ANNUAL FINANCIAL REPORT
DICKSON COUNTY, TENNESSEE

FOR THE YEAR ENDED JUNE 30, 2014

TENNESSEE
COMPTROLLER
OF THE TREASURY

ANNUAL FINANCIAL REPORT

DICKSON COUNTY, TENNESSEE

FOR THE YEAR ENDED JUNE 30, 2014

COMPTROLLER OF THE TREASURY
JUSTIN P. WILSON

DIVISION OF LOCAL GOVERNMENT AUDIT
JAMES R. ARNETTE
Director

JEFF BAILEY, CPA, CGFM, CFE
Audit Manager

KATIE ARMSTRONG, CPA, CGFM, CFE
Auditor 4

CARRIE SABIN
TAYLOR ERSKIN
WENDY HEATH, CFE
State Auditors

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

DICKSON COUNTY, TENNESSEE
TABLE OF CONTENTS

	Exhibit	Page(s)
Summary of Audit Findings		6
INTRODUCTORY SECTION		7
Dickson County Officials		8
FINANCIAL SECTION		9
Independent Auditor's Report		10-13
BASIC FINANCIAL STATEMENTS:		14
Government-wide Financial Statements:		
Statement of Net Position	A	15-16
Statement of Activities	B	17-18
Fund Financial Statements:		
Governmental Funds:		
Balance Sheet	C-1	19-20
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position	C-2	21
Statement of Revenues, Expenditures, and Changes in Fund Balances	C-3	22-23
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	C-4	24
Statements of Revenues, Expenditures, and Changes in Fund Balances – Actual and Budget:		
General Fund	C-5	25-26
Highway/Public Works Fund	C-6	27
Fiduciary Funds:		
Statement of Fiduciary Assets and Liabilities	D	28
Index and Notes to the Financial Statements		29-67
REQUIRED SUPPLEMENTARY INFORMATION:		68
Schedule of Funding Progress – Pension Plan – Primary Government and Discretely Presented Dickson County School Department	E-1	69
Schedule of Funding Progress – Other Postemployment Benefits Plan – Discretely Presented Dickson County School Department	E-2	70
Notes to the Required Supplementary Information		71

	Exhibit	Page(s)
COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS AND SCHEDULES:		72
Nonmajor Governmental Funds:		73-74
Combining Balance Sheet	F-1	75-78
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	F-2	79-82
Schedules of Revenues, Expenditures, and Changes in Fund Balances – Actual and Budget:		
Solid Waste/Sanitation Fund	F-3	83
Drug Control Fund	F-4	84
Bridge Fund	F-5	85
Community Development/Industrial Park Fund	F-6	86
Major Governmental Fund:		87
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Actual and Budget:		
General Debt Service Fund	G	88
Fiduciary Funds:		89
Combining Statement of Fiduciary Assets and Liabilities	H-1	90
Combining Statement of Changes in Assets and Liabilities – All Agency Funds	H-2	91-92
Component Unit:		
Discretely Presented Dickson County School Department:		93
Statement of Activities	I-1	94
Balance Sheet – Governmental Funds	I-2	95
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position	I-3	96
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	I-4	97
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	I-5	98
Combining Balance Sheet – Nonmajor Governmental Funds	I-6	99
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Governmental Funds	I-7	100
Schedules of Revenues, Expenditures, and Changes in Fund Balances – Actual (Budgetary Basis) and Budget:		
General Purpose School Fund	I-8	101-102
School Federal Projects Fund	I-9	103
Central Cafeteria Fund	I-10	104

	Exhibit	Page(s)
Miscellaneous Schedules:		105
Schedule of Changes in Long-term Notes, Other Loans, and Bonds	J-1	106
Schedule of Long-term Debt Requirements by Year	J-2	107-108
Schedule of Transfers – Primary Government and Discretely Presented Dickson County School Department	J-3	109
Schedule of Salaries and Official Bonds of Principal Officials – Primary Government and Discretely Presented Dickson County School Department	J-4	110
Schedule of Detailed Revenues – All Governmental Fund Types	J-5	111-124
Schedule of Detailed Revenues – All Governmental Fund Types – Discretely Presented Dickson County School Department	J-6	125-128
Schedule of Detailed Expenditures – All Governmental Fund Types	J-7	129-149
Schedule of Detailed Expenditures – All Governmental Fund Types – Discretely Presented Dickson County School Department	J-8	150-162
Schedule of Detailed Receipts, Disbursements, and Changes in Cash Balance – City Agency Fund	J-9	163
SINGLE AUDIT SECTION		164
Auditor's 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*		165-167
Auditor's 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		168-170
Schedule of Expenditures of Federal Awards and State Grants		171-172
Schedule of Audit Findings Not Corrected		173
Schedule of Findings and Questioned Costs		174-178
Best Practices		179
Auditee Reporting Responsibilities		180

Summary of Audit Findings

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

Scope

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

Results

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

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

Findings

The following are summaries of the audit findings:

OFFICES OF COUNTY MAYOR AND DIRECTOR OF ACCOUNTS AND BUDGETS

- Material audit adjustments were required for proper financial statement presentation.
- The office had deficiencies in purchasing procedures.
- Deficiencies were noted in the collection of funds at the library.

Introductory Section

Dickson County Officials
June 30, 2014

Officials

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

Board of County Commissioners

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

Highway Commissioners

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

Board of Education

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

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

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

To the County Mayor and Board of County Commissioners:

Report on the Financial Statements

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

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Dickson County Municipal Airport Authority. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Dickson County Municipal Airport Authority, is based solely on the report of the other auditors. We were unable to determine Dickson County Municipal Airport Authority's respective percentage of the assets, net position, and revenues of the aggregate discretely presented component units because the Dickson County Emergency Communications

District, a component unit requiring discrete presentation, was not included in the county's financial statements. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

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

Change in Accounting Principle

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

Other Matters

Required Supplementary Information

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part

of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Accounting principles generally accepted in the United States of America require that the schedules of funding progress – pension plan and other postemployment benefits plan on pages 69 - 71 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary and Other Information

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

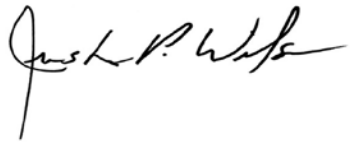
The combining and individual nonmajor fund financial statements, budgetary comparison schedules of nonmajor governmental funds and the General Debt Service Fund, combining and individual fund financial statements of the Dickson County School Department (a discretely presented component unit), and miscellaneous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

The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 14, 2014 on our consideration of Dickson County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Dickson County's internal control over financial reporting and compliance.

Very truly yours,



Justin P. Wilson
Comptroller of the Treasury
Nashville, Tennessee

October 14, 2014

JPW/yu

Basic Financial Statements

Exhibit A

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

	Primary Government	Component Units	
	Governmental Activities	Dickson County School Department	Dickson County Municipal Airport Authority
ASSETS			
Cash	$ 57,145	$ 126,817	$ 303,667
Equity in Pooled Cash and Investments	24,996,519	9,666,055	0
Inventories	2,133	0	49,489
Accounts Receivable	4,627,212	89,893	10,309
Allowance for Uncollectibles	(2,802,733)	0	0
Due from Other Governments	1,078,806	2,389,690	12,489
Due from Agency Fund	2,642	0	0
Due from Component Units	1,680,140	0	0
Property Taxes Receivable	19,039,568	8,294,465	0
Allowance for Uncollectible Property Taxes	(663,279)	(288,953)	0
Prepaid Items	0	0	9,435
Other Current Assets	0	0	465
Capital Assets:			
Assets Not Depreciated:			
Land	7,287,379	2,154,911	1,679,600
Construction in Progress	0	279,400	0
Assets Net of Accumulated Depreciation:			
Buildings and Improvements	22,982,612	30,204,814	4,612,242
Other Capital Assets	2,162,115	5,875,919	124,900
Infrastructure	27,321,905	0	0
Total Assets	$ 107,772,164	$ 58,793,011	$ 6,802,596
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Charge on Refunding	$ 132,864	$ 0	$ 0
Total Deferred Outflows of Resources	$ 132,864	$ 0	$ 0
LIABILITIES			
Accounts Payable	$ 304,968	$ 1,474	$ 22,354
Payroll Deductions Payable	40,541	632	0
Due to Primary Government	0	1,680,140	0
Accrued Interest Payable	428,027	0	0
Due to State of Tennessee	13,715	0	0
Due to Litigants, Heirs, and Others	1,675	0	0
Other Current Liabilities	26,105	0	3,865
Noncurrent Liabilities:			
Due Within One Year	8,171,717	76,555	0
Due in More Than One Year (net of unamortized premiums on debt)	58,828,694	2,714,854	0
Total Liabilities	$ 67,815,442	$ 4,473,655	$ 26,219

(Continued)

Exhibit A

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

	Primary Government	Component Units	
	Governmental Activities	Dickson County School Department	Dickson County Municipal Airport Authority
DEFERRED INFLOWS OF RESOURCES			
Deferred Current Property Taxes	$ 17,659,793	$ 7,693,376	$ 0
Total Deferred Inflows of Resources	$ 17,659,793	$ 7,693,376	$ 0
NET POSITION			
Net Investment in Capital Assets	$ 35,466,886	$ 38,515,044	$ 6,416,742
Restricted for:			
Debt Service	7,269,056	0	0
Capital Projects	341,347	0	0
Highways	4,646,592	0	0
Bridges	1,399,235	0	0
Litigation Tax - Jail, Workhouse, or Courthouse	423,095	0	0
Courtroom Security	564,296	0	0
Automation Purposes	233,437	0	0
Drug Control	123,036	0	0
Lower Court Prosecutor	129,361	0	0
Alcohol and Drug Treatment	141,021	0	0
Juvenile Recycling Program	41,583	0	0
Tobacco Grant	45,199	0	0
Traffic Safety Awareness	37,538	0	0
Archives Records Fee	53,160	0	0
Inmate Medical	271,774	0	0
Greenways	45,000	0	0
Central Cafeteria	0	1,393,238	0
School Federal Projects	0	19,499	0
Other Purposes	84,358	5,195	0
Unrestricted	(28,886,181)	6,693,004	359,635
Total Net Position	$ 22,429,793	$ 46,625,980	$ 6,776,377

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

Exhibit B

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

		Program Revenues			Net (Expense) Revenue and Changes in Net Position		
					Primary Government	Component Units	
Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Total Governmental Activities	Dickson County School Department	Dickson County Municipal Airport Authority
Primary Government:							
Governmental Activities:							
General Government	$ 3,042,312	$ 495,196	$ 59,223	$ 0	$ (2,487,893)	$ 0	$ 0
Finance	1,470,136	1,459,957	0	0	(10,179)	0	0
Administration of Justice	1,900,478	1,276,568	96,715	0	(527,195)	0	0
Public Safety	11,398,274	2,092,549	150,726	37,700	(9,117,299)	0	0
Public Health and Welfare	6,478,018	5,991,133	566,236	193,364	272,715	0	0
Social, Cultural, and Recreational Services	494,729	49,004	0	0	(445,725)	0	0
Agriculture and Natural Resources	183,189	0	0	0	(183,189)	0	0
Highways/Public Works	3,739,070	1,207	2,029,662	40,639	(1,667,562)	0	0
Interest on Long-term Debt	1,982,325	0	0	0	(1,982,325)	0	0
Total Primary Government	$ 30,688,531	$ 11,365,614	$ 2,902,562	$ 271,703	$ (16,148,652)	$ 0	$ 0
Component Units:							
Dickson County School Department	$ 70,632,034	$ 2,275,247	$ 6,624,210	$ 730,498	$ 0	$ (61,002,079)	$ 0
Dickson County Municipal Airport Authority	819,565	226,970	219,430	21,307	0	0	(351,858)
Total Component Units	$ 71,451,599	$ 2,502,217	$ 6,843,640	$ 751,805	$ 0	$ (61,002,079)	$ (351,858)

(Continued)

Exhibit B

Dickson County, Tennessee
Statement of Activities (Cont.)

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Primary Government: Total Governmental Activities	Component Units: Dickson County School Department	Component Units: Dickson County Municipal Airport Authority
General Revenues:							
Taxes:							
Property Taxes Levied for General Purposes					$ 13,433,701	$ 8,628,275	$ 0
Property Taxes Levied for Debt Service					6,376,677	0	0
Local Option Sales Tax					649,781	10,911,149	0
Wheel Tax					2,778,088	0	0
Adequate Facilities/Development Tax					361,285	0	0
Hotel/Motel Tax					467,301	0	0
Business Tax					423,379	183,980	0
Wholesale Beer Tax					270,923	0	0
Litigation Tax					578,014	0	0
Mineral Severance Tax					80,541	0	0
Interstate Telecommunications Tax					2,893	5,017	0
Mixed Drink Tax					3,418	7,638	0
Grants and Contributions Not Restricted to Specific Programs					1,538,419	39,920,890	50,000
Unrestricted Investment Earnings					80,621	33,852	0
Miscellaneous					554,155	128,168	5,074
Total General Revenues					$ 27,599,196	$ 59,818,969	$ 55,074
Change in Net Position					$ 11,450,544	$ (1,183,110)	$ (296,784)
Net Position, July 1, 2013					10,979,249	47,809,090	7,073,161
Net Position, June 30, 2014					$ 22,429,793	$ 46,625,980	$ 6,776,377

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

Exhibit C-1

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

	Major Funds			Nonmajor Funds	
	General	Highway / Public Works	General Debt Service	Other Govern-mental Funds	Total Governmental Funds
ASSETS					
Cash	$ 200	$ 25	$ 0	$ 56,920	$ 57,145
Equity in Pooled Cash and Investments	7,996,116	4,278,702	6,981,532	5,740,169	24,996,519
Inventories	2,133	0	0	0	2,133
Accounts Receivable	2,961,524	41,184	163,242	1,461,262	4,627,212
Allowance for Uncollectibles	(1,826,511)	0	0	(976,222)	(2,802,733)
Due from Other Governments	604,286	425,231	235	49,054	1,078,806
Due from Other Funds	57,587	0	189,202	0	246,789
Property Taxes Receivable	11,876,166	1,046,234	6,117,168	0	19,039,568
Allowance for Uncollectible Property Taxes	(413,728)	(36,448)	(213,103)	0	(663,279)
Total Assets	$ 21,257,773	$ 5,754,928	$ 13,238,276	$ 6,331,183	$ 46,582,160
LIABILITIES					
Accounts Payable	$ 147,928	$ 113,461	$ 193	$ 43,386	$ 304,968
Payroll Deductions Payable	16,755	23,589	0	197	40,541
Due to Other Funds	0	0	0	244,147	244,147
Due to State of Tennessee	12,372	872	0	471	13,715
Due to Litigants, Heirs, and Others	0	0	0	1,675	1,675
Other Current Liabilities	0	0	0	26,105	26,105
Total Liabilities	$ 177,055	$ 137,922	$ 193	$ 315,981	$ 631,151
DEFERRED INFLOWS OF RESOURCES					
Deferred Current Property Taxes	$ 11,015,515	$ 970,414	$ 5,673,864	$ 0	$ 17,659,793
Deferred Delinquent Property Taxes	397,782	35,043	204,889	0	637,714

(Continued)

Exhibit C-1

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

	Major Funds			Nonmajor Funds	
	General	Highway / Public Works	General Debt Service	Other Govern-mental Funds	Total Governmental Funds
DEFERRED INFLOWS OF RESOURCES (Cont.)					
Other Deferred/Unavailable Revenue	$ 751,904	$ 212,498	$ 0	$ 336,469	$ 1,300,871
Total Deferred Inflows of Resources	$ 12,165,201	$ 1,217,955	$ 5,878,753	$ 336,469	$ 19,598,378
FUND BALANCES					
Nonspendable:					
Inventory	$ 2,133	$ 0	$ 0	$ 0	$ 2,133
Restricted:					
Restricted for General Government	112,273	0	0	0	112,273
Restricted for Finance	65,238	0	0	0	65,238
Restricted for Administration of Justice	849,784	0	0	0	849,784
Restricted for Public Safety	936,066	0	0	123,036	1,059,102
Restricted for Public Health and Welfare	106,461	0	0	1,911,269	2,017,730
Restricted for Other Operations	0	0	0	341,347	341,347
Restricted for Highways/Public Works	0	4,399,051	0	1,399,235	5,798,286
Restricted for Debt Service	0	0	7,359,330	0	7,359,330
Committed:					
Committed for Public Health and Welfare	0	0	0	1,903,846	1,903,846
Unassigned	6,843,562	0	0	0	6,843,562
Total Fund Balances	$ 8,915,517	$ 4,399,051	$ 7,359,330	$ 5,678,733	$ 26,352,631
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 21,257,773	$ 5,754,928	$ 13,238,276	$ 6,331,183	$ 46,582,160

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

Exhibit C-2

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

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

Total fund balances - balance sheet - governmental funds (Exhibit C-1)		$ 26,352,631
(1) Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.		
Add: land	$ 7,287,379	
Add: buildings and improvements net of accumulated depreciation	22,982,612	
Add: other capital assets net of accumulated depreciation	2,162,115	
Add: infrastructure net of accumulated depreciation	27,321,905	59,754,011
(2) Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.		
Less: bonds payable	$ (52,159,000)	
Less: notes payable	(1,436,910)	
Less: other loans payable	(9,172,140)	
Add: due from component unit for debt retirement	1,680,140	
Less: compensated absences payable	(395,143)	
Less: landfill closure/postclosure care costs	(903,050)	
Less: landfill remediation	(2,800,000)	
Less: accrued interest on bonds	(415,597)	
Less: accrued interest on notes	(12,430)	
Less: other deferred revenue - premium on debt	(134,168)	
Add: deferred amount on refunding	132,864	(65,615,434)
(3) Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the governmental funds.		1,938,585
Net position of governmental activities (Exhibit A)		$ 22,429,793

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

Exhibit C-3

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

	Major Funds			Nonmajor Funds	
	General	Highway / Public Works	General Debt Service	Other Govern-mental Funds	Total Governmental Funds
Revenues					
Local Taxes	$ 14,684,046	$ 1,955,938	$ 8,816,106	$ 467,301	$ 25,923,391
Licenses and Permits	233,115	16	93	0	233,224
Fines, Forfeitures, and Penalties	366,973	0	0	152,749	519,722
Charges for Current Services	2,215,074	0	0	3,407,183	5,622,257
Other Local Revenues	422,879	34,190	26,834	275,574	759,477
Fees Received from County Officials	2,521,922	0	0	0	2,521,922
State of Tennessee	2,682,199	1,980,285	175,374	50,965	4,888,823
Federal Government	359,191	58,586	0	146	417,923
Other Governments and Citizens Groups	185,758	0	182,996	366,667	735,421
Total Revenues	$ 23,671,157	$ 4,029,015	$ 9,201,403	$ 4,720,585	$ 41,622,160
Expenditures					
Current:					
General Government	$ 1,647,478	$ 0	$ 0	$ 0	$ 1,647,478
Finance	1,323,858	0	0	0	1,323,858
Administration of Justice	1,902,760	0	0	600	1,903,360
Public Safety	10,699,830	0	0	14,851	10,714,681
Public Health and Welfare	4,075,500	0	0	3,361,039	7,436,539
Social, Cultural, and Recreational Services	460,776	0	0	0	460,776
Agriculture and Natural Resources	183,189	0	0	0	183,189
Other Operations	674,573	0	0	712,205	1,386,778
Highways	0	3,682,553	0	138,045	3,820,598
Debt Service:					
Principal on Debt	0	0	7,290,746	0	7,290,746
Interest on Debt	0	0	1,773,022	0	1,773,022
Other Debt Service	0	0	211,982	0	211,982

(Continued)

Exhibit C-3

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

	Major Funds			Nonmajor Funds	
	General	Highway / Public Works	General Debt Service	Other Govern-mental Funds	Total Governmental Funds
Expenditures (Cont.)					
Capital Projects	$ 0	$ 0	$ 0	$ 34,933	$ 34,933
Total Expenditures	$ 20,967,964	$ 3,682,553	$ 9,275,750	$ 4,261,673	$ 38,187,940
Excess (Deficiency) of Revenues Over Expenditures	$ 2,703,193	$ 346,462	$ (74,347)	$ 458,912	$ 3,434,220
Other Financing Sources (Uses)					
Notes Issued	$ 123,000	$ 0	$ 0	$ 117,000	$ 240,000
Insurance Recovery	256,871	997	0	270	258,138
Transfers In	114,000	0	683,913	396,714	1,194,627
Transfers Out	(897,368)	0	0	(297,259)	(1,194,627)
Total Other Financing Sources (Uses)	$ (403,497)	$ 997	$ 683,913	$ 216,725	$ 498,138
Net Change in Fund Balances	$ 2,299,696	$ 347,459	$ 609,566	$ 675,637	$ 3,932,358
Fund Balance, July 1, 2013	6,615,821	4,051,592	6,749,764	5,003,096	22,420,273
Fund Balance, June 30, 2014	$ 8,915,517	$ 4,399,051	$ 7,359,330	$ 5,678,733	$ 26,352,631

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

Exhibit C-4

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

Amounts reported for governmental activities in the statement of activities (Exhibit B) are different because:			
Net change in fund balances - total governmental funds (Exhibit C-3)			$ 3,932,358
(1)	Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their useful lives and reported as depreciation expense. The difference between capital outlays and depreciation is itemized as follows:		
	Add: capital assets purchased in the current period	$ 1,978,628	
	Less: current-year depreciation expense	(2,008,725)	(30,097)
(2)	The net effect of various miscellaneous transactions involving capital assets (sales, trade-ins, and donations) is to increase net position.		
	Add: assets donated and capitalized	$ 58,649	
	Less: book value of capital assets disposed	(21,254)	37,395
(3)	Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
	Less: deferred delinquent property taxes and other deferred June 30, 2013	$ (1,543,605)	
	Add: deferred delinquent property taxes and other deferred June 30, 2014	1,938,585	394,980
(4)	The issuance of long-term debt (e.g., notes, bonds, other loans) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the effect of these differences in the treatment of long-term debt and related items:		
	Less: note proceeds	$ (240,000)	
	Add: principal payments on notes	136,750	
	Add: principal payments on bonds	5,982,000	
	Add: principal payments on other loans	1,171,996	
	Add: change in premium on debt issuances	9,398	
	Less: contributions from School Department for other loans	(182,996)	
	Less: change in deferred amount on refunding debt	(35,152)	6,841,996
(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	$ (174,151)	
	Change in compensated absences payable	(23,766)	
	Change in landfill closure/postclosure care costs	71,829	
	Change in landfill remediation	400,000	273,912
Change in net position of governmental activities (Exhibit B)			$ 11,450,544

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

Exhibit C-5

Dickson County, Tennessee
Statement of Revenues, Expenditures, and Changes in Fund Balance - Actual and Budget
General Fund
For the Year Ended June 30, 2014

	Actual	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues				
Local Taxes	$ 14,684,046	$ 13,953,994	$ 13,934,494	$ 749,552
Licenses and Permits	233,115	117,500	156,000	77,115
Fines, Forfeitures, and Penalties	366,973	360,850	353,325	13,648
Charges for Current Services	2,215,074	2,378,980	2,062,420	152,654
Other Local Revenues	422,879	300,025	391,797	31,082
Fees Received from County Officials	2,521,922	2,420,500	2,376,500	145,422
State of Tennessee	2,682,199	2,549,200	2,538,436	143,763
Federal Government	359,191	720,964	873,448	(514,257)
Other Governments and Citizens Groups	185,758	121,691	203,116	(17,358)
Total Revenues	$ 23,671,157	$ 22,923,704	$ 22,889,536	$ 781,621
Expenditures				
General Government				
County Commission	$ 73,858	$ 75,742	$ 75,742	$ 1,884
Board of Equalization	6,239	4,410	6,775	536
Other Boards and Committees	646	550	890	244
County Mayor/Executive	124,754	130,943	132,943	8,189
County Attorney	242,738	610,000	283,286	40,548
Election Commission	213,397	194,668	195,109	(18,288)
Register of Deeds	200,809	221,180	221,180	20,371
Codes Compliance	212,006	226,020	232,770	20,764
County Buildings	513,475	408,650	547,100	33,625
Preservation of Records	59,556	64,869	67,889	8,333
Finance				
Accounting and Budgeting	202,692	203,512	206,012	3,320
Property Assessor's Office	291,536	313,523	317,788	26,252
Reappraisal Program	22,074	29,500	29,500	7,426
County Trustee's Office	312,818	314,451	315,496	2,678
County Clerk's Office	494,738	509,245	511,920	17,182
Administration of Justice				
Circuit Court	330,598	366,858	372,258	41,660
General Sessions Court	496,823	517,628	523,533	26,710
Drug Court	19,430	30,000	30,000	10,570
Chancery Court	257,493	265,301	269,351	11,858
Juvenile Court	453,877	458,044	463,654	9,777
District Attorney General	55,496	71,885	76,710	21,214
Other Administration of Justice	248,644	271,611	279,011	30,367
Victims Assistance Programs	40,399	60,000	60,000	19,601
Public Safety				
Sheriff's Department	4,965,364	4,818,704	5,094,885	129,521
Administration of the Sexual Offender Registry	11,654	12,000	15,000	3,346
Jail	5,121,189	5,466,168	5,511,805	390,616
Juvenile Services	34,112	79,152	79,152	45,040
Civil Defense	90,734	90,102	104,448	13,714
County Coroner/Medical Examiner	6,400	25,000	25,000	18,600
Other Public Safety	470,377	448,377	470,377	0
Public Health and Welfare				
Local Health Center	97,952	82,900	190,307	92,355
Rabies and Animal Control	52,535	51,987	53,065	530

(Continued)

Exhibit C-5

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

	Actual	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Expenditures (Cont.)				
Public Health and Welfare (Cont.)				
Ambulance/Emergency Medical Services	$ 2,945,441	$ 3,770,551	$ 3,065,673	$ 120,232
Dental Health Program	458,048	578,800	578,800	120,752
Other Local Health Services	75,090	70,000	80,000	4,910
Appropriation to State	45,000	90,000	45,000	0
Other Local Welfare Services	401,434	0	424,500	23,066
Social, Cultural, and Recreational Services				
Libraries	460,776	458,377	460,777	1
Agriculture and Natural Resources				
Agriculture Extension Service	135,980	141,384	141,384	5,404
Forest Service	2,000	2,000	2,000	0
Soil Conservation	45,209	42,439	46,254	1,045
Other Operations				
Housing and Urban Development	11,398	500,000	500,000	488,602
Other Charges	70,117	74,000	74,000	3,883
Miscellaneous	593,058	1,061,100	678,850	85,792
Total Expenditures	$ 20,967,964	$ 23,211,631	$ 22,860,194	$ 1,892,230
Excess (Deficiency) of Revenues Over Expenditures	$ 2,703,193	$ (287,927)	$ 29,342	$ 2,673,851
Other Financing Sources (Uses)				
Notes Issued	$ 123,000	$ 33,500	$ 123,500	$ (500)
Insurance Recovery	256,871	10,000	230,000	26,871
Transfers In	114,000	114,000	113,946	54
Transfers Out	(897,368)	0	(897,368)	0
Total Other Financing Sources	$ (403,497)	$ 157,500	$ (429,922)	$ 26,425
Net Change in Fund Balance	$ 2,299,696	$ (130,427)	$ (400,580)	$ 2,700,276
Fund Balance, July 1, 2013	6,615,821	5,243,939	6,615,821	0
Fund Balance, June 30, 2014	$ 8,915,517	$ 5,113,512	$ 6,215,241	$ 2,700,276

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

Exhibit C-6

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

	Actual	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues				
Local Taxes	$ 1,955,938	$ 1,867,571	$ 1,865,571	$ 90,367
Licenses and Permits	16	45	45	(29)
Other Local Revenues	34,190	40,000	63,940	(29,750)
State of Tennessee	1,980,285	1,941,900	1,924,237	56,048
Federal Government	58,586	0	58,563	23
Total Revenues	$ 4,029,015	$ 3,849,516	$ 3,912,356	$ 116,659
Expenditures				
Highways				
Administration	$ 203,079	$ 225,592	$ 214,631	$ 11,552
Highway and Bridge Maintenance	2,429,598	2,826,625	2,854,475	424,877
Operation and Maintenance of Equipment	487,526	672,800	679,800	192,274
Other Charges	107,470	116,000	120,250	12,780
Employee Benefits	367,657	355,000	365,000	(2,657)
Capital Outlay	87,223	0	89,440	2,217
Total Expenditures	$ 3,682,553	$ 4,196,017	$ 4,323,596	$ 641,043
Excess (Deficiency) of Revenues Over Expenditures	$ 346,462	$ (346,501)	$ (411,240)	$ 757,702
Other Financing Sources (Uses)				
Insurance Recovery	$ 997	$ 5,000	$ 1,000	$ (3)
Total Other Financing Sources	$ 997	$ 5,000	$ 1,000	$ (3)
Net Change in Fund Balance	$ 347,459	$ (341,501)	$ (410,240)	$ 757,699
Fund Balance, July 1, 2013	4,051,592	3,400,181	4,051,592	0
Fund Balance, June 30, 2014	$ 4,399,051	$ 3,058,680	$ 3,641,352	$ 757,699

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

Exhibit D

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

	Agency Funds
ASSETS	
Cash	$ 1,049,529
Equity in Pooled Cash and Investments	3,427,391
Accounts Receivable	413
Due from Other Governments	974,734
Total Assets	$ 5,452,067
LIABILITIES	
Accounts Payable	$ 71,938
Due to Other Funds	2,642
Due to Other Taxing Units	958,067
Due to Joint Ventures	2,550,078
Other Current Liabilities	902,538
Due to Litigants, Heirs, and Others	966,804
Total Liabilities	$ 5,452,067

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

DICKSON COUNTY, TENNESSEE
Index of Notes to the Financial Statements

Note		Page(s)
I.	**Summary of Significant Accounting Policies**	
	A. Reporting Entity	30
	B. Government-wide and Fund Financial Statements	31
	C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation	32
	D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance	
	1. Deposits and Investments	34
	2. Receivables and Payables	35
	3. Inventories	36
	4. Capital Assets	36
	5. Deferred Outflows/Inflows of Resources	37
	6. Compensated Absences	37
	7. Long-term Obligations	38
	8. Net Position and Fund Balance	39
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	40
	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	41
III.	**Stewardship, Compliance, and Accountability**	
	A. Budgetary Information	41
	B. Cash Shortage - Prior Years	42
	C. Expenditures Exceeded Appropriations	42
IV.	**Detailed Notes on All Funds**	
	A. Deposits and Investments	42
	B. Capital Assets	44
	C. Construction Commitments	47
	D. Interfund Receivables, Payables, and Transfers	47
	E. Long-term Obligations	48
	F. On-Behalf Payments	53
V.	**Other Information**	
	A. Risk Management	53
	B. Accounting Changes	54
	C. Subsequent Event	54
	D. Contingent Liabilities	54
	E. Landfill Closure/Postclosure Care Costs	54
	F. Joint Ventures	55
	G. Retirement Commitments	56
	H. Other Postemployment Benefits (OPEB)	60
	I. Pollution Remediation	62
	J. Office of Central Accounting and Budgeting	63
	K. Purchasing Laws	63
VI.	**Other Notes - Discretely Presented Dickson County Airport Authority**	63

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

A. Reporting Entity

Dickson County is a public municipal corporation governed by an elected 12-member board with one vacancy at June 30, 2014. As required by GAAP, these financial statements present Dickson County (the primary government) and its component units. The component units discussed below are included in the county's reporting entity because of the significance of their operational or financial relationships with the county.

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

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

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

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

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

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

Administrative Offices:

Dickson County Emergency Communications District
201 West Chestnut Street
Dickson, TN 37055

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

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

B. Government-wide and Fund Financial Statements

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

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

Dickson County issues all debt for the discretely presented Dickson County School Department. There were no debt issues contributed by the county to the School Department during the year ended June 30, 2014.

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

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

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

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

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

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

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

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

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

Dickson County reports the following major governmental funds:

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

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

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

Additionally, Dickson County reports the following fund types:

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

Agency Funds – These funds account for amounts collected in an agency capacity by the constitutional officers, local sales taxes

received by the state to be forwarded to the various cities in Dickson County, state grants and other restricted revenues held for the benefit of the Judicial District Drug Task Force, and restricted revenues held for the benefit of the Office of District Attorney General. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. They do, however, use the accrual basis of accounting to recognize receivables and payables.

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

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

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

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

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

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

1. Deposits and Investments

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

The county trustee maintains a cash and internal investment pool that is used by all funds and the discretely presented Dickson County School Department. Each fund's portion of this pool is displayed on the balance sheets or statements of net position as Equity in Pooled Cash and Investments. Most income from these pooled investments is

assigned to the General, Highway/Public Works, General Debt Service, and General Purpose School funds. Dickson County and the School Department have adopted a policy of reporting U.S. Treasury obligations, U.S. agency obligations, and repurchase agreements with maturities of one year or less when purchased on the balance sheet at amortized cost. Certificates of deposit are reported at cost. Investments in the State Treasurer's Investment Pool are reported at fair value. The State Treasurer's Investment Pool is not registered with the Securities and Exchange Commission (SEC) as an investment company, but nevertheless has a policy that it will, and does, operate in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940. Accordingly, the pool qualifies as a 2a7-like pool and is reported at the net asset value per share (which approximates fair value) even though it is calculated using the amortized cost method. State statutes require the state treasurer to administer the pool under the same terms and conditions, including collateral requirements, as prescribed for other funds invested by the state treasurer. All other investments are reported at fair value.

2. <u>Receivables and Payables</u>

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

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

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

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

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

3. Inventories

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

4. Capital Assets

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

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

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

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

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

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

5. Deferred Outflows/Inflows of Resources

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

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

6. Compensated Absences

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

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

7. Long-term Obligations

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

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

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

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

8. Net Position and Fund Balance

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

a. Net investment in capital assets – Consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

b. Restricted net position – Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or (2) law through constitutional provisions or enabling legislation.

c. Unrestricted net position – All other net position that does not meet the definition of restricted or net investment in capital assets.

As of June 30, 2014, Dickson County had $38,606,120 in outstanding debt for capital purposes for the discretely presented Dickson County School Department. The debt is a liability of Dickson County, but the capital assets acquired are reported in the financial statements of the School Department. Therefore, Dickson County has incurred a liability significantly decreasing its unrestricted net position with no corresponding increase in the county's capital assets.

It is the county's policy that restricted amounts would be reduced first followed by unrestricted amounts when expenditures are incurred for purposes for which both restricted and unrestricted fund balance is available. Also, it is the county's policy that committed amounts would be reduced first, followed by assigned amounts, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of these unrestricted fund balance classifications could be used.

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

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

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

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

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

II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

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

Primary Government

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

Discretely Presented Dickson County School Department

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

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

Primary Government

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

Discretely Presented Dickson County School Department

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

III. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Budgetary Information

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

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

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

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

At June 30, 2014, the Dickson County School Department reported the following significant encumbrance:

Funds	Description		Amount
School Department:			
Major Fund:			
General Purpose School	Roof Repairs	$	139,700

B. Cash Shortage – Prior Years

A special audit report dated March 8, 2010, for the period January 1, 2009, through September 30, 2009, reported a cash shortage of $13,193.83 in the Office of County Clerk. Our investigation discovered numerous individual transactions had been manipulated and/or altered with the funds diverted from the office for the personal use of an employee. On August 16, 2010, the defendant pled guilty and was sentenced to four years of probation and ordered to pay restitution of $15,470, which includes $2,276 for audit costs to Dickson County. The county's insurance carrier paid the county $12,693.83 on September 29, 2010, which represents the shortage less a $500 deductible. The unpaid cash shortage totals $2,776. Dickson County wrote off this balance during the current fiscal year.

C. Expenditures Exceeded Appropriations

Expenditures exceeded appropriations approved by the County Commission in the Election Commission major appropriation category (the legal level of control) of the General Fund by $18,288 and in the Employee Benefits major appropriation category in the Highway/Public Works Fund by $2,657. Expenditures that exceed appropriations are a violation of state statutes. These expenditures in excess of appropriations were funded by available fund balances.

IV. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

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

Deposits

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

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

Investments

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

Investment Balances. As of June 30, 2014, Dickson County had the following investments carried at fair value. All investments are in the county trustee's investment pool. Separate disclosures concerning pooled investments cannot be made for Dickson County and the discretely presented

Dickson County School Department since both pool their deposits and investments through the county trustee.

Investment	Weighted Average Maturity (days)	Maturities	Cost
State Treasurer's Investment Pool	109	N/A	$ 18,481,325

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

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

B. Capital Assets

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

Primary Government

Governmental Activities:

	Balance 7-1-13	Increases	Decreases	Balance 6-30-14
Capital Assets Not Depreciated:				
Land	$ 7,287,379	$ 0	$ 0	$ 7,287,379
Construction in Progress	62,875	0	(62,875)	0
Total Capital Assets Not Depreciated	$ 7,350,254	$ 0	$ (62,875)	$ 7,287,379

Governmental Activities (Cont.):

	Balance 7-1-13	Increases	Decreases	Balance 6-30-14
Capital Assets Depreciated:				
Buildings and Improvements	$ 31,457,925	$ 101,630	$ 0	$ 31,559,555
Other Capital Assets	7,035,714	1,274,596	(157,252)	8,153,058
Infrastructure	33,153,296	723,926	0	33,877,222
Total Capital Assets Depreciated	$ 71,646,935	$ 2,100,152	$ (157,252)	$ 73,589,835
Less Accumulated Depreciation For:				
Buildings and Improvements	$ 7,579,745	$ 997,198	$ 0	$ 8,576,943
Other Capital Assets	5,579,320	547,621	(135,998)	5,990,943
Infrastructure	6,091,411	463,906	0	6,555,317
Total Accumulated Depreciation	$ 19,250,476	$ 2,008,725	$ (135,998)	$ 21,123,203
Total Capital Assets Depreciated, Net	$ 52,396,459	$ 91,427	$ (21,254)	$ 52,466,632
Governmental Activities Capital Assets, Net	$ 59,746,713	$ 91,427	$ (84,129)	$ 59,754,011

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

Governmental Activities:

General Government	$ 58,241
Public Safety	976,351
Public Health and Welfare	306,083
Social, Cultural, and Recreational Services	36,455
Highway/Public Works	631,595
Total Depreciation Expense - Governmental Activities	$ 2,008,725

Discretely Presented Dickson County School Department

Governmental Activities:

	Balance 7-1-13	Increases	Decreases	Balance 6-30-14
Capital Assets Not Depreciated:				
Land	$ 2,154,911	$ 0	$ 0	$ 2,154,911
Construction in Progress	0	279,400	0	279,400
Total Capital Assets Not Depreciated	$ 2,154,911	$ 279,400	$ 0	$ 2,434,311
Capital Assets Depreciated:				
Buildings and Improvements	$ 70,388,164	$ 274,580	$ 0	$ 70,662,744
Other Capital Assets	11,104,358	882,496	(343,830)	11,643,024
Total Capital Assets Depreciated	$ 81,492,522	$ 1,157,076	$ (343,830)	$ 82,305,768
Less Accumulated Depreciation For:				
Buildings and Improvements	$ 38,387,054	$ 2,070,876	$ 0	$ 40,457,930
Other Capital Assets	5,127,999	982,936	(343,830)	5,767,105
Total Accumulated Depreciation	$ 43,515,053	$ 3,053,812	$ (343,830)	$ 46,225,035
Total Capital Assets Depreciated, Net	$ 37,977,469	$ (1,896,736)	$ 0	$ 36,080,733
Governmental Activities Capital Assets, Net	$ 40,132,380	$ (1,617,336)	$ 0	$ 38,515,044

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

Governmental Activities:

Instruction	$ 51,767
Support Services	2,941,011
Operation of Non-instructional Services	61,034
Total Depreciation Expense - Governmental Activities	$ 3,053,812

C. Construction Commitments

At June 30, 2014, the discretely presented School Department had uncompleted construction contracts of approximately $139,700 for the construction of various roof projects. Funding has been received for these future expenditures.

D. Interfund Receivables, Payables, and Transfers

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

Due to/from Other Funds:

Receivable Fund	Payable Fund	Amount
Primary Government:		
General	Nonmajor governmental	$ 54,945
"	Agency	2,642
General Debt Service	Nonmajor governmental	189,202

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

Interfund Transfers:

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

Primary Government

	Transfers In		
Transfers Out	General Fund	General Debt Service Fund	Nonmajor Governmental Fund
General Fund	$ 0	$ 500,654	$ 396,714
Nonmajor governmental funds	114,000	183,259	0
Total	$ 114,000	$ 683,913	$ 396,714

Discretely Presented Dickson County School Department

	Transfer In
Transfer Out	General Purpose School Fund
Nonmajor governmental fund	$ 72,244

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

E. Long-term Obligations

Primary Government

General Obligation Bonds, Notes, and Other Loans

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

General obligation bonds, other loans, and capital outlay notes are direct obligations and pledge the full faith and credit of the government. General obligation bonds, other loans, and capital outlay notes outstanding were issued for original terms of up to 21 years for bonds, 20 years for other loans, and up to ten years for notes. Repayment terms are generally structured with increasing amounts of principal maturing as interest requirements decrease over the term of the debt. All bonds, other loans, and notes included in long-term debt as of June 30, 2014, will be retired from the General Debt Service Fund.

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

Type	Interest Rate	Final Maturity	Original Amount of Issue	Balance 6-30-14
General Obligation Bonds	3 to 4.25%	4-1-30	$ 18,000,000	$ 16,950,000
General Obligation Bonds - Refunding	.84 to 4.1	4-1-21	42,671,000	35,209,000
Capital Outlay Notes	2.15 to 3.2	2-1-22	1,785,000	1,436,910
Other Loans	variable	5-23-23	17,096,314	9,172,140

In prior years, Dickson County entered into loan agreements with the Montgomery County Public Building Authority. Under these loan agreements, the authority loaned $8,000,000, $2,000,000, $1,500,000, and $2,400,000 to Dickson County on an as-needed basis for various renovation and construction projects. The loans are repayable at interest rates that are tax-exempt variable rates determined by the remarketing agent daily or weekly, depending on the particular programs. In addition, the county pays

various other fees (trustee, letter of credit, and debt remarketing) in connection with these loans. At June 30, 2014, the loans carried a variable interest rate of .28 percent, and other fees totaled approximately .6 percent (letter of credit), .08 percent (remarketing), and $60 per month (trustee) of the outstanding loan principal.

Also, in prior years, Dickson County entered into a loan agreement with the City of Clarksville Public Building Authority. Under this loan agreement, the authority loaned $1,200,000 to Dickson County on an as-needed basis for the construction of the sheriff's administration building. This loan is repayable at interest rates that are tax-exempt variable rates determined by the remarketing agent daily or weekly, depending on the particular program. In addition, the county pays various other fees (trustee, letter of credit, and debt remarketing) in connection with this loan. At June 30, 2014, the loan carried a variable interest rate of .28 percent, and other fees totaled approximately .6 percent (letter of credit), .08 percent (remarketing), and $60 per month (trustee) of the outstanding loan principal.

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

Year Ending	Bonds		
June 30	Principal	Interest	Total
2015	$ 6,169,000	$ 1,568,800	$ 7,737,800
2016	6,330,000	1,418,984	7,748,984
2017	6,492,000	1,259,304	7,751,304
2018	6,669,000	1,086,900	7,755,900
2019	6,841,000	906,510	7,747,510
2020-2024	12,188,000	2,422,809	14,610,809
2025-2029	6,070,000	1,076,950	7,146,950
2030	1,400,000	59,500	1,459,500
Total	$ 52,159,000	$ 9,799,757	$ 61,958,757

Year Ending June 30	Notes Principal	Interest	Total
2015	$ 219,910	$ 39,963	$ 259,873
2016	219,000	34,004	253,004
2017	448,000	24,233	472,233
2018	104,000	16,336	120,336
2019	107,000	13,246	120,246
2020-2022	339,000	20,315	359,315
Total	$ 1,436,910	$ 148,097	$ 1,585,007

Year Ending June 30	Other Loans Principal	Interest	Other Fees	Total
2015	$ 1,230,632	$ 20,978	$ 52,299	$ 1,303,909
2016	1,273,632	18,090	45,596	1,337,318
2017	1,319,632	15,083	38,495	1,373,210
2018	967,632	11,948	29,897	1,009,477
2019	997,632	9,797	24,903	1,032,332
2020-2023	3,382,980	15,912	43,960	3,442,852
Total	$ 9,172,140	$ 91,808	$ 235,150	$ 9,499,098

There is $7,359,330 available in the General Debt Service Fund to service long-term debt. Debt per capita, including bonds, other loans, and notes totaled $1,264, based on the 2010 federal census.

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

Description of Indebtedness	Outstanding 6-30-14
Other Loans Payable	
Contributions from the General Purpose School Fund	
Energy Efficient Schools Initiative	$ 816,674
Energy Efficient Schools Initiative	863,466
Total	$ 1,680,140

Changes in Long-term Obligations

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

Governmental Activities:

	Bonds	Notes
Balance, July 1, 2013	$ 58,141,000	$ 1,333,660
Additions	0	240,000
Reductions	(5,982,000)	(136,750)
Balance, June 30, 2014	$ 52,159,000	$ 1,436,910
Balance Due Within One Year	$ 6,169,000	$ 219,910

	Other Loans	Compensated Absences
Balance, July 1, 2013	$ 10,344,136	$ 371,377
Additions	0	553,132
Reductions	(1,171,996)	(529,366)
Balance, June 30, 2014	$ 9,172,140	$ 395,143
Balance Due Within One Year	$ 1,230,632	$ 51,589

	Landfill Closure/ Postclosure Care Costs	Landfill Settlement Remediation
Balance, July 1, 2013	$ 974,879	$ 3,200,000
Additions	13,345	0
Reductions	(85,174)	(400,000)
Balance, June 30, 2014	$ 903,050	$ 2,800,000
Balance Due Within One Year	$ 100,586	$ 400,000

Analysis of Noncurrent Liabilities Presented on Exhibit A:

Total Noncurrent Liabilities, June 30, 2014	$ 66,866,243
Less: Due Within One Year	(8,171,717)
Add: Unamortized Premium on Debt	134,168
Noncurrent Liabilities - Due in More Than One Year - Exhibit A	$ 58,828,694

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

Discretely Presented Dickson County School Department

Changes in Long-term Obligations

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

	Compensated Absences	Other Postemployment Benefits
Balance, July 1, 2013	$ 208,342	$ 1,760,516
Additions	111,561	1,506,814
Reductions	(138,544)	(657,280)
Balance, June 30, 2014	$ 181,359	$ 2,610,050
Balance Due Within One Year	$ 76,555	$ 0

Analysis of Noncurrent Liabilities Presented on Exhibit A:

Total Noncurrent Liabilities, June 30, 2014	$ 2,791,409
Less: Due Within One Year	(76,555)
Noncurrent Liabilities - Due in More Than One Year - Exhibit A	$ 2,714,854

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

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

The State of Tennessee pays health insurance premiums for retired teachers on-behalf of the Dickson County School Department. These payments are made by the state to the Local Education Group Insurance Plan and the Medicare Supplement Plan. Both of these plans are administered by the State of Tennessee and reported in the state's Comprehensive Annual Financial Report. Payments by the state to the Local Education Group Insurance Plan and the Medicare Supplement Plan for the year ended June 30, 2014, were $246,641 and $48,392, respectively. The School Department has recognized these on-behalf payments as revenues and expenditures in the General Purpose School Fund.

V. OTHER INFORMATION

A. Risk Management

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

The county continues to carry commercial insurance for all other risks of loss, including employee health and accident. Settled claims have not exceeded commercial insurance coverage in any of the past three fiscal years. Pre-65 age retirees are not allowed to participate in the employee health and accident insurance program.

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

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

fund. Section 8-27-303, *TCA*, provides for the LEGIF to be self-sustaining through member premiums.

B. Accounting Changes

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

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

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

C. Subsequent Event

On August 31, 2014, Jackie Farthing left the Office of Register of Deeds and was succeeded by Shelly Yates.

D. Contingent Liabilities

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

E. Landfill Closure/Postclosure Care Costs

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

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

$903,050 reported as postclosure care liability at June 30, 2014, represents amounts based on what it would cost to perform all postclosure care in 2014. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

F. Joint Ventures

The Twenty-third Judicial District Drug Task Force (DTF) is a joint venture formed by an interlocal agreement between the district attorney general of the Twenty-third Judicial District; Cheatham, Dickson, Houston, Humphreys, and Stewart counties; and various cities within these counties. The purpose of the DTF is to provide multi-jurisdictional law enforcement to promote the investigation and prosecution of drug-related activities. Funds for the operations of the DTF come primarily from federal grants, drug fines, and the forfeiture of drug-related assets to the DTF. The DTF is overseen by the district attorney general and is governed by a Board of Directors including the district attorney general, sheriffs, and police chiefs of participating law enforcement agencies within each judicial district. Dickson County made no contributions to the DTF for the year ended June 30, 2014.

The Dickson County Joint Economic and Community Development Board is a joint venture between Dickson County and the cities of Dickson, Burns, Charlotte, White Bluff, Vanleer, and Slayden. The board comprises the county mayor, city mayors, and two additional members. The purpose of the board is to foster communication relative to economic and community development between and among governmental entities, industry, and private citizens. The county and cities will provide the majority of funding for the board based on the percentage of their population compared to the total census of the county when financial activity begins. Dickson County did not appropriate any funds to the Dickson County Joint Economic and Community Development Board for the year ended June 30, 2014.

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

Administrative Office:

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

Discretely Presented Dickson County School Department

The discretely presented School Department participates in the Volunteer State Cooperative (VOLCO), which represents a cost-sharing arrangement. The cooperative was established through a contractual agreement between

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

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

Administrative Office:

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

G. Retirement Commitments

1. Tennessee Consolidated Retirement System

Plan Description

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

Assembly. Political subdivisions such as Dickson County participate in the TCRS as individual entities and are liable for all costs associated with the operation and administration of their plan. Benefit improvements are not applicable to a political subdivision unless approved by the chief governing body.

The TCRS issues a publicly available financial report that includes financial statements and required supplementary information for the PSPP. That report may be obtained by writing to Tennessee Treasury Department, Consolidated Retirement System, 15th Floor Andrew Jackson Building, Nashville, TN 37243-0230 or can be accessed at http://www.tn.gov/treasury/tcrs/PS/.

Funding Policy

Dickson County requires employees to contribute five percent of their earnable compensation to the plan. The county is required to contribute at an actuarially determined rate; the rate for the fiscal year ended June 30, 2014, was 7.58 percent of annual covered payroll. The contribution requirement of plan members is set by state statute. The contribution requirement for the county is established and may be amended by the TCRS Board of Trustees.

Annual Pension Cost

For the year ended June 30, 2014, Dickson County's annual pension cost of $1,389,278 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 post retirement increases of 2.5 percent annually. The actuarial value of assets was determined using techniques that smooth the effect of short-term volatility in the market value of total investments over a ten-year period. The county's unfunded actuarial accrued liability is being amortized as a level dollar amount on a closed basis. The remaining amortization period at July 1, 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
6-30-14	$1,389,278	100%	$0
6-30-13	1,311,817	100	0
6-30-12	1,306,972	100	0

Funded Status and Funding Progress

As of July 1, 2013, the most recent actuarial valuation date, the plan was 96.79 percent funded. The actuarial accrued liability for benefits was $33.74 million, and the actuarial value of assets was $32.66 million, resulting in an unfunded actuarial accrued liability (UAAL) of $1.08 million. The covered payroll (annual payroll of active employees covered by the plan) was $16.78 million, and the ratio of the UAAL to the covered payroll was 6.46 percent.

The Schedule of Funding Progress, presented as required supplementary information following the notes to the financial statements, present 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.

DICKSON COUNTY SCHOOLS

Plan Description

The Dickson County School Department contributes to the State Employees, Teachers, and Higher Education Employees' Pension Plan (SETHEEPP), a cost-sharing multiple-employer defined benefit pension plan administered by the Tennessee Consolidated Retirement System (TCRS). TCRS provides retirement benefits as well as death and disability benefits to plan members and their beneficiaries. Benefits are determined by a formula using the member's high five-year average salary and years of service. Members become eligible to retire at the age of 60 with five years of service or at any age with 30 years of service. A reduced retirement benefit is available to vested members who are at least 55 years of age or have 25 years of service. Disability benefits are available to active members with five years of service who become disabled and cannot engage in gainful employment. There is no service requirement for disability that is the result of an accident or injury occurring while the member was in the performance of duty. Members joining the plan on or after July 1, 1979, are vested after five years of service. Members joining prior to July 1, 1979, are vested after four years of service. Benefit

provisions are established in state statute found in Title 8, Chapters 34-37 of *Tennessee Code Annotated*. State statutes are amended by the Tennessee General Assembly. A cost of living adjustment (COLA) is provided to retirees each July based on the percentage change in the Consumer Price Index (CPI) during the previous calendar year. No COLA is granted if the CPI increases less than one-half percent. The annual COLA is capped at three percent.

The TCRS issues a publicly available financial report that includes financial statements and required supplementary information for the SETHEEPP. That report may be obtained by writing to the Tennessee Treasury Department, Consolidated Retirement System, 15th 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, 2014, 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 ending June 30, 2014, 2013, and 2012 were $2,724,275, $2,732,235, and $2,739,547, respectively, equal to the required contributions for each year.

2. Deferred Compensation – Primary Government

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

3. Deferred Compensation – Discretely Presented Dickson County School Department

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

and 403(b) establish participation, contribution, and withdrawal provisions for the plans.

H. Other Postemployment Benefits (OPEB)

Discretely Presented Dickson County School Department

Plan Description

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

Funding Policy

The premium requirements of plan members are established and may be amended by the insurance committee. The plan is self-insured and financed on a pay-as-you-go basis with the risk shared equally among the participants. Claims liabilities of the plan are periodically computed using actuarial and statistical techniques to establish premium rates. The employer in the plan develops its own contribution policy in terms of subsidizing active employees or retired employees' premiums since the committee is not prescriptive on that issue. The state provides a partial subsidy to Local Education Agency pre-65 teachers and a full subsidy based on years of service for post-65 teachers in the Medicare Supplement Plan. During the year ended June 30, 2014, the discretely presented Dickson County School Department made contributions totaling $657,280 for postemployment benefits.

Annual OPEB Cost and Net OPEB Obligation

	Local Education Group Insurance Plan
ARC	$ 1,505,000
Interest on the NOPEBO	70,421
Adjustment to the ARC	(68,607)
Annual OPEB cost	$ 1,506,814
Amount of contribution	(657,280)
Increase/decrease in NOPEBO	$ 849,534
Net OPEB obligation, 7-1-13	1,760,516
Net OPEB obligation, 6-30-14	$ 2,610,050

Fiscal Year Ended	Plan	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation at Year End
6-30-12	Local Education Group	$ 1,437,892	45 %	$ 836,592
6-30-13	"	1,448,943	36	1,760,516
6-30-14	"	1,506,814	44	2,610,050

Funded Status and Funding Progress

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

	Local Education Group Insurance Plan
Actuarial valuation date	7-1-13
Actuarial accrued liability (AAL)	$ 13,896,000
Actuarial value of plan assets	$ 0
Unfunded actuarial accrued liability (UAAL)	$ 13,896,000
Actuarial value of assets as a % of the AAL	0%
Covered payroll (active plan members)	$ 30,465,000
UAAL as a % of covered payroll	46%

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

Actuarial Methods and Assumptions

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

In the July 1, 2013, actuarial valuation for the Local Education Plan, the projected unit credit actuarial cost method was used and the actuarial assumptions included a four percent investment rate of return (net of administrative expenses) and an annual healthcare cost trend rate of 7.5 percent for fiscal year 2014. The trend rate will decrease to seven percent in fiscal year 2015 and then be reduced by decrements to an ultimate rate of 4.7 percent by fiscal year 2044. Both rates include a 2.5 percent inflation assumption. The unfunded actuarial accrued liability is being amortized as a level percentage of payroll on a closed basis over a 30-year period beginning with July 1, 2007.

I. Pollution Remediation

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

was ordered to pay the plaintiff's attorney fees and costs in two equal installments: the first payment of $300,000 by January 31, 2012, and the second payment of $300,000 by September 1, 2012.

As of June 30, 2014, Dickson County deposited $2,800,000 into the fund for remediation costs and legal fees. In accordance with GASB Statement No. 49, *Accounting and Financial Reporting for Pollution Remediation Obligations*, Dickson County has recorded a long-term liability of $2,800,000 as of June 30, 2014, on the Statement of Net Position.

J. Office of Central Accounting and Budgeting

Office of Director of Accounts and Budgets

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

K. Purchasing Laws

Offices of County Mayor and Highway Engineer

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

Office of Director of Schools

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

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

A. Summary of Significant Accounting Policies

The Dickson County Municipal Airport Authority of Dickson, Tennessee, was incorporated pursuant to the provisions of *Tennessee Code Annotated* (*TCA*)

Section 42-3-103. This statute provides for the appointment of five commissioners for a term of five years. One of the commissioners shall be a member of the Dickson City Council and one member shall be a member of the Dickson County Commission with the remaining three commissioners being residents of Dickson County, Tennessee. Under criteria established by the Governmental Accounting Standards Board (GASB), the authority is considered a component unit of Dickson County, Tennessee, because of the significance of their operational or financial relationships with the county. The Dickson County Commission appoints a majority of the governing body of the authority, and the county has historically provided annual operating subsidies to the authority. Accordingly, the financial statements of the authority are included in the basic financial statements of the county.

Measurement Focus, Basis of Accounting, and Basis of Presentation

The authority's financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of the cash flow.

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

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

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

Cash and Cash Equivalents

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

Capital Assets

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

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

Equity Classification

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

a. Invested in capital assets – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

b. Restricted net assets – Consists of net assets with constraints, primarily for debt service and capital purchases.

c. Unrestricted net assets – All other net assets that do not meet the definition of "restricted" or "invested in capital assets."

Estimates

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

B. Cash and Cash Equivalents

Deposits

The authority is authorized to invest funds in financial institutions and direct obligations of the federal government. During 2014, the authority used a demand checking account.

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

C. Capital Assets

A summary of changes in capital assets for the year ended June 30, 2014, is as follows:

	Balance 6-30-13	Additions	Retirements Transfers	Balance 6-30-14
Capital Assets Not Depreciated:				
Land	$ 1,679,600	$ 0	$ 0	$ 1,679,600
Construction in Process	13,260	0	(13,260)	0
Total Capital Assets Not Depreciated	$ 1,692,860	$ 0	$ (13,260)	$ 1,679,600
Capital Assets Depreciated:				
Improvements	$ 6,059,955	$ 0	$ 0	$ 6,059,955
Terminal	323,602	10,260	0	333,862
Hangars	1,412,291	0	0	1,412,291
Equipment and Other	316,561	33,702	(4,514)	345,749
Total Capital Assets Depreciated	$ 8,112,409	$ 43,962	$ (4,514)	$ 8,151,857
Less Accumulated Depreciation For:				
Improvements	$ 2,464,470	$ 236,701	$ 0	$ 2,701,171
Terminal	103,822	8,363	0	112,185
Hangars	323,934	56,576	0	380,510
Equipment and Other	197,701	27,437	(4,289)	220,849
Total Accumulated Depreciation	$ 3,089,927	$ 329,077	$ (4,289)	$ 3,414,715
Total Capital Assets Depreciated, Net	$ 5,022,482	$ (285,115)	$ (225)	$ 4,737,142
Total Capital Assets - Net	$ 6,715,342	$ (285,115)	$ (13,485)	$ 6,416,742

Depreciation expense was $329,077 for the year ended June 30, 2014.

D. Commitments and Contingencies

Litigation

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

E. Risk Management

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

F. Airport Operation

In October 2013, the airport assumed total responsibility for airport operation. Actual operation of the airport, prior to October, had been the responsibility of an independent fixed-base operator (FBO). As payment for these services, the FBO was granted the right to sell petroleum products and make reasonable charges for tie-downs and other services customarily made in the operation of an airport.

G. Operating Grants

The airport receives grant monies annually from the Tennessee Department of Transportation, which are intended to cover certain operating costs of the airport, accordingly, the grants are accounted for as operating grants in the financial statements. During 2014, the airport received grants from the Department of Transportation that were designated for runway resurfacing and repair and a project ultimately deemed too costly by the airport board and not continued. These grants are also presented as operating grant revenue as the related costs and engineering fees are presented as expenses in the Statement of Activities and Changes in Net Position.

Required Supplementary Information

Exhibit E-1

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

(Dollar amounts in thousands)

Actuarial Valuation Date	Actuarial Value of Plan Assets (a)	Actuarial Accrued Liability (AAL) Frozen Entry Age (b)	Unfunded AAL (UAAL) (b)-(a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
7-1-13	$ 32,656	$ 33,740	$ 1,084	96.79 %	$ 16,775	6.46 %
7-1-11	26,500	28,522	2,022	92.91	16,357	12.35
7-1-09	18,928	20,227	1,299	93.58	16,103	8.07

Exhibit E-2

Dickson County, Tennessee
Schedule of Funding Progress – Other Postemployment Benefits Plan
Discretely Presented Dickson County School Department
June 30, 2014

(Dollar amounts in thousands)

Plan	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)
Local Education Group	7-1-10	$ 0	$ 5,286	$ 5,286	0 %	$ 29,218	18 %
	7-1-11	0	12,342	12,342	0	29,398	42
	7-1-13	0	13,896	13,896	0	30,465	46

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

NONE

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 transactions involving solid waste collections.

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

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

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

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

Capital Projects Fund

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.

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

Exhibit F-1

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

	Special Revenue Funds					
	Solid Waste / Sanitation	Drug Control	Other Special Revenue	Constitu - tional Officers - Fees	Bridge	Total
ASSETS						
Cash	$ 300	$ 0	$ 0	$ 56,620	$ 0	$ 56,920
Equity in Pooled Cash and Investments	1,968,961	149,754	1,917,697	0	1,399,235	5,435,647
Accounts Receivable	1,410,084	1,099	0	0	0	1,411,183
Allowance for Uncollectibles	(976,222)	0	0	0	0	(976,222)
Due from Other Governments	48,908	146	0	0	0	49,054
Total Assets	$ 2,452,031	$ 150,999	$ 1,917,697	$ 56,620	$ 1,399,235	$ 5,976,582
LIABILITIES						
Accounts Payable	$ 35,100	$ 1,858	$ 6,428	$ 0	$ 0	$ 43,386
Payroll Deductions Payable	197	0	0	0	0	197
Due to Other Funds	175,948	0	0	54,945	0	230,893
Due to State of Tennessee	471	0	0	0	0	471
Due to Litigants, Heirs, and Others	0	0	0	1,675	0	1,675
Other Current Liabilities	0	26,105	0	0	0	26,105
Total Liabilities	$ 211,716	$ 27,963	$ 6,428	$ 56,620	$ 0	$ 302,727
DEFERRED INFLOWS OF RESOURCES						
Other Deferred/Unavailable Revenue	$ 336,469	$ 0	$ 0	$ 0	$ 0	$ 336,469
Total Deferred Inflows of Resources	$ 336,469	$ 0	$ 0	$ 0	$ 0	$ 336,469

(Continued)

Exhibit F-1

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

	Special Revenue Funds					
	Solid Waste / Sanitation	Drug Control	Other Special Revenue	Constitu - tional Officers - Fees	Bridge	Total
FUND BALANCES						
Restricted:						
Restricted for Public Safety	$ 0	$ 123,036	$ 0	$ 0	$ 0	$ 123,036
Restricted for Public Health and Welfare	0	0	1,911,269	0	0	1,911,269
Restricted for Other Operations	0	0	0	0	0	0
Restricted for Highways/Public Works	0	0	0	0	1,399,235	1,399,235
Committed:						
Committed for Public Health and Welfare	1,903,846	0	0	0	0	1,903,846
Total Fund Balances	$ 1,903,846	$ 123,036	$ 1,911,269	$ 0	$ 1,399,235	$ 5,337,386
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 2,452,031	$ 150,999	$ 1,917,697	$ 56,620	$ 1,399,235	$ 5,976,582

(Continued)

Exhibit F-1

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

	Capital Projects Fund Community Development/ Industrial Park	Total Nonmajor Governmental Funds
ASSETS		
Cash	$ 0	$ 56,920
Equity in Pooled Cash and Investments	304,522	5,740,169
Accounts Receivable	50,079	1,461,262
Allowance for Uncollectibles	0	(976,222)
Due from Other Governments	0	49,054
Total Assets	$ 354,601	$ 6,331,183
LIABILITIES		
Accounts Payable	$ 0	$ 43,386
Payroll Deductions Payable	0	197
Due to Other Funds	13,254	244,147
Due to State of Tennessee	0	471
Due to Litigants, Heirs, and Others	0	1,675
Other Current Liabilities	0	26,105
Total Liabilities	$ 13,254	$ 315,981
DEFERRED INFLOWS OF RESOURCES		
Other Deferred/Unavailable Revenue	$ 0	$ 336,469
Total Deferred Inflows of Resources	$ 0	$ 336,469

(Continued)

Exhibit F-1

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

	Capital Projects Fund Community Development/ Industrial Park	Total Nonmajor Governmental Funds
FUND BALANCES		
Restricted:		
Restricted for Public Safety	$ 0	$ 123,036
Restricted for Public Health and Welfare	0	1,911,269
Restricted for Other Operations	341,347	341,347
Restricted for Highways/Public Works	0	1,399,235
Committed:		
Committed for Public Health and Welfare	0	1,903,846
Total Fund Balances	$ 341,347	$ 5,678,733
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 354,601	$ 6,331,183

Exhibit F-2

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

	Special Revenue Funds					
	Solid Waste / Sanitation	Drug Control	Other Special Revenue	Constitu - tional Officers - Fees	Bridge	Total
Revenues						
Local Taxes	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Fines, Forfeitures, and Penalties	0	152,749	0	0	0	152,749
Charges for Current Services	3,402,506	0	0	677	0	3,403,183
Other Local Revenues	137,323	3,001	0	0	0	140,324
State of Tennessee	36,280	0	0	0	14,685	50,965
Federal Government	0	146	0	0	0	146
Other Governments and Citizens Groups	0	0	0	0	0	0
Total Revenues	$ 3,576,109	$ 155,896	$ 0	$ 677	$ 14,685	$ 3,747,367
Expenditures						
Current:						
Administration of Justice	$ 0	$ 0	$ 0	$ 600	$ 0	$ 600
Public Safety	0	14,774	0	77	0	14,851
Public Health and Welfare	3,273,637	0	87,402	0	0	3,361,039
Other Operations	0	0	0	0	0	0
Highways	0	0	0	0	138,045	138,045
Capital Projects	34,933	0	0	0	0	34,933
Total Expenditures	$ 3,308,570	$ 14,774	$ 87,402	$ 677	$ 138,045	$ 3,549,468
Excess (Deficiency) of Revenues Over Expenditures	$ 267,539	$ 141,122	$ (87,402)	$ 0	$ (123,360)	$ 197,899

(Continued)

Exhibit F-2

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

	Special Revenue Funds					
	Solid Waste / Sanitation	Drug Control	Other Special Revenue	Constitu - tional Officers - Fees	Bridge	Total
Other Financing Sources (Uses)						
Notes Issued	$ 117,000	$ 0	$ 0	$ 0	$ 0	$ 117,000
Insurance Recovery	270	0	0	0	0	270
Transfers In	0	0	396,714	0	0	396,714
Transfers Out	(183,259)	(114,000)	0	0	0	(297,259)
Total Other Financing Sources (Uses)	$ (65,989)	$ (114,000)	$ 396,714	$ 0	$ 0	$ 216,725
Net Change in Fund Balances	$ 201,550	$ 27,122	$ 309,312	$ 0	$ (123,360)	$ 414,624
Fund Balance, July 1, 2013	1,702,296	95,914	1,601,957	0	1,522,595	4,922,762
Fund Balance, June 30, 2014	$ 1,903,846	$ 123,036	$ 1,911,269	$ 0	$ 1,399,235	$ 5,337,386

(Continued)

Exhibit F-2

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

	Capital Projects Fund Community Development/ Industrial Park	Total Nonmajor Governmental Funds
Revenues		
Local Taxes	$ 467,301	$ 467,301
Fines, Forfeitures, and Penalties	0	152,749
Charges for Current Services	4,000	3,407,183
Other Local Revenues	135,250	275,574
State of Tennessee	0	50,965
Federal Government	0	146
Other Governments and Citizens Groups	366,667	366,667
Total Revenues	$ 973,218	$ 4,720,585
Expenditures		
Current:		
Administration of Justice	$ 0	$ 600
Public Safety	0	14,851
Public Health and Welfare	0	3,361,039
Other Operations	712,205	712,205
Highways	0	138,045
Capital Projects	0	34,933
Total Expenditures	$ 712,205	$ 4,261,673
Excess (Deficiency) of Revenues Over Expenditures	$ 261,013	$ 458,912

(Continued)

Exhibit F-2

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

	Capital Projects Fund Community Development/ Industrial Park	Total Nonmajor Governmental Funds
Other Financing Sources (Uses)		
Notes Issued	$ 0	$ 117,000
Insurance Recovery	0	270
Transfers In	0	396,714
Transfers Out	0	(297,259)
Total Other Financing Sources (Uses)	$ 0	$ 216,725
Net Change in Fund Balances	$ 261,013	$ 675,637
Fund Balance, July 1, 2013	80,334	5,003,096
Fund Balance, June 30, 2014	$ 341,347	$ 5,678,733

Exhibit F-3

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

	Actual	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues				
Charges for Current Services	$ 3,402,506	$ 3,350,000	$ 3,587,000	$ (184,494)
Other Local Revenues	137,323	115,000	124,300	13,023
State of Tennessee	36,280	40,000	30,000	6,280
Total Revenues	$ 3,576,109	$ 3,505,000	$ 3,741,300	$ (165,191)
Expenditures				
Public Health and Welfare				
Waste Pickup	$ 3,188,463	$ 3,250,735	$ 3,266,704	$ 78,241
Postclosure Care Costs	85,174	171,500	182,000	96,826
Capital Projects				
Other General Government Projects	34,933	30,000	45,000	10,067
Total Expenditures	$ 3,308,570	$ 3,452,235	$ 3,493,704	$ 185,134
Excess (Deficiency) of Revenues Over Expenditures	$ 267,539	$ 52,765	$ 247,596	$ 19,943
Other Financing Sources (Uses)				
Notes Issued	$ 117,000	$ 160,000	$ 117,000	$ 0
Insurance Recovery	270	0	0	270
Transfers Out	(183,259)	(175,950)	(183,259)	0
Total Other Financing Sources	$ (65,989)	$ (15,950)	$ (66,259)	$ 270
Net Change in Fund Balance	$ 201,550	$ 36,815	$ 181,337	$ 20,213
Fund Balance, July 1, 2013	1,702,296	1,275,312	1,702,296	0
Fund Balance, June 30, 2014	$ 1,903,846	$ 1,312,127	$ 1,883,633	$ 20,213

Exhibit F-4

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

	Actual	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues				
Fines, Forfeitures, and Penalties	$ 152,749	$ 66,500	$ 142,000	$ 10,749
Other Local Revenues	3,001	500	3,500	(499)
Federal Government	146	0	0	146
Total Revenues	$ 155,896	$ 67,000	$ 145,500	$ 10,396
Expenditures				
Public Safety				
Drug Enforcement	$ 14,774	$ 11,450	$ 27,450	$ 12,676
Total Expenditures	$ 14,774	$ 11,450	$ 27,450	$ 12,676
Excess (Deficiency) of Revenues Over Expenditures	$ 141,122	$ 55,550	$ 118,050	$ 23,072
Other Financing Sources (Uses)				
Insurance Recovery	$ 0	$ 10,000	$ 5,000	$ (5,000)
Transfers Out	(114,000)	(114,000)	(114,000)	0
Total Other Financing Sources	$ (114,000)	$ (104,000)	$ (109,000)	$ (5,000)
Net Change in Fund Balance	$ 27,122	$ (48,450)	$ 9,050	$ 18,072
Fund Balance, July 1, 2013	95,914	48,962	95,914	0
Fund Balance, June 30, 2014	$ 123,036	$ 512	$ 104,964	$ 18,072

Exhibit F-5

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

	Actual	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues				
State of Tennessee	$ 14,685	$ 250,000	$ 250,000	$ (235,315)
Total Revenues	$ 14,685	$ 250,000	$ 250,000	$ (235,315)
Expenditures				
Highways				
Highway and Bridge Maintenance	$ 138,045	$ 500,000	$ 500,000	$ 361,955
Other Charges	0	5,000	5,000	5,000
Total Expenditures	$ 138,045	$ 505,000	$ 505,000	$ 366,955
Excess (Deficiency) of Revenues Over Expenditures	$ (123,360)	$ (255,000)	$ (255,000)	$ 131,640
Net Change in Fund Balance	$ (123,360)	$ (255,000)	$ (255,000)	$ 131,640
Fund Balance, July 1, 2013	1,522,595	1,317,297	1,522,595	0
Fund Balance, June 30, 2014	$ 1,399,235	$ 1,062,297	$ 1,267,595	$ 131,640

Exhibit F-6

Dickson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual and Budget
Community Development/Industrial Park Fund
For the Year Ended June 30, 2014

	Actual	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues				
Local Taxes	$ 467,301	$ 375,000	$ 400,000	$ 67,301
Charges for Current Services	4,000	0	4,000	0
Other Local Revenues	135,250	0	0	135,250
Other Governments and Citizens Groups	366,667	0	366,667	0
Total Revenues	$ 973,218	$ 375,000	$ 770,667	$ 202,551
Expenditures				
Other Operations				
Industrial Development	$ 712,205	$ 349,661	$ 728,915	$ 16,710
Total Expenditures	$ 712,205	$ 349,661	$ 728,915	$ 16,710
Excess (Deficiency) of Revenues Over Expenditures	$ 261,013	$ 25,339	$ 41,752	$ 219,261
Other Financing Sources (Uses)				
Transfers Out	$ 0	$ (90,000)	$ 0	$ 0
Total Other Financing Sources	$ 0	$ (90,000)	$ 0	$ 0
Net Change in Fund Balance	$ 261,013	$ (64,661)	$ 41,752	$ 219,261
Fund Balance, July 1, 2013	80,334	64,921	80,334	0
Fund Balance, June 30, 2014	$ 341,347	$ 260	$ 122,086	$ 219,261

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 G

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

	Actual	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues				
Local Taxes	$ 8,816,106	$ 8,264,390	$ 8,297,390	$ 518,716
Licenses and Permits	93	250	250	(157)
Other Local Revenues	26,834	25,000	25,000	1,834
State of Tennessee	175,374	170,000	170,000	5,374
Other Governments and Citizens Groups	182,996	10,000	182,996	0
Total Revenues	$ 9,201,403	$ 8,469,640	$ 8,675,636	$ 525,767
Expenditures				
Principal on Debt				
General Government	$ 1,364,750	$ 1,490,000	$ 1,391,355	$ 26,605
Highways and Streets	213,000	213,000	213,000	0
Education	5,712,996	5,493,000	5,713,496	500
Interest on Debt				
General Government	793,223	881,115	883,023	89,800
Highways and Streets	2,184	22,750	22,588	20,404
Education	977,615	1,166,875	1,141,875	164,260
Other Debt Service				
General Government	175,462	195,000	205,513	30,051
Highways and Streets	6,591	20,000	14,487	7,896
Education	29,929	35,000	35,000	5,071
Total Expenditures	$ 9,275,750	$ 9,516,740	$ 9,620,337	$ 344,587
Excess (Deficiency) of Revenues Over Expenditures	$ (74,347)	$ (1,047,100)	$ (944,701)	$ 870,354
Other Financing Sources (Uses)				
Transfers In	$ 683,913	$ 275,950	$ 677,303	$ 6,610
Total Other Financing Sources	$ 683,913	$ 275,950	$ 677,303	$ 6,610
Net Change in Fund Balance	$ 609,566	$ (771,150)	$ (267,398)	$ 876,964
Fund Balance, July 1, 2013	6,749,764	6,229,196	6,749,764	0
Fund Balance, June 30, 2014	$ 7,359,330	$ 5,458,046	$ 6,482,366	$ 876,964

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.

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

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

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

Exhibit H-1

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

	Agency Funds				
	Cities - Sales Tax	Constitu-tional Officers - Agency	Judicial District Drug	District Attorney General	Total
ASSETS					
Cash	$ 0	$ 950,469	$ 99,060	$ 0	$ 1,049,529
Equity in Pooled Cash and Investments	0	0	3,412,759	14,632	3,427,391
Accounts Receivable	0	0	336	77	413
Due from Other Governments	958,067	0	14,985	1,682	974,734
Total Assets	$ 958,067	$ 950,469	$ 3,527,140	$ 16,391	$ 5,452,067
LIABILITIES					
Accounts Payable	$ 0	$ 0	$ 71,882	$ 56	$ 71,938
Due to Other Funds	0	0	2,642	0	2,642
Due to Other Taxing Units	958,067	0	0	0	958,067
Due to Joint Ventures	0	0	2,550,078	0	2,550,078
Other Current Liabilities	0	0	902,538	0	902,538
Due to Litigants, Heirs, and Others	0	950,469	0	16,335	966,804
Total Liabilities	$ 958,067	$ 950,469	$ 3,527,140	$ 16,391	$ 5,452,067

Exhibit H-2

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

	Beginning Balance	Additions	Deductions	Ending Balance
Cities - Sales Tax Fund				
Assets				
Equity in Pooled Cash and Investments	$ 0	$ 5,438,507	$ 5,438,507	$ 0
Due from Other Governments	892,731	958,067	892,731	958,067
Total Assets	$ 892,731	$ 6,396,574	$ 6,331,238	$ 958,067
Liabilities				
Due to Other Taxing Units	$ 892,731	$ 6,396,574	$ 6,331,238	$ 958,067
Total Liabilities	$ 892,731	$ 6,396,574	$ 6,331,238	$ 958,067
Constitutional Officers - Agency Fund				
Assets				
Cash	$ 798,185	$ 10,388,820	$ 10,236,536	$ 950,469
Accounts Receivable	4,100	0	4,100	0
Total Assets	$ 802,285	$ 10,388,820	$ 10,240,636	$ 950,469
Liabilities				
Due to Litigants, Heirs, and Others	$ 802,285	$ 10,388,820	$ 10,240,636	$ 950,469
Total Liabilities	$ 802,285	$ 10,388,820	$ 10,240,636	$ 950,469
Judicial District Drug				
Assets				
Cash	$ 13,387	$ 99,060	$ 13,387	$ 99,060
Equity in Pooled Cash and Investments	3,855,451	459,989	902,681	3,412,759
Accounts Receivable	5,886	336	5,886	336
Due from Other Governments	41,971	14,985	41,971	14,985
Total Assets	$ 3,916,695	$ 574,370	$ 963,925	$ 3,527,140
Liabilities				
Accounts Payable	$ 7,379	$ 71,882	$ 7,379	$ 71,882
Due to Other Funds	0	2,642	0	2,642
Due to Joint Ventures	2,498,538	299,178	247,638	2,550,078
Other Current Liabilities	1,410,778	200,668	708,908	902,538
Total Liabilities	$ 3,916,695	$ 574,370	$ 963,925	$ 3,527,140

(Continued)

Exhibit H-2

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

	Beginning Balance	Additions	Deductions	Ending Balance
District Attorney General				
Assets				
Equity in Pooled Cash and Investments	$ 13,145	$ 28,798	$ 27,311	$ 14,632
Accounts Receivable	604	77	604	77
Due from Other Governments	1,519	1,682	1,519	1,682
Total Assets	$ 15,268	$ 30,557	$ 29,434	$ 16,391
Liabilities				
Accounts Payable	$ 0	$ 56	$ 0	$ 56
Due to Litigants, Heirs, and Others	15,268	30,501	29,434	16,335
Total Liabilities	$ 15,268	$ 30,557	$ 29,434	$ 16,391
Totals - All Agency Funds				
Assets				
Cash	$ 811,572	$ 10,487,880	$ 10,249,923	$ 1,049,529
Equity in Pooled Cash and Investments	3,868,596	5,927,294	6,368,499	3,427,391
Accounts Receivable	10,590	413	10,590	413
Due from Other Governments	936,221	974,734	936,221	974,734
Total Assets	$ 5,626,979	$ 17,390,321	$ 17,565,233	$ 5,452,067
Liabilities				
Accounts Payable	$ 7,379	$ 71,938	$ 7,379	$ 71,938
Due to Other Funds	0	2,642	0	2,642
Due to Other Taxing Units	892,731	6,396,574	6,331,238	958,067
Due to Joint Ventures	2,498,538	299,178	247,638	2,550,078
Other Current Liabilities	1,410,778	200,668	708,908	902,538
Due to Litigants, Heirs, and Others	817,553	10,419,321	10,270,070	966,804
Total Liabilities	$ 5,626,979	$ 17,390,321	$ 17,565,233	$ 5,452,067

Dickson County School Department

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

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

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

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

Exhibit I-1

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

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Total Governmental Activities
Governmental Activities:					
Instruction	$ 41,209,305	$ 535,342	$ 3,099,141	$ 0	$ (37,574,822)
Support Services	24,302,573	313,721	734,034	730,498	(22,524,320)
Operation of Non-instructional Services	5,120,156	1,426,184	2,791,035	0	(902,937)
Total Governmental Activities	$ 70,632,034	$ 2,275,247	$ 6,624,210	$ 730,498	$ (61,002,079)
General Revenues:					
Taxes:					
Property Taxes Levied for General Purposes					$ 8,628,275
Local Option Sales Tax					10,911,149
Business Tax					183,980
Interstate Telecommunications Tax					5,017
Mixed Drink Tax					7,638
Grants and Contributions Not Restricted to Specific Programs					39,920,890
Unrestricted Investment Earnings					33,852
Miscellaneous					128,168
Total General Revenues					$ 59,818,969
Change in Net Position					$ (1,183,110)
Net Position, July 1, 2013					47,809,090
Net Position, June 30, 2014					$ 46,625,980

Exhibit I-2

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

	Major Fund	Nonmajor Funds	
	General Purpose School	Other Govern-mental Funds	Total Governmental Funds
ASSETS			
Cash	$ 123,858	$ 2,959	$ 126,817
Equity in Pooled Cash and Investments	8,231,187	1,434,868	9,666,055
Accounts Receivable	89,893	0	89,893
Due from Other Governments	2,314,148	75,542	2,389,690
Property Taxes Receivable	8,294,465	0	8,294,465
Allowance for Uncollectible Property Taxes	(288,953)	0	(288,953)
Total Assets	$ 18,764,598	$ 1,513,369	$ 20,277,967
LIABILITIES			
Accounts Payable	$ 1,474	$ 0	$ 1,474
Payroll Deductions Payable	0	632	632
Total Liabilities	$ 1,474	$ 632	$ 2,106
DEFERRED INFLOWS OF RESOURCES			
Deferred Current Property Taxes	$ 7,693,376	$ 0	$ 7,693,376
Deferred Delinquent Property Taxes	277,816	0	277,816
Other Deferred/Unavailable Revenue	975,882	0	975,882
Total Deferred Inflows of Resources	$ 8,947,074	$ 0	$ 8,947,074
FUND BALANCES			
Restricted:			
Restricted for Education	$ 5,195	$ 1,412,737	$ 1,417,932
Committed:			
Committed for Education	726,888	100,000	826,888
Assigned:			
Assigned for Education	255,055	0	255,055
Unassigned	8,828,912	0	8,828,912
Total Fund Balances	$ 9,816,050	$ 1,512,737	$ 11,328,787
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 18,764,598	$ 1,513,369	$ 20,277,967

Exhibit I-3

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

Amounts reported for governmental activities in the statement of net position (Exhibit A) are different because:		
Total fund balances - balance sheet - governmental funds (Exhibit I-2)		$ 11,328,787
(1) Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.		
Add: land	$ 2,154,911	
Add: construction in progress	279,400	
Add: buildings and improvements net of accumulated depreciation	30,204,814	
Add: other capital assets net of accumulated depreciation	5,875,919	38,515,044
(2) Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.		
Less: contributions due on other loans payable on primary government debt	$ (1,680,140)	
Less: compensated absences payable	(181,359)	
Less: other postemployment benefits liability	(2,610,050)	(4,471,549)
(3) Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the governmental funds.		1,253,698
Net position of governmental activities (Exhibit A)		$ 46,625,980

Exhibit I-4

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

	Major Fund	Nonmajor Funds	
	General Purpose School	Other Govern-mental Funds	Total Governmental Funds
Revenues			
Local Taxes	$ 19,743,221	$ 0	$ 19,743,221
Licenses and Permits	4,089	0	4,089
Charges for Current Services	812,293	1,379,789	2,192,082
Other Local Revenues	240,458	21,978	262,436
State of Tennessee	39,356,563	39,572	39,396,135
Federal Government	370,002	7,487,709	7,857,711
Total Revenues	$ 60,526,626	$ 8,929,048	$ 69,455,674
Expenditures			
Current:			
Instruction	$ 36,584,204	$ 3,584,193	$ 40,168,397
Support Services	21,280,508	1,086,894	22,367,402
Operation of Non-instructional Services	1,044,660	3,945,239	4,989,899
Capital Outlay	733,265	0	733,265
Debt Service:			
Other Debt Service	182,996	0	182,996
Total Expenditures	$ 59,825,633	$ 8,616,326	$ 68,441,959
Excess (Deficiency) of Revenues Over Expenditures	$ 700,993	$ 312,722	$ 1,013,715
Other Financing Sources (Uses)			
Insurance Recovery	$ 66,816	$ 0	$ 66,816
Transfers In	72,244	0	72,244
Transfers Out	0	(72,244)	(72,244)
Total Other Financing Sources (Uses)	$ 139,060	$ (72,244)	$ 66,816
Net Change in Fund Balances	$ 840,053	$ 240,478	$ 1,080,531
Fund Balance, July 1, 2013	8,975,997	1,272,259	10,248,256
Fund Balance, June 30, 2014	$ 9,816,050	$ 1,512,737	$ 11,328,787

Exhibit I-5

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

Amounts reported for governmental activities in the statement of activities (Exhibit B) are different because:			
Net change in fund balances - total governmental funds (Exhibit I-4)			$ 1,080,531
(1)	Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their useful lives and reported as depreciation expense. The difference between capital outlays and depreciation is itemized as follows:		
	Add: capital assets purchased in the current period	$ 1,436,476	
	Less: current-year depreciation expense	(3,053,812)	(1,617,336)
(2)	Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
	Less: deferred delinquent property taxes and other deferred June 30, 2013	$ (1,260,448)	
	Add: deferred delinquent property taxes and other deferred June 30, 2014	1,253,698	(6,750)
(3)	The contributions of long-term debt (e.g., notes, bonds, leases) by the primary government provides current financial resources to governmental funds, while the contributions by the School Department of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position.		
	Add: principal payments on debt for primary government		182,996
(4)	Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.		
	Change in compensated absences payable	$ 26,983	
	Change in other postemployment benefits liability	(849,534)	(822,551)
Change in net position of governmental activities (Exhibit B)			$ (1,183,110)

Exhibit I-6

Dickson County, Tennessee
Combining Balance Sheet - Nonmajor Governmental Funds
Discretely Presented Dickson County School Department
June 30, 2014

	Special Revenue Funds		Total
	School Federal Projects	Central Cafeteria	Nonmajor Governmental Funds
ASSETS			
Cash	$ 0	$ 2,959	$ 2,959
Equity in Pooled Cash and Investments	69,861	1,365,007	1,434,868
Due from Other Governments	50,270	25,272	75,542
Total Assets	$ 120,131	$ 1,393,238	$ 1,513,369
LIABILITIES			
Payroll Deductions Payable	$ 632	$ 0	$ 632
Total Liabilities	$ 632	$ 0	$ 632
FUND BALANCES			
Restricted:			
Restricted for Education	$ 19,499	$ 1,393,238	$ 1,412,737
Committed:			
Committed for Education	100,000	0	100,000
Total Fund Balances	$ 119,499	$ 1,393,238	$ 1,512,737
Total Liabilities and Fund Balances	$ 120,131	$ 1,393,238	$ 1,513,369

Exhibit I-7

Dickson County, Tennessee
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances -
Nonmajor Governmental Funds
Discretely Presented Dickson County School Department
For the Year Ended June 30, 2014

	Special Revenue Funds		Total
	School Federal Projects	Central Cafeteria	Nonmajor Governmental Funds
Revenues			
Charges for Current Services	$ 0	$ 1,379,789	$ 1,379,789
Other Local Revenues	0	21,978	21,978
State of Tennessee	0	39,572	39,572
Federal Government	4,748,416	2,739,293	7,487,709
Total Revenues	$ 4,748,416	$ 4,180,632	$ 8,929,048
Expenditures			
Current:			
Instruction	$ 3,584,193	$ 0	$ 3,584,193
Support Services	1,086,894	0	1,086,894
Operation of Non-instructional Services	0	3,945,239	3,945,239
Total Expenditures	$ 4,671,087	$ 3,945,239	$ 8,616,326
Excess (Deficiency) of Revenues Over Expenditures	$ 77,329	$ 235,393	$ 312,722
Other Financing Sources (Uses)			
Transfers Out	$ (72,244)	$ 0	$ (72,244)
Total Other Financing Sources (Uses)	$ (72,244)	$ 0	$ (72,244)
Net Change in Fund Balances	$ 5,085	$ 235,393	$ 240,478
Fund Balance, July 1, 2013	114,414	1,157,845	1,272,259
Fund Balance, June 30, 2014	$ 119,499	$ 1,393,238	$ 1,512,737

Exhibit I-8

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2013	Add: Encumbrances 6/30/2014	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues							
Local Taxes	$ 19,743,221	$ 0	$ 0	$ 19,743,221	$ 18,775,157	$ 18,771,937	$ 971,284
Licenses and Permits	4,089	0	0	4,089	3,610	3,610	479
Charges for Current Services	812,293	0	0	812,293	870,716	870,716	(58,423)
Other Local Revenues	240,458	0	0	240,458	126,329	179,907	60,551
State of Tennessee	39,356,563	0	0	39,356,563	38,577,732	39,307,669	48,894
Federal Government	370,002	0	0	370,002	154,348	421,708	(51,706)
Total Revenues	$ 60,526,626	$ 0	$ 0	$ 60,526,626	$ 58,507,892	$ 59,555,547	$ 971,079
Expenditures							
Instruction							
Regular Instruction Program	$ 28,849,363	$ (1,250)	$ 0	$ 28,848,113	$ 30,459,341	$ 29,639,351	$ 791,238
Alternative Instruction Program	529,320	0	0	529,320	599,426	539,003	9,683
Special Education Program	5,801,268	(300)	0	5,800,968	5,964,613	5,868,565	67,597
Vocational Education Program	1,354,120	(700)	5,135	1,358,555	1,369,115	1,370,042	11,487
Adult Education Program	50,133	(2,500)	0	47,633	0	66,553	18,920
Support Services							
Attendance	160,265	(4,680)	9,349	164,934	136,835	172,601	7,667
Health Services	658,402	0	0	658,402	660,865	691,242	32,840
Other Student Support	1,544,101	(140)	0	1,543,961	1,594,327	1,611,123	67,162
Regular Instruction Program	1,185,469	(5,870)	14,993	1,194,592	1,262,221	1,261,184	66,592
Alternative Instruction Program	130,773	0	0	130,773	128,673	134,241	3,468
Special Education Program	597,668	(119)	0	597,549	692,928	631,826	34,277
Vocational Education Program	142,319	(10,259)	2,602	134,662	140,170	140,170	5,508
Adult Programs	140,428	0	0	140,428	180,000	146,362	5,934
Other Programs	598,792	(4,719)	0	594,073	324,000	604,133	10,060
Board of Education	1,000,982	(1,103)	0	999,879	952,254	1,045,342	45,463
Director of Schools	457,134	(1,493)	143	455,784	473,196	489,516	33,732
Office of the Principal	3,640,362	0	0	3,640,362	3,638,796	3,697,403	57,041
Fiscal Services	249,118	0	0	249,118	252,687	255,053	5,935
Human Services/Personnel	113,496	0	0	113,496	170,561	170,561	57,065

(Continued)

Exhibit I-8

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2013	Add: Encumbrances 6/30/2014	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Expenditures (Cont.)							
Support Services (Cont.)							
Operation of Plant	$ 4,389,422	$ (13,735)	$ 0	$ 4,375,687	$ 4,856,661	$ 4,703,850	$ 328,163
Maintenance of Plant	1,255,716	(18,308)	0	1,237,408	1,208,701	1,301,774	64,366
Transportation	3,555,386	(8,719)	0	3,546,667	3,669,885	3,713,714	167,047
Central and Other	1,460,675	(80,858)	57,038	1,436,855	953,783	1,494,591	57,736
Operation of Non-instructional Services							
Community Services	559,980	(4,503)	505	555,982	600,000	600,000	44,018
Early Childhood Education	484,680	(19,933)	2,940	467,687	468,718	468,718	1,031
Capital Outlay							
Regular Capital Outlay	733,265	(81,596)	162,350	814,019	1,000,000	1,000,000	185,981
Other Debt Service							
Education	182,996	0	0	182,996	199,632	199,632	16,636
Total Expenditures	$ 59,825,633	$ (260,785)	$ 255,055	$ 59,819,903	$ 61,957,388	$ 62,016,550	$ 2,196,647
Excess (Deficiency) of Revenues Over Expenditures	$ 700,993	$ 260,785	$ (255,055)	$ 706,723	$ (3,449,496)	$ (2,461,003)	$ 3,167,726
Other Financing Sources (Uses)							
Insurance Recovery	$ 66,816	$ 0	$ 0	$ 66,816	$ 6,500	$ 64,650	$ 2,166
Transfers In	72,244	0	0	72,244	100,000	85,400	(13,156)
Total Other Financing Sources	$ 139,060	$ 0	$ 0	$ 139,060	$ 106,500	$ 150,050	$ (10,990)
Net Change in Fund Balance	$ 840,053	$ 260,785	$ (255,055)	$ 845,783	$ (3,342,996)	$ (2,310,953)	$ 3,156,736
Fund Balance, July 1, 2013	8,975,997	(260,785)	0	8,715,212	5,369,383	8,975,997	(260,785)
Fund Balance, June 30, 2014	$ 9,816,050	$ 0	$ (255,055)	$ 9,560,995	$ 2,026,387	$ 6,665,044	$ 2,895,951

Exhibit I-9

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2013	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues						
Federal Government	$ 4,748,416	$ 0	$ 4,748,416	$ 3,678,927	$ 5,952,609	$ (1,204,193)
Total Revenues	$ 4,748,416	$ 0	$ 4,748,416	$ 3,678,927	$ 5,952,609	$ (1,204,193)
Expenditures						
Instruction						
Regular Instruction Program	$ 1,946,575	$ (50)	$ 1,946,525	$ 1,423,704	$ 2,086,261	$ 139,736
Special Education Program	1,542,836	0	1,542,836	1,392,994	2,159,455	616,619
Vocational Education Program	94,782	(26,394)	68,388	0	81,011	12,623
Support Services						
Other Student Support	146,504	0	146,504	33,482	177,019	30,515
Regular Instruction Program	625,861	0	625,861	444,209	932,115	306,254
Special Education Program	313,616	0	313,616	309,066	430,427	116,811
Vocational Education Program	913	0	913	0	913	0
Total Expenditures	$ 4,671,087	$ (26,444)	$ 4,644,643	$ 3,603,455	$ 5,867,201	$ 1,222,558
Excess (Deficiency) of Revenues Over Expenditures	$ 77,329	$ 26,444	$ 103,773	$ 75,472	$ 85,408	$ 18,365
Other Financing Sources (Uses)						
Transfers In	$ 0	$ 0	$ 0	$ 143,556	$ 0	$ 0
Transfers Out	(72,244)	0	(72,244)	(219,028)	(85,408)	13,164
Total Other Financing Sources	$ (72,244)	$ 0	$ (72,244)	$ (75,472)	$ (85,408)	$ 13,164
Net Change in Fund Balance	$ 5,085	$ 26,444	$ 31,529	$ 0	$ 0	$ 31,529
Fund Balance, July 1, 2013	114,414	(26,444)	87,970	165,822	100,000	(12,030)
Fund Balance, June 30, 2014	$ 119,499	$ 0	$ 119,499	$ 165,822	$ 100,000	$ 19,499

Exhibit I-10

Dickson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Discretely Presented Dickson County School Department
Central Cafeteria Fund
For the Year Ended June 30, 2014

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2013	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues						
Charges for Current Services	$ 1,379,789	$ 0	$ 1,379,789	$ 1,777,150	$ 1,430,000	$ (50,211)
Other Local Revenues	21,978	0	21,978	20,200	20,100	1,878
State of Tennessee	39,572	0	39,572	42,000	39,572	0
Federal Government	2,739,293	0	2,739,293	2,530,777	2,735,207	4,086
Total Revenues	$ 4,180,632	$ 0	$ 4,180,632	$ 4,370,127	$ 4,224,879	$ (44,247)
Expenditures						
Operation of Non-instructional Services						
Food Service	$ 3,945,239	$ (5,865)	$ 3,939,374	$ 4,357,416	$ 4,136,711	$ 197,337
Total Expenditures	$ 3,945,239	$ (5,865)	$ 3,939,374	$ 4,357,416	$ 4,136,711	$ 197,337
Excess (Deficiency) of Revenues Over Expenditures	$ 235,393	$ 5,865	$ 241,258	$ 12,711	$ 88,168	$ 153,090
Net Change in Fund Balance	$ 235,393	$ 5,865	$ 241,258	$ 12,711	$ 88,168	$ 153,090
Fund Balance, July 1, 2013	1,157,845	(5,865)	1,151,980	958,842	1,157,845	(5,865)
Fund Balance, June 30, 2014	$ 1,393,238	$ 0	$ 1,393,238	$ 971,553	$ 1,246,013	$ 147,225

Miscellaneous Schedules

Exhibit J-1

Dickson County, Tennessee
Schedule of Changes in Long-term Notes, Other Loans, and Bonds
For the Year Ended June 30, 2014

Description of Indebtedness	Original Amount of Issue	Interest Rate	Date of Issue	Last Maturity Date	Outstanding 7-1-13	Issued During Period	Matured During Period	Outstanding 6-30-14
NOTES PAYABLE								
Payable through General Debt Service Fund								
Sheriff Administrative Building	$ 500,000	3.2 %	10-22-09	12-1-16	$ 384,000	$ 0	$ 38,000	$ 346,000
Landfill Litigation	1,025,000	2.97	2-17-12	2-1-22	936,000	0	92,000	844,000
Maintenance Truck	20,000	2.47	4-12-12	4-1-15	13,660	0	6,750	6,910
Rubber Tire Loader	117,000	2.15	10-4-13	10-1-16	0	117,000	0	117,000
Ambulance	90,000	2.15	10-4-13	10-1-16	0	90,000	0	90,000
Utility Truck	33,000	2.15	10-4-13	10-1-16	0	33,000	0	33,000
Total Notes Payable					$ 1,333,660	$ 240,000	$ 136,750	$ 1,436,910
OTHER LOANS PAYABLE								
Payable through General Debt Service Fund								
Library	1,500,000	Variable	2-1-02	5-25-17	$ 513,000	$ 0	$ 119,000	$ 394,000
Vanleer Elementary School	8,000,000	Variable	6-15-02	5-25-22	4,475,000	0	428,000	4,047,000
Public Works Projects	2,000,000	Variable	9-24-07	5-25-17	910,000	0	213,000	697,000
Emergency Management Building	2,400,000	Variable	10-30-07	5-25-22	1,669,000	0	151,000	1,518,000
Sheriff Administrative Building	1,200,000	Variable	7-1-08	5-23-23	914,000	0	78,000	836,000
Payable by School Department Contributions from the General Purpose School Fund to the General Debt Service Fund								
Energy Efficient Schools Initiative	1,000,000	0	5-17-11	8-1-22	908,337	0	91,663	816,674
Energy Efficient Schools Initiative	996,314	0	6-13-11	2-1-23	954,799	0	91,333	863,466
Total Other Loans Payable					$ 10,344,136	$ 0	$ 1,171,996	$ 9,172,140
BONDS PAYABLE								
Payable through General Debt Service Fund								
School Construction/Landfill Refunding	9,160,000	3 to 4.1	5-15-05	4-1-21	$ 6,930,000	$ 0	$ 760,000	$ 6,170,000
County Jail	18,000,000	3 to 4.25	11-17-09	4-1-30	17,700,000	0	750,000	16,950,000
County and School Refunding Bonds	24,596,000	2.48	3-1-13	3-1-20	24,596,000	0	3,244,000	21,352,000
School Refunding Bonds	8,915,000	.84 to 2.25	5-31-13	6-1-20	8,915,000	0	1,228,000	7,687,000
Total Bonds Payable					$ 58,141,000	$ 0	$ 5,982,000	$ 52,159,000

Exhibit J-2

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

Year Ending June 30	Notes		
	Principal	Interest	Total
2015	$ 219,910	$ 39,963	$ 259,873
2016	219,000	34,004	253,004
2017	448,000	24,233	472,233
2018	104,000	16,336	120,336
2019	107,000	13,246	120,246
2020	110,000	10,068	120,068
2021	113,000	6,802	119,802
2022	116,000	3,445	119,445
Total	$ 1,436,910	$ 148,097	$ 1,585,007

Year Ending June 30	Other Loans			
	Principal	Interest	Other Fees	Total
2015	$ 1,230,632	$ 20,978	$ 52,299	$ 1,303,909
2016	1,273,632	18,090	45,596	1,337,318
2017	1,319,632	15,083	38,495	1,373,210
2018	967,632	11,948	29,897	1,009,477
2019	997,632	9,797	24,903	1,032,332
2020	1,030,632	7,563	19,717	1,057,912
2021	1,063,632	5,236	14,316	1,083,184
2022	1,099,632	2,816	8,578	1,111,026
2023	189,084	297	1,349	190,730
Total	$ 9,172,140	$ 91,808	$ 235,150	$ 9,499,098

(Continued)

Exhibit J-2

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

Year Ending June 30	Bonds		
	Principal	Interest	Total
2015	$ 6,169,000	$ 1,568,800	$ 7,737,800
2016	6,330,000	1,418,984	7,748,984
2017	6,492,000	1,259,304	7,751,304
2018	6,669,000	1,086,900	7,755,900
2019	6,841,000	906,510	7,747,510
2020	7,028,000	717,723	7,745,723
2021	1,990,000	517,611	2,507,611
2022	1,020,000	437,025	1,457,025
2023	1,050,000	396,225	1,446,225
2024	1,100,000	354,225	1,454,225
2025	1,130,000	310,225	1,440,225
2026	1,170,000	265,025	1,435,025
2027	1,200,000	218,225	1,418,225
2028	1,270,000	168,725	1,438,725
2029	1,300,000	114,750	1,414,750
2030	1,400,000	59,500	1,459,500
Total	$ 52,159,000	$ 9,799,757	$ 61,958,757

Exhibit J-3

Dickson County, Tennessee
Schedule of Transfers
Primary Government and Discretely Presented Dickson County School Department
For the Year Ended June 30, 2014

From Fund	To Fund	Purpose	Amount
PRIMARY GOVERNMENT			
General	Other Special Revenue	Lawsuit remediation	$ 396,714
"	General Debt Service	School safety projects	500,000
"	"	To close projects	654
Drug Control	General	Purchase patrol cars	114,000
Solid Waste/Sanitation	General Debt Service	To close projects	7,311
"	"	Debt payment	175,948
Total Transfers Primary Government			$ 1,194,627
DISCRETELY PRESENTED DICKSON COUNTY SCHOOL DEPARTMENT			
School Federal Projects	General Purpose School	Indirect costs	$ 72,244

Exhibit J-4

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

Official	Authorization for Salary	Salary Paid During Period	Bond	Surety
County Mayor	Section 8-24-102, *TCA*	$ 80,226	$ 50,000	Auto Owners Mutual Insurance Company
Highway Engineer	Section 8-24-102, *TCA*	76,407	100,000	"
Director of Schools	State Board of Education and Local Board of Education	126,400 (1)	100,000	"
Trustee	Section 8-24-102, *TCA*	69,461	2,144,100	"
Assessor of Property	Section 8-24-102, *TCA*	69,461	10,000	"
County Clerk	Section 8-24-102, *TCA*	69,461	50,000	"
Circuit Court Clerk	Section 8-24-102, *TCA*	69,461	50,000	"
General Sessions Court Clerk	Section 8-24-102, *TCA*	69,461	50,000	"
Clerk and Master	Section 8-24-102, *TCA*	69,461 (2)	50,000	"
Register of Deeds	Section 8-24-102, *TCA*	69,461	25,000	"
Sheriff	Section 8-24-102, *TCA*	76,407 (3)	25,000	"
Director of Accounts and Budgets	County Commission	69,221 (4)	25,000	Cincinnati Insurance Company
County Employees				
Public Employees Blanket Bond			150,000	Local Government Property and Casualty Fund
School Employees				
Public School System			150,000	Tennessee Risk Management Trust

(1) Includes $1,000 CEO salary supplement and $400 one-time bonus to certified employees. In addition to salary, the Board of Education has agreed to pay the entire premium of the director's individual and family coverage in the group insurance program; to provide a $100,000 term life insurance policy; and to pay all approved dues in professional societies, associations, and civic clubs.
(2) Does not include special commissioner fees totaling $600.
(3) Does not include a $600 law enforcement training supplement.
(4) Does not include $1,050 for longevity pay.

Exhibit J-5

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

		Special Revenue Funds				
	General	Solid Waste / Sanitation	Drug Control	Constitu - tional Officers - Fees	Highway / Public Works	Bridge
Local Taxes						
County Property Taxes						
Current Property Tax	$ 11,613,076	$ 0	$ 0	$ 0	$ 1,016,721	$ 0
Trustee's Collections - Prior Year	452,552	0	0	0	46,208	0
Trustee's Collections - Bankruptcy	11,747	0	0	0	1,041	0
Circuit/Clerk & Master Collections - Prior Years	241,303	0	0	0	21,164	0
Interest and Penalty	93,322	0	0	0	8,217	0
Payments in-Lieu-of Taxes - T.V.A.	589	0	0	0	52	0
Payments in-Lieu-of Taxes - Local Utilities	311,506	0	0	0	0	0
County Local Option Taxes						
Local Option Sales Tax	266,071	0	0	0	380,101	0
Hotel/Motel Tax	0	0	0	0	0	0
Wheel Tax	470,548	0	0	0	459,248	0
Litigation Tax - General	156,284	0	0	0	0	0
Litigation Tax - Special Purpose	127,822	0	0	0	0	0
Litigation Tax - Jail, Workhouse, or Courthouse	153,654	0	0	0	0	0
Litigation Tax - Courthouse Security	140,254	0	0	0	0	0
Business Tax	267,235	0	0	0	23,186	0
Mixed Drink Tax	3,418	0	0	0	0	0
Mineral Severance Tax	0	0	0	0	0	0
Adequate Facilities/Development Tax	0	0	0	0	0	0
Statutory Local Taxes						
Bank Excise Tax	100,849	0	0	0	0	0
Wholesale Beer Tax	270,923	0	0	0	0	0
Interstate Telecommunications Tax	2,893	0	0	0	0	0
Total Local Taxes	$ 14,684,046	$ 0	$ 0	$ 0	$ 1,955,938	$ 0

(Continued)

Exhibit J-5

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

		Special Revenue Funds				
	General	Solid Waste / Sanitation	Drug Control	Constitu - tional Officers - Fees	Highway / Public Works	Bridge
Licenses and Permits						
Licenses						
Cable TV Franchise	$ 98,394	$ 0	$ 0	$ 0	$ 0	$ 0
Permits						
Beer Permits	182	0	0	0	16	0
Building Permits	120,874	0	0	0	0	0
Plumbing Permits	2,370	0	0	0	0	0
Other Permits	11,295	0	0	0	0	0
Total Licenses and Permits	$ 233,115	$ 0	$ 0	$ 0	$ 16	$ 0
Fines, Forfeitures, and Penalties						
Circuit Court						
Fines	$ 17,584	$ 0	$ 0	$ 0	$ 0	$ 0
Officers Costs	27,028	0	0	0	0	0
Drug Control Fines	0	0	3,703	0	0	0
Drug Court Fees	8,752	0	0	0	0	0
DUI Treatment Fines	3,970	0	0	0	0	0
Data Entry Fee - Circuit Court	1,738	0	0	0	0	0
Courtroom Security Fee	761	0	0	0	0	0
Victims Assistance Assessments	9,410	0	0	0	0	0
General Sessions Court						
Fines	38,728	0	0	0	0	0
Fines for Littering	33	0	0	0	0	0
Officers Costs	96,080	0	0	0	0	0
Game and Fish Fines	722	0	0	0	0	0
Drug Control Fines	0	0	15,900	0	0	0
Drug Court Fees	19,341	0	0	0	0	0

(Continued)

Exhibit J-5

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

	General	Special Revenue Funds				
		Solid Waste / Sanitation	Drug Control	Constitu - tional Officers - Fees	Highway / Public Works	Bridge
Fines, Forfeitures, and Penalties (Cont.)						
General Sessions Court (Cont.)						
DUI Treatment Fines	$ 13,445	$ 0	$ 0	$ 0	$ 0	$ 0
Data Entry Fee - General Sessions Court	21,575	0	0	0	0	0
Courtroom Security Fee	772	0	0	0	0	0
Victims Assistance Assessments	38,379	0	0	0	0	0
Juvenile Court						
Fines	34,623	0	0	0	0	0
Data Entry Fee - Juvenile Court	4,988	0	0	0	0	0
Courtroom Security Fee	5,800	0	0	0	0	0
Chancery Court						
Officers Costs	17,445	0	0	0	0	0
Data Entry Fee - Chancery Court	5,774	0	0	0	0	0
Courtroom Security Fee	25	0	0	0	0	0
Other Fines, Forfeitures, and Penalties						
Proceeds from Confiscated Property	0	0	133,146	0	0	0
Total Fines, Forfeitures, and Penalties	$ 366,973	$ 0	$ 152,749	$ 0	$ 0	$ 0
Charges for Current Services						
General Service Charges						
Tipping Fees	$ 0	$ 1,029,988	$ 0	$ 0	$ 0	$ 0
Solid Waste Disposal Fees	0	2,259,984	0	0	0	0
Water Treatment Charges	0	18,658	0	0	0	0
Patient Charges	2,032,211	0	0	0	0	0
Work Release Charges for Board	2,600	0	0	0	0	0
Other General Service Charges	745	1,261	0	0	0	0

(Continued)

Exhibit J-5

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

	General	Special Revenue Funds				
		Solid Waste / Sanitation	Drug Control	Constitu - tional Officers - Fees	Highway / Public Works	Bridge
Charges for Current Services (Cont.)						
Fees						
Subdivision Lot Fees	$ 2,665	$ 0	$ 0	$ 0	$ 0	$ 0
Copy Fees	3,888	0	0	0	0	0
Library Fees	16,373	0	0	0	0	0
Archives and Records Management Fee - County Clerk	32,631	0	0	0	0	0
Greenbelt Late Application Fee	100	0	0	0	0	0
Telephone Commissions	69,392	0	0	0	0	0
Constitutional Officers' Fees and Commissions	0	0	0	77	0	0
Special Commissioner Fees/Special Master Fees	0	0	0	600	0	0
Data Processing Fee - Register	17,788	0	0	0	0	0
Data Processing Fee - Sheriff	13,585	0	0	0	0	0
Sexual Offender Registration Fees - Sheriff	11,100	0	0	0	0	0
Data Processing Fee - County Clerk	978	0	0	0	0	0
Education Charges						
Tuition - Other Governments	300	0	0	0	0	0
Other Charges for Services						
Other Charges for Services	10,718	92,615	0	0	0	0
Total Charges for Current Services	$ 2,215,074	$ 3,402,506	$ 0	$ 677	$ 0	$ 0
Other Local Revenues						
Recurring Items						
Investment Income	$ 26,953	$ 0	$ 0	$ 0	$ 26,834	$ 0
Lease/Rentals	6,975	0	0	0	0	0
Sale of Materials and Supplies	95,727	0	0	0	0	0
Commissary Sales	51,214	0	0	0	0	0
Sale of Recycled Materials	9,338	82,500	0	0	1,207	0
Miscellaneous Refunds	81,885	22,501	1	0	1,702	0

(Continued)

Exhibit J-5

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

	General	Special Revenue Funds				
		Solid Waste / Sanitation	Drug Control	Constitu - tional Officers - Fees	Highway / Public Works	Bridge
Other Local Revenues (Cont.)						
Nonrecurring Items						
Sale of Equipment	$ 0	$ 32,322	$ 0	$ 0	$ 4,447	$ 0
Sale of Property	32,506	0	0	0	0	0
Damages Recovered from Individuals	35	0	0	0	0	0
Contributions and Gifts	39,618	0	3,000	0	0	0
Other Local Revenues						
Other Local Revenues	78,628	0	0	0	0	0
Total Other Local Revenues	$ 422,879	$ 137,323	$ 3,001	$ 0	$ 34,190	$ 0
Fees Received from County Officials						
Fees in-Lieu-of Salary						
County Clerk	$ 485,781	$ 0	$ 0	$ 0	$ 0	$ 0
Circuit Court Clerk	147,129	0	0	0	0	0
General Sessions Court Clerk	404,993	0	0	0	0	0
Clerk and Master	190,029	0	0	0	0	0
Juvenile Court Clerk	3,074	0	0	0	0	0
Probate Court Clerk	82,576	0	0	0	0	0
Register	209,933	0	0	0	0	0
Sheriff	24,331	0	0	0	0	0
Trustee	974,076	0	0	0	0	0
Total Fees Received from County Officials	$ 2,521,922	$ 0	$ 0	$ 0	$ 0	$ 0
State of Tennessee						
General Government Grants						
Juvenile Services Program	$ 4,500	$ 0	$ 0	$ 0	$ 0	$ 0
Solid Waste Grants	0	36,280	0	0	0	0

(Continued)

Exhibit J-5

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

	General	Special Revenue Funds				
		Solid Waste / Sanitation	Drug Control	Constitu - tional Officers - Fees	Highway / Public Works	Bridge
State of Tennessee (Cont.)						
Health and Welfare Grants						
Health Department Programs	$ 458,049	$ 0	$ 0	$ 0	$ 0	$ 0
Public Works Grants						
Bridge Program	0	0	0	0	0	14,685
Litter Program	45,399	0	0	0	0	0
Other State Revenues						
Income Tax	64,235	0	0	0	0	0
Beer Tax	17,806	0	0	0	0	0
Vehicle Certificate of Title Fees	9,851	0	0	0	0	0
Alcoholic Beverage Tax	80,603	0	0	0	0	0
Mixed Drink Tax	3,096	0	0	0	0	0
State Revenue Sharing - T.V.A.	340,479	0	0	0	29,995	0
Board of Jurors	1,865	0	0	0	0	0
Prisoner Transportation	3,761	0	0	0	0	0
Contracted Prisoner Boarding	1,579,942	0	0	0	0	0
Gasoline and Motor Fuel Tax	0	0	0	0	1,906,017	0
Petroleum Special Tax	0	0	0	0	35,836	0
Registrar's Salary Supplement	15,164	0	0	0	0	0
Other State Grants	2,316	0	0	0	8,437	0
Other State Revenues	55,133	0	0	0	0	0
Total State of Tennessee	$ 2,682,199	$ 36,280	$ 0	$ 0	$ 1,980,285	$ 14,685
Federal Government						
Federal Through State						
Disaster Relief	$ 0	$ 0	$ 0	$ 0	$ 37,925	$ 0
Other Federal through State	155,810	0	0	0	20,661	0

(Continued)

Exhibit J-5

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

		Special Revenue Funds				
	General	Solid Waste / Sanitation	Drug Control	Constitu - tional Officers - Fees	Highway / Public Works	Bridge
Federal Government (Cont.)						
Direct Federal Revenue						
Police Service (Lake Area)	$ 2,750	$ 0	$ 0	$ 0	$ 0	$ 0
Asset Forfeiture Funds	0	0	146	0	0	0
Other Direct Federal Revenue	200,631	0	0	0	0	0
Total Federal Government	$ 359,191	$ 0	$ 146	$ 0	$ 58,586	$ 0
Other Governments and Citizens Groups						
Other Governments						
Contributions	$ 92,215	$ 0	$ 0	$ 0	$ 0	$ 0
Contracted Services	93,543	0	0	0	0	0
Total Other Governments and Citizens Groups	$ 185,758	$ 0	$ 0	$ 0	$ 0	$ 0
Total	$ 23,671,157	$ 3,576,109	$ 155,896	$ 677	$ 4,029,015	$ 14,685

(Continued)

Exhibit J-5

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

	Debt Service Fund	Capital Projects Fund	
	General Debt Service	Community Development/ Industrial Park	Total
Local Taxes			
County Property Taxes			
Current Property Tax	$ 5,947,101	$ 0	$ 18,576,898
Trustee's Collections - Prior Year	267,893	0	766,653
Trustee's Collections - Bankruptcy	6,047	0	18,835
Circuit/Clerk & Master Collections - Prior Years	123,809	0	386,276
Interest and Penalty	47,876	0	149,415
Payments in-Lieu-of Taxes - T.V.A.	304	0	945
Payments in-Lieu-of Taxes - Local Utilities	0	0	311,506
County Local Option Taxes			
Local Option Sales Tax	0	0	646,172
Hotel/Motel Tax	0	467,301	467,301
Wheel Tax	1,848,292	0	2,778,088
Litigation Tax - General	0	0	156,284
Litigation Tax - Special Purpose	0	0	127,822
Litigation Tax - Jail, Workhouse, or Courthouse	0	0	153,654
Litigation Tax - Courthouse Security	0	0	140,254
Business Tax	132,958	0	423,379
Mixed Drink Tax	0	0	3,418
Mineral Severance Tax	80,541	0	80,541
Adequate Facilities/Development Tax	361,285	0	361,285
Statutory Local Taxes			
Bank Excise Tax	0	0	100,849
Wholesale Beer Tax	0	0	270,923
Interstate Telecommunications Tax	0	0	2,893
Total Local Taxes	$ 8,816,106	$ 467,301	$ 25,923,391

(Continued)

Exhibit J-5

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

	Debt Service Fund	Capital Projects Fund	
	General Debt Service	Community Development/ Industrial Park	Total
Licenses and Permits			
Licenses			
Cable TV Franchise	$ 0	$ 0	$ 98,394
Permits			
Beer Permits	93	0	291
Building Permits	0	0	120,874
Plumbing Permits	0	0	2,370
Other Permits	0	0	11,295
Total Licenses and Permits	$ 93	$ 0	$ 233,224
Fines, Forfeitures, and Penalties			
Circuit Court			
Fines	$ 0	$ 0	$ 17,584
Officers Costs	0	0	27,028
Drug Control Fines	0	0	3,703
Drug Court Fees	0	0	8,752
DUI Treatment Fines	0	0	3,970
Data Entry Fee - Circuit Court	0	0	1,738
Courtroom Security Fee	0	0	761
Victims Assistance Assessments	0	0	9,410
General Sessions Court			
Fines	0	0	38,728
Fines for Littering	0	0	33
Officers Costs	0	0	96,080
Game and Fish Fines	0	0	722
Drug Control Fines	0	0	15,900
Drug Court Fees	0	0	19,341

(Continued)

Exhibit J-5

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

	Debt Service Fund	Capital Projects Fund	
	General Debt Service	Community Development/ Industrial Park	Total
Fines, Forfeitures, and Penalties (Cont.)			
General Sessions Court (Cont.)			
DUI Treatment Fines	$ 0	$ 0	$ 13,445
Data Entry Fee - General Sessions Court	0	0	21,575
Courtroom Security Fee	0	0	772
Victims Assistance Assessments	0	0	38,379
Juvenile Court			
Fines	0	0	34,623
Data Entry Fee - Juvenile Court	0	0	4,988
Courtroom Security Fee	0	0	5,800
Chancery Court			
Officers Costs	0	0	17,445
Data Entry Fee - Chancery Court	0	0	5,774
Courtroom Security Fee	0	0	25
Other Fines, Forfeitures, and Penalties			
Proceeds from Confiscated Property	0	0	133,146
Total Fines, Forfeitures, and Penalties	$ 0	$ 0	$ 519,722
Charges for Current Services			
General Service Charges			
Tipping Fees	$ 0	$ 0	$ 1,029,988
Solid Waste Disposal Fees	0	0	2,259,984
Water Treatment Charges	0	0	18,658
Patient Charges	0	0	2,032,211
Work Release Charges for Board	0	0	2,600
Other General Service Charges	0	4,000	6,006

(Continued)

Exhibit J-5

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

	Debt Service Fund	Capital Projects Fund	
	General Debt Service	Community Development/ Industrial Park	Total
Charges for Current Services (Cont.)			
Fees			
Subdivision Lot Fees	$ 0	$ 0	$ 2,665
Copy Fees	0	0	3,888
Library Fees	0	0	16,373
Archives and Records Management Fee - County Clerk	0	0	32,631
Greenbelt Late Application Fee	0	0	100
Telephone Commissions	0	0	69,392
Constitutional Officers' Fees and Commissions	0	0	77
Special Commissioner Fees/Special Master Fees	0	0	600
Data Processing Fee - Register	0	0	17,788
Data Processing Fee - Sheriff	0	0	13,585
Sexual Offender Registration Fees - Sheriff	0	0	11,100
Data Processing Fee - County Clerk	0	0	978
Education Charges			
Tuition - Other Governments	0	0	300
Other Charges for Services			
Other Charges for Services	0	0	103,333
Total Charges for Current Services	$ 0	$ 4,000	$ 5,622,257
Other Local Revenues			
Recurring Items			
Investment Income	$ 26,834	$ 0	$ 80,621
Lease/Rentals	0	0	6,975
Sale of Materials and Supplies	0	0	95,727
Commissary Sales	0	0	51,214
Sale of Recycled Materials	0	0	93,045
Miscellaneous Refunds	0	0	106,089

(Continued)

Exhibit J-5

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

	Debt Service Fund	Capital Projects Fund	
	General Debt Service	Community Development/ Industrial Park	Total
Other Local Revenues (Cont.)			
Nonrecurring Items			
Sale of Equipment	$ 0	$ 0	$ 36,769
Sale of Property	0	135,250	167,756
Damages Recovered from Individuals	0	0	35
Contributions and Gifts	0	0	42,618
Other Local Revenues			
Other Local Revenues	0	0	78,628
Total Other Local Revenues	$ 26,834	$ 135,250	$ 759,477
Fees Received from County Officials			
Fees in-Lieu-of Salary			
County Clerk	$ 0	$ 0	$ 485,781
Circuit Court Clerk	0	0	147,129
General Sessions Court Clerk	0	0	404,993
Clerk and Master	0	0	190,029
Juvenile Court Clerk	0	0	3,074
Probate Court Clerk	0	0	82,576
Register	0	0	209,933
Sheriff	0	0	24,331
Trustee	0	0	974,076
Total Fees Received from County Officials	$ 0	$ 0	$ 2,521,922
State of Tennessee			
General Government Grants			
Juvenile Services Program	$ 0	$ 0	$ 4,500
Solid Waste Grants	0	0	36,280

(Continued)

Exhibit J-5

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

	Debt Service Fund	Capital Projects Fund	
	General Debt Service	Community Development/ Industrial Park	Total
State of Tennessee (Cont.)			
Health and Welfare Grants			
Health Department Programs	$ 0	$ 0	$ 458,049
Public Works Grants			
Bridge Program	0	0	14,685
Litter Program	0	0	45,399
Other State Revenues			
Income Tax	0	0	64,235
Beer Tax	0	0	17,806
Vehicle Certificate of Title Fees	0	0	9,851
Alcoholic Beverage Tax	0	0	80,603
Mixed Drink Tax	0	0	3,096
State Revenue Sharing - T.V.A.	175,374	0	545,848
Board of Jurors	0	0	1,865
Prisoner Transportation	0	0	3,761
Contracted Prisoner Boarding	0	0	1,579,942
Gasoline and Motor Fuel Tax	0	0	1,906,017
Petroleum Special Tax	0	0	35,836
Registrar's Salary Supplement	0	0	15,164
Other State Grants	0	0	10,753
Other State Revenues	0	0	55,133
Total State of Tennessee	$ 175,374	$ 0	$ 4,888,823
Federal Government			
Federal Through State			
Disaster Relief	$ 0	$ 0	$ 37,925
Other Federal through State	0	0	176,471

(Continued)

Exhibit J-5

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

	Debt Service Fund	Capital Projects Fund	
	General Debt Service	Community Development/ Industrial Park	Total
Federal Government (Cont.)			
Direct Federal Revenue			
Police Service (Lake Area)	$ 0	$ 0	$ 2,750
Asset Forfeiture Funds	0	0	146
Other Direct Federal Revenue	0	0	200,631
Total Federal Government	$ 0	$ 0	$ 417,923
Other Governments and Citizens Groups			
Other Governments			
Contributions	$ 182,996	$ 366,667	$ 641,878
Contracted Services	0	0	93,543
Total Other Governments and Citizens Groups	$ 182,996	$ 366,667	$ 735,421
Total	$ 9,201,403	$ 973,218	$ 41,622,160

Exhibit J-6

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

	General Purpose School	Special Revenue Funds: School Federal Projects	Special Revenue Funds: Central Cafeteria	Total
Local Taxes				
County Property Taxes				
Current Property Tax	$ 8,059,772	$ 0	$ 0	$ 8,059,772
Trustee's Collections - Prior Year	344,738	0	0	344,738
Trustee's Collections - Bankruptcy	8,259	0	0	8,259
Circuit/Clerk & Master Collections - Prior Years	196,287	0	0	196,287
Interest and Penalty	65,186	0	0	65,186
Payments in-Lieu-of Taxes - T.V.A.	412	0	0	412
County Local Option Taxes				
Local Option Sales Tax	10,871,932	0	0	10,871,932
Business Tax	183,980	0	0	183,980
Mixed Drink Tax	7,638	0	0	7,638
Statutory Local Taxes				
Interstate Telecommunications Tax	5,017	0	0	5,017
Total Local Taxes	$ 19,743,221	$ 0	$ 0	$ 19,743,221
Licenses and Permits				
Licenses				
Marriage Licenses	$ 3,962	$ 0	$ 0	$ 3,962
Permits				
Beer Permits	127	0	0	127
Total Licenses and Permits	$ 4,089	$ 0	$ 0	$ 4,089
Charges for Current Services				
Education Charges				
Tuition - Other State Systems	$ 18,083	$ 0	$ 0	$ 18,083

(Continued)

Exhibit J-6

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

	General Purpose School	Special Revenue Funds: School Federal Projects	Special Revenue Funds: Central Cafeteria	Total
Charges for Current Services (Cont.)				
Education Charges (Cont.)				
Tuition - Other	$ 517,259	$ 0	$ 0	$ 517,259
Lunch Payments - Children	0	0	646,029	646,029
Lunch Payments - Adults	0	0	56,576	56,576
Income from Breakfast	0	0	100,194	100,194
A la carte Sales	0	0	576,990	576,990
School Based Health Services - FFS	80,898	0	0	80,898
Community Service Fees - Children	46,395	0	0	46,395
TBI Criminal Background Fees	5,942	0	0	5,942
Other Charges for Services				
Other Charges for Services	143,716	0	0	143,716
Total Charges for Current Services	$ 812,293	$ 0	$ 1,379,789	$ 2,192,082
Other Local Revenues				
Recurring Items				
Investment Income	$ 27,817	$ 0	$ 6,035	$ 33,852
Lease/Rentals	83,165	0	0	83,165
Sale of Materials and Supplies	4,698	0	987	5,685
Miscellaneous Refunds	88,814	0	12,772	101,586
Nonrecurring Items				
Sale of Equipment	18,315	0	2,184	20,499
Damages Recovered from Individuals	271	0	0	271
Contributions and Gifts	17,378	0	0	17,378
Total Other Local Revenues	$ 240,458	$ 0	$ 21,978	$ 262,436

(Continued)

Exhibit J-6

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

	General Purpose School	Special Revenue Funds: School Federal Projects	Special Revenue Funds: Central Cafeteria	Total
State of Tennessee				
General Government Grants				
On-behalf Contributions for OPEB	$ 295,033	$ 0	$ 0	$ 295,033
State Education Funds				
Basic Education Program	36,873,001	0	0	36,873,001
Early Childhood Education	487,913	0	0	487,913
School Food Service	0	0	39,572	39,572
Energy Efficient School Initiative	12,170	0	0	12,170
Other State Education Funds	1,084,114	0	0	1,084,114
Career Ladder Program	286,901	0	0	286,901
Career Ladder - Extended Contract	70,420	0	0	70,420
Other State Revenues				
Mixed Drink Tax	3,608	0	0	3,608
State Revenue Sharing - T.V.A.	237,795	0	0	237,795
Other State Grants	5,608	0	0	5,608
Total State of Tennessee	$ 39,356,563	$ 0	$ 39,572	$ 39,396,135
Federal Government				
Federal Through State				
USDA School Lunch Program	$ 0	$ 0	$ 1,793,575	$ 1,793,575
USDA - Commodities	0	0	307,067	307,067
Breakfast	0	0	589,893	589,893
USDA - Other	0	0	48,758	48,758
Adult Education State Grant Program	133,181	0	0	133,181
Vocational Education - Basic Grants to States	0	103,037	0	103,037
Title I Grants to Local Education Agencies	0	2,001,788	0	2,001,788

(Continued)

Exhibit J-6

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

	General Purpose School	Special Revenue Funds: School Federal Projects	Special Revenue Funds: Central Cafeteria	Total
Federal Government (Cont.)				
Federal Through State (Cont.)				
Special Education - Grants to States	$ 114,558	$ 1,838,693	$ 0	$ 1,953,251
Special Education Preschool Grants	0	52,401	0	52,401
English Language Acquisition Grants	0	10,959	0	10,959
Eisenhower Professional Development State Grants	0	316,134	0	316,134
Race-to-the-Top - ARRA	0	425,404	0	425,404
Other Federal through State	9,919	0	0	9,919
Direct Federal Revenue				
ROTC Reimbursement	112,344	0	0	112,344
Total Federal Government	$ 370,002	$ 4,748,416	$ 2,739,293	$ 7,857,711
Total	$ 60,526,626	$ 4,748,416	$ 4,180,632	$ 69,455,674

Exhibit J-7

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

General Fund				
General Government				
County Commission				
Board and Committee Members Fees	$	52,374		
Social Security		4,007		
Unemployment Compensation		380		
Audit Services		14,900		
Dues and Memberships		1,700		
Legal Notices, Recording, and Court Costs		186		
Other Charges		311		
Total County Commission			$	73,858
Board of Equalization				
Board and Committee Members Fees	$	5,753		
Social Security		440		
Unemployment Compensation		46		
Total Board of Equalization				6,239
Other Boards and Committees				
Board and Committee Members Fees	$	595		
Social Security		46		
Unemployment Compensation		5		
Total Other Boards and Committees				646
County Mayor/Executive				
County Official/Administrative Officer	$	80,226		
Other Salaries and Wages		16,694		
Social Security		6,798		
Life Insurance		206		
Medical Insurance		7,283		
Dental Insurance		159		
Unemployment Compensation		60		
Local Retirement		6,079		
Dues and Memberships		1,700		
Maintenance Agreements		525		
Postal Charges		1,000		
Printing, Stationery, and Forms		148		
Travel		457		
Office Supplies		699		
Workers' Compensation Insurance		535		
Other Charges		2,185		
Total County Mayor/Executive				124,754
County Attorney				
Other Salaries and Wages	$	15,800		
Social Security		1,209		
Local Retirement		1,198		
Legal Services		187,561		
Other Contracted Services		36,970		
Total County Attorney				242,738

(Continued)

Exhibit J-7

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

General Fund (Cont.)		
General Government (Cont.)		
Election Commission		
County Official/Administrative Officer	$ 62,515	
Deputy(ies)	24,301	
Part-time Personnel	7,467	
Election Commission	2,520	
Election Workers	6,697	
In-Service Training	1,025	
Social Security	7,360	
Life Insurance	289	
Medical Insurance	10,630	
Dental Insurance	264	
Unemployment Compensation	251	
Local Retirement	6,581	
Dues and Memberships	200	
Operating Lease Payments	878	
Legal Notices, Recording, and Court Costs	1,410	
Maintenance Agreements	17,250	
Maintenance and Repair Services - Equipment	285	
Postal Charges	9,183	
Printing, Stationery, and Forms	14,090	
Travel	197	
Other Contracted Services	3,800	
Office Supplies	3,137	
Other Supplies and Materials	2,199	
Building and Contents Insurance	727	
Workers' Compensation Insurance	505	
Other Charges	1,808	
Office Equipment	1,576	
Voting Machines	26,252	
Total Election Commission		$ 213,397
Register of Deeds		
County Official/Administrative Officer	$ 69,461	
Deputy(ies)	65,356	
Longevity Pay	3,275	
Social Security	9,783	
Life Insurance	352	
Medical Insurance	21,487	
Dental Insurance	412	
Unemployment Compensation	169	
Local Retirement	10,467	
Dues and Memberships	657	
Operating Lease Payments	15,420	
Maintenance Agreements	336	
Postal Charges	707	
Travel	963	
Office Supplies	1,244	
Workers' Compensation Insurance	720	
Total Register of Deeds		200,809

(Continued)

Exhibit J-7

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

General Fund (Cont.)		
General Government (Cont.)		
Codes Compliance		
County Official/Administrative Officer	$ 50,446	
Deputy(ies)	84,278	
Longevity Pay	4,400	
Board and Committee Members Fees	2,425	
Social Security	10,476	
Life Insurance	352	
Medical Insurance	17,470	
Dental Insurance	133	
Unemployment Compensation	301	
Local Retirement	10,546	
Data Processing Services	1,518	
Dues and Memberships	270	
Operating Lease Payments	1,224	
Legal Services	2,247	
Legal Notices, Recording, and Court Costs	486	
Maintenance Agreements	963	
Maintenance and Repair Services - Vehicles	833	
Postal Charges	862	
Tuition	50	
Other Contracted Services	12,375	
Gasoline	3,445	
Office Supplies	1,342	
Vehicle and Equipment Insurance	2,082	
Workers' Compensation Insurance	730	
Other Charges	952	
Office Equipment	1,800	
Total Codes Compliance		$ 212,006
County Buildings		
Supervisor/Director	$ 43,973	
Custodial Personnel	44,287	
Maintenance Personnel	14,018	
Longevity Pay	1,125	
Social Security	7,448	
Life Insurance	111	
Medical Insurance	108	
Dental Insurance	159	
Unemployment Compensation	345	
Local Retirement	3,411	
Communication	89,307	
Maintenance Agreements	864	
Maintenance and Repair Services - Buildings	160,200	
Maintenance and Repair Services - Vehicles	125	
Other Contracted Services	2,938	
Custodial Supplies	9,181	
Electricity	62,620	
Gasoline	4,321	

(Continued)

Exhibit J-7

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

General Fund (Cont.)		
General Government (Cont.)		
County Buildings (Cont.)		
Natural Gas	$ 11,983	
Office Supplies	66	
Water and Sewer	4,062	
Building and Contents Insurance	13,342	
Vehicle and Equipment Insurance	694	
Workers' Compensation Insurance	4,913	
Other Charges	1,528	
Motor Vehicles	32,346	
Total County Buildings		$ 513,475
Preservation of Records		
Supervisor/Director	$ 31,219	
Longevity Pay	350	
Other Salaries and Wages	8,154	
Social Security	2,761	
Life Insurance	78	
Medical Insurance	6,103	
Dental Insurance	159	
Unemployment Compensation	125	
Local Retirement	2,393	
Dues and Memberships	135	
Operating Lease Payments	1,231	
Postal Charges	93	
Travel	127	
Office Supplies	68	
Other Supplies and Materials	2,746	
Workers' Compensation Insurance	226	
Other Charges	3,588	
Total Preservation of Records		59,556
Finance		
Accounting and Budgeting		
Supervisor/Director	$ 69,221	
Longevity Pay	4,025	
Other Salaries and Wages	70,990	
Social Security	10,486	
Life Insurance	357	
Medical Insurance	18,397	
Dental Insurance	478	
Unemployment Compensation	212	
Local Retirement	10,933	
Data Processing Services	7,176	
Dues and Memberships	360	
Operating Lease Payments	1,770	
Legal Notices, Recording, and Court Costs	426	
Maintenance Agreements	966	
Postal Charges	2,500	

(Continued)

Exhibit J-7

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

General Fund (Cont.)		
Finance (Cont.)		
Accounting and Budgeting (Cont.)		
Printing, Stationery, and Forms	$ 1,140	
Travel	83	
Office Supplies	1,889	
Workers' Compensation Insurance	720	
Other Charges	563	
Total Accounting and Budgeting		$ 202,692
Property Assessor's Office		
County Official/Administrative Officer	$ 69,461	
Deputy(ies)	119,571	
Longevity Pay	7,450	
Other Salaries and Wages	686	
Social Security	13,478	
Life Insurance	482	
Medical Insurance	38,919	
Dental Insurance	887	
Unemployment Compensation	364	
Local Retirement	14,894	
Data Processing Services	15,212	
Dues and Memberships	1,500	
Operating Lease Payments	776	
Legal Notices, Recording, and Court Costs	58	
Maintenance Agreements	1,211	
Postal Charges	4,366	
Printing, Stationery, and Forms	270	
Travel	65	
Office Supplies	676	
Workers' Compensation Insurance	1,040	
Other Charges	170	
Total Property Assessor's Office		291,536
Reappraisal Program		
Travel	$ 2,369	
Other Contracted Services	19,705	
Total Reappraisal Program		22,074
County Trustee's Office		
County Official/Administrative Officer	$ 69,461	
Deputy(ies)	119,438	
Longevity Pay	2,700	
Social Security	14,167	
Life Insurance	470	
Medical Insurance	35,334	
Dental Insurance	796	
Unemployment Compensation	360	
Local Retirement	14,523	
Data Processing Services	9,648	

(Continued)

Exhibit J-7

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

General Fund (Cont.)		
Finance (Cont.)		
County Trustee's Office (Cont.)		
Dues and Memberships	$ 682	
Operating Lease Payments	1,071	
Legal Notices, Recording, and Court Costs	601	
Maintenance Agreements	5,309	
Postal Charges	23,670	
Printing, Stationery, and Forms	318	
Travel	1,848	
Office Supplies	3,189	
Workers' Compensation Insurance	960	
Other Charges	616	
Office Equipment	7,657	
Total County Trustee's Office		$ 312,818
County Clerk's Office		
County Official/Administrative Officer	$ 69,461	
Deputy(ies)	243,267	
Longevity Pay	6,625	
Social Security	23,953	
Life Insurance	727	
Medical Insurance	66,317	
Dental Insurance	1,273	
Unemployment Compensation	721	
Local Retirement	24,207	
Dues and Memberships	672	
Operating Lease Payments	2,154	
Maintenance Agreements	336	
Postal Charges	11,921	
Printing, Stationery, and Forms	730	
Travel	2,248	
Office Supplies	3,829	
Workers' Compensation Insurance	1,600	
Other Charges	514	
Office Equipment	34,183	
Total County Clerk's Office		494,738
Administration of Justice		
Circuit Court		
County Official/Administrative Officer	$ 69,461	
Deputy(ies)	127,184	
Part-time Personnel	11,847	
Longevity Pay	3,000	
Jury and Witness Expense	14,549	
Social Security	15,261	
Life Insurance	498	
Medical Insurance	36,457	
Dental Insurance	823	
Unemployment Compensation	473	

(Continued)

Exhibit J-7

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

General Fund (Cont.)		
Administration of Justice (Cont.)		
Circuit Court (Cont.)		
Local Retirement	$ 15,133	
Data Processing Services	7,632	
Dues and Memberships	632	
Operating Lease Payments	756	
Legal Notices, Recording, and Court Costs	1,069	
Maintenance Agreements	5,312	
Postal Charges	4,500	
Printing, Stationery, and Forms	2,010	
Travel	632	
Office Supplies	4,047	
Workers' Compensation Insurance	1,065	
Other Charges	2,602	
Office Equipment	5,655	
Total Circuit Court		$ 330,598
General Sessions Court		
County Official/Administrative Officer	$ 69,461	
Judge(s)	156,292	
Deputy(ies)	114,853	
Longevity Pay	450	
Other Salaries and Wages	29,057	
Social Security	25,265	
Life Insurance	612	
Medical Insurance	45,054	
Dental Insurance	1,114	
Unemployment Compensation	593	
Local Retirement	25,852	
Data Processing Services	6,334	
Dues and Memberships	612	
Operating Lease Payments	1,311	
Maintenance Agreements	3,336	
Postal Charges	4,312	
Printing, Stationery, and Forms	1,581	
Travel	659	
Office Supplies	4,016	
Periodicals	1,155	
Workers' Compensation Insurance	1,865	
Other Charges	2,444	
Office Equipment	595	
Total General Sessions Court		496,823
Drug Court		
Drug Treatment	$ 19,430	
Total Drug Court		19,430
Chancery Court		
County Official/Administrative Officer	$ 69,461	

(Continued)

Exhibit J-7

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

General Fund (Cont.)				
Administration of Justice (Cont.)				
Chancery Court (Cont.)				
Deputy(ies)	$	101,174		
Longevity Pay		3,300		
Social Security		12,558		
Life Insurance		437		
Medical Insurance		29,556		
Dental Insurance		678		
Unemployment Compensation		370		
Local Retirement		13,184		
Data Processing Services		6,230		
Dues and Memberships		887		
Maintenance Agreements		2,731		
Postal Charges		6,000		
Printing, Stationery, and Forms		1,339		
Travel		907		
Office Supplies		2,808		
Workers' Compensation Insurance		875		
Other Charges		1,418		
Office Equipment		3,580		
Total Chancery Court			$	257,493
Juvenile Court				
Judge(s)	$	70,311		
Deputy(ies)		234,553		
Longevity Pay		10,325		
Other Salaries and Wages		9,673		
Social Security		23,700		
Life Insurance		740		
Medical Insurance		49,938		
Dental Insurance		1,114		
Unemployment Compensation		543		
Local Retirement		23,407		
Communication		3,530		
Data Processing Services		5,646		
Dues and Memberships		761		
Operating Lease Payments		1,905		
Maintenance Agreements		1,690		
Maintenance and Repair Services - Buildings		2,037		
Postal Charges		1,459		
Printing, Stationery, and Forms		188		
Travel		1,964		
Office Supplies		2,274		
Other Supplies and Materials		6,489		
Workers' Compensation Insurance		1,630		
Total Juvenile Court				453,877
District Attorney General				
Part-time Personnel	$	13,865		

(Continued)

Exhibit J-7

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

General Fund (Cont.)		
Administration of Justice (Cont.)		
District Attorney General (Cont.)		
Other Salaries and Wages	$ 33,665	
Social Security	3,636	
Unemployment Compensation	118	
Communication	1,086	
Travel	2,516	
Workers' Compensation Insurance	275	
Other Charges	335	
Total District Attorney General		$ 55,496
Other Administration of Justice		
Overtime Pay	$ 6,199	
Other Salaries and Wages	180,898	
Social Security	12,526	
Life Insurance	430	
Medical Insurance	29,590	
Dental Insurance	650	
Unemployment Compensation	362	
Local Retirement	12,591	
Transportation - Other than Students	4,398	
Other Contracted Services	1,000	
Total Other Administration of Justice		248,644
Victims Assistance Programs		
Other Charges	$ 40,399	
Total Victims Assistance Programs		40,399
Public Safety		
Sheriff's Department		
County Official/Administrative Officer	$ 76,407	
Deputy(ies)	2,041,357	
Investigator(s)	514,251	
Computer Programmer(s)	22,592	
Secretary(ies)	119,273	
Longevity Pay	53,925	
Overtime Pay	116,260	
Other Salaries and Wages	64,858	
Board and Committee Members Fees	8,700	
In-Service Training	28,032	
Social Security	223,851	
Life Insurance	7,030	
Medical Insurance	390,944	
Dental Insurance	9,635	
Unemployment Compensation	5,194	
Local Retirement	224,166	
Communication	36,221	
Contracts with Government Agencies	17,798	
Data Processing Services	17,343	

(Continued)

Exhibit J-7

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

General Fund (Cont.)		
Public Safety (Cont.)		
Sheriff's Department (Cont.)		
Dues and Memberships	$ 2,403	
Operating Lease Payments	4,445	
Legal Notices, Recording, and Court Costs	304	
Maintenance and Repair Services - Equipment	465	
Maintenance and Repair Services - Office Equipment	3,000	
Maintenance and Repair Services - Vehicles	91,178	
Postal Charges	659	
Printing, Stationery, and Forms	2,261	
Towing Services	1,625	
Travel	9,935	
Gasoline	252,509	
Law Enforcement Supplies	90,942	
Office Supplies	2,747	
Tires and Tubes	24,127	
Uniforms	22,223	
Other Supplies and Materials	10,398	
Workers' Compensation Insurance	130,451	
Other Charges	29,314	
Law Enforcement Equipment	26,846	
Motor Vehicles	271,131	
Office Equipment	10,564	
Total Sheriff's Department		$ 4,965,364
Administration of the Sexual Offender Registry		
Other Supplies and Materials	$ 11,654	
Total Administration of the Sexual Offender Registry		11,654
Jail		
Computer Programmer(s)	$ 22,592	
Guards	1,945,891	
Maintenance Personnel	43,888	
Longevity Pay	13,650	
Overtime Pay	227,335	
Board and Committee Members Fees	280	
Social Security	170,787	
Life Insurance	4,648	
Medical Insurance	361,145	
Dental Insurance	7,814	
Unemployment Compensation	7,078	
Local Retirement	159,605	
Communication	11,174	
Contracts with Government Agencies	2,932	
Data Processing Services	19,459	
Laundry Service	2,634	
Operating Lease Payments	13,449	
Legal Notices, Recording, and Court Costs	157	
Maintenance Agreements	5,350	

(Continued)

Exhibit J-7

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

General Fund (Cont.)		
Public Safety (Cont.)		
Jail (Cont.)		
Maintenance and Repair Services - Buildings	$ 57,254	
Maintenance and Repair Services - Equipment	10,019	
Printing, Stationery, and Forms	1,630	
Travel	1,364	
Other Contracted Services	1,054,605	
Custodial Supplies	33,792	
Electricity	249,731	
Natural Gas	65,620	
Office Supplies	3,529	
Prisoners Clothing	2,718	
Uniforms	18,463	
Water and Sewer	162,513	
Other Supplies and Materials	10,515	
Building and Contents Insurance	52,040	
Liability Insurance	158,740	
Vehicle and Equipment Insurance	67,250	
Workers' Compensation Insurance	86,968	
Other Charges	59,991	
Office Equipment	4,579	
Total Jail		$ 5,121,189
Juvenile Services		
Supervisor/Director	$ 16,925	
Social Security	1,295	
Unemployment Compensation	38	
Contracts with Government Agencies	15,754	
Workers' Compensation Insurance	100	
Total Juvenile Services		34,112
Civil Defense		
Supervisor/Director	$ 50,201	
Social Security	3,766	
Life Insurance	127	
Medical Insurance	5,794	
Dental Insurance	146	
Unemployment Compensation	84	
Local Retirement	3,805	
Communication	924	
Maintenance and Repair Services - Vehicles	4,136	
Gasoline	3,092	
Office Supplies	375	
Tires and Tubes	915	
Uniforms	244	
Other Supplies and Materials	12,136	
Building and Contents Insurance	462	
Liability Insurance	238	
Vehicle and Equipment Insurance	4,289	
Total Civil Defense		90,734

(Continued)

Exhibit J-7

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

General Fund (Cont.)		
Public Safety (Cont.)		
County Coroner/Medical Examiner		
Other Contracted Services	$ 6,400	
Total County Coroner/Medical Examiner		$ 6,400
Other Public Safety		
Contracts with Government Agencies	$ 470,377	
Total Other Public Safety		470,377
Public Health and Welfare		
Local Health Center		
Communication	$ 7,501	
Dues and Memberships	200	
Janitorial Services	30,000	
Legal Notices, Recording, and Court Costs	264	
Maintenance and Repair Services - Buildings	6,096	
Printing, Stationery, and Forms	568	
Other Contracted Services	15,106	
Custodial Supplies	262	
Electricity	18,911	
Natural Gas	6,161	
Office Supplies	3,711	
Water and Sewer	1,678	
Other Supplies and Materials	919	
Building and Contents Insurance	2,415	
Other Charges	4,160	
Total Local Health Center		97,952
Rabies and Animal Control		
Deputy(ies)	$ 28,232	
Overtime Pay	56	
Social Security	2,148	
Life Insurance	71	
Medical Insurance	5,701	
Dental Insurance	13	
Unemployment Compensation	72	
Local Retirement	2,140	
Communication	517	
Maintenance and Repair Services - Buildings	412	
Electricity	7,060	
Natural Gas	4,480	
Water and Sewer	1,213	
Other Charges	420	
Total Rabies and Animal Control		52,535
Ambulance/Emergency Medical Services		
Assistant(s)	$ 41,107	
Supervisor/Director	51,201	
Medical Personnel	1,103,908	

(Continued)

Exhibit J-7

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

General Fund (Cont.)		
Public Health and Welfare (Cont.)		
Ambulance/Emergency Medical Services (Cont.)		
Clerical Personnel	$ 45,653	
Longevity Pay	19,575	
Overtime Pay	297,070	
In-Service Training	4,617	
Social Security	125,476	
Life Insurance	3,754	
Medical Insurance	178,878	
Dental Insurance	3,888	
Unemployment Compensation	3,904	
Local Retirement	100,115	
Communication	13,686	
Data Processing Services	118,282	
Dues and Memberships	360	
Laundry Service	12,811	
Legal Notices, Recording, and Court Costs	84	
Licenses	3,000	
Maintenance Agreements	3,018	
Maintenance and Repair Services - Buildings	5,475	
Maintenance and Repair Services - Equipment	6,168	
Maintenance and Repair Services - Vehicles	56,266	
Postal Charges	460	
Printing, Stationery, and Forms	1,161	
Travel	959	
Custodial Supplies	1,860	
Drugs and Medical Supplies	77,393	
Electricity	17,879	
Gasoline	72,793	
Natural Gas	7,923	
Office Supplies	2,482	
Tires and Tubes	4,713	
Uniforms	8,264	
Water and Sewer	937	
Building and Contents Insurance	4,911	
Liability Insurance	6,640	
Vehicle and Equipment Insurance	10,065	
Workers' Compensation Insurance	168,821	
Other Charges	12,892	
Motor Vehicles	132,447	
Health Equipment	214,545	
Total Ambulance/Emergency Medical Services		$ 2,945,441
Dental Health Program		
Medical Personnel	$ 345,137	
Social Security	26,101	
Life Insurance	688	
Medical Insurance	57,679	
Dental Insurance	1,141	

(Continued)

Exhibit J-7

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

General Fund (Cont.)		
Public Health and Welfare (Cont.)		
Dental Health Program (Cont.)		
Unemployment Compensation	$ 911	
Local Retirement	22,617	
Travel	3,255	
Liability Insurance	472	
Other Charges	47	
Total Dental Health Program		$ 458,048
Other Local Health Services		
Other Contracted Services	$ 75,090	
Total Other Local Health Services		75,090
Appropriation to State		
Contributions	$ 45,000	
Total Appropriation to State		45,000
Other Local Welfare Services		
Medical Personnel	$ 133,372	
Overtime Pay	43,418	
Social Security	3,167	
Life Insurance	57	
Medical Insurance	20,015	
Dental Insurance	156	
Local Retirement	13,538	
Maintenance and Repair Services - Vehicles	1,945	
Gasoline	24,397	
Uniforms	30	
Vehicle and Equipment Insurance	500	
Workers' Compensation Insurance	18,500	
Motor Vehicles	142,339	
Total Other Local Welfare Services		401,434
Social, Cultural, and Recreational Services		
Libraries		
Longevity Pay	$ 5,675	
Other Salaries and Wages	211,578	
Social Security	16,342	
Life Insurance	535	
Medical Insurance	43,244	
Dental Insurance	1,312	
Unemployment Compensation	831	
Local Retirement	15,025	
Communication	3,951	
Data Processing Services	5,079	
Operating Lease Payments	485	
Maintenance and Repair Services - Buildings	4,437	
Postal Charges	605	
Travel	1,622	

(Continued)

Exhibit J-7

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

General Fund (Cont.)		
Social, Cultural, and Recreational Services (Cont.)		
Libraries (Cont.)		
Electricity	$ 53,052	
Library Books/Media	32,937	
Office Supplies	10,333	
Water and Sewer	1,107	
Other Supplies and Materials	22,836	
Building and Contents Insurance	5,553	
Workers' Compensation Insurance	1,412	
Other Charges	22,071	
Furniture and Fixtures	754	
Total Libraries		$ 460,776
Agriculture and Natural Resources		
Agriculture Extension Service		
Salary Supplements	$ 89,673	
Social Security	5,662	
Medical Insurance	6,174	
Unemployment Compensation	97	
Local Retirement	11,356	
Other Fringe Benefits	600	
Communication	1,638	
Dues and Memberships	370	
Operating Lease Payments	1,199	
Maintenance and Repair Services - Buildings	768	
Travel	2,600	
Electricity	12,122	
Office Supplies	2,200	
Utilities	1,141	
Water and Sewer	277	
Workers' Compensation Insurance	79	
Other Charges	24	
Total Agriculture Extension Service		135,980
Forest Service		
Forest Resource Services	$ 2,000	
Total Forest Service		2,000
Soil Conservation		
Secretary(ies)	$ 31,523	
Social Security	2,149	
Life Insurance	66	
Medical Insurance	6,855	
Dental Insurance	219	
Unemployment Compensation	144	
Local Retirement	2,103	
Workers' Compensation Insurance	150	
Other Charges	2,000	
Total Soil Conservation		45,209

(Continued)

Exhibit J-7

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

General Fund (Cont.)			
Other Operations			
Housing and Urban Development			
Building Improvements	$ 11,398		
Total Housing and Urban Development		$ 11,398	
Other Charges			
Building and Contents Insurance	$ 3,902		
Liability Insurance	58,885		
Premiums on Corporate Surety Bonds	7,330		
Total Other Charges		70,117	
Miscellaneous			
Medical Insurance	$ 749		
Contributions	110,000		
Legal Notices, Recording, and Court Costs	236		
Other Contracted Services	11,100		
Testing	3,033		
Trustee's Commission	301,055		
Tax Relief Program	145,453		
Other Charges	21,432		
Total Miscellaneous		593,058	
Total General Fund			$ 20,967,964
Solid Waste/Sanitation Fund			
Public Health and Welfare			
Waste Pickup			
Supervisor/Director	$ 50,470		
Foremen	40,718		
Equipment Operators	227,770		
Laborers	219,019		
Secretary(ies)	63,595		
Maintenance Personnel	2,240		
Longevity Pay	11,500		
Overtime Pay	51,973		
Other Salaries and Wages	194		
Board and Committee Members Fees	1,300		
Social Security	50,563		
Life Insurance	934		
Medical Insurance	79,657		
Dental Insurance	1,433		
Unemployment Compensation	2,485		
Local Retirement	34,994		
Audit Services	9,500		
Communication	7,424		
Contracts with Other Public Agencies	1,135,855		
Debt Collection Services	13,624		
Engineering Services	1,000		
Evaluation and Testing	34		

(Continued)

Exhibit J-7

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

Solid Waste/Sanitation Fund (Cont.)		
Public Health and Welfare (Cont.)		
Waste Pickup (Cont.)		
Legal Services	$ 15,655	
Licenses	7,620	
Maintenance Agreements	633	
Maintenance and Repair Services - Buildings	4,776	
Maintenance and Repair Services - Equipment	30,575	
Maintenance and Repair Services - Office Equipment	300	
Maintenance and Repair Services - Vehicles	24,156	
Postal Charges	1,225	
Rentals	1,200	
Travel	826	
Remittance of Revenue Collected	2,280	
Disposal Fees	1,130	
Other Contracted Services	391,075	
Crushed Stone	7,128	
Custodial Supplies	1,517	
Diesel Fuel	77,595	
Electricity	17,456	
Gasoline	12,715	
Instructional Supplies and Materials	1,716	
Lubricants	1,631	
Natural Gas	9,003	
Office Supplies	3,781	
Small Tools	2,922	
Tires and Tubes	14,264	
Uniforms	1,621	
Water and Sewer	7,234	
Other Supplies and Materials	7,137	
Building and Contents Insurance	2,720	
Liability Insurance	5,474	
Trustee's Commission	35,024	
Vehicle and Equipment Insurance	9,022	
Workers' Compensation Insurance	63,982	
Other Charges	8,918	
Office Equipment	1,318	
Site Development	42,396	
Other Construction	366,156	
Total Waste Pickup		$ 3,188,463
Postclosure Care Costs		
Evaluation and Testing	$ 70,393	
Other Contracted Services	8,422	
Fertilizer, Lime, and Seed	180	
Other Supplies and Materials	6,179	
Total Postclosure Care Costs		85,174

(Continued)

Exhibit J-7

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

Solid Waste/Sanitation Fund (Cont.)			
Capital Projects			
Other General Government Projects			
Remittance of Revenue Collected	$ 34,933		
Total Other General Government Projects		$ 34,933	
Total Solid Waste/Sanitation Fund			$ 3,308,570
Drug Control Fund			
Public Safety			
Drug Enforcement			
Maintenance and Repair Services - Vehicles	$ 2,928		
Towing Services	65		
Travel	423		
Gasoline	5,802		
Tires and Tubes	713		
Trustee's Commission	292		
Other Charges	2,431		
Law Enforcement Equipment	2,120		
Total Drug Enforcement		$ 14,774	
Total Drug Control Fund			14,774
Other Special Revenue Fund			
Public Health and Welfare			
Waste Pickup			
Judgments	$ 87,402		
Total Waste Pickup		$ 87,402	
Total Other Special Revenue Fund			87,402
Constitutional Officers - Fees Fund			
Administration of Justice			
Chancery Court			
Special Commissioner Fees/Special Master Fees	$ 600		
Total Chancery Court		$ 600	
Public Safety			
Sheriff's Department			
Constitutional Officers' Operating Expenses	$ 77		
Total Sheriff's Department		77	
Total Constitutional Officers - Fees Fund			677
Highway/Public Works Fund			
Highways			
Administration			
County Official/Administrative Officer	$ 76,407		
Assistant(s)	31,659		
Clerical Personnel	32,406		

(Continued)

Exhibit J-7

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

Highway/Public Works Fund (Cont.)		
Highways (Cont.)		
Administration (Cont.)		
Board and Committee Members Fees	$ 10,650	
Social Security	11,488	
Unemployment Compensation	821	
Local Retirement	10,648	
Dues and Memberships	3,650	
Legal Services	6,501	
Legal Notices, Recording, and Court Costs	440	
Maintenance Agreements	1,916	
Maintenance and Repair Services - Buildings	1,311	
Custodial Supplies	8,460	
Office Supplies	4,572	
Other Supplies and Materials	57	
Other Charges	2,093	
Total Administration		$ 203,079
Highway and Bridge Maintenance		
Foremen	$ 233,856	
Equipment Operators	431,287	
Truck Drivers	277,115	
Laborers	244,241	
Longevity Pay	26,175	
Overtime Pay	12,193	
Social Security	91,743	
Unemployment Compensation	11,734	
Local Retirement	92,856	
Engineering Services	1,400	
Rentals	2,125	
Asphalt - Hot Mix	591,180	
Asphalt - Liquid	176,352	
Crushed Stone	131,424	
Pipe	68,413	
Road Signs	4,803	
Other Charges	32,701	
Total Highway and Bridge Maintenance		2,429,598
Operation and Maintenance of Equipment		
Mechanic(s)	$ 94,860	
Longevity Pay	650	
Overtime Pay	3,807	
Social Security	7,483	
Unemployment Compensation	810	
Local Retirement	7,518	
Diesel Fuel	79,637	
Equipment and Machinery Parts	158,831	
Gasoline	87,241	
Lubricants	3,116	
Tires and Tubes	42,584	

(Continued)

Exhibit J-7

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

Highway/Public Works Fund (Cont.)			
Highways (Cont.)			
Operation and Maintenance of Equipment (Cont.)			
Other Supplies and Materials	$ 946		
Other Charges	43		
Total Operation and Maintenance of Equipment		$ 487,526	
Other Charges			
Communication	$ 10,402		
Electricity	7,808		
Natural Gas	3,923		
Water and Sewer	2,994		
Building and Contents Insurance	4,719		
Liability Insurance	24,182		
Trustee's Commission	50,034		
Vehicle and Equipment Insurance	3,287		
Other Charges	121		
Total Other Charges		107,470	
Employee Benefits			
Life Insurance	$ 12,680		
Medical Insurance	301,566		
Dental Insurance	4,392		
Workers' Compensation Insurance	49,019		
Total Employee Benefits		367,657	
Capital Outlay			
Other Equipment	$ 87,223		
Total Capital Outlay		87,223	
Total Highway/Public Works Fund			$ 3,682,553
Bridge Fund			
Highways			
Highway and Bridge Maintenance			
Other Contracted Services	$ 138,045		
Total Highway and Bridge Maintenance		$ 138,045	
Total Bridge Fund			138,045
General Debt Service Fund			
Principal on Debt			
General Government			
Principal on Bonds	$ 880,000		
Principal on Notes	136,750		
Principal on Other Loans	348,000		
Total General Government		$ 1,364,750	
Highways and Streets			
Principal on Other Loans	$ 213,000		
Total Highways and Streets		213,000	

(Continued)

Exhibit J-7

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

General Debt Service Fund (Cont.)			
Principal on Debt (Cont.)			
Education			
Principal on Bonds	$ 5,102,000		
Principal on Other Loans	610,996		
Total Education		$ 5,712,996	
Interest on Debt			
General Government			
Interest on Bonds	$ 743,298		
Interest on Notes	42,383		
Interest on Other Loans	7,542		
Total General Government		793,223	
Highways and Streets			
Interest on Other Loans	$ 2,184		
Total Highways and Streets		2,184	
Education			
Interest on Bonds	$ 966,693		
Interest on Other Loans	10,922		
Total Education		977,615	
Other Debt Service			
General Government			
Trustee's Commission	$ 152,873		
Other Debt Service	22,589		
Total General Government		175,462	
Highways and Streets			
Other Debt Service	$ 6,591		
Total Highways and Streets		6,591	
Education			
Other Debt Service	$ 29,929		
Total Education		29,929	
Total General Debt Service Fund			$ 9,275,750
Community Development/Industrial Park Fund			
Other Operations			
Industrial Development			
Contracts with Government Agencies	$ 367,899		
Contributions	316,873		
Dues and Memberships	10,927		
Other Contracted Services	7,750		
Trustee's Commission	4,533		
Other Charges	4,223		
Total Industrial Development		$ 712,205	
Total Community Development/Industrial Park Fund			712,205
Total Governmental Funds - Primary Government			$ 38,187,940

Exhibit J-8

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

General Purpose School Fund		
Instruction		
Regular Instruction Program		
Teachers	$ 19,875,649	
Career Ladder Program	167,578	
Career Ladder Extended Contracts	60,894	
Homebound Teachers	3,048	
Educational Assistants	553,459	
Other Salaries and Wages	145,578	
Social Security	1,212,814	
State Retirement	1,787,590	
Life Insurance	6,806	
Medical Insurance	3,193,253	
Dental Insurance	170,408	
Unemployment Compensation	27,000	
Employer Medicare	287,800	
Contracts for Substitute Teachers - Non-certified	365,930	
Other Contracted Services	74,976	
Instructional Supplies and Materials	207,209	
Textbooks	604,283	
Fee Waivers	105,088	
Total Regular Instruction Program		$ 28,849,363
Alternative Instruction Program		
Teachers	$ 341,622	
Educational Assistants	55,226	
Social Security	22,594	
State Retirement	32,781	
Life Insurance	140	
Medical Insurance	67,008	
Dental Insurance	3,650	
Unemployment Compensation	370	
Employer Medicare	5,284	
Instructional Supplies and Materials	645	
Total Alternative Instruction Program		529,320
Special Education Program		
Teachers	$ 3,234,027	
Career Ladder Program	39,918	
Homebound Teachers	7,812	
Educational Assistants	561,115	
Speech Pathologist	476,164	
Social Security	253,957	
State Retirement	366,690	
Life Insurance	1,732	
Medical Insurance	750,529	
Dental Insurance	42,791	
Unemployment Compensation	4,900	
Employer Medicare	59,538	

(Continued)

Exhibit J-8

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

General Purpose School Fund (Cont.)		
Instruction (Cont.)		
Special Education Program (Cont.)		
Instructional Supplies and Materials	$ 217	
Special Education Equipment	1,878	
Total Special Education Program		$ 5,801,268
Vocational Education Program		
Teachers	$ 998,768	
Career Ladder Program	2,000	
Social Security	60,200	
State Retirement	88,868	
Life Insurance	346	
Medical Insurance	154,879	
Dental Insurance	8,809	
Unemployment Compensation	1,131	
Employer Medicare	14,079	
Instructional Supplies and Materials	25,040	
Total Vocational Education Program		1,354,120
Adult Education Program		
Teachers	$ 45,530	
Social Security	2,823	
State Retirement	932	
Unemployment Compensation	188	
Employer Medicare	660	
Total Adult Education Program		50,133
Support Services		
Attendance		
Supervisor/Director	$ 76,490	
Career Ladder Program	1,000	
Other Salaries and Wages	1,700	
Social Security	4,361	
State Retirement	7,032	
Life Insurance	16	
Medical Insurance	6,728	
Dental Insurance	386	
Unemployment Compensation	58	
Employer Medicare	1,020	
Travel	3,848	
Other Contracted Services	37,500	
Other Supplies and Materials	7,025	
Attendance Equipment	588	
Other Equipment	12,513	
Total Attendance		160,265
Health Services		
Medical Personnel	$ 421,434	

(Continued)

Exhibit J-8

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

General Purpose School Fund (Cont.)		
Support Services (Cont.)		
Health Services (Cont.)		
Other Salaries and Wages	$ 72,677	
Social Security	28,645	
State Retirement	26,613	
Life Insurance	173	
Medical Insurance	76,802	
Dental Insurance	4,264	
Unemployment Compensation	1,293	
Employer Medicare	6,699	
Travel	1,772	
Other Contracted Services	150	
Other Supplies and Materials	17,399	
Other Charges	481	
Total Health Services		$ 658,402
Other Student Support		
Career Ladder Program	$ 3,500	
Guidance Personnel	870,859	
Assessment Personnel	92,820	
Attendants	96,907	
School Resource Officer	72,492	
Other Salaries and Wages	40,120	
Social Security	62,480	
State Retirement	90,907	
Life Insurance	325	
Medical Insurance	133,251	
Dental Insurance	7,266	
Unemployment Compensation	1,605	
Employer Medicare	15,111	
Consultants	21,738	
Evaluation and Testing	34,720	
Total Other Student Support		1,544,101
Regular Instruction Program		
Supervisor/Director	$ 150,603	
Career Ladder Program	5,965	
Librarians	652,524	
Social Security	44,796	
State Retirement	66,752	
Life Insurance	218	
Medical Insurance	96,675	
Dental Insurance	5,401	
Unemployment Compensation	917	
Employer Medicare	11,307	
Travel	25,950	
Library Books/Media	62,280	
Other Supplies and Materials	9,668	
In Service/Staff Development	52,413	
Total Regular Instruction Program		1,185,469

(Continued)

Exhibit J-8

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

General Purpose School Fund (Cont.)				
Support Services (Cont.)				
Alternative Instruction Program				
Principals	$	70,933		
Secretary(ies)		24,413		
Social Security		5,746		
State Retirement		8,149		
Life Insurance		31		
Medical Insurance		14,733		
Dental Insurance		772		
Unemployment Compensation		94		
Employer Medicare		1,344		
Travel		2,740		
Other Supplies and Materials		1,818		
Total Alternative Instruction Program			$	130,773
Special Education Program				
Supervisor/Director	$	160,148		
Career Ladder Program		6,000		
Psychological Personnel		190,168		
Secretary(ies)		64,052		
Other Salaries and Wages		52,887		
Social Security		24,831		
State Retirement		36,084		
Life Insurance		112		
Medical Insurance		48,069		
Dental Insurance		2,765		
Unemployment Compensation		573		
Employer Medicare		6,529		
Travel		249		
Other Charges		5,201		
Total Special Education Program				597,668
Vocational Education Program				
Supervisor/Director	$	80,038		
Secretary(ies)		1,990		
Social Security		4,427		
State Retirement		7,343		
Life Insurance		16		
Medical Insurance		7,606		
Dental Insurance		386		
Unemployment Compensation		58		
Employer Medicare		1,035		
Travel		2,452		
Other Contracted Services		15,000		
Other Supplies and Materials		19,710		
In Service/Staff Development		2,258		
Total Vocational Education Program				142,319

(Continued)

Exhibit J-8

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

General Purpose School Fund (Cont.)		
Support Services (Cont.)		
Adult Programs		
Supervisor/Director	$ 65,142	
Career Ladder Program	1,000	
Other Salaries and Wages	33,442	
Social Security	6,001	
State Retirement	5,873	
Life Insurance	47	
Medical Insurance	6,556	
Dental Insurance	225	
Unemployment Compensation	173	
Employer Medicare	1,403	
Travel	7,796	
Other Contracted Services	853	
Other Supplies and Materials	1,858	
Other Equipment	10,059	
Total Adult Programs		$ 140,428
Other Programs		
Supervisor/Director	$ 8,500	
Bus Drivers	37,185	
Attendants	166,159	
Other Salaries and Wages	15,125	
Social Security	14,044	
State Retirement	11,693	
Employer Medicare	3,286	
On-behalf Payments to OPEB	295,033	
Travel	31,450	
Other Supplies and Materials	16,317	
Total Other Programs		598,792
Board of Education		
Other Salaries and Wages	$ 26,580	
Board and Committee Members Fees	17,400	
Social Security	2,414	
State Retirement	2,015	
Life Insurance	16	
Medical Insurance	7,059	
Dental Insurance	386	
Unemployment Compensation	58	
Employer Medicare	565	
Advertising	428	
Audit Services	10,600	
Dues and Memberships	12,475	
Legal Services	62,250	
Travel	2,237	
Other Contracted Services	197,876	
Other Supplies and Materials	13,225	

(Continued)

Exhibit J-8

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

General Purpose School Fund (Cont.)		
Support Services (Cont.)		
Board of Education (Cont.)		
Trustee's Commission	$ 372,501	
Workers' Compensation Insurance	272,897	
Total Board of Education		$ 1,000,982
Director of Schools		
County Official/Administrative Officer	$ 126,400	
Secretary(ies)	153,677	
Social Security	16,128	
State Retirement	22,784	
Life Insurance	239	
Medical Insurance	45,750	
Dental Insurance	2,884	
Unemployment Compensation	316	
Employer Medicare	3,933	
Dues and Memberships	3,943	
Postal Charges	5,968	
Travel	5,942	
Other Contracted Services	27,717	
Office Supplies	9,596	
Other Supplies and Materials	11,001	
In Service/Staff Development	1,734	
Other Charges	19,122	
Total Director of Schools		457,134
Office of the Principal		
Principals	$ 908,445	
Career Ladder Program	17,000	
Assistant Principals	1,032,708	
Secretary(ies)	749,664	
Other Salaries and Wages	8,282	
Social Security	158,845	
State Retirement	225,638	
Life Insurance	983	
Medical Insurance	422,844	
Dental Insurance	24,112	
Unemployment Compensation	2,615	
Employer Medicare	37,153	
Dues and Memberships	2,175	
Other Contracted Services	44,285	
Other Charges	5,613	
Total Office of the Principal		3,640,362
Fiscal Services		
Supervisor/Director	$ 65,960	
Accountants/Bookkeepers	125,629	
Social Security	11,101	

(Continued)

Exhibit J-8

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

General Purpose School Fund (Cont.)		
Support Services (Cont.)		
Fiscal Services (Cont.)		
State Retirement	$ 14,522	
Life Insurance	62	
Medical Insurance	25,452	
Dental Insurance	1,543	
Unemployment Compensation	233	
Employer Medicare	2,596	
Travel	2,020	
Total Fiscal Services		$ 249,118
Human Services/Personnel		
Supervisor/Director	$ 75,713	
Clerical Personnel	9,102	
Social Security	5,217	
State Retirement	6,723	
Life Insurance	13	
Medical Insurance	6,228	
Dental Insurance	354	
Unemployment Compensation	117	
Employer Medicare	1,220	
Travel	803	
Other Supplies and Materials	656	
Criminal Investigation of Applicants - TBI	7,350	
Total Human Services/Personnel		113,496
Operation of Plant		
Communication	$ 46,526	
Janitorial Services	1,384,596	
Maintenance and Repair Services - Equipment	4,030	
Disposal Fees	3,360	
Other Contracted Services	224,141	
Custodial Supplies	2,461	
Electricity	1,683,058	
Natural Gas	382,334	
Water and Sewer	262,971	
Building and Contents Insurance	392,695	
Other Charges	3,250	
Total Operation of Plant		4,389,422
Maintenance of Plant		
Supervisor/Director	$ 73,870	
Secretary(ies)	38,197	
Maintenance Personnel	488,247	
Social Security	35,728	
State Retirement	42,385	
Life Insurance	247	
Medical Insurance	105,585	

(Continued)

Exhibit J-8

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

General Purpose School Fund (Cont.)		
Support Services (Cont.)		
Maintenance of Plant (Cont.)		
Dental Insurance	$ 5,980	
Unemployment Compensation	938	
Employer Medicare	8,356	
Maintenance Agreements	7,723	
Maintenance and Repair Services - Buildings	168,137	
Maintenance and Repair Services - Equipment	183,477	
Travel	1,940	
Other Contracted Services	86,586	
Other Supplies and Materials	2,355	
In Service/Staff Development	170	
Other Charges	69	
Maintenance Equipment	5,726	
Total Maintenance of Plant		$ 1,255,716
Transportation		
Mechanic(s)	$ 205,818	
Bus Drivers	1,107,587	
Clerical Personnel	26,864	
Other Salaries and Wages	54,849	
Social Security	75,646	
State Retirement	86,422	
Life Insurance	766	
Medical Insurance	363,628	
Dental Insurance	20,415	
Unemployment Compensation	4,283	
Employer Medicare	19,484	
Maintenance and Repair Services - Vehicles	10,999	
Medical and Dental Services	4,013	
Travel	1,777	
Other Contracted Services	11,460	
Diesel Fuel	494,335	
Equipment and Machinery Parts	68,721	
Gasoline	51,614	
Lubricants	17,830	
Tires and Tubes	63,997	
Vehicle Parts	77,191	
Other Supplies and Materials	1,928	
Other Charges	29,585	
Transportation Equipment	756,174	
Total Transportation		3,555,386
Central and Other		
Other Salaries and Wages	$ 209,264	
Social Security	12,050	
State Retirement	16,565	
Life Insurance	83	

(Continued)

Exhibit J-8

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

General Purpose School Fund (Cont.)		
Support Services (Cont.)		
Central and Other (Cont.)		
Medical Insurance	$ 30,779	
Dental Insurance	2,058	
Unemployment Compensation	295	
Employer Medicare	2,818	
Maintenance and Repair Services - Equipment	61,060	
Travel	873	
Other Contracted Services	322,553	
Office Supplies	1,306	
In Service/Staff Development	3,959	
Data Processing Equipment	758,962	
Other Equipment	38,050	
Total Central and Other		$ 1,460,675
Operation of Non-instructional Services		
Community Services		
Supervisor/Director	$ 8,500	
Educational Assistants	33,707	
Other Salaries and Wages	382,318	
Social Security	25,780	
State Retirement	6,298	
Life Insurance	31	
Medical Insurance	13,113	
Dental Insurance	772	
Unemployment Compensation	1,531	
Employer Medicare	6,135	
Travel	3,627	
Other Supplies and Materials	77,156	
Other Charges	1,012	
Total Community Services		559,980
Early Childhood Education		
Teachers	$ 155,663	
Educational Assistants	78,975	
Other Salaries and Wages	27,112	
Social Security	15,904	
State Retirement	22,217	
Life Insurance	159	
Medical Insurance	53,015	
Dental Insurance	2,765	
Unemployment Compensation	606	
Employer Medicare	3,719	
Contracts with Other Public Agencies	69,332	
Travel	1,338	
Contracts for Substitute Teachers - Non-certified	7,150	
Instructional Supplies and Materials	27,998	
In Service/Staff Development	490	
Data Processing Equipment	18,237	
Total Early Childhood Education		484,680

(Continued)

Exhibit J-8

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

General Purpose School Fund (Cont.)			
Capital Outlay			
Regular Capital Outlay			
Other Capital Outlay	$ 733,265		
Total Regular Capital Outlay		$ 733,265	
Other Debt Service			
Education			
Debt Service Contribution to Primary Government	$ 182,996		
Total Education		182,996	
Total General Purpose School Fund			$ 59,825,633
School Federal Projects Fund			
Instruction			
Regular Instruction Program			
Teachers	$ 694,858		
Educational Assistants	315,884		
Other Salaries and Wages	2,158		
Social Security	59,291		
State Retirement	82,694		
Life Insurance	484		
Medical Insurance	187,071		
Dental Insurance	11,252		
Unemployment Compensation	2,030		
Employer Medicare	14,282		
Other Contracted Services	88,250		
Instructional Supplies and Materials	67,341		
Regular Instruction Equipment	420,980		
Total Regular Instruction Program		$ 1,946,575	
Special Education Program			
Teachers	$ 34,536		
Educational Assistants	802,482		
Speech Pathologist	17,654		
Other Salaries and Wages	2,000		
Social Security	50,019		
State Retirement	54,274		
Life Insurance	708		
Medical Insurance	321,102		
Dental Insurance	17,618		
Unemployment Compensation	2,542		
Employer Medicare	11,988		
Contracts with Private Agencies	26,675		
Maintenance and Repair Services - Equipment	1,210		
Instructional Supplies and Materials	56,661		
Special Education Equipment	143,367		
Total Special Education Program		1,542,836	

(Continued)

Exhibit J-8

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

School Federal Projects Fund (Cont.)		
Instruction (Cont.)		
Vocational Education Program		
Clerical Personnel	$ 16,126	
Social Security	939	
State Retirement	1,222	
Unemployment Compensation	26	
Employer Medicare	220	
Other Contracted Services	1,581	
Instructional Supplies and Materials	16,028	
Vocational Instruction Equipment	58,640	
Total Vocational Education Program		$ 94,782
Support Services		
Other Student Support		
Other Salaries and Wages	$ 17,767	
Social Security	1,096	
State Retirement	1,514	
Life Insurance	7	
Medical Insurance	1,971	
Dental Insurance	127	
Unemployment Compensation	11	
Employer Medicare	252	
Evaluation and Testing	97,973	
Travel	20,733	
Other Supplies and Materials	2,419	
In Service/Staff Development	380	
Other Charges	2,254	
Total Other Student Support		146,504
Regular Instruction Program		
Supervisor/Director	$ 88,692	
Secretary(ies)	23,460	
Other Salaries and Wages	175,347	
Social Security	17,458	
State Retirement	25,704	
Life Insurance	54	
Medical Insurance	23,903	
Dental Insurance	1,389	
Unemployment Compensation	229	
Employer Medicare	4,082	
Travel	9,510	
Contracts for Substitute Teachers - Certified	4,390	
Other Contracted Services	5,585	
Other Supplies and Materials	3,371	
In Service/Staff Development	52,435	
Other Equipment	190,252	
Total Regular Instruction Program		625,861

(Continued)

Exhibit J-8

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

School Federal Projects Fund (Cont.)			
Support Services (Cont.)			
Special Education Program			
Other Salaries and Wages	$ 207,550		
Social Security	12,520		
State Retirement	15,732		
Life Insurance	78		
Medical Insurance	29,590		
Dental Insurance	1,929		
Unemployment Compensation	222		
Employer Medicare	2,928		
Travel	37,306		
In Service/Staff Development	5,761		
Total Special Education Program		$ 313,616	
Vocational Education Program			
Social Security	$ 37		
State Retirement	53		
Unemployment Compensation	4		
Employer Medicare	9		
Travel	605		
Other Charges	205		
Total Vocational Education Program		913	
Total School Federal Projects Fund			$ 4,671,087
Central Cafeteria Fund			
Operation of Non-instructional Services			
Food Service			
Supervisor/Director	$ 68,544		
Accountants/Bookkeepers	43,860		
Cafeteria Personnel	1,027,347		
Other Salaries and Wages	47,165		
Social Security	71,010		
State Retirement	62,246		
Life Insurance	877		
Medical Insurance	406,766		
Dental Insurance	22,645		
Unemployment Compensation	4,598		
Employer Medicare	16,607		
Communication	1,501		
Maintenance and Repair Services - Equipment	30,946		
Travel	6,005		
Other Contracted Services	55,147		
Food Supplies	1,453,863		
Office Supplies	1,795		
Utilities	143,716		
USDA - Commodities	307,067		
Other Supplies and Materials	142,873		

(Continued)

Exhibit J-8

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

Central Cafeteria Fund (Cont.)			
Operation of Non-instructional Services (Cont.)			
Food Service (Cont.)			
In Service/Staff Development	$ 5,580		
Other Charges	3,978		
Data Processing Equipment	7,329		
Food Service Equipment	13,774		
Total Food Service		$ 3,945,239	
Total Central Cafeteria Fund			$ 3,945,239
Total Governmental Funds - Dickson County School Department			$ 68,441,959

Exhibit J-9

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

	Cities - Sales Tax Fund
Cash Receipts	
Local Option Sales Tax	$ 5,438,507
Total Cash Receipts	$ 5,438,507
Cash Disbursements	
Remittance of Revenues Collected	$ 5,384,122
Trustee's Commission	54,385
Total Cash Disbursements	$ 5,438,507
Excess of Cash Receipts Over (Under) Cash Disbursements	$ 0
Cash Balance, July 1, 2013	0
Cash Balance, June 30, 2014	$ 0

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

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

To the County Mayor and Board of County Commissioners:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Dickson County, Tennessee, as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise Dickson County's basic financial statements, and have issued our report thereon dated October 14, 2014. Our report includes a reference to other auditors who audited the financial statements of the Dickson County Municipal Airport Authority, as described in our report on Dickson County's financial statements. This report does not include the results of the other auditors testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying Schedule of Findings and Questioned Costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiency described in the accompanying Schedule of Findings and Questioned Costs to be a material weakness: 2014-001.

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 deficiency described in the accompanying Schedule of Findings and Questioned Costs to be a significant deficiency: 2014-003(A).

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Dickson County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and are described in the accompanying Schedule of Findings and Questioned Costs as items 2014-002 and 2014-003(B).

Dickson County's Responses to Findings

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

Purpose of this Report

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

Very truly yours,

Justin P. Wilson
Comptroller of the Treasury
Nashville, Tennessee

October 14, 2014

JPW/yu

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

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

Independent Auditor's Report

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

To the County Mayor and Board of County Commissioners:

Report on Compliance for Each Major Federal Program

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

Management's Responsibility

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

Auditor's Responsibility

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

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

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

Opinion on Each Major Federal Program

In our opinion, Dickson County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2014.

Report on Internal Control Over Compliance

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

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

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

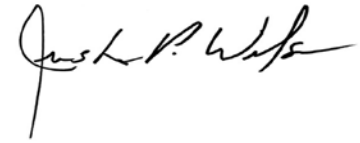
consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

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

We have audited the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Dickson County, Tennessee, as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise Dickson County's basic financial statements. We issued our report thereon dated October 14, 2014, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Very truly yours,



Justin P. Wilson
Comptroller of the Treasury
Nashville, Tennessee

October 14, 2014

JPW/yu

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

Federal/Pass-through Agency/State Grantor Program Title	Federal CFDA Number	Pass-through Entity Identifying Number	Expenditures
U.S. Department of Agriculture:			
Direct Program:			
Emergency Watershed Protection Program	10.923	(2)	$ 20,661
Passed-through State Department of Agriculture:			
National School Lunch Program (Commodities - Noncash Assistance)	10.555	(2)	307,067 (3)
Passed-through State Department of Education:			
Child Nutrition Cluster:			
School Breakfast Program	10.553	(2)	589,893
National School Lunch Program	10.555	(2)	1,793,575 (3)
National School Lunch Program (Snacks)	10.555	(2)	33,251 (3)
Summer Food Service Program for Children	10.559	(2)	15,507
Total U.S. Department of Agriculture			$ 2,759,954
U.S. Department of Housing and Urban Development:			
Passed-through Tennessee Housing Development Agency:			
HOME Investment Partnerships Program	14.239	(2)	$ 9,298
Total U.S. Department of Housing and Urban Development			$ 9,298
U.S. Department of Justice:			
Direct Program:			
Federal Asset Forfeiture Program	16.XXX	(2)	$ 146
State Criminal Alien Assistance Program	16.606	(2)	2,262
Bulletproof Vest Partnership Program	16.607	(2)	5,005
Total U.S. Department of Justice			$ 7,413
U.S. Department of Transportation:			
Passed-through State Department of Transportation:			
Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601	(2)	$ 33,776
National Priority Safety Programs	20.616	(2)	63,517
Total U.S. Department of Transportation			$ 97,293
U.S. Department of Education:			
Passed-through State Department of Labor and Workforce Development:			
Adult Education - Basic Grants to States	84.002	(2)	$ 133,181
Passed-through State Department of Education:			
Title I Grants to Local Educational Agencies	84.010	N/A	1,999,595
Special Education Cluster:			
Special Education - Grants to States	84.027	N/A	1,953,252
Special Education - Preschool Grants	84.173	N/A	52,400
Career and Technical Education - Basic Grants to States	84.048	N/A	116,808
Safe and Drug-free Schools and Communities - National Programs	84.184	N/A	9,919
English Language Acquisition State Grants	84.365	N/A	11,159
Improving Teacher Quality State Grants	84.367	N/A	299,271
State Fiscal Stabilization Fund - Race-to-the-Top Incentive Grants, Recovery Act	84.395	(2)	425,404
Total U.S. Department of Education			$ 5,000,989

(Continued)

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

Federal/Pass-through Agency/State Grantor Program Title	Federal CFDA Number	Pass-through Entity Identifying Number	Expenditures
U.S. Election Assistance Commission:			
Passed-through Tennessee Secretary of State:			
Help America Vote Act Requirements Payments	90.401	(2)	$ 24,619
Total U.S. Election Assistance Commission			$ 24,619
U.S. Department of Homeland Security:			
Direct Program:			
Assistance to Firefighters Grant	97.044	(2)	$ 193,364
Passed-through State Department of Military:			
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	(2)	37,925
Emergency Management Performance Grants	97.042	(2)	21,350
Homeland Security Grant Program	97.067	(2)	3,250
Total U.S. Department of Homeland Security			$ 255,889
Total Expenditures of Federal Awards			$ 8,155,455

		Contract Number	
State Grants			
Early Childhood Education - State Department of Education	N/A	(2)	$ 487,913
Lottery for Education: After School Program - State Department of Education	N/A	(2)	280,875
Energy Efficient Schools Initiative - State Department of Education	N/A	(2)	12,170
Statewide Student Management System - State Department of Education	N/A	(2)	21,738
Adult Basic Education - State Department of Education	N/A	(2)	44,394
Coordinated School Health - State Department of Education	N/A	(2)	100,000
Safe Schools Act - State Department of Education	N/A	(2)	44,806
Student Ticket Subsidy - State Arts Commission	N/A	(2)	5,608
ACT-EXP- Internet Connectivity - State Department of Education	N/A	(2)	24,151
Litter Grant - State Department of Transportation	N/A	(2)	45,399
Juvenile Justice - State Commission on Children and Youth	N/A	(2)	4,500
High Schools That Work - State Department of Education	N/A	(2)	6,897
Middle School Run Club Service - State Department of Environment and Conservation	N/A	(2)	11,500
Rural Health Services - State Department of Health	N/A	(2)	458,049
Help America Vote Act - Tennessee Secretary of State	N/A	(2)	1,296
Archives Development Grant - State Department of Library and Archives	N/A	(2)	1,020
Disaster Grants - State Department of Military	N/A	(2)	8,437
Used Oil Grant - State Department of Environment and Conservation	N/A	(2)	7,952
Waste Tire Grant - State Department of Environment and Conservation	N/A	(2)	28,328
Total State Grants			$ 1,595,033

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 $2,133,893.

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

Government Auditing Standards require auditors to report the status of uncorrected findings from prior audits. Presented below are findings from the Annual Financial Report for Dickson County, Tennessee, for the year ended June 30, 2013, which have not been corrected.

OFFICES OF COUNTY MAYOR AND DIRECTOR OF ACCOUNTS AND BUDGETS

Finding Number	Page Number	Subject
2013-001	160	Material audit adjustments were required for proper financial statement presentation
2013-002	160	The office had deficiencies in purchasing procedures
2013-004(A,C)	162	Deficiencies were noted in the collection of funds at certain collection sites

DICKSON COUNTY, TENNESSEE

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2014

PART I, SUMMARY OF AUDITOR'S RESULTS

1. Our report on the financial statements of Dickson County is unmodified.

2. The audit of the financial statements of Dickson County disclosed significant deficiencies in internal control. One of these deficiencies was considered to be a material weakness.

3. The audit disclosed no instances of noncompliance that are material to the financial statements of Dickson County.

4. The audit disclosed 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: School Breakfast Program, National School Lunch Program, and the Summer Food Service Program for Children (CFDA Nos. 10.553, 10.555, and 10.559), the Special Education Cluster: Special Education – Grants to States and Special Education – Preschool Grants (CFDA Nos. 84.027 and 84.173), and the State Fiscal Stabilization Fund – Race-to-the-Top Incentive Grants, Recovery Act (CFDA No. 84.395) were determined to be major programs.

8. A $300,000 threshold was used to distinguish between Type A and Type B federal programs.

9. Dickson County did not qualify as a low-risk auditee.

PART II, FINDINGS RELATING TO THE FINANCIAL STATEMENTS

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

OFFICES OF COUNTY MAYOR AND DIRECTOR OF ACCOUNTS AND BUDGETS

FINDING 2014-001 **MATERIAL AUDIT ADJUSTMENTS WERE REQUIRED FOR PROPER FINANCIAL STATEMENT PRESENTATION**
(Internal Control – Material Weakness Under *Government Auditing Standards*)

At June 30, 2014, certain general ledger account balances of the Solid Waste/Sanitation Fund were not materially correct, and audit adjustments totaling $2,582,084 were required for the financial statements to be materially correct at year-end. Generally accepted accounting principles require Dickson County to have adequate internal controls over the maintenance of its accounting records. Material audit adjustments were required because the county's financial reporting system did not prevent, detect, or correct potential misstatements in the accounting records. It is a strong indicator of a material weakness in internal controls if the county has ineffective controls over the maintenance of its accounting records, which are used to prepare the financial statements, including the related notes to the financial statements. We presented audit adjustments to management that they approved and posted to properly present the financial statements in this report. This finding resulted from management's failure to correct the finding noted in the prior-year audit report.

RECOMMENDATION

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

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

We concur. The director of accounts and budgets will review all closing entries in the future to verify for accuracy.

FINDING 2014-002 **THE OFFICE HAD DEFICIENCIES IN PURCHASING PROCEDURES**
(Noncompliance Under *Government Auditing Standards*)

As part of our audit procedures for determining whether the purchasing process was operating as designed, we selected a sample of 60 disbursements totaling $891,056 from a population of 6,377 vendor checks totaling $25,865,158. Our examination revealed the

following deficiencies, which are the result of a lack of management oversight and the failure to correct the finding noted in the prior-year audit report:

A. Our sample revealed that in one of nine applicable purchases, competitive bids were not solicited as required by state statute. The county purchased vapor cigarettes totaling $33,015 for inmates housed at the Sheriff's Department during the year; however, competitive bids were not solicited for these purchases. Purchasing procedures for this office are governed by the provisions of the County Purchasing Law of 1957, Section 5-14-108, *Tennessee Code Annotated*. This statute requires competitive bids on all purchases exceeding $10,000. The failure to solicit competitive bids could result in the county paying more than the most competitive price.

B. The bid specifications for the purchase of an ambulance listed a particular brand. Using bid specifications that apply only to a particular brand violates the intent of the county's purchasing law.

C. Seven patrol cars, one sports utility vehicle, and two sedans were purchased for the Sheriff's Department totaling $218,148 from a state contract awarded to a local vendor; however, the county paid $4,327 more than the state contract price.

RECOMMENDATION

Competitive bids should be solicited for all purchases exceeding $10,000 as required by statute. The office should develop bid specifications that are not brand specific. Purchases made from a state contract vendor should comply with provisions of the contract.

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

A. Competitive bids were solicited for vapor cigarettes; however, it was done late in the fiscal year.

B. We concur. In this particular instance, the purchasing agent failed to detect the brand specific item. For all future bids, the purchasing agent has and will include language that specifications are not to construe any brand or brand name.

C. We concur. In this transaction, a state contract vendor was used; however, these vehicles were purchased from the dealer's existing inventory and the dealer claims they are unable to pass on discounts unless the vehicles are ordered on state contract. All departments will be notified that state contract criteria should be met for all future purchases.

AUDITOR'S COMMENT

A. Competitive bids were solicited for vapor cigarettes on June 30, 2014, for purchases to be made in the 2014-15 fiscal year.

FINDING 2014-003 **DEFICIENCIES WERE NOTED IN THE COLLECTION OF FUNDS AT THE LIBRARY**

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

We noted the following deficiencies in the collection of funds at the library, which resulted from a lack of management oversight and the failure of management to correct the finding noted in the prior-year audit report:

A. Multiple employees worked from the same cash drawer at the library. Sound internal controls dictate that each employee have their own cash drawer, start the day with a standard fixed amount of cash, and remove all but that beginning amount at the end of the day. This amount should be verified to that employee's receipts at the end of each day. Failure to adhere to this control regimen greatly increases the risk that a cash shortage may not be detected in a timely manner. Furthermore, in the event of a cash shortage, the official would not be able to determine who was responsible for the shortage because multiple employees were working from one cash drawer.

B. The library did not issue official receipts for some collections such as room rentals as required by Section 9-2-104, *Tennessee Code Annotated.* Instead, the library used generic receipts that did not display the name of the library. Without official prenumbered receipts, we were unable to determine if the library had accounted for all funds. The use of generic receipts exposes the office to risks that collections may not be accounted for properly.

RECOMMENDATION

Management should assign each employee their own cash drawer. Official prenumbered receipts should be issued for all collections.

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

We concur. The mayor does not have operational control of the library.

PART III, FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

There were no findings and questioned costs for federal awards.

BEST PRACTICES

Accounting literature describes a best practice as a recommended policy, procedure, or technique that aids management in improving financial performance. Historically, a best practice has consistently shown superior results over conventional methods.

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

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

Dickson 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 has been a management decision by the County Commission resulting in decentralization and some duplication of effort. The Division of Local Government Audit strongly believes that the adoption of a central system of accounting, budgeting, and purchasing is a best practice that would significantly improve accountability and the quality of services provided to the citizens of Dickson County. Therefore, we recommend the adoption of the County Financial Management System of 1981 or a private act, which would provide for a central system of accounting, budgeting, and purchasing covering all county departments.

DICKSON COUNTY SHOULD ESTABLISH AN AUDIT COMMITTEE

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

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

There were audit findings relative to federal awards presented in the prior-year's Schedule of Findings and Questioned Costs. There were no audit findings relative to federal awards presented in the current year's Schedule of Findings and Questioned Costs.

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

FINDINGS 2013-006 and 2013-010

The Dickson County School Department investigated all grant funds to determine the source of funding and accounted for American Recovery and Reinvestment Act (ARRA) grants separately from other school funds.

FINDINGS 2013-007 and 2013-011

The Dickson County School Department issued all purchase orders in compliance with purchasing policies in the use of federal Race-to-the-Top funds provided by the American Recovery and Reinvestment Act (ARRA).