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# ANNUAL FINANCIAL REPORT ROBERTSON COUNTY, TENNESSEE



FOR THE YEAR ENDED JUNE 30, 2014



**ANNUAL FINANCIAL REPORT**  
**ROBERTSON COUNTY, TENNESSEE**  
**FOR THE YEAR ENDED JUNE 30, 2014**

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

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

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

*EUGENE HAMPTON II, CPA, CGFM*  
*Auditor 4*

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

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

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## ROBERTSON COUNTY, TENNESSEE

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# ***Summary of Audit Findings***

Annual Financial Report  
Robertson County, Tennessee  
For the Year Ended June 30, 2014

## ***Scope***

We have audited the basic financial statements of Robertson County as of and for the year ended June 30, 2014.

## ***Results***

Our report on Robertson County's financial statements is unmodified.

Our audit resulted in no findings and recommendations.

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# INTRODUCTORY SECTION

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Robertson County Officials  
June 30, 2014

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**Officials**

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

**Board of County Commissioners**

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

**Financial Management Committee**

Tommy Baggett, Chairman	Lanny Adcock
Howard Bradley, County Mayor	Sammy Bryant
James Davis, Director of Schools	Robert Farmer
Delvin Hester, Road Supervisor	

(Continued)

## Robertson County Officials (Cont.)

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### **Highway Commission**

Donnie Martin, Chairman  
James Stark, Jr.  
Jason Reynolds

George Peach  
Ralph White  
Charlie Cook

### **Board of Education**

Lyle Payne, Chairman  
Jerry Converse  
Stoney Crockett

Connie Hogan  
Allan Heard  
Jeff White

### **Audit Committee**

Tommy Baggett, Chairman  
Lanny Adcock  
Ervin Brown  
Stacey Moore  
George Hatcher

Don Eden  
Robert Farmer  
Bradley Moreland  
Dennis Wade

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## FINANCIAL SECTION

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

Independent Auditor's Report

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

To the County Mayor and Board of County Commissioners:

**Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Robertson County, Tennessee, as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the county's basic financial statements as listed in the table of contents.

***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

***Auditor's Responsibility***

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 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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's

judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Robertson County, Tennessee, as of June 30, 2014, and the respective changes in financial position and the respective budgetary comparison for the General and Highway/Public Works funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Change in Accounting Principle***

As described in Note V.B., Robertson County has adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 67, *Financial Reporting for Pension Plans* and GASB Statement No. 70, *Accounting and Reporting for Nonexchange Financial Guarantees*, which have an effective date of June 30, 2014. Our opinion is not modified with respect to this matter.

### ***Other Matters***

#### ***Required Supplementary Information***

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

Accounting principles generally accepted in the United States of America require that the the schedules of funding progress – pension plan and other postemployment benefits plan on pages 66-68 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.

#### *Supplementary and Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Robertson County's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, budgetary comparison schedules of nonmajor governmental funds and the General Debt Service Fund, combining and individual fund financial statements of the Robertson County School Department (a discretely presented component unit), and miscellaneous schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

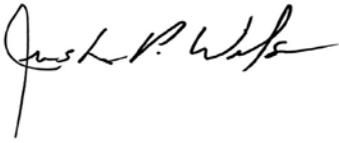
The combining and individual nonmajor fund financial statements, budgetary comparison schedules of nonmajor governmental funds and the General Debt Service Fund, combining and individual fund financial statements of the Robertson County School Department (a discretely presented component unit), and miscellaneous schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements, budgetary comparison schedules of nonmajor governmental funds and the General Debt Service Fund, combining and individual fund financial statements of the Robertson County School Department (a discretely presented component unit), and miscellaneous schedules are fairly stated, in all material respects, in relation to the basic 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.

## **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated September 12, 2014, on our consideration of Robertson County's internal control over financial reporting and on 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Robertson County's internal control over financial reporting and compliance.

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  
Nashville, Tennessee

September 12, 2014

JPW/kp

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# BASIC FINANCIAL STATEMENTS

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Exhibit A

Robertson County, Tennessee  
Statement of Net Position  
June 30, 2014

	<u>Primary Government Governmental Activities</u>	<u>Component Unit School Department</u>
<u>ASSETS</u>		
Cash	\$ 3,575	\$ 0
Equity in Pooled Cash and Investments	15,110,580	29,109,778
Accounts Receivable	1,031,107	92,627
Allowance for Uncollectibles	(723,812)	0
Property Taxes Receivable	26,580,334	15,048,125
Allowance for Uncollectible Property Taxes	(1,723,513)	(975,745)
Due from Other Governments	513,688	1,852,115
Due from Component Units	915,243	0
Capital Assets:		
Assets Not Depreciated:		
Land	4,171,912	3,658,556
Construction in Progress	122,731	2,409,100
Assets Net of Accumulated Depreciation:		
Buildings and Improvements	35,660,237	120,179,788
Infrastructure	2,565,669	0
Other Capital Assets	3,256,178	3,600,903
Total Assets	<u>\$ 87,483,929</u>	<u>\$ 174,975,247</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>		
Deferred Charge on Refunding	\$ 1,132,901	\$ 0
Total Deferred Outflows of Resources	<u>\$ 1,132,901</u>	<u>\$ 0</u>
<u>LIABILITIES</u>		
Accounts Payable	\$ 7,273	\$ 29,746
Accrued Payroll	743,534	2,623,031
Accrued Interest Payable	730,417	0
Retainage Payable	0	9,489
Due to Primary Government	0	915,243
Due to State of Tennessee	0	2,926
Customer Deposits Payable	137,762	0
Noncurrent Liabilities:		
Due Within One Year	11,198,084	0
Due in More Than One Year (net of unamortized premium on debt)	144,911,048	4,525,915
Total Liabilities	<u>\$ 157,728,118</u>	<u>\$ 8,106,350</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Current Property Taxes	\$ 24,190,190	\$ 13,694,973
Total Deferred Inflows of Resources	<u>\$ 24,190,190</u>	<u>\$ 13,694,973</u>

(Continued)

Exhibit A

Robertson County, Tennessee  
Statement of Net Position (Cont.)

	<u>Primary Government Governmental Activities</u>	<u>Component Unit School Department</u>
<u>NET POSITION</u>		
Net Investment in Capital Assets	\$ 10,256,295	\$ 129,848,347
Restricted for:		
Capital Projects	0	22,492,310
Highway/Public Works	1,161,919	0
Drug Control	89,714	0
Administration of Justice	157,403	0
Public Safety	120,105	0
School Federal Projects	0	55,931
Extended Schools	0	359,388
Other Purposes	18,884	3,682
Unrestricted	<u>(105,105,798)</u>	<u>414,266</u>
Total Net Position	<u>\$ (93,301,478)</u>	<u>\$ 153,173,924</u>

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

Exhibit B

Robertson County, Tennessee  
Statement of Activities  
For the Year Ended June 30, 2014

Functions/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Position	
	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Total Governmental Activities	Component Unit School Department
Primary Government:					
Governmental Activities:					
General Government	\$ 7,401,571	\$ 629,255	\$ 0	\$ (6,108,446)	\$ 0
Finance	2,068,361	2,114,929	0	56,245	0
Administration of Justice	2,362,609	1,362,097	0	(931,339)	0
Public Safety	13,408,396	5,095,480	0	(8,148,154)	0
Public Health and Welfare	8,036,680	3,388,276	0	(3,805,312)	0
Agriculture and Natural Resources	163,027	0	0	(153,027)	0
Highways/Public Works	3,527,388	7,686	186,109	(1,276,754)	0
Interest on Long-term Debt	5,943,831	0	0	(5,943,831)	0
Education	24,559,245	64,055	120,490	(24,374,700)	0
<b>Total Primary Government</b>	<b>\$ 67,471,108</b>	<b>\$ 12,661,778</b>	<b>\$ 3,937,903</b>	<b>\$ (50,685,318)</b>	<b>\$ 0</b>
Component Unit:					
Robertson County School Department	\$ 95,667,004	\$ 1,148,124	\$ 9,736,468	\$ 24,400,259	\$ (60,382,153)
<b>Total Component Unit</b>	<b>\$ 95,667,004</b>	<b>\$ 1,148,124</b>	<b>\$ 9,736,468</b>	<b>\$ 24,400,259</b>	<b>\$ (60,382,153)</b>

(Continued)

Exhibit B

Robertson County, Tennessee  
Statement of Activities (Cont.)

Functions/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Position	
	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Total Governmental Activities	Component Unit School Department
General Revenues:					
Taxes:					
Property Taxes Levied for General Purposes	\$ 13,963,891			\$ 13,963,891	\$ 14,359,381
Property Taxes Levied for Debt Service	11,417,748			0	0
Local Option Sales Tax	0			0	9,461,148
Payments in-Lieu-of Tax	195,781			195,781	0
Hotel/Motel Tax	476,059			476,059	0
Wheel Tax	5,070,585			5,070,585	0
Litigation Tax - General	313,682			313,682	0
Litigation Tax - Jail, Workhouse, and Courthouse	363,407			363,407	0
Business Tax	0			0	557,208
Mixed Drink Tax	0			0	106,962
Mineral Severance Tax	94,614			94,614	0
Adequate Facilities/Development Tax	952,962			952,962	0
Wholesale Beer Tax	172,192			172,192	0
Interstate Telecommunications Tax	0			0	9,538
Grants and Contributions Not Restricted to Specific Programs	240,101			240,101	56,057,829
Unrestricted Investment Income	73,122			73,122	0
Miscellaneous	727,394			727,394	128,967
Total General Revenues	\$ 34,061,538			\$ 34,061,538	\$ 80,681,033
Change in Net Position				\$ (16,623,780)	\$ 20,298,880
Net Position, July 1, 2013				(76,677,698)	132,875,044
Net Position, June 30, 2014				\$ (93,301,478)	\$ 153,173,924

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

Exhibit C-1

Robertson County, Tennessee  
Balance Sheet  
Governmental Funds  
June 30, 2014

	Major Funds			Nonmajor	Total
	General	Highway / Public Works	General Debt Service	Other Govern- mental Funds	
<b>ASSETS</b>					
Cash	\$ 725	\$ 0	\$ 0	\$ 2,850	\$ 3,575
Equity in Pooled Cash and Investments	6,001,236	1,168,676	6,879,472	1,061,196	15,110,580
Accounts Receivable	860,468	0	11,036	159,603	1,031,107
Allowance for Uncollectibles	(668,942)	0	0	(54,870)	(723,812)
Due from Other Governments	112,048	401,640	0	0	513,688
Due from Other Funds	6,748	0	0	0	6,748
Property Taxes Receivable	13,782,395	0	11,954,119	843,820	26,580,334
Allowance for Uncollectible Property Taxes	(893,673)	0	(775,125)	(54,715)	(1,723,513)
Notes Receivable - Current	0	0	214,167	0	214,167
Notes Receivable - Long-term	0	0	47,500	0	47,500
<b>Total Assets</b>	<b>\$ 19,201,005</b>	<b>\$ 1,570,316</b>	<b>\$ 18,331,169</b>	<b>\$ 1,957,884</b>	<b>\$ 41,060,374</b>
<b>LIABILITIES</b>					
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 7,273	\$ 7,273
Accrued Payroll	662,715	60,025	0	20,794	743,534
Due to Other Funds	0	0	0	6,748	6,748
Current Liabilities Payable from Restricted Assets:					
Customer Deposits Payable	137,762	0	0	0	137,762
<b>Total Liabilities</b>	<b>\$ 800,477</b>	<b>\$ 60,025</b>	<b>\$ 0</b>	<b>\$ 34,815</b>	<b>\$ 895,317</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Deferred Current Property Taxes	\$ 12,543,062	\$ 0	\$ 10,879,186	\$ 767,942	\$ 24,190,190
Deferred Delinquent Property Taxes	321,346	0	278,721	19,673	619,740
Other Deferred/Unavailable Revenue	\$ 61,883	\$ 186,964	\$ 0	\$ 0	\$ 248,847
<b>Total Deferred Inflows of Resources</b>	<b>\$ 12,926,291</b>	<b>\$ 186,964</b>	<b>\$ 11,157,907</b>	<b>\$ 787,615</b>	<b>\$ 25,058,777</b>
<b>FUND BALANCES</b>					
Restricted:					
Restricted for General Government	\$ 18,884	\$ 0	\$ 0	\$ 0	\$ 18,884
Restricted for Administration of Justice	157,403	0	0	0	157,403
Restricted for Public Safety	120,105	0	0	89,714	209,819
Restricted for Highways/Public Works	0	1,123,327	0	0	1,123,327
Restricted for Capital Outlay	0	0	0	177,270	177,270
Committed:					
Committed for General Government	12,155	0	0	0	12,155
Committed for Finance	1,795	0	0	0	1,795
Committed for Public Safety	3,075	0	0	0	3,075
Committed for Public Health and Welfare	89,420	0	0	760,057	849,477
Committed for Capital Outlay	350,000	200,000	0	108,413	658,413
Committed for Debt Service	0	0	4,732,052	0	4,732,052
Committed for Capital Projects	0	0	1,948,137	0	1,948,137
Committed for Other Purposes	0	0	493,073	0	493,073
Unassigned	4,721,400	0	0	0	4,721,400
<b>Total Fund Balances</b>	<b>\$ 5,474,237</b>	<b>\$ 1,323,327</b>	<b>\$ 7,173,262</b>	<b>\$ 1,135,454</b>	<b>\$ 15,106,280</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 19,201,005</b>	<b>\$ 1,570,316</b>	<b>\$ 18,331,169</b>	<b>\$ 1,957,884</b>	<b>\$ 41,060,374</b>

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

Exhibit C-2

Robertson County, Tennessee  
Reconciliation of the Balance Sheet of Governmental Funds to  
the Statement of Net Position  
June 30, 2014

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

Total fund balances - balance sheet - governmental funds (Exhibit C-1)		\$	15,106,280
(1) Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.			
Add: land	\$	4,171,912	
Add: construction in progress		122,731	
Add: buildings and improvements net of accumulated depreciation		35,660,237	
Add: infrastructure net of accumulated depreciation		2,565,669	
Add: other capital assets net of accumulated depreciation		<u>3,256,178</u>	45,776,727
(2) Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.			
Less: notes payable	\$	(2,988,330)	
Less: bonds payable		(145,400,000)	
Less: capital leases payable		(311,913)	
Add: deferred amount on refunding		1,132,901	
Less: compensated absences payable		(1,530,283)	
Less: other postemployment benefits liability		(37,962)	
Less: landfill closure/postclosure care costs		(165,304)	
Less: accrued interest on bonds and notes		(730,417)	
Add: due from component unit for debt retirement		915,243	
Less: other deferred revenue - premium on debt		<u>(5,937,007)</u>	(155,053,072)
(3) Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the governmental funds.			<u>868,587</u>
Net position of governmental activities (Exhibit A)		\$	<u>(93,301,478)</u>

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

Exhibit C-3

Robertson County, Tennessee  
Statement of Revenues, Expenditures,  
and Changes in Fund Balances  
Governmental Funds  
For the Year Ended June 30, 2014

	Major Funds			Nonmajor	Total
	General	Highway / Public Works	General Debt Service	Other Govern- mental Funds	
<u>Revenues</u>					
Local Taxes	\$ 14,482,303	\$ 1,002,225	\$ 17,274,838	\$ 803,119	\$ 33,562,485
Licenses and Permits	284,397	4,900	0	0	289,297
Fines, Forfeitures, and Penalties	330,657	0	0	22,263	352,920
Charges for Current Services	2,420,330	12,000	0	1,410,418	3,842,748
Other Local Revenues	225,961	20,736	133,124	68,274	448,095
Fees Received from County Officials	3,445,397	0	0	0	3,445,397
State of Tennessee	5,642,828	2,234,476	0	34,962	7,912,266
Federal Government	210,226	0	0	0	210,226
Other Governments and Citizens Groups	6,000	0	129,752	0	135,752
Total Revenues	\$ 27,048,099	\$ 3,274,337	\$ 17,537,714	\$ 2,339,036	\$ 50,199,186
<u>Expenditures</u>					
Current:					
General Government	\$ 2,457,950	\$ 0	\$ 0	\$ 0	\$ 2,457,950
Finance	1,756,796	0	0	0	1,756,796
Administration of Justice	1,951,856	0	0	13,320	1,965,176
Public Safety	10,635,085	0	0	38,492	10,673,577
Public Health and Welfare	4,764,304	0	0	2,118,881	6,883,185
Agriculture and Natural Resources	148,698	0	0	0	148,698
Other Operations	5,477,106	0	0	120,489	5,597,595
Highways	0	3,091,437	0	0	3,091,437
Debt Service:					
Principal on Debt	0	0	10,719,262	0	10,719,262
Interest on Debt	0	0	5,552,045	0	5,552,045
Other Debt Service	0	0	667,834	0	667,834
Capital Projects	300,920	0	24,099,500	38,913	24,439,333
Total Expenditures	\$ 27,492,715	\$ 3,091,437	\$ 41,038,641	\$ 2,330,095	\$ 73,952,888
Excess (Deficiency) of Revenues Over Expenditures					
	\$ (444,616)	\$ 182,900	\$ (23,500,927)	\$ 8,941	\$ (23,753,702)
<u>Other Financing Sources (Uses)</u>					
Bonds Issued	\$ 0	\$ 0	\$ 24,000,000	\$ 0	\$ 24,000,000
Notes Issued	150,000	0	520,000	0	670,000
Refunding Debt Issued	0	0	4,730,000	0	4,730,000
Premiums on Debt Issued	0	0	2,378,146	0	2,378,146
Insurance Recovery	0	0	0	9,677	9,677
Transfers In	0	0	37,500	0	37,500
Transfers Out	(37,500)	0	0	0	(37,500)
Payments to Refunded Debt Escrow Agent	0	0	(4,730,000)	0	(4,730,000)
Total Other Financing Sources (Uses)	\$ 112,500	\$ 0	\$ 26,935,646	\$ 9,677	\$ 27,057,823
Net Change in Fund Balances	\$ (332,116)	\$ 182,900	\$ 3,434,719	\$ 18,618	\$ 3,304,121
Fund Balance, July 1, 2013	5,806,353	1,140,427	3,738,543	1,116,836	11,802,159
Fund Balance, June 30, 2014	\$ 5,474,237	\$ 1,323,327	\$ 7,173,262	\$ 1,135,454	\$ 15,106,280

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

Exhibit C-4

Robertson County, Tennessee  
Reconciliation of the Statement of Revenues, Expenditures, and  
Changes in Fund Balances of Governmental Funds to the  
Statement of Activities  
For the Year Ended June 30, 2014

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)		\$ 3,304,121
(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	\$ 916,786	
Less: current-year depreciation expense	<u>(1,964,838)</u>	(1,048,052)
(2) The net effect of various miscellaneous transactions involving capital assets (sales, trade-ins, and donations) is to decrease net position.		(2,737,119)
(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, 2013	\$ (757,349)	
Add: deferred delinquent property taxes and other deferred June 30, 2014	<u>868,587</u>	111,238
(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 position. Also, governmental funds report the effect of premiums and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the effect of these differences in the treatment of long-term debt and related items.		
Less: refunding bond proceeds	\$ (4,730,000)	
Less: note proceeds	(670,000)	
Add: note contributed to School Department	95,000	
Less: bond proceeds	(24,000,000)	
Less: debt service contributions for proceeds and principal to primary government	(270,928)	
Less: change in premium on debt issuances	(1,841,657)	
Add: principal payments on bonds	9,040,000	
Add: principal payments on notes	1,808,014	
Add: principal payment on capital leases	37,914	
Add: principal payment to refunding agent	4,730,000	
Less: change in deferred amount on refunding debt	<u>(301,187)</u>	(16,102,844)
(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	\$ (90,599)	
Change in compensated absences payable	(123,672)	
Change in landfill closure/postclosure care costs	66,464	
Change in other postemployment benefits liability	<u>(3,317)</u>	(151,124)
Change in net position of governmental activities (Exhibit B)		<u>\$ (16,623,780)</u>

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

Robertson County, Tennessee  
 Statement of Revenues, Expenditures, and Changes  
 in Fund Balance - Actual (Budgetary Basis) and Budget  
 General Fund  
 For the Year Ended June 30, 2014

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2013	Add: Encumbrances 6/30/2014	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<b>Revenues</b>							
Local Taxes	\$ 14,482,303	\$ 0	\$ 0	\$ 14,482,303	\$ 14,158,212	\$ 14,249,634	\$ 232,669
Licenses and Permits	284,397	0	0	284,397	230,958	238,958	45,439
Fines, Forfeitures, and Penalties	330,657	0	0	330,657	290,277	290,277	40,380
Charges for Current Services	2,420,330	0	0	2,420,330	2,471,839	2,471,839	(51,509)
Other Local Revenues	225,961	0	0	225,961	67,984	192,654	33,307
Fees Received from County Officials	3,445,397	0	0	3,445,397	3,562,745	3,562,745	(117,348)
State of Tennessee	5,642,828	0	0	5,642,828	5,400,973	5,610,414	32,414
Federal Government	210,226	0	0	210,226	62,012	214,711	(4,485)
Other Governments and Citizens Groups	6,000	0	0	6,000	0	6,000	0
<b>Total Revenues</b>	<b>\$ 27,048,099</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 27,048,099</b>	<b>\$ 26,245,000</b>	<b>\$ 26,837,232</b>	<b>\$ 210,867</b>
<b>Expenditures</b>							
<b>General Government</b>							
County Commission	\$ 226,438	\$ 0	\$ 0	\$ 226,438	\$ 237,833	\$ 237,833	\$ 11,395
County Mayor/Executive	216,427	0	0	216,427	213,610	219,610	3,183
Election Commission	302,612	0	0	302,612	256,710	336,484	33,872
Register of Deeds	295,602	0	0	295,602	297,545	297,545	1,943
Planning	289,980	0	7,155	297,135	298,058	306,058	8,923
County Buildings	1,013,172	0	5,000	1,018,172	1,000,594	1,060,747	42,575
Preservation of Records	113,719	0	0	113,719	115,229	115,229	1,510
<b>Finance</b>							
Accounting and Budgeting	477,452	0	1,795	479,247	481,985	491,857	12,610
Property Assessor's Office	414,265	0	0	414,265	426,468	426,468	12,203
County Trustee's Office	285,927	0	0	285,927	275,347	289,897	3,970
County Clerk's Office	579,152	0	0	579,152	558,430	588,030	8,878
<b>Administration of Justice</b>							
Circuit Court	765,598	0	0	765,598	781,634	786,997	21,399
General Sessions Court	457,993	0	0	457,993	483,866	483,866	25,873
Drug Court	63,097	0	0	63,097	0	70,000	6,903
Chancery Court	273,164	0	0	273,164	281,268	285,068	11,904
Juvenile Court	392,004	0	0	392,004	418,047	421,404	29,400

(Continued)

Exhibit C-5

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2013	Add: Encumbrances 6/30/2014	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Expenditures (Cont.)</u>							
<u>Public Safety</u>							
Sheriff's Department	\$ 9,864,680	\$ (17,283)	\$ 3,075	\$ 9,850,472	\$ 9,930,712	\$ 10,084,712	\$ 234,240
Fire Prevention and Control	628,825	0	0	628,825	628,825	628,825	0
Civil Defense	141,580	0	0	141,580	136,203	157,503	15,923
<u>Public Health and Welfare</u>							
Local Health Center	736,214	0	0	736,214	823,183	880,549	144,335
Rabies and Animal Control	151,080	0	0	151,080	169,634	172,304	21,224
Ambulance/Emergency Medical Services	3,826,507	0	89,420	3,915,927	4,045,352	4,045,352	129,425
Sanitation Management	50,503	0	0	50,503	61,852	61,852	11,349
<u>Agriculture and Natural Resources</u>							
Agriculture Extension Service	148,698	0	0	148,698	149,114	152,561	3,863
<u>Other Operations</u>							
Other Charges	4,199,519	(2,500)	0	4,197,019	4,228,414	4,515,563	318,544
Contributions to Other Agencies	1,277,587	0	0	1,277,587	227,587	1,277,587	0
<u>Capital Projects</u>							
Public Health and Welfare Projects	300,920	0	0	300,920	0	300,920	0
Total Expenditures	\$ 27,492,715	\$ (19,783)	\$ 106,445	\$ 27,579,377	\$ 26,527,500	\$ 28,694,821	\$ 1,115,444
<u>Excess (Deficiency) of Revenues Over Expenditures</u>							
	\$ (444,616)	\$ 19,783	\$ (106,445)	\$ (531,278)	\$ (282,500)	\$ (1,857,589)	\$ 1,326,311
<u>Other Financing Sources (Uses)</u>							
Notes Issued	\$ 150,000	\$ 0	\$ 0	\$ 150,000	\$ 0	\$ 150,000	\$ 0
Transfers Out	(37,500)	0	0	(37,500)	(37,500)	(37,500)	0
Total Other Financing Sources	\$ 112,500	\$ 0	\$ 0	\$ 112,500	\$ (37,500)	\$ 112,500	\$ 0
Net Change in Fund Balance	\$ (332,116)	\$ 19,783	\$ (106,445)	\$ (418,778)	\$ (320,000)	\$ (1,745,089)	\$ 1,326,311
Fund Balance, July 1, 2013	5,806,353	(19,783)	0	5,786,570	5,787,061	5,787,061	(491)
Fund Balance, June 30, 2014	\$ 5,474,237	\$ 0	\$ (106,445)	\$ 5,367,792	\$ 5,467,061	\$ 4,041,972	\$ 1,325,820

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

Exhibit C-6

Robertson County, Tennessee  
Statement of Revenues, Expenditures, and Changes  
in Fund Balance - Actual and Budget  
Highway/Public Works Fund  
For the Year Ended June 30, 2014

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 1,002,225	\$ 1,103,449	\$ 1,103,449	\$ (101,224)
Licenses and Permits	4,900	4,250	4,250	650
Charges for Current Services	12,000	1,752	1,752	10,248
Other Local Revenues	20,736	5,000	5,000	15,736
State of Tennessee	2,234,476	2,222,549	2,222,549	11,927
Total Revenues	\$ 3,274,337	\$ 3,337,000	\$ 3,337,000	\$ (62,663)
<u>Expenditures</u>				
<u>Highways</u>				
Administration	\$ 301,642	\$ 314,619	\$ 314,619	\$ 12,977
Highway and Bridge Maintenance	1,838,101	2,062,380	2,062,380	224,279
Operation and Maintenance of Equipment	408,437	548,402	548,402	139,965
Other Charges	295,896	328,599	328,599	32,703
Capital Outlay	247,361	540,000	540,000	292,639
Total Expenditures	\$ 3,091,437	\$ 3,794,000	\$ 3,794,000	\$ 702,563
Excess (Deficiency) of Revenues Over Expenditures	\$ 182,900	\$ (457,000)	\$ (457,000)	\$ 639,900
Net Change in Fund Balance Fund Balance, July 1, 2013	\$ 182,900	\$ (457,000)	\$ (457,000)	\$ 639,900
	1,140,427	1,140,427	1,140,427	0
Fund Balance, June 30, 2014	\$ 1,323,327	\$ 683,427	\$ 683,427	\$ 639,900

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

Exhibit D

Robertson County, Tennessee  
Statement of Fiduciary Assets and Liabilities  
Fiduciary Funds  
June 30, 2014

	<u>Agency Funds</u>
<u>ASSETS</u>	
Cash	\$ 2,065,255
Due from Other Governments	<u>1,453,319</u>
Total Assets	<u>\$ 3,518,574</u>
<u>LIABILITIES</u>	
Due to Other Taxing Units	\$ 1,453,319
Due to Litigants, Heirs, and Others	<u>2,065,255</u>
Total Liabilities	<u>\$ 3,518,574</u>

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

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## ROBERTSON COUNTY, TENNESSEE

### Index of Notes to the Financial Statements

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**ROBERTSON COUNTY, TENNESSEE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2014**

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

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

**A. Reporting Entity**

Robertson County is a public municipal corporation governed by an elected 24-member board. As required by GAAP, these financial statements present Robertson County (the primary government) and its component units. The component units discussed below are included in the county's reporting entity because of the significance of their operational or financial relationships with the county.

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

The Robertson County School Department operates the public school system in the county, and the voters of Robertson County elect its board. The School Department is fiscally dependent on the county because it may not issue debt, and its budget and property tax levy are subject to the County Commission's approval. The School Department's taxes are levied under the taxing authority of the county and are included as part of the county's total tax levy.

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

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

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

Administrative Office:

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

**Related Organization** – The Robertson County Industrial Development Board is a related organization of Robertson County. The county mayor nominates and the Robertson County Commission confirms the board members, but the county’s accountability for the organization does not extend beyond making the appointments. Robertson County acts as an agent for the board by collecting the hotel/motel tax and forwarding the tax to the board through the county’s General Fund. During the year ended June 30, 2014, the county did not provide any operating subsidies to the board.

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

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

The Statement of Activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other

items not properly included among program revenues are reported instead as general revenues.

Robertson County issues all debt for the discretely presented Robertson County School Department. Net debt issues totaling \$24,355,890 were contributed by the county to the School Department during the year ended June 30, 2014.

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

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

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

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

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

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

and the revenues are available. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Principal and interest on long-term debt are recognized as fund liabilities when due or when amounts have been accumulated in the General Debt Service Fund for payments to be made early in the following year.

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

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

Robertson County reports the following major governmental funds:

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

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

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

Additionally, Robertson County reports the following fund types:

**Capital Projects Fund** – The General Capital Projects Fund accounts for the acquisition or construction of capital facilities and other capital assets.

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

The discretely presented Robertson County School Department reports the following major governmental 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.

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

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

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

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.

**D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance**

**1. Deposits and Investments**

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

The county trustee maintains a cash and internal investment pool that is used by all funds and the discretely presented Robertson County School Department. Each fund's portion of this pool is displayed on the balance sheets or statements of net position as Equity in Pooled Cash and Investments. Most income from these pooled investments is assigned to the General Debt Service Fund. Robertson County and the School Department have adopted a policy of reporting U.S. Treasury obligations, U.S. agency obligations, and repurchase agreements with maturities of one year or less when

purchased on the balance sheet at amortized cost. Certificates of deposit are reported at cost. Investments in the State Treasurer's Investment Pool are reported at fair value. 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. Accordingly, the pool qualifies as a 2a7-like pool and is reported at the net asset value per share (which approximates fair value) even though it is calculated using the amortized cost method. State statutes require the state treasurer to administer the pool under the same terms and conditions, including collateral requirements, as prescribed for other funds invested by the state treasurer. All other investments are reported at fair value.

## **2. Receivables and Payables**

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

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

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

Property taxes are levied as of the first Monday in October. Taxes become delinquent and begin accumulating interest and penalty the following March 1. Suit must be filed in Chancery Court between the

following February 1 to April 1 for any remaining unpaid taxes. Additional costs attach to delinquent taxes after a court suit has been filed.

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

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

### **3. Capital Assets**

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

Capital assets are reported in the governmental column in the government-wide financial statements, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, and similar items). Capital assets are defined by the government as assets with an initial, individual cost of \$10,000 (infrastructure and right-of-ways \$50,000; portable buildings \$25,000), or more and an estimated useful life of more than two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

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

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

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

<u>Assets</u>	<u>Years</u>
Buildings and Improvements	20 - 40
Other Capital Assets	5 - 20
Infrastructure:	
Roads	5 - 20
Bridges	30

**4. Deferred Outflows/Inflows of Resources**

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The government only has one item that qualifies for reporting in this category. It is the deferred charge on refunding reported in the government-wide Statement of Net Position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The government has items that qualify for reporting in this category. Accordingly, the items are reported in the government-wide Statement of Net Position and the governmental funds balance sheet. These revenues are from several sources: current and delinquent property taxes and various receivables for revenues, which do not meet the availability criteria in governmental funds. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

**5. Compensated Absences**

It is the policy of the Robertson County primary government to permit employees to accumulate a maximum of 240 hours of earned but unused vacation benefits that will be paid to employees upon separation from county service. Accumulated hours in excess of 240 will be credited to sick leave. Employees may accumulate an unlimited amount of sick leave; however, the county will only pay separated employees 25 percent of their unused sick leave not to exceed 240 hours. Any remaining sick leave may be credited toward retirement benefits. School Department employees may accumulate

limited amounts of earned but unused vacation benefits and unlimited amounts of unused sick leave. However, the granting of vacation and sick leave has no guaranteed payment provision. All vacation pay and sick leave are accrued when incurred in the government-wide statements for the county. Liabilities for vacation pay and sick leave are reported in governmental funds only if amounts have matured, for example, as a result of employee resignations and retirements.

**6. Long-term Obligations**

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities Statement of Net Position. Debt premiums and discounts are deferred and amortized over the life of the new debt using the straight-line method. Debt issuance costs are expensed in the period incurred. In refunding transactions, the difference between the reacquisition price and the net carrying amount of the old debt is reported as a deferred outflow of resources or a deferred inflow of resources and recognized as a component of interest expense in a systematic and rational manner over the remaining life of the refunded debt or the life of the new debt issued, whichever is shorter.

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

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

**7. Net Position and Fund Balance**

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

- a. Net investment in capital assets – 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 position – Consists of net position 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 position – All other net position that does not meet the definition of restricted or net investment in capital assets.

As of June 30, 2014, Robertson County had \$112,193,400 in outstanding debt for capital purposes for the discretely presented Robertson County School Department. This debt is a liability of Robertson County, but the capital assets acquired are reported in the financial statements of the School Department. Therefore, Robertson County has incurred a liability significantly decreasing its unrestricted net position 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, and shall remain binding unless removed in the same manner.

Assigned Fund Balance – includes amounts that are constrained by the county's intent to be used for specific purposes, but are neither restricted nor committed (excluding stabilization arrangements). The County Commission has by resolution authorized the Financial Management 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 Position**

#### **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 Position.

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

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

### **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 position of governmental activities reported in the government-wide Statement of Activities.

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

Exhibit I-5 includes explanations of the nature of individual elements of items required to reconcile the net change in fund balances – total governmental funds with the change in net position 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, which adopt project length budgets. All annual appropriations lapse at fiscal year end.

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

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

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

#### **B. Cash Shortage – Prior Year**

The audit of Robertson County for the 2012-13 year reported a cash shortage of \$746.90 in the Solid Waste/Sanitation Department. Our investigation revealed that on August 10, 2013, personnel at the landfill receipted cash and checks totaling \$746.90. Those collections were put into an envelope and placed in the office safe. On August 13, 2013, personnel discovered that the envelope containing the \$746.90 was missing from the safe; however, collections for August 9 (\$674), August 12 (\$549), and \$400 cash used for making change were still in the safe. It should be noted that all landfill

employees had keys to the office building, and several employees knew the combination to the office safe. There have been several additional safeguards put into place since this event occurred to prevent any incident of this type from occurring again. The theft is no longer under investigation by the Robertson County Sheriff's Department, and the county does not expect to recover these funds.

#### IV. DETAILED NOTES ON ALL FUNDS

##### A. Deposits and Investments

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

##### Deposits

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

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

##### Investments

**Legal Provisions.** Counties are authorized to make direct investments in bonds, notes, or treasury bills of the U.S. government and obligations guaranteed by the U.S. government or any of its agencies; deposits at state and federal chartered banks and savings and loan associations; bonds of any

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

**Investment Balances.** As of June 30, 2014, Robertson County had the following investments carried at cost. All investments are in the county trustee's investment pool. Separate disclosures concerning pooled investments cannot be made for Robertson County and the discretely presented Robertson County School Department since both pool their deposits and investments through the county trustee.

Investment	Weighted Average Maturity (days)	Maturities	Cost
State Treasurer's Investment Pool	109	N/A	\$ 1,005

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

**Credit Risk.** Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. State statutes limit the ratings of certain investments as previously explained. Robertson County has no investment policy that would further limit its investment choices. As of June 30, 2014, Robertson County's investment in the State Treasurer's Investment Pool was unrated.

**B. Notes Receivable**

The primary government's General Debt Service Fund had notes receivables of \$166,667 and \$95,000, respectively, on June 30, 2014, from financing

projects for the Robertson County School Department (discretely presented component unit), which are included in the committed fund balance account.

**C. Capital Assets**

Capital assets activity for the year ended June 30, 2014, was as follows:

**Primary Government**

**Governmental Activities:**

	Balance 7-1-13	Increases	Decreases	Balance 6-30-14
Capital Assets Not Depreciated:				
Land	\$ 4,171,912	\$ 0	\$ 0	\$ 4,171,912
Construction in Progress	83,818	38,913	0	122,731
<b>Total Capital Assets Not Depreciated</b>	<b>\$ 4,255,730</b>	<b>\$ 38,913</b>	<b>\$ 0</b>	<b>\$ 4,294,643</b>
Capital Assets Depreciated:				
Buildings and Improvements	\$ 47,041,178	\$ 300,000	\$ (2,788,715)	\$ 44,552,463
Infrastructure	7,082,633	0	0	7,082,633
Other Capital Assets	8,987,109	577,873	(430,125)	9,134,857
<b>Total Capital Assets Depreciated</b>	<b>\$ 63,110,920</b>	<b>\$ 877,873</b>	<b>\$ (3,218,840)</b>	<b>\$ 60,769,953</b>
Less Accumulated Depreciation for:				
Buildings and Improvements	\$ 7,872,093	\$ 1,130,520	\$ (110,387)	\$ 8,892,226
Infrastructure	4,185,033	331,931	0	4,516,964
Other Capital Assets	5,747,626	502,387	(371,334)	5,878,679
<b>Total Accumulated Depreciation</b>	<b>\$ 17,804,752</b>	<b>\$ 1,964,838</b>	<b>\$ (481,721)</b>	<b>\$ 19,287,869</b>
<b>Total Capital Assets Depreciated, Net</b>	<b>\$ 45,306,168</b>	<b>\$ (1,086,965)</b>	<b>\$ (2,737,119)</b>	<b>\$ 41,482,084</b>
<b>Governmental Activities Capital Assets, Net</b>	<b>\$ 49,561,898</b>	<b>\$ (1,048,052)</b>	<b>\$ (2,737,119)</b>	<b>\$ 45,776,727</b>

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

**Governmental Activities:**

General Government	\$ 1,120,544
Finance	2,118
Administration of Justice	5,620
Public Safety	220,732
Public Health and Welfare	181,859
Highway/Public Works	<u>433,965</u>
Total Depreciation Expense - Governmental Activities	<u><u>\$ 1,964,838</u></u>

**Discretely Presented Robertson County School Department**

**Governmental Activities:**

	Balance 7-1-13	Increases	Decreases	Balance 6-30-14
Capital Assets Not Depreciated:				
Land	\$ 3,562,806	\$ 95,750	\$ 0	\$ 3,658,556
Construction in Progress	<u>568,115</u>	<u>1,840,985</u>	<u>0</u>	<u>2,409,100</u>
Total Capital Assets Not Depreciated	<u>\$ 4,130,921</u>	<u>\$ 1,936,735</u>	<u>\$ 0</u>	<u>\$ 6,067,656</u>
Capital Assets Depreciated:				
Buildings and Improvements	\$ 168,033,846	\$ 0	\$ 0	\$ 168,033,846
Other Capital Assets	<u>10,393,612</u>	<u>570,084</u>	<u>(960,360)</u>	<u>10,003,336</u>
Total Capital Assets Depreciated	<u>\$ 178,427,458</u>	<u>\$ 570,084</u>	<u>\$ (960,360)</u>	<u>\$ 178,037,182</u>

**Governmental Activities (Cont.):**

	Balance 7-1-13	Increases	Decreases	Balance 6-30-14
Less Accumulated Depreciation for: Buildings and Improvements	\$ 43,957,520	\$ 3,896,538	\$ 0	\$ 47,854,058
Other Capital Assets	6,704,729	658,064	(960,360)	6,402,433
Total Accumulated Depreciation	\$ 50,662,249	\$ 4,554,602	\$ (960,360)	\$ 54,256,491
Total Capital Assets Depreciated, Net	\$ 127,765,209	\$ (3,984,518)	\$ 0	\$ 123,780,691
Governmental Activities Capital Assets, Net	\$ 131,896,130	\$ (2,047,783)	\$ 0	\$ 129,848,347

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

**Governmental Activities:**

Support Services \$ 4,554,602

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

The composition of interfund balances as of June 30, 2014, was as follows:

**Due to/from Other Funds:**

Receivable Fund	Payable Fund	Amount
Primary Government:		
General	Nonmajor governmental	\$ 6,748

This balance 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 Unit:**

Receivable Fund	Payable Fund	Amount
Primary Government		
	Component Unit: School Department:	\$ 915,243

The due to the primary government is the balance of four notes and one capital lease issued by the county for the School Department. The School Department has agreed to contribute the funds necessary to retire these debts.

**Interfund Transfers:**

Interfund transfers for the year ended June 30, 2014, consisted of the following amount:

**Primary Government**

Transfer Out	Transfer In General Debt Service Fund
General Fund	\$ 37,500

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

**E. Capital Lease**

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

Future minimum lease payments and the net present value of these minimum lease payments as of June 30, 2014, were as follows:

Year Ending June 30	Governmental Funds
2015	\$ 54,750
2016	54,750
2017	84,353
2018	84,352
2019	84,352
Total Minimum Lease Payments	\$ 362,557
Less: Amount Representing Interest	(50,644)
Present Value of Minimum Lease Payments	\$ 311,913

**F. Long-term Obligations**

**Primary Government**

**General Obligation Bonds and Notes**

Robertson County issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities for the primary government and the discretely presented School Department. In addition, general obligation bonds have been issued to refund other general obligation bonds. Capital outlay notes are also issued to fund capital facilities and other capital outlay purchases, such as equipment.

General obligation bonds and capital outlay notes are direct obligations and pledge the full faith and credit of the government. General obligation bonds and capital outlay notes outstanding were issued for original terms of up to 20 years for bonds and up to 11 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, 2014, will be retired from the General and General Debt Service funds.

General obligation bonds, capital outlay notes, and the capital lease outstanding as of June 30, 2014, for governmental activities are as follows:

Type	Interest Rate	Final Maturity	Original Amount of Issue	Balance 6-30-14
General Obligation Bonds	2.5 to 5.5%	5-1-34	\$ 159,730,000	\$ 122,790,000
General Obligation Bonds - Refunding	1.9 to 2.5	4-1-25	26,375,000	22,610,000
Capital Outlay Notes	0 to 3.7	1-25-22	1,618,446	983,330
Capital Outlay Notes - Refunding	2 to 4	5-1-19	6,910,000	2,005,000
Capital Leases	5.45	8-1-18	489,035	311,913

The annual requirements to amortize all general obligation bonds and notes outstanding as of June 30, 2014, including interest payments, are presented in the following tables:

Year Ending June 30	Bonds		
	Principal	Interest	Total
2015	\$ 9,445,000	\$ 5,879,467	\$ 15,324,467
2016	9,580,000	5,618,938	15,198,938
2017	9,915,000	5,276,187	15,191,187
2018	10,170,000	4,893,913	15,063,913
2019	10,880,000	4,459,894	15,339,894
2020-2024	47,865,000	16,072,208	63,937,208
2025-2029	39,755,000	5,873,454	45,628,454
2030-2034	7,790,000	894,889	8,684,889
Total	<u>\$ 145,400,000</u>	<u>\$ 48,968,950</u>	<u>\$ 194,368,950</u>

Year Ending June 30	Notes		
	Principal	Interest	Total
2015	\$ 1,320,515	\$ 87,659	\$ 1,408,174
2016	493,848	52,725	546,573
2017	411,348	37,525	448,873
2018	411,348	22,525	433,873
2019	251,348	7,525	258,873
2020-2022	99,923	0	99,923
Total	<u>\$ 2,988,330</u>	<u>\$ 207,959</u>	<u>\$ 3,196,289</u>

There is \$4,732,052 available in the General Debt Service Fund to service long-term debt. Debt per capita, including bonds, notes, and capital leases totaled \$2,243, based on the 2010 federal census.

The School Department is currently contributing funds to service some of the debt issued on its behalf by the primary government as noted in the table below. This debt is reflected in the government-wide financial statements as Due to the Primary Government in the financial statements of the School Department and as Due from Component Units in the financial statements of the primary government.

Description of Indebtedness	Outstanding 6-30-14
<u>Notes Payable</u>	
<u>Contributions from the General Purpose School Fund</u>	
Energy Efficiency	\$ 60,000
Energy Efficient School Initiative	281,663
Mscouts Blvd. Facility	166,667
Greenbrier High School Land	95,000
<u>Capital Leases</u>	
<u>Contributions from the General Purpose School Fund</u>	
Energy Conservation Project	<u>311,913</u>
Total	<u>\$ 915,243</u>

Changes in Long-term Obligations

Long-term obligations activity for the year ended June 30, 2014, was as follows:

**Governmental Activities:**

	Bonds	Notes	Capital Leases
Balance, July 1, 2013	\$ 130,440,000	\$ 4,126,344	\$ 349,827
Additions	28,730,000	670,000	0
Reductions	(13,770,000)	(1,808,014)	(37,914)
Balance, June 30, 2014	<u>\$ 145,400,000</u>	<u>\$ 2,988,330</u>	<u>\$ 311,913</u>
Balance Due Within One Year	<u>\$ 9,445,000</u>	<u>\$ 1,320,515</u>	<u>\$ 39,739</u>

	Compensated Absences	Other Postemployment Benefits	Landfill Closure/ Postclosure Care Costs
Balance, July 1, 2013	\$ 1,406,611	\$ 34,645	\$ 231,768
Additions	2,250,304	8,682	2,443
Reductions	(2,126,632)	(5,365)	(68,907)
Balance, June 30, 2014	<u>\$ 1,530,283</u>	<u>\$ 37,962</u>	<u>\$ 165,304</u>
Balance Due Within One Year	<u>\$ 306,055</u>	<u>\$ 0</u>	<u>\$ 86,775</u>

Analysis of Noncurrent Liabilities Presented on Exhibit A:

Total Noncurrent Liabilities, June 30, 2014	\$ 150,433,792
Less: Due Within One Year	(11,198,084)
Add: Unamortized Premium on Debt	5,937,007
Less: School Notes Payable to County	<u>(261,667)</u>
Noncurrent Liabilities - Due in More Than One Year - Exhibit A	<u>\$ 144,911,048</u>

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

Advance Refunding

On June 19, 2014, Robertson County advance refunded a general obligation bond issue with a separate general obligation bond issue. The county issued \$4,730,000 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 bond is 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 \$382,238, and an economic gain (difference between the present value of the debt service payments of the refunded and refunding bonds) of \$304,005 was obtained.

Defeasance of Prior Debt

In prior years, Robertson County defeased certain outstanding general obligation bonds by placing the proceeds of new bonds into an irrevocable trust to provide for all future debt service payments on the old bonds. The trustee is empowered and required to pay all principal and interest on the defeased bonds as originally scheduled. Accordingly, the trust accounts and the defeased bonds are not included in the county's financial statements. At June 30, 2014, the 2005 General Obligation Bond totaling \$6,480,000 is considered defeased.

**Discretely Presented Robertson County School Department**

Changes in Long-term Obligations

Long-term obligations activity for the discretely presented Robertson County School Department for the year ended June 30, 2014, was as follows:

	Other Postemployment Benefits
Balance, July 1, 2013	\$ 3,997,668
Additions	1,883,119
Reductions	<u>(1,354,872)</u>
Balance, June 30, 2014	<u>\$ 4,525,915</u>
Balance Due Within One Year	<u>\$ 0</u>

Analysis of Noncurrent Liabilities Presented on Exhibit A:

Total Noncurrent Liabilities, June 30, 2014	\$ 4,525,915
Less: Due Within One Year	<u>0</u>
Noncurrent Liabilities - Due in More Than One Year - Exhibit A	<u>\$ 4,525,915</u>

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

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

The State of Tennessee pays health insurance premiums for retired teachers on-behalf of the Robertson County School Department. These payments are made by the state to the Local Education Group Insurance Plan and the Medicare Supplement Plan. Both of these plans are administered by the State of Tennessee and reported in the state's Comprehensive Annual Financial Report. Payments by the state to the Local Education Group Insurance Plan and the Medicare Supplement Plan for the year ended June 30, 2014, were \$322,278 and \$53,042, respectively. The School Department has recognized these on-behalf payments as revenues and expenditures in the General Purpose School Fund.

**H. Short-term Debt**

Robertson County issued tax anticipation notes in advance of property tax collections and deposited the proceeds in the General Purpose School Fund. These notes were necessary because funds were not available to meet cash flow needs coming due before current tax collections. Short-term debt activity for the year ended June 30, 2014, was as follows:

	Balance 7-1-13	Issued	Paid	Balance 6-30-14
Tax Anticipation Notes	\$ 0	\$ 2,400,000	\$ (2,400,000)	\$ 0

**V. OTHER INFORMATION**

**A. Risk Management**

**Primary Government**

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

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

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

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

**Discretely Presented Robertson County School Department**

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

The School Department pays an annual premium to the TN-RMT for its general liability, property, casualty, and workers' compensation insurance coverage. The creation of the TN-RMT provides for it to be self-sustaining through member premiums.

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

**B. Accounting Changes**

Provisions of Governmental Accounting Standards Board (GASB) Statement No. 67, *Financial Reporting for Pension Plans* and Statement No. 70, *Accounting and Financial Reporting for Nonexchange Financial Guarantees* became effective for the year ended June 30, 2014.

GASB Statement No. 67 replaces the requirements of Statements No. 25 and No. 50 related to pension plans that are administered through trusts or equivalent arrangements. The requirements of Statements No. 25 and No. 50 remain applicable to pension plans that are not administered through trusts or equivalent arrangements.

GASB Statement No. 70 relates to accounting and financial reporting by state and local governments that extend and receive nonexchange financial guarantees.

**C. Subsequent Events**

Trustee Sandra Head retired August 31, 2014, and was succeeded by Kendra Shelton effective September 1, 2014.

Register of Deeds Frankie Fletcher retired August 31, 2014, and was succeeded by Connie Stroud effective September 1, 2014.

**D. Contingent Liabilities**

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

**E. Change in Administration**

On January 10, 2014, Kenneth Hudgens retired from the Office of Clerk and Master and was succeeded by Rosemary Phillips effective January 11, 2014.

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

Robertson County has active permits on file with the state Department of Environment and Conservation for a sanitary landfill and a demolition landfill. The county has provided financial assurances for estimated closure/postclosure liabilities as required by the State of Tennessee. These financial assurances are on file with the Department of Environment and Conservation. State and federal laws and regulations require the county to place a final cover on its sanitary landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for 30 years after closure. Although closure and postclosure care costs will be paid only near or after the date that the landfill stops accepting waste, the county reports a portion of these closure and postclosure care costs as an operating expense in each period based on landfill capacity used as of each balance sheet date. Robertson County closed its sanitary landfill in 1998. The \$165,304 reported as postclosure care liability at June 30, 2014, represents amounts based on what it would cost to perform all postclosure care in 2014. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

**G. Joint Ventures**

**Primary Government**

The Springfield-Robertson County Municipal Airport is jointly owned by Robertson County and the City of Springfield and is operated by the Springfield-Robertson County Joint Airport Board. The board comprises seven members: two are appointed by Robertson County, two are appointed by the City of Springfield, and three members are jointly appointed. Robertson County has control over budgeting and financing the joint venture only to the extent of its representation by the appointed board members and is responsible for funding 50 percent of any deficits from operations. Robertson County did not contribute to the Springfield-Robertson County Municipal Airport during the year ended June 30, 2014.

The Gorham MacBane Library is jointly owned by Robertson County and the City of Springfield and is operated by the Library Board. The board comprises seven members: three are appointed by Robertson County, three are appointed by the City of Springfield, and the final member is jointly appointed. Robertson County has control over budgeting and financing the joint venture only to the extent of its representation by the appointed board members and is responsible for funding 50 percent of any deficits from operations. Robertson County contributed \$174,096 to the operations and

\$1,000,000 towards capital improvement of the Gorham MacBane Library during the year ended June 30, 2014.

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

Administrative Offices:

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

Gorham MacBane Library  
405 White Street  
Springfield, TN 37172

**Discretely Presented Robertson County School Department**

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

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

Administrative Office:

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

## H. Retirement Commitments

### 1. **Tennessee Consolidated Retirement System (TCRS)**

#### **Plan Description**

Information for this footnote for the year ended June 30, 2014, was not available from the state Treasurer's Office in time for inclusion in this report; therefore, the information presented below is for the fiscal year ended June 30, 2013.

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

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

#### **Funding Policy**

Robertson County requires employees to contribute five percent of their earnable compensation to the plan. The county is required to contribute at an actuarially determined rate; the rate for the fiscal year ended June 30, 2013, was 6.48 percent of annual covered payroll. The contribution requirement of plan members is set by state statute.

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

**Annual Pension Cost**

For the year ended June 30, 2013, Robertson County’s annual pension cost of \$1,479,718 to TCRS was equal to the county’s required and actual contributions. The required contribution was determined as part of the July 1, 2011, 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 postretirement increases of 2.5 percent annually. The actuarial value of assets was determined using techniques that smooth the effect of short-term volatility in the market value of total investments over a ten-year period. The county’s unfunded actuarial accrued liability is being amortized as a level dollar amount on a closed basis. The remaining amortization period at July 1, 2011, was two years. An actuarial valuation was performed as of July 1, 2011, which established contribution rates effective July 1, 2012.

**Trend Information**

<u>Fiscal Year Ended</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
6-30-13	\$1,479,718	100%	\$0
6-30-12	1,399,707	100	0
6-30-11	1,422,816	100	0

**Funded Status and Funding Progress**

As of July 1, 2011, the most recent actuarial valuation date, the plan was 97.59 percent funded. The actuarial accrued liability for benefits was \$44.44 million, and the actuarial value of assets was \$43.37 million, resulting in an unfunded actuarial accrued liability (UAAL) of \$1.07 million. The covered payroll (annual payroll of active employees covered by the plan) was \$21.38 million, and the ratio of the UAAL to the covered payroll was 5.01 percent.

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

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

## **SCHOOL TEACHERS**

### **Plan Description**

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

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

### **Funding Policy**

Most teachers are required by state statute to contribute five percent of their salaries to the plan. The employer contribution rate for the School Department is established at an actuarially determined rate. The employer rate for the fiscal year ended June 30, 2013, was 8.88 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, 2013, 2012, and 2011, were \$3,593,827, \$3,507,745, and \$3,389,505, respectively, equal to the required contributions for each year.

**2. Deferred Compensation – Primary Government**

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

**3. Deferred Compensation – Discretely Presented Robertson County School Department**

The discretely presented Robertson County School Department offers its employees a deferred compensation plan established pursuant to IRC Section 403(b). All costs of administering and funding these programs 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**

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

**Funding Policy**

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

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

Annual OPEB Cost and Net OPEB Obligation

	Robertson County Plan
	<hr/>
ARC	\$ 9,436
Interest on the NOPEBO	1,039
Adjustment to the ARC	(1,793)
Annual OPEB cost	<hr/> \$ 8,682
Amount of contribution	(5,365)
Increase/decrease in NOPEBO	<hr/> \$ 3,317
Net OPEB obligation, 7-1-13	<hr/> 34,645
Net OPEB obligation, 6-30-14	<hr/> <hr/> \$ 37,962

Fiscal Year Ended	Plan	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation at Year End
6-30-12	Commercial Insurance	\$ 10,073	13.28 %	\$ 27,353
6-30-13	"	8,897	18.04	34,645
6-30-14	"	8,682	61.79	37,962

Funded Status and Funding Progress

The funded status of the plan as of July 1, 2013, was as follows:

Actuarial valuation date	7-1-11
Actuarial accrued liability (AAL)	\$ 73,203
Actuarial value of plan assets	\$ 0
Unfunded actuarial accrued liability (UAAL)	\$ 73,203
Actuarial value of assets as a % of the AAL	0%
Covered payroll (active plan members)	\$ 12,135,417
UAAL as a % of covered payroll	0.60%

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

#### Actuarial Methods and Assumptions

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

In the July 1, 2011, actuarial valuation, the projected unit credit actuarial cost method was used. In the previous study, the entry age normal percent of pay cost method was used. The actuarial assumptions included a four percent investment rate of return (net of administrative expenses) and an annual healthcare cost trend rate of 7.25 percent for 2012, grading down to three percent for 2030 and beyond. The unfunded actuarial accrued liability is being amortized on a closed basis over a 30-year period beginning June 30, 2008.

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

##### Plan Description

The School Department participates in the state-administered Local Education Group Insurance Plan for healthcare benefits. For accounting purposes, the plan is an agent multiple-employer defined benefit OPEB plan. Benefits are established and amended by an insurance committee created by *Tennessee Code Annotated (TCA)*, Section 8-27-302. Prior to reaching the age of 65, all members have the option of choosing between the standard or partnership preferred provider organization (PPO) plan for healthcare benefits. Subsequent to age 65, members who are also in the state's retirement system may participate in a state-administered medicare supplement plan that does not include pharmacy. The plan is reported in the State of Tennessee Comprehensive Annual Financial Report (CAFR). The CAFR is available on the state's website at <http://tennessee.gov/finance/act/cafr.html>.

Funding Policy

The premium requirements of plan members are established and may be amended by the insurance committee. The plan is self-insured and financed on a pay-as-you-go basis with the risk shared equally among the participants. Claims liabilities of the plan are periodically computed using actuarial and statistical techniques to establish premium rates. The employer in the plan develops its own contribution policy in terms of subsidizing active employees or retired employees' premiums since the committee is not prescriptive on that issue. The state does not provide a subsidy for local government participants; however, the state does provide a partial subsidy to Local Education Agency pre-65 teachers and a full subsidy based on years of service for post-65 teachers in the Medicare Supplement Plan. During the year ended June 30, 2014, the School Department made contributions totaling \$1,354,872 for other postemployment benefits.

Annual OPEB Cost and Net OPEB Obligation

	Local Education Group Plan
	<hr/>
ARC	\$ 1,879,000
Interest on the NOPEBO	159,907
Adjustment to the ARC	(155,788)
Annual OPEB cost	<hr/> \$ 1,883,119
Amount of contribution	(1,354,872)
Increase/decrease in NOPEBO	<hr/> \$ 528,247
Net OPEB obligation, 7-1-13	<hr/> 3,997,668
	<hr/>
Net OPEB obligation, 6-30-14	<u><u>\$ 4,525,915</u></u>

Fiscal Year Ended	Plan	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation at Year End
<hr/>		<hr/>		<hr/>
6-30-12	Local Education Group	\$ 1,765,255	63 %	\$ 3,389,003
6-30-13	"	1,782,666	66	3,997,668
6-30-14	"	1,883,119	72	4,525,915

## Funded Status and Funding Progress

The funded status of the plan as of July 1, 2013, was as follows:

	<u>Local Education Group Plan</u>
Actuarial valuation date	7-1-13
Actuarial accrued liability (AAL)	\$ 17,252,000
Actuarial value of plan assets	\$ 0
Unfunded actuarial accrued liability (UAAL)	\$ 17,252,000
Actuarial value of assets as a % of the AAL	0%
Covered payroll (active plan members)	\$ 40,018,138
UAAL as a % of covered payroll	43%

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, 2013, actuarial valuation for the Local Education Group Plan, the projected unit credit actuarial cost method was used, and the actuarial assumptions included a four percent investment rate of return (net of administrative expenses) and an annual healthcare cost trend rate of 7.5 percent for fiscal year 2014. The trend rate will decrease to seven percent in fiscal year 2015 and then be reduced by decrements to an ultimate rate of 4.7 percent by fiscal year 2044. The rate includes a 2.5 percent inflation assumption. The unfunded actuarial accrued liability is being amortized as a

level percentage of payroll on a closed basis over a 30-year period beginning with July 1, 2007.

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

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

**K. Purchasing Law**

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

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**REQUIRED SUPPLEMENTARY  
INFORMATION**

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Exhibit E-1

Robertson County, Tennessee  
Schedule of Funding Progress – Pension Plan  
Primary Government and Discretely Presented Robertson County School Department  
June 30, 2014

(Dollar amounts in thousands)

Actuarial Valuation Date	Actuarial Value of Plan Assets (a)	Actuarial Accrued Liability (AAL) Frozen Entry Age (b)	Unfunded AAL (UAAL) (b)-(a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
7-1-11	\$ 43,372	\$ 44,444	\$ 1,072	97.59 %	\$ 21,381	5.01 %
7-1-09	34,007	34,007	0	100.00	20,962	0
7-1-07	30,995	30,995	0	100.00	16,997	0

Information for this exhibit for the year ended June 30, 2014, was not available from the state Treasurer's Office in time for inclusion in this report; therefore, the information presented above is for the fiscal year ended June 30, 2013.

Exhibit E-2

Robertson County, Tennessee  
Schedule of Funding Progress – Other Postemployment Benefits Plans  
Primary Government and Discretely Presented Robertson County School Department  
June 30, 2014

(Dollar amounts in thousands)

Plans	Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Projected Unit Credit (b)	Unfunded AAL (UAAL) (b)-(a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
<u>PRIMARY GOVERNMENT</u>							
Commercial Insurance	7-1-10	\$ 0	\$ 62	\$ 62	0 %	\$ 11,927	.5 %
"	7-1-11	0	66	66	0	11,831	.56
"	7-1-13	0	73	73	0	12,135	.6
<u>DISCRETELY PRESENTED ROBERTSON COUNTY SCHOOL DEPARTMENT</u>							
Local Education Group	7-1-10	0	15,502	15,502	0	35,948	43
"	7-1-11	0	15,843	15,843	0	37,384	42
"	7-1-13	0	17,252	17,252	0	40,018	43

**ROBERTSON COUNTY, TENNESSEE**  
**NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION**  
**For the Year Ended June 30, 2014**

NONE

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

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# Nonmajor Governmental Funds

## Special Revenue Funds

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

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

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

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

## Capital Projects Fund

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

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

Exhibit F-1

Robertson County, Tennessee  
 Combining Balance Sheet  
 Nonmajor Governmental Funds  
 June 30, 2014

	Special Revenue Funds				Total	Capital Projects Fund		Total Nonmajor Governmental Funds
	Solid Waste / Sanitation	Drug Control	Constitutional Officers - Fees			General Capital Projects		
\$	700	0	2,150	0	2,850	0	0	2,850
Equity in Pooled Cash and Investments	786,939	96,987	0	883,926	177,270	0	0	1,061,196
Accounts Receivable	155,005	0	4,598	159,603	0	0	0	159,603
Allowance for Uncollectibles	(54,870)	0	0	(54,870)	0	0	0	(54,870)
Property Taxes Receivable	843,820	0	0	843,820	0	0	0	843,820
Allowance for Uncollectible Property Taxes	(54,715)	0	0	(54,715)	0	0	0	(54,715)
Total Assets	\$ 1,676,879	\$ 96,987	\$ 6,748	\$ 1,780,614	\$ 177,270	\$ 0	\$ 0	\$ 1,957,884

ASSETS

Cash  
 Equity in Pooled Cash and Investments  
 Accounts Receivable  
 Allowance for Uncollectibles  
 Property Taxes Receivable  
 Allowance for Uncollectible Property Taxes

Total Assets

LIABILITIES

Accounts Payable  
 Accrued Payroll  
 Due to Other Funds  
 Total Liabilities

\$	0	7,273	0	7,273	0	0	0	7,273
20,794	0	0	0	20,794	0	0	0	20,794
0	0	6,748	0	6,748	0	0	0	6,748
\$ 20,794	\$ 7,273	\$ 6,748	\$ 34,815	\$ 34,815	\$ 0	\$ 0	\$ 0	\$ 34,815

DEFERRED INFLOWS OF RESOURCES

Deferred Current Property Taxes  
 Deferred Delinquent Property Taxes  
 Total Deferred Inflows of Resources

\$	767,942	0	0	767,942	0	0	0	767,942
19,673	0	0	0	19,673	0	0	0	19,673
\$ 787,615	\$ 0	\$ 0	\$ 0	\$ 787,615	\$ 0	\$ 0	\$ 0	\$ 787,615

FUND BALANCES

Restricted:  
 Restricted for Public Safety  
 Restricted for Capital Outlay  
 Committed:  
 Committed for Public Health and Welfare  
 Committed for Capital Outlay  
 Total Fund Balances

\$	0	89,714	0	89,714	0	0	0	89,714
0	0	0	0	0	177,270	0	0	177,270
760,057	0	0	0	760,057	0	0	0	760,057
108,413	0	0	0	108,413	0	0	0	108,413
\$ 868,470	\$ 89,714	\$ 0	\$ 958,184	\$ 958,184	\$ 177,270	\$ 0	\$ 0	\$ 1,135,454

Total Liabilities, Deferred Inflows of Resources, and Fund Balances

\$	1,676,879	\$ 96,987	\$ 6,748	\$ 1,780,614	\$ 177,270	\$ 0	\$ 0	\$ 1,957,884
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Exhibit F-2

Robertson County, Tennessee  
Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended June 30, 2014

	Special Revenue Funds				Total	Capital Projects Fund		Total Nonmajor Governmental Funds
	Solid Waste / Sanitation	Drug Control	Constitutional Officers - Fees			General Capital Projects		
<u>Revenues</u>								
Local Taxes	\$ 803,119	\$ 0	\$ 0	\$ 0	803,119	\$ 0	\$ 0	803,119
Fines, Forfeitures, and Penalties	0	22,263	0	0	22,263	0	0	22,263
Charges for Current Services	1,397,098	0	13,320	0	1,410,418	0	0	1,410,418
Other Local Revenues	68,274	0	0	0	68,274	0	0	68,274
State of Tennessee	34,962	0	0	0	34,962	0	0	34,962
Total Revenues	\$ 2,303,453	\$ 22,263	\$ 13,320	\$ 0	2,339,036	\$ 0	\$ 0	2,339,036
<u>Expenditures</u>								
Current:								
Administration of Justice	\$ 0	\$ 0	\$ 13,320	\$ 0	13,320	\$ 0	\$ 0	13,320
Public Safety	0	38,492	0	0	38,492	0	0	38,492
Public Health and Welfare	2,118,881	0	0	0	2,118,881	0	0	2,118,881
Other Operations	120,489	0	0	0	120,489	0	0	120,489
Capital Projects	0	0	0	0	0	38,913	0	38,913
Total Expenditures	\$ 2,239,370	\$ 38,492	\$ 13,320	\$ 0	2,291,182	\$ 38,913	\$ 0	2,330,095
Excess (Deficiency) of Revenues Over Expenditures	\$ 64,083	\$ (16,229)	\$ 0	\$ 0	47,854	\$ (38,913)	\$ 0	8,941
<u>Other Financing Sources (Uses)</u>								
Insurance Recovery	\$ 9,677	\$ 0	\$ 0	\$ 0	9,677	\$ 0	\$ 0	9,677
Total Other Financing Sources (Uses)	\$ 9,677	\$ 0	\$ 0	\$ 0	9,677	\$ 0	\$ 0	9,677
Net Change in Fund Balances	\$ 73,760	\$ (16,229)	\$ 0	\$ 0	57,531	\$ (38,913)	\$ 0	18,618
Fund Balance, July 1, 2013	794,710	105,943	0	0	900,653	216,183	0	1,116,836
Fund Balance, June 30, 2014	\$ 868,470	\$ 89,714	\$ 0	\$ 0	958,184	\$ 177,270	\$ 0	1,135,454

Exhibit F-3

Robertson County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual and Budget  
Solid Waste/Sanitation Fund  
For the Year Ended June 30, 2014

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 803,119	\$ 783,931	\$ 783,931	\$ 19,188
Charges for Current Services	1,397,098	1,246,377	1,246,377	150,721
Other Local Revenues	68,274	61,692	61,692	6,582
State of Tennessee	34,962	38,000	38,000	(3,038)
Total Revenues	<u>\$ 2,303,453</u>	<u>\$ 2,130,000</u>	<u>\$ 2,130,000</u>	<u>\$ 173,453</u>
<u>Expenditures</u>				
<u>Public Health and Welfare</u>				
Convenience Centers	\$ 400,734	\$ 420,736	\$ 430,413	\$ 29,679
Transfer Stations	1,594,481	1,692,455	1,692,455	97,974
Recycling Center	54,759	66,138	66,138	11,379
Postclosure Care Costs	68,907	87,727	87,727	18,820
<u>Other Operations</u>				
Other Charges	120,489	135,944	135,944	15,455
Total Expenditures	<u>\$ 2,239,370</u>	<u>\$ 2,403,000</u>	<u>\$ 2,412,677</u>	<u>\$ 173,307</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 64,083</u>	<u>\$ (273,000)</u>	<u>\$ (282,677)</u>	<u>\$ 346,760</u>
<u>Other Financing Sources (Uses)</u>				
Insurance Recovery	\$ 9,677	\$ 0	\$ 9,677	\$ 0
Total Other Financing Sources	<u>\$ 9,677</u>	<u>\$ 0</u>	<u>\$ 9,677</u>	<u>\$ 0</u>
Net Change in Fund Balance	\$ 73,760	\$ (273,000)	\$ (273,000)	\$ 346,760
Fund Balance, July 1, 2013	<u>794,710</u>	<u>794,711</u>	<u>794,711</u>	<u>(1)</u>
Fund Balance, June 30, 2014	<u>\$ 868,470</u>	<u>\$ 521,711</u>	<u>\$ 521,711</u>	<u>\$ 346,759</u>

Exhibit F-4

Robertson County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual and Budget  
Drug Control Fund  
For the Year Ended June 30, 2014

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Fines, Forfeitures, and Penalties	\$ 22,263	\$ 0	\$ 54,000	\$ (31,737)
Total Revenues	\$ 22,263	\$ 0	\$ 54,000	\$ (31,737)
<u>Expenditures</u>				
<u>Public Safety</u>				
Drug Enforcement	\$ 38,492	\$ 0	\$ 47,600	\$ 9,108
Total Expenditures	\$ 38,492	\$ 0	\$ 47,600	\$ 9,108
Excess (Deficiency) of Revenues Over Expenditures	\$ (16,229)	\$ 0	\$ 6,400	\$ (22,629)
Net Change in Fund Balance	\$ (16,229)	\$ 0	\$ 6,400	\$ (22,629)
Fund Balance, July 1, 2013	105,943	105,943	105,943	0
Fund Balance, June 30, 2014	\$ 89,714	\$ 105,943	\$ 112,343	\$ (22,629)

# **Major Governmental Fund**

## **General Debt Service Fund**

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

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Exhibit G

Robertson County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual and Budget  
General Debt Service Fund  
For the Year Ended June 30, 2014

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 17,274,838	\$ 16,134,387	\$ 16,134,387	\$ 1,140,451
Other Local Revenues	133,124	75,015	75,015	58,109
Other Governments and Citizens Groups	129,752	0	128,609	1,143
Total Revenues	<u>\$ 17,537,714</u>	<u>\$ 16,209,402</u>	<u>\$ 16,338,011</u>	<u>\$ 1,199,703</u>
<u>Expenditures</u>				
<u>Principal on Debt</u>				
General Government	\$ 2,344,439	\$ 2,330,440	\$ 2,344,439	\$ 0
Highways and Streets	367,950	367,950	367,950	0
Education	8,006,873	7,545,873	8,006,873	0
<u>Interest on Debt</u>				
General Government	1,522,997	1,514,681	1,522,997	0
Highways and Streets	37,150	37,150	37,150	0
Education	3,991,898	3,966,361	3,991,898	0
<u>Other Debt Service</u>				
General Government	468,979	308,545	489,701	20,722
Education	198,855	0	198,855	0
<u>Capital Projects</u>				
Education Capital Projects	24,099,500	0	24,099,500	0
Total Expenditures	<u>\$ 41,038,641</u>	<u>\$ 16,071,000</u>	<u>\$ 41,059,363</u>	<u>\$ 20,722</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (23,500,927)</u>	<u>\$ 138,402</u>	<u>\$ (24,721,352)</u>	<u>\$ 1,220,425</u>
<u>Other Financing Sources (Uses)</u>				
Bonds Issued	\$ 24,000,000	\$ 0	\$ 24,000,000	\$ 0
Notes Issued	520,000	0	520,000	0
Refunding Debt Issued	4,730,000	0	4,730,000	0
Premiums on Debt Issued	2,378,146	0	2,378,146	0
Transfers In	37,500	158,598	37,500	0
Payments to Refunded Debt Escrow Agent	(4,730,000)	0	(4,730,000)	0
Total Other Financing Sources	<u>\$ 26,935,646</u>	<u>\$ 158,598</u>	<u>\$ 26,935,646</u>	<u>\$ 0</u>
Net Change in Fund Balance	\$ 3,434,719	\$ 297,000	\$ 2,214,294	\$ 1,220,425
Fund Balance, July 1, 2013	<u>3,738,543</u>	<u>3,738,543</u>	<u>3,738,543</u>	<u>0</u>
Fund Balance, June 30, 2014	<u>\$ 7,173,262</u>	<u>\$ 4,035,543</u>	<u>\$ 5,952,837</u>	<u>\$ 1,220,425</u>

# Fiduciary Funds

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

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

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

Exhibit H-1

Robertson County, Tennessee  
Combining Statement of Fiduciary Assets and Liabilities  
Fiduciary Funds  
June 30, 2014

	<u>Agency Funds</u>		
	Cities - Sales Tax	Constitu- tional Officers - Agency	Total
<u>ASSETS</u>			
Cash	\$ 0	\$ 2,065,255	\$ 2,065,255
Due from Other Governments	1,453,319	0	1,453,319
Total Assets	<u>\$ 1,453,319</u>	<u>\$ 2,065,255</u>	<u>\$ 3,518,574</u>
<u>LIABILITIES</u>			
Due to Other Taxing Units	\$ 1,453,319	\$ 0	\$ 1,453,319
Due to Litigants, Heirs, and Others	0	2,065,255	2,065,255
Total Liabilities	<u>\$ 1,453,319</u>	<u>\$ 2,065,255</u>	<u>\$ 3,518,574</u>

## Exhibit H-2

Robertson County, Tennessee  
Combining Statement of Changes in Assets and  
Liabilities - All Agency Funds  
For the Year Ended June 30, 2014

	Beginning Balance	Additions	Deductions	Ending Balance
<u>Cities - Sales Tax Fund</u>				
<u>Assets</u>				
Equity in Pooled Cash and Investments	\$ 0	\$ 8,384,515	\$ 8,384,515	\$ 0
Due from Other Governments	1,343,101	1,453,319	1,343,101	1,453,319
Total Assets	\$ 1,343,101	\$ 9,837,834	\$ 9,727,616	\$ 1,453,319
<u>Liabilities</u>				
Due to Other Taxing Units	\$ 1,343,101	\$ 9,837,834	\$ 9,727,616	\$ 1,453,319
Total Liabilities	\$ 1,343,101	\$ 9,837,834	\$ 9,727,616	\$ 1,453,319
<u>Constitutional Officers - Agency Fund</u>				
<u>Assets</u>				
Cash	\$ 1,974,904	\$ 17,254,558	\$ 17,164,207	\$ 2,065,255
Total Assets	\$ 1,974,904	\$ 17,254,558	\$ 17,164,207	\$ 2,065,255
<u>Liabilities</u>				
Due to Litigants, Heirs, and Others	\$ 1,974,904	\$ 17,254,558	\$ 17,164,207	\$ 2,065,255
Total Liabilities	\$ 1,974,904	\$ 17,254,558	\$ 17,164,207	\$ 2,065,255
<u>Totals - All Agency Funds</u>				
<u>Assets</u>				
Cash	\$ 1,974,904	\$ 17,254,558	\$ 17,164,207	\$ 2,065,255
Equity in Pooled Cash and Investments	0	8,384,515	8,384,515	0
Due from Other Governments	1,343,101	1,453,319	1,343,101	1,453,319
Total Assets	\$ 3,318,005	\$ 27,092,392	\$ 26,891,823	\$ 3,518,574
<u>Liabilities</u>				
Due to Other Taxing Units	\$ 1,343,101	\$ 9,837,834	\$ 9,727,616	\$ 1,453,319
Due to Litigants, Heirs, and Others	1,974,904	17,254,558	17,164,207	2,065,255
Total Liabilities	\$ 3,318,005	\$ 27,092,392	\$ 26,891,823	\$ 3,518,574

# Robertson County School Department

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

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

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

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

Exhibit I-1

Robertson County, Tennessee  
Statement of Activities  
Discretely Presented Robertson County School Department  
For the Year Ended June 30, 2014

Functions/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Position
	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental Activities:				
Instruction	\$ 56,387,324	\$ 4,860,750	\$ 0	\$ (50,570,581)
Support Services	33,567,352	288,096	24,400,259	(8,686,866)
Operation of Non-instructional Services	5,706,771	4,587,622	0	(1,119,149)
Other Debt Service	5,557	0	0	(5,557)
<b>Total Governmental Activities</b>	<b>\$ 95,667,004</b>	<b>\$ 1,148,124</b>	<b>\$ 24,400,259</b>	<b>\$ (60,382,153)</b>
General Revenues:				
Taxes:				
Property Taxes Levied for General Purposes				\$ 14,359,381
Local Option Sales Tax				9,461,148
Business Tax				557,208
Mixed Drink Tax				106,962
Interstate Telecommunications Tax				9,538
Grants and Contributions Not Restricted to Specific Programs				56,057,829
Miscellaneous				128,967
<b>Total General Revenues</b>				<b>\$ 80,681,033</b>
Change in Net Position				\$ 20,298,880
Net Position, July 1, 2013				132,875,044
Net Position, June 30, 2014				<u><u>\$ 153,173,924</u></u>

Exhibit I-2

Robertson County, Tennessee  
Balance Sheet - Governmental Funds  
Discretely Presented Discretely Presented School Department  
June 30, 2014

	Major Funds		Nonmajor	Total Governmental Funds
	General Purpose School	Education Capital Projects	Fund School Federal Projects	
<u>ASSETS</u>				
Equity in Pooled Cash and Investments	\$ 6,360,837	\$ 22,501,799	\$ 247,142	\$ 29,109,778
Accounts Receivable	92,627	0	0	92,627
Due from Other Governments	1,833,214	0	18,901	1,852,115
Property Taxes Receivable	15,048,125	0	0	15,048,125
Allowance for Uncollectible Property Taxes	(975,745)	0	0	(975,745)
<b>Total Assets</b>	<b>\$ 22,359,058</b>	<b>\$ 22,501,799</b>	<b>\$ 266,043</b>	<b>\$ 45,126,900</b>
<u>LIABILITIES</u>				
Accounts Payable	\$ 0	\$ 0	\$ 29,746	\$ 29,746
Accrued Payroll	2,445,591	0	177,440	2,623,031
Retainage Payable	0	9,489	0	9,489
Due to State of Tennessee	0	0	2,926	2,926
<b>Total Liabilities</b>	<b>\$ 2,445,591</b>	<b>\$ 9,489</b>	<b>\$ 210,112</b>	<b>\$ 2,665,192</b>
<u>DEFERRED INFLOWS OF RESOURCES</u>				
Deferred Current Property Taxes	\$ 13,694,973	\$ 0	\$ 0	\$ 13,694,973
Deferred Delinquent Property Taxes	350,852	0	0	350,852
Other Deferred/Unavailable Revenue	858,054	0	0	858,054
<b>Total Deferred Inflows of Resources</b>	<b>\$ 14,903,879</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 14,903,879</b>
<u>FUND BALANCES</u>				
Restricted:				
Restricted for Education	\$ 363,070	\$ 0	\$ 55,931	\$ 419,001
Restricted for Capital Projects	\$ 0	\$ 22,492,310	\$ 0	\$ 22,492,310
Unassigned	4,646,518	0	0	4,646,518
<b>Total Fund Balances</b>	<b>\$ 5,009,588</b>	<b>\$ 22,492,310</b>	<b>\$ 55,931</b>	<b>\$ 27,557,829</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 22,359,058</b>	<b>\$ 22,501,799</b>	<b>\$ 266,043</b>	<b>\$ 45,126,900</b>

Exhibit I-3

Robertson County, Tennessee  
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position  
Discretely Presented Robertson County School Department  
June 30, 2014

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

Total fund balances - balance sheet - governmental funds (Exhibit I-2)		\$	27,557,829
(1) Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.			
Add: land	\$	3,658,556	
Add: construction in progress		2,409,100	
Add: buildings and improvements net of accumulated depreciation		120,179,788	
Add: other capital assets net of accumulated depreciation		<u>3,600,903</u>	129,848,347
(2) Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.			
Less: contributions due on notes payable on primary government debt	\$	(603,330)	
Less: contributions due on capital leases payable on primary government debt		(311,913)	
Less: other postemployment benefits liability		<u>(4,525,915)</u>	(5,441,158)
(3) Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the governmental funds.			<u>1,208,906</u>
Net position of governmental activities (Exhibit A)			<u>\$ 153,173,924</u>

Exhibit I-4

Robertson 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, 2014

	Major Funds		Nonmajor Fund	Total Governmental Funds
	General Purpose School	Education Capital Projects	School Federal Projects	
<u>Revenues</u>				
Local Taxes	\$ 25,253,211	\$ 0	\$ 0	\$ 25,253,211
Licenses and Permits	2,460	0	0	2,460
Charges for Current Services	1,148,124	0	0	1,148,124
Other Local Revenues	213,933	0	0	213,933
State of Tennessee	55,537,605	0	0	55,537,605
Federal Government	3,868,044	0	5,492,156	9,360,200
Other Governments and Citizens Groups	0	24,355,890	0	24,355,890
<b>Total Revenues</b>	<b>\$ 86,023,377</b>	<b>\$ 24,355,890</b>	<b>\$ 5,492,156</b>	<b>\$ 115,871,423</b>
<u>Expenditures</u>				
Current:				
Instruction	\$ 51,908,995	\$ 0	\$ 3,950,082	\$ 55,859,077
Support Services	27,746,830	0	1,684,148	29,430,978
Operation of Non-instructional Services	5,706,771	0	0	5,706,771
Capital Outlay	143,126	0	0	143,126
Debt Service:				
Other Debt Service	291,918	0	0	291,918
Capital Projects	0	1,945,465	0	1,945,465
<b>Total Expenditures</b>	<b>\$ 85,797,640</b>	<b>\$ 1,945,465</b>	<b>\$ 5,634,230</b>	<b>\$ 93,377,335</b>
Excess (Deficiency) of Revenues Over Expenditures	\$ 225,737	\$ 22,410,425	\$ (142,074)	\$ 22,494,088
<u>Other Financing Sources (Uses)</u>				
Insurance Recovery	\$ 82,448	\$ 0	\$ 0	\$ 82,448
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 82,448</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 82,448</b>
Net Change in Fund Balances	\$ 308,185	\$ 22,410,425	\$ (142,074)	\$ 22,576,536
Fund Balance, July 1, 2013	4,701,403	81,885	198,005	4,981,293
<b>Fund Balance, June 30, 2014</b>	<b>\$ 5,009,588</b>	<b>\$ 22,492,310</b>	<b>\$ 55,931</b>	<b>\$ 27,557,829</b>

Exhibit I-5

Robertson County, Tennessee  
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances  
of Governmental Funds to the Statement of Activities  
Discretely Presented Robertson County School Department  
For the Year Ended June 30, 2014

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

Net change in fund balances - total governmental funds (Exhibit I-4)		\$ 22,576,536
(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	\$ 2,506,819	
Less: current-year depreciation expense	<u>(4,554,602)</u>	(2,047,783)
(2) 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, 2013	\$ (1,101,893)	
Add: deferred delinquent property taxes and other deferred June 30, 2014	<u>1,208,906</u>	107,013
(3) The contributions of long-term debt (e.g., notes, bonds, leases) by the primary government provides current financial resources to governmental funds, while the contributions by the School Department of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position.		
Less: note proceeds contributed from primary government	\$ (95,000)	
Add: principal payments on notes for primary government	233,014	
Add: principal payments on capital leases for primary government	<u>37,914</u>	175,928
(4) 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	\$ 15,433	
Change in other postemployment benefits liability	<u>(528,247)</u>	(512,814)
Change in net position of governmental activities (Exhibit B)		<u>\$ 20,298,880</u>

Exhibit I-6

Robertson County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual and Budget  
Discretely Presented Discretely Presented School Department  
General Purpose School Fund  
For the Year Ended June 30, 2014

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 25,253,211	\$ 24,667,500	\$ 24,713,905	\$ 539,306
Licenses and Permits	2,460	2,600	2,600	(140)
Charges for Current Services	1,148,124	1,233,000	1,233,000	(84,876)
Other Local Revenues	213,933	166,501	196,501	17,432
State of Tennessee	55,537,605	55,294,853	55,640,730	(103,125)
Federal Government	3,868,044	3,943,000	4,500,338	(632,294)
Total Revenues	\$ 86,023,377	\$ 85,307,454	\$ 86,287,074	\$ (263,697)
<u>Expenditures</u>				
<u>Instruction</u>				
Regular Instruction Program	\$ 41,727,310	\$ 42,350,234	\$ 42,221,732	\$ 494,422
Alternative Instruction Program	627,171	623,636	632,636	5,465
Special Education Program	6,377,163	6,557,443	6,545,443	168,280
Vocational Education Program	2,848,981	3,033,508	2,993,508	144,527
Student Body Education Program	289,645	336,380	336,380	46,735
Adult Education Program	38,725	38,800	38,800	75
<u>Support Services</u>				
Attendance	147,641	148,207	148,207	566
Health Services	939,622	1,000,805	985,807	46,185
Other Student Support	2,012,743	2,180,865	2,109,865	97,122
Regular Instruction Program	1,999,036	2,001,750	2,016,250	17,214
Alternative Instruction Program	93,119	93,860	93,860	741
Special Education Program	633,202	642,404	654,404	21,202
Vocational Education Program	137,155	132,978	142,978	5,823
Other Programs	375,320	0	375,320	0
Board of Education	1,383,687	1,349,104	1,389,104	5,417
Director of Schools	450,508	467,440	457,440	6,932
Office of the Principal	5,163,177	5,197,285	5,229,575	66,398
Fiscal Services	159,359	172,094	172,094	12,735
Human Services/Personnel	280,015	283,865	283,865	3,850
Operation of Plant	5,749,531	5,582,299	5,783,299	33,768
Maintenance of Plant	1,868,388	1,785,465	1,898,340	29,952
Transportation	4,876,306	5,058,288	5,036,188	159,882
Central and Other	1,478,021	1,533,319	1,533,319	55,298
<u>Operation of Non-Instructional Services</u>				
Food Service	3,833,630	3,903,931	4,395,166	561,536
Community Services	917,415	965,005	1,040,005	122,590
Early Childhood Education	955,726	955,727	955,727	1
<u>Capital Outlay</u>				
Regular Capital Outlay	143,126	202,500	198,500	55,374
<u>Other Debt Service</u>				
Education	291,918	0	292,000	82
Total Expenditures	\$ 85,797,640	\$ 86,597,192	\$ 87,959,812	\$ 2,162,172
Excess (Deficiency) of Revenues Over Expenditures	\$ 225,737	\$ (1,289,738)	\$ (1,672,738)	\$ 1,898,475

(Continued)

Exhibit I-6

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

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Other Financing Sources (Uses)</u>				
Insurance Recovery	\$ 82,448	\$ 35,000	\$ 35,000	\$ 47,448
Transfers In	0	15,000	15,000	(15,000)
Transfers Out	0	(288,000)	0	0
Total Other Financing Sources	<u>\$ 82,448</u>	<u>\$ (238,000)</u>	<u>\$ 50,000</u>	<u>\$ 32,448</u>
Net Change in Fund Balance	\$ 308,185	\$ (1,527,738)	\$ (1,622,738)	\$ 1,930,923
Fund Balance, July 1, 2013	4,701,403	4,701,403	4,701,403	0
Fund Balance, June 30, 2014	<u>\$ 5,009,588</u>	<u>\$ 3,173,665</u>	<u>\$ 3,078,665</u>	<u>\$ 1,930,923</u>

Exhibit I-7

Robertson County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual and Budget  
Discretely Presented Discretely Presented School Department  
School Federal Projects Fund  
For the Year Ended June 30, 2014

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Federal Government	\$ 5,492,156	\$ 4,871,899	\$ 5,970,096	\$ (477,940)
Total Revenues	\$ 5,492,156	\$ 4,871,899	\$ 5,970,096	\$ (477,940)
<u>Expenditures</u>				
<u>Instruction</u>				
Regular Instruction Program	\$ 1,926,715	\$ 1,331,257	\$ 2,053,298	\$ 126,583
Special Education Program	1,921,822	1,842,317	1,974,785	52,963
Vocational Education Program	101,545	101,551	103,696	2,151
<u>Support Services</u>				
Other Student Support	49,199	46,267	51,506	2,307
Regular Instruction Program	1,165,684	1,050,197	1,464,866	299,182
Special Education Program	454,051	486,301	483,301	29,250
Vocational Education Program	2,587	6,000	2,366	(221)
Transportation	12,627	22,826	34,239	21,612
Total Expenditures	\$ 5,634,230	\$ 4,886,716	\$ 6,168,057	\$ 533,827
Excess (Deficiency) of Revenues Over Expenditures	\$ (142,074)	\$ (14,817)	\$ (197,961)	\$ 55,887
Net Change in Fund Balance	\$ (142,074)	\$ (14,817)	\$ (197,961)	\$ 55,887
Fund Balance, July 1, 2013	198,005	14,817	198,005	0
Fund Balance, June 30, 2014	\$ 55,931	\$ 0	\$ 44	\$ 55,887

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## MISCELLANEOUS SCHEDULES

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Robertson County, Tennessee  
Schedule of Changes in Long-term Notes, Capital Leases, and Bonds  
For the Year Ended June 30, 2014

Description of Indebtedness	Original Amount of Issue	Interest Rate	Date of Issue	Last Maturity Date	Outstanding 7-1-13	Issued During Period	Paid and/or Matured During Period	Debt Refunded	Outstanding 6-30-14
<b>NOTES PAYABLE</b>									
Payable through General Fund	\$ 150,000	0	12-4-13	6-30-15	\$	150,000 \$	0 \$	0 \$	150,000
Promissory Note - WIC Building					\$	150,000 \$	0 \$	0 \$	150,000
Total Payable through General Fund					\$	150,000 \$	0 \$	0 \$	150,000
<b>Payable through General Debt Service Fund</b>									
Refunding Notes	6,910,000	2 to 4	12-30-09	5-1-19	\$ 3,120,000	\$	1,115,000 \$	0 \$	2,005,000
Industrial Development Board (Red River Project)	300,000	3.678	3-7-12	3-7-15	265,000	0	35,000	0	230,000
School Building	425,000	1.7	11-1-13	5-21-14	0	425,000	425,000	0	0
Total Payable through General Debt Service Fund					\$ 3,385,000	\$ 425,000	\$ 1,575,000	0 \$	2,235,000
<b>Payable by School Department Contributions to the General Debt Service Fund</b>									
Energy Efficiency	210,000	0	7-31-08	7-15-15	\$ 90,000	\$	30,000 \$	0 \$	60,000
Energy Efficient School Initiative	363,446	0	1-25-11	1-25-22	318,011	0	36,348	0	281,663
Miscouts Blvd. Facility	500,000	0	4-23-12	3-19-15	333,333	0	166,666	0	166,667
Greenbrier High School Land	95,000	0	11-4-13	10-21-15	0	95,000	0	0	95,000
Total Payable by School Department Contributions to the General Debt Service Fund					\$ 741,344	\$ 95,000	\$ 233,014	0 \$	603,330
Total Notes Payable					\$ 4,126,344	\$ 670,000	\$ 1,808,014	0 \$	2,988,330
<b>CAPITAL LEASES PAYABLE</b>									
Payable by School Department Contributions to the General Debt Service Fund	489,035	5.45	7-31-08	8-1-18	\$ 349,827	\$	37,914 \$	0 \$	311,913
Energy Conservation Project					\$	349,827 \$	0 \$	0 \$	311,913
Total Capital Leases Payable					\$	349,827 \$	0 \$	0 \$	311,913

(Continued)

Exhibit J-1

Robertson County, Tennessee  
 Schedule of Changes in Long-term Notes, Capital Leases, and Bonds (Cont.)

Description of Indebtedness	Original Amount of Issue	Interest Rate	Date of Issue	Last Maturity Date	Outstanding 7-1-13	Issued During Period	Paid and/or Matured During Period	Debt Refunded	Outstanding 6-30-14
<b>BONDS PAYABLE</b>									
<u>Payable through General Debt Service Fund</u>									
School Bonds	\$ 15,395,000	2 to 4.375	4-1-04	3-27-14	\$ 1,200,000	0	1,200,000	0	0
General Obligation Bond	17,050,000	3 to 5	6-1-05	4-1-25	6,560,000	0	920,000	4,730,000	910,000
General Obligation Bond	49,005,000	4.123	3-7-07	6-1-27	41,885,000	0	2,205,000	0	39,680,000
General Obligation Bond	30,450,000	3.5 to 5	5-29-08	6-1-28	27,375,000	0	1,350,000	0	26,025,000
School Bonds	39,225,000	2.5 to 5.5	2-4-09	6-1-29	33,775,000	0	1,600,000	0	32,175,000
Refunding	21,645,000	1.889255	7-6-12	4-1-22	19,645,000	0	1,765,000	0	17,880,000
Refunding	4,730,000	2.5061829	6-19-14	4-1-25	0	4,730,000	0	0	4,730,000
General Obligation Bond	24,000,000	2.900863	5-21-14	5-1-34	0	24,000,000	0	0	24,000,000
Total Bonds Payable					\$ 130,440,000	\$ 28,730,000	\$ 9,040,000	\$ 4,730,000	\$ 145,400,000

Exhibit J-2

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

Year Ending June 30	Notes		Total
	Principal	Interest	
2015	\$ 1,320,515	\$ 87,659	\$ 1,408,174
2016	493,848	52,725	546,573
2017	411,348	37,525	448,873
2018	411,348	22,525	433,873
2019	251,348	7,525	258,873
2020	36,348	0	36,348
2021	36,348	0	36,348
2022	27,227	0	27,227
Total	\$ 2,988,330	\$ 207,959	\$ 3,196,289

Year Ending June 30	Capital Leases		Total
	Principal	Interest	
2015	\$ 39,739	\$ 15,011	\$ 54,750
2016	41,651	13,099	54,750
2017	73,259	11,094	84,353
2018	76,784	7,568	84,352
2019	80,480	3,872	84,352
Total	\$ 311,913	\$ 50,644	\$ 362,557

(Continued)

Exhibit J-2

Robertson County, Tennessee  
Schedule of Long-term Debt Requirements by Year (Cont.)

Year Ending June 30	Bonds		Total
	Principal	Interest	
2015	\$ 9,445,000	\$ 5,879,467	\$ 15,324,467
2016	9,580,000	5,618,938	15,198,938
2017	9,915,000	5,276,187	15,191,187
2018	10,170,000	4,893,913	15,063,913
2019	10,880,000	4,459,894	15,339,894
2020	8,990,000	3,978,094	12,968,094
2021	9,250,000	3,613,244	12,863,244
2022	9,490,000	3,232,144	12,722,144
2023	9,895,000	2,841,244	12,736,244
2024	10,240,000	2,407,482	12,647,482
2025	10,550,000	1,968,394	12,518,394
2026	9,325,000	1,549,983	10,874,983
2027	9,695,000	1,150,558	10,845,558
2028	5,995,000	734,356	6,729,356
2029	4,190,000	470,163	4,660,163
2030	1,445,000	288,513	1,733,513
2031	1,495,000	237,938	1,732,938
2032	1,555,000	181,875	1,736,875
2033	1,615,000	123,563	1,738,563
2034	1,680,000	63,000	1,743,000
Total	\$ 145,400,000	\$ 48,968,950	\$ 194,368,950

Exhibit J-3

Robertson County, Tennessee  
Schedule of Notes Receivable  
June 30, 2014

Description	Debtor	Original Amount of Notes	Date of Issue	Date of Maturity	Interest Rate	Balance 6-30-14
<u>General Debt Service Fund</u>						
<u>Due from Component Unit</u>	Robertson County School Department:					
Mscouts Blvd. Facility	Due to Primary Government	\$ 500,000	4-23-12	3-19-15	0 %	\$ 166,667
Greenbrier High School Land	"	95,000	11-4-13	10-21-15		95,000
Total Notes Receivable Primary Government						<u>\$ 261,667</u>

Exhibit J-4

Robertson County, Tennessee  
Schedule of Transfers  
For the Year Ended June 30, 2014

<u>From Fund</u>	<u>To Fund</u>	<u>Purpose</u>	<u>Amount</u>
General	General Debt Service	Debt retirement	\$ 37,500

Robertson County, Tennessee  
Schedule of Salaries and Official Bonds of Principal Officials  
Primary Government and Discretely Presented Robertson County School Department  
For the Year Ended June 30, 2014

Official	Authorization for Salary	Salary Paid During Period	Bond	Surety
County Mayor	Section 8-24-102, TCA	\$ 88,666	\$ 50,000	Western Surety Company
Road Supervisor	Section 8-24-102, TCA	84,435	100,000	"
Director of Schools	State Board of Education and Local Board of Education	150,000 (1)	50,000	"
Trustee	Section 8-24-102, TCA	76,752	3,370,324	Ohio Casualty Insurance Company
Assessor of Property	Section 8-24-102, TCA	76,752	50,000	Western Surety Company
Finance Director	County Commission	85,929	50,000	"
County Clerk	Section 8-24-102, TCA	76,752	50,000	"
Circuit, General Sessions, and Juvenile Courts Clerk	Section 8-24-102, TCA	76,752	50,000	"
Clerk and Master:				
Kenneth Hudgens (7-1-13 through 1-10-14)	Section 8-24-102, TCA, and Chancery Court Judge	45,756 (2)	50,000	"
Rosemary Phillips (1-11-14 through 6-30-14)	Section 8-24-102, TCA, and Chancery Court Judge	30,996 (3)	50,000	"
Register of Deeds	Section 8-24-102, TCA	76,752	25,000	"
Sheriff	Section 8-24-102, TCA	84,435 (4)	25,000	"
Employee Blanket Bonds:				
Public Employee Dishonesty - County Departments			150,000	Local Government Insurance Pool
Public Employee Dishonesty - School Department			150,000	Tennessee Risk Management Trust

- (1) Does not include a career ladder supplement of \$1,000. Other benefits not included are one sick day per month, the use of an automobile, and a board paid life insurance policy.
- (2) Does not include special commissioner fees of \$9,270.
- (3) Does not include special commissioner fees of \$4,050.
- (4) Does not include a law enforcement training supplement of \$600.

Robertson County, Tennessee  
 Schedule of Detailed Revenues -  
 All Governmental Fund Types  
 For the Year Ended June 30, 2014

	Special Revenue Funds				
	General	Solid Waste / Sanitation	Drug Control	Constitutional Officers - Fees	Highway / Public Works
<u>Local Taxes</u>					
<u>County Property Taxes</u>					
Current Property Tax	\$ 12,510,143	\$ 765,916	\$ 0	\$ 0	\$ 0
Trustee's Collections - Prior Year	309,196	19,436	0	0	0
Circuit/Clerk & Master Collections - Prior Years	166,250	10,386	0	0	0
Interest and Penalty	117,901	7,381	0	0	0
Payments in-Lieu-of Taxes - Local Utilities	195,781	0	0	0	0
Payments in-Lieu-of Taxes - Other	100,983	0	0	0	0
<u>County Local Option Taxes</u>					
Hotel/Motel Tax	470,163	0	0	0	0
Wheel Tax	0	0	0	0	907,611
Litigation Tax - General	313,682	0	0	0	0
Litigation Tax - Jail, Workhouse, or Courthouse	0	0	0	0	0
Mineral Severance Tax	0	0	0	0	94,614
Adequate Facilities/Development Tax	0	0	0	0	0
<u>Statutory Local Taxes</u>					
Bank Excise Tax	124,508	0	0	0	0
Wholesale Beer Tax	173,696	0	0	0	0
Total Local Taxes	\$ 14,482,303	\$ 803,119	\$ 0	\$ 0	\$ 1,002,225
<u>Licenses and Permits</u>					
<u>Licenses</u>					
Cable TV Franchise	\$ 86,370	\$ 0	\$ 0	\$ 0	\$ 0
<u>Permits</u>					
Building Permits	198,027	0	0	0	0
Other Permits	0	0	0	0	4,900
Total Licenses and Permits	\$ 284,397	\$ 0	\$ 0	\$ 0	\$ 4,900

(Continued)

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

	Special Revenue Funds				
	General	Solid Waste / Sanitation	Drug Control	Constitutional Officers - Fees	Highway / Public Works
<u>Fines, Forfeitures, and Penalties</u>					
<u>Circuit Court</u>					
Fines	\$ 38,921	\$ 0	\$ 0	\$ 0	\$ 0
DUI Treatment Fines	2,517	0	0	0	0
Data Entry Fee - Circuit Court	3,999	0	0	0	0
Courtroom Security Fee	34	0	0	0	0
<u>General Sessions Court</u>					
Fines	198,908	0	0	0	0
Drug Control Fines	0	0	3,846	0	0
DUI Treatment Fines	17,689	0	0	0	0
Data Entry Fee - General Sessions Court	34,738	0	0	0	0
Courtroom Security Fee	405	0	0	0	0
<u>Juvenile Court</u>					
Fines	6,115	0	0	0	0
Officers Costs	4,422	0	0	0	0
Data Entry Fee - Juvenile Court	1,070	0	0	0	0
<u>Chancery Court</u>					
Officers Costs	1,917	0	0	0	0
Data Entry Fee - Chancery Court	6,421	0	0	0	0
Courtroom Security Fee	2	0	0	0	0
<u>Other Courts - In-county</u>					
Drug Court Fees	13,499	0	0	0	0
<u>Other Fines, Forfeitures, and Penalties</u>					
Proceeds from Confiscated Property	0	0	18,417	0	0
Total Fines, Forfeitures, and Penalties	\$ 330,657	\$ 0	\$ 22,263	\$ 0	\$ 0

(Continued)

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

	Special Revenue Funds				
	General	Solid Waste / Sanitation	Drug Control	Constitutional Officers - Fees	Highway / Public Works
<u>Charges for Current Services</u>					
<u>General Service Charges</u>					
Solid Waste Disposal Fees	\$ 0	\$ 1,397,098	\$ 0	\$ 0	\$ 0
Patient Charges	1,920,573	0	0	0	0
Work Release Charges for Board	2,005	0	0	0	0
Other General Service Charges	315,650	0	0	0	12,000
<u>Fees</u>					
Copy Fees	5,026	0	0	0	0
Greenbelt Late Application Fee	50	0	0	0	0
Telephone Commissions	129,093	0	0	0	0
Constitutional Officers' Fees and Commissions	0	0	0	13,320	0
Data Processing Fee - Register	24,202	0	0	0	0
Data Processing Fee - Sheriff	8,365	0	0	0	0
Sexual Offender Registration Fees - Sheriff	7,200	0	0	0	0
Data Processing Fee - County Clerk	8,166	0	0	0	0
Total Charges for Current Services	\$ 2,420,330	\$ 1,397,098	\$ 0	\$ 13,320	\$ 12,000

<u>Other Local Revenues</u>					
<u>Recurring Items</u>					
Investment Income	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Commissary Sales	35,569	0	0	0	0
Sale of Recycled Materials	0	47,845	0	0	2,786
Miscellaneous Refunds	79,617	4,634	0	0	17,950
<u>Nonrecurring Items</u>					
Sale of Equipment	0	15,795	0	0	0
Contributions and Gifts	3,230	0	0	0	0

(Continued)

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

	Special Revenue Funds				
	General	Solid Waste / Sanitation	Drug Control	Constitutional Officers - Fees	Highway / Public Works
<u>Other Local Revenues (Cont.)</u>					
<u>Other Local Revenues</u>					
Other Local Revenues	\$ 107,545	\$ 0	\$ 0	\$ 0	\$ 0
Total Other Local Revenues	\$ 225,961	\$ 68,274	\$ 0	\$ 0	\$ 20,736
<u>Fees Received from County Officials</u>					
<u>Fees in-Lieu-of Salary</u>					
County Clerk	\$ 862,718	\$ 0	\$ 0	\$ 0	\$ 0
Circuit Court Clerk	207,820	0	0	0	0
General Sessions Court Clerk	547,847	0	0	0	0
Clerk and Master	206,027	0	0	0	0
Juvenile Court Clerk	51,298	0	0	0	0
Register	310,815	0	0	0	0
Sheriff	29,510	0	0	0	0
Trustee	1,229,362	0	0	0	0
Total Fees Received from County Officials	\$ 3,445,397	\$ 0	\$ 0	\$ 0	\$ 0
<u>State of Tennessee</u>					
<u>General Government Grants</u>					
Juvenile Services Program	\$ 4,500	\$ 0	\$ 0	\$ 0	\$ 0
Solid Waste Grants	0	34,962	0	0	0
<u>Public Safety Grants</u>					
Law Enforcement Training Programs	24,000	0	0	0	0
Health and Welfare Grants					
Health Department Programs	750,764	0	0	0	0
Other Health and Welfare Grants	45,628	0	0	0	0

(Continued)

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

	Special Revenue Funds				
	General	Solid Waste / Sanitation	Drug Control	Constitutional Officers - Fees	Highway / Public Works
<u>State of Tennessee (Cont.)</u>					
<u>Public Works Grants</u>					
State Aid Program	\$ 0	\$ 0	\$ 0	\$ 0	\$ 186,109
Litter Program	43,625	0	0	0	0
<u>Other State Revenues</u>					
Beer Tax	17,806	0	0	0	0
Alcoholic Beverage Tax	97,787	0	0	0	0
Contracted Prisoner Boarding	4,537,671	0	0	0	0
Gasoline and Motor Fuel Tax	0	0	0	0	2,000,541
Petroleum Special Tax	0	0	0	0	47,826
Registrar's Salary Supplement	15,164	0	0	0	0
Other State Revenues	105,883	0	0	0	0
Total State of Tennessee	\$ 5,642,828	\$ 34,962	\$ 0	\$ 0	\$ 2,234,476
<u>Federal Government</u>					
<u>Federal Through State</u>					
Civil Defense Reimbursement	\$ 31,350	\$ 0	\$ 0	\$ 0	\$ 0
Homeland Security Grants	1,731	0	0	0	0
Law Enforcement Grants	52,656	0	0	0	0
Other Federal through State	81,349	0	0	0	0
<u>Direct Federal Revenue</u>					
Other Direct Federal Revenue	43,140	0	0	0	0
Total Federal Government	\$ 210,226	\$ 0	\$ 0	\$ 0	\$ 0
<u>Other Governments and Citizens Groups</u>					
<u>Other Governments</u>					
Contributions	\$ 6,000	\$ 0	\$ 0	\$ 0	\$ 0
Total Other Governments and Citizens Groups	\$ 6,000	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 27,048,099	\$ 2,303,453	\$ 22,263	\$ 13,320	\$ 3,274,337

(Continued)

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

	Debt Service Fund	General Debt Service	Total
<u>Local Taxes</u>			
<u>County Property Taxes</u>			
Current Property Tax	\$ 10,850,600	\$ 24,126,659	
Trustee's Collections - Prior Year	274,486	603,118	
Circuit/Clerk & Master Collections - Prior Years	147,132	323,768	
Interest and Penalty	104,438	229,720	
Payments in-Lieu-of Taxes - Local Utilities	0	195,781	
Payments in-Lieu-of Taxes - Other	418,839	519,822	
<u>County Local Option Taxes</u>			
Hotel/Motel Tax	0	470,163	
Wheel Tax	4,162,974	5,070,585	
Litigation Tax - General	0	313,682	
Litigation Tax - Jail, Workhouse, or Courthouse	363,407	363,407	
Mineral Severance Tax	0	94,614	
Adequate Facilities/Development Tax	952,962	952,962	
<u>Statutory Local Taxes</u>			
Bank Excise Tax	0	124,508	
Wholesale Beer Tax	0	173,696	
Total Local Taxes	<u>\$ 17,274,838</u>	<u>\$ 33,562,485</u>	
<u>Licenses and Permits</u>			
<u>Licenses</u>			
Cable TV Franchise	\$ 0	\$ 86,370	
<u>Permits</u>			
Building Permits	0	198,027	
Other Permits	0	4,900	
Total Licenses and Permits	<u>\$ 0</u>	<u>\$ 289,297</u>	

(Continued)

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

	Debt Service Fund	General Debt Service	Total
<u>Fines, Forfeitures, and Penalties</u>			
<u>Circuit Court</u>			
Fines	0	0	38,921
DUI Treatment Fines	0	0	2,517
Data Entry Fee - Circuit Court	0	0	3,999
Courtroom Security Fee	0	0	34
<u>General Sessions Court</u>			
Fines	0	0	198,908
Drug Control Fines	0	0	3,846
DUI Treatment Fines	0	0	17,689
Data Entry Fee - General Sessions Court	0	0	34,738
Courtroom Security Fee	0	0	405
<u>Juvenile Court</u>			
Fines	0	0	6,115
Officers Costs	0	0	4,422
Data Entry Fee - Juvenile Court	0	0	1,070
<u>Chancery Court</u>			
Officers Costs	0	0	1,917
Data Entry Fee - Chancery Court	0	0	6,421
Courtroom Security Fee	0	0	2
<u>Other Courts - In-county</u>			
Drug Court Fees	0	0	13,499
<u>Other Fines, Forfeitures, and Penalties</u>			
Proceeds from Confiscated Property	0	0	18,417
Total Fines, Forfeitures, and Penalties	0	0	352,920

(Continued)

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

	Debt Service Fund	General Debt Service	Total
<u>Charges for Current Services</u>			
<u>General Service Charges</u>			
Solid Waste Disposal Fees	0	\$ 1,397,098	
Patient Charges	0	1,920,573	
Work Release Charges for Board	0	2,005	
Other General Service Charges	0	327,650	
<u>Fees</u>			
Copy Fees	0	5,026	
Greenbelt Late Application Fee	0	50	
Telephone Commissions	0	129,093	
Constitutional Officers' Fees and Commissions	0	13,320	
Data Processing Fee - Register	0	24,202	
Data Processing Fee - Sheriff	0	8,365	
Sexual Offender Registration Fees - Sheriff	0	7,200	
Data Processing Fee - County Clerk	0	8,166	
Total Charges for Current Services	\$ 0	\$ 3,842,748	
<u>Other Local Revenues</u>			
<u>Recurring Items</u>			
Investment Income	73,122	\$ 73,122	
Commissary Sales	0	35,569	
Sale of Recycled Materials	0	50,631	
Miscellaneous Refunds	0	102,201	
<u>Nonrecurring Items</u>			
Sale of Equipment	60,002	75,797	
Contributions and Gifts	0	3,230	

(Continued)

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

	Debt Service Fund	General Debt Service	Total
<u>Other Local Revenues (Cont.)</u>			
<u>Other Local Revenues</u>	0 \$	107,545	107,545
Other Local Revenues	133,124 \$	448,095	448,095
Total Other Local Revenues			
<u>Fees Received from County Officials</u>			
<u>Fees in-Lieu-of Salary</u>			
County Clerk	0 \$	862,718	862,718
Circuit Court Clerk	0	207,820	207,820
General Sessions Court Clerk	0	547,847	547,847
Clerk and Master	0	206,027	206,027
Juvenile Court Clerk	0	51,298	51,298
Register	0	310,815	310,815
Sheriff	0	29,510	29,510
Trustee	0	1,229,362	1,229,362
Total Fees Received from County Officials	0 \$	3,445,397	3,445,397
<u>State of Tennessee</u>			
<u>General Government Grants</u>			
Juvenile Services Program	0 \$	4,500	4,500
Solid Waste Grants	0	34,962	34,962
<u>Public Safety Grants</u>			
Law Enforcement Training Programs	0	24,000	24,000
Health and Welfare Grants			
Health Department Programs	0	750,764	750,764
Other Health and Welfare Grants	0	45,628	45,628

(Continued)

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

	Debt Service Fund	General Debt Service	Total
<u>State of Tennessee (Cont.)</u>			
<u>Public Works Grants</u>			
State Aid Program	0 \$		186,109
Litter Program	0		43,625
<u>Other State Revenues</u>			
Beer Tax	0		17,806
Alcoholic Beverage Tax	0		97,787
Contracted Prisoner Boarding	0		4,537,671
Gasoline and Motor Fuel Tax	0		2,000,541
Petroleum Special Tax	0		47,826
Registrar's Salary Supplement	0		15,164
Other State Revenues	0		105,883
Total State of Tennessee	<u>0 \$</u>		<u>7,912,266</u>
<u>Federal Government</u>			
<u>Federal Through State</u>			
Civil Defense Reimbursement	0 \$		31,350
Homeland Security Grants	0		1,731
Law Enforcement Grants	0		52,656
Other Federal through State	0		81,349
<u>Direct Federal Revenue</u>			
Other Direct Federal Revenue	0		43,140
Total Federal Government	<u>0 \$</u>		<u>210,226</u>
<u>Other Governments and Citizens Groups</u>			
<u>Other Governments</u>			
Contributions	\$ 129,752	\$	135,752
Total Other Governments and Citizens Groups	<u>\$ 129,752</u>	<u>\$</u>	<u>135,752</u>
Total	<u>\$ 17,537,714</u>	<u>\$</u>	<u>50,199,186</u>

Exhibit J-7

Robertson County, Tennessee  
Schedule of Detailed Revenues -  
All Governmental Fund Types  
Discretely Presented Discretely Presented School Department  
For the Year Ended June 30, 2014

	General Purpose School	Special Revenue Fund	School Federal Projects	Capital Projects Fund	Education Capital Projects	Total
<u>Local Taxes</u>						
<u>County Property Taxes</u>						
Current Property Tax	\$ 13,658,984	\$ 0	\$ 0	\$ 0	\$ 0	13,658,984
Trustee's Collections - Prior Year	332,118	0	0	0	0	332,118
Circuit/Clerk & Master Collections - Prior Years	177,424	0	0	0	0	177,424
Interest and Penalty	126,532	0	0	0	0	126,532
Payments in-Lieu-of Taxes - T.V.A.	872,017	0	0	0	0	872,017
<u>County Local Option Taxes</u>						
Local Option Sales Tax	9,412,428	0	0	0	0	9,412,428
Business Tax	557,208	0	0	0	0	557,208
Mixed Drink Tax	106,962	0	0	0	0	106,962
<u>Statutory Local Taxes</u>						
Interstate Telecommunications Tax	9,538	0	0	0	0	9,538
<b>Total Local Taxes</b>	<b>\$ 25,253,211</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>25,253,211</b>
<u>Licenses and Permits</u>						
<u>Licenses</u>						
Marriage Licenses	\$ 2,460	\$ 0	\$ 0	\$ 0	\$ 0	2,460
<b>Total Licenses and Permits</b>	<b>\$ 2,460</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>2,460</b>
<u>Charges for Current Services</u>						
<u>Education Charges</u>						
Tuition - Regular Day Students	\$ 21,703	\$ 0	\$ 0	\$ 0	\$ 0	21,703
Tuition - Summer School	6,180	0	0	0	0	6,180
Tuition - Other	928,110	0	0	0	0	928,110
Receipts from Individual Schools	131,745	0	0	0	0	131,745
<u>Other Charges for Services</u>						
Other Charges for Services	\$ 60,386	\$ 0	\$ 0	\$ 0	\$ 0	60,386
<b>Total Charges for Current Services</b>	<b>\$ 1,148,124</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>1,148,124</b>
<u>Other Local Revenues</u>						
<u>Recurring Items</u>						
Refund of Telecommunication & Internet Fees (E-Rate)	\$ 48,289	\$ 0	\$ 0	\$ 0	\$ 0	48,289
Miscellaneous Refunds	86,419	0	0	0	0	86,419
<u>Nonrecurring Items</u>						
Sale of Equipment	30,309	0	0	0	0	30,309
Damages Recovered from Individuals	4,081	0	0	0	0	4,081
Contributions and Gifts	24,125	0	0	0	0	24,125
<u>Other Local Revenues</u>						
Other Local Revenues	20,710	0	0	0	0	20,710
<b>Total Other Local Revenues</b>	<b>\$ 213,933</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>213,933</b>
<u>State of Tennessee</u>						
<u>General Government Grants</u>						
On-behalf Contributions for OPEB	\$ 375,320	\$ 0	\$ 0	\$ 0	\$ 0	375,320
<u>State Education Funds</u>						
Basic Education Program	52,792,003	0	0	0	0	52,792,003
Early Childhood Education	955,727	0	0	0	0	955,727
School Food Service	50,078	0	0	0	0	50,078
Energy Efficient School Initiative	44,369	0	0	0	0	44,369
Other State Education Funds	698,153	0	0	0	0	698,153

(Continued)

Exhibit J-7

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

	General Purpose School	Special Revenue Fund	School Federal Projects	Capital Projects Fund	Education Capital Projects	Total
<u>State of Tennessee (Cont.)</u>						
<u>State Education Funds (Cont.)</u>						
Career Ladder Program	\$ 300,352	\$ 0	\$ 0	\$ 0		\$ 300,352
Career Ladder - Extended Contract	44,320	0	0	0		44,320
<u>Other State Revenues</u>						
Income Tax	53,376	0	0	0		53,376
Other State Grants	223,907	0	0	0		223,907
Total State of Tennessee	<u>\$ 55,537,605</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>		<u>\$ 55,537,605</u>
<u>Federal Government</u>						
<u>Federal Through State</u>						
USDA School Lunch Program	\$ 2,329,252	\$ 0	\$ 0	\$ 0		\$ 2,329,252
USDA - Commodities	431,235	0	0	0		431,235
Breakfast	784,217	0	0	0		784,217
USDA - Other	37,113	0	0	0		37,113
Vocational Education - Basic Grants to States	0	142,324	0	0		142,324
Title I Grants to Local Education Agencies	0	1,944,558	0	0		1,944,558
Special Education - Grants to States	129,085	2,233,452	0	0		2,362,537
Special Education Preschool Grants	0	64,709	0	0		64,709
English Language Acquisition Grants	0	64,203	0	0		64,203
Education for Homeless Children and Youth	0	9,378	0	0		9,378
Eisenhower Professional Development State Grants	0	349,625	0	0		349,625
Race-to-the-Top - ARRA	0	683,907	0	0		683,907
Other Federal through State	102,331	0	0	0		102,331
<u>Direct Federal Revenue</u>						
ROTC Reimbursement	54,811	0	0	0		54,811
Total Federal Government	<u>\$ 3,868,044</u>	<u>\$ 5,492,156</u>	<u>\$ 0</u>	<u>\$ 0</u>		<u>\$ 9,360,200</u>
<u>Other Governments and Citizens Groups</u>						
<u>Other Governments</u>						
Contributions	\$ 0	\$ 0	\$ 24,355,890	\$ 0		\$ 24,355,890
Total Other Governments and Citizens Groups	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 24,355,890</u>	<u>\$ 0</u>		<u>\$ 24,355,890</u>
Total	<u>\$ 86,023,377</u>	<u>\$ 5,492,156</u>	<u>\$ 24,355,890</u>	<u>\$ 115,871,423</u>		

## Exhibit J-8

Robertson County, Tennessee  
Schedule of Detailed Expenditures -  
All Governmental Fund Types  
For the Year Ended June 30, 2014

General FundGeneral GovernmentCounty Commission

Part-time Personnel	\$	26,357	
Board and Committee Members Fees		75,200	
Social Security		6,297	
Employer Medicare		1,473	
Data Processing Services		798	
Dues and Memberships		12,853	
Legal Services		96,575	
Legal Notices, Recording, and Court Costs		374	
Other Contracted Services		4,800	
Workers' Compensation Insurance		293	
Other Charges		1,418	
Total County Commission			\$ 226,438

County Mayor/Executive

County Official/Administrative Officer	\$	88,666	
Clerical Personnel		90,993	
Social Security		10,569	
State Retirement		11,323	
Employer Medicare		2,472	
Communication		1,952	
Dues and Memberships		1,800	
Maintenance and Repair Services - Equipment		272	
Maintenance and Repair Services - Vehicles		115	
Postal Charges		856	
Printing, Stationery, and Forms		128	
Rentals		248	
Gasoline		1,491	
Office Supplies		1,153	
Premiums on Corporate Surety Bonds		175	
Workers' Compensation Insurance		489	
In Service/Staff Development		974	
Other Capital Outlay		2,751	
Total County Mayor/Executive			216,427

Election Commission

County Official/Administrative Officer	\$	69,088	
Clerical Personnel		64,504	
Part-time Personnel		25,506	
Board and Committee Members Fees		3,120	
Social Security		9,821	
State Retirement		8,615	
Employer Medicare		2,297	
Communication		911	
Data Processing Services		19,262	
Dues and Memberships		250	
Legal Notices, Recording, and Court Costs		476	
Maintenance and Repair Services - Equipment		2,998	

(Continued)

Exhibit J-8

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

General Fund (Cont.)

General Government (Cont.)

Election Commission (Cont.)

Postal Charges	\$	3,540	
Printing, Stationery, and Forms		1,297	
Rentals		825	
Other Contracted Services		125	
Office Supplies		4,939	
Workers' Compensation Insurance		483	
In Service/Staff Development		1,636	
Other Capital Outlay		82,919	
Total Election Commission			\$ 302,612

Register of Deeds

County Official/Administrative Officer	\$	76,752	
Clerical Personnel		160,607	
Social Security		13,413	
State Retirement		15,324	
Employer Medicare		3,137	
Communication		1,476	
Data Processing Services		9,780	
Dues and Memberships		1,296	
Maintenance and Repair Services - Equipment		52	
Postal Charges		15	
Printing, Stationery, and Forms		608	
Rentals		2,048	
Office Supplies		4,210	
Premiums on Corporate Surety Bonds		100	
Workers' Compensation Insurance		662	
In Service/Staff Development		399	
Other Charges		5,723	
Total Register of Deeds			295,602

Planning

County Official/Administrative Officer	\$	65,520
Clerical Personnel		147,157
Part-time Personnel		12,291
Board and Committee Members Fees		6,300
Social Security		13,550
State Retirement		13,729
Employer Medicare		3,169
Communication		3,713
Consultants		942
Data Processing Services		1,518
Dues and Memberships		618
Legal Notices, Recording, and Court Costs		2,154
Maintenance and Repair Services - Vehicles		2,473
Postal Charges		585
Printing, Stationery, and Forms		49
Rentals		1,550

(Continued)

Exhibit J-8

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

General Fund (Cont.)

General Government (Cont.)

Planning (Cont.)

Gasoline	\$	3,051	
Office Supplies		3,361	
Workers' Compensation Insurance		653	
Other Capital Outlay		<u>7,597</u>	
Total Planning			\$ 289,980

County Buildings

County Official/Administrative Officer	\$	61,035	
Clerical Personnel		29,015	
Custodial Personnel		61,942	
Maintenance Personnel		279,195	
Part-time Personnel		14,956	
Overtime Pay		5,200	
Social Security		25,804	
State Retirement		28,038	
Employer Medicare		6,035	
Communication		4,051	
Maintenance Agreements		20,038	
Maintenance and Repair Services - Buildings		36,259	
Maintenance and Repair Services - Equipment		8,046	
Maintenance and Repair Services - Vehicles		490	
Pest Control		1,085	
Rentals		88	
Disposal Fees		828	
Custodial Supplies		20,118	
Electricity		192,673	
Gasoline		2,544	
Natural Gas		61,664	
Uniforms		6,532	
Water and Sewer		18,416	
Workers' Compensation Insurance		17,885	
Other Charges		8,877	
Other Capital Outlay		<u>102,358</u>	
Total County Buildings			1,013,172

Preservation of Records

Clerical Personnel	\$	92,248	
Social Security		4,823	
State Retirement		5,924	
Employer Medicare		1,128	
Communication		852	
Postal Charges		98	
Rentals		191	
Workers' Compensation Insurance		257	
Other Charges		<u>8,198</u>	
Total Preservation of Records			113,719

(Continued)

Exhibit J-8

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

General Fund (Cont.)

Finance

Accounting and Budgeting

County Official/Administrative Officer	\$	85,929	
Clerical Personnel		299,829	
Social Security		22,082	
State Retirement		24,818	
Employer Medicare		5,164	
Communication		3,228	
Data Processing Services		8,921	
Dues and Memberships		677	
Legal Notices, Recording, and Court Costs		582	
Maintenance and Repair Services - Equipment		1,249	
Postal Charges		6,000	
Printing, Stationery, and Forms		4,459	
Rentals		2,211	
Office Supplies		5,151	
Premiums on Corporate Surety Bonds		200	
Workers' Compensation Insurance		1,072	
In Service/Staff Development		146	
Other Capital Outlay		5,734	
Total Accounting and Budgeting			\$ 477,452

Property Assessor's Office

County Official/Administrative Officer	\$	76,752	
Clerical Personnel		215,705	
Board and Committee Members Fees		1,220	
Social Security		17,263	
State Retirement		18,875	
Employer Medicare		4,037	
Communication		2,918	
Contracts with Government Agencies		16,300	
Data Processing Services		3,000	
Dues and Memberships		1,800	
Legal Notices, Recording, and Court Costs		214	
Maintenance and Repair Services - Vehicles		102	
Postal Charges		2,072	
Rentals		2,884	
Other Contracted Services		18,885	
Gasoline		2,685	
Office Supplies		3,373	
Premiums on Corporate Surety Bonds		175	
Workers' Compensation Insurance		7,214	
In Service/Staff Development		1,772	
Other Capital Outlay		17,019	
Total Property Assessor's Office			414,265

County Trustee's Office

County Official/Administrative Officer	\$	76,752	
Clerical Personnel		114,392	

(Continued)

Exhibit J-8

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

General Fund (Cont.)

Finance (Cont.)

County Trustee's Office (Cont.)

Part-time Personnel	\$	5,357	
Overtime Pay		363	
Social Security		11,869	
State Retirement		12,363	
Employer Medicare		2,776	
Communication		2,270	
Contracts with Government Agencies		9,082	
Contracts with Private Agencies		8,206	
Data Processing Services		4,830	
Dues and Memberships		696	
Maintenance and Repair Services - Equipment		75	
Postal Charges		10,000	
Rentals		1,563	
Office Supplies		2,522	
Premiums on Corporate Surety Bonds		7,572	
Workers' Compensation Insurance		551	
In Service/Staff Development		138	
Other Capital Outlay		14,550	
Total County Trustee's Office			\$ 285,927

County Clerk's Office

County Official/Administrative Officer	\$	76,752	
Clerical Personnel		360,204	
Social Security		25,588	
State Retirement		28,090	
Employer Medicare		5,984	
Communication		3,391	
Data Processing Services		18,056	
Dues and Memberships		696	
Legal Notices, Recording, and Court Costs		107	
Postal Charges		18,000	
Printing, Stationery, and Forms		2,341	
Rentals		1,191	
Office Supplies		4,388	
Premiums on Corporate Surety Bonds		175	
Workers' Compensation Insurance		1,236	
In Service/Staff Development		419	
Other Charges		32,534	
Total County Clerk's Office			579,152

Administration of Justice

Circuit Court

County Official/Administrative Officer	\$	76,752
Clerical Personnel		496,790
Part-time Personnel		18,936
Overtime Pay		1,557
Social Security		34,800

(Continued)

Exhibit J-8

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

General Fund (Cont.)

Administration of Justice (Cont.)

Circuit Court (Cont.)

State Retirement	\$	37,134	
Employer Medicare		8,139	
Communication		5,086	
Data Processing Services		16,504	
Dues and Memberships		666	
Legal Notices, Recording, and Court Costs		534	
Maintenance and Repair Services - Equipment		870	
Postal Charges		12,000	
Printing, Stationery, and Forms		8,135	
Rentals		5,285	
Other Contracted Services		24,617	
Office Supplies		7,977	
Periodicals		437	
Premiums on Corporate Surety Bonds		175	
Workers' Compensation Insurance		1,687	
In Service/Staff Development		320	
Other Capital Outlay		7,197	
Total Circuit Court			\$ 765,598

General Sessions Court

Judge(s)	\$	156,468	
Laborers		53,264	
Clerical Personnel		102,746	
Part-time Personnel		760	
Overtime Pay		3,767	
Special Commissioner Fees/Special Master Fees		58,193	
Social Security		19,932	
State Retirement		20,431	
Employer Medicare		5,189	
Communication		4,375	
Data Processing Services		2,900	
Dues and Memberships		365	
Maintenance and Repair Services - Equipment		85	
Maintenance and Repair Services - Vehicles		4,185	
Printing, Stationery, and Forms		1,448	
Rentals		804	
Other Contracted Services		3,958	
Gasoline		7,894	
Office Supplies		2,193	
Periodicals		4,068	
Liability Insurance		1,730	
Workers' Compensation Insurance		1,073	
In Service/Staff Development		358	
Other Charges		1,807	
Total General Sessions Court			457,993

(Continued)

Exhibit J-8

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

General Fund (Cont.)

Administration of Justice (Cont.)

Drug Court

Overtime Pay	\$	550	
Social Security		31	
State Retirement		36	
Employer Medicare		7	
Consultants		33,951	
Maintenance and Repair Services - Equipment		436	
Printing, Stationery, and Forms		541	
In Service/Staff Development		5,299	
Other Charges		9,350	
Other Capital Outlay		12,896	
Total Drug Court			\$ 63,097

Chancery Court

County Official/Administrative Officer	\$	76,752	
Clerical Personnel		135,823	
Social Security		12,443	
State Retirement		13,726	
Employer Medicare		2,910	
Communication		1,413	
Data Processing Services		8,761	
Dues and Memberships		786	
Legal Notices, Recording, and Court Costs		616	
Maintenance and Repair Services - Equipment		434	
Postal Charges		3,638	
Printing, Stationery, and Forms		3,465	
Rentals		1,133	
Office Supplies		2,592	
Periodicals		422	
Premiums on Corporate Surety Bonds		275	
Workers' Compensation Insurance		593	
In Service/Staff Development		85	
Other Capital Outlay		7,297	
Total Chancery Court			273,164

Juvenile Court

Probation Officer(s)	\$	29,610	
Youth Service Officer(s)		111,868	
Clerical Personnel		169,486	
Overtime Pay		2,463	
Social Security		18,252	
State Retirement		19,790	
Employer Medicare		4,269	
Communication		2,415	
Data Processing Services		7,018	
Dues and Memberships		2,074	
Evaluation and Testing		2,515	
Maintenance and Repair Services - Equipment		528	

(Continued)

Exhibit J-8

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

General Fund (Cont.)

Administration of Justice (Cont.)

Juvenile Court (Cont.)

Printing, Stationery, and Forms	\$	571	
Rentals		1,097	
Travel		208	
Office Supplies		2,257	
Periodicals		220	
Liability Insurance		1,525	
Workers' Compensation Insurance		887	
In Service/Staff Development		4,229	
Other Charges		7,365	
Other Capital Outlay		3,357	
Total Juvenile Court			\$ 392,004

Public Safety

Sheriff's Department

County Official/Administrative Officer	\$	84,435	
Deputy(ies)		2,215,107	
Salary Supplements		24,000	
Dispatchers/Radio Operators		207,394	
Guards		2,791,816	
Clerical Personnel		108,046	
Part-time Personnel		3,760	
Overtime Pay		472,113	
Social Security		342,068	
State Retirement		368,891	
Employer Medicare		80,000	
Communication		92,799	
Consultants		11,651	
Data Processing Services		67,930	
Dues and Memberships		3,301	
Licenses		386	
Maintenance and Repair Services - Buildings		22,172	
Maintenance and Repair Services - Equipment		139,796	
Maintenance and Repair Services - Vehicles		98,864	
Medical and Dental Services		878,523	
Pest Control		1,788	
Postal Charges		5,599	
Printing, Stationery, and Forms		4,105	
Rentals		13,182	
Transportation - Other than Students		4,283	
Disposal Fees		12,752	
Other Contracted Services		504,305	
Custodial Supplies		27,396	
Drugs and Medical Supplies		6,853	
Electricity		171,309	
Gasoline		170,101	
Law Enforcement Supplies		52,048	
Library Books/Media		66	

(Continued)

Exhibit J-8

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

General Fund (Cont.)

Public Safety (Cont.)

Sheriff's Department (Cont.)

Natural Gas	\$	66,618	
Office Supplies		22,738	
Prisoners Clothing		27,066	
Tires and Tubes		19,155	
Uniforms		45,982	
Water and Sewer		104,825	
Premiums on Corporate Surety Bonds		425	
Workers' Compensation Insurance		217,459	
In Service/Staff Development		38,233	
Other Charges		92,017	
Motor Vehicles		171,250	
Other Capital Outlay		72,073	
Total Sheriff's Department			\$ 9,864,680

Fire Prevention and Control

Contracts with Other Public Agencies	\$	628,825	
Total Fire Prevention and Control			628,825

Civil Defense

Supervisor/Director	\$	65,040	
Social Security		3,844	
State Retirement		4,026	
Employer Medicare		899	
Communication		2,606	
Maintenance and Repair Services - Equipment		2,563	
Maintenance and Repair Services - Vehicles		1,731	
Gasoline		7,234	
Office Supplies		342	
Workers' Compensation Insurance		11,774	
In Service/Staff Development		450	
Other Charges		8,385	
Other Capital Outlay		32,686	
Total Civil Defense			141,580

Public Health and Welfare

Local Health Center

Medical Personnel	\$	481,088	
Part-time Personnel		845	
Social Security		28,581	
State Retirement		25,957	
Employer Medicare		6,684	
Communication		5,835	
Dues and Memberships		200	
Maintenance and Repair Services - Buildings		28,711	
Maintenance and Repair Services - Equipment		2,149	
Pest Control		829	
Rentals		1,005	

(Continued)

Exhibit J-8

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

General Fund (Cont.)

Public Health and Welfare (Cont.)

Local Health Center (Cont.)

Travel	\$	5,916	
Disposal Fees		4,782	
Other Contracted Services		45,902	
Custodial Supplies		709	
Drugs and Medical Supplies		833	
Electricity		32,903	
Natural Gas		4,803	
Office Supplies		1,168	
Water and Sewer		4,264	
Liability Insurance		1,056	
Workers' Compensation Insurance		22,434	
Other Charges		19,789	
Other Capital Outlay		9,771	
Total Local Health Center			\$ 736,214

Rabies and Animal Control

Laborers	\$	85,342	
Part-time Personnel		8,261	
Social Security		5,274	
State Retirement		5,275	
Employer Medicare		1,233	
Communication		3,073	
Maintenance and Repair Services - Buildings		649	
Maintenance and Repair Services - Equipment		856	
Maintenance and Repair Services - Vehicles		4,741	
Rentals		358	
Animal Food and Supplies		6,364	
Electricity		5,106	
Gasoline		7,258	
Office Supplies		1,073	
Water and Sewer		1,345	
Workers' Compensation Insurance		4,939	
In Service/Staff Development		1,160	
Other Charges		5,222	
Other Capital Outlay		3,551	
Total Rabies and Animal Control			151,080

Ambulance/Emergency Medical Services

County Official/Administrative Officer	\$	33,560	
Medical Personnel		1,216,680	
Clerical Personnel		127,878	
Part-time Personnel		188,565	
Overtime Pay		856,744	
Social Security		142,029	
State Retirement		141,405	
Employer Medicare		33,216	
Communication		24,106	

(Continued)

Exhibit J-8

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

General Fund (Cont.)

Public Health and Welfare (Cont.)

Ambulance/Emergency Medical Services (Cont.)

Data Processing Services	\$	15,427	
Debt Collection Services		5,098	
Dues and Memberships		490	
Evaluation and Testing		298	
Licenses		3,018	
Maintenance and Repair Services - Buildings		19,557	
Maintenance and Repair Services - Equipment		10,422	
Maintenance and Repair Services - Vehicles		109,309	
Pest Control		140	
Postal Charges		5,000	
Printing, Stationery, and Forms		1,437	
Rentals		6,152	
Disposal Fees		4,260	
Other Contracted Services		90,886	
Custodial Supplies		7,029	
Drugs and Medical Supplies		136,064	
Electricity		19,695	
Gasoline		90,238	
Natural Gas		4,453	
Office Supplies		6,672	
Tires and Tubes		11,948	
Uniforms		25,037	
Water and Sewer		6,845	
Workers' Compensation Insurance		255,206	
In Service/Staff Development		15,838	
Other Charges		16,684	
Motor Vehicles		120,211	
Other Capital Outlay		74,910	
Total Ambulance/Emergency Medical Services			\$ 3,826,507

Sanitation Management

Laborers	\$	23,961	
Social Security		1,464	
State Retirement		1,544	
Employer Medicare		342	
Maintenance and Repair Services - Vehicles		572	
Other Contracted Services		10,325	
Gasoline		2,846	
Workers' Compensation Insurance		1,143	
Other Charges		8,306	
Total Sanitation Management			50,503

Agriculture and Natural Resources

Agriculture Extension Service

Communication	\$	2,398	
Contracts with Government Agencies		133,742	
Maintenance and Repair Services - Equipment		1,433	

(Continued)

Exhibit J-8

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

General Fund (Cont.)

Agriculture and Natural Resources (Cont.)

Agriculture Extension Service (Cont.)

Disposal Fees	\$	276	
Electricity		8,406	
Natural Gas		1,810	
Water and Sewer		633	
Total Agriculture Extension Service			\$ 148,698

Other Operations

Other Charges

Employee and Dependent Insurance	\$	1,921,774	
Unemployment Compensation		12,966	
Audit Services		19,885	
Consultants		5,271	
Contributions		260,890	
Evaluation and Testing		7,610	
Rentals		4,800	
Remittance of Revenue Collected		470,163	
Other Contracted Services		739,680	
Liability Insurance		296,402	
Trustee's Commission		306,224	
Liability Claims		23,310	
Other Charges		79,244	
Other Capital Outlay		51,300	
Total Other Charges			4,199,519

Contributions to Other Agencies

Contributions	\$	1,277,587	
Total Contributions to Other Agencies			1,277,587

Capital Projects

Public Health and Welfare Projects

Building Purchases	\$	300,920	
Total Public Health and Welfare Projects			300,920

Total General Fund \$ 27,492,715

Solid Waste/Sanitation Fund

Public Health and Welfare

Convenience Centers

Laborers	\$	66,647	
Part-time Personnel		93,559	
Overtime Pay		2,743	
Social Security		9,962	
State Retirement		4,473	
Employer Medicare		2,330	
Communication		565	
Maintenance and Repair Services - Buildings		2,205	
Maintenance and Repair Services - Equipment		5,802	

(Continued)

Exhibit J-8

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

Solid Waste/Sanitation Fund (Cont.)

Public Health and Welfare (Cont.)

Convenience Centers (Cont.)

Maintenance and Repair Services - Vehicles	\$	9,507	
Rentals		4,596	
Diesel Fuel		14,389	
Electricity		4,454	
Gasoline		2,198	
Tires and Tubes		3,852	
Water and Sewer		1,159	
Workers' Compensation Insurance		8,374	
Other Charges		460	
Other Capital Outlay		163,459	
Total Convenience Centers			\$ 400,734

Transfer Stations

County Official/Administrative Officer	\$	59,378	
Laborers		113,754	
Clerical Personnel		85,881	
Overtime Pay		7,696	
Social Security		15,286	
State Retirement		17,121	
Employer Medicare		3,575	
Advertising		392	
Communication		5,351	
Maintenance and Repair Services - Buildings		65,980	
Maintenance and Repair Services - Equipment		46,069	
Maintenance and Repair Services - Vehicles		1,941	
Postal Charges		490	
Printing, Stationery, and Forms		252	
Rentals		67	
Disposal Fees		1,075,049	
Custodial Supplies		340	
Diesel Fuel		40,346	
Electricity		14,155	
Gasoline		313	
Lubricants		2,031	
Natural Gas		2,013	
Office Supplies		1,571	
Small Tools		382	
Tires and Tubes		604	
Uniforms		5,644	
Water and Sewer		855	
Workers' Compensation Insurance		13,148	
In Service/Staff Development		1,012	
Other Charges		7,106	
Other Capital Outlay		6,679	
Total Transfer Stations			1,594,481

(Continued)

Exhibit J-8

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

Solid Waste/Sanitation Fund (Cont.)

Public Health and Welfare (Cont.)

Recycling Center

Laborers	\$	32,000	
Overtime Pay		932	
Social Security		1,670	
State Retirement		2,123	
Employer Medicare		391	
Maintenance and Repair Services - Equipment		115	
Maintenance and Repair Services - Vehicles		6,475	
Other Contracted Services		4,200	
Diesel Fuel		2,122	
Tires and Tubes		1,634	
Uniforms		700	
Workers' Compensation Insurance		1,597	
Other Capital Outlay		800	
Total Recycling Center			\$ 54,759

Postclosure Care Costs

Laborers	\$	32,627	
Overtime Pay		876	
Social Security		1,981	
State Retirement		2,159	
Employer Medicare		463	
Evaluation and Testing		15,000	
Maintenance and Repair Services - Equipment		2,423	
Rentals		2,075	
Diesel Fuel		5,371	
Workers' Compensation Insurance		1,627	
Site Development		3,505	
Other Capital Outlay		800	
Total Postclosure Care Costs			68,907

Other Operations

Other Charges

Employee and Dependent Insurance	\$	71,098	
Liability Insurance		15,225	
Trustee's Commission		29,166	
Liability Claims		5,000	
Total Other Charges			120,489

Total Solid Waste/Sanitation Fund \$ 2,239,370

Drug Control Fund

Public Safety

Drug Enforcement

Confidential Drug Enforcement Payments	\$	10,000	
Maintenance and Repair Services - Vehicles		309	
Trustee's Commission		40	
In Service/Staff Development		210	

(Continued)

Exhibit J-8

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

Drug Control Fund (Cont.)

Public Safety (Cont.)

Drug Enforcement (Cont.)

Other Charges	\$	3,688	
Other Capital Outlay		24,245	
Total Drug Enforcement			\$ 38,492

Total Drug Control Fund \$ 38,492

Constitutional Officers - Fees Fund

Administration of Justice

Chancery Court

Constitutional Officers' Operating Expenses	\$	13,320	
Total Chancery Court			\$ 13,320

Total Constitutional Officers - Fees Fund 13,320

Highway/Public Works Fund

Highways

Administration

County Official/Administrative Officer	\$	84,435	
Clerical Personnel		116,980	
Board and Committee Members Fees		18,000	
Social Security		13,021	
State Retirement		13,010	
Employer Medicare		3,045	
Communication		4,998	
Dues and Memberships		3,244	
Legal Services		6,000	
Maintenance and Repair Services - Equipment		305	
Pest Control		420	
Postal Charges		458	
Printing, Stationery, and Forms		459	
Rentals		429	
Disposal Fees		1,117	
Electricity		8,856	
Natural Gas		2,317	
Office Supplies		1,680	
Water and Sewer		2,080	
Premiums on Corporate Surety Bonds		377	
Workers' Compensation Insurance		19,514	
Other Charges		897	
Total Administration			\$ 301,642

Highway and Bridge Maintenance

Laborers	\$	727,896	
Overtime Pay		6,016	
Social Security		42,129	
State Retirement		46,532	
Employer Medicare		9,853	

(Continued)

Exhibit J-8

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

Highway/Public Works Fund (Cont.)

Highways (Cont.)

Highway and Bridge Maintenance (Cont.)

Asphalt	\$	836,685	
Crushed Stone		62,640	
Pipe		18,694	
Road Signs		3,837	
Workers' Compensation Insurance		78,159	
Other Charges		5,660	
Total Highway and Bridge Maintenance			\$ 1,838,101

Operation and Maintenance of Equipment

Mechanic(s)	\$	136,726	
Overtime Pay		640	
Social Security		8,138	
State Retirement		8,936	
Employer Medicare		1,903	
Evaluation and Testing		988	
Diesel Fuel		99,155	
Equipment and Machinery Parts		56,546	
Garage Supplies		22,189	
Gasoline		31,848	
Lubricants		7,083	
Tires and Tubes		19,459	
Workers' Compensation Insurance		14,126	
Other Charges		700	
Total Operation and Maintenance of Equipment			408,437

Other Charges

Employee and Dependent Insurance	\$	205,757	
Unemployment Compensation		78	
Liability Insurance		57,093	
Trustee's Commission		30,468	
Liability Claims		2,500	
Total Other Charges			295,896

Capital Outlay

Bridge Construction	\$	3,478	
State Aid Projects		236,429	
Other Equipment		1,350	
Other Capital Outlay		6,104	
Total Capital Outlay			247,361

Total Highway/Public Works Fund \$ 3,091,437

General Debt Service Fund

Principal on Debt

General Government

Principal on Bonds	\$	2,253,689	
Principal on Notes		90,750	
Total General Government			\$ 2,344,439

(Continued)

Exhibit J-8

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

<u>General Debt Service Fund (Cont.)</u>		
<u>Principal on Debt (Cont.)</u>		
<u>Highways and Streets</u>		
Principal on Notes	\$ 367,950	
Total Highways and Streets		\$ 367,950
 <u>Education</u>		
Principal on Bonds	\$ 6,786,311	
Principal on Notes	1,182,648	
Principal on Capital Leases	37,914	
Total Education		8,006,873
 <u>Interest on Debt</u>		
<u>General Government</u>		
Interest on Bonds	\$ 1,507,600	
Interest on Notes	15,397	
Total General Government		1,522,997
 <u>Highways and Streets</u>		
Interest on Notes	\$ 37,150	
Total Highways and Streets		37,150
 <u>Education</u>		
Interest on Bonds	\$ 3,901,112	
Interest on Notes	73,950	
Interest on Capital Leases	16,836	
Total Education		3,991,898
 <u>Other Debt Service</u>		
<u>General Government</u>		
Trustee's Commission	\$ 285,641	
Underwriter's Discount	9,521	
Other Debt Issuance Charges	17,129	
Other Debt Service	156,688	
Total General Government		468,979
 <u>Education</u>		
Underwriter's Discount	\$ 56,174	
Other Debt Issuance Charges	142,681	
Total Education		198,855
 <u>Capital Projects</u>		
<u>Education Capital Projects</u>		
Contributions	\$ 24,095,000	
Other Debt Issuance Charges	4,500	
Total Education Capital Projects		24,099,500
Total General Debt Service Fund		\$ 41,038,641
 <u>General Capital Projects Fund</u>		
<u>Capital Projects</u>		
<u>Other General Government Projects</u>		
Other Construction	\$ 38,913	
Total Other General Government Projects		\$ 38,913
Total General Capital Projects Fund		\$ 38,913
Total Governmental Funds - Primary Government		\$ 73,952,888

Exhibit J-9

Robertson County, Tennessee  
Schedule of Detailed Expenditures -  
All Governmental Fund Types  
Discretely Presented Discretely Presented School Department  
For the Year Ended June 30, 2014

General Purpose School Fund

Instruction

Regular Instruction Program

Teachers	\$ 26,050,952	
Career Ladder Program	170,382	
Career Ladder Extended Contracts	40,837	
Homebound Teachers	20,236	
Clerical Personnel	35,791	
Educational Assistants	949,298	
Other Salaries and Wages	41,988	
Certified Substitute Teachers	228,066	
Non-certified Substitute Teachers	399,863	
Social Security	1,664,216	
State Retirement	2,379,680	
Life Insurance	47,184	
Medical Insurance	7,176,047	
Dental Insurance	232,991	
Unemployment Compensation	3,909	
Employer Medicare	392,335	
Operating Lease Payments	157,826	
Maintenance and Repair Services - Equipment	23,424	
Other Contracted Services	65,841	
Instructional Supplies and Materials	459,668	
Textbooks	871,980	
Other Supplies and Materials	25,515	
Other Charges	33,023	
Data Processing Equipment	196,894	
Regular Instruction Equipment	59,364	
Total Regular Instruction Program		\$ 41,727,310

Alternative Instruction Program

Teachers	\$ 412,641	
Career Ladder Program	4,000	
Educational Assistants	21,252	
Other Salaries and Wages	36,600	
Social Security	28,308	
State Retirement	40,747	
Life Insurance	616	
Medical Insurance	72,576	
Dental Insurance	3,811	
Employer Medicare	6,620	
Total Alternative Instruction Program		627,171

Special Education Program

Teachers	\$ 3,558,838
Career Ladder Program	33,100
Homebound Teachers	18,670
Educational Assistants	187,808
Speech Pathologist	402,575

(Continued)

Exhibit J-9

Robertson 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 (Cont.)

Other Salaries and Wages	\$	180,353	
Certified Substitute Teachers		11,014	
Non-certified Substitute Teachers		93,551	
Social Security		261,501	
State Retirement		370,787	
Life Insurance		6,131	
Medical Insurance		1,060,848	
Dental Insurance		34,563	
Unemployment Compensation		5,674	
Employer Medicare		62,715	
Contracts with Private Agencies		79,809	
Other Contracted Services		1,523	
Instructional Supplies and Materials		7,432	
Other Supplies and Materials		149	
Special Education Equipment		122	
Total Special Education Program			\$ 6,377,163

Vocational Education Program

Teachers	\$	1,853,544	
Career Ladder Program		5,000	
Certified Substitute Teachers		18,944	
Non-certified Substitute Teachers		30,521	
Social Security		112,284	
State Retirement		162,836	
Life Insurance		2,924	
Medical Insurance		444,823	
Dental Insurance		16,102	
Unemployment Compensation		338	
Employer Medicare		26,688	
Maintenance and Repair Services - Equipment		8,683	
Other Contracted Services		19,881	
Instructional Supplies and Materials		61,424	
Other Supplies and Materials		7,871	
Other Charges		7,610	
Vocational Instruction Equipment		69,508	
Total Vocational Education Program			2,848,981

Student Body Education Program

Other Salaries and Wages	\$	186,324	
Social Security		10,511	
State Retirement		15,171	
Life Insurance		182	
Medical Insurance		15,111	
Dental Insurance		1,008	
Employer Medicare		2,673	
Other Contracted Services		58,500	
Other Charges		165	
Total Student Body Education Program			289,645

(Continued)

Exhibit J-9

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

General Purpose School Fund (Cont.)

Instruction (Cont.)

Adult Education Program

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

Support Services

Attendance

Supervisor/Director	\$ 79,384	
Career Ladder Program	1,000	
Other Salaries and Wages	38,369	
Social Security	7,172	
State Retirement	9,624	
Life Insurance	137	
Medical Insurance	6,556	
Dental Insurance	378	
Employer Medicare	1,677	
Travel	1,074	
Other Charges	1,787	
Attendance Equipment	483	
Total Attendance		147,641

Health Services

Medical Personnel	\$ 646,499	
Other Salaries and Wages	82,008	
Social Security	41,067	
State Retirement	49,885	
Life Insurance	148	
Medical Insurance	73,724	
Dental Insurance	819	
Employer Medicare	9,604	
Travel	3,146	
Drugs and Medical Supplies	1,665	
Other Supplies and Materials	2,124	
Other Charges	21,506	
Health Equipment	7,427	
Total Health Services		939,622

Other Student Support

Career Ladder Program	\$ 4,000	
Guidance Personnel	1,109,466	
School Resource Officer	65,951	
Social Security	69,606	
State Retirement	95,856	
Life Insurance	1,636	
Medical Insurance	221,886	
Dental Insurance	8,602	
Employer Medicare	16,630	
Contracts with Government Agencies	300,000	
Evaluation and Testing	119,110	
Total Other Student Support		2,012,743

(Continued)

Exhibit J-9

Robertson 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	\$	248,056	
Career Ladder Program		14,000	
Librarians		890,917	
Materials Supervisor		79,132	
Clerical Personnel		122,915	
Other Salaries and Wages		46,852	
Social Security		84,574	
State Retirement		118,996	
Life Insurance		1,786	
Medical Insurance		276,021	
Dental Insurance		9,357	
Employer Medicare		19,780	
Travel		7,009	
Library Books/Media		44,019	
Other Supplies and Materials		23,195	
In Service/Staff Development		9,821	
Other Equipment		2,606	
Total Regular Instruction Program	\$		1,999,036

Alternative Instruction Program

Supervisor/Director	\$	72,901	
Career Ladder Program		1,000	
Social Security		4,582	
State Retirement		6,562	
Life Insurance		68	
Medical Insurance		6,556	
Dental Insurance		378	
Employer Medicare		1,072	
Total Alternative Instruction Program			93,119

Special Education Program

Supervisor/Director	\$	90,580	
Career Ladder Program		5,000	
Psychological Personnel		187,604	
Secretary(ies)		38,412	
Other Salaries and Wages		128,993	
Social Security		27,345	
State Retirement		38,292	
Life Insurance		512	
Medical Insurance		94,023	
Dental Insurance		2,647	
Employer Medicare		6,395	
Communication		174	
Travel		12,730	
Other Supplies and Materials		495	
Total Special Education Program			633,202

(Continued)

Exhibit J-9

Robertson 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.)

Vocational Education Program

Supervisor/Director	\$	77,248	
Career Ladder Program		1,000	
Secretary(ies)		19,140	
Social Security		5,448	
State Retirement		8,189	
Life Insurance		68	
Medical Insurance		23,983	
Dental Insurance		378	
Employer Medicare		1,274	
Travel		427	
Total Vocational Education Program			\$ 137,155

Other Programs

On-behalf Payments to OPEB	\$	375,320	
Total Other Programs			375,320

Board of Education

Other Salaries and Wages	\$	42,636	
Board and Committee Members Fees		18,000	
Social Security		3,638	
State Retirement		3,714	
Life Insurance		68	
Medical Insurance		11,517	
Dental Insurance		378	
Employer Medicare		851	
Audit Services		17,134	
Dues and Memberships		12,828	
Legal Services		33,673	
Travel		2,115	
Liability Insurance		113,779	
Trustee's Commission		495,595	
Workers' Compensation Insurance		548,236	
Other Charges		79,525	
Total Board of Education			1,383,687

Director of Schools

County Official/Administrative Officer	\$	150,000	
Assistant(s)		110,400	
Secretary(ies)		40,746	
Other Salaries and Wages		36,765	
Social Security		20,756	
State Retirement		28,645	
Life Insurance		427	
Medical Insurance		29,631	
Dental Insurance		725	
Employer Medicare		4,871	

(Continued)

Exhibit J-9

Robertson 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.)

Director of Schools (Cont.)

Communication	\$	10,473	
Dues and Memberships		5,194	
Postal Charges		5,471	
Travel		2,022	
Office Supplies		3,050	
Administration Equipment		1,332	
Total Director of Schools			\$ 450,508

Office of the Principal

Principals	\$	1,389,181	
Career Ladder Program		20,000	
Accountants/Bookkeepers		411,980	
Assistant Principals		1,347,719	
Secretary(ies)		486,798	
Social Security		214,486	
State Retirement		303,035	
Life Insurance		2,896	
Medical Insurance		667,837	
Dental Insurance		16,354	
Employer Medicare		50,162	
Communication		67,895	
Travel		22,203	
Other Contracted Services		47,531	
Office Supplies		22,757	
Other Supplies and Materials		33,375	
Other Charges		58,968	
Total Office of the Principal			5,163,177

Fiscal Services

Accountants/Bookkeepers	\$	47,722	
Purchasing Personnel		74,042	
Social Security		6,995	
State Retirement		8,983	
Life Insurance		205	
Medical Insurance		18,176	
Dental Insurance		347	
Employer Medicare		1,636	
Travel		849	
Office Supplies		404	
Total Fiscal Services			159,359

Human Services/Personnel

Supervisor/Director	\$	97,478	
Secretary(ies)		106,899	
Social Security		11,360	
State Retirement		15,947	

(Continued)

Exhibit J-9

Robertson 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.)

Human Services/Personnel (Cont.)

Life Insurance	\$	205	
Medical Insurance		27,118	
Dental Insurance		1,071	
Employer Medicare		2,894	
Travel		1,411	
Other Contracted Services		10,633	
Other Supplies and Materials		4,499	
Administration Equipment		500	
Total Human Services/Personnel			\$ 280,015

Operation of Plant

Custodial Personnel	\$	25,001	
Other Salaries and Wages		55,428	
Social Security		4,438	
State Retirement		5,212	
Medical Insurance		11,270	
Employer Medicare		1,038	
Janitorial Services		2,097,745	
Pest Control		13,000	
Disposal Fees		84,569	
Other Contracted Services		9,414	
Electricity		2,359,143	
Natural Gas		333,600	
Water and Sewer		362,191	
Other Supplies and Materials		46,146	
Boiler Insurance		17,761	
Building and Contents Insurance		323,575	
Total Operation of Plant			5,749,531

Maintenance of Plant

Supervisor/Director	\$	70,896	
Secretary(ies)		38,980	
Maintenance Personnel		467,503	
Overtime Pay		11,839	
Social Security		33,756	
State Retirement		39,883	
Life Insurance		68	
Medical Insurance		55,912	
Dental Insurance		320	
Employer Medicare		7,895	
Maintenance and Repair Services - Buildings		947,357	
Maintenance and Repair Services - Equipment		193	
Other Contracted Services		152,561	
Equipment and Machinery Parts		250	
General Construction Materials		38,800	
Other Supplies and Materials		2,175	
Total Maintenance of Plant			1,868,388

(Continued)

Exhibit J-9

Robertson 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

Supervisor/Director	\$	136,988	
Mechanic(s)		189,287	
Bus Drivers		1,690,086	
Clerical Personnel		39,002	
Overtime Pay		63,487	
Other Salaries and Wages		579,390	
Social Security		159,582	
State Retirement		135,064	
Life Insurance		211	
Medical Insurance		59,350	
Dental Insurance		890	
Unemployment Compensation		692	
Employer Medicare		38,460	
Operating Lease Payments		18,584	
Maintenance and Repair Services - Vehicles		414,879	
Travel		1,602	
Diesel Fuel		523,491	
Gasoline		53,672	
Tires and Tubes		109,759	
Other Supplies and Materials		303	
Vehicle and Equipment Insurance		100,023	
Other Charges		17,586	
Transportation Equipment		543,918	
Total Transportation			\$ 4,876,306

Central and Other

Data Processing Personnel	\$	66,187	
Other Salaries and Wages		402,302	
Social Security		27,966	
State Retirement		39,547	
Life Insurance		616	
Medical Insurance		90,235	
Dental Insurance		2,584	
Employer Medicare		6,540	
Maintenance and Repair Services - Equipment		6,603	
Travel		15,287	
Other Contracted Services		716,191	
Other Supplies and Materials		18,526	
Data Processing Equipment		85,437	
Total Central and Other			1,478,021

Operation of Non-Instructional Services

Food Service

Supervisor/Director	\$	64,156
Clerical Personnel		66,108
Cafeteria Personnel		15,782

(Continued)

Exhibit J-9

Robertson 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.)

Food Service (Cont.)

Social Security	\$	7,950	
State Retirement		10,879	
Life Insurance		137	
Medical Insurance		24,566	
Dental Insurance		378	
Employer Medicare		1,859	
Payments to Schools - Breakfast		784,217	
Payments to Schools - Lunch		2,329,252	
Payments to Schools - Other USDA		37,113	
Travel		1,794	
Other Contracted Services		25,273	
USDA - Commodities		431,235	
Other Supplies and Materials		1,514	
In Service/Staff Development		369	
Other Charges		31,048	
Total Food Service			\$ 3,833,630

Community Services

Other Salaries and Wages	\$	568,034	
Social Security		34,208	
State Retirement		18,442	
Medical Insurance		23,668	
Unemployment Compensation		456	
Employer Medicare		8,000	
Other Contracted Services		18,517	
Food Supplies		48,976	
Instructional Supplies and Materials		17,984	
Other Supplies and Materials		38,458	
In Service/Staff Development		1,720	
Other Charges		41,091	
Other Equipment		97,861	
Total Community Services			917,415

Early Childhood Education

Teachers	\$	459,371	
Career Ladder Program		2,000	
Educational Assistants		122,335	
Social Security		35,199	
State Retirement		48,897	
Life Insurance		718	
Medical Insurance		136,473	
Dental Insurance		3,655	
Employer Medicare		8,232	
Other Charges		138,846	
Total Early Childhood Education			955,726

(Continued)

Exhibit J-9

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

General Purpose School Fund (Cont.)

Capital Outlay

Regular Capital Outlay

Architects	\$	3,580	
Building Improvements		25,000	
Motor Vehicles		25,835	
Other Capital Outlay		88,711	
Total Regular Capital Outlay			\$ 143,126

Other Debt Service

Education

Debt Service Contribution to Primary Government	\$	291,918	
Total Education			291,918

Total General Purpose School Fund \$ 85,797,640

School Federal Projects Fund

Instruction

Regular Instruction Program

Teachers	\$	757,955	
Educational Assistants		274,168	
Other Salaries and Wages		167,272	
Social Security		63,858	
State Retirement		87,312	
Life Insurance		991	
Medical Insurance		204,849	
Dental Insurance		5,483	
Employer Medicare		16,451	
Other Contracted Services		34,080	
Instructional Supplies and Materials		156,959	
Other Charges		12,157	
Regular Instruction Equipment		145,180	
Total Regular Instruction Program			\$ 1,926,715

Special Education Program

Teachers	\$	212,842	
Educational Assistants		1,042,843	
Speech Pathologist		56,556	
Other Salaries and Wages		37,651	
Social Security		69,717	
State Retirement		87,146	
Life Insurance		309	
Medical Insurance		58,225	
Dental Insurance		1,512	
Employer Medicare		16,997	
Contracts with Private Agencies		325,092	
Maintenance and Repair Services - Equipment		767	
Instructional Supplies and Materials		9,890	
Special Education Equipment		2,275	
Total Special Education Program			1,921,822

(Continued)

Exhibit J-9

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

School Federal Projects Fund (Cont.)

Instruction (Cont.)

Vocational Education Program

Educational Assistants	\$	10,510	
Social Security		652	
State Retirement		681	
Employer Medicare		152	
Instructional Supplies and Materials		10,013	
Vocational Instruction Equipment		79,537	
Total Vocational Education Program			\$ 101,545

Support Services

Other Student Support

Travel	\$	27,726	
Other Contracted Services		10,464	
Other Supplies and Materials		150	
Other Charges		10,621	
Other Equipment		238	
Total Other Student Support			49,199

Regular Instruction Program

Supervisor/Director	\$	72,012	
Secretary(ies)		29,234	
Other Salaries and Wages		607,433	
Social Security		36,686	
State Retirement		52,376	
Life Insurance		798	
Medical Insurance		147,324	
Dental Insurance		3,999	
Employer Medicare		9,564	
Travel		1,901	
Other Contracted Services		70,988	
In Service/Staff Development		120,259	
Other Charges		9,786	
Other Equipment		3,324	
Total Regular Instruction Program			1,165,684

Special Education Program

Psychological Personnel	\$	197,338	
Other Salaries and Wages		137,783	
Social Security		19,861	
State Retirement		25,386	
Life Insurance		342	
Medical Insurance		55,820	
Dental Insurance		1,891	
Employer Medicare		4,629	
Travel		7,272	
Other Supplies and Materials		412	
In Service/Staff Development		3,317	
Total Special Education Program			454,051

(Continued)

Exhibit J-9

Robertson 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.)

Vocational Education Program

Travel	\$	1,951	
Other Supplies and Materials		270	
In Service/Staff Development		200	
Other Charges		166	
Total Vocational Education Program			\$ 2,587

Transportation

Other Salaries and Wages	\$	11,150	
Social Security		691	
State Retirement		624	
Employer Medicare		162	
Total Transportation			12,627

Total School Federal Projects Fund \$ 5,634,230

Education Capital Projects Fund

Capital Projects

Education Capital Projects

Architects	\$	770,656	
Debt Service Contribution to Primary Government		4,500	
Building Construction		819,974	
Land		95,000	
Site Development		63,861	
Other Capital Outlay		191,474	
Total Education Capital Projects			\$ 1,945,465

Total Education Capital Projects Fund 1,945,465

Total Governmental Funds - Discretely Presented School Department \$ 93,377,335

Exhibit J-10

Robertson County, Tennessee  
Schedule of Detailed Receipts, Disbursements,  
and Changes in Cash Balance - City Agency Fund  
For the Year Ended June 30, 2014

	Cities - Sales Tax Fund
<hr/>	
<u>Cash Receipts</u>	
Local Option Sales Tax	\$ 8,384,515
Total Cash Receipts	<u>\$ 8,384,515</u>
 <u>Cash Disbursements</u>	
Remittance of Revenues Collected	\$ 8,302,402
Trustee's Commission	82,113
Total Cash Disbursements	<u>\$ 8,384,515</u>
 Excess of Cash Receipts Over (Under) Cash Disbursements	 \$ 0
Cash Balance, July 1, 2013	<u>0</u>
 Cash Balance, June 30, 2014	 <u><u>\$ 0</u></u>

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## SINGLE AUDIT SECTION

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

**Report on Internal Control Over Financial Reporting and on Compliance and Other  
Matters Based on an Audit of Financial Statements Performed in Accordance With  
*Government Auditing Standards***

Independent Auditor's Report

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

To the County Mayor and Board of County Commissioners:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Robertson County, Tennessee, as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise Robertson County's basic financial statements, and have issued our report thereon dated September 12, 2014.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Robertson County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Robertson County's internal control. Accordingly, we do not express an opinion on the effectiveness of Robertson County's internal control.

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 a 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. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses or significant deficiencies.

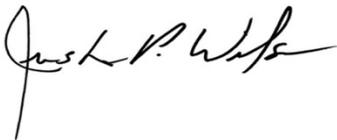
### **Compliance and Other Matters**

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

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Robertson County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Very truly yours,



Justin P. Wilson  
Comptroller of the Treasury  
Nashville, Tennessee

September 12, 2014

JPW/kp



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 for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on the Schedule of Expenditures of Federal Awards Required by OMB Circular A-133**

Independent Auditor's Report

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

To the County Mayor and Board of County Commissioners:

**Report on Compliance for Each Major Federal Program**

We have audited Robertson County's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Robertson County's major federal programs for the year ended June 30, 2014. Robertson County's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of Robertson County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and*

*Non-Profit Organizations.* Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Robertson County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide legal determination of Robertson County's compliance.

### ***Opinion on Each Major Federal Program***

In our opinion, Robertson County complied, in all material respects, with the types of compliance 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, 2014.

### **Report on Internal Control Over Compliance**

Management of Robertson County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Robertson County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Robertson County's internal control over compliance.

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

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 material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we

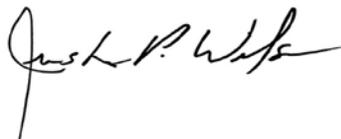
consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

### **Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133**

We have audited the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Robertson County, Tennessee, as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise Robertson County's basic financial statements. We issued our report thereon dated September 12, 2014, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying 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 basic 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 basic 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 basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Very truly yours,



Justin P. Wilson  
Comptroller of the Treasury  
Nashville, Tennessee

September 12, 2014

JPW/kp

Robertson County, Tennessee  
Schedule of Expenditures of Federal  
Awards and State Grants (1)  
For the Year Ended June 30, 2014

Federal/Pass through Agency/State Grantor Program Title	Federal CFDA Number	Pass-through Entity Identifying Number	Expenditures
U.S. Department of Agriculture:			
Direct Program:			
Rural Business Enterprise Grant	10.769	N/A	\$ 10,000
Passed-through State Department of Agriculture:			
National School Lunch Program (Commodities - Noncash Assistance)	10.555	N/A	431,235 (3)
Passed-through State Department of Education:			
Child Nutrition Cluster:			
School Breakfast Program	10.553	N/A	784,217
National School Lunch Program	10.555	N/A	2,329,252 (3)
Child and Adult Care Food Program	10.558	N/A	37,113
Total U.S. Department of Agriculture			<u>\$ 3,591,817</u>
U.S. Department of Housing and Urban Development:			
Direct Program:			
Shelter Plus Care	14.238	N/A	<u>\$ 27,140</u>
Total U.S. Department of Housing and Urban Development			<u>\$ 27,140</u>
U.S. Department of Justice:			
Direct Program:			
Bulletproof Vest Partnership Program	16.607	N/A	\$ 6,000
Passed-through State Commission on Children and Youth:			
Juvenile Justice and Delinquency Prevention - Allocation to States	16.540	(2)	<u>1,575</u>
Total U.S. Department of Justice			<u>\$ 7,575</u>
U.S. Department of Transportation:			
Passed-through State Department of Transportation:			
Alcohol Open Container Requirements	20.607	(2)	<u>\$ 52,656</u>
Total U.S. Department of Transportation			<u>\$ 52,656</u>
U.S. Department of Education:			
Passed-through State Department of Education:			
Title I Grants to Local Education Agencies	84.010	N/A	\$ 1,995,082
Special Education Cluster:			
Special Education - Grants to States	84.027	N/A	2,440,249
Special Education - Preschool Grants	84.173	N/A	64,709
Career and Technical Education - Basic Grants to States	84.048	N/A	142,324
Education for Homeless Children and Youth	84.196	N/A	15,000
Gaining Early Awareness and Readiness for Underground Programs (GEAR UP)	84.334	(2)	96,103
English Language Acquisition Grants	84.365	N/A	63,371
Improving Teacher Quality State Grants	84.367	N/A	331,936
State Fiscal Stabilization Fund (SFSF) - Race-to-the-Top Incentive Grant, Recovery Act	84.395	(2)	710,645

(Continued)

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

Federal/Pass through Agency/State Grantor Program Title	Federal CFDA Number	Pass-through Entity Identifying Number	Expenditures
U.S. Department of Education (Cont.):			
Passed-through State Department of Human Services:			
Education Edge - School-to-Work Opportunities	84.278	N/A	\$ 6,228
Total U.S. Department of Education			<u>\$ 5,865,647</u>
U.S. Elections Assistance Commission:			
Passed-through Tennessee Secretary of State's Office:			
Help America Vote Act Requirements Payments	90.401	(2)	\$ 79,774
Total U.S. Elections Assistance Commission			<u>\$ 79,774</u>
U.S. Department of Homeland Security:			
Passed-through State Department of Military:			
Emergency Management Performance Grants	97.042	(2)	\$ 31,350
Homeland Security Grant Program	97.067	(2)	1,731
Total U.S. Department of Homeland Security			<u>\$ 33,081</u>
Total Expenditures of Federal Awards			<u>\$ 9,657,690</u>
		<u>Contract Number</u>	
<u>State Grants</u>			
Health Programs - State Department of Health	N/A	GG1338746	\$ 102,794
Health Programs - State Department of Health	N/A	Z-12-43746-01	353,176
Health Programs - State Department of Health	N/A	GG1437305	284,793
Project Diabetes - State Department of Health	N/A	GG1333659	10,000
Energy Efficient School Initiative - State Department of Education	N/A	(2)	44,369
Juvenile Justice - State Commission on Children and Youth	N/A	(2)	4,500
Litter Program - State Department of Transportation	N/A	(2)	43,625
Coordinated School Health Initiative - State Department of Education	N/A	(2)	101,000
Early Childhood Education - State Department of Education	N/A	(2)	955,727
Family Resource Center - State Department of Education	N/A	(2)	29,612
Optional Tire Program - State Department of Environment and Conservation	N/A	(2)	34,962
Safe Schools Act - State Department of Education	N/A	(2)	64,200
ACT-EXP - Internet Connectivity - State Department of Education	N/A	(2)	27,745
Tennessee Arts Commission - State Department of Education	N/A	(2)	1,350
Total State Grants			<u>\$ 2,057,853</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 \$2,760,487.

Robertson County, Tennessee  
Schedule of Audit Findings Not Corrected  
June 30, 2014

*Government Auditing Standards* require auditors to report the status of uncorrected findings from prior audits. There are no findings from the Annual Financial Report of Robertson County, Tennessee, for the year ended June 30, 2013, which have not been corrected.

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**ROBERTSON COUNTY, TENNESSEE**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**For the Year Ended June 30, 2014**

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

1. An unmodified opinion was issued on the financial statements of Robertson County.
2. The audit of the financial statements of Robertson County disclosed no significant deficiencies in internal control.
3. The audit disclosed no instances of noncompliance that were material to the financial statements of Robertson County.
4. The audit disclosed no significant deficiencies in internal control over major programs.
5. An unmodified 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: Title I Grants to Local Education Agencies (CFDA No. 84.010), Special Education Cluster: Special Education – Grants to States and Special Education – Preschool Grants (CFDA Nos. 84.027 and 84.173), and State Fiscal Stabilization Fund (SFSF) – Race-to-the-Top Incentive Grant, Recovery Act (CFDA No. 84.395) were determined to be major programs.
8. A \$300,000 threshold was used to distinguish between Type A and Type B federal programs.
9. Robertson County did not qualify as a low-risk auditee.

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

There were no findings related to the financial statements of Robertson County, Tennessee, as a result of our examination for the year ended June 30, 2014.

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

There were no findings and questioned costs for federal awards.

**ROBERTSON COUNTY, TENNESSEE  
AUDITEE REPORTING RESPONSIBILITIES  
For the Year Ended June 30, 2014**

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