



**ANNUAL FINANCIAL REPORT  
DICKSON COUNTY, TENNESSEE**



**FOR THE YEAR ENDED JUNE 30, 2013**



**ANNUAL FINANCIAL REPORT  
DICKSON COUNTY, TENNESSEE  
FOR THE YEAR ENDED JUNE 30, 2013**

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

***DIVISION OF LOCAL GOVERNMENT AUDIT  
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This financial report is available at [www.comptroller.tn.gov](http://www.comptroller.tn.gov)

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## DICKSON COUNTY, TENNESSEE

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# ***Audit Highlights***

Annual Financial Report  
Dickson County, Tennessee  
For the Year Ended June 30, 2013

## ***Scope***

We have audited the basic financial statements of Dickson County as of and for the year ended June 30, 2013.

## ***Results***

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

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

## ***Findings and Best Practices***

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

### **OFFICES OF COUNTY MAYOR AND DIRECTOR OF ACCOUNTS AND BUDGETS**

- ◆ Material audit adjustments were required in the General Fund for proper financial statement presentation.
- ◆ The office had deficiencies in purchasing procedures.
- ◆ The office had deficiencies in budget operations.
- ◆ Deficiencies were noted in the collection of funds at certain collection sites.

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### **OFFICE OF DIRECTOR OF SCHOOLS**

- ◆ The office had deficiencies in budget operations.
  - ◆ Dickson County School Department did not account for American Recovery and Reinvestment Act (ARRA) Grants separately from other school funds.
  - ◆ The School Department had purchasing deficiencies in the use of federal Race-to-the-Top funds provided by the American Recovery and Reinvestment Act.
  - ◆ The office had deficiencies in purchasing procedures.
  - ◆ The Extended School Program had deficiencies in operations.
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## **BEST PRACTICES**

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

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

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# INTRODUCTORY SECTION

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Dickson County Officials  
June 30, 2013

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**Officials**

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

**Board of County Commissioners**

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

**Highway Commissioners**

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

**Board of Education**

Tim Potter, Chairman	Kirk Vandivort
Rick Chandler	Phil Buckner
Steve Haley	Josh Lewis

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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

Dickson County Mayor and  
Board of County Commissioners  
Dickson 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 Dickson County, Tennessee, as of and for the year ended June 30, 2013, 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 did not audit the financial statements of the Dickson County Municipal Airport Authority, which represent 11 percent, 13 percent, and .3 percent, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units. These statements were audited by other auditors whose report has been furnished to us,

and our opinion, insofar as it relates to the amounts included for the Dickson County Municipal Airport Authority, is based solely on the report of the other auditors. 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, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Dickson County, Tennessee, as of June 30, 2013, and the respective changes in financial position and the respective budgetary comparisons 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.

### ***Emphasis of Matter***

We draw attention to Note I.D.9. in the financial statements, which describes a restatement of the beginning balance of the government-wide financial statements totaling \$291,345. This restatement was necessary because prior to July 1, 2012, debt issuance costs were deferred and amortized over the life of the debt; however, with the implementation of GASB Statement No. 65, debt issuance costs become period costs.

As described in Note V.B., Dickson County has adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 60, *Accounting and Financial Reporting for Service Concession Arrangements*; Statement No. 61, *The Financial Reporting Entity: Omnibus (an amendment of GASB Statements No. 14 and No. 34)*; Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*; and Statement No. 63,

*Reporting Deferred Outflows, Deferred Inflows and Net Position* became effective for the year ended June 30, 2013. Dickson County early implemented Statement No. 65, *Items Previously Reported as Assets and Liabilities* and Statement No. 66, *Technical Corrections-2012-an amendment of GASB Statements No. 10 and No. 62*, which have an effective date of June 30, 2014.

## ***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 schedule of funding progress – pension plans and other postemployment benefits plans on pages 72-74 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 Dickson 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 Dickson County School Department (a discretely presented component unit), and miscellaneous schedules are presented for purposes of additional analysis and are not a required part of the 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 Dickson County School Department (a discretely presented component unit), and miscellaneous schedules are the responsibility of

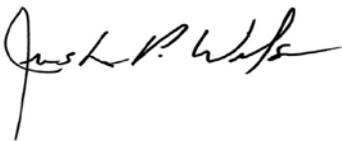
management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, 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 by us and by other auditors. In our opinion, based on our audit, the procedures performed as described above, and the report of the other auditors, the combining and individual nonmajor fund financial statements, budgetary comparison schedules of nonmajor governmental funds and the General Debt Service Fund, combining and individual fund financial statements of the Dickson County School Department (a discretely presented component unit), and 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 October 15, 2013, on our consideration of Dickson 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 Dickson County's internal control over financial reporting and compliance.

Very truly yours,



Justin P. Wilson  
Comptroller of the Treasury  
Nashville, Tennessee

October 15, 2013

JPW/kp

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# BASIC FINANCIAL STATEMENTS

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Exhibit A

Dickson County, Tennessee  
Statement of Net Position  
June 30, 2013

	Primary Government Governmental Activities	Component Units	
		Dickson County School Department	Dickson County Municipal Airport Authority
<b><u>ASSETS</u></b>			
Cash	\$ 23,307	\$ 134,025	\$ 327,801
Equity in Pooled Cash and Investments	21,330,449	8,481,658	0
Inventories	2,133	0	0
Accounts Receivable	3,063,315	420	3,703
Allowance for Uncollectibles	(1,669,421)	0	(2,221)
Due from Other Governments	1,097,283	2,535,582	26,897
Due from Component Units	1,863,136	0	0
Property Taxes Receivable	20,191,331	9,019,476	0
Allowance for Uncollectible Property Taxes	(683,159)	(305,167)	0
Prepaid Items	0	0	6,885
Cash Shortage	2,776	0	0
Other Current Assets	0	0	465
Capital Assets:			
Assets Not Depreciated:			
Land	7,287,379	2,154,911	1,679,600
Construction in Progress	62,875	0	13,260
Assets Net of Accumulated Depreciation:			
Buildings and Improvements	23,878,180	32,001,110	4,903,622
Other Capital Assets	1,456,394	5,976,359	118,860
Infrastructure	27,061,885	0	0
Total Assets	<u>\$ 104,967,863</u>	<u>\$ 59,998,374</u>	<u>\$ 7,078,872</u>
<b><u>DEFERRED OUTFLOWS OF RESOURCES</u></b>			
Deferred Charge on Refunding	\$ 168,016	\$ 0	\$ 0
Total Deferred Outflows of Resources	<u>\$ 168,016</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b><u>LIABILITIES</u></b>			
Accounts Payable	\$ 347,938	\$ 13,800	\$ 3,385
Payroll Deductions Payable	8,239	3,484	0
Due to Primary Government	0	1,863,136	0
Accrued Interest Payable	253,876	0	0
Due to State of Tennessee	0	416	0
Due to Litigants, Heirs, and Others	1,400	0	0
Other Current Liabilities	367,250	0	0
Noncurrent Liabilities:			
Due Within One Year	7,880,101	131,787	0
Due in More Than One Year (net of unamortized premiums on debt)	66,628,517	1,837,071	0
Total Liabilities	<u>\$ 75,487,321</u>	<u>\$ 3,849,694</u>	<u>\$ 3,385</u>

(Continued)

Exhibit A

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

	Primary Governmental Activities	Component Units	
		Dickson County School Department	Dickson County Municipal Airport Authority
<u>DEFERRED INFLOWS OF RESOURCES</u>			
Deferred Current Property Taxes	\$ 18,669,309	\$ 8,339,590	\$ 0
Other Deferred	0	0	2,326
Total Deferred Inflows of Resources	<u>\$ 18,669,309</u>	<u>\$ 8,339,590</u>	<u>\$ 2,326</u>
<u>NET POSITION</u>			
Net Investment in Capital Assets	\$ 33,919,920	\$ 40,132,380	\$ 6,715,342
Restricted for:			
Debt Service	6,884,842	0	0
Capital Projects	80,334	0	0
Highways	4,281,686	0	0
Bridges	1,522,595	0	0
Litigation Tax - Jail, Workhouse, or Courthouse	403,996	0	0
Courtroom Security	430,527	0	0
Automation Purposes	203,356	0	0
Drug Control	95,914	0	0
Lower Court Prosecutor	113,188	0	0
Alcohol and Drug Treatment	123,607	0	0
Juvenile Recycling Program	40,583	0	0
Law Enforcement Training Program	30,070	0	0
Traffic Safety Awareness	53,704	0	0
Archives Records Fee	25,844	0	0
Inmate Medical	27,059	0	0
Central Cafeteria	0	1,157,845	0
School Federal Projects	0	14,414	0
Other Purposes	31,723	3,088	0
Unrestricted	<u>(37,289,699)</u>	<u>6,501,363</u>	<u>357,819</u>
Total Net Position	<u>\$ 10,979,249</u>	<u>\$ 47,809,090</u>	<u>\$ 7,073,161</u>

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

Exhibit B

Dickson County, Tennessee  
Statement of Activities  
For the Year Ended June 30, 2013

Functions/Programs	Net (Expense) Revenue and Changes in Net Position						
	Program Revenues			Component Units			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government Total	Dickson County School Department	Dickson County Municipal Airport Authority
Primary Government:							
Governmental Activities:							
General Government	\$ 2,683,976	\$ 565,786	\$ 33,959	\$ 143,244	\$ (1,940,987)	\$ 0	\$ 0
Finance	1,468,573	1,414,159	0	0	(54,414)	0	0
Administration of Justice	1,937,253	1,255,542	63,764	5,550	(612,397)	0	0
Public Safety	11,214,227	1,763,209	155,572	54,000	(9,241,446)	0	0
Public Health and Welfare	5,368,801	5,082,487	414,675	0	128,361	0	0
Social, Cultural, and Recreational Services	501,210	43,063	0	0	(458,147)	0	0
Agriculture and Natural Resources	172,265	0	0	0	(172,265)	0	0
Other Operations	0	648	0	0	648	0	0
Highways/Public Works	4,112,653	1,599	1,921,551	624,176	(1,565,327)	0	0
Interest on Long-term Debt	2,743,726	0	0	0	(2,743,726)	0	0
Other Debt Service	380,735	0	1,066,700	0	685,965	0	0
Total Primary Government	\$ 30,583,419	\$ 10,126,493	\$ 3,656,221	\$ 826,970	\$ (15,973,735)	\$ 0	\$ 0
Component Units:							
Dickson County School Department	\$ 70,179,314	\$ 2,338,102	\$ 6,902,391	\$ 112,500	\$ 0	\$ (60,826,321)	\$ 0
Dickson County Municipal Airport Authority	441,191	92,917	42,777	12,597	0	0	(292,900)
Total Component Units	\$ 70,620,505	\$ 2,431,019	\$ 6,945,168	\$ 125,097	\$ 0	\$ (60,826,321)	\$ (292,900)

(Continued)

Exhibit B

Dickson 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	Component Units		
				Expenses	Primary Government Total	Dickson County School Department
General Revenues:						
Taxes:						
Property Taxes Levied for General Purposes				\$ 13,667,783	\$ 8,790,970	\$ 0
Property Taxes Levied for Debt Service				5,985,562	0	0
Local Option Sales Tax				631,204	10,517,431	0
Wheel Tax				2,750,592	0	0
Adequate Facilities/Development Tax				317,154	0	0
Hotel/Motel Tax				399,390	0	0
Business Tax				345,955	154,538	0
Wholesale Beer Tax				241,125	0	0
Litigation Tax				525,013	0	0
Mineral Severance Tax				79,382	0	0
Interstate Telecommunications Tax				4,868	4,042	0
Grants and Contributions Not Restricted to Specific Programs				1,433,083	38,329,674	50,000
Unrestricted Investment Earnings				88,777	30,582	0
Miscellaneous				179,631	123,565	5,843
Total General Revenues				\$ 26,649,519	\$ 57,950,802	\$ 55,843
Change in Net Position				\$ 10,675,784	\$ (2,875,519)	\$ (237,057)
Net Position, July 1, 2012				617,408	50,684,609	7,310,218
Reclassification				(22,598)	0	0
Prior-period Adjustment				(291,345)	0	0
Net Position, June 30, 2013				\$ 10,979,249	\$ 47,809,090	\$ 7,073,161

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

Exhibit C-1

Dickson County, Tennessee  
 Balance Sheet  
 Governmental Funds  
 June 30, 2013

	Major Funds			Nonmajor Funds	Total Governmental Funds
	General	Highway / Public Works	General Debt Service	Other Govern- mental Funds	
<b>ASSETS</b>					
Cash	\$ 160	\$ 25	\$ 0	\$ 23,122	\$ 23,307
Equity in Pooled Cash and Investments	5,761,020	3,825,412	6,641,721	5,102,296	21,330,449
Inventories	2,133	0	0	0	2,133
Accounts Receivable	1,750,063	35,750	146,487	1,131,015	3,063,315
Allowance for Uncollectibles	(1,003,895)	0	0	(665,526)	(1,669,421)
Due from Other Governments	539,173	380,469	1,291	176,350	1,097,283
Due from Other Funds	21,422	0	26,402	690	48,514
Property Taxes Receivable	12,914,252	1,127,435	6,149,644	0	20,191,331
Allowance for Uncollectible Property Taxes	(436,944)	(38,146)	(208,069)	0	(683,159)
Cash Shortage	2,776	0	0	0	2,776
<b>Total Assets</b>	<b>\$ 19,550,160</b>	<b>\$ 5,330,945</b>	<b>\$ 12,757,476</b>	<b>\$ 5,767,947</b>	<b>\$ 43,406,528</b>
<b>LIABILITIES</b>					
Accounts Payable	\$ 145,872	\$ 6,415	\$ 100,000	\$ 95,651	\$ 347,938
Payroll Deductions Payable	7,844	395	0	0	8,239
Due to Other Funds	0	0	690	47,824	48,514
Due to Litigants, Heirs, and Others	0	0	0	1,400	1,400
Other Current Liabilities	0	0	0	367,250	367,250
<b>Total Liabilities</b>	<b>\$ 153,716</b>	<b>\$ 6,810</b>	<b>\$ 100,690</b>	<b>\$ 512,125</b>	<b>\$ 773,341</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Deferred Current Property Taxes	\$ 11,940,776	\$ 1,042,449	\$ 5,686,084	\$ 0	\$ 18,669,309
Deferred Delinquent Property Taxes	463,970	40,505	220,938	0	725,413
Other Deferred/Unavailable Revenue	375,877	189,589	0	252,726	818,192
<b>Total Deferred Inflows of Resources</b>	<b>\$ 12,780,623</b>	<b>\$ 1,272,543</b>	<b>\$ 5,907,022</b>	<b>\$ 252,726</b>	<b>\$ 20,212,914</b>
<b>FUND BALANCES</b>					
Nonspendable:					
Inventory	\$ 2,133	\$ 0	\$ 0	\$ 0	\$ 2,133
Restricted:					
Restricted for General Government	78,855	0	0	0	78,855
Restricted for Finance	61,526	0	0	0	61,526
Restricted for Administration of Justice	668,951	0	0	0	668,951
Restricted for Public Safety	656,437	0	0	95,914	752,351
Restricted for Public Health and Welfare	17,888	0	0	1,601,957	1,619,845
Restricted for Other Operations	0	0	0	80,334	80,334
Restricted for Highways/Public Works	0	4,051,592	0	1,522,595	5,574,187
Restricted for Debt Service	0	0	6,749,764	0	6,749,764
Committed:					
Committed for Public Health and Welfare	0	0	0	1,702,296	1,702,296
Unassigned	5,130,031	0	0	0	5,130,031
<b>Total Fund Balances</b>	<b>\$ 6,615,821</b>	<b>\$ 4,051,592</b>	<b>\$ 6,749,764</b>	<b>\$ 5,003,096</b>	<b>\$ 22,420,273</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 19,550,160</b>	<b>\$ 5,330,945</b>	<b>\$ 12,757,476</b>	<b>\$ 5,767,947</b>	<b>\$ 43,406,528</b>

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

Dickson County, Tennessee  
Reconciliation of the Balance Sheet of Governmental Funds  
to the Statement of Net Position  
June 30, 2013

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)		\$ 22,420,273
(1) Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.		
Add: land	\$ 7,287,379	
Add: construction in progress	62,875	
Add: buildings and improvements net of accumulated depreciation	23,878,180	
Add: other capital assets net of accumulated depreciation	1,456,394	
Add: infrastructure net of accumulated depreciation	<u>27,061,885</u>	59,746,713
(2) Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the governmental funds.		1,543,605
(3) Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.		
Less: bonds payable	\$ (58,141,000)	
Less: notes payable	(1,333,660)	
Less: other loans payable	(10,344,136)	
Add: due from component unit for debt retirement	1,863,136	
Less: compensated absences payable	(371,377)	
Less: landfill closure/postclosure care costs	(974,879)	
Less: landfill remediation	(3,200,000)	
Less: accrued interest on bonds	(241,235)	
Less: accrued interest on notes	(12,641)	
Less: other deferred revenue - premium on debt	(143,566)	
Add: deferred amount on refunding	<u>168,016</u>	<u>(72,731,342)</u>
Net position of governmental activities (Exhibit A)		<u>\$ 10,979,249</u>

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

Exhibit C-3

Dickson County, Tennessee  
 Statement of Revenues, Expenditures,  
 and Changes in Fund Balances  
 Governmental Funds  
 For the Year Ended June 30, 2013

	Major Funds			Nonmajor Funds	Total Governmental Funds
	General	Highway / Public Works	General Debt Service	Other Govern- mental Funds	
<b>Revenues</b>					
Local Taxes	\$ 14,801,095	\$ 1,971,324	\$ 8,273,495	\$ 401,115	\$ 25,447,029
Licenses and Permits	195,519	40	220	0	195,779
Fines, Forfeitures, and Penalties	371,382	0	0	106,776	478,158
Charges for Current Services	1,484,033	0	0	3,481,540	4,965,573
Other Local Revenues	378,155	55,927	29,523	61,795	525,400
Fees Received from County Officials	2,521,142	0	0	0	2,521,142
State of Tennessee	2,469,361	2,120,096	169,857	187,978	4,947,292
Federal Government	247,388	41,129	0	0	288,517
Other Governments and Citizens Groups	154,666	0	1,199,878	0	1,354,544
<b>Total Revenues</b>	<b>\$ 22,622,741</b>	<b>\$ 4,188,516</b>	<b>\$ 9,672,973</b>	<b>\$ 4,239,204</b>	<b>\$ 40,723,434</b>
<b>Expenditures</b>					
Current:					
General Government	\$ 1,497,240	\$ 0	\$ 0	\$ 0	\$ 1,497,240
Finance	1,315,907	0	0	0	1,315,907
Administration of Justice	1,935,212	0	0	24	1,935,236
Public Safety	10,729,062	0	0	22,041	10,751,103
Public Health and Welfare	3,231,644	0	0	2,915,283	6,146,927
Social, Cultural, and Recreational Services	474,675	0	0	0	474,675
Agriculture and Natural Resources	172,622	0	0	0	172,622
Other Operations	815,781	0	0	472,588	1,288,369
Highways	0	3,550,875	0	72,298	3,623,173
Debt Service:					
Principal on Debt	0	0	3,058,518	0	3,058,518
Interest on Debt	0	0	2,737,141	0	2,737,141
Other Debt Service	0	0	380,735	0	380,735
Capital Projects	1	0	0	700,051	700,052
<b>Total Expenditures</b>	<b>\$ 20,172,144</b>	<b>\$ 3,550,875</b>	<b>\$ 6,176,394</b>	<b>\$ 4,182,285</b>	<b>\$ 34,081,698</b>
Excess (Deficiency) of Revenues Over Expenditures	\$ 2,450,597	\$ 637,641	\$ 3,496,579	\$ 56,919	\$ 6,641,736
<b>Other Financing Sources (Uses)</b>					
Refunding Debt Issued	\$ 0	\$ 0	\$ 33,511,000	\$ 0	\$ 33,511,000
Other Loans Issued	0	0	0	692,991	692,991
Insurance Recovery	40,787	4,583	0	7,225	52,595
Transfers In	166,360	0	175,260	400,000	741,620
Transfers Out	(400,000)	0	0	(341,620)	(741,620)
Payments to Refunded Debt Escrow Agent	0	0	(33,364,200)	0	(33,364,200)
<b>Total Other Financing Sources (Uses)</b>	<b>\$ (192,853)</b>	<b>\$ 4,583</b>	<b>\$ 322,060</b>	<b>\$ 758,596</b>	<b>\$ 892,386</b>
Net Change in Fund Balances	\$ 2,257,744	\$ 642,224	\$ 3,818,639	\$ 815,515	\$ 7,534,122
Reclassification	0	0	0	(22,598)	(22,598)
Fund Balance, July 1, 2012	4,358,077	3,409,368	2,931,125	4,210,179	14,908,749
Fund Balance, June 30, 2013	\$ 6,615,821	\$ 4,051,592	\$ 6,749,764	\$ 5,003,096	\$ 22,420,273

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

Exhibit C-4

Dickson County, Tennessee  
Reconciliation of the Statement of Revenues, Expenditures, and  
Changes in Fund Balances of Governmental Funds to the  
Statement of Activities  
For the Year Ended June 30, 2013

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)		\$ 7,534,122
(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	\$ 806,821	
Less: current-year depreciation expense	<u>(1,830,873)</u>	(1,024,052)
(2) The net effect of various miscellaneous transactions involving capital assets (sales, trade-ins, and donations) is to increase net position.		
Add: assets donated and capitalized		294,816
(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, 2012	\$ (1,231,466)	
Add: deferred delinquent property taxes and other deferred June 30, 2013	<u>1,543,605</u>	312,139
(4) The issuance of long-term debt (e.g., notes, bonds, other loans) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the effect of these differences in the treatment of long-term debt and related items:		
Less: refunding debt proceeds	\$ (33,511,000)	
Add: payment to refunding agent	32,945,000	
Add: principal payments on notes	952,340	
Add: principal payments on bonds	1,025,000	
Add: principal payments on other loans	1,081,178	
Add: change in premium on debt issuances	9,397	
Less: debt service contributions for principal to primary government	(133,178)	
Less: change in deferred amount on refunding debt	<u>(38,438)</u>	2,330,299
(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	\$ 451,053	
Change in compensated absences payable	(20,413)	
Change in landfill closure/postclosure care costs	97,820	
Change in landfill remediation	<u>700,000</u>	1,228,460
Change in net position of governmental activities (Exhibit B)		<u>\$ 10,675,784</u>

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

Exhibit C-5

Dickson County, Tennessee  
Statement of Revenues, Expenditures, and Changes  
in Fund Balance - Actual and Budget  
General Fund  
For the Year Ended June 30, 2013

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 14,801,095	\$ 14,098,787	\$ 14,317,637	\$ 483,458
Licenses and Permits	195,519	122,900	147,500	48,019
Fines, Forfeitures, and Penalties	371,382	347,025	337,250	34,132
Charges for Current Services	1,484,033	1,696,400	1,687,250	(203,217)
Other Local Revenues	378,155	230,025	335,945	42,210
Fees Received from County Officials	2,521,142	2,366,500	2,430,500	90,642
State of Tennessee	2,469,361	2,081,880	2,646,170	(176,809)
Federal Government	247,388	523,500	255,844	(8,456)
Other Governments and Citizens Groups	154,666	121,866	161,773	(7,107)
<b>Total Revenues</b>	<b>\$ 22,622,741</b>	<b>\$ 21,588,883</b>	<b>\$ 22,319,869</b>	<b>\$ 302,872</b>
<u>Expenditures</u>				
<u>General Government</u>				
County Commission	\$ 75,320	\$ 75,742	\$ 75,742	\$ 422
Board of Equalization	0	3,280	5,750	5,750
Other Boards and Committees	152	550	550	398
County Mayor/Executive	122,998	130,943	133,732	10,734
County Attorney	206,409	590,000	220,000	13,591
Election Commission	225,595	229,661	238,666	13,071
Register of Deeds	211,175	218,167	221,554	10,379
Codes Compliance	204,827	220,940	228,367	23,540
County Buildings	391,915	373,668	393,616	1,701
Preservation of Records	58,849	68,643	70,211	11,362
<u>Finance</u>				
Accounting and Budgeting	198,379	198,840	201,896	3,517
Property Assessor's Office	308,974	317,668	325,177	16,203
Reappraisal Program	17,114	20,500	20,500	3,386
County Trustee's Office	304,101	307,466	315,152	11,051
County Clerk's Office	487,339	482,683	495,038	7,699
<u>Administration of Justice</u>				
Circuit Court	355,124	358,057	386,771	31,647
General Sessions Court	486,837	499,608	507,064	20,227
Drug Court	30,000	30,000	30,000	0
Chancery Court	262,952	259,954	271,585	8,633
Juvenile Court	448,618	435,259	454,968	6,350
District Attorney General	63,990	70,685	73,001	9,011
Other Administration of Justice	239,913	236,108	264,785	24,872
Victims Assistance Programs	47,778	50,000	60,000	12,222
<u>Public Safety</u>				
Sheriff's Department	4,973,376	4,608,766	5,084,482	111,106
Administration of the Sexual Offender Registry	12,184	10,000	15,000	2,816
Jail	5,173,047	5,057,663	5,281,357	108,310
Juvenile Services	50,070	78,420	78,420	28,350
Civil Defense	77,302	92,887	79,012	1,710
County Coroner/Medical Examiner	12,100	25,000	25,000	12,900
Other Public Safety	430,983	436,144	436,144	5,161

(Continued)

Exhibit C-5

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

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Expenditures (Cont.)</u>				
<u>Public Health and Welfare</u>				
Local Health Center	\$ 82,320	\$ 89,400	\$ 107,900	\$ 25,580
Rabies and Animal Control	56,840	51,527	60,662	3,822
Ambulance/Emergency Medical Services	2,559,607	2,611,186	2,904,515	344,908
Dental Health Program	409,947	616,500	578,800	168,853
Other Local Health Services	57,930	50,000	70,000	12,070
Appropriation to State	65,000	90,000	65,000	0
<u>Social, Cultural, and Recreational Services</u>				
Libraries	474,675	458,377	474,675	0
<u>Agriculture and Natural Resources</u>				
Agriculture Extension Service	128,838	133,398	134,830	5,992
Forest Service	2,000	2,000	2,000	0
Soil Conservation	41,784	41,229	41,941	157
<u>Other Operations</u>				
Housing and Urban Development	144,768	500,000	33,900	(110,868)
Other Charges	69,874	52,500	76,902	7,028
Miscellaneous	601,139	1,202,400	656,905	55,766
<u>Capital Projects</u>				
Other General Government Projects	1	0	1	0
Total Expenditures	\$ 20,172,144	\$ 21,385,819	\$ 21,201,571	\$ 1,029,427
Excess (Deficiency) of Revenues				
Over Expenditures	\$ 2,450,597	\$ 203,064	\$ 1,118,298	\$ 1,332,299
<u>Other Financing Sources (Uses)</u>				
Insurance Recovery	\$ 40,787	\$ 7,500	\$ 35,134	\$ 5,653
Transfers In	166,360	110,000	110,000	56,360
Transfers Out	(400,000)	0	(400,000)	0
Total Other Financing Sources	\$ (192,853)	\$ 117,500	\$ (254,866)	\$ 62,013
Net Change in Fund Balance	\$ 2,257,744	\$ 320,564	\$ 863,432	\$ 1,394,312
Fund Balance, July 1, 2012	4,358,077	3,165,050	4,358,077	0
Fund Balance, June 30, 2013	\$ 6,615,821	\$ 3,485,614	\$ 5,221,509	\$ 1,394,312

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

Exhibit C-6

Dickson County, Tennessee  
Statement of Revenues, Expenditures, and Changes  
in Fund Balance - Actual and Budget  
Highway/Public Works Fund  
For the Year Ended June 30, 2013

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 1,971,324	\$ 1,878,507	\$ 1,852,959	\$ 118,365
Licenses and Permits	40	45	45	(5)
Other Local Revenues	55,927	37,500	58,495	(2,568)
State of Tennessee	2,120,096	2,129,801	2,138,500	(18,404)
Federal Government	41,129	0	41,100	29
Total Revenues	<u>\$ 4,188,516</u>	<u>\$ 4,045,853</u>	<u>\$ 4,091,099</u>	<u>\$ 97,417</u>
<u>Expenditures</u>				
<u>Highways</u>				
Administration	\$ 207,423	\$ 217,382	\$ 215,741	\$ 8,318
Highway and Bridge Maintenance	2,276,221	2,680,900	2,650,385	374,164
Operation and Maintenance of Equipment	541,839	664,850	657,165	115,326
Other Charges	102,683	116,000	116,000	13,317
Employee Benefits	328,255	363,500	350,000	21,745
Capital Outlay	94,454	85,000	107,995	13,541
Total Expenditures	<u>\$ 3,550,875</u>	<u>\$ 4,127,632</u>	<u>\$ 4,097,286</u>	<u>\$ 546,411</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 637,641</u>	<u>\$ (81,779)</u>	<u>\$ (6,187)</u>	<u>\$ 643,828</u>
<u>Other Financing Sources (Uses)</u>				
Insurance Recovery	\$ 4,583	\$ 5,000	\$ 5,000	\$ (417)
Total Other Financing Sources	<u>\$ 4,583</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ (417)</u>
Net Change in Fund Balance	\$ 642,224	\$ (76,779)	\$ (1,187)	\$ 643,411
Fund Balance, July 1, 2012	<u>3,409,368</u>	<u>2,785,087</u>	<u>3,409,368</u>	<u>0</u>
Fund Balance, June 30, 2013	<u>\$ 4,051,592</u>	<u>\$ 2,708,308</u>	<u>\$ 3,408,181</u>	<u>\$ 643,411</u>

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

Exhibit D

Dickson County, Tennessee  
Statement of Fiduciary Assets and Liabilities  
Fiduciary Funds  
June 30, 2013

	<u>Agency Funds</u>
<u>ASSETS</u>	
Cash	\$ 811,572
Equity in Pooled Cash and Investments	3,868,596
Accounts Receivable	10,590
Due from Other Governments	<u>936,221</u>
Total Assets	<u><u>\$ 5,626,979</u></u>
<u>LIABILITIES</u>	
Accounts Payable	\$ 7,379
Due to Other Taxing Units	892,731
Due to Joint Ventures	2,498,538
Other Current Liabilities	1,410,778
Due to Litigants, Heirs, and Others	<u>817,553</u>
Total Liabilities	<u><u>\$ 5,626,979</u></u>

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

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**DICKSON COUNTY, TENNESSEE**  
**Index of Notes to the Financial Statements**

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**DICKSON COUNTY, TENNESSEE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2013**

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

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

**A. Reporting Entity**

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

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

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

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

The Dickson County Municipal Airport Authority operates the county's only airport facility. The Dickson County Commission appoints a majority of the governing body of the Dickson County Municipal Airport Authority. The

county appoints three members, and the City of Dickson's City Council appoints two members. The county and city have historically provided annual operating subsidies to the authority.

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

Administrative Offices:

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

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

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

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

The government-wide financial statements (i.e., the Statement of Net 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 Dickson County does not have any business-type activities to report. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable. The Dickson County School Department component unit only reports governmental activities in the government-wide financial statements.

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

Dickson County issues all debt for the discretely presented Dickson County School Department. Net debt issues totaling \$692,991 were contributed by the county to the School Department during the year ended June 30, 2013.

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

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

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

Fund financial statements of Dickson County are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute its assets, 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. Dickson County has no proprietary funds to report.

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

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

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

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

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

Dickson County reports the following major governmental funds:

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

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

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

Additionally, Dickson County reports the following fund types:

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

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

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

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

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

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

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 Dickson 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, Highway/Public Works, General Debt Service, and General Purpose School funds. Dickson County and the School Department have adopted a policy of reporting U.S. Treasury obligations, U.S. agency obligations, and repurchase agreements with maturities of one year or less when purchased on the balance sheet at amortized cost. Certificates of deposit 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. No investments required to be reported at fair value were held at the balance sheet date.

## **2. Receivables and Payables**

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

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

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 a 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.

### **3. Inventories**

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

### **4. Capital Assets**

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

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, and similar items), are reported in the governmental column in the government-wide financial statements. Capital assets are defined by the primary government and the School Department as assets with an initial, individual cost of \$5,000 or more and an estimated useful life exceeding one year (three years for the School Department). Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

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

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

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

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

**5. 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 the following 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.

**6. Compensated Absences**

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

The School Department does not have a policy to permit employees to accumulate earned but unused vacation. General policy of the School Department for all professional personnel (teachers) permits the unlimited accumulation of unused sick leave days. A certified employee of the School Department who either dies or retires from the School Department and begins drawing a retirement benefit from the Tennessee Consolidated Retirement System (TCRS) before the end of the next fiscal year will be eligible for reimbursement of unused sick leave earned in the Dickson County School System at the rate of 25 percent of the employee's final average compensation daily pay rate as determined by the TCRS under the following conditions: (1) the employee's last 15 years of service must have been with the Dickson County School Department and (2) reimbursement will be only for sick leave earned as an employee of the Dickson County School Department. The employee will receive sick leave benefit payments within 30 days of adoption of the next fiscal year's School Department budget following commencement of benefits from the TCRS under the rules established herein.

**7. 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, landfill closure/postclosure care costs, and landfill settlement

remediation are recognized to the extent that the liabilities have matured (come due for payment) each period.

## 8. **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, 2013, Dickson County had \$44,125,276 in outstanding debt for capital purposes for the discretely presented Dickson County School Department. The debt is a liability of Dickson County, but the capital assets acquired are reported in the financial statements of the School Department. Therefore, Dickson County has incurred a liability significantly decreasing its unrestricted net 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 authorized the county's Budget Committee to make assignments for the general government. The Board of Education makes assignments for the School Department.

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

**9. Prior-period Adjustment**

Prior to July 1, 2012, debt issuance costs were deferred and amortized over the life of the debt; however, with the implementation of GASB Statement No. 65, debt issuance costs become period costs. An adjustment to beginning net position totaling \$291,345 has been recognized for accumulated debt issuance costs on the government-wide financial statements.

## 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 Dickson County School Department

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

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

## III. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

### A. Budgetary Information

In prior years, the budgetary statements for the General Fund and major special revenue funds were presented as required supplementary information in the financial statements of its external financial report. Effective for the year ended June 30, 2013, these budgetary statements are presented as part of the basic financial statements. This change in presentation was done to be consistent in the presentation of the information for both municipal and county governments in Tennessee.

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

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

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

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

**B. Cash Shortages – Prior- Years**

A special report dated March 8, 2010, for the period January 1, 2009, through September 30, 2009, reported a cash shortage of \$13,193.83 in the Office of County Clerk. Our investigation discovered numerous individual transactions had been manipulated and/or altered with the funds diverted from the office for the personal use of an employee. On August 16, 2010, the defendant pled guilty and was sentenced to four years' probation and ordered to pay restitution of \$15,470, which includes \$2,276 for audit costs to Dickson County. The county's insurance carrier paid the county \$12,693.83 on September 29, 2010, leaving a balance due the county of \$2,776. As of June 30, 2013, the outstanding cash shortage totaled \$2,776.

A cash shortage of \$3,954.25 was reported in the prior year at the Ambulance Service Department. During the audit period, no indictments were returned by the grand jury, and Dickson County decided to forego an insurance claim related to the shortage and wrote the cash shortage off.

C. **Expenditures Exceeded Appropriations**

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

<u>Fund/Purpose</u>	<u>Amount Overspent</u>
General:	
Housing and Urban Development	\$ 110,868
General Purpose School:	
Support Services - Board of Education	26,127
School Federal Projects:	
Instruction - Vocational Education Program	8,020

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

IV. **DETAILED NOTES ON ALL FUNDS**

A. **Deposits and Investments**

Dickson County and the Dickson County School Department participate in an internal cash and investment pool through the Office of Trustee. The county trustee is the treasurer of the county and in this capacity is responsible for receiving, disbursing, and investing most county funds. Each fund's portion of this pool is displayed on the balance sheets or statements of net 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, 2013, Dickson County had the following investments carried at fair value. All investments are in the county trustee’s investment pool. Separate disclosures concerning pooled investments cannot be made for Dickson County and the discretely presented Dickson County School Department since both pool their deposits and investments through the county trustee.

Investment	Weighted Average Maturity (days)	Maturities	Fair Value
State Treasurer's Investment Pool	11 to 138	N/A	\$ 15,900,558

**Interest Rate Risk.** Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. State statutes limit the maturities of certain investments as previously disclosed. Dickson County

does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

**Credit Risk.** Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. State statutes limit the ratings of certain investments as previously explained. Dickson County has no investment policy that would further limit its investment choices. As of June 30, 2013, Dickson County's investment in the State Treasurer's Investment Pool was unrated.

**B. Capital Assets**

Capital assets activity for the year ended June 30, 2013, was as follows:

**Primary Government**

**Governmental Activities:**

	Balance 7-1-12	Increases	Decreases	Balance 6-30-13
Capital Assets Not Depreciated:				
Land	\$ 7,287,379	\$ 0	\$ 0	\$ 7,287,379
Construction in Progress	0	62,875	0	62,875
<b>Total Capital Assets Not Depreciated</b>	<b>\$ 7,287,379</b>	<b>\$ 62,875</b>	<b>\$ 0</b>	<b>\$ 7,350,254</b>
Capital Assets Depreciated:				
Buildings and Improvements	\$ 31,457,925	\$ 0	\$ 0	\$ 31,457,925
Other Capital Assets Infrastructure	6,513,014	743,946	(221,246)	7,035,714
<b>Total Capital Assets Depreciated</b>	<b>\$ 32,858,480</b>	<b>\$ 294,816</b>	<b>\$ 0</b>	<b>\$ 33,153,296</b>
<b>Total Accumulated Depreciation For:</b>				
Buildings and Improvements	\$ 6,583,291	\$ 996,454	\$ 0	\$ 7,579,745
Other Capital Assets Infrastructure	5,423,955	376,611	(221,246)	5,579,320
<b>Total Accumulated Depreciation</b>	<b>\$ 5,633,603</b>	<b>\$ 457,808</b>	<b>\$ 0</b>	<b>\$ 6,091,411</b>
<b>Total Depreciated</b>	<b>\$ 70,829,419</b>	<b>\$ 1,038,762</b>	<b>\$ (221,246)</b>	<b>\$ 71,646,935</b>

**Governmental Activities (Cont.):**

	Balance 7-1-12	Increases	Decreases	Balance 6-30-13
Total Capital Assets Depreciated, Net	\$ 53,188,570	\$ (792,111)	\$ 0	\$ 52,396,459
Governmental Activities Capital Assets, Net	\$ 60,475,949	\$ (729,236)	\$ 0	\$ 59,746,713

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

**Governmental Activities:**

General Government	\$ 49,315
Public Safety	903,671
Public Health and Welfare	221,327
Social, Cultural, and Recreational Services	37,857
Highway/Public Works	618,703
Total Depreciation Expense - Governmental Activities	<u>\$ 1,830,873</u>

**Discretely Presented Dickson County School Department**

**Governmental Activities:**

	Balance 7-1-12	Increases	Decreases	Balance 6-30-13
Capital Assets Not Depreciated:				
Land	\$ 2,154,911	\$ 0	\$ 0	\$ 2,154,911
Construction in Progress	619,038	0	(619,038)	0
Total Capital Assets Not Depreciated	\$ 2,773,949	\$ 0	\$ (619,038)	\$ 2,154,911

**Governmental Activities (Cont.):**

	Balance 7-1-12	Increases	Decreases	Balance 6-30-13
Capital Assets Depreciated:				
Buildings and Improvements	\$ 70,275,664	\$ 112,500	\$ 0	\$ 70,388,164
Other Capital Assets	9,397,226	2,538,466	(831,334)	11,104,358
Total Capital Assets Depreciated	<u>\$ 79,672,890</u>	<u>\$ 2,650,966</u>	<u>\$ (831,334)</u>	<u>\$ 81,492,522</u>
Less Accumulated Depreciation For:				
Buildings and Improvements	\$ 36,326,347	\$ 2,060,707	\$ 0	\$ 38,387,054
Other Capital Assets	4,976,143	981,487	(829,631)	5,127,999
Total Accumulated Depreciation	<u>\$ 41,302,490</u>	<u>\$ 3,042,194</u>	<u>\$ (829,631)</u>	<u>\$ 43,515,053</u>
Total Capital Assets Depreciated, Net	<u>\$ 38,370,400</u>	<u>\$ (391,228)</u>	<u>\$ (1,703)</u>	<u>\$ 37,977,469</u>
Governmental Activities Capital Assets, Net	<u>\$ 41,144,349</u>	<u>\$ (391,228)</u>	<u>\$ (620,741)</u>	<u>\$ 40,132,380</u>

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

**Governmental Activities:**

Instruction	\$ 19,295
Support Services	2,917,771
Operation of Non-Instructional Services	<u>105,128</u>
Total Depreciation Expense - Governmental Activities	<u>\$ 3,042,194</u>

**C. Construction Commitments**

At June 30, 2013, the Highway Department had an uncompleted construction contract of approximately \$162,013 for the construction of a bridge. Funding for these future expenditures is expected to be received from state and local funding of the bridge program.

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

The composition of interfund balances as of June 30, 2013, was as follows:

**Due to/from Other Funds:**

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Primary Government:		
General	Nonmajor governmental	\$ 21,422
General Debt Service	"	26,402
Nonmajor governmental	General Debt Service	690
Discretely Presented School Department:		
General Purpose School	Nonmajor governmental	61,882

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

**Due to/from Primary Government and Component Units:**

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Primary Government:		Component Unit:
General Debt Service	Dickson County School Department	\$ 1,863,136

The Due to Primary Government is the balance of the other loans issued by the county for the School Department. The School Department has agreed to contribute the funds annually to retire these other loans. These long-term obligations are reflected in governmental activities on the Statement of Net Position.

**Interfund Transfers:**

Interfund transfers for the year ended June 30, 2013, consisted of the following amounts:

**Primary Government**

	Transfers In		
	General Fund	Debt Service Fund	Nonmajor Governmental Fund
<u>Transfers Out</u>			
General Fund	\$ 0	\$ 0	\$ 400,000
Nonmajor governmental funds	166,360	175,260	0
Total	<u>\$ 166,360</u>	<u>\$ 175,260</u>	<u>\$ 400,000</u>

**Discretely Presented Dickson County School Department**

	Transfer In
<u>Transfer Out</u>	General Purpose School Fund
Nonmajor governmental fund	\$ 98,176

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

**E. Long-term Obligations**

**Primary Government**

**General Obligation Bonds, Notes, and Other Loans**

Dickson County issues general obligation bonds and other loans 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, other loans, and capital outlay notes are direct obligations and pledge the full faith and credit of the government. General obligation bonds, other loans, and capital outlay notes outstanding were issued for original terms of up to 21 years for bonds, 20 years for other loans, and up to ten years for notes. Repayment terms are generally structured with increasing amounts of principal maturing as interest requirements decrease over the term of the debt. All bonds, other loans, and notes included in

long-term debt as of June 30, 2013, will be retired from the General Debt Service Fund and contributions from the School Department's General Purpose School Fund.

General obligation bonds, other loans, and capital outlay notes outstanding as of June 30, 2013, for governmental activities are as follows:

Type	Interest Rate	Final Maturity	Original Amount of Issue	Balance 6-30-13
General Obligation Bonds	3 to 4.25%	4-1-30	\$ 18,000,000	\$ 17,700,000
General Obligation Bonds - Refunding	.84 to 4.1	4-1-21	42,671,000	40,441,000
Capital Outlay Notes	2.47 to 3.2	2-1-22	1,545,000	1,333,660
Other Loans	variable	5-23-23	17,096,314	10,344,136

In prior years, Dickson County entered into loan agreements with the Montgomery County Public Building Authority. Under these loan agreements, the authority loaned \$8,000,000, \$2,000,000, \$1,500,000, and \$2,400,000 to Dickson County on an as-needed basis for various renovation and construction projects. The loans are repayable at interest rates that are tax-exempt variable rates determined by the remarketing agent daily or weekly, depending on the particular programs. In addition, the county pays various other fees (trustee, letter of credit, and debt remarketing) in connection with these loans. At June 30, 2013, the \$8,000,000 and \$2,400,000 loans carried a variable interest rate of .33 percent, and other fees totaled approximately .6 percent (letter of credit), .09 percent (remarketing), and \$60 per month (trustee) of the outstanding loan principal. At June 30, 2013, the \$1,500,000 and \$2,000,000 loans carried a variable interest rate of .33 percent, and other fees totaled approximately .6 percent (letter of credit), .10 percent (remarketing), and \$60 per month (trustee) of the outstanding loan principal.

Also, in prior years, Dickson County entered into a loan agreement with the City of Clarksville Public Building Authority. Under this loan agreement, the authority authorized a loan of \$1,200,000 for the construction of the sheriff's administration building to Dickson County on an as-needed basis. This loan is repayable at interest rates that are tax-exempt variable rates determined by the remarketing agent daily or weekly, depending on the particular program. In addition, the county pays various other fees (trustee, letter of credit, and debt remarketing) in connection with this loan. At June 30, 2013, the loan carried a variable interest rate of .33 percent, and other fees totaled approximately .6 percent (letter of credit), .09 percent (remarketing), and \$60 per month (trustee) of the outstanding loan principal.

The annual requirements to amortize all general obligation bonds, other loans, and notes outstanding as of June 30, 2013, including interest payments and other loan fees, are presented in the following tables:

Year Ending June 30	Bonds		
	Principal	Interest	Total
2014	\$ 5,982,000	\$ 1,709,991	\$ 7,691,991
2015	6,169,000	1,568,800	7,737,800
2016	6,330,000	1,418,984	7,748,984
2017	6,492,000	1,259,304	7,751,304
2018	6,669,000	1,086,900	7,755,900
2019-23	17,929,000	2,975,094	20,904,094
2024-28	5,870,000	1,316,425	7,186,425
2029-30	2,700,000	174,250	2,874,250
Total	\$ 58,141,000	\$ 11,509,748	\$ 69,650,748

Year Ending June 30	Notes		
	Principal	Interest	Total
2014	\$ 136,750	\$ 39,818	\$ 176,568
2015	141,910	35,668	177,578
2016	139,000	31,382	170,382
2017	366,000	23,352	389,352
2018	104,000	16,336	120,336
2019-22	446,000	33,561	479,561
Total	\$ 1,333,660	\$ 180,117	\$ 1,513,777

Year Ending June 30	Other Loans			Total
	Principal	Interest	Other Fees	
2014	\$ 1,188,632	\$ 27,988	\$ 59,484	\$ 1,276,104
2015	1,230,632	24,723	52,951	1,308,306
2016	1,273,632	21,323	46,139	1,341,094
2017	1,319,632	17,777	38,922	1,376,331
2018	967,632	14,082	30,202	1,011,916
2019-23	4,363,976	30,301	69,520	4,463,797
Total	\$ 10,344,136	\$ 136,194	\$ 297,218	\$ 10,777,548

There is \$6,749,764 available in the General Debt Service Fund to service long-term debt. Debt per capita, including bonds, other loans, and notes totaled \$1,406, based on the 2010 federal census.

The School Department is currently servicing 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. In the prior year, this debt was reflected as debt of the School Department; however, this debt has been reclassified as debt of the primary government because the primary government is legally obligated to repay the debt.

<u>Description of Indebtedness</u>	<u>Outstanding 6-30-13</u>
<u>Other Loans Payable</u>	
<u>Payable through General Purpose School Fund</u>	
Energy Efficient Schools Initiative	\$ 908,337
Energy Efficient Schools Initiative	<u>954,799</u>
Total	<u>\$ 1,863,136</u>

Changes in Long-term Obligations

Long-term obligation activity for the year ended June 30, 2013, was as follows:

Governmental Activities:

	<u>Bonds</u>	<u>Notes</u>
Balance, July 1, 2012	\$ 58,600,000	\$ 2,286,000
Additions	33,511,000	0
Reductions	<u>(33,970,000)</u>	<u>(952,340)</u>
Balance, June 30, 2013	<u>\$ 58,141,000</u>	<u>\$ 1,333,660</u>
Balance Due Within One Year	<u>\$ 5,982,000</u>	<u>\$ 136,750</u>

	Other Loans	Compensated Absences
Balance, July 1, 2012	\$ 9,429,000	\$ 350,964
Reclassification of School Debt	1,303,323	0
Additions	692,991	541,877
Reductions	(1,081,178)	(521,464)
	<hr/>	<hr/>
Balance, June 30, 2013	<u>\$ 10,344,136</u>	<u>\$ 371,377</u>
	<hr/>	<hr/>
Balance Due Within One Year	<u>\$ 1,188,632</u>	<u>\$ 51,891</u>

	Landfill Closure/ Postclosure Care Costs	Landfill Settlement Remediation
Balance, July 1, 2012	\$ 1,072,699	\$ 3,900,000
Additions	18,177	0
Reductions	(115,997)	(700,000)
	<hr/>	<hr/>
Balance, June 30, 2013	<u>\$ 974,879</u>	<u>\$ 3,200,000</u>
	<hr/>	<hr/>
Balance Due Within One Year	<u>\$ 120,828</u>	<u>\$ 400,000</u>

Analysis of Noncurrent Liabilities Presented on Exhibit A:

Total Noncurrent Liabilities, June 30, 2013	\$ 74,365,052
Less: Due Within One Year	(7,880,101)
Add: Unamortized Premium on Debt	<u>143,566</u>
Noncurrent Liabilities - Due in More Than One Year - Exhibit A	<u>\$ 66,628,517</u>

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

Current Refunding

On March 1, 2013, and May 31, 2013, Dickson County currently refunded two county and school refunding bond issues with two separate bond issues. The county issued \$24,596,000 of county and school refunding bonds and \$8,915,000 of school refunding bonds to provide resources to retire the bonds.

As a result of the current refunding, total debt service payments over the next seven years will be reduced by \$1,795,442, and an economic gain (difference between the present value of the debt service payments of the refunded and refunding bonds) of \$1,893,913 was obtained.

**Discretely Presented Dickson County School Department**

**Changes in Long-term Obligations**

Long-term obligation activity for the discretely presented Dickson County School Department for the year ended June 30, 2013, was as follows:

Governmental Activities:

	<u>Other Loans</u>
Balance, July 1, 2012	\$ 1,303,323
Additions	0
Reductions	0
Reclassification of School Debt	<u>(1,303,323)</u>
Balance, June 30, 2013	<u>\$ 0</u>
Balance Due Within One Year	<u>\$ 0</u>

	<u>Compensated Absences</u>	<u>Other Postemployment Benefits</u>
Balance, July 1, 2012	\$ 302,484	\$ 836,592
Additions	76,555	1,448,943
Reductions	<u>(170,697)</u>	<u>(525,019)</u>
Balance, June 30, 2013	<u>\$ 208,342</u>	<u>\$ 1,760,516</u>
Balance Due Within One Year	<u>\$ 131,787</u>	<u>\$ 0</u>

Analysis of Noncurrent Liabilities Presented on Exhibit A:

Total Noncurrent Liabilities, June 30, 2013	\$ 1,968,858
Less: Due Within One Year	<u>(131,787)</u>
Noncurrent Liabilities - Due in More Than One Year - Exhibit A	<u>\$ 1,837,071</u>

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

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

The State of Tennessee pays health insurance premiums for retired teachers on-behalf of the Dickson County School Department. These payments are made by the state to the Local Education Group Insurance Plan and the Medicare Supplement Plan. Both of these plans are administered by the State of Tennessee and reported in the state’s Comprehensive Annual Financial Report. Payments by the state to the Local Education Group Insurance Plan and the Medicare Supplement Plan for the year ended June 30, 2013, were \$236,128 and \$53,352, respectively. The School Department has recognized these on-behalf payments as revenues and expenditures in the General Purpose School Fund.

**G. Short-term Debt**

Dickson County issued tax anticipation notes in advance of property tax collections and deposited the proceeds in the General Fund. These notes were necessary because funds were not available to meet obligations coming due before current tax collections. Short-term debt activity for the year ended June 30, 2013, was as follows:

	Balance 7-1-12	Issued	Paid	Balance 6-30-13
Tax Anticipation Notes	\$ 0	\$ 1,500,000	\$ (1,500,000)	\$ 0

**V. OTHER INFORMATION**

**A. Risk Management**

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

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

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

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

## **B. Accounting Changes**

In prior years, the District Attorney General Fund was classified as a special revenue fund; however, effective July 1, 2012, this fund has been reclassified as an agency fund to better reflect the control of these funds by the district attorney general.

Prior to July 1, 2012, debt issuance costs were deferred and amortized over the life of the debt; however, with the implementation of GASB Statement No. 65, debt issuance costs become period costs. An adjustment to beginning net position totaling \$291,345 has been recognized for accumulated debt issuance costs on the government-wide financial statements.

Provisions of Governmental Accounting Standards Board (GASB) Statement No. 60, *Accounting and Financial Reporting for Service Concession Arrangements*; Statement No. 61, *The Financial Reporting Entity: Omnibus (an amendment of GASB Statements No. 14 and No. 34)*; Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*; and Statement No. 63, *Reporting Deferred Outflows, Deferred Inflows and Net Position* became effective for the year ended June 30, 2013. Dickson County early implemented Statement No. 65, *Items Previously Reported as Assets and Liabilities* and Statement No. 66, *Technical Corrections-2012-an amendment of GASB Statements No. 10 and No. 62*, which have an effective date of June 30, 2014.

GASB Statement No. 60 provides accounting and financial reporting guidance related to service concession arrangements (SCAs), which are a type of public-private or public-public partnership. The standard establishes criteria for determining whether a SCA exists, how to account for SCAs, and requires certain disclosures associated with a SCA.

GASB Statement No. 61 amends Statements No. 14 and No. 34 and modifies certain requirements for inclusion of component units in the financial reporting entity to ensure that the reporting entity includes only organizations for which the elected officials are financially accountable or that are determined by the government to be misleading to exclude. Statement No. 61 also clarifies the criteria for blending component units and presenting business-type component units.

GASB Statement No. 62 incorporates into GASB's literature the provisions in Financial Accounting Standards Board Statements and Interpretations, Accounting Principles Board Opinions, and Accounting Research Bulletins of the American Institute of Certified Public Accountants' Committee on Accounting Procedure issued on or before November 30, 1989, that do not conflict with or contradict GASB pronouncements. The option to use subsequent FASB guidance has been removed.

GASB Statement No. 63 provides financial reporting guidance for deferred outflows of resources and deferred inflows of resources that were introduced and defined by Concepts Statement No. 4, *Elements of Financial Statements*. Previous financial reporting standards did not include guidance for reporting those financial statement elements, which are distinct from assets and liabilities. In addition, the previous Statement of Net Assets was renamed to a Statement of Financial Position.

GASB Statement No. 65 establishes accounting and financial reporting standards that reclassifies, as deferred outflows of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities and recognizes, as outflows of resources or inflows of resources, certain items that were previously reported as assets and liabilities.

GASB Statement No. 66 resolves conflicting guidance by removing the provision that limits fund based reporting of an entity's risk financing activities to the General Fund and the internal service fund type. Under Statement No. 66 decisions about fund type classifications are based on the nature of the activity to be reported as required by Statements No. 54 and No. 34. This statement also modifies guidance on operating lease payments, purchased loans, and servicing fees related to mortgage loans.

**C. Subsequent Events**

On October 7, 2013, Dickson County issued three capital outlay notes for an ambulance (\$90,000), landfill equipment (\$117,000), and a maintenance truck (\$33,000).

**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. Landfill Closure/Postclosure Care Costs**

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

State and federal laws and regulations require the county to place a final cover on its sanitary landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for 30 years after closure. Although closure and postclosure care costs will be paid only near or after the date that the landfill stops accepting waste, the county reports a portion of these closure and postclosure care costs as an operating expense in each period based on landfill capacity used as of each balance sheet date. Dickson County closed its sanitary landfill in 1998. The \$974,879 reported as postclosure care liability at June 30, 2013, represents amounts based on what it would cost to perform all postclosure care in 2013. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

**F. Joint Ventures**

The Twenty-third Judicial District Drug Task Force (DTF) is a joint venture formed by an interlocal agreement between the district attorney general of the Twenty-third Judicial District; Cheatham, Dickson, Houston, Humphreys, and Stewart counties; and various cities within these counties. The purpose of the DTF is to provide multi-jurisdictional law enforcement to promote the investigation and prosecution of drug-related activities. Funds for the operations of the DTF come primarily from federal grants, drug fines, and the forfeiture of drug-related assets to the DTF. The DTF is overseen by the district attorney general and is governed by a Board of Directors including the district attorney general, sheriffs, and police chiefs of participating law enforcement agencies within each judicial district. Dickson County made no contributions to the DTF for the year ended June 30, 2013.

The Dickson County Joint Economic and Community Development Board is a joint venture between Dickson County and the cities of Dickson, Burns, Charlotte, White Bluff, Vanleer, and Slayden. The board comprises the county mayor, city mayors, and two additional members. The purpose of the board is to foster communication relative to economic and community

development between and among governmental entities, industry, and private citizens. The county and cities will provide the majority of funding for the board based on the percentage of their population compared to the total census of the county when financial activity begins. Dickson County did not appropriate any funds to the Dickson County Joint Economic and Community Development Board for the year ended June 30, 2013.

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

Administrative Office:

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

**Discretely Presented Dickson County School Department**

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

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

Administrative Office:

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

**G. Retirement Commitments**

**1. Tennessee Consolidated Retirement System**

Information for this footnote for the year ended June 30, 2013, 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, 2012.

**Plan Description**

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

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

**Funding Policy**

Dickson County requires employees to contribute five percent of their earnable compensation to the plan. The county is required to contribute at an actuarially determined rate; the rate for the fiscal year ended June 30, 2012, was 7.6 percent of annual covered payroll. The contribution requirement of plan members is set by state statute.

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

**Annual Pension Cost**

For the year ended June 30, 2012, the county’s annual pension cost of \$1,306,972 to TCRS was equal to the county’s required and actual contributions. The required contribution was determined as part of the July 1, 2009, actuarial valuation using the frozen entry age actuarial cost method. Significant actuarial assumptions used in the valuation include (a) rate of return on investment of present and future assets of 7.5 percent a year compounded annually, (b) projected three percent annual rate of inflation, (c) projected salary increases of 4.75 percent (graded) annual rate (no explicit assumption is made regarding the portion attributable to the effects of inflation on salaries), (d) projected 3.5 percent annual increase in the Social Security wage base, and (e) projected post retirement increases of 2.5 percent annually. The actuarial value of assets was determined using techniques that smooth the effect of short-term volatility in the market value of total investments over a ten-year period. The county’s unfunded actuarial accrued liability is being amortized as a level dollar amount on a closed basis. The remaining amortization period at July 1, 2009, was nine years. An actuarial valuation was performed as of July 1, 2011, which established contribution rates effective July 1, 2012.

**Trend Information**

Fiscal Year Ended	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
6-30-12	\$1,306,972	100%	\$0
6-30-11	1,283,407	100	0
6-30-10	1,292,032	100	0

**Funded Status and Funding Progress**

As of July 1, 2011, the most recent actuarial valuation date, the plan was 92.91 percent funded. The actuarial accrued liability for benefits was \$28.52 million, and the actuarial value of assets was \$26.5 million, resulting in an unfunded actuarial accrued liability (UAAL) of \$2.02 million. The covered payroll (annual payroll of active employees covered by the plan) was \$16.37 million, and the ratio of the UAAL to the covered payroll was 12.35 percent.

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

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

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

## **SCHOOL TEACHERS**

### **Plan Description**

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

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

## **Funding Policy**

Most teachers are required by state statute to contribute five percent of their salary to the plan. The employer contribution rate for the School Department is established at an actuarially determined rate. The employer rate for the fiscal year ended June 30, 2012, was 9.05 percent of annual covered payroll. The employer contribution requirement for the School Department is established and may be amended by the TCRS Board of Trustees. The employer's contributions to TCRS for the years ended June 30, 2012, 2011, and 2010, were \$2,739,547, \$2,676,057, and \$1,870,071, respectively, equal to the required contributions for each year.

### **2. Deferred Compensation – Primary Government**

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

### **3. Deferred Compensation – Discretely Presented Dickson County School Department**

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

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

### **Discretely Presented Dickson County School Department**

#### **Plan Description**

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

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

Funding Policy

The premium requirements of plan members are established and may be amended by the insurance committee. The plan is self-insured and financed on a pay-as-you-go basis with the risk shared equally among the participants. Claims liabilities of the plan are periodically computed using actuarial and statistical techniques to establish premium rates. The employer in the plan develops its own contribution policy in terms of subsidizing active employees or retired employees' premiums since the committee is not prescriptive on that issue. The state provides a partial subsidy to Local Education Agency pre-65 teachers and a full subsidy based on years of service for post-65 teachers in the Medicare Supplement Plan. During the year ended June 30, 2013, the discretely presented Dickson County School Department made contributions totaling \$525,019 for postemployment benefits.

Annual OPEB Cost and Net OPEB Obligation

	Local Education Group Insurance Plan
	<u>Plan</u>
ARC	\$ 1,451,000
Interest on the NOPEBO	33,464
Adjustment to the ARC	(35,521)
Annual OPEB cost	<u>\$ 1,448,943</u>
Amount of contribution	<u>(525,019)</u>
Increase/decrease in NOPEBO	\$ 923,924
Net OPEB obligation, 7-1-12	<u>836,592</u>
Net OPEB obligation, 6-30-13	<u><u>\$ 1,760,516</u></u>

Fiscal Year Ended	Plan	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation at Year End
6-30-11	Local Education Group	\$ 565,253	109 %	\$ 44,010
6-30-12	"	1,437,892	45	836,592
6-30-13	"	1,448,943	36	1,760,516

Funded Status and Funding Progress

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

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

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

Actuarial Methods and Assumptions

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

In the July 1, 2011, actuarial valuation for the Local Education Plan, the projected unit credit actuarial cost method was used and the actuarial assumptions included a four percent investment rate of return (net of administrative expenses) and an annual healthcare cost trend rate of 8.75 percent for fiscal year 2013. The trend will decrease to 8.25 percent in fiscal year 2014 and then will be reduced by decrements to an ultimate rate of five percent by fiscal year 2021. Both rates include a 2.5 percent inflation assumption. The unfunded actuarial accrued liability is being amortized as a level percentage of payroll on a closed basis over a 30-year period beginning with July 1, 2007.

**I. Pollution Remediation**

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

As of June 30, 2013, Dickson County deposited \$2,400,000 into the fund for remediation costs and legal fees. In accordance with GASB Statement No. 49, *Accounting and Financial Reporting for Pollution Remediation Obligations*, Dickson County has recorded a long-term liability of \$3,200,000 as of June 30, 2013, on the Statement of Net Position.

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

Office of Director of Accounts and Budgets

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

**K. Purchasing Laws**

Offices of County Mayor and Highway Engineer

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

Office of Director of Schools

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

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

**A. Summary of Significant Accounting Policies**

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

Basis of Presentation

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

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

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

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

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

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

#### Cash and Cash Equivalents

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

#### Capital Assets

Capital assets of the authority are recorded at cost. Depreciation is computed over the estimated lives of the assets utilizing the straight-line method. The estimated lives are as follows:

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

### Equity Classification

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

- a. Invested 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 assets – Consists of net assets with constraints, primarily for debt service and capital purchases.
- c. Unrestricted net assets – All other net assets that do not meet the definition of “restricted” or “invested in capital assets.”

### Estimates

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

## **B. Cash and Cash Equivalents**

### Deposits

The authority is authorized to invest funds in financial institutions and direct obligations of the federal government. During 2013, the authority used a demand checking account.

Custodial credit risk for deposits is the risk that in the event of a bank failure, the authority’s deposits may not be returned or the authority will not be able to recover collateral securities in the possession of an outside party. The authority’s policy requires that deposits be either (1) secured and collateralized by the institutions at 105 percent of the value of the deposits placed in the institutions less the amount protected by federal depository insurance or (2) that deposits be placed in financial institutions that participate in the bank collateral pool administered by the treasurer of the State of Tennessee.

## **C. Capital Assets**

A summary of changes in capital assets for the year ended June 30, 2013, is as follows:

	Balance 6-30-12	Additions	Retirements Transfers	Balance 6-30-13
Capital Assets Not Depreciated:				
Land	\$ 1,679,600	\$ 0	\$ 0	\$ 1,679,600
Construction in Process	0	13,260	0	13,260
Total Capital Assets Not Depreciated	<u>\$ 1,679,600</u>	<u>\$ 13,260</u>	<u>\$ 0</u>	<u>\$ 1,692,860</u>
Capital Assets Depreciated:				
Improvements	\$ 6,059,955	\$ 0	\$ 0	\$ 6,059,955
Terminal	323,602	0	0	323,602
Hangars	1,412,291	0	0	1,412,291
Equipment and Other	314,906	1,655	0	316,561
Total Capital Assets Depreciated	<u>\$ 8,110,754</u>	<u>\$ 1,655</u>	<u>\$ 0</u>	<u>\$ 8,112,409</u>
Less Accumulated Depreciation For:				
Improvements	\$ 2,220,420	\$ 244,050	\$ 0	\$ 2,464,470
Terminal	95,732	8,090	0	103,822
Hangars	266,969	56,965	0	323,934
Equipment and Other	171,971	25,730	0	197,701
Total Accumulated Depreciation	<u>\$ 2,755,092</u>	<u>\$ 334,835</u>	<u>\$ 0</u>	<u>\$ 3,089,927</u>
Total Capital Assets Depreciated, Net	<u>\$ 5,355,662</u>	<u>\$ (333,180)</u>	<u>\$ 0</u>	<u>\$ 5,022,482</u>
Total Capital Assets - Net	<u><u>\$ 7,035,262</u></u>	<u><u>\$ (319,920)</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 6,715,342</u></u>

Depreciation expense was \$334,835 for the year ended June 30, 2013.

**D. Commitments and Contingencies**

Litigation

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

**E. Risk Management**

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

**F. Lease Agreement – Fixed Base Operator**

The lease agreement provides for the lease of the airport and all related equipment to the fixed base operator (FBO) for a five-year period commencing March 1, 2008, be extended until approximately October 15, 2013. The FBO is granted the right to sell petroleum products and make reasonable charges for tie-down, and other services customarily made in the operation of an airport; however, the authority retains the right to assess and receive rents from the hangar facilities. Further, FBO shall pay to the authority the sum of six cents per gallon on all fuel sold or distributed. During the term of the extended lease, the authority waived the obligation by the FBO to pay these fees on fuel sold. In addition, commencing on March 1, 2008, the authority shall receive rent from the FBO of three percent of the gross revenue, excluding fuel sales, from the FBO's use and operation of the airport, to the extent such gross revenue exceeds \$100,000. The FBO is in the process of determining its liability for the rent override at this time. It is not believed to be significant.

**G. Change in Accounting Method**

For the year ended June 30, 2013, the authority has implemented GASB Statement No. 63, *Financial Reporting of Deferred outflow of Resources, Deferred Inflows of Resources, and Net Position*. This action resulted in the establishment of categories outside of assets and liabilities, titled deferred outflows and deferred inflows. The Statement also retitled Net Assets to Net Position. The authority also early implemented GASB Statement No. 65, resulting in no change to previously issued financial statements.

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# REQUIRED SUPPLEMENTARY INFORMATION

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Exhibit E-1

Dickson County, Tennessee  
Schedule of Funding Progress – Pension Plan  
Primary Government and Discretely Presented Dickson County School Department  
June 30, 2013

(Dollar amounts in thousands)

Actuarial Valuation Date	Actuarial Value of Plan Assets (a)	Actuarial Accrued Liability (AAL) Entry Age (b)	Unfunded AAL (UAAL) (b)-(a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
7-1-11	\$ 26,500	\$ 28,522	\$ 2,022	92.91 %	\$ 16,367	12.35 %
7-1-09	18,928	20,227	1,299	93.58	16,103	8.07
7-1-07	14,891	16,382	1,491	90.90	14,656	10.17

Information for this exhibit for the year ended June 30, 2013, 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, 2012.

Exhibit E-2

Dickson County, Tennessee  
Schedule of Funding Progress – Other Postemployment Benefits Plan  
Discretely Presented Dickson County School Department  
June 30, 2013

(Dollar amounts in thousands)

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

**DICKSON COUNTY, TENNESSEE**  
**NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION**  
**For the Year Ended June 30, 2013**

**BUDGETARY INFORMATION**

In prior years, the budgetary statements for the General Fund and major special revenue funds were presented as required supplementary information in the financial statements of its external financial report. Effective for the year ended June 30, 2013, these budgetary statements are presented as part of the basic financial statements. This change in presentation was done to be consistent in the presentation of the information for both municipal and county governments in Tennessee.

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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 transactions involving solid waste collections.

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

District Attorney General Fund – The District Attorney General Fund is used to account for restricted revenues held for the benefit of the Office of District Attorney General. Effective July 1, 2012, this fund has been reclassified as an agency fund.

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

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

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

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

Education Capital Projects Fund – The Education Capital Projects Fund accounts for debt issued by Dickson County that is subsequently contributed to the discretely presented Dickson County School Department for construction and renovation projects.

Exhibit F-1

Dickson County, Tennessee  
 Combining Balance Sheet  
 Nonmajor Governmental Funds  
 June 30, 2013

	Special Revenue Funds						Capital Projects Fund		Total Nonmajor Governmental Funds
	Solid Waste / Sanitation	Drug Control	Other Special Revenue	Constitutional Officers - Fees	Bridge	Total	Community Development/Industrial Park		
<b>ASSETS</b>									
Cash	\$ 300	\$ 0	\$ 0	\$ 22,822	\$ 0	\$ 23,122	\$ 0	\$ 23,122	
Equity in Pooled Cash and Investments	1,390,939	465,721	1,646,906	0	1,522,595	5,026,161	76,135	5,102,296	
Accounts Receivable	1,094,301	4,613	0	0	0	1,098,914	32,101	1,131,015	
Allowance for Uncollectibles	(665,526)	0	0	0	0	(665,526)	0	(665,526)	
Due from Other Governments	176,350	0	0	0	0	176,350	0	176,350	
Due from Other Funds	690	0	0	0	0	690	0	690	
<b>Total Assets</b>	<b>\$ 1,997,054</b>	<b>\$ 470,334</b>	<b>\$ 1,646,906</b>	<b>\$ 22,822</b>	<b>\$ 1,522,595</b>	<b>\$ 5,659,711</b>	<b>\$ 108,236</b>	<b>\$ 5,767,947</b>	
<b>LIABILITIES</b>									
Accounts Payable	\$ 42,032	\$ 7,170	\$ 44,949	\$ 0	\$ 0	\$ 94,151	\$ 1,500	\$ 95,651	
Due to Other Funds	0	0	0	21,422	0	21,422	26,402	47,824	
Due to Litigants, Heirs, and Others	0	0	0	1,400	0	1,400	0	1,400	
Other Current Liabilities	0	367,250	0	0	0	367,250	0	367,250	
<b>Total Liabilities</b>	<b>\$ 42,032</b>	<b>\$ 374,420</b>	<b>\$ 44,949</b>	<b>\$ 22,822</b>	<b>\$ 0</b>	<b>\$ 484,223</b>	<b>\$ 27,902</b>	<b>\$ 512,125</b>	
<b>DEFERRED INFLOWS OF RESOURCES</b>									
Other Deferred/Unavailable Revenue	\$ 252,726	\$ 0	\$ 0	\$ 0	\$ 0	\$ 252,726	\$ 0	\$ 252,726	
<b>Total Deferred Inflows of Resources</b>	<b>\$ 252,726</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 252,726</b>	<b>\$ 0</b>	<b>\$ 252,726</b>	
<b>FUND BALANCES</b>									
Restricted:									
Restricted for Public Safety	\$ 0	\$ 95,914	\$ 0	\$ 0	\$ 0	\$ 95,914	\$ 0	\$ 95,914	
Restricted for Public Health and Welfare	0	0	1,601,957	0	0	1,601,957	0	1,601,957	
Restricted for Other Operations	0	0	0	0	0	0	80,334	80,334	
Restricted for Highways/Public Works	0	0	0	0	1,522,595	1,522,595	0	1,522,595	
Committed:									
Committed for Public Health and Welfare	1,702,296	0	0	0	0	1,702,296	0	1,702,296	
<b>Total Fund Balances</b>	<b>\$ 1,702,296</b>	<b>\$ 95,914</b>	<b>\$ 1,601,957</b>	<b>\$ 0</b>	<b>\$ 1,522,595</b>	<b>\$ 4,922,762</b>	<b>\$ 80,334</b>	<b>\$ 5,003,096</b>	
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 1,997,054</b>	<b>\$ 470,334</b>	<b>\$ 1,646,906</b>	<b>\$ 22,822</b>	<b>\$ 1,522,595</b>	<b>\$ 5,659,711</b>	<b>\$ 108,236</b>	<b>\$ 5,767,947</b>	

Exhibit F-2

Dickson County, Tennessee  
 Combining Statement of Revenues, Expenditures,  
 and Changes in Fund Balances  
 Nonmajor Governmental Funds  
 For the Year Ended June 30, 2013

	Special Revenue Funds					Constitu- tional Officers - Fees
	Solid Waste / Sanitation	Drug Control	District Attorney General	Other Special Revenue		
<b>Revenues</b>						
Local Taxes	\$ 1,279	\$ 0	\$ 0	\$ 0	\$ 0	0
Fines, Forfeitures, and Penalties	0	106,776	0	0	0	0
Charges for Current Services	3,481,460	0	0	0	0	80
Other Local Revenues	60,624	1,171	0	0	0	0
State of Tennessee	55,228	0	0	0	0	0
<b>Total Revenues</b>	<b>\$ 3,598,591</b>	<b>\$ 107,947</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 80</b>
<b>Expenditures</b>						
Current:						
Administration of Justice	0	0	0	0	0	24
Public Safety	0	21,985	0	0	0	56
Public Health and Welfare	2,737,240	0	0	178,043	0	0
Other Operations	0	0	0	0	0	0
Highways	0	0	0	0	0	0
Capital Projects	7,060	0	0	0	0	0
<b>Total Expenditures</b>	<b>\$ 2,744,300</b>	<b>\$ 21,985</b>	<b>\$ 0</b>	<b>\$ 178,043</b>	<b>\$ 0</b>	<b>\$ 80</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$ 854,291</b>	<b>\$ 85,962</b>	<b>\$ 0</b>	<b>\$ (178,043)</b>	<b>\$ 0</b>	<b>0</b>
<b>Other Financing Sources (Uses)</b>						
Other Loans Issued	0	0	0	0	0	0
Insurance Recovery	875	6,350	0	0	0	0
Transfers In	0	0	0	400,000	0	0
Transfers Out	(175,260)	(166,360)	0	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>\$ (174,385)</b>	<b>\$ (160,010)</b>	<b>\$ 0</b>	<b>\$ 400,000</b>	<b>\$ 0</b>	<b>0</b>
<b>Net Change in Fund Balances</b>	<b>\$ 679,906</b>	<b>\$ (74,048)</b>	<b>\$ 0</b>	<b>\$ 221,957</b>	<b>\$ 0</b>	<b>0</b>
Reclassification	0	0	(22,598)	0	0	0
<b>Fund Balance, July 1, 2012</b>	<b>1,022,390</b>	<b>169,962</b>	<b>22,598</b>	<b>1,380,000</b>	<b>0</b>	<b>0</b>
<b>Fund Balance, June 30, 2013</b>	<b>\$ 1,702,296</b>	<b>\$ 95,914</b>	<b>\$ 0</b>	<b>\$ 1,601,957</b>	<b>\$ 0</b>	<b>0</b>

(Continued)

Exhibit F-2

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

	Special Revenue Fund		Capital Projects Funds			Total Nonmajor Governmental Funds
	Bridge	Total	Community Development/ Industrial Park	Education Capital Projects	Total	
<b>Revenues</b>						
Local Taxes	446 \$	1,725 \$	399,390 \$	0 \$	399,390 \$	401,115
Fines, Forfeitures, and Penalties	0	106,776	0	0	0	106,776
Charges for Current Services	0	3,481,540	0	0	0	3,481,540
Other Local Revenues	0	61,795	0	0	0	61,795
State of Tennessee	132,750	187,978	0	0	0	187,978
<b>Total Revenues</b>	<b>133,196 \$</b>	<b>3,839,814 \$</b>	<b>399,390 \$</b>	<b>0 \$</b>	<b>399,390 \$</b>	<b>4,239,204</b>
<b>Expenditures</b>						
Current:						
Administration of Justice	0 \$	24 \$	0 \$	0 \$	0 \$	24
Public Safety	0	22,041	0	0	0	22,041
Public Health and Welfare	0	2,915,283	0	0	0	2,915,283
Other Operations	0	0	472,588	0	472,588	472,588
Highways	72,298	72,298	0	0	0	72,298
Capital Projects	0	7,060	0	692,991	692,991	700,051
<b>Total Expenditures</b>	<b>72,298 \$</b>	<b>3,016,706 \$</b>	<b>472,588 \$</b>	<b>692,991 \$</b>	<b>1,165,579 \$</b>	<b>4,182,285</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>60,898 \$</b>	<b>823,108 \$</b>	<b>(73,198) \$</b>	<b>(692,991) \$</b>	<b>(766,189) \$</b>	<b>56,919</b>
<b>Other Financing Sources (Uses)</b>						
Other Loans Issued	0 \$	0 \$	0 \$	692,991 \$	692,991 \$	692,991
Insurance Recovery	0	7,225	0	0	0	7,225
Transfers In	0	400,000	0	0	0	400,000
Transfers Out	0	(341,620)	0	0	0	(341,620)
<b>Total Other Financing Sources (Uses)</b>	<b>0 \$</b>	<b>65,605 \$</b>	<b>0 \$</b>	<b>692,991 \$</b>	<b>692,991 \$</b>	<b>758,596</b>
<b>Net Change in Fund Balances</b>	<b>60,898 \$</b>	<b>888,713 \$</b>	<b>(73,198) \$</b>	<b>0 \$</b>	<b>(73,198) \$</b>	<b>815,515</b>
Reclassification	0	(22,598)	0	0	0	(22,598)
<b>Fund Balance, July 1, 2012</b>	<b>1,461,697</b>	<b>4,056,647</b>	<b>153,532</b>	<b>0</b>	<b>153,532</b>	<b>4,210,179</b>
<b>Fund Balance, June 30, 2013</b>	<b>1,522,595 \$</b>	<b>4,922,762 \$</b>	<b>80,334 \$</b>	<b>0 \$</b>	<b>80,334 \$</b>	<b>5,003,096</b>

Exhibit F-3

Dickson County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual and Budget  
Solid Waste/Sanitation Fund  
For the Year Ended June 30, 2013

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 1,279	\$ 0	\$ 950	\$ 329
Charges for Current Services	3,481,460	3,304,000	3,308,500	172,960
Other Local Revenues	60,624	50,000	50,850	9,774
State of Tennessee	55,228	40,000	40,000	15,228
Total Revenues	<u>\$ 3,598,591</u>	<u>\$ 3,394,000</u>	<u>\$ 3,400,300</u>	<u>\$ 198,291</u>
<u>Expenditures</u>				
<u>Public Health and Welfare</u>				
Waste Pickup	\$ 2,621,243	\$ 2,930,360	\$ 2,794,928	\$ 173,685
Postclosure Care Costs	115,997	171,500	146,500	30,503
<u>Capital Projects</u>				
Other General Government Projects	7,060	30,000	30,000	22,940
Total Expenditures	<u>\$ 2,744,300</u>	<u>\$ 3,131,860</u>	<u>\$ 2,971,428</u>	<u>\$ 227,128</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 854,291</u>	<u>\$ 262,140</u>	<u>\$ 428,872</u>	<u>\$ 425,419</u>
<u>Other Financing Sources (Uses)</u>				
Insurance Recovery	\$ 875	\$ 0	\$ 0	\$ 875
Transfers Out	(175,260)	(175,260)	(175,950)	690
Total Other Financing Sources	<u>\$ (174,385)</u>	<u>\$ (175,260)</u>	<u>\$ (175,950)</u>	<u>\$ 1,565</u>
Net Change in Fund Balance	\$ 679,906	\$ 86,880	\$ 252,922	\$ 426,984
Fund Balance, July 1, 2012	1,022,390	611,836	1,022,390	0
Fund Balance, June 30, 2013	<u>\$ 1,702,296</u>	<u>\$ 698,716</u>	<u>\$ 1,275,312</u>	<u>\$ 426,984</u>

Exhibit F-4

Dickson County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual and Budget  
Drug Control Fund  
For the Year Ended June 30, 2013

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Fines, Forfeitures, and Penalties	\$ 106,776	\$ 60,500	\$ 66,500	\$ 40,276
Other Local Revenues	1,171	0	460	711
Total Revenues	<u>\$ 107,947</u>	<u>\$ 60,500</u>	<u>\$ 66,960</u>	<u>\$ 40,987</u>
<u>Expenditures</u>				
<u>Public Safety</u>				
Drug Enforcement	\$ 21,985	\$ 25,750	\$ 27,950	\$ 5,965
Total Expenditures	<u>\$ 21,985</u>	<u>\$ 25,750</u>	<u>\$ 27,950</u>	<u>\$ 5,965</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 85,962</u>	<u>\$ 34,750</u>	<u>\$ 39,010</u>	<u>\$ 46,952</u>
<u>Other Financing Sources (Uses)</u>				
Insurance Recovery	\$ 6,350	\$ 0	\$ 6,350	\$ 0
Transfers Out	(166,360)	(110,000)	(166,360)	0
Total Other Financing Sources	<u>\$ (160,010)</u>	<u>\$ (110,000)</u>	<u>\$ (160,010)</u>	<u>\$ 0</u>
Net Change in Fund Balance	\$ (74,048)	\$ (75,250)	\$ (121,000)	\$ 46,952
Fund Balance, July 1, 2012	169,962	84,538	169,962	0
Fund Balance, June 30, 2013	<u>\$ 95,914</u>	<u>\$ 9,288</u>	<u>\$ 48,962</u>	<u>\$ 46,952</u>

Exhibit F-5

Dickson County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual and Budget  
Bridge Fund  
For the Year Ended June 30, 2013

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 446	\$ 24,200	\$ 300	\$ 146
Licenses and Permits	0	25	0	0
State of Tennessee	132,750	135,000	160,300	(27,550)
Total Revenues	<u>\$ 133,196</u>	<u>\$ 159,225</u>	<u>\$ 160,600</u>	<u>\$ (27,404)</u>
<u>Expenditures</u>				
<u>Highways</u>				
Highway and Bridge Maintenance	\$ 72,289	\$ 500,000	\$ 300,000	\$ 227,711
Other Charges	9	15,000	5,000	4,991
Total Expenditures	<u>\$ 72,298</u>	<u>\$ 515,000</u>	<u>\$ 305,000</u>	<u>\$ 232,702</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 60,898</u>	<u>\$ (355,775)</u>	<u>\$ (144,400)</u>	<u>\$ 205,298</u>
Net Change in Fund Balance	\$ 60,898	\$ (355,775)	\$ (144,400)	\$ 205,298
Fund Balance, July 1, 2012	<u>1,461,697</u>	<u>965,539</u>	<u>1,461,697</u>	<u>0</u>
Fund Balance, June 30, 2013	<u>\$ 1,522,595</u>	<u>\$ 609,764</u>	<u>\$ 1,317,297</u>	<u>\$ 205,298</u>

Exhibit F-6

Dickson County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual and Budget  
Community Development/Industrial Park Fund  
For the Year Ended June 30, 2013

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 399,390	\$ 350,000	\$ 375,000	\$ 24,390
Total Revenues	\$ 399,390	\$ 350,000	\$ 375,000	\$ 24,390
<u>Expenditures</u>				
<u>Other Operations</u>				
Industrial Development	\$ 472,588	\$ 357,001	\$ 485,013	\$ 12,425
Total Expenditures	\$ 472,588	\$ 357,001	\$ 485,013	\$ 12,425
Excess (Deficiency) of Revenues Over Expenditures	\$ (73,198)	\$ (7,001)	\$ (110,013)	\$ 36,815
<u>Other Financing Sources (Uses)</u>				
Transfers Out	\$ 0	\$ (95,000)	\$ 0	\$ 0
Total Other Financing Sources	\$ 0	\$ (95,000)	\$ 0	\$ 0
Net Change in Fund Balance	\$ (73,198)	\$ (102,001)	\$ (110,013)	\$ 36,815
Fund Balance, July 1, 2012	153,532	104,460	153,532	0
Fund Balance, June 30, 2013	\$ 80,334	\$ 2,459	\$ 43,519	\$ 36,815

# **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

Dickson County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual and Budget  
General Debt Service Fund  
For the Year Ended June 30, 2013

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 8,273,495	\$ 7,943,720	\$ 8,016,905	\$ 256,590
Licenses and Permits	220	200	250	(30)
Other Local Revenues	29,523	25,000	25,000	4,523
State of Tennessee	169,857	171,800	170,000	(143)
Other Governments and Citizens Groups	1,199,878	1,067,200	1,199,878	0
Total Revenues	<u>\$ 9,672,973</u>	<u>\$ 9,207,920</u>	<u>\$ 9,412,033</u>	<u>\$ 260,940</u>
<u>Expenditures</u>				
<u>Principal on Debt</u>				
General Government	\$ 1,489,340	\$ 1,620,000	\$ 1,520,000	\$ 30,660
Highways and Streets	423,000	425,000	425,000	2,000
Education	1,146,178	1,015,000	1,148,178	2,000
<u>Interest on Debt</u>				
General Government	826,904	914,228	902,826	75,922
Highways and Streets	13,920	37,925	37,925	24,005
Education	1,896,317	2,007,200	2,002,200	105,883
<u>Other Debt Service</u>				
General Government	162,889	165,000	195,000	32,111
Highways and Streets	6,389	15,000	15,000	8,611
Education	211,457	30,000	225,000	13,543
Total Expenditures	<u>\$ 6,176,394</u>	<u>\$ 6,229,353</u>	<u>\$ 6,471,129</u>	<u>\$ 294,735</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 3,496,579</u>	<u>\$ 2,978,567</u>	<u>\$ 2,940,904</u>	<u>\$ 555,675</u>
<u>Other Financing Sources (Uses)</u>				
Refunding Debt Issued	\$ 33,511,000	\$ 0	\$ 33,600,000	\$ (89,000)
Transfers In	175,260	277,079	187,079	(11,819)
Payments to Refunded Debt Escrow Agent	(33,364,200)	0	(33,404,201)	40,001
Total Other Financing Sources	<u>\$ 322,060</u>	<u>\$ 277,079</u>	<u>\$ 382,878</u>	<u>\$ (60,818)</u>
Net Change in Fund Balance	\$ 3,818,639	\$ 3,255,646	\$ 3,323,782	\$ 494,857
Fund Balance, July 1, 2012	<u>2,931,125</u>	<u>2,508,926</u>	<u>2,931,125</u>	<u>0</u>
Fund Balance, June 30, 2013	<u>\$ 6,749,764</u>	<u>\$ 5,764,572</u>	<u>\$ 6,254,907</u>	<u>\$ 494,857</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 court clerk, general sessions court clerk, clerk and master, register, and sheriff. Such collections include amounts due the state, cities, other county funds, litigants, heirs, and others.

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

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

Exhibit H-1

Dickson County, Tennessee  
Combining Statement of Fiduciary Assets and Liabilities  
Fiduciary Funds  
June 30, 2013

	Agency Funds					Total
	Cities - Sales Tax	Constitu- tional Officers - Agency	Judicial District Drug	District Attorney General		
<u>ASSETS</u>						
Cash	\$ 0	\$ 798,185	\$ 13,387	\$ 0	\$ 811,572	
Equity in Pooled Cash and Investments	0	0	3,855,451	13,145	3,868,596	
Accounts Receivable	0	4,100	5,886	604	10,590	
Due from Other Governments	892,731	0	41,971	1,519	936,221	
Total Assets	<u>\$ 892,731</u>	<u>\$ 802,285</u>	<u>\$ 3,916,695</u>	<u>\$ 15,268</u>	<u>\$ 5,626,979</u>	
<u>LIABILITIES</u>						
Accounts Payable	\$ 0	\$ 0	\$ 7,379	\$ 0	\$ 7,379	
Due to Other Taxing Units	892,731	0	0	0	892,731	
Due to Joint Ventures	0	0	2,498,538	0	2,498,538	
Other Current Liabilities	0	0	1,410,778	0	1,410,778	
Due to Litigants, Heirs, and Others	0	802,285	0	15,268	817,553	
Total Liabilities	<u>\$ 892,731</u>	<u>\$ 802,285</u>	<u>\$ 3,916,695</u>	<u>\$ 15,268</u>	<u>\$ 5,626,979</u>	

Exhibit H-2

Dickson County, Tennessee  
Combining Statement of Changes in Assets and  
Liabilities - All Agency Funds  
For the Year Ended June 30, 2013

	Beginning Balance	Additions	Deductions	Ending Balance
<u>Cities - Sales Tax Fund</u>				
<u>Assets</u>				
Equity in Pooled Cash and Investments	\$ 0	\$ 5,287,960	\$ 5,287,960	\$ 0
Due from Other Governments	882,282	892,731	882,282	892,731
<b>Total Assets</b>	<b>\$ 882,282</b>	<b>\$ 6,180,691</b>	<b>\$ 6,170,242</b>	<b>\$ 892,731</b>
<u>Liabilities</u>				
Due to Other Taxing Units	\$ 882,282	\$ 6,180,691	\$ 6,170,242	\$ 892,731
<b>Total Liabilities</b>	<b>\$ 882,282</b>	<b>\$ 6,180,691</b>	<b>\$ 6,170,242</b>	<b>\$ 892,731</b>
<u>Constitutional Officers - Agency Fund</u>				
<u>Assets</u>				
Cash	\$ 1,024,766	\$ 10,159,899	\$ 10,386,480	\$ 798,185
Accounts Receivable	6,708	4,100	6,708	4,100
<b>Total Assets</b>	<b>\$ 1,031,474</b>	<b>\$ 10,163,999</b>	<b>\$ 10,393,188</b>	<b>\$ 802,285</b>
<u>Liabilities</u>				
Due to Litigants, Heirs, and Others	\$ 1,031,474	\$ 10,163,999	\$ 10,393,188	\$ 802,285
<b>Total Liabilities</b>	<b>\$ 1,031,474</b>	<b>\$ 10,163,999</b>	<b>\$ 10,393,188</b>	<b>\$ 802,285</b>
<u>Judicial District Drug</u>				
<u>Assets</u>				
Cash	\$ 12,820	\$ 13,387	\$ 12,820	\$ 13,387
Equity in Pooled Cash and Investments	3,457,706	1,673,200	1,275,455	3,855,451
Accounts Receivable	215	5,886	215	5,886
Due from Other Governments	1,252	41,971	1,252	41,971
<b>Total Assets</b>	<b>\$ 3,471,993</b>	<b>\$ 1,734,444</b>	<b>\$ 1,289,742</b>	<b>\$ 3,916,695</b>
<u>Liabilities</u>				
Accounts Payable	\$ 64,051	\$ 7,379	\$ 64,051	\$ 7,379
Due to Other Funds	55,000	0	55,000	0
Due to Joint Ventures	2,352,339	305,135	158,936	2,498,538
Other Current Liabilities	1,000,603	1,421,930	1,011,755	1,410,778
<b>Total Liabilities</b>	<b>\$ 3,471,993</b>	<b>\$ 1,734,444</b>	<b>\$ 1,289,742</b>	<b>\$ 3,916,695</b>

(Continued)

Exhibit H-2

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

	Beginning Balance	Additions	Deductions	Ending Balance
<u>District Attorney General</u>				
<u>Assets</u>				
Equity in Pooled Cash and Investments	\$ 0	\$ 49,972	\$ 36,827	\$ 13,145
Accounts Receivable	0	604	0	604
Due from Other Governments	0	1,519	0	1,519
<b>Total Assets</b>	<b>\$ 0</b>	<b>\$ 52,095</b>	<b>\$ 36,827</b>	<b>\$ 15,268</b>
<u>Liabilities</u>				
Due to Litigants, Heirs, and Others	\$ 0	\$ 52,095	\$ 36,827	\$ 15,268
<b>Total Liabilities</b>	<b>\$ 0</b>	<b>\$ 52,095</b>	<b>\$ 36,827</b>	<b>\$ 15,268</b>
<u>Totals - All Agency Funds</u>				
<u>Assets</u>				
Cash	\$ 1,037,586	\$ 10,173,286	\$ 10,399,300	\$ 811,572
Equity in Pooled Cash and Investments	3,457,706	7,011,132	6,600,242	3,868,596
Accounts Receivable	6,923	10,590	6,923	10,590
Due from Other Governments	883,534	936,221	883,534	936,221
<b>Total Assets</b>	<b>\$ 5,385,749</b>	<b>\$ 18,131,229</b>	<b>\$ 17,889,999</b>	<b>\$ 5,626,979</b>
<u>Liabilities</u>				
Accounts Payable	\$ 64,051	\$ 7,379	\$ 64,051	\$ 7,379
Due to Other Funds	55,000	0	55,000	0
Due to Other Taxing Units	882,282	6,180,691	6,170,242	892,731
Due to Joint Ventures	2,352,339	305,135	158,936	2,498,538
Other Current Liabilities	1,000,603	1,421,930	1,011,755	1,410,778
Due to Litigants, Heirs, and Others	1,031,474	10,216,094	10,430,015	817,553
<b>Total Liabilities</b>	<b>\$ 5,385,749</b>	<b>\$ 18,131,229</b>	<b>\$ 17,889,999</b>	<b>\$ 5,626,979</b>

# Dickson County School Department

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

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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.

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

Exhibit I-1

Dickson County, Tennessee  
Statement of Activities  
Discretely Presented Dickson County School Department  
For the Year Ended June 30, 2013

Functions/Programs	Program Revenues			Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position Total Governmental Activities
	Expenses	Charges for Services	Operating Grants and Contributions		
Governmental Activities:					
Instruction	\$ 40,014,962	\$ 517,662	\$ 3,210,187	\$ 0	\$ (36,287,113)
Support Services	23,588,625	320,958	936,490	112,500	(22,218,677)
Operation of Non-Instructional Services	5,509,027	1,499,482	2,755,714	0	(1,253,831)
Other Debt Service	1,066,700	0	0	0	(1,066,700)
Total Governmental Activities	\$ 70,179,314	\$ 2,338,102	\$ 6,902,391	\$ 112,500	\$ (60,826,321)
General Revenues:					
Taxes:					
Property Taxes Levied for General Purposes					\$ 8,790,970
Local Option Sales Tax					10,517,431
Business Tax					154,538
Interstate Telecommunications Tax					4,042
Grants and Contributions Not Restricted to Specific Programs					38,329,674
Unrestricted Investment Earnings					30,582
Miscellaneous					123,565
Total General Revenues					\$ 57,950,802
Change in Net Position					\$ (2,875,519)
Net Position, July 1, 2012					50,684,609
Net Position, June 30, 2013					\$ 47,809,090

Exhibit I-2

Dickson County, Tennessee  
Balance Sheet - Governmental Funds  
Discretely Presented Dickson County School Department  
June 30, 2013

	<u>Major Fund</u>	<u>Nonmajor</u> <u>Funds</u>	<u>Total</u>
	<u>General</u>	<u>Other</u>	<u>Governmental</u>
	<u>Purpose</u>	<u>Governmental</u>	<u>Funds</u>
	<u>School</u>	<u>Funds</u>	<u>Funds</u>
<u>ASSETS</u>			
Cash	\$ 131,066	\$ 2,959	\$ 134,025
Equity in Pooled Cash and Investments	7,544,754	936,904	8,481,658
Accounts Receivable	420	0	420
Due from Other Governments	2,137,404	398,178	2,535,582
Due from Other Funds	61,882	0	61,882
Property Taxes Receivable	9,019,476	0	9,019,476
Allowance for Uncollectible Property Taxes	(305,167)	0	(305,167)
<b>Total Assets</b>	<b>\$ 18,589,835</b>	<b>\$ 1,338,041</b>	<b>\$ 19,927,876</b>
<u>LIABILITIES</u>			
Accounts Payable	\$ 13,800	\$ 0	\$ 13,800
Payroll Deductions Payable	0	3,484	3,484
Due to Other Funds	0	61,882	61,882
Due to State of Tennessee	0	416	416
<b>Total Liabilities</b>	<b>\$ 13,800</b>	<b>\$ 65,782</b>	<b>\$ 79,582</b>
<u>DEFERRED INFLOWS OF RESOURCES</u>			
Deferred Current Property Taxes	\$ 8,339,590	\$ 0	\$ 8,339,590
Deferred Delinquent Property Taxes	323,783	0	323,783
Other Deferred/Unavailable Revenue	936,665	0	936,665
<b>Total Deferred Inflows of Resources</b>	<b>\$ 9,600,038</b>	<b>\$ 0</b>	<b>\$ 9,600,038</b>
<u>FUND BALANCES</u>			
Restricted:			
Restricted for Education	\$ 3,088	\$ 1,172,259	\$ 1,175,347
Committed:			
Committed for Education	720,604	100,000	820,604
Assigned:			
Assigned for Education	260,785	0	260,785
Unassigned	7,991,520	0	7,991,520
<b>Total Fund Balances</b>	<b>\$ 8,975,997</b>	<b>\$ 1,272,259</b>	<b>\$ 10,248,256</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 18,589,835</b>	<b>\$ 1,338,041</b>	<b>\$ 19,927,876</b>

Exhibit I-3

Dickson County, Tennessee  
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position  
Discretely Presented Dickson County School Department  
June 30, 2013

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)		\$ 10,248,256
(1) Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.		
Add: land	\$ 2,154,911	
Add: buildings and improvements net of accumulated depreciation	32,001,110	
Add: other capital assets net of accumulated depreciation	<u>5,976,359</u>	40,132,380
(2) Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the governmental funds.		1,260,448
(3) 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 other loans payable on primary government debt	\$ (1,863,136)	
Less: compensated absences payable	(208,342)	
Less: other postemployment benefits liability	<u>(1,760,516)</u>	<u>(3,831,994)</u>
Net position of governmental activities (Exhibit A)		<u>\$ 47,809,090</u>

Exhibit I-4

Dickson County, Tennessee  
Statement of Revenues, Expenditures,  
and Changes in Fund Balances -  
Governmental Funds  
Discretely Presented Dickson County School Department  
For the Year Ended June 30, 2013

	<u>Major Fund</u>	<u>Nonmajor</u> <u>Funds</u>	
	General	Other	Total
	Purpose	Govern-	Governmental
	School	mental	Funds
		Funds	Funds
<u>Revenues</u>			
Local Taxes	\$ 19,480,380	\$ 0	\$ 19,480,380
Licenses and Permits	3,610	0	3,610
Charges for Current Services	796,627	1,446,116	2,242,743
Other Local Revenues	241,344	29,554	270,898
State of Tennessee	37,848,845	42,118	37,890,963
Federal Government	275,968	7,041,416	7,317,384
Other Governments and Citizens Groups	692,991	0	692,991
Total Revenues	<u>\$ 59,339,765</u>	<u>\$ 8,559,204</u>	<u>\$ 67,898,969</u>
<u>Expenditures</u>			
Current:			
Instruction	\$ 35,947,700	\$ 3,093,862	\$ 39,041,562
Support Services	20,797,040	1,303,048	22,100,088
Operation of Non-Instructional Services	970,270	4,376,206	5,346,476
Capital Outlay	780,709	0	780,709
Debt Service:			
Other Debt Service	1,199,878	0	1,199,878
Total Expenditures	<u>\$ 59,695,597</u>	<u>\$ 8,773,116</u>	<u>\$ 68,468,713</u>
Excess (Deficiency) of Revenues			
Over Expenditures	<u>\$ (355,832)</u>	<u>\$ (213,912)</u>	<u>\$ (569,744)</u>
<u>Other Financing Sources (Uses)</u>			
Insurance Recovery	\$ 108,769	\$ 0	\$ 108,769
Transfers In	98,176	0	98,176
Transfers Out	0	(98,176)	(98,176)
Total Other Financing Sources (Uses)	<u>\$ 206,945</u>	<u>\$ (98,176)</u>	<u>\$ 108,769</u>
Net Change in Fund Balances	<u>\$ (148,887)</u>	<u>\$ (312,088)</u>	<u>\$ (460,975)</u>
Fund Balance, July 1, 2012	9,124,884	1,584,347	10,709,231
Fund Balance, June 30, 2013	<u>\$ 8,975,997</u>	<u>\$ 1,272,259</u>	<u>\$ 10,248,256</u>

Exhibit I-5

Dickson County, Tennessee  
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances  
of Governmental Funds to the Statement of Activities  
Discretely Presented Dickson County School Department  
For the Year Ended June 30, 2013

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)		\$ (460,975)
(1) Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their useful lives and reported as depreciation expense. The difference between capital outlays and depreciation is itemized as follows:		
Add: capital assets purchased in the current period	\$ 1,919,428	
Less: current-year depreciation expense	<u>(3,042,194)</u>	(1,122,766)
(2) The net effect of various miscellaneous transactions involving capital assets (sales, trade-ins, and donations) is to increase net position.		
Add: assets donated and capitalized	\$ 112,500	
Add: gain on disposal of capital assets	24,997	
Less: revenue from sale of capital assets	<u>(26,700)</u>	110,797
(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, 2012	\$ (1,273,428)	
Add: deferred delinquent property taxes and other deferred June 30, 2013	<u>1,260,448</u>	(12,980)
(4) The issuance of long-term debt (e.g., notes, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position.		
Add: principal payments on debt for primary government	\$ 133,178	
Less: debt proceeds from primary government	<u>(692,991)</u>	(559,813)
(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 compensated absences payable	\$ 94,142	
Change in other postemployment benefits liability	<u>(923,924)</u>	<u>(829,782)</u>
Change in net position of governmental activities (Exhibit B)		<u>\$ (2,875,519)</u>

Exhibit I-6

Dickson County, Tennessee  
Combining Balance Sheet - Nonmajor Governmental Funds  
Discretely Presented Dickson County School Department  
June 30, 2013

	<u>Special Revenue Funds</u>		Total
	School Federal Projects	Central Cafeteria	Nonmajor Governmental Funds
<u>ASSETS</u>			
Cash	\$ 0	\$ 2,959	\$ 2,959
Equity in Pooled Cash and Investments	17,378	919,526	936,904
Due from Other Governments	162,429	235,749	398,178
Total Assets	<u>\$ 179,807</u>	<u>\$ 1,158,234</u>	<u>\$ 1,338,041</u>
<u>LIABILITIES</u>			
Payroll Deductions Payable	\$ 3,484	\$ 0	\$ 3,484
Due to Other Funds	61,882	0	61,882
Due to State of Tennessee	27	389	416
Total Liabilities	<u>\$ 65,393</u>	<u>\$ 389</u>	<u>\$ 65,782</u>
<u>FUND BALANCES</u>			
Restricted:			
Restricted for Education	\$ 14,414	\$ 1,157,845	\$ 1,172,259
Committed:			
Committed for Education	100,000	0	100,000
Total Fund Balances	<u>\$ 114,414</u>	<u>\$ 1,157,845</u>	<u>\$ 1,272,259</u>
Total Liabilities and Fund Balances	<u>\$ 179,807</u>	<u>\$ 1,158,234</u>	<u>\$ 1,338,041</u>

Exhibit I-7

Dickson County, Tennessee  
Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balances -  
Nonmajor Governmental Funds  
Discretely Presented Dickson County School Department  
For the Year Ended June 30, 2013

	<u>Special Revenue Funds</u>		Total Nonmajor Governmental Funds
	School Federal Projects	Central Cafeteria	
<u>Revenues</u>			
Charges for Current Services	\$ 0	\$ 1,446,116	\$ 1,446,116
Other Local Revenues	0	29,554	29,554
State of Tennessee	0	42,118	42,118
Federal Government	4,335,210	2,706,206	7,041,416
Total Revenues	<u>\$ 4,335,210</u>	<u>\$ 4,223,994</u>	<u>\$ 8,559,204</u>
<u>Expenditures</u>			
Current:			
Instruction	\$ 3,093,862	\$ 0	\$ 3,093,862
Support Services	1,303,048	0	1,303,048
Operation of Non-Instructional Services	0	4,376,206	4,376,206
Total Expenditures	<u>\$ 4,396,910</u>	<u>\$ 4,376,206</u>	<u>\$ 8,773,116</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (61,700)</u>	<u>\$ (152,212)</u>	<u>\$ (213,912)</u>
<u>Other Financing Sources (Uses)</u>			
Transfers Out	\$ (98,176)	\$ 0	\$ (98,176)
Total Other Financing Sources (Uses)	<u>\$ (98,176)</u>	<u>\$ 0</u>	<u>\$ (98,176)</u>
Net Change in Fund Balances	\$ (159,876)	\$ (152,212)	\$ (312,088)
Fund Balance, July 1, 2012	<u>274,290</u>	<u>1,310,057</u>	<u>1,584,347</u>
Fund Balance, June 30, 2013	<u>\$ 114,414</u>	<u>\$ 1,157,845</u>	<u>\$ 1,272,259</u>

Exhibit I-8

Dickson County, Tennessee  
 Schedule of Revenues, Expenditures, and Changes  
 in Fund Balance - Actual (Budgetary Basis) and Budget  
 Discretely Presented Dickson County School Department  
 General Purpose School Fund  
 For the Year Ended June 30, 2013

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2012	Add: Encumbrances 6/30/2013	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
					Original	Final	
<b>Revenues</b>							
Local Taxes	\$ 19,480,380	\$ 0	\$ 0	\$ 19,480,380	\$ 18,638,139	\$ 18,638,139	\$ 842,241
Licenses and Permits	3,610	0	0	3,610	3,950	3,950	(340)
Charges for Current Services	796,627	0	0	796,627	874,516	872,716	(76,089)
Other Local Revenues	241,344	0	0	241,344	309,229	239,249	2,095
State of Tennessee	37,848,845	0	0	37,848,845	37,359,304	37,846,441	2,404
Federal Government	275,968	0	0	275,968	219,272	273,467	2,501
Other Governments and Citizens Groups	692,991	0	0	692,991	0	692,991	0
<b>Total Revenues</b>	<b>\$ 59,339,765</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 59,339,765</b>	<b>\$ 57,404,410</b>	<b>\$ 58,566,953</b>	<b>\$ 772,812</b>
<b>Expenditures</b>							
<b>Instruction</b>							
Regular Instruction Program	\$ 28,365,645	\$ (5,704)	\$ 1,250	\$ 28,361,191	\$ 28,849,935	\$ 28,852,560	\$ 491,369
Alternative Instruction Program	574,375	0	0	574,375	580,935	580,935	6,560
Special Education Program	5,656,154	(4,877)	300	5,651,577	5,617,452	5,679,380	27,803
Vocational Education Program	1,312,661	(364)	700	1,312,997	1,450,495	1,338,550	25,553
Adult Education Program	38,865	(2,409)	2,500	38,956	47,564	47,564	8,608
<b>Support Services</b>							
Attendance	108,838	(1,491)	4,680	112,027	154,034	142,712	30,685
Health Services	540,604	(1,660)	0	538,944	564,911	564,493	25,549
Other Student Support	1,475,033	(232)	140	1,474,941	1,504,421	1,501,971	27,030
Regular Instruction Program	1,123,959	(8,764)	5,870	1,121,065	1,179,477	1,173,249	52,184
Alternative Instruction Program	125,223	(558)	0	124,665	123,265	124,817	152
Special Education Program	626,694	(10)	119	626,803	714,249	681,809	55,006
Vocational Education Program	167,024	(15,450)	10,259	161,833	176,953	176,953	15,120
Adult Programs	139,361	0	0	139,361	143,622	145,269	5,908
Other Programs	607,230	(2,408)	4,719	609,541	0	613,481	3,940
Board of Education	972,741	(149)	1,103	973,695	871,468	947,568	(26,127)
Director of Schools	540,065	(3,595)	1,493	537,963	517,686	552,602	14,639

(Continued)

Exhibit I-8

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2012	Add: Encumbrances 6/30/2013	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original		
					Original	Final	
<u>Expenditures (Cont.)</u>							
<u>Support Services (Cont.)</u>							
Office of the Principal	\$ 3,540,958	\$ 0	\$ 0	\$ 3,540,958	\$ 3,566,949	\$ 3,596,674	\$ 55,716
Fiscal Services	242,208	0	0	242,208	247,579	247,579	5,371
Operation of Plant	4,460,574	(9,900)	13,735	4,464,409	4,736,466	4,785,138	320,729
Maintenance of Plant	1,168,465	(23,775)	18,308	1,162,998	1,178,368	1,232,655	69,657
Transportation	4,061,799	(621,565)	8,719	3,448,953	3,420,811	3,576,048	127,095
Central and Other	896,264	(73,090)	80,858	904,032	943,517	943,517	39,485
<u>Operation of Non-Instructional Services</u>							
Community Services	519,704	(1,704)	4,503	522,503	600,000	600,000	77,497
Early Childhood Education	450,566	(4,764)	19,933	465,735	459,285	468,718	2,983
Capital Outlay							
Regular Capital Outlay	780,709	(104,025)	81,596	758,280	400,000	1,092,991	334,711
Principal on Debt							
Education	0	0	0	0	199,992	0	0
Other Debt Service							
Education	1,199,878	0	0	1,199,878	1,066,700	1,266,692	66,814
Total Expenditures	\$ 59,695,597	\$ (886,494)	\$ 260,785	\$ 59,069,888	\$ 59,316,134	\$ 60,933,925	\$ 1,864,037
Excess (Deficiency) of Revenues Over Expenditures	\$ (355,832)	\$ 886,494	\$ (260,785)	\$ 269,877	\$ (1,911,724)	\$ (2,366,972)	\$ 2,636,849
<u>Other Financing Sources (Uses)</u>							
Insurance Recovery	\$ 108,769	\$ 0	\$ 0	\$ 108,769	\$ 6,500	\$ 106,649	\$ 2,120
Transfers In	98,176	0	0	98,176	100,000	100,000	(1,824)
Total Other Financing Sources	\$ 206,945	\$ 0	\$ 0	\$ 206,945	\$ 106,500	\$ 206,649	\$ 296
Net Change in Fund Balance Fund Balance, July 1, 2012	\$ (148,887)	\$ 886,494	\$ (260,785)	\$ 476,822	\$ (1,805,224)	\$ (2,160,323)	\$ 2,637,145
Fund Balance, June 30, 2013	\$ 9,124,884	\$ (886,494)	\$ 0	\$ 8,238,390	\$ 5,775,256	\$ 7,530,532	\$ 707,858
Fund Balance, June 30, 2013	\$ 8,975,997	\$ 0	\$ (260,785)	\$ 8,715,212	\$ 3,970,032	\$ 5,370,209	\$ 3,345,003

Exhibit I-9

Dickson County, Tennessee  
 Schedule of Revenues, Expenditures, and Changes  
 in Fund Balance - Actual (Budgetary Basis) and Budget  
 Discretely Presented Dickson County School Department  
 School Federal Projects Fund  
 For the Year Ended June 30, 2013

	Actual (GAAP Basis)	Less:		Add: Encumbrances 6/30/2013	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		7/1/2012	Encumbrances			Original	Final	
<u>Revenues</u>								
Federal Government	\$ 4,335,210	\$ 0	\$ 0	\$ 0	\$ 4,335,210	\$ 6,088,866	\$ 5,294,693	\$ (959,483)
Total Revenues	\$ 4,335,210	\$ 0	\$ 0	\$ 0	\$ 4,335,210	\$ 6,088,866	\$ 5,294,693	\$ (959,483)
<u>Expenditures</u>								
<u>Instruction</u>								
Regular Instruction Program	\$ 1,624,555	\$ (701)	\$ 50	\$ 0	\$ 1,623,904	\$ 3,246,149	\$ 2,040,169	\$ 416,265
Special Education Program	1,390,236	(275)	0	0	1,389,961	1,753,654	1,633,195	243,234
Vocational Education Program	79,071	(19,191)	26,394	0	86,274	77,563	78,254	(8,020)
<u>Support Services</u>								
Other Student Support	151,972	(1,002)	0	0	150,970	227,631	318,958	167,988
Regular Instruction Program	856,896	(445)	0	0	856,451	910,329	981,614	125,163
Special Education Program	291,319	0	0	0	291,319	35,000	321,162	29,843
Vocational Education Program	2,861	(169)	0	0	2,692	0	4,809	2,117
Total Expenditures	\$ 4,336,910	\$ (21,783)	\$ 26,444	\$ 0	\$ 4,401,571	\$ 6,250,326	\$ 5,378,161	\$ 976,590
Excess (Deficiency) of Revenues Over Expenditures	\$ (61,700)	\$ 21,783	\$ (26,444)	\$ 0	\$ (66,361)	\$ (161,460)	\$ (83,468)	\$ 17,107
<u>Other Financing Sources (Uses)</u>								
Transfers In	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 144,427	\$ 142,038	\$ (142,038)
Transfers Out	(98,176)	0	0	0	(98,176)	(210,025)	(167,038)	68,862
Total Other Financing Sources	\$ (98,176)	\$ 0	\$ 0	\$ 0	\$ (98,176)	\$ (65,598)	\$ (25,000)	\$ (73,176)
Net Change in Fund Balance Fund Balance, July 1, 2012	\$ (159,876)	\$ 21,783	\$ (26,444)	\$ 0	\$ (164,537)	\$ (227,058)	\$ (108,468)	\$ (56,069)
Fund Balance, July 1, 2012	274,290	(21,783)	0	0	252,507	274,290	274,290	(21,783)
Fund Balance, June 30, 2013	\$ 114,414	\$ 0	\$ (26,444)	\$ 0	\$ 87,970	\$ 47,232	\$ 165,822	\$ (77,852)

Exhibit I-10

Dickson County, Tennessee  
 Schedule of Revenues, Expenditures, and Changes  
 in Fund Balance - Actual (Budgetary Basis) and Budget  
 Discretely Presented Dickson County School Department  
 Central Cafeteria Fund  
 For the Year Ended June 30, 2013

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2012	Add: Encumbrances 6/30/2013	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Charges for Current Services	\$ 1,446,116 \$	0 \$	0 \$	1,446,116 \$	2,083,000 \$	1,449,128 \$	(3,012)
Other Local Revenues	29,554	0	0	29,554	55,000	22,033	7,521
State of Tennessee	42,118	0	0	42,118	41,000	42,118	0
Federal Government	2,706,206	0	0	2,706,206	2,360,000	2,656,550	49,656
Total Revenues	\$ 4,223,994 \$	0 \$	0 \$	4,223,994 \$	4,539,000 \$	4,169,829 \$	54,165
<u>Expenditures</u>							
Operation of Non-Instructional Services	\$ 4,376,206 \$	(28,505) \$	5,865 \$	4,353,566 \$	4,817,716 \$	4,521,044 \$	167,478
Food Service	4,376,206	(28,505)	5,865	4,353,566	4,817,716	4,521,044	167,478
Total Expenditures	\$ (152,212) \$	28,505 \$	(5,865) \$	(129,572) \$	(278,716) \$	(351,215) \$	221,643
Excess (Deficiency) of Revenues Over Expenditures	\$ (152,212) \$	28,505 \$	(5,865) \$	(129,572) \$	(278,716) \$	(351,215) \$	221,643
Net Change in Fund Balance Fund Balance, July 1, 2012	1,310,057	(28,505)	0	1,281,552	581,377	1,310,057	(28,505)
Fund Balance, June 30, 2013	\$ 1,157,845 \$	0 \$	(5,865) \$	1,151,980 \$	302,661 \$	958,842 \$	193,138

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## MISCELLANEOUS SCHEDULES

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Exhibit J-1

Dickson County, Tennessee  
 Schedule of Changes in Long-term Notes, Other Loans, and Bonds  
 For the Year Ended June 30, 2013

Description of Indebtedness	Original Amount of Issue	Interest Rate	Date of Issue	Last Maturity Date	Outstanding 7-1-12	Issued During Period	Matured During Period	Debt Refunded	Outstanding 6-30-13
<b>NOTES PAYABLE</b>									
<u>Payable through General Debt Service Fund</u>									
Public Works Projects Refunding	\$ 1,740,000	4.55 %	12-18-03	4-1-13	\$ 220,000	0 \$	220,000 \$	0 \$	0
Sheriff Administrative Building	500,000	3.2	10-22-09	12-1-16	421,000	0	37,000	0	384,000
County Jail	600,000	1.735	9-28-10	6-1-13	600,000	0	600,000	0	0
Landfill Litigation	1,025,000	2.97	2-17-12	2-1-22	1,025,000	0	89,000	0	936,000
Maintenance Truck	20,000	2.47	4-12-12	4-1-15	20,000	0	6,340	0	13,660
Total Notes Payable					\$ 2,286,000	0 \$	952,340 \$	0 \$	1,333,660
<b>OTHER LOANS PAYABLE</b>									
<u>Payable through General Debt Service Fund</u>									
Library	1,500,000	Variable	2-1-02	5-25-17	\$ 626,000	0 \$	113,000 \$	0 \$	513,000
Vanleer Elementary School	8,000,000	Variable	6-15-02	5-25-22	4,888,000	0	413,000	0	4,475,000
Public Works Projects	2,000,000	Variable	9-24-07	5-25-17	1,113,000	0	203,000	0	910,000
Emergency Management Building	2,400,000	Variable	10-30-07	5-25-22	1,813,000	0	144,000	0	1,669,000
Sheriff Administrative Building	1,200,000	Variable	7-1-08	5-23-23	989,000	0	75,000	0	914,000
<u>Payable by School Department Contributions from the General Purpose School Fund to the General Debt Service Fund</u>									
Energy Efficient Schools Initiative	1,000,000	0	5-17-11	8-1-22	1,000,000	0	91,663	0	908,337
Energy Efficient Schools Initiative	996,314	0	6-13-11	2-1-23	303,323	692,991	41,515	0	954,799
Total Other Loans Payable					\$ 10,732,323	\$ 692,991	\$ 1,081,178	0 \$	10,344,136
<b>BONDS PAYABLE</b>									
<u>Payable through General Debt Service Fund</u>									
County and School Refunding Bonds	35,000,000	3 to 5	8-1-02	3-1-13	\$ 24,030,000	0 \$	0 \$	24,030,000 \$	0
School Refunding Bonds	19,320,000	2 to 5	3-1-03	5-31-13	8,915,000	0	0	8,915,000	0
School Construction/Landfill Refunding	9,160,000	3 to 4.1	5-15-05	4-1-21	7,655,000	0	725,000	0	6,930,000
County Jail	18,000,000	3 to 4.25	11-17-09	4-1-30	18,000,000	0	300,000	0	17,700,000
County and School Refunding Bonds	24,596,000	2.48	3-1-13	3-1-20	0	24,596,000	0	0	24,596,000
School Refunding Bonds	8,915,000	.84 to 2.25	5-31-13	6-1-20	0	8,915,000	0	0	8,915,000
Total Bonds Payable					\$ 58,600,000	\$ 33,511,000	\$ 1,025,000	\$ 32,945,000	\$ 58,141,000

Exhibit J-2

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

Year Ending June 30	Notes		
	Principal	Interest	Total
2014	\$ 136,750	\$ 39,818	\$ 176,568
2015	141,910	35,668	177,578
2016	139,000	31,382	170,382
2017	366,000	23,352	389,352
2018	104,000	16,336	120,336
2019	107,000	13,246	120,246
2020	110,000	10,068	120,068
2021	113,000	6,802	119,802
2022	116,000	3,445	119,445
Total	\$ 1,333,660	\$ 180,117	\$ 1,513,777

Year Ending June 30	Other Loans			
	Principal	Interest	Other Fees	Total
2014	\$ 1,188,632	\$ 27,988	\$ 59,484	\$ 1,276,104
2015	1,230,632	24,723	52,951	1,308,306
2016	1,273,632	21,323	46,139	1,341,094
2017	1,319,632	17,777	38,922	1,376,331
2018	967,632	14,082	30,202	1,011,916
2019	997,632	11,547	25,153	1,034,332
2020	1,030,632	8,913	19,910	1,059,455
2021	1,063,632	6,171	14,450	1,084,253
2022	1,099,632	3,320	8,651	1,111,603
2023	172,448	350	1,356	174,154
Total	\$ 10,344,136	\$ 136,194	\$ 297,218	\$ 10,777,548

(Continued)

Exhibit J-2

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

Year Ending June 30	Bonds		
	Principal	Interest	Total
2014	\$ 5,982,000	\$ 1,709,991	\$ 7,691,991
2015	6,169,000	1,568,800	7,737,800
2016	6,330,000	1,418,984	7,748,984
2017	6,492,000	1,259,304	7,751,304
2018	6,669,000	1,086,900	7,755,900
2019	6,841,000	906,510	7,747,510
2020	7,028,000	717,723	7,745,723
2021	1,990,000	517,611	2,507,611
2022	1,020,000	437,025	1,457,025
2023	1,050,000	396,225	1,446,225
2024	1,100,000	354,225	1,454,225
2025	1,130,000	310,225	1,440,225
2026	1,170,000	265,025	1,435,025
2027	1,200,000	218,225	1,418,225
2028	1,270,000	168,725	1,438,725
2029	1,300,000	114,750	1,414,750
2030	1,400,000	59,500	1,459,500
Total	\$ 58,141,000	\$ 11,509,748	\$ 69,650,748

Exhibit J-3

Dickson County, Tennessee  
Schedule of Transfers  
Primary Government and Discretely Presented Dickson County School Department  
For the Year Ended June 30, 2013

From Fund	To Fund	Purpose	Amount
<u>PRIMARY GOVERNMENT</u>			
General	Other Special Revenue	Lawsuit remediation	\$ 400,000
Drug Control	General	Purchase patrol cars	166,360
Solid Waste/Sanitation	General Debt Service	Debt payment	<u>175,260</u>
Total Transfers Primary Government			<u>\$ 741,620</u>
<u>DISCRETELY PRESENTED DICKSON</u> <u>COUNTY SCHOOL DEPARTMENT</u>			
School Federal Projects	General Purpose School	Indirect costs	<u>\$ 98,176</u>

Dickson County, Tennessee  
 Schedule of Salaries and Official Bonds of Principal Officials  
 Primary Government and Discretely Presented Dickson County School Department  
 For the Year Ended June 30, 2013

Official	Authorization for Salary	Salary Paid During Period	Bond	Surety
County Mayor	Section 8-24-102, TCA	\$ 80,226	\$ 50,000	Auto Owners Mutual Insurance Company
Highway Engineer	Section 8-24-102, TCA	76,407	100,000	"
Director of Schools	State Board of Education and Local Board of Education	126,000 (1)	100,000	"
Trustee	Section 8-24-102, TCA	69,461	2,144,100	"
Assessor of Property	Section 8-24-102, TCA	69,461	10,000	"
County Clerk	Section 8-24-102, TCA	69,461	50,000	"
Circuit Court Clerk	Section 8-24-102, TCA	69,461	50,000	"
General Sessions Court Clerk	Section 8-24-102, TCA	69,461	50,000	"
Clerk and Master	Section 8-24-102, TCA	69,461	50,000	"
Register of Deeds	Section 8-24-102, TCA	69,461	25,000	"
Sheriff	Section 8-24-102, TCA	76,407 (2)	25,000	"
Director of Accounts and Budgets	County Commission	68,023 (3)	25,000	Cincinnati Insurance Company
County Employees				
Public Employees Blanket Bond			150,000	Local Government Property and Casualty Fund
School Employees				
Public School System			150,000	Tennessee Risk Management Trust

- (1) Includes \$1,000 CEO salary supplement. In addition to salary, the Board of Education has agreed to pay the entire premium of the director's individual and family coverage in the group insurance program; to provide a \$100,000 term life insurance policy; and to pay all approved dues in professional societies, associations, and civic clubs.
- (2) Does not include a \$600 law enforcement training supplement.
- (3) Does not include \$975 for longevity pay and a \$632 salary supplement.

Exhibit J-5

Dickson County, Tennessee  
 Schedule of Detailed Revenues -  
 All Governmental Fund Types  
 For the Year Ended June 30, 2013

	Special Revenue Funds						Debt Service Fund		Capital Projects Fund		Total
	General	Solid Waste / Sanitation	Drug Control	Constitutional Officers - Fees	Highway / Public Works	Bridge	General	Debt Service	Community Development/Industrial	Park	
<b>Local Taxes</b>											
<b>County Property Taxes</b>											
Current Property Tax	\$ 11,639,909	\$ 0	\$ 0	\$ 0	\$ 1,016,170	\$ 0	\$ 5,542,797	\$ 0	\$ 0	\$ 18,198,876	
Trustee's Collections - Prior Year	513,086	386	0	0	44,830	91	244,446	0	0	802,839	
Trustee's Collections - Bankruptcy	7,445	727	0	0	742	283	3,872	0	0	13,069	
Circuit/Clerk & Master Collections - Prior Years	277,340	0	0	0	24,152	0	132,049	0	0	433,541	
Interest and Penalty	94,259	166	0	0	8,250	72	44,934	0	0	147,681	
Payments in-Lieu-of Taxes - T.V.A.	600	0	0	0	52	0	286	0	0	938	
Payments in-Lieu-of Taxes - Local Utilities	391,798	0	0	0	0	0	0	0	0	391,798	
<b>County Local Option Taxes</b>											
Local Option Sales Tax	258,578	0	0	0	369,397	0	0	0	0	627,975	
Hotel/Motel Tax	0	0	0	0	0	0	0	0	399,390	399,390	
Wheel Tax	458,970	0	0	0	488,414	0	1,803,208	0	0	2,750,592	
Litigation Tax - General	144,480	0	0	0	0	0	0	0	0	144,480	
Litigation Tax - Special Purpose	112,207	0	0	0	0	0	0	0	0	112,207	
Litigation Tax - Jail, Workhouse, or Courthouse	138,936	0	0	0	0	0	0	0	0	138,936	
Litigation Tax - Courtroom Security	129,390	0	0	0	0	0	0	0	0	129,390	
Business Tax	221,271	0	0	0	19,317	0	105,367	0	0	345,955	
Mineral Severance Tax	0	0	0	0	0	0	79,382	0	0	79,382	
Adequate Facilities/Development Tax	0	0	0	0	0	0	317,154	0	0	317,154	
<b>Statutory Local Taxes</b>											
Bank Excise Tax	166,833	0	0	0	0	0	0	0	0	166,833	
Wholesale Beer Tax	241,125	0	0	0	0	0	0	0	0	241,125	
Interstate Telecommunications Tax	4,868	0	0	0	0	0	0	0	0	4,868	
<b>Total Local Taxes</b>	\$ 14,801,095	\$ 1,279	\$ 0	\$ 0	\$ 1,971,324	\$ 446	\$ 8,273,495	\$ 399,390	\$ 0	\$ 25,447,029	
<b>Licenses and Permits</b>											
<b>Licenses</b>											
Cable TV Franchise	\$ 109,224	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 109,224	
<b>Permits</b>											
Beer Permits	462	0	0	0	40	0	220	0	0	722	
Building Permits	75,163	0	0	0	0	0	0	0	0	75,163	
Plumbing Permits	2,190	0	0	0	0	0	0	0	0	2,190	
Other Permits	8,480	0	0	0	0	0	0	0	0	8,480	
<b>Total Licenses and Permits</b>	\$ 195,519	\$ 0	\$ 0	\$ 0	\$ 40	\$ 0	\$ 220	\$ 0	\$ 0	\$ 195,779	

(Continued)

Exhibit J-5

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

	Special Revenue Funds						Debt Service Fund		Capital Projects Fund		Total
	General	Solid Waste / Sanitation	Drug Control	Constitutional Officers - Fees	Highway / Public Works	Bridge	General	Debt Service	Community Development/Industrial Park		
<u>Fines, Forfeitures, and Penalties</u>											
<u>Circuit Court</u>											
Fines	24,610	0	0	0	0	0	0	0	0	0	24,610
Officers Costs	35,058	0	0	0	0	0	0	0	0	0	35,058
Drug Control Fines	0	0	8,155	0	0	0	0	0	0	0	8,155
Drug Court Fees	11,199	0	0	0	0	0	0	0	0	0	11,199
DUI Treatment Fines	2,579	0	0	0	0	0	0	0	0	0	2,579
Data Entry Fee - Circuit Court	1,896	0	0	0	0	0	0	0	0	0	1,896
Courtroom Security Fee	2	0	0	0	0	0	0	0	0	0	2
Victims Assistance Assessments	10,287	0	0	0	0	0	0	0	0	0	10,287
<u>General Sessions Court</u>											
Fines	37,336	0	0	0	0	0	0	0	0	0	37,336
Officers Costs	92,017	0	0	0	0	0	0	0	0	0	92,017
Game and Fish Fines	92	0	0	0	0	0	0	0	0	0	92
Drug Control Fines	0	0	15,504	0	0	0	0	0	0	0	15,504
Drug Court Fees	18,801	0	0	0	0	0	0	0	0	0	18,801
DUI Treatment Fines	16,621	0	0	0	0	0	0	0	0	0	16,621
Data Entry Fee - General Sessions Court	17,964	0	0	0	0	0	0	0	0	0	17,964
Courtroom Security Fee	725	0	0	0	0	0	0	0	0	0	725
Victims Assistance Assessments	37,491	0	0	0	0	0	0	0	0	0	37,491
<u>Juvenile Court</u>											
Fines	40,303	0	0	0	0	0	0	0	0	0	40,303
Data Entry Fee - Juvenile Court	3,765	0	0	0	0	0	0	0	0	0	3,765
Courtroom Security Fee	4,698	0	0	0	0	0	0	0	0	0	4,698
<u>Chancery Court</u>											
Officers Costs	11,503	0	0	0	0	0	0	0	0	0	11,503
Data Entry Fee - Chancery Court	4,416	0	0	0	0	0	0	0	0	0	4,416
Courtroom Security Fee	19	0	0	0	0	0	0	0	0	0	19
<u>Other Fines, Forfeitures, and Penalties</u>											
Proceeds from Confiscated Property	0	0	83,117	0	0	0	0	0	0	0	83,117
Total Fines, Forfeitures, and Penalties	371,382	0	106,776	0	0	0	0	0	0	0	478,158
<u>Charges for Current Services</u>											
<u>General Service Charges</u>											
Tipping Fees	0	1,030,237	0	0	0	0	0	0	0	0	1,030,237
Solid Waste Disposal Fees	0	2,392,444	0	0	0	0	0	0	0	0	2,392,444
Water Treatment Charges	0	20,147	0	0	0	0	0	0	0	0	20,147
Patient Charges	1,317,667	0	0	0	0	0	0	0	0	0	1,317,667

(Continued)

Exhibit J-5

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

	Special Revenue Funds							Debt Service Fund	Capital Projects Fund	Total
	General	Solid Waste / Sanitation	Drug Control	Constitutional Officers - Fees	Highway / Public Works	Bridge	General Debt Service			
<u>Charges for Current Services (Cont.)</u>										
General Service Charges (Cont.)	\$ 1,839	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,839
Work Release Charges for Board	1,578	1,042	0	0	0	0	0	0	0	2,620
Other General Service Charges										
Fees										
Subdivision Lot Fees	1,500	0	0	0	0	0	0	0	0	1,500
Copy Fees	4,336	0	0	0	0	0	0	0	0	4,336
Library Fees	16,074	0	0	0	0	0	0	0	0	16,074
Archives and Records Management Fee - County Clerk	26,989	0	0	0	0	0	0	0	0	26,989
Greenbelt Late Application Fee	50	0	0	0	0	0	0	0	0	50
Telephone Commissions	72,383	0	0	0	0	0	0	0	0	72,383
Constitutional Officers' Fees and Commissions	0	0	0	80	0	0	0	0	0	80
Data Processing Fee - Register	18,702	0	0	0	0	0	0	0	0	18,702
Data Processing Fee - Sheriff	10,805	0	0	0	0	0	0	0	0	10,805
Sexual Offender Registration Fees - Sheriff	10,050	0	0	0	0	0	0	0	0	10,050
Data Processing Fee - County Clerk	812	0	0	0	0	0	0	0	0	812
Education Charges										
Tuition - Other Governments	648	0	0	0	0	0	0	0	0	648
Other Charges for Services	600	37,590	0	0	0	0	0	0	0	38,190
Other Charges for Services	1,484,033	3,481,460	0	80	0	0	0	0	0	4,965,573
Total Charges for Current Services										
<u>Other Local Revenues</u>										
Recurring Items										
Investment Income	\$ 29,730	\$ 0	\$ 0	\$ 0	\$ 29,524	\$ 0	\$ 29,523	\$ 0	\$ 0	\$ 88,777
Lease/Rentals	6,825	0	0	0	0	0	0	0	0	6,825
Sale of Materials and Supplies	14,603	0	0	0	0	0	0	0	0	14,603
Commissary Sales	71,419	0	0	0	0	0	0	0	0	71,419
Sale of Recycled Materials	8,741	59,741	0	0	1,599	0	0	0	0	70,081
Miscellaneous Refunds	76,137	883	1,171	0	1,809	0	0	0	0	80,000
Nonrecurring Items										
Sale of Equipment	0	0	0	0	22,995	0	0	0	0	22,995
Sale of Property	18,598	0	0	0	0	0	0	0	0	18,598
Contributions and Gifts	56,313	0	0	0	0	0	0	0	0	56,313
Other Local Revenues	95,789	0	0	0	0	0	0	0	0	95,789
Total Other Local Revenues	378,155	60,624	1,171	0	55,927	0	29,523	0	0	525,400

(Continued)

Exhibit J-5

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

	Special Revenue Funds						Debt Service Fund		Capital Projects Fund		Total
	General	Solid Waste / Sanitation	Drug Control	Constitutional Officers - Fees	Highway / Public Works	Bridge	General	Debt Service	Community Development/ Industrial Park		
<u>Fees Received from County Officials</u>											
<u>Fees in Lieu of Salary</u>											
County Clerk	\$ 460,280	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 460,280
Circuit Court Clerk	203,954	0	0	0	0	0	0	0	0	0	203,954
General Sessions Court Clerk	367,873	0	0	0	0	0	0	0	0	0	367,873
Clerk and Master	217,318	0	0	0	0	0	0	0	0	0	217,318
Juvenile Court Clerk	3,571	0	0	0	0	0	0	0	0	0	3,571
Probate Court Clerk	67,761	0	0	0	0	0	0	0	0	0	67,761
Register	221,357	0	0	0	0	0	0	0	0	0	221,357
Sheriff	25,199	0	0	0	0	0	0	0	0	0	25,199
Trustee	953,829	0	0	0	0	0	0	0	0	0	953,829
<b>Total Fees Received from County Officials</b>	<b>\$ 2,521,142</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 2,521,142</b>
<u>State of Tennessee</u>											
<u>General Government Grants</u>											
Juvenile Services Program	\$ 9,720	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 9,720
Solid Waste Grants	0	55,228	0	0	0	0	0	0	0	0	55,228
<u>Public Safety Grants</u>											
Law Enforcement Training Programs	34,200	0	0	0	0	0	0	0	0	0	34,200
Health and Welfare Grants	359,447	0	0	0	0	0	0	0	0	0	359,447
<u>Health Department Programs</u>											
Public Works Grants	0	0	0	0	0	0	0	0	0	0	0
Bridge Program	0	0	0	0	0	132,750	0	0	0	0	132,750
State Aid Program	0	0	0	0	196,610	0	0	0	0	0	196,610
Litter Program	46,852	0	0	0	0	0	0	0	0	0	46,852
<u>Other State Revenues</u>											
Income Tax	87,157	0	0	0	0	0	0	0	0	0	87,157
Beer Tax	18,586	0	0	0	0	0	0	0	0	0	18,586
Alcoholic Beverage Tax	77,302	0	0	0	0	0	0	0	0	0	77,302
Mixed Drink Tax	6,088	0	0	0	0	0	0	0	0	0	6,088
State Revenue Sharing - T. V.A.	356,702	0	0	0	311,140	0	169,857	0	0	0	557,699
Board of Jurors	1,865	0	0	0	0	0	0	0	0	0	1,865
Prisoner Transportation	7,140	0	0	0	0	0	0	0	0	0	7,140
Contracted Prisoner Boarding	1,441,703	0	0	0	0	0	0	0	0	0	1,441,703
Gasoline and Motor Fuel Tax	0	0	0	0	1,856,509	0	0	0	0	0	1,856,509
Petroleum Special Tax	0	0	0	0	35,837	0	0	0	0	0	35,837
Registrar's Salary Supplement	15,164	0	0	0	0	0	0	0	0	0	15,164
Other State Revenues	7,435	0	0	0	0	0	0	0	0	0	7,435
<b>Total State of Tennessee</b>	<b>\$ 2,469,361</b>	<b>\$ 55,228</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 2,120,096</b>	<b>\$ 132,750</b>	<b>\$ 169,857</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 4,947,292</b>

(Continued)

Exhibit J-5

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

	Special Revenue Funds						Debt Service Fund		Capital Projects Fund		Total
	General	Solid Waste / Sanitation	Drug Control	Constitutional Officers - Fees	Highway / Public Works	Bridge	General	Debt Service	Community Development/ Industrial Park		
<u>Federal Government</u>											
<u>Federal Through State</u>											
Disaster Relief	\$ 0	\$ 0	\$ 0	\$ 0	\$ 41,129	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 41,129
Other Federal through State	235,504	0	0	0	0	0	0	0	0	0	235,504
<u>Direct Federal Revenue</u>											
Police Service (Lake Area)	4,350	0	0	0	0	0	0	0	0	0	4,350
Other Direct Federal Revenue	7,534	0	0	0	0	0	0	0	0	0	7,534
Total Federal Government	\$ 247,388	\$ 0	\$ 0	\$ 0	\$ 41,129	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 288,517
<u>Other Governments and Citizens Groups</u>											
<u>Other Governments</u>											
Contributions	\$ 105,996	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,199,878	\$ 0	\$ 0	\$ 0	\$ 1,305,874
Contracted Services	48,670	0	0	0	0	0	0	0	0	0	48,670
Total Other Governments and Citizens Groups	\$ 154,666	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,199,878	\$ 0	\$ 0	\$ 0	\$ 1,354,544
Total	\$ 22,622,741	\$ 3,598,591	\$ 107,947	\$ 80	\$ 4,188,516	\$ 133,196	\$ 9,672,973	\$ 399,390	\$ 40,723,434		

Exhibit J-6

Dickson County, Tennessee  
 Schedule of Detailed Revenues -  
 All Governmental Fund Types  
 Discretely Presented Dickson County School Department  
 For the Year Ended June 30, 2013

	Special Revenue Funds			
	General Purpose School	School Federal Projects	Central Cafeteria	Total
<u>Local Taxes</u>				
<u>County Property Taxes</u>				
Current Property Tax	\$ 8,129,709	\$ 0	\$ 0	\$ 8,129,709
Trustee's Collections - Prior Year	358,648	0	0	358,648
Trustee's Collections - Bankruptcy	5,984	0	0	5,984
Circuit/Clerk & Master Collections - Prior Years	205,234	0	0	205,234
Interest and Penalty	66,040	0	0	66,040
Payments in-Lieu-of Taxes - T.V.A.	419	0	0	419
<u>County Local Option Taxes</u>				
Local Option Sales Tax	10,555,766	0	0	10,555,766
Business Tax	154,538	0	0	154,538
<u>Statutory Local Taxes</u>				
Interstate Telecommunications Tax	4,042	0	0	4,042
<b>Total Local Taxes</b>	<b>\$ 19,480,380</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 19,480,380</b>
<u>Licenses and Permits</u>				
<u>Licenses</u>				
Marriage Licenses	\$ 3,287	\$ 0	\$ 0	\$ 3,287
<u>Permits</u>				
Beer Permits	323	0	0	323
<b>Total Licenses and Permits</b>	<b>\$ 3,610</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 3,610</b>
<u>Charges for Current Services</u>				
<u>Education Charges</u>				
Tuition - Other State Systems	\$ 12,609	\$ 0	\$ 0	\$ 12,609
Tuition - Other	505,053	0	0	505,053
Lunch Payments - Children	0	0	1,013,599	1,013,599
Lunch Payments - Adults	0	0	37,267	37,267
Income from Breakfast	0	0	49,367	49,367
A la carte Sales	0	0	345,883	345,883
School Based Health Services - FFS	81,883	0	0	81,883
Community Service Fees - Children	53,366	0	0	53,366
<u>Other Charges for Services</u>				
Other Charges for Services	143,716	0	0	143,716
<b>Total Charges for Current Services</b>	<b>\$ 796,627</b>	<b>\$ 0</b>	<b>\$ 1,446,116</b>	<b>\$ 2,242,743</b>
<u>Other Local Revenues</u>				
<u>Recurring Items</u>				
Investment Income	\$ 30,582	\$ 0	\$ 5,590	\$ 36,172
Lease/Rentals	80,014	0	0	80,014
Sale of Materials and Supplies	3,175	0	0	3,175
Refund of Telecommunication & Internet Fees (E-Rate)	15,345	0	0	15,345
Miscellaneous Refunds	65,219	0	23,131	88,350
<u>Nonrecurring Items</u>				
Sale of Equipment	28,196	0	833	29,029
Damages Recovered from Individuals	4,391	0	0	4,391
Contributions and Gifts	14,422	0	0	14,422
<b>Total Other Local Revenues</b>	<b>\$ 241,344</b>	<b>\$ 0</b>	<b>\$ 29,554</b>	<b>\$ 270,898</b>
<u>State of Tennessee</u>				
<u>General Government Grants</u>				
On-Behalf Contributions for OPEB	\$ 289,480	\$ 0	\$ 0	\$ 289,480
<u>State Education Funds</u>				
Basic Education Program	35,976,758	0	0	35,976,758
Early Childhood Education	448,828	0	0	448,828
School Food Service	0	0	42,118	42,118
Energy Efficient School Initiative	1,800	0	0	1,800

(Continued)

Exhibit J-6

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

	Special Revenue Funds			
	General Purpose School	School Federal Projects	Central Cafeteria	Total
<u>State of Tennessee (Cont.)</u>				
<u>State Education Funds (Cont.)</u>				
Other State Education Funds	\$ 480,632	\$ 0	\$ 0	\$ 480,632
Career Ladder Program	289,326	0	0	289,326
Career Ladder - Extended Contract	89,200	0	0	89,200
<u>Other State Revenues</u>				
Mixed Drink Tax	6,088	0	0	6,088
State Revenue Sharing - T.V.A.	249,125	0	0	249,125
Other State Grants	17,237	0	0	17,237
Other State Revenues	371	0	0	371
Total State of Tennessee	\$ 37,848,845	\$ 0	\$ 42,118	\$ 37,890,963
<u>Federal Government</u>				
<u>Federal Through State</u>				
USDA School Lunch Program	\$ 0	\$ 0	\$ 1,811,662	\$ 1,811,662
USDA - Commodities	0	0	250,223	250,223
Breakfast	0	0	615,190	615,190
USDA - Other	0	0	29,131	29,131
Adult Education State Grant Program	80,469	0	0	80,469
Vocational Education - Basic Grants to States	0	118,420	0	118,420
Title I Grants to Local Education Agencies	0	1,790,095	0	1,790,095
Special Education - Grants to States	34,348	1,659,544	0	1,693,892
Special Education Preschool Grants	0	42,505	0	42,505
English Language Acquisition Grants	0	10,143	0	10,143
Eisenhower Professional Development State Grants	0	312,944	0	312,944
Race-to-the-Top - ARRA	2,500	255,235	0	257,735
Other Federal through State	27,500	146,324	0	173,824
<u>Direct Federal Revenue</u>				
ROTC Reimbursement	131,151	0	0	131,151
Total Federal Government	\$ 275,968	\$ 4,335,210	\$ 2,706,206	\$ 7,317,384
<u>Other Governments and Citizens Groups</u>				
<u>Other Governments</u>				
Contributions	\$ 692,991	\$ 0	\$ 0	\$ 692,991
Total Other Governments and Citizens Groups	\$ 692,991	\$ 0	\$ 0	\$ 692,991
Total	\$ 59,339,765	\$ 4,335,210	\$ 4,223,994	\$ 67,898,969

Exhibit J-7

Dickson County, Tennessee  
Schedule of Detailed Expenditures -  
All Governmental Fund Types  
For the Year Ended June 30, 2013

General Fund

General Government

County Commission

Board and Committee Members Fees	\$	53,592	
Social Security		4,100	
Unemployment Compensation		487	
Audit Services		14,900	
Dues and Memberships		1,700	
Legal Notices, Recording, and Court Costs		438	
Other Charges		103	
Total County Commission			\$ 75,320

Other Boards and Committees

Board and Committee Members Fees	\$	140	
Social Security		11	
Unemployment Compensation		1	
Total Other Boards and Committees			152

County Mayor/Executive

County Official/Administrative Officer	\$	80,226	
Other Salaries and Wages		10,826	
Social Security		6,348	
Life Insurance		214	
Medical Insurance		8,798	
Dental Insurance		163	
Unemployment Compensation		108	
Local Retirement		6,081	
Dues and Memberships		1,700	
Maintenance Agreements		448	
Postal Charges		1,000	
Printing, Stationery, and Forms		75	
Travel		515	
Office Supplies		143	
Workers' Compensation Insurance		326	
Other Charges		6,027	
Total County Mayor/Executive			122,998

County Attorney

Other Salaries and Wages	\$	17,780	
Social Security		1,360	
Local Retirement		1,348	
Legal Services		147,573	
Other Contracted Services		38,348	
Total County Attorney			206,409

Election Commission

County Official/Administrative Officer	\$	62,515	
Deputy(ies)		24,461	
Salary Supplements		632	
Part-time Personnel		11,189	
Election Commission		3,720	
Election Workers		49,100	
In-Service Training		975	

(Continued)

Exhibit J-7

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

General Fund (Cont.)

General Government (Cont.)

Election Commission (Cont.)

Social Security	\$	7,982	
Life Insurance		232	
Medical Insurance		11,596	
Dental Insurance		163	
Unemployment Compensation		405	
Local Retirement		6,641	
Dues and Memberships		200	
Operating Lease Payments		752	
Legal Notices, Recording, and Court Costs		1,414	
Maintenance Agreements		10,138	
Maintenance and Repair Services - Equipment		832	
Postal Charges		6,000	
Printing, Stationery, and Forms		5,322	
Travel		1,090	
Other Contracted Services		3,648	
Office Supplies		4,285	
Other Supplies and Materials		35	
Building and Contents Insurance		727	
Workers' Compensation Insurance		301	
Other Charges		11,240	
Total Election Commission			\$ 225,595

Register of Deeds

County Official/Administrative Officer	\$	69,461	
Deputy(ies)		70,708	
Salary Supplements		1,896	
Longevity Pay		3,150	
Social Security		10,472	
Life Insurance		399	
Medical Insurance		23,192	
Dental Insurance		558	
Unemployment Compensation		270	
Local Retirement		11,008	
Dues and Memberships		657	
Operating Lease Payments		15,261	
Maintenance Agreements		618	
Postal Charges		106	
Travel		1,011	
Office Supplies		1,243	
Workers' Compensation Insurance		491	
Other Charges		674	
Total Register of Deeds			211,175

Codes Compliance

County Official/Administrative Officer	\$	49,246	
Deputy(ies)		83,475	
Salary Supplements		2,528	
Longevity Pay		4,350	
Board and Committee Members Fees		1,725	
Social Security		10,237	

(Continued)

Exhibit J-7

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

General Fund (Cont.)

General Government (Cont.)

Codes Compliance (Cont.)

Life Insurance	\$	372	
Medical Insurance		21,580	
Dental Insurance		95	
Unemployment Compensation		377	
Local Retirement		10,582	
Communication		420	
Data Processing Services		1,458	
Dues and Memberships		200	
Operating Lease Payments		959	
Legal Services		1,479	
Legal Notices, Recording, and Court Costs		217	
Maintenance Agreements		970	
Maintenance and Repair Services - Vehicles		587	
Postal Charges		500	
Printing, Stationery, and Forms		26	
Tuition		560	
Other Contracted Services		6,188	
Gasoline		3,380	
Office Supplies		2,257	
Workers' Compensation Insurance		496	
Other Charges		563	
Total Codes Compliance			\$ 204,827

County Buildings

Supervisor/Director	\$	42,773	
Salary Supplements		632	
Custodial Personnel		46,768	
Maintenance Personnel		11,884	
Longevity Pay		1,050	
Social Security		7,818	
Life Insurance		114	
Medical Insurance		111	
Dental Insurance		163	
Unemployment Compensation		436	
Local Retirement		3,370	
Communication		80,424	
Licenses		60	
Maintenance Agreements		900	
Maintenance and Repair Services - Buildings		82,555	
Maintenance and Repair Services - Vehicles		271	
Other Contracted Services		2,858	
Custodial Supplies		7,619	
Electricity		62,001	
Gasoline		4,529	
Natural Gas		9,083	
Office Supplies		85	
Water and Sewer		3,189	
Building and Contents Insurance		13,342	
Vehicle and Equipment Insurance		2,776	
Workers' Compensation Insurance		4,792	
Other Charges		2,312	
Total County Buildings			391,915

(Continued)

Exhibit J-7

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

General Fund (Cont.)

General Government (Cont.)

Preservation of Records

Supervisor/Director	\$	29,039	
Salary Supplements		632	
Longevity Pay		300	
Other Salaries and Wages		8,990	
Social Security		2,705	
Life Insurance		70	
Medical Insurance		5,798	
Dental Insurance		163	
Unemployment Compensation		129	
Local Retirement		2,350	
Dues and Memberships		65	
Operating Lease Payments		1,206	
Postal Charges		89	
Travel		103	
Office Supplies		21	
Other Supplies and Materials		1,878	
Workers' Compensation Insurance		215	
Other Charges		5,096	
Total Preservation of Records			\$ 58,849

Finance

Accounting and Budgeting

Supervisor/Director	\$	68,023	
Salary Supplements		1,896	
Longevity Pay		3,875	
Other Salaries and Wages		68,589	
Social Security		10,348	
Life Insurance		367	
Medical Insurance		17,830	
Dental Insurance		490	
Unemployment Compensation		265	
Local Retirement		10,792	
Data Processing Services		6,890	
Dues and Memberships		340	
Operating Lease Payments		1,678	
Licenses		124	
Maintenance Agreements		890	
Postal Charges		2,000	
Printing, Stationery, and Forms		608	
Travel		35	
Office Supplies		2,270	
Workers' Compensation Insurance		496	
Other Charges		573	
Total Accounting and Budgeting			198,379

Property Assessor's Office

County Official/Administrative Officer	\$	69,461	
Deputy(ies)		116,651	
Salary Supplements		3,160	
Longevity Pay		7,100	

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Finance (Cont.)

Property Assessor's Office (Cont.)

Other Salaries and Wages	\$	7,008	
Social Security		14,054	
Life Insurance		502	
Medical Insurance		40,180	
Dental Insurance		817	
Unemployment Compensation		520	
Local Retirement		14,885	
Data Processing Services		15,134	
Dues and Memberships		1,500	
Operating Lease Payments		780	
Legal Notices, Recording, and Court Costs		125	
Maintenance Agreements		1,288	
Postal Charges		11,624	
Printing, Stationery, and Forms		291	
Travel		2,152	
Office Supplies		805	
Workers' Compensation Insurance		831	
Other Charges		106	
Total Property Assessor's Office			\$ 308,974

Reappraisal Program

Travel	\$	1,009	
Other Contracted Services		16,105	
Total Reappraisal Program			17,114

County Trustee's Office

County Official/Administrative Officer	\$	69,461	
Deputy(ies)		113,392	
Salary Supplements		3,160	
Longevity Pay		2,600	
Social Security		13,920	
Life Insurance		505	
Medical Insurance		39,074	
Dental Insurance		817	
Unemployment Compensation		450	
Local Retirement		14,297	
Data Processing Services		9,698	
Dues and Memberships		672	
Operating Lease Payments		1,142	
Legal Notices, Recording, and Court Costs		334	
Maintenance Agreements		5,060	
Postal Charges		17,422	
Printing, Stationery, and Forms		759	
Travel		1,171	
Office Supplies		2,852	
Workers' Compensation Insurance		721	
Other Charges		568	
Office Equipment		6,026	
Total County Trustee's Office			304,101

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Finance (Cont.)

County Clerk's Office

County Official/Administrative Officer	\$	69,461	
Deputy(ies)		228,748	
Salary Supplements		6,320	
Longevity Pay		4,850	
Social Security		23,193	
Life Insurance		833	
Medical Insurance		68,135	
Dental Insurance		1,308	
Unemployment Compensation		921	
Local Retirement		23,451	
Dues and Memberships		672	
Operating Lease Payments		1,308	
Maintenance Agreements		1,078	
Postal Charges		12,000	
Printing, Stationery, and Forms		615	
Travel		2,163	
Office Supplies		4,342	
Workers' Compensation Insurance		1,311	
Other Charges		987	
Office Equipment		35,643	
Total County Clerk's Office			\$ 487,339

Administration of Justice

Circuit Court

County Official/Administrative Officer	\$	69,461	
Deputy(ies)		121,259	
Salary Supplements		3,160	
Part-time Personnel		10,280	
Longevity Pay		3,250	
Jury and Witness Expense		25,741	
Social Security		14,835	
Life Insurance		531	
Medical Insurance		39,898	
Dental Insurance		981	
Unemployment Compensation		550	
Local Retirement		14,943	
Data Processing Services		6,177	
Dues and Memberships		612	
Operating Lease Payments		1,248	
Legal Notices, Recording, and Court Costs		1,202	
Maintenance Agreements		4,386	
Postal Charges		6,000	
Printing, Stationery, and Forms		747	
Travel		117	
Office Supplies		6,186	
Workers' Compensation Insurance		821	
Other Charges		19,443	
Office Equipment		3,296	
Total Circuit Court			355,124

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Administration of Justice (Cont.)

General Sessions Court

County Official/Administrative Officer	\$	69,461	
Judge(s)		153,077	
Deputy(ies)		107,939	
Salary Supplements		3,160	
Longevity Pay		400	
Other Salaries and Wages		22,998	
Social Security		24,303	
Life Insurance		652	
Medical Insurance		43,658	
Dental Insurance		1,144	
Unemployment Compensation		706	
Local Retirement		25,320	
Data Processing Services		6,081	
Dues and Memberships		837	
Operating Lease Payments		1,089	
Maintenance Agreements		3,684	
Postal Charges		106	
Printing, Stationery, and Forms		1,927	
Travel		311	
Office Supplies		4,069	
Periodicals		475	
Workers' Compensation Insurance		1,576	
Other Charges		1,946	
Office Equipment		11,918	
Total General Sessions Court			\$ 486,837

Drug Court

Drug Treatment	\$	30,000	
Total Drug Court			30,000

Chancery Court

County Official/Administrative Officer	\$	69,461	
Deputy(ies)		94,867	
Salary Supplements		2,528	
Longevity Pay		3,175	
Social Security		12,374	
Life Insurance		459	
Medical Insurance		32,889	
Dental Insurance		722	
Unemployment Compensation		357	
Local Retirement		12,888	
Data Processing Services		7,803	
Dues and Memberships		712	
Maintenance Agreements		2,507	
Postal Charges		6,000	
Printing, Stationery, and Forms		639	
Travel		419	
Office Supplies		4,900	
Workers' Compensation Insurance		636	
Other Charges		573	
Office Equipment		9,043	
Total Chancery Court			262,952

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Administration of Justice (Cont.)

Juvenile Court

Judge(s)	\$	70,811	
Deputy(ies)		225,932	
Salary Supplements		4,424	
Longevity Pay		10,125	
Other Salaries and Wages		8,364	
Social Security		23,213	
Life Insurance		778	
Medical Insurance		52,384	
Dental Insurance		1,144	
Unemployment Compensation		673	
Local Retirement		23,090	
Communication		3,295	
Data Processing Services		3,667	
Dues and Memberships		280	
Operating Lease Payments		1,983	
Maintenance Agreements		3,290	
Maintenance and Repair Services - Buildings		1,609	
Postal Charges		1,486	
Printing, Stationery, and Forms		1,460	
Travel		2,888	
Office Supplies		3,332	
Other Supplies and Materials		3,049	
Workers' Compensation Insurance		1,341	
Total Juvenile Court			\$ 448,618

District Attorney General

Part-time Personnel	\$	25,750	
Other Salaries and Wages		29,840	
Social Security		4,253	
Unemployment Compensation		190	
Communication		1,078	
Travel		2,813	
Workers' Compensation Insurance		66	
Total District Attorney General			63,990

Other Administration of Justice

Salary Supplements	\$	3,792	
Overtime Pay		4,780	
Other Salaries and Wages		163,220	
Social Security		13,141	
Life Insurance		439	
Medical Insurance		27,669	
Dental Insurance		667	
Unemployment Compensation		536	
Local Retirement		13,116	
Transportation - Other than Students		8,794	
Other Contracted Services		3,759	
Total Other Administration of Justice			239,913

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Administration of Justice (Cont.)

Victims Assistance Programs

Other Charges	\$ 47,778	
Total Victims Assistance Programs		\$ 47,778

Public Safety

Sheriff's Department

County Official/Administrative Officer	\$ 76,407	
Deputy(ies)	1,890,747	
Investigator(s)	484,504	
Computer Programmer(s)	22,058	
Salary Supplements	75,912	
Secretary(ies)	114,153	
Longevity Pay	48,750	
Overtime Pay	104,117	
Other Salaries and Wages	53,581	
Board and Committee Members Fees	9,000	
In-Service Training	39,710	
Social Security	215,245	
Life Insurance	6,857	
Medical Insurance	367,314	
Dental Insurance	8,818	
Unemployment Compensation	6,304	
Local Retirement	212,816	
Communication	32,404	
Contracts with Government Agencies	27,931	
Data Processing Services	74,361	
Dues and Memberships	2,400	
Operating Lease Payments	4,304	
Legal Notices, Recording, and Court Costs	804	
Maintenance and Repair Services - Equipment	2,037	
Maintenance and Repair Services - Vehicles	69,966	
Postal Charges	2,698	
Printing, Stationery, and Forms	3,499	
Towing Services	1,741	
Travel	6,454	
Gasoline	257,920	
Law Enforcement Supplies	60,751	
Office Supplies	4,706	
Tires and Tubes	23,033	
Uniforms	17,581	
Other Supplies and Materials	4,116	
Workers' Compensation Insurance	108,516	
Other Charges	35,297	
Law Enforcement Equipment	23,999	
Motor Vehicles	467,451	
Office Equipment	5,114	
Total Sheriff's Department		4,973,376

Administration of the Sexual Offender Registry

Other Supplies and Materials	\$ 12,084	
Other Charges	100	
Total Administration of the Sexual Offender Registry		12,184

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Public Safety (Cont.)

Jail

Computer Programmer(s)	\$	22,058	
Salary Supplements		36,656	
Guards		1,689,801	
Maintenance Personnel		42,682	
Longevity Pay		15,825	
Overtime Pay		294,278	
Board and Committee Members Fees		315	
Social Security		157,662	
Life Insurance		4,346	
Medical Insurance		311,170	
Dental Insurance		7,166	
Unemployment Compensation		7,335	
Local Retirement		143,319	
Communication		8,843	
Contracts with Government Agencies		3,149	
Data Processing Services		21,669	
Laundry Service		4,737	
Operating Lease Payments		12,323	
Legal Notices, Recording, and Court Costs		67	
Maintenance Agreements		6,540	
Maintenance and Repair Services - Buildings		67,945	
Maintenance and Repair Services - Equipment		25,374	
Printing, Stationery, and Forms		994	
Travel		1,353	
Other Contracted Services		1,344,629	
Custodial Supplies		21,201	
Electricity		247,437	
Natural Gas		47,015	
Office Supplies		4,445	
Prisoners Clothing		4,473	
Uniforms		20,680	
Water and Sewer		191,913	
Other Supplies and Materials		74	
Building and Contents Insurance		52,375	
Liability Insurance		161,745	
Vehicle and Equipment Insurance		67,736	
Workers' Compensation Insurance		72,344	
Other Charges		49,874	
Office Equipment		1,499	
Total Jail			\$ 5,173,047

Juvenile Services

Supervisor/Director	\$	16,925	
Social Security		1,430	
Unemployment Compensation		47	
Contracts with Government Agencies		31,568	
Workers' Compensation Insurance		100	
Total Juvenile Services			50,070

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Public Safety (Cont.)

Civil Defense

Supervisor/Director	\$	33,685	
Longevity Pay		2,000	
Social Security		2,689	
Life Insurance		22	
Medical Insurance		966	
Unemployment Compensation		86	
Local Retirement		2,459	
Communication		4,335	
Gasoline		312	
Other Supplies and Materials		15,062	
Building and Contents Insurance		462	
Liability Insurance		238	
Vehicle and Equipment Insurance		4,289	
Other Charges		10,697	
Total Civil Defense			\$ 77,302

County Coroner/Medical Examiner

Other Contracted Services	\$	12,100	
Total County Coroner/Medical Examiner			12,100

Other Public Safety

Contracts with Government Agencies	\$	430,983	
Total Other Public Safety			430,983

Public Health and Welfare

Local Health Center

Communication	\$	6,749	
Dues and Memberships		200	
Janitorial Services		30,000	
Maintenance and Repair Services - Buildings		6,380	
Printing, Stationery, and Forms		71	
Other Contracted Services		6,801	
Custodial Supplies		44	
Natural Gas		253	
Office Supplies		1,614	
Utilities		25,924	
Building and Contents Insurance		2,415	
Other Charges		1,869	
Total Local Health Center			82,320

Rabies and Animal Control

Deputy(ies)	\$	31,412	
Salary Supplements		632	
Longevity Pay		825	
Social Security		2,436	
Life Insurance		69	
Medical Insurance		8,119	
Unemployment Compensation		123	
Local Retirement		2,429	
Communication		534	

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Public Health and Welfare (Cont.)

Rabies and Animal Control (Cont.)

Dues and Memberships	\$	40	
Maintenance and Repair Services - Buildings		598	
Electricity		4,850	
Natural Gas		3,234	
Water and Sewer		1,043	
Other Charges		496	
Total Rabies and Animal Control			\$ 56,840

Ambulance/Emergency Medical Services

Assistant(s)	\$	13,860	
Supervisor/Director		50,000	
Medical Personnel		1,033,381	
Salary Supplements		20,224	
Clerical Personnel		44,452	
Longevity Pay		16,850	
Overtime Pay		277,635	
In-Service Training		4,840	
Social Security		108,208	
Life Insurance		3,345	
Medical Insurance		168,615	
Dental Insurance		3,391	
Unemployment Compensation		3,865	
Local Retirement		91,547	
Communication		15,016	
Data Processing Services		62,621	
Dues and Memberships		360	
Laundry Service		11,104	
Legal Notices, Recording, and Court Costs		134	
Licenses		2,500	
Maintenance Agreements		5,425	
Maintenance and Repair Services - Buildings		24,487	
Maintenance and Repair Services - Equipment		4,589	
Maintenance and Repair Services - Vehicles		56,583	
Postal Charges		1,157	
Printing, Stationery, and Forms		1,630	
Travel		494	
Custodial Supplies		1,964	
Drugs and Medical Supplies		74,639	
Electricity		18,264	
Gasoline		61,619	
Natural Gas		5,802	
Office Supplies		1,649	
Tires and Tubes		7,118	
Uniforms		7,818	
Water and Sewer		784	
Building and Contents Insurance		4,911	
Liability Insurance		7,140	
Vehicle and Equipment Insurance		11,410	
Workers' Compensation Insurance		157,875	
Other Charges		10,525	
Motor Vehicles		161,776	
Total Ambulance/Emergency Medical Services			2,559,607

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Public Health and Welfare (Cont.)

Dental Health Program

Medical Personnel	\$	302,993	
Longevity Pay		4,800	
Social Security		23,240	
Life Insurance		705	
Medical Insurance		50,927	
Dental Insurance		1,130	
Unemployment Compensation		1,153	
Local Retirement		19,489	
Travel		4,134	
Other Supplies and Materials		582	
Liability Insurance		472	
Other Charges		322	
Total Dental Health Program			\$ 409,947

Other Local Health Services

Other Contracted Services	\$	57,930	
Total Other Local Health Services			57,930

Appropriation to State

Contributions	\$	65,000	
Total Appropriation to State			65,000

Social, Cultural, and Recreational Services

Libraries

Salary Supplements	\$	5,688	
Longevity Pay		5,050	
Other Salaries and Wages		214,187	
Social Security		16,979	
Life Insurance		597	
Medical Insurance		44,501	
Dental Insurance		1,308	
Unemployment Compensation		1,143	
Local Retirement		14,815	
Communication		3,225	
Data Processing Services		32,808	
Operating Lease Payments		612	
Maintenance and Repair Services - Buildings		3,443	
Postal Charges		1,545	
Travel		1,327	
Library Books/Media		30,844	
Office Supplies		9,098	
Utilities		56,094	
Other Supplies and Materials		6,395	
Building and Contents Insurance		6,553	
Workers' Compensation Insurance		405	
Other Charges		8,249	
Furniture and Fixtures		1,319	
Office Equipment		8,490	
Total Libraries			474,675

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Agriculture and Natural Resources

Agriculture Extension Service

Salary Supplements	\$	83,470	
Social Security		5,197	
Medical Insurance		5,937	
Unemployment Compensation		93	
Local Retirement		10,413	
Other Fringe Benefits		600	
Communication		1,655	
Dues and Memberships		380	
Operating Lease Payments		1,156	
Maintenance and Repair Services - Buildings		1,045	
Travel		2,600	
Office Supplies		2,200	
Utilities		14,023	
Workers' Compensation Insurance		45	
Other Charges		24	
Total Agriculture Extension Service			\$ 128,838

Forest Service

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

Soil Conservation

Salary Supplements	\$	632	
Secretary(ies)		26,582	
Longevity Pay		2,000	
Social Security		2,108	
Life Insurance		46	
Medical Insurance		5,798	
Dental Insurance		163	
Unemployment Compensation		90	
Local Retirement		2,215	
Workers' Compensation Insurance		150	
Other Charges		2,000	
Total Soil Conservation			41,784

Other Operations

Housing and Urban Development

Building Improvements	\$	144,768	
Total Housing and Urban Development			144,768

Other Charges

Building and Contents Insurance	\$	3,902	
Liability Insurance		62,065	
Premiums on Corporate Surety Bonds		3,907	
Total Other Charges			69,874

Miscellaneous

Contributions	\$	110,000	
Legal Notices, Recording, and Court Costs		34	
Other Contracted Services		11,100	

(Continued)

Exhibit J-7

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

General Fund (Cont.)

Other Operations (Cont.)

Miscellaneous (Cont.)

Testing	\$	3,452	
Trustee's Commission		297,071	
Tax Relief Program		148,415	
Other Charges		31,067	
Total Miscellaneous			\$ 601,139

Capital Projects

Other General Government Projects

Trustee's Commission	\$	1	
Total Other General Government Projects			1

Total General Fund

\$ 20,172,144

Solid Waste/Sanitation Fund

Public Health and Welfare

Waste Pickup

Supervisor/Director	\$	49,270
Salary Supplements		8,848
Foremen		39,518
Equipment Operators		217,485
Laborers		205,152
Secretary(ies)		43,613
Maintenance Personnel		2,116
Longevity Pay		11,200
Overtime Pay		49,897
Other Salaries and Wages		12,200
Board and Committee Members Fees		2,275
Social Security		48,533
Life Insurance		1,050
Medical Insurance		75,346
Dental Insurance		1,389
Unemployment Compensation		3,189
Local Retirement		34,106
Audit Services		3,465
Communication		11,929
Contracts with Other Public Agencies		1,090,633
Evaluation and Testing		798
Legal Services		38,806
Licenses		7,770
Maintenance Agreements		687
Maintenance and Repair Services - Buildings		7,795
Maintenance and Repair Services - Equipment		57,091
Maintenance and Repair Services - Vehicles		19,375
Postal Charges		2,488
Rentals		2,003
Travel		149
Remittance of Revenue Collected		913
Disposal Fees		645
Other Contracted Services		248,616
Crushed Stone		8,083

(Continued)

Exhibit J-7

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

Solid Waste/Sanitation Fund (Cont.)

Public Health and Welfare (Cont.)

Waste Pickup (Cont.)

Custodial Supplies	\$	437	
Diesel Fuel		73,957	
Electricity		17,373	
Gasoline		13,555	
Instructional Supplies and Materials		362	
Lubricants		5,059	
Natural Gas		6,543	
Office Supplies		3,959	
Small Tools		666	
Tires and Tubes		14,698	
Water and Sewer		7,030	
Other Supplies and Materials		9,772	
Building and Contents Insurance		2,721	
Liability Insurance		8,474	
Trustee's Commission		32,823	
Vehicle and Equipment Insurance		9,022	
Workers' Compensation Insurance		62,185	
Other Charges		8,225	
Motor Vehicles		23,644	
Office Equipment		1,863	
Site Development		12,442	
Total Waste Pickup			\$ 2,621,243

Postclosure Care Costs

Evaluation and Testing	\$	112,008	
Other Contracted Services		3,397	
Other Supplies and Materials		592	
Total Postclosure Care Costs			115,997

Capital Projects

Other General Government Projects

Remittance of Revenue Collected	\$	7,060	
Total Other General Government Projects			7,060

Total Solid Waste/Sanitation Fund \$ 2,744,300

Drug Control Fund

Public Safety

Drug Enforcement

Maintenance and Repair Services - Equipment	\$	4,350	
Maintenance and Repair Services - Vehicles		603	
Towing Services		612	
Travel		2,016	
Gasoline		7,644	
Other Supplies and Materials		488	
Trustee's Commission		424	
Other Charges		5,014	
Law Enforcement Equipment		834	
Total Drug Enforcement			\$ 21,985

Total Drug Control Fund 21,985

(Continued)

Exhibit J-7

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

<u>Other Special Revenue Fund</u>			
<u>Public Health and Welfare</u>			
<u>Waste Pickup</u>			
Judgments	\$ 178,043		
Total Waste Pickup	<u>178,043</u>	\$ 178,043	
Total Other Special Revenue Fund			\$ 178,043
<u>Constitutional Officers - Fees Fund</u>			
<u>Administration of Justice</u>			
<u>Circuit Court</u>			
Constitutional Officers' Operating Expenses	\$ 24		
Total Circuit Court	<u>24</u>	\$ 24	
<u>Public Safety</u>			
<u>Sheriff's Department</u>			
Constitutional Officers' Operating Expenses	\$ 56		
Total Sheriff's Department	<u>56</u>		
Total Constitutional Officers - Fees Fund			80
<u>Highway/Public Works Fund</u>			
<u>Highways</u>			
<u>Administration</u>			
County Official/Administrative Officer	\$ 76,407		
Assistant(s)	31,192		
Salary Supplements	1,264		
Clerical Personnel	31,200		
Board and Committee Members Fees	9,675		
Social Security	11,389		
Unemployment Compensation	810		
Local Retirement	10,617		
Dues and Memberships	3,690		
Legal Services	7,901		
Legal Notices, Recording, and Court Costs	672		
Maintenance Agreements	1,652		
Maintenance and Repair Services - Buildings	420		
Custodial Supplies	8,256		
Office Supplies	6,518		
Other Supplies and Materials	29		
Other Charges	<u>5,731</u>		
Total Administration		\$ 207,423	
<u>Highway and Bridge Maintenance</u>			
Salary Supplements	\$ 23,384		
Foremen	232,369		
Equipment Operators	435,812		
Truck Drivers	249,259		
Laborers	190,000		
Longevity Pay	25,825		
Overtime Pay	3,301		
Social Security	86,936		
Unemployment Compensation	10,361		

(Continued)

Exhibit J-7

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

Highway/Public Works Fund (Cont.)

Highways (Cont.)

Highway and Bridge Maintenance (Cont.)

Local Retirement	\$	87,925	
Engineering Services		4,404	
Asphalt - Hot Mix		571,422	
Asphalt - Liquid		80,232	
Crushed Stone		169,870	
Pipe		53,569	
Road Signs		10,121	
Salt		5,593	
Other Charges		35,838	
Total Highway and Bridge Maintenance			\$ 2,276,221

Operation and Maintenance of Equipment

Salary Supplements	\$	2,528	
Mechanic(s)		108,939	
Longevity Pay		1,675	
Social Security		8,588	
Unemployment Compensation		1,041	
Local Retirement		8,576	
Diesel Fuel		118,490	
Equipment and Machinery Parts		157,617	
Gasoline		72,568	
Lubricants		4,938	
Tires and Tubes		44,744	
Other Supplies and Materials		11,890	
Other Charges		245	
Total Operation and Maintenance of Equipment			541,839

Other Charges

Communication	\$	11,231	
Electricity		6,612	
Natural Gas		2,074	
Water and Sewer		1,042	
Building and Contents Insurance		3,000	
Liability Insurance		8,647	
Trustee's Commission		49,705	
Vehicle and Equipment Insurance		20,000	
Other Charges		372	
Total Other Charges			102,683

Employee Benefits

Life Insurance	\$	14,459	
Medical Insurance		263,156	
Dental Insurance		4,900	
Workers' Compensation Insurance		45,740	
Total Employee Benefits			328,255

Capital Outlay

Other Equipment	\$	94,454	
Total Capital Outlay			94,454

Total Highway/Public Works Fund \$ 3,550,875

(Continued)

Exhibit J-7

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

<u>Bridge Fund</u>		
<u>Highways</u>		
<u>Highway and Bridge Maintenance</u>		
Other Contracted Services	\$ 72,289	
Total Highway and Bridge Maintenance		\$ 72,289
<u>Other Charges</u>		
Trustee's Commission	\$ 9	
Total Other Charges		<u>9</u>
Total Bridge Fund		\$ 72,298
<u>General Debt Service Fund</u>		
<u>Principal on Debt</u>		
<u>General Government</u>		
Principal on Bonds	\$ 425,000	
Principal on Notes	732,340	
Principal on Other Loans	<u>332,000</u>	
Total General Government		\$ 1,489,340
<u>Highways and Streets</u>		
Principal on Notes	\$ 220,000	
Principal on Other Loans	<u>203,000</u>	
Total Highways and Streets		423,000
<u>Education</u>		
Principal on Bonds	\$ 600,000	
Principal on Other Loans	<u>546,178</u>	
Total Education		1,146,178
<u>Interest on Debt</u>		
<u>General Government</u>		
Interest on Bonds	\$ 758,485	
Interest on Notes	56,298	
Interest on Other Loans	<u>12,121</u>	
Total General Government		826,904
<u>Highways and Streets</u>		
Interest on Notes	\$ 10,010	
Interest on Other Loans	<u>3,910</u>	
Total Highways and Streets		13,920
<u>Education</u>		
Interest on Bonds	\$ 1,879,017	
Interest on Other Loans	<u>17,300</u>	
Total Education		1,896,317
<u>Other Debt Service</u>		
<u>General Government</u>		
Trustee's Commission	\$ 143,374	
Other Debt Service	<u>19,515</u>	
Total General Government		162,889

(Continued)

Exhibit J-7

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

<u>General Debt Service Fund (Cont.)</u>			
<u>Other Debt Service (Cont.)</u>			
<u>Highways and Streets</u>			
Other Debt Service	\$ 6,389		
Total Highways and Streets		\$ 6,389	
 <u>Education</u>			
Other Debt Issuance Charges	\$ 186,995		
Other Debt Service	24,462		
Total Education			211,457
Total General Debt Service Fund			\$ 6,176,394
 <u>Community Development/Industrial Park Fund</u>			
<u>Other Operations</u>			
<u>Industrial Development</u>			
Contracts with Government Agencies	\$ 121,402		
Contributions	317,935		
Dues and Memberships	8,011		
Licenses	6,000		
Other Contracted Services	7,760		
Trustee's Commission	3,987		
Other Charges	4,687		
Site Development	2,806		
Total Industrial Development		\$ 472,588	
Total Community Development/Industrial Park Fund			472,588
 <u>Education Capital Projects Fund</u>			
<u>Capital Projects</u>			
<u>Education Capital Projects</u>			
Contributions	\$ 692,991		
Total Education Capital Projects		\$ 692,991	
Total Education Capital Projects Fund			692,991
Total Governmental Funds - Primary Government			<u>\$ 34,081,698</u>

Exhibit J-8

Dickson County, Tennessee  
Schedule of Detailed Expenditures -  
All Governmental Fund Types  
Discretely Presented Dickson County School Department  
For the Year Ended June 30, 2013

General Purpose School Fund

Instruction

Regular Instruction Program

Teachers	\$	19,696,838	
Career Ladder Program		179,628	
Career Ladder Extended Contracts		85,031	
Homebound Teachers		14,144	
Educational Assistants		529,832	
Other Salaries and Wages		21,376	
Social Security		1,207,294	
State Retirement		1,768,372	
Life Insurance		7,401	
Medical Insurance		2,992,589	
Dental Insurance		171,468	
Unemployment Compensation		25,833	
Employer Medicare		286,973	
Contracts for Substitute Teachers - Non-certified		457,376	
Instructional Supplies and Materials		249,580	
Textbooks		501,179	
Fee Waivers		162,038	
Regular Instruction Equipment		8,693	
Total Regular Instruction Program			\$ 28,365,645

Alternative Instruction Program

Teachers	\$	384,781	
Career Ladder Extended Contracts		875	
Educational Assistants		51,946	
Social Security		23,976	
State Retirement		36,475	
Life Insurance		164	
Medical Insurance		66,392	
Dental Insurance		3,665	
Unemployment Compensation		494	
Employer Medicare		5,607	
Total Alternative Instruction Program			574,375

Special Education Program

Teachers	\$	3,189,863	
Career Ladder Program		42,380	
Career Ladder Extended Contracts		2,362	
Homebound Teachers		15,202	
Educational Assistants		546,104	
Speech Pathologist		436,439	
Social Security		250,100	
State Retirement		359,305	
Life Insurance		1,725	
Medical Insurance		695,801	
Dental Insurance		43,165	
Unemployment Compensation		5,640	
Employer Medicare		58,792	
Contracts with Private Agencies		1,200	
Instructional Supplies and Materials		942	
Special Education Equipment		7,134	
Total Special Education Program			5,656,154

(Continued)

Exhibit J-8

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

General Purpose School Fund (Cont.)

Instruction (Cont.)

Vocational Education Program

Teachers	\$	975,485	
Career Ladder Program		2,000	
Social Security		59,051	
State Retirement		86,800	
Life Insurance		375	
Medical Insurance		148,086	
Dental Insurance		8,359	
Unemployment Compensation		1,124	
Employer Medicare		13,810	
Instructional Supplies and Materials		17,571	
Total Vocational Education Program			\$ 1,312,661

Adult Education Program

Teachers	\$	30,447	
Social Security		1,250	
State Retirement		550	
Unemployment Compensation		159	
Employer Medicare		440	
Contracts for Substitute Teachers - Non-certified		418	
Instructional Supplies and Materials		5,302	
Data Processing Equipment		299	
Total Adult Education Program			38,865

Support Services

Attendance

Supervisor/Director	\$	77,690	
Career Ladder Program		1,000	
Social Security		4,355	
State Retirement		6,988	
Life Insurance		17	
Medical Insurance		7,467	
Dental Insurance		386	
Unemployment Compensation		63	
Employer Medicare		1,018	
Travel		1,225	
Other Supplies and Materials		8,629	
Total Attendance			108,838

Health Services

Medical Personnel	\$	344,881	
Other Salaries and Wages		70,950	
Social Security		23,468	
State Retirement		19,868	
Life Insurance		135	
Medical Insurance		54,667	
Dental Insurance		3,600	
Unemployment Compensation		1,000	
Employer Medicare		5,488	
Travel		2,294	

(Continued)

Exhibit J-8

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Health Services (Cont.)

Other Supplies and Materials	\$	13,551	
In Service/Staff Development		576	
Other Charges		126	
Total Health Services			\$ 540,604

Other Student Support

Career Ladder Program	\$	3,500	
Guidance Personnel		831,932	
Career Ladder Extended Contracts		300	
Assessment Personnel		92,320	
Attendants		94,824	
School Resource Officer		72,338	
Other Salaries and Wages		39,030	
Social Security		60,690	
State Retirement		87,907	
Life Insurance		303	
Medical Insurance		113,671	
Dental Insurance		7,073	
Unemployment Compensation		1,310	
Employer Medicare		14,625	
Consultants		21,930	
Evaluation and Testing		33,280	
Total Other Student Support			1,475,033

Regular Instruction Program

Supervisor/Director	\$	146,896	
Career Ladder Program		5,990	
Librarians		628,271	
Social Security		43,058	
State Retirement		64,553	
Life Insurance		218	
Medical Insurance		91,277	
Dental Insurance		5,369	
Unemployment Compensation		791	
Employer Medicare		10,895	
Travel		33,490	
Library Books/Media		42,195	
Other Supplies and Materials		18,289	
In Service/Staff Development		32,667	
Total Regular Instruction Program			1,123,959

Alternative Instruction Program

Principals	\$	70,125	
Secretary(ies)		24,789	
Social Security		5,735	
State Retirement		8,106	
Life Insurance		31	
Medical Insurance		13,684	
Dental Insurance		772	

(Continued)

Exhibit J-8

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Alternative Instruction Program (Cont.)

Unemployment Compensation	\$	82	
Employer Medicare		1,341	
Travel		558	
Total Alternative Instruction Program			\$ 125,223

Special Education Program

Supervisor/Director	\$	158,968	
Career Ladder Program		7,000	
Psychological Personnel		179,157	
Secretary(ies)		62,064	
Other Salaries and Wages		78,065	
Social Security		28,902	
State Retirement		41,624	
Life Insurance		131	
Medical Insurance		49,246	
Dental Insurance		2,701	
Unemployment Compensation		292	
Employer Medicare		6,759	
Travel		5,585	
Other Charges		6,200	
Total Special Education Program			626,694

Vocational Education Program

Supervisor/Director	\$	79,478	
Secretary(ies)		2,010	
Social Security		4,401	
State Retirement		7,236	
Life Insurance		13	
Medical Insurance		7,048	
Dental Insurance		386	
Unemployment Compensation		50	
Employer Medicare		1,029	
Travel		4,788	
Other Contracted Services		39,000	
Other Supplies and Materials		20,632	
In Service/Staff Development		953	
Total Vocational Education Program			167,024

Adult Programs

Supervisor/Director	\$	64,994	
Career Ladder Program		1,000	
Other Salaries and Wages		47,467	
Social Security		6,710	
State Retirement		5,860	
Life Insurance		47	
Medical Insurance		6,066	
Dental Insurance		1,157	
Unemployment Compensation		150	
Employer Medicare		1,569	

(Continued)

Exhibit J-8

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Adult Programs (Cont.)

Communication	\$	251	
Travel		3,841	
Other Charges		249	
Total Adult Programs			\$ 139,361

Other Programs

Supervisor/Director	\$	8,097	
Bus Drivers		36,616	
Attendants		156,593	
Other Salaries and Wages		10,979	
Social Security		13,154	
State Retirement		13,015	
Employer Medicare		3,078	
On-Behalf Payments to OPEB		289,480	
Travel		26,610	
Other Supplies and Materials		49,608	
Total Other Programs			607,230

Board of Education

Other Salaries and Wages	\$	24,003	
Board and Committee Members Fees		15,750	
Social Security		2,417	
State Retirement		1,819	
Life Insurance		16	
Medical Insurance		6,366	
Dental Insurance		386	
Unemployment Compensation		50	
Employer Medicare		565	
Advertising		633	
Audit Services		8,950	
Dues and Memberships		7,738	
Legal Services		55,200	
Travel		5,091	
Other Contracted Services		198,314	
Other Supplies and Materials		17,726	
Trustee's Commission		370,140	
Workers' Compensation Insurance		251,045	
Criminal Investigation of Applicants - TBI		6,532	
Total Board of Education			972,741

Director of Schools

County Official/Administrative Officer	\$	126,000	
Secretary(ies)		138,645	
Other Salaries and Wages		74,950	
Social Security		20,649	
State Retirement		27,785	
Life Insurance		72	
Medical Insurance		38,150	
Dental Insurance		2,494	

(Continued)

Exhibit J-8

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Director of Schools (Cont.)

Unemployment Compensation	\$	326	
Employer Medicare		4,829	
Dues and Memberships		2,924	
Postal Charges		3,102	
Travel		4,211	
Other Contracted Services		68,455	
Office Supplies		16,023	
Other Supplies and Materials		8,391	
Other Charges		3,059	
Total Director of Schools			\$ 540,065

Office of the Principal

Principals	\$	890,720	
Career Ladder Program		16,000	
Career Ladder Extended Contracts		3,050	
Assistant Principals		1,015,580	
Secretary(ies)		713,949	
Other Salaries and Wages		16,358	
Social Security		157,751	
State Retirement		219,408	
Life Insurance		982	
Medical Insurance		390,397	
Dental Insurance		24,241	
Unemployment Compensation		3,200	
Employer Medicare		36,893	
Dues and Memberships		5,800	
Other Contracted Services		43,000	
Other Charges		3,629	
Total Office of the Principal			3,540,958

Fiscal Services

Supervisor/Director	\$	63,960	
Accountants/Bookkeepers		122,581	
Social Security		10,673	
State Retirement		14,140	
Life Insurance		62	
Medical Insurance		24,083	
Dental Insurance		1,543	
Unemployment Compensation		200	
Employer Medicare		2,496	
Travel		2,470	
Total Fiscal Services			242,208

Operation of Plant

Communication	\$	63,950	
Janitorial Services		1,505,926	
Maintenance and Repair Services - Equipment		5,773	
Disposal Fees		3,360	
Other Contracted Services		193,688	

(Continued)

Exhibit J-8

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Operation of Plant (Cont.)

Custodial Supplies	\$	2,205	
Electricity		1,684,408	
Natural Gas		331,834	
Water and Sewer		276,811	
Building and Contents Insurance		392,619	
Total Operation of Plant			\$ 4,460,574

Maintenance of Plant

Supervisor/Director	\$	73,100	
Secretary(ies)		37,497	
Maintenance Personnel		480,242	
Social Security		35,261	
State Retirement		43,730	
Life Insurance		249	
Medical Insurance		97,595	
Dental Insurance		5,787	
Unemployment Compensation		794	
Employer Medicare		8,246	
Maintenance Agreements		8,787	
Maintenance and Repair Services - Buildings		159,988	
Maintenance and Repair Services - Equipment		147,067	
Travel		1,201	
Other Contracted Services		51,150	
Other Supplies and Materials		1,231	
Other Charges		192	
Maintenance Equipment		3,848	
Motor Vehicles		12,500	
Total Maintenance of Plant			1,168,465

Transportation

Mechanic(s)	\$	209,932	
Bus Drivers		1,103,968	
Clerical Personnel		25,320	
Other Salaries and Wages		46,046	
Social Security		76,187	
State Retirement		83,566	
Life Insurance		729	
Medical Insurance		331,314	
Dental Insurance		19,660	
Unemployment Compensation		3,935	
Employer Medicare		19,393	
Maintenance and Repair Services - Vehicles		2,580	
Medical and Dental Services		6,556	
Travel		1,944	
Other Contracted Services		9,524	
Diesel Fuel		493,648	
Equipment and Machinery Parts		126,774	
Gasoline		59,766	
Lubricants		15,354	

(Continued)

Exhibit J-8

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Transportation (Cont.)

Tires and Tubes	\$	62,225	
Vehicle Parts		85,281	
Other Supplies and Materials		1,631	
Other Charges		21,898	
Transportation Equipment		<u>1,254,568</u>	
Total Transportation			\$ 4,061,799

Central and Other

Other Salaries and Wages	\$	174,742	
Social Security		9,936	
State Retirement		13,859	
Life Insurance		70	
Medical Insurance		28,428	
Dental Insurance		1,736	
Unemployment Compensation		207	
Employer Medicare		2,324	
Maintenance and Repair Services - Equipment		42,523	
Travel		955	
Other Contracted Services		287,557	
Office Supplies		1,151	
In Service/Staff Development		2,028	
Data Processing Equipment		281,222	
Other Equipment		<u>49,526</u>	
Total Central and Other			896,264

Operation of Non-Instructional Services

Community Services

Supervisor/Director	\$	8,500	
Educational Assistants		33,420	
Other Salaries and Wages		365,765	
Social Security		25,010	
State Retirement		5,513	
Life Insurance		31	
Medical Insurance		13,515	
Dental Insurance		772	
Unemployment Compensation		1,425	
Employer Medicare		5,889	
Travel		3,837	
Other Supplies and Materials		51,329	
Other Charges		<u>4,698</u>	
Total Community Services			519,704

Early Childhood Education

Teachers	\$	159,256	
Educational Assistants		80,542	
Other Salaries and Wages		24,486	
Social Security		16,005	
State Retirement		22,421	
Life Insurance		153	

(Continued)

Exhibit J-8

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

General Purpose School Fund (Cont.)

Operation of Non-Instructional Services (Cont.)

Early Childhood Education (Cont.)

Medical Insurance	\$	51,999	
Dental Insurance		3,279	
Unemployment Compensation		540	
Employer Medicare		3,743	
Contracts with Other Public Agencies		60,431	
Travel		2,107	
Contracts for Substitute Teachers - Non-certified		4,426	
Instructional Supplies and Materials		20,548	
In Service/Staff Development		630	
Total Early Childhood Education			\$ 450,566

Capital Outlay

Regular Capital Outlay

Other Capital Outlay	\$	780,709	
Total Regular Capital Outlay			780,709

Other Debt Service

Education

Debt Service Contribution to Primary Government	\$	1,199,878	
Total Education			1,199,878

Total General Purpose School Fund \$ 59,695,597

School Federal Projects Fund

Instruction

Regular Instruction Program

Teachers	\$	798,370	
Psychological Personnel		35,831	
Educational Assistants		283,424	
Other Salaries and Wages		11,700	
Social Security		66,040	
State Retirement		92,015	
Life Insurance		530	
Medical Insurance		195,842	
Dental Insurance		12,346	
Unemployment Compensation		2,195	
Employer Medicare		15,910	
Other Contracted Services		9,246	
Instructional Supplies and Materials		87,667	
Regular Instruction Equipment		13,439	
Total Regular Instruction Program			\$ 1,624,555

Special Education Program

Teachers	\$	19,726	
Educational Assistants		808,701	
Speech Pathologist		36,897	
Social Security		51,720	
State Retirement		55,682	
Life Insurance		716	

(Continued)

Exhibit J-8

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

School Federal Projects Fund (Cont.)

Instruction (Cont.)

Special Education Program (Cont.)

Medical Insurance	\$	314,468	
Dental Insurance		17,715	
Unemployment Compensation		2,277	
Employer Medicare		12,096	
Contracts with Private Agencies		15,055	
Maintenance and Repair Services - Equipment		2,757	
Other Contracted Services		2,000	
Instructional Supplies and Materials		50,426	
Total Special Education Program			\$ 1,390,236

Vocational Education Program

Clerical Personnel	\$	15,653	
Social Security		910	
State Retirement		1,187	
Unemployment Compensation		19	
Employer Medicare		213	
Instructional Supplies and Materials		10,606	
Vocational Instruction Equipment		50,483	
Total Vocational Education Program			79,071

Support Services

Other Student Support

Other Salaries and Wages	\$	13,188	
Social Security		776	
State Retirement		1,103	
Unemployment Compensation		7	
Employer Medicare		182	
Evaluation and Testing		92,767	
Travel		33,688	
Other Contracted Services		5,863	
Other Supplies and Materials		3,075	
In Service/Staff Development		534	
Other Charges		789	
Total Other Student Support			151,972

Regular Instruction Program

Supervisor/Director	\$	88,692	
Secretary(ies)		23,513	
Other Salaries and Wages		413,501	
Social Security		37,359	
State Retirement		46,448	
Life Insurance		152	
Medical Insurance		45,413	
Dental Insurance		3,465	
Unemployment Compensation		509	
Employer Medicare		7,458	
Travel		42,309	
Other Contracted Services		49,827	
Other Supplies and Materials		3,455	

(Continued)

Exhibit J-8

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

School Federal Projects Fund (Cont.)

Support Services (Cont.)

Regular Instruction Program (Cont.)

In Service/Staff Development	\$	91,425	
Data Processing Equipment		3,370	
Total Regular Instruction Program			\$ 856,896

Special Education Program

Other Salaries and Wages	\$	203,026	
Social Security		12,496	
State Retirement		15,389	
Life Insurance		65	
Medical Insurance		9,258	
Dental Insurance		1,447	
Unemployment Compensation		186	
Employer Medicare		2,922	
Travel		40,256	
In Service/Staff Development		6,274	
Total Special Education Program			291,319

Vocational Education Program

Travel	\$	1,274	
Other Supplies and Materials		788	
In Service/Staff Development		338	
Other Charges		461	
Total Vocational Education Program			2,861

Total School Federal Projects Fund \$ 4,396,910

Central Cafeteria Fund

Operation of Non-Instructional Services

Food Service

Supervisor/Director	\$	67,200	
Accountants/Bookkeepers		42,980	
Cafeteria Personnel		1,189,169	
Other Salaries and Wages		44,608	
Social Security		80,314	
State Retirement		69,094	
Life Insurance		1,023	
Medical Insurance		436,134	
Dental Insurance		26,327	
Employer Medicare		18,789	
Communication		1,317	
Maintenance and Repair Services - Equipment		31,902	
Travel		8,728	
Other Contracted Services		20,804	
Food Supplies		1,711,616	
Office Supplies		4,588	
Utilities		143,716	
USDA - Commodities		250,223	
Other Supplies and Materials		151,906	
In Service/Staff Development		4,322	

(Continued)

Exhibit J-8

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

<u>Central Cafeteria Fund (Cont.)</u>		
<u>Operation of Non-Instructional Services (Cont.)</u>		
<u>Food Service (Cont.)</u>		
Other Charges	\$	3,281
Data Processing Equipment		32,487
Food Service Equipment		<u>35,678</u>
Total Food Service		\$ <u>4,376,206</u>
Total Central Cafeteria Fund		\$ <u>4,376,206</u>
Total Governmental Funds - Dickson County School Department		\$ <u><u>68,468,713</u></u>

Exhibit J-9

Dickson County, Tennessee  
Schedule of Detailed Receipts, Disbursements,  
and Changes in Cash Balance - City Agency Fund  
For the Year Ended June 30, 2013

	Cities - Sales Tax Fund
<hr/>	
<u>Cash Receipts</u>	
Local Option Sales Tax	\$ 5,287,960
Total Cash Receipts	<u>\$ 5,287,960</u>
 <u>Cash Disbursements</u>	
Remittance of Revenues Collected	\$ 5,235,080
Trustee's Commission	52,880
Total Cash Disbursements	<u>\$ 5,287,960</u>
 Excess of Cash Receipts Over (Under) Cash Disbursements	 \$ 0
Cash Balance, July 1, 2012	<u>0</u>
 Cash Balance, June 30, 2013	 <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

Dickson County Mayor and  
Board of County Commissioners  
Dickson 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 Dickson County, Tennessee, as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise Dickson County's basic financial statements, and have issued our report thereon dated October 15, 2013. Our report includes a reference to other auditors who audited the financial statements of the Dickson County Municipal Airport Authority, as described in our report on Dickson County's financial statements. This report does not include the results of the other auditors testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Dickson 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 Dickson County's internal control. Accordingly, we do not express an opinion on the effectiveness of Dickson County's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph 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. However, as described in the accompanying Schedule of Findings and Questioned Costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

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. We consider the deficiency described in the accompanying Schedule of Findings and Questioned Costs to be a material weakness: 2013-001.

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. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs to be significant deficiencies: 2013-003(B), 2013-004(A,B), 2013-005(B), 2013-007, 2013-008(B), and 2013-009(B,C,D,E,F).

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Dickson 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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and are described in the accompanying Schedule of Findings and Questioned Costs as items: 2013-002, 2013-003(A), 2013-004(C), 2013-005(A), 2013-006, 2013-008(A), and 2013-009(A).

## **Dickson County's Response to Findings**

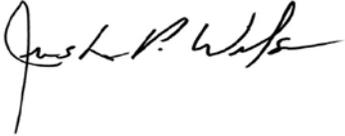
Dickson County's responses to the findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. Dickson County's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

## **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

Dickson County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Very truly yours,

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

Justin P. Wilson  
Comptroller of the Treasury  
Nashville, Tennessee

October 15, 2013

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

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

To the County Mayor and Board of County Commissioners:

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

We have audited Dickson 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 Dickson County's major federal programs for the year ended June 30, 2013. Dickson County's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

***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 Dickson 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 Dickson County's

compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

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

In our opinion, Dickson 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, 2013.

### ***Other Matters***

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with OMB Circular A-133 and are described in the accompanying Schedule of Findings and Questioned Costs as items 2013-006 and 2013-010. Our opinion on each major federal program is not modified with respect to these matters.

Dickson County's response to the noncompliance findings identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. Dickson County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

Management of Dickson 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 Dickson 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 Dickson County's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying Schedule of Findings and Questioned Costs as items 2013-007 and 2013-011, that we consider to be significant deficiencies.

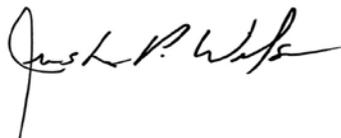
Dickson County's response to the internal control over compliance findings identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. Dickson County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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 Dickson County, Tennessee, as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise Dickson County's basic financial statements. We issued our report thereon dated October 15, 2013, 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 financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the financial statements as a whole.

Very truly yours,



Justin P. Wilson  
Comptroller of the Treasury  
Nashville, Tennessee

October 15, 2013

JPW/kp

Dickson County, Tennessee  
Schedule of Expenditures of Federal Awards and State Grants (1)  
For the Year Ended June 30, 2013

Federal/Pass-through Agency/State Grantor Program Title	Federal CFDA Number	Pass-through Entity Identifying Number	Expenditures
U.S. Department of Agriculture:			
Passed-through State Department of Agriculture:			
National School Lunch Program (Commodities - Noncash Assistance)	10.555	(2)	\$ 250,223 (3)
Passed-through State Department of Education:			
Child Nutrition Cluster:			
School Breakfast Program	10.553	(2)	615,190
National School Lunch Program	10.555	(2)	1,820,729 (3)
Summer Food Service Program for Children	10.559	(2)	20,064
Total U.S. Department of Agriculture			<u>\$ 2,706,206</u>
U.S. Department of Housing and Urban Development:			
Passed-through Tennessee Housing Development Agency:			
HOME Investment Partnerships Program	14.239	(2)	\$ 143,244
Total U.S. Department of Housing and Urban Development			<u>\$ 143,244</u>
U.S. Department of Justice:			
Passed-through State Administrative Office of the Courts:			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	(2)	\$ 5,550
Total U.S. Department of Justice			<u>\$ 5,550</u>
U.S. Department of Transportation:			
Passed-through State Department of Transportation:			
Alcohol Open Container Requirements	20.607	(2)	\$ 54,000
Total U.S. Department of Transportation			<u>\$ 54,000</u>
U.S. Department of Education:			
Passed-through State Department of Labor and Workforce Development:			
Adult Education - Basic Grants to States	84.002	(2)	\$ 80,469
Passed-through State Department of Education:			
Title I Grants to Local Educational Agencies	84.010	N/A	1,812,786
Special Education Cluster:			
Special Education - Grants to States	84.027	N/A	1,719,350
Special Education - Preschool Grants	84.173	N/A	46,441
Career and Technical Education - Basic Grants to States	84.048	N/A	123,187
Safe and Drug-free Schools and Communities - National Programs	84.184	N/A	27,500
Safe and Drug-free Schools and Communities - State Grants	84.186	N/A	11,935
Technology Cluster:			
Educational Technology State Grants	84.318	(2)	22,401
Education Technology State Grants, Recovery Act	84.386	(2)	80
English Language Acquisition State Grants	84.365	N/A	10,871
Improving Teacher Quality State Grants	84.367	N/A	381,889
Education for Homeless Children and Youth, Recovery Act	84.387	(2)	172
State Fiscal Stabilization Fund - Race-to-the-Top Incentive Grants, Recovery Act	84.395	(2)	255,596
Education Jobs Fund	84.410	(2)	147,224
Total U.S. Department of Education			<u>\$ 4,639,901</u>

(Continued)

Dickson County, Tennessee

Schedule of Expenditures of Federal Awards and State Grants (1) (Cont.)

Federal/Pass-through Agency/State Grantor Program Title	Federal CFDA Number	Pass-through Entity Identifying Number	Expenditures
National Archives and Records Administration:			
Passed-through Tennessee Secretary of State:			
National Historical Publications and Records Grants	89.003	(2)	\$ 2,500
Total National Archives and Records Administration			<u>\$ 2,500</u>
U.S. Election Assistance Commission:			
Passed-through Tennessee Secretary of State:			
Help America Vote Act Requirements Payments	90.401	(2)	\$ 8,860
Total U.S. Election Assistance Commission			<u>\$ 8,860</u>
U.S. Department of Homeland Security:			
Passed-through State Department of Military:			
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	(2)	\$ 41,129
Emergency Management Performance Grants	97.042	(2)	21,350
Total U.S. Department of Homeland Security			<u>\$ 62,479</u>
Total Expenditures of Federal Awards			<u>\$ 7,622,740</u>
		<u>Contract Number</u>	
<u>State Grants</u>			
Early Childhood Education - State Department of Education	N/A	(2)	\$ 448,828
Energy Efficient Schools Initiative - State Department of Education	N/A	(2)	1,800
Statewide Student Management System - State Department of Education	N/A	(2)	21,930
Coordinated School Health - State Department of Education	N/A	(2)	99,573
Safe Schools Act - State Department of Education	N/A	(2)	40,700
Student Ticket Subsidy - State Arts Commission	N/A	(2)	3,737
Adult Basic Education - State Department of Education	N/A	(2)	26,823
ACT-EXP- Internet Connectivity - State Department of Education	N/A	(2)	27,533
Litter Grant - State Department of Transportation	N/A	(2)	46,852
Juvenile Justice - State Commission on Children and Youth	N/A	(2)	9,720
Lottery for Education: After School Program - State Department of Education	N/A	(2)	264,072
Middle School Run Club Service - State Department of Environment and Conservation	N/A	(2)	13,500
Rural Health Services - State Department of Health	N/A	(2)	359,447
Waste Tire Grant - State Department of Environment and Conservation	N/A	(2)	55,228
Total State Grants			<u>\$ 1,419,743</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 \$2,070,952.

Dickson County, Tennessee  
Schedule of Audit Findings Not Corrected  
June 30, 2013

*Government Auditing Standards* require auditors to report the status of uncorrected findings from prior audits. Presented below are findings from the Annual Financial Report for Dickson County, Tennessee, for the year ended June 30, 2012, which have not been corrected.

**OFFICE OF COUNTY MAYOR**

<u>Finding Number</u>	<u>Page Number</u>	<u>Subject</u>
12.02(A)	175	The office had deficiencies in purchasing procedures

**OFFICE OF DIRECTOR OF SCHOOLS**

<u>Finding Number</u>	<u>Page Number</u>	<u>Subject</u>
12.06	178	Dickson County School Department did not account for American Recovery and Reinvestment Act (ARRA) grants separately from other school funds
12.07(A)	179	The extended school program had deficiencies in operations
12.08	180	Expenditures exceeded appropriations

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**DICKSON COUNTY, TENNESSEE**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**For the Year Ended June 30, 2013**

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

1. Our report on the financial statements of Dickson County is unmodified.
2. The audit of the financial statements of Dickson County disclosed significant deficiencies in internal control. One of these deficiencies was considered to be a material weakness.
3. The audit disclosed no instances of noncompliance that are material to the financial statements of Dickson County.
4. The audit disclosed one significant deficiency in internal control over major programs.
5. An unmodified opinion was issued on compliance for major programs.
6. The audit revealed two findings that are required to be reported under Section 510(a) of OMB Circular A-133.
7. The Child Nutrition Cluster: School Breakfast Program and National School Lunch Program (CFDA Nos. 10.553 and 10.555), the Title I Grants to Local Educational Agencies Program (CFDA No. 84.010), and the State Fiscal Stabilization Fund – Race-to-the-Top Incentive Grants, Recovery Act (CFDA No. 84.395) were determined to be major programs.
8. A \$300,000 threshold was used to distinguish between Type A and Type B federal programs.
9. Dickson County did not qualify as a low-risk auditee.

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

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

### **OFFICES OF COUNTY MAYOR AND DIRECTOR OF ACCOUNTS AND BUDGETS**

**FINDING 2013-001**                    **MATERIAL AUDIT ADJUSTMENTS WERE REQUIRED  
IN THE GENERAL FUND FOR PROPER FINANCIAL  
STATEMENT PRESENTATION**  
(Internal Control – Material Weakness Under *Government  
Auditing Standards*)

At June 30, 2013, certain general ledger account balances of the General Fund were not materially correct. Audit adjustments totaling \$410,471 were required for the financial statements to be materially correct at year-end. Generally accepted accounting principles require Dickson County to have adequate internal controls over the maintenance of its accounting records. Material audit adjustments were required because the county's financial reporting system did not prevent, detect, or correct potential misstatements in the accounting records. It is a strong indicator of a material weakness in internal controls if the county has ineffective controls over the maintenance of its accounting records, which are used to prepare the financial statements, including the related notes to the financial statements. We presented audit adjustments to management that they approved and posted to properly present the financial statements in this report.

#### **RECOMMENDATION**

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

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

The adjustment was due to a grant being set-up as a receivable and payable that did not materialize.

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**FINDING 2013-002**                    **THE OFFICE HAD DEFICIENCIES IN PURCHASING  
PROCEDURES**  
(Noncompliance Under *Government Auditing Standards*)

As part of our audit procedures for determining whether the purchasing process was operating as designed, we selected a sample of 41 disbursements totaling \$696,582 from a population of 6,356 vendor checks totaling \$22,326,338. Our examination revealed the following deficiencies, which were the result of a lack of management oversight:

- A. Our sample revealed that in three of nine applicable purchases, competitive bids were not solicited as required by state statute. The county purchased tires (\$42,213) numerous times throughout the 2012-13 year; however, competitive bids were not solicited for these purchases. Also, competitive bids were not solicited for an ambulance (\$73,379) and equipment for patrol cars (\$38,815). Purchasing procedures for this office are governed by the provisions of the County Purchasing Law of 1957, Section 5-14-108, *Tennessee Code Annotated (TCA)* and the Uniform Road Law, Section 54-7-113, *TCA*. These statutes require competitive bids on all purchases exceeding \$10,000. The failure to solicit competitive bids could result in the county paying more than the most competitive price.
- B. The bid specifications for the purchase of equipment for patrol cars listed particular brands. Using bid specifications that apply only to a particular brand violates the intent of the county's purchasing law.

**RECOMMENDATION**

Bids should be solicited for all purchases exceeding \$10,000 as required by statute. The office should develop bid specifications that are not brand specific. Bids should be evaluated on the basis of several criteria, including price, quality, availability, warranty, maintenance costs, experience, etc.

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

- A. We agree. The purchasing commission decided to allow various departments to solicit three quotes for tire purchases and to use the lowest quote due to complaints about certain vendors. We now know this is unacceptable for items that require competitive bids. Tires will be bid in the future, or we will make use of statewide contracts. Also, records will be kept of each bid regardless of the number of bidders involved.
- B. We agree that bid specifications should not be brand specific and will notify every department that specific brands cannot be part of the bid process.

**FINDING 2013-003**

**THE OFFICE HAD DEFICIENCIES IN BUDGET OPERATIONS**

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

Our examination revealed the following deficiencies in budget operations:

- A. Expenditures exceeded appropriations in the Housing and Urban Development major appropriation category (the legal level of control) by \$110,868 in the General Fund. This deficiency exists because management

failed to hold spending to the limits authorized by the County Commission, which resulted in unauthorized expenditures.

- B. Budget amendments were posted in the General (\$490,616), Highway/Public Works (\$8,000), Bridge (\$259,225), and the Community Development/Industrial Park (\$4,000) funds that were not approved by the County Commission. Accurate budgetary statements are necessary to provide county officials and departments with available spending limits. Budget amendments that were not properly approved have not been recognized in the financial statements of this report.

Section 5-9-401, *Tennessee Code Annotated*, states that “All funds from whatever source derived, including, but not limited to, taxes, county aid funds, federal funds, and fines, that are to be used in the operations and respective programs or the various departments, commissions, institutions, boards, offices, and agencies of county governments shall be appropriated to such use by the county legislative bodies.”

#### RECOMMENDATION

Expenditures should be held within appropriations approved by the County Commission. Budget amendments affecting major categories should be approved by the County Commission.

#### MANAGEMENT’S RESPONSE – COUNTY MAYOR AND DIRECTOR OF ACCOUNTS AND BUDGETS

- A. This occurred because the county clerk did not have certain budget amendments on file that would have covered this overage.
- B. We agree. To ensure that the budget amendments on file in the County Clerk’s Office are the same as the budget amendments posted by the County Mayor’s Office, the county clerk will provide a certified copy of all amendments to the County Mayor’s Office.

#### FINDING 2013-004

#### **DEFICIENCIES WERE NOTED IN THE COLLECTION OF FUNDS AT CERTAIN COLLECTION SITES**

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

We noted the following deficiencies in the collection of funds at certain collection sites, which resulted from a lack of management oversight:

- A. Multiple employees worked from the same cash drawer at the Ambulance Service Department and the Library. Sound internal controls dictate that each employee have their own cash drawer, start the day with a standard fixed amount of cash, and remove all but that beginning amount at the end of

the day. This amount should be verified to that employee's receipts at the end of each day. Failure to adhere to this control regimen greatly increases the risk that a cash shortage may not be detected in a timely manner. Furthermore, in the event of a cash shortage, the official would not be able to determine who was responsible for the shortage because multiple employees were working from one cash drawer.

- B. In some instances, receipts were not issued at the time of collection at the Ambulance Service Department. The practice of issuing receipts subsequent to the actual collection increases the risk that officials will not properly account for funds.
- C. Official prenumbered receipts were not issued at the Library for certain collections, such as room rentals. Section 9-2-103, *Tennessee Code Annotated (TCA)*, requires official prenumbered receipts to be issued for all collections. When receipts were issued, the office used generic receipts. Without official prenumbered receipts, we were unable to determine if the Library had accounted for all funds. The use of generic receipts exposes the office to risks that collections may not be accounted for properly.

#### RECOMMENDATION

Management should assign each employee their own cash drawer. Officials should ensure that receipts are issued for all collections at the time of collection. Official prenumbered receipts should be issued for all collections.

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

- A. We agree. Any employee that collects money should have their own cash drawer. Effective immediately, each employee that collects money will have their own receipt book and cash drawer. The county mayor does not have control over practices of the Library. The Library Board has operational control over the library.
- B. We agree. Receipts will be issued at the time of collection.
- C. We agree. Pre-numbered receipts should be used for all collections. However, the county mayor does not have control over practices of the Library. The Library Board has operational control over the library.

#### MANAGEMENT'S RESPONSE – CHAIRMAN OF THE DICKSON COUNTY PUBLIC LIBRARY BOARD

- A. We will review options with the Dickson County director of accounts and budgets and the library director to see how to comply.
- C. We will ask the county purchasing department to print prenumbered receipt books for our use.

**OFFICE OF DIRECTOR OF SCHOOLS**

**FINDING 2013-005**

**THE OFFICE HAD DEFICIENCIES IN BUDGET OPERATIONS**

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

We noted the following deficiencies in budget operations:

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

<u>Fund/Major Appropriation Category</u>	<u>Amount Overspent</u>
General Purpose School:	
Support Services - Board of Education	\$ 26,127
School Federal Projects:	
Instruction - Vocational Education Program	8,020

Section 5-9-401, *Tennessee Code Annotated*, states that “All funds from whatever source derived, including, but not limited to, taxes, county aid funds, federal funds, and fines, that are to be used in the operation and respective programs for the various departments, commissions, institutions, boards, offices, and agencies of county governments shall be appropriated to such use by the county legislative bodies.”

- B. The original budget approved by the County Commission was not accurately posted to the accounting records of the School Federal Projects Fund. Accurate budgetary statements are necessary to provide officials and departments with available spending limits. We have recognized the budget as approved by the County Commission in the financial statements of this report.

These deficiencies were due to management’s failure to hold spending to the limits authorized by the County Commission, which resulted in unauthorized expenditures and a lack of management oversight.

**RECOMMENDATION**

Expenditures should be held within appropriations approved by the County Commission. The original budget approved by the County Commission should be posted to the accounting records.

MANAGEMENT’S RESPONSE – DIRECTOR OF SCHOOLS

- A. Management agrees with this finding. Closer analysis will be done of the various accounts to ensure that this does not recur in the future.
  - B. Management agrees with the finding. Closer analysis will be done to ensure that all amendments are presented and posted correctly.
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FINDING 2013-006

**DICKSON COUNTY SCHOOL DEPARTMENT DID NOT ACCOUNT FOR AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA) GRANTS SEPARATELY FROM OTHER SCHOOL FUNDS**

(Noncompliance Under *Government Auditing Standards* and OMB Circular A-133)

The School Department comingled ARRA revenues and expenditures with other local, state, and federal funds in the State Fiscal Stabilization Fund Race-to-the-Top Incentive Grants, Recovery Act (CFDA No. 84.395) major program. The U.S. Office of Management and Budget’s (OMB) Compliance Supplement requires grantees to agree to maintain records that identify adequately the source (i.e., revenue) and application (i.e., expenditure) of ARRA awards. TRAM Directive No. 2 requires county governments to account for ARRA grant awards and expenditures separately from the county’s other revenues and expenditures in the county’s financial accounting system. This comingling of funds violates OMB’s compliance requirements and increases the risks of preparing inaccurate reports required by ARRA. When ARRA grant requirements are not followed, the OMB can terminate the grants, suspend or debar the county from receiving grants, or, in serious cases, may apply civil or criminal penalties. This deficiency is the result of management’s failure to correct the finding noted in the prior-year audit report.

RECOMMENDATION

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

MANAGEMENT’S RESPONSE – DIRECTOR OF SCHOOLS

Management agrees with this finding. Management will investigate all grants to ensure proper accounting of the funds.

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FINDING 2013-007

**THE SCHOOL DEPARTMENT HAD PURCHASING DEFICIENCIES IN THE USE OF FEDERAL RACE-TO-THE-TOP FUNDS PROVIDED BY THE AMERICAN RECOVERY AND REINVESTMENT ACT**

(Internal Control – Significant Deficiency Under *Government Auditing Standards* and OMB Circular A-133)

As part of our audit procedures for determining whether internal controls over purchasing procedures for Race-to-the-Top funds were operating as designed, we selected a sample of 25 disbursements. Our sample revealed three instances of purchase orders being issued after the purchases were made, which calculates to a 12 percent deviation rate. This practice defeats the purpose of the purchase order and makes it an approval of payment rather than an approval of the purchase. This deficiency can be attributed to a lack of management oversight.

RECOMMENDATION

To strengthen internal controls over purchasing procedures for Race-to-the-Top funds and to document purchasing commitments, the office should issue purchase orders for all applicable purchases before purchases are made.

MANAGEMENT'S RESPONSE – DIRECTOR OF SCHOOLS

Management agrees with this finding. Management has reviewed the three instances and has implemented measures to address this finding.

FINDING 2013-008

**THE OFFICE HAD DEFICIENCIES IN PURCHASING PROCEDURES**

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

As part of our audit procedures for determining whether the purchasing process was operating as designed, we selected a sample of 42 disbursements totaling \$813,909 from a population of 5,775 vendor checks totaling \$38,681,135. Our examination revealed the following deficiencies:

- A. In February 2013, the Board of Education awarded contracts to vendors totaling \$161,250 for lawn care services and \$569,880 for six front engine school buses. However, these vendors were not the lowest bidders. Section 49-2-203, *Tennessee Code Annotated (TCA)*, requires the board to award contracts to the lowest and best bidder. This deficiency is the result of a decision of the Board of Education to do business with a local vendor for lawn care services and a preference of one brand over the other concerning ease of bus maintenance and repair. In the case of *Owen of Georgia, Inc., versus Shelby County*, 442F. 314 (w.b. Tenn. 1977), the court stated that “to reject the bid of the lowest bidder there must be such evidence of the

irresponsibility of the bidder as would cause fair-minded and reasonable men to believe that it was not for the best interest of the municipality to award the contract to the lowest bidder.”

- B. In October 2012, the Board of Education solicited and received four bids for vehicle and school bus tires as required by Section 49-2-203, *TCA*. However, one vendor was allowed to amend and re-submit a bid after the bids had been opened. Sound business practices dictate that once a bid has been received, the original bid cannot be changed or altered.

#### RECOMMENDATION

Contracts should be awarded to the vendor submitting the lowest price that meets bid specifications unless adequate documentation is provided supporting the decision to reject the lowest bid. Original bids that have been changed or altered should not be accepted by the Board of Education.

#### MANAGEMENT’S RESPONSE – DIRECTOR OF SCHOOLS

- B. Management agrees with this finding. Management has discussed the finding with appropriate personnel.

#### FINDING 2013-009

#### **THE EXTENDED SCHOOL PROGRAM HAD DEFICIENCIES IN OPERATIONS**

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

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

- A. As part of our audit procedures for obtaining reasonable assurance that funds were deposited to the bank account within three days of collection as required by Section 5-8-207, *Tennessee Code Annotated*, we judgmentally selected the months of December and January to examine receipts and deposits of one extended school program site. This site did not deposit some funds to the bank account within three days of collection in two of eight deposits made during these months. The delay in depositing funds weakens internal controls over collections and increases the risks for fraud and misappropriation.
- B. A cash drawer located at one of the daycare sites was not properly safeguarded during business hours. The site director stated that the cash drawer is left out on the top of the desk during daycare hours and locked up only at night. The failure to keep cash drawers safe and secure increases the risks of fraud and abuse.

- C. In some instances, receipts were not issued at the time of collection. The practice of issuing receipts subsequent to the actual collection increases the risk that collections will not be accounted for properly.
- D. While conducting a cash count, auditors discovered a money order that had not been deposited. The site director informed auditors that she had to complete the information on the money order and sign the parent's name due to the parent not being fluent in English.
- E. A site director co-mingled personal funds in the cash drawer with daycare funds. When questioned, the site director stated she kept some personal money in the cash drawer in case she needed to purchase some daycare supplies.
- F. A site director maintained records of customer receipts on a personal flash drive. The maintenance of county financial records on an unauthorized storage device increases the risks of loss of records, distribution of sensitive data, and fraud and abuse.

**RECOMMENDATION**

All receipts should be deposited within three days of collection. Site directors should keep cash drawers safe and secure. Receipts should be issued for all funds at the time of collection. Site directors should not fill out or sign a parent's check or money order. Personal funds should be kept separate from extended school program funds. Customer records should be retained on county issued storage devices.

**MANAGEMENT'S RESPONSE – DIRECTOR OF SCHOOLS**

Management agrees with the finding. Management has already put in place measures to correct the deficiencies. An accounting system will be purchased and put in place whereby receipting will be done and deposits calculated. Uniform reporting will be done as a result of the accounting system.

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**BEST PRACTICES**

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

**ITEM 1. DICKSON COUNTY SHOULD ESTABLISH AN AUDIT COMMITTEE**

Dickson County does not have an Audit Committee. An Audit Committee can assist the County Commission by providing independent and objective reviews of the financial reporting process, internal controls, the audit function, and being responsible for

monitoring management's plans to address various risks. County officials should establish an Audit Committee as a best practice.

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

We acknowledge.

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

Dickson County does not have a central system of accounting, budgeting, and purchasing for all departments. Dickson County operates under the provisions of the Fiscal Control Acts of 1957. These acts provide for a central system of accounting, budgeting, and purchasing covering all funds administered by the county mayor and highway engineer, but exclude the School Department. Sound business practices dictate that establishing a central system for all departments would significantly improve internal controls over the accounting, budgeting, and purchasing processes. The absence of a central system of accounting, budgeting, and purchasing has been a management decision by the County Commission resulting in decentralization and some duplication of effort. We recommend the adoption of the County Financial Management System of 1981 or a private act, which would provide for a central system of accounting, budgeting, and purchasing covering all county departments.

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

We acknowledge.

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

Federal/Pass-through Agency	Finding Number	Federal CFDA Numbers	Criteria	Explanation	Amount Questioned
U.S. Department of Education: Passed-through State Department of Education: State Fiscal Stabilization Fund - Race-to-the-Top Incentive Grants, Recovery Act	2013-010	84.395	Circular A-133, Compliance Supplement Part 3N	Noncompliance - See Finding No. 2013-006 The office did not account for American Recovery and Reinvestment Act Grants separately from other county funds	\$ 0
U.S. Department of Education: Passed-through State Department of Education: State Fiscal Stabilization Fund - Race-to-the-Top Incentive Grants, Recovery Act	2013-011	84.395	Circular A-133, Compliance Supplement Part 3B	Internal Control - Significant Deficiency - See Finding No. 2013-007. The School Department had purchasing deficiencies in the use of federal Race-to-the-Top funds provided by the American Recovery and Reinvestment Act	\$ 0

**DICKSON COUNTY, TENNESSEE**  
**AUDITEE REPORTING RESPONSIBILITIES**  
**For the Year Ended June 30, 2013**

There were audit findings relative to federal awards presented in the prior- and current-years' Schedules of Findings and Questioned Costs.

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

FINDINGS 2013-006 and 2013-010

Contact person: Dr. Danny Weeks

Corrective action planned: Administration will investigate all grants more thoroughly to determine the source of funding and will include the proper cost center, ARRA or sub-fund, as needed to denote the funds.

Anticipated completion date: 2013-14

FINDINGS 2013-007 and 2013-011

Contact person: Dr. Danny Weeks

Corrective action planned: Administration will review all recurring computer programs to ensure purchase orders are issued before purchases are made.

Anticipated completion date: 2013-14

**Director of Schools – Summary Schedule of Prior-Year's Findings**

FINDINGS 12.06 and 12.09

The School Department included proper cost centers to segregate ARRA funds under the State Fiscal Stabilization Fund Government Services, Recovery Act (CFDA No. 84.397) major program. However, the School Department failed to account for ARRA funds separately in the State Fiscal Stabilization Fund Race-to-the-Top Incentive Grants, Recovery Act (CFDA No. 84.395) major program.