-Instructional Services	10,113,573	3,844,463	2,429,191	0	(3,839,919)
Interest on Long-term Debt	104,520	0	0	0	(104,520)
Other Debt Service	677,272	0	0	0	(677,272)
Total Governmental Activities	\$ 126,503,429	\$ 6,685,160	\$ 15,435,102	\$ 25,156,745	\$ (79,226,422)
General Revenues:					
Taxes:					
Property Taxes Levied for General Purposes					\$ 31,703,233
Local Option Sales Taxes					8,892,768
Interstate Telecommunications Tax					4,818
Grants and Contributions Not Restricted to Specific Programs					55,671,491
Unrestricted Investment Earnings					212,024
Miscellaneous					569,843
Total General Revenues					\$ 97,054,177
Change in Net Assets					\$ 17,827,755
Net Assets, July 1, 2010					140,760,645
Net Assets, June 30, 2011					\$ 158,588,400

Exhibit K-2

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

	Major Funds		Nonmajor Funds	Total Govern- mental Funds
	General Purpose School	Education Capital Projects	Other Govern- mental Funds	
<u>ASSETS</u>				
Cash	\$ 0	\$ 0	\$ 92,907	\$ 92,907
Equity in Pooled Cash and Investments	15,046,210	444,308	3,919,584	19,410,102
Accounts Receivable	6,000	0	0	6,000
Due from Other Governments	4,028,794	0	298,231	4,327,025
Due from Primary Government	0	6,235,727	0	6,235,727
Property Taxes Receivable	34,017,282	0	0	34,017,282
Allowance for Uncollectible Property Taxes	(495,564)	0	0	(495,564)
Accrued Interest Receivable	0	0	1,452	1,452
Total Assets	\$ 52,602,722	\$ 6,680,035	\$ 4,312,174	\$ 63,594,931
<u>LIABILITIES AND FUND BALANCES</u>				
<u>Liabilities</u>				
Accounts Payable	\$ 4,936	\$ 0	\$ 27,266	\$ 32,202
Accrued Payroll	3,628,753	0	178,358	3,807,111
Payroll Deductions Payable	621,870	0	0	621,870
Contracts Payable	0	2,068,732	0	2,068,732
Retainage Payable	0	125,520	0	125,520
Due to Other Funds	5,396,821	0	0	5,396,821
Current Liabilities Payable from Restricted Assets:				
Customer Deposits Payable	0	0	50,268	50,268
Deferred Revenue - Current Property Taxes	32,497,851	0	0	32,497,851
Deferred Revenue - Delinquent Property Taxes	948,867	0	0	948,867
Other Deferred Revenues	780,331	0	1,452	781,783
Total Liabilities	\$ 43,879,429	\$ 2,194,252	\$ 257,344	\$ 46,331,025
<u>Fund Balances</u>				
Restricted:				
Restricted for Education	\$ 8,464	\$ 0	\$ 3,072,290	\$ 3,080,754
Restricted for Capital Projects	0	4,485,783	0	4,485,783
Committed:				
Committed for Education	0	0	388,830	388,830
Assigned:				
Assigned for Education	1,846,562	0	593,710	2,440,272
Unassigned	6,868,267	0	0	6,868,267
Total Fund Balances	\$ 8,723,293	\$ 4,485,783	\$ 4,054,830	\$ 17,263,906
Total Liabilities and Fund Balances	\$ 52,602,722	\$ 6,680,035	\$ 4,312,174	\$ 63,594,931

Exhibit K-3

Wilson County, Tennessee
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Assets
Discretely Presented Wilson County School Department
June 30, 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)		\$	17,263,906
(1) Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.			
Add: land	\$	8,359,077	
Add: construction in progress		17,675,667	
Add: buildings and improvements net of accumulated depreciation		103,212,087	
Add: other capital assets net of accumulated depreciation		<u>6,360,881</u>	135,607,712
(2) Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the governmental funds.			1,730,650
(3) Internal service funds are used by management to charge the cost of employee health, dental, and life insurance benefits to individual funds. The assets and liabilities are included in governmental activities in the statement of net assets.			9,101,817
(4) Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.			
Less: capital lease payable	\$	(2,007,757)	
Less: compensated absences payable		(510,486)	
Less: other postemployment benefits liability		(2,559,197)	
Less: accrued interest on capital leases		<u>(38,245)</u>	<u>(5,115,685)</u>
Net assets of governmental activities (Exhibit A)			<u>\$ 158,588,400</u>

Exhibit K-4

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

	Major Funds		Nonmajor Funds	Total Governmental Funds
	General Purpose School	Education Capital Projects	Other Govern- mental Funds	
<u>Revenues</u>				
Local Taxes	\$ 41,208,140	\$ 0	\$ 0	\$ 41,208,140
Licenses and Permits	5,291	0	0	5,291
Charges for Current Services	187,145	0	6,366,951	6,554,096
Other Local Revenues	398,585	393,176	48,349	840,110
State of Tennessee	57,125,269	0	124,704	57,249,973
Federal Government	789,517	0	12,328,280	13,117,797
Other Governments and Citizens Groups	1,560,074	24,065,745	0	25,625,819
Total Revenues	<u>\$ 101,274,021</u>	<u>\$ 24,458,921</u>	<u>\$ 18,868,284</u>	<u>\$ 144,601,226</u>
<u>Expenditures</u>				
Current:				
Instruction	\$ 62,682,533	\$ 0	\$ 5,254,266	\$ 67,936,799
Support Services	33,925,476	2,588,323	4,558,248	41,072,047
Operation of Non-Instructional Services	1,953,246	0	8,124,642	10,077,888
Capital Outlay	1,084,391	417,311	0	1,501,702
Debt Service:				
Principal on Debt	444,630	0	0	444,630
Interest on Debt	113,614	0	0	113,614
Other Debt Service	643,702	0	33,570	677,272
Capital Projects	0	19,778,535	0	19,778,535
Total Expenditures	<u>\$ 100,847,592</u>	<u>\$ 22,784,169</u>	<u>\$ 17,970,726</u>	<u>\$ 141,602,487</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 426,429</u>	<u>\$ 1,674,752</u>	<u>\$ 897,558</u>	<u>\$ 2,998,739</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	\$ 18,830	\$ 0	\$ 0	\$ 18,830
Transfers Out	0	0	(18,830)	(18,830)
Total Other Financing Sources (Uses)	<u>\$ 18,830</u>	<u>\$ 0</u>	<u>\$ (18,830)</u>	<u>\$ 0</u>
Net Change in Fund Balances	\$ 445,259	\$ 1,674,752	\$ 878,728	\$ 2,998,739
Fund Balance, July 1, 2010	8,278,034	2,811,031	3,176,102	14,265,167
Fund Balance, June 30, 2011	<u>\$ 8,723,293</u>	<u>\$ 4,485,783</u>	<u>\$ 4,054,830</u>	<u>\$ 17,263,906</u>

Exhibit K-5

Wilson County, Tennessee
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances
of Governmental Funds to the Statement of Activities
Discretely Presented Wilson County School Department
For the Year Ended June 30, 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)		\$ 2,998,739
(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	\$ 19,059,909	
Less: current-year depreciation expense	<u>(4,281,516)</u>	14,778,393
(2) The net effect of various miscellaneous transactions involving capital assets (sales, trade-ins, and donations) is to decrease net assets.		(19,879)
(3) Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Less: deferred delinquent property taxes and other deferred June 30, 2010	\$ (2,190,044)	
Add: deferred delinquent property taxes and other deferred June 30, 2011	<u>1,730,650</u>	(459,394)
(4) The issuance of long-term debt (e.g., notes, bonds, other loans, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets.		
Add: principal payments on capital leases		444,630
(5) Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.		
Change in other postemployment benefits liability	\$ (846,536)	
Change in accrued interest payable	9,094	
Change in compensated absences payable	<u>(71,826)</u>	(909,268)
(6) Internal service funds are used by management to charge the cost of employee health, dental, and life insurance benefits to individual funds. The net revenue (expense) of certain activities of the internal service fund is reported with governmental activities in the statement of activities.		<u>994,534</u>
Change in net assets of governmental activities (Exhibit B)		<u>\$ 17,827,755</u>

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

	Special Revenue Funds			Total Nonmajor Governmental Funds
	School Federal Projects	Central Cafeteria	Extended School Program	
\$	0 \$	92,369 \$	538 \$	92,907
	644,172	2,863,908	411,504	3,919,584
	280,373	17,858	0	298,231
	0	1,452	0	1,452
\$	924,545 \$	2,975,587 \$	412,042 \$	4,312,174

ASSETS

Cash	
Equity in Pooled Cash and Investments	
Due from Other Governments	
Accrued Interest Receivable	
Total Assets	

LIABILITIES AND FUND BALANCES

<u>Liabilities</u>				
Accounts Payable	\$ 27,266	\$ 0	\$ 0	\$ 27,266
Accrued Payroll	178,358	0	0	178,358
Current Liabilities Payable from Restricted Assets:				
Customer Deposits Payable	0	50,268	0	50,268
Other Deferred Revenues	0	1,452	0	1,452
Total Liabilities	\$ 205,624	\$ 51,720	\$ 0	\$ 257,344
<u>Fund Balances</u>				
Restricted:				
Restricted for Education	\$ 528,758	\$ 2,543,532	\$ 0	\$ 3,072,290
Committed:				
Committed for Education	0	0	388,830	388,830
Assigned:				
Assigned for Education	190,163	380,335	23,212	593,710
Total Fund Balances	\$ 718,921	\$ 2,923,867	\$ 412,042	\$ 4,054,830
Total Liabilities and Fund Balances	\$ 924,545	\$ 2,975,587	\$ 412,042	\$ 4,312,174

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

	Special Revenue Funds			Total Nonmajor Governmental Funds
	School Federal Projects	Central Cafeteria	Extended School Program	
<u>Revenues</u>				
Charges for Current Services	\$ 418,447	\$ 3,313,001	\$ 2,635,503	\$ 6,366,951
Other Local Revenues	0	48,349	0	48,349
State of Tennessee	67,200	57,504	0	124,704
Federal Government	9,956,593	2,371,687	0	12,328,280
Total Revenues	\$ 10,442,240	\$ 5,790,541	\$ 2,635,503	\$ 18,868,284
<u>Expenditures</u>				
Current:				
Instruction	\$ 5,254,266	\$ 0	\$ 0	\$ 5,254,266
Support Services	4,558,248	0	0	4,558,248
Operation of Non-Instructional Services	0	5,343,509	2,781,133	8,124,642
Debt Service:				
Other Debt Service	0	0	33,570	33,570
Total Expenditures	\$ 9,812,514	\$ 5,343,509	\$ 2,814,703	\$ 17,970,726
Excess (Deficiency) of Revenues Over Expenditures	\$ 629,726	\$ 447,032	\$ (179,200)	\$ 897,558
<u>Other Financing Sources (Uses)</u>				
Transfers Out	\$ (18,830)	\$ 0	\$ 0	\$ (18,830)
Total Other Financing Sources (Uses)	\$ (18,830)	\$ 0	\$ 0	\$ (18,830)
Net Change in Fund Balances	\$ 610,896	\$ 447,032	\$ (179,200)	\$ 878,728
Fund Balance, July 1, 2010	108,025	2,476,835	591,242	3,176,102
Fund Balance, June 30, 2011	\$ 718,921	\$ 2,923,867	\$ 412,042	\$ 4,054,830

Exhibit K-8

Wilson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Discretely Presented Wilson County School Department
General Purpose School Fund
For the Year Ended June 30, 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	\$ 41,208,140	\$ 0	\$ 0	\$ 41,208,140	\$ 39,407,185	\$ 40,034,685	\$ 1,173,455
Licenses and Permits	5,291	0	0	5,291	5,500	5,500	(209)
Charges for Current Services	187,145	0	0	187,145	126,000	126,000	61,145
Other Local Revenues	398,585	0	0	398,585	409,222	409,222	(10,637)
State of Tennessee	57,125,269	0	0	57,125,269	56,592,518	57,256,041	(130,772)
Federal Government	789,517	0	0	789,517	1,128,091	875,017	(85,500)
Other Governments and Citizens Groups	1,560,074	0	0	1,560,074	0	1,560,074	0
Total Revenues	\$ 101,274,021	\$ 0	\$ 0	\$ 101,274,021	\$ 97,668,516	\$ 100,266,539	\$ 1,007,482
<u>Expenditures</u>							
<u>Instruction</u>							
Regular Instruction Program	\$ 51,016,103	\$ (401,203)	\$ 381,159	\$ 50,996,059	\$ 50,913,738	\$ 51,600,751	\$ 604,692
Alternative Instruction Program	789,218	0	0	789,218	800,762	802,952	13,734
Special Education Program	6,140,744	(47,717)	71,159	6,164,186	6,142,335	6,239,783	75,597
Vocational Education Program	4,736,468	(3,799)	0	4,732,669	4,777,426	4,760,126	27,457
<u>Support Services</u>							
Attendance	160,966	0	0	160,966	155,161	161,694	728
Health Services	1,327,880	(12,055)	3,700	1,319,525	1,274,797	1,322,675	3,150
Other Student Support	2,123,785	(1,200)	5,272	2,127,857	2,152,202	2,142,302	14,445
Regular Instruction Program	3,945,290	(235,036)	79,871	3,790,125	3,842,982	3,837,184	47,059
Alternative Instruction Program	135,930	0	0	135,930	128,268	135,978	48
Special Education Program	825,256	(68)	0	825,188	803,704	828,849	3,661
Vocational Education Program	114,736	0	0	114,736	112,440	114,740	4
Other Programs	16,713	0	0	16,713	0	16,713	0
Board of Education	1,457,293	(71,021)	14,662	1,400,934	1,500,135	1,500,135	99,201
Director of Schools	282,489	(4,282)	5,663	283,870	297,081	295,281	11,411
Office of the Principal	6,856,444	(50,000)	0	6,806,444	6,830,559	6,855,829	49,385

(Continued)

Exhibit K-8

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2010	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>							
Fiscal Services	\$ 421,333	\$ (18,240)	\$ 20,598	\$ 423,691	\$ 422,837	\$ 426,147	\$ 2,456
Human Services/Personnel	318,697	(2,390)	1,246	317,553	305,392	320,229	2,676
Operation of Plant	7,491,496	(837,901)	490,586	7,144,181	7,045,202	7,550,147	405,966
Maintenance of Plant	1,726,072	(212,578)	326,270	1,839,764	1,877,924	1,879,936	40,172
Transportation	6,525,550	(105,580)	213,505	6,633,475	6,706,467	6,738,832	105,357
Central and Other	195,546	(6,512)	6,751	195,785	201,890	203,910	8,125
<u>Operation of Non-Instructional Services</u>							
Community Services	898,360	(414)	1,851	899,797	1,101,444	1,136,067	236,270
Early Childhood Education	1,054,886	(18,126)	3,098	1,039,858	1,023,212	1,052,721	12,863
Capital Outlay							
Regular Capital Outlay	1,084,391	(581,438)	221,171	724,124	250,000	725,000	876
Principal on Debt							
Education	444,630	0	0	444,630	844,630	444,630	0
Interest on Debt							
Education	113,614	0	0	113,614	357,317	113,614	0
Other Debt Service							
Education	643,702	0	0	643,702	0	643,703	1
Total Expenditures	\$ 100,847,592	\$ (2,609,560)	\$ 1,846,562	\$ 100,084,594	\$ 99,867,905	\$ 101,849,928	\$ 1,765,334
Excess (Deficiency) of Revenues Over Expenditures	\$ 426,429	\$ 2,609,560	\$ (1,846,562)	\$ 1,189,427	\$ (2,199,389)	\$ (1,583,389)	\$ 2,772,816
<u>Other Financing Sources (Uses)</u>							
Transfers In	\$ 18,830	\$ 0	\$ 0	\$ 18,830	\$ 1,091,000	\$ 0	\$ 18,830
Total Other Financing Sources (Uses)	\$ 18,830	\$ 0	\$ 0	\$ 18,830	\$ 1,091,000	\$ 0	\$ 18,830
Net Change in Fund Balance Fund Balance, July 1, 2010	\$ 445,259	\$ 2,609,560	\$ (1,846,562)	\$ 1,208,257	\$ (1,108,389)	\$ (1,583,389)	\$ 2,791,646
	8,278,034	(2,609,560)	0	5,668,474	5,148,200	5,148,200	520,274
Fund Balance, June 30, 2011	\$ 8,723,293	\$ 0	\$ (1,846,562)	\$ 6,876,731	\$ 4,039,811	\$ 3,564,811	\$ 3,311,920

Exhibit K-9

Wilson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Discretely Presented Wilson County School Department
School Federal Projects Fund
For the Year Ended June 30, 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	\$ 418,447	\$ 0	\$ 0	\$ 418,447	\$ 2,000	\$ 215,844	\$ 202,603
State of Tennessee	67,200	0	0	67,200	56,400	67,200	0
Federal Government	9,956,593	0	0	9,956,593	9,352,121	10,999,906	(1,043,313)
Total Revenues	\$ 10,442,240	\$ 0	\$ 0	\$ 10,442,240	\$ 9,410,521	\$ 11,282,950	\$ (840,710)
<u>Expenditures</u>							
<u>Instruction</u>							
Regular Instruction Program	\$ 2,292,009	\$ 0	\$ 254	\$ 2,292,263	\$ 1,282,694	\$ 2,679,344	\$ 387,081
Special Education Program	2,807,345	(7,420)	467	2,800,392	2,747,500	2,801,414	1,022
Vocational Education Program	154,912	(1,400)	0	153,512	156,288	153,888	376
<u>Support Services</u>							
Other Student Support	44,730	0	0	44,730	42,388	44,730	0
Regular Instruction Program	4,068,467	(7,769)	165,117	4,225,815	4,568,309	5,037,455	811,640
Special Education Program	444,993	(1,270)	24,325	468,048	465,253	468,048	0
Vocational Education Program	58	0	0	58	0	58	0
Total Expenditures	\$ 9,812,514	\$ (17,859)	\$ 190,163	\$ 9,984,818	\$ 9,262,432	\$ 11,184,937	\$ 1,200,119
Excess (Deficiency) of Revenues Over Expenditures	\$ 629,726	\$ 17,859	\$ (190,163)	\$ 457,422	\$ 148,089	\$ 98,013	\$ 359,409
<u>Other Financing Sources (Uses)</u>							
Transfers In	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 201,508	\$ (201,508)
Transfers Out	(18,830)	0	0	(18,830)	(148,089)	(255,066)	236,236
Total Other Financing Sources (Uses)	\$ (18,830)	\$ 0	\$ 0	\$ (18,830)	\$ (148,089)	\$ (53,558)	\$ 34,728
Net Change in Fund Balance Fund Balance, July 1, 2010	\$ 610,896	\$ 17,859	\$ (190,163)	\$ 438,592	\$ 0	\$ 44,455	\$ 394,137
	108,025	(17,859)	0	90,166	97,800	97,800	(7,634)
Fund Balance, June 30, 2011	\$ 718,921	\$ 0	\$ (190,163)	\$ 528,758	\$ 97,800	\$ 142,255	\$ 386,503

Exhibit K-10

Wilson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Discretely Presented Wilson County School Department
Central Cafeteria Fund
For the Year Ended June 30, 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	\$ 3,313,001	\$ 0	\$ 0	\$ 3,313,001	\$ 3,689,000	\$ 3,689,000	\$ (375,999)
Other Local Revenues	48,349	0	0	48,349	12,000	12,000	36,349
State of Tennessee	57,504	0	0	57,504	60,000	60,000	(2,496)
Federal Government	2,371,687	0	0	2,371,687	1,981,000	2,316,293	55,394
Total Revenues	\$ 5,790,541	\$ 0	\$ 0	\$ 5,790,541	\$ 5,742,000	\$ 6,077,293	\$ (286,752)
<u>Expenditures</u>							
<u>Operation of Non-Instructional Services</u>							
Food Service	\$ 5,343,509	(93,166)	380,335	5,630,678	5,742,000	6,627,293	996,615
Total Expenditures	\$ 5,343,509	(93,166)	380,335	5,630,678	5,742,000	6,627,293	996,615
Excess (Deficiency) of Revenues Over Expenditures	\$ 447,032	\$ 93,166	\$(380,335)	\$ 159,863	\$ 0	\$(550,000)	\$ 709,863
Net Change in Fund Balance Fund Balance, July 1, 2010	\$ 447,032	\$ 93,166	\$(380,335)	\$ 159,863	\$ 0	\$(550,000)	\$ 709,863
	2,476,835	(93,166)	0	2,383,669	1,806,867	1,806,867	576,802
Fund Balance, June 30, 2011	\$ 2,923,867	\$ 0	\$(380,335)	\$ 2,543,532	\$ 1,806,867	\$ 1,256,867	\$ 1,286,665

Exhibit K-11

Wilson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Discretely Presented Wilson County School Department
Extended School Program Fund
For the Year Ended June 30, 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	\$ 2,635,503 \$	0 \$	0 \$	2,635,503 \$	2,755,000 \$	2,755,000 \$	(119,497)
Total Revenues	\$ 2,635,503 \$	0 \$	0 \$	2,635,503 \$	2,755,000 \$	2,755,000 \$	(119,497)
<u>Expenditures</u>							
<u>Operation of Non-Instructional Services</u>							
Community Services	\$ 2,781,133 \$	(14,481) \$	23,212 \$	2,789,864 \$	2,816,574 \$	2,915,776 \$	125,912
Other Debt Service	33,570	0	0	33,570	0	41,000	7,430
Education	\$ 2,814,703 \$	(14,481) \$	23,212 \$	2,823,434 \$	2,816,574 \$	2,956,776 \$	133,342
Total Expenditures	\$ (179,200) \$	14,481 \$	(23,212) \$	(187,931) \$	(61,574) \$	(201,776) \$	13,845
Excess (Deficiency) of Revenues Over Expenditures	\$ (179,200) \$	14,481 \$	(23,212) \$	(187,931) \$	(61,574) \$	(201,776) \$	13,845
Net Change in Fund Balance Fund Balance, July 1, 2010	591,242	(14,481)	0	576,761	504,638	504,638	72,123
Fund Balance, June 30, 2011	\$ 412,042 \$	0 \$	(23,212) \$	388,830 \$	443,064 \$	302,862 \$	85,968

Exhibit K-12

Wilson County, Tennessee
Statement of Net Assets
Discretely Presented Wilson County School Department
Proprietary Fund
June 30, 2011

	Governmental Activities
	<u>Internal Service Fund</u>
	<u>Employee Insurance Fund</u>
 <u>ASSETS</u> 	
Current Assets:	
Cash	\$ 934,365
Equity in Pooled Cash and Investments	3,626,949
Due from Other Funds	<u>5,396,821</u>
Total Assets	<u>\$ 9,958,135</u>
 <u>LIABILITIES</u> 	
Current Liabilities:	
Claims and Judgments Payable	<u>\$ 856,318</u>
Total Liabilities	<u>\$ 856,318</u>
 <u>NET ASSETS</u> 	
Unrestricted	<u>\$ 9,101,817</u>
Total Net Assets	<u><u>\$ 9,101,817</u></u>

Exhibit K-13

Wilson County, Tennessee
Statement of Revenues, Expenses, and
Changes in Net Assets
Discretely Presented Wilson County School Department
Proprietary Fund
For the Year Ended June 30, 2011

	<u>Governmental</u> <u>Activities</u> <u>Internal</u> <u>Service</u> <u>Fund</u> <u>Employee</u> <u>Insurance</u> <u>Fund</u>
<u>Operating Revenues</u>	
Charges for Current Services	\$ 14,798,509
Total Operating Revenues	<u>\$ 14,798,509</u>
<u>Operating Expenses</u>	
Employee Benefits	\$ 13,993,327
Total Operating Expenses	<u>\$ 13,993,327</u>
Operating Income (Loss)	<u>\$ 805,182</u>
<u>Nonoperating Revenues (Expenses)</u>	
Investment Income	\$ 138,600
Miscellaneous Refunds	50,752
Total Nonoperating Revenues (Expenses)	<u>\$ 189,352</u>
Change in Net Assets	\$ 994,534
Net Assets, July 1, 2010	<u>8,107,283</u>
Nets Assets, June 30, 2011	<u><u>\$ 9,101,817</u></u>

Exhibit K-14

Wilson County, Tennessee
Statement of Cash Flows
Discretely Presented Wilson County School Department
Proprietary Fund
For the Year Ended June 30, 2011

	Governmental Activities
	Internal Service Fund
	Employee Insurance Fund
<u>Cash Flows from Operating Activities</u>	
Receipts for Self Insurance Premiums	\$ 15,176,944
Payments to Vendors	(13,886,516)
Other Receipts (Payments)	50,752
Net Cash Provided By (Used In) Operating Activities	<u>\$ 1,341,180</u>
<u>Cash Flows from Investing Activities</u>	
Investment Income	\$ 138,600
Net Cash Provided By (Used In) Investing Activities	<u>\$ 138,600</u>
Net Increase (Decrease) in Cash	\$ 1,479,780
Cash, July 1, 2010	<u>3,081,534</u>
Cash, June 30, 2011	<u><u>\$ 4,561,314</u></u>
<u>Reconciliation of Operating Income (Loss)</u> <u>to Net Cash Provided By (Used In) Operating Activities</u>	
Operating Income (Loss)	\$ 805,182
Miscellaneous Refunds	50,752
Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Provided By (Used In) Operating Activities:	
(Increase) Decrease in Due from Other Funds	378,435
Increase (Decrease) in Claims and Judgments Payable	<u>106,811</u>
Net Cash Provided By (Used In) Operating Activities	<u><u>\$ 1,341,180</u></u>
<u>Reconciliation of Cash with Statement of Net Assets</u>	
Cash per Net Assets	\$ 934,365
Equity in Pooled Cash and Investments per Net Assets	<u>3,626,949</u>
Cash, June 30, 2011	<u><u>\$ 4,561,314</u></u>

MISCELLANEOUS SCHEDULES

Exhibit L-1

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

Description of Indebtedness	Original Amount of Issue	Interest Rate	Date of Issue	Last Maturity Date	Outstanding 7-1-10	Paid and/or Matured During Period	Outstanding 6-30-11
<u>PRIMARY GOVERNMENT</u>							
<u>NOTES PAYABLE</u>							
<u>Payable through General Debt Service Fund</u>							
Refunding (52% school, 48% county)	\$ 7,585,000	3.1 to 5 %	5-16-02	5-19-11	\$ 80,000	\$ 80,000	\$ 0
WEMA Equipment	2,300,000	3.17	5-19-08	5-19-11	767,000	767,000	0
Jail Renovation	1,895,000	4.84	6-10-09	6-1-21	1,735,000	160,000	1,575,000
Total Payable through General Debt Service Fund					<u>\$ 2,582,000</u>	<u>\$ 1,007,000</u>	<u>\$ 1,575,000</u>
<u>Payable through Rural Debt Service Fund</u>							
Extended Day Care Building	390,000	5.2 to 5.95	5-25-00	6-30-12	\$ 60,000	\$ 30,000	\$ 30,000
Mt. Juliet School Building Renovations	3,900,000	3.2	5-19-08	5-19-11	1,300,000	1,300,000	0
Total Payable through Rural Debt Service Fund					<u>\$ 1,360,000</u>	<u>\$ 1,330,000</u>	<u>\$ 30,000</u>
Total Notes Payable					<u>\$ 3,942,000</u>	<u>\$ 2,337,000</u>	<u>\$ 1,605,000</u>
<u>CAPITAL LEASES PAYABLE</u>							
<u>Payable through General Fund</u>							
Sheriff Vehicles	938,382	5.3	2-24-09	2-17-11	\$ 312,517	\$ 312,517	\$ 0
Total Payable through General Fund					<u>\$ 312,517</u>	<u>\$ 312,517</u>	<u>\$ 0</u>
Total Capital Leases Payable					<u>\$ 312,517</u>	<u>\$ 312,517</u>	<u>\$ 0</u>
<u>BONDS PAYABLE</u>							
<u>Payable through General Debt Service Fund</u>							
School Refunding	16,220,000	3 to 5	8-1-02	4-1-19	\$ 14,670,000	\$ 1,310,000	\$ 13,360,000
Judicial and Safety Projects	19,000,000	2.75 to 4.5	7-30-03	5-1-23	13,130,000	1,010,000	12,120,000
School Improvements	57,100,000	4.319	4-1-05	4-1-25	47,095,000	3,335,000	43,760,000
Landfill Refunding	5,365,000	3.475	4-24-08	5-1-17	4,165,000	595,000	3,570,000
School Building Construction	50,000,000	3.4224	4-21-10	6-30-32	50,000,000	0	50,000,000
Total Payable through General Debt Service Fund					<u>\$ 129,060,000</u>	<u>\$ 6,250,000</u>	<u>\$ 122,810,000</u>

(Continued)

Exhibit L-1

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

Description of Indebtedness	Original Amount of Issue	Interest Rate	Date of Issue	Last Maturity Date	Outstanding 7-1-10	Paid and/or Matured During Period	Outstanding 6-30-11
<u>PRIMARY GOVERNMENT (CONT.)</u>							
<u>BONDS PAYABLE (CONT.)</u>							
<u>Payable through Special Purpose Fund</u>							
School Building	\$ 8,395,000	3.1059 %	2-26-08	4-1-18	\$ 6,715,000	\$ 840,000	\$ 5,875,000
School Refunding	4,915,000	1.6003	12-30-09	12-30-15	4,115,000	800,000	3,315,000
Total Payable through Special Purpose Fund					<u>\$ 10,830,000</u>	<u>\$ 1,640,000</u>	<u>\$ 9,190,000</u>
<u>Payable through Rural Debt Service Fund</u>							
School Refunding	3,165,000	3 to 4.7	8-1-02	4-1-19	\$ 2,735,000	\$ 255,000	\$ 2,480,000
School Building	7,000,000	2.25 to 4.5	5-1-03	5-1-23	4,785,000	365,000	4,420,000
School Building Construction	7,500,000	3.87	2-23-06	4-1-26	6,000,000	375,000	5,625,000
School Building Construction	7,540,000	4.17	2-1-07	4-1-27	6,865,000	275,000	6,590,000
School Upgrades	10,200,000	2.865	5-13-10	5-1-25	10,200,000	400,000	9,800,000
Total Payable through Rural Debt Service Fund					<u>\$ 30,585,000</u>	<u>\$ 1,670,000</u>	<u>\$ 28,915,000</u>
Total Bonds Payable					<u>\$ 170,475,000</u>	<u>\$ 9,560,000</u>	<u>\$ 160,915,000</u>
<u>DISCRETELY PRESENTED WILSON COUNTY SCHOOL DEPARTMENT</u>							
<u>CAPITAL LEASE PAYABLE</u>							
<u>Payable through General Purpose School Fund</u>							
Energy Efficiency Upgrades	5,033,706	4.85	12-16-02	2-1-15	\$ 2,452,387	\$ 444,630	\$ 2,007,757
Total Capital Lease Payable					<u>\$ 2,452,387</u>	<u>\$ 444,630</u>	<u>\$ 2,007,757</u>

Exhibit L-2

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

PRIMARY GOVERNMENT

Year Ending June 30	Notes		Total
	Principal	Interest	
2012	\$ 190,000	\$ 78,015	\$ 268,015
2013	160,000	68,486	228,486
2014	160,000	60,742	220,742
2015	160,000	52,998	212,998
2016	160,000	45,254	205,254
2017	155,000	37,510	192,510
2018	155,000	30,008	185,008
2019	155,000	22,506	177,506
2020	155,000	15,004	170,004
2021	155,000	7,502	162,502
Total	\$ 1,605,000	\$ 418,025	\$ 2,023,025

Year Ending June 30	Bonds		Total
	Principal	Interest	
2012	\$ 9,680,000	\$ 7,442,154	\$ 17,122,154
2013	9,835,000	7,052,529	16,887,529
2014	9,980,000	6,649,610	16,629,610
2015	10,155,000	6,239,731	16,394,731
2016	9,540,000	5,812,118	15,352,118
2017	9,625,000	5,389,757	15,014,757
2018	9,525,000	4,962,474	14,487,474
2019	9,055,000	4,532,968	13,587,968

(Continued)

Exhibit L-2

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

PRIMARY GOVERNMENT (CONT.)

Year Ending June 30	Bonds (Cont.)		
	Principal	Interest	Total
2020	\$ 8,455,000	\$ 4,110,582	\$ 12,565,582
2021	8,915,000	3,718,483	12,633,483
2022	9,480,000	3,301,061	12,781,061
2023	9,645,000	2,854,830	12,499,830
2024	8,840,000	2,399,395	11,239,395
2025	8,920,000	1,992,621	10,912,621
2026	4,820,000	1,565,200	6,385,200
2027	4,445,000	1,314,913	5,759,913
2028	4,000,000	1,080,000	5,080,000
2029	4,000,000	864,000	4,864,000
2030	4,000,000	648,000	4,648,000
2031	4,000,000	432,000	4,432,000
2032	4,000,000	216,000	4,216,000
Total	<u>\$ 160,915,000</u>	<u>\$ 72,578,426</u>	<u>\$ 233,493,426</u>

DISCRETELY PRESENTED WILSON
COUNTY SCHOOL DEPARTMENT

Year Ending June 30	Capital Lease		
	Principal	Interest	Total
2012	\$ 466,456	\$ 91,788	\$ 558,244
2013	489,353	68,891	558,244
2014	513,374	44,870	558,244
2015	538,574	20,071	558,645
Total	<u>\$ 2,007,757</u>	<u>\$ 225,620</u>	<u>\$ 2,233,377</u>

Exhibit L-3

Wilson County, Tennessee
Schedule of Notes Receivable
June 30, 2011

Description	Debtor	Original Amount of Notes	Date of Issue	Date of Maturity	Interest Rate	Balance 6-30-11
General Debt Service Fund City of Watertown Note	City of Watertown	\$ 650,000	6-23-08	6-22-43	3.2 %	\$ 617,976
General Fund Sale of Old Mt. Juliet Elementary School Property	Agilitas Property Development, Inc.	1,800,000	2-28-11	2-28-14	0	<u>1,800,000</u>
Total Notes Receivable						<u>\$ 2,417,976</u>

Exhibit L-4

Wilson County, Tennessee
Schedule of Transfers
Primary Government and Discretely Presented Wilson 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	Solid Waste/Sanitation	To fund animal control operations	\$ 30,714
Special Purpose	General Debt Service	Debt payment	131,669
Drug Control	General	Operations	1,200
County Insurance (Internal Service)	Self-Insurance (Internal Service)	To cover remaining claims	1,000,000
Other Capital Projects	General Debt Service	Mt. Juliet High School debt payment	1,000,000
Total Transfers Primary Government			<u>\$ 2,163,583</u>
<u>DISCRETELY PRESENTED WILSON</u>			
<u>COUNTY SCHOOL DEPARTMENT</u>			
School Federal Projects	General Purpose School	Indirect costs	<u>\$ 18,830</u>

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

Official	Authorization for Salary	Salary Paid During Period	Bond	Surety
County Mayor:				
Robert Dedman (7-1-10 through 8-31-10)	Section 8-24-102, TCA, and County Commission	\$ 18,477 (1)	\$ 50,000	R.L.I. Insurance Company
Randall Hutto (9-1-10 through 6-30-11)	Section 8-24-102, TCA, and County Commission	87,250 (2)	50,000	"
Road Superintendent	Section 8-24-102, TCA	82,658	100,000	State Automobile Mutual Insurance Company
Director of Schools	State Board of Education and Local Board of Education	118,300 (3)	100,000	"
Trustee	Section 8-24-102, TCA	74,258	4,310,800	Hartford Fire Insurance Company
Assessor of Property	Section 8-24-102, TCA	74,258	10,000	State Automobile Mutual Insurance Company
County Clerk	Section 8-24-102, TCA	74,258	50,000	R.L.I. Insurance Company
Circuit, General Sessions, and Juvenile Courts Clerk	Section 8-24-102, TCA	74,258	50,000	"
Clerk and Master	Section 8-24-102, TCA, and Chancery Court Judge	74,258 (4)	50,000	State Automobile Mutual Insurance Company
Register	Section 8-24-102, TCA	74,258	25,000	R.L.I. Insurance Company
Sheriff	Section 8-24-102, TCA, and County Commission	89,819 (5)	25,000	"
Finance Director:				
Ron Gilbert (7-1-10 through 12-31-10)	County Commission	80,578	100,000	Travelers Casualty and Surety Company of America
Sharon Lackey (1-1-11 through 5-18-11)	County Commission	32,503	100,000	R.L.I. Insurance Company
Aaron Maynard (5-19-11 through 6-30-11)	County Commission	5,638	100,000	"
Other Bonds				
Road Commissioner - Kenneth Reich			1,000	R.L.I. Insurance Company
Road Commissioner - William Patton (7-1-10 through 8-31-10)			1,000	State Automobile Mutual Insurance Company
Road Commissioner - Billy Rowland			1,000	"
Road Commissioner - Gilbert Graves (7-1-10 through 8-31-10)			1,000	"
Road Commissioner - Adam Bannach (9-1-10 through 6-30-11)			1,000	R.L.I. Insurance Company
Road Commissioner - Jeff Joines (9-1-10 through 6-30-11)			1,000	"
Employee Blanket Bond			150,000	Local Government Insurance Pool
School Employees			100,000	Montgomery Insurance

(1) Includes \$2,400 for serving as chairman of the Road Commission. Also, includes \$150 for serving as chairman of the Planning Commission.
 (2) Includes \$12,000 for serving as chairman of the Road Commission. Also, includes \$350 for serving as chairman of the Planning Commission.
 (3) Includes \$1,000 for a chief executive officer supplement.
 (4) Does not include \$15,047 for special commissioner fees.
 (5) Includes \$7,035 for serving as workhouse superintendent, \$600 for a law enforcement training supplement, and \$500 for county officials certification training program incentive pay.

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

	Special Revenue Funds					
	General	Courthouse and Jail Maintenance	Solid Waste / Sanitation	Ambulance Service	Special Purpose	Drug Control
<u>Local Taxes</u>						
<u>County Property Taxes</u>						
Current Property Tax	\$ 21,370,354	\$ 0	\$ 1,030,369	\$ 0	\$ 0	\$ 0
Trustee's Collections - Prior Year	625,731	0	30,362	0	0	0
Trustee's Collections - Bankruptcy	12,199	0	591	0	0	0
Circuit/Clerk & Master Collections - Prior Years	200,381	0	9,723	0	0	0
Interest and Penalty	120,512	0	5,839	0	0	0
Payments in-Lieu-of Taxes - T.V.A.	15,000	0	0	0	0	0
Payments in-Lieu-of Taxes - Other	71,281	0	0	0	0	0
<u>County Local Option Taxes</u>						
Local Option Sales Tax	0	0	0	0	2,340,173	0
Hotel/Motel Tax	286,357	0	0	0	0	0
Wheel Tax	0	0	0	0	0	0
Litigation Tax - General	198,372	204	0	0	0	0
Litigation Tax - Special Purpose	164,106	27,628	0	0	0	0
Litigation Tax - Jail, Workhouse, or Courthouse	0	122,854	0	0	0	0
Litigation Tax - Victim/Offender Mediation Center	96,232	0	0	0	0	0
Litigation Tax - Courtroom Security	110,520	0	0	0	0	0
Business Tax	208,175	1,276,510	0	0	0	0
Mineral Severance Tax	0	0	0	0	0	0
Adequate Facilities/Development Tax	0	0	0	0	0	0
<u>Statutory Local Taxes</u>						
Bank Excise Tax	102,908	0	4,977	0	0	0
Wholesale Beer Tax	551,812	0	0	0	0	0
Interstate Telecommunications Tax	3,016	0	0	0	0	0
Total Local Taxes	\$ 24,136,956	\$ 1,427,196	\$ 1,081,861	\$ 0	\$ 2,340,173	\$ 0
<u>Licenses and Permits</u>						
<u>Licenses</u>						
Cable TV Franchise	\$ 481,312	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Permits</u>						
Building Permits	112,137	0	0	0	0	0
Total Licenses and Permits	\$ 593,449	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

(Continued)

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

	Special Revenue Funds						
	General	Courthouse and Jail Maintenance	Solid Waste / Sanitation	Ambulance Service	Special Purpose	Drug Control	
<u>Fines, Forfeitures, and Penalties</u>							
<u>Circuit Court</u>							
Fines	\$ 36,794	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
Officers Costs	21,129	0	0	0	0	0	1,156
Drug Control Fines	13,688	0	0	0	0	0	0
Jail Fees	3,431	0	0	0	0	0	0
Data Entry Fee - Circuit Court	3,560	0	0	0	0	0	0
<u>Criminal Court</u>							
Drug Court Fees	11,473	0	0	0	0	0	0
<u>General Sessions Court</u>							
Fines	91,956	0	0	0	0	0	0
Officers Costs	118,594	0	0	0	0	0	0
Game and Fish Fines	1,960	0	0	0	0	0	0
Drug Control Fines	26,405	0	0	0	0	0	3,893
Drug Court Fees	29,071	0	0	0	0	0	0
Jail Fees	42,775	0	0	0	0	0	0
Data Entry Fee - General Sessions Court	19,268	0	0	0	0	0	0
<u>Juvenile Court</u>							
Fines	16,835	0	0	0	0	0	0
Officers Costs	12,398	0	0	0	0	0	0
Jail Fees	3,632	0	0	0	0	0	0
DUI Treatment Fines	20	0	0	0	0	0	0
Data Entry Fee - Juvenile Court	2,087	0	0	0	0	0	0
<u>Chancery Court</u>							
Officers Costs	32,478	0	0	0	0	0	0
Data Entry Fee - Chancery Court	5,661	0	0	0	0	0	0
<u>Other Courts - In-county</u>							
Fines	11,254	0	0	0	0	0	0
<u>Other Fines, Forfeitures, and Penalties</u>							
Proceeds from Confiscated Property	0	0	0	0	0	0	1,261
Total Fines, Forfeitures, and Penalties	\$ 504,469	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	6,310

(Continued)

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

	Special Revenue Funds					
	General	Courthouse and Jail Maintenance	Solid Waste / Sanitation	Ambulance Service	Special Purpose	Drug Control
<u>Charges for Current Services</u>						
<u>General Service Charges</u>						
Patient Charges	\$ 1,853,091	\$ 0	\$ 0	250,000	\$ 0	0
Zoning Studies	33,044	0	0	0	0	0
Health Department Collections	5,265	0	0	0	0	0
Other General Service Charges	1,889	0	0	0	0	0
Water Tap Sales	0	0	0	0	0	0
Service Charges	36,070	0	480	0	0	0
<u>Fees</u>						
Engineer Review Fees	67,686	0	0	0	0	0
Recreation Fees	0	0	0	0	0	0
Copy Fees	5,537	0	0	0	0	0
Greenbelt Late Application Fee	250	0	0	0	0	0
Telephone Commissions	123,880	0	0	0	0	0
Vending Machine Collections	39,216	0	0	0	0	0
Constitutional Officers' Fees and Commissions	0	0	0	0	0	0
Data Processing Fee - Register	46,542	0	0	0	0	0
Probation Fees	444,670	0	0	0	0	0
Data Processing Fee - Sheriff	4,664	0	0	0	0	0
Sexual Offender Registration Fees - Sheriff	7,800	0	0	0	0	0
<u>Education Charges</u>						
Tuition - Adult Education	34,550	0	0	0	0	0
<u>Other Charges for Services</u>						
Other Charges for Services	1,511	0	0	0	0	0
Total Charges for Current Services	\$ 2,705,665	\$ 0	\$ 480	\$ 250,000	\$ 0	\$ 0
<u>Other Local Revenues</u>						
<u>Recurring Items</u>						
Investment Income	0	0	0	0	0	3,500
Lease/Rentals	68,614	0	0	0	0	0
Sale of Maps	607	0	0	0	0	0
Sale of Recycled Materials	0	0	230,669	0	0	0

(Continued)

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

	Special Revenue Funds						
	General	Courthouse and Jail Maintenance	Solid Waste / Sanitation	Ambulance Service	Special Purpose	Drug Control	
<u>Other Local Revenues (Cont.)</u>							
<u>Recurring Items (Cont.)</u>							
Miscellaneous Refunds	\$ 108,259	\$ 0	\$ 778	\$ 0	\$ 0	\$ 0	224
Nonrecurring Items							
Sale of Equipment	3,870	0	0	0	0	0	0
Sale of Property	3,000,000	0	0	0	3,487	0	0
Contributions and Gifts	6,972	0	0	0	0	0	0
<u>Other Local Revenues</u>	127,567	0	0	0	0	0	0
<u>Total Other Local Revenues</u>	\$ 3,315,889	\$ 0	\$ 231,447	\$ 0	\$ 3,487	\$ 0	3,724
<u>Fees Received from County Officials</u>							
<u>Excess Fees</u>							
County Clerk	\$ 301,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
Circuit Court Clerk	268,226	0	0	0	0	0	0
Register	395,759	0	0	0	0	0	0
Trustee	1,868,812	0	0	0	0	0	0
<u>Fees in-Lieu-of Salary</u>							
Clerk and Master	353,774	0	0	0	0	0	0
Sheriff	61,699	0	0	0	0	0	0
<u>Total Fees Received from County Officials</u>	\$ 3,249,270	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
<u>State of Tennessee</u>							
<u>General Government Grants</u>							
Juvenile Services Program	\$ 9,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
<u>Public Safety Grants</u>							
Law Enforcement Training Programs	51,600	0	0	0	0	0	0
Other Public Safety Grants	9,600	0	0	0	0	0	0
<u>Health and Welfare Grants</u>							
Health Department Programs	729,187	0	0	0	0	0	0
<u>Public Works Grants</u>							
State Aid Program	0	0	0	0	0	0	0

(Continued)

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

	Special Revenue Funds						
	General	Courthouse and Jail Maintenance	Solid Waste / Sanitation	Ambulance Service	Special Purpose	Drug Control	
State of Tennessee (Cont.)							
Public Works Grants (Cont.)							
Litter Program	\$ 23,605	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
Other State Revenues							
Flood Control	21,681	0	0	0	0	0	0
Income Tax	451,854	0	0	0	0	0	0
Beer Tax	18,724	0	0	0	0	0	0
Alcoholic Beverage Tax	119,984	0	0	0	0	0	0
Mixed Drink Tax	9,784	0	0	0	0	0	0
State Revenue Sharing - T.V.A.	1,147,774	0	0	0	0	0	0
Contracted Prisoner Boarding	925,925	0	0	0	0	0	0
Gasoline and Motor Fuel Tax	0	0	0	0	0	0	0
Petroleum Special Tax	0	0	42,205	0	0	0	0
Other State Grants	0	0	0	0	0	0	0
Other State Revenues	18,477	0	0	0	0	0	0
Total State of Tennessee	\$ 3,537,195	\$ 0	\$ 42,205	\$ 0	\$ 0	\$ 0	0
Federal Government							
Federal Through State							
Civil Defense Reimbursement	\$ 236,356	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
Disaster Relief	34,024	0	24,973	0	0	0	0
Law Enforcement Grants	118,399	0	0	0	0	0	0
ARRA Grant No. 1	105,565	0	0	0	0	0	0
ARRA Grant No. 2	41,597	0	0	0	0	0	0
Other Federal through State	0	0	0	0	0	0	0
Direct Federal Revenue							
ROTC Reimbursement	1,025	0	0	0	0	0	0
Tax Credit Bond Rebate	0	0	0	0	0	0	0
Total Federal Government	\$ 536,966	\$ 0	\$ 24,973	\$ 0	\$ 0	\$ 0	0

(Continued)

Exhibit L-6

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

	Special Revenue Funds					
	General	Courthouse and Jail Maintenance	Solid Waste / Sanitation	Ambulance Service	Special Purpose	Drug Control
Other Governments and Citizens Groups						
Other Governments						
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Contracted Services	500	0	0	0	0	0
Total Other Governments and Citizens Groups	\$ 500	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 38,580,359	\$ 1,427,196	\$ 1,380,966	\$ 250,000	\$ 2,343,660	\$ 10,034

Exhibit L-6

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

	Special Revenue Funds					Debt Service Funds		
	Sports and Recreation	Agriculture Center	Other Special Revenue	Constitutional Officers - Fees	Highway / Public Works	General Debt Service	Rural Debt Service	
<u>Local Taxes</u>								
<u>County Property Taxes</u>								
Current Property Tax	\$ 936,234	\$ 0	\$ 163,495	\$ 0	\$ 3,701,785	\$ 5,739,903	\$ 0	0
Trustee's Collections - Prior Year	0	0	25,596	0	109,078	107,872	0	0
Trustee's Collections - Bankruptcy	0	0	397	0	2,125	2,401	0	0
Circuit/Clerk & Master Collections - Prior Years	0	0	7,761	0	34,931	34,548	0	0
Interest and Penalty	0	0	3,869	0	20,988	25,187	0	0
Payments in-Lieu-of Taxes - T.V.A.	0	0	0	0	0	0	0	0
Payments in-Lieu-of Taxes - Other	0	0	0	0	0	0	0	0
<u>County Local Option Taxes</u>								
Local Option Sales Tax	28,728	0	0	0	0	0	0	3,655,730
Hotel/Motel Tax	0	445,184	0	0	0	0	0	0
Wheel Tax	0	0	0	0	0	2,399,218	0	0
Litigation Tax - General	0	0	0	0	0	0	0	0
Litigation Tax - Special Purpose	0	0	0	0	0	0	0	0
Litigation Tax - Jail, Workhouse, or Courthouse	0	0	0	0	0	299,638	0	0
Litigation Tax - Victim/Offender Mediation Center	0	0	0	0	0	0	0	0
Litigation Tax - Courtroom Security	0	0	0	0	0	0	0	0
Business Tax	0	0	0	0	0	0	0	0
Mineral Severance Tax	0	0	0	0	135,917	0	0	0
Adequate Facilities/Development Tax	0	0	0	0	0	1,379,975	0	0
<u>Statutory Local Taxes</u>								
Bank Excise Tax	0	0	797	0	17,880	27,694	0	0
Wholesale Beer Tax	0	0	0	0	0	0	0	0
Interstate Telecommunications Tax	0	0	0	0	0	0	0	0
<u>Total Local Taxes</u>	\$ 964,962	\$ 445,184	\$ 201,915	\$ 0	\$ 4,022,704	\$ 10,016,436	\$ 3,655,730	
<u>Licenses and Permits</u>								
<u>Licenses</u>								
Cable TV Franchise	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
<u>Permits</u>								
Building Permits	0	0	0	0	0	0	0	0
<u>Total Licenses and Permits</u>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0

(Continued)

Exhibit L-6

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

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

(Continued)

Exhibit L-6

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

	Special Revenue Funds				Debt Service Funds		
	Sports and Recreation	Agriculture Center	Other Special Revenue	Constitutional Officers - Fees	Highway / Public Works	General Debt Service	Rural Debt Service
<u>Charges for Current Services</u>							
<u>General Service Charges</u>							
Patient Charges	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Zoning Studies	0	0	0	0	0	0	0
Health Department Collections	0	0	0	0	0	0	0
Other General Service Charges	0	208,062	0	0	0	0	0
Water Tap Sales	0	0	0	0	0	0	0
Service Charges	0	0	0	0	0	0	0
<u>Fees</u>							
Engineer Review Fees	0	0	0	0	0	0	0
Recreation Fees	0	2,666	0	0	0	0	0
Copy Fees	0	0	0	0	0	0	0
Greenbelt Late Application Fee	0	0	0	0	0	0	0
Telephone Commissions	0	0	0	0	0	0	0
Vending Machine Collections	0	0	0	0	0	0	0
Constitutional Officers' Fees and Commissions	0	0	0	2,547,759	0	0	0
Data Processing Fee - Register	0	0	0	0	0	0	0
Probation Fees	0	0	0	0	0	0	0
Data Processing Fee - Sheriff	0	0	0	0	0	0	0
Sexual Offender Registration Fees - Sheriff	0	0	0	0	0	0	0
<u>Education Charges</u>							
Tuition - Adult Education	0	0	0	0	0	0	0
<u>Other Charges for Services</u>							
Other Charges for Services	0	0	0	0	0	0	0
Total Charges for Current Services	\$ 0	\$ 210,728	\$ 0	\$ 2,547,759	\$ 0	\$ 0	\$ 0
<u>Other Local Revenues</u>							
<u>Recurring Items</u>							
Investment Income	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 317,329	\$ 0
Lease/Rentals	0	10,513	0	0	0	0	0
Sale of Maps	0	0	0	0	0	0	0
Sale of Recycled Materials	0	0	0	0	0	0	0

(Continued)

Exhibit L-6

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

	Special Revenue Funds					Debt Service Funds		
	Sports and Recreation	Agriculture Center	Other Special Revenue	Constitutional Officers - Fees	Highway / Public Works	General Debt Service	Rural Debt Service	
<u>Other Local Revenues (Cont.)</u>								
<u>Recurring Items (Cont.)</u>								
Miscellaneous Refunds	\$ 0 \$	993 \$	0 \$	0 \$	76 \$	0 \$	0 \$	0
Nonrecurring Items								
Sale of Equipment	0	0	0	0	23,468	0	0	0
Sale of Property	0	0	0	0	0	0	0	0
Contributions and Gifts	0	0	0	0	0	0	0	0
<u>Other Local Revenues</u>	0	0	0	0	0	0	0	0
<u>Total Other Local Revenues</u>	0 \$	11,506 \$	0 \$	0 \$	23,544 \$	317,329 \$		0
<u>Fees Received from County Officials</u>								
<u>Excess Fees</u>								
County Clerk	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0
Circuit Court Clerk	0	0	0	0	0	0	0	0
Register	0	0	0	0	0	0	0	0
Trustee	0	0	0	0	0	0	0	0
<u>Fees in-Lieu-of Salary</u>								
Clerk and Master	0	0	0	0	0	0	0	0
Sheriff	0	0	0	0	0	0	0	0
<u>Total Fees Received from County Officials</u>	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0
<u>State of Tennessee</u>								
<u>General Government Grants</u>								
Juvenile Services Program	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0
<u>Public Safety Grants</u>								
Law Enforcement Training Programs	0	0	0	0	0	0	0	0
Other Public Safety Grants	0	0	0	0	0	0	0	0
<u>Health and Welfare Grants</u>								
Health Department Programs	0	0	0	0	0	0	0	0
<u>Public Works Grants</u>								
State Aid Program	0	0	0	0	235,245	0	0	0

(Continued)

Exhibit L-6

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

	Special Revenue Funds					Debt Service Funds		
	Sports and Recreation	Agriculture Center	Other Special Revenue	Constitutional Officers - Fees	Highway / Public Works	General Debt Service	Rural Debt Service	
State of Tennessee (Cont.)								
Public Works Grants (Cont.)								
Litter Program	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
Other State Revenues								
Flood Control	0	0	0	0	0	0	0	0
Income Tax	0	0	0	0	0	0	0	0
Beer Tax	0	0	0	0	0	0	0	0
Alcoholic Beverage Tax	0	0	0	0	0	0	0	0
Mixed Drink Tax	0	0	0	0	0	0	0	0
State Revenue Sharing - T.V.A.	0	0	0	0	0	0	0	0
Contracted Prisoner Boarding	0	0	0	0	0	0	0	0
Gasoline and Motor Fuel Tax	0	0	0	0	2,280,960	0	0	0
Petroleum Special Tax	0	0	0	0	137,759	0	0	0
Other State Grants	0	0	0	0	0	0	0	0
Other State Revenues	0	0	0	0	0	0	0	0
Total State of Tennessee	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,653,964	\$ 0	\$ 0	0
Federal Government								
Federal Through State								
Civil Defense Reimbursement	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
Disaster Relief	0	0	0	0	31,629	0	0	0
Law Enforcement Grants	0	0	0	0	0	0	0	0
ARRA Grant No. 1	0	0	0	0	0	0	0	0
ARRA Grant No. 2	0	0	0	0	0	0	0	0
Other Federal through State	0	0	0	0	0	0	0	0
Direct Federal Revenue								
ROTC Reimbursement	0	0	0	0	0	0	0	0
Tax Credit Bond Rebate	0	0	0	0	0	844,837	0	131,225
Total Federal Government	\$ 0	\$ 0	\$ 0	\$ 0	\$ 31,629	\$ 844,837	\$ 0	131,225

(Continued)

Exhibit L-6

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

	Special Revenue Funds				Debt Service Funds		
	Sports and Recreation	Agriculture Center	Other Special Revenue	Constitutional Officers - Fees	Highway / Public Works	General Debt Service	Rural Debt Service
Other Governments and Citizens Groups							
Other Governments							
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 20,127	\$ 677,272
Contracted Services	0	0	0	0	0	0	0
Total Other Governments and Citizens Groups	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 20,127	\$ 677,272
Total	\$ 964,962	\$ 667,418	\$ 201,915	\$ 2,547,759	\$ 6,731,841	\$ 11,198,729	\$ 4,464,227

(Continued)

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

	Capital Projects Funds					Total
	Nursing Home Projects	HUD Grant Projects	Highway Capital Projects	Judicial and Safety Projects	Other Capital Projects	
<u>Local Taxes</u>						
<u>County Property Taxes</u>						
Current Property Tax	0 \$	0 \$	1,525,281 \$	0 \$	0 \$	34,467,421
Trustee's Collections - Prior Year	0	0	44,945	0	0	943,584
Trustee's Collections - Bankruptcy	0	0	876	0	0	18,589
Circuit/Clerk & Master Collections - Prior Years	0	0	14,393	0	0	301,737
Interest and Penalty	0	0	8,642	0	0	185,037
Payments in-Lieu-of Taxes - T.V.A.	0	0	0	0	0	15,000
Payments in-Lieu-of Taxes - Other	0	0	0	0	0	71,281
<u>County Local Option Taxes</u>						
Local Option Sales Tax	0	0	0	0	0	6,024,631
Hotel/Motel Tax	0	0	0	0	0	731,541
Wheel Tax	0	0	0	0	0	2,399,218
Litigation Tax - General	0	0	0	0	0	198,576
Litigation Tax - Special Purpose	0	0	0	0	0	191,734
Litigation Tax - Jail, Workhouse, or Courthouse	0	0	0	0	0	422,492
Litigation Tax - Victim/Offender Mediation Center	0	0	0	0	0	96,232
Litigation Tax - Courtroom Security	0	0	0	0	0	110,520
Business Tax	0	0	0	0	0	1,484,685
Mineral Severance Tax	0	0	0	0	0	135,917
Adequate Facilities/Development Tax	0	0	0	0	689,987	2,069,962
<u>Statutory Local Taxes</u>						
Bank Excise Tax	0	0	7,367	0	0	161,623
Wholesale Beer Tax	0	0	0	0	0	551,812
Interstate Telecommunications Tax	0	0	0	0	0	3,016
Total Local Taxes	0 \$	0 \$	1,601,504 \$	0 \$	689,987 \$	50,584,608
<u>Licenses and Permits</u>						
<u>Licenses</u>						
Cable TV Franchise	0 \$	0 \$	0 \$	0 \$	0 \$	481,312
<u>Permits</u>						
Building Permits	0	0	0	0	247,126	359,263
Total Licenses and Permits	0 \$	0 \$	0 \$	0 \$	247,126 \$	840,575

(Continued)

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

	Capital Projects Funds					Total
	Nursing Home Projects	HUD Grant Projects	Highway Capital Projects	Judicial and Safety Projects	Other Capital Projects	
<u>Fines, Forfeitures, and Penalties</u>						
<u>Circuit Court</u>						
Fines	0	0	0	0	0	36,794
Officers Costs	0	0	0	0	0	22,285
Drug Control Fines	0	0	0	0	0	13,688
Jail Fees	0	0	0	0	0	3,431
Data Entry Fee - Circuit Court	0	0	0	0	0	3,560
<u>Criminal Court</u>						
Drug Court Fees	0	0	0	0	0	11,473
<u>General Sessions Court</u>						
Fines	0	0	0	0	0	91,956
Officers Costs	0	0	0	0	0	118,594
Game and Fish Fines	0	0	0	0	0	1,960
Drug Control Fines	0	0	0	0	0	30,298
Drug Court Fees	0	0	0	0	0	29,071
Jail Fees	0	0	0	0	0	42,775
Data Entry Fee - General Sessions Court	0	0	0	0	0	19,268
<u>Juvenile Court</u>						
Fines	0	0	0	0	0	16,835
Officers Costs	0	0	0	0	0	12,398
Jail Fees	0	0	0	0	0	3,632
DUI Treatment Fines	0	0	0	0	0	20
Data Entry Fee - Juvenile Court	0	0	0	0	0	2,087
<u>Chancery Court</u>						
Officers Costs	0	0	0	0	0	32,478
Data Entry Fee - Chancery Court	0	0	0	0	0	5,661
<u>Other Courts - In-county</u>						
Fines	0	0	0	0	0	11,254
<u>Other Fines, Forfeitures, and Penalties</u>						
Proceeds from Confiscated Property	0	0	0	0	0	1,261
Total Fines, Forfeitures, and Penalties	0	0	0	0	0	510,779

(Continued)

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

	Capital Projects Funds					Total
	Nursing Home Projects	HUD Grant Projects	Highway Capital Projects	Judicial and Safety Projects	Other Capital Projects	
<u>Charges for Current Services</u>						
<u>General Service Charges</u>						
Patient Charges	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	2,103,091
Zoning Studies	0	0	0	0	0	33,044
Health Department Collections	0	0	0	0	0	5,265
Other General Service Charges	0	0	0	0	0	209,951
Water Tap Sales	0	0	0	0	10,000	10,000
Service Charges	0	0	0	0	0	36,550
<u>Fees</u>						
Engineer Review Fees	0	0	0	0	0	67,686
Recreation Fees	0	0	0	0	0	2,666
Copy Fees	0	0	0	0	0	5,537
Greenbelt Late Application Fee	0	0	0	0	0	250
Telephone Commissions	0	0	0	0	0	123,880
Vending Machine Collections	0	0	0	0	0	39,216
Constitutional Officers' Fees and Commissions	0	0	0	0	0	2,547,759
Data Processing Fee - Register	0	0	0	0	0	46,542
Probation Fees	0	0	0	0	0	444,670
Data Processing Fee - Sheriff	0	0	0	0	0	4,664
Sexual Offender Registration Fees - Sheriff	0	0	0	0	0	7,800
<u>Education Charges</u>						
Tuition - Adult Education	0	0	0	0	0	34,550
<u>Other Charges for Services</u>						
Other Charges for Services	0	0	0	0	0	1,511
Total Charges for Current Services	\$ 0	\$ 0	\$ 0	\$ 0	\$ 10,000	\$ 5,724,632
<u>Other Local Revenues</u>						
<u>Recurring Items</u>						
Investment Income	\$ 8,388	\$ 0	\$ 0	\$ 0	\$ 0	329,217
Lease/Rentals	0	0	0	0	0	79,127
Sale of Maps	0	0	0	0	0	607
Sale of Recycled Materials	0	0	0	0	0	230,669

(Continued)

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

	Capital Projects Funds					Total
	Nursing Home Projects	HUD Grant Projects	Highway Capital Projects	Judicial and Safety Projects	Other Capital Projects	
<u>Other Local Revenues (Cont.)</u>						
<u>Recurring Items (Cont.)</u>						
Miscellaneous Refunds	0 \$	500 \$	0 \$	924 \$	0 \$	111,754
<u>Nonrecurring Items</u>						
Sale of Equipment	0	0	0	0	0	27,338
Sale of Property	0	0	0	0	0	3,003,487
Contributions and Gifts	0	0	0	0	0	6,972
<u>Other Local Revenues</u>						
Other Local Revenues	0	0	0	0	0	127,567
Total Other Local Revenues	8,388 \$	500 \$	0 \$	924 \$	0 \$	3,916,738
<u>Fees Received from County Officials</u>						
<u>Excess Fees</u>						
County Clerk	0 \$	0 \$	0 \$	0 \$	0 \$	301,000
Circuit Court Clerk	0	0	0	0	0	268,226
Register	0	0	0	0	0	395,759
Trustee	0	0	0	0	0	1,868,812
<u>Fees in-Lieu-of Salary</u>						
Clerk and Master	0	0	0	0	0	353,774
Sheriff	0	0	0	0	0	61,699
Total Fees Received from County Officials	0 \$	0 \$	0 \$	0 \$	0 \$	3,249,270
<u>State of Tennessee</u>						
<u>General Government Grants</u>						
Juvenile Services Program	0 \$	0 \$	0 \$	0 \$	0 \$	9,000
<u>Public Safety Grants</u>						
Law Enforcement Training Programs	0	0	0	0	0	51,600
Other Public Safety Grants	0	0	0	0	0	9,600
<u>Health and Welfare Grants</u>						
Health Department Programs	0	0	0	0	0	729,187
<u>Public Works Grants</u>						
State Aid Program	0	0	0	0	0	235,245

(Continued)

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

	Capital Projects Funds					Total
	Nursing Home Projects	HUD Grant Projects	Highway Capital Projects	Judicial and Safety Projects	Other Capital Projects	
<u>State of Tennessee (Cont.)</u>						
<u>Public Works Grants (Cont.)</u>						
Litter Program	0 \$	0 \$	0 \$	0 \$	0 \$	23,605
<u>Other State Revenues</u>						
Flood Control	0	0	0	0	0	21,681
Income Tax	0	0	0	0	0	451,854
Beer Tax	0	0	0	0	0	18,724
Alcoholic Beverage Tax	0	0	0	0	0	119,984
Mixed Drink Tax	0	0	0	0	0	9,784
State Revenue Sharing - T.V.A.	0	0	0	0	0	1,147,774
Contracted Prisoner Boarding	0	0	0	0	0	925,925
Gasoline and Motor Fuel Tax	0	0	0	0	0	2,280,960
Petroleum Special Tax	0	0	0	0	0	137,759
Other State Grants	0	0	0	0	0	42,205
Other State Revenues	0	0	0	0	0	18,477
Total State of Tennessee	0 \$	0 \$	0 \$	0 \$	0 \$	6,233,364
<u>Federal Government</u>						
<u>Federal Through State</u>						
Civil Defense Reimbursement	0	0	0	0	0	236,356
Disaster Relief	0	0	68,386	0	0	159,012
Law Enforcement Grants	0	0	0	0	0	118,399
ARRA Grant No. 1	0	0	0	0	0	105,565
ARRA Grant No. 2	0	0	0	0	0	41,597
Other Federal through State	0	3,500	0	0	0	3,500
<u>Direct Federal Revenue</u>						
ROTC Reimbursement	0	0	0	0	0	1,025
Tax Credit Bond Rebate	0	0	0	0	0	976,062
Total Federal Government	0 \$	3,500 \$	68,386 \$	0 \$	0 \$	1,641,516
<u>Other Governments and Citizens Groups</u>						
<u>Other Governments</u>						
Contributions	0	0	0	0	0	697,399
Contracted Services	0	0	0	0	0	500
Total Other Governments and Citizens Groups	0 \$	0 \$	0 \$	0 \$	0 \$	697,899
Total	8,388 \$	4,000 \$	1,669,890 \$	924 \$	947,113 \$	73,399,381

Exhibit L-7

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

	General Purpose School	School Federal Projects	Central Cafeteria	Extended School Program	Education Capital Projects	Total
<u>Local Taxes</u>						
<u>County Property Taxes</u>						
Current Property Tax	\$ 30,924,467	\$ 0	\$ 0	\$ 0	\$ 0	\$ 30,924,467
Trustee's Collections - Prior Year	814,359	0	0	0	0	814,359
Trustee's Collections - Bankruptcy	17,463	0	0	0	0	17,463
Circuit/Clerk & Master Collections - Prior Years	376,353	0	0	0	0	376,353
Interest and Penalty	178,817	0	0	0	0	178,817
<u>County Local Option Taxes</u>						
Local Option Sales Tax	8,742,787	0	0	0	0	8,742,787
<u>Statutory Local Taxes</u>						
Bank Excise Tax	148,776	0	0	0	0	148,776
Interstate Telecommunications Tax	5,118	0	0	0	0	5,118
Total Local Taxes	\$ 41,208,140	\$ 0	\$ 0	\$ 0	\$ 0	\$ 41,208,140
<u>Licenses and Permits</u>						
<u>Licenses</u>						
Marriage Licenses	5,291	0	0	0	0	5,291
Total Licenses and Permits	\$ 5,291	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,291
<u>Charges for Current Services</u>						
<u>Education Charges</u>						
Tuition - Other	0	0	0	2,635,503	0	2,635,503
Lunch Payments - Children	0	0	1,287,619	0	0	1,287,619
Lunch Payments - Adults	0	0	52,230	0	0	52,230
Income from Breakfast	0	0	94,306	0	0	94,306
A la carte Sales	0	0	1,868,626	0	0	1,868,626
Receipts from Individual Schools	74,130	0	0	0	0	74,130
<u>Other Charges for Services</u>						
Other Charges for Services	113,015	418,447	10,220	0	0	541,682
Total Charges for Current Services	\$ 187,145	\$ 418,447	\$ 3,313,001	\$ 2,635,503	\$ 0	\$ 6,554,096

(Continued)

Exhibit L-7

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

	General Purpose School	School Federal Projects	Central Cafeteria	Extended School Program	Education Capital Projects	Total
<u>Other Local Revenues</u>						
<u>Recurring Items</u>						
Investment Income	0 \$	0 \$	7,934 \$	0 \$	66,339 \$	74,273
Refund of Telecommunication and Internet Fees (E-Rate)	57,494	0	0	0	0	57,494
Miscellaneous Refunds	89,054	0	40,415	0	326,837	456,306
<u>Nonrecurring Items</u>						
Contributions and Gifts	120,973	0	0	0	0	120,973
<u>Other Local Revenues</u>						
Other Local Revenues	131,064	0	0	0	0	131,064
Total Other Local Revenues	398,585 \$	0 \$	48,349 \$	0 \$	393,176 \$	840,110

	General Purpose School	School Federal Projects	Central Cafeteria	Extended School Program	Education Capital Projects	Total
<u>State of Tennessee</u>						
<u>General Government Grants</u>						
On-Behalf Contributions for OPEB	16,713 \$	0 \$	0 \$	0 \$	0 \$	16,713
<u>State Education Funds</u>						
Basic Education Program	51,183,764	0	0	0	0	51,183,764
Basic Education Program - ARRA	4,322,238	0	0	0	0	4,322,238
Early Childhood Education	838,749	0	0	0	0	838,749
School Food Service	0	0	57,504	0	0	57,504
Driver Education	2,827	0	0	0	0	2,827
Other State Education Funds	18,668	0	0	0	0	18,668
Coordinated School Health - ARRA	99,803	0	0	0	0	99,803
Family Resource Centers - ARRA	33,300	0	0	0	0	33,300
Career Ladder Program	501,210	0	0	0	0	501,210
Career Ladder - Extended Contract - ARRA	107,864	0	0	0	0	107,864
Other Vocational	133	0	0	0	0	133
<u>Other State Revenues</u>						
Safe Schools - ARRA	0	67,200	0	0	0	67,200
Total State of Tennessee	57,125,269 \$	67,200 \$	57,504 \$	0 \$	0 \$	57,249,973

(Continued)

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

	General Purpose School	School Federal Projects	Central Cafeteria	Extended School Program	Education Capital Projects	Total
<u>Federal Government</u>						
<u>Federal Through State</u>						
USDA School Lunch Program	\$ 0	\$ 0	\$ 1,702,966	\$ 0	\$ 0	\$ 1,702,966
USDA - Commodities	0	0	335,293	0	0	335,293
Breakfast	0	0	333,428	0	0	333,428
Adult Education State Grant Program	196,436	0	0	0	0	196,436
Vocational Education - Basic Grants to States	0	198,676	0	0	0	198,676
Title I Grants to Local Education Agencies	0	1,321,966	0	0	0	1,321,966
Special Education - Grants to States	248,208	3,213,168	0	0	0	3,461,376
Special Education Preschool Grants	0	63,740	0	0	0	63,740
English Language Acquisition Grants	0	27,888	0	0	0	27,888
Education for Homeless Children and Youth	0	10,958	0	0	0	10,958
Eisenhower Professional Development State Grants	0	490,308	0	0	0	490,308
Race-to-the-Top - ARRA	0	415,637	0	0	0	415,637
Other Federal through State	59,439	4,214,252	0	0	0	4,273,691
<u>Direct Federal Revenue</u>	163,050	0	0	0	0	163,050
ROTC Reimbursement	122,384	0	0	0	0	122,384
Other Direct Federal Revenue	789,517	9,956,593	2,371,687	0	0	13,117,797
Total Federal Government	\$ 789,517	\$ 9,956,593	\$ 2,371,687	\$ 0	\$ 0	\$ 13,117,797
<u>Other Governments and Citizens Groups</u>						
<u>Other Governments</u>						
Contributions	\$ 1,091,000	\$ 0	\$ 0	\$ 0	\$ 24,065,745	\$ 25,156,745
Contracted Services	469,074	0	0	0	0	469,074
Total Other Governments and Citizens Groups	\$ 1,560,074	\$ 0	\$ 0	\$ 0	\$ 24,065,745	\$ 25,625,819
Total	\$ 101,274,021	\$ 10,442,240	\$ 5,790,541	\$ 2,635,503	\$ 24,458,921	\$ 144,601,226

Exhibit L-8

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

General Fund

General Government

County Commission

Board and Committee Members Fees	\$	120,000	
In-Service Training		300	
Social Security		7,468	
State Retirement		152	
Employer Medicare		1,747	
Audit Services		26,643	
Contributions		2,500	
Total County Commission			\$ 158,810

Board of Equalization

Board and Committee Members Fees	\$	7,750	
Social Security		481	
Employer Medicare		115	
Office Supplies		429	
Total Board of Equalization			8,775

Beer Board

Board and Committee Members Fees	\$	2,250	
Social Security		130	
Unemployment Compensation		27	
Employer Medicare		30	
Total Beer Board			2,437

Other Boards and Committees

Board and Committee Members Fees	\$	9,150	
Social Security		539	
Unemployment Compensation		23	
Employer Medicare		126	
Other Charges		1,051	
Total Other Boards and Committees			10,889

County Mayor/Executive

County Official/Administrative Officer	\$	90,827	
Secretary(ies)		30,382	
Longevity Pay		3,100	
Other Salaries and Wages		38,335	
Social Security		9,760	
State Retirement		20,769	
Employee and Dependent Insurance		29,652	
Unemployment Compensation		403	

(Continued)

Exhibit L-8

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

General Fund (Cont.)

General Government (Cont.)

County Mayor/Executive (Cont.)

Employer Medicare	\$	2,283	
Communication		4,303	
Legal Services		293	
Legal Notices, Recording, and Court Costs		21,635	
Maintenance and Repair Services - Office Equipment		75	
Postal Charges		572	
Rentals		2,327	
Travel		396	
Other Contracted Services		232	
Food Supplies		442	
Office Supplies		1,520	
Other Supplies and Materials		925	
Workers' Compensation Insurance		800	
Other Charges		1,684	
Office Equipment		1,098	
Total County Mayor/Executive			\$ 261,813

County Attorney

County Official/Administrative Officer	\$	76,019	
Social Security		4,662	
State Retirement		9,708	
Employee and Dependent Insurance		9,884	
Unemployment Compensation		108	
Employer Medicare		1,090	
Legal Notices, Recording, and Court Costs		805	
Other Contracted Services		102,537	
Office Supplies		1,820	
Data Processing Equipment		3,332	
Total County Attorney			209,965

Election Commission

County Official/Administrative Officer	\$	84,045	
Assistant(s)		48,512	
Deputy(ies)		102,408	
Longevity Pay		5,300	
Overtime Pay		22,939	
Other Salaries and Wages		62,349	
Board and Committee Members Fees		5,220	
Election Workers		94,570	
Social Security		18,587	

(Continued)

Exhibit L-8

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

General Fund (Cont.)

General Government (Cont.)

Election Commission (Cont.)

State Retirement	\$	32,782	
Employee and Dependent Insurance		59,304	
Unemployment Compensation		2,725	
Employer Medicare		4,347	
Communication		8,653	
Dues and Memberships		2,495	
Legal Notices, Recording, and Court Costs		40,122	
Maintenance and Repair Services - Buildings		2,040	
Maintenance and Repair Services - Equipment		46,424	
Postal Charges		15,878	
Rentals		10,974	
Travel		5,884	
Other Contracted Services		6,250	
Office Supplies		38,231	
Total Election Commission			\$ 720,039

Register of Deeds

Social Security	\$	17,725	
State Retirement		40,978	
Employee and Dependent Insurance		69,188	
Employer Medicare		4,145	
Communication		2,593	
Data Processing Services		26,769	
Dues and Memberships		909	
Maintenance and Repair Services - Office Equipment		1,626	
Postal Charges		7,110	
Rentals		6,430	
Travel		1,487	
Other Contracted Services		4,073	
Office Supplies		5,001	
Premiums on Corporate Surety Bonds		266	
Other Charges		300	
Data Processing Equipment		1,829	
Office Equipment		107	
Total Register of Deeds			190,536

Planning

County Official/Administrative Officer	\$	55,175	
Assistant(s)		70,924	
Data Processing Personnel		43,426	

(Continued)

Exhibit L-8

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

General Fund (Cont.)

General Government (Cont.)

Planning (Cont.)

Longevity Pay	\$	6,000	
Social Security		10,713	
State Retirement		22,414	
Employee and Dependent Insurance		39,536	
Unemployment Compensation		432	
Employer Medicare		2,477	
Communication		2,468	
Consultants		1,222	
Dues and Memberships		1,035	
Legal Notices, Recording, and Court Costs		829	
Maintenance and Repair Services - Office Equipment		591	
Postal Charges		220	
Printing, Stationery, and Forms		298	
Travel		2,742	
Other Contracted Services		2,000	
Office Supplies		4,308	
In Service/Staff Development		1,515	
Other Charges		45,221	
Data Processing Equipment		744	
Office Equipment		6,483	
Total Planning			\$ 320,773

Codes Compliance

Assistant(s)	\$	33,260
Supervisor/Director		46,764
Deputy(ies)		1,385
Accountants/Bookkeepers		57,104
Longevity Pay		5,700
Social Security		8,696
State Retirement		18,416
Employee and Dependent Insurance		49,420
Unemployment Compensation		449
Employer Medicare		2,034
Communication		3,219
Dues and Memberships		204
Legal Notices, Recording, and Court Costs		920
Maintenance and Repair Services - Equipment		25
Postal Charges		546
Printing, Stationery, and Forms		1,944
Rentals		2,028

(Continued)

Exhibit L-8

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

General Fund (Cont.)

General Government (Cont.)

Codes Compliance (Cont.)

Travel	\$	8,395	
Office Supplies		2,006	
Vehicle and Equipment Insurance		2,000	
Office Equipment		710	
Total Codes Compliance			\$ 245,225

Other General Administration

ADA Coordinator	\$	27,494	
Longevity Pay		1,800	
Social Security		1,816	
State Retirement		3,741	
Employee and Dependent Insurance		9,884	
Unemployment Compensation		108	
Employer Medicare		425	
Office Supplies		479	
Other Supplies and Materials		500	
Other Charges		381	
Total Other General Administration			46,628

Preservation of Records

Supervisor/Director	\$	33,337	
Part-time Personnel		15,306	
Longevity Pay		1,200	
Overtime Pay		270	
Social Security		3,094	
State Retirement		4,885	
Employee and Dependent Insurance		9,884	
Unemployment Compensation		218	
Employer Medicare		724	
Communication		1,511	
Postal Charges		262	
Rentals		3,111	
Travel		63	
Other Contracted Services		3,400	
Office Supplies		3,621	
Other Supplies and Materials		17,389	
Other Charges		450	
Office Equipment		1,977	
Total Preservation of Records			100,702

(Continued)

Exhibit L-8

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

General Fund (Cont.)

Finance

Accounting and Budgeting

Supervisor/Director	\$	118,719	
Salary Supplements		5,500	
Clerical Personnel		321,279	
Longevity Pay		10,700	
In-Service Training		1,508	
Social Security		28,335	
State Retirement		58,486	
Employee and Dependent Insurance		128,492	
Unemployment Compensation		1,616	
Employer Medicare		6,343	
Communication		8,868	
Evaluation and Testing		9,431	
Legal Notices, Recording, and Court Costs		3,483	
Maintenance and Repair Services - Office Equipment		22,988	
Postal Charges		11,387	
Rentals		7,508	
Travel		582	
Other Contracted Services		603	
Office Supplies		17,707	
Premiums on Corporate Surety Bonds		1,691	
In Service/Staff Development		5,679	
Other Charges		6,202	
Office Equipment		13,133	
Total Accounting and Budgeting			\$ 790,240

Property Assessor's Office

County Official/Administrative Officer	\$	74,258
Assessment Personnel		377,982
Salary Supplements		750
Part-time Personnel		16,764
Longevity Pay		13,000
Social Security		32,996
State Retirement		71,297
Employee and Dependent Insurance		158,144
Unemployment Compensation		1,949
Employer Medicare		7,887
Audit Services		51,890
Communication		9,913
Data Processing Services		63,996
Dues and Memberships		550

(Continued)

Exhibit L-8

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

General Fund (Cont.)

Finance (Cont.)

Property Assessor's Office (Cont.)

Maintenance and Repair Services - Office Equipment	\$	2,767	
Maintenance and Repair Services - Vehicles		1,472	
Postal Charges		7,076	
Travel		3,392	
Gasoline		6,402	
Office Supplies		3,323	
Other Supplies and Materials		4,258	
Vehicle and Equipment Insurance		2,861	
Other Charges		17,718	
Office Equipment		<u>1,367</u>	
Total Property Assessor's Office	\$		932,012

Reappraisal Program

Assessment Personnel	\$	55,311	
Part-time Personnel		17,390	
Data Processing Services		<u>2,312</u>	
Total Reappraisal Program			75,013

County Trustee's Office

Social Security	\$	18,252	
State Retirement		38,162	
Employee and Dependent Insurance		69,188	
Unemployment Compensation		886	
Employer Medicare		4,269	
Communication		1,902	
Dues and Memberships		200	
Maintenance and Repair Services - Office Equipment		8,499	
Postal Charges		29,117	
Travel		2,912	
Office Supplies		6,221	
Premiums on Corporate Surety Bonds		12,383	
Refunds		115,877	
Office Equipment		<u>11,756</u>	
Total County Trustee's Office			319,624

County Clerk's Office

In-Service Training	\$	300	
Social Security		46,743	
State Retirement		97,668	
Employee and Dependent Insurance		177,912	

(Continued)

Exhibit L-8

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

General Fund (Cont.)

Finance (Cont.)

County Clerk's Office (Cont.)

Employer Medicare	\$	10,931	
Communication		13,547	
Dues and Memberships		1,268	
Maintenance and Repair Services - Buildings		1,450	
Maintenance and Repair Services - Office Equipment		15,025	
Postal Charges		24,884	
Rentals		10,906	
Travel		6,639	
Other Contracted Services		3,554	
Office Supplies		16,859	
Utilities		3,982	
Premiums on Corporate Surety Bonds		348	
Office Equipment		10,097	
Total County Clerk's Office			\$ 442,113

Administration of Justice

Circuit Court

Attendants	\$	75,661	
Jury and Witness Expense		33,458	
Social Security		68,725	
State Retirement		136,805	
Employee and Dependent Insurance		277,752	
Unemployment Compensation		4,474	
Employer Medicare		16,073	
Communication		15,236	
Dues and Memberships		1,854	
Legal Notices, Recording, and Court Costs		3,267	
Postal Charges		16,097	
Travel		4,260	
Other Contracted Services		33,844	
Office Supplies		43,315	
Other Supplies and Materials		346	
Office Equipment		47,632	
Total Circuit Court			778,799

Circuit Court Judge

Judge(s)	\$	145,994	
Secretary(ies)		34,238	
Social Security		8,579	
State Retirement		23,016	

(Continued)

Exhibit L-8

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

General Fund (Cont.)

Administration of Justice (Cont.)

Circuit Court Judge (Cont.)

Employee and Dependent Insurance	\$	19,768	
Unemployment Compensation		216	
Employer Medicare		2,538	
Communication		512	
Dues and Memberships		470	
Postal Charges		220	
Library Books/Media		445	
Office Supplies		273	
Other Supplies and Materials		740	
Liability Insurance		1,353	
Office Equipment		1,500	
Total Circuit Court Judge			\$ 239,862

General Sessions Judge

Judge(s)	\$	291,988	
Secretary(ies)		39,973	
Temporary Personnel		22,334	
Longevity Pay		2,400	
Social Security		17,080	
State Retirement		45,550	
Employee and Dependent Insurance		29,652	
Unemployment Compensation		331	
Employer Medicare		5,090	
Communication		3,362	
Dues and Memberships		562	
Postal Charges		502	
Travel		2,163	
Library Books/Media		5,911	
Office Supplies		868	
Other Supplies and Materials		61	
Liability Insurance		2,706	
Communication Equipment		835	
Office Equipment		1,185	
Total General Sessions Judge			472,553

Drug Court

Supervisor/Director	\$	88,220	
Longevity Pay		1,600	
Social Security		5,308	
State Retirement		11,700	

(Continued)

Exhibit L-8

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

General Fund (Cont.)

Administration of Justice (Cont.)

Drug Court (Cont.)

Employee and Dependent Insurance	\$	19,768	
Unemployment Compensation		238	
Employer Medicare		1,241	
Communication		2,273	
Contracts with Private Agencies		2,078	
Postal Charges		166	
Rentals		1,689	
Travel		4,260	
Office Supplies		2,317	
Other Supplies and Materials		248	
Liability Insurance		3,000	
Total Drug Court			\$ 144,106

Chancery Court

County Official/Administrative Officer	\$	74,258	
Clerical Personnel		247,064	
Attendants		15,500	
Part-time Personnel		24,965	
Longevity Pay		16,300	
Social Security		22,387	
State Retirement		45,450	
Employee and Dependent Insurance		79,072	
Unemployment Compensation		1,344	
Employer Medicare		5,236	
Communication		7,005	
Dues and Memberships		1,694	
Maintenance and Repair Services - Office Equipment		1,879	
Postal Charges		5,245	
Rentals		3,823	
Travel		161	
Other Contracted Services		740	
Office Supplies		11,933	
Premiums on Corporate Surety Bonds		641	
Office Equipment		26,126	
Total Chancery Court			590,823

Judicial Commissioners

Assistant(s)	\$	40,485
Supervisor/Director		50,661
Part-time Personnel		27,243

(Continued)

Exhibit L-8

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

General Fund (Cont.)

Administration of Justice (Cont.)

Judicial Commissioners (Cont.)

Longevity Pay	\$	7,800	
Other Salaries and Wages		151,939	
In-Service Training		1,762	
Social Security		16,471	
State Retirement		34,461	
Employee and Dependent Insurance		59,304	
Unemployment Compensation		867	
Employer Medicare		3,852	
Communication		2,123	
Dues and Memberships		280	
Maintenance and Repair Services - Equipment		1,832	
Postal Charges		44	
Travel		5,853	
Other Contracted Services		570	
Office Supplies		1,851	
Office Equipment		5,423	
Total Judicial Commissioners			\$ 412,821

Probation Services

Probation Officer(s)	\$	130,577	
Longevity Pay		2,800	
Social Security		8,078	
State Retirement		17,506	
Employee and Dependent Insurance		39,536	
Unemployment Compensation		488	
Employer Medicare		1,891	
Communication		4,702	
Dues and Memberships		270	
Postal Charges		492	
Rentals		5,390	
Other Contracted Services		29,913	
Drugs and Medical Supplies		15,627	
Office Supplies		6,224	
Other Charges		810	
Office Equipment		1,000	
Total Probation Services			265,304

Courtroom Security

Maintenance and Repair Services - Equipment	\$	2,124	
Other Equipment		21,825	
Total Courtroom Security			23,949

(Continued)

Exhibit L-8

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

General Fund (Cont.)

Administration of Justice (Cont.)

Victims Assistance Programs

Contributions	\$ 46,210	
Total Victims Assistance Programs		\$ 46,210

Public Safety

Sheriff's Department

County Official/Administrative Officer	\$ 81,684
Deputy(ies)	2,364,598
Detective(s)	251,135
Captain(s)	202,238
Lieutenant(s)	397,681
Sergeant(s)	323,003
Data Processing Personnel	10,211
Salary Supplements	51,600
Dispatchers/Radio Operators	328,556
Secretary(ies)	86,118
Longevity Pay	172,300
Other Salaries and Wages	138,049
In-Service Training	23,815
Social Security	268,584
State Retirement	567,889
Employee and Dependent Insurance	1,032,878
Unemployment Compensation	11,961
Employer Medicare	62,807
Communication	47,238
Dues and Memberships	2,740
Maintenance and Repair Services - Buildings	2,916
Maintenance and Repair Services - Vehicles	93,306
Medical and Dental Services	145
Postal Charges	5,500
Travel	7,552
Gasoline	330,591
Office Supplies	10,974
Uniforms	43,064
Other Supplies and Materials	10,912
Liability Insurance	80,000
Premiums on Corporate Surety Bonds	283
Vehicle and Equipment Insurance	68,000
Communication Equipment	93,052
Motor Vehicles	68,840
Office Equipment	39,705

(Continued)

Exhibit L-8

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

General Fund (Cont.)

Public Safety (Cont.)

Sheriff's Department (Cont.)

Transportation Equipment	\$ 5,911	
Total Sheriff's Department		\$ 7,285,836

Special Patrols

Other Contracted Services	\$ 3,357	
Total Special Patrols		3,357

Drug Enforcement

Detective(s)	\$ 80,924	
Lieutenant(s)	49,515	
Sergeant(s)	43,995	
Social Security	10,781	
State Retirement	21,437	
Employee and Dependent Insurance	39,536	
Unemployment Compensation	332	
Employer Medicare	2,521	
Maintenance and Repair Services - Vehicles	2,323	
Instructional Supplies and Materials	5,710	
Uniforms	3,758	
Liability Insurance	4,500	
Vehicle and Equipment Insurance	6,000	
Communication Equipment	1,808	
Total Drug Enforcement		273,140

Administration of the Sexual Offender Registry

Communication	\$ 1,290	
Other Contracted Services	2,950	
Other Supplies and Materials	2,000	
Total Administration of the Sexual Offender Registry		6,240

Jail

Assistant(s)	\$ 57,075
Deputy(ies)	2,742,662
Captain(s)	43,493
Lieutenant(s)	156,544
Sergeant(s)	105,062
Secretary(ies)	55,850
Cafeteria Personnel	57,254
Part-time Personnel	18,752
Other Salaries and Wages	30,560

(Continued)

Exhibit L-8

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

General Fund (Cont.)

Public Safety (Cont.)

Jail (Cont.)

In-Service Training	\$	10,452	
Social Security		195,413	
State Retirement		415,892	
Employee and Dependent Insurance		1,116,892	
Unemployment Compensation		13,348	
Employer Medicare		45,701	
Communication		12,049	
Maintenance and Repair Services - Buildings		527	
Maintenance and Repair Services - Vehicles		8,941	
Medical and Dental Services		300,730	
Other Contracted Services		162,979	
Custodial Supplies		78,576	
Drugs and Medical Supplies		299,978	
Food Preparation Supplies		3,609	
Food Supplies		358,455	
Office Supplies		4,926	
Uniforms		22,724	
Other Supplies and Materials		1,477	
Liability Insurance		78,000	
Vehicle and Equipment Insurance		10,000	
Communication Equipment		21,686	
Office Equipment		6,731	
Total Jail			\$ 6,436,338

Workhouse

County Official/Administrative Officer	\$	7,035	
Guards		57,117	
Social Security		3,934	
State Retirement		8,158	
Employee and Dependent Insurance		19,768	
Unemployment Compensation		186	
Employer Medicare		920	
Food Supplies		19,076	
Gasoline		4,286	
Prisoners Clothing		17,341	
Uniforms		658	
Other Supplies and Materials		13,852	
Liability Insurance		1,500	
Total Workhouse			153,831

(Continued)

Exhibit L-8

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

General Fund (Cont.)

Public Safety (Cont.)

Juvenile Services

Assistant(s)	\$	101,716	
Probation Officer(s)		55,970	
Longevity Pay		4,425	
Social Security		9,754	
State Retirement		20,417	
Employee and Dependent Insurance		49,420	
Unemployment Compensation		643	
Employer Medicare		2,281	
Communication		1,115	
Dues and Memberships		735	
Postal Charges		44	
Travel		7,668	
Other Contracted Services		32,930	
Office Supplies		2,168	
Other Supplies and Materials		678	
Office Equipment		<u>5,577</u>	
Total Juvenile Services	\$		295,541

Civil Defense

County Official/Administrative Officer	\$	53,524
Assistant(s)		93,749
Captain(s)		175,276
Lieutenant(s)		121,066
Accountants/Bookkeepers		38,908
Data Processing Personnel		36,234
Guidance Personnel		39,057
Psychological Personnel		41,662
Salary Supplements		33,600
Mechanic(s)		71,375
Dispatchers/Radio Operators		125,551
Secretary(ies)		27,067
Temporary Personnel		162,876
Longevity Pay		81,700
Overtime Pay		273,502
Other Salaries and Wages		2,701,868
In-Service Training		29,989
Social Security		245,402
State Retirement		400,119
Employee and Dependent Insurance		1,047,704
Unemployment Compensation		13,856

(Continued)

Exhibit L-8

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

General Fund (Cont.)

Public Safety (Cont.)

Civil Defense (Cont.)

Employer Medicare	\$ 57,392	
Communication	33,244	
Laundry Service	10,579	
Maintenance and Repair Services - Vehicles	96,562	
Postal Charges	698	
Rentals	8,773	
Travel	4,485	
Other Contracted Services	36,072	
Custodial Supplies	10,161	
Diesel Fuel	137,820	
Drugs and Medical Supplies	122,309	
Office Supplies	3,000	
Tires and Tubes	15,000	
Uniforms	37,717	
Utilities	105,975	
Other Supplies and Materials	9,032	
Building and Contents Insurance	5,746	
Liability Insurance	75,168	
Vehicle and Equipment Insurance	29,374	
Workers' Compensation Insurance	266,000	
Other Charges	6,091	
Communication Equipment	20,772	
Data Processing Equipment	14,254	
Office Equipment	6,248	
Other Equipment	112,613	
Total Civil Defense		\$ 7,039,170

County Coroner/Medical Examiner

County Official/Administrative Officer	\$ 28,000	
Secretary(ies)	3,500	
Communication	1,400	
Travel	356	
Other Contracted Services	105,791	
Office Supplies	3,034	
Total County Coroner/Medical Examiner		142,081

Public Safety Grant Programs

Other Capital Outlay	\$ 162,308	
Total Public Safety Grant Programs		162,308

(Continued)

Exhibit L-8

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

General Fund (Cont.)

Public Health and Welfare

Local Health Center

Communication	\$	4,588	
Maintenance and Repair Services - Equipment		10,215	
Custodial Supplies		716	
Drugs and Medical Supplies		13,890	
Office Supplies		5,489	
Utilities		25,096	
Office Equipment		2,160	
Total Local Health Center			\$ 62,154

Rabies and Animal Control

Supervisor/Director	\$	24,396	
Paraprofessionals		43,448	
Part-time Personnel		2,709	
Longevity Pay		1,000	
Social Security		4,359	
State Retirement		9,137	
Employee and Dependent Insurance		19,768	
Unemployment Compensation		361	
Employer Medicare		1,020	
Communication		452	
Maintenance and Repair Services - Vehicles		490	
Other Contracted Services		3,308	
Gasoline		1,865	
Office Supplies		458	
Uniforms		429	
Utilities		3,050	
Other Supplies and Materials		2,686	
Building and Contents Insurance		374	
Liability Insurance		1,125	
Workers' Compensation Insurance		751	
Total Rabies and Animal Control			121,186

Other Local Health Services

Medical Personnel	\$	410,004	
Longevity Pay		9,200	
Social Security		25,624	
State Retirement		49,341	
Employee and Dependent Insurance		158,144	
Unemployment Compensation		1,758	
Employer Medicare		5,993	

(Continued)

Exhibit L-8

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

General Fund (Cont.)

Public Health and Welfare (Cont.)

Other Local Health Services (Cont.)

Travel	\$ 9,473	
Other Supplies and Materials	1,425	
Liability Insurance	<u>3,863</u>	
Total Other Local Health Services		\$ 674,825

Appropriation to State

Salary Supplements	\$ <u>78,493</u>	
Total Appropriation to State		78,493

Other Local Welfare Services

Contributions	\$ <u>5,200</u>	
Total Other Local Welfare Services		5,200

Other Public Health and Welfare

Clerical Personnel	\$ 25,759	
Social Security	1,507	
State Retirement	3,289	
Employee and Dependent Insurance	9,884	
Unemployment Compensation	108	
Employer Medicare	352	
Office Supplies	<u>98</u>	
Total Other Public Health and Welfare		40,997

Social, Cultural, and Recreational Services

Libraries

Contributions	\$ <u>692,148</u>	
Total Libraries		692,148

Other Social, Cultural, and Recreational

Contributions	\$ <u>60,000</u>	
Total Other Social, Cultural, and Recreational		60,000

Agriculture and Natural Resources

Agriculture Extension Service

Assistant(s)	\$ 32,708	
Part-time Personnel	2,894	
Longevity Pay	200	
Social Security	2,141	
State Retirement	3,529	
Employee and Dependent Insurance	19,768	

(Continued)

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

General Fund (Cont.)

Agriculture and Natural Resources (Cont.)

Agriculture Extension Service (Cont.)

Unemployment Compensation	\$	255	
Employer Medicare		501	
Communication		2,533	
Dues and Memberships		475	
Matching Share		119,118	
Travel		463	
Building Improvements		1,365	
Office Equipment		8,038	
Total Agriculture Extension Service			\$ 193,988

Forest Service

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

Soil Conservation

Secretary(ies)	\$	26,465	
Longevity Pay		1,400	
Social Security		1,527	
State Retirement		3,558	
Employee and Dependent Insurance		9,884	
Unemployment Compensation		108	
Employer Medicare		357	
Contributions		16,500	
Total Soil Conservation			59,799

Storm Water Management

Assistant(s)	\$	43,426	
Supervisor/Director		40,071	
Temporary Personnel		2,500	
Other Salaries and Wages		600	
Social Security		5,001	
State Retirement		10,739	
Employee and Dependent Insurance		19,768	
Unemployment Compensation		324	
Employer Medicare		1,199	
Communication		932	
Contracts with Other Public Agencies		3,960	
Maintenance and Repair Services - Vehicles		1,729	
Postal Charges		62	
Printing, Stationery, and Forms		85	

(Continued)

Exhibit L-8

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

General Fund (Cont.)

Agriculture and Natural Resources (Cont.)

Storm Water Management (Cont.)

Other Contracted Services	\$	4,265	
Gasoline		5,401	
Office Supplies		382	
Other Supplies and Materials		159	
Vehicle and Equipment Insurance		2,000	
Data Processing Equipment		682	
Motor Vehicles		23,956	
Total Storm Water Management			\$ 167,241

Other Operations

Tourism

Supervisor/Director	\$	45,546	
Part-time Personnel		14,219	
Longevity Pay		900	
Social Security		3,761	
State Retirement		7,747	
Employee and Dependent Insurance		9,884	
Unemployment Compensation		276	
Employer Medicare		880	
Advertising		18,508	
Communication		3,949	
Dues and Memberships		4,192	
Postal Charges		783	
Printing, Stationery, and Forms		8,448	
Travel		7,002	
Office Supplies		1,294	
Other Charges		8,972	
Office Equipment		1,775	
Total Tourism			138,136

Industrial Development

Contributions	\$	251,217	
Total Industrial Development			251,217

Other Economic and Community Development

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

Veterans' Services

Supervisor/Director	\$	32,807	
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(Continued)

Exhibit L-8

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

General Fund (Cont.)

Other Operations (Cont.)

Veterans' Services (Cont.)

Secretary(ies)	\$	30,559	
Temporary Personnel		1,320	
Longevity Pay		3,700	
Social Security		4,142	
State Retirement		8,603	
Employee and Dependent Insurance		19,768	
Unemployment Compensation		232	
Employer Medicare		969	
Communication		365	
Dues and Memberships		96	
Maintenance and Repair Services - Office Equipment		163	
Postal Charges		792	
Rentals		1,803	
Travel		2,006	
Office Supplies		1,135	
Office Equipment		637	
Total Veterans' Services			\$ 109,097

Other Charges

Employee and Dependent Insurance	\$	338,940	
Audit Services		7,833	
Dues and Memberships		31,671	
Financial Advisory Services		7,116	
Matching Share		10,000	
Liability Insurance		130,000	
Refunds		240,828	
Trustee's Commission		565,595	
Workers' Compensation Insurance		350,000	
Other Self-Insured Claims		100,000	
Other Charges		7,699	
Total Other Charges			1,789,682

Contributions to Other Agencies

Contributions	\$	188,940	
Total Contributions to Other Agencies			188,940

ARRA Grant No. 1

Building Improvements	\$	100,640	
Total ARRA Grant No. 1			100,640

(Continued)

Exhibit L-8

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

General Fund (Cont.)

Other Operations (Cont.)

ARRA Grant No. 2

Paraprofessionals	\$ 24,822	
Social Security	1,326	
State Retirement	2,940	
Employee and Dependent Insurance	9,884	
Unemployment Compensation	156	
Employer Medicare	310	
Travel	2,571	
Total ARRA Grant No. 2	<u> </u>	\$ 42,009

Principal on Debt

General Government

Principal on Capital Leases	\$ 312,517	
Total General Government	<u> </u>	312,517

Interest on Debt

General Government

Interest on Capital Leases	\$ 16,268	
Total General Government	<u> </u>	<u>16,268</u>

Total General Fund \$ 34,753,150

Courthouse and Jail Maintenance Fund

General Government

County Buildings

Supervisor/Director	\$ 21,077
Custodial Personnel	155,817
Maintenance Personnel	110,535
Longevity Pay	8,100
Overtime Pay	3,536
Social Security	18,025
State Retirement	37,056
Employee and Dependent Insurance	118,608
Unemployment Compensation	1,280
Employer Medicare	4,215
Maintenance and Repair Services - Buildings	8,952
Maintenance and Repair Services - Office Equipment	5,404
Maintenance and Repair Services - Vehicles	2,509
Other Contracted Services	103,672
Custodial Supplies	10,911
Utilities	564,989

(Continued)

Exhibit L-8

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

Courthouse and Jail Maintenance Fund (Cont.)

General Government (Cont.)

County Buildings (Cont.)

Building and Contents Insurance	\$ 64,234	
Vehicle and Equipment Insurance	4,306	
Other Charges	44,411	
Building Improvements	14,149	
Heating and Air Conditioning Equipment	42,731	
Total County Buildings		\$ 1,344,517

Capital Projects

General Administration Projects

Maintenance and Repair Services - Buildings	\$ 16,539	
Trustee's Commission	1,531	
Building Improvements	416	
Total General Administration Projects		18,486

Total Courthouse and Jail Maintenance Fund \$ 1,363,003

Solid Waste/Sanitation Fund

Public Health and Welfare

Rabies and Animal Control

Supervisor/Director	\$ 4,959	
Paraprofessionals	17,269	
Part-time Personnel	1,213	
Social Security	1,435	
State Retirement	1,819	
Unemployment Compensation	13	
Employer Medicare	324	
Communication	248	
Other Contracted Services	1,833	
Food Supplies	48	
Gasoline	223	
Uniforms	315	
Utilities	1,170	
Total Rabies and Animal Control		\$ 30,869

Convenience Centers

Truck Drivers	\$ 183,310	
Laborers	327,512	
Longevity Pay	9,500	
Social Security	31,773	
State Retirement	51,245	

(Continued)

Exhibit L-8

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

Solid Waste/Sanitation Fund (Cont.)

Public Health and Welfare (Cont.)

Convenience Centers (Cont.)

Employee and Dependent Insurance	\$	89,956	
Unemployment Compensation		3,178	
Employer Medicare		6,948	
Communication		6,808	
Contracts with Private Agencies		604,700	
Dues and Memberships		700	
Maintenance and Repair Services - Equipment		44,633	
Postal Charges		264	
Rentals		23,272	
Travel		478	
Other Contracted Services		18,794	
Diesel Fuel		104,768	
Equipment Parts - Heavy		3,264	
Equipment Parts - Light		1,158	
Tires and Tubes		15,555	
Utilities		8,064	
Other Supplies and Materials		1,571	
Liability Insurance		20,000	
Trustee's Commission		22,588	
Workers' Compensation Insurance		70,000	
Solid Waste Equipment		9,666	
Total Convenience Centers		<u>9,666</u>	\$ <u>1,659,705</u>

Total Solid Waste/Sanitation Fund \$ 1,690,574

Ambulance Service Fund

Public Health and Welfare

Ambulance/Emergency Medical Services

Health Equipment	\$	<u>218,124</u>	
Total Ambulance/Emergency Medical Services			\$ <u>218,124</u>

Total Ambulance Service Fund 218,124

Special Purpose Fund

General Government

County Buildings

Trustee's Commission	\$	<u>48,998</u>	
Total County Buildings			\$ 48,998

(Continued)

Exhibit L-8

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

Special Purpose Fund (Cont.)

Principal on Debt

Education

Principal on Bonds	\$ 1,640,000	
Total Education		\$ 1,640,000

Interest on Debt

Education

Interest on Bonds	\$ 298,463	
Total Education		298,463

Other Debt Service

Education

Other Debt Service	\$ 849	
Total Education		849

Capital Projects

Education Capital Projects

Contributions	\$ 1,091,000	
Total Education Capital Projects		<u>1,091,000</u>

Total Special Purpose Fund		\$ 3,079,310
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Drug Control Fund

Public Safety

Drug Enforcement

In-Service Training	\$ 3,450	
Communication	1,544	
Confidential Drug Enforcement Payments	15,000	
Dues and Memberships	176	
Tow-in Services	131	
Other Supplies and Materials	3,672	
Trustee's Commission	64	
Other Charges	4,858	
Communication Equipment	796	
Total Drug Enforcement		<u>\$ 29,691</u>

Total Drug Control Fund		29,691
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Sports and Recreation Fund

Other Operations

Contributions to Other Agencies

Contributions	\$ 998,784	
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(Continued)

Exhibit L-8

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

Sports and Recreation Fund (Cont.)

Other Operations (Cont.)

Contributions to Other Agencies (Cont.)

Trustee's Commission	\$ 247	
Total Contributions to Other Agencies		\$ 999,031

Total Sports and Recreation Fund \$ 999,031

Agriculture Center Fund

Agriculture and Natural Resources

Other Agriculture and Natural Resources

County Official/Administrative Officer	\$ 47,226	
Assistant(s)	27,747	
Longevity Pay	4,400	
Other Salaries and Wages	154,808	
Social Security	14,255	
State Retirement	24,304	
Employee and Dependent Insurance	69,188	
Unemployment Compensation	1,358	
Employer Medicare	3,334	
Communication	2,364	
Maintenance and Repair Services - Buildings	33,564	
Maintenance and Repair Services - Equipment	8,259	
Printing, Stationery, and Forms	109	
Other Contracted Services	64,019	
Crushed Stone	4,107	
Custodial Supplies	7,997	
Gasoline	12,013	
Office Supplies	613	
Utilities	168,734	
Other Supplies and Materials	1,577	
Liability Insurance	3,200	
Trustee's Commission	2,180	
Vehicle and Equipment Insurance	2,000	
Other Charges	2,666	
Maintenance Equipment	7,185	
Total Other Agriculture and Natural Resources		\$ 667,207

Total Agriculture Center Fund 667,207

(Continued)

Exhibit L-8

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

Other Special Revenue Fund

Other Operations

Contributions to Other Agencies

Trustee's Commission	\$ 4,139	
Total Contributions to Other Agencies	<u>4,139</u>	\$ 4,139

Total Other Special Revenue Fund \$ 4,139

Constitutional Officers - Fees Fund

General Government

Register of Deeds

Constitutional Officers' Operating Expenses	\$ 335,513	
Total Register of Deeds	<u>335,513</u>	\$ 335,513

Finance

County Trustee's Office

Constitutional Officers' Operating Expenses	\$ 298,840	
Total County Trustee's Office	<u>298,840</u>	298,840

County Clerk's Office

Constitutional Officers' Operating Expenses	\$ 842,150	
Total County Clerk's Office	<u>842,150</u>	842,150

Administration of Justice

Circuit Court

Constitutional Officers' Operating Expenses	\$ 1,143,948	
Total Circuit Court	<u>1,143,948</u>	1,143,948

Chancery Court

Special Commissioner Fees/Special Master Fees	\$ 15,047	
Total Chancery Court	<u>15,047</u>	<u>15,047</u>

Total Constitutional Officers - Fees Fund 2,635,498

Highway/Public Works Fund

General Government

Engineering

Supervisor/Director	\$ 9,177	
Office Supplies	126	
Total Engineering	<u>9,303</u>	\$ 9,303

(Continued)

Exhibit L-8

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

Highway/Public Works Fund (Cont.)

Highways

Administration

County Official/Administrative Officer	\$	82,658	
Assistant(s)		67,667	
Accountants/Bookkeepers		47,329	
Clerical Personnel		30,337	
Overtime Pay		2,400	
Board and Committee Members Fees		29,200	
Dues and Memberships		3,731	
Legal Notices, Recording, and Court Costs		313	
Licenses		192	
Maintenance Agreements		711	
Maintenance and Repair Services - Office Equipment		398	
Postal Charges		18	
Printing, Stationery, and Forms		624	
Rentals		4,121	
Other Contracted Services		3,109	
Data Processing Supplies		1,478	
Office Supplies		1,430	
Other Charges		908	
Building Construction		6,919	
Building Improvements		2,958	
Office Equipment		316	
Total Administration			\$ 286,817

Highway and Bridge Maintenance

Equipment Operators	\$	1,037,478	
Truck Drivers		633,478	
Laborers		144,716	
State Retirement		5,896	
Consultants		5,000	
Engineering Services		9,998	
Licenses		50	
Other Contracted Services		231,171	
Asphalt - Hot Mix		815,744	
Asphalt - Liquid		9,128	
Crushed Stone		272,074	
Pipe - Metal		93,497	
Road Signs		12,238	
Other Supplies and Materials		1,145	
Total Highway and Bridge Maintenance			3,271,613

(Continued)

Exhibit L-8

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

Highway/Public Works Fund (Cont.)

Highways (Cont.)

Operation and Maintenance of Equipment

Foremen	\$	49,007	
Mechanic(s)		153,897	
Laborers		61,996	
Freight Expenses		108	
Maintenance and Repair Services - Equipment		68,381	
Diesel Fuel		145,603	
Equipment Parts - Heavy		70,401	
Equipment Parts - Light		68,406	
Food Supplies		1,129	
Garage Supplies		3,690	
Gasoline		97,659	
Lubricants		7,905	
Propane Gas		5,161	
Small Tools		1,289	
Tires and Tubes		42,474	
Other Supplies and Materials		2,724	
Total Operation and Maintenance of Equipment	\$		779,830

Other Charges

Communication	\$	8,244	
Electricity		24,117	
Natural Gas		7,860	
Water and Sewer		1,873	
Building and Contents Insurance		2,500	
Judgments		298	
Liability Insurance		51,773	
Premiums on Corporate Surety Bonds		1,000	
Trustee's Commission		110,355	
Vehicle and Equipment Insurance		55,000	
Total Other Charges			263,020

Employee Benefits

Social Security	\$	140,996	
State Retirement		283,190	
Employee and Dependent Insurance		681,996	
Unemployment Compensation		7,639	
Employer Medicare		32,975	
Workers' Compensation Insurance		173,504	
Total Employee Benefits			1,320,300

(Continued)

Exhibit L-8

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

Highway/Public Works Fund (Cont.)

Highways (Cont.)

Capital Outlay

Other Contracted Services	\$ 545,057	
Communication Equipment	2,750	
Highway Equipment	18,820	
Plant Operation Equipment	2,317	
Total Capital Outlay	<u>568,944</u>	\$ 568,944

Total Highway/Public Works Fund \$ 6,499,827

General Debt Service Fund

Principal on Debt

General Government

Principal on Bonds	\$ 1,605,000	
Principal on Notes	1,007,000	
Total General Government	<u>2,612,000</u>	\$ 2,612,000

Education

Principal on Bonds	\$ 4,645,000	
Total Education	<u>4,645,000</u>	4,645,000

Interest on Debt

General Government

Interest on Bonds	\$ 690,538	
Interest on Notes	111,488	
Total General Government	<u>802,026</u>	802,026

Education

Interest on Bonds	\$ 5,472,071	
Total Education	<u>5,472,071</u>	5,472,071

Other Debt Service

General Government

Trustee's Commission	\$ 176,384	
Other Debt Service	15,939	
Total General Government	<u>192,323</u>	192,323

Education

Other Debt Service	\$ 1,432	
Total Education	<u>1,432</u>	1,432

Total General Debt Service Fund 13,724,852

(Continued)

Exhibit L-8

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

Rural Debt Service Fund

Principal on Debt

Education

Principal on Bonds	\$ 1,670,000	
Principal on Notes	<u>1,330,000</u>	
Total Education		\$ 3,000,000

Interest on Debt

Education

Interest on Bonds	\$ 1,200,094	
Interest on Notes	<u>45,170</u>	
Total Education		1,245,264

Other Debt Service

Education

Trustee's Commission	\$ 10,637	
Other Debt Service	<u>2,752</u>	
Total Education		<u>13,389</u>

Total Rural Debt Service Fund \$ 4,258,653

General Capital Projects Fund

Capital Projects

Social, Cultural, and Recreation Projects

Other Construction	\$ 15,452	
Total Social, Cultural, and Recreation Projects		\$ 15,452

Agriculture and Natural Resource Projects

Building Improvements	\$ 1,633	
Total Agriculture and Natural Resource Projects		<u>1,633</u>

Total General Capital Projects Fund 17,085

High School Building Projects Fund

General Government

Other General Administration

Trustee's Commission	\$ 69	
Total Other General Administration		\$ 69

Capital Projects

Education Capital Projects

Contributions	\$ 24,065,744	
Total Education Capital Projects		<u>24,065,744</u>

Total High School Building Projects Fund 24,065,813

(Continued)

Exhibit L-8

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

<u>HUD Grant Projects Fund</u>			
<u>Capital Projects</u>			
<u>Other General Government Projects</u>			
Building Improvements	\$ 3,500		
Total Other General Government Projects	<u>3,500</u>	\$ 3,500	
Total HUD Grant Projects Fund			\$ 3,500
<u>Highway Capital Projects Fund</u>			
<u>Capital Projects</u>			
<u>Highway and Street Capital Projects</u>			
Asphalt - Hot Mix	\$ 1,940,036		
Trustee's Commission	47,772		
Total Highway and Street Capital Projects	<u>1,987,808</u>	\$ 1,987,808	
Total Highway Capital Projects Fund			1,987,808
<u>Judicial and Safety Projects Fund</u>			
<u>Capital Projects</u>			
<u>Public Safety Projects</u>			
Building Construction	\$ 21,815		
Total Public Safety Projects	<u>21,815</u>	\$ 21,815	
Total Judicial and Safety Projects Fund			21,815
<u>Other Capital Projects Fund</u>			
<u>Capital Projects</u>			
<u>General Administration Projects</u>			
Trustee's Commission	\$ 9,492		
Other Equipment	3,500		
Other Construction	51,270		
Total General Administration Projects	<u>64,262</u>	\$ 64,262	
<u>Public Safety Projects</u>			
Data Processing Services	\$ 4,500		
Total Public Safety Projects			4,500
<u>Social, Cultural, and Recreation Projects</u>			
Building Construction	\$ 44		
Other Construction	111,402		
Total Social, Cultural, and Recreation Projects	<u>111,446</u>	111,446	
Total Other Capital Projects Fund			<u>180,208</u>
Total Governmental Funds - Primary Government			<u>\$ 96,199,288</u>

Exhibit L-9

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

General Purpose School Fund

Instruction

Regular Instruction Program

Teachers	\$ 34,361,751	
Career Ladder Program	430,270	
Career Ladder Extended Contracts	92,428	
Homebound Teachers	2,262	
Educational Assistants	1,095,902	
Other Salaries and Wages	199,473	
Certified Substitute Teachers	98,572	
Non-certified Substitute Teachers	435,679	
Social Security	2,211,126	
State Retirement	3,240,871	
Life Insurance	64,972	
Medical Insurance	5,807,853	
Dental Insurance	526,800	
Unemployment Compensation	28,888	
Employer Medicare	512,957	
Contributions	260,899	
Travel	11,902	
Other Contracted Services	131,217	
Instructional Supplies and Materials	323,272	
Textbooks	900,907	
Other Supplies and Materials	4,938	
Fee Waivers	54,591	
Other Charges	51,513	
Regular Instruction Equipment	167,060	
Total Regular Instruction Program		\$ 51,016,103

Alternative Instruction Program

Teachers	\$ 410,283	
Guidance Personnel	45,386	
Educational Assistants	103,239	
Social Security	34,499	
State Retirement	53,045	
Life Insurance	1,332	
Medical Insurance	119,070	
Dental Insurance	10,800	
Unemployment Compensation	543	
Employer Medicare	8,521	
Instructional Supplies and Materials	2,500	
Total Alternative Instruction Program		789,218

(Continued)

Exhibit L-9

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

General Purpose School Fund (Cont.)

Instruction (Cont.)

Special Education Program

Teachers	\$ 2,553,265	
Homebound Teachers	107,095	
Educational Assistants	763,000	
Speech Pathologist	475,035	
Certified Substitute Teachers	10,664	
Non-certified Substitute Teachers	71,288	
Social Security	241,704	
State Retirement	372,476	
Life Insurance	9,398	
Medical Insurance	839,288	
Dental Insurance	76,200	
Unemployment Compensation	3,991	
Employer Medicare	56,331	
Contracts with Private Agencies	76,705	
Maintenance and Repair Services - Equipment	5,286	
Travel	34,139	
Other Contracted Services	354,155	
Instructional Supplies and Materials	54,045	
Other Supplies and Materials	36,679	
Total Special Education Program		\$ 6,140,744

Vocational Education Program

Teachers	\$ 3,357,337	
Certified Substitute Teachers	4,365	
Non-certified Substitute Teachers	40,112	
Social Security	206,590	
State Retirement	303,448	
Life Insurance	5,846	
Medical Insurance	522,585	
Dental Insurance	47,400	
Unemployment Compensation	2,465	
Employer Medicare	48,347	
Communication	5,270	
Maintenance and Repair Services - Equipment	15,257	
Travel	8,500	
Instructional Supplies and Materials	86,561	
Vocational Instruction Equipment	82,385	
Total Vocational Education Program		4,736,468

(Continued)

Exhibit L-9

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

General Purpose School Fund (Cont.)

Support Services

Attendance

Supervisor/Director	\$	92,226	
Secretary(ies)		28,912	
Social Security		6,978	
State Retirement		12,084	
Life Insurance		148	
Medical Insurance		13,230	
Dental Insurance		1,200	
Unemployment Compensation		56	
Employer Medicare		1,632	
Other Supplies and Materials		4,500	
Total Attendance			\$ 160,966

Health Services

Medical Personnel	\$	724,805	
Other Salaries and Wages		139,445	
Social Security		48,153	
State Retirement		106,494	
Life Insurance		1,628	
Medical Insurance		145,530	
Dental Insurance		13,200	
Unemployment Compensation		616	
Employer Medicare		14,803	
Other Supplies and Materials		81,937	
Other Charges		42,269	
Data Processing Equipment		9,000	
Total Health Services			1,327,880

Other Student Support

Guidance Personnel	\$	1,536,068	
Social Security		92,644	
State Retirement		138,729	
Life Insurance		2,442	
Medical Insurance		218,295	
Dental Insurance		19,800	
Unemployment Compensation		963	
Employer Medicare		21,851	
Evaluation and Testing		92,993	
Total Other Student Support			2,123,785

(Continued)

Exhibit L-9

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

General Purpose School Fund (Cont.)
Support Services (Cont.)

Regular Instruction Program

Supervisor/Director	\$	441,762	
Librarians		994,962	
Materials Supervisor		36,689	
Instructional Computer Personnel		370,623	
Clerical Personnel		166,054	
Other Salaries and Wages		2,040	
Social Security		120,839	
State Retirement		202,409	
Life Insurance		2,960	
Medical Insurance		264,600	
Dental Insurance		24,000	
Unemployment Compensation		1,159	
Employer Medicare		28,261	
Other Fringe Benefits		356,125	
Communication		11,807	
Data Processing Services		112,407	
Maintenance and Repair Services - Equipment		85,350	
Travel		7,920	
Other Contracted Services		325,439	
Data Processing Supplies		47,147	
Library Books/Media		93,048	
In Service/Staff Development		70,074	
Other Charges		42,710	
Other Capital Outlay		136,905	
Total Regular Instruction Program			\$ 3,945,290

Alternative Instruction Program

Principals	\$	69,901	
Secretary(ies)		33,394	
Social Security		5,970	
State Retirement		11,049	
Life Insurance		148	
Medical Insurance		13,230	
Dental Insurance		1,200	
Unemployment Compensation		56	
Employer Medicare		982	
Total Alternative Instruction Program			135,930

(Continued)

Exhibit L-9

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Special Education Program

Supervisor/Director	\$	94,607	
Psychological Personnel		249,666	
Assessment Personnel		140,358	
Secretary(ies)		110,209	
Social Security		35,793	
State Retirement		58,663	
Life Insurance		888	
Medical Insurance		79,380	
Dental Insurance		7,200	
Unemployment Compensation		303	
Employer Medicare		8,371	
Travel		8,000	
Other Contracted Services		4,500	
Other Supplies and Materials		3,000	
In Service/Staff Development		24,318	
Total Special Education Program			\$ 825,256

Vocational Education Program

Supervisor/Director	\$	92,226	
Social Security		5,719	
State Retirement		8,169	
Life Insurance		74	
Medical Insurance		6,615	
Dental Insurance		600	
Unemployment Compensation		28	
Employer Medicare		1,305	
Total Vocational Education Program			114,736

Other Programs

On-Behalf Payments to OPEB	\$	16,713	
Total Other Programs			16,713

Board of Education

Board and Committee Members Fees	\$	25,560	
Social Security		1,362	
State Retirement		779	
Employer Medicare		371	
Audit Services		17,000	
Dues and Memberships		14,288	

(Continued)

Exhibit L-9

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Board of Education (Cont.)

Legal Services	\$	3,346	
Travel		12,027	
Other Contracted Services		3,708	
Liability Insurance		51,000	
Trustee's Commission		869,637	
Workers' Compensation Insurance		458,215	
Total Board of Education			\$ 1,457,293

Director of Schools

County Official/Administrative Officer	\$	118,300	
Secretary(ies)		42,324	
Social Security		9,324	
State Retirement		16,111	
Life Insurance		148	
Medical Insurance		13,230	
Dental Insurance		1,200	
Unemployment Compensation		56	
Employer Medicare		2,183	
Communication		34,328	
Postal Charges		9,217	
Travel		2,954	
Other Contracted Services		19,908	
Office Supplies		13,206	
Total Director of Schools			282,489

Office of the Principal

Principals	\$	1,374,433	
Accountants/Bookkeepers		461,456	
Assistant Principals		1,719,642	
Secretary(ies)		1,227,007	
Social Security		290,298	
State Retirement		490,474	
Life Insurance		8,880	
Medical Insurance		793,800	
Dental Insurance		72,000	
Unemployment Compensation		3,376	
Employer Medicare		68,218	
Communication		52,992	
Other Contracted Services		236,640	

(Continued)

Exhibit L-9

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Office of the Principal (Cont.)

Office Supplies	\$ 57,228	
Total Office of the Principal		\$ 6,856,444

Fiscal Services

Supervisor/Director	\$ 87,975	
Accountants/Bookkeepers	207,099	
Social Security	17,991	
State Retirement	37,902	
Life Insurance	444	
Medical Insurance	39,690	
Dental Insurance	3,600	
Unemployment Compensation	169	
Employer Medicare	4,210	
Data Processing Services	1,389	
Other Contracted Services	300	
Data Processing Supplies	9,657	
Office Supplies	1,907	
Data Processing Equipment	9,000	
Total Fiscal Services		421,333

Human Services/Personnel

Supervisor/Director	\$ 84,304	
Clerical Personnel	145,684	
Social Security	14,113	
State Retirement	21,405	
Life Insurance	370	
Medical Insurance	33,075	
Dental Insurance	3,000	
Unemployment Compensation	144	
Employer Medicare	3,301	
Other Contracted Services	8,783	
Other Charges	4,518	
Total Human Services/Personnel		318,697

Operation of Plant

Custodial Personnel	\$ 375,997
Social Security	23,114
State Retirement	46,176
Life Insurance	1,406

(Continued)

Exhibit L-9

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Operation of Plant (Cont.)

Medical Insurance	\$	125,685	
Dental Insurance		11,400	
Unemployment Compensation		498	
Employer Medicare		5,405	
Janitorial Services		2,111,716	
Disposal Fees		82,784	
Other Contracted Services		585,713	
Custodial Supplies		68,671	
Electricity		2,727,666	
Natural Gas		320,054	
Propane Gas		6,358	
Water and Sewer		744,460	
Boiler Insurance		40,393	
Building and Contents Insurance		214,000	
Total Operation of Plant			\$ 7,491,496

Maintenance of Plant

Supervisor/Director	\$	54,300	
Secretary(ies)		29,952	
Maintenance Personnel		582,527	
Social Security		40,526	
State Retirement		84,185	
Life Insurance		1,480	
Medical Insurance		132,300	
Dental Insurance		12,000	
Unemployment Compensation		557	
Employer Medicare		9,478	
Other Contracted Services		70,504	
Other Supplies and Materials		620,026	
Other Capital Outlay		88,237	
Total Maintenance of Plant			1,726,072

Transportation

Supervisor/Director	\$	51,069	
Mechanic(s)		231,157	
Bus Drivers		2,782,251	
Part-time Personnel		82,041	
Other Salaries and Wages		132,104	
Social Security		201,164	

(Continued)

Exhibit L-9

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Transportation (Cont.)

State Retirement	\$	377,873	
Life Insurance		2,812	
Medical Insurance		251,370	
Dental Insurance		22,800	
Unemployment Compensation		5,687	
Employer Medicare		47,179	
Communication		13,472	
Laundry Service		7,619	
Maintenance and Repair Services - Equipment		2,921	
Maintenance and Repair Services - Vehicles		308,264	
Diesel Fuel		864,106	
Equipment and Machinery Parts		2,845	
Gasoline		89,194	
Utilities		21,684	
Other Supplies and Materials		13,131	
Vehicle and Equipment Insurance		111,598	
In Service/Staff Development		13,564	
Other Charges		31,026	
Data Processing Equipment		18,092	
Transportation Equipment		840,527	
Total Transportation			\$ 6,525,550

Central and Other

Clerical Personnel	\$	68,224	
Other Salaries and Wages		54,300	
Social Security		6,982	
State Retirement		15,646	
Life Insurance		222	
Medical Insurance		19,845	
Dental Insurance		1,800	
Unemployment Compensation		84	
Employer Medicare		1,633	
Other Charges		26,810	
Total Central and Other			195,546

Operation of Non-Instructional Services

Community Services

Supervisor/Director	\$	194,501	
Clerical Personnel		166,135	

(Continued)

Exhibit L-9

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

General Purpose School Fund (Cont.)

Operation of Non-Instructional Services (Cont.)

Community Services (Cont.)

Other Salaries and Wages	\$	255,765	
Social Security		37,173	
State Retirement		58,359	
Life Insurance		814	
Medical Insurance		72,765	
Dental Insurance		6,600	
Unemployment Compensation		517	
Employer Medicare		7,854	
Other Supplies and Materials		82,163	
Other Charges		15,714	
Total Community Services			\$ 898,360

Early Childhood Education

Supervisor/Director	\$	94,607	
Teachers		419,699	
Educational Assistants		182,755	
Certified Substitute Teachers		1,426	
Non-certified Substitute Teachers		12,370	
Social Security		43,389	
State Retirement		69,358	
Life Insurance		1,776	
Medical Insurance		158,760	
Dental Insurance		14,400	
Unemployment Compensation		750	
Employer Medicare		10,672	
Instructional Supplies and Materials		3,000	
Other Supplies and Materials		28,046	
Other Capital Outlay		13,878	
Total Early Childhood Education			1,054,886

Capital Outlay

Regular Capital Outlay

Other Capital Outlay	\$	1,084,391	
Total Regular Capital Outlay			1,084,391

Principal on Debt

Education

Principal on Capital Leases	\$	444,630	
Total Education			444,630

(Continued)

Exhibit L-9

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

General Purpose School Fund (Cont.)

Interest on Debt

Education

Interest on Capital Leases	\$ 113,614	
Total Education		\$ 113,614

Other Debt Service

Education

Debt Service Contribution to Primary Government	\$ 643,702	
Total Education		<u>643,702</u>

Total General Purpose School Fund		\$ 100,847,592
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School Federal Projects Fund

Instruction

Regular Instruction Program

Teachers	\$ 969,242	
Educational Assistants	174,882	
Other Salaries and Wages	416,211	
Certified Substitute Teachers	764	
Social Security	88,049	
State Retirement	120,310	
Life Insurance	4,255	
Medical Insurance	382,002	
Dental Insurance	34,120	
Unemployment Compensation	1,715	
Employer Medicare	20,539	
Other Fringe Benefits	4,124	
Instructional Supplies and Materials	43,506	
Other Charges	15	
Regular Instruction Equipment	<u>32,275</u>	
Total Regular Instruction Program		\$ 2,292,009

Special Education Program

Teachers	\$ 668,033
Educational Assistants	761,143
Speech Pathologist	150,364
Social Security	92,577
State Retirement	155,209
Life Insurance	5,971
Medical Insurance	518,880
Dental Insurance	46,806

(Continued)

Exhibit L-9

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

School Federal Projects Fund (Cont.)

Instruction (Cont.)

Special Education Program (Cont.)

Unemployment Compensation	\$	2,479	
Employer Medicare		21,418	
Other Fringe Benefits		4,368	
Contracts with Private Agencies		160,000	
Other Contracted Services		156,562	
Other Supplies and Materials		59,535	
Other Charges		4,000	
Total Special Education Program			\$ 2,807,345

Vocational Education Program

Educational Assistants	\$	12,342	
Other Salaries and Wages		32,500	
Social Security		2,780	
State Retirement		4,508	
Life Insurance		148	
Medical Insurance		9,458	
Dental Insurance		435	
Unemployment Compensation		106	
Employer Medicare		650	
Other Fringe Benefits		351	
Contracts with Other School Systems		8,000	
Other Contracted Services		5,000	
Other Supplies and Materials		28,892	
Vocational Instruction Equipment		49,742	
Total Vocational Education Program			154,912

Support Services

Other Student Support

Other Salaries and Wages	\$	2,000	
Social Security		124	
State Retirement		181	
Employer Medicare		29	
Travel		42,396	
Total Other Student Support			44,730

Regular Instruction Program

Supervisor/Director	\$	84,160	
Secretary(ies)		39,312	
Other Salaries and Wages		1,548,632	

(Continued)

Exhibit L-9

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

School Federal Projects Fund (Cont.)

Support Services (Cont.)

Regular Instruction Program (Cont.)

Certified Substitute Teachers	\$	5,154	
Social Security		90,457	
State Retirement		172,155	
Life Insurance		2,437	
Medical Insurance		168,981	
Dental Insurance		17,465	
Unemployment Compensation		1,013	
Employer Medicare		23,860	
Other Fringe Benefits		997	
Consultants		8,550	
Travel		34,782	
Other Contracted Services		1,518,158	
Other Supplies and Materials		30,664	
In Service/Staff Development		233,507	
Other Charges		17,700	
Other Equipment		70,483	
Total Regular Instruction Program			\$ 4,068,467

Special Education Program

Psychological Personnel	\$	50,906	
Assessment Personnel		153,349	
Other Salaries and Wages		113,230	
Social Security		20,900	
State Retirement		30,285	
Life Insurance		459	
Medical Insurance		41,280	
Dental Insurance		3,596	
Unemployment Compensation		192	
Employer Medicare		4,891	
Other Fringe Benefits		1,460	
In Service/Staff Development		24,445	
Total Special Education Program			444,993

Vocational Education Program

Other Supplies and Materials	\$	58	
Total Vocational Education Program			58

Total School Federal Projects Fund \$ 9,812,514

(Continued)

Exhibit L-9

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

Central Cafeteria Fund

Operation of Non-Instructional Services

Food Service

Supervisor/Director	\$	419,543	
Cafeteria Personnel		857,855	
Other Salaries and Wages		273,486	
Social Security		93,022	
State Retirement		126,997	
Life Insurance		4,181	
Medical Insurance		373,748	
Dental Insurance		33,900	
Unemployment Compensation		3,471	
Employer Medicare		21,756	
Communication		15,973	
Maintenance and Repair Services - Equipment		44,502	
Transportation - Other than Students		46,833	
Travel		3,842	
Disposal Fees		49,566	
Other Contracted Services		92,627	
Food Supplies		2,109,670	
USDA - Commodities		335,293	
Other Supplies and Materials		32,776	
Workers' Compensation Insurance		125,000	
In Service/Staff Development		9,461	
Food Service Equipment		264,897	
Other Capital Outlay		5,110	
Total Food Service			\$ 5,343,509

Total Central Cafeteria Fund

\$ 5,343,509

Extended School Program Fund

Operation of Non-Instructional Services

Community Services

Supervisor/Director	\$	721,890
Part-time Personnel		840,843
Social Security		94,353
State Retirement		164,313
Life Insurance		6,216
Medical Insurance		555,660
Dental Insurance		50,400
Unemployment Compensation		2,922
Employer Medicare		22,142

(Continued)

Exhibit L-9

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

<u>Extended School Program Fund (Cont.)</u>		
<u>Operation of Non-Instructional Services (Cont.)</u>		
<u>Community Services (Cont.)</u>		
Communication	\$ 18,378	
Consultants	14,876	
Rentals	1,872	
Other Contracted Services	20,995	
Equipment and Machinery Parts	32,931	
Food Supplies	93,120	
Other Supplies and Materials	65,340	
Workers' Compensation Insurance	37,000	
In Service/Staff Development	12,118	
Other Charges	<u>25,764</u>	
Total Community Services		\$ 2,781,133
 <u>Other Debt Service</u>		
<u>Education</u>		
Debt Service Contribution to Primary Government	\$ <u>33,570</u>	
Total Education		<u>33,570</u>
Total Extended School Program Fund		\$ 2,814,703
 <u>Education Capital Projects Fund</u>		
<u>Support Services</u>		
<u>Maintenance of Plant</u>		
Other Contracted Services	\$ <u>2,588,323</u>	
Total Maintenance of Plant		\$ 2,588,323
 <u>Capital Outlay</u>		
<u>Regular Capital Outlay</u>		
Other Capital Outlay	\$ <u>417,311</u>	
Total Regular Capital Outlay		417,311
 <u>Capital Projects</u>		
<u>Education Capital Projects</u>		
Building Construction	\$ 19,178,825	
Land	514,500	
Other Capital Outlay	<u>85,210</u>	
Total Education Capital Projects		<u>19,778,535</u>
Total Education Capital Projects Fund		<u>22,784,169</u>
Total Governmental Funds - Wilson County School Department		<u>\$ 141,602,487</u>

Exhibit L-10

Wilson County, Tennessee
Schedule of Detailed Revenues and Expenses
Proprietary Fund Type
Primary Government and Discretely Presented Wilson County School Department
For the Year Ended June 30, 2011

	Primary Government			Component Unit
	Enterprise Fund	Internal Service Funds		Wilson County School Department
	Solid Waste Disposal	Self-Insurance	County Insurance	Internal Service Fund
				Employee Insurance
<u>Operating Revenues</u>				
<u>Charges for Current Services</u>				
<u>General Service Charges</u>				
Tipping Fees	\$ 225,548	\$ 0	\$ 0	\$ 0
Solid Waste Disposal Fees	63,360	0	0	0
Self-Insurance Premiums/Contributions	0	7,189,348	0	193,600
Other Employee Benefit Charges/Contributions	0	0	1,568,716	0
Other Charges for Services	0	0	0	14,604,909
Total Charges for Current Services	\$ 288,908	\$ 7,189,348	\$ 1,568,716	\$ 14,798,509
<u>Other Local Revenues</u>				
<u>Recurring Items</u>				
Retirees' Insurance Payments	\$ 0	\$ 47,083	\$ 0	\$ 0
Total Other Local Revenues	\$ 0	\$ 47,083	\$ 0	\$ 0
Total Operating Revenues	\$ 288,908	\$ 7,236,431	\$ 1,568,716	\$ 14,798,509
<u>Nonoperating Revenues</u>				
<u>Recurring Items</u>				
Investment Income	\$ 0	\$ 140,000	\$ 0	\$ 138,600
Miscellaneous Refunds	519	141,749	87,085	50,752
Insurance Recovery	750	19,806	0	0
Disaster Relief	15,000	0	0	0
Total Nonoperating Revenues	\$ 16,269	\$ 301,555	\$ 87,085	\$ 189,352
Total Revenues	\$ 305,177	\$ 7,537,986	\$ 1,655,801	\$ 14,987,861
<u>Operating Expenses</u>				
<u>General Government</u>				
<u>Risk Management</u>				
Liability Insurance	\$ 0	\$ 0	\$ 517,731	\$ 0
Worker's Compensation Insurance	0	0	635,385	0
Other Self-Insured Claims	0	0	35,776	0
Total Risk Management	\$ 0	\$ 0	\$ 1,188,892	\$ 0
<u>Landfill Operations and Maintenance</u>				
Assistant(s)	\$ 44,435	\$ 0	\$ 0	\$ 0
Supervisor/Director	71,628	0	0	0
Equipment Operators	54,585	0	0	0
Longevity	3,700	0	0	0
Social Security	10,677	0	0	0
State Retirement	21,732	0	0	0

(Continued)

Exhibit L-10

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

	Primary Government			Component Unit
	Enterprise Fund	Internal Service Funds		Wilson County School Department
	Solid			Internal Service Fund
	Waste Disposal	Self-Insurance	County Insurance	Employee Insurance
<u>Operating Expenses (Cont.)</u>				
<u>Public Health and Welfare (Cont.)</u>				
<u>Landfill Operations and Maintenance (Cont.)</u>				
Employee and Dependent Insurance	\$ 49,420	\$ 0	\$ 0	\$ 0
Unemployment Compensation	538	0	0	0
Employer Medicare	2,497	0	0	0
Communication	1,087	0	0	0
Dues and Membership	435	0	0	0
Engineering Services	2,186	0	0	0
Maintenance and Repair Services - Equipment	13,638	0	0	0
Rentals	1,676	0	0	0
Travel	184	0	0	0
Other Contracted Services	4,302	0	0	0
Crushed Stone	10,000	0	0	0
Diesel Fuel	29,009	0	0	0
Equipment Parts - Heavy	322	0	0	0
Equipment Parts - Light	2,450	0	0	0
Gasoline	2,682	0	0	0
Office Supplies	1,767	0	0	0
Tires and Tubes	6,805	0	0	0
Utilities	5,525	0	0	0
Other Supplies and Materials	520	0	0	0
Building and Contents Insurance	3,000	0	0	0
Worker's Compensation Insurance	5,000	0	0	0
Depreciation	36,228	0	0	0
Office Equipment	335	0	0	0
Total Landfill Operations and Maintenance	\$ 386,363	\$ 0	\$ 0	\$ 0
<u>Other Waste Disposal</u>				
Disposal Fees	\$ 6,200	\$ 0	\$ 0	\$ 0
Other Contracted Services	8,000	0	0	0
Total Other Waste Disposal	\$ 14,200	\$ 0	\$ 0	\$ 0
<u>Employee Benefits</u>				
Handling Charges and Administrative Costs	\$ 0	\$ 436,997	\$ 0	\$ 0
Life Insurance	0	22,780	0	124,441
Medical Insurance	0	14,456	0	11,284,207
Disability Insurance	0	30,296	0	0
Communication	0	430	0	0
Consultants	0	0	0	13,200

(Continued)

Exhibit L-10

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

	<u>Primary Government</u>			<u>Component Unit</u>
	<u>Enterprise Fund</u>	<u>Internal Service Funds</u>		<u>Wilson County School Department</u>
	<u>Solid Waste Disposal</u>	<u>Self-Insurance</u>	<u>County Insurance</u>	<u>Internal Service Fund</u>
				<u>Employee Insurance</u>
<u>Operating Expenses (Cont.)</u>				
<u>Public Health and Welfare (Cont.)</u>				
<u>Employee Benefits (Cont.)</u>				
Medical and Dental Services	\$ 0	\$ 5,926,922	\$ 0	\$ 0
Other Contracted Services	0	277,608	0	1,624,130
Drugs and Medical Supplies	0	2,907,351	0	0
Other Supplies and Materials	0	400	0	0
Excess Risk Insurance	0	107,660	0	0
Refunds	0	1,042	0	0
Trustee's Commission	0	198	0	0
Judgments	0	0	0	941,347
Other Charges	0	500	0	6,002
Office Equipment	0	95	0	0
Total Employee Benefits	\$ 0	\$ 9,726,735	\$ 0	\$ 13,993,327
Total Expenses	\$ 400,563	\$ 9,726,735	\$ 1,188,892	\$ 13,993,327

Exhibit L-11

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

	Cities - Sales Tax Fund	Special School District Fund	Total
<u>Cash Receipts</u>			
<u>County Property Taxes</u>			
Current Property Tax	\$ 0	\$ 6,144,262	\$ 6,144,262
Trustee's Collections - Prior Year	0	188,243	188,243
Trustee's Collections - Bankruptcy	0	3,642	3,642
Circuit/Clerk and Master Collections - Prior Years	0	485,023	485,023
Interest and Penalty	0	36,396	36,396
<u>County Local Option Taxes</u>			
Local Option Sales Tax	14,050,657	2,597,588	16,648,245
<u>Statutory Local Taxes</u>			
Bank Excise Tax	0	29,694	29,694
Interstate Telecommunications Tax	0	2,001	2,001
<u>City/School District Property Taxes</u>			
Current Property Tax	0	2,982,589	2,982,589
Prior Year Property Tax	0	98,576	98,576
Interest and Penalty	0	17,869	17,869
<u>Licenses and Permits</u>			
Marriage Licenses	0	1,062	1,062
<u>Other Local Revenues</u>			
Investment Income	0	4,331	4,331
Contributions and Gifts	0	248	248
Total Cash Receipts	<u>\$ 14,050,657</u>	<u>\$ 12,591,524</u>	<u>\$ 26,642,181</u>
<u>Cash Disbursements</u>			
Remittance of Revenues Collected	\$ 13,910,150	\$ 12,611,271	\$ 26,521,421
Trustee's Commission	140,507	172,038	312,545
Total Cash Disbursements	<u>\$ 14,050,657</u>	<u>\$ 12,783,309</u>	<u>\$ 26,833,966</u>
Excess of Cash Receipts Over (Under) Cash Disbursements	\$ 0	\$ (191,785)	\$ (191,785)
Cash Balance, July 1, 2010	0	483,847	483,847
Cash Balance, June 30, 2011	<u>\$ 0</u>	<u>\$ 292,062</u>	<u>\$ 292,062</u>

SINGLE AUDIT SECTION



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

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

December 7, 2011

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

To the County Mayor and Board of County Commissioners:

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Wilson County, Tennessee, as of and for the year ended June 30, 2011, which collectively comprise Wilson County's basic financial statements and have issued our report thereon dated December 7, 2011. Our report on the aggregate discretely presented component units was qualified due to not including the financial statements of the Wilson County Emergency Communications District, Wilson County Library Board, and Sports Authority of the County of Wilson, which were not available from other auditors as of the date of this report. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the auditing standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and 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 and 11.02. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Compliance and Other Matters

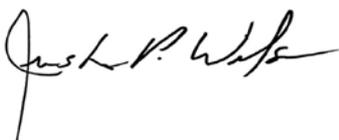
As part of obtaining reasonable assurance about whether Wilson County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material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

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

Wilson 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 Wilson County's responses and, accordingly, we express no opinion on the responses.

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

Very truly yours,



Justin P. Wilson
Comptroller of the Treasury

JPW/sb



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

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

December 7, 2011

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

To the County Mayor and Board of County Commissioners:

Compliance

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

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

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

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

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

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

Schedule of Expenditures of Federal Awards

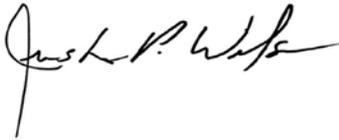
We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Wilson County as of and for the year ended June 30, 2011, and have issued our report thereon dated December 7, 2011. Our report on the aggregate discretely presented component units financial statements was qualified due to not including the financial statements of the Wilson County Emergency Communications District, Inc., Wilson County Library Board, and Sports Authority of the County of Wilson, which were not available from other auditors as of the date of this report. Our audit was performed for the purpose of forming our opinions on the financial statements 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.

Wilson 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 Wilson County's responses and, accordingly, we express no opinion on the responses.

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

Very truly yours,

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

Justin P. Wilson
Comptroller of the Treasury

JPW/sb

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

Federal/Pass-through Agency/State Grantor Program Title	Federal CFDA Number	Pass-through Entity Identifying Number	Expenditures
U.S. Department of Agriculture:			
Passed-through State Department of Agriculture:			
National School Lunch Program (Noncash Assistance)	10.555	(2)	\$ 335,293 (3)
Passed-through State Department of Education:			
Child Nutrition Cluster:			
School Breakfast Program	10.553	(2)	333,428
National School Lunch Program	10.555	(2)	1,702,966 (3)
Total Passed-through State Department of Education			\$ 2,036,394
Total U.S. Department of Agriculture			\$ 2,371,687
U.S. Department of Housing and Urban Development:			
Passed-through State Housing Development Agency:			
HOME Investment Partnerships Program	14.239	(2)	\$ 3,500
Total U.S. Department of Housing and Urban Development			\$ 3,500
U.S. Department of the Interior:			
Direct Program:			
Payment in-Lieu-of Taxes	15.226	N/A	\$ 28,458
Total U.S. Department of the Interior			\$ 28,458
U.S. Department of Justice:			
Passed-through State Office of Criminal Justice Programs:			
Drug Court Discretionary Grant Program	16.585	(2)	\$ 35,613
Edward Byrne Memorial Justice Assistance Grant Program	16.738	(2)	21,512
Edward Byrne Justice Assistance Grant (JAG) Program/ Grants to States and Territories, Recovery Act	16.803	(2)	42,009
Total U.S. Department of Justice			\$ 99,134
U.S. Department of Transportation:			
Passed-through State Department of Transportation:			
Alcohol Open Container Requirements	20.607	N/A	\$ 33,717
Total U.S. Department of Transportation			\$ 33,717
U.S. Department of Energy:			
Direct Program:			
Recovery Act - Energy Efficiency and Conservation Block Grant Program	81.128	N/A	\$ 100,640
Total U.S. Department of Energy			\$ 100,640
U.S. Department of Education:			
Direct Program:			
Fund for the Improvement of Education	84.215F	N/A	\$ 122,384
Passed-through State Department of Education:			
Adult Education - Basic Grants to States	84.002	(2)	196,436
Title I Grants to Local Educational Agencies Cluster:			
Title I Grants to Local Educational Agencies	84.010	N/A	954,488
Title I Grants to Local Educational Agencies, Recovery Act	84.389	N/A	371,082
Special Education Cluster:			
Special Education - Grants to States	84.027	N/A	3,103,364
Special Education - Grants to States, Recovery Act	84.391	N/A	333,649
Special Education - Preschool Grants	84.173	N/A	50,159
Special Education - Preschool Grants, Recovery Act	84.392	N/A	14,110

(Continued)

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

Federal/Pass-through Agency/State Grantor Program Title	Federal CFDA Number	Pass-through Entity Identifying Number	Expenditures
U.S. Department of Education (Cont.):			
Passed-through State Department of Education (Cont.):			
Career and Technical Education - Basic Grants to States	84.048	N/A	\$ 200,076
Education Technology State Grants Cluster:			
Education Technology State Grants	84.318	(2)	4,544
Education Technology State Grants, Recovery Act	84.386	(2)	2,974,413
English Language Acquisition Grants	84.365	(2)	26,666
Improving Teacher Quality State Grants	84.367	(2)	464,820
Education for Homeless Children and Youth, Recovery Act	84.387	(2)	10,958
State Fiscal Stabilization Fund (SFSF) Cluster:			
State Fiscal Stabilization Fund (SFSF) - Education State Grants, Recovery Act	84.394	(2)	4,322,238
State Fiscal Stabilization Fund (SFSF) - Government Services, Recovery Act	84.397	(2)	311,467
State Fiscal Stabilization Fund (SFSF) - Race-to-the-Top Incentive Grants, Recovery Act	84.395	(2)	411,973
Education Jobs	84.410	(2)	1,101,377
Total Passed-through State Department of Education			<u>\$ 14,851,820</u>
Total U.S. Department of Education			<u>\$ 14,974,204</u>
U.S. Department of Health and Human Services:			
Passed-through State Department of Labor and Workforce Development:			
ARRA - Emergency Contingency Fund for Temporary Assistance for Needy Families (TANF) State Program	93.714	(2)	\$ 59,439
Total U.S. Department of Health and Human Services			<u>\$ 59,439</u>
U.S. Department of Homeland Security:			
Passed-through State Department of Military:			
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	(2)	\$ 174,012
Pre-Disaster Mitigation	97.047	GG-08-24133	236,356
Buffer Zone Protection Program (BZPP)	97.078	(2)	27,557
Total U.S. Department of Homeland Security			<u>\$ 437,925</u>
Total Expenditures of Federal Awards			<u>\$ 18,108,704</u>
State Grants:			
Juvenile Justice - State Commission on Children and Youth	N/A	Contract Number (2)	\$ 9,000
Firefighters Educational Incentive Pay - State Department of Commerce and Insurance	N/A	(2)	9,600
Early Childhood Education - State Department of Education	N/A	(2)	838,749
Waste Tire Grant - State Department of Environment and Conservation	N/A	(2)	42,205
Health Department Programs - State Department of Health	N/A	(2)	729,187
Litter Program - State Department of Transportation	N/A	(2)	23,605
Law Enforcement Training - State Department of Safety	N/A	(2)	51,600
Total State Grants			<u>\$ 1,703,946</u>

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

- (1) Presented in conformity with generally accepted accounting principles using the modified accrual basis of accounting.
- (2) Information not available.
- (3) Total for CFDA No. 10.555 is \$2,038,259.

Wilson 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 are no findings from the Annual Financial Report of Wilson County, Tennessee, for the year ended June 30, 2010, which have not been corrected.

WILSON COUNTY, TENNESSEE

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2011

PART I, SUMMARY OF AUDITOR'S RESULTS

1. Our report on the aggregate discretely presented component units is qualified. Our report on the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information is unqualified.
2. The audit of the financial statements of Wilson County disclosed significant deficiencies in internal control. None of these deficiencies was considered to be a material weakness.
3. The audit disclosed no instances of noncompliance that are material to the financial statements of Wilson County.
4. The audit disclosed no significant deficiencies in internal control over major programs.
5. An unqualified opinion was issued on compliance for major programs.
6. The audit revealed no findings that are required to be reported under Section 510(a) of OMB Circular A-133.
7. The Child Nutrition Cluster: the School Breakfast Program and the National School Lunch Program (CFDA Nos. 10.553 and 10.555); the Title I Cluster: Title I Grants to Local Educational Agencies and Title I Grants to Local Educational Agencies, Recovery Act (CFDA Nos. 84.010 and 84.389); Improving Teacher Quality State Grants (CFDA No. 84.367); Education Technology State Grants Cluster: Education Technology State Grants and Education Technology State Grants, Recovery Act (CFDA Nos. 84.318 and 84.386); State Fiscal Stabilization Fund (SFSF) Cluster: State Fiscal Stabilization (SFSF) – Education State Grants, Recovery Act and State Fiscal Stabilization (SFSF) – Government Services, Recovery Act (CFDA Nos. 84.394 and 84.397); and Education Jobs Fund (CFDA No. 84.410) were determined to be major programs.
8. A \$543,261 threshold was used to distinguish between Type A and Type B federal programs.
9. Wilson County did not qualify as a low-risk auditee.

PART II, FINDINGS RELATING TO THE FINANCIAL STATEMENTS

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 written responses of the current and former finance directors and the clerk and master are paraphrased in this report. Other management officials did not provide responses for inclusion in this report.

OFFICE OF COUNTY MAYOR

FINDING 11.01 THE AMBULANCE SERVICE HAD DEFICIENCIES IN CONTROLS OVER ITS INFORMATION SYSTEM ENVIRONMENT

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

The Ambulance Service did not implement adequate controls to protect its information resources. This finding does not identify specific vulnerabilities that could allow someone to exploit the office's information system or misuse county funds. Disclosing those vulnerabilities could present a potential security risk by providing the readers with information that might be confidential pursuant to Section 10-7-504(i), *Tennessee Code Annotated*. Sound business practices dictate that proper controls be implemented. Without these controls, unauthorized system activity could occur. This deficiency was corrected when it was brought to management's attention in May 2011.

OFFICE OF CLERK AND MASTER

FINDING 11.02 MULTIPLE EMPLOYEES OPERATED FROM THE SAME CASH DRAWER

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

Multiple employees operated from the same cash drawer in the Office of Clerk and Master. Good internal controls dictate that each employee have their own cash drawer, start the day with a standard fixed amount of cash, and remove all but that beginning amount at the end of the day. This amount should be verified to the employee's receipts at the end of each day. Failure to adhere to this control regimen greatly increases the risk that a cash shortage may not be detected in a timely manner. Furthermore, in the event of a cash shortage, the clerk and master would not be able to determine who was responsible for the shortage because multiple employees were working from the same cash drawer. This deficiency has been a management decision by the official resulting in a loss of control over assets.

RECOMMENDATION

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

MANAGEMENT’S RESPONSE – CLERK AND MASTER

I have been using only two people to collect cash since this was brought to my attention in May 2011. All other employees were receipting checks. Now each employee has their own cash drawer. I have always strived to have a solid work environment, and appreciate the suggestion to use the individual cash drawers.

BEST PRACTICES

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

ITEM 1. WILSON COUNTY SHOULD ADOPT A CENTRAL SYSTEM OF ACCOUNTING, BUDGETING, AND PURCHASING

Wilson County does not have a central system of accounting, budgeting, and purchasing. 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 was the result of the Board of Education withdrawing from the Financial Management System of 1981 pursuant to Section 5-21-124, *Tennessee Code Annotated*. The withdrawal has resulted in decentralization and some duplication of effort. We recommend the adoption of a private act, which would provide for a central system of accounting, budgeting, and purchasing covering all county departments.

MANAGEMENT’S RESPONSE – CURRENT FINANCE DIRECTOR AARON MAYNARD

We disagree. As stated in the narrative, Section 5-21-124, *Tennessee Code Annotated*, specifically allows the education department to separate from the county financial management system established by the County Financial Management System of 1981. The Wilson County Board of Education is a legally separate entity from Wilson County, and its operations are not so intertwined with Wilson County’s primary government to require a blended presentation in the financial statements. Accordingly, we do not believe a legally separate entity having its own system of accounting, budgeting, and purchasing is a detriment to our ability to provide accountability and quality of services to the citizens in Wilson County.

MANAGEMENT’S RESPONSE – FORMER FINANCE DIRECTOR RON GILBERT

Wilson County does have a central system of accounting, budgeting, and purchasing.

AUDITOR’S COMMENT

We acknowledge that Wilson County does operate under the provisions provided by the Financial Management System of 1981 allowing the Department of Education to withdraw

from central accounting, budgeting, and purchasing. However, we believe that establishing a central system that includes the primary government and the School Department would significantly improve internal controls over the accounting, budgeting, and purchasing processes and reduce some duplication of effort and costs.

ITEM 2. WILSON COUNTY SHOULD ESTABLISH AN AUDIT COMMITTEE

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

MANAGEMENT'S RESPONSE – CURRENT FINANCE DIRECTOR AARON MAYNARD

We concur. We are in the processing of forming an Audit Committee and expect to have one in place by the time the audit commences for the fiscal year ended June 30, 2012.

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

There were no findings and questioned costs for federal awards.

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

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