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# ANNUAL FINANCIAL REPORT ROBERTSON COUNTY, TENNESSEE



FOR THE YEAR ENDED JUNE 30, 2012



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

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

*DIVISION OF LOCAL GOVERNMENT AUDIT*  
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*Director*

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*Auditor 4*

*FERMAN PRIDE, CGFM*  
*WENDY HEATH, CFE*  
*State Auditors*

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

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## ROBERTSON COUNTY, TENNESSEE

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# ***Audit Highlights***

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

## ***Scope***

We have audited the basic financial statements of Robertson 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 a 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 no findings and recommendations.

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# INTRODUCTORY SECTION

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# Robertson County Officials

## June 30, 2012

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### **Officials**

Howard Bradley, County Mayor  
Delvin Hester, Road Supervisor  
Dan Whitlow, Director of Schools  
Sandra Head, Trustee  
Chris Traughber, Assessor of Property  
Susan Atchley, County Clerk  
Lisa Cavender, Circuit, General Sessions, and Juvenile Courts Clerk  
Kenneth Hudgens, Clerk and Master  
Frankie Fletcher, Register  
Bill Holt, Sheriff  
Jody Stewart, Finance Director

### **Board of County Commissioners**

Howard Bradley, County Mayor, Chairman	
Tommy Jackson	Bobby Coutts
Billy Hugh Ray	Don Eden
Larry DiOrio	Patsi Gregory
Kathy Spears	Ervin Brown
Lanny Adcock	Carol Dugger
Susan Macafee	Randy Wilson
Billy Vogle	Joseph Bryant
Michael Dorris	Faye Stubblefield
Billy Gray	Tommy Baggett
Bobby Jones	Jonathan Garner
Kevin Gray	Steve Haley
James Bowens	Robert Farmer

### **Financial Management Committee**

Tommy Baggett, Chairman	Lanny Adcock
Howard Bradley, County Mayor	Joseph Bryant
Dan Whitlow, Director of Schools	Robert Farmer
Delvin Hester, Road Supervisor	

(Continued)

## Robertson County Officials (Cont.)

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### **Highway Commission**

Donnie Martin, Chairman  
Prince Green  
Paul Creasy, Jr.

George Peach  
Ralph White  
Alvin Fowler

### **Board of Education**

Stoney Crockett, Chairman  
Allan Heard  
Geraldine Farmer

Mike Ellis  
Jeff White  
Jerry Converse

### **Audit Committee**

Ervin Brown  
Joseph Bryant  
Lanny Adcock  
Don Eden  
Roger Coffelt

Dennis Wade  
Robert Farmer  
Tommy Baggett  
William Moreland

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## FINANCIAL SECTION

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**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 25, 2012

Robertson County Mayor and  
Board of County Commissioners  
Robertson 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 Robertson County, Tennessee, as of and for the year ended June 30, 2012, which collectively comprise Robertson County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Robertson County's management. Our responsibility is to express opinions on these financial statements based on our audit.

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

The financial statements of the Robertson 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 Robertson 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 Robertson 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 Robertson 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, 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 Robertson 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 25, 2012, on our consideration of Robertson 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.

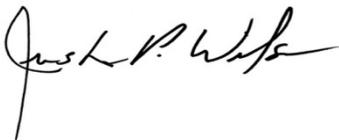
Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required 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 57 through 62 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 Robertson 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 Robertson 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 Robertson County School Department (a discretely presented component unit), and the miscellaneous schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole. The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Very truly yours,

A handwritten signature in black ink, appearing to read "Justin P. Wilson". The signature is fluid and cursive, with a prominent initial "J" and "W".

Justin P. Wilson  
Comptroller of the Treasury

JPW/sb

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# BASIC FINANCIAL STATEMENTS

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Exhibit A

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

	<u>Primary Governmental Activities</u>	<u>Component Unit School Department</u>
<u>ASSETS</u>		
Cash	\$ 2,575	\$ 0
Equity in Pooled Cash and Investments	10,067,256	5,776,963
Accounts Receivable	1,041,197	53,507
Allowance for Uncollectibles	(875,344)	0
Property Taxes Receivable	25,325,744	14,452,190
Allowance for Uncollectible Property Taxes	(1,510,742)	(862,108)
Due from Other Governments	825,704	2,070,530
Deferred Charges - Debt Issuance Costs	1,783,489	0
Notes Receivable - Current	166,667	0
Notes Receivable - Long-term	333,333	0
Capital Assets:		
Assets Not Depreciated:		
Land	4,152,528	3,582,190
Construction in Progress	2,863,689	1,351,132
Assets Net of Accumulated Depreciation:		
Buildings and Improvements	37,489,086	126,116,781
Infrastructure	3,229,531	0
Other Capital Assets	3,413,479	3,600,803
Total Assets	<u>\$ 88,308,192</u>	<u>\$ 156,141,988</u>
<u>LIABILITIES</u>		
Accounts Payable	\$ 34,272	\$ 644
Accrued Payroll	587,210	0
Accrued Interest Payable	709,719	17,029
Due to State of Tennessee	11,177	4,136
Customer Deposits Payable	137,040	0
Deferred Revenue - Current Property Taxes	23,149,383	13,210,245
Noncurrent Liabilities:		
Due Within One Year	10,510,629	269,188
Due in More Than One Year (net of deferred amount on refunding and unamortized premium on debt)	138,372,756	4,480,174
Total Liabilities	<u>\$ 173,512,186</u>	<u>\$ 17,981,416</u>
<u>NET ASSETS</u>		
Invested in Capital Assets, Net of Related Debt	\$ 13,226,743	\$ 0
Invested in Capital Assets	0	134,650,906
Restricted for:		
Capital Projects	10,517	18,083
Highway/Public Works	1,110,235	0
Drug Control	121,196	0
Administration of Justice	102,494	0
Public Safety	101,130	0
School Federal Projects	0	300,213
Extended Schools	0	283,854
Other Purposes	26,360	6,845
Unrestricted	(99,902,669)	2,900,671
Total Net Assets (Deficit)	<u>\$ (85,203,994)</u>	<u>\$ 138,160,572</u>

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

Exhibit B

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

Functions/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Assets		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Total Governmental Activities	Component Unit School Department
Primary Government:						
Governmental Activities:						
General Government	\$ 3,547,860	\$ 866,181	\$ 142,844	\$ 0	\$ (2,538,835)	\$ 0
Finance	1,828,500	2,023,603	0	0	195,103	0
Administration of Justice	2,070,884	1,407,948	23,209	0	(639,727)	0
Public Safety	11,133,273	3,584,354	106,940	0	(7,441,979)	0
Public Health and Welfare	7,105,253	3,395,589	561,045	0	(3,148,619)	0
Agriculture and Natural Resources	140,173	0	0	0	(140,173)	0
Other Operations	217,868	0	66,799	0	(151,069)	0
Highways/Public Works	3,809,137	7,203	2,062,260	320,219	(1,419,455)	0
Interest on Long-term Debt	6,587,091	0	0	0	(6,587,091)	0
Other Debt Service	274,743	0	0	0	(274,743)	0
<b>Total Primary Government</b>	<b>\$ 36,714,782</b>	<b>\$ 11,284,878</b>	<b>\$ 2,963,097</b>	<b>\$ 320,219</b>	<b>\$ (22,146,588)</b>	<b>\$ 0</b>
Component Unit:						
Robertson County School Department	\$ 89,597,042	\$ 1,097,409	\$ 9,937,070	\$ 317,150	\$ 0	\$ (78,245,413)
<b>Total Component Unit</b>	<b>\$ 89,597,042</b>	<b>\$ 1,097,409</b>	<b>\$ 9,937,070</b>	<b>\$ 317,150</b>	<b>\$ 0</b>	<b>\$ (78,245,413)</b>

(Continued)

Exhibit B

Robertson County, Tennessee  
Statement of Activities (Cont.)

Functions/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Assets	
	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Total Governmental Activities	Component
					Unit
					School Department
General Revenues:					
Taxes:					
Property Taxes Levied for General Purposes				\$ 13,408,875	\$ 14,078,449
Property Taxes Levied for Debt Service				11,137,756	0
Local Option Sales Taxes				0	8,547,358
Payments in-Lieu-of Tax				158,370	0
Hotel/Motel Tax				311,949	0
Wheel Tax				4,888,303	0
Litigation Tax - General				310,703	0
Litigation Tax - Jail, Workhouse, and Courthouse				361,642	0
Business Tax				0	545,069
Mineral Severance Tax				96,234	0
Adequate Facilities/Development Tax				446,239	0
Wholesale Beer Tax				187,486	0
Interstate Telecommunications Tax				0	5,768
Grants and Contributions Not Restricted to Specific Programs				229,948	50,945,090
Unrestricted Investment Income				111,941	0
Miscellaneous				524,284	131,826
Total General Revenues				\$ 32,173,730	\$ 74,253,560
Change in Net Assets				\$ 10,027,142	\$ (3,991,853)
Net Assets (Deficit), July 1, 2011				(95,231,136)	142,152,425
Net Assets (Deficit), June 30, 2012				\$ (85,203,994)	\$ 138,160,572

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

Exhibit C-1

Robertson 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	
<u>ASSETS</u>					
Cash	\$ 625	\$ 0	\$ 0	\$ 1,950	\$ 2,575
Equity in Pooled Cash and Investments	4,995,310	924,754	2,846,385	1,300,807	10,067,256
Accounts Receivable	988,128	50	5,514	47,505	1,041,197
Allowance for Uncollectibles	(875,344)	0	0	0	(875,344)
Due from Other Governments	420,033	403,710	0	1,961	825,704
Due from Other Funds	6,293	0	6,032	0	12,325
Property Taxes Receivable	12,938,152	0	11,561,753	825,839	25,325,744
Allowance for Uncollectible Property Taxes	(771,792)	0	(689,687)	(49,263)	(1,510,742)
Notes Receivable - Current	0	0	166,667	0	166,667
Notes Receivable - Long-term	0	0	333,333	0	333,333
<b>Total Assets</b>	<b>\$ 17,701,405</b>	<b>\$ 1,328,514</b>	<b>\$ 14,229,997</b>	<b>\$ 2,128,799</b>	<b>\$ 35,388,715</b>
<u>LIABILITIES AND FUND BALANCES</u>					
<u>Liabilities</u>					
Accounts Payable	\$ 27,000	\$ 0	\$ 0	\$ 7,273	\$ 34,273
Accrued Payroll	510,492	59,577	0	17,140	587,209
Due to Other Funds	6,032	0	0	6,293	12,325
Due to State of Tennessee	11,177	0	0	0	11,177
Current Liabilities Payable from Restricted Assets:					
Customer Deposits Payable	137,040	0	0	0	137,040
Deferred Revenue - Current Property Taxes	11,826,315	0	10,568,197	754,871	23,149,383
Deferred Revenue - Delinquent Property Taxes	328,832	0	293,955	20,988	643,775
Other Deferred Revenues	0	201,855	0	0	201,855
<b>Total Liabilities</b>	<b>\$ 12,846,888</b>	<b>\$ 261,432</b>	<b>\$ 10,862,152</b>	<b>\$ 806,565</b>	<b>\$ 24,777,037</b>
<u>Fund Balances</u>					
Restricted:					
Restricted for General Government	\$ 26,360	\$ 0	\$ 0	\$ 0	\$ 26,360
Restricted for Administration of Justice	102,494	0	0	0	102,494
Restricted for Public Safety	101,130	0	0	121,196	222,326
Restricted for Highways/Public Works	0	1,067,082	0	0	1,067,082
Restricted for Capital Outlay	0	0	0	486,312	486,312
Committed:					
Committed for General Government	1,472	0	0	0	1,472
Committed for Public Health and Welfare	0	0	0	634,726	634,726
Committed for Capital Outlay	0	0	0	80,000	80,000
Committed for Debt Service	0	0	3,315,865	0	3,315,865
Committed for Other Purposes	142,690	0	51,980	0	194,670
Unassigned	4,480,371	0	0	0	4,480,371
<b>Total Fund Balances</b>	<b>\$ 4,854,517</b>	<b>\$ 1,067,082</b>	<b>\$ 3,367,845</b>	<b>\$ 1,322,234</b>	<b>\$ 10,611,678</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 17,701,405</b>	<b>\$ 1,328,514</b>	<b>\$ 14,229,997</b>	<b>\$ 2,128,799</b>	<b>\$ 35,388,715</b>

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

Exhibit C-2

Robertson 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)		\$	10,611,678
(1) Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.			
Add: land	\$	4,152,528	
Add: construction in progress		2,863,689	
Add: buildings and improvements net of accumulated depreciation		37,489,086	
Add: infrastructure net of accumulated depreciation		3,229,531	
Add: other capital assets net of accumulated depreciation		<u>3,413,479</u>	51,148,313
(2) Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.			
Less: notes payable	\$	(4,620,000)	
Less: bonds payable		(139,765,000)	
Add: deferred amount on refunding		10,995	
Add: deferred charge - debt issuance costs		1,783,489	
Less: compensated absences payable		(1,335,894)	
Less: other postemployment benefits liability		(27,353)	
Less: landfill closure/postclosure care costs		(298,796)	
Less: accrued interest on bonds and notes		(709,719)	
Less: other deferred revenue - premium on debt		<u>(2,847,337)</u>	(147,809,615)
(3) Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the governmental funds.			<u>845,630</u>
Net assets (deficit) of governmental activities (Exhibit A)		\$	<u>(85,203,994)</u>

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

Exhibit C-3

Robertson 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	\$ 13,614,649	\$ 972,975	\$ 15,866,280	\$ 799,412	\$ 31,253,316
Licenses and Permits	222,956	3,300	0	0	226,256
Fines, Forfeitures, and Penalties	251,456	0	0	75,668	327,124
Charges for Current Services	2,423,798	0	0	1,304,921	3,728,719
Other Local Revenues	154,744	16,400	154,384	91,998	417,526
Fees Received from County Officials	3,461,428	0	0	0	3,461,428
State of Tennessee	3,833,097	2,349,840	0	48,536	6,231,473
Federal Government	144,530	37,532	0	0	182,062
Other Governments and Citizens Groups	0	0	300,000	0	300,000
<b>Total Revenues</b>	<b>\$ 24,106,658</b>	<b>\$ 3,380,047</b>	<b>\$ 16,320,664</b>	<b>\$ 2,320,535</b>	<b>\$ 46,127,904</b>
<u>Expenditures</u>					
Current:					
General Government	\$ 2,269,676	\$ 0	\$ 0	\$ 0	\$ 2,269,676
Finance	1,596,649	0	0	0	1,596,649
Administration of Justice	1,772,820	0	0	7,900	1,780,720
Public Safety	9,114,704	0	0	94,178	9,208,882
Public Health and Welfare	4,334,791	0	0	2,071,165	6,405,956
Agriculture and Natural Resources	132,653	0	0	0	132,653
Other Operations	3,616,584	0	0	97,002	3,713,586
Highways	0	3,559,815	0	0	3,559,815
Debt Service:					
Principal on Debt	0	0	10,485,000	0	10,485,000
Interest on Debt	0	0	6,462,691	0	6,462,691
Other Debt Service	0	0	274,743	0	274,743
Capital Projects	0	0	0	391,499	391,499
<b>Total Expenditures</b>	<b>\$ 22,837,877</b>	<b>\$ 3,559,815</b>	<b>\$ 17,222,434</b>	<b>\$ 2,661,744</b>	<b>\$ 46,281,870</b>
Excess (Deficiency) of Revenues Over Expenditures	\$ 1,268,781	\$ (179,768)	\$ (901,770)	\$ (341,209)	\$ (153,966)
<u>Other Financing Sources (Uses)</u>					
Notes Issued	\$ 0	\$ 0	\$ 0	\$ 300,000	\$ 300,000
Transfers In	0	0	71,973	0	71,973
Transfers Out	(37,500)	0	0	(34,473)	(71,973)
<b>Total Other Financing Sources (Uses)</b>	<b>\$ (37,500)</b>	<b>\$ 0</b>	<b>\$ 71,973</b>	<b>\$ 265,527</b>	<b>\$ 300,000</b>
Net Change in Fund Balances	\$ 1,231,281	\$ (179,768)	\$ (829,797)	\$ (75,682)	\$ 146,034
Fund Balance, July 1, 2011	3,623,236	1,246,850	4,197,642	1,397,916	10,465,644
<b>Fund Balance, June 30, 2012</b>	<b>\$ 4,854,517</b>	<b>\$ 1,067,082</b>	<b>\$ 3,367,845</b>	<b>\$ 1,322,234</b>	<b>\$ 10,611,678</b>

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

Exhibit C-4

Robertson 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)		\$ 146,034
(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	\$ 1,103,554	
Less: current-year depreciation expense	<u>(1,939,873)</u>	(836,319)
(2) The net effect of various miscellaneous transactions involving capital assets (sales, trade-ins, and donations) is to decrease net assets.		(805)
(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	\$ (623,477)	
Add: deferred delinquent property taxes and other deferred June 30, 2012	<u>845,630</u>	222,153
(4) The issuance of long-term debt (e.g., notes, bonds) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, 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	\$ (300,000)	
Add: change in premium on debt issuances	391,866	
Less: change in deferred debt issuance costs	(166,036)	
Add: principal payments on bonds	9,170,000	
Add: principal payments on notes	1,315,000	
Less: change in deferred amount on refunding debt	<u>(17,515)</u>	10,393,315
(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	\$ 59,153	
Change in other postemployment benefits liability	(8,735)	
Change in compensated absences payable	(15,418)	
Change in landfill closure/postclosure care costs	<u>67,764</u>	102,764
Change in net assets of governmental activities (Exhibit B)		<u>\$ 10,027,142</u>

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

Exhibit D

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

	<u>Agency Funds</u>
<u>ASSETS</u>	
Cash	\$ 1,727,325
Due from Other Governments	<u>1,318,786</u>
Total Assets	<u><u>\$ 3,046,111</u></u>
<u>LIABILITIES</u>	
Due to Other Taxing Units	\$ 1,318,786
Due to Litigants, Heirs, and Others	<u>1,727,325</u>
Total Liabilities	<u><u>\$ 3,046,111</u></u>

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

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

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Robertson 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 Robertson County:

**A. Reporting Entity**

Robertson County is a public municipal corporation governed by an elected 24-member board. As required by GAAP, these financial statements present Robertson 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 Robertson County School Department operates the public school system in the county, and the voters of Robertson 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 Robertson County Emergency Communications District provides a simplified means of securing emergency services through a uniform emergency number for the residents of Robertson County, and the Robertson 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 Robertson County Emergency Communications District were not available from other auditors in time for inclusion in this report.

The Robertson County School Department does not issue separate financial statements from those of the county. Therefore, basic financial statements of the School Department are included in this report as listed in the table of contents. Although required by GAAP, the financial statements of the

Robertson County Emergency Communications District were not available in time for inclusion, as previously mentioned. Complete financial statements of the Robertson County Emergency Communications District can be obtained from its administrative office at the following address:

Administrative Office:

Robertson County Emergency  
Communications District  
517 South Brown Street  
Springfield, TN 37172

**Related Organization** – The Robertson County Industrial Development Board is a related organization of Robertson County. The county mayor nominates and the Robertson County Commission confirms the board members, but the county’s accountability for the organization does not extend beyond making the appointments. Robertson County acts as an agent for the board by collecting the hotel/motel tax and forwarding the tax to the board through the county’s General Fund. During the year ended June 30, 2012, the county did not provide any operating subsidies to the board.

**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 Robertson 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 Robertson 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.

Robertson County issues most debt for the discretely presented Robertson County School Department. There were no debt issues 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 Robertson 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. Robertson 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, grants, and similar items 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. 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.

Robertson 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 wheel tax 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, Robertson County reports the following fund types:

**Capital Projects Fund** – The General Capital Projects Fund accounts for 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 and local sales taxes received by the state to be forwarded to the various cities in Robertson County. 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 Robertson 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 Robertson County School Department reports the following fund types:

**Special Revenue Fund** – The School Federal Projects Fund accounts for and reports the proceeds of specific revenue sources that are restricted to expenditure on specific education programs.

**Capital Projects Fund** – The Education Capital Projects Fund accounts for the receipt of debt issued by Robertson County and contributed to the School Department for building construction and renovations.

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 Robertson County School Department. Each fund's portion of this pool is displayed on the balance sheets or statements of net assets as Equity

in Pooled Cash and Investments. Most income from these pooled investments is assigned to the General Debt Service Fund. Robertson 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.

## **2. Receivables and Payables**

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

All ambulance and property taxes receivable are shown with an allowance for uncollectibles. Ambulance receivables allowance for uncollectibles is based on historical collection data. The allowance for uncollectible property taxes is equal to 4.5 percent of total taxes levied.

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

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

Property taxes receivable are also reported as of June 30 for the taxes that are levied, collected, and reported as revenue during the current fiscal year. These property taxes receivable are presented on the balance sheet with offsetting deferred revenue to reflect amounts not

available as of June 30. Property taxes collected within 30 days of year-end are considered available and accrued. The allowance for uncollectible taxes represents the estimated amount of the receivable that will be filed in court for collection. Delinquent taxes filed in court for collection are not included in taxes receivable since they are neither measurable nor available.

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

Most payables are disaggregated on the face of the financial statements. Current liabilities payable from restricted assets reflected in the primary government funds represent deposits placed with Robertson County for fire hydrants.

### **3. Capital Assets**

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

Capital assets, which include property, plant, equipment, 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 government as assets with an initial, individual cost of \$10,000 (infrastructure and right-of-ways \$50,000; portable buildings \$25,000), or more and an estimated useful life of more than two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

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

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

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

4. **Compensated Absences**

It is the policy of the Robertson County primary government to permit employees to accumulate a maximum of 240 hours of earned but unused vacation benefits that will be paid to employees upon separation from county service. Accumulated hours in excess of 240 will be credited to sick leave. Employees may accumulate an unlimited amount of sick leave; however, the county will only pay separated employees 25 percent of their unused sick leave not to exceed 240 hours. Any remaining sick leave may be credited toward retirement benefits. School Department employees may accumulate limited amounts of earned but unused vacation benefits and unlimited amounts of unused sick leave. However, the granting of vacation and sick leave has no guaranteed payment provision. All vacation pay and sick leave are accrued when incurred in the government-wide statements for the county. Liabilities for vacation pay and sick leave are reported in governmental funds only if amounts have matured, for example, as a result of employee resignations and retirements.

5. **Long-term Obligations**

In the government-wide financial statements, 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, and landfill closure/postclosure care costs, are recognized to

the extent that the liabilities have matured (come due for payment) each period.

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

In the government-wide financial statements, 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, Robertson County had \$106,664,650 in outstanding debt for capital purposes for the discretely presented Robertson County School Department. This debt is a liability of Robertson County, but the capital assets acquired are reported in the financial statements of the School Department. Therefore, Robertson 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 Financial Management 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 Robertson 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 Robertson 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**

**Budgetary Information**

Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP) for all governmental funds except the Constitutional Officers - Fees Fund (special revenue fund), which is not budgeted, and the capital projects funds, 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, County Mayor/Executive, Election Commission, Register of Deeds, 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, Robertson County reported the following significant encumbrance:

<u>Funds</u>	<u>Description</u>	<u>Amount</u>
Primary Government		
Major Fund:		
General	Comprehensive Growth Plan	\$ 138,790

#### IV. DETAILED NOTES ON ALL FUNDS

##### A. Deposits and Investments

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

Investment	Maturities	Cost
State Treasurer's Investment Pool	Daily	\$ 1,003

**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. Robertson 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. Robertson County has no investment policy that would further limit its investment choices. As of June 30, 2012, Robertson County’s investment in the State Treasurer’s Investment Pool was unrated.

**B. Notes Receivable**

The primary government’s General Debt Fund had a long-term note receivable of \$500,000 on June 30, 2012, from financing projects for the Robertson County School Department (discretely presented component unit) and is included in the committed fund balance account.

**C. 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	\$ 4,151,718	\$ 810	\$ 0	\$ 4,152,528
Construction in Progress	2,715,803	320,795	(172,909)	2,863,689
Total Capital Assets Not Depreciated	<u>\$ 6,867,521</u>	<u>\$ 321,605</u>	<u>\$ (172,909)</u>	<u>\$ 7,016,217</u>
Capital Assets Depreciated:				
Buildings and Improvements	\$ 44,089,512	\$ 206,401	\$ 0	\$ 44,295,913
Infrastructure	6,870,775	211,858	0	7,082,633
Other Capital Assets	8,628,758	536,599	(153,019)	9,012,338
Total Capital Assets Depreciated	<u>\$ 59,589,045</u>	<u>\$ 954,858</u>	<u>\$ (153,019)</u>	<u>\$ 60,390,884</u>
Less Accumulated Depreciation for:				
Buildings and Improvements	\$ 5,705,215	\$ 1,101,612	\$ 0	\$ 6,806,827
Infrastructure	3,525,547	327,555	0	3,853,102
Other Capital Assets	5,240,367	510,706	(152,214)	5,598,859
Total Accumulated Depreciation	<u>\$ 14,471,129</u>	<u>\$ 1,939,873</u>	<u>\$ (152,214)</u>	<u>\$ 16,258,788</u>
Total Capital Assets Depreciated, Net	<u>\$ 45,117,916</u>	<u>\$ (985,015)</u>	<u>\$ (805)</u>	<u>\$ 44,132,096</u>
Governmental Activities Capital Assets, Net	<u>\$ 51,985,437</u>	<u>\$ (663,410)</u>	<u>\$ (173,714)</u>	<u>\$ 51,148,313</u>

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

**Governmental Activities:**

General Government	\$ 1,093,676
Finance	915
Administration of Justice	13,312
Public Safety	201,195
Public Health and Welfare	188,728
Highway/Public Works	<u>442,047</u>
 Total Depreciation Expense - Governmental Activities	 <u><u>\$ 1,939,873</u></u>

**Discretely Presented Robertson County School Department**

**Governmental Activities:**

	Balance 7-1-11	Increases	Decreases	Balance 6-30-12
Capital Assets Not Depreciated:				
Land	\$ 3,101,190	\$ 481,000	\$ 0	\$ 3,582,190
Construction in Progress	<u>1,097,600</u>	<u>253,532</u>	<u>0</u>	<u>1,351,132</u>
Total Capital Assets Not Depreciated	<u>\$ 4,198,790</u>	<u>\$ 734,532</u>	<u>\$ 0</u>	<u>\$ 4,933,322</u>
Capital Assets Depreciated:				
Buildings and Improvements	\$ 166,309,764	\$ 0	\$ (132,000)	\$ 166,177,764
Other Capital Assets	<u>9,550,957</u>	<u>628,966</u>	<u>(237,650)</u>	<u>9,942,273</u>
Total Capital Assets Depreciated	<u>\$ 175,860,721</u>	<u>\$ 628,966</u>	<u>\$ (369,650)</u>	<u>\$ 176,120,037</u>
Less Accumulated Depreciation for:				
Buildings and Improvements	\$ 36,250,997	\$ 3,809,986	\$ 0	\$ 40,060,983
Other Capital Assets	<u>5,979,358</u>	<u>598,993</u>	<u>(236,881)</u>	<u>6,341,470</u>
Total Accumulated Depreciation	<u>\$ 42,230,355</u>	<u>\$ 4,408,979</u>	<u>\$ (236,881)</u>	<u>\$ 46,402,453</u>
Total Capital Assets Depreciated, Net	<u>\$ 133,630,366</u>	<u>\$ (3,780,013)</u>	<u>\$ (132,769)</u>	<u>\$ 129,717,584</u>
Governmental Activities Capital Assets, Net	<u><u>\$ 137,829,156</u></u>	<u><u>\$ (3,045,481)</u></u>	<u><u>\$ (132,769)</u></u>	<u><u>\$ 134,650,906</u></u>

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

**Governmental Activities:**

Support Services	<u>\$ 4,408,979</u>
Total Depreciation Expense - Governmental Activities	<u><u>\$ 4,408,979</u></u>

**D. Interfund Receivables, Payables, and Transfers**

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

**Due to/from Other Funds:**

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Primary Government:		
General Debt Service	General	\$ 6,032
General	Nonmajor governmental	6,293

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**

<u>Transfers Out</u>	<u>Transfers In</u>
	General Debt Service Fund
General Fund	\$ 37,500
Nonmajor governmental fund	<u>34,473</u>
Total	<u><u>\$ 71,973</u></u>

Transfers are used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them.

**E. Capital Lease**

**Discretely Presented Robertson County School Department**

On July 31, 2008, the Robertson County School Department entered into a ten-year lease-purchase agreement for energy efficiency lighting. The terms of the agreement require total lease payments of \$489,035 plus interest of 5.45 percent. Title to the equipment transfers to the School Department at the end of the lease period. The General Purpose School Fund is making these lease payments.

Future minimum lease payments and the net present value of these minimum lease payments as of June 30, 2012, were as follows:

Year Ending June 30	Governmental Funds
2013	\$ 54,750
2014	54,750
2015	54,750
2016	54,750
2017	84,353
2018-2019	168,704
Total Minimum Lease Payments	\$ 472,057
Less: Amount Representing Interest	(86,057)
Present Value of Minimum Lease Payments	<u>\$ 386,000</u>

**F. Long-term Debt**

**Primary Government**

**General Obligation Bonds and Notes**

The county issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. In addition, general obligation bonds 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 and capital outlay notes are direct obligations and pledge the full faith and credit of the government. General obligation bonds and capital outlay notes outstanding were issued for original terms of up to 20 years for bonds 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 and notes included in long-term debt as of June 30, 2012, will be retired from the General Debt Service Fund.

General obligation bonds 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	2 to 5.5%	6-1-29	\$ 151,125,000	\$ 134,330,000
General Obligation Bonds - Refunding	2 to 5	6-1-15	27,405,000	5,435,000
Capital Outlay Notes	3.678	3-7-15	300,000	300,000
Capital Outlay Notes - Refunding	2 to 4	5-1-19	9,900,000	4,320,000

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

Year Ending June 30	Bonds		
	Principal	Interest	Total
2013	\$ 8,920,000	\$ 5,891,956	\$ 14,811,956
2014	8,925,000	5,555,731	14,480,731
2015	9,420,000	5,206,417	14,626,417
2016	8,600,000	4,821,418	13,421,418
2017	8,955,000	4,480,212	13,435,212
2018-2022	43,880,000	16,612,555	60,492,555
2023-2027	43,615,000	7,399,274	51,014,274
2028-2029	7,450,000	483,118	7,933,118
Total	\$ 139,765,000	\$ 50,450,681	\$ 190,215,681

Year Ending June 30	Notes		
	Principal	Interest	Total
2013	\$ 1,235,000	\$ 160,293	\$ 1,395,293
2014	1,150,000	122,343	1,272,343
2015	890,000	87,659	977,659
2016	380,000	52,725	432,725
2017	375,000	37,525	412,525
2018-2019	590,000	30,050	620,050
Total	\$ 4,620,000	\$ 490,595	\$ 5,110,595

There is \$3,367,845 available in the General Debt Service Fund to service long-term debt. Bonded debt per capita totaled \$2,109, based on the 2010 federal census. Debt per capita, including bonds and notes, totaled \$2,178, 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:**

	<u>Bonds</u>	<u>Notes</u>
Balance, July 1, 2011	\$ 148,935,000	\$ 5,635,000
Additions	0	300,000
Deductions	(9,170,000)	(1,315,000)
	<u>                    </u>	<u>                    </u>
Balance, June 30, 2012	<u>\$ 139,765,000</u>	<u>\$ 4,620,000</u>
Balance Due Within One Year	<u>\$ 8,920,000</u>	<u>\$ 1,235,000</u>

	<u>Compensated Absences</u>	<u>Other Postemployment Benefits</u>	<u>Landfill Closure/ Postclosure Care Costs</u>
Balance, July 1, 2011	\$ 1,320,476	\$ 18,618	\$ 366,560
Additions	1,640,415	10,073	7,003
Deductions	(1,624,997)	(1,338)	(74,767)
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Balance, June 30, 2012	<u>\$ 1,335,894</u>	<u>\$ 27,353</u>	<u>\$ 298,796</u>
Balance Due Within One Year	<u>\$ 267,179</u>	<u>\$ 0</u>	<u>\$ 88,450</u>

Analysis of Noncurrent Liabilities Presented on Exhibit A:

Total Noncurrent Liabilities, June 30, 2012	\$ 146,047,043
Less: Due Within One Year	(10,510,629)
Add: Unamortized Premium on Debt	2,847,337
Less: Deferred Amount on Refunding	<u>(10,995)</u>
Noncurrent Liabilities - Due in More Than One Year - Exhibit A	<u>\$ 138,372,756</u>

Compensated absences and other postemployment benefits will be paid from the employing funds, primarily the General, Highway/Public Works, and Solid Waste/Sanitation funds. Landfill closure/postclosure care costs will be paid from the Solid Waste/Sanitation Fund.

**Discretely Presented Robertson County School Department**

Capital Outlay Notes

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

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

Capital outlay notes outstanding as of June 30, 2012, for governmental activities 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>
Capital Outlay Notes	0%	7-15-15	\$ 1,073,446	\$ 974,359

The annual requirements to amortize all notes outstanding as of June 30, 2012, are presented in the following table:

<u>Year Ending June 30</u>	<u>Notes Principal</u>
2013	\$ 233,015
2014	233,015
2015	233,014
2016	66,348
2017	36,348
2018-2022	<u>172,619</u>
Total	<u>\$ 974,359</u>

Debt per capita, including notes and capital leases, totaled \$21, based on the 2010 federal census.

Changes in Long-term Liabilities

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

**Governmental Activities:**

	Notes	Capital Leases
Balance, July 1, 2011	\$ 246,278	\$ 540,373
Additions	838,596	0
Deductions	(110,515)	(154,373)
Balance, June 30, 2012	<u>\$ 974,359</u>	<u>\$ 386,000</u>
Balance Due Within One Year	<u>\$ 233,015</u>	<u>\$ 36,173</u>
	Other Postemployment Benefits	Termination Benefits
Balance, July 1, 2011	\$ 2,742,651	\$ 120,130
Additions	1,765,255	0
Deductions	(1,118,903)	(120,130)
Balance, June 30, 2012	<u>\$ 3,389,003</u>	<u>\$ 0</u>
Balance Due Within One Year	<u>\$ 0</u>	<u>\$ 0</u>

Analysis of Noncurrent Liabilities Presented on Exhibit A:

Total Noncurrent Liabilities, June 30, 2012	\$ 4,749,362
Less: Due Within One Year	<u>(269,188)</u>
Noncurrent Liabilities - Due in More Than One Year - Exhibit A	<u>\$ 4,480,174</u>

Other postemployment benefits will be paid from the General Purpose School Fund.

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

The State of Tennessee pays health insurance premiums for retired teachers on-behalf of the Robertson 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 \$308,660 and \$42,237, respectively. The School Department has recognized these on-behalf payments as revenues and expenditures in the General Purpose School Fund.

**H. Short-term Debt**

Robertson 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 cash flow needs coming due before current tax collections. Short-term debt activity for the year ended June 30, 2012, was as follows:

	Balance			Balance
	7-1-11	Issued	Paid	6-30-12
Tax Anticipation Notes	\$ 0	\$ 2,450,000	\$ (2,450,000)	\$ 0

**V. OTHER INFORMATION**

**A. Risk Management**

**Primary Government**

The Robertson County general government is exposed to various risks related to general liability, property, casualty, and workers' compensation losses. In prior years, the county decided it was more economically feasible to join a public entity risk pool instead of purchasing commercial insurance for general liability, property, casualty, and workers' compensation coverage.

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

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

The county continues to carry commercial insurance for all other risks of loss, including employee health. Settled claims have not exceeded commercial insurance coverage in any of the past three fiscal years.

### **Discretely Presented Robertson County School Department**

The discretely presented Robertson County School Department is exposed to various risks related to general liability, property, casualty, and workers' compensation losses. The Robertson County School Department decided it was more economically feasible to join a public entity risk pool as opposed to purchasing commercial insurance for general liability, property, casualty, and workers' compensation coverage. The School Department participates in the Tennessee Risk Management Trust (TN-RMT), which is a public entity risk pool created under the auspices of the Tennessee Governmental Tort Liability Act to provide governmental insurance coverage. The School Department pays an annual premium to the TN-RMT for its 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 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**

On July 6, 2012, Robertson County issued \$21,645,000 in general obligation refunding bonds.

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

Robertson County has active permits on file with the state Department of Environment and Conservation for a sanitary landfill and a demolition landfill. The county has provided financial assurances for estimated closure/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. Robertson County closed its sanitary landfill in 1998. The \$298,796 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.

**E. Joint Ventures**

**Primary Government**

The Springfield-Robertson County Municipal Airport is jointly owned by Robertson County and the City of Springfield and is operated by the Springfield-Robertson County Joint Airport Board. The board comprises seven members: two are appointed by Robertson County, two are appointed by the City of Springfield, and three members are jointly appointed. Robertson County has control over budgeting and financing the joint venture only to the extent of its representation by the appointed board members and is responsible for funding 50 percent of any deficits from operations. Robertson County did not contribute to the Springfield-Robertson County Municipal Airport during the year ended June 30, 2012.

The Gorham MacBane Library is jointly owned by Robertson County and the City of Springfield and is operated by the Library Board. The board comprises seven members: three are appointed by Robertson County, three are appointed by the City of Springfield, and the final member is jointly appointed. Robertson County has control over budgeting and financing the joint venture only to the extent of its representation by the appointed board members and is responsible for funding 50 percent of any deficits from operations. Robertson County contributed \$165,270 to the operations of the Gorham MacBane Library during the year ended June 30, 2012.

Robertson County does not have an equity interest in any of the above-noted joint ventures. Complete financial statements for the Springfield-Robertson County Municipal Airport and the Gorham MacBane Library can be obtained from their administrative offices at the following addresses:

Administrative Offices:

Springfield-Robertson County  
Municipal Airport  
P.O. Box 1125  
Springfield, TN 37172-1125

Gorham MacBane Library  
405 White Street  
Springfield, TN 37172

**Discretely Presented Robertson 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

**F. Retirement Commitments**

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 Robertson 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 Robertson 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**

Robertson 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 6.47 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 \$1,422,816 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 six years. An actuarial valuation was performed

as of July 1, 2009, which established contribution rates effective July 1, 2010.

**Trend Information**

Fiscal Year Ended	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
6-30-11	\$1,422,816	100%	\$0
6-30-10	1,306,683	100	0
6-30-09	1,243,243	100	0

**Funded Status and Funding Progress**

As of July 1, 2009, the most recent actuarial valuation date, the plan was 86.71 percent funded. The actuarial accrued liability for benefits was \$39 million, and the actuarial value of assets was \$34 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 \$21 million, and the ratio of the UAAL to the covered payroll was 24.86 percent.

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

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

**SCHOOL TEACHERS**

**Plan Description**

The Robertson County School Department contributes to the State Employees, Teachers, and Higher Education Employees Pension Plan (SETHEEPP), a cost-sharing multiple-employer defined benefit pension plan administered by the Tennessee Consolidated Retirement System (TCRS). TCRS provides retirement benefits as well as death and disability benefits to plan members and their beneficiaries. Benefits are determined by a formula using the member’s high five-year average salary and years of service.

Members become eligible to retire at the age of 60 with five years of service or at any age with 30 years of service. A reduced retirement benefit is available to vested members who are at least 55 years of age or have 25 years of service. Disability benefits are available to active members with five years of service who become disabled and cannot engage in gainful employment. There is no service requirement for disability that is the result of an accident or injury occurring while the member was in the performance of duty. Members joining the plan on or after July 1, 1979, are vested after five years of service. Members joining prior to July 1, 1979, are vested after four years of service. Benefit provisions are established in state statute found in Title 8, Chapters 34-37 of *Tennessee Code Annotated*. State statutes are amended by the Tennessee General Assembly. Cost of living adjustments (COLA) are provided to retirees each July based on the percentage change in the Consumer Price Index (CPI) during the previous calendar year. No COLA is granted if the CPI increases less than one-half percent. The annual COLA is capped at three percent.

The TCRS issues a publicly available financial report that includes financial statements and required supplementary information for the SETHEPP. That report may be obtained by writing to the Tennessee Treasury Department, Consolidated Retirement System, 10th Floor, Andrew Jackson Building, Nashville, TN 37243-0230, or can be accessed at [www.tn.gov/treasury/tcrs/Schools](http://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 \$3,389,505, \$2,313,988, and \$2,289,945, respectively, equal to the required contributions for each year.

## **G. Other Postemployment Benefits (OPEB)**

### **Primary Government**

#### **Plan Description**

Robertson County provides commercial health insurance benefits for pre-65 age retirees. For accounting purposes, the plan is a single-employer defined benefit OPEB plan. Benefits are established and amended by recommendation of an insurance committee and approved by the County Commission.

Funding Policy

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

An employee who retires from Robertson County becomes eligible for retiree health coverage upon the earlier of attaining either: (1) age 55 with 25 years of service and active coverage from July 1 immediately preceding retirement, (2) any age with 30 years of service and active coverage from July 1 immediately preceding retirement, or (3) age 60 and active coverage from July 1 immediately preceding retirement. If the retiree is eligible for health insurance coverage, the coverage is also provided for the retiree's spouse and/or dependent children. Retirees are eligible to continue medical coverage until age 65.

Annual OPEB Cost and Net OPEB Obligation

	Robertson County Plan
	<hr/>
ARC	\$ 10,477
Interest on the NPO	559
Adjustment to the ARC	(963)
Annual OPEB cost	<hr/> \$ 10,073
Amount of contribution	(1,338)
Increase/decrease in NPO	\$ 8,735
Net OPEB obligation, 7-1-11	<hr/> 18,618
Net OPEB obligation, 6-30-12	<hr/> <hr/> \$ 27,353

Fiscal Year Ended	Plan	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation at Year End
6-30-10	Commercial Insurance	\$ 10,305	8.08	% \$ 9,472
6-30-11	"	10,537	13.2	18,618
6-30-12	"	10,073	13.28	27,353

## Funded Status and Funding Progress

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

Actuarial valuation date	7-1-11
Actuarial accrued liability (AAL)	\$ 65,689
Actuarial value of plan assets	\$ 0
Unfunded actuarial accrued liability (UAAL)	\$ 65,689
Actuarial value of assets as a % of the AAL	0%
Covered payroll (active plan members)	\$ 11,830,701
UAAL as a % of covered payroll	0.56%

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, the projected unit credit actuarial cost method was used. In the previous study, the entry age normal percent of pay cost method was used. The actuarial assumptions included a four percent investment rate of return (net of administrative expenses) and an annual healthcare cost trend rate of 7.25 percent for 2012, grading down to three percent for 2030 and beyond. The unfunded actuarial accrued liability is being amortized on a closed basis over a 30-year period beginning June 30, 2008.

## **Discretely Presented Robertson 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 local education employees. 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. The required contribution rate for retirees ranges from ten to 55 percent based on the years of service. During the year ended June 30, 2012, the discretely presented Robertson County School Department contributed \$1,118,903 for postemployment benefits.

Annual OPEB Cost and Net OPEB Obligation

	Local Education Group Plan
	<hr/>
ARC	\$ 1,772,000
Interest on the NPO	109,706
Adjustment to the ARC	(116,451)
Annual OPEB cost	<hr/> \$ 1,765,255
Amount of contribution	(1,118,903)
Increase/decrease in NPO	<hr/> \$ 646,352
Net OPEB obligation, 7-1-11	<hr/> 2,742,651
Net OPEB obligation, 6-30-12	<hr/> <hr/> \$ 3,389,003

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	\$ 1,702,252	72 %	\$ 2,268,637
6-30-11	"	1,725,391	73	2,742,651
6-30-12	"	1,765,255	63	3,389,003

### Funded Status and Funding Progress

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

	<u>Local Education Group Plan</u>
Actuarial valuation date	7-1-11
Actuarial accrued liability (AAL)	\$ 15,843,000
Actuarial value of plan assets	\$ 0
Unfunded actuarial accrued liability (UAAL)	\$ 15,843,000
Actuarial value of assets as a % of the AAL	0%
Covered payroll (active plan members)	\$ 37,384,119
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, 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). The annual healthcare cost trend rate for the Local Education Plan was 9.25 percent for fiscal year 2012. The trend rate will decrease to 8.75 percent in fiscal year 2013 and then be reduced by decrements to an ultimate rate of five percent by fiscal year 2021. The rate includes 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.

**H. Office of Central Accounting, Budgeting, and Purchasing**

Robertson County operates under the provisions of the County Financial Management System of 1981. This act provides for a central system of accounting, budgeting, and purchasing for all county departments. The act also provides for the creation of a Finance Department operated under the direction of the finance director.

**I. Purchasing Law**

The County Financial Management System of 1981 provides for the finance director or a deputy appointed by her to serve as the county purchasing agent. The finance director serves as the purchasing agent for Robertson County. The Robertson County Financial Management Committee, with the assistance of the finance director, established a purchasing system for the county that allows department heads to issue purchase orders up to \$1,000. Purchases exceeding \$1,000 must have a purchase order issued by the purchasing agent. Also, all purchases exceeding \$10,000 that are not exempt are required to be competitively bid.

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**REQUIRED SUPPLEMENTARY  
INFORMATION**

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Exhibit E-1

Robertson County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual (Budgetary Basis) and Budget  
General Fund  
For the Year Ended June 30, 2012

	Actual (GAAP Basis)	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	\$ 13,614,649	\$ 0	\$ 13,614,649	\$ 13,513,113	\$ 13,513,113	\$ 101,536
Licenses and Permits	222,956	0	222,956	255,404	255,404	(32,448)
Fines, Forfeitures, and Penalties	251,456	0	251,456	267,601	267,601	(16,145)
Charges for Current Services	2,423,798	0	2,423,798	2,359,330	2,509,330	(85,532)
Other Local Revenues	154,744	0	154,744	71,905	71,905	82,839
Fees Received from County Officials	3,461,428	0	3,461,428	3,036,816	3,036,816	424,612
State of Tennessee	3,833,097	0	3,833,097	3,481,090	3,741,056	92,041
Federal Government	144,530	0	144,530	52,442	72,442	72,088
<b>Total Revenues</b>	<b>\$ 24,106,658</b>	<b>\$ 0</b>	<b>\$ 24,106,658</b>	<b>\$ 23,037,701</b>	<b>\$ 23,467,667</b>	<b>\$ 638,991</b>
<u>Expenditures</u>						
<u>General Government</u>						
County Commission	\$ 177,319	\$ 0	\$ 177,319	\$ 189,103	\$ 189,103	\$ 11,784
County Mayor/Executive	200,783	0	200,783	201,273	205,786	5,003
Election Commission	307,970	0	307,970	276,786	326,752	18,782
Register of Deeds	280,385	0	280,385	286,445	286,445	6,060
Planning	259,459	0	259,459	325,248	325,248	65,789
County Buildings	797,812	1,472	799,284	870,772	870,772	71,488
Other Facilities	146,664	0	146,664	152,666	152,666	6,002
Preservation of Records	99,284	0	99,284	101,601	101,601	2,317
<u>Finance</u>						
Accounting and Budgeting	425,935	0	425,935	432,608	432,608	6,673
Property Assessor's Office	387,341	0	387,341	398,993	398,993	11,652
County Trustee's Office	263,192	0	263,192	284,323	284,323	21,131
County Clerk's Office	520,181	0	520,181	526,480	526,480	6,299

(Continued)

Exhibit E-1

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

	Actual (GAAP Basis)	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>Administration of Justice</u>						
Circuit Court	\$ 739,464	\$ 0	\$ 739,464	\$ 790,504	\$ 786,340	\$ 46,876
General Sessions Court	435,645	0	435,645	421,384	460,733	25,088
Chancery Court	256,109	0	256,109	264,522	264,522	8,413
Juvenile Court	341,602	0	341,602	387,549	387,549	45,947
<u>Public Safety</u>						
Sheriff's Department	8,426,739	0	8,426,739	8,568,370	8,798,370	371,631
Fire Prevention and Control	583,825	0	583,825	583,825	583,825	0
Civil Defense	104,140	0	104,140	105,338	105,338	1,198
<u>Public Health and Welfare</u>						
Local Health Center	544,785	0	544,785	637,058	637,058	92,273
Rabies and Animal Control	122,562	0	122,562	167,814	167,814	45,252
Ambulance/Emergency Medical Services	3,609,917	0	3,609,917	3,698,923	3,848,923	239,006
Sanitation Management	57,527	0	57,527	60,191	60,191	2,664
<u>Agriculture and Natural Resources</u>						
Agriculture Extension Service	132,653	0	132,653	133,600	133,600	947
<u>Other Operations</u>						
Other Charges	3,407,826	142,690	3,550,516	3,622,466	3,653,345	102,829
Contributions to Other Agencies	208,758	0	208,758	208,758	208,758	0
Total Expenditures	\$ 22,837,877	\$ 144,162	\$ 22,982,039	\$ 23,696,600	\$ 24,197,143	\$ 1,215,104
Excess (Deficiency) of Revenues Over Expenditures	\$ 1,268,781	\$ (144,162)	\$ 1,124,619	\$ (658,899)	\$ (729,476)	\$ 1,854,095
<u>Other Financing Sources (Uses)</u>						
Transfers Out	\$ (37,500)	\$ 0	\$ (37,500)	\$ (37,500)	\$ (37,500)	\$ 0
Total Other Financing Sources (Uses)	\$ (37,500)	\$ 0	\$ (37,500)	\$ (37,500)	\$ (37,500)	\$ 0
Net Change in Fund Balance Fund Balance, July 1, 2011	\$ 1,231,281	\$ (144,162)	\$ 1,087,119	\$ (696,399)	\$ (766,976)	\$ 1,854,095
	3,623,236	0	3,623,236	3,623,235	3,623,235	1
Fund Balance, June 30, 2012	\$ 4,854,517	\$ (144,162)	\$ 4,710,355	\$ 2,926,836	\$ 2,856,259	\$ 1,854,096

Exhibit E-2

Robertson County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual (Budgetary Basis) and Budget  
Highway/Public Works Fund  
For the Year Ended June 30, 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	\$ 972,975	\$ 0	\$ 0	\$ 972,975	\$ 1,074,186	\$ 1,074,186	\$ (101,211)
Licenses and Permits	3,300	0	0	3,300	3,300	3,300	0
Other Local Revenues	16,400	0	0	16,400	3,795	3,795	12,605
State of Tennessee	2,349,840	0	0	2,349,840	2,441,719	2,441,719	(91,879)
Federal Government	37,532	0	0	37,532	0	0	37,532
Total Revenues	\$ 3,380,047	\$ 0	\$ 0	\$ 3,380,047	\$ 3,523,000	\$ 3,523,000	\$ (142,953)
<u>Expenditures</u>							
<u>Highways</u>							
Administration	\$ 284,237	\$ 0	\$ 0	\$ 284,237	\$ 300,964	\$ 300,964	\$ 16,727
Highway and Bridge Maintenance	1,992,848	0	0	1,992,848	2,150,723	2,150,723	157,875
Operation and Maintenance of Equipment	422,420	0	0	422,420	493,861	493,861	71,441
Other Charges	296,437	0	0	296,437	324,952	324,952	28,515
Capital Outlay	563,873	(87,907)	25,871	501,837	967,000	967,000	465,163
Total Expenditures	\$ 3,559,815	\$ (87,907)	\$ 25,871	\$ 3,497,779	\$ 4,237,500	\$ 4,237,500	\$ 739,721
Excess (Deficiency) of Revenues Over Expenditures	\$ (179,768)	\$ 87,907	\$ (25,871)	\$ (117,732)	\$ (714,500)	\$ (714,500)	\$ 596,768
Net Change in Fund Balance Fund Balance, July 1, 2011	\$ (179,768)	\$ 87,907	\$ (25,871)	\$ (117,732)	\$ (714,500)	\$ (714,500)	\$ 596,768
Fund Balance, June 30, 2012	1,246,850	(87,907)	0	1,158,943	1,158,942	1,158,942	1
Fund Balance, June 30, 2012	\$ 1,067,082	\$ 0	\$ (25,871)	\$ 1,041,211	\$ 444,442	\$ 444,442	\$ 596,769

Exhibit E-3

Robertson County, Tennessee  
Schedule of Funding Progress – Pension Plan  
Primary Government and Discretely Presented Robertson 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)
7-1-09	\$ 34,007	39,217	5,210	86.71 %	\$ 20,962	24.86 %
7-1-07	30,995	33,553	2,558	92.38	16,997	15.05

\* - 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

Robertson County, Tennessee  
Schedule of Funding Progress – Other Postemployment Benefits Plans  
Primary Government and Discretely Presented Robertson County School Department  
June 30, 2012

(Dollar amounts in thousands)

Plans	Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b)-(a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll (b-a)/c)
<u>PRIMARY GOVERNMENT</u>							
Commercial Insurance	7-1-09	\$ 0	\$ 60	\$ 60	0 %	\$ 11,927	.5 %
"	7-1-10	0	62	62	0	11,927	.5
"	7-1-11	0	66	66	0	11,831	.56
<u>DISCRETELY PRESENTED ROBERTSON COUNTY SCHOOL DEPARTMENT</u>							
Local Education Group	7-1-09	0	15,461	15,461	0	35,948	43
"	7-1-10	0	15,502	15,502	0	35,948	43
"	7-1-11	0	15,843	15,843	0	37,384	42

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

**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 Robertson 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, County Mayor/Executive, Election Commission, Register of Deeds, etc.). Management may make revisions within major categories, but only the Robertson 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.

At June 30, 2012, Robertson County reported the following significant encumbrance in the General Fund:

<u>Description</u>	<u>Amount</u>
Comprehensive Growth Plan	\$ 138,790

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

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# Nonmajor Governmental Funds

## Special Revenue Funds

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

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Solid Waste/Sanitation Fund – The Solid Waste/Sanitation Fund is used to account for the county’s convenience center operations and transfer fees for hauling solid waste.

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

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.

## Capital Projects Fund

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

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

Exhibit F-1

Robertson 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	Constitutional Officers - Fees		General Capital Projects		
Cash	700	0	1,250	1,950	0	1,950	
Equity in Pooled Cash and Investments	687,544	126,951	0	814,495	486,312	1,300,807	
Accounts Receivable	40,944	1,518	5,043	47,505	0	47,505	
Due from Other Governments	1,961	0	0	1,961	0	1,961	
Property Taxes Receivable	825,839	0	0	825,839	0	825,839	
Allowance for Uncollectible Property Taxes	(49,263)	0	0	(49,263)	0	(49,263)	
<b>Total Assets</b>	<b>1,507,725</b>	<b>128,469</b>	<b>6,293</b>	<b>1,642,487</b>	<b>486,312</b>	<b>2,128,799</b>	

ASSETS

Cash	700	0	1,250	1,950	0	1,950
Equity in Pooled Cash and Investments	687,544	126,951	0	814,495	486,312	1,300,807
Accounts Receivable	40,944	1,518	5,043	47,505	0	47,505
Due from Other Governments	1,961	0	0	1,961	0	1,961
Property Taxes Receivable	825,839	0	0	825,839	0	825,839
Allowance for Uncollectible Property Taxes	(49,263)	0	0	(49,263)	0	(49,263)
<b>Total Assets</b>	<b>1,507,725</b>	<b>128,469</b>	<b>6,293</b>	<b>1,642,487</b>	<b>486,312</b>	<b>2,128,799</b>

LIABILITIES AND FUND BALANCES

<b>Liabilities</b>						
Accounts Payable	0	7,273	0	7,273	0	7,273
Accrued Payroll	17,140	0	0	17,140	0	17,140
Due to Other Funds	0	0	6,293	6,293	0	6,293
Deferred Revenue - Current Property Taxes	754,871	0	0	754,871	0	754,871
Deferred Revenue - Delinquent Property Taxes	20,988	0	0	20,988	0	20,988
<b>Total Liabilities</b>	<b>792,999</b>	<b>7,273</b>	<b>6,293</b>	<b>806,565</b>	<b>0</b>	<b>806,565</b>
<b>Fund Balances</b>						
Restricted:						
Restricted for Public Safety	0	121,196	0	121,196	0	121,196
Restricted for Capital Outlay	0	0	0	0	486,312	486,312
Committed:						
Committed for Public Health and Welfare	634,726	0	0	634,726	0	634,726
Committed for Capital Outlay	80,000	0	0	80,000	0	80,000
<b>Total Fund Balances</b>	<b>714,726</b>	<b>121,196</b>	<b>0</b>	<b>835,922</b>	<b>486,312</b>	<b>1,322,234</b>
<b>Total Liabilities and Fund Balances</b>	<b>1,507,725</b>	<b>128,469</b>	<b>6,293</b>	<b>1,642,487</b>	<b>486,312</b>	<b>2,128,799</b>

Exhibit F-2

Robertson 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				Capital Projects Fund	Total Nonmajor Governmental Funds
	Solid Waste / Sanitation	Drug Control	Constitutional Officers - Fees	Total	General Capital Projects	
<u>Revenues</u>						
Local Taxes	\$ 799,412	\$ 0	\$ 0	\$ 799,412	\$ 0	\$ 799,412
Fines, Forfeitures, and Penalties	0	75,668	0	75,668	0	75,668
Charges for Current Services	1,297,021	0	7,900	1,304,921	0	1,304,921
Other Local Revenues	91,998	0	0	91,998	0	91,998
State of Tennessee	48,536	0	0	48,536	0	48,536
Total Revenues	\$ 2,236,967	\$ 75,668	\$ 7,900	\$ 2,320,535	\$ 0	\$ 2,320,535
<u>Expenditures</u>						
Current:						
Administration of Justice	\$ 0	\$ 0	\$ 7,900	\$ 7,900	\$ 0	\$ 7,900
Public Safety	0	94,178	0	94,178	0	94,178
Public Health and Welfare	2,071,165	0	0	2,071,165	0	2,071,165
Other Operations	97,002	0	0	97,002	0	97,002
Capital Projects	0	0	0	0	391,499	391,499
Total Expenditures	\$ 2,168,167	\$ 94,178	\$ 7,900	\$ 2,270,245	\$ 391,499	\$ 2,661,744
Excess (Deficiency) of Revenues Over Expenditures	\$ 68,800	\$ (18,510)	\$ 0	\$ 50,290	\$ (391,499)	\$ (341,209)
<u>Other Financing Sources (Uses)</u>						
Notes Issued	\$ 0	\$ 0	\$ 0	\$ 0	\$ 300,000	\$ 300,000
Transfers Out	0	0	0	0	(34,473)	(34,473)
Total Other Financing Sources (Uses)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 265,527	\$ 265,527
Net Change in Fund Balances	\$ 68,800	\$ (18,510)	\$ 0	\$ 50,290	\$ (125,972)	\$ (75,682)
Fund Balance, July 1, 2011	645,926	139,706	0	785,632	612,284	1,397,916
Fund Balance, June 30, 2012	\$ 714,726	\$ 121,196	\$ 0	\$ 835,922	\$ 486,312	\$ 1,322,234

Exhibit F-3

Robertson 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	\$ 799,412	\$ 796,773	\$ 796,773	\$ 2,639
Charges for Current Services	1,297,021	1,217,710	1,217,710	79,311
Other Local Revenues	91,998	72,517	82,017	9,981
State of Tennessee	48,536	38,000	38,000	10,536
Total Revenues	<u>\$ 2,236,967</u>	<u>\$ 2,125,000</u>	<u>\$ 2,134,500</u>	<u>\$ 102,467</u>
<u>Expenditures</u>				
<u>Public Health and Welfare</u>				
Convenience Centers	\$ 234,166	\$ 244,202	\$ 244,202	\$ 10,036
Transfer Stations	1,712,116	1,745,271	1,875,271	163,155
Recycling Center	50,116	61,976	61,976	11,860
Postclosure Care Costs	74,767	85,796	85,796	11,029
<u>Other Operations</u>				
Other Charges	97,002	111,055	111,055	14,053
Total Expenditures	<u>\$ 2,168,167</u>	<u>\$ 2,248,300</u>	<u>\$ 2,378,300</u>	<u>\$ 210,133</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 68,800</u>	<u>\$ (123,300)</u>	<u>\$ (243,800)</u>	<u>\$ 312,600</u>
Net Change in Fund Balance	\$ 68,800	\$ (123,300)	\$ (243,800)	\$ 312,600
Fund Balance, July 1, 2011	645,926	645,925	645,925	1
Fund Balance, June 30, 2012	<u>\$ 714,726</u>	<u>\$ 522,625</u>	<u>\$ 402,125</u>	<u>\$ 312,601</u>

Exhibit F-4

Robertson 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 State of Tennessee	\$ 75,668	\$ 74,000	\$ 74,000	\$ 1,668
	0	2,000	2,000	(2,000)
<b>Total Revenues</b>	<b>\$ 75,668</b>	<b>\$ 76,000</b>	<b>\$ 76,000</b>	<b>\$ (332)</b>
<u>Expenditures</u>				
<u>Public Safety</u>				
Drug Enforcement	\$ 94,178	\$ 108,100	\$ 108,100	\$ 13,922
<b>Total Expenditures</b>	<b>\$ 94,178</b>	<b>\$ 108,100</b>	<b>\$ 108,100</b>	<b>\$ 13,922</b>
Excess (Deficiency) of Revenues Over Expenditures	\$ (18,510)	\$ (32,100)	\$ (32,100)	\$ 13,590
Net Change in Fund Balance	\$ (18,510)	\$ (32,100)	\$ (32,100)	\$ 13,590
Fund Balance, July 1, 2011	139,706	139,706	139,706	0
<b>Fund Balance, June 30, 2012</b>	<b>\$ 121,196</b>	<b>\$ 107,606</b>	<b>\$ 107,606</b>	<b>\$ 13,590</b>

# **Major Governmental Fund**

## **General Debt Service Fund**

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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.

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Exhibit G

Robertson 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	\$ 15,866,280	\$ 15,776,500	\$ 15,776,500	\$ 89,780
Other Local Revenues	154,384	75,000	75,000	79,384
Other Governments and Citizens Groups	300,000	0	300,000	0
<b>Total Revenues</b>	<b>\$ 16,320,664</b>	<b>\$ 15,851,500</b>	<b>\$ 16,151,500</b>	<b>\$ 169,164</b>
<u>Expenditures</u>				
<u>Principal on Debt</u>				
General Government	\$ 2,252,676	\$ 2,252,676	\$ 2,252,676	\$ 0
Highways and Streets	533,200	533,200	533,200	0
Education	7,699,124	7,954,926	7,715,012	15,888
<u>Interest on Debt</u>				
General Government	1,565,940	1,565,940	1,565,940	0
Highways and Streets	68,800	68,800	68,800	0
Education	4,827,951	4,852,248	4,827,952	1
<u>Other Debt Service</u>				
General Government	274,743	268,510	288,508	13,765
<b>Total Expenditures</b>	<b>\$ 17,222,434</b>	<b>\$ 17,496,300</b>	<b>\$ 17,252,088</b>	<b>\$ 29,654</b>
Excess (Deficiency) of Revenues Over Expenditures	\$ (901,770)	\$ (1,644,800)	\$ (1,100,588)	\$ 198,818
<u>Other Financing Sources (Uses)</u>				
Transfers In	\$ 71,973	\$ 617,600	\$ 57,500	\$ 14,473
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 71,973</b>	<b>\$ 617,600</b>	<b>\$ 57,500</b>	<b>\$ 14,473</b>
Net Change in Fund Balance	\$ (829,797)	\$ (1,027,200)	\$ (1,043,088)	\$ 213,291
Fund Balance, July 1, 2011	4,197,642	4,197,642	4,197,642	0
<b>Fund Balance, June 30, 2012</b>	<b>\$ 3,367,845</b>	<b>\$ 3,170,442</b>	<b>\$ 3,154,554</b>	<b>\$ 213,291</b>

# Fiduciary Funds

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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.

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

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

Exhibit H-1

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

	<u>Agency Funds</u>		
	Cities - Sales Tax	Constitu- tional Officers - Agency	Total
<u>ASSETS</u>			
Cash	\$ 0	\$ 1,727,325	\$ 1,727,325
Due from Other Governments	1,318,786	0	1,318,786
Total Assets	<u>\$ 1,318,786</u>	<u>\$ 1,727,325</u>	<u>\$ 3,046,111</u>
<u>LIABILITIES</u>			
Due to Other Taxing Units	\$ 1,318,786	\$ 0	\$ 1,318,786
Due to Litigants, Heirs, and Others	0	1,727,325	1,727,325
Total Liabilities	<u>\$ 1,318,786</u>	<u>\$ 1,727,325</u>	<u>\$ 3,046,111</u>

Exhibit H-2

Robertson 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	\$ 7,363,584	\$ 7,363,584	\$ 0
Due from Other Governments	1,214,388	1,318,786	1,214,388	1,318,786
Total Assets	\$ 1,214,388	\$ 8,682,370	\$ 8,577,972	\$ 1,318,786
<u>Liabilities</u>				
Due to Other Taxing Units	\$ 1,214,388	\$ 8,682,370	\$ 8,577,972	\$ 1,318,786
Total Liabilities	\$ 1,214,388	\$ 8,682,370	\$ 8,577,972	\$ 1,318,786
<u>Constitutional Officers - Agency Fund</u>				
<u>Assets</u>				
Cash	\$ 1,565,519	\$ 15,972,420	\$ 15,810,614	\$ 1,727,325
Total Assets	\$ 1,565,519	\$ 15,972,420	\$ 15,810,614	\$ 1,727,325
<u>Liabilities</u>				
Due to Litigants, Heirs, and Others	\$ 1,565,519	\$ 15,972,420	\$ 15,810,614	\$ 1,727,325
Total Liabilities	\$ 1,565,519	\$ 15,972,420	\$ 15,810,614	\$ 1,727,325
<u>Totals - All Agency Funds</u>				
<u>Assets</u>				
Cash	\$ 1,565,519	\$ 15,972,420	\$ 15,810,614	\$ 1,727,325
Equity in Pooled Cash and Investments	0	7,363,584	7,363,584	0
Due from Other Governments	1,214,388	1,318,786	1,214,388	1,318,786
Total Assets	\$ 2,779,907	\$ 24,654,790	\$ 24,388,586	\$ 3,046,111
<u>Liabilities</u>				
Due to Other Taxing Units	\$ 1,214,388	\$ 8,682,370	\$ 8,577,972	\$ 1,318,786
Due to Litigants, Heirs, and Others	1,565,519	15,972,420	15,810,614	1,727,325
Total Liabilities	\$ 2,779,907	\$ 24,654,790	\$ 24,388,586	\$ 3,046,111

# Robertson County School Department

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

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

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

Education Capital Projects Fund – The Education Capital Projects Fund is used to account for building construction and renovation of certain school projects.

Exhibit I-1

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

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets Total Governmental Activities
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental Activities:					
Instruction	\$ 54,165,760	\$ 865,056	\$ 5,429,723	\$ 0	\$ (47,870,981)
Support Services	29,971,123	232,353	269,700	317,150	(29,151,920)
Operation of Non-Instructional Services	5,138,398	0	4,237,647	0	(900,751)
Interest on Long-term Debt	21,761	0	0	0	(21,761)
Other Debt Service	300,000	0	0	0	(300,000)
<b>Total Governmental Activities</b>	<b>\$ 89,597,042</b>	<b>\$ 1,097,409</b>	<b>\$ 9,937,070</b>	<b>\$ 317,150</b>	<b>\$ (78,245,413)</b>
General Revenues:					
Taxes:					
Property Taxes Levied for General Purposes					\$ 14,078,449
Local Option Sales Taxes					8,547,358
Business Tax					545,069
Interstate Telecommunications Tax					5,768
Grants and Contributions Not Restricted to Specific Programs					50,945,090
Miscellaneous					131,826
<b>Total General Revenues</b>					<b>\$ 74,253,560</b>
Change in Net Assets					\$ (3,991,853)
Net Assets, July 1, 2011					142,152,425
Net Assets, June 30, 2012					<u>\$ 138,160,572</u>

Exhibit I-2

Robertson County, Tennessee  
Balance Sheet - Governmental Funds  
Discretely Presented Robertson 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
<b><u>ASSETS</u></b>			
Equity in Pooled Cash and Investments	\$ 5,063,297	\$ 713,666	\$ 5,776,963
Accounts Receivable	53,335	172	53,507
Due from Other Governments	1,961,292	109,238	2,070,530
Property Taxes Receivable	14,452,190	0	14,452,190
Allowance for Uncollectible Property Taxes	(862,108)	0	(862,108)
Total Assets	<u>\$ 20,668,006</u>	<u>\$ 823,076</u>	<u>\$ 21,491,082</u>
<b><u>LIABILITIES AND FUND BALANCES</u></b>			
<b><u>Liabilities</u></b>			
Accounts Payable	\$ 0	\$ 644	\$ 644
Due to State of Tennessee	0	4,136	4,136
Deferred Revenue - Current Property Taxes	13,210,245	0	13,210,245
Deferred Revenue - Delinquent Property Taxes	367,323	0	367,323
Other Deferred Revenues	780,335	0	780,335
Total Liabilities	<u>\$ 14,357,903</u>	<u>\$ 4,780</u>	<u>\$ 14,362,683</u>
<b><u>Fund Balances</u></b>			
Restricted:			
Restricted for Education	\$ 290,699	\$ 300,213	\$ 590,912
Restricted for Capital Projects	0	518,083	518,083
Unassigned	6,019,404	0	6,019,404
Total Fund Balances	<u>\$ 6,310,103</u>	<u>\$ 818,296</u>	<u>\$ 7,128,399</u>
Total Liabilities and Fund Balances	<u>\$ 20,668,006</u>	<u>\$ 823,076</u>	<u>\$ 21,491,082</u>

Exhibit I-3

Robertson County, Tennessee  
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Assets  
Discretely Presented Robertson 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)		\$	7,128,399
(1) Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.			
Add: land	\$	3,582,190	
Add: construction in progress		1,351,132	
Add: buildings and improvements net of accumulated depreciation		126,116,781	
Add: other capital assets net of accumulated depreciation		<u>3,600,803</u>	134,650,906
(2) Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.			
Less: notes payable	\$	(974,359)	
Less: capital leases payable		(386,000)	
Less: accrued interest on capital leases		(17,029)	
Less: other postemployment benefits liability		<u>(3,389,003)</u>	(4,766,391)
(3) Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the governmental funds.			<u>1,147,658</u>
Net assets of governmental activities (Exhibit A)			<u>\$ 138,160,572</u>

Exhibit I-4

Robertson County, Tennessee  
Statement of Revenues, Expenditures,  
and Changes in Fund Balances -  
Governmental Funds

Discretely Presented Robertson County School Department  
For the Year Ended June 30, 2012

	Major Fund	Nonmajor Funds	
	General	Other	
	Purpose	Govern- mental	Total
	School	Funds	Governmental Funds
<u>Revenues</u>			
Local Taxes	\$ 23,941,281	\$ 0	\$ 23,941,281
Licenses and Permits	2,560	0	2,560
Charges for Current Services	1,097,409	0	1,097,409
Other Local Revenues	196,639	0	196,639
State of Tennessee	49,794,001	0	49,794,001
Federal Government	3,620,684	6,527,756	10,148,440
Total Revenues	<u>\$ 78,652,574</u>	<u>\$ 6,527,756</u>	<u>\$ 85,180,330</u>
<u>Expenditures</u>			
Current:			
Instruction	\$ 48,886,775	\$ 4,752,763	\$ 53,639,538
Support Services	23,948,294	1,939,731	25,888,025
Operation of Non-Instructional Services	5,138,398	0	5,138,398
Capital Outlay	391,266	0	391,266
Debt Service:			
Principal on Debt	264,888	0	264,888
Interest on Debt	24,299	0	24,299
Other Debt Service	300,000	0	300,000
Capital Projects	0	253,532	253,532
Total Expenditures	<u>\$ 78,953,920</u>	<u>\$ 6,946,026</u>	<u>\$ 85,899,946</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (301,346)</u>	<u>\$ (418,270)</u>	<u>\$ (719,616)</u>
<u>Other Financing Sources (Uses)</u>			
Notes Issued	\$ 338,596	\$ 500,000	\$ 838,596
Insurance Recovery	20,098	0	20,098
Total Other Financing Sources (Uses)	<u>\$ 358,694</u>	<u>\$ 500,000</u>	<u>\$ 858,694</u>
Net Change in Fund Balances	\$ 57,348	\$ 81,730	\$ 139,078
Fund Balance, July 1, 2011	6,252,755	736,566	6,989,321
Fund Balance, June 30, 2012	<u>\$ 6,310,103</u>	<u>\$ 818,296</u>	<u>\$ 7,128,399</u>

Exhibit I-5

Robertson County, Tennessee  
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances  
of Governmental Funds to the Statement of Activities  
Discretely Presented Robertson 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)		\$ 139,078
(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	\$ 1,093,498	
Less: current-year depreciation expense	<u>(4,408,979)</u>	(3,315,481)
(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	\$ 270,000	
Less: loss on disposal of capital assets	<u>(132,769)</u>	137,231
(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	\$ (1,002,947)	
Add: deferred delinquent property taxes and other deferred June 30, 2012	<u>1,147,658</u>	144,711
(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.		
Less: note proceeds	\$ (838,596)	
Add: principal payments on notes	110,515	
Add: principal payments on capital leases	<u>154,373</u>	(573,708)
(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	\$ 2,538	
Change in termination benefits liability	120,130	
Change in other postemployment benefits liability	<u>(646,352)</u>	(523,684)
Change in net assets of governmental activities (Exhibit B)		<u>\$ (3,991,853)</u>

Exhibit I-6

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

	Special Revenue Fund <hr/> School Federal Projects	Capital Projects Fund <hr/> Education Capital Projects	Total Nonmajor Governmental Funds
<u>ASSETS</u>			
Equity in Pooled Cash and Investments	\$ 195,583	\$ 518,083	\$ 713,666
Accounts Receivable	172	0	172
Due from Other Governments	109,238	0	109,238
Total Assets	<u>\$ 304,993</u>	<u>\$ 518,083</u>	<u>\$ 823,076</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 644	\$ 0	\$ 644
Due to State of Tennessee	4,136	0	4,136
Total Liabilities	<u>\$ 4,780</u>	<u>\$ 0</u>	<u>\$ 4,780</u>
<u>Fund Balances</u>			
Restricted:			
Restricted for Education	\$ 300,213	\$ 0	\$ 300,213
Restricted for Capital Projects	0	518,083	518,083
Total Fund Balances	<u>\$ 300,213</u>	<u>\$ 518,083</u>	<u>\$ 818,296</u>
Total Liabilities and Fund Balances	<u>\$ 304,993</u>	<u>\$ 518,083</u>	<u>\$ 823,076</u>

Exhibit I-7

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

	Special Revenue Fund <u>School Federal Projects</u>	Capital Projects Fund <u>Education Capital Projects</u>	Total Nonmajor Governmental Funds
<u>Revenues</u>			
Federal Government	\$ 6,527,756	\$ 0	\$ 6,527,756
Total Revenues	<u>\$ 6,527,756</u>	<u>\$ 0</u>	<u>\$ 6,527,756</u>
<u>Expenditures</u>			
Current:			
Instruction	\$ 4,752,763	\$ 0	\$ 4,752,763
Support Services	1,939,731	0	1,939,731
Capital Projects	0	253,532	253,532
Total Expenditures	<u>\$ 6,692,494</u>	<u>\$ 253,532</u>	<u>\$ 6,946,026</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (164,738)</u>	<u>\$ (253,532)</u>	<u>\$ (418,270)</u>
<u>Other Financing Sources (Uses)</u>			
Notes Issued	\$ 0	\$ 500,000	\$ 500,000
Total Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ 500,000</u>	<u>\$ 500,000</u>
Net Change in Fund Balances	\$ (164,738)	\$ 246,468	\$ 81,730
Fund Balance, July 1, 2011	<u>464,951</u>	<u>271,615</u>	<u>736,566</u>
Fund Balance, June 30, 2012	<u>\$ 300,213</u>	<u>\$ 518,083</u>	<u>\$ 818,296</u>

Exhibit I-8

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

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 23,941,281	\$ 23,600,000	\$ 23,600,000	\$ 341,281
Licenses and Permits	2,560	2,300	2,300	260
Charges for Current Services	1,097,409	1,000,000	1,000,000	97,409
Other Local Revenues	196,639	145,500	145,500	51,139
State of Tennessee	49,794,001	49,166,503	49,367,400	426,601
Federal Government	3,620,684	3,108,000	3,676,274	(55,590)
<b>Total Revenues</b>	<b>\$ 78,652,574</b>	<b>\$ 77,022,303</b>	<b>\$ 77,791,474</b>	<b>\$ 861,100</b>
<u>Expenditures</u>				
<u>Instruction</u>				
Regular Instruction Program	\$ 39,351,804	\$ 40,566,800	\$ 40,030,200	\$ 678,396
Alternative Instruction Program	536,230	519,900	544,900	8,670
Special Education Program	6,022,542	6,244,275	6,144,275	121,733
Vocational Education Program	2,800,713	2,959,500	2,959,500	158,787
Student Body Education Program	136,761	219,900	219,900	83,139
Adult Education Program	38,725	38,825	38,825	100
<u>Support Services</u>				
Attendance	142,292	145,100	145,100	2,808
Health Services	788,535	842,000	842,000	53,465
Other Student Support	2,006,977	2,124,000	2,124,000	117,023
Regular Instruction Program	1,844,077	1,890,700	1,890,700	46,623
Alternative Instruction Program	90,148	92,700	92,700	2,552
Special Education Program	762,287	659,100	790,100	27,813
Vocational Education Program	124,912	134,500	134,500	9,588
Other Programs	350,897	0	350,897	0
Board of Education	1,088,189	1,111,700	1,111,700	23,511
Director of Schools	352,479	400,300	440,900	88,421
Office of the Principal	3,935,476	4,313,800	4,283,800	348,324
Fiscal Services	189,566	197,700	197,700	8,134
Human Services/Personnel	240,989	249,500	249,500	8,511
Operation of Plant	5,316,701	5,430,500	5,430,500	113,799
Maintenance of Plant	1,754,788	1,894,800	1,894,800	140,012
Transportation	4,246,729	4,291,000	4,456,000	209,271
Central and Other	713,252	742,200	742,200	28,948
<u>Operation of Non-Instructional Services</u>				
Food Service	3,488,711	3,003,700	3,571,974	83,263
Community Services	811,085	893,900	893,900	82,815
Early Childhood Education	838,602	843,800	843,800	5,198
<u>Capital Outlay</u>				
Regular Capital Outlay	391,266	179,000	484,000	92,734
<u>Principal on Debt</u>				
Education	264,888	0	264,888	0

(Continued)

Exhibit I-8

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

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Expenditures (Cont.)</u>				
<u>Interest on Debt</u>				
Education	\$ 24,299	\$ 0	\$ 24,299	\$ 0
<u>Other Debt Service</u>				
Education	300,000	0	300,000	0
Total Expenditures	<u>\$ 78,953,920</u>	<u>\$ 79,989,200</u>	<u>\$ 81,497,558</u>	<u>\$ 2,543,638</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (301,346)</u>	<u>\$ (2,966,897)</u>	<u>\$ (3,706,084)</u>	<u>\$ 3,404,738</u>
<u>Other Financing Sources (Uses)</u>				
Notes Issued	\$ 338,596	\$ 0	\$ 150,000	\$ 188,596
Insurance Recovery	20,098	35,000	35,000	(14,902)
Transfers In	0	15,000	15,000	(15,000)
Transfers Out	0	(660,000)	(70,813)	70,813
Total Other Financing Sources (Uses)	<u>\$ 358,694</u>	<u>\$ (610,000)</u>	<u>\$ 129,187</u>	<u>\$ 229,507</u>
Net Change in Fund Balance	\$ 57,348	\$ (3,576,897)	\$ (3,576,897)	\$ 3,634,245
Fund Balance, July 1, 2011	<u>6,252,755</u>	<u>6,252,756</u>	<u>6,252,756</u>	<u>(1)</u>
Fund Balance, June 30, 2012	<u>\$ 6,310,103</u>	<u>\$ 2,675,859</u>	<u>\$ 2,675,859</u>	<u>\$ 3,634,244</u>

Exhibit I-9

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

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Federal Government	\$ 6,527,756	\$ 7,185,419	\$ 7,069,421	\$ (541,665)
Total Revenues	\$ 6,527,756	\$ 7,185,419	\$ 7,069,421	\$ (541,665)
<u>Expenditures</u>				
<u>Instruction</u>				
Regular Instruction Program	\$ 2,126,540	\$ 2,559,404	\$ 2,425,005	\$ 298,465
Special Education Program	2,518,393	2,546,647	2,622,108	103,715
Vocational Education Program	107,830	96,826	108,839	1,009
<u>Support Services</u>				
Other Student Support	38,923	43,009	42,111	3,188
Regular Instruction Program	571,146	833,699	823,057	251,911
Special Education Program	572,033	808,260	728,856	156,823
Vocational Education Program	3,004	7,000	3,083	79
Office of the Principal	752,343	716,067	752,343	0
Transportation	2,282	0	2,282	0
Total Expenditures	\$ 6,692,494	\$ 7,610,912	\$ 7,507,684	\$ 815,190
Excess (Deficiency) of Revenues Over Expenditures	\$ (164,738)	\$ (425,493)	\$ (438,263)	\$ 273,525
<u>Other Financing Sources (Uses)</u>				
Transfers In	\$ 0	\$ 125,921	\$ 7,386	\$ (7,386)
Transfers Out	0	(156,961)	(34,854)	34,854
Total Other Financing Sources (Uses)	\$ 0	\$ (31,040)	\$ (27,468)	\$ 27,468
Net Change in Fund Balance	\$ (164,738)	\$ (456,533)	\$ (465,731)	\$ 300,993
Fund Balance, July 1, 2011	464,951	465,762	465,762	(811)
Fund Balance, June 30, 2012	\$ 300,213	\$ 9,229	\$ 31	\$ 300,182

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## MISCELLANEOUS SCHEDULES

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Exhibit J-1

Robertson County, Tennessee  
Schedule of Changes in Long-term Notes, Capital Leases, and Bonds  
Primary Government and Discretely Presented Robertson 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	Paid and/or Matured During Period	Outstanding 6-30-12
<b><u>PRIMARY GOVERNMENT</u></b>								
<b><u>NOTES PAYABLE</u></b>								
<u>Payable through General Debt Service Fund</u>								
Highway Paving	\$ 900,000	5.32 %	4-3-00	4-3-12	\$ 75,000	\$ 0	\$ 75,000	\$ 0
Refunding Notes	2,990,000	2 to 3.7	4-1-03	3-1-13	285,000	0	175,000	110,000
Refunding Notes	6,910,000	2 to 4	12-30-09	5-1-19	5,275,000	0	1,065,000	4,210,000
Industrial Development Board (Red River Project)	300,000	3.678	3-7-12	3-7-15	0	300,000	0	300,000
Total Notes Payable					\$ 5,635,000	\$ 300,000	\$ 1,315,000	\$ 4,620,000
<b><u>BONDS PAYABLE</u></b>								
<u>Payable through General Debt Service Fund</u>								
Refunding	12,990,000	2 to 5	4-1-03	12-1-12	\$ 1,305,000	\$ 0	\$ 950,000	\$ 355,000
Refunding	14,415,000	4 to 4.5	2-1-04	6-1-15	6,655,000	0	1,575,000	5,080,000
School Bonds	15,395,000	2 to 4.375	4-1-04	4-1-19	13,420,000	0	1,000,000	12,420,000
General Obligation Bond	17,050,000	3 to 5	6-1-05	4-1-25	14,660,000	0	780,000	13,880,000
General Obligation Bond	49,005,000	4.123	3-7-07	6-1-27	46,045,000	0	2,040,000	44,005,000
General Obligation Bond	30,450,000	3.5 to 5	5-29-08	6-1-28	30,000,000	0	1,300,000	28,700,000
School Bonds	39,225,000	2.5 to 5.5	2-4-09	6-1-29	36,850,000	0	1,525,000	35,325,000
Total Bonds Payable					\$ 148,935,000	\$ 0	\$ 9,170,000	\$ 139,765,000

(Continued)

Exhibit J-1

Robertson County, Tennessee  
Schedule of Changes in Long-term Notes, Capital Leases, and Bonds  
Primary Government and Discretely Presented Robertson 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 ROBERTSON COUNTY SCHOOL DEPARTMENT</u>								
<u>NOTES PAYABLE</u>								
<u>Payable through General Purpose School Fund</u>								
Energy Efficiency Improvements	\$ 500,000	0	6-9-05	3-20-12	\$ 71,428	0	\$ 71,428	0
Energy Efficiency	210,000	0	7-31-08	7-15-15	150,000	0	30,000	120,000
Energy Efficient School Initiative	363,446	0	1-25-11	1-25-22	24,850	338,596	9,087	354,359
Miscouts Blvd. Facility	500,000	0	4-23-12	3-19-15	0	500,000	0	500,000
Total Notes Payable					\$ 246,278	\$ 838,596	\$ 110,515	\$ 974,359
<u>CAPITAL LEASES PAYABLE</u>								
<u>Payable through General Purpose School Fund</u>								
Energy Efficiency Lighting	737,080	4.5	3-21-05	4-16-12	\$ 119,861	0	\$ 119,861	0
Energy Conservation Project	489,035	5.45	7-31-08	8-1-18	420,512	0	34,512	386,000
Total Capital Leases Payable					\$ 540,373	0	\$ 154,373	\$ 386,000

Exhibit J-2

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

PRIMARY GOVERNMENT

Year Ending June 30	Notes		
	Principal	Interest	Total
2013	\$ 1,235,000	\$ 160,293	\$ 1,395,293
2014	1,150,000	122,343	1,272,343
2015	890,000	87,659	977,659
2016	380,000	52,725	432,725
2017	375,000	37,525	412,525
2018	375,000	22,525	397,525
2019	215,000	7,525	222,525
Total	\$ 4,620,000	\$ 490,595	\$ 5,110,595

Year Ending June 30	Bonds		
	Principal	Interest	Total
2013	\$ 8,920,000	\$ 5,891,956	\$ 14,811,956
2014	8,925,000	5,555,731	14,480,731
2015	9,420,000	5,206,417	14,626,417
2016	8,600,000	4,821,418	13,421,418
2017	8,955,000	4,480,212	13,435,212
2018	9,240,000	4,107,539	13,347,539
2019	9,960,000	3,715,195	13,675,195
2020	7,975,000	3,280,257	11,255,257
2021	8,235,000	2,923,757	11,158,757
2022	8,470,000	2,585,807	11,055,807
2023	8,745,000	2,247,007	10,992,007
2024	9,060,000	1,870,845	10,930,845
2025	9,350,000	1,478,157	10,828,157
2026	8,065,000	1,082,445	9,147,445
2027	8,395,000	720,820	9,115,820
2028	4,650,000	350,118	5,000,118
2029	2,800,000	133,000	2,933,000
Total	\$ 139,765,000	\$ 50,450,681	\$ 190,215,681

(Continued)

Exhibit J-2

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

DISCRETELY PRESENTED ROBERTSON  
COUNTY SCHOOL DEPARTMENT

Year Ending June 30	Notes		Total
	Principal	Interest	
2013	\$ 233,015	\$ 0	\$ 233,015
2014	233,015	0	233,015
2015	233,014	0	233,014
2016	66,348	0	66,348
2017	36,348	0	36,348
2018	36,348	0	36,348
2019	36,348	0	36,348
2020	36,348	0	36,348
2021	36,348	0	36,348
2022	27,227	0	27,227
Total	\$ 974,359	\$ 0	\$ 974,359

Year Ending June 30	Capital Leases		Total
	Principal	Interest	
2013	\$ 36,173	\$ 18,577	\$ 54,750
2014	37,914	16,836	54,750
2015	39,739	15,011	54,750
2016	41,651	13,099	54,750
2017	73,259	11,094	84,353
2018	76,784	7,568	84,352
2019	80,480	3,872	84,352
Total	\$ 386,000	\$ 86,057	\$ 472,057

Robertson County, Tennessee  
Schedule of Notes Receivable  
June 30, 2012

Exhibit J-3

Description	Debtor	Original Amount of Notes	Date of Issue	Date of Maturity	Interest Rate	Balance 6-30-12
General Debt Service Fund Mscouts Blvd. Facility	Robertson County School Department	\$ 500,000	4-23-12	3-19-15	0 %	\$ 500,000

Exhibit J-4

Robertson County, Tennessee  
Schedule of Transfers  
For the Year Ended June 30, 2012

<u>From Fund</u>	<u>To Fund</u>	<u>Purpose</u>	<u>Amount</u>
General	General Debt Service	Debt retirement	\$ 37,500
General Capital Projects	"	Close project	34,473
Total Transfers			<u>\$ 71,973</u>

Exhibit J-5

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

Official	Authorization for Salary	Salary Paid During Period	Bond	Surety
County Mayor	Section 8-24-102, TCA	\$ 85,059	\$ 50,000	Western Surety Company
Road Supervisor	Section 8-24-102, TCA	79,443	100,000	"
Director of Schools	State Board of Education and Local Board of Education	99,267 (1)	50,000	"
Trustee	Section 8-24-102, TCA	72,228	3,370,324	Ohio Casualty Insurance Company
Assessor of Property	Section 8-24-102, TCA	72,228	10,000	Western Surety Company
Finance Director	County Commission	77,474	50,000	"
County Clerk	Section 8-24-102, TCA	72,228	50,000	"
Circuit Court Clerk	Section 8-24-102, TCA	72,228	50,000	"
Clerk and Master	Section 8-24-102, TCA, and Chancery Court Judge	72,228 (2)	50,000	"
Register	Section 8-24-102, TCA	72,228	25,000	"
Sheriff	Section 8-24-102, TCA	79,443 (3)	25,000	"
Employee Blanket Bonds:				
Public Employee Dishonesty - County Departments			150,000	Local Government Insurance Pool
Public Employee Dishonesty - School Department			150,000	Tennessee Risk Management Trust

- (1) Other benefits not included are one sick day per month, the use of an automobile, a board paid life insurance policy, and a performance bonus of \$1,467 awarded by the board.
- (2) Does not include special commissioner fees of \$7,900.
- (3) Does not include a law enforcement training supplement of \$600.

Exhibit J-6

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

	Special Revenue Funds						Debt Service Fund
	General	Solid Waste / Sanitation	Drug Control	Constitu- tional Officers - Fees	Highway / Public Works	General Debt Service	
<u>Local Taxes</u>							
<u>County Property Taxes</u>							
Current Property Tax	\$ 11,840,232	\$ 755,750	\$ 0	\$ 0	\$ 0	\$ 10,580,491	\$ 23,176,473
Trustee's Collections - Prior Year	297,935	19,017	0	0	0	176,805	493,757
Circuit/Clerk & Master Collections - Prior Years	223,975	14,229	0	0	0	132,800	371,004
Interest and Penalty	163,174	10,416	0	0	0	101,774	275,364
Payments in-Lieu-of Taxes - Local Utilities	158,370	0	0	0	0	0	158,370
Payments in-Lieu-of Taxes - Other	0	0	0	0	0	51,980	51,980
<u>County Local Option Taxes</u>							
Hotel/Motel Tax	311,949	0	0	0	0	0	311,949
Wheel Tax	0	0	0	0	873,754	4,014,549	4,888,303
Litigation Tax - General	310,703	0	0	0	0	0	310,703
Litigation Tax - Jail, Workhouse, or Courthouse	0	0	0	0	0	361,642	361,642
Mineral Severance Tax	0	0	0	0	99,221	0	99,221
Adequate Facilities/Development Tax	0	0	0	0	0	446,239	446,239
<u>Statutory Local Taxes</u>							
Bank Excise Tax	120,825	0	0	0	0	0	120,825
Wholesale Beer Tax	187,486	0	0	0	0	0	187,486
Total Local Taxes	\$ 13,614,649	\$ 799,412	\$ 0	\$ 0	\$ 972,975	\$ 15,866,280	\$ 31,253,316
<u>Licenses and Permits</u>							
<u>Licenses</u>							
Cable TV Franchise	\$ 70,746	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 70,746
<u>Permits</u>							
Building Permits	152,210	0	0	0	0	0	152,210
Other Permits	0	0	0	0	3,300	0	3,300
Total Licenses and Permits	\$ 222,956	\$ 0	\$ 0	\$ 0	\$ 3,300	\$ 0	\$ 226,256
<u>Fines, Forfeitures, and Penalties</u>							
<u>Circuit Court</u>							
Fines	\$ 35,576	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 35,576
DUI Treatment Fines	1,140	0	0	0	0	0	1,140

(Continued)

Exhibit J-6

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

	Special Revenue Funds						Debt Service Fund	Total
	General	Solid Waste / Sanitation	Drug Control	Constitutional Officers - Fees	Highway / Public Works	General Debt Service		
<u>Fines, Forfeitures, and Penalties (Cont.)</u>								
<u>Circuit Court (Cont.)</u>								
Data Entry Fee - Circuit Court	3,557	0	0	0	0	0	3,557	
Courtroom Security Fee	110	0	0	0	0	0	110	
<u>General Sessions Court</u>								
Fines	166,030	0	0	0	0	0	166,030	
Drug Control Fines	0	0	1,807	0	0	0	1,807	
Interpreter Fees	195	0	0	0	0	0	195	
DUI Treatment Fines	7,588	0	0	0	0	0	7,588	
Data Entry Fee - General Sessions Court	17,214	0	0	0	0	0	17,214	
Courtroom Security Fee	748	0	0	0	0	0	748	
<u>Juvenile Court</u>								
Fines	9,353	0	0	0	0	0	9,353	
Officers Costs	4,245	0	0	0	0	0	4,245	
Data Entry Fee - Juvenile Court	600	0	0	0	0	0	600	
<u>Chancery Court</u>								
Officers Costs	2,471	0	0	0	0	0	2,471	
Data Entry Fee - Chancery Court	2,604	0	0	0	0	0	2,604	
Courtroom Security Fee	25	0	0	0	0	0	25	
<u>Other Fines, Forfeitures, and Penalties</u>								
Proceeds from Confiscated Property	0	0	73,861	0	0	0	73,861	
Total Fines, Forfeitures, and Penalties	\$ 251,456	\$ 0	\$ 75,668	\$ 0	\$ 0	\$ 0	\$ 327,124	
<u>Charges for Current Services</u>								
<u>General Service Charges</u>								
Solid Waste Disposal Fees	0	1,297,021	0	0	0	0	1,297,021	
Patient Charges	2,001,757	0	0	0	0	0	2,001,757	
Other General Service Charges	263,098	0	0	0	0	0	263,098	
<u>Fees</u>								
Copy Fees	3,479	0	0	0	0	0	3,479	
Greenbelt Late Application Fee	50	0	0	0	0	0	50	
Telephone Commissions	111,422	0	0	0	0	0	111,422	

(Continued)

Exhibit J-6

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

	Special Revenue Funds					Debt Service Fund	Total
	General	Solid Waste / Sanitation	Drug Control	Constitutional Officers - Fees	Highway / Public Works		
<u>Charges for Current Services (Cont.)</u>							
<u>Fees (Cont.)</u>							
Constitutional Officers' Fees and Commissions	0	0	0	7,900	0	0	7,900
Data Processing Fee - Register	23,848	0	0	0	0	0	23,848
Data Processing Fee - Sheriff	8,096	0	0	0	0	0	8,096
Sexual Offender Registration Fees - Sheriff	6,600	0	0	0	0	0	6,600
Data Processing Fee - County Clerk	5,448	0	0	0	0	0	5,448
Total Charges for Current Services	\$ 2,423,798	\$ 1,297,021	\$ 0	\$ 7,900	\$ 0	\$ 0	\$ 3,728,719
<u>Other Local Revenues</u>							
<u>Recurring Items</u>							
Investment Income	0	0	0	0	0	111,941	111,941
Commissary Sales	22,423	0	0	0	0	0	22,423
Sale of Recycled Materials	0	70,553	0	0	3,903	0	74,456
Miscellaneous Refunds	61,214	3,545	0	0	12,497	0	77,256
<u>Nonrecurring Items</u>							
Sale of Equipment	0	17,900	0	0	0	36,680	54,580
Contributions and Gifts	581	0	0	0	0	0	581
<u>Other Local Revenues</u>							
Other Local Revenues	70,526	0	0	0	0	5,763	76,289
Total Other Local Revenues	\$ 154,744	\$ 91,998	\$ 0	\$ 0	\$ 16,400	\$ 154,384	\$ 417,526
<u>Fees Received from County Officials</u>							
<u>Fees in-Lieu-of Salary</u>							
County Clerk	804,892	0	0	0	0	0	804,892
Circuit Court Clerk	319,261	0	0	0	0	0	319,261
General Sessions Court Clerk	528,188	0	0	0	0	0	528,188
Clerk and Master	234,527	0	0	0	0	0	234,527
Juvenile Court Clerk	61,747	0	0	0	0	0	61,747
Register	310,134	0	0	0	0	0	310,134
Sheriff	30,221	0	0	0	0	0	30,221
Trustee	1,172,458	0	0	0	0	0	1,172,458
Total Fees Received from County Officials	\$ 3,461,428	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,461,428

(Continued)

Exhibit J-6

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

	Special Revenue Funds					Total
	General	Solid Waste / Sanitation	Drug Control	Constitutional Officers - Fees	Highway / Public Works	
<u>State of Tennessee</u>						
<u>General Government Grants</u>						
Juvenile Services Program	\$ 9,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 9,000
Solid Waste Grants	0	48,536	0	0	0	48,536
<u>Public Safety Grants</u>						
Law Enforcement Training Programs	24,000	0	0	0	0	24,000
<u>Health and Welfare Grants</u>						
Health Department Programs	482,509	0	0	0	0	482,509
<u>Public Works Grants</u>						
Bridge Program	0	0	0	0	34,173	34,173
State Aid Program	0	0	0	0	286,046	286,046
Litter Program	37,860	0	0	0	0	37,860
<u>Other State Revenues</u>						
Beer Tax	18,421	0	0	0	0	18,421
Alcoholic Beverage Tax	90,702	0	0	0	0	90,702
Contracted Prisoner Boarding	3,068,183	0	0	0	0	3,068,183
Gasoline and Motor Fuel Tax	0	0	0	0	1,981,795	1,981,795
Petroleum Special Tax	0	0	0	0	47,826	47,826
Registrar's Salary Supplement	15,164	0	0	0	0	15,164
Other State Grants	60,176	0	0	0	0	60,176
Other State Revenues	27,082	0	0	0	0	27,082
Total State of Tennessee	\$ 3,833,097	\$ 48,536	\$ 0	\$ 0	\$ 2,349,840	\$ 6,231,473
<u>Federal Government</u>						
<u>Federal Through State</u>						
Disaster Relief	\$ 30,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 30,000
Law Enforcement Grants	17,998	0	0	0	0	17,998
Other Federal through State	81,713	0	0	0	37,532	119,245
<u>Direct Federal Revenue</u>						
Other Direct Federal Revenue	14,819	0	0	0	0	14,819
Total Federal Government	\$ 144,530	\$ 0	\$ 0	\$ 0	\$ 37,532	\$ 182,062
<u>Other Governments and Citizens Groups</u>						
<u>Other Governments Contributions</u>						
Total Other Governments and Citizens Groups	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 300,000
Total	\$ 24,106,658	\$ 2,236,967	\$ 75,668	\$ 7,900	\$ 3,380,047	\$ 46,127,904

## Exhibit J-7

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

	General Purpose School	School Federal Projects	Total
<u>Local Taxes</u>			
<u>County Property Taxes</u>			
Current Property Tax	\$ 13,225,768	\$ 0	\$ 13,225,768
Trustee's Collections - Prior Year	332,413	0	332,413
Circuit/Clerk & Master Collections - Prior Years	249,001	0	249,001
Interest and Penalty	182,236	0	182,236
Payments in-Lieu-of Taxes - T.V.A.	908,015	0	908,015
<u>County Local Option Taxes</u>			
Local Option Sales Tax	8,493,011	0	8,493,011
Business Tax	545,069	0	545,069
<u>Statutory Local Taxes</u>			
Interstate Telecommunications Tax	5,768	0	5,768
Total Local Taxes	\$ 23,941,281	\$ 0	\$ 23,941,281
<u>Licenses and Permits</u>			
<u>Licenses</u>			
Marriage Licenses	\$ 2,560	\$ 0	\$ 2,560
Total Licenses and Permits	\$ 2,560	\$ 0	\$ 2,560
<u>Charges for Current Services</u>			
<u>Education Charges</u>			
Tuition - Regular Day Students	\$ 12,865	\$ 0	\$ 12,865
Tuition - Summer School	11,370	0	11,370
Tuition - Other	840,821	0	840,821
Receipts from Individual Schools	143,310	0	143,310
<u>Other Charges for Services</u>			
Other Charges for Services	89,043	0	89,043
Total Charges for Current Services	\$ 1,097,409	\$ 0	\$ 1,097,409
<u>Other Local Revenues</u>			
<u>Recurring Items</u>			
Refund of Telecommunication and Internet Fees (E-Rate)	\$ 56,700	\$ 0	\$ 56,700
Miscellaneous Refunds	60,792	0	60,792
<u>Nonrecurring Items</u>			
Sale of Equipment	45,935	0	45,935
Damages Recovered from Individuals	4,899	0	4,899
Contributions and Gifts	18,261	0	18,261
<u>Other Local Revenues</u>			
Other Local Revenues	10,052	0	10,052
Total Other Local Revenues	\$ 196,639	\$ 0	\$ 196,639
<u>State of Tennessee</u>			
<u>General Government Grants</u>			
On-Behalf Contributions for OPEB	\$ 350,897	\$ 0	\$ 350,897
<u>State Education Funds</u>			
Basic Education Program	47,749,002	0	47,749,002
Early Childhood Education	841,423	0	841,423
School Food Service	50,554	0	50,554
Energy Efficient School Initiative	47,150	0	47,150
Other State Education Funds	12,768	0	12,768

(Continued)

Exhibit J-7

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

	General Purpose School	School Federal Projects	Total
<u>State of Tennessee (Cont.)</u>			
<u>State Education Funds (Cont.)</u>			
Career Ladder Program	\$ 364,151	\$ 0	\$ 364,151
Career Ladder - Extended Contract	88,600	0	88,600
<u>Other State Revenues</u>			
Income Tax	73,321	0	73,321
Other State Grants	216,135	0	216,135
Total State of Tennessee	<u>\$ 49,794,001</u>	<u>\$ 0</u>	<u>\$ 49,794,001</u>
<u>Federal Government</u>			
<u>Federal Through State</u>			
USDA School Lunch Program	\$ 2,230,259	\$ 0	\$ 2,230,259
USDA - Commodities	398,274	0	398,274
Breakfast	711,448	0	711,448
USDA - Other	5,689	0	5,689
Vocational Education - Basic Grants to States	0	143,899	143,899
Other Vocational	34,345	0	34,345
Title I Grants to Local Education Agencies	0	1,841,701	1,841,701
Special Education - Grants to States	168,374	3,004,565	3,172,939
Special Education Preschool Grants	0	90,657	90,657
English Language Acquisition Grants	0	77,751	77,751
Eisenhower Professional Development State Grants	0	370,811	370,811
Race-to-the-Top - ARRA	0	354,194	354,194
Other Federal through State	18,730	644,178	662,908
<u>Direct Federal Revenue</u>			
ROTC Reimbursement	53,565	0	53,565
Total Federal Government	<u>\$ 3,620,684</u>	<u>\$ 6,527,756</u>	<u>\$ 10,148,440</u>
Total	<u>\$ 78,652,574</u>	<u>\$ 6,527,756</u>	<u>\$ 85,180,330</u>

Exhibit J-8

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

General Fund

General Government

County Commission

Part-time Personnel	\$	8,606	
Board and Committee Members Fees		75,800	
Social Security		5,233	
Employer Medicare		1,224	
Dues and Memberships		14,855	
Legal Services		64,503	
Legal Notices, Recording, and Court Costs		363	
Other Contracted Services		5,200	
Workers' Compensation Insurance		258	
Other Charges		1,277	
Total County Commission			\$ 177,319

County Mayor/Executive

County Official/Administrative Officer	\$	85,059	
Clerical Personnel		77,360	
Part-time Personnel		2,162	
Overtime Pay		12	
Social Security		9,886	
State Retirement		10,199	
Employer Medicare		2,312	
Communication		2,051	
Dues and Memberships		1,600	
Maintenance and Repair Services - Equipment		625	
Maintenance and Repair Services - Vehicles		1,007	
Postal Charges		804	
Printing, Stationery, and Forms		521	
Rentals		226	
Travel		374	
Gasoline		1,075	
Office Supplies		690	
Premiums on Corporate Surety Bonds		175	
Workers' Compensation Insurance		497	
In Service/Staff Development		510	
Other Capital Outlay		3,638	
Total County Mayor/Executive			200,783

Election Commission

County Official/Administrative Officer	\$	64,994
Clerical Personnel		55,808
Part-time Personnel		24,829

(Continued)

Exhibit J-8

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

General Fund (Cont.)

General Government (Cont.)

Election Commission (Cont.)

Overtime Pay	\$	1,084	
Board and Committee Members Fees		3,260	
Election Workers		21,549	
Social Security		9,177	
State Retirement		7,864	
Employer Medicare		2,146	
Communication		861	
Data Processing Services		26,210	
Dues and Memberships		250	
Legal Notices, Recording, and Court Costs		2,915	
Maintenance and Repair Services - Equipment		1,964	
Postal Charges		18,877	
Printing, Stationery, and Forms		7,549	
Rentals		1,050	
Other Contracted Services		30,065	
Office Supplies		4,430	
Workers' Compensation Insurance		523	
In Service/Staff Development		1,672	
Other Capital Outlay		20,893	
Total Election Commission			\$ 307,970

Register of Deeds

County Official/Administrative Officer	\$	72,228	
Clerical Personnel		151,882	
Social Security		12,667	
State Retirement		14,462	
Employer Medicare		2,962	
Communication		1,435	
Data Processing Services		9,780	
Dues and Memberships		666	
Printing, Stationery, and Forms		275	
Rentals		2,921	
Office Supplies		3,853	
Premiums on Corporate Surety Bonds		100	
Workers' Compensation Insurance		679	
Other Charges		6,475	
Total Register of Deeds			280,385

Planning

County Official/Administrative Officer	\$	62,049	
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(Continued)

Exhibit J-8

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

General Fund (Cont.)

General Government (Cont.)

Planning (Cont.)

Clerical Personnel	\$	135,775	
Part-time Personnel		6,196	
Board and Committee Members Fees		5,550	
Social Security		12,144	
State Retirement		12,226	
Employer Medicare		2,840	
Communication		3,628	
Consultants		942	
Data Processing Services		1,375	
Dues and Memberships		487	
Legal Notices, Recording, and Court Costs		2,223	
Maintenance and Repair Services - Equipment		642	
Maintenance and Repair Services - Vehicles		1,354	
Postal Charges		490	
Printing, Stationery, and Forms		779	
Rentals		1,202	
Gasoline		2,471	
Office Supplies		2,468	
Workers' Compensation Insurance		647	
In Service/Staff Development		60	
Other Capital Outlay		3,911	
Total Planning			\$ 259,459

County Buildings

County Official/Administrative Officer	\$	57,818
Maintenance Personnel		257,151
Part-time Personnel		10,579
Overtime Pay		3,640
Social Security		18,939
State Retirement		20,415
Employer Medicare		4,429
Communication		3,976
Maintenance Agreements		29,497
Maintenance and Repair Services - Buildings		35,389
Maintenance and Repair Services - Equipment		5,155
Maintenance and Repair Services - Vehicles		814
Pest Control		1,275
Rentals		123
Disposal Fees		828
Electricity		203,776

(Continued)

Exhibit J-8

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

General Fund (Cont.)

General Government (Cont.)

County Buildings (Cont.)

Gasoline	\$	1,703	
Natural Gas		49,045	
Uniforms		4,999	
Water and Sewer		14,752	
Workers' Compensation Insurance		12,958	
In Service/Staff Development		600	
Other Charges		10,052	
Other Capital Outlay		49,899	
Total County Buildings			\$ 797,812

Other Facilities

Custodial Personnel	\$	86,224	
Part-time Personnel		14,516	
Overtime Pay		307	
Social Security		5,901	
State Retirement		5,572	
Employer Medicare		1,380	
Communication		3,587	
Maintenance and Repair Services - Equipment		177	
Travel		357	
Custodial Supplies		21,928	
Gasoline		296	
Uniforms		1,517	
Workers' Compensation Insurance		3,972	
Other Charges		127	
Other Capital Outlay		803	
Total Other Facilities			146,664

Preservation of Records

Clerical Personnel	\$	81,373	
Social Security		4,316	
State Retirement		5,245	
Employer Medicare		1,009	
Communication		861	
Postal Charges		90	
Rentals		439	
Workers' Compensation Insurance		247	
Other Charges		5,704	
Total Preservation of Records			99,284

(Continued)

Exhibit J-8

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

General Fund (Cont.)

Finance

Accounting and Budgeting

County Official/Administrative Officer	\$	77,474	
Clerical Personnel		263,691	
Social Security		19,370	
State Retirement		21,987	
Employer Medicare		4,530	
Communication		3,091	
Data Processing Services		7,750	
Dues and Memberships		627	
Legal Notices, Recording, and Court Costs		498	
Maintenance and Repair Services - Equipment		3,925	
Postal Charges		5,700	
Printing, Stationery, and Forms		6,060	
Rentals		4,228	
Office Supplies		5,322	
Premiums on Corporate Surety Bonds		200	
Workers' Compensation Insurance		1,032	
Other Capital Outlay		450	
Total Accounting and Budgeting			\$ 425,935

Property Assessor's Office

County Official/Administrative Officer	\$	72,228	
Clerical Personnel		203,991	
Board and Committee Members Fees		850	
Social Security		16,188	
State Retirement		17,821	
Employer Medicare		3,786	
Communication		3,345	
Contracts with Government Agencies		15,578	
Data Processing Services		3,000	
Dues and Memberships		1,600	
Legal Notices, Recording, and Court Costs		142	
Maintenance and Repair Services - Vehicles		2,785	
Rentals		3,468	
Other Contracted Services		25,430	
Gasoline		1,861	
Office Supplies		5,760	
Premiums on Corporate Surety Bonds		100	
Workers' Compensation Insurance		8,514	
In Service/Staff Development		894	
Total Property Assessor's Office			387,341

(Continued)

Exhibit J-8

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

General Fund (Cont.)

Finance (Cont.)

County Trustee's Office

County Official/Administrative Officer	\$	72,228	
Clerical Personnel		114,254	
Overtime Pay		593	
Social Security		11,568	
State Retirement		11,800	
Employer Medicare		2,705	
Communication		1,148	
Contracts with Government Agencies		8,984	
Contracts with Private Agencies		8,162	
Data Processing Services		5,006	
Dues and Memberships		666	
Maintenance and Repair Services - Equipment		406	
Postal Charges		12,000	
Printing, Stationery, and Forms		149	
Rentals		1,820	
Office Supplies		3,309	
Premiums on Corporate Surety Bonds		7,588	
Workers' Compensation Insurance		619	
In Service/Staff Development		187	
Total County Trustee's Office			\$ 263,192

County Clerk's Office

County Official/Administrative Officer	\$	72,228	
Clerical Personnel		344,654	
Social Security		24,125	
State Retirement		26,887	
Employer Medicare		5,642	
Communication		3,443	
Data Processing Services		17,051	
Dues and Memberships		666	
Legal Notices, Recording, and Court Costs		374	
Postal Charges		14,500	
Printing, Stationery, and Forms		2,513	
Rentals		2,315	
Office Supplies		3,347	
Premiums on Corporate Surety Bonds		175	
Workers' Compensation Insurance		1,267	
In Service/Staff Development		77	
Other Charges		104	
Other Capital Outlay		813	
Total County Clerk's Office			520,181

(Continued)

Exhibit J-8

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

General Fund (Cont.)

Administration of Justice

Circuit Court

County Official/Administrative Officer	\$	72,228	
Clerical Personnel		455,629	
Part-time Personnel		14,201	
Overtime Pay		1,270	
Social Security		31,411	
State Retirement		33,923	
Employer Medicare		7,346	
Communication		5,164	
Data Processing Services		14,949	
Dues and Memberships		636	
Legal Notices, Recording, and Court Costs		534	
Maintenance and Repair Services - Equipment		500	
Postal Charges		12,000	
Printing, Stationery, and Forms		9,727	
Rentals		10,505	
Other Contracted Services		19,663	
Office Supplies		7,860	
Periodicals		365	
Premiums on Corporate Surety Bonds		175	
Workers' Compensation Insurance		1,840	
In Service/Staff Development		378	
Other Capital Outlay		39,160	
Total Circuit Court			\$ 739,464

General Sessions Court

Judge(s)	\$	148,474
Laborers		52,656
Clerical Personnel		94,282
Part-time Personnel		2,849
Overtime Pay		788
Special Commissioner Fees/Special Master Fees		52,211
Social Security		18,560
State Retirement		18,354
Employer Medicare		4,896
Communication		3,320
Data Processing Services		3,650
Dues and Memberships		665
Maintenance and Repair Services - Equipment		912
Maintenance and Repair Services - Vehicles		5,330
Postal Charges		223

(Continued)

Exhibit J-8

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

General Fund (Cont.)

Administration of Justice (Cont.)

General Sessions Court (Cont.)

Printing, Stationery, and Forms	\$	865	
Rentals		1,614	
Other Contracted Services		6,986	
Gasoline		6,787	
Office Supplies		2,965	
Periodicals		3,714	
Liability Insurance		1,386	
Workers' Compensation Insurance		987	
In Service/Staff Development		950	
Other Charges		2,221	
Total General Sessions Court			\$ 435,645

Chancery Court

County Official/Administrative Officer	\$	72,228	
Clerical Personnel		128,432	
Social Security		11,673	
State Retirement		12,951	
Employer Medicare		2,730	
Communication		1,435	
Data Processing Services		7,936	
Dues and Memberships		816	
Legal Notices, Recording, and Court Costs		798	
Postal Charges		9,225	
Printing, Stationery, and Forms		1,733	
Rentals		1,574	
Office Supplies		2,530	
Periodicals		771	
Premiums on Corporate Surety Bonds		250	
Workers' Compensation Insurance		608	
In Service/Staff Development		191	
Other Capital Outlay		228	
Total Chancery Court			256,109

Juvenile Court

Probation Officer(s)	\$	31,986	
Youth Service Officer(s)		81,412	
Clerical Personnel		122,481	
Part-time Personnel		23,744	
Overtime Pay		1,920	
Social Security		15,580	

(Continued)

Exhibit J-8

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

General Fund (Cont.)

Administration of Justice (Cont.)

Juvenile Court (Cont.)

State Retirement	\$	15,327	
Employer Medicare		3,644	
Communication		2,381	
Data Processing Services		4,500	
Dues and Memberships		1,915	
Evaluation and Testing		3,340	
Maintenance and Repair Services - Equipment		405	
Postal Charges		700	
Printing, Stationery, and Forms		239	
Rentals		2,446	
Travel		165	
Office Supplies		3,901	
Periodicals		254	
Liability Insurance		1,386	
Workers' Compensation Insurance		821	
In Service/Staff Development		1,933	
Other Charges		20,952	
Other Capital Outlay		170	
Total Juvenile Court			\$ 341,602

Public Safety

Sheriff's Department

County Official/Administrative Officer	\$	79,443
Deputy(ies)		1,991,396
Salary Supplements		24,000
Dispatchers/Radio Operators		189,119
Guards		2,170,554
Clerical Personnel		124,655
Overtime Pay		372,662
Social Security		288,042
State Retirement		309,086
Employer Medicare		67,365
Communication		103,695
Data Processing Services		55,770
Dues and Memberships		3,095
Licenses		338
Maintenance and Repair Services - Buildings		19,005
Maintenance and Repair Services - Equipment		81,882
Maintenance and Repair Services - Vehicles		119,234
Medical and Dental Services		773,412

(Continued)

Exhibit J-8

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

General Fund (Cont.)

Public Safety (Cont.)

Sheriff's Department (Cont.)

Pest Control	\$	1,788	
Postal Charges		11,001	
Printing, Stationery, and Forms		5,261	
Rentals		21,704	
Transportation - Other than Students		2,757	
Disposal Fees		13,184	
Other Contracted Services		449,794	
Custodial Supplies		20,826	
Drugs and Medical Supplies		6,409	
Electricity		178,493	
Gasoline		173,505	
Law Enforcement Supplies		21,824	
Natural Gas		44,747	
Office Supplies		19,489	
Periodicals		103	
Prisoners Clothing		23,015	
Tires and Tubes		17,186	
Uniforms		45,531	
Water and Sewer		61,504	
Workers' Compensation Insurance		167,538	
In Service/Staff Development		26,491	
Other Charges		75,930	
Motor Vehicles		229,794	
Other Capital Outlay		36,112	
Total Sheriff's Department			\$ 8,426,739

Fire Prevention and Control

Contracts with Other Public Agencies	\$	583,825	
Total Fire Prevention and Control			583,825

Civil Defense

Supervisor/Director	\$	54,476	
Social Security		3,109	
State Retirement		3,511	
Employer Medicare		727	
Communication		3,122	
Maintenance and Repair Services - Equipment		1,273	
Maintenance and Repair Services - Vehicles		8,024	
Gasoline		8,208	
Office Supplies		218	

(Continued)

Exhibit J-8

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

General Fund (Cont.)

Public Safety (Cont.)

Civil Defense (Cont.)

Workers' Compensation Insurance	\$	12,049	
In Service/Staff Development		225	
Other Charges		8,900	
Other Capital Outlay		298	
Total Civil Defense			\$ 104,140

Public Health and Welfare

Local Health Center

Medical Personnel	\$	356,761	
Social Security		21,146	
State Retirement		17,124	
Employer Medicare		4,945	
Communication		5,115	
Dues and Memberships		200	
Maintenance and Repair Services - Buildings		20,218	
Maintenance and Repair Services - Equipment		1,690	
Pest Control		864	
Rentals		2,801	
Travel		5,297	
Disposal Fees		5,636	
Other Contracted Services		45,480	
Custodial Supplies		587	
Drugs and Medical Supplies		474	
Electricity		32,957	
Natural Gas		3,145	
Office Supplies		1,651	
Water and Sewer		3,057	
Liability Insurance		248	
Workers' Compensation Insurance		12,390	
Other Charges		2,184	
Other Capital Outlay		815	
Total Local Health Center			544,785

Rabies and Animal Control

Laborers	\$	62,088	
Part-time Personnel		1,030	
Overtime Pay		7,613	
Social Security		4,284	
State Retirement		4,559	
Employer Medicare		1,002	

(Continued)

Exhibit J-8

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

General Fund (Cont.)

Public Health and Welfare (Cont.)

Rabies and Animal Control (Cont.)

Communication	\$	3,754	
Maintenance and Repair Services - Buildings		2,705	
Maintenance and Repair Services - Equipment		70	
Maintenance and Repair Services - Vehicles		5,304	
Rentals		278	
Animal Food and Supplies		5,302	
Electricity		4,321	
Gasoline		9,179	
Office Supplies		458	
Water and Sewer		1,518	
Workers' Compensation Insurance		3,836	
In Service/Staff Development		380	
Other Charges		4,171	
Other Capital Outlay		710	
Total Rabies and Animal Control	\$		122,562

Ambulance/Emergency Medical Services

County Official/Administrative Officer	\$	40,546
Medical Personnel		1,181,180
Clerical Personnel		109,592
Part-time Personnel		229,110
Overtime Pay		794,647
Social Security		137,815
State Retirement		134,308
Employer Medicare		32,231
Communication		22,350
Data Processing Services		12,460
Debt Collection Services		2,823
Dues and Memberships		442
Evaluation and Testing		1,068
Operating Lease Payments		5,631
Licenses		3,785
Maintenance and Repair Services - Buildings		19,458
Maintenance and Repair Services - Equipment		13,581
Maintenance and Repair Services - Vehicles		101,669
Medical and Dental Services		48
Pest Control		1,510
Postal Charges		5,000
Printing, Stationery, and Forms		1,776
Rentals		9,495

(Continued)

Exhibit J-8

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

General Fund (Cont.)

Public Health and Welfare (Cont.)

Ambulance/Emergency Medical Services (Cont.)

Disposal Fees	\$	3,296	
Other Contracted Services		216,072	
Custodial Supplies		8,443	
Drugs and Medical Supplies		126,771	
Electricity		18,433	
Gasoline		91,033	
Natural Gas		3,267	
Office Supplies		4,162	
Tires and Tubes		8,023	
Uniforms		22,085	
Water and Sewer		6,152	
Workers' Compensation Insurance		205,399	
In Service/Staff Development		14,247	
Other Charges		9,781	
Other Capital Outlay		12,228	
Total Ambulance/Emergency Medical Services	\$		3,609,917

Sanitation Management

Laborers	\$	22,648	
Social Security		1,386	
State Retirement		1,460	
Employer Medicare		324	
Maintenance and Repair Services - Vehicles		3,540	
Other Contracted Services		10,500	
Gasoline		4,099	
Workers' Compensation Insurance		899	
Other Charges		4,871	
Motor Vehicles		7,800	
Total Sanitation Management			57,527

Agriculture and Natural Resources

Agriculture Extension Service

Communication	\$	1,721	
Contracts with Government Agencies		118,506	
Maintenance and Repair Services - Equipment		1,481	
Disposal Fees		276	
Electricity		9,019	
Natural Gas		1,077	
Water and Sewer		573	
Total Agriculture Extension Service			132,653

(Continued)

Exhibit J-8

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

General Fund (Cont.)

Other Operations

Other Charges

Employee and Dependent Insurance	\$ 1,710,387	
Unemployment Compensation	36,521	
Audit Services	19,885	
Consultants	5,100	
Evaluation and Testing	6,915	
Rentals	4,800	
Remittance of Revenue Collected	311,949	
Other Contracted Services	548,150	
Liability Insurance	305,261	
Trustee's Commission	289,151	
Liability Claims	17,217	
Other Charges	101,190	
Other Capital Outlay	51,300	
Total Other Charges		\$ 3,407,826

Contributions to Other Agencies

Contributions	\$ 208,758	
Total Contributions to Other Agencies		<u>208,758</u>

Total General Fund \$ 22,837,877

Solid Waste/Sanitation Fund

Public Health and Welfare

Convenience Centers

Laborers	\$ 63,012
Part-time Personnel	96,742
Overtime Pay	1,670
Social Security	9,866
State Retirement	4,169
Employer Medicare	2,307
Communication	1,030
Maintenance and Repair Services - Buildings	818
Maintenance and Repair Services - Equipment	2,856
Maintenance and Repair Services - Vehicles	12,906
Rentals	4,596
Diesel Fuel	10,191
Electricity	3,946
Gasoline	2,585
Tires and Tubes	4,604
Water and Sewer	1,007

(Continued)

Exhibit J-8

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

Solid Waste/Sanitation Fund (Cont.)

Public Health and Welfare (Cont.)

Convenience Centers (Cont.)

Workers' Compensation Insurance	\$	6,598	
Other Charges		365	
Other Capital Outlay		4,898	
Total Convenience Centers			\$ 234,166

Transfer Stations

County Official/Administrative Officer	\$	56,238	
Laborers		93,134	
Clerical Personnel		81,225	
Overtime Pay		7,370	
Social Security		14,045	
State Retirement		15,353	
Employer Medicare		3,285	
Advertising		249	
Communication		5,481	
Maintenance and Repair Services - Buildings		4,295	
Maintenance and Repair Services - Equipment		21,554	
Maintenance and Repair Services - Vehicles		1,956	
Postal Charges		252	
Printing, Stationery, and Forms		627	
Rentals		25,246	
Disposal Fees		1,156,300	
Custodial Supplies		493	
Diesel Fuel		28,271	
Electricity		12,824	
Gasoline		692	
Lubricants		1,883	
Natural Gas		1,087	
Office Supplies		563	
Small Tools		570	
Tires and Tubes		1,538	
Uniforms		5,322	
Water and Sewer		1,251	
Workers' Compensation Insurance		9,459	
In Service/Staff Development		1,098	
Other Charges		7,895	
Other Capital Outlay		152,560	
Total Transfer Stations			1,712,116

(Continued)

Exhibit J-8

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

Solid Waste/Sanitation Fund (Cont.)

Public Health and Welfare (Cont.)

Recycling Center

Laborers	\$	30,243	
Overtime Pay		1,169	
Social Security		1,586	
State Retirement		2,025	
Employer Medicare		371	
Maintenance and Repair Services - Equipment		179	
Maintenance and Repair Services - Vehicles		1,171	
Other Contracted Services		3,850	
Diesel Fuel		4,602	
Tires and Tubes		2,900	
Uniforms		780	
Workers' Compensation Insurance		1,240	
Total Recycling Center			\$ 50,116

Postclosure Care Costs

Laborers	\$	30,870	
Overtime Pay		911	
Social Security		1,905	
State Retirement		2,048	
Employer Medicare		445	
Engineering Services		1,649	
Evaluation and Testing		26,335	
Maintenance and Repair Services - Equipment		2,584	
Diesel Fuel		3,538	
Small Tools		35	
Tires and Tubes		158	
Uniforms		346	
Workers' Compensation Insurance		1,265	
Site Development		2,678	
Total Postclosure Care Costs			74,767

Other Operations

Other Charges

Employee and Dependent Insurance	\$	52,345	
Liability Insurance		15,225	
Trustee's Commission		29,432	
Total Other Charges			97,002

Total Solid Waste/Sanitation Fund \$ 2,168,167

(Continued)

Exhibit J-8

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

Drug Control Fund

Public Safety

Drug Enforcement

Confidential Drug Enforcement Payments	\$	5,000	
Maintenance and Repair Services - Vehicles		3,820	
Trustee's Commission		17	
Other Charges		3,699	
Motor Vehicles		69,177	
Other Capital Outlay		12,465	
Total Drug Enforcement			\$ 94,178

Total Drug Control Fund \$ 94,178

Constitutional Officers - Fees Fund

Administration of Justice

Chancery Court

Constitutional Officers' Operating Expenses	\$	7,900	
Total Chancery Court			\$ 7,900

Total Constitutional Officers - Fees Fund 7,900

Highway/Public Works Fund

Highways

Administration

County Official/Administrative Officer	\$	79,443	
Clerical Personnel		110,618	
Board and Committee Members Fees		18,000	
Social Security		12,569	
State Retirement		12,269	
Employer Medicare		2,940	
Communication		4,807	
Dues and Memberships		3,244	
Legal Services		3,705	
Maintenance and Repair Services - Equipment		980	
Pest Control		420	
Postal Charges		486	
Rentals		1,112	
Disposal Fees		1,035	
Electricity		9,984	
Natural Gas		1,358	
Office Supplies		1,657	
Water and Sewer		1,184	
Premiums on Corporate Surety Bonds		350	

(Continued)

Exhibit J-8

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

Highway/Public Works Fund (Cont.)

Highways (Cont.)

Administration (Cont.)

Workers' Compensation Insurance	\$	17,926	
Other Charges		150	
Total Administration			\$ 284,237

Highway and Bridge Maintenance

Laborers	\$	811,638	
Overtime Pay		6,272	
Social Security		46,479	
State Retirement		50,153	
Employer Medicare		10,870	
Asphalt		846,033	
Crushed Stone		131,558	
Pipe		11,271	
Road Signs		5,120	
Workers' Compensation Insurance		72,011	
Other Charges		1,443	
Total Highway and Bridge Maintenance			1,992,848

Operation and Maintenance of Equipment

Mechanic(s)	\$	120,652	
Overtime Pay		384	
Social Security		7,115	
State Retirement		7,866	
Employer Medicare		1,664	
Evaluation and Testing		975	
Diesel Fuel		110,652	
Equipment and Machinery Parts		64,411	
Garage Supplies		21,774	
Gasoline		38,590	
Lubricants		9,443	
Tires and Tubes		24,968	
Workers' Compensation Insurance		13,085	
Other Charges		841	
Total Operation and Maintenance of Equipment			422,420

Other Charges

Employee and Dependent Insurance	\$	208,499	
Liability Insurance		57,093	
Trustee's Commission		30,168	
Liability Claims		677	
Total Other Charges			296,437

(Continued)

Exhibit J-8

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

Highway/Public Works Fund (Cont.)

Highways (Cont.)

Capital Outlay

Bridge Construction	\$	47,739	
State Aid Projects		364,114	
Other Equipment		76,398	
Other Capital Outlay		<u>75,622</u>	
Total Capital Outlay			<u>\$ 563,873</u>

Total Highway/Public Works Fund \$ 3,559,815

General Debt Service Fund

Principal on Debt

General Government

Principal on Bonds	\$	2,131,176	
Principal on Notes		<u>121,500</u>	
Total General Government			\$ 2,252,676

Highways and Streets

Principal on Notes	\$	<u>533,200</u>	
Total Highways and Streets			533,200

Education

Principal on Bonds	\$	7,038,824	
Principal on Notes		<u>660,300</u>	
Total Education			7,699,124

Interest on Debt

General Government

Interest on Bonds	\$	1,553,035	
Interest on Notes		<u>12,905</u>	
Total General Government			1,565,940

Highways and Streets

Interest on Notes	\$	<u>68,800</u>	
Total Highways and Streets			68,800

Education

Interest on Bonds	\$	4,718,071	
Interest on Notes		<u>109,880</u>	
Total Education			4,827,951

(Continued)

Exhibit J-8

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

<u>General Debt Service Fund (Cont.)</u>		
<u>Other Debt Service</u>		
<u>General Government</u>		
Trustee's Commission	\$ 267,955	
Other Debt Service	6,788	
Total General Government	<u>                    </u>	\$ 274,743
Total General Debt Service Fund		\$ 17,222,434
<u>General Capital Projects Fund</u>		
<u>Capital Projects</u>		
<u>Other General Government Projects</u>		
Other Charges	\$ 1,353	
Building Construction	311,714	
Building Improvements	21,720	
Furniture and Fixtures	8,263	
Other Construction	43,264	
Other Capital Outlay	5,185	
Total Other General Government Projects	<u>                    </u>	\$ 391,499
Total General Capital Projects Fund		<u>391,499</u>
Total Governmental Funds - Primary Government		<u>\$ 46,281,870</u>

Exhibit J-9

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

General Purpose School Fund

Instruction

Regular Instruction Program

Teachers	\$ 24,772,367	
Career Ladder Program	208,150	
Career Ladder Extended Contracts	73,216	
Homebound Teachers	23,029	
Clerical Personnel	33,609	
Educational Assistants	931,733	
Other Salaries and Wages	40,164	
Certified Substitute Teachers	86,196	
Non-certified Substitute Teachers	606,187	
Social Security	1,598,687	
State Retirement	2,302,379	
Life Insurance	44,852	
Medical Insurance	6,233,052	
Dental Insurance	228,917	
Unemployment Compensation	40,364	
Employer Medicare	377,599	
Operating Lease Payments	78,426	
Maintenance and Repair Services - Equipment	19,960	
Other Contracted Services	116,432	
Instructional Supplies and Materials	395,133	
Textbooks	729,966	
Other Supplies and Materials	32,291	
Other Charges	94,756	
Data Processing Equipment	219,963	
Regular Instruction Equipment	64,376	
Total Regular Instruction Program		\$ 39,351,804

Alternative Instruction Program

Teachers	\$ 341,375	
Career Ladder Program	3,000	
Educational Assistants	19,908	
Other Salaries and Wages	35,254	
Social Security	23,881	
State Retirement	34,735	
Life Insurance	581	
Medical Insurance	68,287	
Dental Insurance	3,624	
Employer Medicare	5,585	
Total Alternative Instruction Program		536,230

(Continued)

Exhibit J-9

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

General Purpose School Fund (Cont.)  
Instruction (Cont.)

Special Education Program

Supervisor/Director	\$	69,229	
Teachers		3,148,734	
Career Ladder Program		39,450	
Homebound Teachers		26,370	
Educational Assistants		95,881	
Speech Pathologist		539,903	
Other Salaries and Wages		129,118	
Certified Substitute Teachers		18,904	
Non-certified Substitute Teachers		135,787	
Social Security		246,543	
State Retirement		352,135	
Life Insurance		6,070	
Medical Insurance		931,874	
Dental Insurance		33,917	
Unemployment Compensation		15,432	
Employer Medicare		59,070	
Contracts with Private Agencies		78,563	
Maintenance and Repair Services - Equipment		468	
Other Contracted Services		1,183	
Instructional Supplies and Materials		18,714	
Textbooks		75,000	
Other Supplies and Materials		197	
Total Special Education Program	\$		6,022,542

Vocational Education Program

Teachers	\$	1,828,408
Career Ladder Program		7,000
Certified Substitute Teachers		6,492
Non-certified Substitute Teachers		33,057
Social Security		111,050
State Retirement		163,719
Life Insurance		2,894
Medical Insurance		401,458
Dental Insurance		16,154
Unemployment Compensation		8,293
Employer Medicare		26,372
Maintenance and Repair Services - Equipment		807
Other Contracted Services		21,408
Instructional Supplies and Materials		72,218

(Continued)

Exhibit J-9

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

General Purpose School Fund (Cont.)

Instruction (Cont.)

Vocational Education Program (Cont.)

Textbooks	\$	20,000	
Other Supplies and Materials		4,634	
Other Charges		3,819	
Vocational Instruction Equipment		72,930	
Total Vocational Education Program			\$ 2,800,713

Student Body Education Program

Other Salaries and Wages	\$	120,947	
Social Security		2,950	
State Retirement		4,315	
Life Insurance		68	
Medical Insurance		5,778	
Dental Insurance		347	
Employer Medicare		1,726	
Other Charges		630	
Total Student Body Education Program			136,761

Adult Education Program

Other Contracted Services	\$	38,725	
Total Adult Education Program			38,725

Support Services

Attendance

Supervisor/Director	\$	77,328	
Career Ladder Program		1,000	
Other Salaries and Wages		36,704	
Social Security		6,967	
State Retirement		9,463	
Life Insurance		114	
Medical Insurance		5,747	
Dental Insurance		378	
Employer Medicare		1,629	
Travel		1,148	
Other Charges		1,372	
Attendance Equipment		442	
Total Attendance			142,292

Health Services

Medical Personnel	\$	524,991	
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(Continued)

Exhibit J-9

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Health Services (Cont.)

Other Salaries and Wages	\$	69,524	
Social Security		33,534	
State Retirement		41,062	
Life Insurance		182	
Medical Insurance		65,426	
Dental Insurance		757	
Employer Medicare		7,843	
Travel		3,931	
Drugs and Medical Supplies		2,838	
Other Supplies and Materials		2,175	
Other Charges		33,826	
Health Equipment		2,446	
Total Health Services			\$ 788,535

Other Student Support

Career Ladder Program	\$	6,500	
Guidance Personnel		1,059,039	
School Resource Officer		96,207	
Social Security		70,547	
State Retirement		96,318	
Life Insurance		1,712	
Medical Insurance		191,740	
Dental Insurance		8,988	
Employer Medicare		16,499	
Contracts with Government Agencies		335,718	
Evaluation and Testing		123,709	
Total Other Student Support			2,006,977

Regular Instruction Program

Supervisor/Director	\$	169,172	
Career Ladder Program		12,000	
Librarians		831,150	
Materials Supervisor		77,076	
Clerical Personnel		119,851	
Other Salaries and Wages		48,753	
Social Security		76,138	
State Retirement		107,893	
Life Insurance		1,642	
Medical Insurance		235,537	

(Continued)

Exhibit J-9

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Regular Instruction Program (Cont.)

Dental Insurance	\$	8,731	
Employer Medicare		17,806	
Travel		4,789	
Library Books/Media		88,606	
Other Supplies and Materials		30,294	
Other Equipment		14,639	
Total Regular Instruction Program			\$ 1,844,077

Alternative Instruction Program

Supervisor/Director	\$	70,941	
Career Ladder Program		1,000	
Social Security		4,460	
State Retirement		6,511	
Life Insurance		68	
Medical Insurance		5,747	
Dental Insurance		378	
Employer Medicare		1,043	
Total Alternative Instruction Program			90,148

Special Education Program

Supervisor/Director	\$	92,005	
Career Ladder Program		5,000	
Psychological Personnel		178,164	
Secretary(ies)		36,744	
Other Salaries and Wages		263,888	
Social Security		34,800	
State Retirement		42,080	
Life Insurance		410	
Medical Insurance		79,647	
Dental Insurance		2,012	
Employer Medicare		8,139	
Communication		443	
Travel		17,693	
Other Supplies and Materials		330	
In Service/Staff Development		932	
Total Special Education Program			762,287

Vocational Education Program

Supervisor/Director	\$	74,616	
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(Continued)

Exhibit J-9

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Vocational Education Program (Cont.)

Career Ladder Program	\$	1,000	
Secretary(ies)		16,176	
Social Security		5,628	
State Retirement		7,890	
Life Insurance		68	
Medical Insurance		14,870	
Dental Insurance		378	
Employer Medicare		1,316	
Travel		2,970	
Total Vocational Education Program			\$ 124,912

Other Programs

On-Behalf Payments to OPEB	\$	350,897	
Total Other Programs			350,897

Board of Education

Other Salaries and Wages	\$	33,295	
Board and Committee Members Fees		18,000	
Social Security		3,022	
State Retirement		3,013	
Life Insurance		51	
Medical Insurance		10,037	
Dental Insurance		284	
Employer Medicare		707	
Audit Services		17,700	
Dues and Memberships		8,143	
Legal Services		11,125	
Travel		429	
Liability Insurance		97,261	
Trustee's Commission		481,919	
Workers' Compensation Insurance		326,212	
Other Charges		76,991	
Total Board of Education			1,088,189

Director of Schools

County Official/Administrative Officer	\$	99,267	
Assistant(s)		91,434	
Secretary(ies)		35,168	
Other Salaries and Wages		34,545	

(Continued)

Exhibit J-9

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Director of Schools (Cont.)

Social Security	\$	15,692	
State Retirement		21,769	
Life Insurance		387	
Medical Insurance		29,218	
Dental Insurance		757	
Employer Medicare		3,670	
Communication		8,375	
Dues and Memberships		3,608	
Postal Charges		1,607	
Travel		1,641	
Office Supplies		4,593	
Administration Equipment		748	
Total Director of Schools			\$ 352,479

Office of the Principal

Principals	\$	1,300,056	
Career Ladder Program		21,000	
Accountants/Bookkeepers		394,188	
Assistant Principals		632,362	
Secretary(ies)		438,299	
Social Security		159,401	
State Retirement		226,892	
Life Insurance		799	
Medical Insurance		484,555	
Dental Insurance		14,402	
Employer Medicare		37,965	
Communication		74,937	
Travel		23,204	
Other Contracted Services		40,640	
Office Supplies		22,806	
Other Supplies and Materials		32,637	
Other Charges		30,367	
Administration Equipment		966	
Total Office of the Principal			3,935,476

Fiscal Services

Supervisor/Director	\$	54,300	
Accountants/Bookkeepers		36,704	
Purchasing Personnel		67,832	

(Continued)

Exhibit J-9

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Fiscal Services (Cont.)

Social Security	\$	5,737	
State Retirement		6,764	
Life Insurance		137	
Medical Insurance		13,167	
Employer Medicare		2,120	
Travel		920	
Office Supplies		1,885	
Total Fiscal Services			\$ 189,566

Human Services/Personnel

Supervisor/Director	\$	129,060	
Secretary(ies)		58,768	
Social Security		8,007	
State Retirement		10,958	
Life Insurance		159	
Medical Insurance		22,332	
Dental Insurance		378	
Employer Medicare		2,590	
Travel		3,512	
Other Supplies and Materials		5,225	
Total Human Services/Personnel			240,989

Operation of Plant

Custodial Personnel	\$	23,920	
Other Salaries and Wages		45,718	
Social Security		3,834	
State Retirement		4,505	
Medical Insurance		9,960	
Employer Medicare		897	
Janitorial Services		1,757,113	
Pest Control		8,500	
Disposal Fees		69,870	
Other Contracted Services		7,867	
Custodial Supplies		111,032	
Electricity		2,386,435	
Natural Gas		195,970	
Water and Sewer		351,453	
Other Supplies and Materials		42,627	
Boiler Insurance		15,182	

(Continued)

Exhibit J-9

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Operation of Plant (Cont.)

Building and Contents Insurance	\$ 281,818	
Total Operation of Plant		\$ 5,316,701

Maintenance of Plant

Supervisor/Director	\$ 68,076	
Secretary(ies)	35,902	
Maintenance Personnel	434,117	
Overtime Pay	4,173	
Social Security	30,414	
State Retirement	36,659	
Life Insurance	68	
Medical Insurance	76,269	
Dental Insurance	378	
Employer Medicare	7,113	
Maintenance and Repair Services - Buildings	897,171	
Maintenance and Repair Services - Equipment	385	
Other Contracted Services	126,526	
Equipment and Machinery Parts	2,100	
General Construction Materials	33,413	
Other Supplies and Materials	2,024	
Total Maintenance of Plant		1,754,788

Transportation

Supervisor/Director	\$ 144,138
Mechanic(s)	169,804
Bus Drivers	1,913,220
Clerical Personnel	35,902
Other Salaries and Wages	26,488
Social Security	136,912
State Retirement	115,080
Life Insurance	182
Medical Insurance	66,353
Dental Insurance	1,983
Unemployment Compensation	5,905
Employer Medicare	32,558
Maintenance and Repair Services - Vehicles	366,341
Travel	1,386
Diesel Fuel	498,163
Gasoline	51,708

(Continued)

Exhibit J-9

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Transportation (Cont.)

Tires and Tubes	\$	54,951	
Other Supplies and Materials		29	
Vehicle and Equipment Insurance		85,399	
Other Charges		12,047	
Transportation Equipment		528,180	
Total Transportation			\$ 4,246,729

Central and Other

Data Processing Personnel	\$	69,387	
Other Salaries and Wages		354,521	
Social Security		25,393	
State Retirement		34,499	
Life Insurance		456	
Medical Insurance		71,075	
Dental Insurance		1,674	
Employer Medicare		5,939	
Maintenance and Repair Services - Equipment		5,476	
Travel		14,890	
Other Contracted Services		43,477	
Other Supplies and Materials		3,700	
Data Processing Equipment		82,765	
Total Central and Other			713,252

Operation of Non-Instructional Services

Food Service

Supervisor/Director	\$	32,268	
Career Ladder Program		300	
Clerical Personnel		36,744	
Cafeteria Personnel		29,552	
Social Security		3,435	
State Retirement		4,289	
Life Insurance		91	
Medical Insurance		4,406	
Dental Insurance		63	
Unemployment Compensation		2,906	
Employer Medicare		1,276	
Payments to Schools - Breakfast		711,448	
Payments to Schools - Lunch		2,230,259	
Payments to Schools - Other		5,689	

(Continued)

Exhibit J-9

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

General Purpose School Fund (Cont.)

Operation of Non-Instructional Services (Cont.)

Food Service (Cont.)

Travel	\$	1,459	
Other Contracted Services		16,591	
USDA - Commodities		398,274	
Other Supplies and Materials		1,343	
In Service/Staff Development		500	
Food Service Equipment		7,818	
Total Food Service			\$ 3,488,711

Community Services

Other Salaries and Wages	\$	522,718	
Social Security		31,188	
State Retirement		17,182	
Medical Insurance		27,452	
Unemployment Compensation		2,805	
Employer Medicare		7,294	
Other Contracted Services		12,150	
Food Supplies		41,630	
Instructional Supplies and Materials		19,277	
Other Supplies and Materials		31,784	
In Service/Staff Development		2,461	
Other Charges		35,030	
Other Equipment		60,114	
Total Community Services			811,085

Early Childhood Education

Principals	\$	16,747	
Teachers		387,952	
Career Ladder Program		3,000	
Educational Assistants		107,149	
Social Security		30,805	
State Retirement		43,739	
Life Insurance		656	
Medical Insurance		119,229	
Dental Insurance		3,626	
Employer Medicare		7,205	
Other Charges		66,048	
Transportation Equipment		52,446	
Total Early Childhood Education			838,602

(Continued)

Exhibit J-9

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

General Purpose School Fund (Cont.)

Capital Outlay

Regular Capital Outlay

Architects	\$	5,509	
Engineering Services		4,485	
Building Improvements		25,000	
Motor Vehicles		14,250	
Site Development		213,000	
Other Capital Outlay		129,022	
Total Regular Capital Outlay			\$ 391,266

Principal on Debt

Education

Principal on Notes	\$	110,515	
Principal on Capital Leases		154,373	
Total Education			264,888

Interest on Debt

Education

Interest on Capital Leases	\$	24,299	
Total Education			24,299

Other Debt Service

Education

Debt Service Contribution to Primary Government	\$	300,000	
Total Education			300,000

Total General Purpose School Fund \$ 78,953,920

School Federal Projects Fund

Instruction

Regular Instruction Program

Teachers	\$	820,161
Clerical Personnel		10,346
Educational Assistants		213,854
Other Salaries and Wages		201,901
Social Security		67,570
State Retirement		94,110
Life Insurance		1,269
Medical Insurance		218,481
Dental Insurance		6,838
Employer Medicare		17,286

(Continued)

Exhibit J-9

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

School Federal Projects Fund (Cont.)

Instruction (Cont.)

Regular Instruction Program (Cont.)

Other Contracted Services	\$	71,296	
Instructional Supplies and Materials		187,317	
Other Charges		74,656	
Regular Instruction Equipment		141,455	
Total Regular Instruction Program			\$ 2,126,540

Special Education Program

Teachers	\$	285,206	
Educational Assistants		1,338,760	
Speech Pathologist		54,918	
Other Salaries and Wages		17,026	
Social Security		93,564	
State Retirement		114,746	
Life Insurance		464	
Medical Insurance		80,192	
Dental Insurance		2,326	
Employer Medicare		22,228	
Contracts with Private Agencies		375,769	
Maintenance and Repair Services - Equipment		2,536	
Other Contracted Services		153	
Instructional Supplies and Materials		81,759	
Other Supplies and Materials		1,841	
Special Education Equipment		46,905	
Total Special Education Program			2,518,393

Vocational Education Program

Educational Assistants	\$	13,262	
Social Security		361	
State Retirement		858	
Medical Insurance		7,435	
Employer Medicare		84	
Instructional Supplies and Materials		11,628	
Vocational Instruction Equipment		74,202	
Total Vocational Education Program			107,830

Support Services

Other Student Support

Other Salaries and Wages	\$	1,100	
Social Security		62	

(Continued)

Exhibit J-9

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

School Federal Projects Fund (Cont.)

Support Services (Cont.)

Other Student Support (Cont.)

State Retirement	\$	90	
Employer Medicare		16	
Travel		25,699	
Other Contracted Services		5,094	
Other Supplies and Materials		2,080	
In Service/Staff Development		1,002	
Other Charges		2,351	
Other Equipment		1,429	
Total Other Student Support			\$ 38,923

Regular Instruction Program

Supervisor/Director	\$	68,584	
Secretary(ies)		27,368	
Other Salaries and Wages		158,842	
Social Security		13,799	
State Retirement		19,581	
Life Insurance		274	
Medical Insurance		20,955	
Dental Insurance		1,260	
Employer Medicare		3,236	
Travel		3,747	
Other Contracted Services		43,956	
In Service/Staff Development		191,739	
Other Charges		16,987	
Other Equipment		818	
Total Regular Instruction Program			571,146

Special Education Program

Psychological Personnel	\$	184,837	
Secretary(ies)		31,554	
Other Salaries and Wages		224,246	
Social Security		25,535	
State Retirement		31,561	
Life Insurance		372	
Medical Insurance		48,544	
Dental Insurance		1,676	
Employer Medicare		5,972	
Travel		5,191	
Other Supplies and Materials		1,826	

(Continued)

Exhibit J-9

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

School Federal Projects Fund (Cont.)

Support Services (Cont.)

Special Education Program (Cont.)

In Service/Staff Development	\$ 10,719	
Total Special Education Program		\$ 572,033

Vocational Education Program

Travel	\$ 2,037	
Other Supplies and Materials	397	
In Service/Staff Development	520	
Other Charges	50	
Total Vocational Education Program		3,004

Office of the Principal

Assistant Principals	\$ 540,000	
Social Security	36,860	
State Retirement	52,715	
Life Insurance	2,000	
Medical Insurance	108,766	
Dental Insurance	4,067	
Employer Medicare	7,935	
Total Office of the Principal		752,343

Transportation

Other Salaries and Wages	\$ 2,000	
Social Security	124	
State Retirement	129	
Employer Medicare	29	
Total Transportation		2,282

Total School Federal Projects Fund		\$ 6,692,494
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Education Capital Projects Fund

Capital Projects

Education Capital Projects

Architects	\$ 9,285	
Building Improvements	203,080	
Furniture and Fixtures	37,500	
Other Capital Outlay	3,667	
Total Education Capital Projects		\$ 253,532

Total Education Capital Projects Fund		253,532
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Total Governmental Funds - Robertson County School Department		<u>\$ 85,899,946</u>
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Exhibit J-10

Robertson 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	\$ 7,363,584
Total Cash Receipts	<u>\$ 7,363,584</u>
 <u>Cash Disbursements</u>	
Remittance of Revenues Collected	\$ 7,289,948
Trustee's Commission	73,636
Total Cash Disbursements	<u>\$ 7,363,584</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>

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## **SINGLE AUDIT SECTION**

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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 25, 2012

Robertson County Mayor and  
Board of County Commissioners  
Robertson 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 Robertson County, Tennessee, as of and for the year ended June 30, 2012, which collectively comprise Robertson County's basic financial statements and have issued our report thereon dated September 25, 2012. Our report on the aggregate discretely presented component units financial statements was qualified due to not including the financial statements of the Robertson County Emergency Communications District, which were not available from other auditors as of the date of this report. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the auditing standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

The management of Robertson County is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered Robertson 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 Robertson County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Robertson 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 necessarily designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

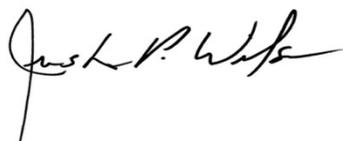
### Compliance and Other Matters

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

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

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

Very truly yours,



Justin P. Wilson  
Comptroller of the Treasury

JPW/sb



STATE OF TENNESSEE  
**COMPTROLLER OF THE TREASURY**  
DEPARTMENT OF AUDIT  
DIVISION OF 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 25, 2012

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

To the County Mayor and Board of County Commissioners:

Compliance

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

In our opinion, Robertson 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.

#### Internal Control Over Compliance

The management of Robertson 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 Robertson 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 Robertson 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.

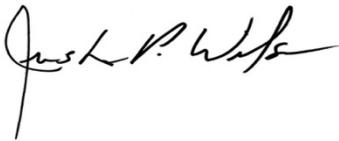
#### Schedule of Expenditures of Federal Awards

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 Robertson County as of and for the year ended June 30, 2012, and have issued our report thereon dated September 25, 2012. Our report on the aggregate discretely presented component units financial statements was qualified due to not including the financial statements of the Robertson 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.

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

Very truly yours,

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

Justin P. Wilson  
Comptroller of the Treasury

JPW/sb

Robertson 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	N/A	\$ 398,274 (3)
Child and Adult Care Food Program	10.558	(2)	5,689
Passed-through State Department of Education:			
Child Nutrition Cluster:			
School Breakfast Program	10.553	N/A	711,448
National School Lunch Program	10.555	N/A	2,230,259 (3)
Total U.S. Department of Agriculture			<u>\$ 3,345,670</u>
U.S. Department of Housing and Urban Development:			
Direct Program:			
Shelter Plus Care	14.238	N/A	\$ 14,819
Total U.S. Department of Housing and Urban Development			<u>\$ 14,819</u>
U.S. Department of Justice:			
Direct Program:			
Bulletproof Vest Partnership Program	16.607	N/A	\$ 4,496
Passed-through State Commission on Children and Youth:			
Juvenile Justice and Delinquency Prevention - Allocation to States	16.540	(2)	4,230
Total U.S. Department of Justice			<u>\$ 8,726</u>
U.S. Department of Transportation:			
Passed-through State Department of Transportation:			
Alcohol Open Container Requirements	20.607	(2)	\$ 13,502
Total U.S. Department of Transportation			<u>\$ 13,502</u>
U.S. Department of Education:			
Passed-through State Department of Education:			
Title I Cluster:			
Title I Grants to Local Education Agencies	84.010	N/A	\$ 1,876,134
Title I Grants to Local Education Agencies, Recovery Act	84.389	N/A	21,852
Special Education Cluster:			
Special Education - Grants to States	84.027	N/A	3,073,421
Special Education - Grants to States, Recovery Act	84.391	N/A	70,821
Special Education - Preschool Grants	84.173	N/A	87,215
Special Education - Preschool Grants, Recovery Act	84.392	N/A	29,622
Career and Technical Education - Basic Grants to States	84.048	N/A	178,244
Education Technology Cluster:			
Education Technology State Grants	84.318	(2)	1,102
Education Technology State Grants, Recovery Act	84.386	(2)	5,399
English Language Acquisition Grants	84.365	N/A	79,568
Improving Teacher Quality State Grants	84.367	N/A	363,916
State Fiscal Stabilization Fund (SFSF) - Race-to-the-Top Incentive Grant, Recovery Act	84.395	(2)	355,574
Education Jobs Fund	84.410	(2)	752,343

(Continued)

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

Federal/Pass through Agency/State Grantor Program Title	Federal CFDA Number	Pass-through Entity Identifying Number	Expenditures
U.S. Department of Education (Cont.):			
Passed-through State Department of Human Services:			
Education Edge - School-to-Work Opportunities	84.278	N/A	\$ 17,829
Total U.S. Department of Education			<u>\$ 6,913,040</u>
U.S. Elections Assistance Commission:			
Passed-through Tennessee Secretary of State:			
Help America Vote Act Requirements Payments	90.401	(2)	\$ 77,483
Total U.S. Elections Assistance Commission			<u>\$ 77,483</u>
U.S. Department of Health:			
Passed-through State Department of Education:			
Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems	93.938	(2)	\$ 900
Total U.S. Department of Health			<u>\$ 900</u>
U.S. Department of Homeland Security:			
Passed-through State Department of Military:			
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	(2)	\$ 37,532
Emergency Management Performance Grants	97.042	(2)	\$ 30,000
Total U.S. Department of Homeland Security			<u>\$ 67,532</u>
Total Expenditures of Federal Awards			<u>\$ 10,441,672</u>
<u>State Grants</u>			
		Contract Number	
Early Childhood Education - State Department of Education	N/A	(2)	\$ 841,423
Health Programs - State Department of Health	N/A	GG1131868	41,339
Health Programs - State Department of Health	N/A	Z-12-43746-00	441,170
Energy Efficient School Initiative - State Department of Education	N/A	(2)	47,150
Juvenile Justice - State Commission on Children and Youth	N/A	(2)	9,000
Litter Program - State Department of Transportation	N/A	(2)	37,860
Optional Tire Program - State Department of Environment and Conservation	N/A	(2)	48,536
Coordinated School Health Initiative - State Department of Education	N/A	(2)	101,000
Family Resource Center - State Department of Education	N/A	(2)	30,797
Safe Schools Act - State Department of Education	N/A	(2)	53,200
Statewide Student Management System - State Department of Education	N/A	(2)	28,080
Tennessee Arts Commission - State Department of Education	N/A	(2)	<u>3,058</u>
Total State Grants			<u>\$ 1,682,613</u>

CFDA = Catalog of Federal Domestic Assistance

N/A = Not Applicable

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

(2) Information not available.

(3) Total for CFDA No. 10.555 is \$2,628,533.

Robertson 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. There are no findings from the Annual Financial Report of Robertson County, Tennessee, for the year ended June 30, 2011, which have not been corrected.

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**ROBERTSON COUNTY, TENNESSEE**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**For the Year Ended June 30, 2012**

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**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 Robertson County disclosed no significant deficiencies in internal control.
3. The audit disclosed no instances of noncompliance that are material to the financial statements of Robertson County.
4. The audit disclosed no significant deficiencies in internal control over major programs.
5. An unqualified opinion was issued on compliance for major programs.
6. The audit revealed no findings that are required to be reported under Section 510(a) of OMB Circular A-133.
7. The Title I Cluster: Title I Grants to Local Educational Agencies and Title I Grants to Local Educational Agencies, Recovery Act (CFDA Nos. 84.010 and 84.389); Special Education Cluster: Special Education – Grants to States, Special Education – Grants to States, Recovery Act, Special Education – Preschool Grants and Special Education – Preschool Grants, Recovery Acts (CFDA Nos. 84.027, 84.391, 84.173, and 84.392); Career and Technical Education – Basic Grants to States (CFDA No. 84.048); Improving Teacher Quality State Grants (CFDA No. 84.367); and State Fiscal Stabilization Fund (SFSF) – Race-to-the-Top Incentive Grant, Recovery Act (CFDA No. 84.395) were determined to be major programs.
8. A \$313,250 threshold was used to distinguish between Type A and Type B federal programs.
9. Robertson County did not qualify as a low-risk auditee.

## **PART II, FINDINGS RELATING TO THE FINANCIAL STATEMENTS**

There are no findings relating to the financial statements of Robertson County, Tennessee, as a result of our examination for the year ended June 30, 2012.

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

There were no findings and questioned costs for federal awards.

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