



**ANNUAL FINANCIAL REPORT
DICKSON COUNTY, TENNESSEE**



FOR THE YEAR ENDED JUNE 30, 2012



**ANNUAL FINANCIAL REPORT
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FOR THE YEAR ENDED JUNE 30, 2012**

***COMPTROLLER OF THE TREASURY
JUSTIN P. WILSON***

***DIVISION OF LOCAL GOVERNMENT AUDIT
JAMES R. ARNETTE
Director***

***JEFF BAILEY, CPA, CGFM, CFE
Audit Manager***

***RACHELLE CABADING, CFE
Auditor 4***

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

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

DICKSON COUNTY, TENNESSEE

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Audit Highlights

Annual Financial Report
Dickson County, Tennessee
For the Year Ended June 30, 2012

Scope

We have audited the basic financial statements of Dickson County as of and for the year ended June 30, 2012.

Results

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

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

Findings and Best Practices

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

OFFICES OF COUNTY MAYOR AND DIRECTOR OF ACCOUNTS AND BUDGETS

- ◆ A cash shortage of \$3,954.25 existed in the Ambulance Service Department at March 23, 2012.
- ◆ The office had deficiencies in purchasing procedures.
- ◆ Duties were not segregated adequately in the Landfill Department.

OFFICE OF DIRECTOR OF SCHOOLS

- ◆ Proceeds from the sale of scrap metal were not receipted, deposited, and expended properly.
 - ◆ Amounts withheld from contractor payments were not deposited into an escrow account.
 - ◆ Dickson County School Department did not account for American Recovery and Reinvestment Act (ARRA) Grants separately from other school funds.
 - ◆ The Extended School Program had deficiencies in operations.
 - ◆ Expenditures exceeded appropriations.
-

BEST PRACTICES

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

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

INTRODUCTORY SECTION

Dickson County Officials
June 30, 2012

Officials

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

Board of County Commissioners

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

Highway Commissioners

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

Board of Education

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

FINANCIAL SECTION



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

INDEPENDENT AUDITOR'S REPORT

September 27, 2012

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

To the County Mayor and Board of County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Dickson County, Tennessee, as of and for the year ended June 30, 2012, which collectively comprise Dickson County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Dickson County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the discretely presented Dickson County Municipal Airport Authority, which represents 10.6 percent and one percent, respectively, of the assets and revenues of the aggregate discretely presented component units, as of June 30, 2012, and for the year then ended. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the discretely presented Dickson County Municipal Airport Authority, is based on the report of other auditors.

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

The financial statements of the Dickson County Emergency Communications District, a component unit requiring discrete presentation, had not been made available by other auditors as of the date of this report. Accordingly, the aggregate discretely presented component units financial statements referred to above do not include amounts for the Dickson County Emergency Communications District, which should be included to conform with accounting principles generally accepted in the United States of America. The effects on the financial statements of the aggregate discretely presented component units are not reasonably determinable.

In our opinion, except for the effects of not including the financial statements of the Dickson County Emergency Communications District, as discussed in the preceding paragraph, the financial statements referred to above present fairly, in all material respects, the financial position of the aggregate discretely presented component units of Dickson County, Tennessee, as of June 30, 2012, and the results of operations of the aggregate discretely presented component units, for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

Additionally, in our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Dickson County, Tennessee, as of June 30, 2012, and the respective changes in financial position thereof for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated September 27, 2012, on our consideration of Dickson County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

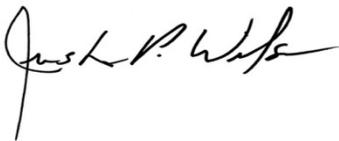
Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required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

Accounting principles generally accepted in the United States of America require that the budgetary comparison, pension, and other postemployment benefits information on pages 65 through 70 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required

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

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

Very truly yours,

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

Justin P. Wilson
Comptroller of the Treasury

JPW/sb

BASIC FINANCIAL STATEMENTS

Exhibit A

Dickson County, Tennessee
Statement of Net Assets
June 30, 2012

	Primary Governmental Governmental Activities	Component Units	
		Dickson County School Department	Dickson County Municipal Airport Authority
<u>ASSETS</u>			
Cash	\$ 13,994	\$ 123,857	\$ 249,324
Equity in Pooled Cash and Investments	13,381,193	9,369,299	0
Inventories	2,133	0	0
Accounts Receivable	2,293,695	8,377	4,396
Allowance for Uncollectibles	(1,064,660)	0	(2,854)
Due from Other Governments	1,165,428	2,401,089	16,562
Due from Agency Fund	55,000	0	0
Property Taxes Receivable	20,162,176	9,006,454	0
Allowance for Uncollectible Property Taxes	(808,376)	(361,102)	0
Prepaid Items	0	0	8,268
Cash Shortage	6,730	0	0
Other Current Assets	0	0	465
Deferred Charges - Debt Issuance Costs	291,345	0	0
Capital Assets:			
Assets Not Depreciated:			
Land	7,287,379	2,154,911	1,679,600
Construction in Progress	0	619,038	0
Assets Net of Accumulated Depreciation:			
Buildings and Improvements	24,874,634	33,949,317	5,212,727
Other Capital Assets	1,089,059	4,421,083	142,935
Infrastructure	27,224,877	0	0
Total Assets	<u>\$ 95,974,607</u>	<u>\$ 61,692,323</u>	<u>\$ 7,311,423</u>
<u>LIABILITIES</u>			
Accounts Payable	\$ 340,123	\$ 934	\$ 0
Payroll Deductions Payable	34,972	41,504	0
Contracts Payable	0	169,839	0
Retainage Payable	0	30,952	0
Accrued Interest Payable	704,929	0	0
Due to State of Tennessee	0	10,388	0
Other Current Liabilities	85,133	0	0
Deferred Revenue - Current Property Taxes	18,606,870	8,311,698	0
Other Deferred Revenue	0	0	1,205
Noncurrent Liabilities:			
Due Within One Year	8,211,873	312,357	0
Due in More Than One Year (net of deferred amount on refunding and unamortized premiums on debt)	67,373,299	2,130,042	0
Total Liabilities	<u>\$ 95,357,199</u>	<u>\$ 11,007,714</u>	<u>\$ 1,205</u>

(Continued)

Exhibit A

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

	Primary Governmental Activities	Component Units	
		Dickson County School Department	Dickson County Municipal Airport Authority
<u>NET ASSETS</u>			
Invested in Capital Assets, Net of Related Debt	\$ 33,064,859	\$ 39,841,026	\$ 0
Invested in Capital Assets	0	0	7,035,262
Restricted for:			
Debt Service	2,636,124	0	0
Highways	3,646,285	0	0
Bridges	1,461,697	0	0
Litigation Tax - Jail, Workhouse, or Courthouse	374,404	0	0
Courtroom Security	390,850	0	0
Automation Purposes	207,403	0	0
Drug Control	169,962	0	0
Lower Court Prosecutor	104,757	0	0
Alcohol and Drug Treatment	104,406	0	0
Juvenile Recycling Program	36,036	0	0
Law Enforcement Training Program	34,880	0	0
District Attorney General	22,598	0	0
Community Development	153,532	0	0
Inmate Medical	20,879	0	0
Central Cafeteria	0	1,310,057	0
School Federal Projects	0	174,290	0
Career Ladder	0	22,060	0
Other Purposes	35,978	0	0
Unrestricted	(41,847,242)	9,337,176	274,956
Total Net Assets	<u>\$ 617,408</u>	<u>\$ 50,684,609</u>	<u>\$ 7,310,218</u>

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

Exhibit B

Dickson County, Tennessee
Statement of Activities
For the Year Ended June 30, 2012

Functions/Programs	Net (Expense) Revenue and Changes in Net Assets						
	Program Revenues			Component Units			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government Total	Dickson County School Department	Dickson County Municipal Airport Authority
Primary Government:							
Governmental Activities:							
General Government	\$ 3,624,187	\$ 378,920	\$ 134,469	\$ 0	\$ (3,110,798)	\$ 0	\$ 0
Finance	1,448,625	1,394,093	0	0	(54,532)	0	0
Administration of Justice	1,935,780	1,268,107	67,200	0	(600,473)	0	0
Public Safety	11,059,084	1,217,154	154,082	0	(9,687,848)	0	0
Public Health and Welfare	11,102,768	4,591,360	527,418	0	(5,983,990)	0	0
Social, Cultural, and Recreational Services	525,003	46,283	0	0	(478,720)	0	0
Agriculture and Natural Resources	155,266	0	0	0	(155,266)	0	0
Other Operations	0	25,150	1,524	0	26,674	0	0
Highways/Public Works	4,298,117	4,827	2,050,611	1,413,035	(829,644)	0	0
Interest on Long-term Debt	2,965,353	0	0	0	(2,965,353)	0	0
Other Debt Service	187,847	0	1,066,700	0	878,853	0	0
Total Primary Government	\$ 37,302,030	\$ 8,925,894	\$ 4,002,004	\$ 1,413,035	\$ (22,961,097)	\$ 0	\$ 0
Component Units:							
Dickson County School Department	\$ 70,003,172	\$ 2,509,193	\$ 8,178,270	\$ 0	\$ 0	\$ (59,315,709)	\$ 0
Dickson County Municipal Airport Authority	413,817	98,277	32,806	348,724	0	0	65,990
Total Component Units	\$ 70,416,989	\$ 2,607,470	\$ 8,211,076	\$ 348,724	\$ 0	\$ (59,315,709)	\$ 65,990

(Continued)

Exhibit B

Dickson County, Tennessee
Statement of Activities (Cont.)

Functions/Programs	Net (Expense) Revenue and Changes in Net Assets					
	Program Revenues		Component Units			
	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government Total	Dickson County School Department	Dickson County Municipal Airport Authority
General Revenues:						
Taxes:						
Property Taxes Levied for General Purposes				\$ 13,555,403	\$ 8,697,295	\$ 0
Property Taxes Levied for Debt Service				5,929,672	0	0
Local Option Sales Tax				626,077	10,356,296	0
Wheel Tax				2,638,141	0	0
Adequate Facilities/Development Tax				228,623	0	0
Hotel/Motel Tax				380,799	0	0
Business Tax				359,139	160,428	0
Wholesale Beer Tax				234,858	0	0
Litigation Tax				475,096	0	0
Mineral Severance Tax				65,628	0	0
Interstate Telecommunications Tax				5,431	2,754	0
Grants and Contributions Not Restricted to Specific Programs				4,222,967	37,105,488	50,000
Unrestricted Investment Earnings				91,877	40,352	0
Miscellaneous				309,226	246,140	0
Total General Revenues				\$ 29,122,937	\$ 56,608,753	\$ 50,000
Change in Net Assets				\$ 6,161,840	\$ (2,706,956)	\$ 115,990
Net Assets, July 1, 2011				(5,544,432)	53,391,565	7,194,228
Net Assets, June 30, 2012				\$ 617,408	\$ 50,684,609	\$ 7,310,218

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

Exhibit C-1

Dickson County, Tennessee
Balance Sheet
Governmental Funds
June 30, 2012

	Major Funds			Nonmajor Funds	Total Govern- mental Funds
	General	Highway / Public Works	General Debt Service	Other Govern- mental Funds	
ASSETS					
Cash	\$ 160	\$ 25	\$ 0	\$ 13,809	\$ 13,994
Equity in Pooled Cash and Investments	3,515,971	3,286,516	2,754,309	3,824,397	13,381,193
Inventories	2,133	0	0	0	2,133
Accounts Receivable	1,437,188	4,655	182,324	669,528	2,293,695
Allowance for Uncollectibles	(804,118)	0	0	(260,542)	(1,064,660)
Due from Other Governments	579,727	399,405	179	186,117	1,165,428
Due from Other Funds	13,509	0	128,138	200,340	341,987
Property Taxes Receivable	12,895,605	1,125,807	6,140,764	0	20,162,176
Allowance for Uncollectible Property Taxes	(517,032)	(45,138)	(246,206)	0	(808,376)
Cash Shortage	6,730	0	0	0	6,730
Total Assets	\$ 17,129,873	\$ 4,771,270	\$ 8,959,508	\$ 4,633,649	\$ 35,494,300
LIABILITIES AND FUND BALANCES					
<u>Liabilities</u>					
Accounts Payable	\$ 155,308	\$ 84,723	\$ 12,502	\$ 87,590	\$ 340,123
Payroll Deductions Payable	32,995	1,300	0	677	34,972
Due to Other Funds	128,138	0	145,340	13,509	286,987
Other Current Liabilities	0	0	0	85,133	85,133
Deferred Revenue - Current Property Taxes	11,900,841	1,038,962	5,667,067	0	18,606,870
Deferred Revenue - Delinquent Property Taxes	427,296	37,304	203,474	0	668,074
Other Deferred Revenues	127,218	199,613	0	236,561	563,392
Total Liabilities	\$ 12,771,796	\$ 1,361,902	\$ 6,028,383	\$ 423,470	\$ 20,585,551
<u>Fund Balances</u>					
Nonspendable:					
Inventory	\$ 2,133	\$ 0	\$ 0	\$ 0	\$ 2,133
Restricted:					
Restricted for General Government	49,177	0	0	0	49,177
Restricted for Finance	63,840	0	0	0	63,840
Restricted for Administration of Justice	611,114	0	0	22,598	633,712
Restricted for Public Safety	567,573	0	0	169,962	737,535
Restricted for Public Health and Welfare	318,299	0	0	1,380,000	1,698,299
Restricted for Other Operations	0	0	0	153,532	153,532
Restricted for Highways/Public Works	0	3,409,368	0	1,461,697	4,871,065
Restricted for Debt Service	0	0	2,931,125	0	2,931,125
Committed:					
Committed for Public Health and Welfare	0	0	0	1,022,390	1,022,390
Unassigned	2,745,941	0	0	0	2,745,941
Total Fund Balances	\$ 4,358,077	\$ 3,409,368	\$ 2,931,125	\$ 4,210,179	\$ 14,908,749
Total Liabilities and Fund Balances	\$ 17,129,873	\$ 4,771,270	\$ 8,959,508	\$ 4,633,649	\$ 35,494,300

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

Exhibit C-2

Dickson County, Tennessee
Reconciliation of the Balance Sheet of Governmental Funds
to the Statement of Net Assets
June 30, 2012

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)		\$ 14,908,749
(1) Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.		
Add: land	\$ 7,287,379	
Add: buildings and improvements net of accumulated depreciation	24,874,634	
Add: other capital assets net of accumulated depreciation	1,089,059	
Add: infrastructure net of accumulated depreciation	<u>27,224,877</u>	60,475,949
(2) Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the governmental funds.		1,231,466
(3) Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.		
Less: bonds payable	\$ (58,600,000)	
Less: notes payable	(2,286,000)	
Less: other loans payable	(9,429,000)	
Less: compensated absences payable	(350,964)	
Less: landfill closure/postclosure care costs	(1,072,699)	
Less: landfill remediation	(3,900,000)	
Less: accrued interest on bonds	(686,659)	
Less: accrued interest on notes	(18,270)	
Less: other deferred revenue - premium on debt	(152,963)	
Add: deferred charges - debt issuance costs	291,345	
Add: deferred amount on refunding	<u>206,454</u>	<u>(75,998,756)</u>
Net assets of governmental activities (Exhibit A)		<u>\$ 617,408</u>

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

Exhibit C-3

Dickson County, Tennessee
Statement of Revenues, Expenditures,
and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2012

	Major Funds			Nonmajor Funds	Total Governmental Funds
	General	Highway / Public Works	General Debt Service	Other Govern- mental Funds	
<u>Revenues</u>					
Local Taxes	\$ 14,625,423	\$ 1,880,325	\$ 8,115,168	\$ 528,439	\$ 25,149,355
Licenses and Permits	138,840	48	265	19	139,172
Fines, Forfeitures, and Penalties	375,815	0	0	129,572	505,387
Charges for Current Services	1,390,402	0	0	3,326,069	4,716,471
Other Local Revenues	2,064,484	93,552	29,685	1,222,166	3,409,887
Fees Received from County Officials	2,441,830	0	0	0	2,441,830
State of Tennessee	2,164,847	2,283,256	171,810	36,817	4,656,730
Federal Government	45,827	124,460	0	16,730	187,017
Other Governments and Citizens Groups	98,696	0	1,066,700	0	1,165,396
Total Revenues	\$ 23,346,164	\$ 4,381,641	\$ 9,383,628	\$ 5,259,812	\$ 42,371,245
<u>Expenditures</u>					
Current:					
General Government	\$ 2,612,810	\$ 0	\$ 0	\$ 0	\$ 2,612,810
Finance	1,287,739	0	0	0	1,287,739
Administration of Justice	1,900,897	0	0	32,315	1,933,212
Public Safety	10,288,162	0	0	41,184	10,329,346
Public Health and Welfare	3,105,517	0	0	3,002,188	6,107,705
Social, Cultural, and Recreational Services	463,760	0	0	60,198	523,958
Agriculture and Natural Resources	154,854	0	0	0	154,854
Other Operations	2,440,240	0	0	451,063	2,891,303
Highways	0	3,734,572	0	17,680	3,752,252
Debt Service:					
Principal on Debt	0	0	6,132,000	0	6,132,000
Interest on Debt	0	0	2,949,805	0	2,949,805
Other Debt Service	0	0	187,847	0	187,847
Capital Projects	0	0	0	11,733	11,733
Total Expenditures	\$ 22,253,979	\$ 3,734,572	\$ 9,269,652	\$ 3,616,361	\$ 38,874,564
Excess (Deficiency) of Revenues Over Expenditures	\$ 1,092,185	\$ 647,069	\$ 113,976	\$ 1,643,451	\$ 3,496,681
<u>Other Financing Sources (Uses)</u>					
Notes Issued	\$ 1,045,000	\$ 0	\$ 0	\$ 0	\$ 1,045,000
Insurance Recovery	29,512	7,279	0	0	36,791
Transfers In	56,581	0	339,823	724,590	1,120,994
Transfers Out	(852,728)	0	0	(268,266)	(1,120,994)
Total Other Financing Sources (Uses)	\$ 278,365	\$ 7,279	\$ 339,823	\$ 456,324	\$ 1,081,791
Net Change in Fund Balances	\$ 1,370,550	\$ 654,348	\$ 453,799	\$ 2,099,775	\$ 4,578,472
Fund Balance, July 1, 2011	2,987,527	2,755,020	2,477,326	2,110,404	10,330,277
Fund Balance, June 30, 2012	\$ 4,358,077	\$ 3,409,368	\$ 2,931,125	\$ 4,210,179	\$ 14,908,749

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

Exhibit C-4

Dickson County, Tennessee
Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances of Governmental Funds to the
Statement of Activities
For the Year Ended June 30, 2012

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)		\$ 4,578,472
(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	\$ 349,591	
Less: current-year depreciation expense	<u>(1,806,428)</u>	(1,456,837)
(2) The net effect of various miscellaneous transactions involving capital assets (sales, trade-ins, and donations) is to increase net assets.		
Add: assets donated and capitalized		1,087,625
(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, 2011	\$ (1,272,655)	
Add: deferred delinquent property taxes and other deferred June 30, 2012	<u>1,231,466</u>	(41,189)
(4) The issuance of long-term debt (e.g., notes, bonds, other loans) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the effect of these differences in the treatment of long-term debt and related items:		
Less: note proceeds	\$ (1,045,000)	
Add: principal payments on notes	341,000	
Add: principal payments on bonds	4,880,000	
Add: principal payments on other loans	911,000	
Add: change in premium on debt issuances	9,398	
Less: change in deferred debt issuance costs	(23,585)	
Less: change in deferred amount on refunding debt	<u>(41,541)</u>	5,031,272
(5) Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.		
Change in accrued interest payable	\$ 49,578	
Change in compensated absences payable	48,223	
Change in landfill closure/postclosure care costs	(205,304)	
Change in landfill legal/monitoring services	970,000	
Change in landfill remediation	<u>(3,900,000)</u>	(3,037,503)
Change in net assets of governmental activities (Exhibit B)		<u>\$ 6,161,840</u>

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

Exhibit D

Dickson County, Tennessee
Statement of Fiduciary Assets and Liabilities
Fiduciary Funds
June 30, 2012

	<u>Agency Funds</u>
<u>ASSETS</u>	
Cash	\$ 1,037,586
Equity in Pooled Cash and Investments	3,457,706
Accounts Receivable	6,923
Due from Other Governments	<u>883,534</u>
Total Assets	<u>\$ 5,385,749</u>
<u>LIABILITIES</u>	
Accounts Payable	\$ 64,051
Due to Other Funds	55,000
Due to Other Taxing Units	882,282
Due to Joint Ventures	2,352,339
Other Current Liabilities	1,000,603
Due to Litigants, Heirs, and Others	<u>1,031,474</u>
Total Liabilities	<u>\$ 5,385,749</u>

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

DICKSON COUNTY, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2012

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

A. Reporting Entity

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

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

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

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

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

appoints two members. The county and city have historically provided annual operating subsidies to the authority.

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

Administrative Offices:

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

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

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

B. Government-wide and Fund Financial Statements

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

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

Dickson County issues all debt for the discretely presented Dickson County School Department. No debt issues were contributed by the county to the School Department during the year ended June 30, 2012.

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

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

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

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

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

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they become both measurable and available. Revenues are considered to be available when they are

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

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

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

Dickson County reports the following major governmental funds:

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

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

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

Additionally, Dickson County reports the following fund types:

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

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

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

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

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

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

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

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

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

D. Assets, Liabilities, and Net Assets or Equity

1. Deposits and Investments

State statutes authorize the government to make direct investments in bonds, notes, or treasury bills of the U.S. government and

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

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

2. Receivables and Payables

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

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

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

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

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

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

Retainage payable in the General Purpose School 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 General Purpose School Fund.

3. Inventories

Inventories of Dickson County are recorded at cost, determined on the first-in, first-out method. Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased. Inventories are offset in the nonspendable fund balance account in governmental funds.

4. Capital Assets

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

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, and similar items), are reported in the governmental column in the government-wide

financial statements. Capital assets are defined by the primary government and the School Department as assets with an initial, individual cost of \$5,000 or more and an estimated useful life exceeding one year (three years for the School Department). Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

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

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

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

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

5. Compensated Absences

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

The School Department does not have a policy to permit employees to accumulate earned but unused vacation. General policy of the School Department for all professional personnel (teachers) permits the unlimited accumulation of unused sick leave days. A certified employee of the School Department who either dies or retires from the School Department and begins drawing a retirement benefit from the Tennessee Consolidated Retirement System (TCRS) before the end of the next fiscal year will be eligible for reimbursement of unused sick leave earned in the Dickson County School System at the rate of

25 percent of the employee's final average compensation daily pay rate as determined by the TCRS under the following conditions: (1) the employee's last 15 years of service must have been with the Dickson County School Department and (2) reimbursement will be only for sick leave earned as an employee of the Dickson County School Department. The employee will receive sick leave benefit payments within 30 days of adoption of the next fiscal year's School Department budget following commencement of benefits from the TCRS under the rules established herein.

6. Long-term Obligations

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

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

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

7. Net Assets and Fund Equity

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

- a. Invested in capital assets, net of related debt – Consists of capital assets, including restricted capital assets, net of accumulated

depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

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

As of June 30, 2012, Dickson County had \$42,744,850 in outstanding debt for capital purposes for the discretely presented Dickson County School Department. The debt is a liability of Dickson County, but the capital assets acquired are reported in the financial statements of the School Department. Therefore, Dickson County has incurred a liability significantly decreasing its unrestricted net assets with no corresponding increase in the county's capital assets.

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

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

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

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

Assigned Fund Balance – includes amounts that are constrained by the county's intent to be used for specific purposes, but are neither restricted nor committed (excluding stabilization arrangements). The county's Budget Committee

and the Board of Education are authorized bodies to make assignments.

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

II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

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

Primary Government

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

Discretely Presented Dickson County School Department

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

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

Primary Government

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

Discretely Presented Dickson County School Department

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

III. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Budgetary Information

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

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

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

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

At June 30, 2012, the Dickson County School Department reported the following significant encumbrance:

<u>Fund</u>	<u>Description</u>	<u>Amount</u>
School Department:		
Major Fund:		
General Purpose School	Buses	\$ 619,430

B. Cash Shortages – Prior- and Current-Years

A special report dated March 8, 2010, for the period January 1, 2009, through September 30, 2009, reported a cash shortage of \$13,193.83 in the Office of County Clerk. Our investigation discovered numerous individual transactions

had been manipulated and/or altered with the funds diverted from the office for the personal use of an employee. On August 16, 2010, the defendant pled guilty and was sentenced to four years' probation and ordered to pay restitution of \$15,470, which includes \$2,276 for audit costs to Dickson County. The county's insurance carrier paid the county \$12,693.83 on September 29, 2010, leaving a balance due the county of \$2,776.

The Ambulance Service Department had a cash shortage of \$3,954.25 as of June 30, 2012. Details of this cash shortage are discussed in the Schedule of Findings and Questioned Costs section of this report.

C. Expenditures Exceeded Appropriations

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

<u>Fund/Purpose</u>	<u>Amount Overspent</u>
General Purpose School:	
Instruction - Vocational Education Program	\$ 49,637
School Federal Projects:	
Instruction - Alternative Instruction Program	3,064
Instruction - Vocational Education Program	13,303
Support Services - Special Education Program	10,833
Support Services - Office of the Principal	1,500

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

IV. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

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

Deposits

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

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

Investments

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

Investment Balances. As of June 30, 2012, Dickson County had the following investments carried at cost. All investments are in the county trustee's investment pool. Separate disclosures concerning pooled investments cannot be made for Dickson County and the discretely presented

Dickson County School Department since both pool their deposits and investments through the county trustee.

<u>Investment</u>	<u>Maturities</u>	<u>Cost</u>
State Treasurer's Investment Pool	Daily	\$ 8,220,917

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

Credit Risk. Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. State statutes limit the ratings of certain investments as previously explained. Dickson County has no investment policy that would further limit its investment choices. As of June 30, 2012, Dickson County's investment in the State Treasurer's Investment Pool was unrated.

B. Capital Assets

Capital assets activity for the year ended June 30, 2012, was as follows:

Primary Government

Governmental Activities:

	Balance 7-1-11	Increases	Decreases	Balance 6-30-12
Capital Assets Not Depreciated:				
Land	\$ 7,287,379	\$ 0	\$ 0	\$ 7,287,379
Total Capital Assets Not Depreciated	\$ 7,287,379	\$ 0	\$ 0	\$ 7,287,379
Capital Assets Depreciated:				
Buildings and Improvements	\$ 31,450,689	\$ 7,236	\$ 0	\$ 31,457,925
Other Capital Assets	6,260,243	342,355	(89,584)	6,513,014
Infrastructure	31,770,855	1,087,625	0	32,858,480
Total Capital Assets Depreciated	\$ 69,481,787	\$ 1,437,216	\$ (89,584)	\$ 70,829,419

Governmental Activities (Cont.):

	Balance 7-1-11	Increases	Decreases	Balance 6-30-12
Less Accumulated Depreciation For: Buildings and Improvements	\$ 5,586,917	\$ 996,374	\$ 0	\$ 6,583,291
Other Capital Assets	5,154,381	359,158	(89,584)	5,423,955
Infrastructure	5,182,707	450,896	0	5,633,603
Total Accumulated Depreciation	<u>\$ 15,924,005</u>	<u>\$ 1,806,428</u>	<u>\$ (89,584)</u>	<u>\$ 17,640,849</u>
Total Capital Assets Depreciated, Net	<u>\$ 53,557,782</u>	<u>\$ (369,212)</u>	<u>\$ 0</u>	<u>\$ 53,188,570</u>
Governmental Activities Capital Assets, Net	<u>\$ 60,845,161</u>	<u>\$ (369,212)</u>	<u>\$ 0</u>	<u>\$ 60,475,949</u>

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

Governmental Activities:

General Government	\$ 47,340
Administration of Justice	1,200
Public Safety	900,832
Public Health and Welfare	228,201
Social, Cultural, and Recreational Services	33,004
Highway/Public Works	<u>595,851</u>
Total Depreciation Expense - Governmental Activities	<u>\$ 1,806,428</u>

Discretely Presented Dickson County School Department**Governmental Activities:**

	Balance 7-1-11	Increases	Decreases	Balance 6-30-12
Capital Assets Not Depreciated:				
Land	\$ 2,154,911	\$ 0	\$ 0	\$ 2,154,911
Construction in Progress	0	619,038	0	619,038
Total Capital Assets Not Depreciated	<u>\$ 2,154,911</u>	<u>\$ 619,038</u>	<u>\$ 0</u>	<u>\$ 2,773,949</u>

Governmental Activities (Cont.):

	Balance 7-1-11	Increases	Decreases	Balance 6-30-12
Capital Assets Depreciated:				
Buildings and Improvements	\$ 70,245,149	\$ 30,515	\$ 0	\$ 70,275,664
Other Capital Assets	8,447,743	999,788	(50,305)	9,397,226
Total Capital Assets Depreciated	\$ 78,692,892	\$ 1,030,303	\$ (50,305)	\$ 79,672,890
Less Accumulated Depreciation For:				
Buildings and Improvements	\$ 34,231,956	\$ 2,094,391	\$ 0	\$ 36,326,347
Other Capital Assets	4,421,552	604,057	(49,466)	4,976,143
Total Accumulated Depreciation	\$ 38,653,508	\$ 2,698,448	\$ (49,466)	\$ 41,302,490
Total Capital Assets Depreciated, Net	\$ 40,039,384	\$ (1,668,145)	\$ (839)	\$ 38,370,400
Governmental Activities Capital Assets, Net	\$ 42,194,295	\$ (1,049,107)	\$ (839)	\$ 41,144,349

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

Governmental Activities:

Instruction	\$ 18,692
Support Services	2,580,513
Operation of Non-Instructional Services	<u>99,243</u>
Total Depreciation Expense - Governmental Activities	<u>\$ 2,698,448</u>

C. Interfund Receivables, Payables, and Transfers

The composition of interfund balances as of June 30, 2012, was as follows:

Due to/from Other Funds:

Receivable Fund	Payable Fund	Amount
Primary Government:		
General	Nonmajor governmental	\$ 13,509
General Debt Service	General	128,138
Nonmajor governmental	General Debt Service	145,340
Nonmajor governmental	Agency	55,000
Discretely Presented School Department:		
General Purpose School	Nonmajor governmental	50,850
Nonmajor governmental	General Purpose School	39

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

Interfund Transfers:

Interfund transfers for the year ended June 30, 2012, consisted of the following amounts:

Primary Government

Transfers Out	Transfers In		
	General Fund	Debt Service Fund	Nonmajor Governmental Fund
General Fund	\$ 0	\$ 128,138	\$ 724,590
Nonmajor governmental fund	56,581	211,685	0
Total	<u>\$ 56,581</u>	<u>\$ 339,823</u>	<u>\$ 724,590</u>

Discretely Presented Dickson County School Department

Transfer Out	Transfer In
	General Purpose School Fund
Nonmajor governmental fund	\$ 50,850

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

D. Long-term Debt

Primary Government

General Obligation Bonds, Notes, and Other Loans

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

General obligation bonds, other loans, and capital outlay notes are direct obligations and pledge the full faith and credit of the government. General obligation bonds, other loans, and capital outlay notes outstanding were issued for original terms of up to 21 years for bonds, 20 years for other loans, and up to ten years for notes. Repayment terms are generally structured with increasing amounts of principal maturing as interest requirements decrease over the term of the debt. All bonds, other loans, and notes included in long-term debt as of June 30, 2012, will be retired from the General Debt Service Fund.

General obligation bonds, other loans, and capital outlay notes outstanding as of June 30, 2012, for governmental activities are as follows:

Type	Interest Rate	Final Maturity	Original Amount of Issue	Balance 6-30-12
General Obligation Bonds	3 to 4.25%	4-1-30	\$ 18,000,000	\$ 18,000,000
General Obligation Bonds - Refunding	2 to 5	4-1-21	63,480,000	40,600,000
Capital Outlay Notes	1.735 to 4.55	2-1-22	3,885,000	2,286,000
Other Loans	variable	5-23-23	15,100,000	9,429,000

In prior years, Dickson County entered into loan agreements with the Montgomery County Public Building Authority. Under these loan agreements, the authority loaned \$8,000,000, \$2,000,000, \$1,500,000, and \$2,400,000 to Dickson County on an as-needed basis for various renovation and construction projects. The loans are repayable at interest rates that are tax-exempt variable rates determined by the remarketing agent daily or weekly, depending on the particular programs. In addition, the county pays various other fees (trustee, letter of credit, and debt remarketing) in

connection with these loans. At June 30, 2012, the \$8,000,000 and \$2,000,000 loans carried a variable interest rate of .49 percent, and other fees totaled approximately .4 percent (letter of credit), .08 percent (remarketing), and \$60 per month (trustee) of the outstanding loan principal. At June 30, 2012, the \$1,500,000 and \$2,400,000 loans carried a variable interest rate of .49 percent, and other fees totaled approximately .3 percent (letter of credit), .08 percent (remarketing), and \$60 per month (trustee) of the outstanding loan principal.

Also, in prior years, Dickson County entered into a loan agreement with the City of Clarksville Public Building Authority. Under this loan agreement, the authority authorized a loan of \$1,200,000 for the construction of the sheriff's administration building to Dickson County on an as-needed basis. This loan is repayable at interest rates that are tax-exempt variable rates determined by the remarketing agent daily or weekly, depending on the particular program. In addition, the county pays various other fees (trustee, letter of credit, and debt remarketing) in connection with this loan. At June 30, 2012, the loan carried a variable interest rate of .49 percent, and other fees totaled approximately .2 percent (letter of credit), .08 percent (remarketing), and \$60 per month (trustee) of the outstanding loan principal.

The annual requirements to amortize all general obligation bonds, other loans, and notes outstanding as of June 30, 2012, including interest payments and other loan fees, are presented in the following tables:

Year Ending June 30	Bonds		
	Principal	Interest	Total
2013	\$ 5,420,000	\$ 2,637,503	\$ 8,057,503
2014	6,140,000	2,383,741	8,523,741
2015	6,480,000	2,102,190	8,582,190
2016	6,775,000	1,804,340	8,579,340
2017	7,100,000	1,489,578	8,589,578
2018-2022	17,065,000	3,638,441	20,703,441
2023-2027	5,650,000	1,543,925	7,193,925
2028-2030	3,970,000	342,975	4,312,975
Total	<u>\$ 58,600,000</u>	<u>\$ 15,942,693</u>	<u>\$ 74,542,693</u>

Year Ending June 30	Notes		
	Principal	Interest	Total
2013	\$ 952,340	\$ 70,207	\$ 1,022,547
2014	136,750	39,818	176,568
2015	141,910	35,668	177,578
2016	139,000	31,382	170,382
2017	366,000	23,352	389,352
2018-2022	550,000	49,897	599,897
Total	\$ 2,286,000	\$ 250,324	\$ 2,536,324

Year Ending June 30	Other Loans			
	Principal	Interest	Other Fees	Total
2013	\$ 948,000	\$ 46,202	\$ 42,166	\$ 1,036,368
2014	989,000	41,558	38,239	1,068,797
2015	1,031,000	36,710	34,145	1,101,855
2016	1,074,000	31,660	29,872	1,135,532
2017	1,120,000	26,397	25,303	1,171,700
2018-2022	4,161,000	65,382	64,052	4,290,434
2023	106,000	519	904	107,423
Total	\$ 9,429,000	\$ 248,428	\$ 234,681	\$ 9,912,109

There is \$2,931,125 available in the General Debt Service Fund to service long-term debt. Bonded debt per capita totaled \$1,180, based on the 2010 federal census. Debt per capita, including bonds, other loans, and notes totaled \$1,416, based on the 2010 federal census.

Changes in Long-term Liabilities

Long-term liability activity for the year ended June 30, 2012, was as follows:

Governmental Activities:

	Bonds	Notes
Balance, July 1, 2011	\$ 63,480,000	\$ 1,582,000
Additions	0	1,045,000
Deductions	(4,880,000)	(341,000)
Balance, June 30, 2012	\$ 58,600,000	\$ 2,286,000
Balance Due Within One Year	\$ 5,420,000	\$ 952,340

	Other Loans	Compensated Absences
Balance, July 1, 2011	\$ 10,340,000	\$ 399,187
Additions	0	497,285
Deductions	(911,000)	(545,508)
	<u>9,429,000</u>	<u>350,964</u>
Balance, June 30, 2012	\$ 9,429,000	\$ 350,964
	<u>948,000</u>	<u>54,551</u>
Balance Due Within One Year	\$ 948,000	\$ 54,551
	Landfill Closure/ Postclosure Care Costs	Landfill Legal/ Monitoring Services
Balance, July 1, 2011	\$ 867,395	\$ 970,000
Additions	330,963	0
Deductions	(125,659)	(970,000)
	<u>1,072,699</u>	<u>0</u>
Balance, June 30, 2012	\$ 1,072,699	\$ 0
	<u>136,982</u>	<u>0</u>
Balance Due Within One Year	\$ 136,982	\$ 0
		Landfill Settlement Remediation
Balance, July 1, 2011		\$ 0
Additions		5,600,000
Deductions		(1,700,000)
		<u>3,900,000</u>
Balance, June 30, 2012		\$ 3,900,000
		<u>700,000</u>
Balance Due Within One Year		\$ 700,000

Analysis of Noncurrent Liabilities Presented on Exhibit A:

Total Noncurrent Liabilities, June 30, 2012	\$ 75,638,663
Less: Due Within One Year	(8,211,873)
Add: Unamortized Premium on Debt	152,963
Less: Deferred Amount on Refunding	<u>(206,454)</u>
 Noncurrent Liabilities - Due in More Than One Year - Exhibit A	 <u><u>\$ 67,373,299</u></u>

Compensated absences will be paid from the employing funds, primarily the General Fund. Landfill closure/postclosure care costs will be paid from the Solid Waste/Sanitation Fund and landfill settlement remediation will be paid from the Other Special Revenue Fund.

Discretely Presented Dickson County School Department

Notes and Other Loans

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

Capital outlay notes and other loans are direct obligations and pledge the full faith and credit of the government. These capital outlay notes outstanding were issued for original terms of up to seven years for notes and up to 12 years for other loans. Repayment terms are generally structured with increasing amounts of principal maturing as interest requirements decrease over the term of the debt. All notes and other loans included in the School Department's long-term debt as of June 30, 2012, will be retired from the General Purpose School Fund.

Other loans outstanding as of June 30, 2012, are as follows:

<u>Type</u>	<u>Interest Rate</u>	<u>Final Maturity</u>	<u>Original Amount of Issue</u>	<u>Balance 6-30-12</u>
Other Loans	0%	11-1-22	\$ 1,303,323	\$ 1,303,323

The annual requirements to amortize all other loans outstanding as of June 30, 2012, including interest payments, are presented in the following table:

Year Ending June 30	Other Loans		
	Principal	Interest	Total
2013	\$ 141,661	\$ 0	\$ 141,661
2014	199,992	0	199,992
2015	199,992	0	199,992
2016	144,996	0	144,996
2017	99,996	0	99,996
2018-2022	499,980	0	499,980
2023	16,706	0	16,706
Total	\$ 1,303,323	\$ 0	\$ 1,303,323

Debt per capita, for other loans, totaled \$26, based on the 2010 federal census.

Changes in Long-term Liabilities

Long-term liability activity for the discretely presented Dickson County School Department for the year ended June 30, 2012, was as follows:

Governmental Activities:

	Other Loans	Note
Balance, July 1, 2011	\$ 0	\$ 77,916
Additions	1,303,323	0
Deductions	0	(77,916)
Balance, June 30, 2012	\$ 1,303,323	\$ 0
Balance Due Within One Year	\$ 141,661	\$ 0

	Compensated Absences	Other Postemployment Benefits
Balance, July 1, 2011	\$ 394,298	\$ 44,010
Additions	156,805	1,437,892
Deductions	(248,619)	(645,310)
Balance, June 30, 2012	\$ 302,484	\$ 836,592
Balance Due Within One Year	\$ 170,696	\$ 0

Analysis of Noncurrent Liabilities Presented on Exhibit A:

Total Noncurrent Liabilities, June 30, 2012	\$ 2,442,399
Less: Due Within One Year	<u>(312,357)</u>
Noncurrent Liabilities - Due in More Than One Year - Exhibit A	<u>\$ 2,130,042</u>

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

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

The State of Tennessee pays health insurance premiums for retired teachers on-behalf of the Dickson County School Department. These payments are made by the state to the Local Education Group Insurance Plan and the Medicare Supplement Plan. Both of these plans are administered by the State of Tennessee and reported in the state’s Comprehensive Annual Financial Report. Payments by the state to the Local Education Group Insurance Plan and the Medicare Supplement Plan for the year ended June 30, 2012, were \$237,431 and \$37,548, respectively. The School Department has recognized these on-behalf payments as revenues and expenditures in the General Purpose School Fund.

F. Short-term Debt

Dickson County issued tax anticipation notes in advance of property tax collections and deposited the proceeds in the General Fund. These notes were necessary because funds were not available to meet obligations coming due before current tax collections. Short-term debt activity for the year ended June 30, 2012, was as follows:

	Balance 7-1-11	Issued	Paid	Balance 6-30-12
Tax Anticipation Notes	\$ 0	\$ 1,112,603	\$ (1,112,603)	\$ 0

V. OTHER INFORMATION

A. Risk Management

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

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

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

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

B. Subsequent Event

As of the date of this report, the discretely presented Dickson County School Department had received an additional \$179,778 from the \$1,000,000 energy efficient schools initiative loan.

C. 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 county's financial statements.

D. Change in Administration

On May 31, 2012, Johnny Chandler left the Office of Director of Schools and was succeeded by Dr. Danny Weeks.

E. Landfill Closure/Postclosure Care Costs

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

State and federal laws and regulations require the county to place a final cover on its sanitary landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for 30 years after closure. Although closure and postclosure care costs will be paid only near or after the date that the landfill stops accepting waste, the county reports a portion of these closure and postclosure care costs as an operating expense in each period based on landfill capacity used as of each balance sheet date. Dickson County closed its sanitary landfill in 1998. The \$1,072,699 reported as postclosure care liability at June 30, 2012, represents amounts based on what it would cost to perform all postclosure care in 2012. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

F. Joint Ventures

The Water Authority of Dickson County is a joint venture between Dickson County and the City of Dickson and is governed by Chapter 51, Private Acts of 2001. The authority was established to plan, finance, develop, and operate water and wastewater treatment and transmission facilities. The authority is governed by a five-member board: two representatives from the Turnbull-White Bluff Utility District appointed by the county mayor, the mayor of the City of Dickson or the mayor's designee, one member of the Dickson City Council appointed by the city mayor, and one member at-large selected by the other four members from a resident of the Harpeth Utility District or other participating entities. Dickson County made no contributions to the Water Authority of Dickson County for the year ended June 30, 2012.

The Twenty-third Judicial District Drug Task Force (DTF) is a joint venture formed by an interlocal agreement between the district attorney general of the Twenty-third Judicial District; Cheatham, Dickson, Houston, Humphreys, and Stewart counties; and various cities within these counties. The purpose of the DTF is to provide multi-jurisdictional law enforcement to promote the investigation and prosecution of drug-related activities. Funds for the operations of the DTF come primarily from federal grants, drug fines, and the forfeiture of drug-related assets to the DTF. The DTF is overseen by the district attorney general and is governed by a Board of Directors including the district attorney general, sheriffs, and police chiefs of participating law enforcement agencies within each judicial district. Dickson County made no contributions to the DTF for the year ended June 30, 2012.

The Dickson County Joint Economic and Community Development Board is a joint venture between Dickson County and the cities of Dickson, Burns, Charlotte, White Bluff, Vanleer, and Slayden. The board comprises the county mayor, city mayors, and two additional members. The purpose of the board is to foster communication relative to economic and community development between and among governmental entities, industry, and private citizens. The county and cities will provide the majority of funding for the board based on the percentage of their population compared to the total

census of the county when financial activity begins. Dickson County did not appropriate any funds to the Dickson County Joint Economic and Community Development Board for the year ended June 30, 2012.

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

Administrative Offices:

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

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

Discretely Presented Dickson County School Department

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

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

Administrative Office:

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

G. Retirement Commitments

1. Tennessee Consolidated Retirement System (TCRS)

Information for this footnote for the year ended June 30, 2012, was not available from the state Treasurer's Office in time for inclusion in this report; therefore, the information presented below is for the fiscal year ended June 30, 2011.

Plan Description

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

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

Funding Policy

Dickson County requires employees to contribute five percent of their earnable compensation to the plan. The county is required to contribute at an actuarially determined rate; the rate for the fiscal year ended June 30, 2011, was 7.6 percent of annual covered payroll. The contribution requirement of plan members is set by state statute.

The contribution requirement for the county is established and may be amended by the TCRS Board of Trustees.

Annual Pension Cost

For the year ended June 30, 2011, the county’s annual pension cost of \$1,292,032 to TCRS was equal to the county’s required and actual contributions. The required contribution was determined as part of the July 1, 2009, actuarial valuation using the frozen entry age actuarial cost method. Significant actuarial assumptions used in the valuation include (a) rate of return on investment of present and future assets of 7.5 percent a year compounded annually, (b) projected salary increases of 4.75 percent (graded) annual rate (no explicit assumption is made regarding the portion attributable to the effects of inflation on salaries), and (c) projected 3.5 percent annual increase in the Social Security wage base. The actuarial value of assets was determined using techniques that smooth the effect of short-term volatility in the market value of total investments over a ten-year period. The county’s unfunded actuarial accrued liability is being amortized as a level dollar amount on a closed basis. The remaining amortization period at July 1, 2009, was nine years. An actuarial valuation was performed as of July 1, 2009, which established contribution rates effective July 1, 2010.

Trend Information

Fiscal Year Ended	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
6-30-11	\$1,292,032	100%	\$0
6-30-10	1,283,407	100	0
6-30-09	1,254,304	100	0

Funded Status and Funding Progress

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

The Schedule of Funding Progress, presented as required supplementary information following the notes to the financial statements, presents multi-year trend information about whether the

actuarial values of plan assets are increasing or decreasing over time relative to the actuarial accrued liability for benefits.

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

SCHOOL TEACHERS

Plan Description

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

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

Funding Policy

Most teachers are required by state statute to contribute five percent of their salary to the plan. The employer contribution rate for the School Department is established at an actuarially determined rate. The employer rate for the fiscal year ended June 30, 2011, was 9.05 percent of annual covered payroll. The employer contribution requirement for the School Department is established and may be amended by the TCRS Board of Trustees. The employer's contributions to TCRS for the years ended June 30, 2011, 2010, and 2009, were \$2,676,057, 1,870,071, and \$1,880,917, respectively, equal to the required contributions for each year.

2. Deferred Compensation – Primary Government

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

3. Deferred Compensation – Discretely Presented Dickson County School Department

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

H. Other Postemployment Benefits (OPEB)

Discretely Presented Dickson County School Department

Plan Description

The School Department participates in the state-administered Local Education Group Insurance Plan for healthcare benefits. For accounting purposes, the plan is an agent multiple-employer defined benefit OPEB plan. Benefits are established and amended by an insurance committee created by Section 8-27-302, *Tennessee Code Annotated (TCA)*, for teachers. Prior to reaching the age of 65, all members have the option of choosing between the standard or partnership preferred provider organization (PPO) plan for

healthcare benefits. Subsequent to age 65, members who are also in the state's retirement system may participate in a state-administered Medicare Supplement Plan that does not include pharmacy. The plans are reported in the State of Tennessee Comprehensive Annual Financial Report (CAFR). The CAFR is available on the state's website at <http://tn.gov/finance/act/cafr.html>.

Funding Policy

The premium requirements of plan members are established and may be amended by the insurance committee. The plan is self-insured and financed on a pay-as-you-go basis with the risk shared equally among the participants. Claims liabilities of the plan are periodically computed using actuarial and statistical techniques to establish premium rates. The employer in the plan develops its own contribution policy in terms of subsidizing active employees or retired employees' premiums since the committee is not prescriptive on that issue. The state provides a partial subsidy to Local Education Agency pre-65 teachers and a full subsidy based on years of service for post-65 teachers in the Medicare Supplement Plan. During the year ended June 30, 2012, the discretely presented Dickson County School Department made contributions totaling \$645,310 for postemployment benefits.

Annual OPEB Cost and Net OPEB Obligation

	Local Education Group Insurance Plan
ARC	\$ 1,438,000
Interest on the NPO	1,761
Adjustment to the ARC	(1,869)
Annual OPEB cost	<u>\$ 1,437,892</u>
Amount of contribution	<u>(645,310)</u>
Increase/decrease in NPO	\$ 792,582
Net OPEB obligation, 7-1-11	<u>44,010</u>
Net OPEB obligation, 6-30-12	<u><u>\$ 836,592</u></u>

Fiscal Year Ended	Plan	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation at Year End
6-30-10	Local Education Group	\$ 541,347	109 %	\$ 106,340
6-30-11	"	565,253	109	44,010
6-30-12	"	1,437,892	45	836,592

Funded Status and Funding Progress

The funded status of the plan as of July 1, 2011, was as follows:

	<u>Local Education Group Insurance Plan</u>
Actuarial valuation date	7-1-11
Actuarial accrued liability (AAL)	\$ 12,342,000
Actuarial value of plan assets	\$ 0
Unfunded actuarial accrued liability (UAAL)	\$ 12,342,000
Actuarial value of assets as a % of the AAL	0%
Covered payroll (active plan members)	\$ 29,398,000
UAAL as a % of covered payroll	42%

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, 2011, actuarial valuation for the Local Education Plan, the projected unit credit actuarial cost method was used and the actuarial assumptions included a four percent investment rate of return (net of administrative expenses) and an annual healthcare cost trend rate of 9.25 percent for fiscal year 2012. The trend will decrease to 8.75 percent in fiscal year 2013 and then will be reduced by decrements to an ultimate rate of five percent by fiscal year 2021. Both rates include a 2.5 percent inflation assumption. The unfunded actuarial accrued liability is being amortized as a level percentage of payroll on a closed basis over a 30-year period beginning with June 30, 2008.

I. Pollution Remediation

The Tennessee Department of Environment and Conservation (TDEC) notified Dickson County on September 9, 1994, that the county's landfill was in violation of the Clean Water Act because of ground water contamination. The notification required Dickson County to monitor ground water near the landfill site. On February 1, 2001, TDEC issued a remedial action notice to Dickson County regarding the contamination. To comply with the remedial action notice, Dickson County chose to provide public water to the affected areas. On December 9, 2011, Dickson County settled several lawsuits related to groundwater contamination at the landfill site. Dickson County was ordered to create a remediation fund and deposit \$5,000,000 over ten years, as follows: \$1,400,000 on or before March 15, 2012; and an additional \$400,000 on or before March 15 in each year from 2013 through 2021. The county agreed to include in this funding the \$1,120,000 that the City of Dickson agreed to pay Dickson County as settlement of the city's liabilities in the lawsuit. Per the settlement agreement, an expert panel was established to oversee the expenditures of the remediation fund. Also, Dickson County has been ordered to pay the plaintiff's attorney fees and costs in two equal installments: the first payment of \$300,000 by January 31, 2012, and the second payment of \$300,000 by September 1, 2012.

As of June 30, 2012, Dickson County deposited \$1,700,000 into the fund for remediation costs and legal fees. In accordance with GASB Statement No. 49, *Accounting and Financial Reporting for Pollution Remediation Obligations*, Dickson County has recorded a long-term liability of \$3,900,000 as of June 30, 2012, on the Statement of Net Assets.

J. Office of Central Accounting and Budgeting

Office of Director of Accounts and Budgets

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

K. Purchasing Laws

Offices of County Mayor and Highway Engineer

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

Office of Director of Schools

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

VI. OTHER NOTES – DISCRETELY PRESENTED DICKSON COUNTY MUNICIPAL AIRPORT AUTHORITY

A. Summary of Significant Accounting Policies

The Dickson County Municipal Airport Authority of Dickson, Tennessee, was incorporated pursuant to the provisions of Section 42-3-103, *Tennessee Code Annotated*, which provides for the appointment of five commissioners for a term of five years. One of the commissioners shall be a member of the City of Dickson City Council and one member shall be a member of the Dickson County Commission with the remaining three commissioners being residents of Dickson County, Tennessee. Under criteria established by the Governmental Accounting Standards Board (GASB), the authority is considered a component unit of Dickson County. Accordingly, the financial statements of the authority are included in the basic financial statements of the county.

Basis of Presentation

The authority's operations are accounted for using the accrual basis of accounting. Revenues are recognized when they are earned, and expenses are recognized when incurred.

The authority has adopted GASB Statement No. 20, *Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities that use Proprietary Fund Accounting.* Accordingly, the authority applies all applicable GASB pronouncements, as well as Financial Accounting Standards Board (FASB) pronouncements and Accounting Principles Board

opinions issued on or before November 30, 1989, unless those pronouncements conflict with or contradicts GASB pronouncements. The authority; however, has elected not to apply FASB pronouncements issued subsequent to that date.

Current accounting and reporting standards for external financial reporting for all state and local governmental entities require a management's discussion and analysis section, a statement of net assets, a statement of activities and changes in net assets, and a statement of cash flows, when applicable. It further requires the classification of net assets into three components – invested in capital assets, net of related debt; restricted; and unrestricted.

The authority distinguishes operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the proprietary fund's principal ongoing operations. The principal operating revenues of the authority are charges to customers for hangar rentals and fuel flowage charges. Operating expenses for the authority include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

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

Cash and Cash Equivalents

Cash and cash equivalents consist of demand deposits, savings accounts, and certificates of deposit with maturity dates of three months or less from date of purchase.

Rents Receivable

Rents receivable are reported at cost, net of an allowance for doubtful accounts. The allowance is based upon a review of outstanding receivables and existing economic conditions. Delinquent receivables are written off based on individual credit evaluation and specific circumstances of the lessee.

Capital Assets

Capital assets of the authority are recorded at cost. Depreciation is computed over the estimated lives of the assets utilizing the straight-line method. The authority's policy is to capitalize assets with useful lives greater than three years with aggregate cost exceeding \$2,500. The estimated lives are as follows:

<u>Category</u>	<u>Years</u>
Land	N/A
Hangars	7 - 31.5
Improvements	7 - 25
Fencing	10 - 15
Terminal	40

Equity Classification

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

- 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, primarily for debt service and capital purchases.
- 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.”

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the reported amounts of revenues and expenses during the reported period. Actual results could differ from those estimates.

B. Cash and Cash Equivalents

Deposits

The authority is authorized to invest funds in financial institutions and direct obligations of the federal government. During 2012, the authority used a demand checking account.

Custodial credit risk for deposits is the risk that in the event of a bank failure, the authority’s deposits may not be returned or the authority will not be able to recover collateral securities in the possession of an outside party. The authority’s policy requires that deposits be either (1) secured and collateralized by the institutions at 105 percent of the value of the deposits placed in the institutions less the amount protected by federal depository

insurance or (2) that deposits be placed in financial institutions that participate in the bank collateral pool administered by the treasurer of the State of Tennessee. At June 30, 2012, demand deposits were adequately collateralized.

C. Capital Assets

A summary of changes in capital assets for the year ended June 30, 2012, is as follows:

	Balance 6-30-11	Additions	Retirements Transfers	Balance 6-30-12
Capital Assets Not Depreciated:				
Land	\$ 1,679,600	\$ 0	\$ 0	\$ 1,679,600
Construction in Process	52,151	0	(52,151)	0
Total Capital Assets Not Depreciated	<u>\$ 1,731,751</u>	<u>\$ 0</u>	<u>\$ (52,151)</u>	<u>\$ 1,679,600</u>
Capital Assets Depreciated:				
Improvements	\$ 5,961,130	\$ 98,825	\$ 0	\$ 6,059,955
Terminal	323,602	0	0	323,602
Hangars	1,065,710	346,581	0	1,412,291
Equipment and Other	307,333	7,573	0	314,906
Total Capital Assets Depreciated	<u>\$ 7,657,775</u>	<u>\$ 452,979</u>	<u>\$ 0</u>	<u>\$ 8,110,754</u>
Less Accumulated Depreciation For:				
Improvements	\$ 1,977,115	\$ 243,305	\$ 0	\$ 2,220,420
Terminal	87,642	8,090	0	95,732
Hangars	225,397	41,572	0	266,969
Equipment and Other	146,417	25,554	0	171,971
Total Accumulated Depreciation	<u>\$ 2,436,571</u>	<u>\$ 318,521</u>	<u>\$ 0</u>	<u>\$ 2,755,092</u>
Total Capital Assets Depreciated, Net	<u>\$ 5,221,204</u>	<u>\$ 134,458</u>	<u>\$ 0</u>	<u>\$ 5,355,662</u>
Total Capital Assets - Net	<u>\$ 6,952,955</u>	<u>\$ 134,458</u>	<u>\$ (52,151)</u>	<u>\$ 7,035,262</u>

Depreciation expense was \$318,521 for the year ended June 30, 2012.

D. Commitments and Contingencies

Litigation

The authority is not involved in any litigation, which would have a material effect on the financial statements of the district.

E. Risk Management

The authority is exposed to various risks to general liability, property, and casualty losses. The authority's policy is to carry commercial insurance for these and other risks of loss. Settled claims for losses have not exceeded commercial insurance coverage in any of the past three years.

F. Lease Agreement – Fixed Base Operator

The lease agreement provides for the lease of the airport and all related equipment to the fixed base operator (FBO) for a five-year period commencing March 1, 2008. The FBO is granted the right to sell petroleum products and make reasonable charges for tie-down, and other services customarily made in the operation of an airport; however, the authority retains the right to assess and receive rents from the hangar facilities. Further, FBO shall pay to the authority the sum of six cents per gallon on all fuel sold or distributed. In addition, commencing on March 1, 2008, the authority shall receive rent from the FBO of three percent of the gross revenue, excluding fuel sales, from the FBO's use and operation of the airport, to the extent such gross revenue exceeds \$100,000. The FBO is in the process of determining its liability for the rent override at this time. It is not believed to be significant.

**REQUIRED SUPPLEMENTARY
INFORMATION**

Exhibit E-1

Dickson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual and Budget
General Fund
For the Year Ended June 30, 2012

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 14,625,423	\$ 14,029,623	\$ 14,179,787	\$ 445,636
Licenses and Permits	138,840	148,100	122,900	15,940
Fines, Forfeitures, and Penalties	375,815	363,835	347,025	28,790
Charges for Current Services	1,390,402	1,546,600	1,395,400	(4,998)
Other Local Revenues	2,064,484	183,825	1,993,269	71,215
Fees Received from County Officials	2,441,830	2,323,500	2,366,500	75,330
State of Tennessee	2,164,847	1,870,760	2,138,650	26,197
Federal Government	45,827	544,500	538,853	(493,026)
Other Governments and Citizens Groups	98,696	121,019	120,969	(22,273)
Total Revenues	\$ 23,346,164	\$ 21,131,762	\$ 23,203,353	\$ 142,811
<u>Expenditures</u>				
<u>General Government</u>				
County Commission	\$ 75,467	\$ 75,742	\$ 75,742	\$ 275
Board of Equalization	3,110	3,280	3,280	170
Other Boards and Committees	114	550	550	436
County Mayor/Executive	126,677	136,495	137,670	10,993
County Attorney	1,334,693	890,000	1,390,000	55,307
Election Commission	221,079	225,139	232,329	11,250
Register of Deeds	215,219	217,924	221,524	6,305
Codes Compliance	225,944	242,465	240,585	14,641
County Buildings	346,436	366,233	369,058	22,622
Preservation of Records	64,071	79,825	83,250	19,179
<u>Finance</u>				
Accounting and Budgeting	201,902	201,406	205,459	3,557
Property Assessor's Office	296,370	301,943	307,378	11,008
Reappraisal Program	23,868	27,500	27,500	3,632
County Trustee's Office	303,239	305,811	309,101	5,862
County Clerk's Office	462,360	472,433	479,893	17,533
<u>Administration of Justice</u>				
Circuit Court	354,811	382,427	392,067	37,256
General Sessions Court	472,718	495,799	500,229	27,511
Drug Court	27,728	30,000	40,000	12,272
Chancery Court	252,202	258,169	261,064	8,862
Juvenile Court	442,867	434,619	444,740	1,873
District Attorney General	80,632	70,860	84,825	4,193
Other Administration of Justice	219,939	236,018	246,228	26,289
Victims Assistance Programs	50,000	50,000	50,000	0
<u>Public Safety</u>				
Sheriff's Department	4,316,277	4,273,809	4,355,583	39,306
Administration of the Sexual Offender Registry	8,575	10,000	10,000	1,425
Jail	5,312,307	4,943,295	5,334,856	22,549
Juvenile Services	55,159	79,720	78,420	23,261

(Continued)

Exhibit E-1

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

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Expenditures (Cont.)</u>				
<u>Public Safety (Cont.)</u>				
Civil Defense	\$ 87,406	\$ 100,985	\$ 91,998	\$ 4,592
Inspection and Regulation	56,854	59,332	59,682	2,828
County Coroner/Medical Examiner	12,700	25,000	25,000	12,300
Other Public Safety	438,884	447,783	447,783	8,899
<u>Public Health and Welfare</u>				
Local Health Center	70,857	90,400	90,400	19,543
Rabies and Animal Control	45,973	51,692	53,722	7,749
Ambulance/Emergency Medical Services	2,419,677	2,539,007	2,569,981	150,304
Dental Health Program	420,470	528,414	528,414	107,944
Other Local Health Services	58,540	50,000	70,000	11,460
Appropriation to State	90,000	82,500	90,000	0
<u>Social, Cultural, and Recreational Services</u>				
Libraries	463,760	458,377	463,777	17
<u>Agriculture and Natural Resources</u>				
Agriculture Extension Service	111,373	140,201	118,757	7,384
Forest Service	2,000	2,000	2,000	0
Soil Conservation	41,481	41,240	43,170	1,689
<u>Other Operations</u>				
Housing and Urban Development	354	500,000	500,000	499,646
Other Charges	39,894	50,000	52,500	12,606
Miscellaneous	2,399,992	1,006,263	2,457,200	57,208
Total Expenditures	<u>\$ 22,253,979</u>	<u>\$ 20,984,656</u>	<u>\$ 23,545,715</u>	<u>\$ 1,291,736</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 1,092,185</u>	<u>\$ 147,106</u>	<u>\$ (342,362)</u>	<u>\$ 1,434,547</u>
<u>Other Financing Sources (Uses)</u>				
Notes Issued	\$ 1,045,000	\$ 20,000	\$ 1,045,000	\$ 0
Insurance Recovery	29,512	5,000	43,228	(13,716)
Transfers In	56,581	0	24,657	31,924
Transfers Out	(852,728)	0	(852,728)	0
Total Other Financing Sources (Uses)	<u>\$ 278,365</u>	<u>\$ 25,000</u>	<u>\$ 260,157</u>	<u>\$ 18,208</u>
Net Change in Fund Balance	\$ 1,370,550	\$ 172,106	\$ (82,205)	\$ 1,452,755
Fund Balance, July 1, 2011	<u>2,987,527</u>	<u>1,828,132</u>	<u>1,828,132</u>	<u>1,159,395</u>
Fund Balance, June 30, 2012	<u>\$ 4,358,077</u>	<u>\$ 2,000,238</u>	<u>\$ 1,745,927</u>	<u>\$ 2,612,150</u>

Exhibit E-2

Dickson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual and Budget
Highway/Public Works Fund
For the Year Ended June 30, 2012

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 1,880,325	\$ 1,813,703	\$ 1,813,507	\$ 66,818
Licenses and Permits	48	30	45	3
Other Local Revenues	93,552	74,500	87,000	6,552
State of Tennessee	2,283,256	2,024,600	2,131,801	151,455
Federal Government	124,460	0	124,000	460
Total Revenues	<u>\$ 4,381,641</u>	<u>\$ 3,912,833</u>	<u>\$ 4,156,353</u>	<u>\$ 225,288</u>
<u>Expenditures</u>				
<u>Highways</u>				
Administration	\$ 209,156	\$ 212,132	\$ 218,642	\$ 9,486
Highway and Bridge Maintenance	2,494,102	2,575,500	2,868,000	373,898
Operation and Maintenance of Equipment	539,689	577,000	612,250	72,561
Other Charges	102,313	131,075	122,100	19,787
Employee Benefits	343,665	414,000	345,500	1,835
Capital Outlay	45,647	35,000	46,000	353
Total Expenditures	<u>\$ 3,734,572</u>	<u>\$ 3,944,707</u>	<u>\$ 4,212,492</u>	<u>\$ 477,920</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 647,069</u>	<u>\$ (31,874)</u>	<u>\$ (56,139)</u>	<u>\$ 703,208</u>
<u>Other Financing Sources (Uses)</u>				
Insurance Recovery	\$ 7,279	\$ 5,000	\$ 5,000	\$ 2,279
Total Other Financing Sources (Uses)	<u>\$ 7,279</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ 2,279</u>
Net Change in Fund Balance	\$ 654,348	\$ (26,874)	\$ (51,139)	\$ 705,487
Fund Balance, July 1, 2011	<u>2,755,020</u>	<u>2,175,085</u>	<u>2,175,085</u>	<u>579,935</u>
Fund Balance, June 30, 2012	<u>\$ 3,409,368</u>	<u>\$ 2,148,211</u>	<u>\$ 2,123,946</u>	<u>\$ 1,285,422</u>

Exhibit E-3

Dickson County, Tennessee
Schedule of Funding Progress – Pension Plan
Primary Government and Discretely Presented Dickson County School Department
June 30, 2012

(Dollar amounts in thousands)

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

* Information for July 1, 2011, was not available from the state Treasurer's Office in time for inclusion in this report; therefore, only two years are presented.

Exhibit E-4

Dickson County, Tennessee
Schedule of Funding Progress – Other Postemployment Benefits Plan
Discretely Presented Dickson County School Department
June 30, 2012

Local Education Group Plan

(Dollar amounts in thousands)

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b)-(a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
7-1-09	\$ 0	\$ 5,116	\$ 5,116	0 %	\$ 29,251	18 %
7-1-10	0	5,286	5,286	0	29,218	18
7-1-11	0	12,342	12,342	0	29,398	42

DICKSON COUNTY, TENNESSEE
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2012

A. BUDGETARY INFORMATION

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

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

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

B. CASH SHORTAGES – CURRENT AND PRIOR YEARS

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

The Ambulance Service Department had a cash shortage of \$3,954.25 as of June 30, 2012. Details of this cash shortage are discussed in the Schedule of Findings and Questioned Costs section of this report.

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

Nonmajor Governmental Funds

Special Revenue Funds

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

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

Solid Waste/Sanitation Fund – The Solid Waste/Sanitation Fund is used to account for transactions involving solid waste collections.

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

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

Other Special Revenue Fund – The Other Special Revenue Fund is used to account for revenues held for landfill settlement remediation.

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

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

Capital Projects Funds

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

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

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

Exhibit F-1

Dickson County, Tennessee
 Combining Balance Sheet
 Nonmajor Governmental Funds
 June 30, 2012

	Special Revenue Funds							Total	Capital Projects Fund		Total Nonmajor Governmental Funds
	Solid Waste / Sanitation	Drug Control	District Attorney General	Other Special Revenue	Constitutional Officers - Fees	Bridge			Community Development/ Industrial Park		
Cash	\$ 300	\$ 0	\$ 0	\$ 0	\$ 13,509	\$ 0	\$ 0	\$ 13,809	\$ 0	\$ 0	\$ 13,809
Equity in Pooled Cash and Investments	640,018	200,181	20,385	1,380,000	0	1,461,697	0	3,702,281	122,116	0	3,824,397
Accounts Receivable	636,782	998	332	0	0	0	0	638,112	31,416	0	669,528
Allowance for Uncollectibles	(260,542)	0	0	0	0	0	0	(260,542)	0	0	(260,542)
Due from Other Governments	184,236	0	1,881	0	0	0	0	186,117	0	0	186,117
Due from Other Funds	145,340	55,000	0	0	0	0	0	200,340	0	0	200,340
Total Assets	\$ 1,346,134	\$ 256,179	\$ 22,598	\$ 1,380,000	\$ 13,509	\$ 1,461,697	\$ 4,480,117	\$ 153,532	\$ 0	\$ 0	\$ 4,633,649

ASSETS

Cash
 Equity in Pooled Cash and Investments
 Accounts Receivable
 Allowance for Uncollectibles
 Due from Other Governments
 Due from Other Funds

Total Assets

LIABILITIES AND FUND BALANCES

Liabilities

Accounts Payable
 Payroll Deductions Payable
 Due to Other Funds
 Other Current Liabilities
 Other Deferred Revenues
 Total Liabilities

\$ 86,506	\$ 1,084	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 87,590	\$ 0	\$ 0	\$ 87,590
677	0	0	0	0	0	0	0	677	0	0	677
0	0	0	0	13,509	0	0	0	13,509	0	0	13,509
0	85,133	0	0	0	0	0	0	85,133	0	0	85,133
236,561	0	0	0	0	0	0	0	236,561	0	0	236,561
\$ 323,744	\$ 86,217	\$ 0	\$ 0	\$ 13,509	\$ 0	\$ 0	\$ 423,470	\$ 0	\$ 0	\$ 0	\$ 423,470

Fund Balances

Restricted:
 Restricted for Administration of Justice
 Restricted for Public Safety
 Restricted for Public Health and Welfare
 Restricted for Other Operations
 Restricted for Highways/Public Works
 Committed:

Committed for Public Health and Welfare
 Total Fund Balances

\$ 0	\$ 0	\$ 22,598	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 22,598	\$ 0	\$ 0	\$ 22,598
0	169,962	0	0	0	0	0	0	169,962	0	0	169,962
0	0	0	1,380,000	0	0	0	0	1,380,000	0	0	1,380,000
0	0	0	0	0	0	0	0	0	153,532	0	153,532
0	0	0	0	0	0	1,461,697	1,461,697	0	0	0	1,461,697
1,022,390	0	0	0	0	0	0	1,022,390	0	0	0	1,022,390
\$ 1,022,390	\$ 169,962	\$ 22,598	\$ 1,380,000	\$ 0	\$ 0	\$ 1,461,697	\$ 4,056,647	\$ 153,532	\$ 0	\$ 0	\$ 4,210,179

Total Liabilities and Fund Balances

\$ 1,346,134	\$ 256,179	\$ 22,598	\$ 1,380,000	\$ 13,509	\$ 1,461,697	\$ 4,480,117	\$ 153,532	\$ 0	\$ 0	\$ 0	\$ 4,633,649
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Exhibit F-2

Dickson County, Tennessee
 Combining Statement of Revenues, Expenditures,
 and Changes in Fund Balances
 Nonmajor Governmental Funds
 For the Year Ended June 30, 2012

	Special Revenue Funds						Constitu- tional Officers - Fees
	Public Library	Solid Waste / Sanitation	Drug Control	District Attorney General	Other Special Revenue		
Revenues							
Local Taxes	0	124,577	0	0	0	0	0
Licenses and Permits	0	19	0	0	0	0	0
Fines, Forfeitures, and Penalties	0	0	95,564	34,008	0	0	0
Charges for Current Services	20,436	3,305,604	0	0	0	0	29
Other Local Revenues	33,979	57,214	5,325	74	1,120,000	0	0
State of Tennessee	0	36,817	0	0	0	0	0
Federal Government	0	16,730	0	0	0	0	0
Total Revenues	\$ 54,415	\$ 3,540,961	\$ 100,889	\$ 34,082	\$ 1,120,000	\$ 0	\$ 29
Expenditures							
Current:							
Administration of Justice	0	0	0	32,286	0	0	29
Public Safety	0	0	36,715	0	0	0	0
Public Health and Welfare	0	2,682,188	0	0	320,000	0	0
Social, Cultural, and Recreational Services	60,198	0	0	0	0	0	0
Other Operations	0	0	0	0	0	0	0
Highways	0	0	0	0	0	0	0
Capital Projects	0	11,733	0	0	0	0	0
Total Expenditures	\$ 60,198	\$ 2,693,921	\$ 36,715	\$ 32,286	\$ 320,000	\$ 0	\$ 29
Excess (Deficiency) of Revenues Over Expenditures	\$ (5,783)	\$ 847,040	\$ 64,174	\$ 1,796	\$ 800,000	\$ 0	\$ 0
Other Financing Sources (Uses)							
Transfers In	0	144,590	0	0	0	0	0
Transfers Out	(31,924)	(174,280)	(24,657)	0	0	0	0
Total Other Financing Sources (Uses)	\$ (31,924)	\$ (29,690)	\$ (24,657)	\$ 0	\$ 580,000	\$ 0	\$ 0
Net Change in Fund Balances Fund Balance, July 1, 2011	\$ (37,707)	\$ 817,350	\$ 39,517	\$ 1,796	\$ 1,380,000	\$ 0	\$ 0
Fund Balance, July 1, 2011	37,707	205,040	130,445	20,802	0	0	0
Fund Balance, June 30, 2012	\$ 0	\$ 1,022,390	\$ 169,962	\$ 22,598	\$ 1,380,000	\$ 0	\$ 0

(Continued)

Exhibit F-2

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

	Special Revenue Funds (Cont.)		Capital Projects Funds			Total Nonmajor Governmental Funds
	Bridge	Total	Community Development/ Industrial Park	Jail Construction	Total	
Revenues						
Local Taxes	\$ 23,063	\$ 147,640	\$ 380,799	\$ 0	\$ 380,799	\$ 528,439
Licenses and Permits	0	19	0	0	0	19
Fines, Forfeitures, and Penalties	0	129,572	0	0	0	129,572
Charges for Current Services	0	3,326,069	0	0	0	3,326,069
Other Local Revenues	0	1,216,592	150	5,424	5,574	1,222,166
State of Tennessee	0	36,817	0	0	0	36,817
Federal Government	0	16,730	0	0	0	16,730
Total Revenues	\$ 23,063	\$ 4,873,439	\$ 380,949	\$ 5,424	\$ 386,373	\$ 5,259,812
Expenditures						
Current:						
Administration of Justice	\$ 0	\$ 32,315	\$ 0	\$ 0	\$ 0	\$ 32,315
Public Safety	0	36,715	0	4,469	4,469	41,184
Public Health and Welfare	0	3,002,188	0	0	0	3,002,188
Social, Cultural, and Recreational Services	0	60,198	0	0	0	60,198
Other Operations	0	0	451,063	0	451,063	451,063
Highways	17,680	17,680	0	0	0	17,680
Capital Projects	0	11,733	0	0	0	11,733
Total Expenditures	\$ 17,680	\$ 3,160,829	\$ 451,063	\$ 4,469	\$ 455,532	\$ 3,616,361
Excess (Deficiency) of Revenues Over Expenditures	\$ 5,383	\$ 1,712,610	\$ (70,114)	\$ 955	\$ (69,159)	\$ 1,643,451
Other Financing Sources (Uses)						
Transfers In	\$ 0	\$ 724,590	\$ 0	\$ 0	\$ 0	\$ 724,590
Transfers Out	0	(230,861)	0	(37,405)	(37,405)	(268,266)
Total Other Financing Sources (Uses)	\$ 0	\$ 493,729	\$ 0	\$ (37,405)	\$ (37,405)	\$ 456,324
Net Change in Fund Balances	\$ 5,383	\$ 2,206,339	\$ (70,114)	\$ (36,450)	\$ (106,564)	\$ 2,099,775
Fund Balance, July 1, 2011	1,456,314	1,850,308	223,646	36,450	260,096	2,110,404
Fund Balance, June 30, 2012	\$ 1,461,697	\$ 4,056,647	\$ 153,532	\$ 0	\$ 153,532	\$ 4,210,179

Exhibit F-3

Dickson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual and Budget
Public Library Fund
For the Year Ended June 30, 2012

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Charges for Current Services	\$ 20,436	\$ 45,000	\$ 37,508	\$ (17,072)
Other Local Revenues	33,979	0	0	33,979
Total Revenues	<u>\$ 54,415</u>	<u>\$ 45,000</u>	<u>\$ 37,508</u>	<u>\$ 16,907</u>
<u>Expenditures</u>				
<u>Social, Cultural, and Recreational Services</u>				
Libraries	\$ 60,198	\$ 45,000	\$ 60,198	\$ 0
Total Expenditures	<u>\$ 60,198</u>	<u>\$ 45,000</u>	<u>\$ 60,198</u>	<u>\$ 0</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (5,783)</u>	<u>\$ 0</u>	<u>\$ (22,690)</u>	<u>\$ 16,907</u>
<u>Other Financing Sources (Uses)</u>				
Transfers Out	\$ (31,924)	\$ 0	\$ (37,701)	\$ 5,777
Total Other Financing Sources (Uses)	<u>\$ (31,924)</u>	<u>\$ 0</u>	<u>\$ (37,701)</u>	<u>\$ 5,777</u>
Net Change in Fund Balance	\$ (37,707)	\$ 0	\$ (60,391)	\$ 22,684
Fund Balance, July 1, 2011	<u>37,707</u>	<u>193</u>	<u>60,391</u>	<u>(22,684)</u>
Fund Balance, June 30, 2012	<u>\$ 0</u>	<u>\$ 193</u>	<u>\$ 0</u>	<u>\$ 0</u>

Exhibit F-4

Dickson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual and Budget
Solid Waste/Sanitation Fund
For the Year Ended June 30, 2012

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 124,577	\$ 0	\$ 123,550	\$ 1,027
Licenses and Permits	19	0	20	(1)
Charges for Current Services	3,305,604	3,274,000	3,367,500	(61,896)
Other Local Revenues	57,214	30,000	56,215	999
State of Tennessee	36,817	40,000	40,000	(3,183)
Federal Government	16,730	0	16,700	30
Total Revenues	<u>\$ 3,540,961</u>	<u>\$ 3,344,000</u>	<u>\$ 3,603,985</u>	<u>\$ (63,024)</u>
<u>Expenditures</u>				
<u>Public Health and Welfare</u>				
Waste Pickup	\$ 2,556,529	\$ 2,855,430	\$ 2,838,409	\$ 281,880
Postclosure Care Costs	125,659	0	167,500	41,841
<u>Principal on Debt</u>				
General Government	0	180,000	0	0
<u>Capital Projects</u>				
Other General Government Projects	11,733	190,000	30,000	18,267
Total Expenditures	<u>\$ 2,693,921</u>	<u>\$ 3,225,430</u>	<u>\$ 3,035,909</u>	<u>\$ 341,988</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 847,040</u>	<u>\$ 118,570</u>	<u>\$ 568,076</u>	<u>\$ 278,964</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	\$ 144,590	\$ 0	\$ 144,590	\$ 0
Transfers Out	(174,280)	0	(174,280)	0
Total Other Financing Sources (Uses)	<u>\$ (29,690)</u>	<u>\$ 0</u>	<u>\$ (29,690)</u>	<u>\$ 0</u>
Net Change in Fund Balance	\$ 817,350	\$ 118,570	\$ 538,386	\$ 278,964
Fund Balance, July 1, 2011	<u>205,040</u>	<u>161,274</u>	<u>161,274</u>	<u>43,766</u>
Fund Balance, June 30, 2012	<u>\$ 1,022,390</u>	<u>\$ 279,844</u>	<u>\$ 699,660</u>	<u>\$ 322,730</u>

Exhibit F-5

Dickson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual and Budget
Drug Control Fund
For the Year Ended June 30, 2012

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Fines, Forfeitures, and Penalties	\$ 95,564	\$ 10,000	\$ 55,500	\$ 40,064
Other Local Revenues	5,325	0	0	5,325
State of Tennessee	0	3,500	0	0
Total Revenues	<u>\$ 100,889</u>	<u>\$ 13,500</u>	<u>\$ 55,500</u>	<u>\$ 45,389</u>
<u>Expenditures</u>				
<u>Public Safety</u>				
Drug Enforcement	\$ 36,715	\$ 77,250	\$ 76,750	\$ 40,035
Total Expenditures	<u>\$ 36,715</u>	<u>\$ 77,250</u>	<u>\$ 76,750</u>	<u>\$ 40,035</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 64,174</u>	<u>\$ (63,750)</u>	<u>\$ (21,250)</u>	<u>\$ 85,424</u>
<u>Other Financing Sources (Uses)</u>				
Transfers Out	\$ (24,657)	0	\$ (24,657)	0
Total Other Financing Sources (Uses)	<u>\$ (24,657)</u>	<u>0</u>	<u>\$ (24,657)</u>	<u>0</u>
Net Change in Fund Balance	\$ 39,517	\$ (63,750)	\$ (45,907)	\$ 85,424
Fund Balance, July 1, 2011	<u>130,445</u>	<u>75,766</u>	<u>75,766</u>	<u>54,679</u>
Fund Balance, June 30, 2012	<u><u>\$ 169,962</u></u>	<u><u>\$ 12,016</u></u>	<u><u>\$ 29,859</u></u>	<u><u>\$ 140,103</u></u>

Exhibit F-6

Dickson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual and Budget
Bridge Fund
For the Year Ended June 30, 2012

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 23,063	\$ 33,800	\$ 24,200	\$ (1,137)
Licenses and Permits	0	25	25	(25)
State of Tennessee	0	114,700	0	0
Total Revenues	\$ 23,063	\$ 148,525	\$ 24,225	\$ (1,162)
<u>Expenditures</u>				
<u>Highways</u>				
Highway and Bridge Maintenance	\$ 17,159	\$ 600,000	\$ 500,000	\$ 482,841
Other Charges	521	15,000	15,000	14,479
Total Expenditures	\$ 17,680	\$ 615,000	\$ 515,000	\$ 497,320
Excess (Deficiency) of Revenues Over Expenditures	\$ 5,383	\$ (466,475)	\$ (490,775)	\$ 496,158
Net Change in Fund Balance	\$ 5,383	\$ (466,475)	\$ (490,775)	\$ 496,158
Fund Balance, July 1, 2011	1,456,314	1,300,327	1,300,327	155,987
Fund Balance, June 30, 2012	\$ 1,461,697	\$ 833,852	\$ 809,552	\$ 652,145

Exhibit F-7

Dickson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual and Budget
Community Development/Industrial Park Fund
For the Year Ended June 30, 2012

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 380,799	\$ 350,000	\$ 350,000	\$ 30,799
Other Local Revenues	150	0	13,000	(12,850)
Total Revenues	<u>\$ 380,949</u>	<u>\$ 350,000</u>	<u>\$ 363,000</u>	<u>\$ 17,949</u>
<u>Expenditures</u>				
<u>Other Operations</u>				
Industrial Development	\$ 451,063	\$ 360,186	\$ 471,186	\$ 20,123
Total Expenditures	<u>\$ 451,063</u>	<u>\$ 360,186</u>	<u>\$ 471,186</u>	<u>\$ 20,123</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (70,114)</u>	<u>\$ (10,186)</u>	<u>\$ (108,186)</u>	<u>\$ 38,072</u>
<u>Other Financing Sources (Uses)</u>				
Transfers Out	\$ 0	\$ (114,000)	\$ (11,000)	\$ 11,000
Total Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ (114,000)</u>	<u>\$ (11,000)</u>	<u>\$ 11,000</u>
Net Change in Fund Balance	\$ (70,114)	\$ (124,186)	\$ (119,186)	\$ 49,072
Fund Balance, July 1, 2011	<u>223,646</u>	<u>162,360</u>	<u>162,360</u>	<u>61,286</u>
Fund Balance, June 30, 2012	<u><u>\$ 153,532</u></u>	<u><u>\$ 38,174</u></u>	<u><u>\$ 43,174</u></u>	<u><u>\$ 110,358</u></u>

Major Governmental Fund

General Debt Service Fund

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

Exhibit G

Dickson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual and Budget
General Debt Service Fund
For the Year Ended June 30, 2012

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 8,115,168	\$ 7,909,380	\$ 7,958,020	\$ 157,148
Licenses and Permits	265	100	200	65
Other Local Revenues	29,685	30,000	25,000	4,685
State of Tennessee	171,810	161,700	171,800	10
Other Governments and Citizens Groups	1,066,700	1,067,200	1,067,200	(500)
Total Revenues	<u>\$ 9,383,628</u>	<u>\$ 9,168,380</u>	<u>\$ 9,222,220</u>	<u>\$ 161,408</u>
<u>Expenditures</u>				
<u>Principal on Debt</u>				
General Government	\$ 598,000	\$ 562,000	\$ 732,000	\$ 134,000
Highways and Streets	400,000	400,000	400,000	0
Education	5,134,000	5,134,000	5,138,000	4,000
<u>Interest on Debt</u>				
General Government	803,239	951,600	848,142	44,903
Highways and Streets	23,856	84,900	39,400	15,544
Education	2,122,710	2,415,000	2,155,000	32,290
<u>Other Debt Service</u>				
General Government	152,120	180,000	170,000	17,880
Highways and Streets	11,461	10,000	20,000	8,539
Education	24,266	33,000	33,000	8,734
Total Expenditures	<u>\$ 9,269,652</u>	<u>\$ 9,770,500</u>	<u>\$ 9,535,542</u>	<u>\$ 265,890</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 113,976</u>	<u>\$ (602,120)</u>	<u>\$ (313,322)</u>	<u>\$ 427,298</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	\$ 339,823	\$ 114,000	\$ 332,420	\$ 7,403
Total Other Financing Sources (Uses)	<u>\$ 339,823</u>	<u>\$ 114,000</u>	<u>\$ 332,420</u>	<u>\$ 7,403</u>
Net Change in Fund Balance	\$ 453,799	\$ (488,120)	\$ 19,098	\$ 434,701
Fund Balance, July 1, 2011	<u>2,477,326</u>	<u>2,546,115</u>	<u>2,546,115</u>	<u>(68,789)</u>
Fund Balance, June 30, 2012	<u>\$ 2,931,125</u>	<u>\$ 2,057,995</u>	<u>\$ 2,565,213</u>	<u>\$ 365,912</u>

Fiduciary Funds

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

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

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

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

Exhibit H-1

Dickson County, Tennessee
Combining Statement of Fiduciary Assets and Liabilities
Fiduciary Funds
June 30, 2012

	<u>Agency Funds</u>				Total
	Cities - Sales Tax	Constitu- tional Officers - Agency	Judicial District Drug		
<u>ASSETS</u>					
Cash	\$ 0	\$ 1,024,766	\$ 12,820	\$ 1,037,586	
Equity in Pooled Cash and Investments	0	0	3,457,706	3,457,706	
Accounts Receivable	0	6,708	215	6,923	
Due from Other Governments	882,282	0	1,252	883,534	
Total Assets	<u>\$ 882,282</u>	<u>\$ 1,031,474</u>	<u>\$ 3,471,993</u>	<u>\$ 5,385,749</u>	
<u>LIABILITIES</u>					
Accounts Payable	\$ 0	\$ 0	\$ 64,051	\$ 64,051	
Due to Other Funds	0	0	55,000	55,000	
Due to Other Taxing Units	882,282	0	0	882,282	
Due to Joint Ventures	0	0	2,352,339	2,352,339	
Other Current Liabilities	0	0	1,000,603	1,000,603	
Due to Litigants, Heirs, and Others	0	1,031,474	0	1,031,474	
Total Liabilities	<u>\$ 882,282</u>	<u>\$ 1,031,474</u>	<u>\$ 3,471,993</u>	<u>\$ 5,385,749</u>	

Exhibit H-2

Dickson County, Tennessee
Combining Statement of Changes in Assets and
Liabilities - All Agency Funds
For the Year Ended June 30, 2012

	Beginning Balance	Additions	Deductions	Ending Balance
<u>Cities - Sales Tax Fund</u>				
<u>Assets</u>				
Equity in Pooled Cash and Investments	\$ 0	\$ 5,097,765	\$ 5,097,765	\$ 0
Due from Other Governments	835,675	882,282	835,675	882,282
Total Assets	\$ 835,675	\$ 5,980,047	\$ 5,933,440	\$ 882,282
<u>Liabilities</u>				
Due to Other Taxing Units	\$ 835,675	\$ 5,980,047	\$ 5,933,440	\$ 882,282
Total Liabilities	\$ 835,675	\$ 5,980,047	\$ 5,933,440	\$ 882,282
<u>Constitutional Officers - Agency Fund</u>				
<u>Assets</u>				
Cash	\$ 782,292	\$ 9,753,170	\$ 9,510,696	\$ 1,024,766
Accounts Receivable	4,363	6,708	4,363	6,708
Total Assets	\$ 786,655	\$ 9,759,878	\$ 9,515,059	\$ 1,031,474
<u>Liabilities</u>				
Due to Litigants, Heirs, and Others	\$ 786,655	\$ 9,759,878	\$ 9,515,059	\$ 1,031,474
Total Liabilities	\$ 786,655	\$ 9,759,878	\$ 9,515,059	\$ 1,031,474
<u>Judicial District Drug</u>				
<u>Assets</u>				
Cash	\$ 5,383	\$ 12,820	\$ 5,383	\$ 12,820
Equity in Pooled Cash and Investments	3,739,498	692,570	974,362	3,457,706
Accounts Receivable	2,782	215	2,782	215
Due from Other Governments	934	1,252	934	1,252
Total Assets	\$ 3,748,597	\$ 706,857	\$ 983,461	\$ 3,471,993
<u>Liabilities</u>				
Accounts Payable	\$ 0	\$ 64,051	\$ 0	\$ 64,051
Due to Other Funds	0	55,000	0	55,000
Due to Joint Ventures	2,773,025	244,968	665,654	2,352,339
Other Current Liabilities	975,572	342,838	317,807	1,000,603
Total Liabilities	\$ 3,748,597	\$ 706,857	\$ 983,461	\$ 3,471,993
<u>Totals - All Agency Funds</u>				
<u>Assets</u>				
Cash	\$ 787,675	\$ 9,765,990	\$ 9,516,079	\$ 1,037,586
Equity in Pooled Cash and Investments	3,739,498	5,790,335	6,072,127	3,457,706
Accounts Receivable	7,145	6,923	7,145	6,923
Due from Other Governments	836,609	883,534	836,609	883,534
Total Assets	\$ 5,370,927	\$ 16,446,782	\$ 16,431,960	\$ 5,385,749
<u>Liabilities</u>				
Accounts Payable	\$ 0	\$ 64,051	\$ 0	\$ 64,051
Due to Other Funds	0	55,000	0	55,000
Due to Other Taxing Units	835,675	5,980,047	5,933,440	882,282
Due to Joint Ventures	2,773,025	244,968	665,654	2,352,339
Other Current Liabilities	975,572	342,838	317,807	1,000,603
Due to Litigants, Heirs, and Others	786,655	9,759,878	9,515,059	1,031,474
Total Liabilities	\$ 5,370,927	\$ 16,446,782	\$ 16,431,960	\$ 5,385,749

Dickson County School Department

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

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

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

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

Exhibit I-1

Dickson County, Tennessee
Statement of Activities
Discretely Presented Dickson County School Department
For the Year Ended June 30, 2012

Functions/Programs	Program Revenues			Expenses	Net (Expense) Revenue and Changes in Net Assets	
	Charges for Services	Operating Grants and Contributions	Total Governmental Activities			
Governmental Activities:						
Instruction	\$ 40,619,801	\$ 511,692	\$ 5,325,870	\$		\$ (34,782,239)
Support Services	22,696,209	317,197	94,570			(22,284,442)
Operation of Non-Instructional Services	5,620,268	1,680,304	2,757,830			(1,182,134)
Interest on Long-term Debt	194	0	0			(194)
Other Debt Service	1,066,700	0	0			(1,066,700)
Total Governmental Activities	\$ 70,003,172	\$ 2,509,193	\$ 8,178,270	\$		\$ (59,315,709)
General Revenues:						
Taxes:						
Property Taxes Levied for General Purposes						\$ 8,697,295
Local Option Sales Taxes						10,356,296
Business Tax						160,428
Interstate Telecommunications Tax						2,754
Grants and Contributions Not Restricted to Specific Programs						37,105,488
Unrestricted Investment Earnings						40,352
Miscellaneous						246,140
Total General Revenues						\$ 56,608,753
Change in Net Assets						\$ (2,706,956)
Net Assets, July 1, 2011						53,391,565
Net Assets, June 30, 2012						\$ 50,684,609

Exhibit I-2

Dickson County, Tennessee
Balance Sheet - Governmental Funds
Discretely Presented Dickson County School Department
June 30, 2012

	<u>Major Fund</u>	<u>Nonmajor Funds</u>	<u>Total</u>
	General Purpose School	Other Govern- mental Funds	Govern- mental Funds
<u>ASSETS</u>			
Cash	\$ 123,143	\$ 714	\$ 123,857
Equity in Pooled Cash and Investments	8,027,833	1,341,466	9,369,299
Accounts Receivable	8,377	0	8,377
Due from Other Governments	2,093,967	307,122	2,401,089
Due from Other Funds	50,850	39	50,889
Property Taxes Receivable	9,006,454	0	9,006,454
Allowance for Uncollectible Property Taxes	(361,102)	0	(361,102)
Total Assets	<u>\$ 18,949,522</u>	<u>\$ 1,649,341</u>	<u>\$ 20,598,863</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 934	\$ 0	\$ 934
Payroll Deductions Payable	37,748	3,756	41,504
Contracts Payable	169,839	0	169,839
Retainage Payable	30,952	0	30,952
Due to Other Funds	39	50,850	50,889
Due to State of Tennessee	0	10,388	10,388
Deferred Revenue - Current Property Taxes	8,311,698	0	8,311,698
Deferred Revenue - Delinquent Property Taxes	298,428	0	298,428
Other Deferred Revenues	975,000	0	975,000
Total Liabilities	<u>\$ 9,824,638</u>	<u>\$ 64,994</u>	<u>\$ 9,889,632</u>
<u>Fund Balances</u>			
Restricted:			
Restricted for Education	\$ 22,060	\$ 1,484,347	\$ 1,506,407
Committed:			
Committed for Education	0	100,000	100,000
Assigned:			
Assigned for Education	886,494	0	886,494
Unassigned	8,216,330	0	8,216,330
Total Fund Balances	<u>\$ 9,124,884</u>	<u>\$ 1,584,347</u>	<u>\$ 10,709,231</u>
Total Liabilities and Fund Balances	<u>\$ 18,949,522</u>	<u>\$ 1,649,341</u>	<u>\$ 20,598,863</u>

Exhibit I-3

Dickson County, Tennessee
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Assets
Discretely Presented Dickson County School Department
June 30, 2012

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

Total fund balances - balance sheet - governmental funds (Exhibit I-2)		\$ 10,709,231
(1) Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.		
Add: land	\$ 2,154,911	
Add: construction in progress	619,038	
Add: buildings and improvements net of accumulated depreciation	33,949,317	
Add: other capital assets net of accumulated depreciation	<u>4,421,083</u>	41,144,349
(2) Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the governmental funds.		1,273,428
(3) Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.		
Less: other loans payable	\$ (1,303,323)	
Less: compensated absences payable	(302,484)	
Less: other postemployment benefits liability	<u>(836,592)</u>	<u>(2,442,399)</u>
Net assets of governmental activities (Exhibit A)		<u>\$ 50,684,609</u>

Exhibit I-4

Dickson County, Tennessee
Statement of Revenues, Expenditures,
and Changes in Fund Balances -
Governmental Funds
Discretely Presented Dickson County School Department
For the Year Ended June 30, 2012

	<u>Major Fund</u>	<u>Nonmajor Funds</u>	
	General Purpose School	Other Govern- mental Funds	Total Governmental Funds
<u>Revenues</u>			
Local Taxes	\$ 19,156,565	\$ 0	\$ 19,156,565
Licenses and Permits	4,283	0	4,283
Charges for Current Services	785,069	1,622,969	2,408,038
Other Local Revenues	350,706	55,350	406,056
State of Tennessee	37,284,738	40,602	37,325,340
Federal Government	313,245	7,622,662	7,935,907
Total Revenues	<u>\$ 57,894,606</u>	<u>\$ 9,341,583</u>	<u>\$ 67,236,189</u>
<u>Expenditures</u>			
Current:			
Instruction	\$ 35,539,860	\$ 4,255,141	\$ 39,795,001
Support Services	19,157,283	705,890	19,863,173
Operation of Non-Instructional Services	961,266	4,603,501	5,564,767
Capital Outlay	2,022,736	0	2,022,736
Debt Service:			
Principal on Debt	77,916	0	77,916
Interest on Debt	2,337	0	2,337
Other Debt Service	1,066,700	0	1,066,700
Total Expenditures	<u>\$ 58,828,098</u>	<u>\$ 9,564,532</u>	<u>\$ 68,392,630</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (933,492)</u>	<u>\$ (222,949)</u>	<u>\$ (1,156,441)</u>
<u>Other Financing Sources (Uses)</u>			
Other Loans Issued	\$ 1,303,323	\$ 0	\$ 1,303,323
Insurance Recovery	59,513	0	59,513
Transfers In	50,850	0	50,850
Transfers Out	0	(50,850)	(50,850)
Total Other Financing Sources (Uses)	<u>\$ 1,413,686</u>	<u>\$ (50,850)</u>	<u>\$ 1,362,836</u>
Net Change in Fund Balances	\$ 480,194	\$ (273,799)	\$ 206,395
Fund Balance, July 1, 2011	<u>8,644,690</u>	<u>1,858,146</u>	<u>10,502,836</u>
Fund Balance, June 30, 2012	<u>\$ 9,124,884</u>	<u>\$ 1,584,347</u>	<u>\$ 10,709,231</u>

Exhibit I-5

Dickson County, Tennessee
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances
of Governmental Funds to the Statement of Activities
Discretely Presented Dickson County School Department
For the Year Ended June 30, 2012

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

Net change in fund balances - total governmental funds (Exhibit I-4)		\$	206,395
(1) Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their useful lives and reported as depreciation expense. The difference between capital outlays and depreciation is itemized as follows:			
Add: capital assets purchased in the current period	\$	1,649,341	
Less: current-year depreciation expense		<u>(2,698,448)</u>	(1,049,107)
(2) The net effect of various miscellaneous transactions involving capital assets (sales, trade-ins, and donations) is to decrease net assets.			
Less: loss on disposal of capital assets			(839)
(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, 2011	\$	(1,212,801)	
Add: deferred delinquent property taxes and other deferred June 30, 2012		<u>1,273,428</u>	60,627
(4) The issuance of long-term debt (e.g., notes, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets.			
Add: principal payments on notes	\$	77,916	
Less: other loan proceeds		<u>(1,303,323)</u>	(1,225,407)
(5) Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.			
Change in accrued interest payable	\$	2,143	
Change in compensated absences payable		91,814	
Change in other postemployment benefits liability		<u>(792,582)</u>	(698,625)
Change in net assets of governmental activities (Exhibit B)			<u>\$ (2,706,956)</u>

Exhibit I-6

Dickson County, Tennessee
Combining Balance Sheet - Nonmajor Governmental Funds
Discretely Presented Dickson County School Department
June 30, 2012

	<u>Special Revenue Funds</u>		Total
	School	Central	Nonmajor
	Federal	Cafeteria	Governmental
	Projects		Funds
<u>ASSETS</u>			
Cash	\$ 0	\$ 714	\$ 714
Equity in Pooled Cash and Investments	281,201	1,060,265	1,341,466
Due from Other Governments	46,601	260,521	307,122
Due from Other Funds	39	0	39
Total Assets	<u>\$ 327,841</u>	<u>\$ 1,321,500</u>	<u>\$ 1,649,341</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Payroll Deductions Payable	\$ 2,646	\$ 1,110	\$ 3,756
Due to Other Funds	50,850	0	50,850
Due to State of Tennessee	55	10,333	10,388
Total Liabilities	<u>\$ 53,551</u>	<u>\$ 11,443</u>	<u>\$ 64,994</u>
<u>Fund Balances</u>			
Restricted:			
Restricted for Education	\$ 174,290	\$ 1,310,057	\$ 1,484,347
Committed:			
Committed for Education	100,000	0	100,000
Total Fund Balances	<u>\$ 274,290</u>	<u>\$ 1,310,057</u>	<u>\$ 1,584,347</u>
Total Liabilities and Fund Balances	<u>\$ 327,841</u>	<u>\$ 1,321,500</u>	<u>\$ 1,649,341</u>

Exhibit I-7

Dickson County, Tennessee
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances -
Nonmajor Governmental Funds
Discretely Presented Dickson County School Department
For the Year Ended June 30, 2012

	<u>Special Revenue Funds</u>		Total
	School	Central	Nonmajor
	Federal	Cafeteria	Governmental
	Projects		Funds
<u>Revenues</u>			
Charges for Current Services	\$ 0	\$ 1,622,969	\$ 1,622,969
Other Local Revenues	3,451	51,899	55,350
State of Tennessee	0	40,602	40,602
Federal Government	4,933,334	2,689,328	7,622,662
Total Revenues	<u>\$ 4,936,785</u>	<u>\$ 4,404,798</u>	<u>\$ 9,341,583</u>
<u>Expenditures</u>			
Current:			
Instruction	\$ 4,255,141	\$ 0	\$ 4,255,141
Support Services	705,890	0	705,890
Operation of Non-Instructional Services	0	4,603,501	4,603,501
Total Expenditures	<u>\$ 4,961,031</u>	<u>\$ 4,603,501</u>	<u>\$ 9,564,532</u>
Excess (Deficiency) of Revenues			
Over Expenditures	\$ (24,246)	\$ (198,703)	\$ (222,949)
<u>Other Financing Sources (Uses)</u>			
Transfers Out	\$ (50,850)	\$ 0	\$ (50,850)
Total Other Financing Sources (Uses)	<u>\$ (50,850)</u>	<u>\$ 0</u>	<u>\$ (50,850)</u>
Net Change in Fund Balances	\$ (75,096)	\$ (198,703)	\$ (273,799)
Fund Balance, July 1, 2011	349,386	1,508,760	1,858,146
Fund Balance, June 30, 2012	<u>\$ 274,290</u>	<u>\$ 1,310,057</u>	<u>\$ 1,584,347</u>

Exhibit I-8

Dickson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Discretely Presented Dickson County School Department
General Purpose School Fund
For the Year Ended June 30, 2012

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2011	Add: Encumbrances 6/30/2012	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Local Taxes	\$ 19,156,565	\$ 0	\$ 0	\$ 19,156,565	\$ 18,638,139	\$ 18,638,139	\$ 518,426
Licenses and Permits	4,283	0	0	4,283	3,950	3,950	333
Charges for Current Services	785,069	0	0	785,069	867,468	867,468	(82,399)
Other Local Revenues	350,706	0	0	350,706	309,229	309,229	41,477
State of Tennessee	37,284,738	0	0	37,284,738	36,509,660	37,078,490	206,248
Federal Government	313,245	0	0	313,245	219,272	285,421	27,824
Total Revenues	\$ 57,894,606	\$ 0	\$ 0	\$ 57,894,606	\$ 56,547,718	\$ 57,182,697	\$ 711,909
<u>Expenditures</u>							
<u>Instruction</u>							
Regular Instruction Program	\$ 28,109,504	\$ 0	\$ 5,704	\$ 28,115,208	\$ 28,410,989	\$ 28,411,256	\$ 296,048
Alternative Instruction Program	539,885	0	0	539,885	562,333	562,333	22,448
Special Education Program	5,419,417	0	4,877	5,424,294	5,505,831	5,528,020	103,726
Vocational Education Program	1,420,147	0	364	1,420,511	1,420,596	1,370,874	(49,637)
Adult Education Program	50,907	0	2,409	53,316	47,564	53,948	632
<u>Support Services</u>							
Attendance	131,460	(10,189)	1,491	122,762	227,569	141,876	19,114
Health Services	506,411	(1,291)	1,660	506,780	506,602	526,335	19,555
Other Student Support	1,523,562	(5,532)	232	1,518,262	1,611,738	1,611,738	93,476
Regular Instruction Program	1,181,924	(384)	8,764	1,190,304	1,210,389	1,198,703	8,399
Alternative Instruction Program	122,061	0	558	122,619	120,891	122,676	57
Special Education Program	362,727	0	10	362,737	374,448	374,448	11,711
Vocational Education Program	161,569	(1,472)	15,450	175,547	231,188	178,123	2,576
Adult Programs	137,176	0	0	137,176	140,362	140,362	3,186

(Continued)

Exhibit I-8

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2011	Add: Encumbrances 6/30/2012	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Expenditures (Cont.)</u>							
<u>Support Services (Cont.)</u>							
Other Programs	\$ 541,783	\$ 0	2,408	\$ 544,191	\$ 0	\$ 634,979	\$ 90,788
Board of Education	961,725	(260)	149	961,614	939,671	962,671	1,057
Director of Schools	486,685	0	3,595	490,280	494,997	497,053	6,773
Office of the Principal	3,515,889	0	0	3,515,889	3,539,946	3,539,946	24,057
Fiscal Services	238,285	0	0	238,285	244,712	244,634	6,349
Operation of Plant	4,414,743	0	9,900	4,424,643	4,724,784	4,724,784	300,141
Maintenance of Plant	1,114,341	(19,527)	23,775	1,118,589	1,162,005	1,162,005	43,416
Transportation	2,848,696	(96,954)	621,565	3,373,307	3,306,208	3,467,718	94,411
Central and Other	908,246	(40,921)	73,090	940,415	816,690	950,793	10,378
<u>Operation of Non-Instructional Services</u>							
Community Services	492,549	(749)	1,704	493,504	600,000	600,000	106,496
Early Childhood Education	468,717	(22,297)	4,764	451,184	456,357	456,357	5,173
<u>Capital Outlay</u>							
Regular Capital Outlay	2,022,736	(25,179)	104,025	2,101,582	500,000	2,572,563	470,981
<u>Principal on Debt</u>							
Education	77,916	0	0	77,916	104,302	77,916	0
<u>Interest on Debt</u>							
Education	2,337	0	0	2,337	6,000	2,338	1
<u>Other Debt Service</u>							
Education	1,066,700	0	0	1,066,700	1,066,700	1,066,700	0
Total Expenditures	\$ 58,828,098	\$ (224,755)	\$ 886,494	\$ 59,489,837	\$ 58,332,872	\$ 61,181,149	\$ 1,691,312
Excess (Deficiency) of Revenues Over Expenditures	\$ (933,492)	\$ 224,755	\$ (886,494)	\$ (1,595,231)	\$ (1,785,154)	\$ (3,998,452)	\$ 2,403,221

(Continued)

Exhibit I-8

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2011	Add: Encumbrances 6/30/2012	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Other Financing Sources (Uses)</u>							
Other Loans Issued	\$ 1,303,323	\$ 0	\$ 0	\$ 1,303,323	\$ 0	\$ 2,000,000	\$ (696,677)
Insurance Recovery	59,513	0	0	59,513	6,500	6,500	53,013
Transfers In	50,850	0	0	50,850	100,000	100,000	(49,150)
Total Other Financing Sources (Uses)	\$ 1,413,686	\$ 0	\$ 0	\$ 1,413,686	\$ 106,500	\$ 2,106,500	\$ (692,814)
Net Change in Fund Balance	\$ 480,194	\$ 224,755	\$ (886,494)	\$ (181,545)	\$ (1,678,654)	\$ (1,891,952)	\$ 1,710,407
Fund Balance, July 1, 2011	8,644,690	(224,755)	0	8,419,935	5,617,473	5,617,473	2,802,462
Fund Balance, June 30, 2012	\$ 9,124,884	\$ 0	\$ (886,494)	\$ 8,238,390	\$ 3,938,819	\$ 3,725,521	\$ 4,512,869

Exhibit I-9

Dickson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Discretely Presented Dickson County School Department
School Federal Projects Fund
For the Year Ended June 30, 2012

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2011	Add: Encumbrances 6/30/2012	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
Revenues							
Other Local Revenues	\$ 3,451	\$ 0	\$ 0	\$ 3,451	\$ 0	\$ 0	\$ 3,451
Federal Government	4,933,334	0	0	4,933,334	6,088,866	6,323,698	(1,390,364)
Total Revenues	\$ 4,936,785	\$ 0	\$ 0	\$ 4,936,785	\$ 6,088,866	\$ 6,323,698	\$ (1,386,913)
Expenditures							
<u>Instruction</u>							
Regular Instruction Program	\$ 2,526,556	(2,990)	701	2,524,267	3,184,087	3,246,049	721,782
Alternative Instruction Program	3,064	0	0	3,064	0	0	(3,064)
Special Education Program	1,653,846	(2,337)	275	1,651,784	1,753,654	1,753,654	101,870
Vocational Education Program	71,675	0	19,191	90,866	77,563	77,563	(13,303)
<u>Support Services</u>							
Other Student Support	151,369	(4,236)	1,002	148,135	226,920	227,631	79,496
Regular Instruction Program	504,203	(12,379)	445	492,269	742,108	910,329	418,060
Special Education Program	45,833	0	0	45,833	35,000	35,000	(10,833)
Vocational Education Program	2,985	0	169	3,154	0	3,938	784
Office of the Principal	1,500	0	0	1,500	0	0	(1,500)
Total Expenditures	\$ 4,961,031	(21,942)	21,783	\$ 4,960,872	\$ 6,019,332	\$ 6,254,164	\$ 1,293,292
Excess (Deficiency) of Revenues Over Expenditures	\$ (24,246)	\$ 21,942	(21,783)	\$ (24,087)	\$ 69,534	\$ 69,534	\$ (93,621)
<u>Other Financing Sources (Uses)</u>							
Transfers In	\$ 0	\$ 0	\$ 0	\$ 0	\$ 144,427	\$ 0	\$ 0
Transfers Out	(50,850)	0	0	(50,850)	(210,025)	(72,489)	21,639
Total Other Financing Sources (Uses)	\$ (50,850)	\$ 0	\$ 0	\$ (50,850)	\$ (65,598)	\$ (72,489)	\$ 21,639
Net Change in Fund Balance Fund Balance, July 1, 2011	\$ (75,096)	\$ 21,942	(21,783)	\$ (74,937)	\$ 3,936	\$ (2,955)	\$ (71,982)
Fund Balance, June 30, 2012	\$ 349,386	(21,942)	0	327,444	0	2,955	324,489
Fund Balance, June 30, 2012	\$ 274,290	\$ 0	(21,783)	\$ 252,507	\$ 3,936	\$ 0	\$ 252,507

Exhibit I-10

Dickson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Discretely Presented Dickson County School Department
Central Cafeteria Fund
For the Year Ended June 30, 2012

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2011	Add: Encumbrances 6/30/2012	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Charges for Current Services	\$ 1,622,969	\$ 0	\$ 0	\$ 1,622,969	\$ 1,660,000	\$ 1,660,000	\$ (37,031)
Other Local Revenues	51,899	0	0	51,899	50,000	50,000	1,899
State of Tennessee	40,602	0	0	40,602	40,000	40,000	602
Federal Government	2,689,328	0	0	2,689,328	2,257,000	2,473,125	216,203
Total Revenues	\$ 4,404,798	\$ 0	\$ 0	\$ 4,404,798	\$ 4,007,000	\$ 4,223,125	\$ 181,673
<u>Expenditures</u>							
<u>Operation of Non-Instructional Services</u>							
Food Service	\$ 4,603,501	\$ (3,275)	\$ 28,505	\$ 4,628,731	\$ 4,758,500	\$ 4,953,410	\$ 324,679
Total Expenditures	\$ 4,603,501	\$ (3,275)	\$ 28,505	\$ 4,628,731	\$ 4,758,500	\$ 4,953,410	\$ 324,679
Excess (Deficiency) of Revenues Over Expenditures	\$ (198,703)	\$ 3,275	\$ (28,505)	\$ (223,933)	\$ (751,500)	\$ (730,285)	\$ 506,352
Net Change in Fund Balance Fund Balance, July 1, 2011	\$ (198,703)	\$ 3,275	\$ (28,505)	\$ (223,933)	\$ (751,500)	\$ (730,285)	\$ 506,352
	1,508,760	(3,275)	0	1,505,485	1,332,877	1,332,877	172,608
Fund Balance, June 30, 2012	\$ 1,310,057	\$ 0	\$ (28,505)	\$ 1,281,552	\$ 581,377	\$ 602,592	\$ 678,960

MISCELLANEOUS SCHEDULES

Exhibit J-1

Dickson County, Tennessee
Schedule of Changes in Long-term Notes, Other Loans, and Bonds
Primary Government and Discretely Presented Dickson County School Department
For the Year Ended June 30, 2012

Description of Indebtedness	Original Amount of Issue	Interest Rate	Date of Issue	Last Maturity Date	Outstanding 7-1-11	Issued During Period	Matured During Period	Outstanding 6-30-12
PRIMARY GOVERNMENT								
NOTES PAYABLE								
<u>Payable through General Debt Service Fund</u>								
Refunding	\$ 2,205,000	3 to 5 %	8-1-02	3-1-12	\$ 100,000	0 \$	100,000	0
Public Works Projects Refunding	1,740,000	4.55	12-18-03	4-1-13	425,000	0	205,000	220,000
Sheriff Administrative Building	500,000	3.2	10-22-09	12-1-16	457,000	0	36,000	421,000
County Jail	600,000	1.735	9-28-10	6-1-13	600,000	0	0	600,000
Landfill Litigation	1,025,000	2.97	2-17-12	2-1-22	0	1,025,000	0	1,025,000
Maintenance Truck	20,000	2.47	4-12-12	4-1-15	0	20,000	0	20,000
Total Notes Payable					\$ 1,582,000	\$ 1,045,000	\$ 341,000	\$ 2,286,000

OTHER LOANS PAYABLE								
<u>Payable through General Debt Service Fund</u>								
Library	1,500,000	Variable	2-1-02	5-25-17	\$ 734,000	0 \$	108,000	\$ 626,000
Vanleer Elementary School	8,000,000	Variable	6-15-02	5-25-22	5,286,000	0	398,000	4,888,000
Public Works Projects	2,000,000	Variable	9-24-07	5-25-17	1,308,000	0	195,000	1,113,000
Emergency Management Building	2,400,000	Variable	10-30-07	5-25-22	1,950,000	0	137,000	1,813,000
Sheriff Administrative Building	1,200,000	Variable	7-1-08	5-23-23	1,062,000	0	73,000	989,000
Total Other Loans Payable					\$ 10,340,000	\$ 0	\$ 911,000	\$ 9,429,000

BONDS PAYABLE								
<u>Payable through General Debt Service Fund</u>								
County and School Refunding Bonds	35,000,000	3 to 5	8-1-02	3-1-20	\$ 26,940,000	0 \$	2,910,000	\$ 24,030,000
School Refunding Bonds	19,320,000	2 to 5	3-1-03	6-1-20	10,180,000	0	1,265,000	8,915,000
School Construction/Landfill Refunding	9,160,000	3 to 4.1	5-15-05	4-1-21	8,360,000	0	705,000	7,655,000
County Jail	18,000,000	3 to 4.25	11-17-09	4-1-30	18,000,000	0	0	18,000,000
Total Bonds Payable					\$ 63,480,000	\$ 0	\$ 4,880,000	\$ 58,600,000

(Continued)

Exhibit J-1

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

Description of Indebtedness	Original Amount of Issue	Interest Rate	Date of Issue	Last Maturity Date	Outstanding 7-1-11	Issued During Period	Paid and/or Matured During Period	Outstanding 6-30-12
<u>DISCRETELY PRESENTED DICKSON COUNTY SCHOOL DEPARTMENT</u>								
<u>NOTE PAYABLE</u>								
<u>Payable through General Purpose School Fund</u>								
Energy Lighting Upgrade	\$ 500,000	3 %	7-29-04	8-1-11	\$ 77,916	\$ 0	\$ 77,916	\$ 0
Total Note Payable					\$ 77,916	\$ 0	\$ 77,916	\$ 0
<u>OTHER LOANS PAYABLE</u>								
<u>Payable through General Purpose School Fund</u>								
Energy Efficient Schools Initiative	1,000,000	0	8-16-11	8-1-22	\$ 0	\$ 1,000,000	\$ 0	\$ 1,000,000
Energy Efficient Schools Initiative	(1)	0	8-29-11	11-1-22	0	303,323	0	303,323
Total Other Loans Payable					\$ 0	\$ 1,303,323	\$ 0	\$ 1,303,323

(1) Total amount approved was \$1,000,000 of which \$696,677 remains available for draws as of June 30, 2012.

Exhibit J-2

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

PRIMARY GOVERNMENT

Year Ending June 30	Notes		
	Principal	Interest	Total
2013	\$ 952,340	\$ 70,207	\$ 1,022,547
2014	136,750	39,818	176,568
2015	141,910	35,668	177,578
2016	139,000	31,382	170,382
2017	366,000	23,352	389,352
2018	104,000	16,336	120,336
2019	107,000	13,246	120,246
2020	110,000	10,068	120,068
2021	113,000	6,802	119,802
2022	116,000	3,445	119,445
Total	\$ 2,286,000	\$ 250,324	\$ 2,536,324

Year Ending June 30	Other Loans			
	Principal	Interest	Other Fees	Total
2013	\$ 948,000	\$ 46,202	\$ 42,166	\$ 1,036,368
2014	989,000	41,558	38,239	1,068,797
2015	1,031,000	36,710	34,145	1,101,855
2016	1,074,000	31,660	29,872	1,135,532
2017	1,120,000	26,397	25,303	1,171,700
2018	768,000	20,909	19,339	808,248
2019	798,000	17,145	16,213	831,358
2020	831,000	13,235	12,967	857,202
2021	864,000	9,163	9,585	882,748
2022	900,000	4,930	5,948	910,878
2023	106,000	519	904	107,423
Total	\$ 9,429,000	\$ 248,428	\$ 234,681	\$ 9,912,109

(Continued)

Exhibit J-2

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

PRIMARY GOVERNMENT (CONT.)

Year Ending June 30	Bonds		Total
	Principal	Interest	
2013	\$ 5,420,000	\$ 2,637,503	\$ 8,057,503
2014	6,140,000	2,383,741	8,523,741
2015	6,480,000	2,102,190	8,582,190
2016	6,775,000	1,804,340	8,579,340
2017	7,100,000	1,489,578	8,589,578
2018	6,475,000	1,153,840	7,628,840
2019	4,015,000	853,850	4,868,850
2020	3,565,000	676,115	4,241,115
2021	1,990,000	517,611	2,507,611
2022	1,020,000	437,025	1,457,025
2023	1,050,000	396,225	1,446,225
2024	1,100,000	354,225	1,454,225
2025	1,130,000	310,225	1,440,225
2026	1,170,000	265,025	1,435,025
2027	1,200,000	218,225	1,418,225
2028	1,270,000	168,725	1,438,725
2029	1,300,000	114,750	1,414,750
2030	1,400,000	59,500	1,459,500
Total	\$ 58,600,000	\$ 15,942,693	\$ 74,542,693

DISCRETELY PRESENTED DICKSON
COUNTY SCHOOL DEPARTMENT

Year Ending June 30	Other Loans		Total
	Principal	Interest	
2013	\$ 141,661	\$ 0	\$ 141,661
2014	199,992	0	199,992
2015	199,992	0	199,992
2016	144,996	0	144,996
2017	99,996	0	99,996
2018	99,996	0	99,996
2019	99,996	0	99,996
2020	99,996	0	99,996
2021	99,996	0	99,996
2022	99,996	0	99,996
2023	16,706	0	16,706
Total	\$ 1,303,323	\$ 0	\$ 1,303,323

Exhibit J-3

Dickson County, Tennessee
Schedule of Transfers
Primary Government and Discretely Presented Dickson County School Department
For the Year Ended June 30, 2012

From Fund	To Fund	Purpose	Amount
<u>PRIMARY GOVERNMENT</u>			
General	Solid Waste/Sanitation	Lawsuit remediation	\$ 13,000
"	Other Special Revenue	"	580,000
"	Solid Waste/Sanitation	Lawsuit judgment	131,590
"	General Debt Service	Close projects	128,138
Drug Control	General	Purchase motorcycle	24,657
Public Library	"	Close fund	31,924
Jail Construction	General Debt Service	"	37,405
Solid Waste/Sanitation	"	Debt payment	<u>174,280</u>
Total Transfers Primary Government			<u>\$ 1,120,994</u>
<u>DISCRETELY PRESENTED DICKSON COUNTY SCHOOL DEPARTMENT</u>			
School Federal Projects	General Purpose School	Indirect costs	<u>\$ 50,850</u>

Exhibit J-4

Dickson County, Tennessee
Schedule of Salaries and Official Bonds of Principal Officials
Primary Government and Discretely Presented Dickson County School Department
For the Year Ended June 30, 2012

Official	Authorization for Salary	\$	80,226	\$	50,000	Auto Owners Mutual Insurance Company
			76,407		100,000	"
			98,500		100,000	"
			10,417		100,000	"
			69,461		2,144,100	"
			69,461		10,000	"
			69,461		50,000	"
			69,461		50,000	"
			69,461		50,000	"
			69,461		50,000	"
			76,407		25,000	"
			68,023		25,000	Cincinnati Insurance Company
County Employees						
Public Employees Blanket Bond					150,000	Local Government Property and Casualty Fund
School Employees						
Public School System					150,000	Tennessee Risk Management Trust

- (1) Includes \$1,934 CEO salary supplement. In addition to salary, the Board of Education has agreed to pay the entire premium of the director's individual coverage and 45 percent of family coverage in the group insurance program; to provide a \$10,000 term life insurance policy; and to pay all approved dues in professional societies, associations, and civic clubs.
- (2) In addition to salary, the Board of Education has agreed to pay the entire premium of the director's individual and family coverage in the group insurance program; to provide a \$100,000 term life insurance policy; and to pay all approved dues in professional societies, associations, and civic clubs.
- (3) Does not include a \$600 law enforcement training supplement.
- (4) Does not include \$900 for longevity pay and a \$600 salary supplement.

Exhibit J-5

Dickson County, Tennessee
 Schedule of Detailed Revenues -
 All Governmental Fund Types
 For the Year Ended June 30, 2012

	Special Revenue Funds							Other Special Revenue
	General	Public Library	Solid Waste / Sanitation	Drug Control	District Attorney General			
<u>Local Taxes</u>								
<u>County Property Taxes</u>								
Current Property Tax	\$ 11,657,353	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
Trustee's Collections - Prior Year	360,390	0	90,900	0	0	0	0	0
Trustee's Collections - Bankruptcy	4,063	0	151	0	0	0	0	0
Circuit/Clerk & Master Collections - Prior Years	285,035	0	14,354	0	0	0	0	0
Interest and Penalty	76,298	0	14,983	0	0	0	0	0
Payments in-Lieu-of Taxes - T.V.A.	600	0	0	0	0	0	0	0
Payments in-Lieu-of Taxes - Local Utilities	386,661	0	0	0	0	0	0	0
<u>County Local Option Taxes</u>								
Local Option Sales Tax	259,110	0	0	0	0	0	0	0
Hotel/Motel Tax	0	0	0	0	0	0	0	0
Wheel Tax	453,518	0	0	0	0	0	0	0
Litigation Tax - General	131,828	0	0	0	0	0	0	0
Litigation Tax - Special Purpose	101,112	0	0	0	0	0	0	0
Litigation Tax - Jail, Workhouse, or Courthouse	125,402	0	0	0	0	0	0	0
Litigation Tax - Courtroom Security	116,754	0	0	0	0	0	0	0
Business Tax	225,515	0	4,189	0	0	0	0	0
Mineral Severance Tax	0	0	0	0	0	0	0	0
Adequate Facilities/Development Tax	0	0	0	0	0	0	0	0
<u>Statutory Local Taxes</u>								
Bank Excise Tax	201,495	0	0	0	0	0	0	0
Wholesale Beer Tax	234,858	0	0	0	0	0	0	0
Interstate Telecommunications Tax	5,431	0	0	0	0	0	0	0
Total Local Taxes	\$ 14,625,423	\$ 0	\$ 124,577	\$ 0	\$ 0	\$ 0	\$ 0	0
<u>Licenses and Permits</u>								
<u>Licenses</u>								
Cable TV Franchise	\$ 66,294	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
<u>Permits</u>								
Beer Permits	555	0	19	0	0	0	0	0
Building Permits	63,746	0	0	0	0	0	0	0

(Continued)

Exhibit J-5

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

	Special Revenue Funds						Other Special Revenue
	General	Public Library	Solid Waste / Sanitation	Drug Control	District Attorney General		
<u>Licenses and Permits (Cont.)</u>							
<u>Permits (Cont.)</u>							
Plumbing Permits	\$ 2,790	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Other Permits	5,455	0	0	0	0	0	0
Total Licenses and Permits	\$ 138,840	\$ 0	\$ 19	\$ 0	\$ 0	\$ 0	\$ 0
<u>Fines, Forfeitures, and Penalties</u>							
<u>Circuit Court</u>							
Fines	\$ 27,282	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Officers Costs	29,663	0	0	0	0	0	0
Drug Control Fines	0	0	0	5,562	0	0	0
Drug Court Fees	9,729	0	0	0	0	0	0
Jail Fees	5,807	0	0	0	0	0	0
District Attorney General Fees	0	0	0	0	1,576	0	0
DUI Treatment Fines	6,313	0	0	0	0	0	0
Data Entry Fee - Circuit Court	1,304	0	0	0	0	0	0
Victims Assistance Assessments	11,638	0	0	0	0	0	0
<u>General Sessions Court</u>							
Fines	35,837	0	0	0	0	0	0
Fines for Littering	522	0	0	0	0	0	0
Officers Costs	87,100	0	0	0	0	0	0
Game and Fish Fines	177	0	0	0	0	0	0
Drug Control Fines	0	0	0	8,751	0	0	0
Drug Court Fees	17,999	0	0	0	0	0	0
Interpreter Fees	25	0	0	0	0	0	0
District Attorney General Fees	379	0	0	0	5,888	0	0
DUI Treatment Fines	13,559	0	0	0	0	0	0
Data Entry Fee - General Sessions Court	8,798	0	0	0	0	0	0
Courtroom Security Fee	803	0	0	0	0	0	0
Victims Assistance Assessments	40,224	0	0	0	0	0	0
<u>Juvenile Court</u>							
Fines	65,396	0	0	0	0	0	0

(Continued)

Exhibit J-5

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

	Special Revenue Funds						
	General	Public Library	Solid Waste / Sanitation	Drug Control	District Attorney General	Other Special Revenue	
<u>Fines, Forfeitures, and Penalties (Cont.)</u>							
<u>Juvenile Court (Cont.)</u>							
Data Entry Fee - Juvenile Court	\$ 2,811	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
Courtroom Security Fee	4,175	0	0	0	0	0	0
<u>Chancery Court</u>							
Officers Costs	2,947	0	0	0	0	0	0
Data Entry Fee - Chancery Court	3,258	0	0	0	0	0	0
Courtroom Security Fee	69	0	0	0	0	0	0
<u>Courts in Other District Counties</u>							
District Attorney General Fees	0	0	0	0	26,544	0	0
<u>Other Fines, Forfeitures, and Penalties</u>							
Proceeds from Confiscated Property	0	0	0	81,251	0	0	0
Total Fines, Forfeitures, and Penalties	\$ 375,815	\$ 0	\$ 0	\$ 95,564	\$ 34,008	\$ 0	0
<u>Charges for Current Services</u>							
<u>General Service Charges</u>							
Tipping Fees	\$ 0	\$ 0	\$ 974,383	\$ 0	\$ 0	\$ 0	0
Solid Waste Disposal Fees	0	0	2,304,338	0	0	0	0
Water Treatment Charges	0	0	9,237	0	0	0	0
Patient Charges	1,206,767	0	0	0	0	0	0
Work Release Charges for Board	564	0	0	0	0	0	0
Other General Service Charges	3,302	0	1,099	0	0	0	0
<u>Fees</u>							
Subdivision Lot Fees	1,950	0	0	0	0	0	0
Copy Fees	4,642	0	0	0	0	0	0
Library Fees	4,078	20,436	0	0	0	0	0
Archives and Records Management Fee - County Clerk	21,769	0	0	0	0	0	0
Greenbelt Late Application Fee	50	0	0	0	0	0	0
Telephone Commissions	85,482	0	0	0	0	0	0
Vending Machine Collections	199	0	0	0	0	0	0
Constitutional Officers' Fees and Commissions	0	0	0	0	0	0	0
Data Processing Fee - Register	16,868	0	0	0	0	0	0

(Continued)

Exhibit J-5

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

	Special Revenue Funds						
	General	Public Library	Solid Waste / Sanitation	Drug Control	District Attorney General	Other Special Revenue	
<u>Charges for Current Services (Cont.)</u>							
<u>Fees (Cont.)</u>							
Data Processing Fee - Sheriff	\$ 10,613	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Sexual Offender Registration Fees - Sheriff	7,200	0	0	0	0	0	0
Data Processing Fee - County Clerk	1,268	0	0	0	0	0	0
<u>Education Charges</u>							
Tuition - Other Governments	25,150	0	0	0	0	0	0
<u>Other Charges for Services</u>							
Other Charges for Services	500	0	16,547	0	0	0	0
Total Charges for Current Services	\$ 1,390,402	\$ 20,436	\$ 3,305,604	\$ 0	\$ 0	\$ 0	\$ 0
<u>Other Local Revenues</u>							
<u>Recurring Items</u>							
Investment Income	\$ 31,459	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Lease/Rentals	6,820	0	0	0	0	0	0
Sale of Materials and Supplies	0	0	0	0	0	0	0
Commissary Sales	39,279	0	0	0	0	0	0
Sale of Recycled Materials	12,089	0	55,999	0	0	0	0
Miscellaneous Refunds	122,073	0	0	325	74	0	0
<u>Nonrecurring Items</u>							
Sale of Equipment	0	0	1,215	0	0	0	0
Sale of Property	26,851	0	0	0	0	0	0
Contributions and Gifts	1,752,495	33,979	0	5,000	0	1,120,000	0
<u>Other Local Revenues</u>							
Other Local Revenues	73,418	0	0	0	0	0	0
Total Other Local Revenues	\$ 2,064,484	\$ 33,979	\$ 57,214	\$ 5,325	\$ 74	\$ 1,120,000	\$ 0
<u>Fees Received from County Officials</u>							
<u>Fees in-Lieu-of Salary</u>							
County Clerk	\$ 451,267	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Circuit Court Clerk	193,655	0	0	0	0	0	0
General Sessions Court Clerk	347,260	0	0	0	0	0	0

(Continued)

Exhibit J-5

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

	Special Revenue Funds						
	General	Public Library	Solid Waste / Sanitation	Drug Control	District Attorney General	Other Special Revenue	
<u>Fees Received from County Officials (Cont.)</u>							
<u>Fees in-Lieu-of Salary (Cont.)</u>							
Clerk and Master	\$ 207,880	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Juvenile Court Clerk	4,042	0	0	0	0	0	0
Probate Court Clerk	79,016	0	0	0	0	0	0
Register	195,391	0	0	0	0	0	0
Sheriff	20,543	0	0	0	0	0	0
Trustee	942,776	0	0	0	0	0	0
Total Fees Received from County Officials	\$ 2,441,830	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>State of Tennessee</u>							
<u>General Government Grants</u>							
Juvenile Services Program	\$ 12,780	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Solid Waste Grants	0	0	36,817	0	0	0	0
<u>Public Safety Grants</u>							
Law Enforcement Training Programs	33,000	0	0	0	0	0	0
Health and Welfare Grants							
Health Department Programs	471,604	0	0	0	0	0	0
<u>Public Works Grants</u>							
State Aid Program	0	0	0	0	0	0	0
Litter Program	68,890	0	0	0	0	0	0
<u>Other State Revenues</u>							
Income Tax	61,647	0	0	0	0	0	0
Beer Tax	18,421	0	0	0	0	0	0
Alcoholic Beverage Tax	74,762	0	0	0	0	0	0
Mixed Drink Tax	5,637	0	0	0	0	0	0
State Revenue Sharing - T.V.A.	360,801	0	0	0	0	0	0
Prisoner Transportation	8,652	0	0	0	0	0	0
Contracted Prisoner Boarding	928,995	0	0	0	0	0	0
Gasoline and Motor Fuel Tax	0	0	0	0	0	0	0
Petroleum Special Tax	0	0	0	0	0	0	0
Registrar's Salary Supplement	15,164	0	0	0	0	0	0

(Continued)

Exhibit J-5

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

	Special Revenue Funds						
	General	Public Library	Solid Waste / Sanitation	Drug Control	District Attorney General	Other Special Revenue	
<u>State of Tennessee (Cont.)</u>							
<u>Other State Revenues (Cont.)</u>							
Other State Grants	\$ 59,580	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Other State Revenues	44,914	0	0	0	0	0	0
Total State of Tennessee	\$ 2,164,847	\$ 0	\$ 36,817	\$ 0	\$ 0	\$ 0	\$ 0
<u>Federal Government</u>							
<u>Federal Through State</u>							
Disaster Relief	\$ 0	\$ 0	\$ 16,730	\$ 0	\$ 0	\$ 0	\$ 0
Other Federal through State	27,064	0	0	0	0	0	0
<u>Direct Federal Revenue</u>							
Police Service (Lake Area)	5,403	0	0	0	0	0	0
Other Direct Federal Revenue	13,360	0	0	0	0	0	0
Total Federal Government	\$ 45,827	\$ 0	\$ 16,730	\$ 0	\$ 0	\$ 0	\$ 0
<u>Other Governments and Citizens Groups</u>							
<u>Other Governments</u>							
Contributions	\$ 66,731	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Contracted Services	31,965	0	0	0	0	0	0
Total Other Governments and Citizens Groups	\$ 98,696	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 23,346,164	\$ 54,415	\$ 3,540,961	\$ 100,889	\$ 34,082	\$ 1,120,000	

(Continued)

Exhibit J-5

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

	Special Revenue Funds			Debt Service Fund		Capital Projects Funds			Total
	Constitutional Officers - Fees	Highway / Public Works	Bridge	General Debt Service	Community Development/ Industrial Park	Other Capital Projects -			
<u>Local Taxes</u>									
<u>County Property Taxes</u>									
Current Property Tax	0	1,017,692	0	5,551,105	0	0	0	0	18,226,150
Trustee's Collections - Prior Year	0	39,477	17,944	198,132	0	0	0	0	706,843
Trustee's Collections - Bankruptcy	0	396	182	2,088	0	0	0	0	6,880
Circuit/Clerk & Master Collections - Prior Years	0	25,540	1,191	138,018	0	0	0	0	464,138
Interest and Penalty	0	7,979	2,941	40,613	0	0	0	0	142,814
Payments in-Lieu-of Taxes - T.V.A.	0	52	0	286	0	0	0	0	938
Payments in-Lieu-of Taxes - Local Utilities	0	0	0	0	0	0	0	0	386,661
<u>County Local Option Taxes</u>									
Local Option Sales Tax	0	366,611	0	0	0	0	0	0	625,721
Hotel/Motel Tax	0	0	0	0	380,799	0	0	0	380,799
Wheel Tax	0	402,525	0	1,782,098	0	0	0	0	2,638,141
Litigation Tax - General	0	0	0	0	0	0	0	0	131,828
Litigation Tax - Special Purpose	0	0	0	0	0	0	0	0	101,112
Litigation Tax - Jail, Workhouse, or Courthouse	0	0	0	0	0	0	0	0	125,402
Litigation Tax - Courtroom Security	0	0	0	0	0	0	0	0	116,754
Business Tax	0	20,053	805	108,577	0	0	0	0	359,139
Mineral Severance Tax	0	0	0	65,628	0	0	0	0	65,628
Adequate Facilities/Development Tax	0	0	0	228,623	0	0	0	0	228,623
<u>Statutory Local Taxes</u>									
Bank Excise Tax	0	0	0	0	0	0	0	0	201,495
Wholesale Beer Tax	0	0	0	0	0	0	0	0	234,858
Interstate Telecommunications Tax	0	0	0	0	0	0	0	0	5,431
Total Local Taxes	0	1,880,325	23,063	8,115,168	380,799	0	0	0	25,149,355
<u>Licenses and Permits</u>									
Cable TV Franchise	0	0	0	0	0	0	0	0	66,294
Permits	0	48	0	265	0	0	0	0	887
Beer Permits	0	0	0	0	0	0	0	0	63,746
Building Permits	0	0	0	0	0	0	0	0	

(Continued)

Exhibit J-5

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

	Special Revenue Funds			Debt Service Fund	Capital Projects Funds			Total
	Constitutional Officers - Fees	Highway / Public Works	Bridge		General Debt Service	Community Development/ Industrial Park	Other Capital Projects -	
<u>Licenses and Permits (Cont.)</u>								
<u>Permits (Cont.)</u>								
Plumbing Permits	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	2,790
Other Permits	0	0	0	0	0	0	0	5,455
Total Licenses and Permits	0 \$	48 \$	0 \$	265 \$	0 \$	0 \$	0 \$	139,172
<u>Fines, Forfeitures, and Penalties</u>								
<u>Circuit Court</u>								
Fines	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	27,282
Officers Costs	0	0	0	0	0	0	0	29,663
Drug Control Fines	0	0	0	0	0	0	0	5,562
Drug Court Fees	0	0	0	0	0	0	0	9,729
Jail Fees	0	0	0	0	0	0	0	5,807
District Attorney General Fees	0	0	0	0	0	0	0	1,576
DUI Treatment Fines	0	0	0	0	0	0	0	6,313
Data Entry Fee - Circuit Court	0	0	0	0	0	0	0	1,304
Victims Assistance Assessments	0	0	0	0	0	0	0	11,638
<u>General Sessions Court</u>								
Fines	0	0	0	0	0	0	0	35,837
Fines for Littering	0	0	0	0	0	0	0	522
Officers Costs	0	0	0	0	0	0	0	87,100
Game and Fish Fines	0	0	0	0	0	0	0	177
Drug Control Fines	0	0	0	0	0	0	0	8,751
Drug Court Fees	0	0	0	0	0	0	0	17,999
Interpreter Fees	0	0	0	0	0	0	0	25
District Attorney General Fees	0	0	0	0	0	0	0	6,267
DUI Treatment Fines	0	0	0	0	0	0	0	13,559
Data Entry Fee - General Sessions Court	0	0	0	0	0	0	0	8,798
Courtroom Security Fee	0	0	0	0	0	0	0	803
Victims Assistance Assessments	0	0	0	0	0	0	0	40,224
<u>Juvenile Court</u>								
Fines	0	0	0	0	0	0	0	65,396

(Continued)

Exhibit J-5

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

	Special Revenue Funds			Debt Service Fund		Capital Projects Funds			Total
	Constitutional Officers - Fees	Highway / Public Works	Bridge	General Debt Service	Community Development/ Industrial Park	Other Capital Projects -			
<u>Fines, Forfeitures, and Penalties (Cont.)</u>									
<u>Juvenile Court (Cont.)</u>									
Data Entry Fee - Juvenile Court	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	2,811	
Courtroom Security Fee	0	0	0	0	0	0	0	4,175	
<u>Chancery Court</u>									
Officers Costs	0	0	0	0	0	0	0	2,947	
Data Entry Fee - Chancery Court	0	0	0	0	0	0	0	3,258	
Courtroom Security Fee	0	0	0	0	0	0	0	69	
<u>Courts in Other District Counties</u>									
District Attorney General Fees	0	0	0	0	0	0	0	26,544	
<u>Other Fines, Forfeitures, and Penalties</u>									
Proceeds from Confiscated Property	0	0	0	0	0	0	0	81,251	
Total Fines, Forfeitures, and Penalties	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	505,387	
<u>Charges for Current Services</u>									
<u>General Service Charges</u>									
Tipping Fees	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	974,383	
Solid Waste Disposal Fees	0	0	0	0	0	0	0	2,304,338	
Water Treatment Charges	0	0	0	0	0	0	0	9,237	
Patient Charges	0	0	0	0	0	0	0	1,206,767	
Work Release Charges for Board	0	0	0	0	0	0	0	564	
Other General Service Charges	0	0	0	0	0	0	0	4,401	
<u>Fees</u>									
Subdivision Lot Fees	0	0	0	0	0	0	0	1,950	
Copy Fees	0	0	0	0	0	0	0	4,642	
Library Fees	0	0	0	0	0	0	0	24,514	
Archives and Records Management Fee - County Clerk	0	0	0	0	0	0	0	21,769	
Greenbelt Late Application Fee	0	0	0	0	0	0	0	50	
Telephone Commissions	0	0	0	0	0	0	0	85,482	
Vending Machine Collections	0	0	0	0	0	0	0	199	
Constitutional Officers' Fees and Commissions	29	0	0	0	0	0	0	29	
Data Processing Fee - Register	0	0	0	0	0	0	0	16,868	

(Continued)

Exhibit J-5

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

	Special Revenue Funds			Debt Service Fund			Capital Projects Funds			Total
	Constitutional Officers - Fees	Highway / Public Works	Bridge	General Debt Service	Community Development/ Industrial Park	Other Capital Projects -				
<u>Charges for Current Services (Cont.)</u>										
<u>Fees (Cont.)</u>										
Data Processing Fee - Sheriff	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 10,613
Sexual Offender Registration Fees - Sheriff	0	0	0	0	0	0	0	0	0	7,200
Data Processing Fee - County Clerk	0	0	0	0	0	0	0	0	0	1,268
<u>Education Charges</u>										
Tuition - Other Governments	0	0	0	0	0	0	0	0	0	25,150
<u>Other Charges for Services</u>										
Other Charges for Services	0	0	0	0	0	0	0	0	0	17,047
Total Charges for Current Services	\$ 29	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,716,471
<u>Other Local Revenues</u>										
<u>Recurring Items</u>										
Investment Income	0	30,733	0	0	0	0	0	0	0	91,877
Lease/Rentals	0	0	0	0	0	0	0	0	0	6,820
Sale of Materials and Supplies	0	182	0	0	0	0	0	0	0	182
Commissary Sales	0	0	0	0	0	0	0	0	0	39,279
Sale of Recycled Materials	0	4,827	0	0	0	0	0	0	0	72,915
Miscellaneous Refunds	0	9,943	0	0	150	0	0	5,424	0	137,989
<u>Nonrecurring Items</u>										
Sale of Equipment	0	47,867	0	0	0	0	0	0	0	49,082
Sale of Property	0	0	0	0	0	0	0	0	0	26,851
Contributions and Gifts	0	0	0	0	0	0	0	0	0	2,911,474
<u>Other Local Revenues</u>										
Other Local Revenues	0	0	0	0	0	0	0	0	0	73,418
Total Other Local Revenues	\$ 0	\$ 93,552	\$ 0	\$ 0	\$ 29,685	\$ 150	\$ 0	\$ 5,424	\$ 0	\$ 3,409,887
<u>Fees Received from County Officials</u>										
<u>Fees in-Lieu-of Salary</u>										
County Clerk	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 451,267
Circuit Court Clerk	0	0	0	0	0	0	0	0	0	193,655
General Sessions Court Clerk	0	0	0	0	0	0	0	0	0	347,260

(Continued)

Exhibit J-5

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

	Special Revenue Funds			Debt Service Fund		Capital Projects Funds			Total
	Constitutional Officers - Fees	Highway / Public Works	Bridge	General Debt Service	Community Development/ Industrial Park	Other Capital Projects -			
<u>Fees Received from County Officials (Cont.)</u>									
<u>Fees in-Lieu-of Salary (Cont.)</u>									
Clerk and Master	0	0	0	0	0	0	0	0	207,880
Juvenile Court Clerk	0	0	0	0	0	0	0	0	4,042
Probate Court Clerk	0	0	0	0	0	0	0	0	79,016
Register	0	0	0	0	0	0	0	0	195,391
Sheriff	0	0	0	0	0	0	0	0	20,543
Trustee	0	0	0	0	0	0	0	0	942,776
Total Fees Received from County Officials	0	0	0	0	0	0	0	0	2,441,830
<u>State of Tennessee</u>									
<u>General Government Grants</u>									
Juvenile Services Program	0	0	0	0	0	0	0	0	12,780
Solid Waste Grants	0	0	0	0	0	0	0	0	36,817
<u>Public Safety Grants</u>									
Law Enforcement Training Programs	0	0	0	0	0	0	0	0	33,000
Health and Welfare Grants	0	0	0	0	0	0	0	0	471,604
<u>Health Department Programs</u>									
Public Works Grants	0	325,410	0	0	0	0	0	0	325,410
State Aid Program	0	0	0	0	0	0	0	0	68,890
Litter Program	0	0	0	0	0	0	0	0	61,647
<u>Other State Revenues</u>									
Income Tax	0	0	0	0	0	0	0	0	18,421
Beer Tax	0	0	0	0	0	0	0	0	74,762
Alcoholic Beverage Tax	0	0	0	0	0	0	0	0	5,637
Mixed Drink Tax	0	31,498	0	0	0	0	0	0	564,109
State Revenue Sharing - T.V.A.	0	0	0	171,810	0	0	0	0	8,652
Prisoner Transportation	0	0	0	0	0	0	0	0	928,995
Contracted Prisoner Boarding	0	0	0	0	0	0	0	0	1,890,512
Gasoline and Motor Fuel Tax	0	1,890,512	0	0	0	0	0	0	35,836
Petroleum Special Tax	0	35,836	0	0	0	0	0	0	0
Registrar's Salary Supplement	0	0	0	0	0	0	0	0	15,164

(Continued)

Exhibit J-5

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

	Special Revenue Funds			Debt Service Fund	Capital Projects Funds			Total
	Constitutional Officers - Fees	Highway / Public Works	Bridge		General Debt Service	Community Development/ Industrial Park	Other Capital Projects -	
<u>State of Tennessee (Cont.)</u>								
<u>Other State Revenues (Cont.)</u>								
Other State Grants	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 59,580
Other State Revenues	0	0	0	0	0	0	0	44,914
Total State of Tennessee	\$ 0	\$ 2,283,256	\$ 0	\$ 171,810	\$ 0	\$ 0	\$ 0	\$ 4,656,730
<u>Federal Government</u>								
<u>Federal Through State</u>								
Disaster Relief	\$ 0	\$ 124,460	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 141,190
Other Federal through State	0	0	0	0	0	0	0	27,064
<u>Direct Federal Revenue</u>								
Police Service (Lake Area)	0	0	0	0	0	0	0	5,403
Other Direct Federal Revenue	0	0	0	0	0	0	0	13,360
Total Federal Government	\$ 0	\$ 124,460	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 187,017
<u>Other Governments and Citizens Groups</u>								
<u>Other Governments</u>								
Contributions	\$ 0	\$ 0	\$ 0	\$ 1,066,700	\$ 0	\$ 0	\$ 0	\$ 1,133,431
Contracted Services	0	0	0	0	0	0	0	31,965
Total Other Governments and Citizens Groups	\$ 0	\$ 0	\$ 0	\$ 1,066,700	\$ 0	\$ 0	\$ 0	\$ 1,165,396
Total	\$ 29	\$ 4,381,641	\$ 23,063	\$ 9,383,628	\$ 380,949	\$ 5,424	\$ 42,371,245	

Exhibit J-6

Dickson County, Tennessee
Schedule of Detailed Revenues -
All Governmental Fund Types
Discretely Presented Dickson County School Department
For the Year Ended June 30, 2012

	General Purpose School	School Federal Projects	Central Cafeteria	Total
<u>Local Taxes</u>				
<u>County Property Taxes</u>				
Current Property Tax	\$ 8,084,986	\$ 0	\$ 0	\$ 8,084,986
Trustee's Collections - Prior Year	372,474	0	0	372,474
Trustee's Collections - Bankruptcy	3,220	0	0	3,220
Circuit/Clerk & Master Collections - Prior Years	200,334	0	0	200,334
Interest and Penalty	63,866	0	0	63,866
Payments in-Lieu-of Taxes - T.V.A.	419	0	0	419
<u>County Local Option Taxes</u>				
Local Option Sales Tax	10,268,084	0	0	10,268,084
Business Tax	160,428	0	0	160,428
<u>Statutory Local Taxes</u>				
Interstate Telecommunications Tax	2,754	0	0	2,754
Total Local Taxes	\$ 19,156,565	\$ 0	\$ 0	\$ 19,156,565
<u>Licenses and Permits</u>				
<u>Licenses</u>				
Marriage Licenses	\$ 3,838	\$ 0	\$ 0	\$ 3,838
<u>Permits</u>				
Beer Permits	445	0	0	445
Total Licenses and Permits	\$ 4,283	\$ 0	\$ 0	\$ 4,283
<u>Charges for Current Services</u>				
<u>Education Charges</u>				
Tuition - Other State Systems	\$ 5,381	\$ 0	\$ 0	\$ 5,381
Tuition - Other	506,311	0	0	506,311
Lunch Payments - Children	0	0	1,405,538	1,405,538
Lunch Payments - Adults	0	0	26,832	26,832
Income from Breakfast	0	0	8,094	8,094
A la carte Sales	0	0	182,505	182,505
School Based Health Services - FFS	79,374	0	0	79,374
Community Service Fees - Children	57,335	0	0	57,335
<u>Other Charges for Services</u>				
Other Charges for Services	136,668	0	0	136,668
Total Charges for Current Services	\$ 785,069	\$ 0	\$ 1,622,969	\$ 2,408,038
<u>Other Local Revenues</u>				
<u>Recurring Items</u>				
Investment Income	\$ 30,752	\$ 0	\$ 9,600	\$ 40,352
Lease/Rentals	64,738	0	0	64,738
Sale of Materials and Supplies	2,736	0	0	2,736
Refund of Telecommunication and Internet Fees (E-Rate)	33,681	0	0	33,681
Miscellaneous Refunds	192,801	3,451	42,190	238,442
<u>Nonrecurring Items</u>				
Sale of Equipment	6,808	0	109	6,917
Damages Recovered from Individuals	936	0	0	936
Contributions and Gifts	18,254	0	0	18,254
Total Other Local Revenues	\$ 350,706	\$ 3,451	\$ 51,899	\$ 406,056

(Continued)

Exhibit J-6

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

	General Purpose School	School Federal Projects	Central Cafeteria	Total
<u>State of Tennessee</u>				
<u>General Government Grants</u>				
On-Behalf Contributions for OPEB	\$ 274,979	\$ 0	\$ 0	\$ 274,979
<u>State Education Funds</u>				
Basic Education Program	35,145,999	0	0	35,145,999
Early Childhood Education	451,320	0	0	451,320
School Food Service	0	0	40,602	40,602
Energy Efficient School Initiative	27,900	0	0	27,900
Other State Education Funds	481,898	0	0	481,898
Career Ladder Program	345,257	0	0	345,257
Career Ladder - Extended Contract	140,800	0	0	140,800
Career Ladder - Extended Contract - ARRA	141,967	0	0	141,967
<u>Other State Revenues</u>				
Mixed Drink Tax	5,637	0	0	5,637
State Revenue Sharing - T.V.A.	251,988	0	0	251,988
Other State Grants	8,358	0	0	8,358
Other State Revenues	8,635	0	0	8,635
Total State of Tennessee	\$ 37,284,738	\$ 0	\$ 40,602	\$ 37,325,340
<u>Federal Government</u>				
<u>Federal Through State</u>				
USDA School Lunch Program	\$ 0	\$ 0	\$ 1,843,322	\$ 1,843,322
USDA - Commodities	0	0	194,910	194,910
Breakfast	0	0	644,758	644,758
USDA - Other	0	0	6,338	6,338
Adult Education State Grant Program	80,453	0	0	80,453
Vocational Education - Basic Grants to States	0	108,264	0	108,264
Title I Grants to Local Education Agencies	0	1,404,374	0	1,404,374
Special Education - Grants to States	25,523	1,635,317	0	1,660,840
Special Education Preschool Grants	0	59,652	0	59,652
English Language Acquisition Grants	0	15,498	0	15,498
Eisenhower Professional Development State Grants	0	438,048	0	438,048
Disaster Relief	456	0	0	456
Race-to-the-Top - ARRA	0	85,756	0	85,756
Other Federal through State	99,680	1,186,425	0	1,286,105
<u>Direct Federal Revenue</u>				
ROTC Reimbursement	107,133	0	0	107,133
Total Federal Government	\$ 313,245	\$ 4,933,334	\$ 2,689,328	\$ 7,935,907
Total	\$ 57,894,606	\$ 4,936,785	\$ 4,404,798	\$ 67,236,189

Dickson County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types
For the Year Ended June 30, 2012

General Fund

General Government

County Commission

Board and Committee Members Fees	\$	53,592	
Social Security		4,100	
Unemployment Compensation		390	
Audit Services		14,900	
Dues and Memberships		1,700	
Legal Notices, Recording, and Court Costs		356	
Other Charges		429	
Total County Commission			\$ 75,467

Board of Equalization

Board and Committee Members Fees	\$	2,868	
Social Security		219	
Unemployment Compensation		23	
Total Board of Equalization			3,110

Other Boards and Committees

Board and Committee Members Fees	\$	105	
Social Security		8	
Unemployment Compensation		1	
Total Other Boards and Committees			114

County Mayor/Executive

County Official/Administrative Officer	\$	80,226	
Other Salaries and Wages		18,331	
Social Security		7,013	
Life Insurance		229	
Medical Insurance		5,473	
Dental Insurance		177	
Unemployment Compensation		112	
Local Retirement		6,362	
Dues and Memberships		1,500	
Maintenance Agreements		425	
Postal Charges		1,000	
Printing, Stationery, and Forms		147	
Travel		3,345	
Office Supplies		757	
Workers' Compensation Insurance		535	
Other Charges		1,045	
Total County Mayor/Executive			126,677

(Continued)

Exhibit J-7

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

General Fund (Cont.)

General Government (Cont.)

County Attorney

Legal Services	\$ 1,285,046	
Other Contracted Services	49,647	
Total County Attorney		\$ 1,334,693

Election Commission

County Official/Administrative Officer	\$ 62,515	
Deputy(ies)	21,356	
Salary Supplements	1,200	
Part-time Personnel	12,315	
Election Commission	5,160	
Election Workers	35,730	
In-Service Training	995	
Social Security	7,659	
Life Insurance	241	
Medical Insurance	6,045	
Dental Insurance	300	
Unemployment Compensation	363	
Local Retirement	6,466	
Operating Lease Payments	752	
Legal Notices, Recording, and Court Costs	3,042	
Maintenance Agreements	11,400	
Maintenance and Repair Services - Equipment	230	
Postal Charges	7,904	
Printing, Stationery, and Forms	6,776	
Travel	431	
Other Contracted Services	2,170	
Office Supplies	6,170	
Other Supplies and Materials	20,470	
Building and Contents Insurance	250	
Workers' Compensation Insurance	510	
Other Charges	343	
Office Equipment	105	
Voting Machines	181	
Total Election Commission		221,079

Register of Deeds

County Official/Administrative Officer	\$ 69,461
Deputy(ies)	67,353
Salary Supplements	1,800
Longevity Pay	2,825

(Continued)

Exhibit J-7

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

General Fund (Cont.)

General Government (Cont.)

Register of Deeds (Cont.)

Social Security	\$	10,746	
Life Insurance		427	
Medical Insurance		23,549	
Dental Insurance		708	
Unemployment Compensation		216	
Local Retirement		11,021	
Dues and Memberships		649	
Operating Lease Payments		16,882	
Maintenance Agreements		1,020	
Postal Charges		600	
Travel		523	
Office Supplies		1,549	
Workers' Compensation Insurance		700	
Other Charges		5,190	
Total Register of Deeds			\$ 215,219

Codes Compliance

County Official/Administrative Officer	\$	49,246
Deputy(ies)		83,702
Salary Supplements		2,400
Longevity Pay		4,300
Board and Committee Members Fees		1,500
Social Security		10,219
Life Insurance		401
Medical Insurance		16,997
Dental Insurance		123
Unemployment Compensation		301
Local Retirement		10,613
Communication		680
Data Processing Services		1,375
Dues and Memberships		375
Operating Lease Payments		1,128
Legal Services		872
Legal Notices, Recording, and Court Costs		330
Maintenance Agreements		1,305
Maintenance and Repair Services - Vehicles		155
Postal Charges		1,000
Printing, Stationery, and Forms		315
Tuition		450
Other Contracted Services		11,250

(Continued)

Exhibit J-7

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

General Fund (Cont.)

General Government (Cont.)

Codes Compliance (Cont.)

Gasoline	\$	4,375	
Office Supplies		1,977	
Workers' Compensation Insurance		715	
Other Charges		92	
Motor Vehicles		19,748	
Total Codes Compliance			\$ 225,944

County Buildings

Supervisor/Director	\$	42,773	
Computer Programmer(s)		422	
Salary Supplements		600	
Custodial Personnel		46,970	
Maintenance Personnel		13,800	
Longevity Pay		975	
Social Security		8,057	
Life Insurance		121	
Medical Insurance		106	
Dental Insurance		177	
Unemployment Compensation		336	
Local Retirement		3,370	
Communication		71,481	
Maintenance Agreements		902	
Maintenance and Repair Services - Buildings		51,511	
Maintenance and Repair Services - Vehicles		687	
Other Contracted Services		2,792	
Custodial Supplies		9,288	
Electricity		64,277	
Gasoline		3,930	
Natural Gas		6,939	
Water and Sewer		2,605	
Building and Contents Insurance		7,600	
Workers' Compensation Insurance		4,734	
Other Charges		1,983	
Total County Buildings			346,436

Preservation of Records

Supervisor/Director	\$	23,992	
Salary Supplements		600	
Longevity Pay		1,075	
Other Salaries and Wages		15,044	

(Continued)

Exhibit J-7

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

General Fund (Cont.)

General Government (Cont.)

Preservation of Records (Cont.)

Social Security	\$	2,867	
Life Insurance		104	
Medical Insurance		7,655	
Dental Insurance		177	
Unemployment Compensation		123	
Local Retirement		2,613	
Dues and Memberships		45	
Operating Lease Payments		942	
Maintenance Agreements		495	
Postal Charges		86	
Travel		146	
Office Supplies		495	
Other Supplies and Materials		3,723	
Workers' Compensation Insurance		250	
Other Charges		3,189	
Office Equipment		450	
Total Preservation of Records			\$ 64,071

Finance

Accounting and Budgeting

Supervisor/Director	\$	68,023
Salary Supplements		1,800
Longevity Pay		3,725
Other Salaries and Wages		68,589
Social Security		10,330
Life Insurance		390
Medical Insurance		18,717
Dental Insurance		531
Unemployment Compensation		212
Local Retirement		10,802
Data Processing Services		6,500
Dues and Memberships		330
Operating Lease Payments		1,667
Legal Notices, Recording, and Court Costs		468
Maintenance Agreements		4,012
Postal Charges		1,500
Printing, Stationery, and Forms		1,282
Travel		262
Office Supplies		1,793
Workers' Compensation Insurance		710

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Finance (Cont.)

Accounting and Budgeting (Cont.)

Other Charges	\$ 259	
Total Accounting and Budgeting		\$ 201,902

Property Assessor's Office

County Official/Administrative Officer	\$ 69,461	
Deputy(ies)	116,411	
Salary Supplements	3,000	
Longevity Pay	6,125	
Other Salaries and Wages	8,144	
Social Security	14,028	
Life Insurance	542	
Medical Insurance	36,670	
Dental Insurance	885	
Unemployment Compensation	425	
Local Retirement	14,820	
Data Processing Services	15,400	
Dues and Memberships	1,500	
Operating Lease Payments	780	
Legal Notices, Recording, and Court Costs	113	
Maintenance Agreements	1,230	
Postal Charges	2,000	
Printing, Stationery, and Forms	285	
Travel	2,301	
Office Supplies	1,005	
Workers' Compensation Insurance	1,030	
Other Charges	215	
Total Property Assessor's Office		296,370

Reappraisal Program

Travel	\$ 3,473	
Other Contracted Services	20,395	
Total Reappraisal Program		23,868

County Trustee's Office

County Official/Administrative Officer	\$ 69,461
Deputy(ies)	113,254
Salary Supplements	3,000
Longevity Pay	2,300
Social Security	13,870
Life Insurance	559

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Finance (Cont.)

County Trustee's Office (Cont.)

Medical Insurance	\$	32,000	
Dental Insurance		953	
Unemployment Compensation		432	
Local Retirement		14,289	
Data Processing Services		8,901	
Dues and Memberships		664	
Operating Lease Payments		1,037	
Legal Notices, Recording, and Court Costs		326	
Maintenance Agreements		4,716	
Postal Charges		22,622	
Printing, Stationery, and Forms		1,649	
Travel		1,258	
Office Supplies		3,179	
Workers' Compensation Insurance		950	
Other Charges		743	
Office Equipment		7,076	
Total County Trustee's Office			\$ 303,239

County Clerk's Office

County Official/Administrative Officer	\$	69,461	
Deputy(ies)		225,780	
Salary Supplements		5,400	
Longevity Pay		5,925	
Social Security		22,872	
Life Insurance		900	
Medical Insurance		63,624	
Dental Insurance		1,348	
Unemployment Compensation		758	
Local Retirement		23,299	
Dues and Memberships		664	
Operating Lease Payments		1,603	
Maintenance Agreements		740	
Postal Charges		12,000	
Printing, Stationery, and Forms		1,135	
Travel		2,111	
Office Supplies		5,065	
Workers' Compensation Insurance		1,525	
Office Equipment		18,150	
Total County Clerk's Office			462,360

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Administration of Justice

Circuit Court

County Official/Administrative Officer	\$	69,461	
Deputy(ies)		118,223	
Salary Supplements		3,000	
Part-time Personnel		8,917	
Longevity Pay		2,750	
Jury and Witness Expense		22,728	
Social Security		14,677	
Life Insurance		565	
Medical Insurance		36,330	
Dental Insurance		981	
Unemployment Compensation		431	
Local Retirement		14,701	
Data Processing Services		6,570	
Dues and Memberships		634	
Operating Lease Payments		1,311	
Legal Notices, Recording, and Court Costs		922	
Maintenance Agreements		1,916	
Postal Charges		6,000	
Printing, Stationery, and Forms		2,484	
Travel		108	
Office Supplies		4,634	
Workers' Compensation Insurance		1,050	
Other Charges		29,202	
Office Equipment		7,216	
Total Circuit Court			\$ 354,811

General Sessions Court

County Official/Administrative Officer	\$	69,461
Judge(s)		148,329
Deputy(ies)		106,107
Salary Supplements		3,000
Longevity Pay		350
Other Salaries and Wages		22,998
Social Security		23,906
Life Insurance		683
Medical Insurance		39,054
Dental Insurance		1,226
Unemployment Compensation		603
Local Retirement		24,871
Data Processing Services		5,737

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Administration of Justice (Cont.)

General Sessions Court (Cont.)

Dues and Memberships	\$	634	
Operating Lease Payments		1,381	
Maintenance Agreements		2,719	
Maintenance and Repair Services - Office Equipment		1,373	
Postal Charges		1,100	
Printing, Stationery, and Forms		2,044	
Travel		455	
Office Supplies		4,958	
Periodicals		1,219	
Workers' Compensation Insurance		1,770	
Other Charges		4,335	
Office Equipment		4,405	
Total General Sessions Court			\$ 472,718

Drug Court

Drug Treatment	\$	27,728	
Total Drug Court			27,728

Chancery Court

County Official/Administrative Officer	\$	69,461	
Deputy(ies)		94,945	
Salary Supplements		2,400	
Longevity Pay		2,800	
Social Security		12,352	
Life Insurance		485	
Medical Insurance		28,420	
Dental Insurance		695	
Unemployment Compensation		345	
Local Retirement		12,890	
Data Processing Services		6,732	
Dues and Memberships		634	
Legal Notices, Recording, and Court Costs		119	
Maintenance Agreements		2,636	
Postal Charges		6,500	
Printing, Stationery, and Forms		844	
Travel		1,230	
Office Supplies		7,636	
Workers' Compensation Insurance		855	
Other Charges		223	
Total Chancery Court			252,202

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Administration of Justice (Cont.)

Juvenile Court

Judge(s)	\$	70,961	
Deputy(ies)		225,932	
Salary Supplements		4,200	
Longevity Pay		9,625	
Social Security		21,512	
Life Insurance		826	
Medical Insurance		50,240	
Dental Insurance		1,239	
Unemployment Compensation		516	
Local Retirement		23,096	
Communication		2,865	
Data Processing Services		4,413	
Dues and Memberships		275	
Operating Lease Payments		2,208	
Maintenance Agreements		2,866	
Maintenance and Repair Services - Buildings		1,883	
Postal Charges		801	
Printing, Stationery, and Forms		2,059	
Travel		2,522	
Office Supplies		2,227	
Other Supplies and Materials		11,051	
Workers' Compensation Insurance		1,550	
Total Juvenile Court			\$ 442,867

District Attorney General

Part-time Personnel	\$	25,750	
Other Salaries and Wages		41,677	
Social Security		5,158	
Unemployment Compensation		216	
Communication		989	
Travel		2,760	
Workers' Compensation Insurance		450	
Other Charges		3,632	
Total District Attorney General			80,632

Other Administration of Justice

Salary Supplements	\$	3,600	
Longevity Pay		1,375	
Overtime Pay		3,321	
Other Salaries and Wages		150,918	

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Administration of Justice (Cont.)

Other Administration of Justice (Cont.)

Social Security	\$	11,393	
Life Insurance		427	
Medical Insurance		28,599	
Dental Insurance		844	
Unemployment Compensation		434	
Local Retirement		12,255	
Transportation - Other than Students		6,378	
Other Charges		395	
Total Other Administration of Justice			\$ 219,939

Victims Assistance Programs

Other Charges	\$	50,000	
Total Victims Assistance Programs			50,000

Public Safety

Sheriff's Department

County Official/Administrative Officer	\$	76,407	
Deputy(ies)		1,783,757	
Investigator(s)		472,633	
Computer Programmer(s)		23,414	
Salary Supplements		70,800	
Secretary(ies)		113,603	
Longevity Pay		42,325	
Overtime Pay		105,487	
Other Salaries and Wages		53,698	
Board and Committee Members Fees		9,225	
In-Service Training		39,621	
Social Security		205,142	
Life Insurance		5,800	
Medical Insurance		348,354	
Dental Insurance		8,172	
Unemployment Compensation		4,671	
Local Retirement		201,647	
Communication		31,368	
Contracts with Government Agencies		38,584	
Data Processing Services		20,011	
Dues and Memberships		2,400	
Operating Lease Payments		4,724	
Legal Notices, Recording, and Court Costs		531	
Maintenance and Repair Services - Equipment		120	

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Public Safety (Cont.)

Sheriff's Department (Cont.)

Maintenance and Repair Services - Vehicles	\$	63,098	
Postal Charges		1,933	
Printing, Stationery, and Forms		3,323	
Tow-in Services		730	
Travel		10,100	
Gasoline		259,084	
Law Enforcement Supplies		478	
Office Supplies		3,941	
Tires and Tubes		26,536	
Uniforms		22,085	
Other Supplies and Materials		7,054	
Workers' Compensation Insurance		105,000	
Other Charges		10,274	
Law Enforcement Equipment		11,254	
Motor Vehicles		123,847	
Office Equipment		5,046	
Total Sheriff's Department			\$ 4,316,277

Administration of the Sexual Offender Registry

Other Supplies and Materials	\$	8,425	
Other Charges		150	
Total Administration of the Sexual Offender Registry			8,575

Jail

Computer Programmer(s)	\$	23,414	
Salary Supplements		41,400	
Guards		1,847,269	
Maintenance Personnel		42,682	
Longevity Pay		15,925	
Overtime Pay		187,384	
Board and Committee Members Fees		35	
Social Security		161,544	
Life Insurance		4,222	
Medical Insurance		325,429	
Dental Insurance		8,826	
Unemployment Compensation		6,411	
Local Retirement		147,883	
Communication		10,173	
Contracts with Government Agencies		2,896	
Data Processing Services		20,440	

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Public Safety (Cont.)

Jail (Cont.)

Laundry Service	\$	5,839	
Operating Lease Payments		10,897	
Maintenance Agreements		3,245	
Maintenance and Repair Services - Buildings		68,460	
Maintenance and Repair Services - Equipment		18,761	
Printing, Stationery, and Forms		1,665	
Travel		1,146	
Other Contracted Services		1,373,028	
Custodial Supplies		26,753	
Electricity		253,087	
Natural Gas		51,897	
Office Supplies		5,091	
Prisoners Clothing		5,006	
Uniforms		23,184	
Water and Sewer		184,866	
Other Supplies and Materials		8,625	
Building and Contents Insurance		18,000	
Liability Insurance		165,322	
Vehicle and Equipment Insurance		115,000	
Workers' Compensation Insurance		70,000	
Other Charges		45,886	
Office Equipment		10,616	
Total Jail			\$ 5,312,307

Juvenile Services

Supervisor/Director	\$	16,925	
Social Security		1,999	
Unemployment Compensation		60	
Contracts with Government Agencies		36,175	
Total Juvenile Services			55,159

Civil Defense

Assistant(s)	\$	3,261	
Supervisor/Director		54,614	
Salary Supplements		600	
Longevity Pay		2,000	
Social Security		4,519	
Life Insurance		174	
Medical Insurance		5,473	
Dental Insurance		177	

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Public Safety (Cont.)

Civil Defense (Cont.)

Unemployment Compensation	\$	71	
Local Retirement		4,596	
Communication		3,321	
Other Supplies and Materials		7,813	
Other Charges		787	
Total Civil Defense			\$ 87,406

Inspection and Regulation

Supervisor/Director	\$	44,452	
Salary Supplements		600	
Longevity Pay		2,000	
In-Service Training		250	
Social Security		3,342	
Life Insurance		138	
Medical Insurance		106	
Dental Insurance		177	
Unemployment Compensation		65	
Local Retirement		3,424	
Testing		2,300	
Total Inspection and Regulation			56,854

County Coroner/Medical Examiner

Other Contracted Services	\$	12,700	
Total County Coroner/Medical Examiner			12,700

Other Public Safety

Contracts with Government Agencies	\$	438,884	
Total Other Public Safety			438,884

Public Health and Welfare

Local Health Center

Communication	\$	7,900	
Dues and Memberships		200	
Janitorial Services		30,000	
Maintenance and Repair Services - Buildings		2,434	
Printing, Stationery, and Forms		72	
Custodial Supplies		228	
Office Supplies		1,231	
Utilities		26,000	
Other Supplies and Materials		549	

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Public Health and Welfare (Cont.)

Local Health Center (Cont.)

Building and Contents Insurance	\$	750	
Other Charges		1,493	
Total Local Health Center			\$ 70,857

Rabies and Animal Control

Deputy(ies)	\$	26,998	
Salary Supplements		600	
Social Security		2,080	
Life Insurance		77	
Medical Insurance		6,562	
Unemployment Compensation		72	
Local Retirement		2,098	
Communication		506	
Dues and Memberships		40	
Maintenance and Repair Services - Buildings		355	
Electricity		3,064	
Natural Gas		1,801	
Water and Sewer		999	
Other Charges		721	
Total Rabies and Animal Control			45,973

Ambulance/Emergency Medical Services

Assistant(s)	\$	20,910	
Supervisor/Director		34,697	
Medical Personnel		1,047,642	
Salary Supplements		19,200	
Clerical Personnel		22,167	
Longevity Pay		18,750	
Overtime Pay		289,903	
In-Service Training		3,683	
Social Security		107,379	
Life Insurance		3,202	
Medical Insurance		164,071	
Dental Insurance		3,718	
Unemployment Compensation		2,971	
Local Retirement		87,098	
Communication		10,100	
Data Processing Services		20,690	
Dues and Memberships		280	
Laundry Service		14,349	

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Public Health and Welfare (Cont.)

Ambulance/Emergency Medical Services (Cont.)

Legal Notices, Recording, and Court Costs	\$	118	
Licenses		2,500	
Maintenance and Repair Services - Buildings		5,697	
Maintenance and Repair Services - Equipment		9,435	
Maintenance and Repair Services - Vehicles		59,081	
Postal Charges		4,008	
Printing, Stationery, and Forms		1,329	
Drugs and Medical Supplies		70,353	
Electricity		18,021	
Gasoline		65,274	
Natural Gas		6,635	
Office Supplies		1,741	
Tires and Tubes		4,076	
Uniforms		6,060	
Water and Sewer		1,481	
Building and Contents Insurance		4,000	
Liability Insurance		11,000	
Vehicle and Equipment Insurance		25,000	
Workers' Compensation Insurance		163,899	
Other Charges		15,780	
Motor Vehicles		73,379	
Total Ambulance/Emergency Medical Services			\$ 2,419,677

Dental Health Program

Medical Personnel	\$	310,267	
Longevity Pay		4,200	
Social Security		23,685	
Life Insurance		833	
Medical Insurance		51,834	
Dental Insurance		1,158	
Unemployment Compensation		1,015	
Local Retirement		19,692	
Travel		6,481	
Liability Insurance		1,305	
Total Dental Health Program			420,470

Other Local Health Services

Other Contracted Services	\$	58,540	
Total Other Local Health Services			58,540

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Public Health and Welfare (Cont.)

Appropriation to State

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

Social, Cultural, and Recreational Services

Libraries

Supervisor/Director	\$	30,580	
Salary Supplements		5,400	
Longevity Pay		4,700	
Other Salaries and Wages		185,043	
Social Security		17,047	
Life Insurance		645	
Medical Insurance		39,206	
Dental Insurance		1,335	
Unemployment Compensation		919	
Local Retirement		14,865	
Communication		3,159	
Data Processing Services		29,497	
Operating Lease Payments		612	
Maintenance and Repair Services - Buildings		8,383	
Postal Charges		1,821	
Travel		2,346	
Library Books/Media		20,369	
Office Supplies		17,377	
Utilities		59,484	
Other Supplies and Materials		7,643	
Building and Contents Insurance		1,000	
Workers' Compensation Insurance		1,345	
Other Charges		6,585	
Furniture and Fixtures		4,399	
Total Libraries			463,760

Agriculture and Natural Resources

Agriculture Extension Service

Salary Supplements	\$	70,816	
Social Security		4,229	
Medical Insurance		3,638	
Unemployment Compensation		28	
Local Retirement		8,285	
Other Fringe Benefits		350	
Communication		1,660	

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Agriculture and Natural Resources (Cont.)

Agriculture Extension Service (Cont.)

Dues and Memberships	\$	260	
Operating Lease Payments		1,296	
Maintenance and Repair Services - Buildings		1,094	
Travel		2,600	
Office Supplies		2,200	
Utilities		14,871	
Workers' Compensation Insurance		26	
Other Charges		20	
Total Agriculture Extension Service			\$ 111,373

Forest Service

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

Soil Conservation

Salary Supplements	\$	600	
Secretary(ies)		26,582	
Longevity Pay		2,000	
Social Security		2,092	
Life Insurance		50	
Medical Insurance		5,530	
Dental Insurance		177	
Unemployment Compensation		72	
Local Retirement		2,218	
Workers' Compensation Insurance		160	
Other Charges		2,000	
Total Soil Conservation			41,481

Other Operations

Housing and Urban Development

Building Improvements	\$	354	
Total Housing and Urban Development			354

Other Charges

Liability Insurance	\$	36,000	
Premiums on Corporate Surety Bonds		3,894	
Total Other Charges			39,894

Miscellaneous

Contributions	\$	110,000	
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(Continued)

Exhibit J-7

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

General Fund (Cont.)

Other Operations (Cont.)

Miscellaneous (Cont.)

Other Contracted Services	\$ 11,095	
Judgments	1,750,000	
Trustee's Commission	291,767	
Tax Relief Program	160,600	
Other Charges	34,537	
Motor Vehicles	41,993	
Total Miscellaneous		<u>\$ 2,399,992</u>

Total General Fund \$ 22,253,979

Public Library Fund

Social, Cultural, and Recreational Services

Libraries

Library Books/Media	\$ 4,357	
Other Supplies and Materials	1,000	
Trustee's Commission	256	
Other Charges	575	
Furniture and Fixtures	7,228	
Other Construction	46,782	
Total Libraries		<u>\$ 60,198</u>

Total Public Library Fund 60,198

Solid Waste/Sanitation Fund

Public Health and Welfare

Waste Pickup

Supervisor/Director	\$ 49,270
Salary Supplements	7,800
Foremen	39,518
Equipment Operators	195,753
Laborers	232,532
Secretary(ies)	46,817
Maintenance Personnel	3,000
Longevity Pay	11,200
Overtime Pay	52,215
Other Salaries and Wages	9,754
Board and Committee Members Fees	3,500
Social Security	48,707
Life Insurance	1,095
Medical Insurance	62,997

(Continued)

Exhibit J-7

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

Solid Waste/Sanitation Fund (Cont.)

Public Health and Welfare (Cont.)

Waste Pickup (Cont.)

Dental Insurance	\$	1,526	
Unemployment Compensation		2,521	
Local Retirement		34,116	
Communication		8,511	
Contracts with Other Public Agencies		1,096,164	
Debt Collection Services		5,265	
Evaluation and Testing		168	
Legal Services		24,798	
Licenses		7,695	
Maintenance Agreements		667	
Maintenance and Repair Services - Buildings		2,882	
Maintenance and Repair Services - Equipment		13,148	
Maintenance and Repair Services - Vehicles		14,782	
Postal Charges		988	
Rentals		1,200	
Travel		141	
Disposal Fees		1,005	
Other Contracted Services		257,474	
Crushed Stone		4,117	
Diesel Fuel		65,904	
Electricity		19,617	
Gasoline		14,038	
Instructional Supplies and Materials		1,908	
Lubricants		5,138	
Natural Gas		3,736	
Office Supplies		2,710	
Small Tools		40	
Tires and Tubes		26,814	
Water and Sewer		7,391	
Other Supplies and Materials		7,777	
Building and Contents Insurance		1,500	
Liability Insurance		16,400	
Trustee's Commission		31,901	
Vehicle and Equipment Insurance		19,000	
Workers' Compensation Insurance		62,000	
Other Charges		5,542	
Motor Vehicles		16,000	
Office Equipment		1,156	
Site Development		6,631	
Total Waste Pickup			\$ 2,556,529

(Continued)

Exhibit J-7

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

Solid Waste/Sanitation Fund (Cont.)

Public Health and Welfare (Cont.)

Postclosure Care Costs

Evaluation and Testing	\$	124,032	
Fertilizer, Lime, and Seed		14	
Other Supplies and Materials		1,613	
Total Postclosure Care Costs			\$ 125,659

Capital Projects

Other General Government Projects

Remittance of Revenue Collected	\$	11,733	
Total Other General Government Projects			11,733

Total Solid Waste/Sanitation Fund \$ 2,693,921

Drug Control Fund

Public Safety

Drug Enforcement

Maintenance and Repair Services - Equipment	\$	5,996	
Maintenance and Repair Services - Vehicles		1,886	
Tow-in Services		562	
Gasoline		617	
Uniforms		253	
Other Supplies and Materials		115	
Trustee's Commission		496	
Other Charges		11,253	
Law Enforcement Equipment		12,298	
Motor Vehicles		3,239	
Total Drug Enforcement			\$ 36,715

Total Drug Control Fund 36,715

District Attorney General Fund

Administration of Justice

District Attorney General

Communication	\$	1,173	
Travel		7,984	
Office Supplies		11,510	
Trustee's Commission		310	
Other Charges		11,309	
Total District Attorney General			\$ 32,286

Total District Attorney General Fund 32,286

(Continued)

Exhibit J-7

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

Other Special Revenue Fund

Public Health and Welfare

Waste Pickup

Judgments	\$ 320,000	
Total Waste Pickup		\$ 320,000

Total Other Special Revenue Fund \$ 320,000

Constitutional Officers - Fees Fund

Administration of Justice

Circuit Court

Constitutional Officers' Operating Expenses	\$ 29	
Total Circuit Court		\$ 29

Total Constitutional Officers - Fees Fund 29

Highway/Public Works Fund

Highways

Administration

County Official/Administrative Officer	\$ 76,407	
Assistant(s)	31,035	
Salary Supplements	1,200	
Clerical Personnel	31,200	
Board and Committee Members Fees	10,800	
Social Security	10,803	
Unemployment Compensation	555	
Local Retirement	10,787	
Dues and Memberships	4,048	
Operating Lease Payments	57	
Legal Services	6,801	
Legal Notices, Recording, and Court Costs	262	
Maintenance Agreements	1,213	
Maintenance and Repair Services - Buildings	10,711	
Travel	664	
Custodial Supplies	6,622	
Office Supplies	4,557	
Other Supplies and Materials	487	
Other Charges	947	
Total Administration		\$ 209,156

Highway and Bridge Maintenance

Salary Supplements	\$ 21,000
Foremen	232,466

(Continued)

Exhibit J-7

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

Highway/Public Works Fund (Cont.)

Highways (Cont.)

Highway and Bridge Maintenance (Cont.)

Equipment Operators	\$	450,979	
Truck Drivers		254,538	
Laborers		143,054	
Social Security		82,625	
Unemployment Compensation		10,074	
Local Retirement		83,597	
Engineering Services		1,988	
Asphalt - Hot Mix		720,207	
Asphalt - Liquid		115,648	
Crushed Stone		268,674	
Pipe		69,150	
Road Signs		5,232	
Salt		5,852	
Other Charges		29,018	
Total Highway and Bridge Maintenance			\$ 2,494,102

Operation and Maintenance of Equipment

Salary Supplements	\$	2,400	
Mechanic(s)		118,628	
Social Security		9,102	
Unemployment Compensation		1,080	
Local Retirement		9,198	
Diesel Fuel		121,858	
Equipment and Machinery Parts		160,190	
Gasoline		52,540	
Lubricants		10,151	
Tires and Tubes		48,760	
Other Supplies and Materials		5,453	
Other Charges		329	
Total Operation and Maintenance of Equipment			539,689

Other Charges

Communication	\$	11,650	
Electricity		6,367	
Natural Gas		1,964	
Water and Sewer		552	
Building and Contents Insurance		5,029	
Liability Insurance		1,455	
Trustee's Commission		49,834	
Vehicle and Equipment Insurance		25,000	

(Continued)

Exhibit J-7

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

Highway/Public Works Fund (Cont.)

Highways (Cont.)

Other Charges (Cont.)

Other Charges	\$ 462	
Total Other Charges		\$ 102,313

Employee Benefits

Life Insurance	\$ 13,158	
Medical Insurance	277,586	
Dental Insurance	3,884	
Workers' Compensation Insurance	49,037	
Total Employee Benefits		343,665

Capital Outlay

Other Equipment	\$ 45,647	
Total Capital Outlay		45,647

Total Highway/Public Works Fund		\$ 3,734,572
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Bridge Fund

Highways

Highway and Bridge Maintenance

Other Contracted Services	\$ 17,159	
Total Highway and Bridge Maintenance		\$ 17,159

Other Charges

Trustee's Commission	\$ 521	
Total Other Charges		521

Total Bridge Fund		17,680
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General Debt Service Fund

Principal on Debt

General Government

Principal on Bonds	\$ 144,000	
Principal on Notes	136,000	
Principal on Other Loans	318,000	
Total General Government		\$ 598,000

Highways and Streets

Principal on Notes	\$ 205,000	
Principal on Other Loans	195,000	
Total Highways and Streets		400,000

(Continued)

Exhibit J-7

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

General Debt Service Fund (Cont.)

Principal on Debt (Cont.)

Education

Principal on Bonds	\$ 4,736,000	
Principal on Other Loans	398,000	
Total Education	<u>5,134,000</u>	\$ 5,134,000

Interest on Debt

General Government

Interest on Bonds	\$ 765,580	
Interest on Notes	24,621	
Interest on Other Loans	13,038	
Total General Government	<u>803,239</u>	803,239

Highways and Streets

Interest on Notes	\$ 19,338	
Interest on Other Loans	4,518	
Total Highways and Streets	<u>23,856</u>	23,856

Education

Interest on Bonds	\$ 2,104,290	
Interest on Other Loans	18,420	
Total Education	<u>2,122,710</u>	2,122,710

Other Debt Service

General Government

Trustee's Commission	\$ 141,440	
Other Debt Service	10,680	
Total General Government	<u>152,120</u>	152,120

Highways and Streets

Other Debt Service	\$ 11,461	
Total Highways and Streets	<u>11,461</u>	11,461

Education

Other Debt Service	\$ 24,266	
Total Education	<u>24,266</u>	24,266

Total General Debt Service Fund		\$ 9,269,652
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(Continued)

Exhibit J-7

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

<u>Community Development/Industrial Park Fund</u>		
<u>Other Operations</u>		
<u>Industrial Development</u>		
Contracts with Government Agencies	\$ 114,000	
Contributions	315,435	
Dues and Memberships	7,696	
Other Contracted Services	4,890	
Trustee's Commission	3,830	
Other Charges	5,212	
Total Industrial Development		\$ 451,063
Total Community Development/Industrial Park Fund		\$ 451,063
<u>Other Capital Projects # 2 Fund</u>		
<u>Public Safety</u>		
<u>Jail</u>		
Other Construction	\$ 4,469	
Total Jail		\$ 4,469
Total Other Capital Projects # 2 Fund		4,469
Total Governmental Funds - Primary Government		\$ 38,874,564

Exhibit J-8

Dickson County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types
Discretely Presented Dickson County School Department
For the Year Ended June 30, 2012

General Purpose School Fund

Instruction

Regular Instruction Program

Teachers	\$ 19,271,034	
Career Ladder Program	202,300	
Career Ladder Extended Contracts	81,570	
Homebound Teachers	26,468	
Educational Assistants	586,429	
Other Salaries and Wages	21,703	
Social Security	1,177,469	
State Retirement	1,752,941	
Life Insurance	7,451	
Medical Insurance	2,828,706	
Dental Insurance	172,345	
Unemployment Compensation	21,581	
Employer Medicare	281,274	
Contracts for Substitute Teachers - Non-certified	459,261	
Other Contracted Services	26,145	
Instructional Supplies and Materials	236,123	
Textbooks	795,275	
Fee Waivers	158,875	
Regular Instruction Equipment	2,554	
Total Regular Instruction Program		\$ 28,109,504

Alternative Instruction Program

Teachers	\$ 370,087	
Career Ladder Extended Contracts	1,125	
Educational Assistants	38,344	
Social Security	22,467	
State Retirement	34,778	
Life Insurance	151	
Medical Insurance	63,773	
Dental Insurance	3,536	
Unemployment Compensation	369	
Employer Medicare	5,255	
Total Alternative Instruction Program		539,885

Special Education Program

Teachers	\$ 2,966,700
Career Ladder Program	44,558
Career Ladder Extended Contracts	9,380
Homebound Teachers	13,700

(Continued)

Exhibit J-8

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

General Purpose School Fund (Cont.)

Instruction (Cont.)

Special Education Program (Cont.)

Educational Assistants	\$ 602,417	
Speech Pathologist	381,313	
Other Salaries and Wages	52,356	
Social Security	240,780	
State Retirement	348,402	
Life Insurance	1,742	
Medical Insurance	651,737	
Dental Insurance	42,506	
Unemployment Compensation	4,785	
Employer Medicare	56,653	
Instructional Supplies and Materials	2,060	
Special Education Equipment	328	
Total Special Education Program		\$ 5,419,417

Vocational Education Program

Teachers	\$ 1,065,214	
Career Ladder Program	4,000	
Social Security	64,726	
State Retirement	96,764	
Life Insurance	394	
Medical Insurance	144,168	
Dental Insurance	8,580	
Unemployment Compensation	1,081	
Employer Medicare	15,138	
Instructional Supplies and Materials	20,082	
Total Vocational Education Program		1,420,147

Adult Education Program

Teachers	\$ 34,133	
Social Security	1,292	
State Retirement	702	
Unemployment Compensation	141	
Employer Medicare	493	
Contracts for Substitute Teachers - Non-certified	608	
Instructional Supplies and Materials	10,875	
Data Processing Equipment	2,663	
Total Adult Education Program		50,907

(Continued)

Exhibit J-8

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

General Purpose School Fund (Cont.)

Support Services

Attendance

Supervisor/Director	\$	84,460	
Career Ladder Program		1,000	
Social Security		4,775	
State Retirement		7,734	
Life Insurance		30	
Medical Insurance		6,728	
Dental Insurance		418	
Unemployment Compensation		31	
Employer Medicare		1,117	
Travel		1,755	
Office Supplies		216	
Other Supplies and Materials		20,151	
Attendance Equipment		3,045	
Total Attendance			\$ 131,460

Health Services

Medical Personnel	\$	316,790	
Other Salaries and Wages		69,047	
Social Security		21,750	
State Retirement		19,122	
Life Insurance		135	
Medical Insurance		50,473	
Dental Insurance		3,086	
Unemployment Compensation		751	
Employer Medicare		5,087	
Travel		4,993	
Other Supplies and Materials		14,871	
Other Charges		306	
Total Health Services			506,411

Other Student Support

Career Ladder Program	\$	4,500	
Guidance Personnel		822,274	
Assessment Personnel		90,813	
Attendants		88,952	
School Resource Officer		145,279	
Other Salaries and Wages		38,835	
Social Security		59,504	
State Retirement		87,498	

(Continued)

Exhibit J-8

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Other Student Support (Cont.)

Life Insurance	\$	255	
Medical Insurance		108,736	
Dental Insurance		7,117	
Unemployment Compensation		1,080	
Employer Medicare		14,270	
Consultants		21,474	
Evaluation and Testing		32,975	
Total Other Student Support			\$ 1,523,562

Regular Instruction Program

Supervisor/Director	\$	148,777	
Career Ladder Program		6,000	
Career Ladder Extended Contracts		5,950	
Librarians		624,227	
Social Security		43,269	
State Retirement		66,017	
Life Insurance		218	
Medical Insurance		84,121	
Dental Insurance		5,435	
Unemployment Compensation		630	
Employer Medicare		10,922	
Travel		40,063	
Library Books/Media		85,400	
Other Supplies and Materials		19,030	
In Service/Staff Development		31,276	
Other Charges		5,562	
Other Equipment		5,027	
Total Regular Instruction Program			1,181,924

Alternative Instruction Program

Principals	\$	68,384	
Secretary(ies)		24,314	
Social Security		5,614	
State Retirement		8,037	
Life Insurance		31	
Medical Insurance		13,008	
Dental Insurance		772	
Unemployment Compensation		65	
Employer Medicare		1,313	

(Continued)

Exhibit J-8

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Alternative Instruction Program (Cont.)

Travel	\$ 523	
Total Alternative Instruction Program		\$ 122,061

Special Education Program

Supervisor/Director	\$ 154,887	
Career Ladder Program	7,000	
Career Ladder Extended Contracts	600	
Secretary(ies)	61,516	
Other Salaries and Wages	52,369	
Social Security	16,003	
State Retirement	24,120	
Life Insurance	65	
Medical Insurance	25,834	
Dental Insurance	1,575	
Unemployment Compensation	165	
Employer Medicare	3,743	
Travel	7,824	
Other Charges	7,026	
Total Special Education Program		362,727

Vocational Education Program

Supervisor/Director	\$ 77,288	
Secretary(ies)	1,368	
Social Security	4,261	
State Retirement	7,118	
Life Insurance	5	
Medical Insurance	7,570	
Dental Insurance	481	
Unemployment Compensation	48	
Employer Medicare	995	
Travel	18,246	
Other Contracted Services	39,000	
Other Supplies and Materials	2,476	
In Service/Staff Development	2,713	
Total Vocational Education Program		161,569

Adult Programs

Supervisor/Director	\$ 63,183
Career Ladder Program	1,000

(Continued)

Exhibit J-8

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Adult Programs (Cont.)

Other Salaries and Wages	\$	46,392	
Social Security		6,517	
State Retirement		5,809	
Life Insurance		47	
Medical Insurance		5,747	
Dental Insurance		1,157	
Unemployment Compensation		110	
Employer Medicare		1,524	
Communication		1,801	
Travel		2,883	
Other Contracted Services		249	
Other Charges		757	
Total Adult Programs			\$ 137,176

Other Programs

Supervisor/Director	\$	9,120	
Bus Drivers		41,242	
Attendants		131,823	
Other Salaries and Wages		11,142	
Social Security		11,574	
State Retirement		14,612	
Employer Medicare		2,707	
On-Behalf Payments to OPEB		274,979	
Travel		17,640	
Other Supplies and Materials		26,944	
Total Other Programs			541,783

Board of Education

Other Salaries and Wages	\$	25,891	
Board and Committee Members Fees		23,475	
Social Security		3,035	
State Retirement		1,968	
Life Insurance		16	
Medical Insurance		5,897	
Dental Insurance		386	
Unemployment Compensation		38	
Employer Medicare		710	
Advertising		2,264	
Audit Services		8,500	

(Continued)

Exhibit J-8

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Board of Education (Cont.)

Dues and Memberships	\$	7,600	
Legal Services		69,073	
Travel		7,387	
Other Contracted Services		238,480	
Other Supplies and Materials		17,906	
Trustee's Commission		367,902	
Workers' Compensation Insurance		171,805	
Criminal Investigation of Applicants - TBI		9,392	
Total Board of Education			\$ 961,725

Director of Schools

County Official/Administrative Officer	\$	108,917	
Secretary(ies)		140,349	
Other Salaries and Wages		78,098	
Social Security		13,853	
State Retirement		27,457	
Life Insurance		85	
Medical Insurance		32,822	
Dental Insurance		2,090	
Unemployment Compensation		269	
Employer Medicare		3,240	
Dues and Memberships		2,774	
Postal Charges		1,864	
Travel		2,675	
Other Contracted Services		38,985	
Equipment and Machinery Parts		67	
Office Supplies		15,753	
Other Supplies and Materials		12,146	
Other Charges		400	
Administration Equipment		4,841	
Total Director of Schools			486,685

Office of the Principal

Principals	\$	868,642	
Career Ladder Program		16,000	
Career Ladder Extended Contracts		15,120	
Assistant Principals		969,198	
Secretary(ies)		758,656	
Other Salaries and Wages		14,102	

(Continued)

Exhibit J-8

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Office of the Principal (Cont.)

Social Security	\$	157,555	
State Retirement		220,171	
Life Insurance		1,001	
Medical Insurance		383,390	
Dental Insurance		24,241	
Unemployment Compensation		2,610	
Employer Medicare		36,848	
Dues and Memberships		4,875	
Other Contracted Services		43,480	
Total Office of the Principal			\$ 3,515,889

Fiscal Services

Supervisor/Director	\$	62,400	
Accountants/Bookkeepers		122,422	
Social Security		10,632	
State Retirement		14,046	
Life Insurance		62	
Medical Insurance		22,867	
Dental Insurance		1,543	
Unemployment Compensation		142	
Employer Medicare		2,487	
Travel		1,684	
Total Fiscal Services			238,285

Operation of Plant

Communication	\$	61,398	
Janitorial Services		1,469,459	
Maintenance and Repair Services - Equipment		12,863	
Disposal Fees		3,360	
Other Contracted Services		216,545	
Custodial Supplies		1,765	
Electricity		1,693,024	
Natural Gas		218,557	
Water and Sewer		329,611	
Building and Contents Insurance		408,161	
Total Operation of Plant			4,414,743

Maintenance of Plant

Supervisor/Director	\$	72,710	
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(Continued)

Exhibit J-8

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Maintenance of Plant (Cont.)

Secretary(ies)	\$	37,497	
Maintenance Personnel		449,124	
Social Security		33,110	
State Retirement		39,346	
Life Insurance		257	
Medical Insurance		91,956	
Dental Insurance		5,530	
Unemployment Compensation		583	
Employer Medicare		7,743	
Communication		50	
Maintenance Agreements		8,653	
Maintenance and Repair Services - Buildings		147,090	
Maintenance and Repair Services - Equipment		161,486	
Travel		1,086	
Other Contracted Services		50,584	
Other Supplies and Materials		2,733	
Other Charges		951	
Maintenance Equipment		3,852	
Total Maintenance of Plant			\$ 1,114,341

Transportation

Supervisor/Director	\$	63,980
Mechanic(s)		205,028
Bus Drivers		1,087,268
Clerical Personnel		24,996
Other Salaries and Wages		50,530
Social Security		80,385
State Retirement		84,717
Life Insurance		752
Medical Insurance		335,514
Dental Insurance		21,412
Unemployment Compensation		3,121
Employer Medicare		20,091
Maintenance and Repair Services - Vehicles		12,978
Medical and Dental Services		5,580
Travel		3,333
Other Contracted Services		8,656
Diesel Fuel		497,828
Equipment and Machinery Parts		28,927

(Continued)

Exhibit J-8

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Transportation (Cont.)

Gasoline	\$	53,838	
Lubricants		14,099	
Tires and Tubes		59,211	
Vehicle Parts		76,923	
Other Supplies and Materials		2,018	
Other Charges		18,021	
Transportation Equipment		89,490	
Total Transportation			\$ 2,848,696

Central and Other

Other Salaries and Wages	\$	173,600	
Social Security		9,987	
State Retirement		13,959	
Life Insurance		65	
Medical Insurance		24,732	
Dental Insurance		1,608	
Unemployment Compensation		153	
Employer Medicare		2,336	
Maintenance and Repair Services - Equipment		34,711	
Travel		1,699	
Other Contracted Services		252,524	
Office Supplies		2,728	
In Service/Staff Development		5,273	
Data Processing Equipment		343,119	
Other Equipment		41,752	
Total Central and Other			908,246

Operation of Non-Instructional Services

Community Services

Supervisor/Director	\$	8,492	
Educational Assistants		35,036	
Other Salaries and Wages		359,489	
Social Security		24,713	
State Retirement		4,959	
Life Insurance		29	
Medical Insurance		10,536	
Dental Insurance		707	
Unemployment Compensation		1,064	
Employer Medicare		5,822	

(Continued)

Exhibit J-8

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

General Purpose School Fund (Cont.)

Operation of Non-Instructional Services (Cont.)

Community Services (Cont.)

Travel	\$	328	
Other Supplies and Materials		32,439	
Other Charges		8,935	
Total Community Services			\$ 492,549

Early Childhood Education

Teachers	\$	161,467	
Educational Assistants		78,683	
Other Salaries and Wages		25,997	
Social Security		16,318	
State Retirement		22,945	
Life Insurance		156	
Medical Insurance		52,261	
Dental Insurance		3,344	
Unemployment Compensation		417	
Employer Medicare		3,816	
Contracts with Other Public Agencies		78,227	
Travel		2,229	
Contracts for Substitute Teachers - Non-certified		2,746	
Instructional Supplies and Materials		13,690	
Indirect Cost		5,791	
In Service/Staff Development		630	
Total Early Childhood Education			468,717

Capital Outlay

Regular Capital Outlay

Building Construction	\$	172,563	
Other Capital Outlay		1,850,173	
Total Regular Capital Outlay			2,022,736

Principal on Debt

Education

Principal on Notes	\$	77,916	
Total Education			77,916

Interest on Debt

Education

Interest on Notes	\$	2,337	
Total Education			2,337

(Continued)

Exhibit J-8

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

General Purpose School Fund (Cont.)

Other Debt Service

Education

Other Debt Service	\$ 1,066,700	
Total Education		\$ 1,066,700

Total General Purpose School Fund \$ 58,828,098

School Federal Projects Fund

Instruction

Regular Instruction Program

Teachers	\$ 1,327,871	
Psychological Personnel	210,288	
Educational Assistants	277,874	
Other Salaries and Wages	75,788	
Social Security	113,121	
State Retirement	161,293	
Life Insurance	736	
Medical Insurance	247,386	
Dental Insurance	15,967	
Unemployment Compensation	600	
Employer Medicare	26,877	
Contracts with Other School Systems	675	
Instructional Supplies and Materials	44,371	
Regular Instruction Equipment	23,709	
Total Regular Instruction Program		\$ 2,526,556

Alternative Instruction Program

Other Salaries and Wages	\$ 2,500	
Social Security	155	
State Retirement	226	
Employer Medicare	36	
Instructional Supplies and Materials	147	
Total Alternative Instruction Program		3,064

Special Education Program

Teachers	\$ 62,180
Educational Assistants	803,536
Speech Pathologist	35,587
Other Salaries and Wages	198,642
Social Security	66,361
State Retirement	73,839

(Continued)

Exhibit J-8

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

School Federal Projects Fund (Cont.)

Instruction (Cont.)

Special Education Program (Cont.)

Life Insurance	\$	813	
Medical Insurance		318,332	
Dental Insurance		19,580	
Employer Medicare		15,580	
Contracts with Private Agencies		20,682	
Maintenance and Repair Services - Equipment		856	
Other Contracted Services		2,000	
Instructional Supplies and Materials		35,858	
Total Special Education Program			\$ 1,653,846

Vocational Education Program

Clerical Personnel	\$	15,197	
Social Security		881	
State Retirement		1,155	
Employer Medicare		206	
Instructional Supplies and Materials		18,900	
Vocational Instruction Equipment		35,336	
Total Vocational Education Program			71,675

Support Services

Other Student Support

Other Salaries and Wages	\$	22,956	
Social Security		1,421	
State Retirement		1,922	
Life Insurance		8	
Medical Insurance		2,683	
Dental Insurance		193	
Unemployment Compensation		17	
Employer Medicare		253	
Other Fringe Benefits		3	
Evaluation and Testing		96,223	
Travel		15,816	
Other Contracted Services		2,620	
Other Supplies and Materials		6,205	
In Service/Staff Development		240	
Other Charges		809	
Total Other Student Support			151,369

(Continued)

Exhibit J-8

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

School Federal Projects Fund (Cont.)

Support Services (Cont.)

Regular Instruction Program

Supervisor/Director	\$	86,393	
Secretary(ies)		23,040	
Other Salaries and Wages		194,024	
Social Security		14,747	
State Retirement		23,329	
Life Insurance		62	
Medical Insurance		29,021	
Dental Insurance		1,865	
Unemployment Compensation		101	
Employer Medicare		4,018	
Travel		14,432	
Contracts for Substitute Teachers - Certified		910	
Other Contracted Services		50,360	
Other Supplies and Materials		9,836	
In Service/Staff Development		46,343	
Other Equipment		5,722	
Total Regular Instruction Program			\$ 504,203

Special Education Program

Travel	\$	41,558	
In Service/Staff Development		4,275	
Total Special Education Program			45,833

Vocational Education Program

Travel	\$	1,789	
Other Charges		1,196	
Total Vocational Education Program			2,985

Office of the Principal

In Service/Staff Development	\$	1,500	
Total Office of the Principal			1,500

Total School Federal Projects Fund \$ 4,961,031

Central Cafeteria Fund

Operation of Non-Instructional Services

Food Service

Supervisor/Director	\$	65,561	
Accountants/Bookkeepers		42,541	

(Continued)

Exhibit J-8

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

Central Cafeteria Fund (Cont.)

Operation of Non-Instructional Services (Cont.)

Food Service (Cont.)

Cafeteria Personnel	\$ 1,233,859	
Other Salaries and Wages	41,538	
Social Security	82,814	
State Retirement	68,593	
Life Insurance	1,038	
Medical Insurance	394,638	
Dental Insurance	25,093	
Unemployment Compensation	8,080	
Employer Medicare	19,368	
Communication	1,631	
Maintenance and Repair Services - Equipment	46,977	
Travel	8,023	
Other Contracted Services	68,488	
Food Supplies	1,765,896	
Office Supplies	3,041	
Utilities	136,668	
USDA - Commodities	194,910	
Other Supplies and Materials	201,821	
In Service/Staff Development	17,423	
Other Charges	3,725	
Data Processing Equipment	14,132	
Food Service Equipment	157,643	
Total Food Service		<u>\$ 4,603,501</u>

Total Central Cafeteria Fund \$ 4,603,501

Total Governmental Funds - Dickson County School Department \$ 68,392,630

Exhibit J-9

Dickson County, Tennessee
Schedule of Detailed Receipts, Disbursements,
and Changes in Cash Balance - City Agency Fund
For the Year Ended June 30, 2012

	Cities - Sales Tax Fund
<hr/>	
<u>Cash Receipts</u>	
Local Option Sales Tax	\$ 5,097,765
Total Cash Receipts	<u>\$ 5,097,765</u>
 <u>Cash Disbursements</u>	
Remittance of Revenues Collected	\$ 5,046,787
Trustee's Commission	50,978
Total Cash Disbursements	<u>\$ 5,097,765</u>
 Excess of Cash Receipts Over (Under) Cash Disbursements	 \$ 0
Cash Balance, July 1, 2011	<u>0</u>
 Cash Balance, June 30, 2012	 <u><u>\$ 0</u></u>

SINGLE AUDIT SECTION



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

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

September 27, 2012

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

To the County Mayor and Board of County Commissioners:

We have audited the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Dickson County, Tennessee, as of and for the year ended June 30, 2012, which collectively comprise Dickson County's basic financial statements and have issued our report thereon dated September 27, 2012. Our report on the aggregate discretely presented component units financial statements was qualified due to not including the financial statements of the Dickson County Emergency Communications District, which were not available from other auditors as of the date of this report. Our report includes a reference to other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the auditing standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Other auditors audited the financial statements of the discretely presented Dickson County Municipal Airport Authority as described in our report on Dickson County's financial statements. This report does not include the results of the other auditors testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

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

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 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: 12.01(A,D,E), 12.02(B), 12.03, and 12.07. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Dickson County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and are described in the accompanying Schedule of Findings and Questioned Costs as items 12.01(B,C), 12.02(A), 12.04, 12.05, 12.06, and 12.08.

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

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

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

Very truly yours,

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

Justin P. Wilson
Comptroller of the Treasury

JPW/sb



STATE OF TENNESSEE
COMPTROLLER OF THE TREASURY
DEPARTMENT OF AUDIT
DIVISION OF LOCAL GOVERNMENT 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

INDEPENDENT AUDITOR'S REPORT

September 27, 2012

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

To the County Mayor and Board of County Commissioners:

Compliance

We have audited Dickson County's compliance 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, 2012. Dickson County's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Dickson County's management. Our responsibility is to express an opinion on Dickson County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and

material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Dickson County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of Dickson County's compliance with those requirements.

In our opinion, Dickson County complied, in all material respects, with the requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2012. However, the results of our auditing procedures disclosed an instance of noncompliance with those requirements, which is required to be reported in accordance with OMB Circular A-133 and is described in the accompanying Schedule of Findings and Questioned Costs as items 12.06 and 12.09.

Internal Control Over Compliance

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

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

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

Schedule of Expenditures of Federal Awards

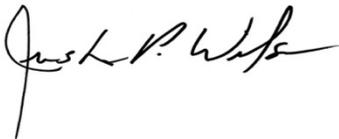
We have audited the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Dickson County as of and for the year ended June 30, 2012, and have issued our report thereon dated September 27, 2012. Our report on the aggregate discretely presented component units financial statements was qualified due to not including the financial statements of the Dickson County Emergency Communications District, which

were not available from other auditors as of the date of this report. Our audit was performed for the purpose of forming our opinions on the financial statements as a whole. The Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

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

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

Very truly yours,



Justin P. Wilson
Comptroller of the Treasury

JPW/sb

Dickson County, Tennessee
Schedule of Expenditures of Federal Awards and State Grants (1)
For the Year Ended June 30, 2012

Federal/Pass-through Agency/State Grantor Program Title	Federal CFDA Number	Pass-through Entity Identifying Number	Expenditures
U.S. Department of Agriculture:			
Passed-through State Department of Agriculture:			
National School Lunch Program (Commodities - Noncash Assistance)	10.555	(2)	\$ 194,910 (3)
Passed-through State Department of Education:			
Child Nutrition Cluster:			
School Breakfast Program	10.553	(2)	644,758
National School Lunch Program	10.555	(2)	1,849,660 (3)
Total U.S. Department of Agriculture			<u>\$ 2,689,328</u>
U.S. Department of Housing and Urban Development:			
Passed-through Tennessee Housing Development Agency:			
HOME Investment Partnerships Program	14.239	(2)	\$ 1,524
Total U.S. Department of Housing and Urban Development			<u>\$ 1,524</u>
U.S. Department of Justice:			
Direct Program:			
State Criminal Alien Assistance Program	16.606	N/A	\$ 5,268
Total U.S. Department of Justice			<u>\$ 5,268</u>
U.S. Environmental Protection Agency:			
Passed-through State Department of Agriculture:			
Nonpoint Source Implementation Grants	66.460	(2)	\$ 58,602
Total U.S. Environmental Protection Agency			<u>\$ 58,602</u>
U.S. Department of Education:			
Passed-through State Department of Labor and Workforce Development:			
Adult Education - Basic Grants to States	84.002	(2)	\$ 80,453
Passed-through State Department of Education:			
Title I Cluster:			
Title I Grants to Local Educational Agencies	84.010	N/A	1,401,290
Title I Grants to Local Educational Agencies, Recovery Act	84.389	(2)	2,792
Special Education Cluster:			
Special Education - Grants to States	84.027	N/A	1,696,973
Special Education - Preschool Grants	84.173	N/A	50,063
Special Education - Grants to States, Recovery Act	84.391	(2)	604
Special Education - Preschool Grants, Recovery Act	84.392	(2)	2,268
Career and Technical Education - Basic Grants to States	84.048	N/A	95,105
Safe and Drug-free Schools and Communities - National Programs	84.184	N/A	1,400
Technology Cluster:			
Educational Technology State Grants	84.318	(2)	7,697
Education Technology State Grants, Recovery Act	84.386	(2)	3,874
English Language Acquisition State Grants	84.365	N/A	15,499
Improving Teacher Quality State Grants	84.367	N/A	329,426
Education for Homeless Children and Youth, Recovery Act	84.387	(2)	15
State Fiscal Stabilization Fund - Government Services, Recovery Act	84.397	(2)	163,441
State Fiscal Stabilization Fund - Race-to-the-Top Incentive Grants, Recovery Act	84.395	(2)	254,825
Education Jobs Fund	84.410	(2)	1,176,973
Total U.S. Department of Education			<u>\$ 5,282,698</u>

(Continued)

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

Federal/Pass-through Agency/State Grantor Program Title	Federal CFDA Number	Pass-through Entity Identifying Number	Expenditures
National Archives and Records Administration:			
Passed-through Tennessee Secretary of State:			
National Historical Publications and Records Grants	89.003	(2)	\$ 2,500
Total National Archives and Records Administration			\$ 2,500
U.S. Corporation for National and Community Service:			
Passed-through State Department of Finance and Administration:			
Learn and Serve America - School and Community Based Programs	94.004	(2)	\$ 18,204
Total U.S. Corporation for National and Community Service			\$ 18,204
U.S. Department of Homeland Security:			
Direct Program:			
Assistance to Firefighters Grant	97.044	N/A	\$ 3,259
Passed-through State Department of Military:			
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	(2)	141,646
Emergency Management Performance Grants	97.042	(2)	20,000
Homeland Security Grant Program	97.067	(2)	3,040
Total U.S. Department of Homeland Security			\$ 167,945
Total Expenditures of Federal Awards			\$ 8,226,069

<u>State Grants</u>		Contract Number	
Early Childhood Education - State Department of Education	N/A	(2)	\$ 451,320
Energy Efficient Schools Initiative - State Department of Education	N/A	(2)	27,900
High Schools That Work - State Department of Education	N/A	(2)	2,032
Coordinated School Health - State Department of Education	N/A	(2)	99,982
Safe Schools Act - State Department of Education	N/A	(2)	39,600
Student Ticket Subsidy - State Arts Commission	N/A	(2)	6,326
Adult Basic Education - State Department of Education	N/A	(2)	26,818
ACT-EXP- Internet Connectivity - State Department of Education	N/A	(2)	29,393
Litter Grant - State Department of Transportation	N/A	(2)	68,890
Juvenile Justice - State Commission on Children and Youth	N/A	(2)	12,780
Lottery for Education: After School Program - State Department of Education	N/A	(2)	323,791
Archives Development Grant - State Department of Library and Archives	N/A	(2)	2,600
Rural Health Services - State Department of Health	N/A	(2)	471,604
Waste Tire Grant - State Department of Environment and Conservation	N/A	(2)	36,817
Total State Grants			\$ 1,599,853

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 \$2,044,570.

Dickson County, Tennessee
Schedule of Audit Findings Not Corrected
June 30, 2012

Government Auditing Standards require auditors to report the status of uncorrected findings from prior audits. Presented below are findings from the Annual Financial Report for Dickson County, Tennessee, for the year ended June 30, 2011, which have not been corrected.

OFFICE OF COUNTY MAYOR

<u>Finding Number</u>	<u>Page Number</u>	<u>Subject</u>
11.04	177	Competitive bids were not solicited for the purchase of fuel
11.15	184	Duties were not segregated adequately in the Landfill Department and the Ambulance Service

DICKSON COUNTY, TENNESSEE

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2012

PART I, SUMMARY OF AUDITOR'S RESULTS

1. Our report on the aggregate discretely presented component units is qualified. Our report on the governmental activities, each major fund, and the aggregate remaining fund information is unqualified.
2. The audit of the financial statements of Dickson County disclosed significant deficiencies in internal control. 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 Dickson County.
4. The audit disclosed no significant deficiencies in internal control over major programs.
5. An unqualified opinion was issued on compliance for major programs.
6. The audit revealed one finding that is required to be reported under Section 510(a) of OMB Circular A-133.
7. The Child Nutrition Cluster: School Breakfast Program and National School Lunch Program (CFDA Nos. 10.553 and 10.555); the Special Education Cluster: Special Education – Grants to States, Special Education – Preschool Grants, Special Education – Grants to States, Recovery Act, and Special Education – Preschool Grants, Recovery Act (CFDA Nos. 84.027, 84.173, 84.391, and 84.392); the Improving Teacher Quality State Grants (CFDA No. 84.367); the State Fiscal Stabilization Fund Government Services, Recovery Act (CFDA No. 84.397); and the State Fiscal Stabilization Fund – Race-to-the-Top Incentive Grants, Recovery Act (CFDA No. 84.395) were determined to be major programs.
8. A \$300,000 threshold was used to distinguish between Type A and Type B federal programs.
9. Dickson County did not qualify as a low-risk auditee.

PART II, FINDINGS RELATING TO THE FINANCIAL STATEMENTS

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

OFFICES OF COUNTY MAYOR AND DIRECTOR OF ACCOUNTS AND BUDGETS

**FINDING 12.01 A CASH SHORTAGE OF \$3,954.25 EXISTED IN THE
AMBULANCE SERVICE DEPARTMENT AT MARCH 23, 2012**
(A., D., and E. – Internal Control – Significant Deficiency Under
Government Auditing Standards; B. and C. – Noncompliance Under
Government Auditing Standards)

In March 2012, the Dickson County Finance Office conducted an internal investigation at the county's Ambulance Service Department and discovered a \$125 cash shortage. As a result of this investigation, the Finance Office contacted our office on March 20, 2012. Our investigation concluded that from December 3, 2009, through March 23, 2012, receipts totaling \$3,954.25 were not deposited or otherwise accounted for properly. In addition, our investigation of the Ambulance Service Department noted the following deficiencies that are the result of a lack of management oversight, which increases the risks of theft:

- A. Duties were not segregated adequately among the employees in the Ambulance Service Department. Employees responsible for maintaining the accounting records in the department were also involved in receipting and depositing funds. Accounting standards provide that internal controls be designed to give reasonable assurance of the reliability of financial reporting and of the effectiveness and efficiency of operations.
- B. Several receipts were manually altered to indicate that the receipted funds were turned over to a collection agency. However, the funds were never received by the collection agency, nor were the funds deposited by the Ambulance Service Department. Section 39-16-504, *Tennessee Code Annotated (TCA)*, states that it is unlawful to "knowingly make a false entry in, or false alteration of, a governmental record."
- C. In some instances, ambulance service funds were not deposited within three days of collection. Section 5-8-207, *TCA*, requires county officials to deposit public funds within three days of receiving the funds.
- D. Delinquent accounts receivable were not processed in accordance with the county's policy. The county's policy provides that if payment is not received within 90 days from date of service or a payment plan has not been executed, the account is to be forwarded to a collection agency. However, auditors discovered numerous accounts with balances over 90 days old that were never forwarded to a collection agency. Additionally, delinquent accounts and write-offs were not reviewed by management to ensure that they were handled properly.

- E. Accounts receivable reports were not produced, and receivables were not reviewed by management or reconciled on a regular basis, resulting in inaccurate receivable balances. Due to these internal control deficiencies, Dickson County contracted with EMS Consultants, Inc., to evaluate, reconcile, and verify account balances. As a result of the evaluation, EMS determined that Dickson County had lost potential revenue totaling \$2,348,683 between February 19, 2006, and December 30, 2011, because claims were not filed in a timely manner.

The Comptroller's Office contacted the district attorney general, who requested the Tennessee Bureau of Investigation (TBI) to conduct an investigation. As of the date of this report, the TBI investigation is pending.

RECOMMENDATION

Officials should segregate duties to the extent possible using available resources. Receipts should not be altered. Funds should be deposited within three days of collection as required by state statute. Delinquent accounts should be forwarded to a collection agency or written-off in accordance with county policy. Accounts receivable should be reviewed by management on a regular basis, and claims should be filed timely.

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

We concur. Due to a general lack of supervision from ambulance service management, the decision to make a change in the director's position was made in July 2011 and implementation in November 2011. The office staff member handling deposits resigned shortly thereafter. The issues were brought to light by the change of management at the ambulance service. The new ambulance director has already implemented the recommendations. The County Commission has also instituted third-party billing to insure that claims are filed in a timely manner.

FINDING 12.02 **THE OFFICE HAD DEFICIENCIES IN PURCHASING PROCEDURES**

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

Our examination revealed the following deficiencies in purchasing procedures:

- A. Competitive bids were not solicited to purchase a motorcycle (\$24,657), an electronic outdoor sign (\$25,885), two automobiles (\$45,366), and fuel for the Landfill Department (\$79,942). In addition, bids were not solicited to pave the library parking lot (\$61,782). Purchasing procedures for this office are governed by provisions of the County Purchasing Law of 1957, Section 5-14-108, *Tennessee Code Annotated*. This statute requires public advertising and solicitation of competitive bids on purchases exceeding

\$10,000. In-lieu-of soliciting bids to purchase the automobiles, the county used the state contract price and negotiated with a dealer for a lower price. This is not in compliance with state statute. In addition, this statute provides that fuel and fuel products may be purchased in the open market without public newspaper notice, but shall whenever possible be based on at least three competitive bids. The failure to solicit competitive bids was management's decision and could result in the county paying more than the most competitive price.

- B. Purchase orders were not issued in some instances. Purchase orders are necessary to control who has purchasing authority for the county and to document purchasing commitments.

RECOMMENDATION

Competitive bids should be solicited for purchases exceeding \$10,000 as required by statute. In order to ensure that the county is getting the best price, the county should solicit bids in accordance with the law and use the state contract price as one of the bids. To strengthen internal controls over purchasing procedures and to document purchasing commitments, the office should issue purchase orders for all applicable purchases before purchases are made.

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

We concur. Bids should be solicited for purchases exceeding \$10,000 as required by statute. We understand that state contract prices are to be used even when a savings could be obtained such as the automobile purchases. Competitive bids should be solicited for fuel purchases whenever possible, and to strengthen internal controls over purchasing procedures and to document purchasing commitments. The office should issue purchase orders for all applicable purchases before purchases are made. We will continue to work with all department heads to make sure they have an understanding of the purchasing policies and procedures.

FINDING 12.03 DUTIES WERE NOT SEGREGATED ADEQUATELY IN THE LANDFILL DEPARTMENT
(Internal Control – Significant Deficiency Under *Government Auditing Standards*)

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

this deficiency is the result of management's failure to correct the finding noted in the prior-year audit report.

RECOMMENDATION

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

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

We concur. We have implemented procedures to ensure the segregation of duties in the Landfill Department.

OFFICE OF DIRECTOR OF SCHOOLS

FINDING 12.04 **PROCEEDS FROM THE SALE OF SCRAP METAL WERE NOT RECEIPTED, DEPOSITED, AND EXPENDED PROPERLY**
(Noncompliance Under *Government Auditing Standards*)

Periodically, the Dickson County Maintenance Department will dispose of scrap metal by selling the metal to a local recycling center. Depending on the size of the transaction, the recycling center will pay the department in cash rather than by check. Checks were made payable to the Dickson County Board of Education, receipted at the central office, and deposited with the county trustee. Cash payments were maintained in a locked filing cabinet at the Maintenance Department and were used to make small purchases for the department, including food items, small parts, and office supplies. The cash was also used to fund bi-annual cookouts for School Department employees. Auditors noted documentation on file in the Maintenance Department totaling \$7,044 purportedly for payments received from the recycling center in cash; however, we could not confirm this amount with the recycling vendor. Auditors examined invoices totaling \$7,355 for disbursements from December 2001 through August 2012, purportedly for items purchased in cash. Auditors were also presented with \$280 in cash on hand, which was later deposited with the Central Office. Section 9-2-103, *Tennessee Code Annotated (TCA)*, requires that official prenumbered receipts should be issued for all collections. Section 5-8-207, *TCA*, requires officials to deposit all collections within three days of receipt and all funds be disbursed by official prenumbered check. The failure to issue receipts at the time of collection and the failure to deposit funds promptly increases the risks of fraud and abuse. The failure to disburse funds by official prenumbered check circumvents the budgetary process.

RECOMMENDATION

Receipts should be issued for all funds at the time of collection. All receipts should be deposited with the county trustee within three days of collection, and all funds should be disbursed by official prenumbered check through the county's budgetary process.

MANAGEMENT'S RESPONSE – DIRECTOR OF SCHOOLS

Management agrees with this finding. A letter has been sent to the recycling company instructing them to only issue checks. The checks should be mailed to the business office along with the receipt. Funds will be receipted by prenumbered receipts and will be deposited with the county trustee within the three-day requirement. All purchases will go through the proper paperwork and be disbursed by prenumbered checks. Employees will be retrained in the appropriate procedures.

FINDING 12.05 **AMOUNTS WITHHELD FROM CONTRACTOR PAYMENTS WERE NOT DEPOSITED INTO AN ESCROW ACCOUNT**
(Noncompliance Under *Government Auditing Standards*)

The county had a contract in excess of \$500,000 and did not deposit amounts withheld from contractor payments (\$28,831) into an escrow account. Section 66-34-104, *Tennessee Code Annotated*, requires that funds withheld from contractor payments be deposited into an escrow account for contracts of \$500,000 or more. Management advised that they were not aware that amounts withheld from contractor payments had to be deposited into an escrow account. This deficiency could result in the loss of interest earnings for the contractor.

RECOMMENDATION

Amounts withheld from contractor payments on contracts of \$500,000 or more should be deposited into an escrow account in compliance with state statute.

MANAGEMENT'S RESPONSE – DIRECTOR OF SCHOOLS

Management agrees with this finding. In the future, all contracts over \$500,000 will have an escrow account established in the name of the contractor and the Dickson County Board of Education.

FINDING 12.06 **DICKSON COUNTY SCHOOL DEPARTMENT DID NOT ACCOUNT FOR AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA) GRANTS SEPARATELY FROM OTHER SCHOOL FUNDS**
(Noncompliance Under *Government Auditing Standards* and Circular A-133)

The School Department comingled ARRA revenues and expenditures with other local, state, and federal funds in the State Fiscal Stabilization Fund Government Services, Recovery Act (CFDA No. 84.397) major program. The U.S. Office of Management and Budget's (OMB) Compliance Supplement requires grantees to agree to maintain records that identify adequately the source (i.e., revenue) and application (i.e., expenditure) of ARRA awards. TRAM Directive No. 2 requires county governments to account for ARRA grant awards and expenditures separately from the county's other revenues and expenditures in the

county's financial accounting system. This comingling of funds violates OMB's compliance requirements and increases the risks of preparing inaccurate reports required by ARRA. When ARRA grant requirements are not followed, the OMB can terminate the grants, suspend or debar the county from receiving grants, or, in serious cases, may apply civil or criminal penalties.

RECOMMENDATION

The School Department should separate the source (revenue) and application (expenditure) of ARRA grant funds on the School Department's accounting records.

MANAGEMENT'S RESPONSE – DIRECTOR OF SCHOOLS

Management agrees with this finding. Action will be taken to correct this finding.

FINDING 12.07 **THE EXTENDED SCHOOL PROGRAM HAD DEFICIENCIES
IN OPERATIONS**
(Internal Control – Significant Deficiency Under *Government Auditing
Standards*)

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

- A. Official prenumbered receipts were not issued for some collections. Section 9-2-103, *Tennessee Code Annotated (TCA)*, requires that official prenumbered receipts should be issued for all collections. In some instances, the extended school program site leaders collected funds for snacks sold to the children and for pizza parties, but these funds were neither receipted, nor deposited into the extended school bank account. Instead, the funds were maintained on site and used to replenish the snack supplies and pay for future pizza parties. Section 5-8-207, *TCA*, requires officials to deposit all collections within three days of receipt and all funds be disbursed by official prenumbered check. The failure to issue receipts at the time of collection and the failure to deposit funds promptly increases the risks of fraud and abuse. The failure to disburse funds by official prenumbered check circumvents the budgetary process.
- B. We noted checks on hand made payable to the site director, rather than Dickson County. The site director stated that she typically requests that the parents make checks payable to her for snacks and pizza parties so that she can cash the checks and use the funds to replenish supplies.
- C. The site director maintained accounting records on a personal laptop, which utilized an unauthorized software. The maintenance of county financial records on an unauthorized computer increases the risks of loss of records, distribution of sensitive data, and fraud and abuse.

RECOMMENDATION

Receipts should be issued for all funds at the time of collection. All receipts should be deposited with the county trustee within three days of collection, and all funds should be disbursed by official prenumbered check through the county’s budgetary process. Checks received on behalf of the extended school program should be made payable to Dickson County. Accounting records should be maintained on county equipment, utilizing authorized software.

MANAGEMENT’S RESPONSE – DIRECTOR OF SCHOOLS

Management agrees with this finding. Action will be taken to correct this finding. Employees will be retrained in the appropriate procedures.

FINDING 12.08 **EXPENDITURES EXCEEDED APPROPRIATIONS**
(Noncompliance Under *Government Auditing Standards*)

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

<u>Fund/Major Category</u>	<u>Amount</u> <u>Overspent</u>
General Purpose School:	
Instruction - Vocational Education Program	\$ 49,637
School Federal Projects:	
Instruction - Alternative Instruction Program	3,064
Instruction - Vocational Education Program	13,303
Support Services - Special Education Program	10,833
Support Services - Office of the Principal	1,500

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

RECOMMENDATION

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

MANAGEMENT’S RESPONSE – DIRECTOR OF SCHOOLS

Management agrees with this finding. Actions will be taken to correct this finding.

BEST PRACTICES

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

ITEM 1. DICKSON COUNTY SHOULD ESTABLISH AN AUDIT COMMITTEE

Dickson County does not have an Audit Committee. Sound business practices dictate that establishing an Audit Committee could significantly improve management oversight and accountability. The absence of an Audit Committee has been a management decision by the County Commission. The Division of Local Government 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 being responsible for monitoring management’s plans to address various risks.

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

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

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

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

Federal/Pass-through Agency	Finding Number	Federal CFDA Numbers	Criteria	Explanation	Amount Questioned
U.S. Department of Education: Passed-through State Department of Education: State Fiscal Stabilization Fund (SFSF) - Government Services, Recovery Act	12.09	84.397	Circular A-133, Compliance Supplement Part 3N	Noncompliance - See Finding No. 12.06 The office did not account for American Recovery and Reinvestment Act Grants separately from other county funds	\$ 0

DICKSON COUNTY, TENNESSEE
AUDITEE REPORTING RESPONSIBILITIES
For the Year Ended June 30, 2012

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

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

FINDINGS 12.06 and 12.09

Contact person:	Dr. Danny Weeks
Corrective action planned:	Administration will include the proper cost center to segregate the ARRA funds.
Anticipated completion date:	2012-13