
ANNUAL FINANCIAL REPORT WILSON COUNTY, TENNESSEE



FOR THE YEAR ENDED JUNE 30, 2012



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

COMPTROLLER OF THE TREASURY
JUSTIN P. WILSON

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

WILSON COUNTY, TENNESSEE
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Audit Highlights

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

Scope

We have audited the basic financial statements of Wilson 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 three component units whose financial statements were not available from other auditors at the date of this report. Our report on the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information is unqualified.

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

Findings and Best Practices

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

OFFICE OF COUNTY MAYOR

- ◆ Material audit adjustments were required for proper financial statement presentation.
- ◆ A grant anticipation note was not issued in compliance with state statute.
- ◆ The Ambulance Service Department had deficiencies in computer system backup procedures.

OFFICE OF TRUSTEE

- ◆ The trustee did not accurately prorate applicable taxes between the county and the Lebanon Special School District.

OFFICE OF CIRCUIT COURT CLERK

- ◆ Service of process fees were charged when the service was not performed.
-

Best Practices

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

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

INTRODUCTORY SECTION

Wilson County Officials
June 30, 2012

Officials

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

Board of County Commissioners

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

Board of Education

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

Road Commission

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

Wilson County Officials (Cont.)

Financial Management Committee

Eugene Murray, Chairman
William Glover
James Davis, Director of Schools
Becky Siever

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

Budget Committee

Bernie Ash, Chairman
Annette Stafford
Mike Justice

Wendell Marlowe
Randall Hutto, County Mayor

FINANCIAL SECTION



STATE OF TENNESSEE
COMPTROLLER OF THE TREASURY
DEPARTMENT OF AUDIT
DIVISION OF LOCAL GOVERNMENT AUDIT
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JAMES K. POLK STATE OFFICE BUILDING
NASHVILLE, TENNESSEE 37243-1402
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INDEPENDENT AUDITOR'S REPORT

December 5, 2012

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

To the County Mayor and Board of County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Wilson County, Tennessee, as of and for the year ended June 30, 2012, which collectively comprise Wilson County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Wilson County's management. Our responsibility is to express opinions on these financial statements based on our audit.

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

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

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

In our opinion, except for the effects of not including the financial statements of the Wilson County Emergency Communications District, Inc., Wilson County Library Board, and Sports Authority of the County of Wilson, as discussed in the preceding paragraph, the financial statements referred to above present fairly, in all material respects, the financial position of the aggregate discretely presented component units of Wilson County, Tennessee, as of June 30, 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, the business-type activities, each major fund, and the aggregate remaining fund information of Wilson County, Tennessee, as of June 30, 2012, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 5, 2012, on our consideration of Wilson County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 15 through 24 and the budgetary comparison, pension, and other postemployment benefits information on pages 83 through 90 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

Very truly yours,



Justin P. Wilson
Comptroller of the Treasury

JPW/yu

Management's Discussion and Analysis

As management of Wilson County, Tennessee, we offer readers of Wilson County's financial statements this narrative overview and analysis of the financial activities of Wilson County, Tennessee, for the fiscal year ended June 30, 2012. This discussion and analysis focuses on the primary government only and does not include discussions of discretely presented component units.

Financial Highlights

- The liabilities of Wilson County exceeded its assets at the close of the fiscal year by \$81,071,844 (net assets). The liabilities include \$135,924,800 in debt that is attributable to the Wilson County School Department.
- The government's total net assets decreased by \$26,150,584.
- At June 30, 2012, Wilson County's governmental funds reported combined ending fund balances of \$31,934,984, a decrease of \$27,522,414 in comparison with the prior year.
- At June 30, 2012, unassigned fund balance for the General Fund was \$2,110,353, or 5.6 percent of total General Fund expenditures.
- For the fiscal year ended June 30, 2012, Wilson County's total debt had a net decrease of \$7,868,781. During the year, \$44,390,000 of debt service payments were made, which includes the refunding of bonds totaling \$34,520,000. Interest of \$6,993,648 was paid. In addition, \$34,110,000 in refunding bonds and \$2,411,219 of notes were issued during the fiscal year.

Overview of the Financial Statements

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

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

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

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

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

The government-wide financial statements include not only Wilson County (known as the primary government), but also a legally separate School Department, for which the county is financially accountable. Financial information for this component unit is reported separately from the financial information presented for the primary government itself. The Wilson County Emergency Communications District, Inc., Wilson County Library Board, and Sports Authority of the County of Wilson are also legally separate component units required to be reported in the government-wide financial statements; however, the financial information for these entities was not available in time for inclusion, and as a result, the auditor's opinion is qualified for the aggregate discretely presented component units.

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

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

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

Wilson County maintains 20 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balance for the General, Highway/Public Works, General Debt Service, and High School Building Projects funds, all of which are considered to be major funds. Data from the other 16 governmental funds are combined into a single, aggregate presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

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

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

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

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

Fiduciary funds.

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

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

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

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning

Wilson County, Tennessee, Net Assets (Cont.)

	2012 Governmental Activities	2011 Governmental Activities
	<u> </u>	<u> </u>
Net Assets:		
Invested in Capital Assets, Net of Related Debt	\$ 50,191,273	\$ 50,412,075
Restricted	26,107,914	45,844,611
Unrestricted	<u>(157,371,031)</u>	<u>(151,177,946)</u>
 Total Net Assets	 <u>\$ (81,071,844)</u>	 <u>\$ (54,921,260)</u>

An additional portion of Wilson County's net assets totaling \$26,107,914 represents resources that are subject to external restrictions on how they may be used. The restricted net assets include capital projects, debt service, highway, all of the nonmajor funds, and other county funds not accounted for in unrestricted net assets.

Governmental Activities. Governmental activities decreased Wilson County's net assets by \$26,150,584. Elements of this decrease are noted in the table below:

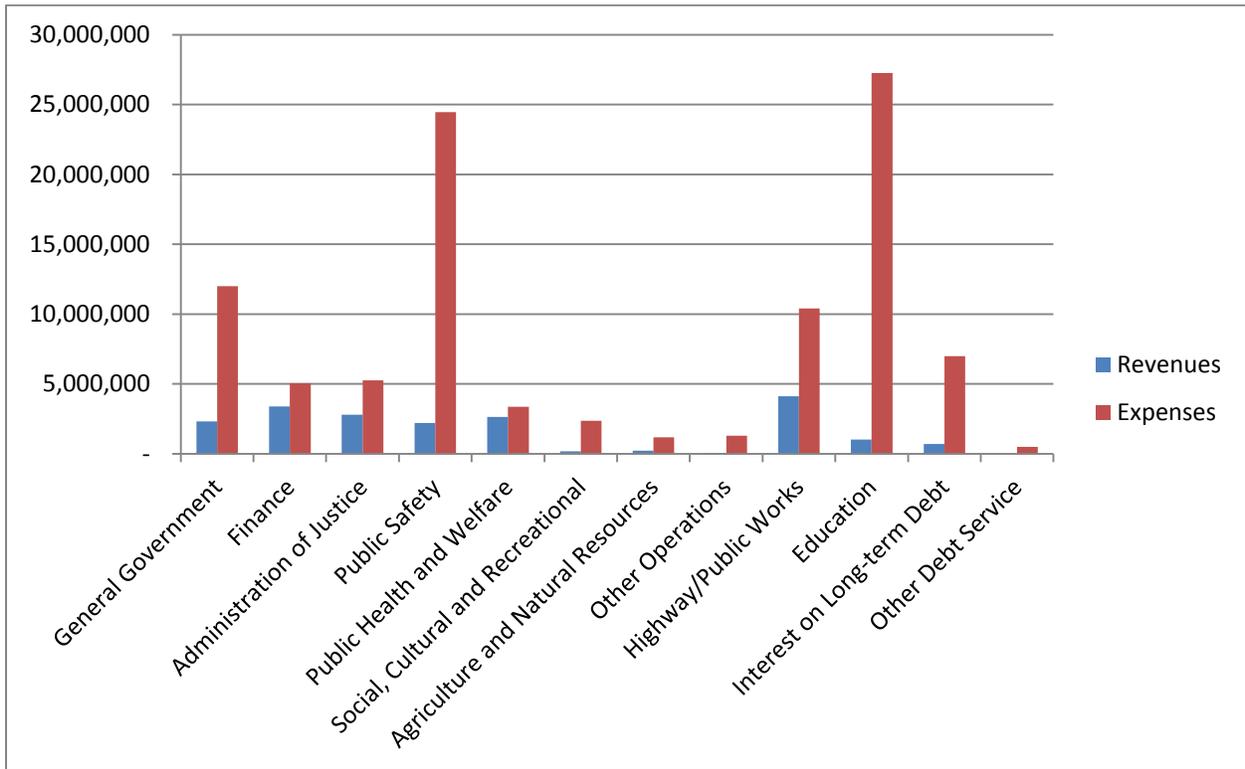
Wilson County's Change in Net Assets

	2012 Governmental Activities	2011 Governmental Activities
	<u> </u>	<u> </u>
Revenues:		
Program Revenues:		
Charges for Services	\$ 11,811,131	\$ 11,886,200
Operating Grants and Contributions	6,126,779	5,748,052
Capital Grants and Contributions	<u>1,778,821</u>	<u>3,743,887</u>
Total Program Revenues	<u>\$ 19,716,731</u>	<u>\$ 21,378,139</u>
 General Revenues:		
Property Taxes Levied for General Purposes	\$ 30,029,486	\$ 29,508,006
Property Taxes Levied for Debt Service	6,219,649	5,914,340
Local Option Sales Tax	6,461,130	6,102,286
Payments in-Lieu-of Taxes - Other	72,876	71,281
Hotel/Motel Tax	818,172	731,541
Wheel Tax	2,427,902	2,399,218
Litigation Tax	1,247,658	1,019,554
		(Continued)

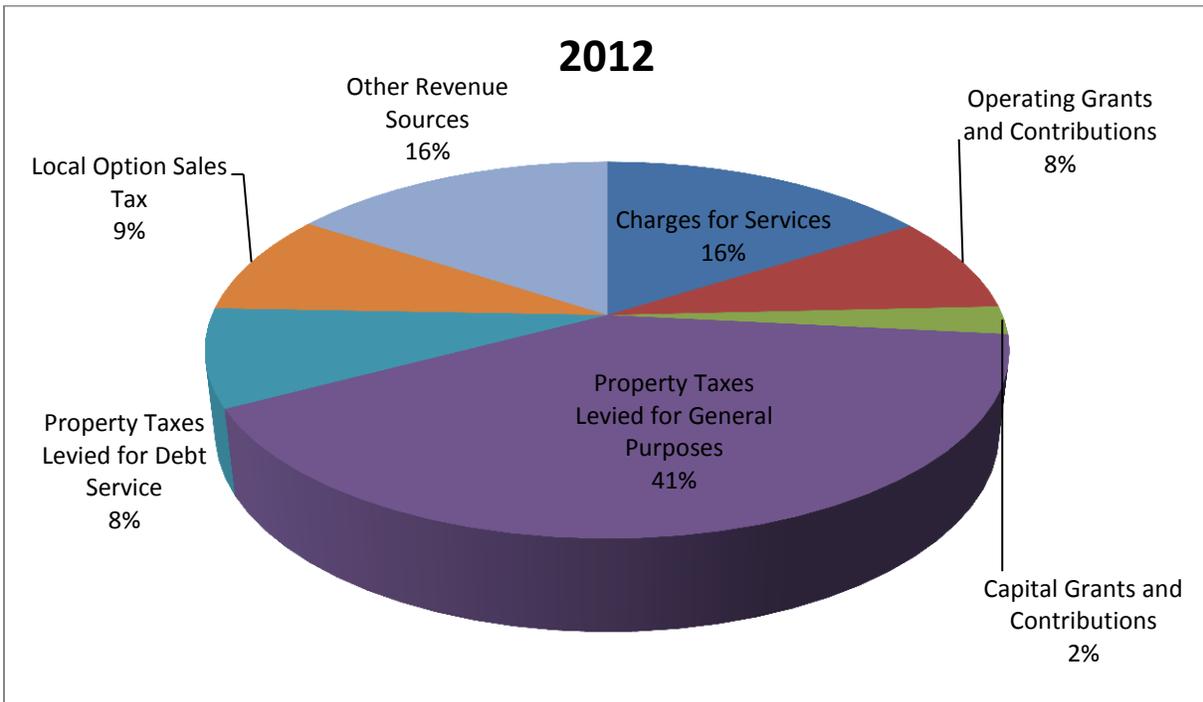
Wilson County Change in Net Assets (Cont.)

	2012 Governmental Activities	2011 Governmental Activities
General Revenues (Cont.):		
Business Tax	\$ 1,284,959	\$ 1,484,685
Adequate Facilities Tax	2,276,056	2,069,962
Mineral Severance Tax	111,876	135,917
Wholesale Beer Tax	639,022	551,812
Other Local Taxes	3,539	3,016
Grants and Contributions Not		
Restricted to Specific Programs	2,241,383	1,972,196
Unrestricted Investment Earnings	125,513	379,378
Gain on Dipsosal of Capital Assets	0	1,000,000
Miscellaneous	356,691	365,445
Total General Revenues	<u>\$ 54,315,912</u>	<u>\$ 53,708,637</u>
Total Revenues	<u>\$ 74,032,643</u>	<u>\$ 75,086,776</u>
Expenses:		
Governmental Activities:		
General Government	\$ 11,996,559	\$ 10,843,205
Finance	5,055,858	3,920,163
Administration of Justice	5,266,169	4,442,121
Public Safety	24,455,518	24,044,215
Public Health and Welfare	3,379,231	3,128,115
Social, Cultural, and		
Recreational Services	2,358,058	1,113,026
Agriculture and Natural Resources	1,193,659	1,142,955
Other Operations	1,303,879	3,692,509
Highway/Public	10,413,029	9,074,628
Education	27,257,516	25,156,744
Interest on Long-term Debt	6,993,648	7,729,499
Other Debt Service	500,503	207,993
Total Expenses	<u>\$ 100,173,627</u>	<u>\$ 94,495,173</u>
Transfers	\$ (9,600)	\$ 0
Change in Net Assets	(26,150,584)	(19,408,397)
Net Assets - July 1,	<u>(54,921,260)</u>	<u>(35,512,863)</u>
Net Assets - June 30,	<u>\$ (81,071,844)</u>	<u>\$ (54,921,260)</u>

Expenses and Program Revenues – Governmental Activities



Revenue by Source – Governmental Activities



Financial Analysis of the Government's Funds

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

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

As of the end of the current fiscal year, Wilson County's governmental funds reported combined ending fund balances of \$31,934,984, a decrease of \$27,522,414 in comparison with the prior year. Approximately 6.6 percent of this total amount (\$2,110,353) constitutes unassigned fund balance, which is available for spending at the government's discretion. The remainder of fund balance is nonspendable, restricted, committed, or assigned to indicate that it is not available for new spending because it has already been designated for a particular purpose.

The General Fund is the chief operating fund of Wilson County. With the adoption of Governmental Accounting Standards Board Statement No. 54, only the General Fund has unassigned fund balance. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 5.6 percent of total General Fund expenditures, while total fund balance represents 13.6 percent of that same amount.

The fund balance of the General Fund decreased \$3,779,389 from the prior year. The major factor contributing to the decrease was a one-time bonus payment to employees totaling \$1.2 million and a transfer of \$1.2 million to the school system from the sale of real estate.

The fund balance of the Highway/Public Works Fund had a net decrease of \$66,937 during the current fiscal year.

The fund balance of the General Debt Service Fund increased \$651,765 from the prior year.

The High School Building Projects Fund had a net decrease of \$25,057,516 from the prior year due to ongoing construction projects.

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

General and Highway/Public Works Funds Highlights

The final amended budget for General Fund expenditures reflected a decrease of .7 percent below the original budget.

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

Capital Assets and Debt Administration

Capital Assets. Wilson County's investment in capital assets for its governmental activities as of June 30, 2012, totaled \$68,802,960 (net of accumulated depreciation). This investment in capital assets includes land, intangible assets, buildings and improvements, machinery and equipment, and equipment, roads, highways, and bridges. The total net increase in Wilson County's investment in capital assets for the current fiscal year was \$942,408.

	2012 Governmental Activities	2011 Governmental Activities
Land	\$ 5,196,064	\$ 4,795,708
Intangible Assets	4,963,751	4,864,701
Buildings and Improvements	28,704,648	29,154,214
Other Capital Assets	5,464,200	5,304,158
Infrastructure	<u>24,474,297</u>	<u>23,741,771</u>
Total	<u>\$ 68,802,960</u>	<u>\$ 67,860,552</u>

Long-term Debt. At the end of the current fiscal year, Wilson County had total bonded debt outstanding of \$150,825,000 and other notes payable of \$3,826,219. All debt is backed by the full faith and credit of the county. Of the amount outstanding for governmental activities, \$135,924,800 reflects the balance of the borrowings for education capital projects for the Wilson County Board of Education.

	2012 Governmental Activities	2011 Governmental Activities
Bonds Payable	\$ 150,825,000	\$ 160,915,000
Notes Payable	<u>3,826,219</u>	<u>1,605,000</u>
Total	<u>\$ 154,651,219</u>	<u>\$ 162,520,000</u>

- For the fiscal year ended June 30, 2012, Wilson County's total debt had a net decrease of \$7,868,781. During the year, \$44,390,000 of debt service payments were made plus interest of \$6,993,648. Wilson County issued \$34,110,000 in refunding bonds and \$2,411,219 in notes during the fiscal year.
- The county maintains an Aa bond rating from Standard and Poor's for general and rural obligation debt.

- Additional information on the county's long-term debt can be found in Exhibits L-1 and L-2 of this report.

Economic Factors and Next Year's Budgets and Rates

- The unemployment rate for the county as of June 30, 2012, was seven percent, which is down 1.6 percent from June 30, 2011.
- Inflationary trends in the region compare favorably to national business indices.
- Assessed property value within the county is in excess of \$3 billion.

All of these factors were considered in preparing the county's budget for the 2013 fiscal year.

Requests for Information

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

BASIC FINANCIAL STATEMENTS

Exhibit A

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

	Primary Government			Component Unit
				Wilson
	Governmental Activities	Business-type Activities	Total	County School Department
<u>ASSETS</u>				
Cash	\$ 339,713	\$ 200	\$ 339,913	\$ 442,411
Equity in Pooled Cash and Investments	30,564,008	3,800,950	34,364,958	24,291,483
Accounts Receivable	3,849,426	0	3,849,426	7,000
Allowance for Uncollectibles	(1,661,755)	0	(1,661,755)	0
Due from Other Governments	2,349,949	0	2,349,949	2,261,051
Due from Primary Government	0	0	0	899,212
Property Taxes Receivable	40,378,638	0	40,378,638	34,356,023
Allowance for Uncollectible Property Taxes	(724,866)	0	(724,866)	(649,095)
Notes Receivable	11,729	0	11,729	0
Accrued Interest Receivable	97,644	0	97,644	1,125
Deferred Charges - Debt Issuance Costs	1,608,071	0	1,608,071	0
Notes Receivable - Long-term	1,194,882	0	1,194,882	0
Capital Assets:				
Assets Not Depreciated:				
Land	5,196,064	7,556,050	12,752,114	8,616,927
Intangible Assets	4,963,751	0	4,963,751	0
Assets Net of Accumulated Depreciation:				
Buildings and Improvements	28,704,648	20,442	28,725,090	143,321,137
Other Capital Assets	5,464,200	1,193,098	6,657,298	6,311,466
Infrastructure	24,474,297	0	24,474,297	0
Total Assets	\$ 146,810,399	\$ 12,570,740	\$ 159,381,139	\$ 219,858,740
<u>LIABILITIES</u>				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 31,184
Accrued Payroll	0	0	0	3,902,961
Payroll Deductions Payable	0	0	0	616,526
Contracts Payable	0	0	0	84,720
Accrued Interest Payable	943,961	0	943,961	28,705
Due to Component Units	899,212	0	899,212	0
Due to State of Tennessee	102,570	0	102,570	0
Customer Deposits Payable	26,000	0	26,000	0
Due to Litigants, Heirs, and Others	16,234	0	16,234	0
Deferred Revenue - Current Property Taxes	38,704,609	0	38,704,609	32,832,220
Noncurrent Liabilities:				
Due Within One Year	13,294,795	43,391	13,338,186	1,721,750
Due in More Than One Year (net of deferred amount on refunding and unamortized premium on debt)	173,894,862	192,753	174,087,615	4,738,305
Total Liabilities	\$ 227,882,243	\$ 236,144	\$ 228,118,387	\$ 43,956,371

(Continued)

Exhibit A

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

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Wilson County School Department
<u>NET ASSETS</u>				
Invested in Capital Assets, Net of Related Debt	\$ 50,191,273	\$ 0	\$ 50,191,273	\$ 0
Invested in Capital Assets Restricted for:	0	8,769,590	8,769,590	158,249,530
Capital Projects	1,239,047	0	1,239,047	1,043,576
General Government	34,195	0	34,195	0
Finance	17,064	0	17,064	0
Administration of Justice	197,502	0	197,502	0
Debt Service	16,688,625	0	16,688,625	0
Public Safety	700,045	0	700,045	0
Public Health and Welfare	1,887,896	0	1,887,896	0
Other Operations	2,357	0	2,357	0
Highway/Public Works	5,341,183	0	5,341,183	0
School Federal Projects	0	0	0	114,385
Central Cafeteria	0	0	0	2,741,763
Education	0	0	0	12,711
Unrestricted	(157,371,031)	3,565,006	(153,806,025)	13,740,404
Total Net Assets (Deficit)	\$ (81,071,844)	\$ 12,334,596	\$ (68,737,248)	\$ 175,902,369

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

Exhibit B

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

Functions/Programs	Program Revenues						Net (Expense) Revenue and Changes in Net Assets			Wilson County School Department
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		Governmental Activities	Business-type Activities	Total	
					Governmental Activities	Business-type Activities				
Primary Government:										
Governmental Activities:										
General Government	\$ 11,996,559	\$ 1,975,416	\$ 350,191	\$ 0	\$ 0	\$ (9,670,952)	\$ 0	\$ (9,670,952)	\$ 0	\$ 0
Finance	5,055,858	3,394,567	750	0	0	(1,660,541)	0	(1,660,541)	0	0
Administration of Justice	5,266,169	2,791,172	9,000	0	0	(2,465,997)	0	(2,465,997)	0	0
Public Safety	24,455,518	1,411,489	599,625	205,359	0	(22,239,045)	0	(22,239,045)	0	0
Public Health and Welfare	3,379,231	1,888,869	750,183	0	0	(740,179)	0	(740,179)	0	0
Social, Cultural, and Recreational Services	2,358,058	32,883	148,348	0	0	(2,176,827)	0	(2,176,827)	0	0
Agriculture and Natural Resources	1,193,659	230,364	0	0	0	(963,295)	0	(963,295)	0	0
Other Operations	1,303,879	56,766	0	0	0	(1,247,113)	0	(1,247,113)	0	0
Highways/Public Works	10,413,029	29,605	2,526,739	1,573,462	0	(6,283,223)	0	(6,283,223)	0	0
Education	27,257,516	0	1,031,522	0	0	(26,225,994)	0	(26,225,994)	0	0
Interest on Long-term Debt	6,983,648	0	710,421	0	0	(6,283,227)	0	(6,283,227)	0	0
Other Debt Service	500,503	0	0	0	0	(500,503)	0	(500,503)	0	0
Total Governmental Activities	\$ 100,173,627	\$ 11,811,131	\$ 6,126,779	\$ 1,778,821	\$ 1,778,821	\$ (80,456,896)	\$ 0	\$ (80,456,896)	\$ 0	\$ 0
Business-type Activities:										
Solid Waste Disposal	\$ 488,075	\$ 428,079	\$ 0	\$ 0	\$ 0	\$ 0	\$ (59,996)	\$ (59,996)	\$ 0	\$ 0
Total Business-type Activities	\$ 488,075	\$ 428,079	\$ 0	\$ 0	\$ 0	\$ 0	\$ (59,996)	\$ (59,996)	\$ 0	\$ 0
Total Primary Government	\$ 100,661,702	\$ 12,239,210	\$ 6,126,779	\$ 1,778,821	\$ 1,778,821	\$ (80,456,896)	\$ (59,996)	\$ (80,516,892)	\$ 0	\$ 0
Component Unit:										
Wilson County School Department	\$ 129,834,800	\$ 6,973,431	\$ 12,799,918	\$ 27,873,981	\$ 27,873,981	\$ 0	\$ 0	\$ 0	\$ (82,187,470)	\$ (82,187,470)
Total Component Unit	\$ 129,834,800	\$ 6,973,431	\$ 12,799,918	\$ 27,873,981	\$ 27,873,981	\$ 0	\$ 0	\$ 0	\$ (82,187,470)	\$ (82,187,470)

(Continued)

Exhibit B

Wilson County, Tennessee
Statement of Activities (Cont.)

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Assets			Component Unit Wilson County School Department
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		Total	
					Governmental Activities	Business-type Activities		
General Revenues:								
Taxes:								
Property Taxes Levied for General Purposes					\$	30,029,486	\$	32,579,319
Property Taxes Levied for Debt Service						6,219,649		0
Local Option Sales Tax						6,461,130		9,460,068
Payments in-Lieu-of Taxes - Other						72,876		0
Hotel/Motel Tax						818,172		0
Wheel Tax						2,427,902		0
Litigation Tax						1,247,658		0
Business Tax						1,284,959		0
Mineral Severance Tax						111,876		0
Adequate Facilities/Development Tax						2,276,056		0
Wholesale Beer Tax						639,022		0
Interstate Telecommunications Tax						3,539		5,416
Grants and Contributions Not Restricted to Specific Purposes						2,241,383		57,097,821
Unrestricted Investment Income						125,513		207,010
Miscellaneous						356,691	618	151,805
Total General Revenues					\$	54,315,912	\$	99,501,439
Transfers					\$	(9,600)	\$	0
Change in Net Assets					\$	(26,150,584)	\$	17,313,969
Net Assets (Deficit), July 1, 2011						(54,921,260)	12,384,374	158,588,400
Net Assets (Deficit), June 30, 2012					\$	(81,071,844)	\$	175,902,369

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

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

	Major Funds				Nonmajor Funds		Total Governmental Funds
	General	Highway / Public Works	General Debt Service	High School Building Projects	Other Governmental Funds		
\$	550	100	0	0	339,063		339,713
Cash	4,220,827	5,384,950	11,399,595	1,089,239	8,096,026		30,190,637
Equity in Pooled Cash and Investments	3,799,458	0	754	0	31,779		3,831,991
Accounts Receivable	(1,661,755)	0	0	0	0		(1,661,755)
Allowance for Uncollectibles	191,456	466,587	314	0	1,691,592		2,349,949
Due from Other Governments	5,224	0	0	0	0		5,224
Due from Other Funds	25,225,317	4,125,530	6,572,611	0	4,455,180		40,378,638
Property Taxes Receivable	(457,070)	(77,944)	(124,177)	0	(65,675)		(724,866)
Allowance for Uncollectible Property Taxes	0	0	11,729	0	0		11,729
Notes Receivable - Current	586	0	97,058	0	0		97,644
Accrued Interest Receivable	600,000	0	594,882	0	0		1,194,882
Notes Receivable - Long-term							
Total Assets	\$ 31,924,593	\$ 9,899,223	\$ 18,552,766	\$ 1,089,239	\$ 14,547,965		\$ 76,013,786

LIABILITIES AND FUND BALANCES

<u>Liabilities</u>							
Due to Other Funds	\$ 0	\$ 0	\$ 0	\$ 0	413,404	\$ 0	413,404
Due to Component Units	0	0	0	899,212	0	0	899,212
Due to State of Tennessee	102,570	0	0	0	0	0	102,570
Due to Litigants, Heirs, and Others	0	0	0	0	16,234	0	16,234
Current Liabilities Payable from Restricted Assets:							
Customer Deposits Payable	0	26,000	0	0	0	0	26,000
Deferred Revenue - Current Property Taxes	24,179,963	3,942,549	6,281,094	0	4,301,003	38,704,609	896,580
Deferred Revenue - Delinquent Property Taxes	555,788	99,218	158,069	0	83,505	896,580	3,020,193
Other Deferred Revenues	1,951,341	230,009	91,732	0	747,111	3,020,193	44,078,802
Total Liabilities	\$ 26,789,662	\$ 4,297,776	\$ 6,530,895	\$ 899,212	\$ 5,561,257	\$ 0	\$ 600,000
<u>Fund Balances</u>							
Nonspendable:	\$ 600,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 600,000
Long-term Notes Receivable							

(Continued)

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

	Major Funds				Nonmajor Funds		Total Governmental Funds
	General	Highway / Public Works	General Debt Service	High School Building Projects	Other		
					Governmental Funds	Governmental Funds	
\$	34,195	0	0	0	0	0	34,195
	17,064	0	0	0	0	0	17,064
	197,502	0	0	0	0	0	197,502
	516,053	0	0	0	0	0	516,053
	703,229	0	0	0	1,196,132	0	1,899,361
	2,357	0	0	0	0	0	2,357
	0	5,220,003	0	0	0	0	5,220,003
	0	0	11,426,989	0	1,498,765	0	12,925,754
	0	0	0	190,027	2,598,949	0	2,788,976
	0	0	0	0	94,098	0	94,098
	0	0	0	0	207,078	0	207,078
	0	0	0	0	47,958	0	47,958
	0	0	0	0	318,074	0	318,074
	0	0	0	0	800	0	800
	0	0	0	0	147,286	0	147,286
	0	0	594,882	0	1,101,872	0	1,696,754
	188,474	0	0	0	0	0	188,474
	162,015	0	0	0	0	0	162,015
	87,806	0	0	0	0	0	87,806
	366,765	0	0	0	67,865	0	434,630
	28,415	0	0	0	381,781	0	410,196
	4,000	0	0	0	0	0	4,000
	18,205	0	0	0	17,686	0	35,891
	98,498	0	0	0	0	0	98,498
	0	381,444	0	0	0	0	381,444
	0	0	0	0	1,308,364	0	1,308,364
	2,110,353	0	0	0	0	0	2,110,353
Total Fund Balances	\$ 5,134,931	\$ 5,601,447	\$ 12,021,871	\$ 190,027	\$ 8,986,708	\$	\$ 31,934,984
Total Liabilities and Fund Balances	\$ 31,924,593	\$ 9,899,223	\$ 18,552,766	\$ 1,089,239	\$ 14,547,965	\$	\$ 76,013,786

LIABILITIES AND FUND BALANCES (Cont.)

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

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

Exhibit C-2

Wilson 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)		\$ 31,934,984
(1) Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.		
Add: land	\$ 5,196,064	
Add: intangible assets	4,963,751	
Add: buildings and improvements net of accumulated depreciation	28,704,648	
Add: other capital assets net of accumulated depreciation	5,464,200	
Add: infrastructure net of accumulated depreciation	<u>24,474,297</u>	68,802,960
(2) Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the governmental funds.		3,916,773
(3) Internal service funds are used by management to charge the cost of the county's self-insured health program and non-health insurances to individual funds. The assets and liabilities are included in governmental activities in the statement of net assets.		104,086
(4) Debt issuance costs are expensed when paid in the governmental funds. The unamortized portion of these charges is reflected in the statement of net assets.		1,608,071
(5) Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.		
Less: bonds payable	\$ (150,825,000)	
Less: notes payable	(3,826,219)	
Less: unamortized debt premiums	(7,140,323)	
Less: compensated absences payable	(1,724,507)	
Less: other postemployment benefits liability	(26,881,184)	
Less: accrued interest on bonds and notes	(943,961)	
Add: deferred charge on refunding (to be amortized as interest expense)	<u>3,902,476</u>	<u>(187,438,718)</u>
Net assets (deficit) of governmental activities (Exhibit A)		<u>\$ (81,071,844)</u>

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

Exhibit C-3

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

	Major Funds				Nonmajor Funds		Total Governmental Funds
	General	Highway / Public Works	General Debt Service	High School Building Projects	Other Governmental Funds		
Revenues							
Local Taxes	\$ 25,233,602	\$ 4,055,189	\$ 10,517,531	\$ 0	\$ 12,108,205	\$ 51,914,527	
Licenses and Permits	626,977	0	0	0	310,774	937,751	
Fines, Forfeitures, and Penalties	539,055	0	0	0	0	539,055	
Charges for Current Services	1,979,858	0	0	0	3,198,593	5,178,451	
Other Local Revenues	302,115	205	20,634	0	474,622	797,576	
Fees Received from County Officials	3,281,586	0	0	0	0	3,281,586	
State of Tennessee	2,197,779	2,971,243	0	0	1,813,297	6,982,319	
Federal Government	552,594	0	897,173	0	342,297	1,792,064	
Other Governments and Citizens Groups	113,170	0	50,915	0	659,506	823,591	
Total Revenues	\$ 34,826,736	\$ 7,026,637	\$ 11,486,253	\$ 0	\$ 18,907,294	\$ 72,246,920	
Expenditures							
Current:							
General Government	\$ 3,792,156	\$ 0	\$ 0	\$ 0	\$ 447,172	\$ 4,239,328	
Finance	3,759,571	0	0	0	1,119,849	4,879,420	
Administration of Justice	3,402,430	0	0	0	1,289,945	4,692,375	
Public Safety	20,949,310	0	0	0	2,063,419	23,012,729	
Public Health and Welfare	1,039,531	0	0	0	2,015,586	3,055,117	
Social, Cultural, and Recreational Services	823,061	0	0	0	0	823,061	
Agriculture and Natural Resources	477,563	0	0	0	837,918	1,315,481	
Other Operations	3,639,037	0	0	0	1,971,193	5,610,230	
Highways	0	7,108,638	0	0	0	7,108,638	
Debt Service:							
Principal on Debt	0	0	6,485,000	0	3,385,000	9,870,000	
Interest on Debt	0	0	6,099,492	0	1,420,677	7,520,169	
Other Debt Service	0	0	485,110	0	15,393	500,503	
Capital Projects	0	0	0	25,057,516	3,236,893	28,294,409	
Total Expenditures	\$ 37,882,659	\$ 7,108,638	\$ 13,069,602	\$ 25,057,516	\$ 17,803,045	\$ 100,921,460	
Excess (Deficiency) of Revenues Over Expenditures	\$ (3,055,923)	\$ (82,001)	\$ (1,583,349)	\$ (25,057,516)	\$ 1,104,249	\$ (28,674,540)	

(Continued)

Exhibit C-3

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

	Major Funds				Nonmajor Funds		Total Governmental Funds
	General	Highway / Public Works	General Debt Service	High School Building Projects	Other Governmental Funds		
<u>Other Financing Sources (Uses)</u>							
Notes Issued	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,411,219	\$ 2,411,219	\$ 2,411,219
Refunding Debt Issued	0	0	34,110,000	0	0	0	34,110,000
Premiums on Debt Issued	0	0	4,368,934	0	0	0	4,368,934
Insurance Recovery	50,073	15,064	0	0	163	0	65,300
Transfers In	748,562	0	2,037,406	0	0	0	2,785,968
Transfers Out	(1,522,101)	0	0	0	(2,785,968)	0	(4,308,069)
Payments to Refunded Debt Escrow Agent	0	0	(38,281,226)	0	0	0	(38,281,226)
Total Other Financing Sources (Uses)	\$ (723,466)	\$ 15,064	\$ 2,235,114	\$ 0	\$ (374,586)	\$ 1,152,126	\$ 1,152,126
Net Change in Fund Balances	\$ (3,779,389)	\$ (66,937)	\$ 651,765	\$ (25,057,516)	\$ 729,663	\$ (27,522,414)	\$ (27,522,414)
Fund Balance, July 1, 2011	8,914,320	5,668,384	11,370,106	25,247,543	8,257,045	59,457,398	59,457,398
Fund Balance, June 30, 2012	\$ 5,134,931	\$ 5,601,447	\$ 12,021,871	\$ 190,027	\$ 8,986,708	\$ 31,934,984	\$ 31,934,984

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

Exhibit C-4

Wilson County, Tennessee
Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances of Governmental Funds to the
Statement of Activities
For the Year Ended June 30, 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)		\$ (27,522,414)
(1) Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their useful lives and reported as depreciation expense. The difference between capital outlays and depreciation is itemized as follows:		
Add: capital outlays in the current period	\$ 1,931,478	
Less: current-year depreciation expense	<u>(2,066,597)</u>	(135,119)
(2) The net effect of various miscellaneous transactions involving capital assets (sales, trade-ins, and donations) is to increase net assets.		
Add: capital asset donations	\$ 1,117,130	
Less: capital asset disposals	<u>(39,603)</u>	1,077,527
(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	\$ (3,874,017)	
Add: deferred delinquent property taxes and other deferred June 30, 2012	<u>3,916,773</u>	42,756
(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, discounts, and similar items related to long-term 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	\$ (2,411,219)	
Less: refunding bond proceeds	(34,110,000)	
Add: principal payments on notes	190,000	
Add: principal payments on bonds	9,680,000	
Add: payment to refunding agent	34,520,000	
Add: amortization of debt issuance premiums	368,777	
Less: premium incurred during year	(4,368,934)	
Less: deferred debt issuance costs (current portion)	196,133	
Less: debt issuance cost amortized during year	(147,312)	
Less: amortization of deferred amount on current refunding	(62,188)	
Add: amortization of deferred amount on advanced refunding	<u>3,761,266</u>	7,616,523
(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	\$ 171,071	
Change in other postemployment benefits liability	(6,160,838)	
Change in Logic assessment	166,457	
Change in compensated absences payable	<u>(79,154)</u>	(5,902,464)
(6) Internal service funds are used by management to charge the cost of the county's self-insured health and non-health related insurances to individual funds. The net expense of certain activities of the internal service funds is reported with governmental activities in the statement of activities.		<u>(1,327,393)</u>
Change in net assets of governmental activities (Exhibit B)		<u>\$ (26,150,584)</u>

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

Exhibit D-1

Wilson County, Tennessee
Statement of Net Assets
Proprietary Funds
June 30, 2012

	Business- type Activities	
	<u>Major Fund</u>	Governmental
	Solid Waste Disposal Fund	<u>Activities</u> Internal Service Funds
<u>ASSETS</u>		
Current Assets:		
Cash	\$ 200	\$ 0
Equity in Pooled Cash and Investments	3,800,950	373,371
Accounts Receivable	0	17,435
Due from Other Funds	0	408,180
Total Current Assets	<u>\$ 3,801,150</u>	<u>\$ 798,986</u>
Noncurrent Assets:		
Capital Assets (Net of Accumulated Depreciation):		
Land	\$ 7,556,050	\$ 0
Buildings and Improvements	20,442	0
Other Capital Assets	1,193,098	0
Total Noncurrent Assets	<u>\$ 8,769,590</u>	<u>\$ 0</u>
Total Assets	<u>\$ 12,570,740</u>	<u>\$ 798,986</u>
<u>LIABILITIES</u>		
Current Liabilities:		
Claims and Judgments Payable	\$ 0	\$ 694,900
Accrued Leave	3,391	0
Accrued Liability for Landfill Closure/Postclosure Care Costs	40,000	0
Total Current Liabilities	<u>\$ 43,391</u>	<u>\$ 694,900</u>
Noncurrent Liabilities:		
Accrued Leave	\$ 19,217	\$ 0
Accrued Liability for Landfill Closure/Postclosure Care Costs	173,536	0
Total Noncurrent Liabilities	<u>\$ 192,753</u>	<u>\$ 0</u>
Total Liabilities	<u>\$ 236,144</u>	<u>\$ 694,900</u>
<u>NET ASSETS</u>		
Invested in Capital Assets	\$ 8,769,590	\$ 0
Unrestricted	<u>3,565,006</u>	<u>104,086</u>
Total Net Assets	<u>\$ 12,334,596</u>	<u>\$ 104,086</u>

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

Exhibit D-2

Wilson County, Tennessee
Statement of Revenues, Expenses, and
Changes in Net Assets
Proprietary Funds
For the Year Ended June 30, 2012

	Business- type Activities	
	<u>Major Fund</u>	Governmental
	Solid	Activities
	Waste	Internal
	Disposal	Service
	<u>Fund</u>	<u>Funds</u>
<u>Operating Revenues</u>		
Charges for Current Services	\$ 428,079	\$ 7,795,578
Other Local Revenues	0	39,816
Total Operating Revenues	<u>\$ 428,079</u>	<u>\$ 7,835,394</u>
<u>Operating Expenses</u>		
Risk Management	\$ 0	\$ 1,705,254
Landfill Operations and Maintenance	419,173	0
Other Waste Disposal	29,709	0
Employee Benefits	0	9,430,878
Depreciation Expense	39,193	0
Total Operating Expenses	<u>\$ 488,075</u>	<u>\$ 11,136,132</u>
Operating Income (Loss)	<u>\$ (59,996)</u>	<u>\$ (3,300,738)</u>
<u>Nonoperating Revenues (Expenses)</u>		
Miscellaneous Refunds	\$ 618	\$ 229,085
Investment Income	0	140,000
Insurance Recovery	0	91,759
Total Nonoperating Revenues (Expenses)	<u>\$ 618</u>	<u>\$ 460,844</u>
Income (Loss) Before Transfers	\$ (59,378)	\$ (2,839,894)
Transfers In	<u>9,600</u>	<u>1,512,501</u>
Change in Net Assets	\$ (49,778)	\$ (1,327,393)
Net Assets, July 1, 2011	<u>12,384,374</u>	<u>1,431,479</u>
Nets Assets, June 30, 2012	<u>\$ 12,334,596</u>	<u>\$ 104,086</u>

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

Exhibit D-3

Wilson County, Tennessee
Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2012

	Business- type Activities	
	<u>Major Fund</u>	Governmental Activities
	Solid Waste Disposal Fund	<u>Internal Service Funds</u>
<u>Cash Flows from Operating Activities</u>		
Receipts from Interfund Services Provided	\$ 0	\$ 7,388,588
Receipts from Customers and Users	428,079	39,816
Payments to Suppliers	(138,977)	(9,420,396)
Other Self-Insured Claims	0	(1,651,885)
Payments to Employees	(318,630)	0
Other Receipts (Payments)	618	229,085
Net Cash Provided By (Used In) Operating Activities	<u>\$ (28,910)</u>	<u>\$ (3,414,792)</u>
<u>Cash Flows from Noncapital Financing Activities</u>		
Insurance Recovery	\$ 0	\$ 91,759
Transfers from Other Funds	9,600	1,512,501
Net Cash Provided By (Used In) Noncapital Financing Activities	<u>\$ 9,600</u>	<u>\$ 1,604,260</u>
<u>Cash Flows from Investing Activities</u>		
Investment Income	\$ 0	\$ 140,000
Net Cash Provided By (Used In) Investing Activities	<u>\$ 0</u>	<u>\$ 140,000</u>
Net Increase (Decrease) in Cash	\$ (19,310)	\$ (1,670,532)
Cash, July 1, 2011	3,820,460	2,043,903
Cash, June 30, 2012	<u>\$ 3,801,150</u>	<u>\$ 373,371</u>
<u>Reconciliation of Net Operating Income (Loss)</u> <u>to Net Cash Provided By (Used In) Operating Activities</u>		
Operating Income (Loss)	\$ (59,996)	\$ (3,300,738)
Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Provided By (Used In) Operating Activities:		
Depreciation Expense	39,193	0
Miscellaneous Refunds	618	229,085
Changes in Assets and Liabilities:		
(Increase) Decrease in Accounts Receivable, Net	0	1,190
(Increase) Decrease in Due from Other Funds	0	(408,180)
Increase (Decrease) in Claims and Judgments Payable	0	63,851
Increase (Decrease) in Accrued Leave	(1,439)	0
Increase (Decrease) in Landfill Closure/Postclosure Care Costs	(7,286)	0
Net Cash Provided By (Used In) Operating Activities	<u>\$ (28,910)</u>	<u>\$ (3,414,792)</u>
<u>Reconciliation of Cash with Statement of Net Assets</u>		
Cash	\$ 200	\$ 0
Equity in Pooled Cash and Investments Per Net Assets	3,800,950	373,371
Cash, June 30, 2012	<u>\$ 3,801,150</u>	<u>\$ 373,371</u>

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

Exhibit E-1

Wilson County, Tennessee
Statement of Fiduciary Net Assets
Fiduciary Funds
June 30, 2012

	Other Employee Benefit Trust Fund	
	Flexible Benefits Fund	Agency Funds
<u>ASSETS</u>		
Cash	\$ 0	\$ 2,851,144
Equity in Pooled Cash and Investments	2,259	402,273
Due from Other Governments	0	3,151,109
Property Taxes Receivable	0	6,808,289
Allowance for Uncollectible Property Taxes	0	(128,631)
Total Assets	<u>\$ 2,259</u>	<u>\$ 13,084,184</u>
<u>LIABILITIES</u>		
Due to Other Taxing Units	\$ 0	\$ 10,233,040
Due to Litigants, Heirs, and Others	0	2,851,144
Total Liabilities	<u>\$ 0</u>	<u>\$ 13,084,184</u>
<u>NET ASSETS</u>		
Held in Trust for Other Employee Benefits	<u>\$ 2,259</u>	

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

Exhibit E-2

Wilson County, Tennessee
Statement of Changes in Fiduciary Net Assets
Fiduciary Fund
For the Year Ended June 30, 2012

	Other Employee Benefit Trust Fund
	<u>Flexible Benefits Fund</u>
<u>ADDITIONS</u>	
Charges for Services:	
Other Employee Benefit Charges/Contributions	\$ 9,188
Total Additions	<u>\$ 9,188</u>
<u>DEDUCTIONS</u>	
Employee Benefits:	
Other Fringe Benefits	\$ 9,344
Total Deductions	<u>\$ 9,344</u>
Change in Net Assets	\$ (156)
Net Assets, July 1, 2011	<u>2,415</u>
Net Assets, June 30, 2012	<u>\$ 2,259</u>

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

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

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

A. Reporting Entity

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

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

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

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

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

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

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

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

Administrative Offices:

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

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

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

Related Organizations – The Wilson County Industrial Development Board, Wilson County Public Building Authority, and Wilson County Water and Wastewater Authority are related organizations of Wilson County. County officials are responsible for appointing the boards of these organizations, but the county's accountability for these organizations does not extend beyond making the appointments. During the year ended June 30, 2012, the county did not appropriate any operating subsidies to these organizations.

B. Government-wide and Fund Financial Statements

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

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

Wilson County issues all debt for the discretely presented Wilson County School Department. Net debt issues of \$27,247,564 were contributed by the county to the School Department during the year ended June 30, 2012.

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

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

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

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

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

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

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

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

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

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

Wilson County reports the following major governmental funds:

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

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

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

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

Wilson County reports the following major proprietary fund:

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

Additionally, Wilson County reports the following fund types:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

D. Assets, Liabilities, and Net Assets or Equity

1. Deposits and Investments

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

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

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

2. Receivables and Payables

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

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

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

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

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

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

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

Most payables are disaggregated on the face of the financial statements. Current liabilities payable from restricted assets reflected in the Highway/Public Works Fund represent deposits placed with the Highway Department for letters of credit (\$26,000). Claims and judgments payable in the primary government's Self-Insurance Fund (\$694,900) and the discretely presented School Department's Employee Insurance Fund (\$1,128,227) are discussed in Note V.A. Risk Management.

3. Capital Assets

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

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

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

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of the enterprise fund is included as part of the capitalized value of the assets constructed.

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

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

4. **Compensated Absences**

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

5. **Long-term Obligations**

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

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

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

6. Net Assets and Fund Equity

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

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

As of June 30, 2012, Wilson County had \$135,924,800 in outstanding debt for capital purposes for the discretely presented School Department. In accordance with state statutes, certain county school debt proceeds must be shared with other public school systems in the county (Lebanon Special School District) based on an average daily attendance proration. This debt is a liability of Wilson County, but the capital assets acquired are reported in the financial statements of the Wilson County School Department and the Lebanon Special School District. Therefore, Wilson County has incurred a liability significantly decreasing its unrestricted net assets with no corresponding increase in the county's capital assets.

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.

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

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

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

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

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

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

II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

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

Primary Government

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

Discretely Presented Wilson County School Department

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

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

Primary Government

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

Discretely Presented Wilson County School Department

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

III. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Budgetary Information

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

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

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

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

The county's budgetary basis of accounting is consistent with generally accepted accounting principles (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, Wilson County and the Wilson County School Department reported the following significant encumbrances:

Funds	Description	Amount
Primary Government		
Major Fund:		
Highway/Public Works	Hot mix and cold mix	\$ 90,000
Nonmajor Funds:		
Ambulance Service	Ambulance	232,976
Highway Capital Projects	Asphalt - hot mix	1,141,521
School Department:		
Major Fund:		
Education Capital Projects	School construction	788,558

B. Special Report

On July 3, 2012, the state Comptroller's Office issued a special report on Wilson County's participation in the Joint Violent Crimes Task Force and the Safe Streets Task Force for the period January 1, 2008, through May 31, 2011. This report can be found at www.comptroller.tn.gov.

IV. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

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

Deposits

Legal Provisions. All deposits with financial institutions must be secured by one of two methods. One method involves financial institutions that

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

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

Investments

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

The county had no pooled or nonpooled investments as of June 30, 2012.

B. Notes Receivable

Notes receivable of \$606,611 in the General Debt Service Fund resulted from a loan to the City of Watertown. The amount of the notes that is not expected to be collected within one year is \$594,882 and is included in the committed fund balance account.

Notes receivable of \$600,000 in the General Fund resulted from the sale of property to a private company. The amount of the notes that is not expected to be collected within one year is \$600,000 and is included in the nonspendable 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	\$ 4,795,708	\$ 400,356	\$ 0	\$ 5,196,064
Intangible Assets	4,864,701	99,050	0	4,963,751
Total Capital Assets Not Depreciated	\$ 9,660,409	\$ 499,406	\$ 0	\$ 10,159,815
Capital Assets Depreciated:				
Buildings and Improvements	\$ 37,547,945	\$ 503,626	\$ (240,578)	\$ 37,810,993
Roads and Bridges	26,336,430	1,001,165	0	27,337,595
Other Capital Assets	14,405,818	1,044,411	0	15,450,229
Total Capital Assets Depreciated	\$ 78,290,193	\$ 2,549,202	\$ (240,578)	\$ 80,598,817
Less Accumulated Depreciation For:				
Buildings and Improvements	\$ 8,393,731	\$ 913,589	\$ (200,975)	\$ 9,106,345
Roads and Bridges	2,594,659	268,639	0	2,863,298
Other Capital Assets	9,101,660	884,369	0	9,986,029
Total Accumulated Depreciation	\$ 20,090,050	\$ 2,066,597	\$ (200,975)	\$ 21,955,672
Total Capital Assets Depreciated, Net	\$ 58,200,143	\$ 482,605	\$ (39,603)	\$ 58,643,145
Governmental Activities Capital Assets, Net	\$ 67,860,552	\$ 982,011	\$ (39,603)	\$ 68,802,960

Business-type Activities:

	Balance 7-1-11	Increases	Balance 6-30-12
Capital Assets Not Depreciated:			
Land	\$ 7,556,050	\$ 0	\$ 7,556,050
Total Capital Assets Not Depreciated	<u>\$ 7,556,050</u>	<u>\$ 0</u>	<u>\$ 7,556,050</u>
Capital Assets Depreciated:			
Buildings and Improvements	\$ 43,655	\$ 0	\$ 43,655
Other Capital Assets	1,523,626	0	1,523,626
Total Capital Assets Depreciated	<u>\$ 1,567,281</u>	<u>\$ 0</u>	<u>\$ 1,567,281</u>
Less Accumulated Depreciation For:			
Buildings and Improvements	\$ 22,121	\$ 1,092	\$ 23,213
Other Capital Assets	292,427	38,101	330,528
Total Accumulated Depreciation	<u>\$ 314,548</u>	<u>\$ 39,193</u>	<u>\$ 353,741</u>
Total Capital Assets Depreciated, Net	<u>\$ 1,252,733</u>	<u>\$ (39,193)</u>	<u>\$ 1,213,540</u>
Business-type Activities Capital Assets, Net	<u>\$ 8,808,783</u>	<u>\$ (39,193)</u>	<u>\$ 8,769,590</u>

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

Governmental Activities:

General Government	\$ 201,448
Finance	16,589
Public Safety	1,212,458
Public Health and Welfare	92,056
Agriculture and Natural Resources	115,463
Highway/Public Works	<u>428,583</u>
Total Depreciation Expense - Governmental Activities	<u>\$ 2,066,597</u>
Business-type Activities:	
Solid Waste Disposal	<u>\$ 39,193</u>

Discretely Presented Wilson County School Department

Governmental Activities:

	Balance 7-1-11	Increases	Decreases	Balance 6-30-12
Capital Assets Not Depreciated:				
Land	\$ 8,359,077	\$ 280,000	\$ (22,150)	\$ 8,616,927
Construction in Progress	17,675,667	0	(17,675,667)	0
Total Capital Assets Not Depreciated	\$ 26,034,744	\$ 280,000	\$ (17,697,817)	\$ 8,616,927
Capital Assets Depreciated:				
Buildings and Improvements	\$ 151,787,613	\$ 43,534,293	\$ (177,117)	\$ 195,144,789
Other Capital Assets	12,822,016	883,064	(54,015)	13,651,065
Total Capital Assets Depreciated	\$ 164,609,629	\$ 44,417,357	\$ (231,132)	\$ 208,795,854
Less Accumulated Depreciation For:				
Buildings and Improvements	\$ 48,575,526	\$ 3,327,267	\$ (79,141)	\$ 51,823,652
Other Capital Assets	6,461,135	932,479	(54,015)	7,339,599
Total Accumulated Depreciation	\$ 55,036,661	\$ 4,259,746	\$ (133,156)	\$ 59,163,251
Total Capital Assets Depreciated, Net	\$ 109,572,968	\$ 40,157,611	\$ (97,976)	\$ 149,632,603
Governmental Activities Capital Assets, Net	\$ 135,607,712	\$ 40,437,611	\$ (17,795,793)	\$ 158,249,530

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

Governmental Activities:

Support Services	\$ 4,236,690
Operation of Non-Instructional Services	<u>23,056</u>
Total Depreciation Expense - Governmental Activities	<u>\$ 4,259,746</u>

D. Construction Commitments

At June 30, 2012, the School Department had uncompleted construction contracts in the Education Capital Projects Fund totaling \$84,720. Funding has been received for these future expenditures.

E. Interfund Receivables, Payables, and Transfers

Interfund Receivables and Payables:

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

Due to/from Other Funds:

Receivable Fund	Payable Fund	Amount
Primary Government:		
General	Nonmajor governmental	\$ 5,224
Internal Service	"	408,180
Discretely Presented School Department:		
General Purpose School	Nonmajor governmental	315,654
Nonmajor governmental	General Purpose School	25,094
Internal Service	"	5,250,000

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

Due to/from Primary Government and Component Units:

Receivable Fund	Payable Fund	Amount
Component Unit:		
Discretely Presented School Department:	Primary Government:	
Education Capital Projects	High School Building Projects	\$ 899,212

Interfund Transfers:

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

Primary Government

Transfers Out	Transfers In		
	General Fund	General Debt Service Fund	Solid Waste Disposal Fund
General Fund	\$ 0	\$ 0	9,600
Nonmajor governmental funds	748,562	2,037,406	0
Total	\$ 748,562	2,037,406	\$ 9,600

Transfer Out	Transfer In Internal Service
General Fund	\$ 1,512,501

Discretely Presented Wilson County School Department

Transfer Out	Transfer In General Purpose School Fund
Nonmajor governmental fund	\$ 16,443

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

F. Capital Leases

Discretely Presented Wilson County School Department

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

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

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

Year Ending June 30	Governmental Funds
2013	\$ 558,244
2014	558,244
2015	<u>558,646</u>
Total Minimum Lease Payments	\$ 1,675,134
Less: Amount Representing Interest	<u>(133,833)</u>
Present Value of Minimum Lease Payments	<u>\$ 1,541,301</u>

G. Long-term Debt

Primary Government

General Obligation Bonds and Notes

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

General obligation bonds and capital outlay notes are direct obligations and pledge the full faith and credit of the government. General obligation bonds and capital outlay notes outstanding were issued for original terms of up to 22 years for bonds and up to 12 years for notes. Repayment terms are generally structured with increasing amounts of principal maturing as interest requirements decrease over the term of the debt. All bonds and notes included in long-term debt as of June 30, 2012, will be retired from the Special Purpose, General Debt Service, and Rural Debt Service funds.

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	2.25 to 4.6%	6-30-32	\$ 166,735,000	\$ 97,035,000
General Obligation Bonds - Refunding	1.6 to 5	4-1-23	63,775,000	53,790,000
Capital Outlay Notes	0 to 5.95	6-1-21	4,696,219	3,826,219

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	\$ 10,210,000	\$ 6,539,070	\$ 16,749,070
2014	10,125,000	6,216,595	16,341,595
2015	10,290,000	5,820,229	16,110,229
2016	9,655,000	5,408,853	15,063,853
2017	9,625,000	5,104,442	14,729,442
2018-2022	44,530,000	20,092,383	64,622,383
2023-2027	36,390,000	10,118,009	46,508,009
2028-2032	20,000,000	3,240,000	23,240,000
Total	\$ 150,825,000	\$ 62,539,581	\$ 213,364,581

Year Ending June 30	Notes		
	Principal	Interest	Total
2013	\$ 2,131,219	\$ 79,642	\$ 2,210,861
2014	220,000	69,058	289,058
2015	540,000	60,180	600,180
2016	160,000	45,254	205,254
2017	155,000	37,510	192,510
2018-2021	620,000	75,020	695,020
Total	\$ 3,826,219	\$ 366,664	\$ 4,192,883

There is \$ 13,123,743 available in the debt service funds to service long-term debt. Bonded debt per capita totaled \$1,323, based on the 2010 federal census. Debt per capita, including bonds, and notes, totaled \$1,357, based on the 2010 federal census.

Changes in Long-term Liabilities

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

Governmental Activities:	Bonds		Notes	
Balance, July 1, 2011	\$ 160,915,000	\$	1,605,000	
Additions	34,110,000		2,411,219	
Reductions	(44,200,000)		(190,000)	
Balance, June 30, 2012	\$ 150,825,000	\$	3,826,219	
Balance Due Within One Year	\$ 10,210,000	\$	2,131,219	

	Compensated Absences	Claims and Judgments
Balance, July 1, 2011	\$ 1,645,353	\$ 631,049
Additions	1,162,497	8,833,445
Reductions	(1,083,343)	(8,769,594)
Balance, June 30, 2012	<u>\$ 1,724,507</u>	<u>\$ 694,900</u>
Balance Due Within One Year	<u>\$ 258,676</u>	<u>\$ 694,900</u>

	LOGIC Assessment	Other Postemployment Benefits
Balance, July 1, 2011	\$ 166,457	\$ 20,720,346
Additions	0	7,174,715
Reductions	(166,457)	(1,013,877)
Balance, June 30, 2012	<u>\$ 0</u>	<u>\$ 26,881,184</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	\$ 183,951,810
Less: Due Within One Year	(13,294,795)
Add: Unamortized Premium on Debt	7,140,323
Less: Deferred Amount on Refunding	<u>(3,902,476)</u>
Noncurrent Liabilities - Due in More Than One Year - Exhibit A	<u>\$ 173,894,862</u>

The internal service fund primarily serves the governmental funds. Accordingly, long-term liabilities for the internal service fund are included as part of the above totals for governmental activities. At year-end, \$ 694,900 of claims and judgments payable is included in the above amounts. Compensated absences and other postemployment benefits will be paid from the employing funds, primarily the General and Highway/Public Works funds.

Advance Refunding

On April 26, 2012, Wilson County advance refunded several general obligation bond issues with a separate general obligation bond issue. The county issued \$34,110,000 of general obligation refunding bonds to provide resources to purchase U.S. government securities that were placed in an irrevocable trust to generate resources for all future debt service payments of

the refunded debt. As a result, the refunded bonds are considered defeased, and the liability has been removed from the county's long-term debt. As a result of the advance refunding, total debt service payments over the next 11 years will be reduced by \$3,008,267, and an economic gain (difference between the present value of the debt service payments of the refunded and refunding bonds) of \$2,658,086 was obtained.

Wilson County Solid Waste Disposal Fund (enterprise fund)

Changes in Long-term Liabilities

Long-term liability activity for the Solid Waste Disposal Fund (enterprise fund) for the year ended June 30, 2012, was as follows:

Business-type Activities:	Closure/ Postclosure	Compensated
	Care Costs	Absences
	<u> </u>	<u> </u>
Balance, July 1, 2011	\$ 220,822	\$ 24,047
Additions	5,005	14,098
Reductions	<u>(12,291)</u>	<u>(15,537)</u>
Balance, June 30, 2012	<u>\$ 213,536</u>	<u>\$ 22,608</u>
Balance Due Within One Year	<u>\$ 40,000</u>	<u>\$ 3,391</u>

Analysis of Noncurrent Liabilities Presented on Exhibit A:

Total Noncurrent Liabilities, June 30, 2012	\$ 236,144
Less: Due Within One Year	<u>(43,391)</u>
Noncurrent Liabilities - Due in More Than One Year - Exhibit A	<u>\$ 192,753</u>

Discretely Presented Wilson County School Department

Changes in Long-term Liabilities

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

Governmental Activities:

	Capital Leases	Compensated Absences
Balance, July 1, 2011	\$ 2,007,757	\$ 510,486
Additions	0	545,394
Reductions	(466,456)	(535,031)
Balance, June 30, 2012	<u>\$ 1,541,301</u>	<u>\$ 520,849</u>
Balance Due Within One Year	<u>\$ 489,353</u>	<u>\$ 104,170</u>

Governmental Activities:

	Claims and Judgments	Other Postemployment Benefits
Balance, July 1, 2011	\$ 856,318	\$ 2,559,197
Additions	14,515,649	1,435,351
Reductions	(14,243,740)	(724,870)
Balance, June 30, 2012	<u>\$ 1,128,227</u>	<u>\$ 3,269,678</u>
Balance Due Within One Year	<u>\$ 1,128,227</u>	<u>\$ 0</u>

Analysis of Noncurrent Liabilities Presented on Exhibit A:

Total Noncurrent Liabilities, June 30, 2012	\$ 6,460,055
Less: Due Within One Year	<u>(1,721,750)</u>
Noncurrent Liabilities - Due in More Than One Year - Exhibit A	<u>\$ 4,738,305</u>

Debt per capita for capital leases totaled \$14, based on the 2010 federal census.

The internal service fund primarily serves the governmental funds. Accordingly, long-term liabilities for the internal service fund are included as part of the above totals for governmental activities. At year-end, \$1,128,227 of claims and judgments is included in the above amounts. Compensated absences and other postemployment benefits will be paid from the employing funds, primarily the General Purpose School Fund.

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

The State of Tennessee pays health insurance premiums for retired teachers on-behalf of the Wilson County School Department. These payments are made by the state to the Medicare Supplement Plan. This plan is administered by the State of Tennessee and reported in the state’s Comprehensive Annual Financial Report. Payments by the state to the Medicare Supplement Plan for the year ended June 30, 2012, were \$22,782. The School Department has recognized these on-behalf payments as revenues and expenditures in the General Purpose School Fund.

V. OTHER INFORMATION

A. Risk Management

Primary Government

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

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

	Beginning of Fiscal Year Liability	Current-year Claims and Estimates	Payments	Balance at Fiscal Year-end
2010-11	\$ 509,186	\$ 5,971,674	\$ (5,849,811)	\$ 631,049
2011-12	631,049	8,833,445	(8,769,594)	694,900

It is the policy of the county to purchase commercial insurance for the risks of losses to which it is exposed. These risks include general liability, property, casualty, and workers' compensation and are accounted for in the County Insurance internal service fund. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

Discretely Presented Wilson County School Department

The discretely presented Wilson County School Department has chosen to establish an Employee Insurance Fund for risks associated with the employees' health and dental insurance plans. The Employee Insurance Fund is accounted for as an internal service fund where assets are set aside for claim settlements. The fund pays claims up to \$125,000 per person, in addition to a \$75,000 aggregated specific. The aggregated specific is a cap that is set as an additional deductible for all reimbursements paid above the \$125,000 limit per person. Once the individual cap and the \$75,000 aggregated specific cap have been met, then all other claims above \$125,000 per person are fully reimbursed up to the limits of the policy. One person's claims above \$125,000 plus the \$75,000 could satisfy this limit or a combination of claims that all exceed the \$125,000 limit. Amounts exceeding this limit are covered by an excess loss policy. The Wilson County School Department is liable for administrative costs based on the number of employees insured. All full-time employees of the Wilson County School Department are eligible to participate. A premium charge is allocated to each fund that accounts for full-time employees. This charge is based on actuarial estimates of the amounts needed to pay prior- and current-year claims and to establish a fund reserve for catastrophic losses. Liabilities of the fund are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. The Employee Insurance Fund establishes claims liabilities based on estimates of the ultimate cost of claims that have been reported but not settled and of claims that have been incurred but not reported. Claims liabilities include specific incremental claim adjustment expenditures/expenses, if any. In addition, estimated recoveries, if any, on settled claims have been deducted from the liability for unpaid claims. The process used to compute claims liabilities does not necessarily result in an exact amount. Changes in the balance of claims liabilities during the past two fiscal years are as follows:

	Beginning of Fiscal Year Liability	Current-year Claims and Estimates	Payments	Balance at Fiscal Year-end
2010-11	\$ 749,507	\$ 11,408,648	\$ (11,301,837)	\$ 856,318
2011-12	856,318	14,515,649	(14,243,740)	1,128,227

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, and casualty, and workers' compensation insurance coverage. The creation of the TN-RMT provides for it to be self-sustaining through member premiums.

B. Risk Financing Activities

Wilson County and several other counties, cities, and local government entities were members of the Local Government Insurance Cooperative (LOGIC) for workers' compensation insurance for one or more policy years in 1996-97, 1997-98, and 1999-2000. LOGIC obtained excess coverage insurance from Reliance Insurance Company for claims that exceeded specific amounts. Reliance Insurance Company is now insolvent and is being liquidated in the State of Pennsylvania. The insolvency of Reliance Insurance Company has left the LOGIC members exposed to significant claim liabilities for their policy years. In 2003, the LOGIC board of directors assessed its members certain amounts for each member's share of outstanding claims unpaid by Reliance Insurance Company. In 2009, the LOGIC board of directors made a second assessment of its members. Wilson County's share of this second assessment totaled \$249,685, which was paid prior to June 30, 2012.

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 financial statements of the county.

D. Subsequent Events

On September 30, 2012, Terry Ashe left the Office of Sheriff and was succeeded by Robert Bryan.

On October 29, 2012, the General Debt Service Fund issued a \$2,000,000 tax anticipation note to the General Fund for temporary operating funds.

On October 30, 2012, Wilson County issued \$37,995,000 in general obligation school and public improvement bonds.

On October 30, 2012, Wilson County issued \$32,470,000 in general obligation school improvement bonds and \$3,530,000 in general obligation refunding bonds.

E. Landfill Closure/Postclosure Care Costs

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

assurances are on file with the Department of Environment and Conservation.

State and federal laws and regulations require the county to place a final cover on its sanitary landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for 30 years after closure. Although closure and postclosure care costs will be paid only near or after the date that the landfill stops accepting waste, the county reports a portion of these closure and postclosure care costs as an operating expense in each period based on landfill capacity used as of each balance sheet date. Wilson County closed its sanitary landfill in 1998. The \$213,536 reported as postclosure care liability at June 30, 2012, represents amounts based on what it would cost to perform all postclosure care in 2012. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

F. Joint Ventures

The Wilson County/Lebanon Development Board operates an industrial park, which is jointly owned by Wilson County and the City of Lebanon. The board includes six members, three representatives of each governmental unit. The purpose of the board is to develop an industrial park on property at the southern edge of the city. Each entity is to contribute 50 percent of the development costs, and each entity is to receive 50 percent of the proceeds resulting from the sale of property. Wilson County did not contribute to operations of the Wilson County/Lebanon Development Board during the 2011-12 year.

The Joint Economic and Community Development Board of Wilson County is a joint venture operated by Wilson County and the cities of Lebanon, Mt. Juliet, and Watertown. The board comprises 17 members, four of whom represent Wilson County. The purpose of the board is to finance projects that will increase trade and commerce, contribute to the general welfare, and create employment for the county and its cities. Wilson County contributed \$251,217 to operations of the Joint Economic and Community Development Board for the 2011-12 year.

The Wilson County/Mt. Juliet Development Board is a joint venture operated by Wilson County and the City of Mt. Juliet. The board was created to promote cooperation and to facilitate management and economic development. The board includes six members, three represent Wilson County and three represent the City of Mt. Juliet. Wilson County and the City of Mt. Juliet each contribute one-half of the funding that is necessary to pay the development costs of the board's projects. Wilson County will appropriate one-half of real and personal property taxes collected until the city has recovered its contribution for the development of the industrial or commercial tax base. The contribution of the city or county, respectively, shall include direct cost, maintenance cost, and interest paid on bond or note

indebtedness. Wilson County did not contribute to operations of the Wilson County/Mt. Juliet Development Board during the 2011-12 year.

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

Administrative Offices:

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

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

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

G. Jointly Governed Organization

The Nashville and Eastern Railroad Authority was created according to state statutes in 1983 to purchase from Seaboard System Railroad, Inc., the property, track, and roadbed along approximately 130 miles in Davidson, Wilson, Smith, and Putnam counties. The business of the railroad authority is conducted by a Board of Directors whose members are appointed by the governing bodies of the cities and counties of service; however, counties do not have any ongoing financial interest or responsibility for the entity. Wilson County did not contribute to operations of the Nashville and Eastern Railroad Authority during the 2011-12 year. Complete financial statements for the railroad authority can be obtained from Henry Schumpf, Treasurer, 527 Derby Downs, Lebanon, TN 37087.

H. Retirement Commitments

1. Tennessee Consolidated Retirement System

Plan Description

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

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

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

Funding Policy

General County Employees

Wilson County has adopted a noncontributory retirement plan for its employees by assuming employee contributions up to five percent of annual covered payroll. The county is required to contribute at an actuarially determined rate; the rate for the fiscal year ended June 30, 2012, was 12.77 percent of annual covered payroll. The contribution requirement of plan members is set by state statute. The contribution requirement for the county is established and may be amended by the TCRS Board of Trustees.

Emergency Management Agency Employees

Wilson County has adopted a noncontributory retirement plan for its employees by assuming employee contributions up to five percent of annual covered payroll. The county is required to contribute at an actuarially determined rate; the rate for the fiscal year ended June 30, 2012, was 9.67 percent of annual covered payroll. The

contribution requirement of plan members is set by state statute. The contribution requirement for the county is established and may be amended by the TCRS Board of Trustees.

Annual Pension Cost

General County Employees

For the year ended June 30, 2012, Wilson County’s annual pension cost of \$4,577,918 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 three percent annual rate of inflation, (c) 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), (d) projected 3.5 percent annual increase in the Social Security wage base, and (e) projected post retirement increases of 2.5 percent annually. The actuarial value of assets was determined using techniques that smooth the effect of short-term volatility in the market value of total investments over a ten-year period. The county’s unfunded actuarial accrued liability is being amortized as a level dollar amount on a closed basis. The remaining amortization period at July 1, 2009, was six years. An actuarial valuation was performed as of July 1, 2011, which established contribution rates effective July 1, 2012.

Trend Information

Fiscal Year Ended	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
6-30-12	\$4,577,918	100%	\$0
6-30-11	3,735,173	100	0
6-30-10	4,296,166	100	0

Emergency Management Agency Employees

For the year ended June 30, 2012, Wilson County’s annual pension cost of \$362,130 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

three percent annual rate of inflation, (c) 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), (d) projected 3.5 percent annual increase in the Social Security wage base, and (e) projected post retirement increases of 2.5 percent annually. The actuarial value of assets was determined using techniques that smooth the effect of short-term volatility in the market value of total investments over a ten-year period. The county's unfunded actuarial accrued liability is being amortized as a level dollar amount on a closed basis. The remaining amortization period at July 1, 2009, was 11 years. An actuarial valuation was performed as of July 1, 2011, which established contribution rates effective July 1, 2012.

Trend Information

Fiscal Year Ended	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
6-30-12	\$362,130	100%	\$0
6-30-11	375,233	100	0
6-30-10	358,990	100	0

Funded Status and Funding Progress

General County Employees

As of July 1, 2011, the most recent actuarial valuation date, the plan was 91.97 percent funded. The actuarial accrued liability for benefits was \$72.7 million, and the actuarial value of assets was \$66.87 million, resulting in an unfunded actuarial accrued liability (UAAL) of \$5.84 million. The covered payroll (annual payroll of active employees covered by the plan) was \$33.32 million, and the ratio of the UAAL to the covered payroll was 17.51 percent.

The Schedule of Funding Progress, presented as required supplementary information (RSI) 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.

Emergency Management Agency Employees

As of July 1, 2011, the most recent actuarial valuation date, the plan was 96.3 percent funded. The actuarial accrued liability for benefits was \$7.92 million, and the actuarial value of assets was \$7.62 million, resulting in an unfunded actuarial accrued liability (UAAL) of

\$.29 million. The covered payroll (annual payroll of active employees covered by the plan) was \$3.71 million, and the ratio of the UAAL to the covered payroll was 7.9 percent.

The Schedule of Funding Progress, presented as required supplementary information (RSI) 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.

SCHOOL TEACHERS

Plan Description

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

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

Funding Policy

Most teachers are required by state statute to contribute five percent of their salaries to the plan. The employer contribution rate for the School Department is established at an actuarially determined rate. The employer rate for the fiscal year ended June 30, 2012, 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, 2012, 2011, and 2010, were \$4,889,821, \$4,686,621, and \$3,119,743 respectively, equal to the required contributions for each year.

2. Deferred Compensation

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

I. Other Postemployment Benefits (OPEB)

Primary Government

Plan Description

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

Funding Policy

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

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

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

Annual OPEB Cost and Net OPEB Obligation

	<u>Primary Government</u>
ARC	\$ 7,547,569
Interest on the NPO	707,537
Adjustment to the ARC	<u>(1,080,391)</u>
Annual OPEB cost	\$ 7,174,715
Amount of contribution	<u>(1,013,877)</u>
Increase/decrease in NPO	\$ 6,160,838
Net OPEB obligation, 7-1-11	<u>20,720,346</u>
Net OPEB obligation, 6-30-12	<u><u>\$ 26,881,184</u></u>

Fiscal Year Ended	Plan	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation at Year End
6-30-10	Postemployment Benefits	\$ 7,739,291	9.08%	\$ 13,879,770
6-30-11	"	7,616,003	10.18	20,720,346
6-30-12	"	7,174,715	14.13	26,881,184

Funded Status and Funding Progress

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

	<u>Primary Government</u>
Actuarial valuation date	7-1-11
Actuarial accrued liability (AAL)	\$ 62,661,618
Actuarial value of plan assets	\$ 0
Unfunded actuarial accrued liability (UAAL)	\$ 62,661,618
Actuarial value of assets as a % of the AAL	0%
Covered payroll (active plan members)	\$ 20,908,243
UAAL as a % of covered payroll	300%

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

Discretely Presented Wilson County School Department

Plan Description

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

Funding Policy

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

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

Eligible retirees and dependents are required to share in the cost of health insurance coverage. Retirees under the age of 65 are not required to contribute to the active employee single coverage premium. Retirees under the age of 65 are required to contribute \$6,915 toward the active employee family coverage premium.

Annual OPEB Cost and Net OPEB Obligation

	<u>School Department</u>
ARC	\$ 1,479,247
Interest on the NPO	127,960
Adjustment to the ARC	<u>(171,856)</u>
Annual OPEB cost	\$ 1,435,351
Amount of contribution	<u>(724,870)</u>
Increase/decrease in NPO	\$ 710,481
Net OPEB obligation, 7-1-11	<u>2,559,197</u>
Net OPEB obligation, 6-30-12	<u><u>\$ 3,269,678</u></u>

Fiscal Year Ended	Plan	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation at Year End
6-30-10	Postemployment Benefits	\$ 1,471,566	44.43%	\$ 1,712,661
6-30-11	"	1,449,871	41.61	2,559,197
6-30-12	"	1,435,351	50.50	3,269,678

Funded Status and Funding Progress

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

	School Department
Actuarial valuation date	7-1-11
Actuarial accrued liability (AAL)	\$ 11,256,042
Actuarial value of plan assets	\$ 0
Unfunded actuarial accrued liability (UAAL)	\$ 11,256,042
Actuarial value of assets as a % of the AAL	0%
Covered payroll (active plan members)	\$ 66,985,786
UAAL as a % of covered payroll	16.8%

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. The actuarial assumptions included a five percent

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

J. Termination Benefits

In December 2011, the discretely presented Wilson County School Department offered a voluntary retirement incentive for employees who will have 30 years of verified Tennessee Consolidated Retirement Service, or have reached 60 years of age with a minimum of 25 years of service. This incentive consists of a cash payment of \$30 per day for each sick day held by the employee at their retirement date. The director of schools stated that this program is intended to be a one-time incentive, and there is no limit to the number of accumulated days that employees can be paid under the program. Twenty-eight school employees accepted the board's offer. The estimated cost of the cash payment reported in the government-wide Statement of Activities by function is \$123,660. At June 30, 2012, the School Department had no liability for unpaid termination benefits. The effects to the School Department's actuarial accrued liability for pension benefits for current, terminated, and retired employees were not separately determined.

K. Office of Central Accounting, Budgeting, and Purchasing

Wilson County, except for the discretely presented Wilson County School Department, operates under provisions of the County Financial Management System of 1981. This act provides for a central system of accounting, budgeting, and purchasing for all county departments. This act provides for the creation of a Finance Department operated under the direction of the finance director. The Wilson County School Department's operations are under the supervision of the director of schools as provided by general law.

L. Purchasing Laws

Primary Government

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

Discretely Presented School Department

Purchasing procedures for the School Department are governed by purchasing laws applicable to schools as set forth in Section 49-2-203, *Tennessee Code Annotated*, which provides for the Board of Education,

through its executive committee (director of schools and chairman of the board), to make all purchases. This statute also requires that competitive bids be solicited through advertisement in a local newspaper on all purchases exceeding \$10,000.

**REQUIRED SUPPLEMENTARY
INFORMATION**

Exhibit F-1

Wilson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
General Fund
For the Year Ended June 30, 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	\$ 25,233,602	\$ 0	\$ 0	\$ 25,233,602	\$ 24,942,202	\$ 24,942,202	\$ 291,400
Licenses and Permits	626,977	0	0	626,977	591,000	591,000	35,977
Fines, Forfeitures, and Penalties	539,055	0	0	539,055	509,821	509,821	29,234
Charges for Current Services	1,979,858	0	0	1,979,858	2,592,000	2,592,000	(612,142)
Other Local Revenues	302,115	0	0	302,115	284,950	911,559	(609,444)
Fees Received from County Officials	3,281,586	0	0	3,281,586	3,069,060	3,069,060	212,526
State of Tennessee	2,197,779	0	0	2,197,779	1,853,000	1,969,977	227,802
Federal Government	552,594	0	0	552,594	698,046	698,046	(145,452)
Other Governments and Citizens Groups	113,170	0	0	113,170	1,600	1,600	111,570
Total Revenues	\$ 34,826,736	\$ 0	\$ 0	\$ 34,826,736	\$ 34,541,679	\$ 35,285,265	\$ (458,529)
<u>Expenditures</u>							
<u>General Government</u>							
County Commission	\$ 162,776	\$ 0	\$ 0	\$ 162,776	\$ 162,784	\$ 162,784	\$ 8
Board of Equalization	8,718	(27)	0	8,691	8,746	8,746	55
Beer Board	2,527	0	0	2,527	3,230	3,230	703
Other Boards and Committees	13,535	0	0	13,535	18,155	18,155	4,620
County Mayor/Executive	249,884	(3,264)	486	247,106	247,116	253,707	6,601
Personnel Office	69,503	0	0	69,503	73,194	73,194	3,691
County Attorney	213,032	0	1,331	214,363	212,164	216,588	2,225
Election Commission	606,993	(74,292)	19,858	552,559	746,927	746,927	194,368
Register of Deeds	204,119	(17,840)	0	186,279	235,163	235,163	48,884
Planning	381,030	(89,378)	41,330	332,982	390,597	391,209	58,227
Codes Compliance	330,995	(44,119)	5,427	292,303	302,152	306,234	13,931
County Buildings	1,393,022	0	101,132	1,494,154	1,581,814	1,588,872	94,718

(Continued)

Exhibit F-1

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2011	Add: Encumbrances 6/30/2012	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Expenditures (Cont.)</u>							
<u>General Government (Cont.)</u>							
Other General Administration	\$ 47,341	\$ (100)	30	\$ 47,271	\$ 48,004	\$ 49,057	\$ 1,786
Preservation of Records	108,681	(16,530)	13,677	105,828	107,539	110,039	4,211
<u>Finance</u>							
Accounting and Budgeting	832,860	(39,385)	11,321	804,796	787,098	807,907	3,111
Property Assessor's Office	922,578	(169,407)	117,811	870,982	925,334	922,473	51,491
Reappraisal Program	105,704	(5,348)	7,615	107,971	118,633	118,633	10,662
County Trustee's Office	301,616	(621)	486	301,481	328,354	328,354	26,873
County Clerk's Office	429,424	(14,731)	25,922	440,615	441,324	441,324	709
Other Finance	1,167,389	0	0	1,167,389	1,253,641	1,235,038	67,649
<u>Administration of Justice</u>							
Circuit Court	789,870	(12,017)	37,395	815,248	818,309	818,309	3,061
Circuit Court Judge	248,173	(736)	0	247,437	246,149	251,073	3,636
General Sessions Judge	494,131	(12,469)	8,520	490,182	492,588	500,951	10,769
General Sessions Court Clerk	102,570	0	0	102,570	0	102,570	0
Drug Court	199,348	(568)	392	199,172	206,921	207,261	8,089
Chancery Court	612,710	(2,315)	2,701	613,096	654,281	654,282	41,186
Judicial Commissioners	425,945	(7,725)	11,062	429,282	419,250	430,583	1,301
Probation Services	285,625	(39,039)	28,019	274,605	319,039	319,039	44,434
Courtroom Security	160,339	0	596	160,935	12,500	162,500	1,565
Victims Assistance Programs	83,719	0	0	83,719	0	83,719	0
<u>Public Safety</u>							
Sheriff's Department	7,843,113	(147,951)	139,419	7,834,581	8,113,229	8,062,442	227,861
Special Patrols	3,308	(1,066)	0	2,242	5,000	5,000	2,758
Drug Enforcement	48,249	(10,940)	3,001	40,310	77,000	77,000	36,690

(Continued)

Exhibit F-1

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2011	Add: Encumbrances 6/30/2012	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Expenditures (Cont.)</u>							
<u>Public Safety (Cont.)</u>							
Administration of the Sexual Offender Registry	\$ 7,450	\$ (2,300)	\$ 2,800	\$ 7,950	\$ 7,950	\$ 7,950	\$ 0
Jail	6,543,107	(94,528)	52,629	6,501,208	6,626,649	6,555,603	54,395
Workhouse	157,394	(18,626)	6,692	145,460	158,037	156,537	11,077
Juvenile Services	280,131	(13,460)	20,522	287,193	297,868	306,868	19,675
Civil Defense	5,513,368	(191,148)	139,586	5,461,806	5,759,856	5,538,393	76,587
County Coroner/Medical Examiner	167,812	(4,665)	3,100	166,247	145,750	166,250	3
Public Safety Grant Programs	385,378	(24,173)	70,656	431,861	465,046	465,046	33,185
<u>Public Health and Welfare</u>							
Local Health Center	54,771	(23,910)	19,494	50,355	71,420	71,420	21,065
Rabies and Animal Control	193,100	(2,272)	2,743	193,571	194,058	194,658	1,087
Other Local Health Services	662,702	(196)	0	662,506	833,700	833,700	171,194
Appropriation to State	78,493	0	0	78,493	78,493	78,493	0
Other Local Welfare Services	5,200	0	0	5,200	5,200	5,200	0
Other Public Health and Welfare	45,265	0	0	45,265	44,246	46,125	860
<u>Social, Cultural, and Recreational Services</u>							
Libraries	765,061	0	0	765,061	765,061	765,061	0
Other Social, Cultural, and Recreational	58,000	0	4,000	62,000	65,000	65,000	3,000
<u>Agriculture and Natural Resources</u>							
Agriculture Extension Service	223,796	(1,243)	988	223,541	242,943	242,943	19,402
Forest Service	2,000	0	0	2,000	2,000	2,000	0
Soil Conservation	61,145	0	0	61,145	62,011	62,011	866
Storm Water Management	190,622	(5,112)	2,040	187,550	217,765	220,690	33,140
<u>Other Operations</u>							
Tourism	192,393	(2,997)	3,016	192,412	185,000	196,051	3,639

(Continued)

Exhibit F-1

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2011	Add: Encumbrances 6/30/2012	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Expenditures (Cont.)</u>							
<u>Other Operations (Cont.)</u>							
Industrial Development	\$ 251,217	\$ 0	\$ 0	\$ 251,217	\$ 251,217	\$ 251,217	\$ 0
Other Economic and Community Development	38,750	0	0	38,750	38,750	38,750	0
Veterans' Services	115,881	(147)	139	115,873	120,589	123,606	7,733
Other Charges	2,574,641	(118,226)	112,994	2,569,409	3,017,898	2,650,500	81,091
Contributions to Other Agencies	184,940	0	0	184,940	189,940	189,940	5,000
ARRA Grant # 1	281,215	(262,400)	0	18,815	37,815	37,815	19,000
<u>Capital Projects</u>							
Public Health and Welfare Projects	0	0	6,500	6,500	0	6,500	0
Total Expenditures	\$ 37,882,659	\$ (1,475,271)	\$ 1,025,430	\$ 37,432,818	\$ 39,240,497	\$ 38,970,690	\$ 1,537,872
<u>Excess (Deficiency) of Revenues</u>							
Over Expenditures	\$ (3,055,923)	\$ 1,475,271	\$ (1,025,430)	\$ (2,606,082)	\$ (4,698,818)	\$ (3,685,425)	\$ 1,079,343
<u>Other Financing Sources (Uses)</u>							
Insurance Recovery	\$ 50,073	\$ 0	\$ 0	\$ 50,073	\$ 0	\$ 34,563	\$ 15,510
Transfers In	748,562	0	0	748,562	660,878	660,878	87,684
Transfers Out	(1,522,101)	0	0	(1,522,101)	0	(1,522,101)	0
Total Other Financing Sources (Uses)	\$ (723,466)	\$ 0	\$ 0	\$ (723,466)	\$ 660,878	\$ (826,660)	\$ 103,194
Net Change in Fund Balance	\$ (3,779,389)	\$ 1,475,271	\$ (1,025,430)	\$ (3,329,548)	\$ (4,037,940)	\$ (4,512,085)	\$ 1,182,537
Fund Balance, July 1, 2011	8,914,320	(1,475,271)	0	7,439,049	4,638,582	4,638,582	2,800,467
Fund Balance, June 30, 2012	\$ 5,134,931	\$ 0	\$ (1,025,430)	\$ 4,109,501	\$ 600,642	\$ 126,497	\$ 3,983,004

Exhibit F-2

Wilson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Highway/Public Works Fund
For the Year Ended June 30, 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	\$ 4,055,189	\$ 0	\$ 0	\$ 4,055,189	\$ 4,028,100	\$ 4,028,100	\$ 27,089
Other Local Revenues	205	0	0	205	6,500	6,500	(6,295)
State of Tennessee	2,971,243	0	0	2,971,243	2,871,440	3,065,637	(94,394)
<u>Total Revenues</u>	<u>\$ 7,026,637</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 7,026,637</u>	<u>\$ 6,906,040</u>	<u>\$ 7,100,237</u>	<u>\$ (73,600)</u>
<u>Expenditures</u>							
<u>Highways</u>							
Administration	\$ 299,456	(7,686)	3,351	295,121	334,629	334,629	39,508
Highway and Bridge Maintenance	3,103,663	(315,664)	152,629	2,940,628	3,969,706	3,969,706	1,029,078
Operation and Maintenance of Equipment	804,015	(41,571)	11,804	774,248	1,097,254	1,097,254	323,006
Other Charges	255,284	0	0	255,284	294,573	294,573	39,289
Employee Benefits	1,345,669	0	0	1,345,669	1,401,650	1,401,650	55,981
Capital Outlay	1,300,551	(226,884)	213,660	1,287,327	1,130,000	1,550,000	262,673
<u>Total Expenditures</u>	<u>\$ 7,108,638</u>	<u>\$ (591,805)</u>	<u>\$ 381,444</u>	<u>\$ 6,898,277</u>	<u>\$ 8,227,812</u>	<u>\$ 8,647,812</u>	<u>\$ 1,749,535</u>
<u>Excess (Deficiency) of Revenues</u> <u>Over Expenditures</u>	<u>\$ (82,001)</u>	<u>\$ 591,805</u>	<u>\$ (381,444)</u>	<u>\$ 128,360</u>	<u>\$ (1,321,772)</u>	<u>\$ (1,547,575)</u>	<u>\$ 1,675,935</u>
<u>Other Financing Sources (Uses)</u>							
Insurance Recovery	\$ 15,064	0	0	15,064	500	500	14,564
<u>Total Other Financing Sources (Uses)</u>	<u>\$ 15,064</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 15,064</u>	<u>\$ 500</u>	<u>\$ 500</u>	<u>\$ 14,564</u>
<u>Net Change in Fund Balance</u> <u>Fund Balance, July 1, 2011</u>	<u>\$ (66,937)</u>	<u>\$ 591,805</u>	<u>\$ (381,444)</u>	<u>\$ 143,424</u>	<u>\$ (1,321,272)</u>	<u>\$ (1,547,075)</u>	<u>\$ 1,690,499</u>
<u>Fund Balance, July 1, 2011</u>	<u>5,668,384</u>	<u>(591,805)</u>	<u>0</u>	<u>5,076,579</u>	<u>4,693,331</u>	<u>4,693,331</u>	<u>383,248</u>
<u>Fund Balance, June 30, 2012</u>	<u>\$ 5,601,447</u>	<u>\$ 0</u>	<u>\$ (381,444)</u>	<u>\$ 5,220,003</u>	<u>\$ 3,372,059</u>	<u>\$ 3,146,256</u>	<u>\$ 2,073,747</u>

Exhibit F-3

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

(Dollar amounts in thousands)

Plans	Actuarial Valuation Date	Actuarial Value of Plan Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b)-(a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
General Government/School Department	7-1-11	\$ 66,866	\$ 72,702	\$ 5,836	91.97 %	\$ 33,323	17.51 %
"	7-1-09	50,697	51,788	1,091	97.89	28,186	3.87
"	7-1-07	44,665	46,026	1,361	97.04	23,257	5.85
Emergency Management Agency	7-1-11	7,623	7,916	293	96.30	3,707	7.90
"	7-1-09	6,022	6,142	120	98.05	3,786	3.16
"	7-1-07	5,177	5,310	133	97.50	3,740	3.56

Exhibit F-4

Wilson County, Tennessee
Schedule of Funding Progress – Other Postemployment Benefits Plans
Primary Government and Discretely Presented Wilson County School Department
June 30, 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>							
County	1-1-09	\$ 0	\$ 60,886	\$ 60,886	0	\$ 19,426	313.0 %
"	1-1-10	0	60,886	60,886	0	20,090	303.0
"	7-1-11	0	62,662	62,662	0	20,908	300.0
<u>DISCRETELY PRESENTED WILSON COUNTY SCHOOL DEPARTMENT</u>							
School Department	7-1-08	0	11,239	11,239	0	60,234	18.7
"	7-1-10	0	11,256	11,256	0	57,634	19.5
"	7-1-11	0	11,256	11,256	0	66,986	16.8

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

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

The county's budgetary basis of accounting is consistent with generally accepted accounting principles (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, Wilson County reported the following significant encumbrance in the Highway/Public Works Fund:

<u>Description</u>	<u>Amount</u>
Hot mix and cold mix	\$ 90,000

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

Nonmajor Governmental Funds

Special Revenue Funds

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

Other Special Revenue Fund – The Other Special Revenue Fund is used to account for emergency response capital outlay. This fund was closed during the audit period.

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

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

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

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

Drug Control Fund – The Drug Control Fund is used to account for revenues received from drug-related fines, forfeitures, and seizures. This fund was closed during the audit period.

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

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

Fire Protection Fund – The Fire Protection Fund is used to account for fire protection service.

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

Debt Service Fund

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

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

Capital Projects Funds

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

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

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

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

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

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

Exhibit G-1

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

		Special Revenue Funds						Constituti -	Total
		Solid Waste / Sanitation	Ambulance Service	Special Purpose	Sports and Recreation	Agriculture Center	Fire Protection	tional Officers - Fees	
	\$	0	0	0	0	250	0	338,813	\$ 339,063
Equity in Pooled Cash and Investments		1,246,040	321,481	1,044,069	0	163,714	409,007	0	3,184,311
Accounts Receivable		0	0	0	0	0	0	31,779	31,779
Due from Other Governments		9,572	0	917,736	0	30	577,668	0	1,505,006
Property Taxes Receivable		1,148,247	0	0	979,069	627,456	0	0	2,754,772
Allowance for Uncollectible Property Taxes		(21,694)	0	0	0	(11,854)	0	0	(33,548)
Total Assets		\$ 2,382,165	\$ 321,481	\$ 1,961,805	\$ 979,069	\$ 779,596	\$ 986,675	\$ 370,592	\$ 7,781,383

ASSETS

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

LIABILITIES AND FUND BALANCES

Liabilities
 Due to Other Funds
 Due to Litigants, Heirs, and Others
 Deferred Revenue - Current Property Taxes
 Deferred Revenue - Delinquent Property Taxes
 Other Deferred Revenues
 Total Liabilities

Fund Balances

Restricted:
 Restricted for Public Health and Welfare
 Restricted for Debt Service
 Restricted for Capital Projects
 Committed:
 Committed for General Government
 Committed for Finance
 Committed for Administration of Justice
 Committed for Public Safety

(Continued)

Exhibit G-1

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

		Special Revenue Funds							
	Solid Waste / Sanitation	Ambulance Service	Special Purpose	Sports and Recreation	Agriculture Center	Fire Protection	Constitutional Officers - Fees	Total	
\$	0	800	0	0	0	0	0	800	
	0	0	0	0	147,286	0	0	147,286	
	0	0	0	0	0	0	0	0	
	0	0	0	0	0	67,865	0	67,865	
	61,100	320,681	0	0	0	0	0	381,781	
	0	0	0	0	17,686	0	0	17,686	
	0	0	0	0	0	0	0	0	
<u>\$ 1,257,232</u>	<u>\$ 321,481</u>	<u>\$ 1,498,765</u>	<u>\$ 0</u>	<u>\$ 164,972</u>	<u>\$ 385,939</u>	<u>\$ 349,134</u>	<u>\$ 3,977,523</u>		
<u>\$ 2,382,165</u>	<u>\$ 321,481</u>	<u>\$ 1,961,805</u>	<u>\$ 979,069</u>	<u>\$ 779,596</u>	<u>\$ 986,675</u>	<u>\$ 370,592</u>	<u>\$ 7,781,383</u>		

LIABILITIES AND FUND BALANCES (Cont.)

Fund Balances (Cont.)
 Committed (Cont.):
 Committed for Public Health and Welfare
 Committed for Agriculture and Natural Resources
 Committed for Debt Service
 Assigned:
 Assigned for Public Safety
 Assigned for Public Health and Welfare
 Assigned for Agriculture and Natural Resources
 Assigned for Capital Projects
 Total Fund Balances

Total Liabilities and Fund Balances

(Continued)

Exhibit G-1

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

	Debt Service Fund	Capital Projects Funds					Total Nonmajor Governmental Funds
		Rural Debt Service	General Capital Projects	HUD Grant Projects	Highway Capital Projects	Judicial and Safety Projects	
Cash	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 339,063
Equity in Pooled Cash and Investments	1,006,882	1,568,246	2,450	1,493,167	22,601	818,369	8,096,026
Accounts Receivable	0	0	0	0	0	0	31,779
Due from Other Governments	186,505	0	0	81	0	0	1,691,592
Property Taxes Receivable	0	0	0	1,700,408	0	0	4,455,180
Allowance for Uncollectible Property Taxes	0	0	0	(32,127)	0	0	(65,675)
Total Assets	\$ 1,193,387	\$ 1,568,246	\$ 2,450	\$ 3,161,529	\$ 22,601	\$ 818,369	\$ 14,547,965

ASSETS

LIABILITIES AND FUND BALANCES

	Liabilities	Capital Projects Funds					Total Nonmajor Governmental Funds
		Rural Debt Service	General Capital Projects	HUD Grant Projects	Highway Capital Projects	Judicial and Safety Projects	
Due to Other Funds	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 413,404
Due to Litigants, Heirs, and Others	0	0	0	0	0	0	16,234
Deferred Revenue - Current Property Taxes	0	0	0	1,624,989	0	0	4,301,003
Deferred Revenue - Delinquent Property Taxes	0	0	0	40,893	0	0	83,505
Other Deferred Revenues	91,515	0	0	0	0	0	747,111
Total Liabilities	\$ 91,515	\$ 0	\$ 0	\$ 1,665,882	\$ 0	\$ 0	\$ 5,561,257

	Fund Balances	
	Restricted:	Committed:
Restricted for Public Health and Welfare	\$ 0	\$ 0
Restricted for Debt Service	0	0
Restricted for Capital Projects	0	1,568,221
Committed for General Government	0	0
Committed for Finance	0	0
Committed for Administration of Justice	0	0
Committed for Public Safety	0	0

(Continued)

Exhibit G-1

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

Debt Service Fund	Capital Projects Funds						Total Nonmajor Governmental Funds
	Rural Debt Service	General Capital Projects	HUD Grant Projects	Highway Capital Projects	Judicial and Safety Projects	Other Capital Projects	
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 800
0	0	0	0	0	0	0	147,286
1,101,872	0	0	0	0	0	0	1,101,872
0	0	0	0	0	0	0	67,865
0	0	0	0	0	0	0	381,781
0	0	0	0	0	0	0	17,686
0	25	0	1,141,521	0	166,818	1,308,364	1,308,364
<u>\$ 1,101,872</u>	<u>\$ 1,568,246</u>	<u>\$ 2,450</u>	<u>\$ 1,495,647</u>	<u>\$ 22,601</u>	<u>\$ 818,369</u>	<u>\$ 3,907,313</u>	<u>\$ 8,986,708</u>
<u>\$ 1,193,387</u>	<u>\$ 1,568,246</u>	<u>\$ 2,450</u>	<u>\$ 3,161,529</u>	<u>\$ 22,601</u>	<u>\$ 818,369</u>	<u>\$ 5,573,195</u>	<u>\$ 14,547,965</u>

LIABILITIES AND FUND BALANCES (Cont.)

<u>Fund Balances (Cont.)</u>
Committed (Cont.):
Committed for Public Health and Welfare
Committed for Agriculture and Natural Resources
Committed for Debt Service
Assigned:
Assigned for Public Safety
Assigned for Public Health and Welfare
Assigned for Agriculture and Natural Resources
Assigned for Capital Projects
Total Fund Balances
Total Liabilities and Fund Balances

Exhibit G-2

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

	Special Revenue Funds						Drug Control
	Other Special Revenue	Courthouse and Jail Maintenance	Solid Waste / Sanitation	Ambulance Service	Special Purpose		
<u>Revenues</u>							
Local Taxes	\$ 765	\$ 0	\$ 1,097,549	\$ 0	\$ 3,921,820	\$ 0	0
Licenses and Permits	0	0	0	0	0	0	0
Charges for Current Services	0	0	0	250,000	0	0	0
Other Local Revenues	0	0	254,251	12,580	0	0	0
State of Tennessee	0	0	67,564	0	0	0	0
Federal Government	0	0	0	0	0	0	0
Other Governments and Citizens Groups	0	0	0	0	0	0	0
Total Revenues	\$ 765	\$ 0	\$ 1,419,364	\$ 262,580	\$ 3,921,820	\$ 0	0
<u>Expenditures</u>							
Current:							
General Government	\$ 0	\$ 55,087	\$ 0	\$ 0	\$ 52,407	\$ 0	0
Finance	0	0	0	0	0	0	0
Administration of Justice	0	0	0	0	0	0	0
Public Safety	0	0	0	0	0	0	5,003
Public Health and Welfare	0	0	1,800,350	212,741	0	0	0
Agriculture and Natural Resources	0	0	0	0	0	0	0
Other Operations	0	0	0	0	1,000,000	0	0
Debt Service:							
Principal on Debt	0	0	0	0	1,640,000	0	0
Interest on Debt	0	0	0	0	257,263	0	0
Other Debt Service	0	0	0	0	849	0	0
Capital Projects	0	0	0	0	0	0	0
Total Expenditures	\$ 0	\$ 55,087	\$ 1,800,350	\$ 212,741	\$ 2,950,519	\$ 5,003	0
Excess (Deficiency) of Revenues Over Expenditures	\$ 765	\$ (55,087)	\$ (380,986)	\$ 49,839	\$ 971,301	\$ (5,003)	0
<u>Other Financing Sources (Uses)</u>							
Notes Issued	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
Insurance Recovery	0	0	0	0	0	0	0
Transfers Out	(1,037,406)	(439,280)	0	0	0	0	(309,282)
Total Other Financing Sources (Uses)	\$ (1,037,406)	\$ (439,280)	\$ 0	\$ 0	\$ 0	\$ 0	(309,282)

(Continued)

Exhibit G-2

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

	Special Revenue Funds						Drug Control
	Other Special Revenue	Courthouse and Jail Maintenance	Solid Waste / Sanitation	Ambulance Service	Special Purpose		
Net Change in Fund Balances	\$ (1,036,641)	\$ (494,367)	\$ (380,986)	\$ 49,839	\$ 971,301	\$ (314,285)	
Fund Balance, July 1, 2011	1,036,641	494,367	1,638,218	271,642	527,464	314,285	
Fund Balance, June 30, 2012	\$ 0	\$ 0	\$ 1,257,232	\$ 321,481	\$ 1,498,765	\$ 0	

(Continued)

Exhibit G-2

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

	Special Revenue Funds (Cont.)					Total	Debt Service Fund
	Sports and Recreation	Agriculture Center	Fire Protection	Constitutional Officers - Fees	Rural Debt Service		
Revenues							
Local Taxes	\$ 953,072	\$ 576,375	\$ 639,022	\$ 0	\$ 7,188,603	\$ 2,535,608	
Licenses and Permits	0	0	0	0	0	0	
Charges for Current Services	300	216,020	0	2,727,273	3,193,593	0	
Other Local Revenues	0	14,105	0	0	280,936	0	
State of Tennessee	0	0	1,745,733	0	1,813,297	0	
Federal Government	0	0	59,600	0	59,600	134,349	
Other Governments and Citizens Groups	0	0	0	0	0	659,506	
Total Revenues	\$ 953,372	\$ 806,500	\$ 2,444,355	\$ 2,727,273	\$ 12,536,029	\$ 3,329,463	
Expenditures							
Current:							
General Government	\$ 0	\$ 0	\$ 0	\$ 339,678	\$ 447,172	\$ 0	
Finance	0	0	0	1,119,849	1,119,849	0	
Administration of Justice	0	0	0	1,289,945	1,289,945	0	
Public Safety	0	0	2,058,416	0	2,063,419	0	
Public Health and Welfare	0	0	0	0	2,013,091	0	
Agriculture and Natural Resources	0	837,918	0	0	837,918	0	
Other Operations	968,954	0	0	0	1,968,954	0	
Debt Service:							
Principal on Debt	0	0	0	0	1,640,000	1,745,000	
Interest on Debt	0	0	0	0	257,263	1,163,414	
Other Debt Service	0	0	0	0	849	14,544	
Capital Projects	0	0	0	0	0	0	
Total Expenditures	\$ 968,954	\$ 837,918	\$ 2,058,416	\$ 2,749,472	\$ 11,638,460	\$ 2,922,958	
Excess (Deficiency) of Revenues Over Expenditures	\$ (15,582)	\$ (31,418)	\$ 385,939	\$ (22,199)	\$ 897,569	\$ 406,505	
Other Financing Sources (Uses)							
Notes Issued	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
Insurance Recovery	0	163	0	0	163	0	
Transfers Out	0	0	0	0	(1,785,968)	0	
Total Other Financing Sources (Uses)	\$ 0	\$ 163	\$ 0	\$ 0	\$ (1,785,805)	\$ 0	

(Continued)

Exhibit G-2

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

	Special Revenue Funds (Cont.)					Total	Debt Service Fund
	Sports and Recreation	Agriculture Center	Fire Protection	Constitu- tional Officers - Fees	Rural Debt Service		
Net Change in Fund Balances Fund Balance, July 1, 2011	\$ (15,582)	\$ (31,255)	\$ 385,939	\$ (22,199)	\$ (888,236)	\$ 406,505	
	15,582	196,227	0	371,333	4,865,759	695,367	
Fund Balance, June 30, 2012	\$ 0	\$ 164,972	\$ 385,939	\$ 349,134	\$ 3,977,523	\$ 1,101,872	

(Continued)

Exhibit G-2

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

	Capital Projects Funds						Total Nonmajor Governmental Funds
	General Capital Projects	HUD Grant Projects	Highway Capital Projects	Judicial and Safety Projects	Other Capital Projects	Total	
Revenues							
Local Taxes	\$ 0 \$	0 \$	1,625,310 \$	0 \$	758,684 \$	2,383,994 \$	12,108,205
Licenses and Permits	0	0	0	0	310,774	310,774	310,774
Charges for Current Services	0	0	0	0	5,000	5,000	3,198,593
Other Local Revenues	190,986	2,700	0	0	0	193,686	474,622
State of Tennessee	0	0	0	0	0	0	1,813,297
Federal Government	0	148,348	0	0	0	148,348	342,297
Other Governments and Citizens Groups	0	0	0	0	0	0	659,506
Total Revenues	\$ 190,986 \$	151,048 \$	1,625,310 \$	0 \$	1,074,458 \$	3,041,802 \$	18,907,294
Expenditures							
Current:							
General Government	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	447,172
Finance	0	0	0	0	0	0	1,119,849
Administration of Justice	0	0	0	0	0	0	1,289,945
Public Safety	0	0	0	0	0	0	2,063,419
Public Health and Welfare	0	0	0	0	2,495	2,495	2,015,586
Agriculture and Natural Resources	0	0	0	0	0	0	837,918
Other Operations	2,239	0	0	0	0	2,239	1,971,193
Debt Service:							
Principal on Debt	0	0	0	0	0	0	3,385,000
Interest on Debt	0	0	0	0	0	0	1,420,677
Other Debt Service	0	0	0	0	0	0	15,393
Capital Projects	532,345	149,348	2,098,471	996	455,733	3,236,893	3,236,893
Total Expenditures	\$ 534,584 \$	149,348 \$	2,098,471 \$	996 \$	458,228 \$	3,241,627 \$	17,803,045
Excess (Deficiency) of Revenues Over Expenditures	\$ (343,598) \$	1,700 \$	(473,161) \$	(996) \$	616,230 \$	(199,825) \$	1,104,249
Other Financing Sources (Uses)							
Notes Issued	\$ 1,911,219 \$	0 \$	0 \$	0 \$	500,000 \$	2,411,219 \$	2,411,219
Insurance Recovery	0	0	0	0	0	0	163
Transfers Out	0	0	0	0	(1,000,000)	(1,000,000)	(2,785,968)
Total Other Financing Sources (Uses)	\$ 1,911,219 \$	0 \$	0 \$	0 \$	(500,000) \$	1,411,219 \$	(374,586)

(Continued)

Exhibit G-2

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

	Capital Projects Funds					Total Nonmajor Governmental Funds
	General Capital Projects	HUD Grant Projects	Highway Capital Projects	Judicial and Safety Projects	Other Capital Projects	
Net Change in Fund Balances	\$ 1,567,621	\$ 1,700	\$ (473,161)	\$ (996)	\$ 116,230	\$ 1,211,394
Fund Balance, July 1, 2011	625	750	1,968,808	23,597	702,139	2,695,919
Fund Balance, June 30, 2012	\$ 1,568,246	\$ 2,450	\$ 1,495,647	\$ 22,601	\$ 818,369	\$ 3,907,313

Exhibit G-3

Wilson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual and Budget
Other Special Revenue Fund
For the Year Ended June 30, 2012

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 765	\$ 0	\$ 765	\$ 0
Total Revenues	\$ 765	\$ 0	\$ 765	\$ 0
Excess (Deficiency) of Revenues Over Expenditures				
	\$ 765	\$ 0	\$ 765	\$ 0
<u>Other Financing Sources (Uses)</u>				
Transfers Out	\$ (1,037,406)	\$ (1,036,641)	\$ (1,037,406)	\$ 0
Total Other Financing Sources (Uses)	\$ (1,037,406)	\$ (1,036,641)	\$ (1,037,406)	\$ 0
Net Change in Fund Balance				
Fund Balance, July 1, 2011	\$ 1,036,641	\$ 1,036,641	\$ 1,036,641	\$ 0
Fund Balance, June 30, 2012	\$ 0	\$ 0	\$ 0	\$ 0

Exhibit G-4

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2011	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
				Original	Final	
<u>Expenditures</u>						
<u>General Government</u>						
County Buildings	\$ 55,087	(2,448)	52,639	0	52,639	0
Total Expenditures	\$ 55,087	(2,448)	52,639	0	52,639	0
Excess (Deficiency) of Revenues Over Expenditures	\$ (55,087)	2,448	(52,639)	0	(52,639)	0
<u>Other Financing Sources (Uses)</u>						
Transfers Out	\$ (439,280)	135,143	(304,137)	(356,775)	(304,137)	0
Total Other Financing Sources (Uses)	\$ (439,280)	135,143	(304,137)	(356,775)	(304,137)	0
Net Change in Fund Balance Fund Balance, July 1, 2011	\$ (494,367)	137,591	(356,776)	(356,775)	(356,776)	0
	494,367	(137,591)	356,776	356,775	356,776	0
Fund Balance, June 30, 2012	\$ 0	0	0	0	0	0

Exhibit G-5

Wilson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Solid Waste/Sanititation 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	\$ 1,097,549	\$ 0	\$ 0	\$ 1,097,549	\$ 1,135,714	\$ 1,135,714	\$ (38,165)
Charges for Current Services	0	0	0	0	100	100	(100)
Other Local Revenues	254,251	0	0	254,251	230,000	263,000	(8,749)
State of Tennessee	67,564	0	0	67,564	51,000	51,000	16,564
Total Revenues	\$ 1,419,364	\$ 0	\$ 0	\$ 1,419,364	\$ 1,416,814	\$ 1,449,814	\$ (30,450)
<u>Expenditures</u>							
<u>Public Health and Welfare</u>							
Rabies and Animal Control	\$ 0	(140)	140	0	0	0	0
Convenience Centers	1,800,350	(97,201)	60,960	1,764,109	1,952,770	1,952,770	188,661
Total Expenditures	\$ 1,800,350	\$ (97,341)	\$ 61,100	\$ 1,764,109	\$ 1,952,770	\$ 1,952,770	\$ 188,661
Excess (Deficiency) of Revenues Over Expenditures	\$ (380,986)	\$ 97,341	\$ (61,100)	\$ (344,745)	\$ (535,956)	\$ (502,956)	\$ 158,211
<u>Other Financing Sources (Uses)</u>							
Transfers In	\$ 0	0	0	0	33,000	0	0
Total Other Financing Sources (Uses)	\$ 0	0	0	0	33,000	0	0
Net Change in Fund Balance Fund Balance, July 1, 2011	\$ (380,986)	\$ 97,341	\$ (61,100)	\$ (344,745)	\$ (502,956)	\$ (502,956)	\$ 158,211
	1,638,218	(97,341)	0	1,540,877	1,540,878	1,540,878	(1)
Fund Balance, June 30, 2012	\$ 1,257,232	\$ 0	\$ (61,100)	\$ 1,196,132	\$ 1,037,922	\$ 1,037,922	\$ 158,210

Exhibit G-6

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2011	Add: Encumbrances 6/30/2012	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Charges for Current Services	\$ 250,000	\$ 0	\$ 0	\$ 250,000	\$ 250,000	\$ 250,000	\$ 0
Other Local Revenues	12,580	0	0	12,580	0	12,580	0
Total Revenues	\$ 262,580	\$ 0	\$ 0	\$ 262,580	\$ 250,000	\$ 262,580	\$ 0
<u>Expenditures</u>							
<u>Public Health and Welfare</u>							
Ambulance/Emergency Medical Services	\$ 212,741	\$ (265,000)	\$ 320,681	\$ 268,422	\$ 250,000	\$ 269,221	\$ 799
Total Expenditures	\$ 212,741	\$ (265,000)	\$ 320,681	\$ 268,422	\$ 250,000	\$ 269,221	\$ 799
Excess (Deficiency) of Revenues Over Expenditures	\$ 49,839	\$ 265,000	\$ (320,681)	\$ (5,842)	\$ 0	\$ (6,641)	\$ 799
Net Change in Fund Balance Fund Balance, July 1, 2011	\$ 49,839	\$ 265,000	\$ (320,681)	\$ (5,842)	\$ 0	\$ (6,641)	\$ 799
	271,642	(265,000)	0	6,642	6,642	6,642	0
Fund Balance, June 30, 2012	\$ 321,481	\$ 0	\$ (320,681)	\$ 800	\$ 6,642	\$ 1	\$ 799

Exhibit G-7

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

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 3,921,820	\$ 4,900,000	\$ 3,526,757	\$ 395,063
Total Revenues	<u>\$ 3,921,820</u>	<u>\$ 4,900,000</u>	<u>\$ 3,526,757</u>	<u>\$ 395,063</u>
<u>Expenditures</u>				
<u>General Government</u>				
County Buildings	\$ 52,407	\$ 59,000	\$ 59,000	\$ 6,593
<u>Other Operations</u>				
Contributions to Other Agencies	1,000,000	0	1,000,000	0
<u>Principal on Debt</u>				
Education	1,640,000	1,640,000	1,640,000	0
<u>Interest on Debt</u>				
Education	257,263	257,263	257,263	0
<u>Other Debt Service</u>				
Education	849	2,383,243	10,000	9,151
Total Expenditures	<u>\$ 2,950,519</u>	<u>\$ 4,339,506</u>	<u>\$ 2,966,263</u>	<u>\$ 15,744</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 971,301</u>	<u>\$ 560,494</u>	<u>\$ 560,494</u>	<u>\$ 410,807</u>
Net Change in Fund Balance	\$ 971,301	\$ 560,494	\$ 560,494	\$ 410,807
Fund Balance, July 1, 2011	<u>527,464</u>	<u>489,015</u>	<u>489,015</u>	<u>38,449</u>
Fund Balance, June 30, 2012	<u>\$ 1,498,765</u>	<u>\$ 1,049,509</u>	<u>\$ 1,049,509</u>	<u>\$ 449,256</u>

Exhibit G-8

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2011	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
				Original	Final	
Total Revenues	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Expenditures						
<u>Public Safety</u>						
Drug Enforcement	\$ 5,003	\$ 0	\$ 5,003	\$ 0	\$ 5,003	\$ 0
Total Expenditures	\$ 5,003	\$ 0	\$ 5,003	\$ 0	\$ 5,003	\$ 0
Excess (Deficiency) of Revenues Over Expenditures	\$ (5,003)	\$ 0	\$ (5,003)	\$ 0	\$ (5,003)	\$ 0
<u>Other Financing Sources (Uses)</u>						
Transfers Out	\$ (309,282)	\$ 10,180	\$ (299,102)	\$ (304,103)	\$ (299,108)	\$ 6
Total Other Financing Sources (Uses)	\$ (309,282)	\$ 10,180	\$ (299,102)	\$ (304,103)	\$ (299,108)	\$ 6
Net Change in Fund Balance Fund Balance, July 1, 2011	\$ (314,285)	\$ 10,180	\$ (304,105)	\$ (304,103)	\$ (304,111)	\$ 6
	314,285	(10,180)	304,105	304,103	314,285	(10,180)
Fund Balance, June 30, 2012	\$ 0	\$ 0	\$ 0	\$ 0	\$ 10,174	\$ (10,174)

Exhibit G-9

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

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 953,072	\$ 1,020,000	\$ 1,020,000	\$ (66,928)
Charges for Current Services	300	0	0	300
Total Revenues	<u>\$ 953,372</u>	<u>\$ 1,020,000</u>	<u>\$ 1,020,000</u>	<u>\$ (66,628)</u>
<u>Expenditures</u>				
<u>Other Operations</u>				
Contributions to Other Agencies	\$ 968,954	\$ 1,020,000	\$ 1,020,000	\$ 51,046
Total Expenditures	<u>\$ 968,954</u>	<u>\$ 1,020,000</u>	<u>\$ 1,020,000</u>	<u>\$ 51,046</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (15,582)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (15,582)</u>
Net Change in Fund Balance	\$ (15,582)	\$ 0	\$ 0	\$ (15,582)
Fund Balance, July 1, 2011	<u>15,582</u>	<u>4,380</u>	<u>4,380</u>	<u>11,202</u>
Fund Balance, June 30, 2012	<u>\$ 0</u>	<u>\$ 4,380</u>	<u>\$ 4,380</u>	<u>\$ (4,380)</u>

Exhibit G-10

Wilson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Agriculture Center Fund
For the Year Ended June 30, 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	\$ 576,375	\$ 0	\$ 0	\$ 576,375	\$ 568,532	\$ 568,532	\$ 7,843
Charges for Current Services	216,020	0	0	216,020	212,500	212,500	3,520
Other Local Revenues	14,105	0	0	14,105	12,000	12,000	2,105
Total Revenues	\$ 806,500	\$ 0	\$ 0	\$ 806,500	\$ 793,032	\$ 793,032	\$ 13,468
<u>Expenditures</u>							
<u>Finance</u>							
Other Finance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 22,881	\$ 0	\$ 0
<u>Agriculture and Natural Resources</u>							
Other Agriculture and Natural Resources	837,918	(20,488)	17,686	835,116	865,032	887,913	52,797
Total Expenditures	\$ 837,918	\$ (20,488)	\$ 17,686	\$ 835,116	\$ 887,913	\$ 887,913	\$ 52,797
Excess (Deficiency) of Revenues Over Expenditures	\$ (31,418)	\$ 20,488	\$ (17,686)	\$ (28,616)	\$ (94,881)	\$ (94,881)	\$ 66,265
<u>Other Financing Sources (Uses)</u>							
Insurance Recovery	\$ 163	\$ 0	\$ 0	\$ 163	\$ 0	\$ 0	\$ 163
Total Other Financing Sources (Uses)	\$ 163	\$ 0	\$ 0	\$ 163	\$ 0	\$ 0	\$ 163
Net Change in Fund Balance Fund Balance, July 1, 2011	\$ (31,255)	\$ 20,488	\$ (17,686)	\$ (28,453)	\$ (94,881)	\$ (94,881)	\$ 66,428
	196,227	(20,488)	0	175,739	175,739	175,739	0
Fund Balance, June 30, 2012	\$ 164,972	\$ 0	\$ (17,686)	\$ 147,286	\$ 80,858	\$ 80,858	\$ 66,428

Exhibit G-11

Wilson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Fire Protection 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	\$ 639,022	\$ 0	\$ 639,022	\$ 550,000	\$ 550,000	\$ 89,022
State of Tennessee	1,745,733	0	1,745,733	1,951,855	1,893,404	(147,671)
Federal Government	59,600	0	59,600	0	59,600	0
Total Revenues	\$ 2,444,355	\$ 0	\$ 2,444,355	\$ 2,501,855	\$ 2,503,004	\$ (58,649)
<u>Expenditures</u>						
<u>Finance</u>						
Other Finance	\$ 0	\$ 0	0	\$ 84,708	0	\$ 0
<u>Public Safety</u>						
Fire Prevention and Control	2,058,416	67,865	2,126,281	2,324,393	2,410,250	283,969
Total Expenditures	\$ 2,058,416	\$ 67,865	\$ 2,126,281	\$ 2,409,101	\$ 2,410,250	\$ 283,969
Excess (Deficiency) of Revenues Over Expenditures	\$ 385,939	\$ (67,865)	\$ 318,074	\$ 92,754	\$ 92,754	\$ 225,320
Net Change in Fund Balance Fund Balance, July 1, 2011	\$ 385,939	\$ (67,865)	\$ 318,074	\$ 92,754	\$ 92,754	\$ 225,320
	0	0	0	0	0	0
Fund Balance, June 30, 2012	\$ 385,939	\$ (67,865)	\$ 318,074	\$ 92,754	\$ 92,754	\$ 225,320

Exhibit G-12

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

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 2,535,608	\$ 1,077,011	\$ 2,783,824	\$ (248,216)
Other Local Revenues	0	650,000	0	0
Federal Government	134,349	134,349	134,349	0
Other Governments and Citizens Groups	659,506	0	650,000	9,506
Total Revenues	<u>\$ 3,329,463</u>	<u>\$ 1,861,360</u>	<u>\$ 3,568,173</u>	<u>\$ (238,710)</u>
<u>Expenditures</u>				
<u>Principal on Debt</u>				
Education	\$ 1,745,000	\$ 1,745,000	\$ 1,745,000	\$ 0
<u>Interest on Debt</u>				
Education	1,163,414	1,174,415	1,174,415	11,001
<u>Other Debt Service</u>				
Education	14,544	25,000	25,000	10,456
Total Expenditures	<u>\$ 2,922,958</u>	<u>\$ 2,944,415</u>	<u>\$ 2,944,415</u>	<u>\$ 21,457</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 406,505</u>	<u>\$ (1,083,055)</u>	<u>\$ 623,758</u>	<u>\$ (217,253)</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	\$ 0	\$ 1,706,813	\$ 0	\$ 0
Total Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ 1,706,813</u>	<u>\$ 0</u>	<u>\$ 0</u>
Net Change in Fund Balance	\$ 406,505	\$ 623,758	\$ 623,758	\$ (217,253)
Fund Balance, July 1, 2011	695,367	695,365	695,365	2
Fund Balance, June 30, 2012	<u>\$ 1,101,872</u>	<u>\$ 1,319,123</u>	<u>\$ 1,319,123</u>	<u>\$ (217,251)</u>

Exhibit G-13

Wilson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Highway Capital Projects Fund
For the Year Ended June 30, 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	\$ 1,625,310 \$	0 \$	0 \$	1,625,310 \$	1,600,484 \$	1,600,484 \$	24,826
Total Revenues	\$ 1,625,310 \$	0 \$	0 \$	1,625,310 \$	1,600,484 \$	1,600,484 \$	24,826
<u>Expenditures</u>							
<u>Capital Projects</u>							
Highway and Street Capital Projects	\$ 2,098,471 \$	(1,821,686) \$	1,141,521 \$	1,418,306 \$	1,635,000 \$	1,635,000 \$	216,694
Total Expenditures	\$ 2,098,471 \$	(1,821,686) \$	1,141,521 \$	1,418,306 \$	1,635,000 \$	1,635,000 \$	216,694
Excess (Deficiency) of Revenues Over Expenditures	\$ (473,161) \$	1,821,686 \$	(1,141,521) \$	207,004 \$	(34,516) \$	(34,516) \$	241,520
Net Change in Fund Balance Fund Balance, July 1, 2011	\$ (473,161) \$	1,821,686 \$	(1,141,521) \$	207,004 \$	(34,516) \$	(34,516) \$	241,520
	1,968,808	(1,821,686)	0	147,122	78,736	78,736	68,386
Fund Balance, June 30, 2012	\$ 1,495,647 \$	0 \$	(1,141,521) \$	354,126 \$	44,220 \$	44,220 \$	309,906

Exhibit G-14

Wilson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Other Capital Projects Fund
For the Year Ended June 30, 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	\$ 758,684	\$ 0	\$ 0	\$ 758,684	\$ 700,000	\$ 700,000	\$ 58,684
Licenses and Permits	310,774	0	0	310,774	250,000	250,000	60,774
Charges for Current Services	5,000	0	0	5,000	15,000	15,000	(10,000)
Other Local Revenues	0	0	0	0	0	5,200	(5,200)
Total Revenues	\$ 1,074,458	\$ 0	\$ 0	\$ 1,074,458	\$ 965,000	\$ 970,200	\$ 104,258
<u>Expenditures</u>							
<u>Public Health and Welfare</u>							
Rabies and Animal Control	\$ 2,495	\$ 0	\$ 0	\$ 2,495	\$ 0	\$ 2,500	\$ 5
Capital Projects							
General Administration Projects	30,078	0	46,720	76,798	1,025,000	95,000	18,202
Administration of Justice Projects	410,055	(170)	98	409,983	0	505,500	95,517
Public Safety Projects	0	0	100,000	100,000	0	100,000	0
Other General Government Projects	15,600	0	20,000	35,600	0	43,200	7,600
Total Expenditures	\$ 458,228	\$ (170)	\$ 166,818	\$ 624,876	\$ 1,025,000	\$ 746,200	\$ 121,324
Excess (Deficiency) of Revenues Over Expenditures	\$ 616,230	\$ 170	\$ (166,818)	\$ 449,582	\$ (60,000)	\$ 224,000	\$ 225,582
<u>Other Financing Sources (Uses)</u>							
Notes Issued	\$ 500,000	\$ 0	\$ 0	\$ 500,000	\$ 0	\$ 500,000	\$ 0
Transfers Out	(1,000,000)	0	0	(1,000,000)	0	(1,000,000)	0
Total Other Financing Sources (Uses)	\$ (500,000)	\$ 0	\$ 0	\$ (500,000)	\$ 0	\$ (500,000)	\$ 0
Net Change in Fund Balance	\$ 116,230	\$ 170	\$ (166,818)	\$ (50,418)	\$ (60,000)	\$ (276,000)	\$ 225,582
Fund Balance, July 1, 2011	702,139	(170)	0	701,969	701,956	701,956	13
Fund Balance, June 30, 2012	\$ 818,369	\$ 0	\$ (166,818)	\$ 651,551	\$ 641,956	\$ 425,956	\$ 225,595

Major Governmental Fund

General Debt Service Fund

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

Exhibit H

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2011	Add: Encumbrances 6/30/2012	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
Revenues							
Local Taxes	\$ 10,517,531	\$ 0	\$ 0	\$ 10,517,531	\$ 10,421,376	\$ 10,421,376	\$ 96,155
Other Local Revenues	20,634	0	0	20,634	311,000	311,000	(290,366)
Federal Government	897,173	0	0	897,173	897,173	897,173	0
Other Governments and Citizens Groups	50,915	0	0	50,915	31,140	31,140	19,775
Total Revenues	\$ 11,486,253	\$ 0	\$ 0	\$ 11,486,253	\$ 11,660,689	\$ 11,660,689	\$ (174,436)
Expenditures							
Principal on Debt							
General Government	\$ 1,765,000	\$ 0	\$ 0	\$ 1,765,000	\$ 1,765,000	\$ 1,765,000	\$ 0
Education	4,720,000	0	0	4,720,000	5,045,000	5,003,650	283,650
Interest on Debt							
General Government	710,142	0	0	710,142	710,143	710,143	1
Education	5,389,350	0	0	5,389,350	5,389,000	5,389,350	0
Other Debt Service							
General Government	284,317	(1,500)	1,500	284,317	204,000	285,000	683
Highways and Streets	0	0	0	0	7,000	7,000	7,000
Education	200,793	0	0	200,793	7,000	203,133	2,340
Total Expenditures	\$ 13,069,602	\$ (1,500)	\$ 1,500	\$ 13,069,602	\$ 13,127,143	\$ 13,363,276	\$ 293,674
Excess (Deficiency) of Revenues Over Expenditures	\$ (1,583,349)	\$ 1,500	\$ (1,500)	\$ (1,583,349)	\$ (1,466,454)	\$ (1,702,587)	\$ 119,238
Other Financing Sources (Uses)							
Refunding Debt Issued	\$ 34,110,000	\$ 0	\$ 0	\$ 34,110,000	\$ 0	\$ 34,110,000	\$ 0
Premiums on Debt Issued	4,368,934	0	0	4,368,934	0	4,368,934	0
Transfers In	2,037,406	0	0	2,037,406	2,847,633	2,847,633	(810,227)
Payments to Refunded Debt Escrow Agent	(38,281,226)	0	0	(38,281,226)	0	(38,281,226)	0
Total Other Financing Sources (Uses)	\$ 2,235,114	\$ 0	\$ 0	\$ 2,235,114	\$ 2,847,633	\$ 3,045,341	\$ (810,227)
Net Change in Fund Balance Fund Balance, July 1, 2011	\$ 651,765	\$ 1,500	\$ (1,500)	\$ 651,765	\$ 1,381,179	\$ 1,342,754	\$ (690,989)
Fund Balance, July 1, 2011	\$ 11,370,106	\$ (1,500)	\$ 0	\$ 11,368,606	\$ 10,543,101	\$ 10,543,101	\$ 825,505
Fund Balance, June 30, 2012	\$ 12,021,871	\$ 0	\$ (1,500)	\$ 12,020,371	\$ 11,924,280	\$ 11,885,855	\$ 134,516

Proprietary Funds

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

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

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

Exhibit I-1

Wilson County, Tennessee
Combining Statement of Net Assets
Proprietary Funds
June 30, 2012

	<u>Internal Service Funds</u>		
	Self -	County	
	Insurance	Insurance	Total
<u>ASSETS</u>			
Equity in Pooled Cash and Investments	\$ 319,096	\$ 54,275	\$ 373,371
Accounts Receivable	17,435	0	17,435
Due from Other Funds	408,180	0	408,180
Total Assets	\$ 744,711	\$ 54,275	\$ 798,986
<u>LIABILITIES</u>			
Claims and Judgments Payable	\$ 694,900	\$ 0	\$ 694,900
Total Liabilities	\$ 694,900	\$ 0	\$ 694,900
<u>NET ASSETS</u>			
Unrestricted	\$ 49,811	\$ 54,275	\$ 104,086
Total Net Assets	\$ 49,811	\$ 54,275	\$ 104,086

Exhibit I-2

Wilson County, Tennessee
Combining Statement of Revenues, Expenses, and
Changes in Net Assets
Proprietary Funds
For the Year Ended June 30, 2012

	<u>Internal Service Funds</u>		
	<u>Self -</u>	<u>County</u>	
	<u>Insurance</u>	<u>Insurance</u>	<u>Total</u>
<u>Operating Revenues</u>			
Charges for Current Services:			
Self-Insurance Premiums/Contributions	\$ 7,345,854	\$ 0	\$ 7,345,854
Other Employee Benefit Charges/Contributions	0	449,724	449,724
Other Local Revenues:			
Retirees' Insurance Payments	39,816	0	39,816
Total Operating Revenues	<u>\$ 7,385,670</u>	<u>\$ 449,724</u>	<u>\$ 7,835,394</u>
<u>Operating Expenses</u>			
County Buildings:			
Maintenance and Repair Services - Buildings	\$ 0	\$ 53,369	\$ 53,369
Risk Management:			
Liability Insurance	0	725,527	725,527
Workers' Compensation Insurance	0	816,938	816,938
Other Self-Insured Claims	0	109,420	109,420
Employee Benefits:			
Handling Charges and Administrative Costs	406,504	0	406,504
Employee and Dependent Insurance	1,000	0	1,000
Life Insurance	18,317	0	18,317
Medical Insurance	4,851	0	4,851
Disability Insurance	32,572	0	32,572
Communications	380	0	380
Medical and Dental Services	8,796,022	0	8,796,022
Drug and Medical Supplies	10,867	0	10,867
Other Supplies and Materials	4,434	0	4,434
Excess Risk Insurance	154,728	0	154,728
Refunds	1,203	0	1,203
Total Operating Expenses	<u>\$ 9,430,878</u>	<u>\$ 1,705,254</u>	<u>\$ 11,136,132</u>
Operating Income (Loss)	<u>\$ (2,045,208)</u>	<u>\$ (1,255,530)</u>	<u>\$ (3,300,738)</u>
<u>Nonoperating Revenues (Expenses)</u>			
Insurance Recovery	\$ 0	\$ 91,759	\$ 91,759
Miscellaneous Refunds	223,441	5,644	229,085
Investment Income	140,000	0	140,000
Total Nonoperating Revenues (Expenses)	<u>\$ 363,441</u>	<u>\$ 97,403</u>	<u>\$ 460,844</u>
Income (Loss) Before Transfers	<u>\$ (1,681,767)</u>	<u>\$ (1,158,127)</u>	<u>\$ (2,839,894)</u>
Transfers In	1,512,501	0	1,512,501
Change in Net Assets	<u>\$ (169,266)</u>	<u>\$ (1,158,127)</u>	<u>\$ (1,327,393)</u>
Net Assets, July 1, 2011	219,077	1,212,402	1,431,479
Net Assets, June 30, 2012	<u>\$ 49,811</u>	<u>\$ 54,275</u>	<u>\$ 104,086</u>

Exhibit I-3

Wilson County, Tennessee
Combining Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2012

	<u>Internal Service Funds</u>		
	<u>Self -</u>	<u>County</u>	
	<u>Insurance</u>	<u>Insurance</u>	<u>Total</u>
<u>Cash Flows from Operating Activities</u>			
Receipts from Interfund Services Provided	\$ 6,938,864	\$ 449,724	\$ 7,388,588
Receipts from Customers and Users	39,816	0	39,816
Payments to Suppliers	(9,367,027)	(53,369)	(9,420,396)
Other Self-Insured Claims	0	(1,651,885)	(1,651,885)
Other Receipts (Payments)	223,441	5,644	229,085
Net Cash Provided By (Used In) Operating Activities	<u>\$ (2,164,906)</u>	<u>\$ (1,249,886)</u>	<u>\$ (3,414,792)</u>
<u>Cash Flows from Noncapital Financing Activities</u>			
Insurance Recovery	\$ 0	\$ 91,759	\$ 91,759
Transfers from Other Funds	1,512,501	0	1,512,501
Transfers to Other Funds	0	0	0
Net Cash Provided By (Used In) Noncapital Financing Activities	<u>\$ 1,512,501</u>	<u>\$ 91,759</u>	<u>\$ 1,604,260</u>
<u>Cash Flows from Investing Activities</u>			
Investment Income	\$ 140,000	\$ 0	\$ 140,000
Net Cash Provided By (Used In) Investing Activities	<u>140,000</u>	<u>0</u>	<u>140,000</u>
Net Increase (Decrease) in Cash	\$ (512,405)	\$ (1,158,127)	\$ (1,670,532)
Cash, July 1, 2011	<u>831,501</u>	<u>\$ 1,212,402</u>	<u>2,043,903</u>
Cash, June 30, 2012	<u>\$ 319,096</u>	<u>\$ 54,275</u>	<u>\$ 373,371</u>
<u>Reconciliation of Operating Income (Loss) to</u>			
<u>Net Cash Provided By (Used In) Operating Activities</u>			
Operating Income (Loss)	\$ (2,045,208)	\$ (1,255,530)	\$ (3,300,738)
Adjustments to Reconcile Net Operating Income (Loss) to			
Net Cash Provided By (Used In) Operating Activities:			
Miscellaneous Refunds	223,441	5,644	229,085
Change in Assets and Liabilities:			
(Increase) Decrease in Accounts Receivable	1,190	0	1,190
(Increase) Decrease in Due From Other Funds	(408,180)	0	(408,180)
Increase (Decrease) in Claims and Judgments Payable	<u>63,851</u>	<u>0</u>	<u>63,851</u>
Net Cash Provided By (Used In) Operating Activities	<u>\$ (2,164,906)</u>	<u>\$ (1,249,886)</u>	<u>\$ (3,414,792)</u>
<u>Reconciliation of Cash with Statement of Net Assets</u>			
Equity in Pooled Cash and Investments Per Net Assets	<u>\$ 319,096</u>	<u>\$ 54,275</u>	<u>\$ 373,371</u>

Fiduciary Funds

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

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

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

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

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

Exhibit J-1

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

	Agency Funds					Total
	Cities - Sales Tax	Special School District	Constitu- tional Officers - Agency	Other Agency		
	\$ 0	\$ 0	\$ 2,851,144	\$ 0	\$ 0	\$ 2,851,144
Cash	0	280,243	0	122,030	0	402,273
Equity in Pooled Cash and Investments	2,672,402	478,707	0	0	0	3,151,109
Due from Other Governments	0	6,808,289	0	0	0	6,808,289
Property Taxes Receivable	0	(128,631)	0	0	0	(128,631)
Allowance for Uncollectible Property Taxes						
Total Assets	\$ 2,672,402	\$ 7,438,608	\$ 2,851,144	\$ 122,030	\$ 0	\$ 13,084,184
	\$ 2,672,402	\$ 7,438,608	\$ 0	\$ 122,030	\$ 0	\$ 10,233,040
Due to Other Taxing Units	0	0	2,851,144	0	0	2,851,144
Due to Litigants, Heirs, and Others						
Total Liabilities	\$ 2,672,402	\$ 7,438,608	\$ 2,851,144	\$ 122,030	\$ 0	\$ 13,084,184

ASSETS

LIABILITIES

Exhibit J-2

Wilson 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	\$ 15,019,732	\$ 15,019,732	\$ 0
Due from Other Governments	2,400,663	2,672,402	2,400,663	2,672,402
Total Assets	\$ 2,400,663	\$ 17,692,134	\$ 17,420,395	\$ 2,672,402
<u>Liabilities</u>				
Due to Other Taxing Units	\$ 2,400,663	\$ 17,692,134	\$ 17,420,395	\$ 2,672,402
Total Liabilities	\$ 2,400,663	\$ 17,692,134	\$ 17,420,395	\$ 2,672,402
<u>Special School District Fund</u>				
<u>Assets</u>				
Equity in Pooled Cash and Investments	\$ 292,062	\$ 13,034,395	\$ 13,046,214	\$ 280,243
Due from Other Governments	448,522	478,707	448,522	478,707
Property Taxes Receivable	6,771,804	6,808,289	6,771,804	6,808,289
Allowance for Uncollectible Property Taxes	(98,652)	(128,631)	(98,652)	(128,631)
Total Assets	\$ 7,413,736	\$ 20,192,760	\$ 20,167,888	\$ 7,438,608
<u>Liabilities</u>				
Due to Other Taxing Units	\$ 7,413,736	\$ 7,438,608	\$ 7,413,736	\$ 7,438,608
Total Liabilities	\$ 7,413,736	\$ 7,438,608	\$ 7,413,736	\$ 7,438,608
<u>Constitutional Officers - Agency Fund</u>				
<u>Assets</u>				
Cash	\$ 2,926,006	\$ 24,706,955	\$ 24,781,817	\$ 2,851,144
Total Assets	\$ 2,926,006	\$ 24,706,955	\$ 24,781,817	\$ 2,851,144
<u>Liabilities</u>				
Due to Litigants, Heirs, and Others	\$ 2,926,006	\$ 24,706,955	\$ 24,781,817	\$ 2,851,144
Total Liabilities	\$ 2,926,006	\$ 24,706,955	\$ 24,781,817	\$ 2,851,144
<u>Other Agency Fund</u>				
<u>Assets</u>				
Equity in Pooled Cash and Investments	\$ 37,946	\$ 84,812	\$ 728	\$ 122,030
Total Assets	\$ 37,946	\$ 84,812	\$ 728	\$ 122,030
<u>Liabilities</u>				
Due to Other Taxing Units	\$ 37,946	\$ 84,812	\$ 728	\$ 122,030
Total Liabilities	\$ 37,946	\$ 84,812	\$ 728	\$ 122,030

(Continued)

Exhibit J-2

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

	Beginning Balance	Additions	Deductions	Ending Balance
<u>Totals - All Agency Funds</u>				
<u>Assets</u>				
Cash	\$ 2,926,006	\$ 24,706,955	\$ 24,781,817	\$ 2,851,144
Equity in Pooled Cash and Investments	330,008	28,138,939	28,066,674	402,273
Due from Other Governments	2,849,185	3,151,109	2,849,185	3,151,109
Property Taxes Receivable	6,771,804	6,808,289	6,771,804	6,808,289
Allowance for Uncollectible Property Taxes	(98,652)	(128,631)	(98,652)	(128,631)
Total Assets	<u>\$ 12,778,351</u>	<u>\$ 62,676,661</u>	<u>\$ 62,370,828</u>	<u>\$ 13,084,184</u>
<u>Liabilities</u>				
Due to Other Taxing Units	\$ 9,852,345	\$ 25,215,554	\$ 24,834,859	\$ 10,233,040
Due to Litigants, Heirs, and Others	2,926,006	24,706,955	24,781,817	2,851,144
Total Liabilities	<u>\$ 12,778,351</u>	<u>\$ 49,922,509</u>	<u>\$ 49,616,676</u>	<u>\$ 13,084,184</u>

Wilson County School Department

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

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

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

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

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

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

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

Exhibit K-1

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

Functions/Programs	Program Revenues			Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Assets Total Governmental Activities
	Expenses	Charges for Services	Operating Grants and Contributions		
Governmental Activities:					
Instruction	\$ 74,109,088	\$ 2,994,511	\$ 10,042,123	\$ 0	\$ (61,072,454)
Support Services	43,509,319	285,347	186,526	27,548,981	(15,488,465)
Operation of Non-Instructional Services	11,443,499	3,693,573	2,571,269	325,000	(4,853,657)
Interest on Long-term Debt	82,248	0	0	0	(82,248)
Other Debt Service	690,646	0	0	0	(690,646)
Total Governmental Activities	\$ 129,834,800	\$ 6,973,431	\$ 12,799,918	\$ 27,873,981	\$ (82,187,470)
General Revenues:					
Taxes:					
Property Taxes Levied for General Purposes					\$ 32,579,319
Local Option Sales Tax					9,460,068
Interstate Telecommunications Tax					5,416
Grants and Contributions Not Restricted to Specific Programs					57,097,821
Unrestricted Investment Income					207,010
Miscellaneous					151,805
Total General Revenues					\$ 99,501,439
Change in Net Assets					\$ 17,313,969
Net Assets, July 1, 2011					158,588,400
Net Assets, June 30, 2012					\$ 175,902,369

Exhibit K-2

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

	<u>Major Funds</u>		<u>Nonmajor</u>	<u>Total</u>
	<u>General</u>	<u>Education</u>	<u>Funds</u>	
	<u>Purpose</u>	<u>Capital</u>	<u>Other</u>	
	<u>School</u>	<u>Projects</u>	<u>Governmental</u>	<u>Governmental</u>
			<u>Funds</u>	<u>Funds</u>
<u>ASSETS</u>				
Cash	\$ 0	\$ 0	\$ 8,855	\$ 8,855
Equity in Pooled Cash and Investments	17,756,944	327,530	3,468,279	21,552,753
Accounts Receivable	7,000	0	0	7,000
Due from Other Governments	1,756,010	0	505,041	2,261,051
Due from Other Funds	315,654	0	25,094	340,748
Due from Primary Government	0	899,212	0	899,212
Property Taxes Receivable	34,356,023	0	0	34,356,023
Allowance for Uncollectible Property Taxes	(649,095)	0	0	(649,095)
Accrued Interest Receivable	0	0	1,125	1,125
Total Assets	<u>\$ 53,542,536</u>	<u>\$ 1,226,742</u>	<u>\$ 4,008,394</u>	<u>\$ 58,777,672</u>
<u>LIABILITIES AND FUND BALANCES</u>				
<u>Liabilities</u>				
Accounts Payable	\$ 2,472	\$ 0	\$ 28,712	\$ 31,184
Accrued Payroll	3,718,674	0	184,287	3,902,961
Payroll Deductions Payable	616,526	0	0	616,526
Contracts Payable	0	84,720	0	84,720
Due to Other Funds	5,275,094	0	315,654	5,590,748
Deferred Revenue - Current Property Taxes	32,832,220	0	0	32,832,220
Deferred Revenue - Delinquent Property Taxes	784,708	0	0	784,708
Other Deferred Revenues	834,957	0	1,125	836,082
Total Liabilities	<u>\$ 44,064,651</u>	<u>\$ 84,720</u>	<u>\$ 529,778</u>	<u>\$ 44,679,149</u>
<u>Fund Balances</u>				
Restricted:				
Restricted for Education	\$ 12,711	\$ 0	\$ 2,904,097	\$ 2,916,808
Restricted for Capital Projects	0	1,043,576	0	1,043,576
Committed:				
Committed for Education	0	0	499,227	499,227
Assigned:				
Assigned for Education	960,103	0	75,292	1,035,395
Assigned for Capital Projects	0	98,446	0	98,446
Unassigned	8,505,071	0	0	8,505,071
Total Fund Balances	<u>\$ 9,477,885</u>	<u>\$ 1,142,022</u>	<u>\$ 3,478,616</u>	<u>\$ 14,098,523</u>
Total Liabilities and Fund Balances	<u>\$ 53,542,536</u>	<u>\$ 1,226,742</u>	<u>\$ 4,008,394</u>	<u>\$ 58,777,672</u>

Exhibit K-3

Wilson County, Tennessee
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Assets
Discretely Presented Wilson County School Department
June 30, 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 K-2)		\$	14,098,523
(1) Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.			
Add: land	\$	8,616,927	
Add: buildings and improvements net of accumulated depreciation		143,321,137	
Add: other capital assets net of accumulated depreciation		<u>6,311,466</u>	158,249,530
(2) Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the governmental funds.			1,620,790
(3) Internal service funds are used by management to charge the cost of employee health, dental, and life insurance benefits to individual funds. The assets and liabilities are included in governmental activities in the statement of net assets.			7,294,059
(4) Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.			
Less: capital lease payable	\$	(1,541,301)	
Less: compensated absences payable		(520,849)	
Less: other postemployment benefits liability		(3,269,678)	
Less: accrued interest on capital leases		<u>(28,705)</u>	<u>(5,360,533)</u>
Net assets of governmental activities (Exhibit A)			<u>\$ 175,902,369</u>

Exhibit K-4

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

	Major Funds		Nonmajor Funds	Total Governmental Funds
	General Purpose School	Education Capital Projects	Other Govern- mental Funds	
<u>Revenues</u>				
Local Taxes	\$ 42,288,960	\$ 0	\$ 0	\$ 42,288,960
Licenses and Permits	6,414	0	0	6,414
Charges for Current Services	199,115	0	6,589,249	6,788,364
Other Local Revenues	417,859	1,036,053	45,581	1,499,493
State of Tennessee	58,578,622	0	121,060	58,699,682
Federal Government	1,023,928	0	9,914,224	10,938,152
Other Governments and Citizens Groups	3,437,478	23,810,086	0	27,247,564
Total Revenues	\$ 105,952,376	\$ 24,846,139	\$ 16,670,114	\$ 147,468,629
<u>Expenditures</u>				
Current:				
Instruction	\$ 66,676,260	\$ 0	\$ 5,670,761	\$ 72,347,021
Support Services	34,557,503	0	2,376,116	36,933,619
Operation of Non-Instructional Services	1,908,313	0	9,151,868	11,060,181
Capital Outlay	854,401	993,577	0	1,847,978
Debt Service:				
Principal on Debt	466,456	0	0	466,456
Interest on Debt	91,788	0	0	91,788
Other Debt Service	659,506	0	31,140	690,646
Capital Projects	0	27,196,323	0	27,196,323
Total Expenditures	\$ 105,214,227	\$ 28,189,900	\$ 17,229,885	\$ 150,634,012
Excess (Deficiency) of Revenues Over Expenditures	\$ 738,149	\$ (3,343,761)	\$ (559,771)	\$ (3,165,383)
<u>Other Financing Sources (Uses)</u>				
Transfers In	\$ 16,443	\$ 0	\$ 0	\$ 16,443
Transfers Out	0	0	(16,443)	(16,443)
Total Other Financing Sources (Uses)	\$ 16,443	\$ 0	\$ (16,443)	\$ 0
Net Change in Fund Balances	\$ 754,592	\$ (3,343,761)	\$ (576,214)	\$ (3,165,383)
Fund Balance, July 1, 2011	8,723,293	4,485,783	4,054,830	17,263,906
Fund Balance, June 30, 2012	\$ 9,477,885	\$ 1,142,022	\$ 3,478,616	\$ 14,098,523

Exhibit K-5

Wilson County, Tennessee
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances
of Governmental Funds to the Statement of Activities
Discretely Presented Wilson County School Department
For the Year Ended June 30, 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 K-4)		\$ (3,165,383)
(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	\$ 26,696,690	
Less: current-year depreciation expense	<u>(4,259,746)</u>	22,436,944
(2) The net effect of various miscellaneous transactions involving capital assets (sales, trade-ins, and donations) is to increase net assets.		
Add: capital asset donations	\$ 325,000	
Less: loss on disposal of capital assets	<u>(120,126)</u>	204,874
(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	\$ (1,730,650)	
Add: deferred delinquent property taxes and other deferred June 30, 2012	<u>1,620,790</u>	(109,860)
(4) The issuance of long-term debt (e.g., notes, bonds, other loans, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets.		
Add: principal payments on capital leases		466,456
(5) Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.		
Change in other postemployment benefits liability	\$ (710,481)	
Change in accrued interest payable	9,540	
Change in compensated absences payable	<u>(10,363)</u>	(711,304)
(6) Internal service funds are used by management to charge the cost of employee health, dental, and life insurance benefits to individual funds. The net revenue (expense) of certain activities of the internal service fund is reported with governmental activities in the statement of activities.		<u>(1,807,758)</u>
Change in net assets of governmental activities (Exhibit B)		<u>\$ 17,313,969</u>

Exhibit K-6

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

	<u>Special Revenue Funds</u>			Total Nonmajor Governmental Funds
	<u>School Federal Projects</u>	<u>Central Cafeteria</u>	<u>Extended School Program</u>	
<u>ASSETS</u>				
Cash	\$ 0	\$ 8,478	\$ 377	\$ 8,855
Equity in Pooled Cash and Investments	151,633	2,782,445	534,201	3,468,279
Due from Other Governments	487,183	17,858	0	505,041
Due from Other Funds	25,094	0	0	25,094
Accrued Interest Receivable	0	1,125	0	1,125
Total Assets	<u>\$ 663,910</u>	<u>\$ 2,809,906</u>	<u>\$ 534,578</u>	<u>\$ 4,008,394</u>
<u>LIABILITIES AND FUND BALANCES</u>				
<u>Liabilities</u>				
Accounts Payable	\$ 28,712	\$ 0	\$ 0	\$ 28,712
Accrued Payroll	184,287	0	0	184,287
Due to Other Funds	315,654	0	0	315,654
Other Deferred Revenues	0	1,125	0	1,125
Total Liabilities	<u>\$ 528,653</u>	<u>\$ 1,125</u>	<u>\$ 0</u>	<u>\$ 529,778</u>
<u>Fund Balances</u>				
Restricted:				
Restricted for Education	\$ 134,859	\$ 2,769,238	\$ 0	\$ 2,904,097
Committed:				
Committed for Education	0	0	499,227	499,227
Assigned:				
Assigned for Education	398	39,543	35,351	75,292
Total Fund Balances	<u>\$ 135,257</u>	<u>\$ 2,808,781</u>	<u>\$ 534,578</u>	<u>\$ 3,478,616</u>
Total Liabilities and Fund Balances	<u>\$ 663,910</u>	<u>\$ 2,809,906</u>	<u>\$ 534,578</u>	<u>\$ 4,008,394</u>

Exhibit K-7

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

	Special Revenue Funds			Total Nonmajor Governmental Funds
	School Federal Projects	Central Cafeteria	Extended School Program	
<u>Revenues</u>				
Charges for Current Services	\$ 15,641	\$ 3,579,097	\$ 2,994,511	\$ 6,589,249
Other Local Revenues	0	45,581	0	45,581
State of Tennessee	63,100	57,960	0	121,060
Federal Government	7,400,915	2,513,309	0	9,914,224
Total Revenues	<u>\$ 7,479,656</u>	<u>\$ 6,195,947</u>	<u>\$ 2,994,511</u>	<u>\$ 16,670,114</u>
<u>Expenditures</u>				
Current:				
Instruction	\$ 5,670,761	\$ 0	\$ 0	\$ 5,670,761
Support Services	2,376,116	0	0	2,376,116
Operation of Non-Instructional Services	0	6,311,033	2,840,835	9,151,868
Debt Service:				
Other Debt Service	0	0	31,140	31,140
Total Expenditures	<u>\$ 8,046,877</u>	<u>\$ 6,311,033</u>	<u>\$ 2,871,975</u>	<u>\$ 17,229,885</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (567,221)</u>	<u>\$ (115,086)</u>	<u>\$ 122,536</u>	<u>\$ (559,771)</u>
<u>Other Financing Sources (Uses)</u>				
Transfers Out	\$ (16,443)	\$ 0	\$ 0	\$ (16,443)
Total Other Financing Sources (Uses)	<u>\$ (16,443)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (16,443)</u>
Net Change in Fund Balances	\$ (583,664)	\$ (115,086)	\$ 122,536	\$ (576,214)
Fund Balance, July 1, 2011	718,921	2,923,867	412,042	4,054,830
Fund Balance, June 30, 2012	<u>\$ 135,257</u>	<u>\$ 2,808,781</u>	<u>\$ 534,578</u>	<u>\$ 3,478,616</u>

Exhibit K-8

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2011	Add: Encumbrances 6/30/2012	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
Revenues							
Local Taxes	\$ 42,288,960	\$ 0	\$ 0	\$ 42,288,960	\$ 41,086,500	\$ 41,086,500	\$ 1,202,460
Licenses and Permits	6,414	0	0	6,414	5,500	5,500	914
Charges for Current Services	199,115	0	0	199,115	155,000	155,000	44,115
Other Local Revenues	417,859	0	0	417,859	1,646,222	408,744	9,115
State of Tennessee	58,578,622	0	0	58,578,622	59,274,091	59,199,408	(620,786)
Federal Government	1,023,928	0	0	1,023,928	1,005,954	1,103,419	(79,491)
Other Governments and Citizens Groups	3,437,478	0	0	3,437,478	0	3,437,478	0
Total Revenues	\$ 105,952,376	\$ 0	\$ 0	\$ 105,952,376	\$ 103,173,267	\$ 105,396,049	\$ 556,327
Expenditures							
Instruction							
Regular Instruction Program	\$ 53,948,074	\$ (381,159)	\$ 20,638	\$ 53,587,553	\$ 55,757,524	\$ 55,481,040	\$ 1,893,487
Alternative Instruction Program	804,766	0	0	804,766	815,370	815,370	10,604
Special Education Program	7,058,831	(71,159)	19,454	7,007,126	6,951,258	7,148,258	141,132
Vocational Education Program	4,864,589	0	1,000	4,865,589	4,879,486	4,900,736	35,147
Support Services							
Attendance	167,405	0	0	167,405	168,051	168,051	646
Health Services	1,311,790	(3,700)	38,949	1,347,039	1,573,504	1,576,164	229,125
Other Student Support	2,137,443	(5,272)	6,106	2,138,277	2,209,090	2,194,090	55,813
Regular Instruction Program	4,042,477	(79,871)	67,949	4,030,555	4,072,062	4,088,612	58,057
Alternative Instruction Program	140,608	0	0	140,608	142,340	142,340	1,732
Special Education Program	1,051,472	0	0	1,051,472	1,043,460	1,058,060	6,588
Vocational Education Program	116,611	0	0	116,611	116,649	116,649	38
Other Programs	22,782	0	0	22,782	0	22,782	0

(Continued)

Exhibit K-8

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2011	Add: Encumbrances 6/30/2012	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Expenditures (Cont.)</u>							
<u>Support Services (Cont.)</u>							
Board of Education	\$ 1,467,951	\$ (14,662)	\$ 16,700	\$ 1,469,989	\$ 1,535,135	\$ 1,535,135	\$ 65,146
Director of Schools	282,327	(5,663)	7,497	284,161	297,527	297,527	13,366
Office of the Principal	6,908,380	0	0	6,908,380	7,033,926	7,034,926	126,546
Fiscal Services	420,815	(20,598)	15,500	415,717	427,621	427,621	11,904
Human Services/Personnel	335,334	(1,246)	88	334,176	332,000	336,000	1,824
Operation of Plant	7,036,558	(490,586)	163,639	6,709,611	7,464,080	7,464,080	754,469
Maintenance of Plant	1,855,476	(326,270)	247,248	1,776,454	1,929,290	2,029,290	252,836
Transportation	7,054,428	(213,505)	115,462	6,956,385	6,961,148	7,324,248	367,863
Central and Other	205,646	(6,751)	3,630	202,525	205,000	214,250	11,725
<u>Operation of Non-Instructional Services</u>							
Community Services	814,496	(1,851)	2,753	815,398	937,983	946,083	130,685
Early Childhood Education	1,093,817	(3,098)	263	1,090,982	1,101,754	1,105,729	14,747
<u>Capital Outlay</u>							
Regular Capital Outlay	854,401	(221,171)	219,000	852,230	0	859,558	7,328
Principal on Debt							
Education	466,456	0	0	466,456	876,456	466,456	0
Interest on Debt							
Education	91,788	0	0	91,788	341,295	91,789	1
Other Debt Service							
Education	659,506	0	0	659,506	0	659,506	0
Total Expenditures	\$ 105,214,227	\$ (1,846,562)	\$ 945,876	\$ 104,313,541	\$ 107,172,009	\$ 108,504,350	\$ 4,190,809
<u>Excess (Deficiency) of Revenues</u>							
Over Expenditures	\$ 738,149	\$ 1,846,562	\$ (945,876)	\$ 1,638,835	\$ (3,998,742)	\$ (3,108,301)	\$ 4,747,136
<u>Transfers In</u>							
Total Other Financing Sources (Uses)	\$ 16,443	\$ 0	\$ 0	\$ 16,443	\$ 2,291,000	\$ 91,000	\$ (74,557)
	\$ 16,443	\$ 0	\$ 0	\$ 16,443	\$ 2,291,000	\$ 91,000	\$ (74,557)
<u>Net Change in Fund Balance</u>							
Fund Balance, July 1, 2011	\$ 754,592	\$ 1,846,562	\$ (945,876)	\$ 1,655,278	\$ (1,707,742)	\$ (3,017,301)	\$ 4,672,579
	8,723,293	(1,846,562)	0	6,876,731	5,387,100	5,387,100	1,489,631
<u>Fund Balance, June 30, 2012</u>	\$ 9,477,885	\$ 0	\$ (945,876)	\$ 8,532,009	\$ 3,679,358	\$ 2,369,799	\$ 6,162,210

Exhibit K-9

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2011	Add: Encumbrances 6/30/2012	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Charges for Current Services	\$ 15,641	\$ 0	\$ 0	\$ 15,641	\$ 177,462	\$ 17,000	\$ (1,359)
State of Tennessee	63,100	0	0	63,100	0	63,100	0
Federal Government	7,400,915	0	0	7,400,915	7,897,590	7,805,548	(404,633)
Total Revenues	\$ 7,479,656	\$ 0	\$ 0	\$ 7,479,656	\$ 8,075,052	\$ 7,885,648	\$ (405,992)
<u>Expenditures</u>							
<u>Instruction</u>							
Regular Instruction Program	\$ 2,898,073	\$ (254)	\$ 0	\$ 2,897,819	\$ 2,876,838	\$ 3,087,952	\$ 190,133
Special Education Program	2,539,988	(467)	0	2,539,521	2,582,166	2,539,471	(50)
Vocational Education Program	232,700	0	0	232,700	243,940	232,700	0
<u>Support Services</u>							
Health Services	6,716	0	0	6,716	0	8,619	1,903
Other Student Support	130,859	0	0	130,859	66,304	133,719	2,860
Regular Instruction Program	1,927,198	(165,117)	398	1,762,479	1,980,797	2,008,037	245,558
Special Education Program	311,343	(24,325)	0	287,018	307,206	287,068	50
Total Expenditures	\$ 8,046,877	\$ (190,163)	\$ 398	\$ 7,857,112	\$ 8,057,251	\$ 8,297,566	\$ 440,454
<u>Excess (Deficiency) of Revenues</u>							
Over Expenditures	\$ (567,221)	\$ 190,163	\$ (398)	\$ (377,456)	\$ 17,801	\$ (411,918)	\$ 34,462
<u>Other Financing Sources (Uses)</u>							
Transfers In	\$ 0	\$ 0	\$ 0	\$ 0	\$ 250,600	\$ 234,445	\$ (234,445)
Transfers Out	(16,443)	0	0	(16,443)	(268,401)	(246,879)	230,436
Total Other Financing Sources (Uses)	\$ (16,443)	\$ 0	\$ 0	\$ (16,443)	\$ (17,801)	\$ (12,434)	\$ (4,009)
<u>Net Change in Fund Balance</u>							
Fund Balance, July 1, 2011	\$ (583,664)	\$ 190,163	\$ (398)	\$ (393,899)	\$ 0	\$ (424,352)	\$ 30,453
Fund Balance, July 1, 2011	718,921	(190,163)	0	528,758	718,921	718,921	(190,163)
Fund Balance, June 30, 2012	\$ 135,257	\$ 0	\$ (398)	\$ 134,859	\$ 718,921	\$ 294,569	\$ (159,710)

Exhibit K-10

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2011	Add: Encumbrances 6/30/2012	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Charges for Current Services	\$ 3,579,097	\$ 0	\$ 0	\$ 3,579,097	\$ 3,685,000	\$ 3,685,000	\$ (105,903)
Other Local Revenues	45,581	0	0	45,581	12,000	12,000	33,581
State of Tennessee	57,960	0	0	57,960	60,000	60,000	(2,040)
Federal Government	2,513,309	0	0	2,513,309	1,985,000	2,335,000	178,309
Total Revenues	\$ 6,195,947	\$ 0	\$ 0	\$ 6,195,947	\$ 5,742,000	\$ 6,092,000	\$ 103,947
<u>Expenditures</u>							
<u>Operation of Non-Instructional Services</u>							
Food Service	\$ 6,311,033	\$ (380,335)	\$ 39,543	\$ 5,970,241	\$ 5,917,000	\$ 6,667,000	\$ 696,759
Total Expenditures	\$ 6,311,033	\$ (380,335)	\$ 39,543	\$ 5,970,241	\$ 5,917,000	\$ 6,667,000	\$ 696,759
Excess (Deficiency) of Revenues Over Expenditures	\$ (115,086)	\$ 380,335	\$ (39,543)	\$ 225,706	\$ (175,000)	\$ (575,000)	\$ 800,706
Net Change in Fund Balance Fund Balance, July 1, 2011	\$ (115,086)	\$ 380,335	\$ (39,543)	\$ 225,706	\$ (175,000)	\$ (575,000)	\$ 800,706
	2,923,867	(380,335)	0	2,543,532	1,983,669	1,983,669	559,863
Fund Balance, June 30, 2012	\$ 2,808,781	\$ 0	\$ (39,543)	\$ 2,769,238	\$ 1,808,669	\$ 1,408,669	\$ 1,360,569

Exhibit K-11

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2011	Add: Encumbrances 6/30/2012	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Charges for Current Services	\$ 2,994,511	\$ 0	\$ 0	\$ 2,994,511	\$ 2,900,000	\$ 2,900,000	\$ 94,511
Total Revenues	\$ 2,994,511	\$ 0	\$ 0	\$ 2,994,511	\$ 2,900,000	\$ 2,900,000	\$ 94,511
<u>Expenditures</u>							
<u>Operation of Non-Instructional Services</u>							
Community Services	\$ 2,840,835	\$ (23,212)	\$ 35,351	\$ 2,852,974	\$ 2,993,626	\$ 2,957,626	\$ 104,652
<u>Other Debt Service</u>							
Education	31,140	0	0	31,140	0	36,000	4,860
Total Expenditures	\$ 2,871,975	\$ (23,212)	\$ 35,351	\$ 2,884,114	\$ 2,993,626	\$ 2,993,626	\$ 109,512
Excess (Deficiency) of Revenues Over Expenditures	\$ 122,536	\$ 23,212	\$ (35,351)	\$ 110,397	\$ (93,626)	\$ (93,626)	\$ 204,023
Net Change in Fund Balance Fund Balance, July 1, 2011	\$ 122,536	\$ 23,212	\$ (35,351)	\$ 110,397	\$ (93,626)	\$ (93,626)	\$ 204,023
	412,042	(23,212)	0	388,830	234,466	234,466	154,364
Fund Balance, June 30, 2012	\$ 534,578	\$ 0	\$ (35,351)	\$ 499,227	\$ 140,840	\$ 140,840	\$ 358,387

Exhibit K-12

Wilson County, Tennessee
Statement of Net Assets
Discretely Presented Wilson County School Department
Proprietary Fund
June 30, 2012

Governmental
 Activities

 Internal
 Service
 Fund

 Employee
 Insurance
 Fund

ASSETS

Current Assets:

Cash	\$ 433,556
Equity in Pooled Cash and Investments	2,738,730
Due from Other Funds	5,250,000
Total Assets	<u>\$ 8,422,286</u>

LIABILITIES

Current Liabilities:

Claims and Judgments Payable	\$ 1,128,227
Total Liabilities	<u>\$ 1,128,227</u>

NET ASSETS

Unrestricted	<u>\$ 7,294,059</u>
Total Net Assets	<u><u>\$ 7,294,059</u></u>

Exhibit K-13

Wilson County, Tennessee
Statement of Revenues, Expenses, and
Changes in Net Assets
Discretely Presented Wilson County School Department
Proprietary Fund
For the Year Ended June 30, 2012

	<u>Governmental</u> <u>Activities</u> <u>Internal</u> <u>Service</u> <u>Fund</u> <u>Employee</u> <u>Insurance</u> <u>Fund</u>
<u>Operating Revenues</u>	
Charges for Current Services	\$ 15,094,429
Total Operating Revenues	<u>\$ 15,094,429</u>
<u>Operating Expenses</u>	
Employee Benefits	\$ 17,042,187
Total Operating Expenses	<u>\$ 17,042,187</u>
Operating Income (Loss)	<u>\$ (1,947,758)</u>
<u>Nonoperating Revenues (Expenses)</u>	
Investment Income	\$ 140,000
Total Nonoperating Revenues (Expenses)	<u>\$ 140,000</u>
Change in Net Assets	\$ (1,807,758)
Net Assets, July 1, 2011	<u>9,101,817</u>
Nets Assets, June 30, 2012	<u><u>\$ 7,294,059</u></u>

Exhibit K-14

Wilson County, Tennessee
Statement of Cash Flows
Discretely Presented Wilson County School Department
Proprietary Fund
For the Year Ended June 30, 2012

	Governmental Activities
	<u>Internal Service Fund</u>
	<u>Employee Insurance Fund</u>
<u>Cash Flows from Operating Activities</u>	
Receipts for Self Insurance Premiums	\$ 15,241,250
Payments to Vendors	(16,770,278)
Net Cash Provided By (Used In) Operating Activities	<u>\$ (1,529,028)</u>
<u>Cash Flows from Investing Activities</u>	
Investment Income	\$ 140,000
Net Cash Provided By (Used In) Investing Activities	<u>\$ 140,000</u>
Net Increase (Decrease) in Cash	\$ (1,389,028)
Cash, July 1, 2011	<u>4,561,314</u>
Cash, June 30, 2012	<u><u>\$ 3,172,286</u></u>
<u>Reconciliation of Operating Income (Loss)</u> <u>to Net Cash Provided By (Used In) Operating Activities</u>	
Operating Income (Loss)	\$ (1,947,758)
Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Provided By (Used In) Operating Activities:	
(Increase) Decrease in Due from Other Funds	146,821
Increase (Decrease) in Claims and Judgments Payable	<u>271,909</u>
Net Cash Provided By (Used In) Operating Activities	<u><u>\$ (1,529,028)</u></u>
<u>Reconciliation of Cash with Statement of Net Assets</u>	
Cash Per Net Assets	\$ 433,556
Equity in Pooled Cash and Investments Per Net Assets	<u>2,738,730</u>
Cash, June 30, 2012	<u><u>\$ 3,172,286</u></u>

MISCELLANEOUS SCHEDULES

Exhibit L-1

Wilson County, Tennessee
 Schedule of Changes in Long-term Notes, Capital Leases, and Bonds
 Primary Government and Discretely Presented Wilson County School Department
 For the Year Ended June 30, 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	Debt Refunded	Outstanding 6-30-12
PRIMARY GOVERNMENT									
NOTES PAYABLE									
<u>Payable through General Debt Service Fund</u>									
Jail Renovation	\$ 1,895,000	4.84 %	6-10-09	6-1-21	\$ 1,575,000	0 \$	160,000 \$	0 \$	1,415,000
Land for Jail Parking and Future Expansion	500,000	1.889	1-26-12	4-1-15	0	500,000	0	0	500,000
Total Payable through General Debt Service Fund					\$ 1,575,000	\$ 500,000	\$ 160,000	\$ 0	\$ 1,915,000
<u>Payable through Rural Debt Service Fund</u>									
Extended Day Care Building	390,000	5.2 to 5.95	5-25-00	4-17-12	\$ 30,000	0 \$	30,000 \$	0 \$	0
Total Payable through Rural Debt Service Fund					\$ 30,000	\$ 0	\$ 30,000	\$ 0	\$ 0
<u>Payable through General Capital Projects Fund</u>									
Amazon Project	1,911,219	0	5-1-12	6-30-13	\$ 0	1,911,219 \$	0 \$	0 \$	1,911,219
Total Payable through General Capital Projects Fund					\$ 0	\$ 1,911,219	\$ 0	\$ 0	\$ 1,911,219
Total Notes Payable					\$ 1,605,000	\$ 2,411,219	\$ 190,000	\$ 0	\$ 3,826,219
BONDS PAYABLE									
<u>Payable through General Debt Service Fund</u>									
School Refunding	16,220,000	3 to 5	8-1-02	4-1-19	\$ 13,360,000	0 \$	1,385,000 \$	0 \$	11,975,000
Judicial and Safety Projects	19,000,000	3.597	7-30-03	5-1-13	12,120,000	0	1,010,000	10,100,000	1,010,000
School Improvements	57,100,000	4.6029	4-1-05	4-1-25	43,760,000	0	3,335,000	24,420,000	16,005,000
Landfill Refunding	5,365,000	3.475	4-24-08	5-1-17	3,570,000	0	595,000	0	2,975,000
School Building Construction	50,000,000	3.4224	4-21-10	6-30-32	50,000,000	0	0	0	50,000,000
Refunding	34,110,000	2	4-26-12	4-1-23	0	34,110,000	0	0	34,110,000
Total Payable through General Debt Service Fund					\$ 122,810,000	\$ 34,110,000	\$ 6,325,000	\$ 34,520,000	\$ 116,075,000

(Continued)

Exhibit L-1

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

Description of Indebtedness	Original Amount of Issue	Interest Rate	Date of Issue	Last Maturity Date	Outstanding 7-1-11	Issued During Period	Paid and/or Matured During Period	Debt Refunded	Outstanding 6-30-12
<u>PRIMARY GOVERNMENT (CONT.)</u>									
<u>BONDS PAYABLE (CONT.)</u>									
<u>Payable through Special Purpose Fund</u>									
School Building	\$ 8,395,000	3.1059 %	2-26-08	4-1-18	\$ 5,875,000	\$ 0	\$ 840,000	\$ 0	\$ 5,035,000
School Refunding	4,915,000	1.6	12-30-09	12-30-15	3,315,000	0	800,000	0	2,515,000
Total Payable through Special Purpose Fund					\$ 9,190,000	\$ 0	\$ 1,640,000	\$ 0	\$ 7,550,000
<u>Payable through Rural Debt Service Fund</u>									
School Refunding	3,165,000	3 to 4.7	8-1-02	4-1-19	\$ 2,480,000	0	265,000	0	2,215,000
School Building	7,000,000	2.25 to 4.5	5-1-03	5-1-23	4,420,000	0	365,000	0	4,055,000
School Building Construction	7,500,000	3.87	2-23-06	4-1-26	5,625,000	0	375,000	0	5,250,000
School Building Construction	7,540,000	4.17	2-1-07	4-1-27	6,590,000	0	300,000	0	6,290,000
School Upgrades	10,200,000	2.865	5-13-10	5-1-25	9,800,000	0	410,000	0	9,390,000
Total Payable through Rural Debt Service Fund					\$ 28,915,000	\$ 0	\$ 1,715,000	\$ 0	\$ 27,200,000
Total Bonds Payable					\$ 160,915,000	\$ 34,110,000	\$ 9,680,000	\$ 34,520,000	\$ 150,825,000
<u>DISCRETELY PRESENTED WILSON COUNTY SCHOOL DEPARTMENT</u>									
<u>CAPITAL LEASES PAYABLE</u>									
<u>Payable through General Purpose School Fund</u>									
Energy Efficiency Upgrades	5,033,706	4.85	12-16-02	2-1-15	\$ 2,007,757	\$ 0	\$ 466,456	\$ 0	\$ 1,541,301
Total Capital Leases Payable					\$ 2,007,757	\$ 0	\$ 466,456	\$ 0	\$ 1,541,301

Exhibit L-2

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

PRIMARY GOVERNMENT

Year Ending June 30	Notes		
	Principal	Interest	Total
2013	\$ 2,131,219	\$ 79,642	\$ 2,210,861
2014	220,000	69,058	289,058
2015	540,000	60,180	600,180
2016	160,000	45,254	205,254
2017	155,000	37,510	192,510
2018	155,000	30,008	185,008
2019	155,000	22,506	177,506
2020	155,000	15,004	170,004
2021	155,000	7,502	162,502
Total	\$ 3,826,219	\$ 366,664	\$ 4,192,883

Year Ending June 30	Bonds		
	Principal	Interest	Total
2013	\$ 10,210,000	\$ 6,539,070	\$ 16,749,070
2014	10,125,000	6,216,595	16,341,595
2015	10,290,000	5,820,229	16,110,229
2016	9,655,000	5,408,853	15,063,853
2017	9,625,000	5,104,442	14,729,442
2018	9,450,000	4,748,760	14,198,760
2019	8,910,000	4,392,965	13,302,965
2020	8,270,000	4,008,954	12,278,954
2021	8,690,000	3,658,043	12,348,043
2022	9,210,000	3,283,661	12,493,661
2023	9,365,000	2,845,880	12,210,880
2024	8,840,000	2,399,395	11,239,395
2025	8,920,000	1,992,621	10,912,621
2026	4,820,000	1,565,200	6,385,200
2027	4,445,000	1,314,913	5,759,913
2028	4,000,000	1,080,000	5,080,000
2029	4,000,000	864,000	4,864,000
2030	4,000,000	648,000	4,648,000
2031	4,000,000	432,000	4,432,000
2032	4,000,000	216,000	4,216,000
Total	\$ 150,825,000	\$ 62,539,581	\$ 213,364,581

(Continued)

Exhibit L-2

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

DISCRETELY PRESENTED WILSON
COUNTY SCHOOL DEPARTMENT

Year Ending June 30	Capital Leases		
	Principal	Interest	Total
2013	\$ 489,353	\$ 68,891	\$ 558,244
2014	513,374	44,870	558,244
2015	538,574	20,072	558,646
Total	<u>\$ 1,541,301</u>	<u>\$ 133,833</u>	<u>\$ 1,675,134</u>

Exhibit L-3

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

Description	Debtor	Original Amount of Notes	Date of Issue	Date of Maturity	Interest Rate	Balance 6-30-12
<u>General Debt Service Fund</u>						
City of Watertown Note	City of Watertown	\$ 650,000	6-23-08	6-22-43	3.2 %	\$ 606,611
<u>General Fund</u>						
Sale of Old Mt. Juliet Elementary School Property	Agilitas Property Development, Inc.	1,800,000	2-28-11	2-28-14	0	600,000
Total Notes Receivable						<u>\$ 1,206,611</u>

Exhibit L-4

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

<u>From Fund</u>	<u>To Fund</u>	<u>Purpose</u>	<u>Amount</u>
<u>PRIMARY GOVERNMENT</u>			
General	Self-Insurance (Internal Service)	To cover remaining claims	\$ 600,000
"	"	Liability insurance	352,207
"	"	Vehicle and equipment insurance	117,345
"	"	Workers' compensation insurance	442,949
	Solid Waste Disposal	Employee bonuses	9,600
Other Special Revenue	General Debt Service	To close fund	1,037,406
Courthouse and Jail Maintenance	General	To close fund	439,280
Drug Control	"	To close fund	309,282
Other Capital Projects	General Debt Service	Mt. Juliet High School debt payment	1,000,000
Total Transfers Primary Government			<u>\$ 4,308,069</u>
<u>DISCRETELY PRESENTED WILSON</u> <u>COUNTY SCHOOL DEPARTMENT</u>			
School Federal Projects	General Purpose School	Indirect costs	<u>\$ 16,443</u>

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

Official	Authorization for Salary	Salary Paid During Period	Bond	Surety
County Mayor	Section 8-24-102, TCA, and County Commission	\$ 112,457 (1)	\$ 50,000	R.L.I. Insurance Company
Road Superintendent	Section 8-24-102, TCA	82,658	100,000	"
Director of Schools	State Board of Education and Local Board of Education	120,177 (2)	100,000	"
Trustee	Section 8-24-102, TCA	76,707	4,310,800	Hartsford Fire Insurance Company
Assessor of Property	Section 8-24-102, TCA	76,707	10,000	State Automobile Mutual Insurance Company
County Clerk	Section 8-24-102, TCA	73,866	50,000	R.L.I. Insurance Company
Circuit, General Sessions, and Juvenile Courts Clerk	Section 8-24-102, TCA	76,707 (3)	50,000	"
Clerk and Master	Section 8-24-102, TCA, and Chancery Court Judge	76,707 (4)	50,000	State Automobile Mutual Insurance Company
Register	Section 8-24-102, TCA	73,866	25,000	R.L.I. Insurance Company
Sheriff	Section 8-24-102, TCA, and County Commission	93,103 (5)	25,000	"
Finance Director	County Commission	89,549	100,000	"
<u>Other Bonds</u>				
Road Commissioner - Kenneth Reich			1,000	"
Road Commissioner - Billy Rowland			1,000	"
Road Commissioner - Adam Bannach			1,000	"
Road Commissioner - Jeff Joines			1,000	"
Employee Blanket Bond			150,000	Local Government Insurance Pool
School Employees			150,000	Tennessee Risk Management Trust

- (1) Includes \$14,400 for serving as chairman of the Road Commission. Also, includes \$600 for serving as chairman of the Planning Commission.
- (2) Includes \$1,000 for a chief executive officer supplement.
- (3) Does not include \$500 for CTAS certification pay.
- (4) Does not include \$41,826 for special commissioner fees and \$500 for CTAS certification pay.
- (5) Includes \$8,125 for serving as workhouse superintendent and \$600 for a law enforcement training supplement.

Exhibit L-6

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

	Special Revenue Funds									
	General	Other Special Revenue	Solid Waste / Sanitation	Ambulance Service	Special Purpose	Sports and Recreation	Agriculture Center	Fire Protection		
Local Taxes										
<u>County Property Taxes</u>										
Current Property Tax	\$ 21,193,695	\$ 0	\$ 1,053,244	\$ 0	\$ 0	\$ 942,882	\$ 575,569	\$ 0		
Trustee's Collections - Prior Year	463,587	0	22,402	0	0	0	0	0		
Trustee's Collections - Bankruptcy	7,475	0	366	0	0	0	84	0		
Circuit/Clerk & Master Collections - Prior Years	253,035	765	12,272	0	0	0	0	0		
Interest and Penalty	97,786	0	4,766	0	0	0	722	0		
Payments in-Lieu-of-Taxes - Other	72,876	0	0	0	0	0	0	0		
<u>County Local Option Taxes</u>										
Local Option Sales Tax	0	0	0	0	3,921,820	10,190	0	0		
Hotel/Motel Tax	818,172	0	0	0	0	0	0	0		
Wheel Tax	0	0	0	0	0	0	0	0		
Litigation Tax - General	469,012	0	0	0	0	0	0	0		
Litigation Tax - Special Purpose	153,542	0	0	0	0	0	0	0		
Litigation Tax - Jail, Workhouse, or Courthouse	113,473	0	0	0	0	0	0	0		
Litigation Tax - Victim/Offender Mediation Center	99,024	0	0	0	0	0	0	0		
Litigation Tax - Courtroom Security	110,428	0	0	0	0	0	0	0		
Business Tax	1,284,959	0	0	0	0	0	0	0		
Mineral Severance Tax	0	0	0	0	0	0	0	0		
Adequate Facilities/Development Tax	0	0	0	0	0	0	0	0		
<u>Statutory Local Taxes</u>										
Bank Excise Tax	92,999	0	4,499	0	0	0	0	0		
Wholesale Beer Tax	0	0	0	0	0	0	0	639,022		
Interstate Telecommunications Tax	3,539	0	0	0	0	0	0	0		
Total Local Taxes	\$ 25,233,602	\$ 765	\$ 1,097,549	\$ 0	\$ 3,921,820	\$ 953,072	\$ 576,375	\$ 639,022		
<u>Licenses and Permits</u>										
Licenses										
Cable TV Franchise	\$ 500,677	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0		
Permits	126,300	0	0	0	0	0	0	0		
Building Permits	626,977	0	0	0	0	0	0	0		
Total Licenses and Permits	\$ 1,253,954	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0		

(Continued)

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

	Special Revenue Funds									
	General	Other Special Revenue	Solid Waste / Sanitation	Ambulance Service	Special Purpose	Sports and Recreation	Agriculture Center	Fire Protection		
<u>Fines, Forfeitures, and Penalties</u>										
<u>Circuit Court</u>										
Fines	\$ 18,950	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Officers Costs	24,101	0	0	0	0	0	0	0	0	0
Drug Control Fines	9,301	0	0	0	0	0	0	0	0	0
Jail Fees	3,375	0	0	0	0	0	0	0	0	0
Data Entry Fee - Circuit Court	3,728	0	0	0	0	0	0	0	0	0
<u>Criminal Court</u>										
Drug Court Fees	8,833	0	0	0	0	0	0	0	0	0
<u>General Sessions Court</u>										
Fines	82,824	0	0	0	0	0	0	0	0	0
Officers Costs	121,117	0	0	0	0	0	0	0	0	0
Game and Fish Fines	810	0	0	0	0	0	0	0	0	0
Drug Control Fines	26,906	0	0	0	0	0	0	0	0	0
Drug Court Fees	27,266	0	0	0	0	0	0	0	0	0
Jail Fees	29,301	0	0	0	0	0	0	0	0	0
Data Entry Fee - General Sessions Court	17,745	0	0	0	0	0	0	0	0	0
<u>Juvenile Court</u>										
Fines	10,892	0	0	0	0	0	0	0	0	0
Officers Costs	9,281	0	0	0	0	0	0	0	0	0
Jail Fees	6,273	0	0	0	0	0	0	0	0	0
Data Entry Fee - Juvenile Court	1,575	0	0	0	0	0	0	0	0	0
<u>Chancery Court</u>										
Officers Costs	22,655	0	0	0	0	0	0	0	0	0
Data Entry Fee - Chancery Court	5,454	0	0	0	0	0	0	0	0	0
<u>Other Courts - In-county</u>										
Fines	11,107	0	0	0	0	0	0	0	0	0
<u>Other Fines, Forfeitures, and Penalties</u>										
Proceeds from Confiscated Property	97,036	0	0	0	0	0	0	0	0	0
Other Fines, Forfeitures, and Penalties	525	0	0	0	0	0	0	0	0	0
Total Fines, Forfeitures, and Penalties	\$ 539,055	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

(Continued)

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

	Special Revenue Funds							
	General	Other Special Revenue	Solid Waste / Sanitation	Ambulance Service	Special Purpose	Sports and Recreation	Agriculture Center	Fire Protection
Charges for Current Services								
<u>General Service Charges</u>								
Patient Charges	\$ 1,157,790	\$ 0	\$ 0	\$ 250,000	\$ 0	\$ 0	\$ 0	\$ 0
Zoning Studies	8,937	0	0	0	0	0	0	0
Other General Service Charges	2,428	0	0	0	300	214,741	0	0
Water Tap Sales	0	0	0	0	0	0	0	0
Service Charges	40,766	0	0	0	0	0	0	0
<u>Fees</u>								
Engineer Review Fees	68,452	0	0	0	0	0	0	0
Recreation Fees	0	0	0	0	0	0	1,279	0
Copy Fees	3,435	0	0	0	0	0	0	0
Greenbelt Late Application Fee	400	0	0	0	0	0	0	0
Telephone Commissions	133,573	0	0	0	0	0	0	0
Vending Machine Collections	42,735	0	0	0	0	0	0	0
Constitutional Officers' Fees and Commissions	0	0	0	0	0	0	0	0
Data Processing Fee - Register	51,456	0	0	0	0	0	0	0
Probation Fees	406,639	0	0	0	0	0	0	0
Data Processing Fee - Sheriff	3,103	0	0	0	0	0	0	0
Sexual Offender Registration Fees - Sheriff	6,750	0	0	0	0	0	0	0
Data Processing Fee - County Clerk	17,064	0	0	0	0	0	0	0
<u>Education Charges</u>								
Tuition - Adult Education	34,750	0	0	0	0	0	0	0
<u>Other Charges for Services</u>								
Other Charges for Services	1,580	0	0	0	0	0	0	0
Total Charges for Current Services	\$ 1,979,858	\$ 0	\$ 0	\$ 250,000	\$ 0	\$ 300	\$ 216,020	\$ 0
Other Local Revenues								
<u>Recurring Items</u>								
Investment Income	0	0	0	0	0	0	0	0
Lease/Rentals	75,060	0	0	0	0	0	10,513	0
Sale of Materials and Supplies	1,550	0	0	0	0	0	0	0
Sale of Maps	1,459	0	0	0	0	0	0	0

(Continued)

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

	Special Revenue Funds							
	General	Other Special Revenue	Solid Waste / Sanitation	Ambulance Service	Special Purpose	Sports and Recreation	Agriculture Center	Fire Protection
<u>Other Local Revenues (Cont.)</u>								
<u>Recurring Items (Cont.)</u>								
Sale of Recycled Materials	\$ 5,181	\$ 0	\$ 253,027	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Sale of Animals/Livestock	371	0	0	0	0	0	0	0
Miscellaneous Refunds	82,110	0	1,224	0	0	0	1,795	0
<u>Nonrecurring Items</u>								
Sale of Equipment	14,079	0	0	12,580	0	0	1,797	0
Contributions and Gifts	9,145	0	0	0	0	0	0	0
<u>Other Local Revenues</u>								
Total Other Local Revenues	\$ 113,160	\$ 0	\$ 0	\$ 12,580	\$ 0	\$ 0	\$ 14,105	\$ 0
	\$ 302,115	\$ 0	\$ 254,251	\$ 12,580	\$ 0	\$ 0	\$ 14,105	\$ 0
<u>Fees Received from County Officials</u>								
<u>Excess Fees</u>								
County Clerk	\$ 320,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Circuit Court Clerk	177,481	0	0	0	0	0	0	0
Register	464,158	0	0	0	0	0	0	0
Trustee	1,907,368	0	0	0	0	0	0	0
<u>Fees in-Lieu-of Salary</u>								
Clerk and Master	348,966	0	0	0	0	0	0	0
Sheriff	63,613	0	0	0	0	0	0	0
Total Fees Received from County Officials	\$ 3,281,586	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>State of Tennessee</u>								
<u>General Government Grants</u>								
Juvenile Services Program	\$ 9,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Public Safety Grants</u>								
Law Enforcement Training Programs	53,400	0	0	0	0	0	0	0
Drug Control Grants	50,643	0	0	0	0	0	0	0
Other Public Safety Grants	7,800	0	0	0	0	0	0	0
<u>Health and Welfare Grants</u>								
Health Department Programs	682,619	0	0	0	0	0	0	0

(Continued)

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

	Special Revenue Funds							
	General	Other Special Revenue	Solid Waste / Sanitation	Ambulance Service	Special Purpose	Sports and Recreation	Agriculture Center	Fire Protection
<u>State of Tennessee (Cont.)</u>								
<u>Public Works Grants</u>								
State Aid Program	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Litter Program	59,132	0	0	0	0	0	0	0
<u>Other State Revenues</u>								
Flood Control	32,220	0	0	0	0	0	0	0
Income Tax	0	0	0	0	0	0	0	402,820
Beer Tax	9,926	0	0	0	0	0	0	0
Alcoholic Beverage Tax	143,200	0	0	0	0	0	0	0
Mixed Drink Tax	8,163	0	0	0	0	0	0	0
State Revenue Sharing - T.V.A.	0	0	0	0	0	0	0	1,342,913
Contracted Prisoner Boarding	1,027,460	0	0	0	0	0	0	0
Gasoline and Motor Fuel Tax	0	0	0	0	0	0	0	0
Petroleum Special Tax	0	0	0	0	0	0	0	0
Other State Grants	2,250	0	67,564	0	0	0	0	0
Other State Revenues	111,966	0	0	0	0	0	0	0
Total State of Tennessee	\$ 2,197,779	\$ 0	\$ 67,564	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,745,733
<u>Federal Government</u>								
<u>Federal Through State</u>								
Civil Defense Reimbursement	\$ 52,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Homeland Security Grants	205,359	0	0	0	0	0	0	0
Law Enforcement Grants	12,960	0	0	0	0	0	0	0
ARRA Grant # 1	206,905	0	0	0	0	0	0	0
Other Federal through State	44,670	0	0	0	0	0	0	59,600
<u>Direct Federal Revenue</u>								
Asset Forfeiture Funds	30,700	0	0	0	0	0	0	0
Tax Credit Bond Rebate	0	0	0	0	0	0	0	0
Total Federal Government	\$ 552,594	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 59,600

(Continued)

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

Exhibit L-6

	Special Revenue Funds									
	General	Other Special Revenue	Solid Waste / Sanitation	Ambulance Service	Special Purpose	Sports and Recreation	Agriculture Center	Fire Protection		
Other Governments and Citizens Groups										
Other Governments										
Contributions	\$ 113,160	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Citizens Groups	10	0	0	0	0	0	0	0	0	0
Donations	\$ 113,170	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Other Governments and Citizens Groups	\$ 34,826,736	\$ 765	\$ 1,419,364	\$ 262,580	\$ 3,921,820	\$ 953,372	\$ 806,500	\$ 2,444,355		

(Continued)

Exhibit L-6

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

	Special Revenue Funds		Debt Service Funds		Capital Projects Funds				Total
	Highway/ Public Works		General Debt Service	Rural Debt Service	General Capital Projects	HUD Grant Projects	Highway Capital Projects	Other Capital Projects	
<u>Local Taxes</u>									
<u>County Property Taxes</u>									
Current Property Tax	\$ 3,782,674	\$ 6,028,696	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,559,119	\$ 0	\$ 35,135,879
Trustee's Collections - Prior Year	81,947	129,145	0	0	0	0	33,764	0	730,845
Trustee's Collections - Bankruptcy	1,314	2,093	0	0	0	0	541	0	11,873
Circuit/Clerk & Master Collections - Prior Years	44,090	57,079	0	0	0	0	18,167	0	385,408
Interest and Penalty	17,122	27,310	0	0	0	0	7,056	0	154,762
Payments in-Lieu-of Taxes - Other	0	0	0	0	0	0	0	0	72,876
<u>County Local Option Taxes</u>									
Local Option Sales Tax	0	0	0	2,535,608	0	0	0	0	6,467,618
Hotel/Motel Tax	0	0	0	0	0	0	0	0	818,172
Wheel Tax	0	2,427,902	0	0	0	0	0	0	2,427,902
Litigation Tax - General	0	0	0	0	0	0	0	0	469,012
Litigation Tax - Special Purpose	0	0	0	0	0	0	0	0	153,542
Litigation Tax - Jail, Workhouse, or Courthouse	0	302,179	0	0	0	0	0	0	415,652
Litigation Tax - Victim/Offender Mediation Center	0	0	0	0	0	0	0	0	99,024
Litigation Tax - Courtroom Security	0	0	0	0	0	0	0	0	110,428
Business Tax	0	0	0	0	0	0	0	0	1,284,959
Mineral Severance Tax	111,876	0	0	0	0	0	0	0	111,876
Adequate Facilities/Development Tax	0	1,517,372	0	0	0	0	0	0	758,684
<u>Statutory Local Taxes</u>									
Bank Excise Tax	16,166	25,755	0	0	0	0	6,663	0	146,082
Wholesale Beer Tax	0	0	0	0	0	0	0	0	639,022
Interstate Telecommunications Tax	0	0	0	0	0	0	0	0	3,539
Total Local Taxes	\$ 4,055,189	\$ 10,517,531	\$ 2,535,608	\$ 0	\$ 0	\$ 0	\$ 1,625,310	\$ 758,684	\$ 51,914,527
<u>Licenses and Permits</u>									
<u>Licenses</u>									
Cable TV Franchise	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 500,677
<u>Permits</u>									
Building Permits	0	0	0	0	0	0	0	310,774	437,074
Total Licenses and Permits	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 310,774	\$ 937,751

(Continued)

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

	Special Revenue Funds		Debt Service Funds		Rural Debt Service		Capital Projects Funds			Total
	Highway / Public Works		General Debt Service		General Debt Service	HUD Grant Projects	Highway Capital Projects	Other Capital Projects		
<u>Fines, Forfeitures, and Penalties</u>										
<u>Circuit Court</u>										
Fines	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	18,950
Officers Costs	0	0	0	0	0	0	0	0	0	24,101
Drug Control Fines	0	0	0	0	0	0	0	0	0	9,301
Jail Fees	0	0	0	0	0	0	0	0	0	3,375
Data Entry Fee - Circuit Court	0	0	0	0	0	0	0	0	0	3,728
<u>Criminal Court</u>										
Drug Court Fees	0	0	0	0	0	0	0	0	0	8,833
<u>General Sessions Court</u>										
Fines	0	0	0	0	0	0	0	0	0	82,824
Officers Costs	0	0	0	0	0	0	0	0	0	121,117
Game and Fish Fines	0	0	0	0	0	0	0	0	0	810
Drug Control Fines	0	0	0	0	0	0	0	0	0	26,906
Drug Court Fees	0	0	0	0	0	0	0	0	0	27,266
Jail Fees	0	0	0	0	0	0	0	0	0	29,301
Data Entry Fee - General Sessions Court	0	0	0	0	0	0	0	0	0	17,745
<u>Juvenile Court</u>										
Fines	0	0	0	0	0	0	0	0	0	10,892
Officers Costs	0	0	0	0	0	0	0	0	0	9,281
Jail Fees	0	0	0	0	0	0	0	0	0	6,273
Data Entry Fee - Juvenile Court	0	0	0	0	0	0	0	0	0	1,575
<u>Chancery Court</u>										
Officers Costs	0	0	0	0	0	0	0	0	0	22,655
Data Entry Fee - Chancery Court	0	0	0	0	0	0	0	0	0	5,454
<u>Other Courts - In-county</u>										
Fines	0	0	0	0	0	0	0	0	0	11,107
<u>Other Fines, Forfeitures, and Penalties</u>										
Proceeds from Confiscated Property	0	0	0	0	0	0	0	0	0	97,036
Other Fines, Forfeitures, and Penalties	0	0	0	0	0	0	0	0	0	525
Total Fines, Forfeitures, and Penalties	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	539,055

(Continued)

Exhibit L-6

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

	Special Revenue Funds		Debt Service Funds		Rural		Capital Projects Funds		Total
	Highway/ Public Works	General Debt Service	General Debt Service	General Capital Projects	HUD Grant Projects	Highway Capital Projects	Other Capital Projects		
Charges for Current Services									
<u>General Service Charges</u>									
Patient Charges	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,407,790
Zoning Studies	0	0	0	0	0	0	0	0	8,937
Other General Service Charges	0	0	0	0	0	0	0	0	217,469
Water Tap Sales	0	0	0	0	0	0	0	5,000	5,000
Service Charges	0	0	0	0	0	0	0	0	40,766
<u>Fees</u>									
Engineer Review Fees	0	0	0	0	0	0	0	0	68,452
Recreation Fees	0	0	0	0	0	0	0	0	1,279
Copy Fees	0	0	0	0	0	0	0	0	3,435
Greenbelt Late Application Fee	0	0	0	0	0	0	0	0	400
Telephone Commissions	0	0	0	0	0	0	0	0	133,573
Vending Machine Collections	0	0	0	0	0	0	0	0	42,735
Constitutional Officers' Fees and Commissions	0	0	0	0	0	0	0	0	2,727,273
Data Processing Fee - Register	0	0	0	0	0	0	0	0	51,456
Probation Fees	0	0	0	0	0	0	0	0	406,639
Data Processing Fee - Sheriff	0	0	0	0	0	0	0	0	3,103
Sexual Offender Registration Fees - Sheriff	0	0	0	0	0	0	0	0	6,750
Data Processing Fee - County Clerk	0	0	0	0	0	0	0	0	17,064
<u>Education Charges</u>									
Tuition - Adult Education	0	0	0	0	0	0	0	0	34,750
<u>Other Charges for Services</u>									
Other Charges for Services	0	0	0	0	0	0	0	0	1,580
Total Charges for Current Services	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,000	\$ 5,178,451
Other Local Revenues									
<u>Recurring Items</u>									
Investment Income	\$ 0	\$ 20,634	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 20,634
Lease/Rentals	0	0	0	0	0	0	0	0	85,573
Sale of Materials and Supplies	0	0	0	0	0	0	0	0	1,550
Sale of Maps	0	0	0	0	0	0	0	0	1,459

(Continued)

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

	Special Revenue Funds		Debt Service Funds		Capital Projects Funds			Total
	Highway/ Public Works		General Debt Service	Rural Debt Service	General Capital Projects	HUD Grant Projects	Highway Capital Projects	
<u>Other Local Revenues (Cont.)</u>								
<u>Recurring Items (Cont.)</u>								
Sale of Recycled Materials	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 258,208
Sale of Animals/Livestock	0	0	0	0	0	0	0	371
Miscellaneous Refunds	205	0	0	0	9,136	2,700	0	97,170
<u>Nonrecurring Items</u>								
Sale of Equipment	0	0	0	0	0	0	0	28,456
Contributions and Gifts	0	0	0	0	181,850	0	0	190,995
<u>Other Local Revenues</u>								
Total Other Local Revenues	\$ 205	\$ 20,634	\$ 0	\$ 0	\$ 190,986	\$ 2,700	\$ 0	\$ 113,160
<u>Fees Received from County Officials</u>								
<u>Excess Fees</u>								
County Clerk	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 320,000
Circuit Court Clerk	0	0	0	0	0	0	0	177,481
Register	0	0	0	0	0	0	0	464,158
Trustee	0	0	0	0	0	0	0	1,907,368
<u>Fees in-Lieu-of Salary</u>								
Clerk and Master	0	0	0	0	0	0	0	348,966
Sheriff	0	0	0	0	0	0	0	63,613
Total Fees Received from County Officials	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,281,586
<u>State of Tennessee</u>								
<u>General Government Grants</u>								
Juvenile Services Program	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 9,000
<u>Public Safety Grants</u>								
Law Enforcement Training Programs	0	0	0	0	0	0	0	53,400
Drug Control Grants	0	0	0	0	0	0	0	50,643
Other Public Safety Grants	0	0	0	0	0	0	0	7,800
<u>Health and Welfare Grants</u>								
Health Department Programs	0	0	0	0	0	0	0	682,619

(Continued)

Exhibit L-6

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

	Special Revenue Funds	Debt Service Funds			Capital Projects Funds			Total
		Highway/ Public Works	General Debt Service	Rural Debt Service	General Capital Projects	HUD Grant Projects	Highway Capital Projects	
<u>State of Tennessee (Cont.)</u>								
<u>Public Works Grants</u>								
State Aid Program	\$ 456,332	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 456,332
Litter Program	0	0	0	0	0	0	0	59,132
<u>Other State Revenues</u>								
Flood Control	0	0	0	0	0	0	0	32,220
Income Tax	0	0	0	0	0	0	0	402,820
Beer Tax	0	0	0	0	0	0	0	9,926
Alcoholic Beverage Tax	0	0	0	0	0	0	0	143,200
Mixed Drink Tax	0	0	0	0	0	0	0	8,163
State Revenue Sharing - T.V.A.	0	0	0	0	0	0	0	1,342,913
Contracted Prisoner Boarding	0	0	0	0	0	0	0	1,027,460
Gasoline and Motor Fuel Tax	2,432,660	0	0	0	0	0	0	2,432,660
Petroleum Special Tax	82,251	0	0	0	0	0	0	82,251
Other State Grants	0	0	0	0	0	0	0	69,814
Other State Revenues	0	0	0	0	0	0	0	111,966
Total State of Tennessee	\$ 2,971,243	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 6,982,319
<u>Federal Government</u>								
<u>Federal Through State</u>								
Civil Defense Reimbursement	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 52,000
Homeland Security Grants	0	0	0	0	0	0	0	205,359
Law Enforcement Grants	0	0	0	0	0	0	0	12,960
ARRA Grant # 1	0	0	0	0	0	0	0	206,905
Other Federal through State	0	0	0	0	148,348	0	0	252,618
<u>Direct Federal Revenue</u>								
Asset Forfeiture Funds	0	0	0	0	0	0	0	30,700
Tax Credit Bond Rebate	0	897,173	134,349	0	0	0	0	1,031,522
Total Federal Government	\$ 0	\$ 897,173	\$ 134,349	\$ 0	\$ 148,348	\$ 0	\$ 0	\$ 1,792,064

(Continued)

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

Exhibit L-6

	Special Revenue Funds		Debt Service Funds		Capital Projects Funds				Total
	Highway / Public Works		General Debt Service	Rural Debt Service	General Capital Projects	HUD Grant Projects	Highway Capital Projects	Other Capital Projects	
Other Governments and Citizens Groups									
<u>Other Governments</u>									
Contributions	\$ 0	\$ 0	\$ 50,915	\$ 659,506	\$ 0	\$ 0	\$ 0	\$ 0	\$ 823,581
<u>Citizens Groups</u>									
Donations	0	0	0	0	0	0	0	0	10
Total Other Governments and Citizens Groups	\$ 0	\$ 0	\$ 50,915	\$ 659,506	\$ 0	\$ 0	\$ 0	\$ 0	\$ 823,591
Total	\$ 7,026,637	\$ 11,486,253	\$ 3,329,463	\$ 190,986	\$ 151,048	\$ 1,625,310	\$ 1,074,458	\$ 72,246,920	

Exhibit L-7

Wilson 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	Central Cafeteria	Extended School Program	Education Capital Projects	Total
<u>Local Taxes</u>						
<u>County Property Taxes</u>						
Current Property Tax	\$ 31,593,592	\$ 0	\$ 0	\$ 0	\$ 0	\$ 31,593,592
Trustee's Collections - Prior Year	636,707	0	0	0	0	636,707
Trustee's Collections - Bankruptcy	8,652	0	0	0	0	8,652
Circuit/Clerk & Master Collections - Prior Years	361,790	0	0	0	0	361,790
Interest and Penalty	142,737	0	0	0	0	142,737
<u>County Local Option Taxes</u>						
Local Option Sales Tax	9,405,483	0	0	0	0	9,405,483
<u>Statutory Local Taxes</u>						
Bank Excise Tax	134,624	0	0	0	0	134,624
Interstate Telecommunications Tax	5,375	0	0	0	0	5,375
Total Local Taxes	\$ 42,288,960	\$ 0	\$ 0	\$ 0	\$ 0	\$ 42,288,960
<u>Licenses and Permits</u>						
<u>Licenses</u>						
Marriage Licenses	6,414	0	0	0	0	6,414
Total Licenses and Permits	\$ 6,414	\$ 0	\$ 0	\$ 0	\$ 0	\$ 6,414
<u>Charges for Current Services</u>						
<u>Education Charges</u>						
Tuition - Other	0	0	0	2,994,511	0	2,994,511
Lunch Payments - Children	0	0	1,312,376	0	0	1,312,376
Lunch Payments - Adults	0	0	73,937	0	0	73,937
Income from Breakfast	0	0	111,691	0	0	111,691
A la carte Sales	0	0	2,076,729	0	0	2,076,729
Receipts from Individual Schools	100,280	0	0	0	0	100,280
<u>Other Charges for Services</u>						
Other Charges for Services	98,835	15,641	4,364	0	0	118,840
Total Charges for Current Services	\$ 199,115	\$ 15,641	\$ 3,579,097	\$ 2,994,511	\$ 0	\$ 6,788,364
<u>Other Local Revenues</u>						
<u>Recurring Items</u>						
Investment Income	562	0	7,139	0	59,636	67,337
Refund of Telecommunication & Internet Fees (E-Rate)	59,974	0	0	0	0	59,974

(Continued)

Exhibit L-7

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

	General Purpose School	School Federal Projects	Central Cafeteria	Extended School Program	Education Capital Projects	Total
<u>Other Local Revenues (Cont.)</u>						
<u>Recurring Items (Cont.)</u>						
Miscellaneous Refunds	\$ 109,386	\$ 0	\$ 38,442	\$ 0	\$ 301,417	\$ 449,245
<u>Nonrecurring Items</u>						
Sale of Equipment	3,977	0	0	0	0	3,977
Sale of Property	0	0	0	0	675,000	675,000
Contributions and Gifts	118,867	0	0	0	0	118,867
<u>Other Local Revenues</u>						
Other Local Revenues	125,093	0	0	0	0	125,093
<u>Total Other Local Revenues</u>	<u>\$ 417,859</u>	<u>\$ 0</u>	<u>\$ 45,581</u>	<u>\$ 0</u>	<u>\$ 1,036,053</u>	<u>\$ 1,499,493</u>
<u>State of Tennessee</u>						
<u>General Government Grants</u>						
On-Behalf Contributions for OPEB	\$ 22,782	\$ 0	\$ 0	\$ 0	\$ 0	\$ 22,782
<u>State Education Funds</u>						
Basic Education Program	56,934,001	0	0	0	0	56,934,001
Early Childhood Education	841,835	0	0	0	0	841,835
School Food Service	0	0	57,960	0	0	57,960
Driver Education	3,863	0	0	0	0	3,863
Other State Education Funds	119,538	0	0	0	0	119,538
Career Ladder Program	456,699	0	0	0	0	456,699
Career Ladder - Extended Contract	113,000	0	0	0	0	113,000
Career Ladder - Extended Contract - ARRA	1,797	0	0	0	0	1,797
<u>Other State Revenues</u>						
Other State Grants	79,391	0	0	0	0	79,391
Safe Schools - ARRA	0	63,100	0	0	0	63,100
Other State Revenues	5,716	0	0	0	0	5,716
<u>Total State of Tennessee</u>	<u>\$ 58,578,622</u>	<u>\$ 63,100</u>	<u>\$ 57,960</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 58,699,682</u>
<u>Federal Government</u>						
<u>Federal Through State</u>						
USDA School Lunch Program	\$ 0	\$ 0	\$ 1,836,483	\$ 0	\$ 0	\$ 1,836,483
USDA - Commodities	0	0	267,181	0	0	267,181
Breakfast	0	0	409,645	0	0	409,645
Adult Education State Grant Program	149,338	0	0	0	0	149,338

(Continued)

Exhibit L-7

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

	General Purpose School	School Federal Projects	Central Cafeteria	Extended School Program	Education Capital Projects	Total
<u>Federal Government (Cont.)</u>						
<u>Federal Through State (Cont.)</u>						
Vocational Education - Basic Grants to States	\$ 0	\$ 281,508	\$ 0	\$ 0	\$ 0	\$ 281,508
Title I Grants to Local Education Agencies	0	1,277,679	0	0	0	1,277,679
Special Education - Grants to States	206,496	2,776,132	0	0	0	2,982,628
Special Education Preschool Grants	240	50,407	0	0	0	50,647
English Language Acquisition Grants	0	41,633	0	0	0	41,633
Education for Homeless Children and Youth	0	41,177	0	0	0	41,177
Eisenhower Professional Development State Grants	0	259,279	0	0	0	259,279
Race-to-the-Top - ARRA	0	454,871	0	0	0	454,871
Other Federal through State	394,434	2,218,229	0	0	0	2,612,663
<u>Direct Federal Revenue</u>						
ROTC Reimbursement	191,171	0	0	0	0	191,171
Other Direct Federal Revenue	82,249	0	0	0	0	82,249
Total Federal Government	\$ 1,023,928	\$ 7,400,915	\$ 2,513,309	\$ 0	\$ 0	\$ 10,938,152
<u>Other Governments and Citizens Groups</u>						
<u>Other Governments</u>						
Contributions	\$ 3,437,478	\$ 0	\$ 0	\$ 0	\$ 23,810,086	\$ 27,247,564
Total Other Governments and Citizens Groups	\$ 3,437,478	\$ 0	\$ 0	\$ 0	\$ 23,810,086	\$ 27,247,564
Total	\$ 105,952,376	\$ 7,479,656	\$ 6,195,947	\$ 2,994,511	\$ 24,846,139	\$ 147,468,629

Exhibit L-8

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

General Fund

General Government

County Commission

Board and Committee Members Fees	\$	120,000	
Social Security		7,440	
Employer Medicare		1,740	
Audit Services		31,096	
Contributions		2,500	
Total County Commission	\$		162,776

Board of Equalization

Board and Committee Members Fees	\$	7,750	
Social Security		481	
Unemployment Compensation		2	
Employer Medicare		115	
Office Supplies		370	
Total Board of Equalization			8,718

Beer Board

Board and Committee Members Fees	\$	2,350	
Social Security		121	
Unemployment Compensation		28	
Employer Medicare		28	
Total Beer Board			2,527

Other Boards and Committees

Board and Committee Members Fees	\$	12,150	
Social Security		708	
Unemployment Compensation		24	
Employer Medicare		153	
Other Charges		500	
Total Other Boards and Committees			13,535

County Mayor/Executive

County Official/Administrative Officer	\$	97,457	
Secretary(ies)		31,551	
Longevity Pay		3,300	
Other Salaries and Wages		39,809	
Social Security		10,213	
State Retirement		21,036	
Employee and Dependent Insurance		29,652	
Unemployment Compensation		309	
Employer Medicare		2,389	

(Continued)

Exhibit L-8

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

General Fund (Cont.)

General Government (Cont.)

County Mayor/Executive (Cont.)

Communication	\$	3,858	
Legal Services		297	
Legal Notices, Recording, and Court Costs		70	
Postal Charges		802	
Rentals		2,600	
Travel		1,036	
Other Contracted Services		30	
Office Supplies		1,869	
Other Supplies and Materials		910	
Other Charges		1,606	
Office Equipment		1,090	
Total County Mayor/Executive			\$ 249,884

Personnel Office

County Official/Administrative Officer	\$	47,115	
In-Service Training		1,160	
Social Security		2,921	
State Retirement		6,017	
Employee and Dependent Insurance		9,884	
Unemployment Compensation		216	
Employer Medicare		683	
Dues and Memberships		180	
Travel		699	
Other Charges		628	
Total Personnel Office			69,503

County Attorney

County Official/Administrative Officer	\$	78,943	
Social Security		4,714	
State Retirement		9,708	
Employee and Dependent Insurance		9,884	
Unemployment Compensation		108	
Employer Medicare		1,103	
Legal Notices, Recording, and Court Costs		728	
Other Contracted Services		104,061	
Office Supplies		624	
Data Processing Equipment		3,159	
Total County Attorney			213,032

(Continued)

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

General Fund (Cont.)

General Government (Cont.)

Election Commission

County Official/Administrative Officer	\$	69,035	
Assistant(s)		43,770	
Deputy(ies)		107,005	
Longevity Pay		2,500	
Overtime Pay		1,739	
Other Salaries and Wages		13,163	
Board and Committee Members Fees		3,730	
Election Workers		62,792	
Social Security		16,462	
State Retirement		28,870	
Employee and Dependent Insurance		59,304	
Unemployment Compensation		1,623	
Employer Medicare		3,850	
Communication		10,482	
Dues and Memberships		2,565	
Legal Notices, Recording, and Court Costs		11,248	
Maintenance and Repair Services - Buildings		816	
Maintenance and Repair Services - Equipment		78,172	
Postal Charges		49,265	
Rentals		8,615	
Travel		1,347	
Other Contracted Services		1,062	
Office Supplies		16,571	
Office Equipment		13,007	
Total Election Commission			\$ 606,993

Register of Deeds

Social Security	\$	18,568
State Retirement		40,305
Employee and Dependent Insurance		69,188
Employer Medicare		4,342
Communication		2,591
Data Processing Services		34,703
Dues and Memberships		909
Maintenance and Repair Services - Office Equipment		600
Postal Charges		6,239
Rentals		2,352
Travel		1,322
Other Contracted Services		2,371
Office Supplies		4,477

(Continued)

Exhibit L-8

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

General Fund (Cont.)

General Government (Cont.)

Register of Deeds (Cont.)

Data Processing Equipment	\$	12,941	
Office Equipment		3,211	
Total Register of Deeds			\$ 204,119

Planning

County Official/Administrative Officer	\$	57,297	
Assistant(s)		73,653	
Data Processing Personnel		45,096	
Longevity Pay		6,400	
Social Security		11,311	
State Retirement		23,297	
Employee and Dependent Insurance		39,536	
Unemployment Compensation		432	
Employer Medicare		2,614	
Communication		2,467	
Consultants		2,100	
Dues and Memberships		210	
Legal Notices, Recording, and Court Costs		2,182	
Maintenance and Repair Services - Office Equipment		19,069	
Postal Charges		445	
Printing, Stationery, and Forms		30	
Travel		3,110	
Other Contracted Services		1,985	
Office Supplies		2,127	
In Service/Staff Development		3,375	
Other Charges		76,474	
Data Processing Equipment		1,007	
Office Equipment		6,813	
Total Planning			381,030

Codes Compliance

Assistant(s)	\$	34,539	
Supervisor/Director		48,563	
Deputy(ies)		37,384	
Accountants/Bookkeepers		58,752	
Longevity Pay		6,100	
Social Security		11,204	
State Retirement		23,076	
Employee and Dependent Insurance		49,420	
Unemployment Compensation		631	

(Continued)

Exhibit L-8

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

General Fund (Cont.)

General Government (Cont.)

Codes Compliance (Cont.)

Employer Medicare	\$	2,620	
Communication		2,814	
Dues and Memberships		276	
Legal Notices, Recording, and Court Costs		737	
Maintenance and Repair Services - Equipment		392	
Maintenance and Repair Services - Vehicles		240	
Postal Charges		559	
Printing, Stationery, and Forms		1,319	
Rentals		2,047	
Travel		1,091	
Gasoline		3,777	
Office Supplies		2,107	
Motor Vehicles		40,870	
Office Equipment		2,477	
Total Codes Compliance			\$ 330,995

County Buildings

Supervisor/Director	\$	38,419	
Custodial Personnel		155,289	
Maintenance Personnel		114,809	
Longevity Pay		6,700	
Overtime Pay		5,849	
Social Security		19,183	
State Retirement		41,000	
Employee and Dependent Insurance		118,608	
Unemployment Compensation		1,439	
Employer Medicare		4,486	
Communication		500	
Maintenance and Repair Services - Buildings		35,781	
Maintenance and Repair Services - Office Equipment		1,961	
Maintenance and Repair Services - Vehicles		1,472	
Other Contracted Services		102,146	
Custodial Supplies		12,748	
Utilities		515,076	
Building and Contents Insurance		64,234	
Other Charges		25,382	
Building Improvements		47,963	
Heating and Air Conditioning Equipment		58,282	
Motor Vehicles		21,695	
Total County Buildings			1,393,022

(Continued)

Exhibit L-8

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

General Fund (Cont.)

General Government (Cont.)

Other General Administration

ADA Coordinator	\$	28,551	
Longevity Pay		1,900	
Social Security		1,823	
State Retirement		3,823	
Employee and Dependent Insurance		9,884	
Unemployment Compensation		92	
Employer Medicare		442	
Postal Charges		267	
Travel		42	
Office Supplies		297	
Other Supplies and Materials		150	
Other Charges		70	
Total Other General Administration			\$ 47,341

Preservation of Records

Supervisor/Director	\$	34,644	
Part-time Personnel		15,927	
Longevity Pay		1,300	
Overtime Pay		120	
Social Security		3,203	
State Retirement		5,319	
Employee and Dependent Insurance		9,884	
Unemployment Compensation		255	
Employer Medicare		749	
Communication		1,384	
Rentals		9,041	
Travel		80	
Other Contracted Services		11,600	
Office Supplies		3,735	
Other Supplies and Materials		10,949	
Other Charges		431	
Office Equipment		60	
Total Preservation of Records			108,681

Finance

Accounting and Budgeting

Supervisor/Director	\$	89,549
Salary Supplements		24,416
Clerical Personnel		374,998
Longevity Pay		12,200

(Continued)

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

General Fund (Cont.)

Finance (Cont.)

Accounting and Budgeting (Cont.)

In-Service Training	\$	2,392	
Social Security		29,772	
State Retirement		61,824	
Employee and Dependent Insurance		128,492	
Unemployment Compensation		1,610	
Employer Medicare		6,963	
Communication		11,266	
Dues and Memberships		50	
Evaluation and Testing		6,604	
Legal Notices, Recording, and Court Costs		2,477	
Maintenance and Repair Services - Office Equipment		14,288	
Maintenance and Repair Services - Vehicles		113	
Postal Charges		13,969	
Rentals		7,407	
Travel		1,361	
Other Contracted Services		13,176	
Office Supplies		17,713	
In Service/Staff Development		3,259	
Other Charges		1,322	
Office Equipment		7,639	
Total Accounting and Budgeting			\$ 832,860

Property Assessor's Office

County Official/Administrative Officer	\$	76,707
Assessment Personnel		404,658
Salary Supplements		750
Part-time Personnel		17,736
Longevity Pay		14,600
Social Security		31,152
State Retirement		65,600
Employee and Dependent Insurance		148,260
Unemployment Compensation		1,719
Employer Medicare		7,286
Audit Services		35,165
Communication		10,947
Data Processing Services		41,943
Dues and Memberships		1,793
Maintenance and Repair Services - Office Equipment		2,574
Maintenance and Repair Services - Vehicles		408
Postal Charges		6,726

(Continued)

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

General Fund (Cont.)

Finance (Cont.)

Property Assessor's Office (Cont.)

Travel	\$	1,753	
Gasoline		7,985	
Office Supplies		2,971	
Other Supplies and Materials		5,473	
Other Charges		16,471	
Motor Vehicles		16,811	
Office Equipment		3,090	
Total Property Assessor's Office			\$ 922,578

Reappraisal Program

Assessment Personnel	\$	57,438	
Part-time Personnel		9,349	
Social Security		4,092	
State Retirement		8,529	
Employee and Dependent Insurance		19,768	
Unemployment Compensation		223	
Employer Medicare		957	
Data Processing Services		5,348	
Total Reappraisal Program			105,704

County Trustee's Office

Social Security	\$	18,150	
State Retirement		37,863	
Employee and Dependent Insurance		69,188	
Unemployment Compensation		749	
Employer Medicare		4,228	
Communication		1,900	
Dues and Memberships		719	
Legal Notices, Recording, and Court Costs		24	
Maintenance and Repair Services - Office Equipment		9,435	
Postal Charges		29,316	
Travel		1,431	
Office Supplies		8,283	
Refunds		113,907	
Office Equipment		6,423	
Total County Trustee's Office			301,616

County Clerk's Office

In-Service Training	\$	520	
Social Security		44,944	

(Continued)

Exhibit L-8

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

General Fund (Cont.)

Finance (Cont.)

County Clerk's Office (Cont.)

State Retirement	\$	93,572	
Employee and Dependent Insurance		177,912	
Employer Medicare		10,510	
Communication		11,217	
Dues and Memberships		200	
Maintenance and Repair Services - Buildings		2,100	
Maintenance and Repair Services - Office Equipment		19,572	
Postal Charges		26,383	
Rentals		12,148	
Travel		2,910	
Other Contracted Services		4,640	
Office Supplies		15,272	
Utilities		4,248	
Office Equipment		3,276	
Total County Clerk's Office			\$ 429,424

Other Finance

Bonus Payments	\$	830,000	
Other Salaries and Wages		140,437	
Social Security		60,711	
State Retirement		121,249	
Unemployment Compensation		602	
Employer Medicare		14,390	
Total Other Finance			1,167,389

Administration of Justice

Circuit Court

Attendants	\$	90,674	
Jury and Witness Expense		36,432	
Social Security		70,645	
State Retirement		136,020	
Employee and Dependent Insurance		277,752	
Unemployment Compensation		7,714	
Employer Medicare		16,833	
Communication		15,526	
Dues and Memberships		534	
Legal Notices, Recording, and Court Costs		2,184	
Postal Charges		16,833	
Travel		4,044	
Other Contracted Services		29,397	

(Continued)

Exhibit L-8

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

General Fund (Cont.)

Administration of Justice (Cont.)

Circuit Court (Cont.)

Office Supplies	\$	41,582	
Other Supplies and Materials		400	
Office Equipment		43,300	
Total Circuit Court			\$ 789,870

Circuit Court Judge

Judge(s)	\$	151,609	
Secretary(ies)		35,647	
Social Security		9,001	
State Retirement		23,913	
Employee and Dependent Insurance		19,768	
Unemployment Compensation		216	
Employer Medicare		2,636	
Communication		531	
Dues and Memberships		40	
Postal Charges		220	
Library Books/Media		182	
Office Supplies		1,074	
Liability Insurance		1,386	
Office Equipment		1,950	
Total Circuit Court Judge			248,173

General Sessions Judge

Judge(s)	\$	303,218	
Secretary(ies)		41,510	
Temporary Personnel		21,439	
Longevity Pay		2,500	
Social Security		18,562	
State Retirement		46,330	
Employee and Dependent Insurance		29,652	
Unemployment Compensation		323	
Employer Medicare		5,261	
Communication		4,093	
Dues and Memberships		3,873	
Postal Charges		255	
Travel		5,719	
Library Books/Media		5,668	
Office Supplies		864	
Other Supplies and Materials		498	
Liability Insurance		2,772	

(Continued)

Exhibit L-8

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

General Fund (Cont.)

Administration of Justice (Cont.)

General Sessions Judge (Cont.)

Communication Equipment	\$	150	
Office Equipment		1,444	
Total General Sessions Judge			\$ 494,131

General Sessions Court Clerk

Judgments	\$	102,570	
Total General Sessions Court Clerk			102,570

Drug Court

Supervisor/Director	\$	115,321	
Part-time Personnel		9,723	
Longevity Pay		1,800	
Social Security		7,360	
State Retirement		15,349	
Employee and Dependent Insurance		29,652	
Unemployment Compensation		449	
Employer Medicare		1,721	
Communication		2,491	
Contracts with Private Agencies		1,905	
Postal Charges		136	
Rentals		1,826	
Travel		7,777	
Office Supplies		3,026	
Other Supplies and Materials		812	
Total Drug Court			199,348

Chancery Court

County Official/Administrative Officer	\$	76,707	
Clerical Personnel		264,908	
Attendants		18,700	
Part-time Personnel		14,256	
Longevity Pay		13,500	
Social Security		22,916	
State Retirement		48,057	
Employee and Dependent Insurance		88,956	
Unemployment Compensation		1,264	
Employer Medicare		5,359	
Communication		6,771	
Dues and Memberships		1,368	
Maintenance and Repair Services - Office Equipment		1,341	

(Continued)

Exhibit L-8

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

General Fund (Cont.)

Administration of Justice (Cont.)

Chancery Court (Cont.)

Postal Charges	\$	4,053	
Rentals		3,622	
Travel		104	
Other Contracted Services		542	
Office Supplies		16,050	
Premiums on Corporate Surety Bonds		641	
Office Equipment		23,595	
Total Chancery Court			\$ 612,710

Judicial Commissioners

Assistant(s)	\$	42,042	
Supervisor/Director		52,610	
Part-time Personnel		33,500	
Longevity Pay		8,600	
Other Salaries and Wages		151,940	
In-Service Training		3,982	
Social Security		17,297	
State Retirement		36,419	
Employee and Dependent Insurance		59,304	
Unemployment Compensation		888	
Employer Medicare		4,045	
Communication		2,426	
Dues and Memberships		280	
Maintenance and Repair Services - Equipment		948	
Postal Charges		45	
Travel		4,542	
Other Contracted Services		1,015	
Office Supplies		1,885	
Office Equipment		4,177	
Total Judicial Commissioners			425,945

Probation Services

Probation Officer(s)	\$	134,171	
Part-time Personnel		10,047	
Longevity Pay		2,500	
Social Security		9,063	
State Retirement		19,354	
Employee and Dependent Insurance		39,536	
Unemployment Compensation		479	
Employer Medicare		2,182	

(Continued)

Exhibit L-8

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

General Fund (Cont.)

Administration of Justice (Cont.)

Probation Services (Cont.)

Communication	\$	5,290	
Dues and Memberships		800	
Postal Charges		86	
Rentals		5,198	
Travel		2,065	
Other Contracted Services		28,736	
Drugs and Medical Supplies		9,969	
Office Supplies		9,072	
Other Charges		810	
Office Equipment		6,267	
Total Probation Services			\$ 285,625

Courtroom Security

Maintenance and Repair Services - Equipment	\$	1,136	
Other Charges		4,977	
Other Equipment		154,226	
Total Courtroom Security			160,339

Victims Assistance Programs

Contributions	\$	83,719	
Total Victims Assistance Programs			83,719

Public Safety

Sheriff's Department

County Official/Administrative Officer	\$	84,378	
Deputy(ies)		2,436,158	
Detective(s)		333,354	
Captain(s)		204,830	
Lieutenant(s)		412,778	
Sergeant(s)		373,098	
Data Processing Personnel		9,292	
Salary Supplements		55,200	
Dispatchers/Radio Operators		320,963	
Secretary(ies)		85,401	
Longevity Pay		186,600	
Other Salaries and Wages		129,218	
In-Service Training		18,355	
Social Security		281,617	
State Retirement		592,586	
Employee and Dependent Insurance		1,097,124	

(Continued)

Exhibit L-8

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

General Fund (Cont.)

Public Safety (Cont.)

Sheriff's Department (Cont.)

Unemployment Compensation	\$	12,599	
Employer Medicare		65,862	
Communication		64,153	
Dues and Memberships		3,200	
Maintenance and Repair Services - Buildings		1,673	
Maintenance and Repair Services - Vehicles		126,848	
Postal Charges		1,453	
Travel		10,000	
Gasoline		311,441	
Instructional Supplies and Materials		2,730	
Office Supplies		14,396	
Uniforms		37,596	
Other Supplies and Materials		12,980	
Communication Equipment		101,049	
Motor Vehicles		397,824	
Office Equipment		44,695	
Transportation Equipment		13,662	
Total Sheriff's Department			\$ 7,843,113

Special Patrols

Other Contracted Services	\$	3,308	
Total Special Patrols			3,308

Drug Enforcement

In-Service Training	\$	2,950	
Communication		2,844	
Confidential Drug Enforcement Payments		15,000	
Dues and Memberships		198	
Tow-in Services		510	
Gasoline		10,000	
Uniforms		341	
Other Supplies and Materials		14,646	
Communication Equipment		1,760	
Total Drug Enforcement			48,249

Administration of the Sexual Offender Registry

Communication	\$	1,150	
Other Contracted Services		2,850	
Other Supplies and Materials		3,450	
Total Administration of the Sexual Offender Registry			7,450

(Continued)

Exhibit L-8

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

General Fund (Cont.)

Public Safety (Cont.)

Jail

Assistant(s)	\$	57,075	
Deputy(ies)		2,825,224	
Captain(s)		43,493	
Lieutenant(s)		151,419	
Sergeant(s)		107,827	
Salary Supplements		1,200	
Secretary(ies)		55,215	
Cafeteria Personnel		39,178	
Part-time Personnel		19,667	
Longevity Pay		400	
Other Salaries and Wages		35,318	
In-Service Training		6,147	
Social Security		200,290	
State Retirement		425,379	
Employee and Dependent Insurance		1,136,660	
Unemployment Compensation		13,762	
Employer Medicare		46,842	
Communication		15,916	
Maintenance and Repair Services - Buildings		2,273	
Maintenance and Repair Services - Vehicles		8,366	
Medical and Dental Services		320,673	
Other Contracted Services		173,468	
Custodial Supplies		74,414	
Drugs and Medical Supplies		285,000	
Food Preparation Supplies		5,198	
Food Supplies		400,137	
Gasoline		32,000	
Office Supplies		6,721	
Uniforms		22,765	
Other Supplies and Materials		2,610	
Communication Equipment		18,790	
Office Equipment		9,680	
Total Jail			\$ 6,543,107

Workhouse

County Official/Administrative Officer	\$	8,125
Guards		48,144
Social Security		3,448
State Retirement		7,186
Employee and Dependent Insurance		19,768

(Continued)

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

General Fund (Cont.)

Public Safety (Cont.)

Workhouse (Cont.)

Unemployment Compensation	\$	171	
Employer Medicare		806	
Food Supplies		10,196	
Gasoline		32,000	
Prisoners Clothing		10,417	
Uniforms		342	
Other Supplies and Materials		16,791	
Total Workhouse			\$ 157,394

Juvenile Services

Assistant(s)	\$	105,628	
Probation Officer(s)		47,836	
Longevity Pay		4,200	
Social Security		9,530	
State Retirement		20,134	
Employee and Dependent Insurance		49,420	
Unemployment Compensation		357	
Employer Medicare		2,229	
Communication		1,832	
Dues and Memberships		1,119	
Postal Charges		493	
Travel		4,275	
Other Contracted Services		26,423	
Office Supplies		1,620	
Other Supplies and Materials		752	
Office Equipment		4,283	
Total Juvenile Services			280,131

Civil Defense

County Official/Administrative Officer	\$	58,038	
Assistant(s)		56,067	
Captain(s)		143,438	
Lieutenant(s)		86,213	
Accountants/Bookkeepers		40,405	
Data Processing Personnel		33,442	
Guidance Personnel		39,754	
Psychological Personnel		43,265	
Salary Supplements		24,771	
Mechanic(s)		44,353	
Dispatchers/Radio Operators		211,255	

(Continued)

Exhibit L-8

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

General Fund (Cont.)

Public Safety (Cont.)

Civil Defense (Cont.)

Secretary(ies)	\$	28,167	
Temporary Personnel		132,906	
Longevity Pay		55,300	
Overtime Pay		235,960	
Other Salaries and Wages		2,069,365	
In-Service Training		16,147	
Social Security		197,212	
State Retirement		321,897	
Employee and Dependent Insurance		791,017	
Unemployment Compensation		10,262	
Employer Medicare		46,122	
Communication		27,478	
Laundry Service		7,727	
Maintenance and Repair Services - Vehicles		77,552	
Postal Charges		471	
Rentals		5,997	
Travel		2,890	
Other Contracted Services		37,048	
Custodial Supplies		6,931	
Diesel Fuel		105,298	
Drugs and Medical Supplies		160,355	
Office Supplies		2,006	
Tires and Tubes		4,857	
Uniforms		42,135	
Utilities		78,601	
Other Supplies and Materials		6,258	
Building and Contents Insurance		4,339	
Other Charges		4,974	
Communication Equipment		171,956	
Data Processing Equipment		9,189	
Office Equipment		2,828	
Other Equipment		69,122	
Total Civil Defense			\$ 5,513,368

County Coroner/Medical Examiner

County Official/Administrative Officer	\$	22,500
Secretary(ies)		2,500
Communication		1,000
Travel		792
Other Contracted Services		138,960

(Continued)

Exhibit L-8

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

General Fund (Cont.)

Public Safety (Cont.)

County Coroner/Medical Examiner (Cont.)

Office Supplies	\$ 2,060	
Total County Coroner/Medical Examiner		\$ 167,812

Public Safety Grant Programs

Other Capital Outlay	\$ 385,378	
Total Public Safety Grant Programs		385,378

Public Health and Welfare

Local Health Center

Communication	\$ 4,076	
Maintenance and Repair Services - Equipment	9,885	
Custodial Supplies	1,002	
Drugs and Medical Supplies	10,665	
Office Supplies	4,788	
Utilities	22,685	
Office Equipment	1,670	
Total Local Health Center		54,771

Rabies and Animal Control

Supervisor/Director	\$ 39,375	
Paraprofessionals	64,353	
Part-time Personnel	3,886	
Longevity Pay	1,200	
In-Service Training	525	
Social Security	6,410	
State Retirement	13,203	
Employee and Dependent Insurance	29,652	
Unemployment Compensation	371	
Employer Medicare	1,500	
Communication	647	
Maintenance and Repair Services - Vehicles	601	
Postal Charges	88	
Other Contracted Services	3,444	
Drugs and Medical Supplies	478	
Gasoline	3,513	
Office Supplies	874	
Uniforms	1,194	
Utilities	4,154	
Other Supplies and Materials	3,040	
Building and Contents Insurance	374	

(Continued)

Exhibit L-8

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

General Fund (Cont.)

Public Health and Welfare (Cont.)

Rabies and Animal Control (Cont.)

Other Equipment	\$ 14,218	
Total Rabies and Animal Control		\$ 193,100

Other Local Health Services

Medical Personnel	\$ 403,360	
Longevity Pay	8,100	
Social Security	25,110	
State Retirement	51,173	
Employee and Dependent Insurance	158,144	
Unemployment Compensation	2,176	
Employer Medicare	5,873	
Travel	7,215	
Other Contracted Services	400	
Liability Insurance	1,151	
Total Other Local Health Services		662,702

Appropriation to State

Salary Supplements	\$ 78,493	
Total Appropriation to State		78,493

Other Local Welfare Services

Contributions	\$ 5,200	
Total Other Local Welfare Services		5,200

Other Public Health and Welfare

Clerical Personnel	\$ 29,286	
Social Security	1,627	
State Retirement	3,740	
Employee and Dependent Insurance	9,884	
Unemployment Compensation	148	
Employer Medicare	381	
Office Supplies	199	
Total Other Public Health and Welfare		45,265

Social, Cultural, and Recreational Services

Libraries

Contributions	\$ 765,061	
Total Libraries		765,061

(Continued)

Exhibit L-8

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

General Fund (Cont.)

Social, Cultural, and Recreational Services (Cont.)

Other Social, Cultural, and Recreational

Contributions	\$	58,000	
Total Other Social, Cultural, and Recreational			\$ 58,000

Agriculture and Natural Resources

Agriculture Extension Service

Assistant(s)	\$	36,402	
Part-time Personnel		13,529	
Longevity Pay		300	
Social Security		2,916	
State Retirement		6,201	
Employee and Dependent Insurance		19,768	
Unemployment Compensation		412	
Employer Medicare		682	
Communication		2,416	
Dues and Memberships		610	
Matching Share		130,500	
Travel		1,746	
Office Equipment		8,314	
Total Agriculture Extension Service			223,796

Forest Service

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

Soil Conservation

Secretary(ies)	\$	27,483	
Longevity Pay		1,500	
Social Security		1,596	
State Retirement		3,701	
Employee and Dependent Insurance		9,884	
Unemployment Compensation		108	
Employer Medicare		373	
Contributions		16,500	
Total Soil Conservation			61,145

Storm Water Management

County Official/Administrative Officer	\$	53,322	
Assistant(s)		45,311	
Temporary Personnel		1,232	
Other Salaries and Wages		700	

(Continued)

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

General Fund (Cont.)

Agriculture and Natural Resources (Cont.)

Storm Water Management (Cont.)

Social Security	\$	5,915	
State Retirement		12,283	
Employee and Dependent Insurance		19,768	
Unemployment Compensation		324	
Employer Medicare		1,383	
Communication		1,481	
Consultants		2,690	
Contracts with Other Public Agencies		500	
Dues and Memberships		156	
Legal Notices, Recording, and Court Costs		62	
Maintenance and Repair Services - Office Equipment		620	
Maintenance and Repair Services - Vehicles		861	
Postal Charges		88	
Printing, Stationery, and Forms		668	
Travel		448	
Other Contracted Services		6,960	
Gasoline		4,766	
Office Supplies		2,297	
Other Supplies and Materials		145	
In Service/Staff Development		1,502	
Data Processing Equipment		2,712	
Motor Vehicles		22,327	
Office Equipment		2,101	
Total Storm Water Management			\$ 190,622

Other Operations

Tourism

Supervisor/Director	\$	52,391
Deputy(ies)		21,427
Part-time Personnel		8,324
Longevity Pay		1,100
Social Security		5,157
State Retirement		10,630
Employee and Dependent Insurance		19,768
Unemployment Compensation		407
Employer Medicare		1,206
Advertising		29,045
Communication		5,281
Dues and Memberships		6,244
Postal Charges		2,416

(Continued)

Exhibit L-8

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

General Fund (Cont.)

Other Operations (Cont.)

Tourism (Cont.)

Printing, Stationery, and Forms	\$	5,130	
Travel		10,919	
Office Supplies		1,453	
Other Charges		9,498	
Office Equipment		1,997	
Total Tourism			\$ 192,393

Industrial Development

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

Other Economic and Community Development

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

Veterans' Services

Supervisor/Director	\$	36,466	
Secretary(ies)		31,734	
Temporary Personnel		1,470	
Longevity Pay		3,900	
Social Security		4,393	
State Retirement		9,048	
Employee and Dependent Insurance		19,768	
Unemployment Compensation		315	
Employer Medicare		1,027	
Communication		354	
Dues and Memberships		140	
Postal Charges		745	
Rentals		1,808	
Travel		1,414	
Office Supplies		1,410	
Office Equipment		1,889	
Total Veterans' Services			115,881

Other Charges

Employee and Dependent Insurance	\$	338,940	
Audit Services		9,069	
Contributions		1,200,000	
Dues and Memberships		34,528	
Legal Notices, Recording, and Court Costs		15,361	

(Continued)

Exhibit L-8

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

General Fund (Cont.)

Other Operations (Cont.)

Other Charges (Cont.)

Matching Share	\$	10,000	
Liability Insurance		3,170	
Refunds		278,390	
Trustee's Commission		536,176	
Workers' Compensation Insurance		109,432	
Other Self-Insured Claims		21,795	
Other Charges		17,780	
Total Other Charges			\$ 2,574,641

Contributions to Other Agencies

Contributions	\$	184,940	
Total Contributions to Other Agencies			184,940

ARRA Grant # 1

Building Improvements	\$	281,215	
Total ARRA Grant # 1			<u>281,215</u>

Total General Fund \$ 37,882,659

Courthouse and Jail Maintenance Fund

General Government

County Buildings

Supervisor/Director	\$	4,269	
Custodial Personnel		17,532	
Maintenance Personnel		12,754	
Longevity Pay		1,900	
Overtime Pay		269	
Social Security		2,216	
State Retirement		4,690	
Unemployment Compensation		66	
Employer Medicare		518	
Maintenance and Repair Services - Buildings		148	
Maintenance and Repair Services - Office Equipment		204	
Maintenance and Repair Services - Vehicles		152	
Other Contracted Services		9,239	
Custodial Supplies		139	
Other Charges		720	
Building Improvements		101	
Heating and Air Conditioning Equipment		170	
Total County Buildings			\$ <u>55,087</u>

Total Courthouse and Jail Maintenance Fund 55,087

(Continued)

Exhibit L-8

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

Solid Waste/Sanitation Fund

Public Health and Welfare

Convenience Centers

Truck Drivers	\$	175,912	
Laborers		328,092	
Longevity Pay		10,600	
Bonus Payments		24,683	
Social Security		32,039	
State Retirement		53,448	
Employee and Dependent Insurance		88,956	
Unemployment Compensation		3,025	
Employer Medicare		7,493	
Communication		5,783	
Contracts with Private Agencies		691,289	
Dues and Memberships		600	
Maintenance and Repair Services - Equipment		54,828	
Postal Charges		266	
Rentals		24,245	
Travel		529	
Other Contracted Services		37,017	
Diesel Fuel		100,000	
Equipment Parts - Heavy		4,395	
Equipment Parts - Light		3,009	
Tires and Tubes		21,204	
Utilities		7,835	
Other Supplies and Materials		3,160	
Liability Insurance		20,000	
Trustee's Commission		22,052	
Workers' Compensation Insurance		70,000	
Solid Waste Equipment		9,890	
Total Convenience Centers			\$ 1,800,350
Total Solid Waste/Sanitation Fund			\$ 1,800,350

Ambulance Service Fund

Public Health and Welfare

Ambulance/Emergency Medical Services

Health Equipment	\$	212,741	
Total Ambulance/Emergency Medical Services			\$ 212,741
Total Ambulance Service Fund			212,741

(Continued)

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

<u>Special Purpose Fund</u>		
<u>General Government</u>		
<u>County Buildings</u>		
Trustee's Commission	\$ 52,407	
Total County Buildings		\$ 52,407
<u>Other Operations</u>		
<u>Contributions to Other Agencies</u>		
Contributions	\$ 1,000,000	
Total Contributions to Other Agencies		1,000,000
<u>Principal on Debt</u>		
<u>Education</u>		
Principal on Bonds	\$ 1,640,000	
Total Education		1,640,000
<u>Interest on Debt</u>		
<u>Education</u>		
Interest on Bonds	\$ 257,263	
Total Education		257,263
<u>Other Debt Service</u>		
<u>Education</u>		
Other Debt Service	\$ 849	
Total Education		<u>849</u>
Total Special Purpose Fund		\$ 2,950,519
<u>Drug Control Fund</u>		
<u>Public Safety</u>		
<u>Drug Enforcement</u>		
Confidential Drug Enforcement Payments	\$ 5,000	
Other Charges	<u>3</u>	
Total Drug Enforcement		<u>\$ 5,003</u>
Total Drug Control Fund		5,003
<u>Sports and Recreation Fund</u>		
<u>Other Operations</u>		
<u>Contributions to Other Agencies</u>		
Contributions	\$ 968,809	
Trustee's Commission	<u>145</u>	
Total Contributions to Other Agencies		<u>\$ 968,954</u>
Total Sports and Recreation Fund		968,954

(Continued)

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

Agriculture Center Fund

Agriculture and Natural Resources

Other Agriculture and Natural Resources

County Official/Administrative Officer	\$	47,226	
Assistant(s)		27,757	
Longevity Pay		4,900	
Bonus Payments		11,000	
Other Salaries and Wages		177,472	
Social Security		16,363	
State Retirement		33,957	
Employee and Dependent Insurance		69,188	
Unemployment Compensation		1,684	
Employer Medicare		3,827	
Communication		2,000	
Maintenance and Repair Services - Buildings		26,336	
Maintenance and Repair Services - Equipment		10,692	
Other Contracted Services		127,774	
Crushed Stone		9,165	
Custodial Supplies		9,231	
Gasoline		15,732	
Office Supplies		351	
Utilities		178,442	
Other Supplies and Materials		5,650	
Liability Insurance		3,200	
Trustee's Commission		14,029	
Vehicle and Equipment Insurance		2,000	
Other Charges		1,279	
Maintenance Equipment		14,377	
Motor Vehicles		24,286	
Total Other Agriculture and Natural Resources			\$ 837,918

Total Agriculture Center Fund \$ 837,918

Fire Protection Fund

Public Safety

Fire Prevention and Control

Assistant(s)	\$	44,298
Captain(s)		38,891
Lieutenant(s)		34,997
Salary Supplements		7,029
Mechanic(s)		23,782
Temporary Personnel		31,357
Longevity Pay		23,471

(Continued)

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

Fire Protection Fund (Cont.)

Public Safety (Cont.)

Fire Prevention and Control (Cont.)

Overtime Pay	\$	49,305	
Bonus Payments		62,212	
Other Salaries and Wages		761,562	
In-Service Training		23,600	
Social Security		62,769	
State Retirement		105,045	
Employee and Dependent Insurance		315,991	
Unemployment Compensation		4,105	
Employer Medicare		14,680	
Communication		7,852	
Laundry Service		2,499	
Maintenance and Repair Services - Vehicles		73,599	
Postal Charges		147	
Rentals		1,801	
Travel		1,082	
Other Contracted Services		8,946	
Custodial Supplies		2,327	
Diesel Fuel		69,249	
Drugs and Medical Supplies		19,433	
Office Supplies		531	
Tires and Tubes		447	
Utilities		26,271	
Other Supplies and Materials		1,971	
Building and Contents Insurance		1,407	
Liability Insurance		18,416	
Trustee's Commission		14,688	
Vehicle and Equipment Insurance		7,196	
Workers' Compensation Insurance		65,170	
Other Charges		892	
Communication Equipment		3,038	
Data Processing Equipment		2,836	
Office Equipment		631	
Other Equipment		124,893	
Total Fire Prevention and Control			\$ <u>2,058,416</u>

Total Fire Protection Fund \$ 2,058,416

(Continued)

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

Constitutional Officers - Fees Fund

General Government

Register of Deeds

Constitutional Officers' Operating Expenses	\$ 339,678	
Total Register of Deeds		\$ 339,678

Finance

County Trustee's Office

Constitutional Officers' Operating Expenses	\$ 307,813	
Total County Trustee's Office		307,813

County Clerk's Office

Constitutional Officers' Operating Expenses	\$ 812,036	
Total County Clerk's Office		812,036

Administration of Justice

Circuit Court

Constitutional Officers' Operating Expenses	\$ 1,248,119	
Total Circuit Court		1,248,119

Chancery Court

Special Commissioner Fees/Special Master Fees	\$ 41,826	
Total Chancery Court		<u>41,826</u>

Total Constitutional Officers - Fees Fund \$ 2,749,472

Highway/Public Works Fund

Highways

Administration

County Official/Administrative Officer	\$ 82,658
Assistant(s)	71,727
Accountants/Bookkeepers	49,222
Clerical Personnel	31,551
Overtime Pay	2,500
Board and Committee Members Fees	33,600
Dues and Memberships	3,731
Freight Expenses	15
Legal Notices, Recording, and Court Costs	204
Maintenance Agreements	625
Maintenance and Repair Services - Office Equipment	340
Postal Charges	246
Printing, Stationery, and Forms	500
Rentals	4,693

(Continued)

Exhibit L-8

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

Highway/Public Works Fund (Cont.)

Highways (Cont.)

Administration (Cont.)

Other Contracted Services	\$	3,097	
Data Processing Supplies		2,364	
Office Supplies		2,177	
Other Charges		316	
Building Construction		42	
Building Improvements		3,729	
Office Equipment		6,119	
Total Administration			\$ 299,456

Highway and Bridge Maintenance

Equipment Operators	\$	1,095,279	
Truck Drivers		681,242	
Laborers		132,310	
Consultants		4,000	
Engineering Services		5,000	
Rentals		458	
Other Contracted Services		202,116	
Asphalt - Hot Mix		718,131	
Asphalt - Liquid		13,280	
Concrete		1,245	
Crushed Stone		78,793	
Pipe - Metal		54,831	
Road Signs		45,636	
Salt		70,000	
Small Tools		861	
Other Supplies and Materials		481	
Total Highway and Bridge Maintenance			3,103,663

Operation and Maintenance of Equipment

Foremen	\$	51,948	
Mechanic(s)		140,358	
Laborers		60,746	
Freight Expenses		144	
Maintenance and Repair Services - Equipment		71,449	
Tow-in Services		675	
Diesel Fuel		166,954	
Equipment Parts - Heavy		66,744	
Equipment Parts - Light		60,319	
Food Supplies		1,109	
Garage Supplies		2,807	

(Continued)

Exhibit L-8

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

Highway/Public Works Fund (Cont.)

Highways (Cont.)

Operation and Maintenance of Equipment (Cont.)

Gasoline	\$	122,602	
Lubricants		7,954	
Propane Gas		5,834	
Small Tools		1,085	
Tires and Tubes		41,332	
Other Supplies and Materials		1,955	
Total Operation and Maintenance of Equipment			\$ 804,015

Other Charges

Communication	\$	8,901	
Electricity		22,581	
Natural Gas		5,452	
Water and Sewer		2,501	
Building and Contents Insurance		2,500	
Judgments		50	
Liability Insurance		51,773	
Premiums on Corporate Surety Bonds		965	
Trustee's Commission		105,561	
Vehicle and Equipment Insurance		55,000	
Total Other Charges			255,284

Employee Benefits

Social Security	\$	146,042	
State Retirement		302,331	
Employee and Dependent Insurance		681,996	
Unemployment Compensation		7,656	
Employer Medicare		34,140	
Workers' Compensation Insurance		173,504	
Total Employee Benefits			1,345,669

Capital Outlay

Other Contracted Services	\$	625,661	
Bridge Construction		33,246	
Communication Equipment		95	
Highway Equipment		221,549	
Other Capital Outlay		420,000	
Total Capital Outlay			1,300,551

Total Highway/Public Works Fund \$ 7,108,638

(Continued)

Exhibit L-8

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

General Debt Service Fund

Principal on Debt

General Government

Principal on Bonds	\$ 1,605,000	
Principal on Notes	160,000	
Total General Government		\$ 1,765,000

Education

Principal on Bonds	\$ 4,720,000	
Total Education		4,720,000

Interest on Debt

General Government

Interest on Bonds	\$ 633,912	
Interest on Notes	76,230	
Total General Government		710,142

Education

Interest on Bonds	\$ 5,389,350	
Total Education		5,389,350

Other Debt Service

General Government

Trustee's Commission	\$ 176,599	
Other Debt Service	107,718	
Total General Government		284,317

Education

Underwriter's Discount	\$ 118,450	
Other Debt Issuance Charges	77,683	
Other Debt Service	4,660	
Total Education		200,793

Total General Debt Service Fund \$ 13,069,602

Rural Debt Service Fund

Principal on Debt

Education

Principal on Bonds	\$ 1,715,000	
Principal on Notes	30,000	
Total Education		\$ 1,745,000

(Continued)

Exhibit L-8

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

Rural Debt Service Fund (Cont.)

Interest on Debt

Education

Interest on Bonds	\$ 1,161,629	
Interest on Notes	1,785	
Total Education	<u>1,163,414</u>	\$ 1,163,414

Other Debt Service

Education

Trustee's Commission	\$ 11,540	
Other Debt Service	3,004	
Total Education	<u>14,544</u>	<u>14,544</u>

Total Rural Debt Service Fund \$ 2,922,958

General Capital Projects Fund

Other Operations

Veterans' Services

Postal Charges	\$ 384	
Office Supplies	1,855	
Total Veterans' Services	<u>2,239</u>	\$ 2,239

Capital Projects

Agriculture and Natural Resource Projects

Building Improvements	\$ 442	
Total Agriculture and Natural Resource Projects		442

Highway and Street Capital Projects

Engineering Services	\$ 27,785	
Other Contracted Services	504,118	
Total Highway and Street Capital Projects	<u>531,903</u>	<u>531,903</u>

Total General Capital Projects Fund 534,584

High School Building Projects Fund

Capital Projects

Education Capital Projects

Contributions	\$ 25,057,516	
Total Education Capital Projects	<u>25,057,516</u>	<u>\$ 25,057,516</u>

Total High School Building Projects Fund 25,057,516

(Continued)

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

HUD Grant Projects Fund

Capital Projects

Other General Government Projects

Building Improvements	\$ 149,348	
Total Other General Government Projects		\$ 149,348

Total HUD Grant Projects Fund \$ 149,348

Highway Capital Projects Fund

Capital Projects

Highway and Street Capital Projects

Asphalt - Hot Mix	\$ 2,080,165	
Trustee's Commission	18,306	
Total Highway and Street Capital Projects		\$ 2,098,471

Total Highway Capital Projects Fund 2,098,471

Judicial and Safety Projects Fund

Capital Projects

Public Safety Projects

Building Construction	\$ 996	
Total Public Safety Projects		\$ 996

Total Judicial and Safety Projects Fund 996

Other Capital Projects Fund

Public Health and Welfare

Rabies and Animal Control

Other Equipment	\$ 2,495	
Total Rabies and Animal Control		\$ 2,495

Capital Projects

General Administration Projects

Trustee's Commission	\$ 10,806	
Other Construction	19,272	
Total General Administration Projects		30,078

Administration of Justice Projects

Other Debt Issuance Charges	\$ 4,200	
Land	400,356	
Site Development	145	
Other Construction	5,354	
Total Administration of Justice Projects		410,055

(Continued)

Exhibit L-8

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

<u>Other Capital Projects Fund (Cont.)</u>		
<u>Capital Projects (Cont.)</u>		
<u>Other General Government Projects</u>		
Site Development	\$ 15,600	
Total Other General Government Projects		\$ 15,600
Total Other Capital Projects Fund		\$ 458,228
Total Governmental Funds - Primary Government		\$ 100,921,460

Exhibit L-9

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

General Purpose School Fund

Instruction

Regular Instruction Program

Teachers	\$ 34,918,768	
Career Ladder Program	392,179	
Career Ladder Extended Contracts	92,894	
Salary Supplements	934,510	
Educational Assistants	1,135,751	
Other Salaries and Wages	205,476	
Certified Substitute Teachers	111,444	
Non-certified Substitute Teachers	506,987	
Social Security	2,335,740	
State Retirement	3,440,750	
Life Insurance	67,858	
Medical Insurance	6,065,955	
Dental Insurance	550,200	
Unemployment Compensation	41,133	
Employer Medicare	548,526	
Contributions	464,523	
Travel	12,411	
Other Contracted Services	263,392	
Instructional Supplies and Materials	388,282	
Textbooks	1,232,364	
Other Supplies and Materials	2,556	
Fee Waivers	44,764	
Other Charges	43,465	
Regular Instruction Equipment	148,146	
Total Regular Instruction Program		\$ 53,948,074

Alternative Instruction Program

Teachers	\$ 424,010	
Guidance Personnel	46,967	
Educational Assistants	101,626	
Social Security	35,297	
State Retirement	54,207	
Life Insurance	1,332	
Medical Insurance	119,070	
Dental Insurance	10,800	
Unemployment Compensation	702	
Employer Medicare	8,255	
Instructional Supplies and Materials	2,500	
Total Alternative Instruction Program		804,766

(Continued)

Exhibit L-9

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

General Purpose School Fund (Cont.)

Instruction (Cont.)

Special Education Program

Teachers	\$	2,723,181	
Homebound Teachers		108,936	
Educational Assistants		926,940	
Speech Pathologist		534,073	
Certified Substitute Teachers		11,477	
Non-certified Substitute Teachers		70,480	
Social Security		266,638	
State Retirement		410,797	
Life Insurance		10,360	
Medical Insurance		939,330	
Dental Insurance		85,200	
Unemployment Compensation		6,091	
Employer Medicare		62,501	
Contracts with Private Agencies		76,555	
Maintenance and Repair Services - Equipment		4,712	
Travel		33,055	
Other Contracted Services		657,024	
Instructional Supplies and Materials		69,187	
Other Supplies and Materials		62,294	
Total Special Education Program			\$ 7,058,831

Vocational Education Program

Teachers	\$	3,479,216	
Certified Substitute Teachers		8,060	
Non-certified Substitute Teachers		35,057	
Social Security		213,206	
State Retirement		314,518	
Life Insurance		5,846	
Medical Insurance		522,585	
Dental Insurance		47,400	
Unemployment Compensation		3,343	
Employer Medicare		49,935	
Communication		4,418	
Maintenance and Repair Services - Equipment		11,032	
Travel		8,368	
Instructional Supplies and Materials		81,500	
Vocational Instruction Equipment		80,105	
Total Vocational Education Program			4,864,589

(Continued)

Exhibit L-9

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

General Purpose School Fund (Cont.)

Support Services

Attendance

Supervisor/Director	\$	93,681	
Secretary(ies)		32,864	
Social Security		7,316	
State Retirement		12,675	
Life Insurance		148	
Medical Insurance		13,230	
Dental Insurance		1,200	
Unemployment Compensation		80	
Employer Medicare		1,711	
Other Supplies and Materials		4,500	
Total Attendance			\$ 167,405

Health Services

Medical Personnel	\$	741,370	
Other Salaries and Wages		137,747	
Social Security		52,088	
State Retirement		106,186	
Life Insurance		1,628	
Medical Insurance		145,530	
Dental Insurance		13,200	
Unemployment Compensation		899	
Employer Medicare		12,264	
Other Supplies and Materials		59,394	
Other Charges		31,504	
Data Processing Equipment		9,980	
Total Health Services			1,311,790

Other Student Support

Guidance Personnel	\$	1,561,765	
Social Security		94,589	
State Retirement		140,624	
Life Insurance		2,442	
Medical Insurance		218,295	
Dental Insurance		19,800	
Unemployment Compensation		1,359	
Employer Medicare		22,204	
Evaluation and Testing		71,417	
Other Supplies and Materials		4,660	
In Service/Staff Development		288	
Total Other Student Support			2,137,443

(Continued)

Exhibit L-9

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Regular Instruction Program

Supervisor/Director	\$	453,391	
Librarians		1,007,617	
Materials Supervisor		36,816	
Instructional Computer Personnel		460,514	
Clerical Personnel		169,791	
Social Security		128,100	
State Retirement		217,528	
Life Insurance		3,034	
Medical Insurance		271,215	
Dental Insurance		24,600	
Unemployment Compensation		1,671	
Employer Medicare		29,964	
Other Fringe Benefits		395,815	
Communication		32,447	
Data Processing Services		171,304	
Maintenance and Repair Services - Equipment		37,819	
Travel		5,425	
Other Contracted Services		376,867	
Data Processing Supplies		22,159	
Library Books/Media		97,012	
In Service/Staff Development		61,705	
Other Charges		37,683	
Total Regular Instruction Program			\$ 4,042,477

Alternative Instruction Program

Principals	\$	70,995	
Secretary(ies)		36,303	
Social Security		6,160	
State Retirement		11,051	
Life Insurance		148	
Medical Insurance		13,230	
Dental Insurance		1,200	
Unemployment Compensation		80	
Employer Medicare		1,441	
Total Alternative Instruction Program			140,608

Special Education Program

Supervisor/Director	\$	96,094	
Psychological Personnel		303,296	

(Continued)

Exhibit L-9

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Special Education Program (Cont.)

Assessment Personnel	\$	263,118	
Secretary(ies)		114,638	
Social Security		46,560	
State Retirement		74,663	
Life Insurance		1,036	
Medical Insurance		92,610	
Dental Insurance		8,400	
Unemployment Compensation		493	
Employer Medicare		10,889	
Travel		8,000	
Other Contracted Services		4,500	
Other Supplies and Materials		2,925	
In Service/Staff Development		24,250	
Total Special Education Program			\$ 1,051,472

Vocational Education Program

Supervisor/Director	\$	93,681	
Social Security		5,773	
State Retirement		8,478	
Life Insurance		74	
Medical Insurance		6,615	
Dental Insurance		600	
Unemployment Compensation		40	
Employer Medicare		1,350	
Total Vocational Education Program			116,611

Other Programs

On-Behalf Payments to OPEB	\$	22,782	
Total Other Programs			22,782

Board of Education

Board and Committee Members Fees	\$	25,560	
Social Security		1,287	
State Retirement		646	
Employer Medicare		371	
Audit Services		15,300	
Dues and Memberships		15,307	
Legal Services		4,637	
Travel		8,736	

(Continued)

Exhibit L-9

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Board of Education (Cont.)

Other Contracted Services	\$	1,841	
Liability Insurance		57,314	
Trustee's Commission		858,812	
Workers' Compensation Insurance		478,140	
Total Board of Education			\$ 1,467,951

Director of Schools

County Official/Administrative Officer	\$	120,177	
Secretary(ies)		43,150	
Social Security		9,063	
State Retirement		16,296	
Life Insurance		148	
Medical Insurance		13,230	
Dental Insurance		1,200	
Unemployment Compensation		80	
Employer Medicare		2,184	
Communication		30,906	
Postal Charges		12,000	
Travel		2,586	
Other Contracted Services		17,227	
Office Supplies		14,080	
Total Director of Schools			282,327

Office of the Principal

Principals	\$	1,383,766	
Accountants/Bookkeepers		481,062	
Assistant Principals		1,777,734	
Secretary(ies)		1,219,931	
Social Security		296,029	
State Retirement		499,558	
Life Insurance		8,806	
Medical Insurance		787,185	
Dental Insurance		71,400	
Unemployment Compensation		4,655	
Employer Medicare		69,228	
Communication		55,267	
Other Contracted Services		194,224	
Office Supplies		59,535	
Total Office of the Principal			6,908,380

(Continued)

Exhibit L-9

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Fiscal Services

Supervisor/Director	\$	89,383	
Accountants/Bookkeepers		198,766	
Social Security		17,361	
State Retirement		35,797	
Life Insurance		444	
Medical Insurance		39,690	
Dental Insurance		3,600	
Unemployment Compensation		240	
Employer Medicare		4,060	
Data Processing Services		15,411	
Data Processing Supplies		13,117	
Office Supplies		2,946	
Total Fiscal Services			\$ 420,815

Human Services/Personnel

Supervisor/Director	\$	85,629	
Clerical Personnel		155,865	
Social Security		14,771	
State Retirement		25,573	
Life Insurance		370	
Medical Insurance		33,075	
Dental Insurance		3,000	
Unemployment Compensation		200	
Employer Medicare		3,455	
Other Contracted Services		11,009	
Other Charges		2,387	
Total Human Services/Personnel			335,334

Operation of Plant

Custodial Personnel	\$	301,823	
Social Security		18,364	
State Retirement		38,543	
Life Insurance		1,036	
Medical Insurance		92,610	
Dental Insurance		8,400	
Unemployment Compensation		560	
Employer Medicare		4,295	
Janitorial Services		2,424,823	
Disposal Fees		76,962	

(Continued)

Exhibit L-9

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Operation of Plant (Cont.)

Other Contracted Services	\$	166,541	
Custodial Supplies		54,486	
Electricity		2,818,897	
Natural Gas		232,521	
Propane Gas		242	
Water and Sewer		495,716	
Other Supplies and Materials		29,131	
Boiler Insurance		42,000	
Building and Contents Insurance		229,608	
Total Operation of Plant			\$ 7,036,558

Maintenance of Plant

Supervisor/Director	\$	55,083	
Secretary(ies)		30,784	
Maintenance Personnel		585,288	
Social Security		40,550	
State Retirement		83,171	
Life Insurance		1,480	
Medical Insurance		132,300	
Dental Insurance		12,000	
Unemployment Compensation		834	
Employer Medicare		9,798	
Other Contracted Services		110,242	
Other Supplies and Materials		668,552	
Other Capital Outlay		125,394	
Total Maintenance of Plant			1,855,476

Transportation

Supervisor/Director	\$	47,921	
Mechanic(s)		210,109	
Bus Drivers		2,739,097	
Part-time Personnel		95,435	
Other Salaries and Wages		153,342	
Social Security		200,318	
State Retirement		391,027	
Life Insurance		2,812	
Medical Insurance		251,370	
Dental Insurance		22,800	
Unemployment Compensation		7,517	

(Continued)

Exhibit L-9

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Transportation (Cont.)

Employer Medicare	\$	46,848	
Communication		14,152	
Laundry Service		8,851	
Maintenance and Repair Services - Equipment		2,666	
Maintenance and Repair Services - Vehicles		352,011	
Diesel Fuel		958,374	
Equipment and Machinery Parts		2,571	
Gasoline		124,704	
Utilities		23,847	
Other Supplies and Materials		10,965	
Vehicle and Equipment Insurance		110,176	
In Service/Staff Development		12,435	
Other Charges		28,578	
Data Processing Equipment		19,702	
Transportation Equipment		870,077	
Building Purchases		200,000	
Other Capital Outlay		146,723	
Total Transportation			\$ 7,054,428

Central and Other

Clerical Personnel	\$	78,052	
Other Salaries and Wages		55,083	
Social Security		7,614	
State Retirement		16,848	
Life Insurance		222	
Medical Insurance		19,845	
Dental Insurance		1,800	
Unemployment Compensation		135	
Employer Medicare		1,781	
Other Charges		24,266	
Total Central and Other			205,646

Operation of Non-Instructional Services

Community Services

Supervisor/Director	\$	206,549	
Clerical Personnel		168,567	
Other Salaries and Wages		195,825	
Social Security		33,624	
State Retirement		55,438	

(Continued)

Exhibit L-9

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

General Purpose School Fund (Cont.)

Operation of Non-Instructional Services (Cont.)

Community Services (Cont.)

Life Insurance	\$	814	
Medical Insurance		72,765	
Dental Insurance		6,600	
Unemployment Compensation		604	
Employer Medicare		8,260	
Other Supplies and Materials		41,667	
Other Charges		23,783	
Total Community Services			\$ 814,496

Early Childhood Education

Supervisor/Director	\$	96,094	
Teachers		439,400	
Educational Assistants		199,910	
Certified Substitute Teachers		670	
Non-certified Substitute Teachers		11,139	
Social Security		46,194	
State Retirement		74,210	
Life Insurance		1,850	
Medical Insurance		165,375	
Dental Insurance		15,000	
Unemployment Compensation		1,018	
Employer Medicare		10,822	
Other Supplies and Materials		32,135	
Total Early Childhood Education			1,093,817

Capital Outlay

Regular Capital Outlay

Other Capital Outlay	\$	854,401	
Total Regular Capital Outlay			854,401

Principal on Debt

Education

Principal on Capital Leases	\$	466,456	
Total Education			466,456

Interest on Debt

Education

Interest on Capital Leases	\$	91,788	
Total Education			91,788

(Continued)

Exhibit L-9

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

General Purpose School Fund (Cont.)

Other Debt Service

Education

Debt Service Contribution to Primary Government	\$ 659,506	
Total Education		<u>\$ 659,506</u>

Total General Purpose School Fund \$ 105,214,227

School Federal Projects Fund

Instruction

Regular Instruction Program

Teachers	\$ 1,004,226	
Educational Assistants	92,000	
Other Salaries and Wages	908,464	
Certified Substitute Teachers	550	
Social Security	108,449	
State Retirement	185,599	
Life Insurance	4,366	
Medical Insurance	390,285	
Dental Insurance	35,400	
Unemployment Compensation	2,652	
Employer Medicare	25,401	
Maintenance and Repair Services - Equipment	78	
Other Contracted Services	62,821	
Instructional Supplies and Materials	61,282	
Fee Waivers	840	
Other Charges	1,312	
Regular Instruction Equipment	<u>14,348</u>	
Total Regular Instruction Program		\$ 2,898,073

Special Education Program

Teachers	\$ 660,249
Educational Assistants	776,593
Speech Pathologist	168,770
Social Security	96,873
State Retirement	170,546
Life Insurance	5,407
Medical Insurance	483,020
Dental Insurance	43,805
Unemployment Compensation	3,066
Employer Medicare	22,776
Contracts with Private Agencies	4,228

(Continued)

Exhibit L-9

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

School Federal Projects Fund (Cont.)

Instruction (Cont.)

Special Education Program (Cont.)

Other Contracted Services	\$	34,251	
Instructional Supplies and Materials		41,215	
Other Supplies and Materials		4,104	
Special Education Equipment		25,085	
Total Special Education Program			\$ 2,539,988

Vocational Education Program

Clerical Personnel	\$	12,342	
Other Salaries and Wages		32,500	
Social Security		2,780	
State Retirement		4,508	
Life Insurance		95	
Medical Insurance		8,533	
Dental Insurance		774	
Unemployment Compensation		106	
Employer Medicare		650	
Other Fringe Benefits		351	
Contracts with Other School Systems		8,000	
Other Contracted Services		4,811	
Other Supplies and Materials		11,626	
In Service/Staff Development		8,500	
Other Charges		34,000	
Vocational Instruction Equipment		103,124	
Total Vocational Education Program			232,700

Support Services

Health Services

Contracts with Other School Systems	\$	3,716	
Other Supplies and Materials		3,000	
Total Health Services			6,716

Other Student Support

Other Salaries and Wages	\$	51,564	
Social Security		2,532	
State Retirement		3,761	
Medical Insurance		7,289	
Unemployment Compensation		40	
Employer Medicare		592	
Travel		46,473	

(Continued)

Exhibit L-9

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

School Federal Projects Fund (Cont.)

Support Services (Cont.)

Other Student Support (Cont.)

Other Contracted Services	\$ 5,500	
In Service/Staff Development	13,108	
Total Other Student Support	130,859	\$ 130,859

Regular Instruction Program

Supervisor/Director	\$ 86,000	
Secretary(ies)	40,000	
Other Salaries and Wages	609,913	
Certified Substitute Teachers	7,729	
Non-certified Substitute Teachers	15,652	
Social Security	30,310	
State Retirement	43,949	
Life Insurance	584	
Medical Insurance	53,978	
Dental Insurance	4,735	
Unemployment Compensation	591	
Employer Medicare	10,480	
Other Fringe Benefits	1,000	
Communication	1,677	
Maintenance and Repair Services - Equipment	93	
Travel	7,388	
Other Contracted Services	372,685	
Other Supplies and Materials	32,476	
In Service/Staff Development	84,772	
Other Charges	69,254	
Other Equipment	453,932	
Total Regular Instruction Program	1,927,198	1,927,198

Special Education Program

Psychological Personnel	\$ 151,926	
Assessment Personnel	67,647	
Social Security	13,247	
State Retirement	19,841	
Life Insurance	296	
Medical Insurance	26,460	
Dental Insurance	2,400	
Unemployment Compensation	153	
Employer Medicare	3,098	
In Service/Staff Development	26,275	
Total Special Education Program	311,343	311,343

Total School Federal Projects Fund \$ 8,046,877

(Continued)

Exhibit L-9

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

Central Cafeteria Fund

Operation of Non-Instructional Services

Food Service

Supervisor/Director	\$	467,807	
Cafeteria Personnel		939,222	
Other Salaries and Wages		321,595	
Social Security		103,730	
State Retirement		147,056	
Life Insurance		4,181	
Medical Insurance		373,748	
Dental Insurance		33,900	
Unemployment Compensation		4,776	
Employer Medicare		24,263	
Communication		16,295	
Maintenance and Repair Services - Equipment		37,626	
Transportation - Other than Students		35,609	
Travel		2,941	
Disposal Fees		43,513	
Other Contracted Services		104,290	
Food Supplies		2,359,892	
USDA - Commodities		267,181	
Other Supplies and Materials		23,142	
Workers' Compensation Insurance		125,000	
In Service/Staff Development		9,035	
Food Service Equipment		866,231	
Total Food Service			\$ 6,311,033

Total Central Cafeteria Fund

\$ 6,311,033

Extended School Program Fund

Operation of Non-Instructional Services

Community Services

Supervisor/Director	\$	746,910
Part-time Personnel		891,204
Social Security		99,480
State Retirement		172,789
Life Insurance		6,216
Medical Insurance		555,660
Dental Insurance		50,400
Unemployment Compensation		4,068
Employer Medicare		23,349
Communication		18,775

(Continued)

Exhibit L-9

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

Extended School Program Fund (Cont.)

Operation of Non-Instructional Services (Cont.)

Community Services (Cont.)

Consultants	\$	14,399	
Rentals		1,872	
Other Contracted Services		14,781	
Equipment and Machinery Parts		39,086	
Food Supplies		77,775	
Other Supplies and Materials		60,319	
Workers' Compensation Insurance		37,000	
In Service/Staff Development		6,996	
Other Charges		<u>19,756</u>	
Total Community Services	\$		2,840,835

Other Debt Service

Education

Debt Service Contribution to Primary Government	\$	<u>31,140</u>	
Total Education			<u>31,140</u>

Total Extended School Program Fund \$ 2,871,975

Education Capital Projects Fund

Capital Outlay

Regular Capital Outlay

Building Purchases	\$	675,000	
Other Capital Outlay		<u>318,577</u>	
Total Regular Capital Outlay	\$		993,577

Capital Projects

Education Capital Projects

Building Construction	\$	22,998,682	
Other Capital Outlay		<u>4,197,641</u>	
Total Education Capital Projects			<u>27,196,323</u>

Total Education Capital Projects Fund 28,189,900

Total Governmental Funds - Discretely Presented School Department \$ 150,634,012

Exhibit L-10

Wilson County, Tennessee
Schedule of Detailed Revenues and Expenses
Proprietary Fund Type
Primary Government and Discretely Presented Wilson County School Department
For the Year Ended June 30, 2012

	Primary Government			Component Unit
	Enterprise Fund	Internal Service Funds	County Insurance	Wilson County School Department Internal Service Fund Employee Insurance
<u>Operating Revenues</u>				
<u>Charges for Current Services</u>				
<u>General Service Charges</u>				
Tipping Fees	\$ 313,048	\$ 0	\$ 0	\$ 0
Solid Waste Disposal Fees	115,031	0	0	0
Self-Insurance Premiums/Contributions	0	7,345,854	0	216,495
Other Employee Benefit Charges/Contributions	0	0	449,724	0
Other Charges for Services	0	0	0	14,877,934
Total Charges for Current Services	\$ 428,079	\$ 7,345,854	\$ 449,724	\$ 15,094,429
<u>Other Local Revenues</u>				
<u>Recurring Items</u>				
Retirees' Insurance Payments	\$ 0	\$ 39,816	\$ 0	\$ 0
Total Other Local Revenues	\$ 0	\$ 39,816	\$ 0	\$ 0
Total Operating Revenues	\$ 428,079	\$ 7,385,670	\$ 449,724	\$ 15,094,429
<u>Nonoperating Revenues</u>				
<u>Recurring Items</u>				
Investment Income	\$ 0	\$ 140,000	\$ 0	\$ 140,000
Miscellaneous Refunds	618	223,441	5,644	0
Insurance Recovery	0	0	91,759	0
Total Nonoperating Revenues	\$ 618	\$ 363,441	\$ 97,403	\$ 140,000
Total Revenues	\$ 428,697	\$ 7,749,111	\$ 547,127	\$ 15,234,429
<u>Operating Expenses</u>				
<u>General Government</u>				
<u>County Buildings</u>				
Maintenance and Repair Services - Buildings	\$ 0	\$ 0	\$ 53,369	\$ 0
Total County Buildings	\$ 0	\$ 0	\$ 53,369	\$ 0
<u>Risk Management</u>				
Liability Insurance	\$ 0	\$ 0	\$ 725,527	\$ 0
Worker's Compensation Insurance	0	0	816,938	0
Other Self-Insured Claims	0	0	109,420	0
Total Risk Management	\$ 0	\$ 0	\$ 1,651,885	\$ 0
<u>Landfill Operations and Maintenance</u>				
Assistant(s)	\$ 47,845	\$ 0	\$ 0	\$ 0
Supervisor/Director	61,616	0	0	0
Equipment Operators	98,640	0	0	0
Longevity	6,000	0	0	0
Bonus Payments	8,000	0	0	0
Social Security	13,917	0	0	0
State Retirement	28,022	0	0	0

(Continued)

Exhibit L-10

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

	Primary Government			Component Unit
	Enterprise Fund	Internal Service Funds	County Insurance	Wilson County School Department
	Waste Disposal	Self-Insurance	County Insurance	Internal Service Fund
				Employee Insurance
<u>Operating Expenses (Cont.)</u>				
<u>Public Health and Welfare (Cont.)</u>				
<u>Landfill Operations and Maintenance (Cont.)</u>				
Employee and Dependent Insurance	\$ 49,420	\$ 0	\$ 0	\$ 0
Unemployment Compensation	650	0	0	0
Employer Medicare	3,081	0	0	0
Communication	888	0	0	0
Dues and Membership	375	0	0	0
Engineering Services	2,233	0	0	0
Maintenance and Repair Services - Equipment	12,244	0	0	0
Rentals	1,750	0	0	0
Travel	569	0	0	0
Other Contracted Services	2,428	0	0	0
Crushed Stone	15,830	0	0	0
Diesel Fuel	36,757	0	0	0
Equipment Parts - Heavy	52	0	0	0
Equipment Parts - Light	1,226	0	0	0
Gasoline	11,188	0	0	0
Office Supplies	590	0	0	0
Utilities	5,113	0	0	0
Other Supplies and Materials	2,739	0	0	0
Building and Contents Insurance	3,000	0	0	0
Worker's Compensation Insurance	5,000	0	0	0
Depreciation	39,193	0	0	0
Total Landfill Operations and Maintenance	\$ 458,366	\$ 0	\$ 0	\$ 0
<u>Other Waste Disposal</u>				
Contracts with Private Agencies	\$ 7,029	\$ 0	\$ 0	\$ 0
Engineering Services	4,176	0	0	0
Disposal Fees	3,900	0	0	0
Other Contracted Services	8,000	0	0	0
Solid Waste Equipment	6,604	0	0	0
Total Other Waste Disposal	\$ 29,709	\$ 0	\$ 0	\$ 0
<u>Employee Benefits</u>				
Handling Charges and Administrative Costs	\$ 0	\$ 406,504	\$ 0	\$ 0
Employee and Dependent Insurance	0	1,000	0	0
Life Insurance	0	18,317	0	127,701
Medical Insurance	0	4,851	0	14,374,748
Disability Insurance	0	32,572	0	0
Communication	0	380	0	0
Consultants	0	0	0	13,200

(Continued)

Exhibit L-10

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

	<u>Primary Government</u>			<u>Component Unit</u>
	<u>Enterprise Fund</u>	<u>Internal Service Funds</u>	<u>County Insurance</u>	<u>Wilson County School Department Internal Service Fund Employee Insurance</u>
<u>Operating Expenses (Cont.)</u>				
<u>Public Health and Welfare (Cont.)</u>				
<u>Employee Benefits (Cont.)</u>				
Medical and Dental Services	\$ 0	\$ 8,796,022	\$ 0	\$ 0
Other Contracted Services	0	0	0	1,788,291
Drugs and Medical Supplies	0	10,867	0	0
Other Supplies and Materials	0	4,434	0	0
Excess Risk Insurance	0	154,728	0	0
Refunds	0	1,203	0	0
Judgments	0	0	0	725,927
Other Charges	0	0	0	12,320
Total Employee Benefits	<u>\$ 0</u>	<u>\$ 9,430,878</u>	<u>\$ 0</u>	<u>\$ 17,042,187</u>
Total Expenses	<u>\$ 488,075</u>	<u>\$ 9,430,878</u>	<u>\$ 1,705,254</u>	<u>\$ 17,042,187</u>

Exhibit L-11

Wilson County, Tennessee
Schedule of Detailed Receipts, Disbursements,
and Changes in Cash Balances - City Agency Funds
For the Year Ended June 30, 2012

	Cities - Sales Tax Fund	Special School District Fund	Total
<u>Cash Receipts</u>			
<u>County Property Taxes</u>			
Current Property Tax	\$ 0	\$ 6,195,679	\$ 6,195,679
Trustee's Collections - Prior Year	0	142,920	142,920
Trustee's Collections - Bankruptcy	0	1,851	1,851
Circuit/Clerk and Master Collections - Prior Years	0	537,372	537,372
Interest and Penalty	0	28,585	28,585
<u>County Local Option Taxes</u>			
Local Option Sales Tax	15,019,732	2,780,949	17,800,681
<u>Statutory Local Taxes</u>			
Bank Excise Tax	0	26,677	26,677
Interstate Telecommunications Tax	0	1,459	1,459
<u>City/School District Property Taxes</u>			
Current Property Tax	0	3,104,056	3,104,056
Prior Year Property Tax	0	115,844	115,844
Interest and Penalty	0	16,114	16,114
<u>Licenses and Permits</u>			
Marriage Licenses	0	867	867
<u>Other Local Revenues</u>			
Miscellaneous Refunds	0	81,743	81,743
Contributions and Gifts	0	279	279
Total Cash Receipts	<u>\$ 15,019,732</u>	<u>\$ 13,034,395</u>	<u>\$ 28,054,127</u>
<u>Cash Disbursements</u>			
Remittance of Revenues Collected	\$ 14,869,535	\$ 12,817,488	\$ 27,687,023
Trustee's Commission	150,197	228,726	378,923
Total Cash Disbursements	<u>\$ 15,019,732</u>	<u>\$ 13,046,214</u>	<u>\$ 28,065,946</u>
Excess of Cash Receipts Over (Under) Cash Disbursements	\$ 0	\$ (11,819)	\$ (11,819)
Cash Balance, July 1, 2011	0	292,062	292,062
Cash Balance, June 30, 2012	<u>\$ 0</u>	<u>\$ 280,243</u>	<u>\$ 280,243</u>

SINGLE AUDIT SECTION



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

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

December 5, 2012

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

To the County Mayor and Board of County Commissioners:

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Wilson County, Tennessee, as of and for the year ended June 30, 2012, which collectively comprise Wilson County's basic financial statements and have issued our report thereon dated December 5, 2012. Our report on the aggregate discretely presented component units was qualified due to not including the financial statements of the Wilson County Emergency Communications District, Wilson County Library Board, and Sports Authority of the County of Wilson, which were not available from other auditors as of the date of this report. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the auditing standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

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

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the following deficiencies described in the accompanying Schedule of Findings and Questioned Costs to be material weaknesses: 12.01 and 12.04.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Wilson County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and are described in the accompanying Schedule of Findings and Questioned Costs as items: 12.02, 12.03, and 12.05.

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

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

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

Very truly yours,



Justin P. Wilson
Comptroller of the Treasury

JPW/yu



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

December 5, 2012

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

To the County Mayor and Board of County Commissioners:

Compliance

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

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

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

In our opinion, Wilson County complied, in all material respects, with the requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2012.

Internal Control Over Compliance

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

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

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

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Wilson County as of and for the year ended June 30, 2012, and have issued our report thereon dated December 5, 2012. Our report on the aggregate discretely presented component units financial statements was qualified due to not including the financial statements of the Wilson County Emergency Communications District, Inc., Wilson County Library Board, and Sports Authority of the County of Wilson, which were not available from other auditors as of the date of this report. Our audit was performed for the purpose of forming our opinions on the financial statements as a whole. The Schedule of Expenditures of Federal Awards is presented for purposes of additional

analysis as required by OMB Circular A-133 and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

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

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

Very truly yours,

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

Justin P. Wilson
Comptroller of the Treasury

JPW/yu

Wilson 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 (Noncash Assistance) Commodities	10.555	(2)	\$ 267,181 (3)
Passed-through State Department of Education:			
Child Nutrition Cluster:			
School Breakfast Program	10.553	(2)	409,645
National School Lunch Program	10.555	(2)	1,836,483 (3)
Total Passed-through State Department of Education			<u>\$ 2,246,128</u>
Total U.S. Department of Agriculture			<u>\$ 2,513,309</u>
U.S. Department of Housing and Urban Development:			
Passed-through Tennessee Housing Development Agency:			
HOME Investment Partnerships Program	14.239	(2)	\$ 148,348
Total U.S. Department of Housing and Urban Development			<u>\$ 148,348</u>
U.S. Department of the Interior:			
Direct Program:			
Payment in-Lieu-of Taxes	15.226	N/A	\$ 30,566
Total U.S. Department of the Interior			<u>\$ 30,566</u>
U.S. Department of Justice:			
Direct Program:			
Federal Asset Forfeiture Program	16.XXX	N/A	\$ 30,700
Passed-through State Office of Criminal Justice Programs:			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	(2)	44,670
Total U.S. Department of Justice			<u>\$ 75,370</u>
U.S. Department of Labor:			
Passed-through Nashville Career Advancement Center:			
WIA Youth Activities	17.259	(2)	\$ 394,434
Total U.S. Department of Labor			<u>\$ 394,434</u>
U.S. Department of Transportation:			
Passed-through State Department of Transportation:			
Alcohol Open Container Requirements	20.607	(2)	\$ 12,960
Total U.S. Department of Transportation			<u>\$ 12,960</u>
U.S. Department of Energy:			
Direct Program:			
Recovery Act - Energy Efficiency and Conservation Block Grant Program	81.128	N/A	\$ 281,215
Total U.S. Department of Energy			<u>\$ 281,215</u>
U.S. Department of Education:			
Direct Program:			
Fund for the Improvement of Education	84.215	N/A	\$ 82,249
Passed-through State Department of Education:			
Adult Education - Basic Grants to States	84.002	(2)	149,339
Title I Grants to Local Educational Agencies Cluster:			
Title I Grants to Local Educational Agencies	84.010	N/A	1,275,239
Title I Grants to Local Educational Agencies, Recovery Act	84.389	N/A	2,836
Special Education Cluster:			
Special Education - Grants to States	84.027	N/A	3,007,420
Special Education - Preschool Grants	84.173	N/A	50,647

(Continued)

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

Federal/Pass-through Agency/State Grantor Program Title	Federal CFDA Number	Pass-through Entity Identifying Number	Expenditures
U.S. Department of Education (Cont.):			
Passed-through State Department of Education (Cont.):			
Career and Technical Education - Basic Grants to States	84.048	N/A	\$ 281,508
Safe and Drug-free Schools and Communities - National Programs	84.184	N/A	10,000
Education for Homeless Children and Youth Cluster:			
Education for Homeless Children and Youth	84.196	(2)	37,000
Education for Homeless Children and Youth, Recovery Act	84.387	(2)	4,177
Education Technology State Grants Cluster:			
Education Technology State Grants	84.318	(2)	2,934
Education Technology State Grants, Recovery Act	84.386	(2)	554,131
English Language Acquisition Grants	84.365	(2)	42,757
Improving Teacher Quality State Grants	84.367	(2)	265,648
State Fiscal Stabilization Fund (SFSF) Cluster:			
State Fiscal Stabilization Fund (SFSF) - Government Services, Recovery Act	84.397	(2)	64,897
State Fiscal Stabilization Fund (SFSF) - Race-to-the-Top Incentive Grants, Recovery Act	84.395	(2)	458,289
Education Jobs	84.410	(2)	1,804,202
Total Passed-through State Department of Education			<u>\$ 8,011,024</u>
Total U.S. Department of Education			<u>\$ 8,093,273</u>
U.S. Department of Homeland Security:			
Passed-through State Department of Military:			
Emergency Management Performance Grants	97.042	GG-0825952	\$ 52,000
Assistance to Firefighters Grant	97.044	(2)	59,600
Homeland Security Grant Program	97.067	(2)	173,554
Buffer Zone Protection Program (BZPP)	97.078	(2)	31,805
Total U.S. Department of Homeland Security			<u>\$ 316,959</u>
Total Expenditures of Federal Awards			<u>\$ 11,866,434</u>
State Grants:			
Juvenile Justice - State Commission on Children and Youth	N/A	(2)	\$ 9,000
Firefighters Educational Incentive Pay - State Department of Commerce and Insurance	N/A	(2)	7,800
Early Childhood Education - State Department of Education	N/A	(2)	841,835
Coordinated School Health Initiative - State Department of Education	N/A	(2)	100,000
Family Resource Center - State Department of Education	N/A	(2)	29,612
Adult Basic Education - State Department of Labor and Workforce Development	N/A	(2)	49,780
Waste Tire Grant - State Department of Environment and Conservation	N/A	(2)	67,564
Health Department Programs - State Department of Health	N/A	Z-12-441710	682,619
Litter Program - State Department of Transportation	N/A	(2)	59,132
Law Enforcement Training - State Department of Safety	N/A	(2)	53,400
Drug Control Grants - State Department of Finance and Administration	N/A	(2)	50,643
Assessor Incentive Pay - Comptroller of the Treasury	N/A	(2)	750
Archives Development Grant - Secretary of State	N/A	(2)	1,500
Total State Grants			<u>\$ 1,953,635</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 \$2,103,664.

Wilson 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 Wilson County, Tennessee, for the year ended June 30, 2011, which have not been corrected.

WILSON COUNTY, TENNESSEE

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2012

PART I, SUMMARY OF AUDITOR'S RESULTS

1. Our report on the aggregate discretely presented component units is qualified. Our report on the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information is unqualified.
2. The audit of the financial statements of Wilson County disclosed significant deficiencies in internal control. Two of these deficiencies were considered to be material weaknesses.
3. The audit disclosed no instances of noncompliance that are material to the financial statements of Wilson County.
4. The audit disclosed no significant deficiencies in internal control over major programs.
5. An unqualified opinion was issued on compliance for major programs.
6. The audit revealed no findings that are required to be reported under Section 510(a) of OMB Circular A-133.
7. The Child Nutrition Cluster: the School Breakfast Program and the National School Lunch Program (CFDA Nos. 10.553 and 10.555), WIA Youth Activities (CFDA No. 17.259), Recovery Act – Energy Efficiency and Conservation Block Grant Program (CFDA No. 81.128), Special Education Cluster: Special Education – Grants to States and Special Education – Preschool Grants (CFDA Nos. 84.027 and 84.173), the Education Technology State Grants Cluster: Education Technology State Grants and Education Technology State Grants, Recovery Act (CFDA Nos. 84.318 and 84.386), and the State Fiscal Stabilization Fund – Race-to-the-Top Incentive Grants, Recovery Act (CFDA No. 84.395) were determined to be major programs.
8. A \$355,993 threshold was used to distinguish between Type A and Type B federal programs.
9. Wilson County did not qualify as a low-risk auditee.

PART II, FINDINGS RELATING TO THE FINANCIAL STATEMENTS

Findings and recommendations, as a result of our examination, are presented below. We reviewed these findings and recommendations with management to provide an opportunity for their response. The written responses of the finance director, trustee, and circuit court clerk are paraphrased in this report. Other management officials did not provide responses for inclusion in this report.

OFFICE OF COUNTY MAYOR

FINDING 12.01 **MATERIAL AUDIT ADJUSTMENTS WERE REQUIRED FOR PROPER FINANCIAL STATEMENT PRESENTATION**
(Internal Control – Material Weakness Under *Government Auditing Standards*)

At June 30, 2012, certain general ledger account balances in the Sports and Recreation, Fire Protection, and the Highway/Public Works funds were not materially correct, and audit adjustments were required for the financial statements to be materially correct at year-end. Generally accepted accounting principles require Wilson County to have adequate internal controls over the maintenance of its accounting records. Material audit adjustments were required because the county's financial reporting system did not prevent, detect, or correct potential misstatements in the accounting records. It is a strong indicator of a material weakness in internal controls if the county has ineffective controls over the maintenance of its accounting records, which are used to prepare the financial statements, including the related notes to the financial statements. This deficiency resulted from a lack of oversight by management. We presented audit adjustments to management that they approved and posted to properly present the financial statements in this report.

RECOMMENDATION

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

MANAGEMENT'S RESPONSE – FINANCE DIRECTOR

We concur. It is our understanding that this finding is the result of a change in position in your office regarding making material adjustments to the client's books. These same adjustments have been made by the auditors without a finding taken for several years. Up to now, we have mainly focused on keeping our books on the budget basis of accounting, which is the basis on which we report to the County Commission. However, in the future, we will be sure to make these adjustments prior to closing the books for audit.

AUDITOR'S COMMENT

Auditors have presented these adjustments to management for the county to accept without publishing an audit finding for several years; however, during this time, auditors have always recommended the county assume its responsibility for external financial statement reporting.

FINDING 12.02 A GRANT ANTICIPATION NOTE WAS NOT ISSUED IN COMPLIANCE WITH STATE STATUTE
(Noncompliance Under *Government Auditing Standards*)

During the year, the General Capital Projects Fund borrowed \$1,911,219 to provide cash for operations in anticipation of grant collections. This loan was not approved by the state Comptroller's Office. Section 9-21-701, *Tennessee Code Annotated*, allows the County Commission to issue grant anticipation notes with the approval of the state Comptroller's Office. This deficiency resulted from a lack of oversight by management.

RECOMMENDATION

Grant anticipation notes should be approved by the state Comptroller's Office as required by state statute.

MANAGEMENTS' RESPONSE – FINANCE DIRECTOR

We concur. The \$1,911,219 was advanced to us by a third party to pay expenditures, which ultimately will largely be reimbursed by a State of Tennessee grant related to the construction of an industrial access road. We saw the advanced funds as protection for the county from any liability arising from building the road. We agree that we should have recognized this transaction as a liability and obtained the approval of the state Comptroller's Office.

FINDING 12.03 THE AMBULANCE SERVICE DEPARTMENT HAD DEFICIENCIES IN COMPUTER SYSTEM BACKUP PROCEDURES
(Noncompliance Under *Government Auditing Standards*)

System backups were not regularly stored off-site. Section 10-7-121, *Tennessee Code Annotated*, provides that records required to be retained by any government official may be maintained on a computer or removable storage media as long as certain standards are met. One of these standards requires that all data generated and stored within the computer system be copied daily to storage media, and media more than one week old be stored at an off-site location. This deficiency is the result of management's failure to implement adequate disaster recovery planning procedures. In the event of a disaster, all backup data could be destroyed, resulting in costly delays in generating and recording information accounted for through the automated process. Proper system backup procedures were implemented in January 2012.

RECOMMENDATION

Management should ensure backups are stored off-site on a routine basis.

OFFICE OF TRUSTEE

FINDING 12.04 THE TRUSTEE DID NOT ACCURATELY PRORATE APPLICABLE TAXES BETWEEN THE COUNTY AND THE LEBANON SPECIAL SCHOOL DISTRICT
(Internal Control – Material Weakness Under *Government Auditing Standards*)

The trustee did not accurately prorate delinquent property taxes and the applicable interest and penalty between the county and the Lebanon Special School District (LSSD) for taxes collected within the special school district. These prorations should be based on the prior-year county and LSSD tax rate and the current weighted full-time equivalent average daily attendance proration. Over the last ten years, the clerk and master collected the delinquent taxes including interest and penalty and remitted the amounts monthly to the trustee. The Trustee's Office thought these collections had already been prorated by the clerk and master; therefore, the Trustee's Office forwarded the full amount to the LSSD. County and LSSD officials are currently reviewing a corrective action plan including a repayment schedule for the overpayments.

RECOMMENDATION

The trustee should ensure that delinquent property taxes, including the applicable interest and penalty, are accurately prorated.

MANAGEMENT'S RESPONSE – TRUSTEE

The problem with the proration of taxes collected in the Lebanon Special School District has been corrected by programming the clerk and master's computer to prorate the taxes as specified per the prior year's tax rate. Therefore, the Trustee's Office receives the taxes already prorated and receipts them as directed.

OFFICE OF CIRCUIT COURT CLERK

FINDING 12.05 SERVICE OF PROCESS FEES WERE CHARGED WHEN THE SERVICE WAS NOT PERFORMED
(Noncompliance Under *Government Auditing Standards*)

For numerous years, the clerk submitted requests for reimbursement of costs associated with judicial hospitalization proceedings to the state Administrative Office of the Courts (AOC). Each request included a \$22 fee for service of process by the Sheriff's Department as provided by Section 8-21-901, *Tennessee Code Annotated*. The AOC routinely reimbursed the clerk for the \$22 service of process fee; however, in many instances the Sheriff's Department did not serve process on these cases. We have reflected a current liability totaling \$102,570 in the General Fund's financial statements for the repayment of costs to the AOC. The clerk stated that the practice of charging the service of process fee on all cases was in place before she took office, and the AOC has never questioned the practice or denied the fee.

RECOMMENDATION

The clerk should not submit requests, and the AOC should not reimburse the \$22 fee for service of process if the Sheriff's Department does not perform the service.

MANAGEMENTS' RESPONSE – CIRCUIT COURT CLERK

Let me state that the procedure of posting and submitting the charge for service of process in judicial hospitalization cases has been the practice long before I took office. I was taught this procedure by my predecessor and; therefore, the practice was passed on to my deputy clerks. Please know that this fee was not submitted with malice or intent. I am working with the Administrative Office of the Courts to get this paid back to the state by earning credit as state cost bills are billed and sent to the state.

BEST PRACTICES

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

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

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

MANAGEMENTS' RESPONSE – FINANCE DIRECTOR

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

AUDITOR'S COMMENT

We acknowledge that Wilson County does operate under the provisions provided by the Financial Management System of 1981 allowing the Department of Education to withdraw from central accounting, budgeting, and purchasing. However, as a best practice, we believe that establishing a central system that includes the primary government and the School Department would significantly improve internal controls over the accounting, budgeting, and purchasing processes and reduce some duplication of effort and costs.

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

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

MANAGEMENTS' RESPONSE – FINANCE DIRECTOR

We concur.

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

There were no findings and questioned costs for federal awards.

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

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