
ANNUAL FINANCIAL REPORT WILSON COUNTY, TENNESSEE



FOR THE YEAR ENDED JUNE 30, 2013



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

COMPTROLLER OF THE TREASURY
JUSTIN P. WILSON

DIVISION OF LOCAL GOVERNMENT AUDIT
JAMES R. ARNETTE
Director

JEFF BAILEY, CPA, CGFM, CFE
Audit Manager

EUGENE HAMPTON II, CPA, CGFM
Auditor 4

FERMAN PRIDE, CGFM
TERYN McNEAL, CPA
NATHAN YORK
JACOB KENNEDY, CISA
State Auditors

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

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Audit Highlights

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

Scope

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

Results

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

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

Findings and Best Practice

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

OFFICE OF FINANCE DIRECTOR

- ◆ Material audit adjustments were required for proper financial statement presentation.
-

PROBATION DEPARTMENT

- ◆ The department had deficiencies in operations.
 - ◆ The department had deficiencies in computer system backup procedures.
 - ◆ Usernames and passwords were shared by employees.
 - ◆ The receipting software did not have adequate application controls.
 - ◆ The department did not properly restrict access to the probation application.
-

OFFICE OF TRUSTEE

- ◆ The trustee did not require a depository to adequately collateralize funds.
-

OFFICE OF JUVENILE COURT CLERK

- ◆ The receipting software for the office did not have adequate application controls.
-

Best Practice

Wilson County does not have a central system of accounting, budgeting, and purchasing. The absence of a central system of accounting, budgeting, and purchasing was the result of the Board of Education withdrawing from the Financial Management System of 1981 pursuant to Section 5-21-124, *Tennessee Code Annotated*. The Division of Local Government Audit strongly believes that a central system of accounting, budgeting, and purchasing is a best practice that should be adopted by the governing body as a means of significantly improving accountability and the quality of services to the citizens of Wilson County.

INTRODUCTORY SECTION

Wilson County Officials
June 30, 2013

Officials

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

Board of County Commissioners

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

Board of Education

Don Weathers, Chairman
Wayne McNeese
Ron Britt
Bill Robinson

Road Commission

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

(Continued)

Wilson County Officials (Cont.)

Financial Management Committee

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

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

Budget Committee

Bernie Ash, Chairman
Annette Stafford
Mike Justice

Wendell Marlowe
Randall Hutto, County Mayor

Audit Committee

Chris Crowell
Jerry Taylor
Paul Abercrombie

Frank Bush
Nathan Clariday

FINANCIAL SECTION



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

INDEPENDENT AUDITOR'S REPORT

Wilson County Mayor and
Board of County Commissioners
Wilson 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 business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Wilson County Tennessee, as of and for the year ended June 30, 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 conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Wilson County, Tennessee, as of June 30, 2013, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General and Highway/Public Works funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As described in Note I.D.8. to the financial statements 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. A restatement totaling \$1,608,071 has been recognized for accumulated debt issuance costs on the government-wide financial statements.

Note I.D.9. to the financial statements describes a prior-period adjustment in governmental activities totaling \$320,062. This adjustment was made to write-off the unpaid portion of notes payable.

As described in Note V.B., Wilson 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*, which became effective for

the year ended June 30, 2013. Wilson 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

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 16-26 and the schedule of funding progress – pension plans and other postemployment benefits plans on pages 96-98 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 Wilson 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 Wilson 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 Wilson School Department (a discretely presented component unit), and miscellaneous schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements, budgetary comparison schedules of nonmajor governmental funds and the General Debt

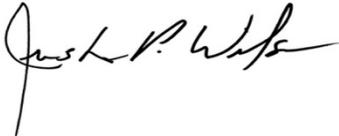
Service Fund, combining and individual fund financial statements of the Wilson County School Department (a discretely presented component unit), and miscellaneous schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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 January 30, 2014, on our consideration of Wilson 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 Wilson County's internal control over financial reporting and compliance.

Very truly yours,



Justin P. Wilson
Comptroller of the Treasury
Nashville, Tennessee

January 30, 2014

JPW/sb

Management's Discussion and Analysis

As management of Wilson County, Tennessee, we offer readers of Wilson County's financial statements this narrative overview and analysis of the financial activities of Wilson County, Tennessee, for the fiscal year ended June 30, 2013. This discussion and analysis focuses on the primary government only and does not include discussions of discretely presented component units.

Financial Highlights

- The liabilities and deferred inflows of Wilson County exceeded its assets and deferred outflows at the close of the fiscal year by \$101,993,145 (net position). The liabilities include \$195,757,148 in debt that is attributable to the Wilson County School Department.
- The government's total net position decreased by \$31,967,888.
- At June 30, 2013, Wilson County's governmental funds reported combined ending fund balances of \$67,528,365, an increase of \$35,593,381 in comparison with the prior year. The majority of this increase is due to bond proceeds not yet spent for school construction projects.
- At June 30, 2013, unassigned fund balance for the General Fund was \$4,784,254, or 12.6 percent of total General Fund expenditures.
- For the fiscal year ended June 30, 2013, Wilson County's total debt had a net increase of \$58,130,230. During the year, \$24,111,283 of debt service payments were made including refunding bonds issued of \$3,530,000 and interest of \$7,556,830. In addition, \$67,465,000 of bonds were issued during the fiscal year for school construction, \$3,000,000 of bonds were issued for construction of new emergency management facilities, and a \$1,009,745 capital lease was entered into for vehicles for the Sheriff's Department.

Overview of the Financial Statements

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

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

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

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

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

The government-wide financial statements include not only Wilson County (known as the primary government), but also a legally separate School Department, Emergency Communications District, Library, and Sports Authority for which the county is financially accountable. Financial information for these component units is reported separately from the financial information presented for the primary government itself.

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

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

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

Wilson County maintains 19 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balance for the General, Highway/Public Works, General Debt Service, High School Building Projects, and Rural School Construction Projects funds, all of which are considered to be major funds. Data from the other 14 governmental funds are combined into a single, aggregate presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

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

The basic governmental fund financial statements can be found on Exhibits C-1 through C-6 of this report.

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

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

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

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

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

Wilson County's Net Position (Cont.)

	2013 Governmental Activities	2012 Governmental Activities
<u>Net Position (Cont.)</u>		
Long-term Liabilities Outstanding	\$ 259,556,666	\$ 187,189,657
Deferred Inflows of Resources	39,201,180	38,704,609
Other Liabilities	7,609,515	1,987,977
Total	<u>\$ 306,367,361</u>	<u>\$ 227,882,243</u>
Net Position:		
Net Investment in Capital Assets	\$ 53,965,125	\$ 50,191,273
Restricted	57,575,534	26,107,914
Unrestricted	<u>(225,805,663)</u>	<u>(157,371,031)</u>
Total Net Position	<u>\$ (114,265,004)</u>	<u>\$ (81,071,844)</u>

An additional portion of Wilson County's net position totaling \$57,575,534 represents resources that are subject to external restrictions on how they may be used. The restricted net position includes capital projects, debt service, highway, all of the nonmajor funds, and other county funds not accounted for in unrestricted net position.

Governmental activities. Governmental activities decreased Wilson County's net position by \$33,193,160. Elements of this decrease are noted in the table below:

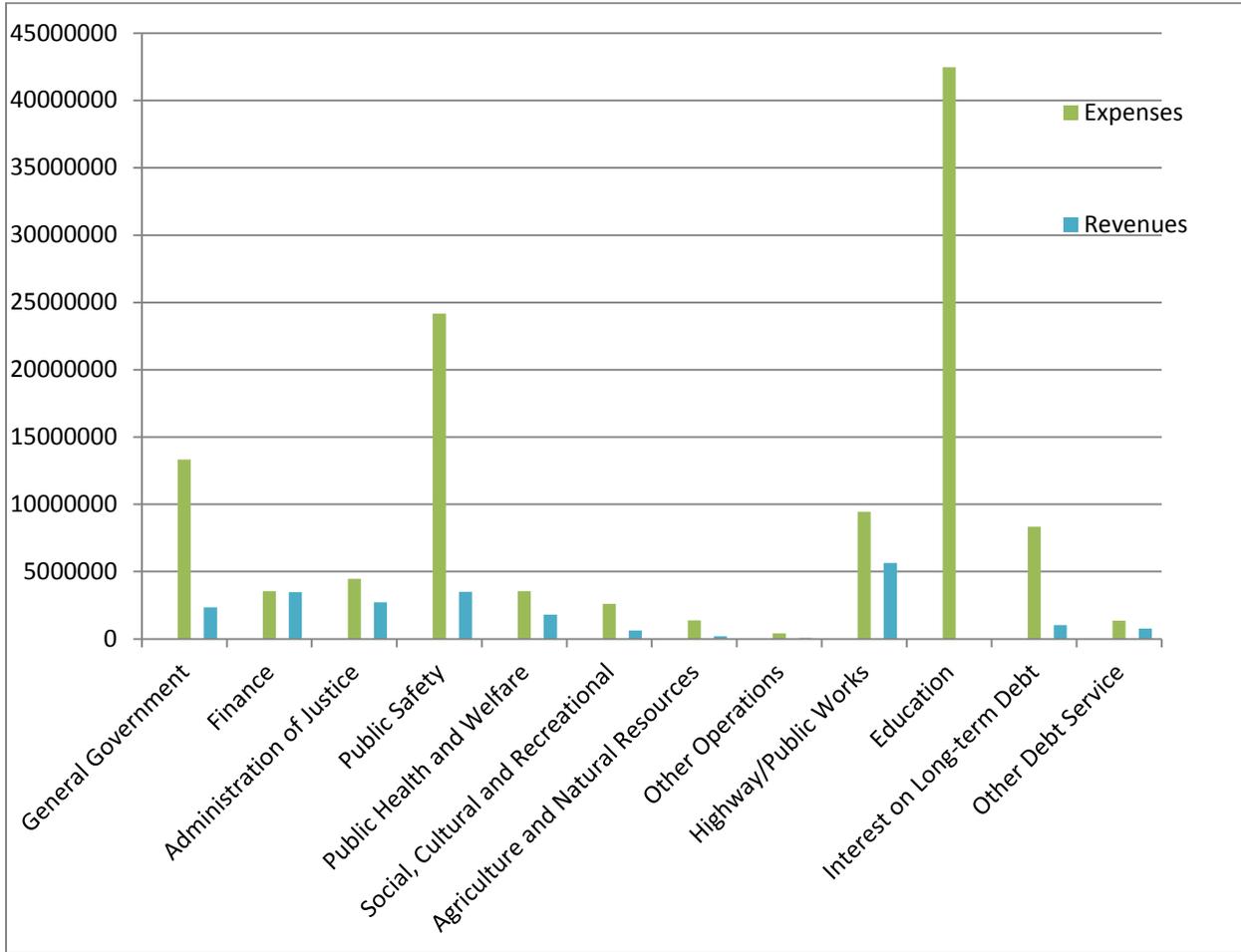
Wilson County's Change in Net Position

	2013 Governmental Activities	2012 Governmental Activities
Revenues:		
Program Revenues:		
Charges for Services	\$ 12,255,904	\$ 11,811,131
Operating Grants and Contributions	7,933,430	6,126,779
Capital Grants and Contributions	2,049,840	1,778,821
Total Program Revenues	<u>\$ 22,239,174</u>	<u>\$ 19,716,731</u>
General Revenues:		
Property Taxes Levied for General Purposes	\$ 33,374,742	\$ 30,029,486
Property Taxes Levied for Debt Service	6,453,625	6,219,649
Local Option Sales Tax	6,722,113	6,461,130
Payments in-Lieu-of Taxes - Other	71,783	72,876
Hotel/Motel Tax	789,244	818,172
Wheel Tax	2,467,541	2,427,902
Litigation Tax	967,992	1,247,658
Business Tax	1,587,863	1,284,959
Adequate Facilities Tax	3,905,039	2,276,056
Mineral Severance Tax	109,912	111,876
Wholesale Beer Tax	619,481	639,022
Other Local Taxes	4,509	3,539

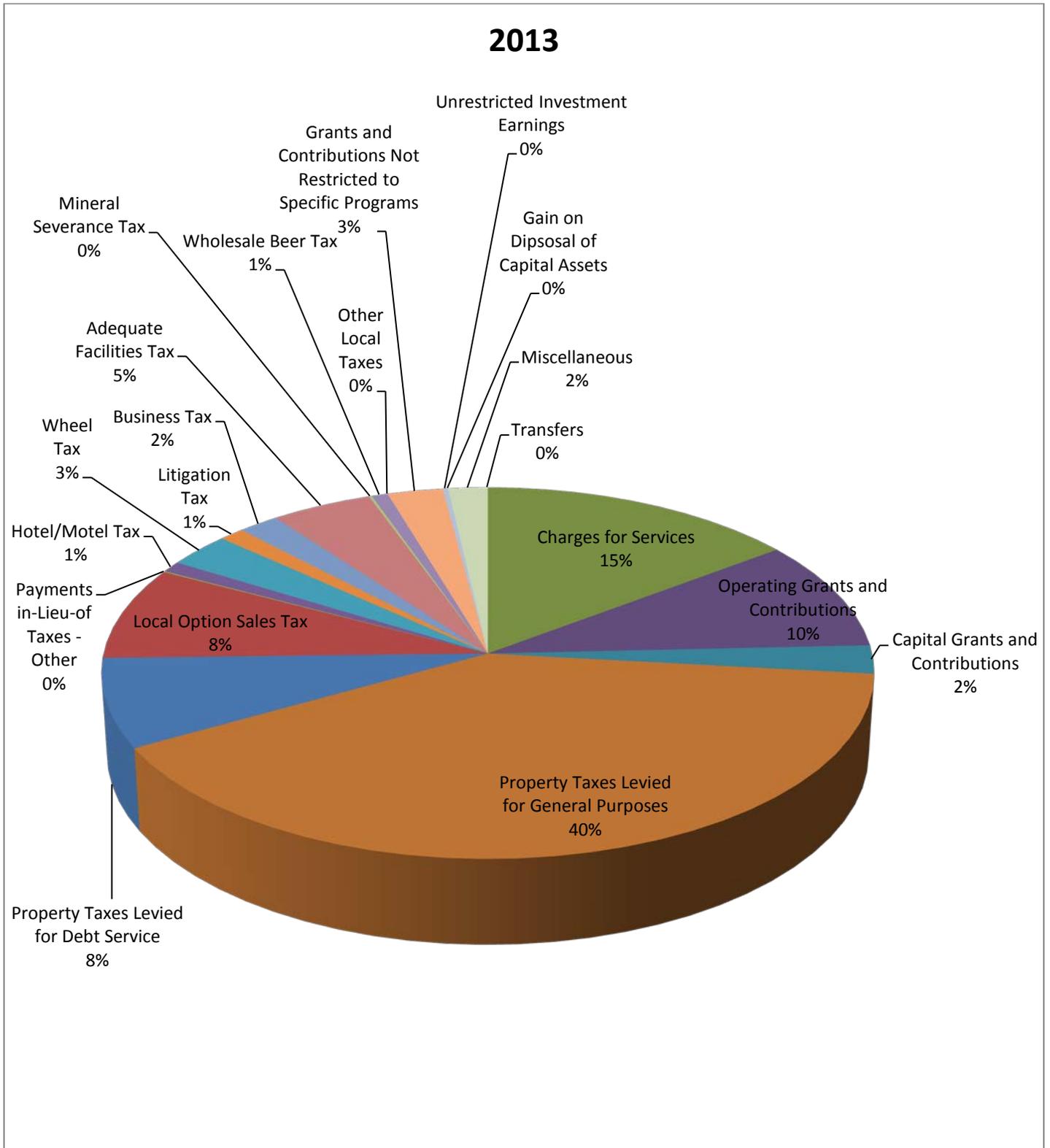
Wilson County's Change in Net Position (Cont.)

	2013 Governmental Activities	2012 Governmental Activities
General Revenues (Cont.):		
Grants and Contributions Not		
Restricted to Specific Programs	\$ 2,138,139	\$ 2,241,383
Unrestricted Investment Earnings	204,979	125,513
Miscellaneous	<u>1,517,149</u>	<u>356,691</u>
Total General Revenues	<u>\$ 60,934,111</u>	<u>\$ 54,315,912</u>
Total Revenues	<u>\$ 83,173,285</u>	<u>\$ 74,032,643</u>
	2013 Governmental Activities	2012 Governmental Activities
Governmental Activities:		
General Government	\$ 13,320,909	\$ 11,996,559
Finance	3,543,230	5,055,858
Administration of Justice	4,464,115	5,266,169
Public Safety	24,178,545	24,455,518
Public Health and Welfare	3,554,598	3,379,231
Social, Cultural, and		
Recreational Services	2,604,587	2,358,058
Agriculture and Natural Resources	1,379,248	1,193,659
Other Operations	418,867	1,303,879
Highway/Public	9,437,524	10,413,029
Education	42,480,803	27,257,516
Interest on Long-term Debt	8,344,502	6,993,648
Other Debt Service	<u>1,351,508</u>	<u>500,503</u>
Total Expenses	<u>\$ 115,078,436</u>	<u>\$ 100,173,627</u>
Transfers	0	\$ (9,600)
Change in Net Position	(31,905,151)	(26,150,584)
Net Position - July 1,	(81,071,844)	(54,921,260)
Restatements/Prior-period Adjustments	<u>(1,288,009)</u>	<u>0</u>
Net Position - June 30,	<u>\$ (114,265,004)</u>	<u>\$ (81,071,844)</u>

Expenses and Program Revenues – Governmental Activities



Revenue by Source – Governmental Activities



Financial Analysis of the Government's Funds

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

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

As of the end of the current fiscal year, Wilson County's governmental funds reported combined ending fund balances of \$67,528,365, an increase of \$35,593,381 in comparison with the prior year. Approximately 7.1 percent of this total amount (\$4,784,254) constitutes unassigned fund balance, which is available for spending at the government's discretion. The remainder of fund balance is nonspendable, restricted, committed, or assigned to indicate that it is not available for new spending because it has already been designated for a particular purpose.

The General Fund is the chief operating fund of Wilson County. With the adoption of Governmental Accounting Standards Board Statement No. 54, only the General Fund has unassigned fund balance. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 12.6 percent of total General Fund expenditures, while total fund balance represents 19.8 percent of that same amount.

The fund balance of the General Fund increased \$2,372,257 from the prior year. The major factor contributing to the increase was a four cent property tax increase for the General Fund.

The fund balance of the Highway/Public Works Fund had a net increase of \$1,075,978 during the current fiscal year.

The fund balance of the General Debt Service Fund increased \$975,382 from the prior year.

The High School Building Projects Fund had a net increase of \$19,544,626 from the prior year due to bond proceeds being held for ongoing construction projects.

The Rural School Construction Projects Fund had a net increase of \$8,804,701 from the prior year due to bond proceeds being held for ongoing construction projects.

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

General and Highway/Public Works Funds Highlights

The final amended budget for General Fund expenditures reflected an increase of 5.5 percent above the original budget.

Capital Assets and Debt Administration

Capital Assets. Wilson County's investment in capital assets for its governmental activities as of June 30, 2013, totaled \$70,838,592 (net of accumulated depreciation). This investment in capital assets includes land, intangible assets, buildings and improvements, machinery and equipment, and equipment, roads, highways, and bridges. The total net increase in Wilson County's investment in capital assets for the current fiscal year was \$2,035,632.

	2013 Governmental Activities	2012 Governmental Activities
Land	\$ 5,551,905	\$ 5,196,064
Construction in Progress	759,629	0
Intangible Assets	5,026,091	4,963,751
Buildings and Improvements	27,805,254	28,704,648
Other Capital Assets	6,525,980	5,464,200
Infrastructure	<u>25,169,733</u>	<u>24,474,297</u>
Total	<u>\$ 70,838,592</u>	<u>\$ 68,802,960</u>

Long-term Debt. At the end of the current fiscal year, Wilson County had total bonded debt outstanding of \$210,920,000, notes payable of \$1,695,000, and capital leases payable of \$1,707,750. All debt is backed by the full faith and credit of the county. Of the amount outstanding for governmental activities, \$195,757,148 reflects the balance of the borrowings for education capital projects for the Wilson County Board of Education.

	2013 Governmental Activities	2012 Governmental Activities
Bonds Payable	\$ 210,920,000	\$ 150,825,000
Notes Payable	1,695,000	3,826,219
Capital Leases Payable	<u>1,707,750</u>	<u>1,541,301</u>
Total	<u>\$ 214,322,750</u>	<u>\$ 156,192,520</u>

- For the fiscal year ended June 30, 2013, Wilson County's total debt had a net increase of \$58,130,230. During the year, \$24,111,283 of debt service payments was made including refunding bonds issued of \$3,530,000 and interest of \$7,556,830. In addition, \$67,465,000 of bonds was issued during the fiscal year for school construction, \$3,000,000 of bonds was issued for construction of new emergency management facilities, and a \$1,009,745 capital lease was entered into for vehicles for the Sheriff's Department.

- The county maintains an Aa bond rating from Standard and Poor's for general and rural obligation debt.
- Additional information on the county's long-term debt can be found in Exhibits L-1 and L-2 of this report.

Economic Factors and Next Year's Budgets and Rates

- The unemployment rate for the county as of June 30, 2013, was 6.9 percent, which is down .1 percent from June 30, 2012.
- Inflationary trends in the region compare favorably to national business indices.
- Assessed property value within the county is in excess of \$3 billion.

All of these factors were considered in preparing the county's budget for the 2014 fiscal year.

Requests for Information

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

BASIC FINANCIAL STATEMENTS

Exhibit A

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

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Wilson County School Department
<u>ASSETS</u>				
Cash	\$ 454,911	\$ 200	\$ 455,111	\$ 813,480
Equity in Pooled Cash and Investments	69,338,684	3,735,331	73,074,015	24,217,731
Accounts Receivable	2,504,561	0	2,504,561	22,952
Allowance for Uncollectibles	(1,055,163)	0	(1,055,163)	0
Due from Other Governments	2,734,354	0	2,734,354	2,246,073
Due from Primary Government	0	0	0	6,136,116
Due from Component Units	1,051,948	0	1,051,948	0
Property Taxes Receivable	40,919,291	0	40,919,291	34,421,439
Allowance for Uncollectible Property Taxes	(732,591)	0	(732,591)	(631,210)
Notes Receivable	735,729	0	735,729	108,862
Accrued Interest Receivable	97,058	0	97,058	873
Notes Receivable - Long-term	1,695,201	0	1,695,201	979,570
Capital Assets:				
Assets Not Depreciated:				
Land	5,551,905	7,556,050	13,107,955	8,616,927
Construction in Progress	759,629	0	759,629	35,239,529
Intangible Assets	5,026,091	0	5,026,091	0
Assets Net of Accumulated Depreciation:				
Buildings and Improvements	27,805,254	19,351	27,824,605	139,294,872
Other Capital Assets	6,525,980	1,172,509	7,698,489	6,222,642
Infrastructure	25,169,733	0	25,169,733	0
Total Assets	\$ 188,582,575	\$ 12,483,441	\$ 201,066,016	\$ 257,689,856
<u>DEFERRED OUTFLOWS OF RESOURCES</u>				
Deferred Charge on Refunding	\$ 3,519,782	\$ 0	\$ 3,519,782	\$ 0
Total Deferred Outflows of Resources	\$ 3,519,782	\$ 0	\$ 3,519,782	\$ 0
<u>LIABILITIES</u>				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 27,479
Accrued Payroll	0	0	0	3,999,311
Payroll Deductions Payable	187	0	187	637,206
Contracts Payable	0	0	0	5,861,879
Retainage Payable	0	0	0	274,237
Accrued Interest Payable	1,425,386	0	1,425,386	0
Due to Primary Government	0	0	0	1,051,948
Due to Component Units	6,136,116	0	6,136,116	0
Due to State of Tennessee	21,826	0	21,826	0
Customer Deposits Payable	26,000	0	26,000	0
Noncurrent Liabilities:				
Due Within One Year	12,194,246	43,227	12,237,473	2,311,908
Due in More Than One Year (net of unamortized premium on debt)	247,362,420	168,355	247,530,775	4,443,856
Total Liabilities	\$ 267,166,181	\$ 211,582	\$ 267,377,763	\$ 18,607,824

(Continued)

Exhibit A

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

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Wilson County School Department
<u>DEFERRED INFLOWS OF RESOURCES</u>				
Deferred Current Property Taxes	\$ 39,201,180	\$ 0	\$ 39,201,180	\$ 32,941,092
Total Deferred Inflows of Resources	\$ 39,201,180	\$ 0	\$ 39,201,180	\$ 32,941,092
<u>NET POSITION</u>				
Net Investment in Capital Assets	\$ 53,965,125	\$ 8,747,910	\$ 62,713,035	\$ 189,373,970
Restricted for:				
Capital Projects	1,907,685	0	1,907,685	0
General Government	43,205	0	43,205	0
Finance	17,809	0	17,809	0
Administration of Justice	314,798	0	314,798	0
Debt Service	17,852,844	0	17,852,844	0
Public Safety	922,167	0	922,167	0
Public Health and Welfare	861,904	0	861,904	0
Agriculture and Natural Resources	730,188	0	730,188	0
Other Operations	7,848	0	7,848	0
Highway/Public Works	6,377,732	0	6,377,732	0
Education Capital Projects	28,539,354	0	28,539,354	117,459
School Federal Projects	0	0	0	83,122
Central Cafeteria	0	0	0	3,619,810
Basic Education Program	0	0	0	216,800
Unrestricted	(225,805,663)	3,523,949	(222,281,714)	12,729,779
Total Net Position	\$ (114,265,004)	\$ 12,271,859	\$ (101,993,145)	\$ 206,140,940

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

Exhibit B

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

Functions/Programs	Program Revenues						Net (Expense) Revenue and Changes in Net Position			Component Unit Wilson County School Department
	Expenses	Charges for Services	Operating Grants and Contributions		Capital Grants and Contributions	Governmental Activities	Primary Government Business-type Activities	Total	Total	
			Operating Grants and Contributions	Capital Grants and Contributions						
Primary Government:										
Governmental Activities:										
General Government	\$ 13,320,909	\$ 2,256,213	\$ 95,332	\$ 0	\$ 0	\$ (10,969,364)	\$ 0	\$ (10,969,364)	\$ 0	0
Finance	3,543,230	3,471,468	4,246	0	0	(67,516)	0	(67,516)	0	0
Administration of Justice	4,464,115	2,730,510	0	0	0	(1,733,605)	0	(1,733,605)	0	0
Public Safety	24,178,545	2,361,186	668,000	483,334	0	(20,666,025)	0	(20,666,025)	0	0
Public Health and Welfare	3,554,598	991,887	819,324	0	0	(1,743,387)	0	(1,743,387)	0	0
Social, Cultural, and Recreational Services	2,604,587	165,808	467,433	0	0	(1,971,346)	0	(1,971,346)	0	0
Agriculture and Natural Resources	1,379,248	206,725	0	0	0	(1,172,523)	0	(1,172,523)	0	0
Other Operations	418,867	62,586	0	0	0	(356,281)	0	(356,281)	0	0
Highways/Public Works	9,437,524	9,521	4,079,889	1,566,506	0	(3,781,608)	0	(3,781,608)	0	0
Education	42,480,803	0	0	0	0	(42,480,803)	0	(42,480,803)	0	0
Interest on Long-term Debt	8,344,502	0	1,029,729	0	0	(7,314,773)	0	(7,314,773)	0	0
Other Debt Service	1,351,508	0	769,477	0	0	(582,031)	0	(582,031)	0	0
Total Governmental Activities	\$ 115,078,436	\$ 12,255,904	\$ 7,933,430	\$ 2,049,840	\$ 0	\$ (92,839,262)	\$ 0	\$ (92,839,262)	\$ 0	0
Business-type Activities:										
Solid Waste Disposal	\$ 493,467	\$ 430,730	\$ 0	\$ 0	\$ 0	\$ 0	\$ (62,737)	\$ (62,737)	\$ 0	0
Total Business-type Activities	\$ 493,467	\$ 430,730	\$ 0	\$ 0	\$ 0	\$ 0	\$ (62,737)	\$ (62,737)	\$ 0	0
Total Primary Government	\$ 115,571,903	\$ 12,686,634	\$ 7,933,430	\$ 2,049,840	\$ 0	\$ (92,839,262)	\$ (62,737)	\$ (92,901,999)	\$ 0	0
Component Unit:										
Wilson County School Department	\$ 134,612,335	\$ 6,960,572	\$ 10,950,822	\$ 42,830,963	\$ 0	\$ 0	\$ 0	\$ 0	\$ (73,869,978)	0
Total Component Unit	\$ 134,612,335	\$ 6,960,572	\$ 10,950,822	\$ 42,830,963	\$ 0	\$ 0	\$ 0	\$ 0	\$ (73,869,978)	0

(Continued)

Exhibit B

Wilson County, Tennessee
Statement of Activities (Cont.)

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position			Component Unit Wilson County School Department
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			
					Governmental Activities	Business-type Activities	Total	
General Revenues:								
Taxes:								
Property Taxes Levied for General Purposes					\$ 33,374,742	\$ 0	\$ 33,374,742	\$ 33,467,591
Property Taxes Levied for Debt Service					6,453,625	0	6,453,625	0
Local Option Sales Tax					6,722,113	0	6,722,113	9,845,837
Payments in-Lieu-of Taxes - Other					71,783	0	71,783	0
Hotel/Motel Tax					789,244	0	789,244	0
Wheel Tax					2,467,541	0	2,467,541	0
Litigation Tax					967,992	0	967,992	0
Business Tax					1,587,863	0	1,587,863	0
Mineral Severance Tax					109,912	0	109,912	0
Adequate Facilities/Development Tax					3,905,039	0	3,905,039	0
Wholesale Beer Tax					619,481	0	619,481	0
Interstate Telecommunications Tax					4,509	0	4,509	6,765
Grants and Contributions Not Restricted to Specific Purposes					2,138,139	0	2,138,139	60,609,163
Unrestricted Investment Income					204,979	0	204,979	145,106
Miscellaneous					1,517,149	0	1,517,149	34,087
Total General Revenues					\$ 60,934,111	\$ 0	\$ 60,934,111	\$ 104,108,549
Change in Net Position								
Net Position, July 1, 2012					(31,905,151)	(62,737)	(31,967,888)	30,238,571
Prior-period Adjustment - See Note I.D.9.					(81,071,844)	12,334,596	(68,737,248)	175,902,369
Restatement - See Note I.D.8.					320,062	0	320,062	0
					(1,608,071)	0	(1,608,071)	0
Net Position, June 30, 2013					\$ (114,265,004)	\$ 12,271,859	\$ (101,993,145)	\$ 206,140,940

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

Exhibit C-1

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

	Major Funds				Nonmajor Funds		Total Governmental Funds
	General	Highway / Public Works	General Debt Service	High School Building Projects	Rural School Construction Projects	Other Governmental Funds	
ASSETS							
Cash	\$ 550	\$ 100	\$ 0	\$ 0	\$ 0	\$ 454,261	\$ 454,911
Equity in Pooled Cash and Investments	5,655,180	6,323,663	12,190,965	22,100,073	12,575,397	10,007,747	68,853,025
Accounts Receivable	1,858,636	0	0	0	0	645,925	2,504,561
Allowance for Uncollectibles	(1,055,163)	0	0	0	0	0	(1,055,163)
Due from Other Governments	437,964	460,571	0	0	0	1,835,819	2,734,354
Due from Other Funds	15,058	0	0	0	0	8,144	23,202
Property Taxes Receivable	25,535,172	4,175,019	6,651,457	0	0	4,557,643	40,919,291
Allowance for Uncollectible Property Taxes	(468,878)	(76,560)	(121,972)	0	0	(65,181)	(732,591)
Notes Receivable - Current	676,114	13,834	30,964	0	0	14,817	735,729
Accrued Interest Receivable	0	0	97,058	0	0	0	97,058
Notes Receivable - Long-term	684,897	124,486	752,487	0	0	133,331	1,695,201
Total Assets	\$ 33,339,530	\$ 11,021,113	\$ 19,600,959	\$ 22,100,073	\$ 12,575,397	\$ 17,592,506	\$ 116,229,578
LIABILITIES							
Payroll Deductions Payable	\$ 0	\$ 187	\$ 0	\$ 0	\$ 0	\$ 0	\$ 187
Due to Other Funds	8,144	0	0	0	0	423,535	431,679
Due to Component Units	0	0	0	2,365,420	3,770,696	0	6,136,116
Due to State of Tennessee	21,814	12	0	0	0	0	21,826
Current Liabilities Payable from Restricted Assets:							
Customer Deposits Payable	0	26,000	0	0	0	0	26,000
Total Liabilities	\$ 29,958	\$ 26,199	\$ 0	\$ 2,365,420	\$ 3,770,696	\$ 423,535	\$ 6,615,808
DEFERRED INFLOWS OF RESOURCES							
Deferred Current Property Taxes	\$ 24,434,631	\$ 3,995,466	\$ 6,365,401	\$ 0	\$ 0	\$ 4,405,682	\$ 39,201,180
Deferred Delinquent Property Taxes	564,281	92,014	146,573	0	0	77,518	880,386
Other Deferred/Unavailable Revenue	803,472	230,009	91,732	0	0	878,626	2,003,839
Total Deferred Inflows of Resources	\$ 25,802,384	\$ 4,317,489	\$ 6,603,706	\$ 0	\$ 0	\$ 5,361,826	\$ 42,085,405

(Continued)

Exhibit C-1

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

	Major Funds					Nonmajor Funds		Total Governmental Funds
	General	Highway / Public Works	General Debt Service	High School Building Projects	Rural School Construction Projects	Other Governmental Funds		
FUND BALANCES								
Nonspendable:								
Long-term Notes Receivable	\$ 684,897	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 684,897
Restricted:								
Restricted for General Government	43,205	0	0	0	0	0	0	43,205
Restricted for Finance	17,809	0	0	0	0	0	0	17,809
Restricted for Administration of Justice	314,798	0	0	0	0	0	0	314,798
Restricted for Public Safety	103,004	0	0	0	0	624,173	0	727,177
Restricted for Public Health and Welfare	6,599	0	0	0	0	867,111	0	873,710
Restricted for Agriculture and Natural Resources	735,688	0	0	0	0	0	0	735,688
Restricted for Other Operations	7,848	0	0	0	0	0	0	7,848
Restricted for Highways/Public Works	0	6,298,022	0	0	0	0	0	6,298,022
Restricted for Debt Service	0	0	12,225,906	0	0	2,619,364	0	14,845,270
Restricted for Capital Projects	0	0	0	19,734,653	8,804,701	4,015,037	0	32,554,391
Committed:								
Committed for General Government	174,052	0	0	0	0	79,212	0	253,264
Committed for Finance	100,347	0	0	0	0	203,861	0	304,208
Committed for Administration of Justice	28,824	0	0	0	0	177,632	0	206,456
Committed for Public Safety	383,511	0	0	0	0	493,053	0	876,564
Committed for Public Health and Welfare	44,405	0	0	0	0	78,010	0	122,415
Committed for Social, Cultural, and Recreational Services	51,550	0	0	0	0	0	0	51,550
Committed for Agriculture and Natural Resources	18,566	0	0	0	0	221,328	0	239,894
Committed for Other Operations	7,831	0	0	0	0	0	0	7,831
Committed for Highways/Public Works	0	379,403	0	0	0	0	0	379,403
Committed for Debt Service	0	0	771,347	0	0	1,200,581	0	1,971,928
Committed for Capital Projects	0	0	0	0	0	1,227,783	0	1,227,783
Unassigned	4,784,254	0	0	0	0	0	0	4,784,254
Total Fund Balances	\$ 7,507,188	\$ 6,677,425	\$ 12,997,253	\$ 19,734,653	\$ 8,804,701	\$ 11,807,145	\$ 0	\$ 67,528,365
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 33,339,530	\$ 11,021,113	\$ 19,600,959	\$ 22,100,073	\$ 12,575,397	\$ 17,592,506	\$ 0	\$ 116,229,578

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

Exhibit C-2

Wilson County, Tennessee
Reconciliation of the Balance Sheet of Governmental Funds to
the Statement of Net 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)		\$	67,528,365
(1) Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.			
Add: land	\$	5,551,905	
Add: intangible assets		5,026,091	
Add: construction in progress		759,629	
Add: buildings and improvements net of accumulated depreciation		27,805,254	
Add: other capital assets net of accumulated depreciation		6,525,980	
Add: infrastructure net of accumulated depreciation		<u>25,169,733</u>	70,838,592
(2) Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the governmental funds.			2,884,225
(3) Internal service funds are used by management to charge the cost of the county's self-insured health program and non-health insurances to individual funds. The assets and liabilities are included in governmental activities in the statement of net position.			657,104
(4) Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.			
Less: bonds payable	\$	(210,920,000)	
Less: notes payable		(1,695,000)	
Less: capital leases payable		(1,707,750)	
Less: unamortized debt premiums		(9,994,899)	
Less: compensated absences payable		(1,762,174)	
Less: other postemployment benefits liability		(33,239,811)	
Less: accrued interest on bonds, notes, and capital leases		(1,425,386)	
Add: due from component units for debt retirement		1,051,948	
Add: deferred charge on refunding (to be amortized as interest expense)		<u>3,519,782</u>	<u>(256,173,290)</u>
Net position of governmental activities (Exhibit A)			<u>\$ (114,265,004)</u>

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

Exhibit C-3

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

	Major Funds					Nonmajor Funds		Total Governmental Funds
	General	Highway / Public Works	General Debt Service	High School Building Projects	Rural School Construction Projects	Other Governmental Funds		
<u>Revenues</u>								
Local Taxes	\$ 28,041,582	\$ 4,201,790	\$ 11,893,152	\$ 0	\$ 0	\$ 12,967,064	\$ 57,103,588	
Licenses and Permits	733,550	0	0	0	0	467,591	1,201,141	
Fines, Forfeitures, and Penalties	749,570	0	0	0	0	205,505	955,075	
Charges for Current Services	2,432,972	0	0	0	0	3,046,963	5,479,935	
Other Local Revenues	594,744	4,429	69,741	0	76,447	487,862	1,233,223	
Fees Received from County Officials	3,305,385	0	0	0	0	0	3,305,385	
State of Tennessee	2,958,833	2,818,332	0	0	0	3,390,891	9,168,056	
Federal Government	672,148	0	897,173	0	0	715,967	2,285,288	
Other Governments and Citizens Groups	115,110	0	577,655	0	0	681,175	1,373,940	
Total Revenues	\$ 39,603,894	\$ 7,024,551	\$ 13,437,721	\$ 0	\$ 76,447	\$ 21,963,018	\$ 82,105,631	
<u>Expenditures</u>								
Current:								
General Government	\$ 3,737,921	\$ 0	\$ 0	\$ 0	\$ 0	\$ 382,136	\$ 4,120,057	
Finance	2,423,535	0	0	0	0	1,096,175	3,519,710	
Administration of Justice	3,352,624	0	0	0	0	1,045,266	4,397,890	
Public Safety	22,219,433	0	0	0	0	3,374,044	25,593,477	
Public Health and Welfare	1,069,037	0	0	0	0	2,342,410	3,411,447	
Social, Cultural, and Recreational Services	773,516	0	0	0	0	0	773,516	
Agriculture and Natural Resources	510,578	0	0	0	0	779,908	1,290,486	
Other Operations	3,404,866	0	0	0	0	1,972,714	5,377,580	
Highways	0	5,948,573	0	0	0	0	5,948,573	
Debt Service:								
Principal on Debt	353,943	0	7,479,353	0	0	5,191,157	13,024,453	
Interest on Debt	0	0	5,869,413	0	0	1,687,417	7,556,830	
Other Debt Service	0	0	205,740	503,284	477,869	164,615	1,351,508	
Capital Projects	6,500	0	0	17,320,504	24,160,299	3,807,465	45,294,768	
Total Expenditures	\$ 37,851,953	\$ 5,948,573	\$ 13,554,506	\$ 17,823,788	\$ 24,638,168	\$ 21,843,307	\$ 121,660,295	
Excess (Deficiency) of Revenues Over Expenditures	\$ 1,751,941	\$ 1,075,978	\$ (116,785)	\$ (17,823,788)	\$ (24,561,721)	\$ 119,711	\$ (39,554,664)	

(Continued)

Exhibit C-3

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

	Major Funds				Nonmajor Funds			Total Governmental Funds
	General	Highway / Public Works	General Debt Service	High School Building Projects	Rural School Construction Projects	Other Governmental Funds		
<u>Other Financing Sources (Uses)</u>								
Bonds Issued	\$ 0	\$ 0	\$ 0	\$ 34,995,000	\$ 32,470,000	\$ 3,000,000	\$ 70,465,000	
Capital Leases Issued	1,009,745	0	0	0	0	0	1,009,745	
Refunding Debt Issued	0	0	0	0	0	3,530,000	3,530,000	
Premiums on Debt Issued	0	0	0	2,462,471	899,532	310,064	3,672,067	
Insurance Recovery	373	0	0	0	0	860	1,233	
Transfers In	0	0	1,092,167	0	0	396,993	1,489,160	
Transfers Out	(389,802)	0	0	(89,057)	(3,110)	(1,007,191)	(1,489,160)	
Payments to Refunded Debt Escrow Agent	0	0	0	0	0	(3,530,000)	(3,530,000)	
Total Other Financing Sources (Uses)	\$ 620,316	\$ 0	\$ 1,092,167	\$ 37,368,414	\$ 33,366,422	\$ 2,700,726	\$ 75,148,045	
Net Change in Fund Balances	\$ 2,372,257	\$ 1,075,978	\$ 975,382	\$ 19,544,626	\$ 8,804,701	\$ 2,820,437	\$ 35,593,381	
Fund Balance, July 1, 2012	5,134,931	5,601,447	12,021,871	190,027	0	8,986,708	31,934,984	
Fund Balance, June 30, 2013	\$ 7,507,188	\$ 6,677,425	\$ 12,997,253	\$ 19,734,653	\$ 8,804,701	\$ 11,807,145	\$ 67,528,365	

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

Exhibit C-4

Wilson County, Tennessee
Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances of Governmental Funds to the
Statement of Activities
For the Year Ended June 30, 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)		\$ 35,593,381
(1) Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their useful lives and reported as depreciation expense. The difference between capital outlays and depreciation is itemized as follows:		
Add: capital outlays in the current period	\$ 3,029,209	
Less: current-year depreciation expense	<u>(2,256,155)</u>	773,054
(2) The net effect of various miscellaneous transactions involving capital assets (sales, trade-ins, and donations) is to increase net position.		
Add: capital asset donations	\$ 1,266,010	
Less: capital asset disposals	<u>(3,432)</u>	1,262,578
(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	\$ (3,916,773)	
Add: deferred delinquent property taxes and other deferred June 30, 2013	<u>2,884,225</u>	(1,032,548)
(4) The issuance of long-term debt (e.g., notes, bonds) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, 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: bond proceeds	\$ (70,465,000)	
Less: capital lease proceeds	(1,009,745)	
Less: refunding bond proceeds	(3,530,000)	
Add: principal payments on notes	1,811,157	
Add: principal payments on bonds	10,370,000	
Add: principal payments on capital leases	843,296	
Add: payment to refunding agent	3,530,000	
Add: amortization of debt issuance premiums	817,491	
Less: premium incurred during year	(3,672,067)	
Less: debt service contributions for principal to primary government	(489,353)	
Less: amortization of deferred amount on current refunding	(49,022)	
Less: amortization of deferred amount on advanced refunding	<u>(333,672)</u>	(62,176,915)
(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	\$ (481,425)	
Change in other postemployment benefits liability	(6,358,627)	
Change in compensated absences payable	<u>(37,667)</u>	(6,877,719)
(6) Internal service funds are used by management to charge the cost of the county's self-insured health and non-health related insurances to individual funds. The net expense of certain activities of the internal service funds is reported with governmental activities in the statement of activities.		<u>553,018</u>
Change in net position of governmental activities (Exhibit B)		<u>\$ (31,905,151)</u>

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

Exhibit C-5

Wilson County, Tennessee
Statement of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
General 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	
Revenues							
Local Taxes	\$ 28,041,582	\$ 0	\$ 0	\$ 28,041,582	\$ 27,075,582	\$ 27,120,582	\$ 921,000
Licenses and Permits	733,550	0	0	733,550	625,000	644,386	89,164
Fines, Forfeitures, and Penalties	749,570	0	0	749,570	515,920	454,118	295,452
Charges for Current Services	2,432,972	0	0	2,432,972	2,620,800	2,620,800	(187,828)
Other Local Revenues	594,744	0	0	594,744	320,000	466,749	127,995
Fees Received from County Officials	3,305,385	0	0	3,305,385	3,087,000	3,087,000	218,385
State of Tennessee	2,958,833	0	0	2,958,833	2,183,000	2,533,784	425,049
Federal Government	672,148	0	0	672,148	311,887	356,887	315,261
Other Governments and Citizens Groups	115,110	0	0	115,110	1,600	1,600	113,510
Total Revenues	\$ 39,603,894	\$ 0	\$ 0	\$ 39,603,894	\$ 36,740,789	\$ 37,285,906	\$ 2,317,988
Expenditures							
General Government							
County Commission	\$ 165,447	\$ 0	\$ 0	\$ 165,447	\$ 170,284	\$ 170,284	\$ 4,837
Board of Equalization	8,746	0	0	8,746	8,746	8,746	0
Beer Board	1,824	0	0	1,824	3,230	3,230	1,406
Other Boards and Committees	10,063	0	0	10,063	18,155	18,155	8,092
County Mayor/Executive	246,001	(486)	214	245,729	251,081	251,081	5,352
Personnel Office	102,845	0	1,464	104,309	108,671	108,671	4,362
County Attorney	219,771	(1,331)	0	218,440	221,183	221,183	2,743
Election Commission	606,524	(19,858)	3,207	589,873	733,474	743,049	153,176
Register of Deeds	204,574	0	2,312	206,886	236,518	236,518	29,632
Planning	355,605	(41,330)	19,142	333,417	388,665	388,665	55,248
Codes Compliance	263,654	(5,427)	4,148	262,375	303,096	322,482	60,107
County Buildings	1,409,753	(106,336)	54,924	1,358,341	1,605,151	1,608,606	250,265
Other General Administration	47,129	(30)	0	47,099	48,151	48,151	1,052
Preservation of Records	95,985	(13,677)	11,274	93,582	107,930	110,430	16,848
Finance							
Accounting and Budgeting	715,465	(11,321)	8,745	712,889	721,650	721,650	8,761

(Continued)

Exhibit C-5

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2012	Add: Encumbrances 6/30/2013	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Expenditures (Cont.)</u>							
<u>Finance (Cont.)</u>							
Property Assessor's Office	\$ 971,089	\$ (116,671)	\$ 66,704	\$ 921,122	\$ 1,046,686	\$ 1,046,686	\$ 125,564
Reappraisal Program	7,615	(7,615)	0	0	0	0	0
County Trustee's Office	295,663	(486)	631	295,808	329,548	329,548	33,740
County Clerk's Office	433,703	(25,922)	6,117	413,898	444,025	452,004	38,106
<u>Administration of Justice</u>							
Circuit Court	805,681	(37,395)	18,545	786,831	807,815	807,815	20,984
Circuit Court Judge	248,237	0	191	248,428	251,866	251,866	3,438
General Sessions Judge	495,120	(8,236)	935	487,819	505,258	505,258	17,439
General Sessions Court Clerk	80,756	0	0	80,756	0	0	0
Drug Court	195,999	(392)	598	196,205	207,631	208,829	12,624
Chancery Court	627,562	(2,701)	737	625,598	658,904	658,904	33,306
Judicial Commissioners	411,291	(11,062)	1,481	401,710	416,725	416,725	15,015
Probation Services	304,445	(28,019)	4,893	281,319	320,263	320,263	38,944
Courtroom Security	4,379	(596)	865	4,648	7,500	7,500	2,852
Victims Assistance Programs	179,154	0	0	179,154	0	179,154	0
<u>Public Safety</u>							
Sheriff's Department	9,033,263	(139,419)	86,456	8,980,300	8,286,385	9,247,587	267,287
Special Patrols	3,393	0	0	3,393	5,000	5,000	1,607
Drug Enforcement	0	0	0	0	92,000	0	0
Administration of the Sexual Offender Registry	7,620	(2,800)	1,480	6,300	6,300	6,300	0
Jail	6,763,899	(55,547)	167,261	6,875,613	6,482,441	6,908,991	33,378
Workhouse	110,105	(6,692)	25,724	129,137	158,246	158,246	29,109
Juvenile Services	293,335	(20,369)	22,385	295,351	307,997	307,997	12,646
Commissary	166,815	0	7,185	174,000	174,000	174,000	0
Civil Defense	5,535,811	(138,839)	95,300	5,492,272	5,657,805	5,681,104	188,832
Other Emergency Management	43,341	0	0	43,341	126,974	126,974	83,633
County Coroner/Medical Examiner	139,314	(3,100)	9,536	145,750	145,750	145,750	0
Public Safety Grant Programs	122,537	(70,656)	60,000	111,881	70,199	130,199	18,318

(Continued)

Exhibit C-5

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2012	Add: Encumbrances 6/30/2013	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Expenditures (Cont.)</u>							
<u>Public Health and Welfare</u>							
Local Health Center	\$ 55,880	\$ (19,171)	\$ 14,866	\$ 51,575	\$ 71,420	\$ 71,420	\$ 19,845
Rabies and Animal Control	185,348	(2,743)	976	183,581	187,288	189,348	5,767
Other Local Health Services	734,414	0	116	734,530	893,803	893,803	159,273
Appropriation to State	50,536	0	27,617	78,153	78,493	78,493	340
Other Local Welfare Services	800	0	0	800	5,200	5,200	4,400
Other Public Health and Welfare	42,059	0	0	42,059	42,767	42,767	708
<u>Social, Cultural, and Recreational Services</u>							
Libraries	768,266	0	0	768,266	768,266	768,266	0
Other Social, Cultural, and Recreational	5,250	(4,000)	51,550	52,800	65,000	65,000	12,200
<u>Agriculture and Natural Resources</u>							
Agriculture Extension Service	230,362	(988)	1,296	230,670	246,529	246,529	15,859
Forest Service	2,000	0	0	2,000	2,000	2,000	0
Soil Conservation	66,112	0	0	66,112	68,225	68,225	2,113
Storm Water Management	212,104	(2,040)	17,271	227,335	253,587	253,587	26,252
<u>Other Operations</u>							
Tourism	50,307	(3,016)	392	47,683	51,480	51,480	3,797
Industrial Development	248,690	0	0	248,690	248,691	248,691	1
Other Economic and Community Development	38,750	0	0	38,750	38,750	38,750	0
Veterans' Services	111,250	(139)	490	111,601	120,559	120,559	8,958
Other Charges	2,755,004	(110,520)	6,949	2,651,433	2,657,898	2,702,123	50,690
Contributions to Other Agencies	190,000	0	0	190,000	190,000	190,000	0
ARRA Grant # 1	0	0	0	0	19,000	19,000	19,000
Miscellaneous	10,865	0	4,892	15,757	134,000	133,999	118,242
<u>Principal on Debt</u>							
General Government	353,943	0	0	353,943	0	353,943	0
<u>Capital Projects</u>							
Public Health and Welfare Projects	6,500	(6,500)	0	0	0	0	0
Total Expenditures	\$ 37,851,953	\$ (1,025,430)	\$ 808,869	\$ 37,635,392	\$ 37,578,259	\$ 39,661,540	\$ 2,026,148

(Continued)

Exhibit C-5

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2012	Add: Encumbrances 6/30/2013	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
Excess (Deficiency) of Revenues Over Expenditures	\$ 1,751,941	\$ 1,025,430	\$ (808,869)	\$ 1,968,502	\$ (837,470)	\$ (2,375,634)	\$ 4,344,136
<u>Other Financing Sources (Uses)</u>							
Capital Leases Issued	\$ 1,009,745	\$ 0	\$ 0	\$ 1,009,745	\$ 0	\$ 1,009,745	\$ 0
Insurance Recovery	373	0	0	373	0	2,470	(2,097)
Transfers Out	(389,802)	0	0	(389,802)	0	(389,802)	0
Total Other Financing Sources	\$ 620,316	\$ 0	\$ 0	\$ 620,316	\$ 0	\$ 622,413	\$ (2,097)
Net Change in Fund Balance Fund Balance, July 1, 2012	\$ 2,372,257	\$ 1,025,430	\$ (808,869)	\$ 2,588,818	\$ (837,470)	\$ (1,753,221)	\$ 4,342,039
Fund Balance, June 30, 2013	5,134,931	(1,025,430)	0	4,109,501	2,103,055	2,103,055	2,006,446
	\$ 7,507,188	\$ 0	\$ (808,869)	\$ 6,698,319	\$ 1,265,585	\$ 349,834	\$ 6,348,485

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

Exhibit C-6

Wilson County, Tennessee
Statement of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Highway/Public Works 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>							
Local Taxes	\$ 4,201,790	\$ 0	\$ 0	\$ 4,201,790	\$ 4,072,045	\$ 4,072,045	\$ 129,745
Other Local Revenues	4,429	0	0	4,429	6,500	6,500	(2,071)
State of Tennessee	2,818,332	0	0	2,818,332	2,871,440	2,871,440	(53,108)
Total Revenues	\$ 7,024,551	\$ 0	\$ 0	\$ 7,024,551	\$ 6,949,985	\$ 6,949,985	\$ 74,566
<u>Expenditures</u>							
<u>Highways</u>							
Administration	\$ 289,838	(3,351)	3,852	290,339	332,886	332,886	\$ 42,547
Highway and Bridge Maintenance	2,958,609	(152,629)	58,861	2,864,841	3,984,706	3,984,706	1,119,865
Operation and Maintenance of Equipment	738,827	(11,804)	14,560	741,583	1,097,254	1,097,254	355,671
Other Charges	258,729	0	0	258,729	301,273	301,273	42,544
Employee Benefits	1,344,122	0	0	1,344,122	1,401,650	1,401,650	57,528
Capital Outlay	358,448	(213,660)	163,810	308,598	1,130,000	1,130,000	821,402
Total Expenditures	\$ 5,948,573	\$ (381,444)	\$ 241,083	\$ 5,808,212	\$ 8,247,769	\$ 8,247,769	\$ 2,439,557
Excess (Deficiency) of Revenues Over Expenditures	\$ 1,075,978	\$ 381,444	\$ (241,083)	\$ 1,216,339	\$ (1,297,784)	\$ (1,297,784)	\$ 2,514,123
<u>Other Financing Sources (Uses)</u>							
Insurance Recovery	\$ 0	\$ 0	\$ 0	\$ 0	\$ 500	\$ 500	\$ (500)
Total Other Financing Sources	\$ 0	\$ 0	\$ 0	\$ 0	\$ 500	\$ 500	\$ (500)
Net Change in Fund Balance Fund Balance, July 1, 2012	\$ 1,075,978	\$ 381,444	\$ (241,083)	\$ 1,216,339	\$ (1,297,284)	\$ (1,297,284)	\$ 2,513,623
Fund Balance, July 1, 2012	5,601,447	(381,444)	0	5,220,003	4,795,363	4,795,363	424,640
Fund Balance, June 30, 2013	\$ 6,677,425	\$ 0	\$ (241,083)	\$ 6,436,342	\$ 3,498,079	\$ 3,498,079	\$ 2,938,263

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

Exhibit D-1

Wilson County, Tennessee
Statement of Net Position
Proprietary Funds
June 30, 2013

	Business- type Activities	
	<u>Major Fund</u>	Governmental
	Solid Waste Disposal Fund	<u>Activities</u> Internal Service Funds
<u>ASSETS</u>		
Current Assets:		
Cash	\$ 200	\$ 0
Equity in Pooled Cash and Investments	3,735,331	485,659
Due from Other Funds	0	408,477
Total Current Assets	<u>\$ 3,735,531</u>	<u>\$ 894,136</u>
Noncurrent Assets:		
Capital Assets (Net of Accumulated Depreciation):		
Land	\$ 7,556,050	\$ 0
Buildings and Improvements	19,351	0
Other Capital Assets	1,172,509	0
Total Noncurrent Assets	<u>\$ 8,747,910</u>	<u>\$ 0</u>
Total Assets	<u>\$ 12,483,441</u>	<u>\$ 894,136</u>
<u>LIABILITIES</u>		
Current Liabilities:		
Claims and Judgments Payable	\$ 0	\$ 237,032
Accrued Leave	3,227	0
Accrued Liability for Landfill Closure/Postclosure Care Costs	40,000	0
Total Current Liabilities	<u>\$ 43,227</u>	<u>\$ 237,032</u>
Noncurrent Liabilities:		
Accrued Leave	\$ 18,290	\$ 0
Accrued Liability for Landfill Closure/Postclosure Care Costs	150,065	0
Total Noncurrent Liabilities	<u>\$ 168,355</u>	<u>\$ 0</u>
Total Liabilities	<u>\$ 211,582</u>	<u>\$ 237,032</u>
<u>NET POSITION</u>		
Net Investment in Capital Assets	\$ 8,747,910	\$ 0
Unrestricted	<u>3,523,949</u>	<u>657,104</u>
Total Net Position	<u>\$ 12,271,859</u>	<u>\$ 657,104</u>

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

Exhibit D-2

Wilson County, Tennessee
Statement of Revenues, Expenses, and
Changes in Net Position
Proprietary Funds
For the Year Ended June 30, 2013

	Business- type Activities	Governmental Activities
	<u>Major Fund</u>	<u>Internal</u>
	Solid Waste Disposal Fund	Service Funds
<u>Operating Revenues</u>		
Charges for Current Services	\$ 430,730	\$ 10,316,006
Other Local Revenues	0	33,454
Total Operating Revenues	<u>\$ 430,730</u>	<u>\$ 10,349,460</u>
<u>Operating Expenses</u>		
County Buildings	\$ 0	\$ 134,617
Risk Management	0	1,314,163
Landfill Operations and Maintenance	400,769	0
Other Waste Disposal	50,415	0
Employee Benefits	0	8,834,185
Depreciation Expense	42,283	0
Total Operating Expenses	<u>\$ 493,467</u>	<u>\$ 10,282,965</u>
Operating Income (Loss)	<u>\$ (62,737)</u>	<u>\$ 66,495</u>
<u>Nonoperating Revenues (Expenses)</u>		
Miscellaneous Refunds	\$ 0	\$ 144,004
Investment Income	0	140,000
Insurance Recovery	0	202,519
Total Nonoperating Revenues (Expenses)	<u>\$ 0</u>	<u>\$ 486,523</u>
Change in Net Position	\$ (62,737)	\$ 553,018
Net Position, July 1, 2012	<u>12,334,596</u>	<u>104,086</u>
Net Position, June 30, 2013	<u>\$ 12,271,859</u>	<u>\$ 657,104</u>

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

Exhibit D-3

Wilson County, Tennessee
Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2013

	<u>Business- type Activities</u>	
	<u>Major Fund</u>	<u>Governmental Activities</u>
	Solid Waste Disposal Fund	<u>Internal Service Funds</u>
<u>Cash Flows from Operating Activities</u>		
Receipts from Interfund Services Provided	\$ 0	\$ 10,333,144
Receipts from Customers and Users	430,730	33,454
Payments to Suppliers	(161,531)	(9,430,078)
Other Self-Insured Claims	0	(1,310,755)
Payments to Employees	(314,215)	0
Other Receipts (Payments)	0	144,004
Net Cash Provided By (Used In) Operating Activities	<u>\$ (45,016)</u>	<u>\$ (230,231)</u>
<u>Cash Flows from Capital and Related Financing Activities</u>		
Acquisition of Capital Assets	\$ (20,603)	\$ 0
Net Cash Provided By (Used In) Capital and Related Financing Activities	<u>\$ (20,603)</u>	<u>\$ 0</u>
<u>Cash Flows from Noncapital Financing Activities</u>		
Insurance Recovery	\$ 0	\$ 202,519
Net Cash Provided By (Used In) Noncapital Financing Activities	<u>\$ 0</u>	<u>\$ 202,519</u>
<u>Cash Flows from Investing Activities</u>		
Investment Income	\$ 0	\$ 140,000
Net Cash Provided By (Used In) Investing Activities	<u>\$ 0</u>	<u>\$ 140,000</u>
Net Increase (Decrease) in Cash	\$ (65,619)	\$ 112,288
Cash, July 1, 2012	<u>3,801,150</u>	<u>373,371</u>
Cash, June 30, 2013	<u>\$ 3,735,531</u>	<u>\$ 485,659</u>
<u>Reconciliation of Net Operating Income (Loss)</u>		
<u>to Net Cash Provided By (Used In) Operating Activities</u>		
Operating Income (Loss)	\$ (62,737)	\$ 66,495
Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Provided By (Used In) Operating Activities:		
Depreciation Expense	42,283	0
Miscellaneous Refunds	0	144,004
Changes in Assets and Liabilities:		
(Increase) Decrease in Accounts Receivable	0	17,435
(Increase) Decrease in Due from Other Funds	0	(297)
Increase (Decrease) in Claims and Judgments Payable	0	(457,868)
Increase (Decrease) in Accrued Leave	(1,091)	0
Increase (Decrease) in Landfill Closure/Postclosure Care Costs	<u>(23,471)</u>	<u>0</u>
Net Cash Provided By (Used In) Operating Activities	<u>\$ (45,016)</u>	<u>\$ (230,231)</u>
<u>Reconciliation of Cash With Statement of Net Position</u>		
Cash	\$ 200	\$ 0
Equity in Pooled Cash and Investments Per Net Position	<u>3,735,331</u>	<u>485,659</u>
Cash, June 30, 2013	<u>\$ 3,735,531</u>	<u>\$ 485,659</u>

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

Exhibit E-1

Wilson County, Tennessee
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2013

	Other Employee Benefit Trust Fund	
	Flexible Benefits Fund	Agency Funds
<u>ASSETS</u>		
Cash	\$ 0	\$ 3,021,128
Equity in Pooled Cash and Investments	838	421,789
Due from Other Governments	0	3,569,767
Due from Component Units	0	3,875
Property Taxes Receivable	0	7,236,682
Allowance for Uncollectible Property Taxes	0	(132,704)
Total Assets	<u>\$ 838</u>	<u>\$ 14,120,537</u>
<u>LIABILITIES</u>		
Due to Other Taxing Units	\$ 0	\$ 11,099,409
Due to Litigants, Heirs, and Others	0	3,021,128
Total Liabilities	<u>\$ 0</u>	<u>\$ 14,120,537</u>
<u>NET POSITION</u>		
Held in Trust for Other Employee Benefits	<u>\$ 838</u>	

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

Exhibit E-2

Wilson County, Tennessee
Statement of Changes in Fiduciary Net Position
Fiduciary Fund
For the Year Ended June 30, 2013

	Other Employee Benefit Trust Fund
	<u>Flexible Benefits Fund</u>
<u>ADDITIONS</u>	
Charges for Services:	
Other Employee Benefit Charges/Contributions	\$ 11,243
Total Additions	<u>\$ 11,243</u>
<u>DEDUCTIONS</u>	
Employee Benefits:	
Other Fringe Benefits	\$ 12,664
Total Deductions	<u>\$ 12,664</u>
Change in Net Position	\$ (1,421)
Net Position, July 1, 2012	<u>2,259</u>
Net Position, June 30, 2013	<u>\$ 838</u>

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

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

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

A. Reporting Entity

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

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

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

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

The Wilson County Library Board operates the library for the benefit of the citizens of Wilson County, and the County Commission appoints its governing body. Contributions from Wilson County and the cities of Lebanon,

Mt. Juliet, and Watertown provide the major funding for this entity. The financial statements of the Wilson County Library Board were not available from other auditors in time for inclusion in this report; however, in our opinion, this omission is not material to the component units' opinion unit.

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

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

Administrative Offices:

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

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

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

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

June 30, 2013, the county did not appropriate any operating subsidies to these organizations.

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the Statement of Net 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. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable. The Wilson County School Department component unit only reports governmental activities in the government-wide financial statements.

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

Wilson County issues all debt for the discretely presented Wilson County School Department. Net debt issues of \$41,480,801 were contributed by the county to the School Department during the year ended June 30, 2013.

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

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

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary funds and fiduciary funds financial statements, except for agency

funds, which have no measurement focus. Revenues are recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

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

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

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

Property taxes for the period levied, in-lieu-of tax payments, sales taxes, interest, and miscellaneous taxes are all considered to be susceptible to accrual and have been recognized as revenues of the current period. Applicable business taxes, litigation taxes, state-shared excise taxes, fines, forfeitures, and penalties are not susceptible to accrual since they are not

measurable (reasonably estimable). All other revenue items are considered to be measurable and available only when the county receives cash.

Proprietary and fiduciary funds financial statements are reported using the economic resources measurement focus (except for agency funds, which have no measurement focus) and the accrual basis of accounting. Revenues are recognized when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Wilson County reports the following major governmental funds:

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

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

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

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

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

Wilson County reports the following major proprietary fund:

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

Additionally, Wilson County reports the following fund types:

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

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

Agency Funds – These funds account for amounts collected in an agency capacity by the constitutional officers, local sales taxes received by the state to be forwarded to the various cities in Wilson County, the special school district's share of educational revenues, and funds of the Lebanon/Wilson County Drug Task Force. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. They do, however, use the accrual basis of accounting to recognize receivables and payables.

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

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

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

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

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

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

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

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

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

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

1. Deposits and Investments

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

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

The county trustee maintains a cash and internal investment pool that is used by all funds and the discretely presented Wilson County School Department. Each fund's portion of this pool is displayed on the balance sheets or statements of net position as Equity in Pooled Cash and Investments. Most income from these pooled investments is assigned to the General Debt Service and Education Capital Projects funds. Wilson County and the School Department have adopted a policy of reporting U.S. Treasury obligations, U.S. agency obligations, and repurchase agreements with maturities of one year or less when purchased on the balance sheet at amortized cost. Certificates of deposit 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 service and property taxes receivables are shown with an allowance for uncollectibles. Ambulance service receivables allowance for uncollectibles is based on historical collection data. The allowance for uncollectible property taxes is equal to one percent of total taxes levied.

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.

Most payables are disaggregated on the face of the financial statements. Current liabilities payable from restricted assets reflected in the Highway/Public Works Fund represent deposits placed with the Highway Department for letters of credit (\$26,000). Claims and judgments payable in the primary government's Self-Insurance Fund (\$237,032) and the discretely presented School Department's Employee Insurance Fund (\$2,201,041) are discussed in Note V.A. Risk Management.

Retainage payable in the discretely presented School Department's Education Capital Projects Fund represents amounts withheld from payments on construction contracts that were subsequently transferred into an escrow account. These amounts were held by the county trustee as Equity in Pooled Cash and Investments in the Education Capital Projects Fund at June 30, 2013.

3. Capital Assets

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

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

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

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

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

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

4. 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 revenue, which do not meet the availability criteria in governmental funds. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

5. Compensated Absences

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

6. Long-term Obligations

In the government-wide financial statements and the proprietary fund type in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities or proprietary fund type Statement of Net 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 over the remaining life of the refunded debt or the life of the new debt issued, whichever is shorter.

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

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

7. Net Position and Fund Balance

In the government-wide financial statements and the proprietary funds in the fund 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, Wilson County had \$195,757,148 in outstanding debt for capital purposes for the discretely presented School Department. In accordance with state statutes, certain county school debt proceeds must be shared with other public school systems in the county (Lebanon Special School District) based on an average daily attendance proration. This debt is a liability of Wilson County, but the capital assets acquired are reported in the financial statements of the Wilson County School Department and the Lebanon Special School District. Therefore, Wilson County has incurred a liability

significantly decreasing its unrestricted net 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.

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

8. Restatement

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 the beginning net position totaling \$1,608,071 has been recognized for accumulated debt issuance costs on the government-wide financial statements.

9. Prior-period Adjustment

Prior to July 1, 2012, Wilson County entered into an agreement with US Real Limited Partnership for the construction of an access road to the new Amazon plant in Lebanon. The original estimated cost of the project totaling \$1,911,219 was set up as a note payable to US Real Estate. The project was completed in December 2012, at a total cost of \$2,063,964. Wilson County applied for reimbursement, and Tennessee Department of Transportation (TDOT) reimbursed them \$1,562,053 of the costs. On March 12, 2013, Wilson County paid \$1,591,157 to US Real Estate. The agreement stated that US Real Estate will pay the portion of the costs to construct the Site Access Improvement that is not funded by TDOT State Industrial Access Road Grant; therefore, an adjustment to the beginning balance totaling \$320,062 was recognized to write-off the unpaid portion of the notes payable 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 Wilson County School Department

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

Exhibit K-5 includes explanations of the nature of individual elements of items required to reconcile the net change in fund balances – total governmental funds with the change in net 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 Constitutional Officers - Fees Fund (special revenue fund), which is not budgeted, and the capital projects funds (except for the Highway Capital Projects and Other Capital Projects funds), which adopt project length budgets. All annual appropriations lapse at fiscal year end.

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

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

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

At June 30, 2013, Wilson County and the Wilson County School Department reported the following significant encumbrances:

Funds	Description	Amount
Primary Government:		
Nonmajor Funds:		
General Capital Projects	WEMA Stations	\$ 2,030,921
Highway Capital Projects	Asphalt - hot mix	1,184,975
School Department:		
Major Fund:		
General Purpose School	Textboks	511,000
"	Buses	513,483
"	Computer WIFI equipment	352,998

B. The County Had Deposits Exposed to Custodial Credit Risk

The trustee did not require one depository holding county funds to pledge sufficient securities to protect funds that exceeded Federal Deposit Insurance Corporation (FDIC) coverage. During the fiscal year, deposits exceeded FDIC coverage and collateral securities pledged in eight of 12 months under examination in amounts ranging from \$7,503 to \$77,728. Section 5-8-201, *Tennessee Code Annotated*, requires any bank that is a depository of county funds to deposit in an escrow account in a second bank collateral security equal to 105 percent of such county funds.

IV. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

Wilson County and the Wilson County School Department participate in an internal cash and investment pool through the Office of Trustee. The county trustee is the treasurer of the county and in this capacity is responsible for receiving, disbursing, and investing most county funds. Each fund's portion of this pool is displayed on the balance sheets or statements of net 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. The county had no pooled or nonpooled investments as of June 30, 2013.

B. Notes Receivable

Notes receivable of \$594,881 in the General Debt Service Fund resulted from a loan to the City of Watertown. The amount of the notes that is not expected to be collected within one year is \$582,778 and is included in the committed fund balance account.

Notes receivable of \$600,000 in the General Fund resulted from the sale of property to a private company. The full amount of the note is expected to be collected within one year.

Notes receivable of \$2,324,481 due to the General, Solid Waste/Sanitation, Agriculture Center, Highway/Public Works, General Debt Service and General Purpose School funds resulted from an overpayment of average daily attendance revenues paid to the Lebanon Special School District. The amount of the notes that is not expected to be collected within one year is \$2,091,993, of which \$427,526 is included in the committed fund balance account, and \$1,664,467 is offset by nonspendable fund balance.

C. 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	\$ 5,196,064	\$ 355,841	\$ 0	\$ 5,551,905
Intangible Assets-Indefinite Life	4,963,751	62,340	0	5,026,091
Construction in Progress	0	759,629	0	759,629
Total Capital Assets Not Depreciated	\$ 10,159,815	\$ 1,177,810	\$ 0	\$ 11,337,625
Capital Assets Depreciated:				
Buildings and Improvements	\$ 37,810,993	\$ 217,087	\$ 0	\$ 38,028,080
Roads and Bridges	27,337,595	974,170	0	28,311,765
Other Capital Assets	15,450,229	1,926,152	(246,267)	17,130,114
Total Capital Assets Depreciated	\$ 80,598,817	\$ 3,117,409	\$ (246,267)	\$ 83,469,959

Governmental Activities (Cont.):

	Balance 7-1-12	Increases	Decreases	Balance 6-30-13
Less Accumulated Depreciation For:				
Buildings and Improvements	\$ 9,106,345	\$ 1,116,481	\$ 0	\$ 10,222,826
Roads and Bridges	2,863,298	278,734	0	3,142,032
Other Capital Assets	9,986,029	860,940	(242,835)	10,604,134
Total Accumulated Depreciation	<u>\$ 21,955,672</u>	<u>\$ 2,256,155</u>	<u>\$ (242,835)</u>	<u>\$ 23,968,992</u>
Total Capital Assets Depreciated, Net	<u>\$ 58,643,145</u>	<u>\$ 861,254</u>	<u>\$ (3,432)</u>	<u>\$ 59,500,967</u>
Governmental Activities Capital Assets, Net	<u>\$ 68,802,960</u>	<u>\$ 2,039,064</u>	<u>\$ (3,432)</u>	<u>\$ 70,838,592</u>

Business-type Activities:

	Balance 7-1-12	Increases	Balance 6-30-13
Capital Assets Not Depreciated:			
Land	\$ 7,556,050	\$ 0	\$ 7,556,050
Total Capital Assets Not Depreciated	<u>\$ 7,556,050</u>	<u>\$ 0</u>	<u>\$ 7,556,050</u>
Capital Assets Depreciated:			
Buildings and Improvements	\$ 43,655	\$ 0	\$ 43,655
Other Capital Assets	1,523,626	20,603	1,544,229
Total Capital Assets Depreciated	<u>\$ 1,567,281</u>	<u>\$ 20,603</u>	<u>\$ 1,587,884</u>
Less Accumulated Depreciation For:			
Buildings and Improvements	\$ 23,213	\$ 1,091	\$ 24,304
Other Capital Assets	330,528	41,192	371,720
Total Accumulated Depreciation	<u>\$ 353,741</u>	<u>\$ 42,283</u>	<u>\$ 396,024</u>
Total Capital Assets Depreciated, Net	<u>\$ 1,213,540</u>	<u>\$ (21,680)</u>	<u>\$ 1,191,860</u>
Business-type Activities Capital Assets, Net	<u>\$ 8,769,590</u>	<u>\$ (21,680)</u>	<u>\$ 8,747,910</u>

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

Governmental Activities:

General Government	\$ 205,908
Finance	7,935
Public Safety	1,377,263
Public Health and Welfare	96,758
Agriculture and Natural Resources	120,755
Highway/Public Works	<u>447,536</u>

Total Depreciation Expense - Governmental Activities	<u><u>\$ 2,256,155</u></u>
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Business-type Activities:

Solid Waste Disposal	<u><u>\$ 42,283</u></u>
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Discretely Presented Wilson County School Department

Governmental Activities:

	Balance 7-1-12	Increases	Decreases	Balance 6-30-13
Capital Assets Not Depreciated:				
Land	\$ 8,616,927	\$ 0	\$ 0	\$ 8,616,927
Construction in Progress	0	35,239,529	0	<u>35,239,529</u>
Total Capital Assets Not Depreciated	<u>\$ 8,616,927</u>	<u>\$ 35,239,529</u>	<u>\$ 0</u>	<u>\$ 43,856,456</u>
Capital Assets Depreciated:				
Buildings and Improvements	\$ 195,144,789	\$ 0	\$ 0	\$ 195,144,789
Other Capital Assets	13,651,065	901,253	(295,748)	<u>14,256,570</u>
Total Capital Assets Depreciated	<u>\$ 208,795,854</u>	<u>\$ 901,253</u>	<u>\$ (295,748)</u>	<u>\$ 209,401,359</u>
Less Accumulated Depreciation For:				
Buildings and Improvements	\$ 51,823,652	\$ 4,026,265	\$ 0	\$ 55,849,917
Other Capital Assets	7,339,599	939,182	(244,853)	<u>8,033,928</u>
Total Accumulated Depreciation	<u>\$ 59,163,251</u>	<u>\$ 4,965,447</u>	<u>\$ (244,853)</u>	<u>\$ 63,883,845</u>
Total Capital Assets Depreciated, Net	<u>\$ 149,632,603</u>	<u>\$ (4,064,194)</u>	<u>\$ (50,895)</u>	<u>\$ 145,517,514</u>
Governmental Activities Capital Assets, Net	<u><u>\$ 158,249,530</u></u>	<u><u>\$ 31,175,335</u></u>	<u><u>\$ (50,895)</u></u>	<u><u>\$ 189,373,970</u></u>

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

Governmental Activities:

Support Services	\$ 4,951,384
Operation of Non-Instructional Services	<u>14,063</u>

Total Depreciation Expense - Governmental Activities	<u><u>\$ 4,965,447</u></u>
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D. Construction Commitments

At June 30, 2013, the School Department had uncompleted construction contracts in the Education Capital Projects Fund totaling \$22,303,118. Funding has been received for these future expenditures.

E. Interfund Receivables, Payables, and Transfers

Interfund Receivables and Payables:

The composition of interfund balances as of June 30, 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	\$ 15,058
Nonmajor governmental	General	8,144
Internal Service	Nonmajor governmental	408,477
Discretely Presented School Department:		
Internal Service	General Purpose School	4,275,236

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

Due to/from Primary Government and Component Units:

Receivable Fund	Payable Fund	Amount
Primary Government: Agency - Lebanon SSD General Debt Service	Component Unit: General Purpose School "	\$ 3,875 1,051,948
Component Unit: Discretely Presented School Department: Education Capital Projects "	Primary Government: High School Building Projects Rural School Construction Projects	 2,365,420 3,770,696

Interfund Transfers:

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

Primary Government

Transfers Out	Transfers In	
	General Debt Service Fund	Nonmajor Governmental Funds
General Fund	\$ 0	\$ 389,802
High School Building Projects Fund	89,057	0
Rural School Construction Projects Fund	3,110	0
Nonmajor governmental funds	1,000,000	7,191
Total	<u>\$ 1,092,167</u>	<u>\$ 396,993</u>

Discretely Presented Wilson County School Department

Transfer Out	Transfer In
	General Purpose School Fund
Nonmajor governmental fund	\$ 17,564

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

F. Capital Leases

On December 16, 2002, the Wilson County entered into a 12-year lease-purchase agreement for the School Department for energy efficiency upgrades. The terms of the agreement require total lease payments of \$5,033,706 plus interest of 4.85 percent. Title to the building improvements transfers to the School Department at the end of the lease period. The School Department is making contributions to the primary government's General Debt Service Fund for these lease payments.

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

Future minimum lease payments and the net present value of these minimum lease payments as of June 30, 2013, were as follows:

Year Ending June 30	Governmental Funds
2014	\$ 558,244
2015	558,645
Total Minimum Lease Payments	\$ 1,116,889
Less: Amount Representing Interest	(64,941)
Present Value of Minimum Lease Payments	<u>\$ 1,051,948</u>

On April 15, 2013, Wilson County entered into a three-year lease-purchase agreement for vehicles for the Sheriff's Department. The terms of the agreement require total lease payments of \$1,009,745 plus interest of 5.25 percent. The lease payments are made from the General Fund.

Asset	Governmental Activities
Machinery and Equipment	\$ 1,061,829
Less: Accumulated Depreciation	(53,092)
Total Book Value	<u>\$ 1,008,737</u>

Future minimum lease payments and the net present value of these minimum lease payments as of June 30, 2013, were as follows:

Year Ending June 30	Governmental Funds
2014	\$ 353,943
2015	353,943
Total Minimum Lease Payments	\$ 707,886
Less: Amount Representing Interest	(52,084)
Present Value of Minimum Lease Payments	<u>\$ 655,802</u>

G. Long-term Obligations

Primary Government

General Obligation Bonds and Notes

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

General obligation bonds and capital outlay notes are direct obligations and pledge the full faith and credit of the government. General obligation bonds and capital outlay notes outstanding were issued for original terms of up to 23 years for bonds and up to 12 years for notes. Repayment terms are generally structured with increasing amounts of principal maturing as interest requirements decrease over the term of the debt. All bonds and notes included in long-term debt as of June 30, 2013, will be retired from the Special Purpose, General Debt Service, and Rural Debt Service funds.

General obligation bonds, capital outlay notes, and capital leases 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	2.78 to 4.6%	4-1-35	\$ 214,730,000	\$ 157,125,000
General Obligation Bonds - Refunding	1.6 to 5	4-1-23	67,305,000	53,795,000
Capital Outlay Notes	1.889 to 4.84	6-1-21	2,395,000	1,695,000
Capital Leases	4.85 to 5.25	4-15-15	6,043,451	1,707,750

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

Year Ending June 30	Bonds		
	Principal	Interest	Total
2014	\$ 10,640,000	\$ 8,317,913	\$ 18,957,913
2015	10,820,000	7,917,635	18,737,635
2016	11,150,000	7,502,228	18,652,228
2017	11,120,000	7,175,318	18,295,318
2018	11,035,000	6,797,135	17,832,135
2019-2023	56,035,000	27,685,271	83,720,271
2024-2028	49,720,000	15,655,891	65,375,891
2029-2033	40,400,000	6,002,000	46,402,000
2034-2035	10,000,000	487,500	10,487,500
Total	\$ 210,920,000	\$ 87,540,891	\$ 298,460,891

Year Ending June 30	Notes		
	Principal	Interest	Total
2014	\$ 220,000	\$ 69,058	\$ 289,058
2015	540,000	60,023	600,023
2016	160,000	45,254	205,254
2017	155,000	37,510	192,510
2018	155,000	30,008	185,008
2019-2021	465,000	45,012	510,012
Total	\$ 1,695,000	\$ 286,865	\$ 1,981,865

There is \$ 14,197,834 available in the debt service funds to service long-term debt. Debt per capita, including bonds, notes, and capital leases totaled \$1,880, 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>
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Capital Lease

Payable through General Purpose School Fund

Energy Efficiency Upgrades	\$ 1,051,948
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Changes in Long-term Obligations

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

Governmental Activities:

	<u>Bonds</u>	<u>Notes</u>
Balance, July 1, 2012	\$ 150,825,000	\$ 3,826,219
Additions	73,995,000	0
Reductions	(13,900,000)	(2,131,219)
	\$ 210,920,000	\$ 1,695,000
Balance, June 30, 2013	\$ 210,920,000	\$ 1,695,000
	\$ 10,640,000	\$ 220,000
Balance Due Within One Year	\$ 10,640,000	\$ 220,000

	<u>Compensated Absences</u>	<u>Internal Service Fund Claims and Judgments</u>
Balance, July 1, 2012	\$ 1,724,507	\$ 694,900
Additions	1,233,734	8,202,410
Reductions	(1,196,067)	(8,660,278)
	\$ 1,762,174	\$ 237,032
Balance, June 30, 2013	\$ 1,762,174	\$ 237,032
	\$ 264,327	\$ 237,032
Balance Due Within One Year	\$ 264,327	\$ 237,032

	Capital Leases	Other Postemployment Benefits
Balance, July 1, 2012	\$ 0	\$ 26,881,184
Reclassification of School Debt	1,541,301	0
Additions	1,009,745	7,488,313
Reductions	(843,296)	(1,129,686)
Balance, June 30, 2013	<u>\$ 1,707,750</u>	<u>\$ 33,239,811</u>
Balance Due Within One Year	<u>\$ 832,887</u>	<u>\$ 0</u>

Analysis of Noncurrent Liabilities Presented on Exhibit A:

Total Noncurrent Liabilities, June 30, 2013	\$ 249,561,767
Less: Due Within One Year	(12,194,246)
Add: Unamortized Premium on Debt	<u>9,994,899</u>
Noncurrent Liabilities - Due in More Than One Year - Exhibit A	<u>\$ 247,362,420</u>

The internal service fund primarily serves the governmental funds. Accordingly, long-term liabilities totaling \$237,032 for the internal service fund are included as part of the above totals for governmental activities. Compensated absences and other postemployment benefits will be paid from the employing funds, primarily the General and Highway/Public Works funds.

Advance Refunding

On October 30, 2012, Wilson County advance refunded several general obligation bond issues with a separate general obligation bond issue. The county issued \$3,530,000 of general obligation refunding bonds to provide resources to purchase U.S. government securities that were placed in an irrevocable trust to generate resources for all future debt service payments of the refunded debt. As a result, the refunded bonds are considered defeased, and the liability has been removed from the county's long-term debt. As a result of the advance refunding, total debt service payments over the next ten years will be reduced by \$602,857, and an economic gain (difference between the present value of the debt service payments of the refunded and refunding bonds) of \$554,490 was obtained.

Defeasance of Prior Debt

In prior years, Wilson County defeased certain outstanding general obligation bonds by placing the proceeds of new bonds into an irrevocable trust to provide for all future debt service payments on the old bonds. The

trustee is empowered and required to pay all principal and interest on the defeased bonds as originally scheduled. Accordingly, the trust accounts and the defeased bonds are not included in the county's financial statements. At June 30, 2013, the following outstanding bonds are considered defeased:

		<u>Amount</u>
2005	School Improvements	\$ 24,420,000

Wilson County Solid Waste Disposal Fund (enterprise fund)

Changes in Long-term Obligations

Long-term obligations activity for the Solid Waste Disposal Fund (enterprise fund) for the year ended June 30, 2013, was as follows:

Business-type Activities:	Closure/ Postclosure Care Costs	Compensated Absences
	<u> </u>	<u> </u>
Balance, July 1, 2012	\$ 213,536	\$ 22,608
Additions	3,544	14,295
Reductions	<u>(27,015)</u>	<u>(15,386)</u>
Balance, June 30, 2013	<u>\$ 190,065</u>	<u>\$ 21,517</u>
Balance Due Within One Year	<u>\$ 40,000</u>	<u>\$ 3,227</u>

Analysis of Noncurrent Liabilities Presented on Exhibit A:

Total Noncurrent Liabilities, June 30, 2013	\$ 211,582
Less: Due Within One Year	<u>(43,227)</u>
Noncurrent Liabilities - Due in More Than One Year - Exhibit A	<u>\$ 168,355</u>

Discretely Presented Wilson County School Department

Changes in Long-term Obligations

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

Governmental Activities:

	Compensated Absences	Internal Service Fund Claims and Judgments
Balance, July 1, 2012	\$ 520,849	\$ 1,128,227
Additions	564,259	14,745,122
Reductions	(530,774)	(13,672,308)
Balance, June 30, 2013	<u>\$ 554,334</u>	<u>\$ 2,201,041</u>
Balance Due Within One Year	<u>\$ 110,867</u>	<u>\$ 2,201,041</u>

	Capital Leases	Other Postemployment Benefits
Balance, July 1, 2012	\$ 1,541,301	\$ 3,269,678
Additions	0	1,620,943
Reductions	0	(890,232)
Reclassification of School Debt	(1,541,301)	0
Balance, June 30, 2013	<u>\$ 0</u>	<u>\$ 4,000,389</u>
Balance Due Within One Year	<u>\$ 0</u>	<u>\$ 0</u>

Analysis of Noncurrent Liabilities Presented on Exhibit A:

Total Noncurrent Liabilities, June 30, 2013	\$ 6,755,764
Less: Due Within One Year	<u>(2,311,908)</u>
Noncurrent Liabilities - Due in More Than One Year - Exhibit A	<u>\$ 4,443,856</u>

The internal service fund primarily serves the governmental funds. Accordingly, long-term liabilities totaling \$2,201,041 for the internal service fund are included as part of the above totals for governmental activities. Compensated absences and other postemployment benefits will be paid from the employing funds, primarily the General Purpose School Fund.

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

The State of Tennessee pays health insurance premiums for retired teachers on-behalf of the Wilson County School Department. These payments are made by the state to the Medicare Supplement Plan. This plan is administered by the State of Tennessee and reported in the state’s Comprehensive Annual Financial Report. Payments by the state to the Medicare Supplement Plan for the year ended June 30, 2013, were \$31,617. The School Department has recognized these on-behalf payments as revenues and expenditures in the General Purpose School Fund.

I. Short-term Debt

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

	Balance 7-1-12	Issued	Paid	Balance 6-30-13
Tax Anticipation Notes	\$ 0	\$ 2,000,000	\$ (2,000,000)	\$ 0

V. OTHER INFORMATION

A. Risk Management

Primary Government

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

All full-time employees of the county are eligible to participate. A premium charge is allocated to each fund that accounts for full-time employees. This charge is based on actuarial estimates of the amounts needed to pay prior- and current-year claims and to establish a reserve for catastrophic losses. Liabilities of the fund are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. The Self-Insurance Fund establishes claims liabilities based on estimates of the ultimate cost of claims that have been reported but not settled and of claims that have been incurred but not reported. Claims liabilities include specific incremental claim adjustment expenditures/expenses, if any. In addition,

estimated recoveries, if any, on settled claims have been deducted from the liability for unpaid claims. The process used to compute claims liabilities does not necessarily result in an exact amount. Changes in the balance of claims liabilities during the past two fiscal years are as follows:

	Beginning of Fiscal Year Liability	Current-year Claims and Estimates	Payments	Balance at Fiscal Year-end
2011-12	\$ 631,049	\$ 8,833,445	\$ (8,769,594)	\$ 694,900
2012-13	694,900	8,202,410	(8,660,278)	237,032

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

Discretely Presented Wilson County School Department

The discretely presented Wilson County School Department has chosen to establish an Employee Insurance Fund for risks associated with the employees' health and dental insurance plans. The Employee Insurance Fund is accounted for as an internal service fund where assets are set aside for claim settlements. The fund pays claims up to \$125,000 per person, in addition to a \$75,000 aggregated specific. The aggregated specific is a cap that is set as an additional deductible for all reimbursements paid above the \$125,000 limit per person. Once the individual cap and the \$75,000 aggregated specific cap have been met, then all other claims above \$125,000 per person are fully reimbursed up to the limits of the policy. One person's claims above \$125,000 plus the \$75,000 could satisfy this limit or a combination of claims that all exceed the \$125,000 limit. Amounts exceeding this limit are covered by an excess loss policy. The Wilson County School Department is liable for administrative costs based on the number of employees insured.

All full-time employees of the Wilson County School Department are eligible to participate. A premium charge is allocated to each fund that accounts for full-time employees. This charge is based on actuarial estimates of the amounts needed to pay prior- and current-year claims and to establish a fund reserve for catastrophic losses. Liabilities of the fund are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. The Employee Insurance Fund establishes claims liabilities based on estimates of the ultimate cost of claims that have been reported but not settled and of claims that have been incurred but not reported. Claims liabilities include specific incremental claim adjustment expenditures/expenses, if any. In addition, estimated recoveries, if any, on settled claims have been deducted from the liability for unpaid claims. The

process used to compute claims liabilities does not necessarily result in an exact amount. Changes in the balance of claims liabilities during the past two fiscal years are as follows:

	Beginning of Fiscal Year Liability	Current-year Claims and Estimates	Payments	Balance at Fiscal Year-end
2011-12	\$ 856,318	\$ 14,515,649	\$ (14,243,740)	\$ 1,128,227
2012-13	1,128,227	14,745,122	(13,672,308)	2,201,041

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

B. Accounting Changes

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. Wilson 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. Contingent Liabilities

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

D. Subsequent Events

On July 1, 2013, James Davis left the Office of Director of Schools and was succeeded by Dr. Timothy R. Setterlund.

On October 15, 2013, Wilson County issued \$10,550,000 and \$1,945,000 in separate general obligation refunding bonds.

On January 23, 2014, Dr. Timothy R. Setterlund retired as Director of Schools.

E. Change in Administration

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

F. Landfill Closure/Postclosure Care Costs

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

State and federal laws and regulations require the county to place a final cover on its sanitary landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for 30 years after closure. Although closure and postclosure care costs will be paid only near or after the date that the landfill stops accepting waste, the county reports a portion of these closure and postclosure care costs as an operating expense in each period based on landfill capacity used as of each balance sheet date. Wilson County closed its sanitary landfill in 1998. The \$190,065 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.

G. Joint Ventures

The Wilson County/Lebanon Development Board operates an industrial park, which is jointly owned by Wilson County and the City of Lebanon. The board includes six members, three representatives of each governmental unit. The purpose of the board is to develop an industrial park on property at the southern edge of the city. Each entity is to contribute 50 percent of the development costs, and each entity is to receive 50 percent of the proceeds resulting from the sale of property. Wilson County did not contribute to operations of the Wilson County/Lebanon Development Board during the 2012-13 year.

The Joint Economic and Community Development Board of Wilson County is a joint venture operated by Wilson County and the cities of Lebanon, Mt. Juliet, and Watertown. The board comprises 17 members, four of whom represent Wilson County. The purpose of the board is to finance projects that will increase trade and commerce, contribute to the general welfare, and create employment for the county and its cities. Wilson County contributed \$248,690 to operations of the Joint Economic and Community Development Board for the 2012-13 year.

The Wilson County/Mt. Juliet Development Board is a joint venture operated by Wilson County and the City of Mt. Juliet. The board was created to promote cooperation and to facilitate management and economic development. The board includes six members, three represent Wilson County and three represent the City of Mt. Juliet. Wilson County and the City of Mt. Juliet each contribute one-half of the funding that is necessary to pay the development costs of the board's projects. Wilson County will appropriate one-half of real and personal property taxes collected until the city has recovered its contribution for the development of the industrial or commercial tax base. The contribution of the city or county, respectively, shall include direct cost, maintenance cost, and interest paid on bond or note indebtedness. Wilson County did not contribute to operations of the Wilson County/Mt. Juliet Development Board during the 2012-13 year.

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

Administrative Offices:

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

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

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

H. Jointly Governed Organization

The Nashville and Eastern Railroad Authority was created according to state statutes in 1983 to purchase from Seaboard System Railroad, Inc., the property, track, and roadbed along approximately 130 miles in Davidson, Wilson, Smith, and Putnam counties. The business of the railroad authority is conducted by a Board of Directors whose members are appointed by the governing bodies of the cities and counties of service; however, counties do not have any ongoing financial interest or responsibility for the entity. Wilson County did not contribute to operations of the Nashville and Eastern Railroad Authority during the 2012-13 year. Complete financial statements

for the railroad authority can be obtained from Henry Schumpf, Treasurer, 527 Derby Downs, Lebanon, TN 37087.

I. Retirement Commitments

1. Plan Description

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

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

Funding Policy

General County Employees

Wilson County has adopted a noncontributory retirement plan for its employees by assuming employee contributions up to five percent of annual covered payroll. The county is required to contribute at an actuarially determined rate; the rate for the fiscal year ended June 30, 2013, was 13.09 percent of annual covered payroll. The contribution requirement of plan members is set by state statute. The

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

Emergency Management Agency Employees

Wilson County has adopted a noncontributory retirement plan for its employees by assuming employee contributions up to five percent of annual covered payroll. The county is required to contribute at an actuarially determined rate; the rate for the fiscal year ended June 30, 2013, was 9.72 percent of annual covered payroll. The contribution requirement of plan members is set by state statute. The contribution requirement for the county is established and may be amended by the TCRS Board of Trustees.

Annual Pension Cost

General County Employees

For the year ended June 30, 2013, Wilson County’s annual pension cost of \$4,552,434 to TCRS was equal to the county’s required and actual contributions. The required contribution was determined as part of the July 1, 2011, actuarial valuation using the frozen entry age actuarial cost method. Significant actuarial assumptions used in the valuation include (a) rate of return on investment of present and future assets of 7.5 percent a year compounded annually, (b) projected three percent annual rate of inflation, (c) projected salary increases of 4.75 percent (graded) annual rate (no explicit assumption is made regarding the portion attributable to the effects of inflation on salaries), (d) projected 3.5 percent annual increase in the Social Security wage base, and (e) projected postretirement increases of 2.5 percent annually. The actuarial value of assets was determined using techniques that smooth the effect of short-term volatility in the market value of total investments over a ten-year period. The county’s unfunded actuarial accrued liability is being amortized as a level dollar amount on a closed basis. The remaining amortization period at July 1, 2011, was four 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
6-30-13	\$4,552,434	100%	\$0
6-30-12	4,577,918	100	0
6-30-11	4,296,166	100	0

Emergency Management Agency Employees

For the year ended June 30, 2013, Wilson County's annual pension cost of \$366,135 to TCRS was equal to the county's required and actual contributions. The required contribution was determined as part of the July 1, 2011, actuarial valuation using the frozen entry age actuarial cost method. Significant actuarial assumptions used in the valuation include (a) rate of return on investment of present and future assets of 7.5 percent a year compounded annually, (b) projected three percent annual rate of inflation, (c) projected salary increases of 4.75 percent (graded) annual rate (no explicit assumption is made regarding the portion attributable to the effects of inflation on salaries), (d) projected 3.5 percent annual increase in the Social Security wage base, and (e) projected postretirement increases of 2.5 percent annually. The actuarial value of assets was determined using techniques that smooth the effect of short-term volatility in the market value of total investments over a ten-year period. The county's unfunded actuarial accrued liability is being amortized as a level dollar amount on a closed basis. The remaining amortization period at July 1, 2011, was four 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
6-30-13	\$366,135	100%	\$0
6-30-12	362,130	100	0
6-30-11	358,990	100	0

Funded Status and Funding Progress

General County Employees

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

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

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

Emergency Management Agency Employees

As of July 1, 2011, the most recent actuarial valuation date, the plan was 96.3 percent funded. The actuarial accrued liability for benefits was \$7.92 million, and the actuarial value of assets was \$7.62 million, resulting in an unfunded actuarial accrued liability (UAAL) of \$.29 million. The covered payroll (annual payroll of active employees covered by the plan) was \$3.71 million, and the ratio of the UAAL to the covered payroll was 7.9 percent.

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

SCHOOL TEACHERS

Plan Description

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

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

Funding Policy

Most teachers are required by state statute to contribute five percent of their salaries to the plan. The employer contribution rate for the School Department is established at an actuarially determined rate. The employer rate for the fiscal year ended June 30, 2013, was 8.88 percent of annual covered payroll. The employer contribution requirement for the School Department is established and may be amended by the TCRS Board of Trustees. The employer's contributions to TCRS for the years ended June 30, 2013, 2012, and 2011, were \$4,798,548, \$4,889,821, and \$4,686,621, respectively, equal to the required contributions for each year.

2. Deferred Compensation

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

J. Other Postemployment Benefits (OPEB)

Primary Government

Plan Description

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

Funding Policy

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

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

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

Annual OPEB Cost and Net OPEB Obligation

	<u>Primary Government</u>
ARC	\$ 7,970,371
Interest on the NOPEBO	914,763
Adjustment to the ARC	<u>(1,396,821)</u>
Annual OPEB cost	\$ 7,488,313
Amount of contribution	<u>(1,129,686)</u>
Increase/decrease in NOPEBO	\$ 6,358,627
Net OPEB obligation, 7-1-12	<u>26,881,184</u>
Net OPEB obligation, 6-30-13	<u><u>\$ 33,239,811</u></u>

Fiscal Year Ended	Plan	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation at Year End
6-30-11	Postemployment Benefits	\$ 7,616,003	10.18%	\$ 20,720,346
6-30-12	"	7,174,715	14.13	26,881,184
6-30-13	"	7,488,313	15.09	33,239,811

Funded Status and Funding Progress

The funded status of the plan as of July 1, 2012, was as follows:

	<u>Primary Government</u>
Actuarial valuation date	7-1-12
Actuarial accrued liability (AAL)	\$ 66,735,995
Actuarial value of plan assets	\$ 0
Unfunded actuarial accrued liability (UAAL)	\$ 66,735,995
Actuarial value of assets as a % of the AAL	0%
Covered payroll (active plan members)	\$ 24,021,273
UAAL as a % of covered payroll	278%

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, 2012, actuarial valuation, the projected unit credit actuarial cost method was used. The actuarial assumptions included a 3.5 percent discount rate, an annual healthcare cost trend rate of eight percent initially, reduced by decrements to an ultimate rate of 5.5 percent after six years, and an annual dental cost trend rate of five percent. The unfunded actuarial accrued liability is being amortized as a level percentage of payroll on a closed basis over a 30-year period beginning with January 1, 2007.

Discretely Presented Wilson County School Department

Plan Description

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

Funding Policy

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

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

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

Annual OPEB Cost and Net OPEB Obligation

	<u>School Department</u>
ARC	\$ 1,665,030
Interest on the NOPEBO	163,484
Adjustment to the ARC	(207,571)
Annual OPEB cost	<u>\$ 1,620,943</u>
Amount of contribution	<u>(890,232)</u>
Increase/decrease in NOPEBO	\$ 730,711
Net OPEB obligation, 7-1-12	<u>3,269,678</u>
 Net OPEB obligation, 6-30-13	 <u><u>\$ 4,000,389</u></u>

Fiscal Year Ended	Plan	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation at Year End
6-30-11	Postemployment Benefits	\$ 1,449,871	41.61%	\$ 2,559,197
6-30-12	"	1,435,351	50.50	3,269,678
6-30-13	"	1,620,943	54.92	4,000,389

Funded Status and Funding Progress

The funded status of the plan as of July 1, 2012, was as follows:

	<u>School Department</u>
Actuarial valuation date	7-1-12
Actuarial accrued liability (AAL)	\$ 13,567,358
Actuarial value of plan assets	\$ 0
Unfunded actuarial accrued liability (UAAL)	\$ 13,567,358
Actuarial value of assets as a % of the AAL	0%
Covered payroll (active plan members)	\$ 66,789,274
UAAL as a % of covered payroll	20.3%

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, 2012, actuarial valuation, the projected unit credit actuarial cost method was used. The actuarial assumptions included a five percent discount rate and an annual healthcare cost trend rate of 7.5 percent initially, reduced by decrements to an ultimate rate of 5.5 percent after five years. The unfunded actuarial accrued liability is being amortized as a level dollar amount on a closed basis over a 30-year period beginning with June 30, 2008.

K. Termination Benefits

In February 2013, the discretely presented Wilson County School Department offered a voluntary retirement incentive for employees who will have 30 years of verified Tennessee Consolidated Retirement System service, or have reached 60 years of age with a minimum of 20 years of service. This incentive consists of a cash payment of \$30 per day for each sick day held by the employee at their retirement date. The director of schools stated that this program is intended to be a one-time incentive, and there is no limit to the number of accumulated days that employees can be paid under the program. Fourteen school employees accepted the board's offer. The estimated cost of the cash payment reported in the government-wide Statement of Activities by function is \$55,485. At June 30, 2013, the School Department had no liability for unpaid termination benefits. The effects to the School Department's actuarial accrued liability for pension benefits for current, terminated, and retired employees were not separately determined.

L. Office of Central Accounting, Budgeting, and Purchasing

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

M. Purchasing Laws

Primary Government

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

Discretely Presented School Department

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

**REQUIRED SUPPLEMENTARY
INFORMATION**

Exhibit F-1

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

(Dollar amounts in thousands)

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

Exhibit F-2

Wilson County, Tennessee
Schedule of Funding Progress – Other Postemployment Benefits Plans
Primary Government and Discretely Presented Wilson County School Department
June 30, 2013

(Dollar amounts in thousands)

Plans	Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Projected Unit Credit (b)	Unfunded AAL (UAAL) (b)-(a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
<u>PRIMARY GOVERNMENT</u>							
County	1-1-10	\$ 0	\$ 60,886	\$ 60,886	0	\$ 20,090	303.1 %
"	7-1-11	0	62,662	62,662	0	20,908	299.7
"	7-1-12	0	66,736	66,736	0	24,021	277.8
<u>DISCRETELY PRESENTED WILSON COUNTY SCHOOL DEPARTMENT</u>							
School Department	7-1-10	0	11,256	11,256	0	57,634	19.5
"	7-1-11	0	11,256	11,256	0	66,986	16.8
"	7-1-12	0	13,567	13,567	0	66,789	20.3

WILSON 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.

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

Nonmajor Governmental Funds

Special Revenue Funds

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

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

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

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

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

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

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

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

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

Debt Service Fund

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

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

Capital Projects Funds

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

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

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

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

Judicial and Safety Projects Fund – The Judicial and Safety Projects Fund is used to account for debt issued by Wilson County that is used for building construction and renovations related to jail and court facilities. This fund was closed during the audit period.

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

Exhibit G-1

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

Special Revenue Funds

	Solid Waste / Sanitation	Ambulance Service	Special Purpose	Drug Control	Sports and Recreation	Agriculture Center	Fire Protection
\$	0	0	0	0	0	250	0
	864,055	821	2,164,668	0	0	197,274	494,024
	0	0	0	624,173	0	0	0
	0	0	1,008,199	0	0	0	611,259
	0	0	0	0	0	8,144	0
	1,232,575	0	0	0	969,278	634,984	0
	(21,981)	0	0	0	0	(11,644)	0
	7,720	0	0	0	0	1,398	0
	69,469	0	0	0	0	12,581	0
	\$ 2,151,838	\$ 821	\$ 3,172,867	\$ 624,173	\$ 969,278	\$ 842,987	\$ 1,105,283

ASSETS

Cash
 Equity in Pooled Cash and Investments
 Accounts Receivable
 Due from Other Governments
 Due from Other Funds
 Property Taxes Receivable
 Allowance for Uncollectible Property Taxes
 Notes Receivable - Current
 Notes Receivable - Long-term

Total Assets

LIABILITIES

Due to Other Funds
 Total Liabilities

DEFERRED INFLOWS OF RESOURCES

Deferred Current Property Taxes
 Deferred Delinquent Property Taxes
 Other Deferred/Unavailable Revenue
 Total Deferred Inflows of Resources

FUND BALANCES

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

(Continued)

Exhibit G-1

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

		Special Revenue Funds											
		Solid Waste / Sanitation	Ambulance Service	Special Purpose	Drug Control	Sports and Recreation	Agriculture Center	Fire Protection					
\$	0	\$	0	\$	0	\$	0	\$	221,328	\$	0		
	0		0		0		0		0		0		
	0		0		0		0		0		0		
\$	944,300	\$	821	\$	2,619,364	\$	624,173	\$	0	\$	221,328	\$	493,053
\$	2,151,838	\$	821	\$	3,172,867	\$	624,173	\$	969,278	\$	842,987	\$	1,105,283

FUND BALANCES (CONT.)

Committed (Cont.):
 Committed for Agriculture and Natural Resources
 Committed for Debt Service
 Committed for Capital Projects
 Total Fund Balances

Total Liabilities, Deferred Inflows of Resources, and Fund Balances

(Continued)

Exhibit G-1

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

	Special Revenue Fund		Debt Service Fund		Capital Projects Funds						Total Nonmajor Governmental Funds
	Constitutional Officers - Fees	Total	Rural Debt Service	General Capital Projects	HUD Grant Projects	Highway Capital Projects	Other Capital Projects	Total			
Cash	\$ 454,011	\$ 454,261	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 454,261
Equity in Pooled Cash and Investments	0	3,720,842	1,105,590	2,145,277	272	1,578,727	1,457,039	5,181,315	0	0	10,007,747
Accounts Receivable	21,752	645,925	0	0	0	0	0	0	0	0	645,925
Due from Other Governments	0	1,619,458	216,361	0	0	0	0	0	0	0	1,835,819
Due from Other Funds	0	8,144	0	0	0	0	0	0	0	0	8,144
Property Taxes Receivable	0	2,836,837	0	0	0	1,720,806	0	1,720,806	0	0	4,557,643
Allowance for Uncollectible Property Taxes	0	(33,625)	0	0	0	(31,556)	0	(31,556)	0	0	(65,181)
Notes Receivable - Current	0	9,118	0	0	0	5,699	0	5,699	0	0	14,817
Notes Receivable - Long-term	0	82,050	0	0	0	51,281	0	51,281	0	0	133,331
Total Assets	\$ 475,763	\$ 9,343,010	\$ 1,321,951	\$ 2,145,277	\$ 272	\$ 3,324,957	\$ 1,457,039	\$ 6,927,545	\$ 0	\$ 0	\$ 17,592,506
Due to Other Funds	\$ 15,058	\$ 423,535	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 423,535
Total Liabilities	\$ 15,058	\$ 423,535	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 423,535
DEFERRED INFLOWS OF RESOURCES											
Deferred Current Property Taxes	\$ 0	\$ 2,758,882	\$ 0	\$ 0	\$ 0	\$ 1,646,800	\$ 0	\$ 1,646,800	\$ 0	\$ 0	\$ 4,405,682
Deferred Delinquent Property Taxes	0	39,593	0	0	0	37,925	0	37,925	0	0	77,518
Other Deferred/Unavailable Revenue	0	757,256	121,370	0	0	0	0	0	0	0	878,626
Total Deferred Inflows of Resources	\$ 0	\$ 3,555,731	\$ 121,370	\$ 0	\$ 0	\$ 1,684,725	\$ 0	\$ 1,684,725	\$ 0	\$ 0	\$ 5,361,826
FUND BALANCES											
Restricted:											
Restricted for Public Safety	\$ 0	\$ 624,173	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 624,173
Restricted for Public Health and Welfare	0	867,111	0	0	0	0	0	0	0	0	867,111
Restricted for Debt Service	0	2,619,364	0	0	0	0	0	0	0	0	2,619,364
Restricted for Capital Projects	0	0	0	2,145,277	272	412,449	1,457,039	4,015,037	0	0	4,015,037
Committed:											
Committed for General Government	79,212	79,212	0	0	0	0	0	0	0	0	79,212
Committed for Finance	203,861	203,861	0	0	0	0	0	0	0	0	203,861
Committed for Administration of Justice	177,632	177,632	0	0	0	0	0	0	0	0	177,632
Committed for Public Safety	0	493,053	0	0	0	0	0	0	0	0	493,053
Committed for Public Health and Welfare	0	78,010	0	0	0	0	0	0	0	0	78,010

(Continued)

Exhibit G-1

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

	Special Revenue Fund		Debt Service Fund		Capital Projects Funds					Total Nonmajor Governmental Funds
	Total	Constitutional Officers - Fees	Rural Debt Service	General Capital Projects	HUD Grant Projects	Highway Capital Projects	Other Capital Projects	Total		
Committed (Cont.):										
Committed for Agriculture and Natural Resources	\$ 0	\$ 221,328	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 221,328
Committed for Debt Service	0	0	1,200,581	0	0	0	0	0	0	1,200,581
Committed for Capital Projects	0	0	0	0	0	1,227,783	0	1,227,783	0	1,227,783
Total Fund Balances	\$ 460,705	\$ 5,363,744	\$ 1,200,581	\$ 2,145,277	\$ 272	\$ 1,640,232	\$ 1,457,039	\$ 5,242,820	\$ 11,807,145	
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 475,763	\$ 9,343,010	\$ 1,321,951	\$ 2,145,277	\$ 272	\$ 3,324,957	\$ 1,457,039	\$ 6,927,545	\$ 17,592,506	

FUND BALANCES (CONT.)

Committed (Cont.):
 Committed for Agriculture and Natural Resources
 Committed for Debt Service
 Committed for Capital Projects
 Total Fund Balances

Total Liabilities, Deferred Inflows of Resources, and Fund Balances

Exhibit G-2

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

	Special Revenue Funds						
	Solid Waste / Sanitation	Ambulance Service	Special Purpose	Drug Control	Sports and Recreation	Agriculture Center	Fire Protection
Revenues							
Local Taxes	\$ 1,177,844	\$ 0	\$ 4,051,762	\$ 0	\$ 969,278	\$ 615,312	\$ 619,481
Licenses and Permits	0	0	0	0	0	0	0
Fines, Forfeitures, and Penalties	0	0	0	205,505	0	0	0
Charges for Current Services	0	265,000	0	0	0	196,565	0
Other Local Revenues	207,902	709	0	1,369	0	16,227	0
State of Tennessee	57,363	0	0	0	0	0	1,771,475
Federal Government	0	0	0	117,978	0	0	0
Other Governments and Citizens Groups	0	0	0	0	0	0	0
Total Revenues	\$ 1,443,109	\$ 265,709	\$ 4,051,762	\$ 324,852	\$ 969,278	\$ 828,104	\$ 2,390,956
Expenditures							
Current:							
General Government	\$ 0	\$ 0	\$ 54,250	\$ 0	\$ 0	\$ 0	\$ 0
Finance	0	0	0	0	0	0	0
Administration of Justice	0	0	0	0	0	0	0
Public Safety	0	0	0	90,481	0	0	2,283,842
Public Health and Welfare	1,756,041	586,369	0	0	0	0	0
Agriculture and Natural Resources	0	0	0	0	0	772,608	0
Other Operations	0	0	1,000,000	0	969,278	0	0
Debt Service:							
Principal on Debt	0	0	1,660,000	0	0	0	0
Interest on Debt	0	0	216,062	0	0	0	0
Other Debt Service	0	0	851	0	0	0	0
Capital Projects	0	0	0	0	0	0	0
Total Expenditures	\$ 1,756,041	\$ 586,369	\$ 2,931,163	\$ 90,481	\$ 969,278	\$ 772,608	\$ 2,283,842
Excess (Deficiency) of Revenues Over Expenditures	\$ (312,932)	\$ (320,660)	\$ 1,120,599	\$ 234,371	\$ 0	\$ 55,496	\$ 107,114
Other Financing Sources (Uses)							
Bonds Issued	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Refunding Debt Issued	0	0	0	0	0	0	0
Premiums on Debt Issued	0	0	0	0	0	0	0
Insurance Recovery	0	0	0	0	0	860	0
Transfers In	0	0	0	389,802	0	0	0
Transfers Out	0	0	0	0	0	0	0
Payments to Refunded Debt Escrow Agent	0	0	0	0	0	0	0
Total Other Financing Sources (Uses)	\$ 0	\$ 0	\$ 0	\$ 389,802	\$ 0	\$ 860	\$ 0

(Continued)

Exhibit G-2

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

	Special Revenue Funds						
	Solid Waste / Sanitation	Ambulance Service	Special Purpose	Drug Control	Sports and Recreation	Agriculture Center	Fire Protection
Net Change in Fund Balances	\$ (312,932)	\$ (320,660)	\$ 1,120,599	\$ 624,173	\$ 0	\$ 56,356	\$ 107,114
Fund Balance, July 1, 2012	1,257,232	321,481	1,498,765	0	0	164,972	385,939
Fund Balance, June 30, 2013	\$ 944,300	\$ 821	\$ 2,619,364	\$ 624,173	\$ 0	\$ 221,328	\$ 493,053

Exhibit G-2

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

	Special Revenue Funds			Debt Service Fund	Capital Projects Funds			Judicial and Safety Projects
	Constitu- tional Officers - Fees	Total	Rural Debt Service		General Capital Projects	HUD Grant Projects	Highway Capital Projects	
Revenues								
Local Taxes	\$ 0	\$ 7,433,677	\$ 2,550,033	\$ 0	\$ 0	\$ 1,686,676	\$ 0	0
Licenses and Permits	0	0	0	0	0	0	0	0
Fines, Forfeitures, and Penalties	0	205,505	0	0	0	0	0	0
Charges for Current Services	2,580,898	3,042,463	0	0	0	0	0	0
Other Local Revenues	0	226,207	0	73,722	300	0	0	0
State of Tennessee	0	1,828,838	0	1,562,053	0	0	0	0
Federal Government	0	117,978	132,556	0	465,433	0	0	0
Other Governments and Citizens Groups	0	0	681,175	0	0	0	0	0
Total Revenues	\$ 2,580,898	\$ 12,854,668	\$ 3,363,764	\$ 1,635,775	\$ 465,733	\$ 1,686,676	\$ 0	0
Expenditures								
Current:								
General Government	\$ 327,886	\$ 382,136	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
Finance	1,096,175	1,096,175	0	0	0	0	0	0
Administration of Justice	1,045,266	1,045,266	0	0	0	0	0	0
Public Safety	0	2,374,323	0	932,088	0	0	0	0
Public Health and Welfare	0	2,342,410	0	0	0	0	0	0
Agriculture and Natural Resources	0	772,608	0	0	0	0	0	0
Other Operations	0	1,969,278	0	3,436	0	0	0	0
Debt Service:								
Principal on Debt	0	1,660,000	1,940,000	1,591,157	0	0	0	0
Interest on Debt	0	216,062	1,471,355	0	0	0	0	0
Other Debt Service	0	851	163,764	0	0	0	0	0
Capital Projects	0	0	0	1,539,254	467,911	1,542,091	15,410	0
Total Expenditures	\$ 2,469,327	\$ 11,859,109	\$ 3,575,119	\$ 4,065,935	\$ 467,911	\$ 1,542,091	\$ 15,410	0
Excess (Deficiency) of Revenues Over Expenditures	\$ 111,571	\$ 995,559	\$ (211,355)	\$ (2,430,160)	\$ (2,178)	\$ 144,585	\$ (15,410)	0
Other Financing Sources (Uses)								
Bonds Issued	\$ 0	\$ 0	\$ 0	\$ 3,000,000	\$ 0	\$ 0	\$ 0	0
Refunding Debt Issued	0	0	3,530,000	0	0	0	0	0
Premiums on Debt Issued	0	0	310,064	0	0	0	0	0
Insurance Recovery	0	860	0	0	0	0	0	0
Transfers In	0	389,802	0	7,191	0	0	0	0
Transfers Out	0	0	0	0	0	0	0	(7,191)
Payments to Refunded Debt Escrow Agent	0	0	(3,530,000)	0	0	0	0	0
Total Other Financing Sources (Uses)	\$ 0	\$ 390,662	\$ 310,064	\$ 3,007,191	\$ 0	\$ 0	\$ 0	\$ (7,191)

(Continued)

Exhibit G-2

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

	Special Revenue Funds (Cont.)		Debt Service Fund		Capital Projects Funds				
	Constituti- onal Officers - Fees	Total	Rural Debt Service	General Capital Projects	HUD Grant Projects	Highway Capital Projects	Judicial and Safety Projects		
Net Change in Fund Balances	\$ 111,571	\$ 1,386,221	\$ 98,709	\$ 577,031	\$ (2,178)	\$ 144,585	\$ (22,601)		
Fund Balance, July 1, 2012	349,134	3,977,523	1,101,872	1,568,246	2,450	1,495,647	22,601		
Fund Balance, June 30, 2013	\$ 460,705	\$ 5,363,744	\$ 1,200,581	\$ 2,145,277	\$ 272	\$ 1,640,232	\$ 0		

Exhibit G-2

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

	Capital Projects Funds (Cont.)		Total Nonmajor Governmental Funds
	Other Capital Projects	Total	
Revenues			
Local Taxes	\$ 1,296,678	\$ 2,983,354	\$ 12,967,064
Licenses and Permits	467,591	467,591	467,591
Fines, Forfeitures, and Penalties	0	0	205,505
Charges for Current Services	4,500	4,500	3,046,963
Other Local Revenues	187,633	261,655	487,862
State of Tennessee	0	1,562,053	3,390,891
Federal Government	0	465,433	715,967
Other Governments and Citizens Groups	0	0	681,175
Total Revenues	\$ 1,956,402	\$ 5,744,586	\$ 21,963,018
Expenditures			
Current:			
General Government	\$ 0	\$ 0	\$ 382,136
Finance	0	0	1,096,175
Administration of Justice	0	0	1,045,266
Public Safety	67,633	999,721	3,374,044
Public Health and Welfare	0	0	2,342,410
Agriculture and Natural Resources	7,300	7,300	779,908
Other Operations	0	3,436	1,972,714
Debt Service:			
Principal on Debt	0	1,591,157	5,191,157
Interest on Debt	0	0	1,687,417
Other Debt Service	0	0	164,615
Capital Projects	242,799	3,807,465	3,807,465
Total Expenditures	\$ 317,732	\$ 6,409,079	\$ 21,843,307
Excess (Deficiency) of Revenues Over Expenditures	\$ 1,638,670	\$ (664,493)	\$ 119,711
Other Financing Sources (Uses)			
Bonds Issued	\$ 0	\$ 3,000,000	\$ 3,000,000
Refunding Debt Issued	0	0	3,530,000
Premiums on Debt Issued	0	0	310,064
Insurance Recovery	0	0	860
Transfers In	0	7,191	396,993
Transfers Out	(1,000,000)	(1,007,191)	(1,007,191)
Payments to Refunded Debt Escrow Agent	0	0	(3,530,000)
Total Other Financing Sources (Uses)	\$ (1,000,000)	\$ 2,000,000	\$ 2,700,726

(Continued)

Exhibit G-2

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

	Capital Projects Funds (Cont.)		Total Nonmajor Governmental Funds
	Other Capital Projects	Total	
Net Change in Fund Balances	\$ 638,670	\$ 1,335,507	\$ 2,820,437
Fund Balance, July 1, 2012	818,369	3,907,313	8,986,708
Fund Balance, June 30, 2013	\$ 1,457,039	\$ 5,242,820	\$ 11,807,145

Exhibit G-3

Wilson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Solid Waste/Sanitation 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>							
Local Taxes	\$ 1,177,844	\$ 0	\$ 0	\$ 1,177,844	\$ 1,147,945	\$ 1,147,945	\$ 29,899
Charges for Current Services	0	0	0	0	100	100	(100)
Other Local Revenues	207,902	0	0	207,902	230,000	230,000	(22,098)
State of Tennessee	57,363	0	0	57,363	51,000	51,000	6,363
Total Revenues	\$ 1,443,109	\$ 0	\$ 0	\$ 1,443,109	\$ 1,429,045	\$ 1,429,045	\$ 14,064
<u>Expenditures</u>							
<u>Public Health and Welfare</u>							
Rabies and Animal Control	\$ 0	(140)	140	0	0	0	0
Convenience Centers	1,756,041	(60,960)	35,028	1,730,109	1,954,569	1,954,569	224,460
Total Expenditures	\$ 1,756,041	\$ (61,100)	\$ 35,168	\$ 1,730,109	\$ 1,954,569	\$ 1,954,569	\$ 224,460
Excess (Deficiency) of Revenues Over Expenditures	\$ (312,932)	\$ 61,100	\$ (35,168)	\$ (287,000)	\$ (525,524)	\$ (525,524)	\$ 238,524
Net Change in Fund Balance Fund Balance, July 1, 2012	\$ (312,932)	\$ 61,100	\$ (35,168)	\$ (287,000)	\$ (525,524)	\$ (525,524)	\$ 238,524
	1,257,232	(61,100)	0	1,196,132	1,196,129	1,196,129	3
Fund Balance, June 30, 2013	\$ 944,300	\$ 0	\$ (35,168)	\$ 909,132	\$ 670,605	\$ 670,605	\$ 238,527

Exhibit G-4

Wilson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Ambulance Service Fund
For the Year Ended June 30, 2013

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2012	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
				Original	Final	
<u>Revenues</u>						
Charges for Current Services	\$ 265,000	0	\$ 265,000	\$ 265,000	\$ 265,000	\$ 0
Other Local Revenues	709	0	709	0	0	709
Total Revenues	\$ 265,709	0	\$ 265,709	\$ 265,000	\$ 265,000	\$ 709
<u>Expenditures</u>						
<u>Public Health and Welfare</u>						
Ambulance/Emergency Medical Services	\$ 586,369	(320,681)	\$ 265,688	\$ 265,000	\$ 267,152	\$ 1,464
Total Expenditures	\$ 586,369	(320,681)	\$ 265,688	\$ 265,000	\$ 267,152	\$ 1,464
Excess (Deficiency) of Revenues Over Expenditures	\$ (320,660)	320,681	\$ 21	0	(2,152)	2,173
Net Change in Fund Balance Fund Balance, July 1, 2012	\$ (320,660)	320,681	\$ 21	0	(2,152)	2,173
	321,481	(320,681)	800	800	2,952	(2,152)
Fund Balance, June 30, 2013	\$ 821	0	\$ 821	\$ 800	\$ 800	\$ 21

Exhibit G-5

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

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 4,051,762	\$ 5,306,907	\$ 3,933,664	\$ 118,098
Total Revenues	\$ 4,051,762	\$ 5,306,907	\$ 3,933,664	\$ 118,098
<u>Expenditures</u>				
<u>General Government</u>				
County Buildings	\$ 54,250	\$ 59,000	\$ 59,000	\$ 4,750
<u>Other Operations</u>				
Contributions to Other Agencies	1,000,000	0	1,000,000	0
<u>Principal on Debt</u>				
Education	1,660,000	1,660,000	1,660,000	0
<u>Interest on Debt</u>				
Education	216,062	216,063	216,063	1
<u>Other Debt Service</u>				
Education	851	2,383,243	10,000	9,149
Total Expenditures	\$ 2,931,163	\$ 4,318,306	\$ 2,945,063	\$ 13,900
Excess (Deficiency) of Revenues Over Expenditures	\$ 1,120,599	\$ 988,601	\$ 988,601	\$ 131,998
Net Change in Fund Balance	\$ 1,120,599	\$ 988,601	\$ 988,601	\$ 131,998
Fund Balance, July 1, 2012	1,498,765	1,494,735	1,494,735	4,030
Fund Balance, June 30, 2013	\$ 2,619,364	\$ 2,483,336	\$ 2,483,336	\$ 136,028

Exhibit G-6

Wilson 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	\$ 205,505	\$ 0	\$ 83,000	\$ 122,505
Other Local Revenues	1,369	0	0	1,369
Federal Government	117,978	0	15,000	102,978
Total Revenues	<u>\$ 324,852</u>	<u>\$ 0</u>	<u>\$ 98,000</u>	<u>\$ 226,852</u>
<u>Expenditures</u>				
<u>Public Safety</u>				
Drug Enforcement	\$ 90,481	\$ 0	\$ 112,000	\$ 21,519
Total Expenditures	<u>\$ 90,481</u>	<u>\$ 0</u>	<u>\$ 112,000</u>	<u>\$ 21,519</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 234,371</u>	<u>\$ 0</u>	<u>\$ (14,000)</u>	<u>\$ 248,371</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	\$ 389,802	\$ 0	\$ 14,000	\$ 375,802
Total Other Financing Sources	<u>\$ 389,802</u>	<u>\$ 0</u>	<u>\$ 14,000</u>	<u>\$ 375,802</u>
Net Change in Fund Balance	\$ 624,173	\$ 0	\$ 0	\$ 624,173
Fund Balance, July 1, 2012	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance, June 30, 2013	<u>\$ 624,173</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 624,173</u>

Exhibit G-7

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

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 969,278	\$ 950,000	\$ 969,278	\$ 0
Total Revenues	\$ 969,278	\$ 950,000	\$ 969,278	\$ 0
<u>Expenditures</u>				
<u>Other Operations</u>				
Contributions to Other Agencies	\$ 969,278	\$ 950,000	\$ 969,279	\$ 1
Total Expenditures	\$ 969,278	\$ 950,000	\$ 969,279	\$ 1
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 0	\$ (1)	\$ 1
Net Change in Fund Balance	\$ 0	\$ 0	\$ (1)	\$ 1
Fund Balance, July 1, 2012	0	4,030	4,030	(4,030)
Fund Balance, June 30, 2013	\$ 0	\$ 4,030	\$ 4,029	\$ (4,029)

Exhibit G-8

Wilson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Agriculture Center Fund
For the Year Ended June 30, 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 6/30/2013			Original	Final	
<u>Revenues</u>								
Local Taxes	\$ 615,312 \$	0 \$	0 \$	0 \$	615,312 \$	576,916 \$	576,916 \$	38,396
Charges for Current Services	196,565	0	0	0	196,565	211,280	211,280	(14,715)
Other Local Revenues	16,227	0	0	0	16,227	17,800	17,800	(1,573)
Total Revenues	\$ 828,104 \$	0 \$	0 \$	0 \$	828,104 \$	805,996 \$	805,996 \$	22,108
<u>Expenditures</u>								
<u>Agriculture and Natural Resources</u>								
Other Agriculture and Natural Resources	\$ 772,608 \$	(17,686) \$	7,218 \$	7,218 \$	762,140 \$	845,054 \$	845,054 \$	82,914
Total Expenditures	\$ 772,608 \$	(17,686) \$	7,218 \$	7,218 \$	762,140 \$	845,054 \$	845,054 \$	82,914
Excess (Deficiency) of Revenues Over Expenditures	\$ 55,496 \$	17,686 \$	(7,218) \$	(7,218) \$	65,964 \$	(39,058) \$	(39,058) \$	105,022
<u>Other Financing Sources (Uses)</u>								
Insurance Recovery	\$ 860 \$	0 \$	0 \$	0 \$	860 \$	0 \$	0 \$	860
Total Other Financing Sources	\$ 860 \$	0 \$	0 \$	0 \$	860 \$	0 \$	0 \$	860
Net Change in Fund Balance Fund Balance, July 1, 2012	\$ 56,356 \$	17,686 \$	(7,218) \$	(7,218) \$	66,824 \$	(39,058) \$	(39,058) \$	105,882
Fund Balance, July 1, 2012	164,972	(17,686)	0	0	147,286	143,929	143,929	3,357
Fund Balance, June 30, 2013	\$ 221,328 \$	0 \$	(7,218) \$	(7,218) \$	214,110 \$	104,871 \$	104,871 \$	109,239

Exhibit G-9

Wilson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Fire Protection Fund
For the Year Ended June 30, 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>							
Local Taxes	\$ 619,481	\$ 0	\$ 0	\$ 619,481	\$ 640,000	\$ 640,000	\$ (20,519)
State of Tennessee	1,771,475	0	0	1,771,475	1,750,000	1,751,417	20,058
Total Revenues	\$ 2,390,956	\$ 0	\$ 0	\$ 2,390,956	\$ 2,390,000	\$ 2,391,417	\$ (461)
<u>Expenditures</u>							
<u>Public Safety</u>							
Fire Prevention and Control	\$ 2,235,942	\$ (67,865)	\$ 39,737	\$ 2,207,814	\$ 2,252,942	\$ 2,254,359	\$ 46,545
Other Emergency Management	47,900	0	0	47,900	52,312	52,312	4,412
Total Expenditures	\$ 2,283,842	\$ (67,865)	\$ 39,737	\$ 2,255,714	\$ 2,305,254	\$ 2,306,671	\$ 50,957
Excess (Deficiency) of Revenues Over Expenditures	\$ 107,114	\$ 67,865	\$ (39,737)	\$ 135,242	\$ 84,746	\$ 84,746	\$ 50,496
Net Change in Fund Balance Fund Balance, July 1, 2012	\$ 107,114	\$ 67,865	\$ (39,737)	\$ 135,242	\$ 84,746	\$ 84,746	\$ 50,496
	385,939	(67,865)	0	318,074	318,074	318,074	0
Fund Balance, June 30, 2013	\$ 493,053	\$ 0	\$ (39,737)	\$ 453,316	\$ 402,820	\$ 402,820	\$ 50,496

Exhibit G-10

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

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 2,550,033	\$ 1,165,851	\$ 2,572,664	\$ (22,631)
Other Local Revenues	0	681,175	0	0
Federal Government	132,556	132,556	132,556	0
Other Governments and Citizens Groups	681,175	0	681,175	0
Total Revenues	\$ 3,363,764	\$ 1,979,582	\$ 3,386,395	\$ (22,631)
<u>Expenditures</u>				
<u>Principal on Debt</u>				
Education	\$ 1,940,000	\$ 1,780,000	\$ 1,940,000	\$ 0
<u>Interest on Debt</u>				
Education	1,471,355	1,107,092	1,471,356	1
<u>Other Debt Service</u>				
Education	163,764	25,000	263,266	99,502
Total Expenditures	\$ 3,575,119	\$ 2,912,092	\$ 3,674,622	\$ 99,503
Excess (Deficiency) of Revenues Over Expenditures	\$ (211,355)	\$ (932,510)	\$ (288,227)	\$ 76,872
<u>Other Financing Sources (Uses)</u>				
Refunding Debt Issued	\$ 3,530,000	\$ 0	\$ 3,530,000	\$ 0
Premiums on Debt Issued	310,064	0	310,064	0
Transfers In	0	1,406,813	0	0
Payments to Refunded Debt Escrow Agent	(3,530,000)	0	(3,530,000)	0
Total Other Financing Sources	\$ 310,064	\$ 1,406,813	\$ 310,064	\$ 0
Net Change in Fund Balance	\$ 98,709	\$ 474,303	\$ 21,837	\$ 76,872
Fund Balance, July 1, 2012	1,101,872	1,101,868	1,101,868	4
Fund Balance, June 30, 2013	\$ 1,200,581	\$ 1,576,171	\$ 1,123,705	\$ 76,876

Exhibit G-11

Wilson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Highway Capital Projects Fund
For the Year Ended June 30, 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>							
Local Taxes	\$ 1,686,676 \$	0 \$	0 \$	1,686,676 \$	1,618,596 \$	1,618,596 \$	68,080
Total Revenues	\$ 1,686,676 \$	0 \$	0 \$	1,686,676 \$	1,618,596 \$	1,618,596 \$	68,080
<u>Expenditures</u>							
<u>Capital Projects</u>							
Highway and Street Capital Projects	\$ 1,542,091 \$	(1,141,521) \$	1,170,803 \$	1,571,373 \$	1,597,000 \$	1,597,000 \$	25,627
Total Expenditures	\$ 1,542,091 \$	(1,141,521) \$	1,170,803 \$	1,571,373 \$	1,597,000 \$	1,597,000 \$	25,627
Excess (Deficiency) of Revenues Over Expenditures	\$ 144,585 \$	1,141,521 \$	(1,170,803) \$	115,303 \$	21,596 \$	21,596 \$	93,707
Net Change in Fund Balance Fund Balance, July 1, 2012	\$ 144,585 \$	1,141,521 \$	(1,170,803) \$	115,303 \$	21,596 \$	21,596 \$	93,707
	1,495,647	(1,141,521)	0	354,126	354,125	354,125	1
Fund Balance, June 30, 2013	\$ 1,640,232 \$	0 \$	(1,170,803) \$	469,429 \$	375,721 \$	375,721 \$	93,708

Exhibit G-12

Wilson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Other Capital Projects Fund
For the Year Ended June 30, 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>							
Local Taxes	\$ 1,296,678	\$ 0	\$ 0	\$ 1,296,678	\$ 700,000	\$ 700,000	\$ 596,678
Licenses and Permits	467,591	0	0	467,591	250,000	250,000	217,591
Charges for Current Services	4,500	0	0	4,500	15,000	15,000	(10,500)
Other Local Revenues	187,633	0	0	187,633	0	0	187,633
Total Revenues	\$ 1,956,402	\$ 0	\$ 0	\$ 1,956,402	\$ 965,000	\$ 965,000	\$ 991,402
<u>Expenditures</u>							
<u>Public Safety</u>							
Civil Defense	\$ 67,633	\$ 0	\$ 0	\$ 67,633	\$ 68,000	\$ 68,000	\$ 367
<u>Agriculture and Natural Resources</u>							
Other Agriculture and Natural Resources Capital Projects	7,300	(590)	7,398	14,108	0	37,419	23,311
General Administration Projects	63,999	(46,228)	0	17,771	1,025,000	25,000	7,229
Administration of Justice Projects	58,800	0	0	58,800	95,349	95,349	36,549
Public Safety Projects	100,000	(100,000)	0	0	0	0	0
Other General Government Projects	20,000	(20,000)	0	0	0	0	0
Total Expenditures	\$ 317,732	\$ (166,818)	\$ 7,398	\$ 158,312	\$ 1,188,349	\$ 225,768	\$ 67,456
Excess (Deficiency) of Revenues Over Expenditures	\$ 1,638,670	\$ 166,818	\$ (7,398)	\$ 1,798,090	\$ (223,349)	\$ 739,232	\$ 1,058,858
<u>Other Financing Sources (Uses)</u>							
Transfers Out	\$ (1,000,000)	\$ 0	\$ 0	\$ (1,000,000)	\$ 0	\$ (1,000,000)	\$ 0
Total Other Financing Sources	\$ (1,000,000)	\$ 0	\$ 0	\$ (1,000,000)	\$ 0	\$ (1,000,000)	\$ 0
Net Change in Fund Balance Fund Balance, July 1, 2012	\$ 638,670	\$ 166,818	\$ (7,398)	\$ 798,090	\$ (223,349)	\$ (260,768)	\$ 1,058,858
Fund Balance, July 1, 2012	818,369	(166,818)	0	651,551	651,540	651,540	11
Fund Balance, June 30, 2013	\$ 1,457,039	\$ 0	\$ (7,398)	\$ 1,449,641	\$ 428,191	\$ 390,772	\$ 1,058,869

Major Governmental Fund

General Debt Service Fund

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

Exhibit H

Wilson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
General Debt Service Fund
For the Year Ended June 30, 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>							
Local Taxes	\$ 11,893,152	\$ 0	\$ 0	\$ 11,893,152	\$ 10,531,387	\$ 10,531,387	\$ 1,361,765
Other Local Revenues	69,741	0	0	69,741	74,000	74,000	(4,259)
Federal Government	897,173	0	0	897,173	897,173	897,173	0
Other Governments and Citizens Groups	577,655	0	0	577,655	31,140	589,384	(11,729)
Total Revenues	\$ 13,437,721	\$ 0	\$ 0	\$ 13,437,721	\$ 11,533,700	\$ 12,091,944	\$ 1,345,777
<u>Expenditures</u>							
<u>Principal on Debt</u>							
General Government	\$ 1,825,000	\$ 0	\$ 0	\$ 1,825,000	\$ 1,825,000	\$ 1,825,000	\$ 0
Education	5,654,353	0	0	5,654,353	5,165,000	5,654,353	0
<u>Interest on Debt</u>							
General Government	235,159	0	0	235,159	235,002	244,844	9,685
Education	5,634,254	0	0	5,634,254	5,060,556	5,634,254	0
<u>Other Debt Service</u>							
General Government	200,593	(1,500)	1,500	200,593	204,000	203,999	3,406
Highways and Streets	0	0	0	0	7,000	7,000	7,000
Education	5,147	0	0	5,147	7,000	105,000	99,853
Total Expenditures	\$ 13,554,506	\$ (1,500)	\$ 1,500	\$ 13,554,506	\$ 12,503,558	\$ 13,674,450	\$ 119,944
Excess (Deficiency) of Revenues Over Expenditures	\$ (116,785)	\$ 1,500	\$ (1,500)	\$ (116,785)	\$ (969,858)	\$ (1,582,506)	\$ 1,465,721
<u>Other Financing Sources (Uses)</u>							
Transfers In	\$ 1,092,167	\$ 0	\$ 0	\$ 1,092,167	\$ 1,000,000	\$ 1,000,000	\$ 92,167
Total Other Financing Sources	\$ 1,092,167	\$ 0	\$ 0	\$ 1,092,167	\$ 1,000,000	\$ 1,000,000	\$ 92,167
Net Change in Fund Balance Fund Balance, July 1, 2012	\$ 975,382	\$ 1,500	\$ (1,500)	\$ 975,382	\$ 30,142	\$ (582,506)	\$ 1,557,888
Fund Balance, July 1, 2012	12,021,871	(1,500)	0	12,020,371	11,207,248	11,207,248	813,123
Fund Balance, June 30, 2013	\$ 12,997,253	\$ 0	\$ (1,500)	\$ 12,995,753	\$ 11,237,390	\$ 10,624,742	\$ 2,371,011

Proprietary Funds

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

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

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

Exhibit I-1

Wilson County, Tennessee
Combining Statement of Net Position
Proprietary Funds
June 30, 2013

	<u>Internal Service Funds</u>		
	<u>Self -</u>	<u>County</u>	
	<u>Insurance</u>	<u>Insurance</u>	<u>Total</u>
<u>ASSETS</u>			
Equity in Pooled Cash and Investments	\$ 295,037	\$ 190,622	\$ 485,659
Due from Other Funds	316,288	92,189	408,477
Total Assets	<u>\$ 611,325</u>	<u>\$ 282,811</u>	<u>\$ 894,136</u>
<u>LIABILITIES</u>			
Claims and Judgments Payable	\$ 237,032	\$ 0	\$ 237,032
Total Liabilities	<u>\$ 237,032</u>	<u>\$ 0</u>	<u>\$ 237,032</u>
<u>NET POSITION</u>			
Unrestricted	<u>\$ 374,293</u>	<u>\$ 282,811</u>	<u>\$ 657,104</u>
Total Net Position	<u><u>\$ 374,293</u></u>	<u><u>\$ 282,811</u></u>	<u><u>\$ 657,104</u></u>

Exhibit I-2

Wilson County, Tennessee
Combining Statement of Revenues, Expenses, and
Changes in Net Position
Proprietary Funds
For the Year Ended June 30, 2013

	Internal Service Funds		Total
	Self - Insurance	County Insurance	
<u>Operating Revenues</u>			
Charges for Current Services:			
Self-Insurance Premiums/Contributions	\$ 8,727,290	\$ 0	\$ 8,727,290
Other Employee Benefit Charges/Contributions	0	1,588,716	1,588,716
Other Local Revenues:			
Retirees' Insurance Payments	33,454	0	33,454
Total Operating Revenues	<u>\$ 8,760,744</u>	<u>\$ 1,588,716</u>	<u>\$ 10,349,460</u>
<u>Operating Expenses</u>			
County Buildings:			
Maintenance and Repair Services - Buildings	\$ 0	\$ 134,617	\$ 134,617
Risk Management:			
Maintenance and Repair Services - Vehicles	0	3,408	3,408
Liability Insurance	0	540,829	540,829
Workers' Compensation Insurance	0	743,178	743,178
Other Self-Insured Claims	0	26,748	26,748
Employee Benefits:			
Handling Charges and Administrative Costs	385,448	0	385,448
Life Insurance	20,410	0	20,410
Medical Insurance	3,875	0	3,875
Disability Insurance	30,616	0	30,616
Communications	403	0	403
Medical and Dental Services	8,167,919	0	8,167,919
Drug and Medical Supplies	10,037	0	10,037
Other Supplies and Materials	6,460	0	6,460
Excess Risk Insurance	207,103	0	207,103
Medical Claims	1,489	0	1,489
Refunds	185	0	185
Office Equipment	240	0	240
Total Operating Expenses	<u>\$ 8,834,185</u>	<u>\$ 1,448,780</u>	<u>\$ 10,282,965</u>
Operating Income (Loss)	<u>\$ (73,441)</u>	<u>\$ 139,936</u>	<u>\$ 66,495</u>
<u>Nonoperating Revenues (Expenses)</u>			
Insurance Recovery	\$ 119,326	\$ 83,193	\$ 202,519
Miscellaneous Refunds	138,597	5,407	144,004
Investment Income	140,000	0	140,000
Total Nonoperating Revenues (Expenses)	<u>\$ 397,923</u>	<u>\$ 88,600</u>	<u>\$ 486,523</u>
Change in Net Position	\$ 324,482	\$ 228,536	\$ 553,018
Net Position, July 1, 2012	49,811	54,275	104,086
Net Position, June 30, 2013	<u>\$ 374,293</u>	<u>\$ 282,811</u>	<u>\$ 657,104</u>

Exhibit I-3

Wilson County, Tennessee
Combining Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2013

	Internal Service Funds		Total
	Self - Insurance	County Insurance	
<u>Cash Flows from Operating Activities</u>			
Receipts from Interfund Services Provided	\$ 8,836,617	\$ 1,496,527	\$ 10,333,144
Receipts from Customers and Users	33,454	0	33,454
Payments to Suppliers	(9,292,053)	(138,025)	(9,430,078)
Other Self-Insured Claims	0	(1,310,755)	(1,310,755)
Other Receipts (Payments)	138,597	5,407	144,004
Net Cash Provided By (Used In) Operating Activities	\$ (283,385)	\$ 53,154	\$ (230,231)
<u>Cash Flows from Noncapital Financing Activities</u>			
Insurance Recovery	\$ 119,326	\$ 83,193	\$ 202,519
Net Cash Provided By (Used In) Noncapital Financing Activities	\$ 119,326	\$ 83,193	\$ 202,519
<u>Cash Flows from Investing Activities</u>			
Investment Income	\$ 140,000	\$ 0	\$ 140,000
Net Cash Provided By (Used In) Investing Activities	\$ 140,000	\$ 0	\$ 140,000
Net Increase (Decrease) in Cash	\$ (24,059)	\$ 136,347	\$ 112,288
Cash, July 1, 2012	319,096	54,275	373,371
Cash, June 30, 2013	\$ 295,037	\$ 190,622	\$ 485,659
<u>Reconciliation of Operating Income (Loss) to</u>			
<u>Net Cash Provided By (Used In) Operating Activities</u>			
Operating Income (Loss)	\$ (73,441)	\$ 139,936	\$ 66,495
Adjustments to Reconcile Net Operating Income (Loss) to			
Net Cash Provided By (Used In) Operating Activities:			
Miscellaneous Refunds	138,597	5,407	144,004
Change in Assets and Liabilities:			
(Increase) Decrease in Accounts Receivable	17,435	0	17,435
(Increase) Decrease in Due From Other Funds	91,892	(92,189)	(297)
Increase (Decrease) in Claims and Judgments Payable	(457,868)	0	(457,868)
Net Cash Provided By (Used In) Operating Activities	\$ (283,385)	\$ 53,154	\$ (230,231)
<u>Reconciliation of Cash With Statement of Net Position</u>			
Equity in Pooled Cash and Investments Per Net Position	\$ 295,037	\$ 190,622	\$ 485,659

Fiduciary Funds

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

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

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

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

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

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

	Agency Funds					Total
	Cities - Sales Tax	Special School District	Constitu- tional Officers - Agency	Other Agency		
<u>ASSETS</u>						
Cash	\$ 0	\$ 0	\$ 3,021,128	\$ 0	\$ 0	\$ 3,021,128
Equity in Pooled Cash and Investments	0	291,278	0	130,511	0	421,789
Due from Other Governments	2,995,382	574,385	0	0	0	3,569,767
Due from Component Units	0	3,875	0	0	0	3,875
Property Taxes Receivable	0	7,236,682	0	0	0	7,236,682
Allowance for Uncollectible Property Taxes	0	(132,704)	0	0	0	(132,704)
Total Assets	\$ 2,995,382	\$ 7,973,516	\$ 3,021,128	\$ 130,511	\$ 0	\$ 14,120,537
<u>LIABILITIES</u>						
Due to Other Taxing Units	\$ 2,995,382	\$ 7,973,516	\$ 0	\$ 130,511	\$ 0	\$ 11,099,409
Due to Litigants, Heirs, and Others	0	0	3,021,128	0	0	3,021,128
Total Liabilities	\$ 2,995,382	\$ 7,973,516	\$ 3,021,128	\$ 130,511	\$ 0	\$ 14,120,537

Exhibit J-2

Wilson 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	\$ 15,768,637	\$ 15,768,637	\$ 0
Due from Other Governments	2,672,402	2,995,382	2,672,402	2,995,382
Total Assets	<u>\$ 2,672,402</u>	<u>\$ 18,764,019</u>	<u>\$ 18,441,039</u>	<u>\$ 2,995,382</u>
<u>Liabilities</u>				
Due to Other Taxing Units	\$ 2,672,402	\$ 18,764,019	\$ 18,441,039	\$ 2,995,382
Total Liabilities	<u>\$ 2,672,402</u>	<u>\$ 18,764,019</u>	<u>\$ 18,441,039</u>	<u>\$ 2,995,382</u>
<u>Special School District Fund</u>				
<u>Assets</u>				
Equity in Pooled Cash and Investments	\$ 280,243	\$ 13,211,627	\$ 13,200,592	\$ 291,278
Due from Other Governments	478,707	574,385	478,707	574,385
Due from Component Units	0	3,875	0	3,875
Property Taxes Receivable	6,808,289	7,236,682	6,808,289	7,236,682
Allowance for Uncollectible Property Taxes	(128,631)	(132,704)	(128,631)	(132,704)
Total Assets	<u>\$ 7,438,608</u>	<u>\$ 20,893,865</u>	<u>\$ 20,358,957</u>	<u>\$ 7,973,516</u>
<u>Liabilities</u>				
Due to Other Taxing Units	\$ 7,438,608	\$ 7,973,516	\$ 7,438,608	\$ 7,973,516
Total Liabilities	<u>\$ 7,438,608</u>	<u>\$ 7,973,516</u>	<u>\$ 7,438,608</u>	<u>\$ 7,973,516</u>
<u>Constitutional Officers - Agency Fund</u>				
<u>Assets</u>				
Cash	\$ 2,851,144	\$ 26,818,813	\$ 26,648,829	\$ 3,021,128
Total Assets	<u>\$ 2,851,144</u>	<u>\$ 26,818,813</u>	<u>\$ 26,648,829</u>	<u>\$ 3,021,128</u>
<u>Liabilities</u>				
Due to Litigants, Heirs, and Others	\$ 2,851,144	\$ 26,818,813	\$ 26,648,829	\$ 3,021,128
Total Liabilities	<u>\$ 2,851,144</u>	<u>\$ 26,818,813</u>	<u>\$ 26,648,829</u>	<u>\$ 3,021,128</u>

(Continued)

Exhibit J-2

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

	Beginning Balance	Additions	Deductions	Ending Balance
<u>Other Agency Fund</u>				
<u>Assets</u>				
Equity in Pooled Cash and Investments	\$ 122,030	\$ 8,567	\$ 86	\$ 130,511
Total Assets	<u>\$ 122,030</u>	<u>\$ 8,567</u>	<u>\$ 86</u>	<u>\$ 130,511</u>
<u>Liabilities</u>				
Due to Other Taxing Units	\$ 122,030	\$ 8,567	\$ 86	\$ 130,511
Total Liabilities	<u>\$ 122,030</u>	<u>\$ 8,567</u>	<u>\$ 86</u>	<u>\$ 130,511</u>
<u>Totals - All Agency Funds</u>				
<u>Assets</u>				
Cash	\$ 2,851,144	\$ 26,818,813	\$ 26,648,829	\$ 3,021,128
Equity in Pooled Cash and Investments	402,273	28,988,831	28,969,315	421,789
Due from Other Governments	3,151,109	3,569,767	3,151,109	3,569,767
Due from Component Units	0	3,875	0	3,875
Property Taxes Receivable	6,808,289	7,236,682	6,808,289	7,236,682
Allowance for Uncollectible Property Taxes	(128,631)	(132,704)	(128,631)	(132,704)
Total Assets	<u>\$ 13,084,184</u>	<u>\$ 66,485,264</u>	<u>\$ 65,448,911</u>	<u>\$ 14,120,537</u>
<u>Liabilities</u>				
Due to Other Taxing Units	\$ 10,233,040	\$ 26,746,102	\$ 25,879,733	\$ 11,099,409
Due to Litigants, Heirs, and Others	2,851,144	26,818,813	26,648,829	3,021,128
Total Liabilities	<u>\$ 13,084,184</u>	<u>\$ 53,564,915</u>	<u>\$ 52,528,562</u>	<u>\$ 14,120,537</u>

Wilson County School Department

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

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

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

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

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

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

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

Exhibit K-1

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

Functions/Programs	Program Revenues			Expenses	Net (Expense) Revenue and Changes in Net Position	
	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions		Total	Governmental Activities
Governmental Activities:						
Instruction	\$ 73,576,095	\$ 2,912,254	\$ 8,070,420	\$ 0	\$ (62,593,421)	
Support Services	49,542,409	270,158	43,713	42,830,963	(6,397,575)	
Operation of Non-Instructional Services	10,772,470	3,778,160	2,836,689	0	(4,157,621)	
Other Debt Service	721,361	0	0	0	(721,361)	
Total Governmental Activities	\$ 134,612,335	\$ 6,960,572	\$ 10,950,822	\$ 42,830,963	\$ (73,869,978)	
General Revenues:						
Taxes:						
Property Taxes Levied for General Purposes					\$ 33,467,591	
Local Option Sales Taxes					9,845,837	
Interstate Telecommunications Tax					6,765	
Grants and Contributions Not Restricted to Specific Programs					60,609,163	
Unrestricted Investment Income					145,106	
Miscellaneous					34,087	
Total General Revenues					\$ 104,108,549	
Change in Net Position					\$ 30,238,571	
Net Position, July 1, 2012					175,902,369	
Net Position, June 30, 2013					\$ 206,140,940	

Exhibit K-2

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

	<u>Major Funds</u>		<u>Nonmajor</u>	<u>Total</u>
	<u>General</u>	<u>Education</u>	<u>Funds</u>	
	<u>Purpose</u>	<u>Capital</u>	<u>Other</u>	
	<u>School</u>	<u>Projects</u>	<u>Governmental</u>	<u>Governmental</u>
			<u>Funds</u>	<u>Funds</u>
<u>ASSETS</u>				
Cash	\$ 0	\$ 0	\$ 1,220	\$ 1,220
Equity in Pooled Cash and Investments	17,457,951	117,459	4,413,389	21,988,799
Accounts Receivable	22,952	0	0	22,952
Due from Other Governments	2,003,877	0	242,196	2,246,073
Due from Primary Government	0	6,136,116	0	6,136,116
Property Taxes Receivable	34,421,439	0	0	34,421,439
Allowance for Uncollectible Property Taxes	(631,210)	0	0	(631,210)
Notes Receivable - Current	108,862	0	0	108,862
Accrued Interest Receivable	0	0	873	873
Notes Receivable - Long-term	979,570	0	0	979,570
Total Assets	<u>\$ 54,363,441</u>	<u>\$ 6,253,575</u>	<u>\$ 4,657,678</u>	<u>\$ 65,274,694</u>
<u>LIABILITIES</u>				
Accounts Payable	\$ 0	\$ 0	\$ 23,604	\$ 23,604
Accrued Payroll	3,846,501	0	152,810	3,999,311
Payroll Deductions Payable	637,206	0	0	637,206
Contracts Payable	0	5,861,879	0	5,861,879
Retainage Payable	0	274,237	0	274,237
Due to Other Funds	4,275,236	0	0	4,275,236
Due to Primary Government	3,875	0	0	3,875
Total Liabilities	<u>\$ 8,762,818</u>	<u>\$ 6,136,116</u>	<u>\$ 176,414</u>	<u>\$ 15,075,348</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>				
Deferred Current Property Taxes	\$ 32,941,092	\$ 0	\$ 0	\$ 32,941,092
Deferred Delinquent Property Taxes	758,643	0	0	758,643
Other Deferred/Unavailable Revenue	986,387	0	873	987,260
Total Deferred Inflows of Resources	<u>\$ 34,686,122</u>	<u>\$ 0</u>	<u>\$ 873</u>	<u>\$ 34,686,995</u>
<u>FUND BALANCES</u>				
Nonspendable:				
Long-term Notes Receivable	\$ 979,570	\$ 0	\$ 0	\$ 979,570
Restricted:				
Restricted for Education	216,800	0	3,753,432	3,970,232
Restricted for Capital Projects	0	117,459	0	117,459
Committed:				
Committed for Education	2,733,684	0	726,959	3,460,643
Unassigned	6,984,447	0	0	6,984,447
Total Fund Balances	<u>\$ 10,914,501</u>	<u>\$ 117,459</u>	<u>\$ 4,480,391</u>	<u>\$ 15,512,351</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 54,363,441</u>	<u>\$ 6,253,575</u>	<u>\$ 4,657,678</u>	<u>\$ 65,274,694</u>

Exhibit K-3

Wilson County, Tennessee
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position
Discretely Presented Wilson 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 K-2)		\$	15,512,351
(1) Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.			
Add: land	\$	8,616,927	
Add: construction in progress		35,239,529	
Add: buildings and improvements net of accumulated depreciation		139,294,872	
Add: other capital assets net of accumulated depreciation		<u>6,222,642</u>	189,373,970
(2) Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the governmental funds.			1,745,903
(3) Internal service funds are used by management to charge the cost of employee health, dental, and life insurance benefits to individual funds. The assets and liabilities are included in governmental activities in the statement of net position.			5,115,387
(4) 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 capital lease payable to primary government	\$	(1,051,948)	
Less: compensated absences payable		(554,334)	
Less: other postemployment benefits liability		<u>(4,000,389)</u>	<u>(5,606,671)</u>
Net position of governmental activities (Exhibit A)			<u>\$ 206,140,940</u>

Exhibit K-4

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

	Major Funds		Nonmajor	Total Governmental Funds
	General	Education	Other	
	Purpose School	Capital Projects	Govern- mental Funds	
<u>Revenues</u>				
Local Taxes	\$ 43,310,175	\$ 0	\$ 0	\$ 43,310,175
Licenses and Permits	6,986	0	0	6,986
Charges for Current Services	225,574	0	6,573,725	6,799,299
Other Local Revenues	290,714	350,162	35,132	676,008
State of Tennessee	62,066,662	0	126,350	62,193,012
Federal Government	1,126,755	0	7,996,957	9,123,712
Other Governments and Citizens Groups	1,000,000	41,480,801	0	42,480,801
Total Revenues	\$ 108,026,866	\$ 41,830,963	\$ 14,732,164	\$ 164,589,993
<u>Expenditures</u>				
Current:				
Instruction	\$ 67,463,242	\$ 0	\$ 4,097,300	\$ 71,560,542
Support Services	35,602,413	0	1,203,261	36,805,674
Operation of Non-Instructional Services	1,907,067	0	8,412,264	10,319,331
Capital Outlay	395,673	336,008	0	731,681
Debt Service:				
Other Debt Service	1,239,419	0	0	1,239,419
Capital Projects	0	42,519,518	0	42,519,518
Total Expenditures	\$ 106,607,814	\$ 42,855,526	\$ 13,712,825	\$ 163,176,165
Excess (Deficiency) of Revenues Over Expenditures	\$ 1,419,052	\$ (1,024,563)	\$ 1,019,339	\$ 1,413,828
<u>Other Financing Sources (Uses)</u>				
Transfers In	\$ 17,564	\$ 0	\$ 0	\$ 17,564
Transfers Out	0	0	(17,564)	(17,564)
Total Other Financing Sources (Uses)	\$ 17,564	\$ 0	\$ (17,564)	\$ 0
Net Change in Fund Balances	\$ 1,436,616	\$ (1,024,563)	\$ 1,001,775	\$ 1,413,828
Fund Balance, July 1, 2012	9,477,885	1,142,022	3,478,616	14,098,523
Fund Balance, June 30, 2013	\$ 10,914,501	\$ 117,459	\$ 4,480,391	\$ 15,512,351

Exhibit K-5

Wilson County, Tennessee
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances
of Governmental Funds to the Statement of Activities
Discretely Presented Wilson County School Department
For the Year Ended June 30, 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 K-4)		\$ 1,413,828
<p>(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:</p>		
Add: capital assets purchased in the current period	\$ 36,140,782	
Less: current-year depreciation expense	<u>(4,965,447)</u>	31,175,335
<p>(2) The net effect of various miscellaneous transactions involving capital assets (sales, trade-ins, and donations) is to decrease net position.</p>		
Less: loss on disposal of capital assets		(50,895)
<p>(3) Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.</p>		
Less: deferred delinquent property taxes and other deferred June 30, 2012	\$ (1,620,790)	
Add: deferred delinquent property taxes and other deferred June 30, 2013	<u>1,745,903</u>	125,113
<p>(4) The issuance of long-term debt (e.g., notes, bonds, other loans, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position.</p>		
Add: contribution payments on debt to primary government		489,353
<p>(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.</p>		
Change in other postemployment benefits liability	\$ (730,711)	
Change in accrued interest payable	28,705	
Change in compensated absences payable	<u>(33,485)</u>	(735,491)
<p>(6) Internal service funds are used by management to charge the cost of employee health, dental, and life insurance benefits to individual funds. The net revenue (expense) of certain activities of the internal service fund is reported with governmental activities in the statement of activities.</p>		
		<u>(2,178,672)</u>
Change in net position of governmental activities (Exhibit B)		<u>\$ 30,238,571</u>

Exhibit K-6

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

	<u>Special Revenue Funds</u>			<u>Total Nonmajor Governmental Funds</u>
	<u>School Federal Projects</u>	<u>Central Cafeteria</u>	<u>Extended School Program</u>	
<u>ASSETS</u>				
Cash	\$ 0	\$ 0	\$ 1,220	\$ 1,220
Equity in Pooled Cash and Investments	38,726	3,713,641	661,022	4,413,389
Due from Other Governments	242,196	0	0	242,196
Accrued Interest Receivable	0	873	0	873
Total Assets	\$ 280,922	\$ 3,714,514	\$ 662,242	\$ 4,657,678
<u>LIABILITIES</u>				
Accounts Payable	\$ 23,604	\$ 0	\$ 0	\$ 23,604
Accrued Payroll	152,810	0	0	152,810
Total Liabilities	\$ 176,414	\$ 0	\$ 0	\$ 176,414
<u>DEFERRED INFLOWS OF RESOURCES</u>				
Other Deferred/Unavailable Revenue	\$ 0	\$ 873	\$ 0	\$ 873
Total Deferred Inflows of Resources	\$ 0	\$ 873	\$ 0	\$ 873
<u>FUND BALANCES</u>				
Restricted:				
Restricted for Education	\$ 104,508	\$ 3,648,924	\$ 0	\$ 3,753,432
Committed:				
Committed for Education	0	64,717	662,242	726,959
Total Fund Balances	\$ 104,508	\$ 3,713,641	\$ 662,242	\$ 4,480,391
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 280,922	\$ 3,714,514	\$ 662,242	\$ 4,657,678

Exhibit K-7

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

	Special Revenue Funds			Total Nonmajor Governmental Funds
	School Federal Projects	Central Cafeteria	Extended School Program	
<u>Revenues</u>				
Charges for Current Services	\$ 758	\$ 3,660,713	\$ 2,912,254	\$ 6,573,725
Other Local Revenues	0	35,132	0	35,132
State of Tennessee	66,300	60,050	0	126,350
Federal Government	5,220,318	2,776,639	0	7,996,957
Total Revenues	<u>\$ 5,287,376</u>	<u>\$ 6,532,534</u>	<u>\$ 2,912,254</u>	<u>\$ 14,732,164</u>
<u>Expenditures</u>				
Current:				
Instruction	\$ 4,097,300	\$ 0	\$ 0	\$ 4,097,300
Support Services	1,203,261	0	0	1,203,261
Operation of Non-Instructional Services	0	5,627,674	2,784,590	8,412,264
Total Expenditures	<u>\$ 5,300,561</u>	<u>\$ 5,627,674</u>	<u>\$ 2,784,590</u>	<u>\$ 13,712,825</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (13,185)</u>	<u>\$ 904,860</u>	<u>\$ 127,664</u>	<u>\$ 1,019,339</u>
<u>Other Financing Sources (Uses)</u>				
Transfers Out	\$ (17,564)	\$ 0	\$ 0	\$ (17,564)
Total Other Financing Sources (Uses)	<u>\$ (17,564)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (17,564)</u>
Net Change in Fund Balances	\$ (30,749)	\$ 904,860	\$ 127,664	\$ 1,001,775
Fund Balance, July 1, 2012	135,257	2,808,781	534,578	3,478,616
Fund Balance, June 30, 2013	<u>\$ 104,508</u>	<u>\$ 3,713,641</u>	<u>\$ 662,242</u>	<u>\$ 4,480,391</u>

Exhibit K-8

Wilson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Discretely Presented Wilson 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	
Revenues							
Local Taxes	\$ 43,310,175	\$ 0	\$ 0	\$ 43,310,175	\$ 42,208,891	\$ 42,247,332	\$ 1,062,843
Licenses and Permits	6,986	0	0	6,986	6,414	6,414	572
Charges for Current Services	225,574	0	0	225,574	230,000	230,000	(4,426)
Other Local Revenues	290,714	0	0	290,714	474,222	474,222	(183,508)
State of Tennessee	62,066,662	0	0	62,066,662	60,106,639	61,664,387	402,275
Federal Government	1,126,755	0	0	1,126,755	963,475	1,035,341	91,414
Other Governments and Citizens Groups	1,000,000	0	0	1,000,000	0	1,000,000	0
Total Revenues	\$ 108,026,866	\$ 0	\$ 0	\$ 108,026,866	\$ 103,989,641	\$ 106,657,696	\$ 1,369,170
Expenditures							
<u>Instruction</u>							
Regular Instruction Program	\$ 54,772,035	\$ (20,638)	\$ 512,030	\$ 55,263,427	\$ 55,977,804	\$ 56,254,840	\$ 991,413
Alternative Instruction Program	847,370	0	0	847,370	819,780	847,845	475
Special Education Program	7,312,276	(19,454)	69,595	7,362,417	7,355,913	7,584,013	221,596
Vocational Education Program	4,531,561	(1,000)	232	4,530,793	4,558,227	4,610,327	79,534
<u>Support Services</u>							
Attendance	168,905	0	0	168,905	175,859	175,859	6,954
Health Services	1,285,884	(38,949)	0	1,246,935	1,254,024	1,254,024	7,089
Other Student Support	2,121,877	(6,106)	10,026	2,125,797	2,165,815	2,150,815	25,018
Regular Instruction Program	4,571,411	(67,949)	253,110	4,756,572	4,500,558	4,810,588	54,016
Alternative Instruction Program	146,121	0	0	146,121	147,036	147,036	915
Special Education Program	1,088,176	0	2,270	1,090,446	1,095,181	1,095,366	4,920
Vocational Education Program	119,137	0	0	119,137	119,181	119,181	44
Other Programs	31,617	0	0	31,617	0	31,617	0
Board of Education	1,530,557	(16,700)	17,171	1,531,028	1,607,949	1,607,949	76,921
Director of Schools	276,524	(7,497)	1,192	270,219	303,233	306,288	36,069
Office of the Principal	7,117,420	0	0	7,117,420	7,195,960	7,174,035	56,615
Fiscal Services	424,858	(15,500)	13,997	423,355	434,805	435,208	11,853

(Continued)

Exhibit K-8

Wilson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Discretely Presented Wilson 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	Final	
<u>Expenditures (Cont.)</u>							
<u>Support Services (Cont.)</u>							
Human Services/Personnel	\$ 344,712	\$ (88)	633	\$ 345,257	\$ 350,299	\$ 350,299	\$ 5,042
Operation of Plant	7,712,033	(163,639)	120,816	7,669,210	8,132,319	8,207,319	538,109
Maintenance of Plant	2,033,293	(247,248)	184,180	1,970,225	1,997,241	2,065,241	95,016
Transportation	6,406,123	(115,462)	741,676	7,032,337	7,547,983	7,641,924	609,587
Central and Other	223,765	(3,630)	7,829	227,964	232,832	232,832	4,868
<u>Operation of Non-Instructional Services</u>							
Community Services	795,225	(2,753)	2,047	794,519	855,853	855,853	61,334
Early Childhood Education	1,111,842	(263)	25	1,111,604	1,119,438	1,128,838	17,234
<u>Capital Outlay</u>							
Regular Capital Outlay	395,673	(219,000)	687,993	864,666	0	868,597	3,931
Principal on Debt	0	0	0	0	924,353	0	0
Interest on Debt	0	0	0	0	315,066	0	0
Other Debt Service							
Education	1,239,419	0	0	1,239,419	0	1,239,419	0
Total Expenditures	\$ 106,607,814	\$ (945,876)	\$ 2,624,822	\$ 108,286,760	\$ 109,186,709	\$ 111,195,313	\$ 2,908,553
<u>Excess (Deficiency) of Revenues</u>							
Over Expenditures	\$ 1,419,052	\$ 945,876	\$ (2,624,822)	\$ (259,894)	\$ (5,197,068)	\$ (4,537,617)	\$ 4,277,723
<u>Other Financing Sources (Uses)</u>							
Transfers In	\$ 17,564	\$ 0	\$ 0	\$ 17,564	\$ 1,017,000	\$ 17,000	\$ 564
Total Other Financing Sources	\$ 17,564	\$ 0	\$ 0	\$ 17,564	\$ 1,017,000	\$ 17,000	\$ 564
Net Change in Fund Balance	\$ 1,436,616	\$ 945,876	\$ (2,624,822)	\$ (242,330)	\$ (4,180,068)	\$ (4,520,617)	\$ 4,278,287
Fund Balance, July 1, 2012	9,477,885	(945,876)	0	8,532,009	8,534,803	8,534,803	(2,794)
Fund Balance, June 30, 2013	\$ 10,914,501	\$ 0	\$ (2,624,822)	\$ 8,289,679	\$ 4,354,735	\$ 4,014,186	\$ 4,275,493

Exhibit K-9

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2012	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
				Original	Final	
<u>Revenues</u>						
Charges for Current Services	\$ 758 \$	0 \$	758 \$	17,000 \$	17,000 \$	(16,242)
State of Tennessee	66,300	0	66,300	63,100	66,300	0
Federal Government	5,220,318	0	5,220,318	5,636,785	5,604,430	(384,112)
Total Revenues	\$ 5,287,376 \$	0 \$	5,287,376 \$	5,716,885 \$	5,687,730 \$	(400,354)
<u>Expenditures</u>						
<u>Instruction</u>						
Regular Instruction Program	\$ 1,223,384 \$	0 \$	1,223,384 \$	1,267,398 \$	1,269,261 \$	45,877
Special Education Program	2,630,902	0	2,630,902	2,653,875	2,630,902	0
Vocational Education Program	243,014	0	243,014	246,864	248,697	5,683
<u>Support Services</u>						
Health Services	10,943	0	10,943	6,813	10,943	0
Other Student Support	120,639	0	120,639	464,527	323,799	203,160
Regular Instruction Program	702,773	(398)	702,375	786,222	846,437	144,062
Special Education Program	352,606	0	352,606	311,930	358,985	6,379
Maintenance of Plant	16,300	0	16,300	0	16,300	0
Total Expenditures	\$ 5,300,561 \$	(398) \$	5,300,163 \$	5,737,629 \$	5,705,324 \$	405,161
Excess (Deficiency) of Revenues Over Expenditures	\$ (13,185) \$	398 \$	(12,787) \$	(20,744) \$	(17,594) \$	4,807
<u>Other Financing Sources (Uses)</u>						
Transfers In	0 \$	0 \$	0 \$	263,626 \$	225,308 \$	(225,308)
Transfers Out	(17,564)	0	(17,564)	(242,882)	(242,882)	225,318
Total Other Financing Sources	\$ (17,564) \$	0 \$	(17,564) \$	20,744 \$	(17,574) \$	10
Net Change in Fund Balance Fund Balance, July 1, 2012	\$ (30,749) \$	398 \$	(30,351) \$	0 \$	(35,168) \$	4,817
Fund Balance, July 1, 2012	135,257	(398)	134,859	104,206	104,206	30,653
Fund Balance, June 30, 2013	\$ 104,508 \$	0 \$	104,508 \$	104,206 \$	69,038 \$	35,470

Exhibit K-10

Wilson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Discretely Presented Wilson 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	\$ 3,660,713	\$ 0	\$ 0	\$ 3,660,713	\$ 3,995,000	\$ 3,995,000	\$ (334,287)
Other Local Revenues	35,132	0	0	35,132	10,000	10,000	25,132
State of Tennessee	60,050	0	0	60,050	60,000	60,000	50
Federal Government	2,776,639	0	0	2,776,639	2,515,000	2,515,000	261,639
Total Revenues	\$ 6,532,534	\$ 0	\$ 0	\$ 6,532,534	\$ 6,580,000	\$ 6,580,000	\$ (47,466)
<u>Expenditures</u>							
<u>Operation of Non-Instructional Services</u>							
Food Service	\$ 5,627,674	\$ (39,543)	\$ 64,717	\$ 5,652,848	\$ 6,860,000	\$ 6,860,000	\$ 1,207,152
Total Expenditures	\$ 5,627,674	\$ (39,543)	\$ 64,717	\$ 5,652,848	\$ 6,860,000	\$ 6,860,000	\$ 1,207,152
Excess (Deficiency) of Revenues Over Expenditures	\$ 904,860	\$ 39,543	\$ (64,717)	\$ 879,686	\$ (280,000)	\$ (280,000)	\$ 1,159,686
Net Change in Fund Balance Fund Balance, July 1, 2012	\$ 904,860	\$ 39,543	\$ (64,717)	\$ 879,686	\$ (280,000)	\$ (280,000)	\$ 1,159,686
	2,808,781	(39,543)	0	2,769,238	2,769,239	2,769,239	(1)
Fund Balance, June 30, 2013	\$ 3,713,641	\$ 0	\$ (64,717)	\$ 3,648,924	\$ 2,489,239	\$ 2,489,239	\$ 1,159,685

Exhibit K-11

Wilson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Discretely Presented Wilson County School Department
Extended School Program 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	\$ 2,912,254	\$ 0	\$ 0	\$ 2,912,254	\$ 3,000,000	\$ 3,000,000	\$ (87,746)
Total Revenues	\$ 2,912,254	\$ 0	\$ 0	\$ 2,912,254	\$ 3,000,000	\$ 3,000,000	\$ (87,746)
<u>Expenditures</u>							
<u>Operation of Non-Instructional Services</u>							
Community Services	\$ 2,784,590	\$ (35,351)	\$ 31,126	\$ 2,780,365	\$ 3,071,636	\$ 3,071,636	\$ 291,271
Total Expenditures	\$ 2,784,590	\$ (35,351)	\$ 31,126	\$ 2,780,365	\$ 3,071,636	\$ 3,071,636	\$ 291,271
Excess (Deficiency) of Revenues Over Expenditures	\$ 127,664	\$ 35,351	\$ (31,126)	\$ 131,889	\$ (71,636)	\$ (71,636)	\$ 203,525
Net Change in Fund Balance Fund Balance, July 1, 2012	\$ 127,664	\$ 35,351	\$ (31,126)	\$ 131,889	\$ (71,636)	\$ (71,636)	\$ 203,525
	534,578	(35,351)	0	499,227	497,550	497,550	1,677
Fund Balance, June 30, 2013	\$ 662,242	\$ 0	\$ (31,126)	\$ 631,116	\$ 425,914	\$ 425,914	\$ 205,202

Exhibit K-12

Wilson County, Tennessee
Statement of Net Position
Discretely Presented Wilson County School Department
Proprietary Fund
June 30, 2013

	Governmental Activities
	<u>Internal Service Fund</u>
	<u>Employee Insurance Fund</u>
 <u>ASSETS</u> 	
Current Assets:	
Cash	\$ 812,260
Equity in Pooled Cash and Investments	2,228,932
Due from Other Funds	4,275,236
Total Assets	<u>\$ 7,316,428</u>
 <u>LIABILITIES</u> 	
Current Liabilities:	
Claims and Judgments Payable	\$ 2,201,041
Total Liabilities	<u>\$ 2,201,041</u>
 <u>NET POSITION</u> 	
Unrestricted	<u>\$ 5,115,387</u>
Total Net Position	<u>\$ 5,115,387</u>

Exhibit K-13

Wilson County, Tennessee
Statement of Revenues, Expenses, and
Changes in Net Position
Discretely Presented Wilson County School Department
Proprietary Fund
For the Year Ended June 30, 2013

	<u>Governmental</u> <u>Activities</u> <u>Internal</u> <u>Service</u> <u>Fund</u> <u>Employee</u> <u>Insurance</u> <u>Fund</u>
<u>Operating Revenues</u>	
Charges for Current Services	\$ 14,944,553
Total Operating Revenues	<u>\$ 14,944,553</u>
<u>Operating Expenses</u>	
Employee Benefits	\$ 17,263,225
Total Operating Expenses	<u>\$ 17,263,225</u>
Operating Income (Loss)	<u>\$ (2,318,672)</u>
<u>Nonoperating Revenues (Expenses)</u>	
Investment Income	\$ 140,000
Total Nonoperating Revenues (Expenses)	<u>\$ 140,000</u>
Change in Net Position	\$ (2,178,672)
Net Position, July 1, 2012	<u>7,294,059</u>
Net Position, June 30, 2013	<u><u>\$ 5,115,387</u></u>

Exhibit K-14

Wilson County, Tennessee
Statement of Cash Flows
Discretely Presented Wilson County School Department
Proprietary Fund
For the Year Ended June 30, 2013

	Governmental Activities
	<u>Internal Service Fund</u>
	<u>Employee Insurance Fund</u>
<u>Cash Flows from Operating Activities</u>	
Receipts for Self Insurance Premiums	\$ 15,919,317
Payments to Vendors	(16,190,411)
Net Cash Provided By (Used In) Operating Activities	<u>\$ (271,094)</u>
<u>Cash Flows from Investing Activities</u>	
Investment Income	\$ 140,000
Net Cash Provided By (Used In) Investing Activities	<u>\$ 140,000</u>
Net Increase (Decrease) in Cash	\$ (131,094)
Cash, July 1, 2012	<u>3,172,286</u>
Cash, June 30, 2013	<u><u>\$ 3,041,192</u></u>
<u>Reconciliation of Operating Income (Loss)</u> <u>to Net Cash Provided By (Used In) Operating Activities</u>	
Operating Income (Loss)	\$ (2,318,672)
Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Provided By (Used In) Operating Activities:	
(Increase) Decrease in Due from Other Funds	974,764
Increase (Decrease) in Claims and Judgments Payable	<u>1,072,814</u>
Net Cash Provided By (Used In) Operating Activities	<u><u>\$ (271,094)</u></u>
<u>Reconciliation of Cash With Statement of Net Position</u>	
Cash Per Net Position	\$ 812,260
Equity in Pooled Cash and Investments Per Net Position	<u>2,228,932</u>
Cash, June 30, 2013	<u><u>\$ 3,041,192</u></u>

MISCELLANEOUS SCHEDULES

Wilson County, Tennessee
 Schedule of Changes in Long-term Notes, Capital Leases, 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	Paid and/or Matured During Period	Debt Refunded	Prior - Period Adjustment	Outstanding 6-30-13
NOTES PAYABLE										
<u>Payable through General Debt Service Fund</u>										
Jail Renovation	\$ 1,895,000	4.84 %	6-10-09	6-1-21	\$ 1,415,000	0 \$	160,000	0	0 \$	1,255,000
Land for Jail Parking and Future Expansion	500,000	1.889	1-26-12	4-1-15	500,000	0	60,000	0	0	440,000
Total Payable through General Debt Service Fund					\$ 1,915,000	0 \$	220,000	0 \$	0 \$	1,695,000
<u>Payable through General Capital Projects Fund</u>										
Amazon Project	1,911,219	0	5-1-12	6-30-13	\$ 1,911,219	0 \$	1,591,157	0 \$	320,062	0
Total Notes Payable					\$ 3,826,219	0 \$	1,811,157	0 \$	320,062	1,695,000
CAPITAL LEASES PAYABLE										
<u>Payable through General Fund</u>										
Sheriff Vehicles	1,009,745	5.25	4-15-13	4-15-15	0 \$	1,009,745	353,943	0 \$	0 \$	655,802
<u>Payable by School Department Contributions from the General Purpose School Fund to the General Debt Service Fund</u>										
Energy Efficiency Upgrades	5,033,706	4.85	12-16-02	2-1-15	\$ 1,541,301	0 \$	489,353	0 \$	0 \$	1,051,948
Total Capital Leases Payable					\$ 1,541,301	1,009,745	843,296	0 \$	0 \$	1,707,750
BONDS PAYABLE										
<u>Payable through General Debt Service Fund</u>										
School Refunding	16,220,000	3 to 5	8-1-02	4-1-19	\$ 11,975,000	0 \$	1,455,000	0 \$	0 \$	10,520,000
Judicial and Safety Projects	19,000,000	3.597	7-30-03	4-10-13	1,010,000	0	1,010,000	0	0	0
School Improvements	57,100,000	4.6029	4-1-05	4-1-25	16,005,000	0	3,335,000	0	0	12,670,000
Landfill Refunding	5,365,000	3.475	4-24-08	5-1-17	2,975,000	0	595,000	0	0	2,380,000
School Building Construction Refunding	50,000,000	3.4224	4-21-10	6-30-32	50,000,000	0	0	0	0	50,000,000
Watertown High School and WEMA Stations	34,110,000	2	4-26-12	4-1-23	34,110,000	0	375,000	0	0	33,735,000
Total Payable through General Debt Service Fund	37,995,000	2.7778	10-30-12	4-1-35	0	37,995,000	0	0	0	37,995,000
<u>Payable through Special Purpose Fund</u>										
School Building	8,395,000	3.1059	2-26-08	4-1-18	\$ 5,035,000	0 \$	840,000	0 \$	0 \$	4,195,000
School Refunding	4,915,000	1.6	12-30-09	12-30-15	2,515,000	0	820,000	0	0	1,695,000
Total Payable through Special Purpose Fund					\$ 7,550,000	0 \$	1,660,000	0 \$	0 \$	5,890,000
<u>Payable through Rural Debt Service Fund</u>										
School Refunding	3,165,000	3 to 4.7	8-1-02	4-1-19	\$ 2,215,000	0 \$	280,000	0 \$	0 \$	1,935,000
School Building	7,000,000	2.25 to 4.5	5-1-03	4-10-13	4,055,000	0	525,000	3,530,000	0	0
School Building Construction	7,500,000	3.87	2-23-06	4-1-26	5,250,000	0	375,000	0	0	4,875,000
School Building Construction	10,200,000	4.17	2-1-07	4-1-27	6,290,000	0	325,000	0	0	5,965,000
School Upgrades	36,000,000	2.865	5-13-10	5-1-25	9,390,000	0	435,000	0	0	8,955,000
School Upgrades	3,530,000	2.788	10-30-12	4-1-35	0	32,470,000	0	0	0	32,470,000
Total Payable through Rural Debt Service Fund					\$ 27,200,000	36,000,000	1,940,000	3,530,000	0 \$	57,730,000
Total Bonds Payable					\$ 150,825,000	73,995,000	10,370,000	3,530,000	0 \$	210,920,000

Exhibit L-2

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

Year Ending June 30	Notes		Total
	Principal	Interest	
2014	\$ 220,000	\$ 69,058	\$ 289,058
2015	540,000	60,023	600,023
2016	160,000	45,254	205,254
2017	155,000	37,510	192,510
2018	155,000	30,008	185,008
2019	155,000	22,506	177,506
2020	155,000	15,004	170,004
2021	155,000	7,502	162,502
Total	\$ 1,695,000	\$ 286,865	\$ 1,981,865

Year Ending June 30	Capital Leases		Total
	Principal	Interest	
2014	\$ 832,887	\$ 79,300	\$ 912,187
2015	874,863	37,725	912,588
Total	\$ 1,707,750	\$ 117,025	\$ 1,824,775

Year Ending June 30	Bonds		Total
	Principal	Interest	
2014	\$ 10,640,000	\$ 8,317,913	\$ 18,957,913
2015	10,820,000	7,917,635	18,737,635
2016	11,150,000	7,502,228	18,652,228
2017	11,120,000	7,175,318	18,295,318
2018	11,035,000	6,797,135	17,832,135
2019	10,590,000	6,417,410	17,007,410
2020	10,490,000	6,007,938	16,497,938
2021	11,055,000	5,569,338	16,624,338
2022	11,875,000	5,116,743	16,991,743
2023	12,025,000	4,573,842	16,598,842
2024	12,385,000	4,079,657	16,464,657
2025	12,120,000	3,584,121	15,704,121
2026	8,520,000	3,040,700	11,560,700
2027	8,195,000	2,659,413	10,854,413
2028	8,500,000	2,292,000	10,792,000
2029	8,900,000	1,921,000	10,821,000

(Continued)

Exhibit L-2

Wilson County, Tennessee

Schedule of Long-term Debt Requirements by Year (Cont.)

Year Ending June 30	Bonds (Cont.)		
	Principal	Interest	Total
2030	\$ 8,500,000	\$ 1,558,000	\$ 10,058,000
2031	9,000,000	1,207,000	10,207,000
2032	9,000,000	841,000	9,841,000
2033	5,000,000	475,000	5,475,000
2034	5,000,000	325,000	5,325,000
2035	5,000,000	162,500	5,162,500
Total	<u>\$ 210,920,000</u>	<u>\$ 87,540,891</u>	<u>\$ 298,460,891</u>

Exhibit L-3

Wilson County, Tennessee
Schedule of Notes Receivable
June 30, 2013

<u>Description</u>	<u>Debtor</u>	<u>Original Amount of Notes</u>	<u>Date of Issue</u>	<u>Date of Maturity</u>	<u>Interest Rate</u>	<u>Balance 6-30-13</u>
<u>General Debt Service Fund</u>						
City of Watertown	City of Watertown	\$ 650,000	6-23-08	6-22-43	3.2 %	\$ 594,881
<u>General Fund</u>						
Sale of Old Mt. Juliet Elementary School Property	Agilitas Property Development, Inc.	1,800,000	2-28-11	2-28-14	0	600,000
<u>General, Solid Waste/Sanitation, Agriculture Center, Highway/Public Works, General Purpose School, General Debt Service, and Highway Capital Projects Funds</u>						
Overpayment of Delinquent Property Taxes for Fiscal Years Ended June 30, 2003, through June 30, 2012	Lebanon Special School District	2,324,481	6-30-13	6-30-22	0	2,324,481
<u>Total Notes Receivable</u>						<u>\$ 3,519,362</u>

Exhibit L-4

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

<u>From Fund</u>	<u>To Fund</u>	<u>Purpose</u>	<u>Amount</u>
<u>PRIMARY GOVERNMENT</u>			
General		Open fund	\$ 389,802
High School Building Projects	Drug Control	Unspent debt payments	84,870
"	General Debt Service	Interest on bonds	4,187
Judicial and Safety Projects	"	Close fund	7,191
Rural School Construction Projects	General Capital Projects	Interest on bonds	3,110
Other Capital Projects	General Debt Service	Mt. Juliet High School debt payment	1,000,000
	"		
Total Transfers Primary Government			\$ 1,489,160
<u>DISCRETELY PRESENTED WILSON</u>			
<u>COUNTY SCHOOL DEPARTMENT</u>			
School Federal Projects	General Purpose School	Indirect costs	\$ 17,564

Exhibit L-5

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

Official	Authorization for Salary	Salary Paid During Period	Bond	Surety
County Mayor	Section 8-24-102, TCA, and County Commission	\$ 110,325 (1)	\$ 50,000	R.L.I. Insurance Company
Road Superintendent	Section 8-24-102, TCA	82,658	100,000	"
Director of Schools	State Board of Education and Local Board of Education	129,264 (2)	100,000	State Automobile Mutual Insurance Company
Trustee	Section 8-24-102, TCA	75,048	4,310,800	Hartsford Fire Insurance Company
Assessor of Property	Section 8-24-102, TCA	75,048	50,000	State Automobile Mutual Insurance Company
County Clerk	Section 8-24-102, TCA	75,048	50,000	R.L.I. Insurance Company
Circuit, General Sessions, and Juvenile Courts Clerk	Section 8-24-102, TCA	75,048	50,000	"
Clerk and Master	Section 8-24-102, TCA, and Chancery Court Judge	75,048 (3)	50,000	State Automobile Mutual Insurance Company
Register of Deeds	Section 8-24-102, TCA	75,048	25,000	R.L.I. Insurance Company
Sheriff:				
Terry Ashe (7-1-12 through 9-30-12)	Section 8-24-102, TCA, and County Commission	25,170 (4)	25,000	"
Robert Bryan (10-1-12 through 6-30-13)	Section 8-24-102, TCA, and County Commission	66,708 (5)	25,000	"
Finance Director	County Commission	87,597	100,000	"
<u>Other Bonds</u>				
Road Commissioner - Kenneth Reich			1,000	"
Road Commissioner - Billy Rowland			1,000	"
Road Commissioner - Adam Bannach			1,000	"
Road Commissioner - Jeff Joines			1,000	"
Employee Blanket Bond			150,000	Travelers Companies
School Employees			150,000	Tennessee Risk Management Trust

(1) Includes \$14,400 for serving as chairman of the Road Commission. Also, includes \$400 for serving as chairman of the Planning Commission.
 (2) Includes \$1,000 for a chief executive officer supplement. Also, includes \$3,054 for accrued leave payout.
 (3) Does not include \$25,120 for special commissioner fees.
 (4) Includes \$2,344 for serving as a workhouse superintendent and \$600 for a law enforcement training supplement.
 (5) Includes \$5,781 for serving as a workhouse superintendent and \$600 for a law enforcement training supplement.

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

	Special Revenue Funds						
	General	Solid Waste / Sanitation	Ambulance Service	Special Purpose	Drug Control	Sports and Recreation	
<u>Local Taxes</u>							
<u>County Property Taxes</u>							
Current Property Tax	\$ 23,457,989	\$ 1,064,524	\$ 0	\$ 0	\$ 0	\$ 969,278	
Trustee's Collections - Prior Year	266,867	13,262	0	0	0	0	
Trustee's Collections - Bankruptcy	3,803	179	0	0	0	0	
Circuit/Clerk & Master Collections - Prior Years	1,060,946	92,359	0	0	0	0	
Interest and Penalty	74,625	3,626	0	0	0	0	
Payments in-Lieu-of Taxes - Other	71,783	0	0	0	0	0	
<u>County Local Option Taxes</u>							
Local Option Sales Tax	0	0	0	4,051,762	0	0	
Hotel/Motel Tax	789,244	0	0	0	0	0	
Wheel Tax	0	0	0	0	0	0	
Litigation Tax - General	235,523	0	0	0	0	0	
Litigation Tax - Special Purpose	170,367	0	0	0	0	0	
Litigation Tax - Jail, Workhouse, or Courthouse	109,990	0	0	0	0	0	
Litigation Tax - Courtroom Security	122,271	0	0	0	0	0	
Business Tax	1,587,863	0	0	0	0	0	
Mineral Severance Tax	0	0	0	0	0	0	
Adequate Facilities/Development Tax	0	0	0	0	0	0	
<u>Statutory Local Taxes</u>							
Bank Excise Tax	85,802	3,894	0	0	0	0	
Wholesale Beer Tax	0	0	0	0	0	0	
Interstate Telecommunications Tax	4,509	0	0	0	0	0	
Total Local Taxes	\$ 28,041,582	\$ 1,177,844	\$ 0	\$ 4,051,762	\$ 0	\$ 969,278	
<u>Licenses and Permits</u>							
<u>Licenses</u>							
Cable TV Franchise	\$ 533,155	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
Permits	200,395	0	0	0	0	0	
Building Permits	733,550	0	0	0	0	0	
Total Licenses and Permits	\$ 1,467,100	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
<u>Fines, Forfeitures, and Penalties</u>							
<u>Circuit Court</u>							
Fines	\$ 34,526	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
Officers Costs	31,534	0	0	0	0	0	
Drug Control Fines	0	0	0	0	14,631	0	
Jail Fees	4,267	0	0	0	0	0	
Data Entry Fee - Circuit Court	3,524	0	0	0	0	0	

(Continued)

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

	Special Revenue Funds						
	General	Solid Waste / Sanitation	Ambulance Service	Special Purpose	Drug Control	Sports and Recreation	
<u>Fines, Forfeitures, and Penalties (Cont.)</u>							
<u>Criminal Court</u>							
Drug Court Fees	8,300	0	0	0	0	0	0
DUI Treatment Fines	4,328	0	0	0	0	0	0
<u>General Sessions Court</u>							
Fines	341,657	0	0	0	0	0	0
Officers Costs	144,012	0	0	0	0	0	0
Game and Fish Fines	13,738	0	0	0	0	0	0
Drug Control Fines	0	0	0	0	34,118	0	0
Drug Court Fees	28,911	0	0	0	0	0	0
Jail Fees	28,681	0	0	0	0	0	0
Data Entry Fee - General Sessions Court	33,904	0	0	0	0	0	0
<u>Juvenile Court</u>							
Fines	9,258	0	0	0	0	0	0
Officers Costs	9,888	0	0	0	0	0	0
Jail Fees	6,207	0	0	0	0	0	0
DUI Treatment Fines	200	0	0	0	0	0	0
Data Entry Fee - Juvenile Court	1,978	0	0	0	0	0	0
<u>Chancery Court</u>							
Officers Costs	23,428	0	0	0	0	0	0
Data Entry Fee - Chancery Court	7,522	0	0	0	0	0	0
<u>Other Courts - In-county</u>							
Fines	13,280	0	0	0	0	0	0
<u>Judicial District Drug Program</u>							
Fines	427	0	0	0	0	0	0
<u>Other Fines, Forfeitures, and Penalties</u>							
Proceeds from Confiscated Property	0	0	0	0	155,701	0	0
Other Fines, Forfeitures, and Penalties	0	0	0	0	1,055	0	0
Total Fines, Forfeitures, and Penalties	\$ 749,570	\$ 0	\$ 0	\$ 0	\$ 205,505	\$ 0	\$ 0
<u>Charges for Current Services</u>							
<u>General Service Charges</u>							
Patient Charges	1,590,707	0	265,000	0	0	0	0
Zoning Studies	31,885	0	0	0	0	0	0
Other General Service Charges	1,023	0	0	0	0	0	0
Water Tap Sales	0	0	0	0	0	0	0
Service Charges	42,525	0	0	0	0	0	0

(Continued)

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

	Special Revenue Funds					
	General	Solid Waste / Sanitation	Ambulance Service	Special Purpose	Drug Control	Sports and Recreation
<u>Charges for Current Services (Cont.)</u>						
<u>Fees</u>						
Engineer Review Fees	\$ 121,613	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Recreation Fees	0	0	0	0	0	0
Copy Fees	3,649	0	0	0	0	0
Greenbelt Late Application Fee	300	0	0	0	0	0
Telephone Commissions	129,898	0	0	0	0	0
Vending Machine Collections	64,320	0	0	0	0	0
Constitutional Officers' Fees and Commissions	0	0	0	0	0	0
Data Processing Fee - Register	43,874	0	0	0	0	0
Probation Fees	345,703	0	0	0	0	0
Data Processing Fee - Sheriff	3,011	0	0	0	0	0
Sexual Offender Registration Fees - Sheriff	6,450	0	0	0	0	0
Data Processing Fee - County Clerk	8,724	0	0	0	0	0
<u>Education Charges</u>						
Tuition - Adult Education	37,760	0	0	0	0	0
Other Charges for Services	1,530	0	0	0	0	0
Total Charges for Current Services	\$ 2,432,972	\$ 0	\$ 265,000	\$ 0	\$ 0	\$ 0
<u>Other Local Revenues</u>						
<u>Recurring Items</u>						
Investment Income	\$ 824	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Lease/Rentals	77,226	0	0	0	0	0
Sale of Materials and Supplies	220	0	0	0	0	0
Sale of Maps	1,041	0	0	0	0	0
Sale of Recycled Materials	0	206,303	0	0	0	0
Sale of Animals/Livestock	6,599	0	0	0	0	0
Miscellaneous Refunds	367,841	1,599	709	0	1,369	0
<u>Nonrecurring Items</u>						
Accrued Interest on Debt Issues	0	0	0	0	0	0
Sale of Equipment	10,884	0	0	0	0	0
Sale of Property	985	0	0	0	0	0
Contributions and Gifts	7,174	0	0	0	0	0
<u>Other Local Revenues</u>						
Other Local Revenues	121,950	0	0	0	0	0
Total Other Local Revenues	\$ 594,744	\$ 207,902	\$ 709	\$ 0	\$ 1,369	\$ 0

(Continued)

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

	Special Revenue Funds					
	General	Solid Waste / Sanitation	Ambulance Service	Special Purpose	Drug Control	Sports and Recreation
<u>Fees Received from County Officials</u>						
<u>Excess Fees</u>						
County Clerk	\$ 360,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Circuit Court Clerk	65,000	0	0	0	0	0
Register	456,076	0	0	0	0	0
Trustee	2,002,887	0	0	0	0	0
<u>Fees in-Lieu-of-Salary</u>						
Clerk and Master	345,603	0	0	0	0	0
Sheriff	75,819	0	0	0	0	0
Total Fees Received from County Officials	\$ 3,305,385	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>State of Tennessee</u>						
<u>Public Safety Grants</u>						
Law Enforcement Training Programs	\$ 54,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Drug Control Grants	36,584	0	0	0	0	0
Other Public Safety Grants	8,783	0	0	0	0	0
<u>Health and Welfare Grants</u>						
Health Department Programs	761,961	0	0	0	0	0
<u>Public Works Grants</u>						
State Aid Program	0	0	0	0	0	0
Litter Program	90,388	0	0	0	0	0
<u>Other State Revenues</u>						
Flood Control	16,708	0	0	0	0	0
Income Tax	0	0	0	0	0	0
Alcoholic Beverage Tax	148,064	0	0	0	0	0
Mixed Drink Tax	11,174	0	0	0	0	0
State Revenue Sharing - T.V.A.	0	0	0	0	0	0
Contracted Prisoner Boarding	1,801,952	0	0	0	0	0
Gasoline and Motor Fuel Tax	0	0	0	0	0	0
Petroleum Special Tax	0	0	0	0	0	0
Registrar's Salary Supplement	11,373	0	0	0	0	0
Other State Grants	6,246	57,363	0	0	0	0
Other State Revenues	11,600	0	0	0	0	0
Total State of Tennessee	\$ 2,958,833	\$ 57,363	\$ 0	\$ 0	\$ 0	\$ 0
<u>Federal Government</u>						
Federal Through State	\$ 53,350	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Civil Defense Reimbursement						

(Continued)

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

	Special Revenue Funds						
	General	Solid Waste / Sanitation	Ambulance Service	Special Purpose	Drug Control	Sports and Recreation	
<u>Federal Government (Cont.)</u>							
<u>Federal Through State (Cont.)</u>							
Homeland Security Grants	\$ 483,334	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Law Enforcement Grants	19,245	0	0	0	0	0	0
ARRA Grant # 1	69,834	0	0	0	0	0	0
Other Federal through State	46,385	0	0	0	0	0	0
<u>Direct Federal Revenue</u>							
Asset Forfeiture Funds	0	0	0	0	117,978	0	0
Tax Credit Bond Rebate	0	0	0	0	0	0	0
Total Federal Government	\$ 672,148	\$ 0	\$ 0	\$ 0	\$ 117,978	\$ 0	\$ 0
<u>Other Governments and Citizens Groups</u>							
<u>Other Governments</u>							
Contributions	\$ 115,110	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Other Governments and Citizens Groups	\$ 115,110	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 39,603,894	\$ 1,443,109	\$ 265,709	\$ 4,051,762	\$ 324,852	\$ 969,278	\$ 969,278

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

	Special Revenue Funds (Cont.)				Debt Service Funds		
	Agriculture Center	Fire Protection	Constitu- tional Officers - Fees	Highway/ Public Works	General Debt Service	Rural Debt Service	
<u>Local Taxes</u>							
<u>County Property Taxes</u>							
Current Property Tax	\$ 581,735	\$ 0	\$ 0	\$ 3,824,711	\$ 6,093,555	\$ 0	0
Trustee's Collections - Prior Year	7,245	0	0	47,649	75,912	0	0
Trustee's Collections - Bankruptcy	98	0	0	645	1,027	0	0
Circuit/Clerk & Master Collections - Prior Years	22,124	0	0	191,850	273,864	0	0
Interest and Penalty	1,982	0	0	13,033	20,763	0	0
Payments in-Lieu-of Taxes - Other	0	0	0	0	0	0	0
<u>County Local Option Taxes</u>							
Local Option Sales Tax	0	0	0	0	0	0	2,550,033
Hotel/Motel Tax	0	0	0	0	0	0	0
Wheel Tax	0	0	0	0	2,467,541	0	0
Litigation Tax - General	0	0	0	0	0	0	0
Litigation Tax - Special Purpose	0	0	0	0	0	0	0
Litigation Tax - Jail, Workhouse, or Courthouse	0	0	0	0	329,841	0	0
Litigation Tax - Courtroom Security	0	0	0	0	0	0	0
Business Tax	0	0	0	0	0	0	0
Mineral Severance Tax	0	0	0	109,912	0	0	0
Adequate Facilities/Development Tax	0	0	0	0	2,608,361	0	0
<u>Statutory Local Taxes</u>							
Bank Excise Tax	2,128	0	0	13,990	22,288	0	0
Wholesale Beer Tax	0	619,481	0	0	0	0	0
Interstate Telecommunications Tax	0	0	0	0	0	0	0
Total Local Taxes	\$ 615,312	\$ 619,481	\$ 0	\$ 4,201,790	\$ 11,893,152	\$ 2,550,033	
<u>Licenses and Permits</u>							
<u>Licenses</u>							
Cable TV Franchise	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
Permits	0	0	0	0	0	0	0
Building Permits	0	0	0	0	0	0	0
Total Licenses and Permits	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
<u>Fines, Forfeitures, and Penalties</u>							
<u>Circuit Court</u>							
Fines	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
Officers Costs	0	0	0	0	0	0	0
Drug Control Fines	0	0	0	0	0	0	0
Jail Fees	0	0	0	0	0	0	0
Data Entry Fee - Circuit Court	0	0	0	0	0	0	0

(Continued)

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

	Special Revenue Funds (Cont.)				Debt Service Funds		
	Agriculture Center	Fire Protection	Constitutional Officers Fees	Highway / Public Works	General Debt Service	Rural Debt Service	
<u>Fines, Forfeitures, and Penalties (Cont.)</u>							
<u>Criminal Court</u>							
Drug Court Fees	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0
DUI Treatment Fines	0	0	0	0	0	0	0
<u>General Sessions Court</u>							
Fines	0	0	0	0	0	0	0
Officers Costs	0	0	0	0	0	0	0
Game and Fish Fines	0	0	0	0	0	0	0
Drug Control Fines	0	0	0	0	0	0	0
Drug Court Fees	0	0	0	0	0	0	0
Jail Fees	0	0	0	0	0	0	0
Data Entry Fee - General Sessions Court	0	0	0	0	0	0	0
<u>Juvenile Court</u>							
Fines	0	0	0	0	0	0	0
Officers Costs	0	0	0	0	0	0	0
Jail Fees	0	0	0	0	0	0	0
DUI Treatment Fines	0	0	0	0	0	0	0
Data Entry Fee - Juvenile Court	0	0	0	0	0	0	0
<u>Chancery Court</u>							
Officers Costs	0	0	0	0	0	0	0
Data Entry Fee - Chancery Court	0	0	0	0	0	0	0
<u>Other Courts - In-county</u>							
Fines	0	0	0	0	0	0	0
<u>Judicial District Drug Program</u>							
Fines	0	0	0	0	0	0	0
<u>Other Fines, Forfeitures, and Penalties</u>							
Proceeds from Confiscated Property	0	0	0	0	0	0	0
Other Fines, Forfeitures, and Penalties	0	0	0	0	0	0	0
Total Fines, Forfeitures, and Penalties	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0
<u>Charges for Current Services</u>							
<u>General Service Charges</u>							
Patient Charges	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0
Zoning Studies	0	0	0	0	0	0	0
Other General Service Charges	195,400	0	0	0	0	0	0
Water Tap Sales	0	0	0	0	0	0	0
Service Charges	0	0	0	0	0	0	0

(Continued)

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

	Special Revenue Funds (Cont.)				Debt Service Funds	
	Agriculture Center	Fire Protection	Constitutional Officers - Fees	Highway / Public Works	General Debt Service	Rural Debt Service
<u>Charges for Current Services (Cont.)</u>						
<u>Fees</u>						
Engineer Review Fees	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Recreation Fees	1,165	0	0	0	0	0
Copy Fees	0	0	0	0	0	0
Greenbelt Late Application Fee	0	0	0	0	0	0
Telephone Commissions	0	0	0	0	0	0
Vending Machine Collections	0	0	0	0	0	0
Constitutional Officers' Fees and Commissions	0	0	2,580,898	0	0	0
Data Processing Fee - Register	0	0	0	0	0	0
Probation Fees	0	0	0	0	0	0
Data Processing Fee - Sheriff	0	0	0	0	0	0
Sexual Offender Registration Fees - Sheriff	0	0	0	0	0	0
Data Processing Fee - County Clerk	0	0	0	0	0	0
Education Charges						
Tuition - Adult Education	0	0	0	0	0	0
Other Charges for Services	0	0	0	0	0	0
Other Charges for Services	0	0	0	0	0	0
Total Charges for Current Services	\$ 196,565	\$ 0	\$ 2,580,898	\$ 0	\$ 0	\$ 0
<u>Other Local Revenues</u>						
<u>Recurring Items</u>						
Investment Income	\$ 0	\$ 0	\$ 0	\$ 0	\$ 64,741	\$ 0
Lease/Rentals	9,637	0	0	0	0	0
Sale of Materials and Supplies	0	0	0	0	0	0
Sale of Maps	0	0	0	0	0	0
Sale of Recycled Materials	0	0	0	0	0	0
Sale of Animals/Livestock	0	0	0	0	0	0
Miscellaneous Refunds	6,590	0	0	4,429	5,000	0
<u>Nonrecurring Items</u>						
Accrued Interest on Debt Issues	0	0	0	0	0	0
Sale of Equipment	0	0	0	0	0	0
Sale of Property	0	0	0	0	0	0
Contributions and Gifts	0	0	0	0	0	0
<u>Other Local Revenues</u>						
Other Local Revenues	0	0	0	0	0	0
Total Other Local Revenues	\$ 16,227	\$ 0	\$ 0	\$ 4,429	\$ 69,741	\$ 0

(Continued)

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

	Special Revenue Funds (Cont.)				Debt Service Funds	
	Agriculture Center	Fire Protection	Constitutional Officers - Fees	Highway / Public Works	General Debt Service	Rural Debt Service
<u>Fees Received from County Officials</u>						
<u>Excess Fees</u>						
County Clerk	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$
Circuit Court Clerk	0	0	0	0	0	0
Register	0	0	0	0	0	0
Trustee	0	0	0	0	0	0
<u>Fees in-Lieu-of-Salary</u>						
Clerk and Master	0	0	0	0	0	0
Sheriff	0	0	0	0	0	0
Total Fees Received from County Officials	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$
<u>State of Tennessee</u>						
<u>Public Safety Grants</u>						
Law Enforcement Training Programs	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$
Drug Control Grants	0	0	0	0	0	0
Other Public Safety Grants	0	1,417	0	0	0	0
<u>Health and Welfare Grants</u>						
Health Department Programs	0	0	0	0	0	0
<u>Public Works Grants</u>						
State Aid Program	0	0	0	300,496	0	0
Litter Program	0	0	0	0	0	0
<u>Other State Revenues</u>						
Flood Control	0	0	0	0	0	0
Income Tax	0	429,900	0	0	0	0
Alcoholic Beverage Tax	0	0	0	0	0	0
Mixed Drink Tax	0	0	0	0	0	0
State Revenue Sharing - T.V.A.	0	1,340,158	0	0	0	0
Contracted Prisoner Boarding	0	0	0	0	0	0
Gasoline and Motor Fuel Tax	0	0	0	2,442,439	0	0
Petroleum Special Tax	0	0	0	75,397	0	0
Registrar's Salary Supplement	0	0	0	0	0	0
Other State Grants	0	0	0	0	0	0
Other State Revenues	0	0	0	0	0	0
Total State of Tennessee	0 \$	1,771,475 \$	0 \$	2,818,332 \$	0 \$	0 \$
<u>Federal Government</u>						
Federal Through State	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$
Civil Defense Reimbursement						

(Continued)

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

	Special Revenue Funds (Cont.)				Debt Service Funds		
	Agriculture Center	Fire Protection	Constitutional Officers - Fees	Highway / Public Works	General Debt Service	Rural Debt Service	
Federal Government (Cont.)							
Federal Through State (Cont.)							
Homeland Security Grants	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0
Law Enforcement Grants	0	0	0	0	0	0	0
ARRA Grant # 1	0	0	0	0	0	0	0
Other Federal through State	0	0	0	0	0	0	0
Direct Federal Revenue							
Asset Forfeiture Funds	0	0	0	0	0	0	0
Tax Credit Bond Rebate	0	0	0	0	897,173		132,556
Total Federal Government	\$ 0 \$	0 \$	0 \$	0 \$	897,173 \$		132,556
Other Governments and Citizens Groups							
Other Governments							
Contributions	\$ 0 \$	0 \$	0 \$	0 \$	577,655 \$		681,175
Total Other Governments and Citizens Groups	\$ 0 \$	0 \$	0 \$	0 \$	577,655 \$		681,175
Total	\$ 828,104 \$	2,390,956 \$	2,580,898 \$	7,024,551 \$	13,437,721 \$		3,363,764

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

	Capital Projects Funds					Total
	General Capital Projects	HUD Grant Projects	Highway Capital Projects	Rural School Construction Projects	Other Capital Projects	
<u>Local Taxes</u>						
<u>County Property Taxes</u>						
Current Property Tax	\$ 0	\$ 0	\$ 1,576,447	\$ 0	\$ 0	\$ 37,568,239
Trustee's Collections - Prior Year	0	0	19,799	0	0	430,734
Trustee's Collections - Bankruptcy	0	0	256	0	0	6,008
Circuit/Clerk & Master Collections - Prior Years	0	0	79,036	0	0	1,720,179
Interest and Penalty	0	0	5,372	0	0	119,401
Payments in-Lieu-of Taxes - Other	0	0	0	0	0	71,783
<u>County Local Option Taxes</u>						
Local Option Sales Tax	0	0	0	0	0	6,601,795
Hotel/Motel Tax	0	0	0	0	0	789,244
Wheel Tax	0	0	0	0	0	2,467,541
Litigation Tax - General	0	0	0	0	0	235,523
Litigation Tax - Special Purpose	0	0	0	0	0	170,367
Litigation Tax - Jail, Workhouse, or Courthouse	0	0	0	0	0	439,831
Litigation Tax - Courtroom Security	0	0	0	0	0	122,271
Business Tax	0	0	0	0	0	1,587,863
Mineral Severance Tax	0	0	0	0	0	109,912
Adequate Facilities/Development Tax	0	0	0	0	1,296,678	3,905,039
<u>Statutory Local Taxes</u>						
Bank Excise Tax	0	0	5,766	0	0	133,868
Wholesale Beer Tax	0	0	0	0	0	619,481
Interstate Telecommunications Tax	0	0	0	0	0	4,509
Total Local Taxes	\$ 0	\$ 0	\$ 1,686,676	\$ 0	\$ 1,296,678	\$ 57,103,588
<u>Licenses and Permits</u>						
<u>Licenses</u>						
Cable TV Franchise	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 533,155
Permits	0	0	0	0	467,591	667,986
Building Permits	0	0	0	0	467,591	1,201,141
Total Licenses and Permits	\$ 0	\$ 0	\$ 0	\$ 0	\$ 467,591	\$ 1,201,141
<u>Fines, Forfeitures, and Penalties</u>						
<u>Circuit Court</u>						
Fines	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 34,526
Officers Costs	0	0	0	0	0	31,534
Drug Control Fines	0	0	0	0	0	14,631
Jail Fees	0	0	0	0	0	4,267
Data Entry Fee - Circuit Court	0	0	0	0	0	3,524

(Continued)

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

	Capital Projects Funds						Total
	General Capital Projects	HUD Grant Projects	Highway Capital Projects	Rural School Construction Projects	Other Capital Projects		
<u>Fines, Forfeitures, and Penalties (Cont.)</u>							
<u>Criminal Court</u>							
Drug Court Fees	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	8,300
DUI Treatment Fines	0	0	0	0	0	0	4,328
<u>General Sessions Court</u>							
Fines	0	0	0	0	0	0	341,657
Officers Costs	0	0	0	0	0	0	144,012
Game and Fish Fines	0	0	0	0	0	0	13,738
Drug Control Fines	0	0	0	0	0	0	34,118
Drug Court Fees	0	0	0	0	0	0	28,911
Jail Fees	0	0	0	0	0	0	28,681
Data Entry Fee - General Sessions Court	0	0	0	0	0	0	33,904
<u>Juvenile Court</u>							
Fines	0	0	0	0	0	0	9,258
Officers Costs	0	0	0	0	0	0	9,888
Jail Fees	0	0	0	0	0	0	6,207
DUI Treatment Fines	0	0	0	0	0	0	200
Data Entry Fee - Juvenile Court	0	0	0	0	0	0	1,978
<u>Chancery Court</u>							
Officers Costs	0	0	0	0	0	0	23,428
Data Entry Fee - Chancery Court	0	0	0	0	0	0	7,522
<u>Other Courts - In-county</u>							
Fines	0	0	0	0	0	0	13,280
<u>Judicial District Drug Program</u>							
Fines	0	0	0	0	0	0	427
<u>Other Fines, Forfeitures, and Penalties</u>							
Proceeds from Confiscated Property	0	0	0	0	0	0	155,701
Other Fines, Forfeitures, and Penalties	0	0	0	0	0	0	1,055
Total Fines, Forfeitures, and Penalties	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 955,075
<u>Charges for Current Services</u>							
<u>General Service Charges</u>							
Patient Charges	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1,855,707
Zoning Studies	0	0	0	0	0	0	31,885
Other General Service Charges	0	0	0	0	0	0	196,423
Water Tap Sales	0	0	0	0	0	4,500	4,500
Service Charges	0	0	0	0	0	0	42,525

(Continued)

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

	Capital Projects Funds					Total
	General Capital Projects	HUD Grant Projects	Highway Capital Projects	Rural School Construction Projects	Other Capital Projects	
<u>Charges for Current Services (Cont.)</u>						
<u>Fees</u>						
Engineer Review Fees	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	121,613
Recreation Fees	0	0	0	0	0	1,165
Copy Fees	0	0	0	0	0	3,649
Greenbelt Late Application Fee	0	0	0	0	0	300
Telephone Commissions	0	0	0	0	0	129,898
Vending Machine Collections	0	0	0	0	0	64,320
Constitutional Officers' Fees and Commissions	0	0	0	0	0	2,580,898
Data Processing Fee - Register	0	0	0	0	0	43,874
Probation Fees	0	0	0	0	0	345,703
Data Processing Fee - Sheriff	0	0	0	0	0	3,011
Sexual Offender Registration Fees - Sheriff	0	0	0	0	0	6,450
Data Processing Fee - County Clerk	0	0	0	0	0	8,724
<u>Education Charges</u>						
Tuition - Adult Education	0	0	0	0	0	37,760
Other Charges for Services	0	0	0	0	0	1,530
<u>Total Charges for Current Services</u>	<u>0 \$</u>	<u>0 \$</u>	<u>0 \$</u>	<u>0 \$</u>	<u>4,500 \$</u>	<u>5,479,935</u>
<u>Other Local Revenues</u>						
<u>Recurring Items</u>						
Investment Income	0 \$	0 \$	0 \$	0 \$	0 \$	65,565
Lease/Rentals	0	0	0	0	0	86,863
Sale of Materials and Supplies	28,491	0	0	0	0	28,711
Sale of Maps	0	0	0	0	0	1,041
Sale of Recycled Materials	0	0	0	0	0	206,303
Sale of Animals/Livestock	0	0	0	0	0	6,599
Miscellaneous Refunds	0	300	0	0	187,633	575,470
<u>Nonrecurring Items</u>						
Accrued Interest on Debt Issues	0	0	0	76,447	0	76,447
Sale of Equipment	0	0	0	0	0	10,884
Sale of Property	0	0	0	0	0	985
Contributions and Gifts	45,231	0	0	0	0	52,405
<u>Other Local Revenues</u>	<u>0</u>	<u>300</u>	<u>0</u>	<u>76,447</u>	<u>0</u>	<u>121,950</u>
<u>Total Other Local Revenues</u>	<u>73,722 \$</u>	<u>300 \$</u>	<u>0 \$</u>	<u>76,447 \$</u>	<u>187,633 \$</u>	<u>1,233,223</u>

(Continued)

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

	Capital Projects Funds					Total
	General Capital Projects	HUD Grant Projects	Highway Capital Projects	Rural School Construction Projects	Other Capital Projects	
<u>Fees Received from County Officials</u>						
<u>Excess Fees</u>						
County Clerk	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	360,000
Circuit Court Clerk	0	0	0	0	0	65,000
Register	0	0	0	0	0	456,076
Trustee	0	0	0	0	0	2,002,887
<u>Fees in-Lieu-of-Salary</u>						
Clerk and Master	0	0	0	0	0	345,603
Sheriff	0	0	0	0	0	75,819
Total Fees Received from County Officials	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	3,305,385
<u>State of Tennessee</u>						
<u>Public Safety Grants</u>						
Law Enforcement Training Programs	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	54,000
Drug Control Grants	0	0	0	0	0	36,584
Other Public Safety Grants	0	0	0	0	0	10,200
<u>Health and Welfare Grants</u>						
Health Department Programs	0	0	0	0	0	761,961
<u>Public Works Grants</u>						
State Aid Program	0	0	0	0	0	300,496
Litter Program	0	0	0	0	0	90,388
<u>Other State Revenues</u>						
Flood Control	0	0	0	0	0	16,708
Income Tax	0	0	0	0	0	429,900
Alcoholic Beverage Tax	0	0	0	0	0	148,064
Mixed Drink Tax	0	0	0	0	0	11,174
State Revenue Sharing - T.V.A.	0	0	0	0	0	1,340,158
Contracted Prisoner Boarding	0	0	0	0	0	1,801,952
Gasoline and Motor Fuel Tax	0	0	0	0	0	2,442,439
Petroleum Special Tax	0	0	0	0	0	75,397
Registrar's Salary Supplement	0	0	0	0	0	11,373
Other State Grants	1,562,053	0	0	0	0	1,625,662
Other State Revenues	0	0	0	0	0	11,600
Total State of Tennessee	\$ 1,562,053 \$	0 \$	0 \$	0 \$	0 \$	9,168,056
<u>Federal Government</u>						
<u>Federal Through State</u>						
Civil Defense Reimbursement	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	53,350

(Continued)

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

	Capital Projects Funds					Total
	General Capital Projects	HUD Grant Projects	Highway Capital Projects	Rural School Construction Projects	Other Capital Projects	
Federal Government (Cont.)						
Federal Through State (Cont.)						
Homeland Security Grants	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 483,334
Law Enforcement Grants	0	0	0	0	0	19,245
ARRA Grant # 1	0	0	0	0	0	69,834
Other Federal through State	0	465,433	0	0	0	511,818
Direct Federal Revenue						
Asset Forfeiture Funds	0	0	0	0	0	117,978
Tax Credit Bond Rebate	0	0	0	0	0	1,029,729
Total Federal Government	\$ 0	\$ 465,433	\$ 0	\$ 0	\$ 0	\$ 2,285,288
Other Governments and Citizens Groups						
Other Governments						
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,373,940
Total Other Governments and Citizens Groups	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,373,940
Total	\$ 1,635,775	\$ 465,733	\$ 1,686,676	\$ 76,447	\$ 1,956,402	\$ 82,105,631

Exhibit L-7

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

	General Purpose School	Special Revenue Funds			Capital Projects Fund	Total
		School Federal Projects	Central Cafeteria	Extended School Program		
<u>Local Taxes</u>						
<u>County Property Taxes</u>						
Current Property Tax	\$ 31,459,370	\$ 0	\$ 0	\$ 0	\$ 0	\$ 31,459,370
Trustee's Collections - Prior Year	335,261	0	0	0	0	335,261
Trustee's Collections - Bankruptcy	5,365	0	0	0	0	5,365
Circuit/Clerk & Master Collections - Prior Years	1,581,440	0	0	0	0	1,581,440
Interest and Penalty	112,220	0	0	0	0	112,220
<u>County Local Option Taxes</u>						
Local Option Sales Tax	9,694,769	0	0	0	0	9,694,769
<u>Statutory Local Taxes</u>						
Bank Excise Tax	115,346	0	0	0	0	115,346
Interstate Telecommunications Tax	6,404	0	0	0	0	6,404
Total Local Taxes	\$ 43,310,175	\$ 0	\$ 0	\$ 0	\$ 0	\$ 43,310,175
<u>Licenses and Permits</u>						
Licenses	\$ 6,986	\$ 0	\$ 0	\$ 0	\$ 0	\$ 6,986
Marriage Licenses	6,986	0	0	0	0	6,986
Total Licenses and Permits	\$ 6,986	\$ 0	\$ 0	\$ 0	\$ 0	\$ 6,986
<u>Charges for Current Services</u>						
<u>Education Charges</u>						
Tuition - Other	\$ 0	\$ 0	\$ 0	\$ 2,912,254	\$ 0	\$ 2,912,254
Lunch Payments - Children	0	0	1,388,547	0	0	1,388,547
Lunch Payments - Adults	0	0	104,682	0	0	104,682
Income from Breakfast	0	0	124,158	0	0	124,158
A la carte Sales	0	0	2,042,829	0	0	2,042,829
Receipts from Individual Schools	108,885	0	0	0	0	108,885
<u>Other Charges for Services</u>						
Other Charges for Services	116,689	758	497	0	0	117,944
Total Charges for Current Services	\$ 225,574	\$ 758	\$ 3,660,713	\$ 2,912,254	\$ 0	\$ 6,799,299

(Continued)

Exhibit L-7

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

	General Purpose School	Special Revenue Funds				Capital Projects Fund	Total
		School Federal Projects	Central Cafeteria	Extended School Program	Education Capital Projects		
<u>Other Local Revenues</u>							
<u>Recurring Items</u>							
Investment Income	618 \$	0 \$	4,739 \$	0 \$	0 \$	5,357	
Refund of Telecommunication and Internet Fees (E-Rate)	60,131	0	0	0	0	60,131	
Miscellaneous Refunds	27	0	30,393	0	350,162	380,582	
<u>Nonrecurring Items</u>							
Sale of Equipment	7,867	0	0	0	0	7,867	
Contributions and Gifts	120,929	0	0	0	0	120,929	
<u>Other Local Revenues</u>	101,142	0	0	0	0	101,142	
<u>Total Other Local Revenues</u>	<u>290,714 \$</u>	<u>0 \$</u>	<u>35,132 \$</u>	<u>0 \$</u>	<u>350,162 \$</u>	<u>676,008</u>	
<u>State of Tennessee</u>							
<u>General Government Grants</u>							
<u>On-Behalf Contributions for OPEB</u>							
<u>State Education Funds</u>							
Basic Education Program	60,455,214	0	0	0	0	60,455,214	
Early Childhood Education	853,543	0	0	0	0	853,543	
School Food Service	0	0	60,050	0	0	60,050	
Driver Education	2,535	0	0	0	0	2,535	
Other State Education Funds	192,520	66,300	0	0	0	258,820	
Career Ladder Program	412,027	0	0	0	0	412,027	
Career Ladder - Extended Contract	71,600	0	0	0	0	71,600	
Other Vocational	2,472	0	0	0	0	2,472	
<u>Other State Revenues</u>	45,134	0	0	0	0	45,134	
<u>Other State Grants</u>							
<u>Total State of Tennessee</u>	<u>62,066,662 \$</u>	<u>66,300 \$</u>	<u>60,050 \$</u>	<u>0 \$</u>	<u>0 \$</u>	<u>62,193,012</u>	
<u>Federal Government</u>							
<u>Federal Through State</u>							
USDA School Lunch Program	0 \$	0 \$	1,974,209 \$	0 \$	0 \$	1,974,209	
USDA - Commodities	0	0	343,138	0	0	343,138	
Breakfast	0	0	459,292	0	0	459,292	

(Continued)

Exhibit L-7

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

	General Purpose School	Special Revenue Funds				Total
		School Federal Projects	Central Cafeteria	Extended School Program	Education Capital Projects	
<u>Federal Government (Cont.)</u>						
<u>Federal Through State (Cont.)</u>						
Adult Education State Grant Program	\$ 135,401	\$ 0	\$ 0	\$ 0	\$ 0	135,401
Vocational Education - Basic Grants to States	0	206,022	0	0	0	206,022
Other Vocational	0	84,317	0	0	0	84,317
Title I Grants to Local Education Agencies	0	1,407,177	0	0	0	1,407,177
Special Education - Grants to States	317,270	2,831,324	0	0	0	3,148,594
Special Education Preschool Grants	1,292	152,181	0	0	0	153,473
English Language Acquisition Grants	0	39,370	0	0	0	39,370
Education for Homeless Children and Youth	0	43,713	0	0	0	43,713
Eisenhower Professional Development State Grants	0	306,672	0	0	0	306,672
Race-to-the-Top - ARRA	0	52,154	0	0	0	52,154
Other Federal through State	451,283	97,388	0	0	0	548,671
<u>Direct Federal Revenue</u>						
ROTC Reimbursement	221,509	0	0	0	0	221,509
Total Federal Government	\$ 1,126,755	\$ 5,220,318	\$ 2,776,639	\$ 0	\$ 0	\$ 9,123,712
<u>Other Governments and Citizens Groups</u>						
<u>Other Governments</u>						
Contributions	\$ 1,000,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 41,480,801
Total Other Governments and Citizens Groups	\$ 1,000,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 41,480,801
Total	\$ 108,026,866	\$ 5,287,376	\$ 6,532,534	\$ 2,912,254	\$ 41,830,963	\$ 164,589,993

Exhibit L-8

Wilson 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	\$	119,600	
Social Security		7,415	
Employer Medicare		1,734	
Audit Services		34,198	
Contributions		2,500	
Total County Commission			\$ 165,447

Board of Equalization

Board and Committee Members Fees	\$	7,750	
Social Security		481	
Employer Medicare		115	
Office Supplies		400	
Total Board of Equalization			8,746

Beer Board

Board and Committee Members Fees	\$	1,700	
Social Security		87	
Unemployment Compensation		17	
Employer Medicare		20	
Total Beer Board			1,824

Other Boards and Committees

Board and Committee Members Fees	\$	9,300	
Social Security		567	
Unemployment Compensation		56	
Employer Medicare		130	
Other Charges		10	
Total Other Boards and Committees			10,063

County Mayor/Executive

County Official/Administrative Officer	\$	95,525	
Secretary(ies)		30,032	
Longevity Pay		3,500	
Other Salaries and Wages		38,335	
Social Security		10,056	
State Retirement		21,911	
Employee and Dependent Insurance		29,652	
Unemployment Compensation		301	
Employer Medicare		2,352	
Communication		3,524	
Legal Services		311	
Maintenance and Repair Services - Office Equipment		230	
Postal Charges		685	
Rentals		2,273	
Travel		1,437	
Other Contracted Services		145	
Office Supplies		1,593	
Other Supplies and Materials		807	
Workers' Compensation Insurance		800	
Other Charges		1,570	
Office Equipment		962	
Total County Mayor/Executive			246,001

(Continued)

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

General Fund (Cont.)

General Government (Cont.)

Personnel Office

County Official/Administrative Officer	\$	47,884	
Accountants/Bookkeepers		20,280	
In-Service Training		149	
Social Security		4,114	
State Retirement		8,923	
Employee and Dependent Insurance		19,768	
Unemployment Compensation		174	
Employer Medicare		962	
Dues and Memberships		280	
Travel		94	
Other Charges		217	
Total Personnel Office			\$ 102,845

County Attorney

County Official/Administrative Officer	\$	76,019	
Longevity Pay		2,300	
Social Security		4,794	
State Retirement		10,252	
Employee and Dependent Insurance		9,884	
Unemployment Compensation		90	
Employer Medicare		1,121	
Legal Notices, Recording, and Court Costs		395	
Other Contracted Services		108,501	
Office Supplies		3,211	
Data Processing Equipment		3,204	
Total County Attorney			219,771

Election Commission

County Official/Administrative Officer	\$	67,531	
Assistant(s)		56,004	
Deputy(ies)		99,556	
Longevity Pay		2,800	
Overtime Pay		3,596	
Other Salaries and Wages		9,841	
Board and Committee Members Fees		9,873	
Election Workers		163,342	
Social Security		14,740	
State Retirement		30,317	
Employee and Dependent Insurance		59,304	
Unemployment Compensation		2,332	
Employer Medicare		3,447	
Communication		6,969	
Dues and Memberships		3,374	
Legal Notices, Recording, and Court Costs		18,256	
Maintenance and Repair Services - Buildings		8,618	
Maintenance and Repair Services - Equipment		5,380	
Postal Charges		1,881	
Rentals		11,107	
Travel		1,536	
Other Contracted Services		5,430	

(Continued)

Exhibit L-8

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

General Fund (Cont.)

General Government (Cont.)

Election Commission (Cont.)

Office Supplies	\$	21,140	
Office Equipment		150	
Total Election Commission			\$ 606,524

Register of Deeds

Social Security	\$	17,359	
State Retirement		39,974	
Employee and Dependent Insurance		69,188	
Employer Medicare		4,979	
Communication		2,184	
Data Processing Services		30,355	
Dues and Memberships		724	
Maintenance and Repair Services - Office Equipment		600	
Postal Charges		4,854	
Rentals		2,352	
Travel		1,444	
Other Contracted Services		6,514	
Office Supplies		4,858	
Data Processing Equipment		19,189	
Total Register of Deeds			204,574

Planning

County Official/Administrative Officer	\$	55,175	
Assistant(s)		71,529	
Data Processing Personnel		43,426	
Longevity Pay		3,000	
Other Salaries and Wages		1,720	
Social Security		10,704	
State Retirement		22,888	
Employee and Dependent Insurance		39,536	
Unemployment Compensation		377	
Employer Medicare		2,503	
Communication		2,070	
Consultants		29,157	
Dues and Memberships		2,025	
Legal Notices, Recording, and Court Costs		1,450	
Maintenance and Repair Services - Office Equipment		9,142	
Postal Charges		455	
Printing, Stationery, and Forms		278	
Travel		1,681	
Other Contracted Services		1,450	
Office Supplies		2,744	
Other Supplies and Materials		28	
In Service/Staff Development		2,518	
Other Charges		44,550	
Data Processing Equipment		818	
Office Equipment		6,381	
Total Planning			355,605

(Continued)

Exhibit L-8

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

General Fund (Cont.)

General Government (Cont.)

Codes Compliance

County Official/Administrative Officer	\$	13,156	
Assistant(s)		33,260	
Supervisor/Director		46,764	
Deputy(ies)		15,001	
Accountants/Bookkeepers		47,922	
Temporary Personnel		148	
Longevity Pay		4,900	
In-Service Training		469	
Social Security		9,707	
State Retirement		21,075	
Employee and Dependent Insurance		51,892	
Unemployment Compensation		421	
Employer Medicare		2,270	
Communication		3,075	
Dues and Memberships		359	
Legal Notices, Recording, and Court Costs		973	
Maintenance and Repair Services - Equipment		138	
Maintenance and Repair Services - Vehicles		155	
Postal Charges		269	
Printing, Stationery, and Forms		1,908	
Rentals		1,509	
Gasoline		3,871	
Office Supplies		1,632	
Vehicle and Equipment Insurance		2,000	
Office Equipment		780	
Total Codes Compliance			\$ 263,654

County Buildings

Supervisor/Director	\$	36,996	
Custodial Personnel		149,934	
Maintenance Personnel		113,364	
Longevity Pay		7,900	
Overtime Pay		6,376	
Social Security		18,605	
State Retirement		41,177	
Employee and Dependent Insurance		118,608	
Unemployment Compensation		1,082	
Employer Medicare		4,351	
Communication		713	
Maintenance and Repair Services - Buildings		46,475	
Maintenance and Repair Services - Office Equipment		4,441	
Maintenance and Repair Services - Vehicles		2,554	
Travel		26	
Other Contracted Services		106,598	
Custodial Supplies		13,266	
Utilities		577,440	
Building and Contents Insurance		64,234	
Vehicle and Equipment Insurance		4,306	
Other Charges		26,347	
Building Improvements		22,126	
Heating and Air Conditioning Equipment		42,834	
Total County Buildings			1,409,753

(Continued)

Exhibit L-8

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

General Fund (Cont.)

General Government (Cont.)

Other General Administration

ADA Coordinator	\$	27,494	
Longevity Pay		2,000	
Social Security		1,829	
State Retirement		3,861	
Employee and Dependent Insurance		9,884	
Unemployment Compensation		90	
Employer Medicare		428	
Postal Charges		135	
Travel		24	
Office Supplies		394	
Other Supplies and Materials		500	
Other Charges		490	
Total Other General Administration			\$ 47,129

Preservation of Records

Supervisor/Director	\$	33,337	
Part-time Personnel		11,920	
Longevity Pay		1,400	
Overtime Pay		80	
Social Security		2,877	
State Retirement		4,558	
Employee and Dependent Insurance		9,884	
Unemployment Compensation		157	
Employer Medicare		673	
Communication		1,243	
Rentals		7,474	
Travel		447	
Other Contracted Services		7,500	
Office Supplies		1,153	
Other Supplies and Materials		10,546	
Other Charges		845	
Office Equipment		1,891	
Total Preservation of Records			95,985

Finance

Accounting and Budgeting

Supervisor/Director	\$	87,597	
Salary Supplements		4,500	
Clerical Personnel		334,425	
Longevity Pay		8,700	
In-Service Training		2,045	
Social Security		26,086	
State Retirement		56,965	
Employee and Dependent Insurance		108,724	
Unemployment Compensation		1,011	
Employer Medicare		6,101	
Communication		5,271	
Evaluation and Testing		5,464	
Legal Notices, Recording, and Court Costs		1,767	
Maintenance and Repair Services - Office Equipment		9,784	

(Continued)

Exhibit L-8

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

General Fund (Cont.)

Finance (Cont.)

Accounting and Budgeting (Cont.)

Maintenance and Repair Services - Vehicles	\$	437	
Postal Charges		15,554	
Rentals		8,743	
Travel		178	
Other Contracted Services		8,439	
Office Supplies		14,042	
Premiums on Corporate Surety Bonds		290	
Other Charges		1,175	
Office Equipment		8,167	
Total Accounting and Budgeting			\$ 715,465

Property Assessor's Office

County Official/Administrative Officer	\$	75,048	
Assessment Personnel		427,239	
Salary Supplements		750	
Part-time Personnel		27,714	
Longevity Pay		17,500	
Social Security		33,372	
State Retirement		70,580	
Employee and Dependent Insurance		168,028	
Unemployment Compensation		1,493	
Employer Medicare		7,805	
Audit Services		40,035	
Communication		10,943	
Data Processing Services		39,979	
Dues and Memberships		2,100	
Maintenance and Repair Services - Office Equipment		2,101	
Maintenance and Repair Services - Vehicles		583	
Postal Charges		6,198	
Travel		860	
Gasoline		6,539	
Office Supplies		2,794	
Other Supplies and Materials		2,551	
Premiums on Corporate Surety Bonds		377	
Vehicle and Equipment Insurance		2,861	
Other Charges		15,457	
Office Equipment		8,182	
Total Property Assessor's Office			971,089

Reappraisal Program

Data Processing Services	\$	7,615	
Total Reappraisal Program			7,615

County Trustee's Office

Social Security	\$	18,293	
State Retirement		37,322	
Employee and Dependent Insurance		69,188	
Unemployment Compensation		631	
Employer Medicare		4,278	
Communication		1,602	

(Continued)

Exhibit L-8

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

General Fund (Cont.)

Finance (Cont.)

County Trustee's Office (Cont.)

Dues and Memberships	\$	749	
Maintenance and Repair Services - Office Equipment		10,662	
Postal Charges		29,580	
Travel		2,684	
Office Supplies		5,402	
Refunds		108,976	
Office Equipment		6,296	
Total County Trustee's Office			\$ 295,663

County Clerk's Office

Social Security	\$	44,541	
State Retirement		92,359	
Employee and Dependent Insurance		177,912	
Employer Medicare		9,895	
Communication		10,914	
Dues and Memberships		574	
Maintenance and Repair Services - Buildings		1,350	
Maintenance and Repair Services - Office Equipment		12,000	
Postal Charges		27,217	
Rentals		14,501	
Travel		1,657	
Other Contracted Services		3,733	
Office Supplies		15,281	
Utilities		3,930	
Office Equipment		17,839	
Total County Clerk's Office			433,703

Administration of Justice

Circuit Court

Attendants	\$	74,842	
Jury and Witness Expense		51,865	
Social Security		69,254	
State Retirement		139,572	
Employee and Dependent Insurance		277,752	
Unemployment Compensation		3,799	
Employer Medicare		16,197	
Communication		12,917	
Dues and Memberships		2,133	
Legal Notices, Recording, and Court Costs		2,791	
Postal Charges		14,587	
Travel		3,559	
Other Contracted Services		26,045	
Office Supplies		45,216	
Other Supplies and Materials		400	
Office Equipment		64,752	
Total Circuit Court			805,681

Circuit Court Judge

Judge(s)	\$	152,686	
Secretary(ies)		34,038	

(Continued)

Exhibit L-8

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

General Fund (Cont.)

Administration of Justice (Cont.)

Circuit Court Judge (Cont.)

Longevity Pay	\$	400	
Social Security		9,018	
State Retirement		24,495	
Employee and Dependent Insurance		19,768	
Unemployment Compensation		180	
Employer Medicare		2,631	
Communication		500	
Dues and Memberships		315	
Postal Charges		180	
Library Books/Media		309	
Office Supplies		732	
Other Supplies and Materials		199	
Liability Insurance		1,386	
Communication Equipment		50	
Office Equipment		1,350	
Total Circuit Court Judge			\$ 248,237

General Sessions Judge

Judge(s)	\$	305,372	
Secretary(ies)		39,973	
Temporary Personnel		21,343	
Longevity Pay		2,600	
Social Security		17,858	
State Retirement		48,340	
Employee and Dependent Insurance		29,652	
Unemployment Compensation		277	
Employer Medicare		5,268	
Communication		4,154	
Dues and Memberships		4,981	
Postal Charges		284	
Travel		3,556	
Library Books/Media		5,723	
Office Supplies		595	
Other Supplies and Materials		195	
Liability Insurance		3,049	
Office Equipment		1,900	
Total General Sessions Judge			495,120

General Sessions Court Clerk

Judgments	\$	80,756	
Total General Sessions Court Clerk			80,756

Drug Court

Supervisor/Director	\$	109,780	
Part-time Personnel		11,652	
Longevity Pay		2,000	
Social Security		7,230	
State Retirement		16,157	
Employee and Dependent Insurance		29,652	
Unemployment Compensation		456	

(Continued)

Exhibit L-8

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

General Fund (Cont.)

Administration of Justice (Cont.)

Drug Court (Cont.)

Employer Medicare	\$	1,691	
Communication		2,206	
Contracts with Private Agencies		2,206	
Postal Charges		104	
Rentals		1,912	
Travel		6,458	
Office Supplies		3,197	
Other Supplies and Materials		400	
In Service/Staff Development		200	
Office Equipment		698	
Total Drug Court			\$ 195,999

Chancery Court

County Official/Administrative Officer	\$	75,048	
Clerical Personnel		275,434	
Attendants		21,300	
Part-time Personnel		16,804	
Longevity Pay		15,600	
Overtime Pay		139	
Social Security		23,872	
State Retirement		49,363	
Employee and Dependent Insurance		88,956	
Unemployment Compensation		1,167	
Employer Medicare		5,583	
Communication		5,829	
Dues and Memberships		894	
Maintenance and Repair Services - Office Equipment		1,381	
Postal Charges		7,841	
Rentals		3,705	
Travel		180	
Other Contracted Services		533	
Office Supplies		15,415	
Premiums on Corporate Surety Bonds		641	
Office Equipment		17,877	
Total Chancery Court			627,562

Judicial Commissioners

Assistant(s)	\$	40,485	
Supervisor/Director		50,661	
Part-time Personnel		31,070	
Longevity Pay		10,700	
Other Salaries and Wages		145,211	
In-Service Training		3,090	
Social Security		16,618	
State Retirement		36,407	
Employee and Dependent Insurance		59,304	
Unemployment Compensation		707	
Employer Medicare		3,887	
Communication		2,793	
Dues and Memberships		650	

(Continued)

Exhibit L-8

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

General Fund (Cont.)

Administration of Justice (Cont.)

Judicial Commissioners (Cont.)

Maintenance and Repair Services - Equipment	\$	851	
Travel		3,685	
Other Contracted Services		150	
Office Supplies		1,203	
Office Equipment		3,819	
Total Judicial Commissioners			\$ 411,291

Probation Services

Probation Officer(s)	\$	151,640	
Part-time Personnel		3,401	
Longevity Pay		2,900	
Social Security		9,764	
State Retirement		20,675	
Employee and Dependent Insurance		39,536	
Unemployment Compensation		302	
Employer Medicare		2,283	
Communication		4,530	
Dues and Memberships		50	
Postal Charges		86	
Rentals		4,723	
Other Contracted Services		40,521	
Drugs and Medical Supplies		15,404	
Office Supplies		7,077	
Other Charges		810	
Office Equipment		743	
Total Probation Services			304,445

Courtroom Security

Maintenance and Repair Services - Equipment	\$	1,664	
Other Equipment		2,715	
Total Courtroom Security			4,379

Victims Assistance Programs

Contributions	\$	179,154	
Total Victims Assistance Programs			179,154

Public Safety

Sheriff's Department

County Official/Administrative Officer	\$	82,553	
Deputy(ies)		2,601,487	
Detective(s)		334,963	
Captain(s)		196,072	
Lieutenant(s)		429,542	
Sergeant(s)		371,494	
Data Processing Personnel		9,181	
Salary Supplements		53,400	
Dispatchers/Radio Operators		313,408	
Secretary(ies)		86,442	
Longevity Pay		193,000	
Other Salaries and Wages		150,102	

(Continued)

Exhibit L-8

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

General Fund (Cont.)

Public Safety (Cont.)

Sheriff's Department (Cont.)

In-Service Training	\$	38,049	
Social Security		291,482	
State Retirement		627,383	
Employee and Dependent Insurance		1,136,724	
Unemployment Compensation		10,959	
Employer Medicare		68,169	
Communication		48,783	
Dues and Memberships		3,200	
Maintenance and Repair Services - Buildings		1,948	
Maintenance and Repair Services - Vehicles		105,090	
Postal Charges		7,627	
Rentals		1,800	
Travel		9,314	
Gasoline		380,904	
Instructional Supplies and Materials		4,266	
Office Supplies		14,110	
Uniforms		48,407	
Other Supplies and Materials		11,373	
Liability Insurance		84,500	
Vehicle and Equipment Insurance		74,000	
Communication Equipment		105,771	
Law Enforcement Equipment		2,280	
Motor Vehicles		1,083,933	
Office Equipment		32,973	
Transportation Equipment		18,574	
Total Sheriff's Department			\$ 9,033,263

Special Patrols

Other Contracted Services	\$	3,393	
Total Special Patrols			3,393

Administration of the Sexual Offender Registry

Communication	\$	2,000	
Other Contracted Services		3,820	
Other Supplies and Materials		1,800	
Total Administration of the Sexual Offender Registry			7,620

Jail

Assistant(s)	\$	26,507	
Deputy(ies)		2,808,670	
Captain(s)		43,493	
Lieutenant(s)		154,779	
Sergeant(s)		104,124	
Secretary(ies)		53,190	
Cafeteria Personnel		5,613	
Part-time Personnel		19,066	
Other Salaries and Wages		44,405	
In-Service Training		15,669	
Social Security		197,573	
State Retirement		428,487	

(Continued)

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

General Fund (Cont.)

Public Safety (Cont.)

Jail (Cont.)

Employee and Dependent Insurance	\$	1,136,660	
Unemployment Compensation		11,241	
Employer Medicare		46,206	
Communication		14,307	
Maintenance and Repair Services - Buildings		4,872	
Maintenance and Repair Services - Vehicles		9,500	
Medical and Dental Services		472,428	
Other Contracted Services		5,111	
Custodial Supplies		70,670	
Drugs and Medical Supplies		448,248	
Food Preparation Supplies		6,096	
Food Supplies		476,146	
Gasoline		1,000	
Office Supplies		5,907	
Uniforms		25,725	
Other Supplies and Materials		4,150	
Liability Insurance		78,000	
Vehicle and Equipment Insurance		10,000	
Communication Equipment		15,999	
Office Equipment		20,057	
Total Jail			\$ 6,763,899

Workhouse

County Official/Administrative Officer	\$	8,125	
Guards		33,741	
Social Security		2,583	
State Retirement		5,480	
Employee and Dependent Insurance		19,768	
Unemployment Compensation		96	
Employer Medicare		604	
Food Supplies		8,856	
Gasoline		654	
Prisoners Clothing		18,741	
Uniforms		2,000	
Other Supplies and Materials		7,957	
Liability Insurance		1,500	
Total Workhouse			110,105

Juvenile Services

Assistant(s)	\$	158,464	
Longevity Pay		3,600	
Social Security		9,734	
State Retirement		21,214	
Employee and Dependent Insurance		49,420	
Unemployment Compensation		431	
Employer Medicare		2,277	
Communication		225	
Dues and Memberships		140	
Maintenance Agreements		9,000	
Postal Charges		367	

(Continued)

Exhibit L-8

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

General Fund (Cont.)

Public Safety (Cont.)

Juvenile Services (Cont.)

Travel	\$	4,407	
Other Contracted Services		29,201	
Office Supplies		896	
Other Supplies and Materials		667	
Office Equipment		3,292	
Total Juvenile Services			\$ 293,335

Commissary

Medical and Dental Services	\$	62,000	
Drugs and Medical Supplies		31,720	
Food Supplies		64,465	
Other Supplies and Materials		8,630	
Total Commissary			166,815

Civil Defense

County Official/Administrative Officer	\$	55,888	
Assistant(s)		47,024	
Captain(s)		131,614	
Lieutenant(s)		81,624	
Accountants/Bookkeepers		38,908	
Data Processing Personnel		34,549	
Guidance Personnel		38,584	
Psychological Personnel		41,662	
Salary Supplements		26,129	
Foremen		37,732	
Dispatchers/Radio Operators		215,802	
Secretary(ies)		27,061	
Temporary Personnel		94,307	
Longevity Pay		57,000	
Overtime Pay		176,743	
Other Salaries and Wages		2,094,543	
In-Service Training		13,209	
Social Security		192,992	
State Retirement		336,576	
Employee and Dependent Insurance		790,720	
Unemployment Compensation		8,890	
Employer Medicare		45,135	
Communication		30,083	
Laundry Service		8,142	
Maintenance and Repair Services - Vehicles		39,036	
Postal Charges		199	
Rentals		12,045	
Travel		2,488	
Other Contracted Services		57,423	
Custodial Supplies		7,607	
Diesel Fuel		143,465	
Drugs and Medical Supplies		140,185	
Office Supplies		1,125	
Tires and Tubes		8,596	
Uniforms		41,975	

(Continued)

Exhibit L-8

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

General Fund (Cont.)

Public Safety (Cont.)

Civil Defense (Cont.)

Utilities	\$	81,497	
Other Supplies and Materials		6,589	
Building and Contents Insurance		4,339	
Liability Insurance		56,752	
Vehicle and Equipment Insurance		22,178	
Workers' Compensation Insurance		200,830	
Hazardous Waste Cleanup		397	
Other Charges		3,069	
Communication Equipment		19,574	
Data Processing Equipment		11,298	
Office Equipment		3,319	
Other Equipment		46,908	
Total Civil Defense			\$ 5,535,811

Other Emergency Management

Other Salaries and Wages	\$	43,341	
Total Other Emergency Management			43,341

County Coroner/Medical Examiner

County Official/Administrative Officer	\$	21,250	
Secretary(ies)		3,000	
Communication		1,400	
Travel		424	
Other Contracted Services		110,740	
Office Supplies		2,500	
Total County Coroner/Medical Examiner			139,314

Public Safety Grant Programs

Other Capital Outlay	\$	122,537	
Total Public Safety Grant Programs			122,537

Public Health and Welfare

Local Health Center

Communication	\$	3,894	
Contracts with Private Agencies		263	
Maintenance and Repair Services - Equipment		7,217	
Other Contracted Services		263	
Custodial Supplies		930	
Drugs and Medical Supplies		5,156	
Office Supplies		6,880	
Utilities		23,546	
Office Equipment		7,731	
Total Local Health Center			55,880

Rabies and Animal Control

Supervisor/Director	\$	37,918	
Paraprofessionals		60,027	
Part-time Personnel		4,242	
Longevity Pay		1,600	
Overtime Pay		2,150	

(Continued)

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

General Fund (Cont.)

Public Health and Welfare (Cont.)

Rabies and Animal Control (Cont.)

In-Service Training	\$	1,411	
Social Security		6,435	
State Retirement		13,919	
Employee and Dependent Insurance		29,652	
Unemployment Compensation		311	
Employer Medicare		1,505	
Communication		699	
Maintenance and Repair Services - Vehicles		844	
Postal Charges		132	
Other Contracted Services		2,143	
Drugs and Medical Supplies		515	
Gasoline		4,225	
Office Supplies		911	
Uniforms		1,136	
Utilities		4,301	
Other Supplies and Materials		3,491	
Building and Contents Insurance		374	
Liability Insurance		1,125	
Workers' Compensation Insurance		751	
Other Equipment		5,531	
Total Rabies and Animal Control			\$ 185,348

Other Local Health Services

Medical Personnel	\$	458,358	
Longevity Pay		8,000	
Social Security		27,391	
State Retirement		59,923	
Employee and Dependent Insurance		158,144	
Unemployment Compensation		1,838	
Employer Medicare		6,406	
Travel		13,641	
Other Supplies and Materials		713	
Total Other Local Health Services			734,414

Appropriation to State

Salary Supplements	\$	45,393	
Building Improvements		5,143	
Total Appropriation to State			50,536

Other Local Welfare Services

Contributions	\$	800	
Total Other Local Welfare Services			800

Other Public Health and Welfare

Clerical Personnel	\$	26,520	
Social Security		1,644	
State Retirement		3,472	
Employee and Dependent Insurance		9,884	
Unemployment Compensation		154	
Employer Medicare		385	
Total Other Public Health and Welfare			42,059

(Continued)

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

General Fund (Cont.)

Social, Cultural, and Recreational Services

Libraries

Contributions	\$ 768,266	
Total Libraries		\$ 768,266

Other Social, Cultural, and Recreational

Contributions	\$ 5,250	
Total Other Social, Cultural, and Recreational		5,250

Agriculture and Natural Resources

Agriculture Extension Service

Assistant(s)	\$ 41,756	
Part-time Personnel	9,469	
Longevity Pay	400	
Social Security	2,938	
State Retirement	6,531	
Employee and Dependent Insurance	19,768	
Unemployment Compensation	272	
Employer Medicare	687	
Communication	3,118	
Dues and Memberships	435	
Matching Share	134,061	
Travel	2,720	
Office Equipment	8,207	
Total Agriculture Extension Service		230,362

Forest Service

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

Soil Conservation

Secretary(ies)	\$ 26,465	
Longevity Pay	1,600	
Social Security	1,539	
State Retirement	3,674	
Employee and Dependent Insurance	9,884	
Unemployment Compensation	90	
Employer Medicare	360	
Contributions	22,500	
Total Soil Conservation		66,112

Storm Water Management

County Official/Administrative Officer	\$ 49,981	
Assistant(s)	43,060	
Clerical Personnel	20,280	
Temporary Personnel	132	
In-Service Training	495	
Social Security	6,847	
State Retirement	14,746	
Employee and Dependent Insurance	29,652	
Unemployment Compensation	364	
Employer Medicare	1,601	

(Continued)

Exhibit L-8

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

General Fund (Cont.)

Agriculture and Natural Resources (Cont.)

Storm Water Management (Cont.)

Communication	\$	3,038	
Consultants		19,452	
Contracts with Other Public Agencies		3,760	
Dues and Memberships		39	
Maintenance and Repair Services - Office Equipment		946	
Maintenance and Repair Services - Vehicles		670	
Postal Charges		214	
Printing, Stationery, and Forms		361	
Travel		300	
Other Contracted Services		2,000	
Gasoline		6,307	
Office Supplies		2,122	
Other Supplies and Materials		349	
Vehicle and Equipment Insurance		2,000	
Data Processing Equipment		785	
Office Equipment		2,603	
Total Storm Water Management			\$ 212,104

Other Operations

Tourism

Supervisor/Director	\$	17,156	
Deputy(ies)		6,053	
Social Security		1,438	
State Retirement		3,038	
Unemployment Compensation		61	
Employer Medicare		336	
Advertising		7,810	
Communication		2,602	
Dues and Memberships		3,720	
Postal Charges		1,109	
Printing, Stationery, and Forms		2,318	
Rentals		260	
Travel		2,164	
Office Supplies		449	
Other Charges		1,793	
Total Tourism			50,307

Industrial Development

Contributions	\$	248,690	
Total Industrial Development			248,690

Other Economic and Community Development

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

Veterans' Services

Supervisor/Director	\$	32,807	
Secretary(ies)		30,559	
Temporary Personnel		920	
Longevity Pay		2,400	

(Continued)

Exhibit L-8

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

General Fund (Cont.)

Other Operations (Cont.)

Veterans' Services (Cont.)

Social Security	\$	4,077	
State Retirement		8,729	
Employee and Dependent Insurance		19,768	
Unemployment Compensation		190	
Employer Medicare		953	
Communication		401	
Dues and Memberships		140	
Maintenance and Repair Services - Office Equipment		105	
Postal Charges		1,200	
Rentals		1,900	
Travel		1,492	
Office Supplies		2,037	
Office Equipment		3,572	
Total Veterans' Services			\$ 111,250

Other Charges

Employee and Dependent Insurance	\$	353,398	
Medical Insurance		840,000	
Audit Services		147	
Dues and Memberships		37,611	
Financial Advisory Services		6,900	
Legal Notices, Recording, and Court Costs		15,959	
Matching Share		10,000	
Other Contracted Services		175	
Liability Insurance		140,000	
Refunds		204,776	
Trustee's Commission		590,030	
Workers' Compensation Insurance		360,000	
Other Self-Insured Claims		175,000	
Other Charges		21,008	
Total Other Charges			2,755,004

Contributions to Other Agencies

Contributions	\$	190,000	
Total Contributions to Other Agencies			190,000

Miscellaneous

Part-time Personnel	\$	160	
Social Security		10	
State Retirement		21	
Unemployment Compensation		2	
Employer Medicare		2	
Dues and Memberships		100	
Other Contracted Services		10,570	
Total Miscellaneous			10,865

Principal on Debt

General Government

Principal on Capital Leases	\$	353,943	
Total General Government			353,943

(Continued)

Exhibit L-8

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

General Fund (Cont.)

Capital Projects

Public Health and Welfare Projects

Transportation Equipment	\$ 6,500	
Total Public Health and Welfare Projects		\$ 6,500

Total General Fund \$ 37,851,953

Solid Waste/Sanitation Fund

Public Health and Welfare

Convenience Centers

Truck Drivers	\$ 169,222	
Laborers	321,811	
Longevity Pay	9,500	
Social Security	30,318	
State Retirement	60,555	
Employee and Dependent Insurance	89,017	
Unemployment Compensation	2,497	
Employer Medicare	7,091	
Communication	5,700	
Contracts with Private Agencies	707,488	
Dues and Memberships	355	
Maintenance and Repair Services - Equipment	44,712	
Postal Charges	182	
Rentals	24,058	
Travel	148	
Other Contracted Services	25,016	
Diesel Fuel	116,629	
Equipment Parts - Heavy	6,031	
Equipment Parts - Light	986	
Lubricants	500	
Tires and Tubes	10,074	
Utilities	8,338	
Other Supplies and Materials	3,729	
Liability Insurance	20,000	
Trustee's Commission	22,084	
Workers' Compensation Insurance	70,000	
Total Convenience Centers		\$ 1,756,041

Total Solid Waste/Sanitation Fund 1,756,041

Ambulance Service Fund

Public Health and Welfare

Ambulance/Emergency Medical Services

Health Equipment	\$ 586,369	
Total Ambulance/Emergency Medical Services		\$ 586,369

Total Ambulance Service Fund 586,369

Special Purpose Fund

General Government

County Buildings

Trustee's Commission	\$ 54,250	
Total County Buildings		\$ 54,250

(Continued)

Exhibit L-8

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

Special Purpose Fund (Cont.)

Other Operations

Contributions to Other Agencies

Contributions	\$ 1,000,000	
Total Contributions to Other Agencies		\$ 1,000,000

Principal on Debt

Education

Principal on Bonds	\$ 1,660,000	
Total Education		1,660,000

Interest on Debt

Education

Interest on Bonds	\$ 216,062	
Total Education		216,062

Other Debt Service

Education

Other Debt Service	\$ 851	
Total Education		<u>851</u>

Total Special Purpose Fund		\$ 2,931,163
----------------------------	--	--------------

Drug Control Fund

Public Safety

Drug Enforcement

In-Service Training	\$ 5,575	
Confidential Drug Enforcement Payments	20,000	
Dues and Memberships	571	
Other Supplies and Materials	3,128	
Communication Equipment	11,571	
Motor Vehicles	49,636	
Total Drug Enforcement		<u>\$ 90,481</u>

Total Drug Control Fund		90,481
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Sports and Recreation Fund

Other Operations

Contributions to Other Agencies

Contributions	\$ 969,278	
Total Contributions to Other Agencies		<u>\$ 969,278</u>

Total Sports and Recreation Fund		969,278
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Agriculture Center Fund

Agriculture and Natural Resources

Other Agriculture and Natural Resources

County Official/Administrative Officer	\$ 47,226	
Assistant(s)	27,757	
Longevity Pay	5,400	
Other Salaries and Wages	165,989	
Social Security	15,018	
State Retirement	31,371	

(Continued)

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

Agriculture Center Fund (Cont.)

Agriculture and Natural Resources (Cont.)

Other Agriculture and Natural Resources (Cont.)

Employee and Dependent Insurance	\$	69,188	
Unemployment Compensation		1,241	
Employer Medicare		3,512	
Communication		2,119	
Maintenance and Repair Services - Buildings		30,461	
Maintenance and Repair Services - Equipment		13,064	
Other Contracted Services		62,136	
Crushed Stone		6,278	
Custodial Supplies		7,526	
Gasoline		16,711	
Office Supplies		978	
Utilities		179,981	
Other Supplies and Materials		13,866	
Liability Insurance		3,200	
Trustee's Commission		14,122	
Vehicle and Equipment Insurance		2,000	
Other Charges		1,149	
Maintenance Equipment		7,435	
Office Equipment		809	
Other Equipment		44,071	
Total Other Agriculture and Natural Resources			\$ 772,608

Total Agriculture Center Fund \$ 772,608

Other Special Revenue Fund

Public Safety

Fire Prevention and Control

Assistant(s)	\$	47,024
Captain(s)		43,963
Lieutenant(s)		40,812
Salary Supplements		7,297
Mechanic(s)		32,602
Temporary Personnel		47,781
Longevity Pay		31,300
Overtime Pay		54,781
Other Salaries and Wages		900,137
In-Service Training		58,483
Social Security		71,681
State Retirement		118,866
Employee and Dependent Insurance		316,288
Unemployment Compensation		3,458
Employer Medicare		16,764
Communication		9,458
Laundry Service		2,800
Maintenance and Repair Services - Vehicles		88,222
Postal Charges		102
Rentals		3,222
Travel		1,019
Other Contracted Services		9,944
Custodial Supplies		2,450

(Continued)

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

Other Special Revenue Fund (Cont.)

Public Safety (Cont.)

Fire Prevention and Control (Cont.)

Diesel Fuel	\$	58,693	
Drugs and Medical Supplies		24,525	
Office Supplies		931	
Tires and Tubes		11,253	
Uniforms		24,756	
Utilities		29,213	
Other Supplies and Materials		1,538	
Building and Contents Insurance		1,407	
Liability Insurance		18,416	
Trustee's Commission		23,750	
Vehicle and Equipment Insurance		7,196	
Workers' Compensation Insurance		65,170	
Other Charges		1,285	
Communication Equipment		4,548	
Data Processing Equipment		3,746	
Office Equipment		2,299	
Other Equipment		48,762	
Total Fire Prevention and Control			\$ 2,235,942

Other Emergency Management

Other Salaries and Wages	\$	47,900	
Total Other Emergency Management			47,900

Total Other Special Revenue Fund \$ 2,283,842

Constitutional Officers - Fees Fund

General Government

Register of Deeds

Constitutional Officers' Operating Expenses	\$	327,886	
Total Register of Deeds			\$ 327,886

Finance

County Trustee's Office

Constitutional Officers' Operating Expenses	\$	301,243	
Total County Trustee's Office			301,243

County Clerk's Office

Constitutional Officers' Operating Expenses	\$	794,932	
Total County Clerk's Office			794,932

Administration of Justice

Circuit Court

Constitutional Officers' Operating Expenses	\$	1,020,146	
Total Circuit Court			1,020,146

Chancery Court

Special Commissioner Fees/Special Master Fees	\$	25,120	
Total Chancery Court			25,120

Total Constitutional Officers - Fees Fund 2,469,327

(Continued)

Exhibit L-8

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

Highway/Public Works Fund

Highways

Administration

County Official/Administrative Officer	\$	82,658	
Assistant(s)		69,484	
Accountants/Bookkeepers		48,329	
Clerical Personnel		31,873	
Overtime Pay		2,600	
Board and Committee Members Fees		33,600	
Dues and Memberships		3,731	
Legal Notices, Recording, and Court Costs		715	
Licenses		152	
Maintenance Agreements		663	
Rentals		4,409	
Other Contracted Services		2,723	
Data Processing Supplies		1,907	
Office Supplies		1,685	
Other Charges		880	
Building Construction		575	
Building Improvements		2,216	
Office Equipment		1,638	
Total Administration			\$ 289,838

Highway and Bridge Maintenance

Equipment Operators	\$	1,017,314	
Truck Drivers		672,013	
Laborers		166,792	
Licenses		8	
Other Contracted Services		148,013	
Asphalt - Hot Mix		643,814	
Asphalt - Liquid		9,935	
Crushed Stone		79,174	
Pipe - Metal		119,745	
Road Signs		101,536	
Other Supplies and Materials		265	
Total Highway and Bridge Maintenance			2,958,609

Operation and Maintenance of Equipment

Foremen	\$	51,006	
Mechanic(s)		156,484	
Laborers		59,859	
Maintenance and Repair Services - Equipment		57,517	
Diesel Fuel		134,620	
Equipment Parts - Heavy		51,374	
Equipment Parts - Light		48,798	
Food Supplies		961	
Garage Supplies		2,637	
Gasoline		113,750	
Lubricants		6,796	
Propane Gas		4,950	
Small Tools		1,889	
Tires and Tubes		46,011	
Other Supplies and Materials		2,175	
Total Operation and Maintenance of Equipment			738,827

(Continued)

Exhibit L-8

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

Highway/Public Works Fund (Cont.)

Highways (Cont.)

Other Charges

Communication	\$	9,095	
Electricity		24,308	
Natural Gas		6,880	
Water and Sewer		2,629	
Building and Contents Insurance		2,500	
Judgments		612	
Liability Insurance		51,773	
Trustee's Commission		105,932	
Vehicle and Equipment Insurance		55,000	
Total Other Charges			\$ 258,729

Employee Benefits

Social Security	\$	143,126	
State Retirement		305,790	
Employee and Dependent Insurance		681,996	
Unemployment Compensation		6,233	
Employer Medicare		33,473	
Workers' Compensation Insurance		173,504	
Total Employee Benefits			1,344,122

Capital Outlay

Other Contracted Services	\$	93,993	
Bridge Construction		194,364	
Communication Equipment		1,990	
Highway Equipment		45,508	
Motor Vehicles		21,390	
Plant Operation Equipment		1,203	
Total Capital Outlay			358,448

Total Highway/Public Works Fund \$ 5,948,573

General Debt Service Fund

Principal on Debt

General Government

Principal on Bonds	\$	1,605,000	
Principal on Notes		220,000	
Total General Government			\$ 1,825,000

Education

Principal on Bonds	\$	5,165,000	
Principal on Capital Leases		489,353	
Total Education			5,654,353

Interest on Debt

General Government

Interest on Bonds	\$	155,360	
Interest on Notes		79,799	
Total General Government			235,159

(Continued)

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

General Debt Service Fund (Cont.)

Interest on Debt (Cont.)

Education

Interest on Bonds	\$ 5,565,363	
Interest on Capital Leases	68,891	
Total Education	<u>5,634,254</u>	\$ 5,634,254

Other Debt Service

General Government

Trustee's Commission	\$ 184,537	
Other Debt Service	16,056	
Total General Government	<u>200,593</u>	200,593

Education

Other Debt Service	\$ 5,147	
Total Education	<u>5,147</u>	5,147

Total General Debt Service Fund \$ 13,554,506

Rural Debt Service Fund

Principal on Debt

Education

Principal on Bonds	\$ 1,940,000	
Total Education	<u>1,940,000</u>	\$ 1,940,000

Interest on Debt

Education

Interest on Bonds	\$ 1,471,355	
Total Education	<u>1,471,355</u>	1,471,355

Other Debt Service

Education

Trustee's Commission	\$ 11,768	
Other Debt Service	151,996	
Total Education	<u>163,764</u>	163,764

Total Rural Debt Service Fund 3,575,119

General Capital Projects Fund

Public Safety

Civil Defense

Other Construction	\$ 932,088	
Total Civil Defense	<u>932,088</u>	\$ 932,088

Other Operations

Veterans' Services

Office Supplies	\$ 3,436	
Total Veterans' Services	<u>3,436</u>	3,436

Principal on Debt

Highways and Streets

Principal on Notes	\$ 1,591,157	
Total Highways and Streets	<u>1,591,157</u>	1,591,157

(Continued)

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

General Capital Projects Fund (Cont.)

Capital Projects

Administration of Justice Projects

Law Enforcement Equipment	\$ 7,191	
Total Administration of Justice Projects		\$ 7,191

Highway and Street Capital Projects

Engineering Services	\$ 98,341	
Other Contracted Services	1,433,722	
Total Highway and Street Capital Projects		<u>1,532,063</u>

Total General Capital Projects Fund		\$ 4,065,935
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High School Building Projects Fund

Other Debt Service

Education

Underwriter's Discount	\$ 403,431	
Other Debt Issuance Charges	99,853	
Total Education		\$ 503,284

Capital Projects

Education Capital Projects

Contributions	\$ 17,320,504	
Total Education Capital Projects		<u>17,320,504</u>

Total High School Building Projects Fund		17,823,788
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HUD Grant Projects Fund

Capital Projects

Other General Government Projects

Building Improvements	\$ 467,911	
Total Other General Government Projects		<u>\$ 467,911</u>

Total HUD Grant Projects Fund		467,911
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Highway Capital Projects Fund

Capital Projects

Highway and Street Capital Projects

Asphalt - Hot Mix	\$ 1,509,388	
Trustee's Commission	32,703	
Total Highway and Street Capital Projects		<u>\$ 1,542,091</u>

Total Highway Capital Projects Fund		1,542,091
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Judicial and Safety Projects Fund

Capital Projects

Public Safety Projects

Building Improvements	\$ 624	
Site Development	14,786	
Total Public Safety Projects		<u>\$ 15,410</u>

Total Judicial and Safety Projects Fund		15,410
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(Continued)

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

<u>Rural School Construction Projects Fund</u>		
<u>Other Debt Service</u>		
<u>Education</u>		
Underwriter's Discount	\$ 384,600	
Other Debt Issuance Charges	<u>93,269</u>	
Total Education		\$ 477,869
<u>Capital Projects</u>		
<u>Education Capital Projects</u>		
Contributions	\$ 24,160,299	
Total Education Capital Projects		<u>24,160,299</u>
Total Rural School Construction Projects Fund		\$ 24,638,168
<u>Other Capital Projects Fund</u>		
<u>Public Safety</u>		
<u>Civil Defense</u>		
Land	\$ 67,633	
Total Civil Defense		\$ 67,633
<u>Agriculture and Natural Resources</u>		
<u>Other Agriculture and Natural Resources</u>		
Consultants	\$ 7,300	
Total Other Agriculture and Natural Resources		7,300
<u>Capital Projects</u>		
<u>General Administration Projects</u>		
Trustee's Commission	\$ 17,771	
Other Construction	<u>46,228</u>	
Total General Administration Projects		63,999
<u>Administration of Justice Projects</u>		
Site Development	\$ 58,800	
Total Administration of Justice Projects		58,800
<u>Public Safety Projects</u>		
Other Construction	\$ 100,000	
Total Public Safety Projects		100,000
<u>Other General Government Projects</u>		
Site Development	\$ 20,000	
Total Other General Government Projects		<u>20,000</u>
Total Other Capital Projects Fund		<u>317,732</u>
Total Governmental Funds - Primary Government		<u>\$ 121,660,295</u>

Exhibit L-9

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

General Purpose School Fund

Instruction

Regular Instruction Program

Teachers	\$ 36,349,240	
Career Ladder Program	344,440	
Career Ladder Extended Contracts	55,636	
Educational Assistants	1,582,975	
Other Salaries and Wages	217,850	
Certified Substitute Teachers	172,974	
Non-certified Substitute Teachers	585,172	
Social Security	2,371,473	
State Retirement	3,454,318	
Life Insurance	69,412	
Medical Insurance	6,204,870	
Dental Insurance	562,800	
Unemployment Compensation	42,036	
Employer Medicare	557,935	
Contributions	281,760	
Travel	12,135	
Other Contracted Services	184,637	
Instructional Supplies and Materials	331,960	
Textbooks	1,152,028	
Other Supplies and Materials	3,658	
Fee Waivers	48,869	
Other Charges	48,451	
Regular Instruction Equipment	137,406	
Total Regular Instruction Program		\$ 54,772,035

Alternative Instruction Program

Teachers	\$ 459,362	
Guidance Personnel	48,160	
Educational Assistants	108,237	
Social Security	37,851	
State Retirement	57,793	
Life Insurance	1,258	
Medical Insurance	112,455	
Dental Insurance	10,200	
Unemployment Compensation	702	
Employer Medicare	8,852	
Instructional Supplies and Materials	2,500	
Total Alternative Instruction Program		847,370

Special Education Program

Teachers	\$ 2,815,766
Homebound Teachers	76,884
Educational Assistants	914,016
Speech Pathologist	597,344
Certified Substitute Teachers	18,964
Non-certified Substitute Teachers	71,106
Social Security	274,205
State Retirement	419,861
Life Insurance	10,730

(Continued)

Exhibit L-9

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

General Purpose School Fund (Cont.)

Instruction (Cont.)

Special Education Program (Cont.)

Medical Insurance	\$	959,175	
Dental Insurance		87,000	
Unemployment Compensation		6,210	
Employer Medicare		64,710	
Contracts with Private Agencies		72,168	
Maintenance and Repair Services - Equipment		4,541	
Travel		27,403	
Other Contracted Services		780,220	
Instructional Supplies and Materials		61,597	
Other Supplies and Materials		50,376	
Total Special Education Program			\$ 7,312,276

Vocational Education Program

Teachers	\$	3,221,165	
Certified Substitute Teachers		9,147	
Non-certified Substitute Teachers		40,585	
Social Security		198,785	
State Retirement		285,962	
Life Insurance		5,402	
Medical Insurance		482,895	
Dental Insurance		43,800	
Unemployment Compensation		3,206	
Employer Medicare		46,595	
Communication		4,856	
Maintenance and Repair Services - Equipment		12,212	
Travel		8,500	
Instructional Supplies and Materials		85,726	
Vocational Instruction Equipment		82,725	
Total Vocational Education Program			4,531,561

Support Services

Attendance

Supervisor/Director	\$	98,456	
Secretary(ies)		29,093	
Social Security		7,821	
State Retirement		12,551	
Life Insurance		148	
Medical Insurance		13,230	
Dental Insurance		1,200	
Unemployment Compensation		77	
Employer Medicare		1,829	
Other Supplies and Materials		4,500	
Total Attendance			168,905

Health Services

Medical Personnel	\$	770,143	
Other Salaries and Wages		106,405	
Social Security		52,509	
State Retirement		108,603	

(Continued)

Exhibit L-9

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Health Services (Cont.)

Life Insurance	\$	1,554	
Medical Insurance		138,915	
Dental Insurance		12,600	
Unemployment Compensation		870	
Employer Medicare		12,047	
Other Supplies and Materials		43,000	
Other Charges		39,238	
Total Health Services			\$ 1,285,884

Other Student Support

Guidance Personnel	\$	1,539,903	
Social Security		92,263	
State Retirement		135,520	
Life Insurance		2,368	
Medical Insurance		211,680	
Dental Insurance		19,200	
Unemployment Compensation		1,439	
Employer Medicare		21,778	
Evaluation and Testing		88,612	
Other Supplies and Materials		4,167	
In Service/Staff Development		4,947	
Total Other Student Support			2,121,877

Regular Instruction Program

Supervisor/Director	\$	456,907	
Librarians		1,000,875	
Materials Supervisor		38,340	
Instructional Computer Personnel		567,563	
Clerical Personnel		179,749	
Social Security		135,093	
State Retirement		232,462	
Life Insurance		3,182	
Medical Insurance		284,445	
Dental Insurance		25,800	
Unemployment Compensation		1,716	
Employer Medicare		31,595	
Other Fringe Benefits		442,120	
Communication		22,833	
Data Processing Services		15,979	
Maintenance and Repair Services - Equipment		99,558	
Travel		4,842	
Other Contracted Services		801,813	
Data Processing Supplies		37,891	
Library Books/Media		97,443	
In Service/Staff Development		51,895	
Other Charges		39,310	
Total Regular Instruction Program			4,571,411

(Continued)

Exhibit L-9

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Alternative Instruction Program

Principals	\$	72,730	
Secretary(ies)		39,195	
Social Security		6,442	
State Retirement		11,589	
Life Insurance		148	
Medical Insurance		13,230	
Dental Insurance		1,200	
Unemployment Compensation		80	
Employer Medicare		1,507	
Total Alternative Instruction Program			\$ 146,121

Special Education Program

Supervisor/Director	\$	98,456	
Psychological Personnel		319,985	
Assessment Personnel		274,668	
Secretary(ies)		120,232	
Social Security		48,666	
State Retirement		77,583	
Life Insurance		1,036	
Medical Insurance		92,610	
Dental Insurance		8,400	
Unemployment Compensation		571	
Employer Medicare		11,381	
Travel		5,975	
Other Contracted Services		3,687	
Other Supplies and Materials		3,000	
In Service/Staff Development		21,926	
Total Special Education Program			1,088,176

Vocational Education Program

Supervisor/Director	\$	95,984	
Social Security		5,917	
State Retirement		8,523	
Life Insurance		74	
Medical Insurance		6,615	
Dental Insurance		600	
Unemployment Compensation		40	
Employer Medicare		1,384	
Total Vocational Education Program			119,137

Other Programs

On-Behalf Payments to OPEB	\$	31,617	
Total Other Programs			31,617

Board of Education

Board and Committee Members Fees	\$	25,560	
Social Security		1,287	
State Retirement		628	
Unemployment Compensation		2	

(Continued)

Exhibit L-9

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Board of Education (Cont.)

Employer Medicare	\$	371	
Audit Services		18,865	
Dues and Memberships		14,272	
Legal Services		3,776	
Travel		11,462	
Other Contracted Services		9,363	
Liability Insurance		130,128	
Trustee's Commission		862,656	
Workers' Compensation Insurance		452,187	
Total Board of Education			\$ 1,530,557

Director of Schools

County Official/Administrative Officer	\$	126,210	
Secretary(ies)		41,309	
Social Security		9,416	
State Retirement		16,344	
Life Insurance		148	
Medical Insurance		13,230	
Dental Insurance		1,200	
Unemployment Compensation		80	
Employer Medicare		2,227	
Communication		27,043	
Postal Charges		12,661	
Travel		2,349	
Other Contracted Services		19,485	
Office Supplies		4,822	
Total Director of Schools			276,524

Office of the Principal

Principals	\$	1,406,651	
Accountants/Bookkeepers		508,403	
Assistant Principals		1,868,403	
Secretary(ies)		1,248,350	
Social Security		307,687	
State Retirement		518,448	
Life Insurance		8,880	
Medical Insurance		793,800	
Dental Insurance		72,000	
Unemployment Compensation		4,727	
Employer Medicare		71,943	
Communication		56,408	
Other Contracted Services		193,028	
Office Supplies		58,692	
Total Office of the Principal			7,117,420

Fiscal Services

Supervisor/Director	\$	91,617	
Accountants/Bookkeepers		203,731	
Social Security		17,838	

(Continued)

Exhibit L-9

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Fiscal Services (Cont.)

State Retirement	\$	38,661	
Life Insurance		444	
Medical Insurance		39,690	
Dental Insurance		3,600	
Unemployment Compensation		240	
Employer Medicare		4,172	
Data Processing Services		8,500	
Data Processing Supplies		12,034	
Office Supplies		4,331	
Total Fiscal Services			\$ 424,858

Human Services/Personnel

Supervisor/Director	\$	87,730	
Clerical Personnel		163,009	
Social Security		15,370	
State Retirement		26,675	
Life Insurance		370	
Medical Insurance		33,075	
Dental Insurance		3,000	
Unemployment Compensation		200	
Employer Medicare		3,594	
Other Contracted Services		9,537	
Other Charges		2,152	
Total Human Services/Personnel			344,712

Operation of Plant

Custodial Personnel	\$	304,906	
Social Security		18,394	
State Retirement		37,988	
Life Insurance		1,036	
Medical Insurance		92,610	
Dental Insurance		8,400	
Unemployment Compensation		635	
Employer Medicare		4,302	
Janitorial Services		2,471,693	
Disposal Fees		77,252	
Other Contracted Services		203,723	
Custodial Supplies		61,730	
Electricity		3,151,297	
Natural Gas		304,748	
Water and Sewer		564,766	
Other Supplies and Materials		18,166	
Boiler Insurance		20,313	
Building and Contents Insurance		370,074	
Total Operation of Plant			7,712,033

Maintenance of Plant

Supervisor/Director	\$	57,225	
Secretary(ies)		32,908	

(Continued)

Exhibit L-9

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Maintenance of Plant (Cont.)

Maintenance Personnel	\$	583,780	
Social Security		41,501	
State Retirement		84,542	
Life Insurance		1,480	
Medical Insurance		132,300	
Dental Insurance		12,000	
Unemployment Compensation		834	
Employer Medicare		9,706	
Other Contracted Services		155,021	
Other Supplies and Materials		831,465	
Other Capital Outlay		90,531	
Total Maintenance of Plant			\$ 2,033,293

Transportation

Supervisor/Director	\$	49,742	
Mechanic(s)		226,142	
Bus Drivers		2,764,411	
Part-time Personnel		122,600	
Other Salaries and Wages		186,100	
Social Security		204,907	
State Retirement		397,788	
Life Insurance		2,590	
Medical Insurance		231,525	
Dental Insurance		21,000	
Unemployment Compensation		8,175	
Employer Medicare		48,085	
Communication		12,720	
Laundry Service		8,497	
Maintenance and Repair Services - Equipment		1,382	
Maintenance and Repair Services - Vehicles		319,143	
Diesel Fuel		1,036,549	
Equipment and Machinery Parts		2,197	
Gasoline		111,709	
Utilities		29,651	
Other Supplies and Materials		12,453	
Vehicle and Equipment Insurance		114,260	
In Service/Staff Development		13,219	
Other Charges		35,446	
Data Processing Equipment		21,672	
Transportation Equipment		424,160	
Total Transportation			6,406,123

Central and Other

Clerical Personnel	\$	90,066	
Other Salaries and Wages		57,225	
Social Security		8,506	
State Retirement		19,281	
Life Insurance		222	
Medical Insurance		19,845	

(Continued)

Exhibit L-9

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Central and Other (Cont.)

Dental Insurance	\$	1,800	
Unemployment Compensation		120	
Employer Medicare		1,989	
Other Charges		24,711	
Total Central and Other			\$ 223,765

Operation of Non-Instructional Services

Community Services

Supervisor/Director	\$	140,950	
Clerical Personnel		206,911	
Other Salaries and Wages		202,525	
Social Security		33,012	
State Retirement		57,733	
Life Insurance		814	
Medical Insurance		72,765	
Dental Insurance		6,600	
Unemployment Compensation		516	
Employer Medicare		7,937	
Other Supplies and Materials		62,602	
Other Charges		2,860	
Total Community Services			795,225

Early Childhood Education

Supervisor/Director	\$	98,456	
Teachers		448,693	
Educational Assistants		213,194	
Certified Substitute Teachers		828	
Non-certified Substitute Teachers		10,442	
Social Security		47,669	
State Retirement		76,391	
Life Insurance		1,776	
Medical Insurance		158,760	
Dental Insurance		14,400	
Unemployment Compensation		1,035	
Employer Medicare		11,137	
Other Supplies and Materials		29,061	
Total Early Childhood Education			1,111,842

Capital Outlay

Regular Capital Outlay

Other Capital Outlay	\$	395,673	
Total Regular Capital Outlay			395,673

Other Debt Service

Education

Debt Service Contribution to Primary Government	\$	1,239,419	
Total Education			1,239,419

Total General Purpose School Fund \$ 106,607,814

(Continued)

Exhibit L-9

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

School Federal Projects Fund

Instruction

Regular Instruction Program

Teachers	\$	632,753	
Educational Assistants		126,433	
Other Salaries and Wages		19,827	
Certified Substitute Teachers		339	
Social Security		46,532	
State Retirement		73,339	
Life Insurance		1,628	
Medical Insurance		145,530	
Dental Insurance		13,200	
Unemployment Compensation		869	
Employer Medicare		10,890	
Other Contracted Services		50,000	
Instructional Supplies and Materials		54,650	
Other Charges		727	
Regular Instruction Equipment		46,667	
Total Regular Instruction Program			\$ 1,223,384

Special Education Program

Teachers	\$	811,529	
Educational Assistants		748,694	
Speech Pathologist		181,835	
Social Security		101,029	
State Retirement		176,192	
Life Insurance		5,106	
Medical Insurance		456,435	
Dental Insurance		41,400	
Unemployment Compensation		2,738	
Employer Medicare		23,397	
Other Contracted Services		21,842	
Instructional Supplies and Materials		48,400	
Other Supplies and Materials		3,276	
Special Education Equipment		9,029	
Total Special Education Program			2,630,902

Vocational Education Program

Clerical Personnel	\$	19,376	
Other Salaries and Wages		32,500	
Social Security		3,284	
State Retirement		5,539	
Life Insurance		123	
Medical Insurance		10,981	
Dental Insurance		996	
Unemployment Compensation		68	
Employer Medicare		766	
Contracts with Other School Systems		8,000	
Other Contracted Services		4,218	
Other Supplies and Materials		8,071	
In Service/Staff Development		4,350	
Other Charges		39,000	
Vocational Instruction Equipment		105,742	
Total Vocational Education Program			243,014

(Continued)

Exhibit L-9

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

School Federal Projects Fund (Cont.)

Support Services

Health Services

Other Supplies and Materials	\$	3,713	
Other Charges		7,230	
Total Health Services			\$ 10,943

Other Student Support

Other Salaries and Wages	\$	42,769	
Social Security		2,601	
State Retirement		3,798	
Life Insurance		74	
Medical Insurance		6,615	
Dental Insurance		600	
Unemployment Compensation		39	
Employer Medicare		608	
Contracts with Other School Systems		4,952	
Travel		42,498	
Other Contracted Services		13,500	
In Service/Staff Development		2,585	
Total Other Student Support			120,639

Regular Instruction Program

Supervisor/Director	\$	83,491	
Secretary(ies)		42,704	
Other Salaries and Wages		262,008	
Certified Substitute Teachers		2,384	
Social Security		13,798	
State Retirement		20,482	
Life Insurance		148	
Medical Insurance		13,230	
Dental Insurance		1,200	
Unemployment Compensation		508	
Employer Medicare		5,597	
Communication		2,400	
Travel		2,851	
Other Contracted Services		41,700	
Other Supplies and Materials		29,760	
In Service/Staff Development		140,256	
Other Charges		33,595	
Other Equipment		6,661	
Total Regular Instruction Program			702,773

Special Education Program

Psychological Personnel	\$	146,390	
Assessment Personnel		67,989	
Social Security		12,452	
State Retirement		19,037	
Life Insurance		296	
Medical Insurance		26,460	
Dental Insurance		2,400	
Unemployment Compensation		155	

(Continued)

Exhibit L-9

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

School Federal Projects Fund (Cont.)

Support Services (Cont.)

Special Education Program (Cont.)

Employer Medicare	\$	2,912	
Other Contracted Services		57,219	
Other Supplies and Materials		2,500	
In Service/Staff Development		14,796	
Total Special Education Program			\$ 352,606

Maintenance of Plant

Other Equipment	\$	16,300	
Total Maintenance of Plant			16,300

Total School Federal Projects Fund \$ 5,300,561

Central Cafeteria Fund

Operation of Non-Instructional Services

Food Service

Supervisor/Director	\$	466,955	
Cafeteria Personnel		944,909	
Other Salaries and Wages		313,490	
Social Security		103,132	
State Retirement		151,633	
Life Insurance		4,218	
Medical Insurance		377,055	
Dental Insurance		34,200	
Unemployment Compensation		4,734	
Employer Medicare		24,120	
Communication		16,701	
Maintenance and Repair Services - Equipment		30,269	
Transportation - Other than Students		24,964	
Travel		1,913	
Disposal Fees		42,315	
Other Contracted Services		100,283	
Food Supplies		2,420,341	
USDA - Commodities		343,138	
Other Supplies and Materials		22,974	
Workers' Compensation Insurance		125,000	
In Service/Staff Development		9,176	
Food Service Equipment		66,154	
Total Food Service			\$ 5,627,674

Total Central Cafeteria Fund 5,627,674

Extended School Program Fund

Operation of Non-Instructional Services

Community Services

Supervisor/Director	\$	774,396	
Part-time Personnel		823,189	
Social Security		96,812	
State Retirement		172,884	
Life Insurance		6,216	

(Continued)

Exhibit L-9

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

Extended School Program Fund (Cont.)

Operation of Non-Instructional Services (Cont.)

Community Services (Cont.)

Medical Insurance	\$	555,660	
Dental Insurance		50,400	
Unemployment Compensation		3,896	
Employer Medicare		22,641	
Communication		20,323	
Consultants		4,850	
Rentals		2,028	
Other Contracted Services		17,369	
Equipment and Machinery Parts		50,579	
Food Supplies		77,250	
Other Supplies and Materials		51,361	
Workers' Compensation Insurance		37,000	
In Service/Staff Development		6,018	
Other Charges		11,718	
Total Community Services			\$ 2,784,590

Total Extended School Program Fund \$ 2,784,590

Education Capital Projects Fund

Capital Outlay

Regular Capital Outlay

Other Capital Outlay	\$	336,008	
Total Regular Capital Outlay			\$ 336,008

Capital Projects

Education Capital Projects

Building Construction	\$	40,524,777	
Other Capital Outlay		1,994,741	
Total Education Capital Projects			42,519,518

Total Education Capital Projects Fund 42,855,526

Total Governmental Funds - Wilson County School Department \$ 163,176,165

Exhibit L-10

Wilson County, Tennessee
Schedule of Detailed Revenues and Expenses
Proprietary Fund Type
Primary Government and Discretely Presented Wilson County School Department
For the Year Ended June 30, 2013

	Primary Government			Component Unit
	Enterprise Fund	Internal Service Funds	County Insurance	Wilson County School Department Internal Service Fund Employee Insurance
<u>Operating Revenues</u>				
<u>Charges for Current Services</u>				
<u>General Service Charges</u>				
Tipping Fees	\$ 318,042	\$ 0	\$ 0	\$ 0
Solid Waste Disposal Fees	112,688	0	0	0
Self-Insurance Premiums/Contributions	0	8,727,290	0	156,356
Other Employee Benefit Charges/Contributions	0	0	1,588,716	0
Other Charges for Services	0	0	0	14,788,197
Total Charges for Current Services	\$ 430,730	\$ 8,727,290	\$ 1,588,716	\$ 14,944,553
<u>Other Local Revenues</u>				
<u>Recurring Items</u>				
Retirees' Insurance Payments	\$ 0	\$ 33,454	\$ 0	\$ 0
Total Other Local Revenues	\$ 0	\$ 33,454	\$ 0	\$ 0
Total Operating Revenues	\$ 430,730	\$ 8,760,744	\$ 1,588,716	\$ 14,944,553
<u>Nonoperating Revenues</u>				
<u>Recurring Items</u>				
Investment Income	\$ 0	\$ 140,000	\$ 0	\$ 140,000
Miscellaneous Refunds	0	138,597	5,407	0
Insurance Recovery	0	119,326	83,193	0
Total Nonoperating Revenues	\$ 0	\$ 397,923	\$ 88,600	\$ 140,000
Total Revenues	\$ 430,730	\$ 9,158,667	\$ 1,677,316	\$ 15,084,553
<u>Operating Expenses</u>				
<u>General Government</u>				
<u>County Buildings</u>				
Maintenance and Repair Services - Buildings	\$ 0	\$ 0	\$ 134,617	\$ 0
Total County Buildings	\$ 0	\$ 0	\$ 134,617	\$ 0
<u>Risk Management</u>				
Maintenance and Repair Services - Vehicles	\$ 0	\$ 0	\$ 3,408	\$ 0
Liability Insurance	0	0	540,829	0
Worker's Compensation Insurance	0	0	743,178	0
Other Self-Insured Claims	0	0	26,748	0
Total Risk Management	\$ 0	\$ 0	\$ 1,314,163	\$ 0
<u>Landfill Operations and Maintenance</u>				
Assistant(s)	\$ 47,088	\$ 0	\$ 0	\$ 0
Supervisor/Director	68,127	0	0	0
Equipment Operators	97,977	0	0	0
Longevity	4,824	0	0	0
Social Security	13,323	0	0	0
State Retirement	28,790	0	0	0

(Continued)

Exhibit L-10

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

	Primary Government			Component Unit
	Enterprise Fund	Internal Service Funds	County Insurance	Wilson County School Department
	Solid Waste Disposal	Self-Insurance	County Insurance	Internal Service Fund Employee Insurance
<u>Operating Expenses (Cont.)</u>				
<u>Public Health and Welfare (Cont.)</u>				
<u>Landfill Operations and Maintenance (Cont.)</u>				
Employee and Dependent Insurance	\$ 49,420	\$ 0	\$ 0	\$ 0
Unemployment Compensation	459	0	0	0
Employer Medicare	3,116	0	0	0
Communication	843	0	0	0
Dues and Membership	175	0	0	0
Maintenance and Repair Services - Equipment	13,782	0	0	0
Rentals	274	0	0	0
Travel	344	0	0	0
Other Contracted Services	13,309	0	0	0
Crushed Stone	14,741	0	0	0
Diesel Fuel	19,973	0	0	0
Equipment Parts - Heavy	475	0	0	0
Equipment Parts - Light	2,213	0	0	0
Fertilizer, Lime, and Seed	708	0	0	0
Gasoline	4,965	0	0	0
Lubricants	776	0	0	0
Office Supplies	1,141	0	0	0
Tires and Tubes	1,213	0	0	0
Utilities	4,658	0	0	0
Other Supplies and Materials	55	0	0	0
Building and Contents Insurance	3,000	0	0	0
Worker's Compensation Insurance	5,000	0	0	0
Depreciation	42,283	0	0	0
Total Landfill Operations and Maintenance	\$ 443,052	\$ 0	\$ 0	\$ 0
<u>Other Waste Disposal</u>				
Contracts with Private Agencies	\$ 3,428	\$ 0	\$ 0	\$ 0
Engineering Services	9,300	0	0	0
Disposal Fees	6,300	0	0	0
Other Contracted Services	20,360	0	0	0
Geotextile Materials	2,289	0	0	0
Solid Waste Equipment	8,738	0	0	0
Total Other Waste Disposal	\$ 50,415	\$ 0	\$ 0	\$ 0
<u>Employee Benefits</u>				
Handling Charges and Administrative Costs	\$ 0	\$ 385,448	\$ 0	\$ 0
Life Insurance	0	20,410	0	105,160
Medical Insurance	0	3,875	0	14,626,762
Disability Insurance	0	30,616	0	0
Communication	0	403	0	0
Consultants	0	0	0	13,200

(Continued)

Exhibit L-10

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

	Primary Government			Component Unit
	Enterprise Fund	Internal Service Funds	County Insurance	Wilson County School Department
	Waste Disposal	Self-Insurance	County Insurance	Internal Service Fund Employee Insurance
<u>Operating Expenses (Cont.)</u>				
<u>Public Health and Welfare (Cont.)</u>				
<u>Employee Benefits (Cont.)</u>				
Medical and Dental Services	\$ 0	\$ 8,167,919	\$ 0	\$ 0
Other Contracted Services	0	0	0	1,770,017
Drugs and Medical Supplies	0	10,037	0	0
Other Supplies and Materials	0	6,460	0	0
Excess Risk Insurance	0	207,103	0	0
Medical Claims	0	1,489	0	0
Refunds	0	185	0	0
Judgments	0	0	0	735,789
Other Charges	0	0	0	12,297
Office Equipment	0	240	0	0
Total Employee Benefits	<u>\$ 0</u>	<u>\$ 8,834,185</u>	<u>\$ 0</u>	<u>\$ 17,263,225</u>
Total Expenses	<u>\$ 493,467</u>	<u>\$ 8,834,185</u>	<u>\$ 1,448,780</u>	<u>\$ 17,263,225</u>

Exhibit L-11

Wilson County, Tennessee
Schedule of Detailed Receipts, Disbursements,
and Changes in Cash Balances - City Agency Funds
For the Year Ended June 30, 2013

	Cities - Sales Tax Fund	Special School District Fund	Total
<u>Cash Receipts</u>			
<u>County Property Taxes</u>			
Current Property Tax	\$ 0	\$ 6,705,261	\$ 6,705,261
Trustee's Collections - Prior Year	0	88,339	88,339
Trustee's Collections - Bankruptcy	0	1,394	1,394
Circuit/Clerk and Master Collections - Prior Years	0	158,006	158,006
Interest and Penalty	0	22,555	22,555
<u>County Local Option Taxes</u>			
Local Option Sales Tax	15,768,637	3,023,991	18,792,628
<u>Statutory Local Taxes</u>			
Bank Excise Tax	0	24,246	24,246
Interstate Telecommunications Tax	0	1,910	1,910
<u>City/School District Property Taxes</u>			
Current Property Tax	0	3,141,295	3,141,295
Prior Year Property Tax	0	33,106	33,106
Interest and Penalty	0	10,331	10,331
<u>Licenses and Permits</u>			
Marriage Licenses	0	1,038	1,038
<u>Other Local Revenues</u>			
Contributions and Gifts	0	155	155
Total Cash Receipts	<u>\$ 15,768,637</u>	<u>\$ 13,211,627</u>	<u>\$ 28,980,264</u>
<u>Cash Disbursements</u>			
Remittance of Revenues Collected	\$ 15,610,951	\$ 12,974,211	\$ 28,585,162
Trustee's Commission	157,686	226,381	384,067
Total Cash Disbursements	<u>\$ 15,768,637</u>	<u>\$ 13,200,592</u>	<u>\$ 28,969,229</u>
Excess of Cash Receipts Over (Under) Cash Disbursements	\$ 0	\$ 11,035	\$ 11,035
Cash Balance, July 1, 2012	0	280,243	280,243
Cash Balance, June 30, 2013	<u>\$ 0</u>	<u>\$ 291,278</u>	<u>\$ 291,278</u>

SINGLE AUDIT SECTION



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

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

Independent Auditor's Report

Wilson County Mayor and
Board of County Commissioners
Wilson 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 business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Wilson County, Tennessee, as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise Wilson County's basic financial statements, and have issued our report thereon dated January 30, 2014.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Wilson 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 Wilson County's internal control. Accordingly, we do not express an opinion on the effectiveness of Wilson 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: 2013-002(C,D,E), 2013-004, 2013-005, 2013-006, and 2013-008.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Wilson 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(A,B), 2013-003, and 2013-007.

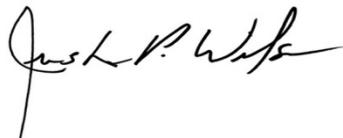
Wilson County's Responses to Findings

Wilson County's responses to the findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. Wilson 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 results 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 Wilson County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Very truly yours,



Justin P. Wilson
Comptroller of the Treasury
Nashville, Tennessee

January 30, 2014

JPW/sb



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

Report on Compliance 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

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

To the County Mayor and Board of County Commissioners:

Report on Compliance for Each Major Federal Program

We have audited Wilson 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 Wilson County's major federal programs for the year ended

June 30, 2013. Wilson County's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

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

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

Opinion on Each Major Federal Program

In our opinion, Wilson 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.

Report on Internal Control Over Compliance

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

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

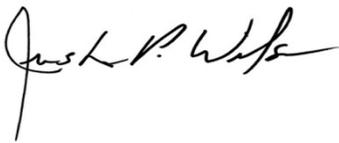
Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any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

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

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

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Wilson County, Tennessee, as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise Wilson County's basic financial statements. We issued our report thereon dated January 30, 2014, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the 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

January 30, 2014

JPW/sb

Wilson 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 (Noncash Assistance) Commodities	10.555	(2)	\$ 343,138 (3)
Passed-through State Department of Education:			
Child Nutrition Cluster:			
School Breakfast Program	10.553	(2)	459,291
National School Lunch Program	10.555	(2)	1,974,209 (3)
Total Passed-through State Department of Education			\$ 2,433,500
Total U.S. Department of Agriculture			\$ 2,776,638
U.S. Department of Housing and Urban Development:			
Passed-through Tennessee Housing Development Agency:			
HOME Investment Partnerships Program	14.239	(2)	\$ 465,433
Total U.S. Department of Housing and Urban Development			\$ 465,433
U.S. Department of the Interior:			
Direct Program:			
Payment in-Lieu-of Taxes	15.226	N/A	\$ 28,350
Total U.S. Department of the Interior			\$ 28,350
U.S. Department of Justice:			
Direct Program:			
Equitable Sharing Program	16.922	N/A	\$ 117,978
Passed-through State Office of Criminal Justice Programs:			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	(2)	46,385
Total U.S. Department of Justice			\$ 164,363
U.S. Department of Labor:			
Passed-through Nashville Career Advancement Center:			
WIA Youth Activities	17.259	(2)	\$ 451,283
Total U.S. Department of Labor			\$ 451,283
U.S. Department of Transportation:			
Passed-through State Department of Transportation:			
Alcohol Open Container Requirements	20.607	(2)	\$ 19,245
Total U.S. Department of Transportation			\$ 19,245
U.S. Department of Education:			
Passed-through State Department of Education:			
Adult Education - Basic Grants to States	84.002	(2)	\$ 135,402
Title I Grants to Local Educational Agencies	84.010	N/A	1,407,177
Special Education Cluster:			
Special Education - Grants to States	84.027	N/A	3,233,594
Special Education - Preschool Grants	84.173	N/A	68,473
Career and Technical Education - Basic Grants to States	84.048	N/A	290,339
Safe and Drug-free Schools and Communities - National Programs	84.184	N/A	95,100
Education for Homeless Children and Youth	84.196	(2)	43,713
English Language Acquisition Grants	84.365	(2)	39,491
Improving Teacher Quality State Grants	84.367	(2)	306,128
State Fiscal Stabilization Fund (SFSF) - Race-to-the-Top Incentive Grants, Recovery Act	84.395	(2)	54,441
Total U.S. Department of Education			\$ 5,673,858

(Continued)

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

Federal/Pass-through Agency/State Grantor Program Title	Federal CFDA Number	Pass-through Entity Identifying Number	Expenditures
U.S. Department of Homeland Security:			
Passed-through State Department of Military:			
Emergency Management Performance Grants	97.042	GG-0825952	\$ 53,350
Homeland Security Grant Program	97.067	2009 Edison #34101-0000002563	174,161 (4)
Homeland Security Grant Program	97.067	2010 Edison #34101-0000005723	309,173 (4)
Total U.S. Department of Homeland Security			<u>\$ 536,684</u>
Total Expenditures of Federal Awards			<u>\$ 10,115,854</u>
State Grants:			
Early Childhood Education - State Department of Education	N/A	Contract Number (2)	\$ 853,453
Firefighters Educational Incentive Pay - State Department of Commerce and Insurance	N/A	(2)	10,200
Coordinated School Health Initiative - State Department of Education	N/A	(2)	170,946
Adult Basic Education - State Department of Labor and Workforce Development	N/A	(2)	45,134
Waste Tire Grant - State Department of Environment and Conservation	N/A	(2)	57,363
Health Department Programs - State Department of Health	N/A	Z-12-441710	761,961
Litter Program - State Department of Transportation	N/A	(2)	90,338
Law Enforcement Training - State Department of Safety	N/A	(2)	54,000
Drug Control Grants - State Department of Finance and Administration	N/A	(2)	36,584
Assessor Incentive Pay - Comptroller of the Treasury	N/A	(2)	4,246
State Industrial Access Road Grant - State Department of Transportation	N/A	(2)	1,562,053
Safe Schools Act - State Department of Education	N/A	(2)	66,300
Technology Grant- State Library and Archives	N/A	(2)	<u>2,000</u>
Total State Grants			<u>\$ 3,714,578</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 \$2,317,347.
- (4) Total for CFDA No. 97.067 is \$483,334.

Wilson 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 is a finding from the Annual Financial Report for Wilson County, Tennessee, for the year ended June 30, 2012, which has not been corrected.

OFFICE OF COUNTY MAYOR

<u>Finding Number</u>	<u>Page Number</u>	<u>Subject</u>
12.01	228	Material audit adjustments were required for proper financial statement presentation

WILSON COUNTY, TENNESSEE

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2013

PART I, SUMMARY OF AUDITOR'S RESULTS

1. Our report on the financial statements of Wilson County is unmodified.
2. The audit of the financial statements of Wilson 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 Wilson County.
4. The audit disclosed no significant deficiencies in internal control over major programs.
5. An unmodified opinion was issued on compliance for major programs.
6. The audit revealed no findings that are required to be reported under Section 510(a) of OMB Circular A-133.
7. The Child Nutrition Cluster: the School Breakfast Program and the National School Lunch Program (CFDA Nos. 10.553 and 10.555), Home Investment Partnership Program (CFDA No. 14.239), Title I Grants to Local Educational Agencies (CFDA No. 84.010), Improving Teacher Quality State Grants (CFDA No. 84.367), and the Homeland Security Grant Program (CFDA No. 97.067) were determined to be major programs.
8. A \$303,476 threshold was used to distinguish between Type A and Type B federal programs.
9. Wilson County did not qualify as a low-risk auditee.

PART II, FINDINGS RELATING TO THE FINANCIAL STATEMENTS

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

OFFICE OF FINANCE DIRECTOR

FINDING 2013-001

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

At June 30, 2013, certain general ledger account balances in the General, Fire Protection, and Self-Insurance funds were not materially correct, and audit adjustments totaling \$1,753,874, \$418,703, and \$774,156, respectively, were required for the financial statements to be materially correct at year-end. Generally accepted accounting principles require Wilson County to have adequate internal controls over the maintenance of its accounting records. Material audit adjustments were required because the county's financial reporting system did not prevent, detect, or correct potential misstatements in the accounting records. It is a strong indicator of a material weakness in internal controls if the county has ineffective controls over the maintenance of its accounting records, which are used to prepare the financial statements, including the related notes to the financial statements. This deficiency resulted from a lack of oversight by management. We presented audit adjustments to management that they approved and posted to properly present the financial statements in this report.

RECOMMENDATION

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

MANAGEMENT'S RESPONSE – FINANCE DIRECTOR

We concur. The adjustment in the General Fund was the result of a change in the estimate of collections for Ambulance Service billings. Since we changed systems for billings, receivables in the old system have all been collected except for amounts due from patients. Also, we generally bill claims within 48 hours of the service being rendered. In the previous system, we were usually six weeks behind the date of the event. Over the course of many years, estimated collections were overstated in the old system. The new system allows us to more accurately estimate our collections. In the Fire Protection Fund, we failed to record income taxes receivable prior to closing the fiscal year. In the Self-Insurance Fund, our books were closed prior to the information being available to properly book claims payable.

PROBATION DEPARTMENT

FINDING 2013-002

THE DEPARTMENT HAD DEFICIENCIES IN OPERATIONS

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

On May 30, 2013, auditors reconciled the May 28, 2013, daily deposit with the department's receipt ledger. When comparing the composition of the deposit with the receipt ledger, auditors noted \$30 in cash was unaccounted and a \$30 money order dated March 4, 2013, was included in the deposit, which had not been receipted. Also, during a cash count on that date, auditors noticed \$26 in cash collections described as overages inside the safe, which had not been receipted. After further review of the safe's contents, auditors discovered envelopes containing an additional \$825 in cash and money orders, which had not been receipted. Employees stated that the money represented court costs and probation fees that had already been collected by General Sessions Court through the cash bond process.

After learning about these weaknesses in internal controls, auditors compared deposits in the Trustee's Office with the department's records for the period July 1, 2012, through June 10, 2013. This examination revealed the composition of cash and money orders posted in the records did not agree with the composition of cash and money orders from deposit records located in the Trustee's Office in 99 of 233 deposits totaling \$11,970.

Our examination disclosed the following deficiencies in the department that resulted from a lack of management oversight:

- A. Receipts were not always issued at the time of collection. Section 9-2-103, *Tennessee Code Annotated (TCA)*, requires all collections to be receipted on a current basis.
- B. In some instances, the Probation Department did not deposit collections with the county trustee within three days of receipt. Section 5-8-207, *TCA*, requires county officials to deposit public funds to an official bank account within three days of collection.
- C. Multiple employees operated from the same cash drawer. Good internal controls dictate that each employee has his/her own cash drawer, start the day with a standard fixed amount of cash, and remove all but the beginning amount at the end of the day. This amount should be verified to the 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, officials would not be able to determine who was responsible for the shortage because multiple employees were working from one cash drawer.

- D. The Probation Department director approved her own time sheet. Also, auditors discovered the director gave herself two unauthorized pay raises (September 2007 and January 2012) totaling \$10.58 per hour. It should be noted the director's employment was terminated on June 6, 2013.
- E. Duties were not segregated adequately among the director and employees in the office. The director and employees responsible for maintaining accounting records were also involved in receipting, depositing, and/or disbursing funds. Accounting standards provide that internal controls be designed to give reasonable assurance of the reliability of financial reporting and of the effectiveness and efficiency of operations. This lack of segregation of duties is a significant deficiency in internal controls that increases the risk of unauthorized transactions.

RECOMMENDATION

Receipts should be issued at the time of collection, and deposits should be made in compliance with the three-day deposit law. Each employee should be assigned his/her own cash drawer. Employees should not approve their own time sheet. Duties should be segregated adequately using available resources.

MANAGEMENT'S RESPONSE – COUNTY MAYOR

We concur. Procedures have been changed to address these issues. Collections are now receipted immediately when payments are received, and collections are deposited with the Trustee's Office the following business day. Each employee operates from his/her own cash drawer, and amounts in each drawer are reconciled with receipts at the end of each day. The director's time sheet and pay rate are approved by the judges in charge of the Probation Department. We continue to work toward better segregation of duties within the office.

FINDING 2013-003

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

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

RECOMMENDATION

Backups should be rotated off-site on a weekly basis. Some possibilities for an off-site storage location would be another county office building with a fireproof vault or a safe deposit box at a local bank.

FINDING 2013-004

USERNAMES AND PASSWORDS WERE SHARED BY EMPLOYEES

(Internal Control – Significant Deficiency Under *Government Auditing Standards*)

Although each employee had been assigned a unique username and password for accessing the office's accounting software, this information was shared with other employees. Employees also processed transactions using other users' logins. If inappropriate activity were to occur, the employee responsible for this activity would not be easily identified because employees had access to each other's username and password. Sound business practices dictate that each transaction be identified to the individual creating the transaction. This deficiency was the result of a lack of management oversight. These practices were discontinued in June 2013. Users now process all transactions using their unique usernames and passwords.

RECOMMENDATION

Each employee should continue to access the application using his or her unique username and password to ensure transactions are properly identified to that employee. Usernames and passwords should remain confidential and should not be shared by employees.

FINDING 2013-005

THE RECEIPTING SOFTWARE DID NOT HAVE ADEQUATE APPLICATION CONTROLS

(Internal Control – Significant Deficiency Under *Government Auditing Standards*)

The following control deficiencies relating to the office's software were identified:

- A. The computer application did not provide a record of changes made to previously issued receipts. Users had the capability to change information on receipts, leaving no evidence of the original information.
- B. Receipts could be deleted from the application, leaving no evidence of the original transaction.
- C. In-lieu-of using prenumbered receipt stock, the office generated receipts on plain paper. Because the software did not generate receipt numbers, but instead allowed the user to assign the receipt numbers, duplicate receipt numbers could be assigned or a gap in receipt numbers could be created.

This is a violation of Section 9-2-104, *Tennessee Code Annotated*, which provides for receipts to be prenumbered consecutively. In-lieu-of prenumbered receipts, computer-generated receipts may be printed on plain paper only if the receipt number is generated by the software and cannot be manipulated.

- D. Users could record receipts to a previous date. This created a skip in the receipt numbers listed on the current-day's collection report. However, since users could manipulate receipt numbers, it would be difficult to determine what caused the skip.
- E. The application did not provide a formal process for voiding receipts.
- F. Receipt reports did not display receipt numbers and did not subtotal by payment type.
- G. Users with system administrator access had the ability to view users' passwords in plain text.

Sound business practices dictate that proper application controls be implemented. These controls would help ensure the reliability and integrity of the information maintained by the system. Since the vendor did not design the system with these controls, inappropriate system activity could occur. These deficiencies were corrected by the vendor in December 2013.

FINDING 2013-006

THE DEPARTMENT DID NOT PROPERLY RESTRICT ACCESS TO THE PROBATION APPLICATION

(Internal Control – Significant Deficiency Under *Government Auditing Standards*)

Access to computer resources within the Probation Department was not sufficiently restricted. An individual who was not an employee of the county had access to the system that would allow the alteration of financial information within the software. Access to these capabilities by individuals other than office personnel exposes important information to unauthorized changes. This deficiency was corrected when it was brought to management's attention in June 2013.

RECOMMENDATION

Management should ensure access to computer resources is restricted to employees of the department whose documented job responsibilities authorize such access.

OFFICE OF TRUSTEE

FINDING 2013-007

THE TRUSTEE DID NOT REQUIRE A DEPOSITORY TO ADEQUATELY COLLATERALIZE FUNDS

(Noncompliance Under *Government Auditing Standards*)

The trustee did not require one depository holding county funds to pledge sufficient securities to protect funds that exceeded Federal Deposit Insurance Corporation (FDIC) coverage. During the fiscal year, deposits exceeded FDIC coverage and collateral securities pledged in eight of 12 months under examination in amounts ranging from \$7,503 to \$77,728. Section 5-8-201, *Tennessee Code Annotated*, provides for county officials to require any bank that is a depository of county funds to deposit in an escrow account in a second bank collateral security equal to 105 percent of such county funds. The failure to adequately collateralize funds could result in a loss for the county. This deficiency was the result of management's oversight.

RECOMMENDATION

The trustee should require all depositories to pledge sufficient securities to protect county funds exceeding FDIC coverage as required by state statute.

OFFICE OF JUVENILE COURT CLERK

FINDING 2013-008

THE RECEIPTING SOFTWARE FOR THE OFFICE DID NOT HAVE ADEQUATE APPLICATION CONTROLS

(Internal Control – Significant Deficiency Under *Government Auditing Standards*)

The following control deficiencies relating to the office's software were identified:

- A. Users had the ability to alter and delete receipts. While the original receipt information would be maintained in the software, it could not be viewed. Therefore, an adequate audit trail of these transactions did not exist.
- B. In-lieu-of using prenumbered receipt stock, the office generated receipts on plain paper. Because the software allowed the user to assign the receipt numbers, duplicate receipt numbers could be assigned or a gap in receipt numbers could be created. This is a violation of Section 9-2-104, *Tennessee Code Annotated*, which provides for receipts to be prenumbered consecutively. In-lieu-of prenumbered receipts, computer-generated receipts may be printed on plain paper only if the receipt number is generated by the software and cannot be manipulated.

Sound business practices dictate that proper application controls be implemented. These controls would help ensure the reliability and integrity of the information maintained by the system. Since the vendor did not design the system with these controls, inappropriate system activity could occur. These deficiencies were corrected by the vendor in June 2013.

BEST PRACTICE

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

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

MANAGEMENT'S RESPONSE – FINANCE DIRECTOR

We believe any duplication of effort in our present system is minimal.

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

There were no findings and questioned costs for federal awards.

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

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