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# ANNUAL FINANCIAL REPORT WILSON COUNTY, TENNESSEE



FOR THE YEAR ENDED JUNE 30, 2014



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

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

*DIVISION OF LOCAL GOVERNMENT AUDIT*  
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*Director*

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*JACOB KENNEDY, CISA*  
*State Auditors*

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

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# ***Summary of Audit Findings***

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

## ***Scope***

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

## ***Results***

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

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

## ***Findings***

The following are summaries of the audit findings:

### **OFFICE OF FINANCE DIRECTOR**

- ◆ Material audit adjustments were required for proper financial statement presentation.
  - ◆ The Self-Insurance Fund had a deficit in unrestricted net position.
- 

### **PROBATION DEPARTMENT**

- ◆ The department had deficiencies in computer system backup procedures.
- 

### **OFFICE OF TRUSTEE**

- ◆ The Special School District Fund had a cash overdraft at June 30, 2014.
  - ◆ The trustee did not require a depository to adequately collateralize funds.
- 

### **OFFICE OF SHERIFF**

- ◆ An employee improperly used a county fuel card for personal gain resulting in a cash shortage of \$401.66.

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# INTRODUCTORY SECTION

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Wilson County Officials  
June 30, 2014

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**Officials**

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

**Board of County Commissioners**

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

**Board of Education**

Don Weathers, Chairman  
Wayne McNeese  
Ron Britt  
Bill Robinson  
Larry Tomlinson

**Road Commission**

Randall Hutto, County Mayor, Chairman  
Jeff Joines  
Becky Seiver  
Kenneth Reich  
Billy Rowland

(Continued)

## Wilson County Officials (Cont.)

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### **Financial Management Committee**

Eugene Murray, Chairman  
William Glover  
Mary Ann Sparks, Interim Director of Schools  
Becky Siever

Randall Hutto, County Mayor  
Steve Armistead, Road Superintendent  
Nathan Clariday

### **Budget Committee**

Mike Justice, Chairman  
Annette Stafford  
Jerry McFarland

Sara Patton  
Randall Hutto, County Mayor

### **Audit Committee**

Chris Crowell  
Jerry Taylor  
Paul Abercrombie

Frank Bush  
Nathan Clariday

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## **FINANCIAL SECTION**

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

Independent Auditor's Report

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

To the County Mayor and Board of County Commissioners:

**Report on the Financial Statements**

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

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

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

***Auditor's Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

### ***Opinions***

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

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

As described in Note V.B., Wilson 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***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 15 - 25 and the schedules of funding progress – pension plan and other postemployment benefits plan on pages 92 - 94 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States

of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### *Supplementary and Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Wilson County's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, budgetary comparison schedules of nonmajor governmental funds and the General Debt Service Fund, combining and individual fund financial statements of the Wilson 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 Wilson 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, based on our audit and the procedures performed as described above, the combining and individual nonmajor fund financial statements, budgetary comparison schedules of nonmajor governmental funds and the General Debt Service Fund, combining and individual fund financial statements of the Wilson County School Department (a discretely presented component unit), and miscellaneous schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

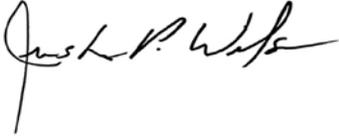
The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated February 10, 2015, on our consideration of Wilson County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over

financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Wilson County's internal control over financial reporting and compliance.

Very truly yours,

A handwritten signature in black ink, appearing to read "Justin P. Wilson". The signature is fluid and cursive, with a prominent vertical stroke at the beginning.

Justin P. Wilson  
Comptroller of the Treasury  
Nashville, Tennessee

February 10, 2015

JPW/sb

## Management's Discussion and Analysis

As management of Wilson County, Tennessee, we offer readers of Wilson County's financial statements this narrative overview and analysis of the financial activities of Wilson County, Tennessee, for the fiscal year ended June 30, 2014. This discussion and analysis focuses on the primary government only and does not include discussions of discretely presented component units.

### Financial Highlights

- The liabilities and deferred inflows of Wilson County exceeded its assets and deferred outflows at the close of the fiscal year by \$120,374,799 (net position). The liabilities include \$184,637,800 in debt that is attributable to the Wilson County School Department.
- The government's total net position decreased by \$18,381,634.
- At June 30, 2014, Wilson County's governmental funds reported combined ending fund balances of \$41,911,448, a decrease of \$25,616,917 in comparison with the prior year. The majority of this decrease is due to bond proceeds spent for school construction projects.
- At June 30, 2014, unassigned fund balance for the General Fund was \$5,786,315, or 14.3 percent of total General Fund expenditures.
- For the fiscal year ended June 30, 2014, Wilson County's total debt had a net decrease of \$12,092,887.

### Overview of the Financial Statements

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

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

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

The Statement of Activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement

for some items that will result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but not used vacation leave).

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

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

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

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

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

Wilson County maintains 18 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balance for the General, Highway/Public Works, General Debt Service, and High School Building Projects funds, all of which are considered to be major funds. Data from the other 14 governmental funds are combined into a single, aggregate presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

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

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

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

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

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

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

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

**Other information.** In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning pensions and other postemployment benefits information. Required supplementary information can be found after the basic financial statements section of this report.

The combining and individual fund statements and schedules for the nonmajor governmental funds can be found on Exhibits G-1 through G-12 of this report.

**Government-wide Financial Analysis**

As noted earlier, net position may serve over time as a useful indicator of a government’s financial position. In the case of Wilson County, liabilities and deferred inflows exceeded assets and deferred outflows by \$120,374,799 at the close of the fiscal year. The Constitution for the State of Tennessee allows only the local legislative body authorization to issue debt. Therefore, when the Wilson County Board of Education requires additional money to fund school construction and equipment, the related debt must be issued by the county. As of June 30, 2014, the county had outstanding debt totaling \$184,637,800 for capital purposes for the Wilson County Board of Education, but the capital assets are reported in the financial statements of the Wilson County Board of Education. As a result, the county has incurred the related liability without a corresponding increase in the county’s capital assets, thereby significantly decreasing its unrestricted net position. Allocation of school debt to the Wilson County Board of Education would result in Wilson County having net position of \$64,263,001 at June 30, 2014.

The largest portion of Wilson County Government’s net position (\$65,138,589) reflects its investment in capital assets (e.g., land, buildings, machinery, equipment, and infrastructure) less any related debt used to acquire those assets that is still outstanding.

Wilson County uses capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although Wilson County’s investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay the debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

**Wilson County’s Net Position**

	2014	2013
	Governmental Activities	Governmental Activities
	<u>                    </u>	<u>                    </u>
Current and Other Assets	\$ 88,458,686	\$ 117,743,983
Deferred Outflows of Resources	3,518,686	3,519,782
Capital Assets	72,968,205	70,838,592
Total	<u>\$ 164,945,577</u>	<u>\$ 192,102,357</u>

## Wilson County's Net Position (Cont.)

	2014 Governmental Activities	2013 Governmental Activities
<u>Net Position (Cont.)</u>		
Long-term Liabilities Outstanding	\$ 252,855,518	\$ 259,556,666
Deferred Inflows of Resources	40,784,640	39,201,180
Other Liabilities	3,540,424	7,609,515
Total	<u>\$ 297,180,582</u>	<u>\$ 306,367,361</u>
Net Position:		
Net Investment in Capital Assets	\$ 56,237,674	\$ 53,965,125
Restricted	32,831,322	57,575,534
Unrestricted	<u>(221,304,001)</u>	<u>(225,805,663)</u>
Total Net Position	<u>\$ (132,235,005)</u>	<u>\$ (114,265,004)</u>

An additional portion of Wilson County's net position totaling \$32,831,322 represents resources that are subject to external restrictions on how they may be used. The restricted net position includes capital projects, debt service, highway, all of the nonmajor funds, and other county funds not accounted for in unrestricted net position.

**Governmental activities.** Governmental activities decreased Wilson County's net position by \$17,970,001. Elements of this decrease are noted in the table below:

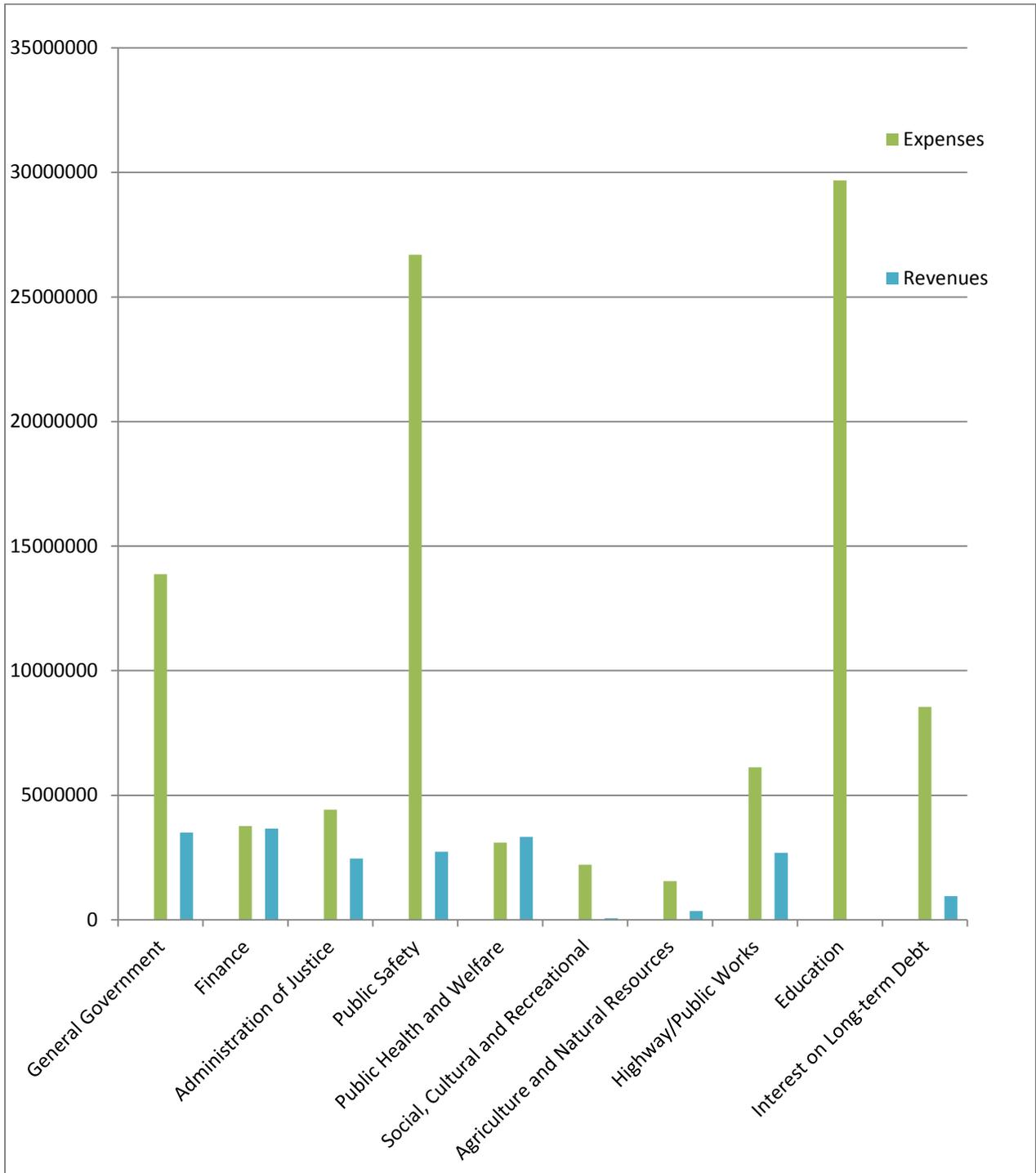
## Wilson County's Change in Net Position

	2014 Governmental Activities	2013 Governmental Activities
Revenues:		
Program Revenues:		
Charges for Services	\$ 13,939,970	\$ 12,255,904
Operating Grants and Contributions	5,570,451	7,933,430
Capital Grants and Contributions	226,485	2,049,840
Total Program Revenues	<u>\$ 19,736,906</u>	<u>\$ 22,239,174</u>
General Revenues:		
Property Taxes Levied for General Purposes	\$ 33,664,633	\$ 33,374,742
Property Taxes Levied for Debt Service	6,467,490	6,453,625
Local Option Sales Tax	7,474,384	6,722,113
Payments in-Lieu-of Taxes - Other	46,567	71,783
Hotel/Motel Tax	1,027,095	789,244
Wheel Tax	2,543,380	2,467,541
Litigation Tax	936,855	967,922
Business Tax	1,658,444	1,587,863
Adequate Facilities Tax	4,172,450	3,905,039
Mineral Severance Tax	236,412	109,912
Wholesale Beer Tax	580,068	619,481
Other Local Taxes	6,238	4,509

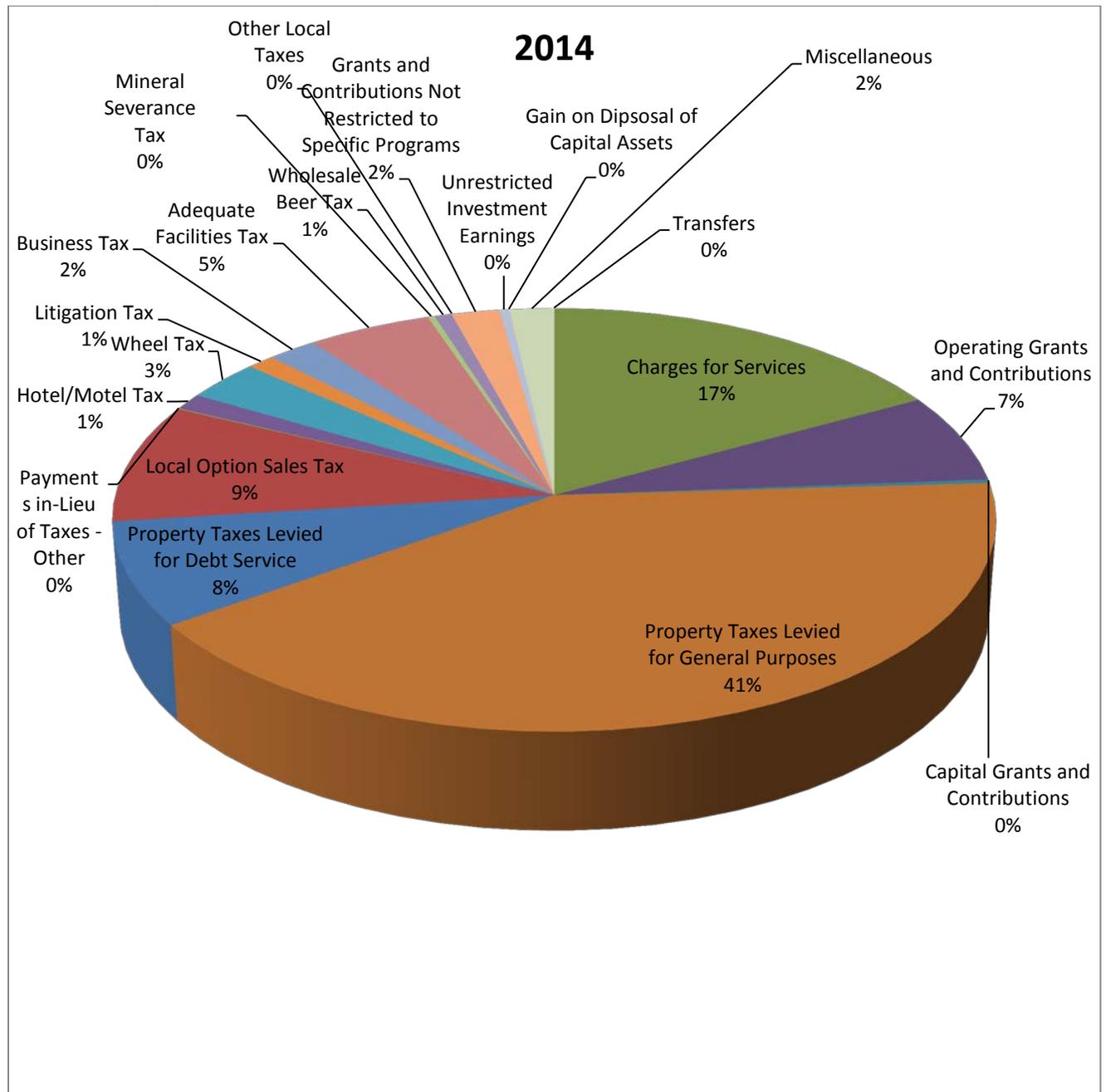
## Wilson County's Change in Net Position (Cont.)

	2014 Governmental Activities	2013 Governmental Activities
Revenues (Cont.):		
General Revenues (Cont.):		
Grants and Contributions Not		
Restricted to Specific Programs	\$ 1,607,486	\$ 2,138,139
Unrestricted Investment Earnings	303,332	204,979
Miscellaneous	<u>1,530,345</u>	<u>1,517,149</u>
Total General Revenues	<u>\$ 62,255,179</u>	<u>\$ 60,934,111</u>
Total Revenues	<u>\$ 81,992,085</u>	<u>\$ 83,173,285</u>
Expenses:		
General Government	\$ 13,870,732	\$ 13,320,909
Finance	3,762,861	3,543,230
Administration of Justice	4,424,140	4,464,115
Public Safety	26,692,464	24,178,545
Public Health and Welfare	3,099,842	3,554,598
Social, Cultural, and		
Recreational Services	2,209,428	2,604,587
Agriculture and Natural Resources	1,552,864	1,379,248
Other Operations	0	418,867
Highway/Public Works	6,119,811	9,437,524
Education	29,685,412	42,480,803
Interest on Long-term Debt	8,544,532	8,344,502
Other Debt Service	<u>0</u>	<u>1,351,508</u>
Total Expenses	<u>\$ 99,962,086</u>	<u>\$ 115,078,436</u>
Change in Net Position	\$ (17,970,001)	\$ (31,905,151)
Net Position - July 1	(114,265,004)	(81,071,844)
Restatements/Prior-period Adjustments	<u>0</u>	<u>(1,288,009)</u>
Net Assets - June 30	<u>\$ (132,235,005)</u>	<u>\$ (114,265,004)</u>

## Expenses and Program Revenues – Governmental Activities



## Revenue by Source – Governmental Activities



### Financial Analysis of the Government's Funds

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

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

As of the end of the current fiscal year, Wilson County's governmental funds reported combined ending fund balances of \$41,911,448, a decrease of \$25,616,917 in comparison with the prior year. Approximately 13.8 percent of this total amount (\$5,786,315) constitutes unassigned fund balance, which is available for spending at the government's discretion. The remainder of fund balance is nonspendable, restricted, committed, or assigned to indicate that it is not available for new spending because it has already been designated for a particular purpose.

The General Fund is the chief operating fund of Wilson County. With the adoption of Governmental Accounting Standards Board Statement No. 54, only the General Fund has unassigned fund balance. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 14.3 percent of total General Fund expenditures, while total fund balance represents 21.05 percent of that same amount.

The fund balance of the General Fund increased \$1,004,533 from the prior year. The major factor contributing to the increase was a four cent property tax increase for the General Fund in the 2013 fiscal year.

The fund balance of the Highway/Public Works Fund had a net increase of \$1,090,885 during the current fiscal year.

The fund balance of the General Debt Service Fund increased \$854,962 from the prior year.

The High School Building Projects Fund had a net decrease of \$19,734,074 from the prior year due to bond proceeds being spent for ongoing construction projects.

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

### **General and Highway/Public Works Funds Highlights**

The final amended budget for General Fund expenditures reflected an increase of 1.3 percent above the original budget.

### **Capital Assets and Debt Administration**

**Capital Assets.** Wilson County's investment in capital assets for its governmental activities as of June 30, 2014, totaled \$72,968,205 (net of accumulated depreciation). This investment in capital assets includes land, intangible assets, buildings and improvements, machinery and equipment, and equipment, roads, highways, and bridges. The total net increase in Wilson County's investment in capital assets for the current fiscal year was \$2,129,613.

	2014 Governmental Activities	2013 Governmental Activities
Land	\$ 5,735,291	\$ 5,551,905
Construction in Progress	0	759,629
Intangible Assets	5,166,776	5,026,091
Buildings and Improvements	29,143,286	27,805,254
Other Capital Assets	6,043,556	6,525,980
Infrastructure	<u>26,879,296</u>	<u>25,169,733</u>
Total	<u>\$ 72,968,205</u>	<u>\$ 70,838,592</u>

**Long-term Debt.** At the end of the current fiscal year, Wilson County had total bonded debt outstanding of \$199,880,000, notes payable of \$1,475,000, and capital leases payable of \$874,863. All debt is backed by the full faith and credit of the county. Of the amount outstanding for governmental activities, \$184,637,800 reflects the balance of the borrowings for education capital projects for the Wilson County Board of Education.

	2014 Governmental Activities	2013 Governmental Activities
Bonds Payable	\$ 199,880,000	\$ 210,920,000
Notes Payable	1,475,000	1,695,000
Capital Leases Payable	<u>874,863</u>	<u>1,707,750</u>
Total	<u>\$ 202,229,863</u>	<u>\$ 214,322,750</u>

- For the fiscal year ended June 30, 2014, Wilson County's total debt had a net decrease of \$12,092,887. The county maintains an Aa bond rating from Standard and Poor's for general and rural obligation debt.
- Additional information on the county's long-term debt can be found in Exhibits L-1 and L-2 of this report.

### **Economic Factors and Next Year's Budgets and Rates**

- The unemployment rate for the county as of June 30, 2014, was 5.8 percent, which is down 1.1 percent from June 30, 2013.
- Inflationary trends in the region compare favorably to national business indices.
- Assessed property value within the county is in excess of \$3 billion.

All of these factors were considered in preparing the county's budget for the 2015 fiscal year.

### **Requests for Information**

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

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## **BASIC FINANCIAL STATEMENTS**

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Exhibit A

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

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Wilson County School Department
<u>ASSETS</u>				
Cash	\$ 491,042	\$ 200	\$ 491,242	\$ 1,025,859
Equity in Pooled Cash and Investments	40,937,316	3,159,632	44,096,948	27,284,324
Accounts Receivable	2,242,460	0	2,242,460	7,000
Allowance for Uncollectibles	(1,474,107)	0	(1,474,107)	0
Due from Other Governments	2,294,740	0	2,294,740	2,229,442
Due from Primary Government	0	0	0	2,262,845
Due from Component Units	538,574	0	538,574	0
Property Taxes Receivable	42,397,461	0	42,397,461	35,034,941
Allowance for Uncollectible Property Taxes	(761,057)	0	(761,057)	(650,926)
Notes Receivable	136,116	0	136,116	176,185
Accrued Interest Receivable	97,058	0	97,058	873
Notes Receivable - Long-term	1,559,083	0	1,559,083	1,476,612
Capital Assets:				
Assets Not Depreciated:				
Land	5,735,291	7,556,050	13,291,341	8,816,927
Intangible Assets	5,166,776	0	5,166,776	0
Assets Net of Accumulated Depreciation:				
Buildings and Improvements	29,143,286	18,259	29,161,545	200,992,420
Other Capital Assets	6,043,556	1,326,606	7,370,162	7,227,257
Infrastructure	26,879,296	0	26,879,296	0
<b>Total Assets</b>	<b>\$ 161,426,891</b>	<b>\$ 12,060,747</b>	<b>\$ 173,487,638</b>	<b>\$ 285,883,759</b>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>				
Deferred Charge on Refunding	\$ 3,518,686	\$ 0	\$ 3,518,686	\$ 0
<b>Total Deferred Outflows of Resources</b>	<b>\$ 3,518,686</b>	<b>\$ 0</b>	<b>\$ 3,518,686</b>	<b>\$ 0</b>
<u>LIABILITIES</u>				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 676,784
Accrued Payroll	0	0	0	4,050,087
Contracts Payable	0	0	0	456,166
Accrued Interest Payable	1,277,579	0	1,277,579	0
Due to Primary Government	0	0	0	538,574
Due to Component Units	2,262,845	0	2,262,845	0
Noncurrent Liabilities:				
Due Within One Year	12,981,503	42,788	13,024,291	1,520,582
Due in More Than One Year (net of unamortized premium on debt)	239,874,015	157,733	240,031,748	4,982,730
<b>Total Liabilities</b>	<b>\$ 256,395,942</b>	<b>\$ 200,521</b>	<b>\$ 256,596,463</b>	<b>\$ 12,224,923</b>

(Continued)

Exhibit A

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

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Wilson County School Department
<u>DEFERRED INFLOWS OF RESOURCES</u>				
Deferred Current Property Taxes	\$ 40,784,640	\$ 0	\$ 40,784,640	\$ 33,646,876
Total Deferred Inflows of Resources	\$ 40,784,640	\$ 0	\$ 40,784,640	\$ 33,646,876
<u>NET POSITION</u>				
Net Investment in Capital Assets	\$ 56,237,674	\$ 8,900,915	\$ 65,138,589	\$ 217,036,604
Restricted for:				
Capital Projects	2,582,112	0	2,582,112	0
General Government	42,587	0	42,587	0
Finance	16,616	0	16,616	0
Administration of Justice	340,625	0	340,625	0
Debt Service	19,801,410	0	19,801,410	0
Public Safety	721,066	0	721,066	0
Public Health and Welfare	520,116	0	520,116	0
Agriculture and Natural Resources	833,763	0	833,763	0
Other Operations	36	0	36	0
Highway/Public Works	7,918,105	0	7,918,105	0
Education Capital Projects	54,886	0	54,886	2,017,560
School Federal Projects	0	0	0	81,556
Central Cafeteria	0	0	0	3,456,709
Basic Education Program	0	0	0	186,774
Education	0	0	0	19,878
Unrestricted	(221,304,001)	2,959,311	(218,344,690)	17,212,879
Total Net Position	\$ (132,235,005)	\$ 11,860,226	\$ (120,374,779)	\$ 240,011,960

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

Exhibit B

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

Functions/Programs	Program Revenues					Net (Expense) Revenue and Changes in Net Position			Component Unit Wilson County School Department
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Total	Governmental		Total	
						Activities	Business-type Activities		
<b>Primary Government:</b>									
<b>Governmental Activities:</b>									
General Government	\$ 13,870,732	\$ 2,698,908	\$ 808,685	\$ 0	\$ (10,363,139)	\$ 0	\$ (10,363,139)	\$ 0	0
Finance	3,762,861	3,662,240	750	0	(99,871)	0	(99,871)	0	0
Administration of Justice	4,424,140	2,449,366	9,000	0	(1,965,774)	0	(1,965,774)	0	0
Public Safety	26,692,464	2,263,578	467,160	0	(23,961,726)	0	(23,961,726)	0	0
Public Health and Welfare	3,099,842	2,425,605	898,999	0	224,762	0	224,762	0	0
Social, Cultural, and Recreational Services	2,209,428	61,282	0	0	(2,148,146)	0	(2,148,146)	0	0
Agriculture and Natural Resources	1,552,864	352,208	0	0	(1,200,656)	0	(1,200,656)	0	0
Highways/Public Works	6,119,811	26,783	2,440,585	226,485	(3,425,958)	0	(3,425,958)	0	0
Education	29,685,412	0	0	0	(29,685,412)	0	(29,685,412)	0	0
Interest on Long-term Debt	8,544,532	0	945,272	0	(7,599,260)	0	(7,599,260)	0	0
Total Governmental Activities	\$ 99,962,086	\$ 13,939,970	\$ 5,570,451	\$ 226,485	\$ (80,225,180)	\$ 0	\$ (80,225,180)	\$ 0	0
<b>Business-type Activities:</b>									
Solid Waste Disposal	\$ 572,522	\$ 160,889	\$ 0	\$ 0	\$ 0	\$ (411,633)	\$ (411,633)	\$ 0	0
Total Business-type Activities	\$ 572,522	\$ 160,889	\$ 0	\$ 0	\$ 0	\$ (411,633)	\$ (411,633)	\$ 0	0
Total Primary Government	\$ 100,534,608	\$ 14,100,859	\$ 5,570,451	\$ 226,485	\$ (80,225,180)	\$ (411,633)	\$ (80,636,813)	\$ 0	0
<b>Component Unit:</b>									
Wilson County School Department	\$ 122,535,114	\$ 6,705,896	\$ 11,492,899	\$ 30,047,737	\$ 0	\$ 0	\$ 0	\$ (74,288,582)	0
Total Component Unit	\$ 122,535,114	\$ 6,705,896	\$ 11,492,899	\$ 30,047,737	\$ 0	\$ 0	\$ 0	\$ (74,288,582)	0

(Continued)

Exhibit B

Wilson County, Tennessee  
Statement of Activities (Cont.)

Functions/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Position			Wilson County School Department	
	Expenses	Changes for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			Total
					Governmental Activities	Business-type Activities		
General Revenues:								
Taxes:								
Property Taxes Levied for General Purposes								
Property Taxes Levied for Debt Service								
Local Option Sales Tax								
Mixed Drink Tax								
Payments in-Lieu-of Taxes - Other								
Hotel/Motel Tax								
Wheel Tax								
Litigation Tax								
Business Tax								
Mineral Severance Tax								
Adequate Facilities/Development Tax								
Wholesale Beer Tax								
Interstate Telecommunications Tax								
Grants and Contributions Not Restricted to Specific Purposes								
Unrestricted Investment Income								
Miscellaneous								
Gain on Disposal of Capital Assets								
Total General Revenues								
Change in Net Position								
Net Position, July 1, 2013								
Net Position, June 30, 2014								

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

Exhibit C-1

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

	Major Funds				Nonmajor Funds		Total Governmental Funds
	General	Highway / Public Works	General Debt Service	High School Building Projects	Other Governmental Funds		
Cash	\$ 700	\$ 100	\$ 0	\$ 0	\$ 490,242	\$ 491,042	
Equity in Pooled Cash and Investments	7,361,921	7,454,948	13,077,950	2,073,478	10,668,641	40,636,938	
Accounts Receivable	2,202,339	0	0	0	40,121	2,242,460	
Allowance for Uncollectibles	(1,474,107)	0	0	0	0	(1,474,107)	
Due from Other Governments	529,090	374,043	0	0	1,391,607	2,294,740	
Due from Other Funds	4,714	0	0	0	0	4,714	
Property Taxes Receivable	26,368,578	4,262,891	6,791,341	0	4,974,651	42,397,461	
Allowance for Uncollectible Property Taxes	(485,426)	(78,911)	(125,715)	0	(71,005)	(761,057)	
Notes Receivable - Current	76,114	13,834	31,351	0	14,817	136,116	
Accrued Interest Receivable	0	0	97,058	0	0	97,058	
Notes Receivable - Long-term	608,783	110,652	721,135	0	118,513	1,559,083	
Total Assets	\$ 35,192,706	\$ 12,137,557	\$ 20,593,120	\$ 2,073,478	\$ 17,627,587	\$ 87,624,448	

ASSETS

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

LIABILITIES

Due to Other Funds  
Due to Component Units  
Total Liabilities

DEFERRED INFLOWS OF RESOURCES

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

(Continued)

Exhibit C-1

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

	Major Funds				Nonmajor Funds		Total Governmental Funds
	General	Highway / Public Works	General Debt Service	High School Building Projects	Other Governmental Funds		
<b>FUND BALANCES</b>							
Nonspendable:							
Long-term Notes Receivable	\$ 608,783	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 608,783
Restricted:							
Restricted for General Government	42,587	0	0	0	0	0	42,587
Restricted for Finance	16,616	0	0	0	0	0	16,616
Restricted for Administration of Justice	340,625	0	0	0	0	0	340,625
Restricted for Public Safety	62,131	0	0	0	0	658,935	721,066
Restricted for Public Health and Welfare	12,474	0	0	0	0	523,615	536,089
Restricted for Agriculture and Natural Resources	843,413	0	0	0	0	0	843,413
Restricted for Other Operations	36	0	0	0	0	0	36
Restricted for Highways/Public Works	0	7,643,824	0	0	0	0	7,643,824
Restricted for Debt Service	0	0	13,131,080	0	0	3,721,862	16,852,942
Restricted for Capital Projects	0	0	0	579	0	3,737,955	3,738,534
Committed:							
Committed for General Government	132,944	0	0	0	0	86,853	219,797
Committed for Finance	91,260	0	0	0	0	325,293	416,553
Committed for Administration of Justice	34,268	0	0	0	0	113,253	147,521
Committed for Public Safety	407,663	0	0	0	0	0	407,663
Committed for Public Health and Welfare	15,865	0	0	0	0	82,539	98,404
Committed for Social, Cultural, and Recreational Services	54,528	0	0	0	0	0	54,528
Committed for Agriculture and Natural Resources	44,894	0	0	0	0	389,545	434,439
Committed for Other Operations	17,319	0	0	0	0	0	17,319
Committed for Highways/Public Works	0	124,486	0	0	0	0	124,486
Committed for Debt Service	0	0	721,135	0	0	1,054,022	1,775,157
Committed for Capital Projects	0	0	0	0	0	1,084,751	1,084,751
Unassigned	5,786,315	0	0	0	0	0	5,786,315
<b>Total Fund Balances</b>	<b>\$ 8,511,721</b>	<b>\$ 7,768,310</b>	<b>\$ 13,852,215</b>	<b>\$ 579</b>	<b>\$ 11,778,623</b>	<b>\$ 41,911,448</b>	
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 35,192,706</b>	<b>\$ 12,137,557</b>	<b>\$ 20,593,120</b>	<b>\$ 2,073,478</b>	<b>\$ 17,627,587</b>	<b>\$ 87,624,448</b>	

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

Exhibit C-2

Wilson County, Tennessee  
Reconciliation of the Balance Sheet of Governmental Funds to  
the Statement of Net Position  
June 30, 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)		\$	41,911,448
(1) Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.			
Add: land	\$	5,735,291	
Add: intangible assets		5,166,776	
Add: buildings and improvements net of accumulated depreciation		29,143,286	
Add: other capital assets net of accumulated depreciation		6,043,556	
Add: infrastructure net of accumulated depreciation		<u>26,879,296</u>	72,968,205
(2) Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the governmental funds.			2,660,801
(3) Internal service funds are used by management to charge the cost of the county's self-insured health program and non-health insurances to individual funds. The assets and liabilities are included in governmental activities in the statement of net position.			(185,237)
(4) Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.			
Less: bonds payable	\$	(199,880,000)	
Less: notes payable		(1,475,000)	
Less: capital leases payable		(874,863)	
Less: unamortized debt premiums		(9,653,296)	
Less: compensated absences payable		(1,806,824)	
Less: other postemployment benefits liability		(38,679,920)	
Less: accrued interest on bonds, notes, and capital leases		(1,277,579)	
Add: due from component units for debt retirement		538,574	
Add: deferred charge on refunding (to be amortized as interest expense)		<u>3,518,686</u>	<u>(249,590,222)</u>
Net position of governmental activities (Exhibit A)			<u>\$ (132,235,005)</u>

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

Exhibit C-3

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

	Major Funds				Nonmajor Funds		Total Governmental Funds
	General	Highway / Public Works	General Debt Service	High School Building Projects	Other	Governmental Funds	
<u>Revenues</u>							
Local Taxes	\$ 29,331,583	\$ 4,316,896	\$ 12,143,972	\$ 0	\$ 13,252,172	\$ 59,044,623	
Licenses and Permits	810,091	0	0	0	538,839	1,348,930	
Fines, Forfeitures, and Penalties	517,075	0	0	0	178,227	695,302	
Charges for Current Services	2,800,279	0	0	0	3,235,855	6,036,134	
Other Local Revenues	156,596	7,613	180,076	0	354,480	698,765	
Fees Received from County Officials	3,475,379	0	0	0	0	3,475,379	
State of Tennessee	4,065,127	2,701,485	0	0	150,229	6,916,841	
Federal Government	211,946	0	825,847	0	119,425	1,157,218	
Other Governments and Citizens Groups	199,777	0	558,420	0	714,944	1,473,141	
Total Revenues	\$ 41,567,853	\$ 7,025,994	\$ 13,708,315	\$ 0	\$ 18,544,171	\$ 80,846,333	

<u>Expenditures</u>							
Current:							
General Government	\$ 3,674,640	\$ 0	\$ 0	\$ 0	\$ 403,228	\$ 4,077,868	
Finance	2,508,008	0	0	0	1,181,646	3,689,654	
Administration of Justice	3,217,812	0	0	0	1,132,596	4,350,408	
Public Safety	24,712,146	0	0	0	1,773,976	26,486,122	
Public Health and Welfare	1,233,579	0	0	0	2,119,247	3,352,826	
Social, Cultural, and Recreational Services	831,440	0	0	0	0	831,440	
Agriculture and Natural Resources	512,755	0	0	0	772,017	1,284,772	
Other Operations	3,390,830	0	0	0	2,384,322	5,775,152	
Highways	0	5,935,109	0	0	0	5,935,109	
Debt Service:							
Principal on Debt	319,513	0	7,398,374	0	3,920,000	11,637,887	
Interest on Debt	34,430	0	6,213,179	0	2,096,004	8,343,613	
Other Debt Service	0	0	333,856	0	36,100	369,956	

(Continued)

Exhibit C-3

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

	Major Funds				Nonmajor Funds		Total Governmental Funds
	General	Highway / Public Works	General Debt Service	High School Building Projects	Other Governmental Funds		
<u>Expenditures (Cont.)</u>							
Capital Projects	\$ 0	\$ 0	\$ 0	\$ 19,734,074	\$ 10,715,973	\$	\$ 30,450,047
Total Expenditures	\$ 40,435,153	\$ 5,935,109	\$ 13,945,409	\$ 19,734,074	\$ 26,535,109	\$	\$ 106,584,854
<u>Excess (Deficiency) of Revenues Over Expenditures</u>	\$ 1,132,700	\$ 1,090,885	\$ (237,094)	\$ (19,734,074)	\$ (7,990,938)	\$	\$ (25,738,521)
<u>Other Financing Sources (Uses)</u>							
Refunding Debt Issued	\$ 0	\$ 0	\$ 10,055,000	\$ 0	\$ 1,945,000	\$	\$ 12,000,000
Premiums on Debt Issued	0	0	852,112	0	72,122		924,234
Transfers In	471,833	0	1,000,000	0	600,000		2,071,833
Transfers Out	(600,000)	0	0	0	(1,471,833)		(2,071,833)
Payments to Refunded Debt Escrow Agent	0	0	(10,815,056)	0	(1,987,574)		(12,802,630)
Total Other Financing Sources (Uses)	\$ (128,167)	\$ 0	\$ 1,092,056	\$ 0	\$ (842,285)	\$	\$ 121,604
Net Change in Fund Balances	\$ 1,004,533	\$ 1,090,885	\$ 854,962	\$ (19,734,074)	\$ (8,833,223)	\$	\$ (25,616,917)
Fund Balance, July 1, 2013	7,507,188	6,677,425	12,997,253	19,734,653	20,611,846		67,528,365
Fund Balance, June 30, 2014	\$ 8,511,721	\$ 7,768,310	\$ 13,852,215	\$ 579	\$ 11,778,623	\$	\$ 41,911,448

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

Exhibit C-4

Wilson County, Tennessee  
Reconciliation of the Statement of Revenues, Expenditures, and  
Changes in Fund Balances of Governmental Funds to the  
Statement of Activities  
For the Year Ended June 30, 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)		\$ (25,616,917)
(1) Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their useful lives and reported as depreciation expense. The difference between capital outlays and depreciation is itemized as follows:		
Add: capital outlays in the current period	\$ 4,538,460	
Less: current-year depreciation expense	<u>(2,408,847)</u>	2,129,613
(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	\$ (2,884,225)	
Add: deferred delinquent property taxes and other deferred June 30, 2014	<u>2,660,801</u>	(223,424)
(3) The issuance of long-term debt (e.g., notes, bonds) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the effect of these differences in the treatment of long-term debt and related items:		
Less: refunding bond proceeds	\$ (12,000,000)	
Add: principal payments on notes	220,000	
Add: principal payments on bonds	10,585,000	
Add: principal payments on capital leases	832,887	
Add: payment to refunding agent	12,455,000	
Add: amortization of debt issuance premiums	1,265,837	
Less: premium incurred during year	(924,234)	
Less: debt service contributions for principal to the primary government	(513,374)	
Add: amortization of deferred amount on current refunding	511,700	
Less: amortization of deferred amount on advanced refunding	<u>(512,796)</u>	11,920,020
(4) Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.		
Change in accrued interest payable	\$ 147,807	
Change in other postemployment benefits liability	(5,440,109)	
Change in compensated absences payable	<u>(44,650)</u>	(5,336,952)
(5) Internal service funds are used by management to charge the cost of the county's self-insured health and non-health related insurances to individual funds. The net expense of certain activities of the internal service funds is reported with governmental activities in the statement of activities.		<u>(842,341)</u>
Change in net position of governmental activities (Exhibit B)		<u>\$ (17,970,001)</u>

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

Exhibit C-5

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2013	Add: Encumbrances 6/30/2014	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<b>Revenues</b>							
Local Taxes	\$ 29,331,583	\$ 0	\$ 0	\$ 29,331,583	\$ 28,007,170	\$ 28,037,171	\$ 1,294,412
Licenses and Permits	810,091	0	0	810,091	650,000	650,000	160,091
Fines, Forfeitures, and Penalties	517,075	0	0	517,075	495,850	497,874	19,201
Charges for Current Services	2,800,279	0	0	2,800,279	2,745,800	2,745,800	54,479
Other Local Revenues	156,596	0	0	156,596	1,030,110	926,069	(769,473)
Fees Received from County Officials	3,475,379	0	0	3,475,379	3,087,000	3,087,000	388,379
State of Tennessee	4,065,127	0	0	4,065,127	4,423,000	4,350,784	(285,657)
Federal Government	211,946	0	0	211,946	296,887	336,792	(124,846)
Other Governments and Citizens Groups	199,777	0	0	199,777	1,600	248,760	(48,983)
<b>Total Revenues</b>	<b>\$ 41,567,853</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 41,567,853</b>	<b>\$ 40,737,417</b>	<b>\$ 40,880,250</b>	<b>\$ 687,603</b>

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2013	Add: Encumbrances 6/30/2014	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<b>Expenditures</b>							
<b>General Government</b>							
County Commission	\$ 164,197	\$ 0	\$ 0	\$ 164,197	\$ 170,284	\$ 170,284	\$ 6,087
Board of Equalization	8,661	0	72	8,733	8,746	8,746	13
Beer Board	2,251	0	0	2,251	3,230	3,230	979
Other Boards and Committees	10,719	0	0	10,719	18,155	18,155	7,436
County Mayor/Executive	250,449	(214)	911	251,146	256,247	256,247	5,101
Personnel Office	99,648	(1,464)	240	98,424	110,913	110,913	12,489
County Attorney	221,774	0	523	222,297	223,629	224,829	2,532
Election Commission	453,486	(3,207)	2,537	452,816	747,737	777,277	324,461
Register of Deeds	187,476	(2,312)	1,373	186,537	232,518	232,518	45,981
Planning	311,024	(19,142)	40,789	332,671	394,445	405,338	72,667
Codes Compliance	336,079	(4,148)	2,647	334,578	374,445	374,445	39,867
County Buildings	1,486,647	(54,924)	70,593	1,502,316	1,617,536	1,622,316	120,000
Other General Administration	47,039	0	0	47,039	49,103	49,103	2,064
Preservation of Records	95,190	(11,274)	13,700	97,616	109,643	113,568	15,952
<b>Finance</b>							
Accounting and Budgeting	738,682	(8,745)	14,804	744,741	736,986	744,986	245
Property Assessor's Office	954,224	(66,592)	63,179	950,811	1,080,570	1,016,433	65,622
County Trustee's Office	365,560	(743)	25	364,842	334,842	364,842	0
County Clerk's Office	449,542	(6,117)	13,252	456,677	470,061	483,811	27,134

(Continued)

Exhibit C-5

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

	Actual (GAAP Basis)	Less:		Add: Encumbrances 6/30/2014	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		7/1/2013	8,937 \$			Original	Final	
<u>Expenditures (Cont.)</u>								
<u>Administration of Justice</u>								
Circuit Court	\$ 772,830	\$ (18,545)	\$ 8,937	\$ 831,095	\$ 827,340	\$ 831,095	\$ 67,873	
Circuit Court Judge	191	(191)	0	0	0	0	0	
General Sessions Judge	753,596	(935)	5,402	771,801	771,801	771,801	13,738	
Drug Court	187,562	(598)	559	191,733	191,733	198,012	10,489	
Chancery Court	641,865	(737)	2,010	641,830	691,830	691,830	48,692	
Judicial Commissioners	429,956	(1,481)	3,006	441,124	441,124	441,124	9,643	
Probation Services	259,983	(4,893)	14,354	323,524	323,524	323,524	54,080	
Courtroom Security	82,266	(865)	9,180	90,581	7,500	109,466	18,885	
Victims Assistance Programs	89,563	0	0	89,563	100,000	115,000	25,437	
<u>Public Safety</u>								
Sheriff's Department	8,571,300	(86,456)	120,259	8,605,103	9,466,200	9,112,257	507,154	
Special Patrols	3,308	0	0	3,308	5,000	5,000	1,692	
Administration of the Sexual Offender Registry	8,025	(1,480)	55	6,600	6,600	6,600	0	
Jail	7,000,933	(167,261)	186,727	7,020,399	7,161,181	7,161,181	140,782	
Workhouse	174,931	(25,724)	10,000	159,207	159,970	159,970	763	
Juvenile Services	271,538	(22,385)	20,265	269,418	291,203	291,203	21,785	
Commissary	126,133	(7,185)	30,765	149,713	150,000	150,000	287	
Civil Defense	8,296,247	(95,300)	69,916	8,270,863	8,349,651	8,494,302	223,439	
County Coroner/Medical Examiner	182,913	(9,536)	0	173,377	145,750	173,400	23	
Public Safety Grants Program	76,818	(60,000)	0	16,818	16,915	16,915	97	
<u>Public Health and Welfare</u>								
Local Health Center	59,570	(14,866)	13,537	58,241	71,420	128,369	70,128	
Rabies and Animal Control	213,751	(976)	1,744	214,519	196,001	243,657	29,138	
Other Local Health Services	818,460	(116)	0	818,344	910,760	910,760	92,416	
Appropriation to State	99,905	(22,119)	584	78,370	78,493	78,493	123	
Other Local Welfare Services	1,600	0	0	1,600	5,200	5,200	3,600	
Other Public Health and Welfare	40,293	0	0	40,293	43,582	43,582	3,289	
<u>Social, Cultural, and Recreational Services</u>								
Libraries	784,618	0	0	784,618	780,822	784,618	0	
Other Social, Cultural, and Recreational	46,822	(57,048)	54,528	44,302	65,000	65,000	20,698	

(Continued)

Exhibit C-5

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

	Actual (GAAP Basis)	Less:		Add: 6/30/2014	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		7/1/2013	Encumbrances			Original	Final	
<u>Expenditures (Cont.)</u>								
<u>Agriculture and Natural Resources</u>								
Agricultural Extension Service	\$ 233,805	\$ (1,296)	\$ 2,075	\$ 234,584	\$ 258,743	\$ 258,743	\$ 24,159	
Forest Service	2,000	0	0	2,000	2,000	2,000	0	
Soil Conservation	67,032	0	0	67,032	69,070	69,070	2,038	
Storm Water Management	209,918	(17,271)	42,619	235,266	257,853	257,853	22,587	
<u>Other Operations</u>								
Tourism	3,582	(392)	119	3,309	3,750	102,750	99,441	
Industrial Development	247,607	0	0	247,607	248,691	248,691	1,084	
Other Economic and Community Development	34,750	0	6,000	40,750	40,750	40,750	0	
Veterans' Services	110,873	(490)	12	110,395	122,823	122,823	12,428	
Other Charges	2,688,082	(4,497)	8,320	2,691,905	2,695,121	2,710,520	18,615	
Contributions to Other Agencies	183,331	0	2,869	186,200	185,200	188,200	2,000	
Miscellaneous	122,605	(7,344)	236	115,497	115,397	115,497	0	
<u>Principal on Debt</u>								
General Government	319,513	0	0	319,513	0	319,513	0	
<u>Interest on Debt</u>								
General Government	34,430	0	0	34,430	0	34,430	0	
Total Expenditures	\$ 40,435,153	\$ (808,869)	\$ 838,723	\$ 40,465,007	\$ 42,197,088	\$ 42,760,240	\$ 2,295,233	
Excess (Deficiency) of Revenues Over Expenditures	\$ 1,132,700	\$ 808,869	\$ (838,723)	\$ 1,102,846	\$ (1,459,671)	\$ (1,879,990)	\$ 2,982,836	
<u>Other Financing Sources (Uses)</u>								
Transfers In	\$ 471,833	\$ 0	\$ 0	\$ 471,833	\$ 364,072	\$ 364,072	\$ 107,761	
Transfers Out	(600,000)	0	0	(600,000)	0	(600,000)	0	
Total Other Financing Sources	\$ (128,167)	\$ 0	\$ 0	\$ (128,167)	\$ 364,072	\$ (235,928)	\$ 107,761	
Net Change in Fund Balance Fund Balance, July 1, 2013	\$ 1,004,533	\$ 808,869	\$ (838,723)	\$ 974,679	\$ (1,095,599)	\$ (2,115,918)	\$ 3,090,597	
Fund Balance, June 30, 2014	7,507,188	(808,869)	0	6,698,319	4,115,850	4,115,850	2,582,469	
Fund Balance, June 30, 2014	\$ 8,511,721	\$ 0	\$ (838,723)	\$ 7,672,998	\$ 3,020,251	\$ 1,999,932	\$ 5,673,066	

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

Exhibit C-6

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2013	Add: Encumbrances 6/30/2014	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Local Taxes	\$ 4,316,896	\$ 0	\$ 0	\$ 4,316,896	\$ 4,122,201	\$ 4,122,201	\$ 194,695
Other Local Revenues	7,613	0	0	7,613	6,500	6,500	1,113
State of Tennessee	2,701,485	0	0	2,701,485	2,871,440	2,871,440	(169,955)
Total Revenues	\$ 7,025,994	\$ 0	\$ 0	\$ 7,025,994	\$ 7,000,141	\$ 7,000,141	\$ 25,853
<u>Expenditures</u>							
<u>Highways</u>							
Administration	\$ 301,263	\$ (3,852)	\$ 1,945	\$ 299,356	\$ 342,100	\$ 342,100	\$ 42,744
Highway and Bridge Maintenance	2,847,085	(58,861)	217,809	3,006,033	4,034,648	4,034,648	1,028,615
Operation and Maintenance of Equipment	738,611	(14,560)	17,443	741,494	1,106,879	1,106,879	365,385
Other Charges	265,503	0	0	265,503	304,273	304,273	38,770
Employee Benefits	1,347,310	0	0	1,347,310	1,415,883	1,415,883	68,573
Capital Outlay	435,337	(163,810)	331,300	602,827	1,130,000	1,130,000	527,173
Total Expenditures	\$ 5,935,109	\$ (241,083)	\$ 568,497	\$ 6,262,523	\$ 8,333,783	\$ 8,333,783	\$ 2,071,260
Excess (Deficiency) of Revenues Over Expenditures	\$ 1,090,885	\$ 241,083	\$ (568,497)	\$ 763,471	\$ (1,333,642)	\$ (1,333,642)	\$ 2,097,113
<u>Other Financing Sources (Uses)</u>							
Insurance Recovery	\$ 0	\$ 0	\$ 0	\$ 0	\$ 500	\$ 500	\$ (500)
Total Other Financing Sources	\$ 0	\$ 0	\$ 0	\$ 0	\$ 500	\$ 500	\$ (500)
Net Change in Fund Balance Fund Balance, July 1, 2013	\$ 1,090,885	\$ 241,083	\$ (568,497)	\$ 763,471	\$ (1,333,142)	\$ (1,333,142)	\$ 2,096,613
Fund Balance, July 1, 2013	6,677,425	(241,083)	0	6,436,342	5,858,074	5,858,074	578,268
Fund Balance, June 30, 2014	\$ 7,768,310	\$ 0	\$ (568,497)	\$ 7,199,813	\$ 4,524,932	\$ 4,524,932	\$ 2,674,881

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

Exhibit D-1

Wilson County, Tennessee  
Statement of Net Position  
Proprietary Funds  
June 30, 2014

	<u>Major Fund</u> <u>Solid</u> <u>Waste</u> <u>Disposal</u> <u>Fund</u>	<u>Governmental</u> <u>Activities</u> <u>Internal</u> <u>Service</u> <u>Funds</u>
<u>ASSETS</u>		
Current Assets:		
Cash	\$ 200	\$ 0
Equity in Pooled Cash and Investments	3,159,632	300,378
Total Current Assets	<u>\$ 3,159,832</u>	<u>\$ 300,378</u>
Noncurrent Assets:		
Capital Assets (Net of Accumulated Depreciation):		
Land	\$ 7,556,050	\$ 0
Buildings and Improvements	18,259	0
Other Capital Assets	1,326,606	0
Total Noncurrent Assets	<u>\$ 8,900,915</u>	<u>\$ 0</u>
Total Assets	<u>\$ 12,060,747</u>	<u>\$ 300,378</u>
<u>LIABILITIES</u>		
Current Liabilities:		
Claims and Judgments Payable	\$ 0	\$ 485,615
Accrued Leave	2,788	0
Accrued Liability for Landfill Closure/Postclosure Care Costs	40,000	0
Total Current Liabilities	<u>\$ 42,788</u>	<u>\$ 485,615</u>
Noncurrent Liabilities:		
Accrued Leave	\$ 15,796	\$ 0
Accrued Liability for Landfill Closure/Postclosure Care Costs	141,937	0
Total Noncurrent Liabilities	<u>\$ 157,733</u>	<u>\$ 0</u>
Total Liabilities	<u>\$ 200,521</u>	<u>\$ 485,615</u>
<u>NET POSITION</u>		
Net Investment in Capital Assets	\$ 8,900,915	\$ 0
Unrestricted	2,959,311	(185,237)
Total Net Position	<u>\$ 11,860,226</u>	<u>\$ (185,237)</u>

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

Exhibit D-2

Wilson County, Tennessee  
Statement of Revenues, Expenses, and  
Changes in Net Position  
Proprietary Funds  
For the Year Ended June 30, 2014

	Business-type Activities	
	<u>Major Fund</u>	Governmental
	Solid Waste Disposal Fund	<u>Internal Service Funds</u>
<u>Operating Revenues</u>		
Charges for Current Services	\$ 160,889	\$ 10,371,126
Other Local Revenues	0	31,145
Total Operating Revenues	<u>\$ 160,889</u>	<u>\$ 10,402,271</u>
<u>Operating Expenses</u>		
County Buildings	\$ 0	\$ 31,606
Risk Management	0	1,831,170
Employee Benefits	0	9,724,828
Landfill Operations and Maintenance	504,697	0
Other Waste Disposal	21,606	0
Depreciation Expense	46,219	0
Total Operating Expenses	<u>\$ 572,522</u>	<u>\$ 11,587,604</u>
Operating Income (Loss)	<u>\$ (411,633)</u>	<u>\$ (1,185,333)</u>
<u>Nonoperating Revenues (Expenses)</u>		
Insurance Recovery	\$ 0	\$ 60,324
Miscellaneous Refunds	0	142,668
Investment Income	0	140,000
Total Nonoperating Revenues (Expenses)	<u>\$ 0</u>	<u>\$ 342,992</u>
Change in Net Position	\$ (411,633)	\$ (842,341)
Net Position, July 1, 2013	<u>12,271,859</u>	<u>657,104</u>
Net Position, June 30, 2014	<u>\$ 11,860,226</u>	<u>\$ (185,237)</u>

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

Exhibit D-3

Wilson County, Tennessee  
Statement of Cash Flows  
Proprietary Funds  
For the Year Ended June 30, 2014

	<u>Business-type Activities</u>	
	<u>Major Fund</u>	<u>Governmental Activities</u>
	Solid Waste Disposal Fund	<u>Internal Service Funds</u>
<u>Cash Flows from Operating Activities</u>		
Receipts from Interfund Services Provided	\$ 0	\$ 10,779,603
Receipts from Customers and Users	160,889	31,145
Payments to Suppliers	(175,459)	(9,539,290)
Other Self-Insured Claims	0	(1,799,731)
Payments to Employees	(361,905)	0
Other Receipts (Payments)	0	142,668
Net Cash Provided By (Used In) Operating Activities	<u>\$ (376,475)</u>	<u>\$ (385,605)</u>
<u>Cash Flows from Capital and Related Financing Activities</u>		
Acquisition of Capital Assets	\$ (199,224)	\$ 0
Net Cash Provided By (Used In) Capital and Related Financing Activities	<u>\$ (199,224)</u>	<u>\$ 0</u>
<u>Cash Flows from Noncapital Financing Activities</u>		
Insurance Recovery	\$ 0	\$ 60,324
Net Cash Provided By (Used In) Noncapital Financing Activities	<u>\$ 0</u>	<u>\$ 60,324</u>
<u>Cash Flows from Investing Activities</u>		
Investment Income	\$ 0	\$ 140,000
Net Cash Provided By (Used In) Investing Activities	<u>\$ 0</u>	<u>\$ 140,000</u>
Net Increase (Decrease) in Cash	\$ (575,699)	\$ (185,281)
Cash, July 1, 2013	<u>3,735,531</u>	<u>485,659</u>
Cash, June 30, 2014	<u>\$ 3,159,832</u>	<u>\$ 300,378</u>
<u>Reconciliation of Net Operating Income (Loss) to Net Cash Provided By (Used In) Operating Activities</u>		
Operating Income (Loss)	\$ (411,633)	\$ (1,185,333)
Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Provided By (Used In) Operating Activities:		
Depreciation Expense	46,219	0
Miscellaneous Refunds	0	142,668
Changes in Assets and Liabilities:		
(Increase) Decrease in Due from Other Funds	0	408,477
Increase (Decrease) in Claims and Judgments Payable	0	248,583
Increase (Decrease) in Accrued Leave	(2,933)	0
Increase (Decrease) in Landfill Closure/Postclosure Care Costs	<u>(8,128)</u>	<u>0</u>
Net Cash Provided By (Used In) Operating Activities	<u>\$ (376,475)</u>	<u>\$ (385,605)</u>
<u>Reconciliation of Cash With Statement of Net Position</u>		
Cash	\$ 200	\$ 0
Equity in Pooled Cash and Investments Per Net Position	<u>3,159,632</u>	<u>300,378</u>
Cash, June 30, 2014	<u>\$ 3,159,832</u>	<u>\$ 300,378</u>

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

Exhibit E-1

Wilson County, Tennessee  
Statement of Fiduciary Net Position  
Fiduciary Funds  
June 30, 2014

	Other Employee Benefit Trust Fund	
	Flexible Benefits Fund	Agency Funds
<u>ASSETS</u>		
Cash	\$ 0	\$ 2,135,230
Equity in Pooled Cash and Investments	1,341	3,968
Due from Other Governments	0	3,595,544
Property Taxes Receivable	0	7,180,853
Allowance for Uncollectible Property Taxes	0	(133,397)
Total Assets	<u>\$ 1,341</u>	<u>\$ 12,782,198</u>
<u>LIABILITIES</u>		
Cash Overdraft	\$ 0	\$ 1,003,911
Due to Other Taxing Units	0	9,643,057
Due to Litigants, Heirs, and Others	0	2,135,230
Total Liabilities	<u>\$ 0</u>	<u>\$ 12,782,198</u>
<u>NET POSITION</u>		
Held in Trust for Other Employee Benefits	<u>\$ 1,341</u>	

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

Exhibit E-2

Wilson County, Tennessee  
Statement of Changes in Fiduciary Net Position  
Fiduciary Fund  
For the Year Ended June 30, 2014

	Other Employee Benefit Trust Fund
	<u>Flexible Benefits Fund</u>
<u>ADDITIONS</u>	
Charges for Services:	
Other Employee Benefit Charges/Contributions	\$ 10,549
Total Additions	<u>\$ 10,549</u>
<u>DEDUCTIONS</u>	
Employee Benefits:	
Other Fringe Benefits	\$ 10,046
Total Deductions	<u>\$ 10,046</u>
Change in Net Position	\$ 503
Net Position, July 1, 2013	<u>838</u>
Net Position, June 30, 2014	<u><u>\$ 1,341</u></u>

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

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

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

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

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

**A. Reporting Entity**

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

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

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

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

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

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

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

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

Administrative Offices:

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

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

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

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

June 30, 2014, the county did not appropriate any operating subsidies to these organizations.

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

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

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

Wilson County issues all debt for the discretely presented Wilson County School Department. Net debt issues totaling \$28,484,468 were contributed by the county to the School Department during the year ended June 30, 2014.

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

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

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

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

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

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

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

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

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

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

Wilson County reports the following major governmental funds:

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

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

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

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

Wilson County reports the following major proprietary fund:

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

Additionally, Wilson County reports the following fund types:

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

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

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

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

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

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

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

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

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

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

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

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

**1. Deposits and Investments**

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

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

The county trustee maintains a cash and internal investment pool that is used by all funds and the discretely presented Wilson County School Department. Each fund's portion of this pool is displayed on the balance sheets or statements of net position as Equity in Pooled Cash and Investments. Most income from these pooled investments is assigned to the General Debt Service Fund. Wilson County and the School Department have adopted a policy of reporting U.S. Treasury obligations, U.S. agency obligations, and repurchase agreements with maturities of one year or less when purchased on the balance sheet at amortized cost. Certificates of deposit are reported at cost. Investments in the State Treasurer's Investment Pool are reported at fair value. The State Treasurer's Investment Pool is not registered with the Securities and Exchange Commission (SEC) as an investment company, but nevertheless has a policy that it will, and does, operate in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940. Accordingly, the pool qualifies as a 2a7-like pool and is reported at the net asset value per share (which approximates fair value) even though it is calculated using the amortized cost method. State statutes require the state treasurer to administer the pool under the same terms and conditions, including collateral requirements, as prescribed for other funds invested by the state treasurer. All other investments are reported at fair value.

**2. Receivables and Payables**

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

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

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

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

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

Most payables are disaggregated on the face of the financial statements. Claims and judgments payable in the primary government's Self-Insurance Fund (\$485,615) and the discretely presented School Department's Employee Insurance Fund (\$1,412,468) are discussed in Note V.A. Risk Management.

### **3. Capital Assets**

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

Capital assets, which include property, plant, equipment, infrastructure assets (e.g., roads, bridges, and similar items), and intangibles (e.g., easements) are reported in the governmental column and the business-type column in the government-wide financial statements. Capital assets are defined by the government as assets with an initial,

individual cost of \$10,000 (\$50,000 for roads) or more and an estimated useful life exceeding one year (three years for the School Department). Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

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

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

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

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

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

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

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

current and delinquent property taxes and various receivables for revenue, which do not meet the availability criteria in governmental funds. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

**5. Compensated Absences**

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

**6. Long-term Obligations**

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

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

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

## 7. Net Position and Fund Balance

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

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

As of June 30, 2014, Wilson County had \$184,637,800 in outstanding debt for capital purposes for the discretely presented School Department. In accordance with state statutes, certain county school debt proceeds must be shared with other public school systems in the county (Lebanon Special School District) based on an average daily attendance proration. This debt is a liability of Wilson County, but the capital assets acquired are reported in the financial statements of the Wilson County School Department and the Lebanon Special School District. Therefore, Wilson County has incurred a liability significantly decreasing its unrestricted net position with no corresponding increase in the county's capital assets.

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

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

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

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

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

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

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

## II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

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

#### Primary Government

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

**Discretely Presented Wilson County School Department**

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

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

**Primary Government**

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

**Discretely Presented Wilson County School Department**

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

**III. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

**A. Budgetary Information**

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

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

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

but only the County Commission may transfer appropriations between major categories. During the year, several supplementary appropriations were necessary.

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

At June 30, 2014, Wilson County and the Wilson County School Department reported the following significant encumbrances:

Funds	Description	Amount
Primary Government:		
Nonmajor Fund:		
Highway Capital Projects	Asphalt - hot mix	\$ 1,033,469
School Department:		
Major Fund:		
General Purpose School	Software	320,538

**B. The County Had Deposits Exposed to Custodial Credit Risk**

The trustee did not require one depository holding county funds to pledge sufficient securities to protect funds that exceeded Federal Deposit Insurance Corporation (FDIC) coverage. During the fiscal year, deposits exceeded FDIC coverage and collateral securities pledged in three of 12 months under examination in amounts ranging from \$4,970 to \$173,009. Section 5-8-201, *Tennessee Code Annotated*, requires any bank that is a depository of county funds to deposit in an escrow account in a second bank collateral security equal to 105 percent of such county funds.

**C. The Self-Insurance Fund Had a Deficit in Unrestricted Net Position**

The Self-Insurance Fund had a deficit of \$259,290 in unrestricted net position at June 30, 2014. This deficit resulted from the recognition of a liability totaling \$485,615 in the financial statements for claims and judgments payable at year-end. This net position deficit resulted from estimated/actual claims exceeding available resources.

#### IV. DETAILED NOTES ON ALL FUNDS

##### A. Deposits and Investments

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

##### Deposits

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

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

##### Investments

**Legal Provisions.** Counties are authorized to make direct investments in bonds, notes, or treasury bills of the U.S. government and obligations guaranteed by the U.S. government or any of its agencies; deposits at state and federal chartered banks and savings and loan associations; bonds of any state or political subdivision rated A or higher by any nationally recognized rating service; nonconvertible debt securities of certain federal government sponsored enterprises; and the county's own legally issued bonds or notes. These investments may not have a maturity greater than two years. The county may make investments with longer maturities if various restrictions set out in state law are followed. Counties are also authorized to make investments in the State Treasurer's Investment Pool and in repurchase

agreements. Repurchase agreements must be approved by the state Comptroller’s Office and executed in accordance with procedures established by the State Funding Board. Securities purchased under a repurchase agreement must be obligations of the U.S. government or obligations guaranteed by the U.S. government or any of its agencies. When repurchase agreements are executed, the purchase of the securities must be priced at least two percent below the fair value of the securities on the day of purchase.

**Investment Balances.** As of June 30, 2014, Wilson County had the following investments carried at fair value. All investments are in the State Treasurer’s Investment Pool. Separate disclosures concerning pooled investments cannot be made for Wilson County and the discretely presented Wilson County School Department since both pool their deposits and investments through the county trustee.

Investment	Weighted Average Maturity (days)	Fair Value
State Treasurer's Investment Pool	11 to 138	\$ 11,492,265

**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. Wilson 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. Wilson County has no investment policy that would further limit its investment choices. As of June 30, 2014, Wilson County’s investment in the State Treasurer’s Investment Pool was unrated.

**B. Notes Receivable**

Notes receivable of \$582,778 in the General Debt Service Fund resulted from a loan to the City of Watertown. The amount of the notes that is not expected to be collected within one year is \$570,283 and is included in the committed fund balance account.

Notes receivable of \$2,091,993 due to the General, Solid Waste/Sanitation, Agriculture Center, Highway/Public Works, General Debt Service, and General Purpose School funds resulted from an overpayment of average daily attendance revenues paid to the Lebanon Special School District. The amount of the notes that is not expected to be collected within one year is

\$1,859,505, of which \$380,015 is included in the committed fund balance account, and \$1,479,490 is offset by nonspendable fund balance.

Notes receivable of \$673,225 in the General Purpose School Fund resulted from the City of Lebanon failing to remit mixed drink taxes for a period of time to the School Department. The amount of the notes that is not expected to be collected within one year is \$605,905 and is offset by nonspendable fund balance.

**C. Capital Assets**

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

**Primary Government**

**Governmental Activities:**

	Balance 7-1-13	Increases	Decreases	Balance 6-30-14
Capital Assets Not Depreciated:				
Land	\$ 5,551,905	\$ 183,386	\$ 0	\$ 5,735,291
Intangible Assets-Indefinite Life	5,026,091	140,685	0	5,166,776
Construction in Progress	759,629	1,482,648	(2,242,277)	0
Total Capital Assets Not Depreciated	<u>\$ 11,337,625</u>	<u>\$ 1,806,719</u>	<u>\$ (2,242,277)</u>	<u>\$ 10,902,067</u>
Capital Assets Depreciated:				
Buildings and Improvements	\$ 38,028,080	\$ 2,268,630	\$ 0	\$ 40,296,710
Roads and Bridges	28,311,765	2,003,050	0	30,314,815
Other Capital Assets	17,130,114	702,338	(12,617)	17,819,835
Total Capital Assets Depreciated	<u>\$ 83,469,959</u>	<u>\$ 4,974,018</u>	<u>\$ (12,617)</u>	<u>\$ 88,431,360</u>
Less Accumulated Depreciation For:				
Buildings and Improvements	\$ 10,222,826	\$ 930,598	\$ 0	\$ 11,153,424
Roads and Bridges	3,142,032	293,487	0	3,435,519
Other Capital Assets	10,604,134	1,184,762	(12,617)	11,776,279
Total Accumulated Depreciation	<u>\$ 23,968,992</u>	<u>\$ 2,408,847</u>	<u>\$ (12,617)</u>	<u>\$ 26,365,222</u>
Total Capital Assets Depreciated, Net	<u>\$ 59,500,967</u>	<u>\$ 2,565,171</u>	<u>\$ 0</u>	<u>\$ 62,066,138</u>
Governmental Activities Capital Assets, Net	<u>\$ 70,838,592</u>	<u>\$ 4,371,890</u>	<u>\$ (2,242,277)</u>	<u>\$ 72,968,205</u>

**Business-type Activities:**

	Balance 7-1-13	Increases	Balance 6-30-14
Capital Assets Not Depreciated:			
Land	\$ 7,556,050	\$ 0	\$ 7,556,050
Total Capital Assets Not Depreciated	<u>\$ 7,556,050</u>	<u>\$ 0</u>	<u>\$ 7,556,050</u>
Capital Assets Depreciated:			
Buildings and Improvements	\$ 43,655	\$ 0	\$ 43,655
Other Capital Assets	1,544,229	199,224	1,743,453
Total Capital Assets Depreciated	<u>\$ 1,587,884</u>	<u>\$ 199,224</u>	<u>\$ 1,787,108</u>
Less Accumulated Depreciation For:			
Buildings and Improvements	\$ 24,304	\$ 1,092	\$ 25,396
Other Capital Assets	371,720	45,127	416,847
Total Accumulated Depreciation	<u>\$ 396,024</u>	<u>\$ 46,219</u>	<u>\$ 442,243</u>
Total Capital Assets Depreciated, Net	<u>\$ 1,191,860</u>	<u>\$ 153,005</u>	<u>\$ 1,344,865</u>
Business-type Activities Capital Assets, Net	<u>\$ 8,747,910</u>	<u>\$ 153,005</u>	<u>\$ 8,900,915</u>

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

**Governmental Activities:**

General Government	\$ 205,962
Finance	3,309
Public Safety	1,501,033
Public Health and Welfare	127,421
Agriculture and Natural Resources	122,664
Highway/Public Works	<u>448,458</u>
Total Depreciation Expense - Governmental Activities	<u>\$ 2,408,847</u>

**Business-type Activities:**

Solid Waste Disposal	<u>\$ 46,219</u>
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**Discretely Presented Wilson County School Department**

**Governmental Activities:**

	Balance 7-1-13	Increases	Decreases	Balance 6-30-14
<b>Capital Assets Not Depreciated:</b>				
Land	\$ 8,616,927	\$ 200,000	\$ 0	\$ 8,816,927
Construction in Progress	35,239,529	0	(35,239,529)	0
<b>Total Capital Assets Not Depreciated</b>	<b>\$ 43,856,456</b>	<b>\$ 200,000</b>	<b>\$ (35,239,529)</b>	<b>\$ 8,816,927</b>
<b>Capital Assets Depreciated:</b>				
Buildings and Improvements	\$ 195,144,789	\$ 66,927,134	\$ 0	\$ 262,071,923
Other Capital Assets	14,256,570	2,040,211	(609,087)	15,687,694
<b>Total Capital Assets Depreciated</b>	<b>\$ 209,401,359</b>	<b>\$ 68,967,345</b>	<b>\$ (609,087)</b>	<b>\$ 277,759,617</b>
<b>Less Accumulated Depreciation For:</b>				
Buildings and Improvements	\$ 55,849,917	\$ 5,229,586	\$ 0	\$ 61,079,503
Other Capital Assets	8,033,928	1,016,013	(589,504)	8,460,437
<b>Total Accumulated Depreciation</b>	<b>\$ 63,883,845</b>	<b>\$ 6,245,599</b>	<b>\$ (589,504)</b>	<b>\$ 69,539,940</b>
<b>Total Capital Assets Depreciated, Net</b>	<b>\$ 145,517,514</b>	<b>\$ 62,721,746</b>	<b>\$ (19,583)</b>	<b>\$ 208,219,677</b>
<b>Governmental Activities Capital Assets, Net</b>	<b>\$ 189,373,970</b>	<b>\$ 62,921,746</b>	<b>\$ (35,259,112)</b>	<b>\$ 217,036,604</b>

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

**Governmental Activities:**

Support Services	\$ 6,231,536
Operation of Non-instructional Services	14,063
<b>Total Depreciation Expense - Governmental Activities</b>	<b>\$ 6,245,599</b>

**D. Construction Commitments**

At June 30, 2014, the School Department had uncompleted construction contracts in the Education Capital Projects Fund totaling \$456,166. Funding has been received for these future expenditures.

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

**Interfund Receivables and Payables:**

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

**Due to/from Other Funds:**

Receivable Fund	Payable Fund	Amount
Primary Government:		
General	Nonmajor governmental	\$ 4,714
Discretely Presented School Department:		
Internal Service	General Purpose School	5,193,292

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

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

Receivable Fund	Payable Fund	Amount
Component Unit:		
Discretely Presented School Department:	Primary Government:	
Education Capital Projects	High School Building Projects	\$ 2,072,899
"	Rural School Construction Projects	189,946

**Interfund Transfers:**

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

**Primary Government**

Transfers Out	Transfers In		
	General Fund	Debt Service Fund	Nonmajor Governmental Funds
General Fund	\$ 0	\$ 0	600,000
Nonmajor governmental funds	471,833	1,000,000	0
<b>Total</b>	<b>\$ 471,833</b>	<b>\$ 1,000,000</b>	<b>\$ 600,000</b>

**Discretely Presented Wilson County School Department**

	Transfer In
Transfer Out	General Purpose School Fund
Nonmajor governmental fund	\$ 20,304

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

**F. Capital Leases**

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

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

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

Year Ending June 30	Governmental Funds
2015	\$ 558,645
Total Minimum Lease Payments	\$ 558,645
Less: Amount Representing Interest	<u>(20,071)</u>
Present Value of Minimum Lease Payments	<u>\$ 538,574</u>

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

<u>Asset</u>	<u>Governmental Activities</u>
Machinery and Equipment	\$ 1,061,829
Less: Accumulated Depreciation	<u>(265,458)</u>
Total Book Value	<u><u>\$ 796,371</u></u>

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

<u>Year Ending June 30</u>	<u>Governmental Funds</u>
2015	<u>\$ 353,943</u>
Total Minimum Lease Payments	\$ 353,943
Less: Amount Representing Interest	<u>(17,654)</u>
Present Value of Minimum Lease Payments	<u><u>\$ 336,289</u></u>

**G. Long-term Obligations**

**Primary Government**

**General Obligation Bonds and Notes**

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

General obligation bonds and capital outlay notes are direct obligations and pledge the full faith and credit of the government. General obligation bonds and capital outlay notes outstanding were issued for original terms of up to 23 years for bonds and up to 12 years for notes. Repayment terms are generally structured with increasing amounts of principal maturing as interest requirements decrease over the term of the debt. All bonds and notes included in long-term debt as of June 30, 2014, will be retired from the Special Purpose, General Debt Service, and Rural Debt Service funds.

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

Type	Interest Rate	Final Maturity	Original Amount of Issue	Balance 6-30-14
General Obligation Bonds	2.7778 to 4.6029%	4-1-35	\$ 214,730,000	\$ 151,275,000
General Obligation Bonds - Refunding	1.2251 to 3.475	4-1-23	59,920,000	48,605,000
Capital Outlay Notes	1.889 to 4.84	6-1-21	2,395,000	1,475,000
Capital Leases	4.85 to 5.25	4-15-15	6,043,451	874,863

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

Year Ending June 30	Bonds		
	Principal	Interest	Total
2015	\$ 10,810,000	\$ 7,760,545	\$ 18,570,545
2016	11,080,000	7,400,803	18,480,803
2017	11,040,000	7,081,903	18,121,903
2018	10,950,000	6,712,595	17,662,595
2019	10,435,000	6,400,240	16,835,240
2020-2024	57,830,000	25,347,518	83,177,518
2025-2029	46,235,000	13,497,234	59,732,234
2030-2034	36,500,000	4,406,000	40,906,000
2035	5,000,000	162,500	5,162,500
<b>Total</b>	<b>\$ 199,880,000</b>	<b>\$ 78,769,338</b>	<b>\$ 278,649,338</b>

Year Ending June 30	Notes		
	Principal	Interest	Total
2015	\$ 540,000	\$ 59,933	\$ 599,933
2016	160,000	45,254	205,254
2017	155,000	37,510	192,510
2018	155,000	30,008	185,008
2019	155,000	22,506	177,506
2020-2021	310,000	22,506	332,506
<b>Total</b>	<b>\$ 1,475,000</b>	<b>\$ 217,717</b>	<b>\$ 1,692,717</b>

There is \$14,906,237 available in the debt service funds to service long-term debt. Debt per capita, including bonds, notes, and capital leases totaled \$1,774, based on the 2010 federal census.

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

Description of Indebtedness	Outstanding 6-30-14
<u>Capital Lease</u>	
<u>Payable through the General Purpose School Fund</u>	
Energy Efficiency Upgrades	\$ 538,574

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	\$ 210,920,000	\$ 1,695,000
Additions	12,000,000	0
Reductions	(23,040,000)	(220,000)
Balance, June 30, 2014	\$ 199,880,000	\$ 1,475,000
Balance Due Within One Year	\$ 10,810,000	\$ 540,000

	Compensated Absences	Internal Service Fund Claims and Judgments
Balance, July 1, 2013	\$ 1,762,174	\$ 237,032
Additions	1,245,535	8,967,236
Reductions	(1,200,885)	(8,718,653)
Balance, June 30, 2014	\$ 1,806,824	\$ 485,615
Balance Due Within One Year	\$ 271,025	\$ 485,615

	Capital Leases	Other Postemployment Benefits
Balance, July 1, 2013	\$ 1,707,750	\$ 33,239,811
Additions	0	6,687,617
Reductions	(832,887)	(1,247,508)
Balance, June 30, 2014	<u>\$ 874,863</u>	<u>\$ 38,679,920</u>
Balance Due Within One Year	<u>\$ 874,863</u>	<u>\$ 0</u>

Analysis of Noncurrent Liabilities Presented on Exhibit A:

Total Noncurrent Liabilities, June 30, 2014	\$ 243,202,222
Less: Due Within One Year	(12,981,503)
Add: Unamortized Premium on Debt	<u>9,653,296</u>
Noncurrent Liabilities - Due in More Than One Year - Exhibit A	<u>\$ 239,874,015</u>

The internal service fund primarily serves the governmental funds. Accordingly, long-term liabilities totaling \$485,615 for the internal service fund are included as part of the above totals for governmental activities. Compensated absences and other postemployment benefits will be paid from the employing funds, primarily the General and Highway/Public Works funds.

Defeasance of Prior Debt

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

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

**Wilson County Solid Waste Disposal Fund (enterprise fund)**

Changes in Long-term Obligations

Long-term obligations activity for the Solid Waste Disposal Fund (enterprise fund) for the year ended June 30, 2014, was as follows:

Business-type Activities:

	Closure/ Postclosure Care Costs	Compensated Absences
Balance, July 1, 2013	\$ 190,065	\$ 21,517
Additions	2,689	14,799
Reductions	(10,817)	(17,732)
Balance, June 30, 2014	<u>\$ 181,937</u>	<u>\$ 18,584</u>
Balance Due Within One Year	<u>\$ 40,000</u>	<u>\$ 2,788</u>

Analysis of Noncurrent Liabilities Presented on Exhibit A:

Total Noncurrent Liabilities, June 30, 2014	\$ 200,521
Less: Due Within One Year	<u>(42,788)</u>
Noncurrent Liabilities - Due in More Than One Year - Exhibit A	<u>\$ 157,733</u>

**Discretely Presented Wilson County School Department**

Changes in Long-term Obligations

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

Governmental Activities:

	Compensated Absences	Internal Service Fund Claims and Judgments
Balance, July 1, 2013	\$ 554,334	\$ 2,201,041
Additions	630,117	11,316,601
Reductions	(643,876)	(12,105,174)
Balance, June 30, 2014	<u>\$ 540,575</u>	<u>\$ 1,412,468</u>
Balance Due Within One Year	<u>\$ 108,115</u>	<u>\$ 1,412,468</u>

	Other Postemployment Benefits
Balance, July 1, 2013	\$ 4,000,389
Additions	1,611,090
Reductions	<u>(1,061,209)</u>
Balance, June 30, 2014	<u>\$ 4,550,270</u>
Balance Due Within One Year	<u>\$ 0</u>

Analysis of Noncurrent Liabilities Presented on Exhibit A:

Total Noncurrent Liabilities, June 30, 2014	\$ 6,503,312
Less: Due Within One Year	<u>(1,520,582)</u>
Noncurrent Liabilities - Due in More Than One Year - Exhibit A	<u>\$ 4,982,730</u>

The internal service fund primarily serves the governmental funds. Accordingly, long-term liabilities totaling \$1,412,468 for the internal service fund are included as part of the above totals for governmental activities. Compensated absences and other postemployment benefits will be paid from the employing funds, primarily the General Purpose School Fund.

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

The State of Tennessee pays health insurance premiums for retired teachers on-behalf of the Wilson County School Department. These payments are made by the state to the Medicare Supplement Plan. This plan is administered by the State of Tennessee and reported in the state's Comprehensive Annual Financial Report. Payments by the state to the Medicare Supplement Plan for the year ended June 30, 2014, were \$33,642. The School Department has recognized these on-behalf payments as revenues and expenditures in the General Purpose School Fund.

**V. OTHER INFORMATION**

**A. Risk Management**

**Primary Government**

Wilson County has chosen to establish a Self-Insurance Fund for risks associated with the employees' life and dental insurance plans. The Self-Insurance Fund is accounted for as an internal service fund where assets

are set aside for claim settlements. The county retains the risk of loss to a limit of \$200,000 per specific loss. The county has obtained a stop/loss commercial insurance policy to cover claims beyond this liability.

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

	Beginning of Fiscal Year Liability	Current-year Claims and Estimates	Payments	Balance at Fiscal Year-end
2012-13	\$ 694,900	\$ 8,202,410	\$ (8,660,278)	\$ 237,032
2013-14	237,032	8,967,236	(8,718,653)	485,615

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

**Discretely Presented Wilson County School Department**

The discretely presented Wilson County School Department has chosen to establish an Employee Insurance Fund for risks associated with the employees' health and dental insurance plans. The Employee Insurance Fund is accounted for as an internal service fund where assets are set aside for claim settlements. The fund pays claims up to \$175,000 per person, in addition to a \$75,000 aggregated specific. The aggregated specific is a cap that is set as an additional deductible for all reimbursements paid above the \$175,000 limit per person. Once the individual cap and the \$75,000 aggregated specific cap have been met, then all other claims above \$175,000 per person are fully reimbursed up to the limits of the policy. One person's claims above \$175,000 plus the \$75,000 could satisfy this limit or a combination of claims that all exceed the \$175,000 limit. Amounts exceeding this limit are covered by an excess loss policy. The Wilson County School

Department is liable for administrative costs based on the number of employees insured.

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

	Beginning of Fiscal Year Liability	Current-year Claims and Estimates	Payments	Balance at Fiscal Year-end
2012-13	\$ 1,128,227	\$ 14,745,122	\$ (13,672,308)	\$ 2,201,041
2013-14	2,201,041	11,316,601	(12,105,174)	1,412,468

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

**B. Accounting Changes**

Provisions of Governmental Accounting Standards Board (GASB) Statement No. 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. 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.

**D. Subsequent Events**

Dr. Donna L. Wright was appointed director of schools on July 1, 2014.

On August 1, 2014, Wilson County issued capital outlay notes totaling \$1,240,000 for communications equipment improvements.

The Sheriff's Department had a cash shortage of \$401.66 as of September 22, 2014. Details of this cash shortage are discussed in the Schedule of Findings and Questioned Costs section of the report.

On December 9, 2014, Wilson County issued general obligations bonds totaling \$2,545,000 for an addition to the Mt. Juliet Library.

On January 6, 2015, Wilson County issued general obligation refunding bonds totaling \$5,460,000 to refund a portion of an existing bond issue.

Road Superintendent Steve Armistead died on January 11, 2015.

On January 26, 2015, Wilson County approved the issuance of capital outlay notes totaling \$815,000 for the construction of a Veteran's Office and Museum.

**E. Changes in Administration**

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

On January 23, 2014, Dr. Timothy R. Setterlund retired as director of schools.

On February 3, 2014, Mary Ann Sparks was appointed interim director of schools.

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

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

State and federal laws and regulations require the county to place a final cover on its sanitary landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for 30 years after closure. Although closure and postclosure care costs will be paid only near or after the date that the landfill stops accepting waste, the county reports a portion of these closure and postclosure care costs as an operating expense in each period based on landfill capacity used as of each balance sheet date. Wilson County closed its sanitary landfill in 1998. The \$181,937 reported as postclosure care liability at June 30, 2014, represents amounts based on what it would cost to perform all postclosure care in 2014. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

**G. Joint Ventures**

The Wilson County/Lebanon Development Board operates an industrial park, which is jointly owned by Wilson County and the City of Lebanon. The board includes six members, three representatives of each governmental unit. The purpose of the board is to develop an industrial park on property at the southern edge of the city. Each entity is to contribute 50 percent of the development costs, and each entity is to receive 50 percent of the proceeds resulting from the sale of property. Wilson County contributed \$247,607 to operations of the Wilson County/Lebanon Development Board during the 2013-14 year.

The Joint Economic and Community Development Board of Wilson County is a joint venture operated by Wilson County and the cities of Lebanon, Mt. Juliet, and Watertown. The board comprises 17 members, four of whom represent Wilson County. The purpose of the board is to finance projects that will increase trade and commerce, contribute to the general welfare, and create employment for the county and its cities. Wilson County contributed \$34,750 to operations of the Joint Economic and Community Development Board for the 2013-14 year.

The Wilson County/Mt. Juliet Development Board is a joint venture operated by Wilson County and the City of Mt. Juliet. The board was created to promote cooperation and to facilitate management and economic development. The board includes six members, three represent Wilson County and three represent the City of Mt. Juliet. Wilson County and the City of Mt. Juliet each contribute one-half of the funding that is necessary to

pay the development costs of the board's projects. Wilson County will appropriate one-half of real and personal property taxes collected until the city has recovered its contribution for the development of the industrial or commercial tax base. The contribution of the city or county, respectively, shall include direct cost, maintenance cost, and interest paid on bond or note indebtedness. Wilson County did not contribute to operations of the Wilson County/Mt. Juliet Development Board during the 2013-14 year.

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

Administrative Offices:

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

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

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

**H. Jointly Governed Organization**

The Nashville and Eastern Railroad Authority was created according to state statutes in 1983 to purchase from Seaboard System Railroad, Inc., the property, track, and roadbed along approximately 130 miles in Davidson, Wilson, Smith, and Putnam counties. The business of the railroad authority is conducted by a Board of Directors whose members are appointed by the governing bodies of the cities and counties of service; however, counties do not have any ongoing financial interest or responsibility for the entity. Wilson County did not contribute to operations of the Nashville and Eastern Railroad Authority during the 2013-14 year. Complete financial statements for the railroad authority can be obtained from Henry Schumpf, Treasurer, 527 Derby Downs, Lebanon, TN 37087.

## I. Retirement Commitments

### 1. **Plan Description**

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

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

### **Funding Policy**

#### General County Employees

Wilson County has adopted a noncontributory retirement plan for its employees by assuming employee contributions up to five percent of annual covered payroll. The county is required to contribute at an actuarially determined rate; the rate for the fiscal year ended June 30, 2014, was 13.09 percent of annual covered payroll. The contribution requirement of plan members is set by state statute. The contribution requirement for the county is established and may be amended by the TCRS Board of Trustees.

### Emergency Management Agency Employees

Wilson County has adopted a noncontributory retirement plan for its employees by assuming employee contributions up to five percent of annual covered payroll. The county is required to contribute at an actuarially determined rate; the rate for the fiscal year ended June 30, 2014, was 9.72 percent of annual covered payroll. The contribution requirement of plan members is set by state statute. The contribution requirement for the county is established and may be amended by the TCRS Board of Trustees.

### **Annual Pension Cost**

#### General County Employees

For the year ended June 30, 2014, Wilson County's annual pension cost of \$4,713,773 to TCRS was equal to the county's required and actual contributions. The required contribution was determined as part of the July 1, 2011, actuarial valuation using the frozen entry age actuarial cost method. Significant actuarial assumptions used in the valuation include (a) rate of return on investment of present and future assets of 7.5 percent a year compounded annually, (b) projected three percent annual rate of inflation, (c) projected salary increases of 4.75 percent (graded) annual rate (no explicit assumption is made regarding the portion attributable to the effects of inflation on salaries), (d) projected 3.5 percent annual increase in the Social Security wage base, and (e) projected postretirement increases of 2.5 percent annually. The actuarial value of assets was determined using techniques that smooth the effect of short-term volatility in the market value of total investments over a ten-year period. The county's unfunded actuarial accrued liability is being amortized as a level dollar amount on a closed basis. The remaining amortization period at July 1, 2011, was four years. An actuarial valuation was performed as of July 1, 2011, which established contribution rates effective July 1, 2012.

#### **Trend Information**

Fiscal Year Ended	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
6-30-14	\$4,713,773	100%	\$0
6-30-13	4,552,434	100	0
6-30-12	4,577,918	100	0

Emergency Management Agency Employees

For the year ended June 30, 2014, Wilson County’s annual pension cost of \$391,972 to TCRS was equal to the county’s required and actual contributions. The required contribution was determined as part of the July 1, 2011, actuarial valuation using the frozen entry age actuarial cost method. Significant actuarial assumptions used in the valuation include (a) rate of return on investment of present and future assets of 7.5 percent a year compounded annually, (b) projected three percent annual rate of inflation, (c) projected salary increases of 4.75 percent (graded) annual rate (no explicit assumption is made regarding the portion attributable to the effects of inflation on salaries), (d) projected 3.5 percent annual increase in the Social Security wage base, and (e) projected postretirement increases of 2.5 percent annually. The actuarial value of assets was determined using techniques that smooth the effect of short-term volatility in the market value of total investments over a ten-year period. The county’s unfunded actuarial accrued liability is being amortized as a level dollar amount on a closed basis. The remaining amortization period at July 1, 2011, was four years. An actuarial valuation was performed as of July 1, 2011, which established contribution rates effective July 1, 2012.

**Trend Information**

Fiscal Year Ended	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
6-30-14	\$391,972	100%	\$0
6-30-13	366,135	100	0
6-30-12	362,130	100	0

**Funded Status and Funding Progress**

General County Employees

As of July 1, 2013, the most recent actuarial valuation date, the plan was 95.34 percent funded. The actuarial accrued liability for benefits was \$83.1 million, and the actuarial value of assets was \$79.22 million, resulting in an unfunded actuarial accrued liability (UAAL) of \$3.88 million. The covered payroll (annual payroll of active employees covered by the plan) was \$34.05 million, and the ratio of the UAAL to the covered payroll was 11.38 percent.

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

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

### Emergency Management Agency Employees

As of July 1, 2013, the most recent actuarial valuation date, the plan was 98.26 percent funded. The actuarial accrued liability for benefits was \$9.04 million, and the actuarial value of assets was \$8.88 million, resulting in an unfunded actuarial accrued liability (UAAL) of \$.16 million. The covered payroll (annual payroll of active employees covered by the plan) was \$3.94 million, and the ratio of the UAAL to the covered payroll was 3.99 percent.

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

## **SCHOOL TEACHERS**

### **Plan Description**

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

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

## **Funding Policy**

Most teachers are required by state statute to contribute five percent of their salaries to the plan. The employer contribution rate for the School Department is established at an actuarially determined rate. The employer rate for the fiscal year ended June 30, 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 ended June 30, 2014, 2013, and 2012, were \$4,951,168, \$4,798,548, and \$4,889,821, respectively, equal to the required contributions for each year.

## **2. Deferred Compensation**

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

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

### **Primary Government**

#### **Plan Description**

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

### Funding Policy

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

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

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

### Annual OPEB Cost and Net OPEB Obligation

	<u>Primary Government</u>
ARC	\$ 7,300,695
Interest on the NOPEBO	1,163,393
Adjustment to the ARC	<u>(1,776,471)</u>
Annual OPEB cost	\$ 6,687,617
Amount of contribution	<u>(1,247,508)</u>
Increase/decrease in NOPEBO	\$ 5,440,109
Net OPEB obligation, 7-1-13	<u>33,239,811</u>
Net OPEB obligation, 6-30-14	<u><u>\$ 38,679,920</u></u>

Fiscal Year Ended	Plan	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation at Year End
6-30-12	Postemployment Benefits	\$ 7,174,715	14.13%	\$ 26,881,184
6-30-13	"	7,488,313	15.09	33,239,811
6-30-14	"	6,687,617	18.65	38,679,920

### Funded Status and Funding Progress

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

	<u>Primary Government</u>
Actuarial valuation date	7-1-13
Actuarial accrued liability (AAL)	\$ 65,049,362
Actuarial value of plan assets	\$ 0
Unfunded actuarial accrued liability (UAAL)	\$ 65,049,362
Actuarial value of assets as a % of the AAL	0%
Covered payroll (active plan members)	\$ 22,691,868
UAAL as a % of covered payroll	287%

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, the projected unit credit actuarial cost method was used. The actuarial assumptions included a 3.5 percent discount rate, an annual health care cost trend rate of eight

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

### **Discretely Presented Wilson County School Department**

#### **Plan Description**

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

#### **Funding Policy**

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

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

Eligible retirees and dependents are required to share in the cost of health insurance coverage if they retired after July 1, 2014, or retire with less than 30 years of service with the School Department. Eligible retirees with 30 or more years of service prior to June 30, 2014, are not required to share in the cost of health insurance except for dependent coverage. Retirees under the age of 65 are required to contribute \$7,665 toward the active employee family coverage premium.

Annual OPEB Cost and Net OPEB Obligation

	<u>School Department</u>
ARC	\$ 1,665,030
Interest on the NOPEBO	200,019
Adjustment to the ARC	(253,959)
Annual OPEB cost	<u>\$ 1,611,090</u>
Amount of contribution	<u>(1,061,209)</u>
Increase/decrease in NOPEBO	\$ 549,881
Net OPEB obligation, 7-1-13	<u>4,000,389</u>
Net OPEB obligation, 6-30-14	<u><u>\$ 4,550,270</u></u>

Fiscal Year Ended	Plan	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation at Year End
6-30-12	Postemployment Benefits	\$ 1,435,351	50.50%	\$ 3,269,678
6-30-13	"	1,620,943	54.92	4,000,389
6-30-14	"	1,611,090	65.87	4,550,270

Funded Status and Funding Progress

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

	<u>School Department</u>
Actuarial valuation date	7-1-13
Actuarial accrued liability (AAL)	\$ 13,567,358
Actuarial value of plan assets	\$ 0
Unfunded actuarial accrued liability (UAAL)	\$ 13,567,358
Actuarial value of assets as a % of the AAL	0%
Covered payroll (active plan members)	\$ 54,248,411
UAAL as a % of covered payroll	25%

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

#### **K. Termination Benefits**

In February 2014, the discretely presented Wilson County School Department offered a voluntary retirement incentive for employees who will have 30 years of verified Tennessee Consolidated Retirement System service, or have reached 60 years of age with a minimum of 20 years of service. This incentive consists of a cash payment of \$30 per day for each sick day held by the employee at their retirement date. The director of schools stated that this program is intended to be a one-time incentive, and there is no limit to the number of accumulated days that employees can be paid under the program. Seventeen school employees accepted the board's offer. The estimated cost of the cash payment reported in the government-wide Statement of Activities is \$63,432. At June 30, 2014, the School Department had no liability for unpaid termination benefits. The effects to the School Department's actuarial accrued liability for pension benefits for current, terminated, and retired employees were not separately determined.

#### **L. Office of Central Accounting, Budgeting, and Purchasing**

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

M. **Purchasing Laws**

**Primary Government**

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

**Discretely Presented School Department**

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

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**REQUIRED SUPPLEMENTARY  
INFORMATION**

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Exhibit F-1

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

(Dollar amounts in thousands)

Plans	Actuarial Valuation Date	Actuarial Value of Plan Assets (a)	Actuarial Liability (AAL) Frozen Entry Age (b)	Unfunded AAL (UAAL) (b)-(a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
General Government and School Department	7-1-13	\$ 79,223	\$ 83,099	\$ 3,875	95.34 %	\$ 34,049	11.38 %
"	7-1-11	66,866	72,702	5,836	91.97	33,323	17.51
"	7-1-09	50,697	51,788	1,091	97.89	28,186	3.87
Emergency Management Agency	7-1-13	8,881	9,038	157	98.26	3,939	3.99
"	7-1-11	7,623	7,916	293	96.30	3,707	7.90
"	7-1-09	6,022	6,142	120	98.05	3,786	3.16

Exhibit F-2

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

(Dollar amounts in thousands)

Plans	Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Projected Unit Credit (b)	Unfunded AAL (UAAL) (b)-(a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
<u>PRIMARY GOVERNMENT</u>							
County	7-1-11	\$ 0	\$ 62,662	\$ 62,662	0	\$ 20,908	299.7 %
"	7-1-12	0	66,736	66,736	0	24,021	277.8
"	7-1-13	0	65,049	65,049	0	22,692	286.7
<u>DISCRETELY PRESENTED WILSON COUNTY SCHOOL DEPARTMENT</u>							
School Department	7-1-11	0	11,256	11,256	0	66,986	16.8
"	7-1-12	0	13,567	13,567	0	66,789	20.3
"	7-1-13	0	13,567	13,567	0	54,248	25.0

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

NONE

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

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# Nonmajor Governmental Funds

## Special Revenue Funds

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

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

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

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

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

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

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

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

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

# Debt Service Fund

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

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

# Capital Projects Funds

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

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

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

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

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

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

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

Special Revenue Funds

	Solid Waste / Sanitation	Ambulance Service	Special Purpose	Drug Control	Sports and Recreation	Agriculture Center
\$	0	0	0	0	0	250
	520,561	13,070	3,197,071	658,935	0	375,143
	0	0	0	0	0	0
	0	0	1,111,845	0	0	0
	1,590,773	0	0	0	979,069	647,592
	(26,484)	0	0	0	0	(11,995)
	7,720	0	0	0	0	1,398
	61,748	0	0	0	0	11,183
\$	2,154,318	13,070	4,308,916	658,935	979,069	1,023,571

ASSETS

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

Total Assets

LIABILITIES

Due to Other Funds  
 Total Liabilities

DEFERRED INFLOWS OF RESOURCES

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

\$	1,537,957	0	0	0	979,069	622,059
	23,277	0	0	0	0	11,967
	0	0	587,054	0	0	0
\$	1,561,234	0	587,054	0	979,069	634,026

(Continued)



Exhibit G-1

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

	Special Revenue Funds		Debt Service Fund				Capital Projects Funds		
	(Cont.)								
Constitutional Officers - Fees	Total	Rural Debt Service	General Capital Projects	HUD Grant Projects	Highway Capital Projects				
\$ 489,992	\$ 490,242	\$ 0	\$ 0	\$ 0	\$ 0				
0	4,764,780	946,746	1,133,969	272	1,566,241				
40,121	40,121	0	0	0	0				
0	1,111,845	279,762	0	0	0				
0	3,217,434	0	0	0	1,757,217				
0	(38,479)	0	0	0	(32,526)				
0	9,118	0	0	0	5,699				
0	72,931	0	0	0	45,582				
<b>\$ 530,113</b>	<b>\$ 9,667,992</b>	<b>\$ 1,226,508</b>	<b>\$ 1,133,969</b>	<b>\$ 272</b>	<b>\$ 3,342,213</b>				

ASSETS

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

Total Assets

LIABILITIES

Due to Other Funds	
Total Liabilities	

DEFERRED INFLOWS OF RESOURCES

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

(Continued)

Exhibit G-1

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

	Special Revenue Funds (Cont.)		Debt Service Fund	Capital Projects Funds				
	Constituti- onal Officers - Fees	Total		Rural Debt Service	General Capital Projects	HUD Grant Projects	Highway Capital Projects	
\$	0	\$ 658,935	0	0	0	0	0	0
	0	523,615	0	0	0	0	0	0
	0	3,721,862	0	0	0	0	0	0
	0	0	0	1,133,969	272	537,027		
	86,853	86,853	0	0	0	0	0	0
	325,293	325,293	0	0	0	0	0	0
	113,253	113,253	0	0	0	0	0	0
	0	82,539	0	0	0	0	0	0
	0	389,545	0	0	0	0	0	0
	0	0	1,054,022	0	0	0	0	0
	0	0	0	0	0	0	0	1,084,751
\$	525,399	\$ 5,901,895	\$ 1,054,022	\$ 1,133,969	\$ 272	\$ 1,621,778		
\$	530,113	\$ 9,667,992	\$ 1,226,508	\$ 1,133,969	\$ 272	\$ 3,342,213		

FUND BALANCES

Restricted:

Restricted for Public Safety  
 Restricted for Public Health and Welfare  
 Restricted for Debt Service  
 Restricted for Capital Projects

Committed:

Committed for General Government  
 Committed for Finance  
 Committed for Administration of Justice  
 Committed for Public Health and Welfare  
 Committed for Agriculture and Natural Resources  
 Committed for Debt Service  
 Committed for Capital Projects  
 Total Fund Balances

Total Liabilities, Deferred Inflows of Resources, and Fund Balances

(Continued)

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

	<u>Capital Projects Funds (Cont.)</u>			Total Nonmajor Governmental Funds
	Rural School Construction Projects	Other Capital Projects	Total	
\$	0	0	0	\$ 490,242
	244,253	2,012,380	4,957,115	10,668,641
	0	0	0	40,121
	0	0	0	1,391,607
	0	0	1,757,217	4,974,651
	0	0	(32,526)	(71,005)
	0	0	5,699	14,817
	0	0	45,582	118,513
	<u>244,253</u>	<u>2,012,380</u>	<u>6,753,087</u>	<u>17,627,587</u>

ASSETS

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

Total Assets

LIABILITIES

Due to Other Funds	
Due to Component Units	
Total Liabilities	

DEFERRED INFLOWS OF RESOURCES

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

(Continued)

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

	Capital Projects Funds (Cont.)			Total	Nonmajor Governmental Funds
	Rural School Construction Projects	Other Capital Projects			
\$	0	0	0	\$	658,935
	0	0	0		523,615
	0	0	0		3,721,862
	54,307	2,012,380	3,737,955		3,737,955
	0	0	0		86,853
	0	0	0		325,293
	0	0	0		113,253
	0	0	0		82,539
	0	0	0		389,545
	0	0	0		1,054,022
	0	0	1,084,751		1,084,751
	<u>54,307</u>	<u>2,012,380</u>	<u>4,822,706</u>		<u>11,778,623</u>
\$	244,253	2,012,380	6,733,087	\$	17,627,587

FUND BALANCES

Restricted:	
Restricted for Public Safety	
Restricted for Public Health and Welfare	
Restricted for Debt Service	
Restricted for Capital Projects	
Committed:	
Committed for General Government	
Committed for Finance	
Committed for Administration of Justice	
Committed for Public Health and Welfare	
Committed for Agriculture and Natural Resources	
Committed for Debt Service	
Committed for Capital Projects	
Total Fund Balances	
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	

Exhibit G-2

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

Special Revenue Funds										
	Solid Waste / Sanitation	Ambulance Service	Special Purpose	Drug Control	Sports and Recreation	Agriculture Center				
<u>Revenues</u>										
Local Taxes	\$ 1,203,806	\$ 0	\$ 4,203,401	\$ 0	\$ 968,978	\$ 612,503				
Licenses and Permits	0	0	0	0	0	0				
Fines, Forfeitures, and Penalties	0	0	0	178,227	0	0				
Charges for Current Services	0	265,000	0	0	0	259,691				
Other Local Revenues	234,480	1,118	0	0	0	60,741				
State of Tennessee	36,033	0	0	0	0	0				
Federal Government	0	0	0	0	0	0				
Other Governments and Citizens Groups	0	0	0	0	0	0				
Total Revenues	\$ 1,474,319	\$ 266,118	\$ 4,203,401	\$ 178,227	\$ 968,978	\$ 932,935				
<u>Expenditures</u>										
Current:										
General Government	\$ 0	\$ 0	\$ 44,647	\$ 0	\$ 0	\$ 0				
Finance	0	0	0	0	0	0				
Administration of Justice	0	0	0	0	0	0				
Public Safety	0	0	0	143,465	0	0				
Public Health and Welfare	1,825,535	253,869	0	0	0	0				
Agriculture and Natural Resources	0	0	0	0	0	764,718				
Other Operations	0	0	1,000,000	0	968,978	0				
Debt Service:										
Principal on Debt	0	0	1,680,000	0	0	0				
Interest on Debt	0	0	174,462	0	0	0				
Other Debt Service	0	0	850	0	0	0				
Capital Projects	0	0	200,944	0	0	0				
Total Expenditures	\$ 1,825,535	\$ 253,869	\$ 3,100,903	\$ 143,465	\$ 968,978	\$ 764,718				

(Continued)

Exhibit G-2

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

	Special Revenue Funds						
	Solid Waste / Sanitation	Ambulance Service	Special Purpose	Drug Control	Sports and Recreation	Agriculture Center	
Excess (Deficiency) of Revenues Over Expenditures	\$ (351,216) \$	12,249 \$	1,102,498 \$	34,762 \$	0 \$	0 \$	168,217
Other Financing Sources (Uses)							
Refunding Debt Issued	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0
Premiums on Debt Issued	0	0	0	0	0	0	0
Transfers In	0	0	0	0	0	0	0
Transfers Out	0	0	0	0	0	0	0
Payments to Refunded Debt Escrow Agent	0	0	0	0	0	0	0
Total Other Financing Sources (Uses)	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0
Net Change in Fund Balances	\$ (351,216) \$	12,249 \$	1,102,498 \$	34,762 \$	0 \$	0 \$	168,217
Fund Balance, July 1, 2013	944,300	821	2,619,364	624,173	0	0	221,328
Fund Balance, June 30, 2014	\$ 593,084 \$	13,070 \$	3,721,862 \$	658,935 \$	0 \$	0 \$	389,545

(Continued)

Exhibit G-2

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

	Special Revenue Funds (Cont.)			Debt Service		Capital Projects Funds	
	Fire Protection	Constitu- tional Officers - Fees	Total	Fund		General Capital Projects	HUD Grant Projects
				Rural Debt Service			
<u>Revenues</u>							
Local Taxes	\$ 0	\$ 0	\$ 6,988,688	\$ 3,186,316	\$ 0	\$ 0	0
Licenses and Permits	0	0	0	0	0	0	0
Fines, Forfeitures, and Penalties	0	0	178,227	0	0	0	0
Charges for Current Services	0	2,711,164	3,235,855	0	0	0	0
Other Local Revenues	0	0	296,339	0	0	58,140	0
State of Tennessee	114,196	0	150,229	0	0	0	0
Federal Government	0	0	0	119,425	0	0	0
Other Governments and Citizens Groups	0	0	0	714,944	0	0	0
Total Revenues	\$ 114,196	\$ 2,711,164	\$ 10,849,338	\$ 4,020,685	\$ 58,140	\$ 0	0
<u>Expenditures</u>							
Current:							
General Government	\$ 0	\$ 332,228	\$ 376,875	\$ 0	\$ 0	\$ 0	0
Finance	0	1,181,646	1,181,646	0	0	0	0
Administration of Justice	0	1,132,596	1,132,596	0	0	0	0
Public Safety	135,416	0	278,881	0	0	1,254,104	0
Public Health and Welfare	0	0	2,079,404	0	0	0	0
Agriculture and Natural Resources	0	0	764,718	0	0	0	0
Other Operations	0	0	1,968,978	0	0	415,344	0
Debt Service:							
Principal on Debt	0	0	1,680,000	2,240,000	0	0	0
Interest on Debt	0	0	174,462	1,921,542	0	0	0
Other Debt Service	0	0	850	35,250	0	0	0
Capital Projects	0	0	200,944	0	0	0	0
Total Expenditures	\$ 135,416	\$ 2,646,470	\$ 9,839,354	\$ 4,196,792	\$ 1,669,448	\$ 0	0

(Continued)

Exhibit G-2

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

	Special Revenue Funds (Cont.)			Debt Service		Capital Projects Funds	
	Fire Protection	Constitutional Officers - Fees	Total	Fund	General Capital Projects	HUD Grant Projects	
Excess (Deficiency) of Revenues Over Expenditures	\$ (21,220)	\$ 64,694	\$ 1,009,984	\$ (176,107)	\$ (1,611,308)	\$	0
Other Financing Sources (Uses)							
Refunding Debt Issued	\$ 0	\$ 0	\$ 0	\$ 1,945,000	\$ 0	\$ 0	0
Premiums on Debt Issued	0	0	0	72,122	0	0	0
Transfers In	0	0	0	0	600,000	0	0
Transfers Out	(471,833)	0	(471,833)	0	0	0	0
Payments to Refunded Debt Escrow Agent	0	0	0	(1,987,574)	0	0	0
Total Other Financing Sources (Uses)	\$ (471,833)	\$ 0	\$ (471,833)	\$ 29,548	\$ 600,000	\$	0
Net Change in Fund Balances	\$ (493,053)	\$ 64,694	\$ 538,151	\$ (146,559)	\$ (1,011,308)	\$	0
Fund Balance, July 1, 2013	493,053	460,705	5,363,744	1,200,581	2,145,277		272
Fund Balance, June 30, 2014	\$ 0	\$ 525,399	\$ 5,901,895	\$ 1,054,022	\$ 1,133,969	\$	272

(Continued)

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

	Capital Projects Funds (Cont.)					Total Nonmajor Governmental Funds
	Highway Capital Projects	Rural School Construction Projects	Other Capital Projects	Total	Total	
<u>Revenues</u>						
Local Taxes	\$ 1,686,353	\$ 0	\$ 1,390,815	\$ 3,077,168	\$ 13,252,172	
Licenses and Permits	0	0	538,839	538,839	538,839	
Fines, Forfeitures, and Penalties	0	0	0	0	178,227	
Charges for Current Services	0	0	0	0	3,235,855	
Other Local Revenues	0	0	1	58,141	354,480	
State of Tennessee	0	0	0	0	150,229	
Federal Government	0	0	0	0	119,425	
Other Governments and Citizens Groups	0	0	0	0	714,944	
Total Revenues	\$ 1,686,353	\$ 0	\$ 1,929,655	\$ 3,674,148	\$ 18,544,171	
<u>Expenditures</u>						
Current:						
General Government	\$ 0	\$ 0	\$ 26,353	\$ 26,353	\$ 403,228	
Finance	0	0	0	0	1,181,646	
Administration of Justice	0	0	0	0	1,132,596	
Public Safety	0	0	240,991	1,495,095	1,773,976	
Public Health and Welfare	0	0	39,843	39,843	2,119,247	
Agriculture and Natural Resources	0	0	7,299	7,299	772,017	
Other Operations	0	0	0	415,344	2,384,322	
Debt Service:						
Principal on Debt	0	0	0	0	3,920,000	
Interest on Debt	0	0	0	0	2,096,004	
Other Debt Service	0	0	0	0	36,100	
Capital Projects	1,704,807	8,750,394	59,828	10,515,029	10,715,973	
Total Expenditures	\$ 1,704,807	\$ 8,750,394	\$ 374,314	\$ 12,498,963	\$ 26,535,109	

(Continued)

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

	Capital Projects Funds (Cont.)				Total Nonmajor Governmental Funds
	Highway Capital Projects	Rural School Construction Projects	Other Capital Projects	Total	
Excess (Deficiency) of Revenues Over Expenditures	\$ (18,454)	\$ (8,750,394)	\$ 1,555,341	\$ (8,824,815)	\$ (7,990,938)
Other Financing Sources (Uses)					
Refunding Debt Issued	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,945,000
Premiums on Debt Issued	0	0	0	0	72,122
Transfers In	0	0	0	600,000	600,000
Transfers Out	0	0	(1,000,000)	(1,000,000)	(1,471,833)
Payments to Refunded Debt Escrow Agent	0	0	0	0	(1,987,574)
Total Other Financing Sources (Uses)	\$ 0	\$ 0	\$ (1,000,000)	\$ (400,000)	\$ (842,285)
Net Change in Fund Balances	\$ (18,454)	\$ (8,750,394)	\$ 555,341	\$ (9,224,815)	\$ (8,833,223)
Fund Balance, July 1, 2013	1,640,232	8,804,701	1,457,039	14,047,521	20,611,846
Fund Balance, June 30, 2014	\$ 1,621,778	\$ 54,307	\$ 2,012,380	\$ 4,822,706	\$ 11,778,623

Exhibit G-3

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2013	Add: Encumbrances 6/30/2014	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Local Taxes	\$ 1,203,806	\$ 0	\$ 0	\$ 1,203,806	\$ 1,228,932	\$ 1,228,932	\$ (25,126)
Charges for Current Services	0	0	0	0	100	100	(100)
Other Local Revenues	234,480	0	0	234,480	230,000	230,000	4,480
State of Tennessee	36,033	0	0	36,033	129,624	129,624	(93,591)
Total Revenues	\$ 1,474,319	\$ 0	\$ 0	\$ 1,474,319	\$ 1,588,656	\$ 1,588,656	\$ (114,337)
<u>Expenditures</u>							
<u>Public Health and Welfare</u>							
Convenience Centers	\$ 1,825,535	\$ (35,168)	\$ 20,252	\$ 1,810,619	\$ 2,051,275	\$ 2,051,275	\$ 240,656
Total Expenditures	\$ 1,825,535	\$ (35,168)	\$ 20,252	\$ 1,810,619	\$ 2,051,275	\$ 2,051,275	\$ 240,656
Excess (Deficiency) of Revenues Over Expenditures	\$ (351,216)	\$ 35,168	\$ (20,252)	\$ (336,300)	\$ (462,619)	\$ (462,619)	\$ 126,319
Net Change in Fund Balance Fund Balance, July 1, 2013	\$ (351,216)	\$ 35,168	\$ (20,252)	\$ (336,300)	\$ (462,619)	\$ (462,619)	\$ 126,319
	944,300	(35,168)	0	909,132	828,617	828,617	80,515
Fund Balance, June 30, 2014	\$ 593,084	\$ 0	\$ (20,252)	\$ 572,832	\$ 365,998	\$ 365,998	\$ 206,834

Exhibit G-4

Wilson County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual (Budgetary Basis) and Budget  
Ambulance Service Fund  
For the Year Ended June 30, 2014

	Actual (GAAP Basis)	Add: Encumbrances 6/30/2014	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
				Original	Final	
<u>Revenues</u>						
Charges for Current Services	\$ 265,000	\$ 0	\$ 265,000	\$ 265,000	\$ 265,000	\$ 0
Other Local Revenues	1,118	0	1,118	0	0	1,118
Total Revenues	\$ 266,118	\$ 0	\$ 266,118	\$ 265,000	\$ 265,000	\$ 1,118
<u>Expenditures</u>						
<u>Public Health and Welfare</u>						
Ambulance/Emergency Medical Services	\$ 253,869	\$ 5,215	\$ 259,084	\$ 265,000	\$ 265,000	\$ 5,916
Total Expenditures	\$ 253,869	\$ 5,215	\$ 259,084	\$ 265,000	\$ 265,000	\$ 5,916
Excess (Deficiency) of Revenues Over Expenditures	\$ 12,249	\$ (5,215)	\$ 7,034	\$ 0	\$ 0	\$ 7,034
Net Change in Fund Balance Fund Balance, July 1, 2013	\$ 12,249	\$ (5,215)	\$ 7,034	\$ 0	\$ 0	\$ 7,034
	821	0	821	821	821	0
Fund Balance, June 30, 2014	\$ 13,070	\$ (5,215)	\$ 7,855	\$ 821	\$ 821	\$ 7,034

Exhibit G-5

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

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 4,203,401	\$ 5,642,005	\$ 3,768,762	\$ 434,639
Total Revenues	\$ 4,203,401	\$ 5,642,005	\$ 3,768,762	\$ 434,639
<u>Expenditures</u>				
<u>General Government</u>				
County Buildings	\$ 44,647	\$ 59,000	\$ 59,000	\$ 14,353
<u>Other Operations</u>				
Contributions to Other Agencies	1,000,000	0	1,000,000	0
<u>Principal on Debt</u>				
Education	1,680,000	1,680,000	1,680,000	0
<u>Interest on Debt</u>				
Education	174,462	174,463	174,463	1
<u>Other Debt Service</u>				
Education	850	2,883,243	10,000	9,150
<u>Capital Projects</u>				
Education Capital Projects	200,944	0	210,000	9,056
Total Expenditures	\$ 3,100,903	\$ 4,796,706	\$ 3,133,463	\$ 32,560
Excess (Deficiency) of Revenues Over Expenditures	\$ 1,102,498	\$ 845,299	\$ 635,299	\$ 467,199
Net Change in Fund Balance	\$ 1,102,498	\$ 845,299	\$ 635,299	\$ 467,199
Fund Balance, July 1, 2013	2,619,364	2,619,365	2,619,365	(1)
Fund Balance, June 30, 2014	\$ 3,721,862	\$ 3,464,664	\$ 3,254,664	\$ 467,198

Exhibit G-6

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

	Actual (GAAP Basis)	Add: Encumbrances 6/30/2014	Actual Expenditures (Budgetary Basis)	Budgeted Amounts		Variance Budget - Positive (Negative)
				Original	Final	
<u>Revenues</u>						
Fines, Forfeitures, and Penalties	\$ 178,227	0	\$ 178,227	0	0	\$ 178,227
Total Revenues	\$ 178,227	0	\$ 178,227	0	0	\$ 178,227
<u>Expenditures</u>						
<u>Public Safety</u>						
Drug Enforcement	\$ 143,465	4,629	\$ 148,094	94,000	170,800	\$ 22,706
Total Expenditures	\$ 143,465	4,629	\$ 148,094	94,000	170,800	\$ 22,706
Excess (Deficiency) of Revenues Over Expenditures	\$ 34,762	(4,629)	\$ 30,133	(94,000)	(170,800)	\$ 200,933
<u>Other Financing Sources (Uses)</u>						
Transfers In	\$ 0	0	\$ 0	506,194	506,194	\$ (506,194)
Total Other Financing Sources	\$ 0	0	\$ 0	506,194	506,194	\$ (506,194)
Net Change in Fund Balance Fund Balance, July 1, 2013	\$ 34,762	(4,629)	\$ 30,133	412,194	335,394	\$ (305,261)
	624,173	0	624,173	0	0	624,173
Fund Balance, June 30, 2014	\$ 658,935	(4,629)	\$ 654,306	412,194	335,394	\$ 318,912

Exhibit G-7

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

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 968,978	\$ 969,278	\$ 969,278	\$ (300)
Total Revenues	\$ 968,978	\$ 969,278	\$ 969,278	\$ (300)
<u>Expenditures</u>				
<u>Other Operations</u>				
Contributions to Other Agencies	\$ 968,978	\$ 969,278	\$ 968,978	\$ 0
Total Expenditures	\$ 968,978	\$ 969,278	\$ 968,978	\$ 0
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 0	\$ 300	\$ (300)
Net Change in Fund Balance	\$ 0	\$ 0	\$ 300	\$ (300)
Fund Balance, July 1, 2013	0	0	0	0
Fund Balance, June 30, 2014	\$ 0	\$ 0	\$ 300	\$ (300)

Exhibit G-8

Wilson County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual (Budgetary Basis) and Budget  
Agriculture Center Fund  
For the Year Ended June 30, 2014

	Actual (GAAP Basis)	Less:		Add: 6/30/2014	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		7/1/2013	Encumbrances			Original	Final	
<u>Revenues</u>								
Local Taxes	\$ 612,503	\$ 0	\$ 0	\$ 0	\$ 612,503	\$ 584,544	\$ 584,544	\$ 27,959
Charges for Current Services	259,691	0	0	0	259,691	211,280	211,280	48,411
Other Local Revenues	60,741	0	0	0	60,741	17,800	72,300	(11,559)
Total Revenues	\$ 932,935	\$ 0	\$ 0	\$ 0	\$ 932,935	\$ 813,624	\$ 868,124	\$ 64,811
<u>Expenditures</u>								
<u>Agriculture and Natural Resources</u>								
Other Agriculture and Natural Resources	\$ 764,718	\$ (7,218)	\$ 3,108	\$ 3,108	\$ 760,608	\$ 851,806	\$ 906,306	\$ 145,698
Total Expenditures	\$ 764,718	\$ (7,218)	\$ 3,108	\$ 3,108	\$ 760,608	\$ 851,806	\$ 906,306	\$ 145,698
Excess (Deficiency) of Revenues Over Expenditures	\$ 168,217	\$ 7,218	\$ (3,108)	\$ (3,108)	\$ 172,327	\$ (38,182)	\$ (38,182)	\$ 210,509
Net Change in Fund Balance	\$ 168,217	\$ 7,218	\$ (3,108)	\$ (3,108)	\$ 172,327	\$ (38,182)	\$ (38,182)	\$ 210,509
Fund Balance, July 1, 2013	221,328	(7,218)	0	0	214,110	184,980	184,980	29,130
Fund Balance, June 30, 2014	\$ 389,545	\$ 0	\$ (3,108)	\$ (3,108)	\$ 386,437	\$ 146,798	\$ 146,798	\$ 239,639

Exhibit G-9

Wilson County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual (Budgetary Basis) and Budget  
Fire Protection Fund  
For the Year Ended June 30, 2014

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2013	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
				Original	Final	
<u>Revenues</u>						
State of Tennessee	\$ 114,196 \$	0 \$	114,196 \$	0 \$	0 \$	114,196
Total Revenues	\$ 114,196 \$	0 \$	114,196 \$	0 \$	0 \$	114,196
<u>Expenditures</u>						
<u>Public Safety</u>						
Fire Prevention and Control	\$ 135,416 \$	(7,032) \$	128,384 \$	364,072 \$	131,671 \$	3,287
Total Expenditures	\$ 135,416 \$	(7,032) \$	128,384 \$	364,072 \$	131,671 \$	3,287
<u>Excess (Deficiency) of Revenues Over Expenditures</u>	\$ (21,220) \$	7,032 \$	(14,188) \$	(364,072) \$	(131,671) \$	117,483
<u>Other Financing Sources (Uses)</u>						
Transfers Out	\$ (471,833) \$	32,705 \$	(439,128) \$	0 \$	(232,401) \$	(206,727)
Total Other Financing Sources	\$ (471,833) \$	32,705 \$	(439,128) \$	0 \$	(232,401) \$	(206,727)
Net Change in Fund Balance Fund Balance, July 1, 2013	\$ (493,053) \$	39,737 \$	(453,316) \$	(364,072) \$	(364,072) \$	(89,244)
	493,053	(39,737)	453,316	364,072	364,072	89,244
Fund Balance, June 30, 2014	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0

Exhibit G-10

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

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 3,186,316	\$ 1,218,645	\$ 3,091,888	\$ 94,428
Other Local Revenues	0	715,944	0	0
Federal Government	119,425	132,556	132,556	(13,131)
Other Governments and Citizens Groups	714,944	0	715,944	(1,000)
Total Revenues	<u>\$ 4,020,685</u>	<u>\$ 2,067,145</u>	<u>\$ 3,940,388</u>	<u>\$ 80,297</u>
<u>Expenditures</u>				
<u>Principal on Debt</u>				
Education	\$ 2,240,000	\$ 2,240,000	\$ 2,240,000	\$ 0
<u>Interest on Debt</u>				
Education	1,921,542	1,943,239	1,943,239	21,697
<u>Other Debt Service</u>				
Education	35,250	25,000	50,138	14,888
Total Expenditures	<u>\$ 4,196,792</u>	<u>\$ 4,208,239</u>	<u>\$ 4,233,377</u>	<u>\$ 36,585</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (176,107)</u>	<u>\$ (2,141,094)</u>	<u>\$ (292,989)</u>	<u>\$ 116,882</u>
<u>Other Financing Sources (Uses)</u>				
Refunding Debt Issued	\$ 1,945,000	\$ 0	\$ 1,945,000	\$ 0
Premiums on Debt Issued	72,122	0	72,122	0
Transfers In	0	1,873,243	0	0
Payments to Refunded Debt Escrow Agent	(1,987,574)	0	(1,987,574)	0
Total Other Financing Sources	<u>\$ 29,548</u>	<u>\$ 1,873,243</u>	<u>\$ 29,548</u>	<u>\$ 0</u>
Net Change in Fund Balance	\$ (146,559)	\$ (267,851)	\$ (263,441)	\$ 116,882
Fund Balance, July 1, 2013	1,200,581	1,195,559	1,195,559	5,022
Fund Balance, June 30, 2014	<u>\$ 1,054,022</u>	<u>\$ 927,708</u>	<u>\$ 932,118</u>	<u>\$ 121,904</u>

Exhibit G-11

Wilson County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual (Budgetary Basis) and Budget  
Highway Capital Projects Fund  
For the Year Ended June 30, 2014

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2013	Add: Encumbrances 6/30/2014	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Local Taxes	\$ 1,686,353	\$ 0	\$ 0	\$ 1,686,353	\$ 1,639,269	\$ 1,639,269	\$ 47,084
Total Revenues	\$ 1,686,353	\$ 0	\$ 0	\$ 1,686,353	\$ 1,639,269	\$ 1,639,269	\$ 47,084
<u>Expenditures</u>							
<u>Capital Projects</u>							
Highway and Street Capital Projects	\$ 1,704,807	\$ (1,170,803)	\$ 1,033,469	\$ 1,567,473	\$ 1,597,000	\$ 1,597,000	\$ 29,527
Total Expenditures	\$ 1,704,807	\$ (1,170,803)	\$ 1,033,469	\$ 1,567,473	\$ 1,597,000	\$ 1,597,000	\$ 29,527
Excess (Deficiency) of Revenues Over Expenditures	\$ (18,454)	\$ 1,170,803	\$ (1,033,469)	\$ 118,880	\$ 42,269	\$ 42,269	\$ 76,611
Net Change in Fund Balance Fund Balance, July 1, 2013	\$ (18,454)	\$ 1,170,803	\$ (1,033,469)	\$ 118,880	\$ 42,269	\$ 42,269	\$ 76,611
	1,640,232	(1,170,803)	0	469,429	393,732	393,732	75,697
Fund Balance, June 30, 2014	\$ 1,621,778	\$ 0	\$ (1,033,469)	\$ 588,309	\$ 436,001	\$ 436,001	\$ 152,308

Exhibit G-12

Wilson County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual (Budgetary Basis) and Budget  
Other Capital Projects Fund  
For the Year Ended June 30, 2014

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2013	Add: Encumbrances 6/30/2014	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Local Taxes	\$ 1,390,815	\$ 0	\$ 0	\$ 1,390,815	\$ 1,000,000	\$ 1,000,000	\$ 390,815
Licenses and Permits	538,839	0	0	538,839	300,000	300,000	238,839
Charges for Current Services	0	0	0	0	15,000	15,000	(15,000)
Other Local Revenues	1	0	0	1	0	0	1
Total Revenues	\$ 1,929,655	\$ 0	\$ 0	\$ 1,929,655	\$ 1,315,000	\$ 1,315,000	\$ 614,655
<u>Expenditures</u>							
General Government							
Election Commission	\$ 26,353	\$ 0	\$ 0	\$ 26,353	\$ 0	\$ 170,000	\$ 143,647
Public Safety							
Sheriff's Department	198,656	0	0	198,656	0	201,000	2,344
Civil Defense	42,335	0	4,414	46,749	0	47,814	1,065
Public Health and Welfare							
Rabies and Animal Control	12,521	0	0	12,521	0	15,000	2,479
Convenience Centers	27,322	0	0	27,322	0	27,322	0
Agriculture and Natural Resources							
Other Agriculture and Natural Resources	7,299	(7,299)	0	0	22,419	22,419	22,419
Capital Projects							
General Administration Projects	55,835	(99)	0	55,736	1,025,000	61,573	5,837
Administration of Justice Projects	3,993	0	0	3,993	136,549	136,549	132,556
Total Expenditures	\$ 374,314	\$ (7,398)	\$ 4,414	\$ 371,330	\$ 1,183,968	\$ 681,677	\$ 310,347
Excess (Deficiency) of Revenues Over Expenditures	\$ 1,555,341	\$ 7,398	\$ (4,414)	\$ 1,558,325	\$ 131,032	\$ 633,323	\$ 925,002
<u>Other Financing Sources (Uses)</u>							
Transfers Out	\$ (1,000,000)	\$ 0	\$ 0	\$ (1,000,000)	\$ 0	\$ (1,000,000)	\$ 0
Total Other Financing Sources	\$ (1,000,000)	\$ 0	\$ 0	\$ (1,000,000)	\$ 0	\$ (1,000,000)	\$ 0
Net Change in Fund Balance Fund Balance, July 1, 2013	\$ 555,341	\$ 7,398	\$ (4,414)	\$ 558,325	\$ 131,032	\$ (366,677)	\$ 925,002
	1,457,039	(7,398)	0	1,449,641	1,449,642	1,449,642	(1)
Fund Balance, June 30, 2014	\$ 2,012,380	\$ 0	\$ (4,414)	\$ 2,007,966	\$ 1,580,674	\$ 1,082,965	\$ 925,001

# **Major Governmental Fund**

## **General Debt Service Fund**

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

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Exhibit H

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2013	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
				Original	Final	
<u>Revenues</u>						
Local Taxes	\$ 12,143,972	\$ 0	\$ 12,143,972	\$ 11,115,294	\$ 11,115,294	\$ 1,028,678
Other Local Revenues	180,076	0	180,076	74,000	74,000	106,076
Federal Government	825,847	0	825,847	897,173	897,173	(71,326)
Other Governments and Citizens Groups	558,420	0	558,420	31,140	589,384	(30,964)
Total Revenues	\$ 13,708,315	\$ 0	\$ 13,708,315	\$ 12,117,607	\$ 12,675,851	\$ 1,032,464
<u>Expenditures</u>						
<u>Principal on Debt</u>						
General Government	\$ 815,000	\$ 0	\$ 815,000	\$ 1,138,978	\$ 870,000	\$ 55,000
Education	6,583,374	0	6,583,374	5,801,022	6,583,374	0
<u>Interest on Debt</u>						
General Government	164,348	0	164,348	527,085	289,112	124,764
Education	6,048,831	0	6,048,831	5,765,987	6,048,831	0
<u>Other Debt Service</u>						
General Government	189,907	(1,500)	188,407	204,000	204,000	15,593
Highways and Streets	0	0	0	7,000	7,000	7,000
Education	143,949	0	143,949	7,000	143,949	0
Total Expenditures	\$ 13,945,409	\$ (1,500)	\$ 13,943,909	\$ 13,451,072	\$ 14,146,266	\$ 202,357
Excess (Deficiency) of Revenues Over Expenditures	\$ (237,094)	\$ 1,500	\$ (235,594)	\$ (1,333,465)	\$ (1,470,415)	\$ 1,234,821
<u>Other Financing Sources (Uses)</u>						
Refunding Debt Issued	\$ 10,055,000	\$ 0	\$ 10,055,000	\$ 0	\$ 10,055,000	\$ 0
Premiums on Debt Issued	852,112	0	852,112	0	852,112	0
Transfers In	1,000,000	0	1,000,000	1,000,000	1,000,000	0

(Continued)

Exhibit H

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2013	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
				Original	Final	
<u>Other Financing Sources (Uses) (Cont.)</u>						
Payments to Refunded Debt Escrow Agent	\$ (10,815,056) \$	0 \$	(10,815,056) \$	0 \$	(10,815,056) \$	0
Total Other Financing Sources	\$ 1,092,056 \$	0 \$	1,092,056 \$	1,000,000 \$	1,092,056 \$	0
Net Change in Fund Balance	\$ 854,962 \$	1,500 \$	856,462 \$	(333,465) \$	(378,359) \$	1,234,821
Fund Balance, July 1, 2013	12,997,253	(1,500)	12,995,753	11,792,428	11,792,428	1,203,325
Fund Balance, June 30, 2014	\$ 13,852,215 \$	0 \$	13,852,215 \$	11,458,963 \$	11,414,069 \$	2,438,146

# Proprietary Funds

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

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

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

Exhibit I-1

Wilson County, Tennessee  
Combining Statement of Net Position  
Proprietary Funds  
June 30, 2014

	<u>Internal Service Funds</u>		
	<u>Self -</u>	<u>County</u>	
	<u>Insurance</u>	<u>Insurance</u>	<u>Total</u>
<u>ASSETS</u>			
Equity in Pooled Cash and Investments	\$ 226,325	\$ 74,053	\$ 300,378
Total Assets	<u>\$ 226,325</u>	<u>\$ 74,053</u>	<u>\$ 300,378</u>
<u>LIABILITIES</u>			
Claims and Judgments Payable	\$ 485,615	\$ 0	\$ 485,615
Total Liabilities	<u>\$ 485,615</u>	<u>\$ 0</u>	<u>\$ 485,615</u>
<u>NET POSITION</u>			
Unrestricted	\$ (259,290)	\$ 74,053	\$ (185,237)
Total Net Position	<u>\$ (259,290)</u>	<u>\$ 74,053</u>	<u>\$ (185,237)</u>

## Exhibit I-2

Wilson County, Tennessee  
Combining Statement of Revenues, Expenses, and  
Changes in Net Position  
Proprietary Funds  
For the Year Ended June 30, 2014

	Internal Service Funds		Total
	Self - Insurance	County Insurance	
<u>Operating Revenues</u>			
Charges for Current Services:			
Self-Insurance Premiums/Contributions	\$ 8,782,410	\$ 0	\$ 8,782,410
Other Employee Benefit Charges/Contributions	0	1,588,716	1,588,716
Other Local Revenues:			
Retirees' Insurance Payments	31,145	0	31,145
Total Operating Revenues	<u>\$ 8,813,555</u>	<u>\$ 1,588,716</u>	<u>\$ 10,402,271</u>
<u>Operating Expenses</u>			
County Buildings:			
Maintenance and Repair Services - Buildings	\$ 0	\$ 31,606	\$ 31,606
Risk Management:			
Maintenance and Repair Services - Vehicles	0	1,000	1,000
Liability Insurance	0	774,234	774,234
Workers' Compensation Insurance	0	941,814	941,814
Other Self-Insured Claims	0	83,496	83,496
Motor Vehicles	0	30,439	30,439
Evaluation and Testing	0	187	187
Employee Benefits:			
Handling Charges and Administrative Costs	431,025	0	431,025
Employee and Dependent Insurance	35	0	35
Life Insurance	26,809	0	26,809
Medical Insurance	4,129	0	4,129
Disability Insurance	31,559	0	31,559
Communications	1,248	0	1,248
Medical and Dental Services	8,931,548	0	8,931,548
Drug and Medical Supplies	23,172	0	23,172
Other Supplies and Materials	15,488	0	15,488
Excess Risk Insurance	259,393	0	259,393
Refunds	422	0	422
Total Operating Expenses	<u>\$ 9,724,828</u>	<u>\$ 1,862,776</u>	<u>\$ 11,587,604</u>
Operating Income (Loss)	<u>\$ (911,273)</u>	<u>\$ (274,060)</u>	<u>\$ (1,185,333)</u>
<u>Nonoperating Revenues (Expenses)</u>			
Insurance Recovery	\$ 0	\$ 60,324	\$ 60,324
Miscellaneous Refunds	137,690	4,978	142,668
Investment Income	140,000	0	140,000
Total Nonoperating Revenues (Expenses)	<u>\$ 277,690</u>	<u>\$ 65,302</u>	<u>\$ 342,992</u>
Change in Net Position	\$ (633,583)	\$ (208,758)	\$ (842,341)
Net Position, July 1, 2013	<u>374,293</u>	<u>282,811</u>	<u>657,104</u>
Net Position, June 30, 2014	<u>\$ (259,290)</u>	<u>\$ 74,053</u>	<u>\$ (185,237)</u>

Exhibit I-3

Wilson County, Tennessee  
Combining Statement of Cash Flows  
Proprietary Funds  
For the Year Ended June 30, 2014

	<u>Internal Service Funds</u>		
	<u>Self -</u>	<u>County</u>	
	<u>Insurance</u>	<u>Insurance</u>	<u>Total</u>
<u>Cash Flows from Operating Activities</u>			
Receipts from Interfund Services Provided	\$ 9,098,698	\$ 1,680,905	\$ 10,779,603
Receipts from Customers and Users	31,145	0	31,145
Payments to Suppliers	(9,476,245)	(63,045)	(9,539,290)
Other Self-Insured Claims	0	(1,799,731)	(1,799,731)
Other Receipts (Payments)	137,690	4,978	142,668
Net Cash Provided By (Used In) Operating Activities	<u>\$ (208,712)</u>	<u>\$ (176,893)</u>	<u>\$ (385,605)</u>
<u>Cash Flows from Noncapital Financing Activities</u>			
Insurance Recovery	\$ 0	\$ 60,324	\$ 60,324
Net Cash Provided By (Used In) Noncapital Financing Activities	<u>\$ 0</u>	<u>\$ 60,324</u>	<u>\$ 60,324</u>
<u>Cash Flows from Investing Activities</u>			
Investment Income	\$ 140,000	\$ 0	\$ 140,000
Net Cash Provided By (Used In) Investing Activities	<u>\$ 140,000</u>	<u>\$ 0</u>	<u>\$ 140,000</u>
Net Increase (Decrease) in Cash	\$ (68,712)	\$ (116,569)	\$ (185,281)
Cash, July 1, 2013	295,037	190,622	485,659
Cash, June 30, 2014	<u>\$ 226,325</u>	<u>\$ 74,053</u>	<u>\$ 300,378</u>
<u>Reconciliation of Operating Income (Loss) to</u>			
<u>Net Cash Provided By (Used In) Operating Activities</u>			
Operating Income (Loss)	\$ (911,273)	\$ (274,060)	\$ (1,185,333)
Adjustments to Reconcile Net Operating Income (Loss) to			
Net Cash Provided By (Used In) Operating Activities:			
Miscellaneous Refunds	137,690	4,978	142,668
Change in Assets and Liabilities:			
(Increase) Decrease in Due From Other Funds	316,288	92,189	408,477
Increase (Decrease) in Claims and Judgments Payable	248,583	0	248,583
Net Cash Provided By (Used In) Operating Activities	<u>\$ (208,712)</u>	<u>\$ (176,893)</u>	<u>\$ (385,605)</u>
<u>Reconciliation of Cash With Statement of Net Position</u>			
Equity in Pooled Cash and Investments Per Net Position	<u>\$ 226,325</u>	<u>\$ 74,053</u>	<u>\$ 300,378</u>

# Fiduciary Funds

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

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

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

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

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

Exhibit J-1

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

	Agency Funds					Total
	Cities - Sales Tax	Special School District	Constitu- tional Officers - Agency	Other Agency		
	\$ 0	\$ 0	\$ 2,135,230	\$ 0	\$ 0	\$ 2,135,230
Cash	0	0	0	3,968	0	3,968
Equity in Pooled Cash and Investments	3,046,228	549,316	0	0	0	3,595,544
Due from Other Governments	0	7,180,853	0	0	0	7,180,853
Property Taxes Receivable	0	(133,397)	0	0	0	(133,397)
Allowance for Uncollectible Property Taxes						
Total Assets	\$ 3,046,228	\$ 7,596,772	\$ 2,135,230	\$ 3,968	\$ 0	\$ 12,782,198
	\$ 0	\$ 1,003,911	\$ 0	\$ 0	\$ 0	\$ 1,003,911
Cash Overdraft	3,046,228	6,592,861	0	3,968	0	9,643,057
Due to Other Taxing Units	0	0	2,135,230	0	0	2,135,230
Due to Litigants, Heirs, and Others						
Total Liabilities	\$ 3,046,228	\$ 7,596,772	\$ 2,135,230	\$ 3,968	\$ 0	\$ 12,782,198

ASSETS

LIABILITIES

## Exhibit J-2

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

	Beginning Balance	Additions	Deductions	Ending Balance
<u>Cities - Sales Tax Fund</u>				
<u>Assets</u>				
Equity in Pooled Cash and Investments	\$ 0	\$ 17,452,943	\$ 17,452,943	\$ 0
Due from Other Governments	2,995,382	3,046,228	2,995,382	3,046,228
Total Assets	<u>\$ 2,995,382</u>	<u>\$ 20,499,171</u>	<u>\$ 20,448,325</u>	<u>\$ 3,046,228</u>
<u>Liabilities</u>				
Due to Other Taxing Units	\$ 2,995,382	\$ 20,499,171	\$ 20,448,325	\$ 3,046,228
Total Liabilities	<u>\$ 2,995,382</u>	<u>\$ 20,499,171</u>	<u>\$ 20,448,325</u>	<u>\$ 3,046,228</u>
<u>Special School District Fund</u>				
<u>Assets</u>				
Equity in Pooled Cash and Investments	\$ 291,278	\$ 14,203,054	\$ 14,494,332	\$ 0
Due from Other Governments	574,385	549,316	574,385	549,316
Due from Component Units	3,875	0	3,875	0
Property Taxes Receivable	7,236,682	7,180,853	7,236,682	7,180,853
Allowance for Uncollectible Property Taxes	(132,704)	(133,397)	(132,704)	(133,397)
Total Assets	<u>\$ 7,973,516</u>	<u>\$ 21,799,826</u>	<u>\$ 22,176,570</u>	<u>\$ 7,596,772</u>
<u>Liabilities</u>				
Cash Overdraft	\$ 0	\$ 15,206,965	\$ 14,203,054	\$ 1,003,911
Due to Other Taxing Units	7,973,516	6,592,861	7,973,516	6,592,861
Total Liabilities	<u>\$ 7,973,516</u>	<u>\$ 21,799,826</u>	<u>\$ 22,176,570</u>	<u>\$ 7,596,772</u>
<u>Constitutional Officers - Agency Fund</u>				
<u>Assets</u>				
Cash	\$ 3,021,128	\$ 25,420,200	\$ 26,306,098	\$ 2,135,230
Total Assets	<u>\$ 3,021,128</u>	<u>\$ 25,420,200</u>	<u>\$ 26,306,098</u>	<u>\$ 2,135,230</u>
<u>Liabilities</u>				
Due to Litigants, Heirs, and Others	\$ 3,021,128	\$ 25,420,200	\$ 26,306,098	\$ 2,135,230
Total Liabilities	<u>\$ 3,021,128</u>	<u>\$ 25,420,200</u>	<u>\$ 26,306,098</u>	<u>\$ 2,135,230</u>

(Continued)

Exhibit J-2

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

	Beginning Balance	Additions	Deductions	Ending Balance
<u>Other Agency Fund</u>				
<u>Assets</u>				
Equity in Pooled Cash and Investments	\$ 130,511	\$ 3,968	\$ 130,511	\$ 3,968
Total Assets	<u>\$ 130,511</u>	<u>\$ 3,968</u>	<u>\$ 130,511</u>	<u>\$ 3,968</u>
<u>Liabilities</u>				
Due to Other Taxing Units	\$ 130,511	\$ 3,968	\$ 130,511	\$ 3,968
Total Liabilities	<u>\$ 130,511</u>	<u>\$ 3,968</u>	<u>\$ 130,511</u>	<u>\$ 3,968</u>
<u>Totals - All Agency Funds</u>				
<u>Assets</u>				
Cash	\$ 3,021,128	\$ 25,420,200	\$ 26,306,098	\$ 2,135,230
Equity in Pooled Cash and Investments	421,789	31,659,965	32,077,786	3,968
Due from Other Governments	3,569,767	3,595,544	3,569,767	3,595,544
Due from Component Units	3,875	0	3,875	0
Property Taxes Receivable	7,236,682	7,180,853	7,236,682	7,180,853
Allowance for Uncollectible Property Taxes	(132,704)	(133,397)	(132,704)	(133,397)
Total Assets	<u>\$ 14,120,537</u>	<u>\$ 67,723,165</u>	<u>\$ 69,061,504</u>	<u>\$ 12,782,198</u>
<u>Liabilities</u>				
Cash Overdraft	\$ 0	\$ 15,206,965	\$ 14,203,054	\$ 1,003,911
Due to Other Taxing Units	11,099,409	27,096,000	28,552,352	9,643,057
Due to Litigants, Heirs, and Others	3,021,128	25,420,200	26,306,098	2,135,230
Total Liabilities	<u>\$ 14,120,537</u>	<u>\$ 67,723,165</u>	<u>\$ 69,061,504</u>	<u>\$ 12,782,198</u>

# Wilson County School Department

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

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

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

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

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

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

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

Exhibit K-1

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

Functions/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Position
	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental Activities:				
Instruction	\$ 71,668,346	\$ 2,815,260	\$ 8,546,102	\$ 0
Support Services	39,983,377	279,337	71,995	30,047,737
Operation of Non-instructional Services	10,883,391	3,611,299	2,874,802	0
Total Governmental Activities	\$ 122,535,114	\$ 6,705,896	\$ 11,492,899	\$ 30,047,737
General Revenues:				
Taxes:				
Property Taxes Levied for General Purposes				\$ 33,322,633
Local Option Sales Tax				10,835,313
Mixed Drink Tax				764,274
Interstate Telecommunications Tax				9,833
Grants and Contributions Not Restricted to Specific Programs				63,056,317
Unrestricted Investment Income				143,084
Miscellaneous				28,148
Total General Revenues				\$ 108,159,602
Change in Net Position				\$ 33,871,020
Net Position, July 1, 2013				206,140,940
Net Position, June 30, 2014				\$ 240,011,960

Exhibit K-2

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

	Major Funds		Nonmajor	Total
	General	Education	Other	
	Purpose	Capital	Govern-	
	School	Projects	mental	Governmental
			Funds	Funds
<u>ASSETS</u>				
Cash	\$ 0	\$ 0	\$ 247	\$ 247
Equity in Pooled Cash and Investments	19,370,754	210,881	4,565,580	24,147,215
Accounts Receivable	7,000	0	0	7,000
Due from Other Governments	2,136,822	0	92,620	2,229,442
Due from Primary Government	0	2,262,845	0	2,262,845
Property Taxes Receivable	35,034,941	0	0	35,034,941
Allowance for Uncollectible Property Taxes	(650,926)	0	0	(650,926)
Notes Receivable - Current	176,185	0	0	176,185
Accrued Interest Receivable	0	0	873	873
Notes Receivable - Long-term	1,476,612	0	0	1,476,612
Total Assets	<u>\$ 57,551,388</u>	<u>\$ 2,473,726</u>	<u>\$ 4,659,320</u>	<u>\$ 64,684,434</u>
<u>LIABILITIES</u>				
Accounts Payable	\$ 642,440	\$ 0	\$ 34,344	\$ 676,784
Accrued Payroll	3,841,931	0	208,156	4,050,087
Contracts Payable	0	456,166	0	456,166
Due to Other Funds	5,193,292	0	0	5,193,292
Total Liabilities	<u>\$ 9,677,663</u>	<u>\$ 456,166</u>	<u>\$ 242,500</u>	<u>\$ 10,376,329</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>				
Deferred Current Property Taxes	\$ 33,646,876	\$ 0	\$ 0	\$ 33,646,876
Deferred Delinquent Property Taxes	650,989	0	0	650,989
Other Deferred/Unavailable Revenue	1,002,374	0	873	1,003,247
Total Deferred Inflows of Resources	<u>\$ 35,300,239</u>	<u>\$ 0</u>	<u>\$ 873</u>	<u>\$ 35,301,112</u>
<u>FUND BALANCES</u>				
Nonspendable:				
Long-term Notes Receivable	\$ 1,476,612	\$ 0	\$ 0	\$ 1,476,612
Restricted:				
Restricted for Education	206,652	0	3,582,293	3,788,945
Restricted for Capital Projects	0	2,017,560	0	2,017,560
Committed:				
Committed for Education	1,960,628	0	833,654	2,794,282
Unassigned	8,929,594	0	0	8,929,594
Total Fund Balances	<u>\$ 12,573,486</u>	<u>\$ 2,017,560</u>	<u>\$ 4,415,947</u>	<u>\$ 19,006,993</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 57,551,388</u>	<u>\$ 2,473,726</u>	<u>\$ 4,659,320</u>	<u>\$ 64,684,434</u>

Exhibit K-3

Wilson County, Tennessee  
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position  
Discretely Presented Wilson County School Department  
June 30, 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 K-2)		\$ 19,006,993
(1) Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.		
Add: land	\$ 8,816,927	
Add: buildings and improvements net of accumulated depreciation	200,992,420	
Add: other capital assets net of accumulated depreciation	<u>7,227,257</u>	217,036,604
(2) Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the governmental funds.		1,654,236
(3) Internal service funds are used by management to charge the cost of employee health, dental, and life insurance benefits to individual funds. The assets and liabilities are included in governmental activities in the statement of net position.		7,943,546
(4) Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.		
Less: contributions due on capital lease payable to the primary government	\$ (538,574)	
Less: compensated absences payable	(540,575)	
Less: other postemployment benefits liability	<u>(4,550,270)</u>	<u>(5,629,419)</u>
Net position of governmental activities (Exhibit A)		<u>\$ 240,011,960</u>

Exhibit K-4

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

	Major Funds		Nonmajor Funds	Total Governmental Funds
	General Purpose School	Education Capital Projects	Other Govern- mental Funds	
<u>Revenues</u>				
Local Taxes	\$ 45,185,657	\$ 0	\$ 0	\$ 45,185,657
Licenses and Permits	9,738	0	0	9,738
Charges for Current Services	284,918	0	6,259,151	6,544,069
Other Local Revenues	311,359	352,098	29,552	693,009
State of Tennessee	65,227,679	0	137,482	65,365,161
Federal Government	1,247,713	0	7,643,645	8,891,358
Other Governments and Citizens Groups	1,000,000	28,484,468	0	29,484,468
Total Revenues	<u>\$ 113,267,064</u>	<u>\$ 28,836,566</u>	<u>\$ 14,069,830</u>	<u>\$ 156,173,460</u>
<u>Expenditures</u>				
Current:				
Instruction	\$ 68,982,869	\$ 0	\$ 4,106,810	\$ 73,089,679
Support Services	38,775,852	0	792,265	39,568,117
Operation of Non-instructional Services	1,966,515	0	9,214,895	11,181,410
Capital Outlay	752,088	141,307	0	893,395
Debt Service:				
Other Debt Service	1,273,188	0	0	1,273,188
Capital Projects	0	26,795,158	0	26,795,158
Total Expenditures	<u>\$ 111,750,512</u>	<u>\$ 26,936,465</u>	<u>\$ 14,113,970</u>	<u>\$ 152,800,947</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 1,516,552</u>	<u>\$ 1,900,101</u>	<u>\$ (44,140)</u>	<u>\$ 3,372,513</u>
<u>Other Financing Sources (Uses)</u>				
Insurance Recovery	\$ 122,129	\$ 0	\$ 0	\$ 122,129
Transfers In	20,304	0	0	20,304
Transfers Out	0	0	(20,304)	(20,304)
Total Other Financing Sources (Uses)	<u>\$ 142,433</u>	<u>\$ 0</u>	<u>\$ (20,304)</u>	<u>\$ 122,129</u>
Net Change in Fund Balances	\$ 1,658,985	\$ 1,900,101	\$ (64,444)	\$ 3,494,642
Fund Balance, July 1, 2013	10,914,501	117,459	4,480,391	15,512,351
Fund Balance, June 30, 2014	<u>\$ 12,573,486</u>	<u>\$ 2,017,560</u>	<u>\$ 4,415,947</u>	<u>\$ 19,006,993</u>

Exhibit K-5

Wilson County, Tennessee  
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances  
of Governmental Funds to the Statement of Activities  
Discretely Presented Wilson County School Department  
For the Year Ended June 30, 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 K-4)		\$ 3,494,642
(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	\$ 33,716,645	
Less: current-year depreciation expense	<u>(6,245,599)</u>	27,471,046
(2) The net effect of various miscellaneous transactions involving capital assets (sales, trade-ins, and donations) is to increase net position.		
Add: capital assets donations	\$ 211,171	
Less: capital assets disposals	<u>(19,583)</u>	191,588
(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	\$ (1,745,903)	
Add: deferred delinquent property taxes and other deferred June 30, 2014	<u>1,654,236</u>	(91,667)
(4) 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: contribution payments on debt to primary government		513,374
(5) Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.		
Change in other postemployment benefits liability	\$ (549,881)	
Change in compensated absences payable	<u>13,759</u>	(536,122)
(6) Internal service funds are used by management to charge the cost of employee health, dental, and life insurance benefits to individual funds. The net revenue (expense) of certain activities of the internal service fund is reported with governmental activities in the statement of activities.		<u>2,828,159</u>
Change in net position of governmental activities (Exhibit B)		<u>\$ 33,871,020</u>

Exhibit K-6

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

	Special Revenue Funds			Total Nonmajor Governmental Funds
	School Federal Projects	Central Cafeteria	Extended School Program	
<u>ASSETS</u>				
Cash	\$ 0	\$ 0	\$ 247	\$ 247
Equity in Pooled Cash and Investments	246,044	3,716,016	603,520	4,565,580
Due from Other Governments	92,620	0	0	92,620
Accrued Interest Receivable	0	873	0	873
Total Assets	<u>\$ 338,664</u>	<u>\$ 3,716,889</u>	<u>\$ 603,767</u>	<u>\$ 4,659,320</u>
<u>LIABILITIES</u>				
Accounts Payable	\$ 34,344	\$ 0	\$ 0	\$ 34,344
Accrued Payroll	208,156	0	0	208,156
Total Liabilities	<u>\$ 242,500</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 242,500</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>				
Other Deferred/Unavailable Revenue	\$ 0	\$ 873	\$ 0	\$ 873
Total Deferred Inflows of Resources	<u>\$ 0</u>	<u>\$ 873</u>	<u>\$ 0</u>	<u>\$ 873</u>
<u>FUND BALANCES</u>				
Restricted:				
Restricted for Education	\$ 96,164	\$ 3,486,129	\$ 0	\$ 3,582,293
Committed:				
Committed for Education	0	229,887	603,767	833,654
Total Fund Balances	<u>\$ 96,164</u>	<u>\$ 3,716,016</u>	<u>\$ 603,767</u>	<u>\$ 4,415,947</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 338,664</u>	<u>\$ 3,716,889</u>	<u>\$ 603,767</u>	<u>\$ 4,659,320</u>

Exhibit K-7

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

	Special Revenue Funds			Total Nonmajor Governmental Funds
	School Federal Projects	Central Cafeteria	Extended School Program	
<u>Revenues</u>				
Charges for Current Services	\$ 4,710	\$ 3,439,181	\$ 2,815,260	\$ 6,259,151
Other Local Revenues	0	29,552	0	29,552
State of Tennessee	74,800	62,682	0	137,482
Federal Government	4,831,525	2,812,120	0	7,643,645
Total Revenues	<u>\$ 4,911,035</u>	<u>\$ 6,343,535</u>	<u>\$ 2,815,260</u>	<u>\$ 14,069,830</u>
<u>Expenditures</u>				
Current:				
Instruction	\$ 4,106,810	\$ 0	\$ 0	\$ 4,106,810
Support Services	792,265	0	0	792,265
Operation of Non-instructional Services	0	6,341,160	2,873,735	9,214,895
Total Expenditures	<u>\$ 4,899,075</u>	<u>\$ 6,341,160</u>	<u>\$ 2,873,735</u>	<u>\$ 14,113,970</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 11,960</u>	<u>\$ 2,375</u>	<u>\$ (58,475)</u>	<u>\$ (44,140)</u>
<u>Other Financing Sources (Uses)</u>				
Transfers Out	\$ (20,304)	\$ 0	\$ 0	\$ (20,304)
Total Other Financing Sources (Uses)	<u>\$ (20,304)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (20,304)</u>
Net Change in Fund Balances	\$ (8,344)	\$ 2,375	\$ (58,475)	\$ (64,444)
Fund Balance, July 1, 2013	104,508	3,713,641	662,242	4,480,391
Fund Balance, June 30, 2014	<u>\$ 96,164</u>	<u>\$ 3,716,016</u>	<u>\$ 603,767</u>	<u>\$ 4,415,947</u>

Exhibit K-8

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2013	Add: Encumbrances 6/30/2014	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Local Taxes	\$ 45,185,657	\$ 0	\$ 0	\$ 45,185,657	\$ 43,136,561	\$ 43,306,561	\$ 1,879,096
Licenses and Permits	9,738	0	0	9,738	6,414	6,414	3,324
Charges for Current Services	284,918	0	0	284,918	155,000	155,000	129,918
Other Local Revenues	311,359	0	0	311,359	474,222	570,222	(258,863)
State of Tennessee	65,227,679	0	0	65,227,679	65,090,638	65,589,143	(361,464)
Federal Government	1,247,713	0	0	1,247,713	1,101,475	1,200,822	46,891
Other Governments and Citizens Groups	1,000,000	0	0	1,000,000	0	1,000,000	0
Total Revenues	\$ 113,267,064	\$ 0	\$ 0	\$ 113,267,064	\$ 109,964,310	\$ 111,828,162	\$ 1,438,902
<u>Expenditures</u>							
<u>Instruction</u>							
Regular Instruction Program	\$ 56,383,873	\$ (512,030)	\$ 64,975	\$ 55,936,818	\$ 57,775,511	\$ 57,538,744	\$ 1,601,926
Alternative Instruction Program	708,680	0	0	708,680	714,611	725,361	16,681
Special Education Program	7,714,296	(69,595)	304,842	7,949,543	8,310,368	8,465,368	515,825
Vocational Education Program	4,176,020	(232)	799	4,176,587	4,253,211	4,288,211	111,624
<u>Support Services</u>							
Attendance	190,799	0	0	190,799	180,412	193,230	2,431
Health Services	1,257,349	0	15,054	1,272,403	1,286,812	1,287,062	14,659
Other Student Support	2,188,986	(10,026)	1,810	2,180,770	2,212,714	2,212,714	31,944
Regular Instruction Program	5,589,203	(253,110)	605,707	5,941,800	5,690,123	6,117,366	175,566
Alternative Instruction Program	163,231	0	0	163,231	165,180	165,180	1,949
Special Education Program	1,308,398	(2,270)	0	1,306,128	1,394,818	1,322,446	16,318
Vocational Education Program	125,540	0	0	125,540	120,828	128,128	2,588
Other Programs	33,642	0	0	33,642	0	33,642	0
Board of Education	1,630,050	(17,171)	17,000	1,629,879	1,688,358	1,777,608	147,729
Director of Schools	343,884	(1,192)	1,173	343,865	355,272	451,882	108,017
Office of the Principal	7,415,982	(8,717)	0	7,407,265	7,436,616	7,515,602	108,337
Fiscal Services	453,053	(5,280)	575	448,348	455,976	476,682	28,334
Human Services/Personnel	374,073	(633)	1,294	374,734	356,477	375,931	1,197
Operation of Plant	8,296,329	(120,816)	151,368	8,326,881	8,923,258	8,930,860	603,979

(Continued)

Exhibit K-8

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2013	Add: Encumbrances 6/30/2014	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Expenditures (Cont.)</u>							
<u>Support Services (Cont.)</u>							
Maintenance of Plant	\$ 1,579,107	\$ (184,180)	\$ 304,688	\$ 1,699,615	\$ 1,989,316	\$ 2,020,298	\$ 320,683
Transportation	7,631,080	(741,676)	161,324	7,050,728	7,528,188	7,623,188	572,460
Central and Other	195,146	(7,829)	9,450	196,767	238,411	238,411	41,644
<u>Operation of Non-instructional Services</u>							
Community Services	826,092	(2,047)	3,112	827,157	868,559	868,559	41,402
Early Childhood Education	1,140,423	(25)	1,690	1,142,088	1,160,256	1,161,656	19,568
Capital Outlay							
Regular Capital Outlay	752,088	(687,993)	120,720	184,815	65,000	186,000	1,185
<u>Principal on Debt</u>							
Education	0	0	0	0	988,375	0	0
Interest on Debt	0	0	0	0	285,813	0	0
<u>Other Debt Service</u>							
Education	1,273,188	0	0	1,273,188	0	1,274,188	1,000
Total Expenditures	\$ 111,750,512	\$ (2,624,822)	\$ 1,765,581	\$ 110,891,271	\$ 114,444,463	\$ 115,378,317	\$ 4,487,046
<u>Excess (Deficiency) of Revenues</u>							
Over Expenditures	\$ 1,516,552	\$ 2,624,822	\$ (1,765,581)	\$ 2,375,793	\$ (4,480,153)	\$ (3,550,155)	\$ 5,925,948
<u>Other Financing Sources (Uses)</u>							
Insurance Recovery	\$ 122,129	\$ 0	\$ 0	\$ 122,129	\$ 0	\$ 0	\$ 122,129
Transfers In	20,304	0	0	20,304	1,017,000	17,000	3,304
Total Other Financing Sources	\$ 142,433	\$ 0	\$ 0	\$ 142,433	\$ 1,017,000	\$ 17,000	\$ 125,433
Net Change in Fund Balance	\$ 1,658,985	\$ 2,624,822	\$ (1,765,581)	\$ 2,518,226	\$ (3,463,153)	\$ (3,533,155)	\$ 6,051,381
Fund Balance, July 1, 2013	10,914,501	(2,624,822)	0	8,289,679	7,100,072	7,100,072	1,189,607
Fund Balance, June 30, 2014	\$ 12,573,486	\$ 0	\$ (1,765,581)	\$ 10,807,905	\$ 3,636,919	\$ 3,566,917	\$ 7,240,988

Exhibit K-9

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

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Charges for Current Services	\$ 4,710	\$ 17,000	\$ 17,000	\$ (12,290)
State of Tennessee	74,800	66,300	74,800	0
Federal Government	4,831,525	5,006,866	5,240,551	(409,026)
<b>Total Revenues</b>	<b>\$ 4,911,035</b>	<b>\$ 5,090,166</b>	<b>\$ 5,332,351</b>	<b>\$ (421,316)</b>
<u>Expenditures</u>				
<u>Instruction</u>				
Regular Instruction Program	\$ 1,240,637	\$ 1,379,837	\$ 1,403,805	\$ 163,168
Special Education Program	2,712,862	2,690,888	2,747,942	35,080
Vocational Education Program	153,311	216,158	153,380	69
<u>Support Services</u>				
Health Services	19,753	3,100	19,753	0
Other Student Support	72,540	67,694	181,470	108,930
Regular Instruction Program	653,074	719,636	758,858	105,784
Special Education Program	17,796	0	17,796	0
Vocational Education Program	1,632	0	1,632	0
Maintenance of Plant	24,800	16,300	24,800	0
Transportation	2,670	0	2,670	0
<b>Total Expenditures</b>	<b>\$ 4,899,075</b>	<b>\$ 5,093,613</b>	<b>\$ 5,312,106</b>	<b>\$ 413,031</b>
Excess (Deficiency) of Revenues Over Expenditures	\$ 11,960	\$ (3,447)	\$ 20,245	\$ (8,285)
<u>Other Financing Sources (Uses)</u>				
Transfers In	\$ 0	\$ 186,655	\$ 0	\$ 0
Transfers Out	(20,304)	(183,208)	(20,304)	0
<b>Total Other Financing Sources</b>	<b>\$ (20,304)</b>	<b>\$ 3,447</b>	<b>\$ (20,304)</b>	<b>\$ 0</b>
Net Change in Fund Balance	\$ (8,344)	\$ 0	\$ (59)	\$ (8,285)
Fund Balance, July 1, 2013	104,508	210,399	210,399	(105,891)
<b>Fund Balance, June 30, 2014</b>	<b>\$ 96,164</b>	<b>\$ 210,399</b>	<b>\$ 210,340</b>	<b>\$ (114,176)</b>

Exhibit K-10

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2013	Add: Encumbrances 6/30/2014	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Charges for Current Services	\$ 3,439,181	\$ 0	\$ 0	\$ 3,439,181	\$ 3,910,000	\$ 3,910,000	\$ (470,819)
Other Local Revenues	29,552	0	0	29,552	10,000	10,000	19,552
State of Tennessee	62,682	0	0	62,682	62,000	62,000	682
Federal Government	2,812,120	0	0	2,812,120	2,800,000	2,800,000	12,120
Total Revenues	\$ 6,343,535	\$ 0	\$ 0	\$ 6,343,535	\$ 6,782,000	\$ 6,782,000	\$ (438,465)
<u>Expenditures</u>							
<u>Operation of Non-instructional Services</u>							
Food Service	\$ 6,341,160	(64,717)	229,887	\$ 6,506,330	\$ 7,237,000	\$ 7,237,000	\$ 730,670
Total Expenditures	\$ 6,341,160	(64,717)	229,887	\$ 6,506,330	\$ 7,237,000	\$ 7,237,000	\$ 730,670
Excess (Deficiency) of Revenues Over Expenditures	\$ 2,375	\$ 64,717	\$ (229,887)	\$ (162,795)	\$ (455,000)	\$ (455,000)	\$ 292,205
Net Change in Fund Balance Fund Balance, July 1, 2013	\$ 2,375	\$ 64,717	\$ (229,887)	\$ (162,795)	\$ (455,000)	\$ (455,000)	\$ 292,205
	3,713,641	(64,717)	0	3,648,924	3,648,923	3,648,923	1
Fund Balance, June 30, 2014	\$ 3,716,016	\$ 0	\$ (229,887)	\$ 3,486,129	\$ 3,193,923	\$ 3,193,923	\$ 292,206

Exhibit K-11

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2013	Add: Encumbrances 6/30/2014	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Charges for Current Services	\$ 2,815,260	\$ 0	\$ 0	\$ 2,815,260	\$ 3,000,000	\$ 3,000,000	\$ (184,740)
Total Revenues	\$ 2,815,260	\$ 0	\$ 0	\$ 2,815,260	\$ 3,000,000	\$ 3,000,000	\$ (184,740)
<u>Expenditures</u>							
<u>Operation of Non-instructional Services</u>							
Community Services	\$ 2,873,735	\$ (31,126)	\$ 5,874	\$ 2,848,483	\$ 3,112,926	\$ 3,112,926	\$ 264,443
Total Expenditures	\$ 2,873,735	\$ (31,126)	\$ 5,874	\$ 2,848,483	\$ 3,112,926	\$ 3,112,926	\$ 264,443
Excess (Deficiency) of Revenues Over Expenditures	\$ (58,475)	\$ 31,126	\$ (5,874)	\$ (33,223)	\$ (112,926)	\$ (112,926)	\$ 79,703
Net Change in Fund Balance Fund Balance, July 1, 2013	\$ (58,475)	\$ 31,126	\$ (5,874)	\$ (33,223)	\$ (112,926)	\$ (112,926)	\$ 79,703
	662,242	(31,126)	0	631,116	629,896	629,896	1,220
Fund Balance, June 30, 2014	\$ 603,767	\$ 0	\$ (5,874)	\$ 597,893	\$ 516,970	\$ 516,970	\$ 80,923

Exhibit K-12

Wilson County, Tennessee  
Statement of Net Position  
Discretely Presented Wilson County School Department  
Proprietary Fund  
June 30, 2014

	Governmental Activities
	<u>Internal Service Fund</u>
	<u>Employee Insurance Fund</u>
 <u>ASSETS</u> 	
Current Assets:	
Cash	\$ 1,025,613
Equity in Pooled Cash and Investments	3,137,109
Due from Other Funds	5,193,292
Total Assets	<u>\$ 9,356,014</u>
 <u>LIABILITIES</u> 	
Current Liabilities:	
Claims and Judgments Payable	\$ 1,412,468
Total Liabilities	<u>\$ 1,412,468</u>
 <u>NET POSITION</u> 	
Unrestricted	<u>\$ 7,943,546</u>
Total Net Position	<u>\$ 7,943,546</u>

Exhibit K-13

Wilson County, Tennessee  
Statement of Revenues, Expenses, and  
Changes in Net Position  
Discretely Presented Wilson County School Department  
Proprietary Fund  
For the Year Ended June 30, 2014

	<u>Governmental</u> <u>Activities</u> <u>Internal</u> <u>Service</u> <u>Fund</u> <u>Employee</u> <u>Insurance</u> <u>Fund</u>
<u>Operating Revenues</u>	
Charges for Current Services	\$ 16,545,323
Total Operating Revenues	<u>\$ 16,545,323</u>
<u>Operating Expenses</u>	
Employee Benefits	\$ 13,857,164
Total Operating Expenses	<u>\$ 13,857,164</u>
Operating Income (Loss)	<u>\$ 2,688,159</u>
<u>Nonoperating Revenues (Expenses)</u>	
Investment Income	\$ 140,000
Total Nonoperating Revenues (Expenses)	<u>\$ 140,000</u>
Change in Net Position	\$ 2,828,159
Net Position, July 1, 2013	<u>5,115,387</u>
Net Position, June 30, 2014	<u><u>\$ 7,943,546</u></u>

Exhibit K-14

Wilson County, Tennessee  
Statement of Cash Flows  
Discretely Presented Wilson County School Department  
Proprietary Fund  
For the Year Ended June 30, 2014

	Governmental Activities
	<u>Internal Service Fund</u>
	<u>Employee Insurance Fund</u>
<u>Cash Flows from Operating Activities</u>	
Receipts for Self Insurance Premiums	\$ 15,627,267
Payments to Vendors	(14,645,737)
Net Cash Provided By (Used In) Operating Activities	<u>\$ 981,530</u>
<u>Cash Flows from Investing Activities</u>	
Investment Income	\$ 140,000
Net Cash Provided By (Used In) Investing Activities	<u>\$ 140,000</u>
Net Increase (Decrease) in Cash	\$ 1,121,530
Cash, July 1, 2013	<u>3,041,192</u>
Cash, June 30, 2014	<u><u>\$ 4,162,722</u></u>
<u>Reconciliation of Operating Income (Loss)</u> <u>to Net Cash Provided By (Used In) Operating Activities</u>	
Operating Income (Loss)	\$ 2,688,159
Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Provided By (Used In) Operating Activities:	
(Increase) Decrease in Due from Other Funds	(918,057)
Increase (Decrease) in Claims and Judgments Payable	<u>(788,573)</u>
Net Cash Provided By (Used In) Operating Activities	<u><u>\$ 981,529</u></u>
<u>Reconciliation of Cash With Statement of Net Position</u>	
Cash Per Net Position	\$ 1,025,613
Equity in Pooled Cash and Investments Per Net Position	<u>3,137,109</u>
Cash, June 30, 2014	<u><u>\$ 4,162,722</u></u>

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## MISCELLANEOUS SCHEDULES

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Exhibit L-1

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

Description of Indebtedness	Original Amount of Issue	Interest Rate	Date of Issue	Last Maturity Date	Outstanding 7-1-13	Issued During Period	Paid and/or Matured During Period	Debt Refunded	Outstanding 6-30-14
<b>NOTES PAYABLE</b>									
<u>Payable through General Debt Service Fund</u>									
Jail Renovation	\$ 1,895,000	4.84 %	6-10-09	6-1-21	\$ 1,255,000	0 \$	160,000 \$	0 \$	1,095,000
Land for Jail Parking and Future Expansion	500,000	1.889	1-26-12	4-1-15	440,000	0	60,000	0	380,000
Total Notes Payable					\$ 1,695,000	0 \$	220,000 \$	0 \$	1,475,000
<b>CAPITAL LEASES PAYABLE</b>									
<u>Payable through General Fund</u>									
Sheriff Vehicles	1,009,745	5.25	4-15-13	4-15-15	655,802	0 \$	319,513 \$	0 \$	336,289
<u>Payable by School Department Contributions from the General Purpose School Fund to the General Debt Service Fund</u>									
Energy Efficiency Upgrades	5,033,706	4.85	12-16-02	2-1-15	1,051,948	0 \$	513,374 \$	0 \$	538,574
Total Capital Leases Payable					\$ 1,707,750	0 \$	832,887 \$	0 \$	874,863
<b>BONDS PAYABLE</b>									
<u>Payable through General Debt Service Fund</u>									
School Refunding	16,220,000	3 to 5	8-1-02	10-30-13	10,520,000	0 \$	0 \$	10,520,000	0
School Improvements	57,100,000	4.6029	4-1-05	4-1-25	12,670,000	0	3,335,000	0	9,335,000
Landfill Refunding	5,365,000	3.475	4-24-08	5-1-17	2,380,000	0	595,000	0	1,785,000
School Building Construction	50,000,000	3.4224	4-21-10	6-30-32	50,000,000	0	0	0	50,000,000
Refunding	34,110,000	2	4-26-12	4-1-23	33,735,000	0	1,155,000	0	32,580,000
Watertown High School and WEMA Stations	37,995,000	2.7778	10-30-12	4-1-35	37,995,000	0	100,000	0	37,895,000
School Refunding	10,055,000	1.2251	10-30-13	4-1-19	0	10,055,000	1,480,000	0	8,575,000
Total Payable through General Debt Service Fund					\$ 147,300,000	10,055,000 \$	6,665,000 \$	10,520,000 \$	140,170,000
<u>Payable through Special Purpose Fund</u>									
School Building	8,395,000	3.1059	2-26-08	4-1-18	4,195,000	0 \$	840,000 \$	0 \$	3,355,000
School Refunding	4,915,000	1.6	12-30-09	12-30-15	1,695,000	0	840,000	0	855,000
Total Payable through Special Purpose Fund					\$ 5,890,000	0 \$	1,680,000 \$	0 \$	4,210,000
<u>Payable through Rural Debt Service Fund</u>									
School Refunding	3,165,000	3 to 4.7	8-1-02	10-30-13	1,935,000	0 \$	0 \$	1,935,000	0
School Building Construction	7,500,000	3.87	2-23-06	4-1-26	4,875,000	0	375,000	0	4,500,000
School Building Construction	7,540,000	4.17	2-1-07	4-1-27	5,965,000	0	325,000	0	5,640,000
School Upgrades	10,200,000	2.865	5-13-10	5-1-25	8,955,000	0	475,000	0	8,480,000
School Upgrades	36,000,000	2.788	10-30-12	4-1-35	32,470,000	0	400,000	0	32,070,000
School Refunding	3,530,000	2.788	10-30-12	4-1-23	3,530,000	0	380,000	0	3,150,000
School Refunding	1,945,000	1.285	10-30-13	4-1-19	0	1,945,000	285,000	0	1,660,000
Total Payable through Rural Debt Service Fund					\$ 57,730,000	1,945,000 \$	2,240,000 \$	1,935,000 \$	55,500,000
Total Bonds Payable					\$ 210,920,000	12,000,000 \$	10,585,000 \$	12,455,000 \$	199,880,000

Exhibit L-2

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

Year Ending June 30	Notes		
	Principal	Interest	Total
2015	\$ 540,000	\$ 59,933	\$ 599,933
2016	160,000	45,254	205,254
2017	155,000	37,510	192,510
2018	155,000	30,008	185,008
2019	155,000	22,506	177,506
2020	155,000	15,004	170,004
2021	155,000	7,502	162,502
Total	\$ 1,475,000	\$ 217,717	\$ 1,692,717

Year Ending June 30	Capital Leases		
	Principal	Interest	Total
2015	\$ 874,863	\$ 37,725	\$ 912,588
Total	\$ 874,863	\$ 37,725	\$ 912,588

Year Ending June 30	Bonds		
	Principal	Interest	Total
2015	\$ 10,810,000	\$ 7,760,545	\$ 18,570,545
2016	11,080,000	7,400,803	18,480,803
2017	11,040,000	7,081,903	18,121,903
2018	10,950,000	6,712,595	17,662,595
2019	10,435,000	6,400,240	16,835,240
2020	10,490,000	6,007,938	16,497,938
2021	11,055,000	5,569,338	16,624,338
2022	11,875,000	5,116,743	16,991,743
2023	12,025,000	4,573,842	16,598,842
2024	12,385,000	4,079,657	16,464,657
2025	12,120,000	3,584,121	15,704,121
2026	8,520,000	3,040,700	11,560,700
2027	8,195,000	2,659,413	10,854,413
2028	8,500,000	2,292,000	10,792,000
2029	8,900,000	1,921,000	10,821,000

(Continued)

Exhibit L-2

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

Year Ending June 30	Bonds (Cont.)		
	Principal	Interest	Total
2030	\$ 8,500,000	\$ 1,558,000	\$ 10,058,000
2031	9,000,000	1,207,000	10,207,000
2032	9,000,000	841,000	9,841,000
2033	5,000,000	475,000	5,475,000
2034	5,000,000	325,000	5,325,000
2035	5,000,000	162,500	5,162,500
Total	\$ 199,880,000	\$ 78,769,338	\$ 278,649,338

Exhibit L-3

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

Description	Debtor	Original Amount of Notes	Date of Issue	Date of Maturity	Interest Rate	Balance 6-30-14
<u>General Debt Service Fund</u>						
City of Watertown	City of Watertown	\$ 650,000	6-23-08	6-22-43	3.2 %	\$ 582,778
<u>General, Solid Waste/Sanitation, Agriculture Center, Highway/Public Works, General Purpose School, General Debt Service, and Highway Capital Projects Funds</u>						
Overpayment of Delinquent Property Taxes for Fiscal Years Ended June 30, 2003, through June 30, 2012	Lebanon Special School District	2,324,481	6-30-13	6-30-22	0	2,091,993
<u>General Purpose School Fund</u>						
Mixed Drink Taxes	City of Lebanon	673,227	5-27-14	7-1-24	0	673,225
Total Notes Receivable						<u>\$ 3,347,996</u>

Exhibit L-4

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

<u>From Fund</u>	<u>To Fund</u>	<u>Purpose</u>	<u>Amount</u>
<u>PRIMARY GOVERNMENT</u>			
General	General Capital Projects	Veterans Memorial Plaza	\$ 600,000
Fire Protection	General	Close Fund	471,833
Other Capital Projects	General Debt Service	Mt. Juliet High School Debt Payment	<u>1,000,000</u>
Total Transfers Primary Government			<u>\$ 2,071,833</u>
<u>DISCRETELY PRESENTED WILSON COUNTY SCHOOL DEPARTMENT</u>			
School Federal Projects	General Purpose School	Indirect Costs	\$ 20,304

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

Official	Authorization for Salary	Salary Paid During Period	Bond	Surety
County Mayor	Section 8-24-102, TCA, and County Commission	\$ 114,059 (1)	\$ 50,000	R.L.I. Insurance Company
Road Superintendent	Section 8-24-102, TCA	87,127	100,000	"
Director of Schools	State Board of Education and Local Board of Education	168,375 (2)	100,000	Selective Insurance Company of America
Trustee	Section 8-24-102, TCA	78,508	4,310,800	Hartsford Fire Insurance Company
Assessor of Property	Section 8-24-102, TCA	78,508	50,000	State Automobile Mutual Insurance Company
County Clerk	Section 8-24-102, TCA	78,508	50,000	R.L.I. Insurance Company
Circuit, General Sessions, and Juvenile Courts Clerk	Section 8-24-102, TCA	78,508 (3)	50,000	"
Clerk and Master	Section 8-24-102, TCA, and Chancery Court Judge	78,508 (4)	50,000	State Automobile Mutual Insurance Company
Register of Deeds	Section 8-24-102, TCA	78,508	25,000	R.L.I. Insurance Company
Sheriff	Section 8-24-102, TCA, and County Commission	95,093 (5)	25,000	"
Finance Director	County Commission	91,650	100,000	"
Other Bonds				
Road Commissioner - Kenneth Reich			1,000	"
Road Commissioner - Billy Rowland			1,000	"
Road Commissioner - Adam Bannach			1,000	"
Road Commissioner - Jeff Joines			1,000	"
Employee Blanket Bond			150,000	Travelers Companies
School Employees			150,000	Tennessee Risk Management Trust

(1) Includes \$14,400 for serving as chairman of the Road Commission. Also, includes \$450 for serving as chairman of the Planning Commission.  
 (2) Includes \$1,000 for a chief executive officer supplement. Also, includes \$2,375 for accrued sick leave payout.  
 Mary Ann Sparks served as interim director of schools from February 3, 2014, to June 30, 2014; however, she was paid her normal salary as deputy director of Human Resources.  
 (3) Does not include \$500 for CTAS certification.  
 (4) Does not include \$26,427 for special commissioner fees.  
 (5) Includes \$8,125 for serving as a workhouse superintendent and \$600 for a law enforcement training supplement.

Exhibit L-6

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

	Special Revenue Funds						
	General	Solid Waste / Sanitation	Ambulance Service	Special Purpose	Drug Control	Sports and Recreation	
<u>Local Taxes</u>							
<u>County Property Taxes</u>							
Current Property Tax	\$ 24,117,781	\$ 1,153,323	\$ 0	\$ 0	\$ 0	\$ 968,978	
Trustee's Collections - Prior Year	606,665	27,982	0	0	0	0	0
Trustee's Collections - Bankruptcy	644	29	0	0	0	0	0
Circuit/Clerk and Master Collections - Prior Years	422,875	11,692	0	0	0	0	0
Interest and Penalty	107,199	4,970	0	0	0	0	0
Payments in-Lieu-of Taxes - Other	46,567	0	0	0	0	0	0
<u>County Local Option Taxes</u>							
Local Option Sales Tax	0	0	0	4,203,401	0	0	0
Hotel/Motel Tax	1,027,095	0	0	0	0	0	0
Wheel Tax	0	0	0	0	0	0	0
Litigation Tax - General	200,293	0	0	0	0	0	0
Litigation Tax - Special Purpose	147,869	0	0	0	0	0	0
Litigation Tax - Jail, Workhouse, or Courthouse	91,477	0	0	0	0	0	0
Litigation Tax - Victim-Offender Mediation Center	89,563	0	0	0	0	0	0
Litigation Tax - Courthouse Security	108,689	0	0	0	0	0	0
Business Tax	1,658,444	0	0	0	0	0	0
Mineral Severance Tax	0	0	0	0	0	0	0
Adequate Facilities/Development Tax	0	0	0	0	0	0	0
<u>Statutory Local Taxes</u>							
Bank Excise Tax	120,116	5,810	0	0	0	0	0
Wholesale Beer Tax	580,068	0	0	0	0	0	0
Interstate Telecommunications Tax	6,238	0	0	0	0	0	0
Total Local Taxes	\$ 29,331,583	\$ 1,203,806	\$ 0	\$ 4,203,401	\$ 0	\$ 968,978	

(Continued)

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

	Special Revenue Funds					
	General	Solid Waste / Sanitation	Ambulance Service	Special Purpose	Drug Control	Sports and Recreation
<u>Licenses and Permits</u>						
<u>Licenses</u>						
Cable TV Franchise	\$ 557,654	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Permits	252,437	0	0	0	0	0
Building Permits	810,091	0	0	0	0	0
Total Licenses and Permits	\$ 1,620,182	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Fines, Forfeitures, and Penalties</u>						
<u>Circuit Court</u>						
Fines	\$ 26,464	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Officers Costs	33,202	0	0	0	0	0
Drug Control Fines	332	0	0	0	25,024	0
Jail Fees	3,985	0	0	0	0	0
Data Entry Fee - Circuit Court	3,587	0	0	0	0	0
Courtroom Security Fee	896	0	0	0	0	0
<u>Criminal Court</u>						
Drug Court Fees	15,874	0	0	0	0	0
DUI Treatment Fines	5,460	0	0	0	0	0
<u>General Sessions Court</u>						
Fines	128,021	0	0	0	0	0
Officers Costs	137,272	0	0	0	0	0
Game and Fish Fines	390	0	0	0	0	0
Drug Control Fines	2,242	0	0	0	17,450	0
Drug Court Fees	26,067	0	0	0	0	0
Jail Fees	26,253	0	0	0	0	0
Data Entry Fee - General Sessions Court	27,122	0	0	0	0	0

(Continued)

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

	Special Revenue Funds						
	General	Solid Waste / Sanitation	Ambulance Service	Special Purpose	Drug Control	Sports and Recreation	
<u>Fines, Forfeitures, and Penalties (Cont.)</u>							
<u>Juvenile Court</u>							
Fines	\$ 11,667	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
Officers Costs	10,915	0	0	0	0	0	0
Jail Fees	4,394	0	0	0	0	0	0
Data Entry Fee - Juvenile Court	2,426	0	0	0	0	0	0
<u>Chancery Court</u>							
Officers Costs	22,258	0	0	0	0	0	0
Data Entry Fee - Chancery Court	11,756	0	0	0	0	0	0
<u>Other Courts - In-county</u>							
Fines	10,473	0	0	0	0	0	0
<u>Judicial District Drug Program</u>							
Fines	4,763	0	0	0	0	0	0
<u>Other Fines, Forfeitures, and Penalties</u>							
Proceeds from Confiscated Property	1,256	0	0	0	134,863	0	0
Other Fines, Forfeitures, and Penalties	0	0	0	0	890	0	0
<b>Total Fines, Forfeitures, and Penalties</b>	<b>\$ 517,075</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 178,227</b>	<b>\$ 0</b>	<b>0</b>
<u>Charges for Current Services</u>							
<u>General Service Charges</u>							
Patient Charges	\$ 1,961,343	\$ 0	\$ 265,000	\$ 0	\$ 0	\$ 0	0
Zoning Studies	27,808	0	0	0	0	0	0
Health Department Collections	908	0	0	0	0	0	0
Other General Service Charges	1,951	0	0	0	0	0	0
Service Charges	48,248	0	0	0	0	0	0
<u>Fees</u>							
Engineer Review Fees	107,726	0	0	0	0	0	0

(Continued)

Exhibit L-6

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

	Special Revenue Funds					
	General	Solid Waste / Sanitation	Ambulance Service	Special Purpose	Drug Control	Sports and Recreation
<u>Charges for Current Services (Cont.)</u>						
<u>Fees (Cont.)</u>						
Recreation Fees	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Copy Fees	4,243	0	0	0	0	0
Greenbelt Late Application Fee	500	0	0	0	0	0
Telephone Commissions	125,657	0	0	0	0	0
Vending Machine Collections	59,282	0	0	0	0	0
Constitutional Officers' Fees and Commissions	0	0	0	0	0	0
Data Processing Fee - Register	54,150	0	0	0	0	0
Probation Fees	342,668	0	0	0	0	0
Data Processing Fee - Sheriff	2,974	0	0	0	0	0
Sexual Offender Registration Fee - Sheriff	7,950	0	0	0	0	0
Data Processing Fee - County Clerk	12,556	0	0	0	0	0
<u>Education Charges</u>						
Tuition - Adult Education	40,965	0	0	0	0	0
<u>Other Charges for Services</u>						
Other Charges for Services	1,350	0	0	0	0	0
<b>Total Charges for Current Services</b>	<b>\$ 2,800,279</b>	<b>\$ 0</b>	<b>\$ 265,000</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<u>Other Local Revenues</u>						
<u>Recurring Items</u>						
Investment Income	\$ 8	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Lease/Rentals	81,079	0	0	0	0	0
Sale of Materials and Supplies	2	0	0	0	0	0
Sale of Maps	25,415	0	0	0	0	0
Sale of Recycled Materials	0	232,106	0	0	0	0
Sale of Animals/Livestock	5,875	0	0	0	0	0
Miscellaneous Refunds	40,222	2,374	1,118	0	0	0

(Continued)

Exhibit L-6

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

	Special Revenue Funds						
	General	Solid Waste / Sanitation	Ambulance Service	Special Purpose	Drug Control	Sports and Recreation	
<u>Other Local Revenues (Cont.)</u>							
<u>Nonrecurring Items</u>							
Sale of Equipment	1,491	0	0	0	0	0	0
Sale of Property	520	0	0	0	0	0	0
Contributions and Gifts	1,984	0	0	0	0	0	0
Total Other Local Revenues	\$ 156,596	\$ 234,480	\$ 1,118	\$ 0	\$ 0	\$ 0	\$ 0
<u>Fees Received from County Officials</u>							
<u>Excess Fees</u>							
County Clerk	396,640	0	0	0	0	0	0
Circuit Court Clerk	27,985	0	0	0	0	0	0
Register	655,367	0	0	0	0	0	0
Trustee	1,905,768	0	0	0	0	0	0
<u>Fees in-Lieu-of Salary</u>							
Clerk and Master	429,337	0	0	0	0	0	0
Sheriff	60,282	0	0	0	0	0	0
Total Fees Received from County Officials	\$ 3,475,379	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>State of Tennessee</u>							
<u>General Government Grants</u>							
Juvenile Services Program	9,000	0	0	0	0	0	0
<u>Public Safety Grants</u>							
Law Enforcement Training Programs	54,600	0	0	0	0	0	0
Drug Control Grants	40,742	0	0	0	0	0	0
Other Public Safety Grants	13,200	0	0	0	0	0	0
<u>Health and Welfare Grants</u>							
Health Department Programs	799,597	0	0	0	0	0	0
Other Health and Welfare Grants	56,949	0	0	0	0	0	0

(Continued)

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

	Special Revenue Funds						
	General	Solid Waste / Sanitation	Ambulance Service	Special Purpose	Drug Control	Sports and Recreation	
<u>State of Tennessee (Cont.)</u>							
<u>Public Works Grants</u>							
State Aid Program	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
Litter Program	59,652	0	0	0	0	0	0
<u>Other State Revenues</u>							
Income Tax	263,018	0	0	0	0	0	0
Beer Tax	65,036	0	0	0	0	0	0
Alcoholic Beverage Tax	45,591	0	0	0	0	0	0
Mixed Drink Tax	14,690	0	0	0	0	0	0
State Revenue Sharing - T.V.A.	979,848	0	0	0	0	0	0
Contracted Prisoner Boarding	1,640,099	0	0	0	0	0	0
Gasoline and Motor Fuel Tax	0	0	0	0	0	0	0
Petroleum Special Tax	0	0	0	0	0	0	0
Registrar's Salary Supplement	18,955	0	0	0	0	0	0
Other State Grants	750	36,033	0	0	0	0	0
Other State Revenues	3,400	0	0	0	0	0	0
Total State of Tennessee	\$ 4,065,127	\$ 36,033	\$ 0	\$ 0	\$ 0	\$ 0	0
<u>Federal Government</u>							
<u>Federal Through State</u>							
Civil Defense Reimbursement	\$ 165,127	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
Law Enforcement Grants	6,169	0	0	0	0	0	0
Other Federal through State	39,905	0	0	0	0	0	0
<u>Direct Federal Revenue</u>							
Asset Forfeiture Funds	745	0	0	0	0	0	0
Tax Credit Bond Rebate	0	0	0	0	0	0	0
Total Federal Government	\$ 211,946	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0

(Continued)

Exhibit L-6

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

	Special Revenue Funds						
	General	Solid Waste / Sanitation	Ambulance Service	Special Purpose	Drug Control	Sports and Recreation	
<u>Other Governments and Citizens Groups</u>							
<u>Other Governments</u>							
Contributions	\$ 113,160	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
Contracted Services	79,997	0	0	0	0	0	0
<u>Citizens Groups</u>							
Donations	6,420	0	0	0	0	0	0
Other	200	0	0	0	0	0	0
Total Other Governments and Citizens Groups	\$ 199,777	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
Total	\$ 41,567,853	\$ 1,474,319	\$ 266,118	\$ 4,203,401	\$ 178,227	\$ 968,978	

(Continued)

Exhibit L-6

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

	Special Revenue Funds (Cont.)				Debt Service Funds		
	Agriculture Center	Other Special Revenue	Constitutional Officers - Fees	Highway / Public Works	General Debt Service	Rural Debt Service	
<u>Local Taxes</u>							
<u>County Property Taxes</u>							
Current Property Tax	\$ 593,278	\$ 0	\$ 0	\$ 3,900,606	\$ 6,214,691	\$ 0	0
Trustee's Collections - Prior Year	7,165	0	0	100,522	160,015	0	0
Trustee's Collections - Bankruptcy	6	0	0	105	167	0	0
Circuit/Clerk and Master Collections - Prior Years	6,390	0	0	42,010	85,788	0	0
Interest and Penalty	2,677	0	0	17,600	28,041	0	0
Payments in-Lieu-of Taxes - Other	0	0	0	0	0	0	0
<u>County Local Option Taxes</u>							
Local Option Sales Tax	0	0	0	0	0	3,186,316	0
Hotel/Motel Tax	0	0	0	0	0	0	0
Wheel Tax	0	0	0	0	2,543,380	0	0
Litigation Tax - General	0	0	0	0	0	0	0
Litigation Tax - Special Purpose	0	0	0	0	298,964	0	0
Litigation Tax - Jail, Workhouse, or Courthouse	0	0	0	0	0	0	0
Litigation Tax - Victim-Offender Mediation Center	0	0	0	0	0	0	0
Litigation Tax - Courthouse Security	0	0	0	0	0	0	0
Business Tax	0	0	0	0	0	0	0
Mineral Severance Tax	0	0	0	236,412	0	0	0
Adequate Facilities/Development Tax	0	0	0	0	2,781,635	0	0
<u>Statutory Local Taxes</u>							
Bank Excise Tax	2,987	0	0	19,641	31,291	0	0
Wholesale Beer Tax	0	0	0	0	0	0	0
Interstate Telecommunications Tax	0	0	0	0	0	0	0
Total Local Taxes	\$ 612,503	\$ 0	\$ 0	\$ 4,316,896	\$ 12,143,972	\$ 3,186,316	0

(Continued)

Exhibit L-6

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

	Special Revenue Funds (Cont.)				Debt Service Funds		
	Agriculture Center	Other Special Revenue	Constitutional Officers - Fees	Highway / Public Works	General Debt Service	Rural Debt Service	
<u>Licenses and Permits</u>							
<u>Licenses</u>							
Cable TV Franchise Permits	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0
Building Permits	0	0	0	0	0	0	0
Total Licenses and Permits	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0
<u>Fines, Forfeitures, and Penalties</u>							
<u>Circuit Court</u>							
Fines	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0
Officers Costs	0	0	0	0	0	0	0
Drug Control Fines	0	0	0	0	0	0	0
Jail Fees	0	0	0	0	0	0	0
Data Entry Fee - Circuit Court	0	0	0	0	0	0	0
Courtroom Security Fee	0	0	0	0	0	0	0
<u>Criminal Court</u>							
Drug Court Fees	0	0	0	0	0	0	0
DUI Treatment Fines	0	0	0	0	0	0	0
<u>General Sessions Court</u>							
Fines	0	0	0	0	0	0	0
Officers Costs	0	0	0	0	0	0	0
Game and Fish Fines	0	0	0	0	0	0	0
Drug Control Fines	0	0	0	0	0	0	0
Drug Court Fees	0	0	0	0	0	0	0
Jail Fees	0	0	0	0	0	0	0
Data Entry Fee - General Sessions Court	0	0	0	0	0	0	0

(Continued)

Exhibit L-6

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

	Special Revenue Funds (Cont.)				Debt Service Funds		
	Agriculture Center	Other Special Revenue	Constitutional Officers - Fees	Highway / Public Works	General Debt Service	Rural Debt Service	
<u>Fines, Forfeitures, and Penalties (Cont.)</u>							
<u>Juvenile Court</u>							
Fines	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
Officers Costs	0	0	0	0	0	0	0
Jail Fees	0	0	0	0	0	0	0
Data Entry Fee - Juvenile Court	0	0	0	0	0	0	0
<u>Chancery Court</u>							
Officers Costs	0	0	0	0	0	0	0
Data Entry Fee - Chancery Court	0	0	0	0	0	0	0
<u>Other Courts - In-county</u>							
Fines	0	0	0	0	0	0	0
<u>Judicial District Drug Program</u>							
Fines	0	0	0	0	0	0	0
<u>Other Fines, Forfeitures, and Penalties</u>							
Proceeds from Confiscated Property	0	0	0	0	0	0	0
Other Fines, Forfeitures, and Penalties	0	0	0	0	0	0	0
Total Fines, Forfeitures, and Penalties	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
<u>Charges for Current Services</u>							
<u>General Service Charges</u>							
Patient Charges	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
Zoning Studies	0	0	0	0	0	0	0
Health Department Collections	0	0	0	0	0	0	0
Other General Service Charges	257,840	0	0	0	0	0	0
Service Charges	0	0	0	0	0	0	0
<u>Fees</u>							
Engineer Review Fees	0	0	0	0	0	0	0

(Continued)

Exhibit L-6

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

	Special Revenue Funds (Cont.)				Debt Service Funds	
	Agriculture Center	Other Special Revenue	Constitutional Officers - Fees	Highway / Public Works	General Debt Service	Rural Debt Service
<u>Charges for Current Services (Cont.)</u>						
<u>Fees (Cont.)</u>						
Recreation Fees	\$ 1,851	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Copy Fees	0	0	0	0	0	0
Greenbelt Late Application Fee	0	0	0	0	0	0
Telephone Commissions	0	0	0	0	0	0
Vending Machine Collections	0	0	0	0	0	0
Constitutional Officers' Fees and Commissions	0	0	2,711,164	0	0	0
Data Processing Fee - Register	0	0	0	0	0	0
Probation Fees	0	0	0	0	0	0
Data Processing Fee - Sheriff	0	0	0	0	0	0
Sexual Offender Registration Fee - Sheriff	0	0	0	0	0	0
Data Processing Fee - County Clerk	0	0	0	0	0	0
<u>Education Charges</u>						
Tuition - Adult Education	0	0	0	0	0	0
<u>Other Charges for Services</u>						
Other Charges for Services	0	0	0	0	0	0
<u>Total Charges for Current Services</u>	<u>\$ 259,691</u>	<u>\$ 0</u>	<u>\$ 2,711,164</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<u>Other Local Revenues</u>						
<u>Recurring Items</u>						
Investment Income	\$ 0	\$ 0	\$ 0	\$ 0	\$ 163,324	\$ 0
Lease/Rentals	9,637	0	0	1,000	0	0
Sale of Materials and Supplies	0	0	0	205	0	0
Sale of Maps	0	0	0	0	0	0
Sale of Recycled Materials	0	0	0	0	0	0
Sale of Animals/Livestock	0	0	0	0	0	0
Miscellaneous Refunds	50,010	0	0	6,408	16,752	0

(Continued)

Exhibit L-6

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

	Special Revenue Funds (Cont.)				Debt Service Funds		
	Agriculture Center	Other Special Revenue	Constitutional Officers - Fees	Highway / Public Works	General Debt Service	Rural Debt Service	
<u>Other Local Revenues (Cont.)</u>							
<u>Nonrecurring Items</u>							
Sale of Equipment	1,094 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0
Sale of Property	0	0	0	0	0	0	0
Contributions and Gifts	0	0	0	0	0	0	0
<b>Total Other Local Revenues</b>	<b>60,741 \$</b>	<b>0 \$</b>	<b>0 \$</b>	<b>7,613 \$</b>	<b>180,076 \$</b>	<b>0 \$</b>	<b>0</b>
<u>Fees Received from County Officials</u>							
<u>Excess Fees</u>							
County Clerk	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0
Circuit Court Clerk	0	0	0	0	0	0	0
Register	0	0	0	0	0	0	0
Trustee	0	0	0	0	0	0	0
<u>Fees in-Lieu-of Salary</u>							
Clerk and Master	0	0	0	0	0	0	0
Sheriff	0	0	0	0	0	0	0
<b>Total Fees Received from County Officials</b>	<b>0 \$</b>	<b>0 \$</b>	<b>0 \$</b>	<b>0 \$</b>	<b>0 \$</b>	<b>0 \$</b>	<b>0</b>
<u>State of Tennessee</u>							
<u>General Government Grants</u>							
Juvenile Services Program	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0
<u>Public Safety Grants</u>							
Law Enforcement Training Programs	0	0	0	0	0	0	0
Drug Control Grants	0	0	0	0	0	0	0
Other Public Safety Grants	0	0	0	0	0	0	0
<u>Health and Welfare Grants</u>							
Health Department Programs	0	0	0	0	0	0	0
Other Health and Welfare Grants	0	0	0	0	0	0	0

(Continued)

Exhibit L-6

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

	Special Revenue Funds (Cont.)				Debt Service Funds		
	Agriculture Center	Other Special Revenue	Constitutional Officers - Fees	Highway / Public Works	General Debt Service	Rural Debt Service	
<u>State of Tennessee (Cont.)</u>							
<u>Public Works Grants</u>							
State Aid Program	\$ 0	\$ 0	\$ 0	226,485	\$ 0	\$ 0	0
Litter Program	0	0	0	0	0	0	0
<u>Other State Revenues</u>							
Income Tax	0	113,303	0	0	0	0	0
Beer Tax	0	0	0	0	0	0	0
Alcoholic Beverage Tax	0	0	0	0	0	0	0
Mixed Drink Tax	0	0	0	0	0	0	0
State Revenue Sharing - T.V.A.	0	893	0	0	0	0	0
Contracted Prisoner Boarding	0	0	0	0	0	0	0
Gasoline and Motor Fuel Tax	0	0	0	2,406,457	0	0	0
Petroleum Special Tax	0	0	0	68,543	0	0	0
Registrar's Salary Supplement	0	0	0	0	0	0	0
Other State Grants	0	0	0	0	0	0	0
Other State Revenues	0	0	0	0	0	0	0
Total State of Tennessee	\$ 0	\$ 114,196	\$ 0	\$ 2,701,485	\$ 0	\$ 0	0
<u>Federal Government</u>							
<u>Federal Through State</u>							
Civil Defense Reimbursement	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
Law Enforcement Grants	0	0	0	0	0	0	0
Other Federal through State	0	0	0	0	0	0	0
<u>Direct Federal Revenue</u>							
Asset Forfeiture Funds	0	0	0	0	0	0	0
Tax Credit Bond Rebate	0	0	0	0	825,847	119,425	119,425
Total Federal Government	\$ 0	\$ 0	\$ 0	\$ 0	\$ 825,847	\$ 119,425	119,425

(Continued)

Exhibit L-6

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

	Special Revenue Funds (Cont.)				Debt Service Funds		
	Agriculture Center	Other Special Revenue	Constitutional Officers - Fees	Highway / Public Works	General Debt Service	Rural Debt Service	
<u>Other Governments and Citizens Groups</u>							
<u>Other Governments</u>							
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 558,420	\$ 714,944	
Contracted Services	0	0	0	0	0	0	
<u>Citizens Groups</u>							
Donations	0	0	0	0	0	0	
<u>Other</u>							
Other	0	0	0	0	0	0	
<u>Total Other Governments and Citizens Groups</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 558,420</u>	<u>\$ 714,944</u>	
<u>Total</u>	<u>\$ 932,935</u>	<u>\$ 114,196</u>	<u>\$ 2,711,164</u>	<u>\$ 7,025,994</u>	<u>\$ 13,708,315</u>	<u>\$ 4,020,685</u>	

(Continued)

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

	Capital Projects Funds				Total
	General Capital Projects	Highway Capital Projects	Other Capital Projects		
<u>Local Taxes</u>					
<u>County Property Taxes</u>					
Current Property Tax	\$ 0	1,612,244	\$ 0	\$ 0	38,560,901
Trustee's Collections - Prior Year	0	41,402	0	0	943,751
Trustee's Collections - Bankruptcy	0	43	0	0	994
Circuit/Clerk and Master Collections - Prior Years	0	17,315	0	0	586,070
Interest and Penalty	0	7,254	0	0	167,741
Payments in-Lieu-of Taxes - Other	0	0	0	0	46,567
<u>County Local Option Taxes</u>					
Local Option Sales Tax	0	0	0	0	7,389,717
Hotel/Motel Tax	0	0	0	0	1,027,095
Wheel Tax	0	0	0	0	2,543,380
Litigation Tax - General	0	0	0	0	200,293
Litigation Tax - Special Purpose	0	0	0	0	147,869
Litigation Tax - Jail, Workhouse, or Courthouse	0	0	0	0	390,441
Litigation Tax - Victim-Offender Mediation Center	0	0	0	0	89,563
Litigation Tax - Courthouse Security	0	0	0	0	108,689
Business Tax	0	0	0	0	1,658,444
Mineral Severance Tax	0	0	0	0	236,412
Adequate Facilities/Development Tax	0	0	1,390,815	0	4,172,450
<u>Statutory Local Taxes</u>					
Bank Excise Tax	0	8,095	0	0	187,940
Wholesale Beer Tax	0	0	0	0	580,068
Interstate Telecommunications Tax	0	0	0	0	6,238
Total Local Taxes	\$ 0	1,686,353	\$ 1,390,815	\$ 0	59,044,623

(Continued)

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

	Capital Projects Funds			
	General Capital Projects	Highway Capital Projects	Other Capital Projects	Total
<u>Licenses and Permits</u>				
<u>Licenses</u>				
Cable TV Franchise Permits	\$ 0 \$	0 \$	0 \$	557,654
Building Permits	0	0	538,839	791,276
Total Licenses and Permits	<u>0 \$</u>	<u>0 \$</u>	<u>538,839 \$</u>	<u>1,348,930</u>
<u>Fines, Forfeitures, and Penalties</u>				
<u>Circuit Court</u>				
Fines	\$ 0 \$	0 \$	0 \$	26,464
Officers Costs	0	0	0	33,202
Drug Control Fines	0	0	0	25,356
Jail Fees	0	0	0	3,985
Data Entry Fee - Circuit Court	0	0	0	3,587
Courtroom Security Fee	0	0	0	896
<u>Criminal Court</u>				
Drug Court Fees	0	0	0	15,874
DUI Treatment Fines	0	0	0	5,460
<u>General Sessions Court</u>				
Fines	0	0	0	128,021
Officers Costs	0	0	0	137,272
Game and Fish Fines	0	0	0	390
Drug Control Fines	0	0	0	19,692
Drug Court Fees	0	0	0	26,067
Jail Fees	0	0	0	26,253
Data Entry Fee - General Sessions Court	0	0	0	27,122

(Continued)

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

	Capital Projects Funds				Total
	General Capital Projects	Highway Capital Projects	Other Capital Projects		
<u>Fines, Forfeitures, and Penalties (Cont.)</u>					
<u>Juvenile Court</u>					
<u>Fines</u>	\$ 0	\$ 0	\$ 0	\$ 0	11,667
Officers Costs	0	0	0	0	10,915
Jail Fees	0	0	0	0	4,394
Data Entry Fee - Juvenile Court	0	0	0	0	2,426
<u>Chancery Court</u>					
Officers Costs	0	0	0	0	22,258
Data Entry Fee - Chancery Court	0	0	0	0	11,756
<u>Other Courts - In-county</u>					
Fines	0	0	0	0	10,473
<u>Judicial District Drug Program</u>					
Fines	0	0	0	0	4,763
<u>Other Fines, Forfeitures, and Penalties</u>					
Proceeds from Confiscated Property	0	0	0	0	136,119
Other Fines, Forfeitures, and Penalties	0	0	0	0	890
<b>Total Fines, Forfeitures, and Penalties</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>695,302</b>
<u>Charges for Current Services</u>					
<u>General Service Charges</u>					
Patient Charges	\$ 0	\$ 0	\$ 0	\$ 0	2,226,343
Zoning Studies	0	0	0	0	27,808
Health Department Collections	0	0	0	0	908
Other General Service Charges	0	0	0	0	259,791
Service Charges	0	0	0	0	48,248
<u>Fees</u>					
Engineer Review Fees	0	0	0	0	107,726

(Continued)

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

	Capital Projects Funds				Total
	General Capital Projects	Highway Capital Projects	Other Capital Projects		
<u>Charges for Current Services (Cont.)</u>					
<u>Fees (Cont.)</u>					
Recreation Fees	\$ 0	\$ 0	\$ 0	\$ 0	1,851
Copy Fees	0	0	0	0	4,243
Greenbelt Late Application Fee	0	0	0	0	500
Telephone Commissions	0	0	0	0	125,657
Vending Machine Collections	0	0	0	0	59,282
Constitutional Officers' Fees and Commissions	0	0	0	0	2,711,164
Data Processing Fee - Register	0	0	0	0	54,150
Probation Fees	0	0	0	0	342,668
Data Processing Fee - Sheriff	0	0	0	0	2,974
Sexual Offender Registration Fee - Sheriff	0	0	0	0	7,950
Data Processing Fee - County Clerk	0	0	0	0	12,556
<u>Education Charges</u>					
Tuition - Adult Education	0	0	0	0	40,965
<u>Other Charges for Services</u>					
Other Charges for Services	0	0	0	0	1,350
<b>Total Charges for Current Services</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>6,036,134</b>
<u>Other Local Revenues</u>					
<u>Recurring Items</u>					
Investment Income	\$ 0	\$ 0	\$ 0	\$ 0	163,332
Lease/Rentals	0	0	0	0	91,716
Sale of Materials and Supplies	51,854	0	0	0	52,061
Sale of Maps	0	0	0	0	25,415
Sale of Recycled Materials	0	0	0	0	232,106
Sale of Animals/Livestock	0	0	0	0	5,875
Miscellaneous Refunds	0	0	0	1	116,885

(Continued)

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

	Capital Projects Funds				Total
	General Capital Projects	Highway Capital Projects	Other Capital Projects		
<u>Other Local Revenues (Cont.)</u>					
<u>Nonrecurring Items</u>					
Sale of Equipment	0 \$	0 \$	0 \$	0 \$	2,585
Sale of Property	0	0	0	0	520
Contributions and Gifts	6,286	0	0	0	8,270
Total Other Local Revenues	58,140 \$	0 \$	0 \$	1 \$	698,765
<u>Fees Received from County Officials</u>					
<u>Excess Fees</u>					
County Clerk	0 \$	0 \$	0 \$	0 \$	396,640
Circuit Court Clerk	0	0	0	0	27,985
Register	0	0	0	0	655,367
Trustee	0	0	0	0	1,905,768
<u>Fees in-Lieu-of Salary</u>					
Clerk and Master	0	0	0	0	429,337
Sheriff	0	0	0	0	60,282
Total Fees Received from County Officials	0 \$	0 \$	0 \$	0 \$	3,475,379
<u>State of Tennessee</u>					
<u>General Government Grants</u>					
Juvenile Services Program	0 \$	0 \$	0 \$	0 \$	9,000
<u>Public Safety Grants</u>					
Law Enforcement Training Programs	0	0	0	0	54,600
Drug Control Grants	0	0	0	0	40,742
Other Public Safety Grants	0	0	0	0	13,200
<u>Health and Welfare Grants</u>					
Health Department Programs	0	0	0	0	799,597
Other Health and Welfare Grants	0	0	0	0	56,949

(Continued)

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

	Capital Projects Funds				Total
	General Capital Projects	Highway Capital Projects	Other Capital Projects		
<u>State of Tennessee (Cont.)</u>					
<u>Public Works Grants</u>					
State Aid Program	\$ 0 \$	0 \$	0 \$	0 \$	226,485
Litter Program	0	0	0	0	59,652
<u>Other State Revenues</u>					
Income Tax	0	0	0	0	376,321
Beer Tax	0	0	0	0	65,036
Alcoholic Beverage Tax	0	0	0	0	45,591
Mixed Drink Tax	0	0	0	0	14,690
State Revenue Sharing - T.V.A.	0	0	0	0	980,741
Contracted Prisoner Boarding	0	0	0	0	1,640,099
Gasoline and Motor Fuel Tax	0	0	0	0	2,406,457
Petroleum Special Tax	0	0	0	0	68,543
Registrar's Salary Supplement	0	0	0	0	18,955
Other State Grants	0	0	0	0	36,783
Other State Revenues	0	0	0	0	3,400
Total State of Tennessee	\$ 0 \$	0 \$	0 \$	0 \$	6,916,841
<u>Federal Government</u>					
<u>Federal Through State</u>					
Civil Defense Reimbursement	\$ 0 \$	0 \$	0 \$	0 \$	165,127
Law Enforcement Grants	0	0	0	0	6,169
Other Federal through State	0	0	0	0	39,905
<u>Direct Federal Revenue</u>					
Asset Forfeiture Funds	0	0	0	0	745
Tax Credit Bond Rebate	0	0	0	0	945,272
Total Federal Government	\$ 0 \$	0 \$	0 \$	0 \$	1,157,218

(Continued)

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

	<u>Capital Projects Funds</u>				<u>Total</u>
	<u>General Capital Projects</u>	<u>Highway Capital Projects</u>	<u>Other Capital Projects</u>		
<u>Other Governments and Citizens Groups</u>					
<u>Other Governments</u>					
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,386,524
Contracted Services	0	0	0	0	79,997
<u>Citizens Groups</u>					
Donations	0	0	0	0	6,420
<u>Other</u>	0	0	0	0	200
Total Other Governments and Citizens Groups	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,473,141
Total	\$ 58,140	\$ 1,686,353	\$ 1,929,655	\$ 80,846,333	

Exhibit L-7

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

	General Purpose School	Special Revenue Funds			Extended School Program	Capital Projects Fund		Total
		School Federal Projects	Central Cafeteria			Education Capital Projects		
<u>Local Taxes</u>								
<u>County Property Taxes</u>								
Current Property Tax	\$ 32,251,303	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 32,251,303
Trustee's Collections - Prior Year	741,465	0	0	0	0	0	0	741,465
Trustee's Collections - Bankruptcy	866	0	0	0	0	0	0	866
Circuit/Clerk and Master Collections - Prior Years	296,771	0	0	0	0	0	0	296,771
Interest and Penalty	139,882	0	0	0	0	0	0	139,882
<u>County Local Option Taxes</u>								
Local Option Sales Tax	10,819,326	0	0	0	0	0	0	10,819,326
Mixed Drink Tax	764,274	0	0	0	0	0	0	764,274
<u>Statutory Local Taxes</u>								
Bank Excise Tax	161,937	0	0	0	0	0	0	161,937
Interstate Telecommunications Tax	9,833	0	0	0	0	0	0	9,833
Total Local Taxes	\$ 45,185,657	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 45,185,657
<u>Licenses and Permits</u>								
<u>Licenses</u>								
Marriage Licenses	\$ 9,738	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 9,738
Total Licenses and Permits	\$ 9,738	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 9,738
<u>Charges for Current Services</u>								
<u>Education Charges</u>								
Tuition - Other	\$ 0	\$ 0	\$ 0	\$ 2,815,260	\$ 0	\$ 0	\$ 0	\$ 2,815,260
Lunch Payments - Children	0	0	1,234,557	0	0	0	0	1,234,557
Lunch Payments - Adults	0	0	85,538	0	0	0	0	85,538
Income from Breakfast	0	0	108,952	0	0	0	0	108,952

(Continued)

Exhibit L-7

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

	General Purpose School	Special Revenue Funds			Capital Projects Fund	Total
		School Federal Projects	Central Cafeteria	Extended School Program		
<u>Charges for Current Services (Cont.)</u>						
<u>Education Charges (Cont.)</u>						
A la carte Sales	\$ 0	\$ 0	\$ 2,010,134	\$ 0	\$ 0	\$ 2,010,134
Receipts from Individual Schools	117,510	0	0	0	0	117,510
<u>Other Charges for Services</u>						
Other Charges for Services	167,408	4,710	0	0	0	172,118
Total Charges for Current Services	\$ 284,918	\$ 4,710	\$ 3,439,181	\$ 2,815,260	\$ 0	\$ 6,544,069
<u>Other Local Revenues</u>						
<u>Recurring Items</u>						
Investment Income	\$ 0	\$ 0	\$ 3,084	\$ 0	\$ 0	\$ 3,084
E-Rate Funding	61,342	0	0	0	0	61,342
Miscellaneous Refunds	13	0	26,468	0	352,098	378,579
<u>Nonrecurring Items</u>						
Sale of Equipment	28,497	0	0	0	0	28,497
Contributions and Gifts	121,022	0	0	0	0	121,022
<u>Other Local Revenues</u>						
Other Local Revenues	100,485	0	0	0	0	100,485
Total Other Local Revenues	\$ 311,359	\$ 0	\$ 29,552	\$ 0	\$ 352,098	\$ 693,009
<u>State of Tennessee</u>						
<u>General Government Grants</u>						
On-behalf Contributions for OPEB	\$ 33,642	\$ 0	\$ 0	\$ 0	\$ 0	\$ 33,642
<u>State Education Funds</u>						
Basic Education Program	62,851,000	0	0	0	0	62,851,000
Early Childhood Education	853,543	0	0	0	0	853,543

(Continued)

Exhibit L-7

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

	General Purpose School	Special Revenue Funds				Capital Projects Fund		Total
		School Federal Projects	Central Cafeteria	Extended School Program	Education Capital Projects			
<u>State of Tennessee (Cont.)</u>								
<u>State Education Funds (Cont.)</u>								
School Food Service	\$ 0	\$ 0	\$ 62,682	\$ 0	\$ 0	\$ 0	\$ 62,682	
Driver Education	5,605	0	0	0	0	0	5,605	
Other State Education Funds	867,067	74,800	0	0	0	0	941,867	
Career Ladder Program	339,795	0	0	0	0	0	339,795	
Career Ladder - Extended Contract	56,470	0	0	0	0	0	56,470	
<u>Other State Revenues</u>								
Other State Grants	220,557	0	0	0	0	0	220,557	
Total State of Tennessee	\$ 65,227,679	\$ 74,800	\$ 62,682	\$ 0	\$ 0	\$ 0	\$ 65,365,161	
<u>Federal Government</u>								
<u>Federal Through State</u>								
USDA School Lunch Program	\$ 0	\$ 0	\$ 1,954,079	\$ 0	\$ 0	\$ 0	\$ 1,954,079	
USDA - Commodities	0	0	398,387	0	0	0	398,387	
Breakfast	0	0	459,654	0	0	0	459,654	
Adult Education State Grant Program	166,961	0	0	0	0	0	166,961	
Vocational Education - Basic Grants to States	0	200,791	0	0	0	0	200,791	
Title I Grants to Local Education Agencies	0	1,294,234	0	0	0	0	1,294,234	
Special Education - Grants to States	446,904	2,614,950	0	0	0	0	3,061,854	
Special Education Preschool Grants	34,923	115,708	0	0	0	0	150,631	
English Language Acquisition Grants	0	39,591	0	0	0	0	39,591	
Education for Homeless Children and Youth	0	71,995	0	0	0	0	71,995	
Eisenhower Professional Development State Grants	0	350,401	0	0	0	0	350,401	
Race-to-the-Top - ARRA	0	57,200	0	0	0	0	57,200	
Other Federal through State	396,577	86,655	0	0	0	0	483,232	

(Continued)

Exhibit L-7

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

	General Purpose School	Special Revenue Funds				Capital Projects Fund
		School Federal Projects	Central Cafeteria	Extended School Program	Education Capital Projects	
Federal Government (Cont.)						
Direct Federal Revenue	\$ 202,348	\$ 0	\$ 0	\$ 0	\$ 0	\$ 202,348
ROTC Reimbursement	\$ 1,247,713	\$ 4,831,525	\$ 2,812,120	\$ 0	\$ 0	\$ 8,891,358
Total Federal Government						
Other Governments and Citizens Groups						
Other Governments	\$ 1,000,000	\$ 0	\$ 0	\$ 0	\$ 28,484,468	\$ 29,484,468
Contributions	\$ 1,000,000	\$ 0	\$ 0	\$ 0	\$ 28,484,468	\$ 29,484,468
Total Other Governments and Citizens Groups						
Total	#####	\$ 4,911,035	\$ 6,343,535	\$ 2,815,260	\$ 28,836,566	\$ 156,173,460

Exhibit L-8

Wilson 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	\$	119,600	
Social Security		7,415	
Employer Medicare		1,734	
Audit Services		34,198	
Contributions		1,250	
Total County Commission			\$ 164,197

Board of Equalization

Board and Committee Members Fees	\$	7,750	
Social Security		481	
Employer Medicare		115	
Office Supplies		315	
Total Board of Equalization			8,661

Beer Board

Board and Committee Members Fees	\$	2,100	
Social Security		108	
Unemployment Compensation		18	
Employer Medicare		25	
Total Beer Board			2,251

Other Boards and Committees

Board and Committee Members Fees	\$	9,920	
Social Security		570	
Unemployment Compensation		54	
Employer Medicare		131	
Other Charges		44	
Total Other Boards and Committees			10,719

County Mayor/Executive

County Official/Administrative Officer	\$	99,209	
Secretary(ies)		31,158	
Longevity Pay		2,200	
Other Salaries and Wages		39,291	
Social Security		10,508	
State Retirement		22,496	
Employee and Dependent Insurance		29,652	
Unemployment Compensation		304	
Employer Medicare		2,457	
Communication		3,085	
Legal Services		360	
Maintenance and Repair Services - Office Equipment		290	
Postal Charges		699	
Rentals		2,546	
Travel		1,466	
Other Contracted Services		405	
Office Supplies		1,555	

(Continued)

Exhibit L-8

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

General Fund (Cont.)

General Government (Cont.)

County Mayor/Executive (Cont.)

Other Supplies and Materials	\$	1,096	
Workers' Compensation Insurance		800	
Other Charges		872	
Total County Mayor/Executive			\$ 250,449

Personnel Office

County Official/Administrative Officer	\$	41,125	
Accountants/Bookkeepers		20,787	
Longevity Pay		700	
Social Security		4,691	
State Retirement		8,196	
Employee and Dependent Insurance		19,768	
Unemployment Compensation		270	
Employer Medicare		882	
Legal Notices, Recording, and Court Costs		562	
Travel		578	
In Service/Staff Development		523	
Other Charges		1,566	
Total Personnel Office			99,648

County Attorney

County Official/Administrative Officer	\$	76,190	
Longevity Pay		2,400	
Social Security		4,811	
State Retirement		10,287	
Employee and Dependent Insurance		9,884	
Unemployment Compensation		90	
Employer Medicare		1,125	
Legal Notices, Recording, and Court Costs		825	
Other Contracted Services		111,315	
Office Supplies		4,847	
Total County Attorney			221,774

Election Commission

County Official/Administrative Officer	\$	70,657	
Assistant(s)		54,261	
Deputy(ies)		71,663	
Longevity Pay		1,800	
Other Salaries and Wages		2,223	
Board and Committee Members Fees		4,020	
Social Security		11,968	
State Retirement		25,968	
Employee and Dependent Insurance		40,000	
Unemployment Compensation		509	
Employer Medicare		2,799	
Communication		14,317	
Dues and Memberships		3,671	

(Continued)

Exhibit L-8

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

General Fund (Cont.)

General Government (Cont.)

Election Commission (Cont.)

Legal Notices, Recording, and Court Costs	\$	445	
Maintenance and Repair Services - Buildings		8,871	
Maintenance and Repair Services - Equipment		17,054	
Postal Charges		835	
Printing, Stationery, and Forms		5,959	
Rentals		43,503	
Travel		445	
Other Contracted Services		11,193	
Office Supplies		9,025	
Office Equipment		52,300	
Total Election Commission			\$ 453,486

Register of Deeds

Social Security	\$	18,375	
State Retirement		40,509	
Employee and Dependent Insurance		69,188	
Employer Medicare		4,297	
Communication		2,005	
Data Processing Services		30,049	
Dues and Memberships		724	
Maintenance and Repair Services - Office Equipment		914	
Postal Charges		4,748	
Rentals		2,156	
Travel		765	
Other Contracted Services		326	
Data Processing Supplies		333	
Office Supplies		5,908	
Data Processing Equipment		5,415	
Office Equipment		1,764	
Total Register of Deeds			187,476

Planning

County Official/Administrative Officer	\$	56,549	
Assistant(s)		42,352	
Data Processing Personnel		44,517	
Longevity Pay		3,300	
Social Security		8,984	
State Retirement		19,205	
Employee and Dependent Insurance		39,536	
Unemployment Compensation		360	
Employer Medicare		2,101	
Communication		2,057	
Dues and Memberships		2,090	
Engineering Services		1,900	
Legal Notices, Recording, and Court Costs		1,932	
Maintenance and Repair Services - Office Equipment		2,522	
Postal Charges		950	

(Continued)

Exhibit L-8

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

General Fund (Cont.)

General Government (Cont.)

Planning (Cont.)

Printing, Stationery, and Forms	\$	946	
Rentals		4,143	
Travel		2,627	
Other Contracted Services		1,900	
Office Supplies		2,799	
Other Supplies and Materials		461	
In Service/Staff Development		1,018	
Other Charges		54,587	
Data Processing Equipment		11,500	
Office Equipment		2,688	
Total Planning			\$ 311,024

Codes Compliance

County Official/Administrative Officer	\$	28,390	
Assistant(s)		34,090	
Supervisor/Director		47,758	
Deputy(ies)		36,170	
Accountants/Bookkeepers		56,787	
Longevity Pay		5,200	
Social Security		12,622	
State Retirement		27,279	
Employee and Dependent Insurance		59,304	
Unemployment Compensation		610	
Employer Medicare		2,952	
Communication		4,617	
Dues and Memberships		584	
Legal Notices, Recording, and Court Costs		1,282	
Maintenance and Repair Services - Equipment		130	
Maintenance and Repair Services - Vehicles		675	
Postal Charges		865	
Printing, Stationery, and Forms		3,147	
Rentals		1,582	
Travel		1,283	
Gasoline		4,614	
Office Supplies		2,047	
Vehicle and Equipment Insurance		2,000	
In Service/Staff Development		460	
Office Equipment		1,631	
Total Codes Compliance			336,079

County Buildings

Supervisor/Director	\$	37,917	
Custodial Personnel		152,883	
Maintenance Personnel		113,428	
Longevity Pay		9,100	
Overtime Pay		5,282	
Social Security		18,963	

(Continued)

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

General Fund (Cont.)

General Government (Cont.)

County Buildings (Cont.)

State Retirement	\$	41,305	
Employee and Dependent Insurance		118,608	
Unemployment Compensation		1,080	
Employer Medicare		4,435	
Communication		898	
Maintenance and Repair Services - Buildings		65,657	
Maintenance and Repair Services - Office Equipment		5,838	
Maintenance and Repair Services - Vehicles		1,312	
Travel		573	
Other Contracted Services		116,618	
Custodial Supplies		13,061	
Utilities		586,496	
Building and Contents Insurance		64,234	
Vehicle and Equipment Insurance		4,306	
Other Charges		44,872	
Building Improvements		47,584	
Heating and Air Conditioning Equipment		23,442	
Motor Vehicles		8,755	
Total County Buildings			\$ 1,486,647

Other General Administration

ADA Coordinator	\$	28,183	
Longevity Pay		2,100	
Social Security		1,878	
State Retirement		3,964	
Employee and Dependent Insurance		9,884	
Unemployment Compensation		90	
Employer Medicare		439	
Postal Charges		138	
Office Supplies		346	
Other Supplies and Materials		17	
Total Other General Administration			47,039

Preservation of Records

Supervisor/Director	\$	34,171	
Part-time Personnel		12,072	
Longevity Pay		1,500	
Overtime Pay		341	
Social Security		2,969	
State Retirement		4,714	
Employee and Dependent Insurance		9,884	
Unemployment Compensation		174	
Employer Medicare		694	
Communication		1,112	
Postal Charges		111	
Rentals		7,538	
Travel		590	

(Continued)

Exhibit L-8

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

General Fund (Cont.)

General Government (Cont.)

Preservation of Records (Cont.)

Other Contracted Services	\$	2,800	
Office Supplies		3,282	
Other Supplies and Materials		12,815	
Other Charges		156	
Office Equipment		267	
Total Preservation of Records			\$ 95,190

Finance

Accounting and Budgeting

Supervisor/Director	\$	91,650	
Salary Supplements		8,000	
Clerical Personnel		346,876	
Longevity Pay		9,200	
Social Security		27,320	
State Retirement		59,458	
Employee and Dependent Insurance		108,724	
Unemployment Compensation		995	
Employer Medicare		6,389	
Communication		5,677	
Dues and Memberships		245	
Evaluation and Testing		6,124	
Legal Notices, Recording, and Court Costs		2,758	
Maintenance and Repair Services - Office Equipment		11,667	
Maintenance and Repair Services - Vehicles		26	
Postal Charges		10,607	
Rentals		8,945	
Travel		500	
Other Contracted Services		6,680	
Office Supplies		21,337	
Premiums on Corporate Surety Bonds		50	
In Service/Staff Development		2,851	
Other Charges		1,000	
Office Equipment		1,603	
Total Accounting and Budgeting			738,682

Property Assessor's Office

County Official/Administrative Officer	\$	78,508	
Assessment Personnel		400,010	
Salary Supplements		750	
Part-time Personnel		38,594	
Longevity Pay		16,100	
Social Security		32,544	
State Retirement		67,961	
Employee and Dependent Insurance		148,260	
Unemployment Compensation		1,536	
Employer Medicare		7,611	
Audit Services		42,015	

(Continued)

Exhibit L-8

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

General Fund (Cont.)

Finance (Cont.)

Property Assessor's Office (Cont.)

Communication	\$	11,483	
Data Processing Services		48,167	
Dues and Memberships		2,607	
Maintenance and Repair Services - Office Equipment		2,403	
Maintenance and Repair Services - Vehicles		7,796	
Postal Charges		5,520	
Travel		3,255	
Gasoline		7,164	
Office Supplies		4,558	
Other Supplies and Materials		9,209	
Vehicle and Equipment Insurance		2,861	
Other Charges		14,209	
Office Equipment		1,103	
Total Property Assessor's Office			\$ 954,224

County Trustee's Office

Social Security	\$	19,897	
State Retirement		43,062	
Employee and Dependent Insurance		69,188	
Unemployment Compensation		940	
Employer Medicare		4,653	
Communication		1,750	
Dues and Memberships		759	
Maintenance and Repair Services - Office Equipment		15,500	
Postal Charges		29,742	
Travel		1,363	
Office Supplies		10,212	
Refunds		165,250	
Office Equipment		3,244	
Total County Trustee's Office			365,560

County Clerk's Office

Social Security	\$	47,964	
State Retirement		95,005	
Employee and Dependent Insurance		187,796	
Employer Medicare		11,217	
Communication		11,141	
Dues and Memberships		774	
Maintenance and Repair Services - Buildings		1,000	
Maintenance and Repair Services - Office Equipment		12,000	
Postal Charges		27,700	
Rentals		13,114	
Travel		1,358	
Other Contracted Services		9,156	
Office Supplies		19,476	
Utilities		4,085	
In Service/Staff Development		477	
Office Equipment		7,279	
Total County Clerk's Office			449,542

(Continued)

Exhibit L-8

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

General Fund (Cont.)

Administration of Justice

Circuit Court

Attendants	\$	65,800	
Jury and Witness Expense		32,700	
Social Security		71,370	
State Retirement		141,563	
Employee and Dependent Insurance		277,752	
Unemployment Compensation		3,761	
Employer Medicare		16,691	
Communication		12,441	
Dues and Memberships		844	
Legal Notices, Recording, and Court Costs		2,852	
Postal Charges		12,467	
Rentals		6,157	
Travel		3,620	
Other Contracted Services		51,513	
Office Supplies		42,388	
Other Supplies and Materials		100	
Office Equipment		30,811	
Total Circuit Court			\$ 772,830

Circuit Court Judge

Library Books/Media	\$	191	
Total Circuit Court Judge			191

General Sessions Judge

Judge(s)	\$	468,924	
Secretary(ies)		75,858	
Temporary Personnel		25,124	
Longevity Pay		3,200	
Social Security		26,917	
State Retirement		75,020	
Employee and Dependent Insurance		49,440	
Unemployment Compensation		458	
Employer Medicare		8,150	
Communication		3,409	
Dues and Memberships		3,598	
Postal Charges		292	
Rentals		1,943	
Travel		2,068	
Library Books/Media		2,440	
Office Supplies		988	
Other Supplies and Materials		285	
Liability Insurance		4,985	
Office Equipment		497	
Total General Sessions Judge			753,596

Drug Court

Supervisor/Director	\$	114,033	
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(Continued)

Exhibit L-8

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

General Fund (Cont.)

Administration of Justice (Cont.)

Drug Court (Cont.)

Part-time Personnel	\$	2,355	
Longevity Pay		2,200	
Social Security		6,937	
State Retirement		15,523	
Employee and Dependent Insurance		29,652	
Unemployment Compensation		295	
Employer Medicare		1,622	
Communication		2,301	
Contracts with Private Agencies		2,711	
Postal Charges		152	
Rentals		1,714	
Travel		5,132	
Office Supplies		2,550	
Other Supplies and Materials		385	
Total Drug Court			\$ 187,562

Chancery Court

County Official/Administrative Officer	\$	78,508	
Clerical Personnel		280,471	
Attendants		19,700	
Part-time Personnel		29,854	
Longevity Pay		14,900	
Overtime Pay		187	
Social Security		25,299	
State Retirement		49,858	
Employee and Dependent Insurance		88,956	
Unemployment Compensation		1,266	
Employer Medicare		5,917	
Communication		5,336	
Dues and Memberships		854	
Maintenance and Repair Services - Office Equipment		866	
Postal Charges		5,721	
Rentals		4,091	
Other Contracted Services		13,387	
Office Supplies		12,516	
Premiums on Corporate Surety Bonds		500	
Office Equipment		3,678	
Total Chancery Court			641,865

Judicial Commissioners

Assistant(s)	\$	41,663	
Supervisor/Director		51,936	
Part-time Personnel		35,839	
Longevity Pay		11,300	
Other Salaries and Wages		156,668	
Social Security		17,835	
State Retirement		38,927	

(Continued)

Exhibit L-8

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

General Fund (Cont.)

Administration of Justice (Cont.)

Judicial Commissioners (Cont.)

Employee and Dependent Insurance	\$	59,304	
Unemployment Compensation		763	
Employer Medicare		4,171	
Communication		2,750	
Dues and Memberships		600	
Maintenance and Repair Services - Equipment		1,302	
Postal Charges		49	
Rentals		2,101	
Travel		147	
Other Contracted Services		178	
Office Supplies		2,542	
In Service/Staff Development		763	
Office Equipment		<u>1,118</u>	
Total Judicial Commissioners			\$ 429,956

Probation Services

Supervisor/Director	\$	65,303	
Probation Officer(s)		64,420	
Part-time Personnel		8,133	
Longevity Pay		1,900	
Social Security		8,638	
State Retirement		17,651	
Employee and Dependent Insurance		29,652	
Unemployment Compensation		382	
Employer Medicare		2,020	
Communication		3,303	
Dues and Memberships		137	
Postal Charges		88	
Rentals		5,486	
Travel		43	
Other Contracted Services		47,204	
Office Supplies		2,675	
Office Equipment		<u>2,948</u>	
Total Probation Services			259,983

Courtroom Security

Maintenance and Repair Services - Equipment	\$	1,475	
Other Charges		4,659	
Building Improvements		60,000	
Law Enforcement Equipment		15,267	
Other Equipment		<u>865</u>	
Total Courtroom Security			82,266

Victim Assistance Programs

Contributions	\$	<u>89,563</u>	
Total Victim Assistance Programs			89,563

(Continued)

Exhibit L-8

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

General Fund (Cont.)

Public Safety

Sheriff's Department

County Official/Administrative Officer	\$	86,368	
Deputy(ies)		2,933,397	
Detective(s)		336,757	
Captain(s)		204,701	
Lieutenant(s)		442,614	
Sergeant(s)		421,538	
Data Processing Personnel		7,900	
Salary Supplements		54,600	
Dispatchers/Radio Operators		322,374	
Secretary(ies)		63,978	
Longevity Pay		191,300	
Other Salaries and Wages		155,474	
In-service Training		9,844	
Social Security		318,747	
State Retirement		667,518	
Employee and Dependent Insurance		1,255,268	
Unemployment Compensation		11,712	
Employer Medicare		74,546	
Communication		43,731	
Dues and Memberships		3,300	
Maintenance and Repair Services - Buildings		2,620	
Maintenance and Repair Services - Equipment		45,599	
Maintenance and Repair Services - Vehicles		120,580	
Postal Charges		3,981	
Rentals		25,707	
Travel		8,967	
Gasoline		320,851	
Instructional Supplies and Materials		7,318	
Office Supplies		12,880	
Uniforms		48,970	
Other Supplies and Materials		16,313	
Liability Insurance		84,500	
Vehicle and Equipment Insurance		74,000	
In Service/Staff Development		17,218	
Communication Equipment		28,957	
Law Enforcement Equipment		29,033	
Motor Vehicles		81,906	
Office Equipment		17,877	
Transportation Equipment		18,356	
Total Sheriff's Department			\$ 8,571,300

Special Patrols

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

Administration of the Sexual Offender Registry

Communication	\$	850	
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(Continued)

Exhibit L-8

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

General Fund (Cont.)

Public Safety (Cont.)

Administration of the Sexual Offender Registry (Cont.)

Other Contracted Services	\$	3,175	
Other Supplies and Materials		1,000	
Communication Equipment		3,000	
Total Administration of the Sexual Offender Registry			\$ 8,025

Jail

Assistant(s)	\$	42,758	
Deputy(ies)		2,878,887	
Captain(s)		44,366	
Lieutenant(s)		136,163	
Sergeant(s)		104,916	
Secretary(ies)		55,874	
Cafeteria Personnel		25,696	
Part-time Personnel		20,936	
Other Salaries and Wages		51,250	
In-service Training		7,776	
Social Security		203,736	
State Retirement		436,199	
Employee and Dependent Insurance		1,136,660	
Unemployment Compensation		11,770	
Employer Medicare		47,648	
Communication		8,527	
Maintenance and Repair Services - Buildings		3,853	
Maintenance and Repair Services - Equipment		7,961	
Maintenance and Repair Services - Vehicles		19,972	
Medical and Dental Services		382,757	
Rentals		6,000	
Custodial Supplies		108,363	
Drugs and Medical Supplies		535,134	
Food Preparation Supplies		4,878	
Food Supplies		532,288	
Gasoline		31,000	
Office Supplies		4,644	
Uniforms		25,340	
Other Supplies and Materials		4,480	
Liability Insurance		78,000	
Vehicle and Equipment Insurance		10,000	
In Service/Staff Development		9,278	
Communication Equipment		15,840	
Office Equipment		7,983	
Total Jail			7,000,933

Workhouse

County Official/Administrative Officer	\$	8,125	
Guards		58,422	
Social Security		4,070	
State Retirement		8,711	

(Continued)

Exhibit L-8

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

General Fund (Cont.)

Public Safety (Cont.)

Workhouse (Cont.)

Employee and Dependent Insurance	\$	19,768	
Unemployment Compensation		183	
Employer Medicare		952	
Food Supplies		1,986	
Gasoline		31,346	
Prisoners Clothing		14,832	
Uniforms		1,000	
Other Supplies and Materials		24,036	
Liability Insurance		1,500	
Total Workhouse			\$ 174,931

Juvenile Services

Assistant(s)	\$	152,675	
Longevity Pay		3,900	
Social Security		9,496	
State Retirement		20,398	
Employee and Dependent Insurance		29,652	
Unemployment Compensation		345	
Employer Medicare		2,221	
Communication		1,943	
Dues and Memberships		1,182	
Maintenance Agreements		9,000	
Postal Charges		499	
Rentals		1,489	
Travel		4,500	
Other Contracted Services		29,106	
Office Supplies		1,468	
Other Supplies and Materials		1,031	
Office Equipment		2,633	
Total Juvenile Services			271,538

Commissary

Medical and Dental Services	\$	35,000	
Drugs and Medical Supplies		35,000	
Food Supplies		27,050	
Prisoners Clothing		10,603	
Other Supplies and Materials		18,480	
Total Commissary			126,133

Civil Defense

County Official/Administrative Officer	\$	55,504	
Assistant(s)		90,929	
Captain(s)		164,957	
Lieutenant(s)		121,973	
Accountants/Bookkeepers		39,882	
Data Processing Personnel		36,723	
Guidance Personnel		37,267	

(Continued)

Exhibit L-8

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

General Fund (Cont.)

Public Safety (Cont.)

Civil Defense (Cont.)

Psychological Personnel	\$	42,705	
Salary Supplements		37,200	
Foremen		38,667	
Mechanic(s)		30,492	
Dispatchers/Radio Operators		239,551	
Secretary(ies)		27,747	
Temporary Personnel		184,738	
Longevity Pay		92,700	
Overtime Pay		239,814	
Other Salaries and Wages		3,171,692	
In-service Training		96	
Social Security		271,819	
State Retirement		476,341	
Employee and Dependent Insurance		1,331,312	
Unemployment Compensation		13,614	
Employer Medicare		62,811	
Communication		40,699	
Laundry Service		10,617	
Maintenance and Repair Services - Equipment		11,916	
Maintenance and Repair Services - Vehicles		156,551	
Postal Charges		690	
Rentals		19,206	
Travel		3,020	
Other Contracted Services		71,889	
Custodial Supplies		10,264	
Diesel Fuel		195,006	
Drugs and Medical Supplies		143,747	
Office Supplies		3,164	
Tires and Tubes		18,111	
Uniforms		54,514	
Utilities		126,778	
Other Supplies and Materials		11,010	
Building and Contents Insurance		5,746	
Liability Insurance		75,168	
Vehicle and Equipment Insurance		29,374	
Workers' Compensation Insurance		266,000	
In Service/Staff Development		53,441	
Hazardous Waste Cleanup		400	
Other Charges		9,560	
Communication Equipment		32,082	
Data Processing Equipment		13,831	
Office Equipment		5,080	
Other Equipment		119,849	
Total Civil Defense			\$ 8,296,247
<u>County Coroner/Medical Examiner</u>			
County Official/Administrative Officer	\$	23,250	

(Continued)

Exhibit L-8

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

General Fund (Cont.)

Public Safety (Cont.)

County Coroner/Medical Examiner (Cont.)

Secretary(ies)	\$	3,450	
Communication		1,200	
Travel		942	
Other Contracted Services		151,215	
Office Supplies		2,856	
Total County Coroner/Medical Examiner			\$ 182,913

Public Safety Grants Programs

Other Capital Outlay	\$	76,818	
Total Public Safety Grants Programs			76,818

Public Health and Welfare

Local Health Center

Communication	\$	3,966	
Maintenance and Repair Services - Equipment		3,040	
Other Contracted Services		926	
Custodial Supplies		1,539	
Drugs and Medical Supplies		16,340	
Office Supplies		8,302	
Utilities		22,778	
Office Equipment		2,679	
Total Local Health Center			59,570

Rabies and Animal Control

Supervisor/Director	\$	38,875	
Paraprofessionals		75,110	
Part-time Personnel		788	
Longevity Pay		1,900	
Overtime Pay		4,327	
Social Security		7,372	
State Retirement		15,839	
Employee and Dependent Insurance		39,536	
Unemployment Compensation		387	
Employer Medicare		1,724	
Communication		1,574	
Maintenance and Repair Services - Vehicles		1,200	
Postal Charges		137	
Other Contracted Services		4,228	
Drugs and Medical Supplies		539	
Gasoline		4,778	
Office Supplies		969	
Uniforms		1,638	
Utilities		5,026	
Other Supplies and Materials		4,040	
Building and Contents Insurance		374	
Liability Insurance		1,125	
Workers' Compensation Insurance		751	
In Service/Staff Development		1,514	
Total Rabies and Animal Control			213,751

(Continued)

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

General Fund (Cont.)

Public Health and Welfare (Cont.)

Other Local Health Services

Medical Personnel	\$	512,653	
Longevity Pay		9,700	
Social Security		29,457	
State Retirement		67,137	
Employee and Dependent Insurance		158,144	
Unemployment Compensation		1,795	
Employer Medicare		6,889	
Travel		12,179	
Other Contracted Services		410	
Instructional Supplies and Materials		17,739	
Liability Insurance		2,357	
Total Other Local Health Services			\$ 818,460

Appropriation to State

Salary Supplements	\$	77,786	
Building Improvements		22,119	
Total Appropriation to State			99,905

Other Local Welfare Services

Contributions	\$	1,600	
Total Other Local Welfare Services			1,600

Other Public Health and Welfare

Clerical Personnel	\$	24,911	
Longevity Pay		200	
Social Security		1,557	
State Retirement		3,287	
Employee and Dependent Insurance		9,884	
Unemployment Compensation		90	
Employer Medicare		364	
Total Other Public Health and Welfare			40,293

Social, Cultural, and Recreational Services

Libraries

Contributions	\$	784,618	
Total Libraries			784,618

Other Social, Cultural, and Recreational

Contributions	\$	46,822	
Total Other Social, Cultural, and Recreational			46,822

Agriculture and Natural Resources

Agricultural Extension Service

Assistant(s)	\$	42,728	
Part-time Personnel		9,057	
Longevity Pay		700	
Social Security		3,006	

(Continued)

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

General Fund (Cont.)

Agriculture and Natural Resources (Cont.)

Agricultural Extension Service (Cont.)

State Retirement	\$	6,699	
Employee and Dependent Insurance		19,768	
Unemployment Compensation		271	
Employer Medicare		703	
Communication		2,839	
Dues and Memberships		435	
Matching Share		140,510	
Rentals		2,547	
Travel		1,602	
Office Supplies		750	
Office Equipment		2,190	
Total Agricultural Extension Service			\$ 233,805

Forest Service

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

Soil Conservation

Secretary(ies)	\$	27,124	
Longevity Pay		1,700	
Social Security		1,589	
State Retirement		3,773	
Employee and Dependent Insurance		9,884	
Unemployment Compensation		90	
Employer Medicare		372	
Contributions		22,500	
Total Soil Conservation			67,032

Storm Water Management

County Official/Administrative Officer	\$	51,197	
Assistant(s)		43,992	
Clerical Personnel		20,795	
Longevity Pay		1,100	
Social Security		7,142	
State Retirement		15,326	
Employee and Dependent Insurance		29,652	
Unemployment Compensation		270	
Employer Medicare		1,670	
Communication		2,945	
Consultants		6,685	
Contracts with Other Public Agencies		5,060	
Maintenance and Repair Services - Office Equipment		740	
Maintenance and Repair Services - Vehicles		2,093	
Postal Charges		324	
Printing, Stationery, and Forms		433	
Travel		1,872	
Other Contracted Services		3,000	

(Continued)

Exhibit L-8

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

General Fund (Cont.)

Agriculture and Natural Resources (Cont.)

Storm Water Management (Cont.)

Gasoline	\$	6,450	
Office Supplies		5,546	
Other Supplies and Materials		326	
Vehicle and Equipment Insurance		2,000	
In Service/Staff Development		364	
Data Processing Equipment		936	
Total Storm Water Management			\$ 209,918

Other Operations

Tourism

Communication	\$	911	
Rentals		2,001	
Other Contracted Services		520	
Other Charges		150	
Total Tourism			3,582

Industrial Development

Contributions	\$	247,607	
Total Industrial Development			247,607

Other Economic and Community Development

Contributions	\$	34,750	
Total Other Economic and Community Development			34,750

Veterans' Services

Supervisor/Director	\$	33,634	
Secretary(ies)		31,325	
Temporary Personnel		851	
Longevity Pay		2,700	
Social Security		4,193	
State Retirement		8,968	
Employee and Dependent Insurance		19,768	
Unemployment Compensation		189	
Employer Medicare		981	
Communication		267	
Dues and Memberships		355	
Maintenance and Repair Services - Office Equipment		189	
Postal Charges		766	
Rentals		1,800	
Travel		2,607	
Office Supplies		1,428	
Office Equipment		852	
Total Veterans' Services			110,873

Other Charges

Employee and Dependent Insurance	\$	353,398	
Medical Insurance		840,000	

(Continued)

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

General Fund (Cont.)

Other Operations (Cont.)

Other Charges (Cont.)

Dues and Memberships	\$	42,692	
Financial Advisory Services		2,290	
Legal Notices, Recording, and Court Costs		19,389	
Matching Share		22,000	
Liability Insurance		140,000	
Refunds		172,116	
Trustee's Commission		606,528	
Workers' Compensation Insurance		360,000	
Other Self-insured Claims		105,063	
Other Charges		24,606	
Total Other Charges			\$ 2,688,082

Contributions to Other Agencies

Contributions	\$	183,331	
Total Contributions to Other Agencies			183,331

Miscellaneous

Dues and Memberships	\$	100	
Other Contracted Services		122,505	
Total Miscellaneous			122,605

Principal on Debt

General Government

Principal on Capital Leases	\$	319,513	
Total General Government			319,513

Interest on Debt

General Government

Interest on Capital Leases	\$	34,430	
Total General Government			34,430

Total General Fund \$ 40,435,153

Solid Waste/Sanitation Fund

Public Health and Welfare

Convenience Centers

Truck Drivers	\$	180,382	
Laborers		341,582	
Longevity Pay		10,400	
Social Security		32,301	
State Retirement		65,956	
Employee and Dependent Insurance		88,956	
Unemployment Compensation		2,725	
Employer Medicare		7,554	
Communication		6,141	
Contracts with Private Agencies		483,067	
Dues and Memberships		325	

(Continued)

Exhibit L-8

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

Solid Waste/Sanitation Fund (Cont.)

Public Health and Welfare (Cont.)

Convenience Centers (Cont.)

Maintenance and Repair Services - Equipment	\$	52,323	
Postal Charges		190	
Rentals		25,073	
Other Contracted Services		18,727	
Diesel Fuel		104,539	
Equipment Parts - Heavy		4,689	
Equipment Parts - Light		411	
Tires and Tubes		18,685	
Utilities		10,728	
Other Supplies and Materials		2,730	
Liability Insurance		20,000	
Trustee's Commission		24,051	
Workers' Compensation Insurance		70,000	
Solid Waste Equipment		254,000	
Total Convenience Centers			\$ 1,825,535

Total Solid Waste/Sanitation Fund \$ 1,825,535

Ambulance Service Fund

Public Health and Welfare

Ambulance/Emergency Medical Services

Health Equipment	\$	253,869	
Total Ambulance/Emergency Medical Services			\$ 253,869

Total Ambulance Service Fund 253,869

Special Purpose Fund

General Government

County Buildings

Trustee's Commission	\$	44,647	
Total County Buildings			\$ 44,647

Other Operations

Contributions to Other Agencies

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

Principal on Debt

Education

Principal on Bonds	\$	1,680,000	
Total Education			1,680,000

Interest on Debt

Education

Interest on Bonds	\$	174,462	
Total Education			174,462

(Continued)

Exhibit L-8

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

Special Purpose Fund (Cont.)

Other Debt Service

Education

Other Debt Service	\$ 850	
Total Education		\$ 850

Capital Projects

Education Capital Projects

Land	\$ 200,944	
Total Education Capital Projects		<u>200,944</u>

Total Special Purpose Fund		\$ 3,100,903
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Drug Control Fund

Public Safety

Drug Enforcement

Communication	\$ 1,200	
Confidential Drug Enforcement Payments	20,000	
Dues and Memberships	548	
Other Supplies and Materials	2,509	
Trustee's Commission	900	
In Service/Staff Development	6,085	
Communication Equipment	6,806	
Law Enforcement Equipment	76,999	
Motor Vehicles	28,418	
Total Drug Enforcement		<u>\$ 143,465</u>

Total Drug Control Fund		143,465
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Sports and Recreation Fund

Other Operations

Contributions to Other Agencies

Contributions	\$ 968,978	
Total Contributions to Other Agencies		<u>\$ 968,978</u>

Total Sports and Recreation Fund		968,978
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Agriculture Center Fund

Agriculture and Natural Resources

Other Agriculture and Natural Resources

County Official/Administrative Officer	\$ 48,407
Assistant(s)	28,476
Longevity Pay	4,700
Other Salaries and Wages	154,360
Social Security	14,413
State Retirement	28,994
Employee and Dependent Insurance	69,188
Unemployment Compensation	1,053
Employer Medicare	3,371
Communication	2,089

(Continued)

Exhibit L-8

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

Agriculture Center Fund (Cont.)

Agriculture and Natural Resources (Cont.)

Other Agriculture and Natural Resources (Cont.)

Maintenance and Repair Services - Buildings	\$	34,402	
Maintenance and Repair Services - Equipment		9,820	
Printing, Stationery, and Forms		62	
Other Contracted Services		31,373	
Crushed Stone		4,245	
Custodial Supplies		10,433	
Gasoline		20,336	
Office Supplies		144	
Utilities		229,011	
Other Supplies and Materials		1,675	
Liability Insurance		3,200	
Trustee's Commission		14,773	
Vehicle and Equipment Insurance		2,000	
Other Charges		3,835	
Maintenance Equipment		14,704	
Other Equipment		29,654	
Total Other Agriculture and Natural Resources			\$ 764,718

Total Agriculture Center Fund \$ 764,718

Fire Protection Fund

Public Safety

Fire Prevention and Control

Assistant(s)	\$	3,617	
Captain(s)		3,382	
Lieutenant(s)		3,401	
Mechanic(s)		2,582	
Temporary Personnel		6,083	
Longevity Pay		700	
Overtime Pay		7,254	
Other Salaries and Wages		72,659	
In-service Training		822	
Social Security		5,486	
State Retirement		9,725	
Unemployment Compensation		63	
Employer Medicare		1,283	
Communication		1,320	
Maintenance and Repair Services - Vehicles		4,810	
Rentals		434	
Travel		649	
Other Contracted Services		976	
Drugs and Medical Supplies		6,325	
Utilities		2,738	
Other Supplies and Materials		947	
In Service/Staff Development		160	
Total Fire Prevention and Control			\$ 135,416

Total Fire Protection Fund 135,416

(Continued)

Exhibit L-8

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

Constitutional Officers - Fees Fund

General Government

Register of Deeds

Constitutional Officers' Operating Expenses	\$ 332,228	
Total Register of Deeds		\$ 332,228

Finance

County Trustee's Office

Constitutional Officers' Operating Expenses	\$ 338,842	
Total County Trustee's Office		338,842

County Clerk's Office

Constitutional Officers' Operating Expenses	\$ 842,804	
Total County Clerk's Office		842,804

Administration of Justice

Circuit Court

Constitutional Officers' Operating Expenses	\$ 1,106,169	
Total Circuit Court		1,106,169

Chancery Court

Special Commissioner Fees/Special Master Fees	\$ 26,427	
Total Chancery Court		<u>26,427</u>

Total Constitutional Officers - Fees Fund		\$ 2,646,470
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Highway/Public Works Fund

Highways

Administration

County Official/Administrative Officer	\$ 87,127	
Assistant(s)	72,688	
Accountants/Bookkeepers	48,649	
Clerical Personnel	32,587	
Overtime Pay	2,700	
Board and Committee Members Fees	32,800	
Dues and Memberships	3,731	
Licenses	118	
Maintenance Agreements	1,945	
Maintenance and Repair Services - Office Equipment	1,741	
Rentals	4,300	
Other Contracted Services	2,919	
Data Processing Supplies	1,758	
Office Supplies	1,430	
Other Charges	960	
Building Improvements	3,016	
Office Equipment	<u>2,794</u>	
Total Administration		\$ 301,263

Highway and Bridge Maintenance

Equipment Operators	\$ 1,041,359	
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(Continued)

Exhibit L-8

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

Highway/Public Works Fund (Cont.)

Highways (Cont.)

Highway and Bridge Maintenance (Cont.)

Truck Drivers	\$	664,808	
Laborers		158,798	
Engineering Services		15,214	
Other Contracted Services		165,821	
Asphalt - Hot Mix		595,514	
Asphalt - Liquid		6,661	
Concrete		604	
Crushed Stone		85,734	
Pipe - Metal		51,058	
Road Signs		60,858	
Small Tools		376	
Chemicals		280	
Total Highway and Bridge Maintenance			\$ 2,847,085

Operation and Maintenance of Equipment

Foremen	\$	52,241	
Mechanic(s)		145,304	
Laborers		66,577	
Maintenance and Repair Services - Equipment		54,632	
Towing Services		1,200	
Diesel Fuel		119,338	
Equipment Parts - Heavy		65,094	
Equipment Parts - Light		56,489	
Food Supplies		962	
Garage Supplies		3,032	
Gasoline		117,474	
Lubricants		5,481	
Propane Gas		4,095	
Small Tools		1,803	
Tires and Tubes		42,804	
Other Supplies and Materials		2,085	
Total Operation and Maintenance of Equipment			738,611

Other Charges

Communication	\$	9,211	
Electricity		25,332	
Natural Gas		9,105	
Water and Sewer		3,608	
Building and Contents Insurance		2,500	
Liability Insurance		51,773	
Trustee's Commission		108,974	
Vehicle and Equipment Insurance		55,000	
Total Other Charges			265,503

Employee Benefits

Social Security	\$	144,670	
State Retirement		306,997	

(Continued)

Exhibit L-8

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

Highway/Public Works Fund (Cont.)

Highways (Cont.)

Employee Benefits (Cont.)

Employee and Dependent Insurance	\$ 681,996	
Unemployment Compensation	6,309	
Employer Medicare	33,834	
Workers' Compensation Insurance	173,504	
Total Employee Benefits		\$ 1,347,310

Capital Outlay

Other Contracted Services	\$ 381,329	
Bridge Construction	53,748	
Communication Equipment	260	
Total Capital Outlay		435,337

Total Highway/Public Works Fund \$ 5,935,109

General Debt Service Fund

Principal on Debt

General Government

Principal on Bonds	\$ 595,000	
Principal on Notes	220,000	
Total General Government		\$ 815,000

Education

Principal on Bonds	\$ 6,070,000	
Principal on Capital Leases	513,374	
Total Education		6,583,374

Interest on Debt

General Government

Interest on Bonds	\$ 95,200	
Interest on Notes	69,148	
Total General Government		164,348

Education

Interest on Bonds	\$ 6,003,961	
Interest on Capital Leases	44,870	
Total Education		6,048,831

Other Debt Service

General Government

Trustee's Commission	\$ 162,509	
Other Debt Service	27,398	
Total General Government		189,907

Education

Contributions	\$ 45,000	
Underwriter's Discount	32,207	
Other Debt Issuance Charges	59,743	

(Continued)

Exhibit L-8

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

General Debt Service Fund (Cont.)

Other Debt Service (Cont.)

Education (Cont.)

Other Debt Service	\$ 6,999	
Total Education		\$ 143,949

Total General Debt Service Fund \$ 13,945,409

Rural Debt Service Fund

Principal on Debt

Education

Principal on Bonds	\$ 2,240,000	
Total Education		\$ 2,240,000

Interest on Debt

Education

Interest on Bonds	\$ 1,921,542	
Total Education		1,921,542

Other Debt Service

Education

Trustee's Commission	\$ 9,688	
Underwriter's Discount	10,406	
Other Debt Issuance Charges	14,732	
Other Debt Service	424	
Total Education		35,250

Total Rural Debt Service Fund 4,196,792

General Capital Projects Fund

Public Safety

Civil Defense

Other Construction	\$ 1,254,104	
Total Civil Defense		\$ 1,254,104

Other Operations

Veterans' Services

Advertising	\$ 126	
Legal Notices, Recording, and Court Costs	315	
Postal Charges	460	
Office Supplies	887	
Other Supplies and Materials	2,031	
Trustee's Commission	6,000	
Furniture and Fixtures	71,278	
Other Construction	334,247	
Total Veterans' Services		415,344

Total General Capital Projects Fund 1,669,448

(Continued)

Exhibit L-8

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

High School Building Projects Fund

Capital Projects

Education Capital Projects

Contributions

\$ 19,734,074

Total Education Capital Projects

\$ 19,734,074

Total High School Building Projects Fund

\$ 19,734,074

Highway Capital Projects Fund

Capital Projects

Highway and Street Capital Projects

Asphalt - Hot Mix

\$ 1,671,242

Trustee's Commission

33,565

Total Highway and Street Capital Projects

\$ 1,704,807

Total Highway Capital Projects Fund

1,704,807

Rural School Construction Projects Fund

Capital Projects

Education Capital Projects

Contributions

\$ 8,750,394

Total Education Capital Projects

\$ 8,750,394

Total Rural School Construction Projects Fund

8,750,394

Other Capital Projects Fund

General Government

Election Commission

Building Improvements

\$ 26,353

Total Election Commission

\$ 26,353

Public Safety

Sheriff's Department

Building Improvements

\$ 14,797

Land

183,859

Total Sheriff's Department

198,656

Civil Defense

Furniture and Fixtures

\$ 21,387

Other Construction

20,948

Total Civil Defense

42,335

Public Health and Welfare

Rabies and Animal Control

Motor Vehicles

\$ 12,521

Total Rabies and Animal Control

12,521

Convenience Centers

Solid Waste Equipment

\$ 27,322

Total Convenience Centers

27,322

(Continued)

Exhibit L-8

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

Other Capital Projects Fund (Cont.)

Agriculture and Natural Resources

Other Agriculture and Natural Resources

Consultants	<u>\$ 7,299</u>	
Total Other Agriculture and Natural Resources		\$ 7,299

Capital Projects

General Administration Projects

Trustee's Commission	\$ 19,262	
Other Construction	<u>36,573</u>	
Total General Administration Projects		55,835

Administration of Justice Projects

Site Development	<u>\$ 3,993</u>	
Total Administration of Justice Projects		<u>3,993</u>

Total Other Capital Projects Fund		<u>\$ 374,314</u>
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Total Governmental Funds - Primary Government		<u><u>\$ 106,584,854</u></u>
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Exhibit L-9

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

General Purpose School Fund

Instruction

Regular Instruction Program

Teachers	\$ 37,734,077	
Career Ladder Program	304,057	
Career Ladder Extended Contracts	43,706	
Homebound Teachers	2,412	
Educational Assistants	1,642,049	
Other Salaries and Wages	207,186	
Certified Substitute Teachers	127,689	
Non-certified Substitute Teachers	544,398	
Social Security	2,432,891	
State Retirement	3,592,684	
Life Insurance	71,484	
Medical Insurance	6,390,090	
Dental Insurance	579,600	
Unemployment Compensation	42,439	
Employer Medicare	567,212	
Contributions	259,041	
Travel	11,673	
Other Contracted Services	182,933	
Instructional Supplies and Materials	371,163	
Textbooks	1,021,444	
Other Supplies and Materials	4,266	
Fee Waivers	49,729	
Other Charges	61,380	
Regular Instruction Equipment	140,270	
Total Regular Instruction Program		\$ 56,383,873

Alternative Instruction Program

Teachers	\$ 338,743	
Guidance Personnel	57,878	
Educational Assistants	108,806	
Social Security	30,529	
State Retirement	48,277	
Life Insurance	1,184	
Medical Insurance	105,840	
Dental Insurance	9,600	
Unemployment Compensation	683	
Employer Medicare	7,140	
Total Alternative Instruction Program		708,680

Special Education Program

Teachers	\$ 1,922,332	
Homebound Teachers	69,130	
Educational Assistants	1,762,934	
Speech Pathologist	778,675	
Certified Substitute Teachers	16,136	
Non-certified Substitute Teachers	89,826	

(Continued)

Exhibit L-9

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

General Purpose School Fund (Cont.)

Instruction (Cont.)

Special Education Program (Cont.)

Social Security	\$	273,943	
State Retirement		462,324	
Life Insurance		13,616	
Medical Insurance		1,217,160	
Dental Insurance		110,400	
Unemployment Compensation		7,496	
Employer Medicare		64,142	
Contracts with Private Agencies		73,498	
Maintenance and Repair Services - Equipment		4,258	
Travel		23,060	
Other Contracted Services		705,073	
Instructional Supplies and Materials		61,573	
Other Supplies and Materials		58,720	
Total Special Education Program			\$ 7,714,296

Vocational Education Program

Teachers	\$	2,977,387	
Certified Substitute Teachers		6,790	
Non-certified Substitute Teachers		28,016	
Social Security		180,130	
State Retirement		264,683	
Life Insurance		4,958	
Medical Insurance		443,205	
Dental Insurance		40,200	
Unemployment Compensation		2,804	
Employer Medicare		42,215	
Communication		4,694	
Maintenance and Repair Services - Equipment		11,053	
Travel		5,098	
Instructional Supplies and Materials		83,054	
Vocational Instruction Equipment		81,733	
Total Vocational Education Program			4,176,020

Support Services

Attendance

Supervisor/Director	\$	109,076	
Secretary(ies)		37,036	
Social Security		8,879	
State Retirement		14,534	
Life Insurance		148	
Medical Insurance		13,230	
Dental Insurance		1,200	
Unemployment Compensation		120	
Employer Medicare		2,076	
Other Supplies and Materials		4,500	
Total Attendance			190,799

(Continued)

Exhibit L-9

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Health Services

Medical Personnel	\$	794,302	
Other Salaries and Wages		111,935	
Social Security		49,036	
State Retirement		98,404	
Life Insurance		1,554	
Medical Insurance		138,915	
Dental Insurance		12,600	
Unemployment Compensation		840	
Employer Medicare		9,509	
Other Supplies and Materials		9,929	
Other Charges		30,325	
Total Health Services			\$ 1,257,349

Other Student Support

Guidance Personnel	\$	1,583,435	
Social Security		94,794	
State Retirement		141,368	
Life Insurance		2,442	
Medical Insurance		218,295	
Dental Insurance		19,800	
Unemployment Compensation		1,452	
Employer Medicare		22,170	
Evaluation and Testing		89,891	
Other Supplies and Materials		4,602	
In Service/Staff Development		10,737	
Total Other Student Support			2,188,986

Regular Instruction Program

Supervisor/Director	\$	497,454	
Librarians		1,026,691	
Materials Supervisor		39,476	
Instructional Computer Personnel		579,922	
Clerical Personnel		188,413	
Social Security		138,705	
State Retirement		241,455	
Life Insurance		3,256	
Medical Insurance		291,060	
Dental Insurance		26,400	
Unemployment Compensation		1,792	
Employer Medicare		32,439	
Other Fringe Benefits		596,500	
Communication		6,450	
Data Processing Services		119,767	
Maintenance and Repair Services - Equipment		46,429	
Travel		10,198	
Other Contracted Services		1,486,862	

(Continued)

Exhibit L-9

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Regular Instruction Program (Cont.)

Data Processing Supplies	\$	32,353	
Instructional Supplies and Materials		44,339	
Library Books/Media		139,488	
In Service/Staff Development		5,814	
Other Charges		33,940	
Total Regular Instruction Program			\$ 5,589,203

Alternative Instruction Program

Principals	\$	86,923	
Secretary(ies)		39,814	
Social Security		7,217	
State Retirement		12,931	
Life Insurance		148	
Medical Insurance		13,230	
Dental Insurance		1,200	
Unemployment Compensation		80	
Employer Medicare		1,688	
Total Alternative Instruction Program			163,231

Special Education Program

Supervisor/Director	\$	35,227	
Psychological Personnel		491,384	
Assessment Personnel		349,191	
Secretary(ies)		123,896	
Social Security		58,583	
State Retirement		92,843	
Life Insurance		1,332	
Medical Insurance		119,070	
Dental Insurance		10,800	
Unemployment Compensation		638	
Employer Medicare		13,701	
Travel		4,756	
Other Contracted Services		4,180	
Other Supplies and Materials		2,797	
Total Special Education Program			1,308,398

Vocational Education Program

Supervisor/Director	\$	101,472	
Social Security		6,263	
State Retirement		9,011	
Life Insurance		74	
Medical Insurance		6,615	
Dental Insurance		600	
Unemployment Compensation		40	
Employer Medicare		1,465	
Total Vocational Education Program			125,540

(Continued)

Exhibit L-9

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Other Programs

On-behalf Payments to OPEB	\$	33,642	
Total Other Programs			\$ 33,642

Board of Education

Board and Committee Members Fees	\$	25,360	
Social Security		1,275	
Employer Medicare		368	
Audit Services		17,500	
Dues and Memberships		15,328	
Legal Services		3,596	
Travel		10,571	
Other Contracted Services		2,288	
Liability Insurance		130,218	
Trustee's Commission		842,867	
Workers' Compensation Insurance		580,679	
Total Board of Education			1,630,050

Director of Schools

County Official/Administrative Officer	\$	168,375	
Secretary(ies)		46,525	
Social Security		12,671	
State Retirement		20,742	
Life Insurance		5,494	
Medical Insurance		13,230	
Dental Insurance		1,200	
Unemployment Compensation		80	
Employer Medicare		2,963	
Communication		25,729	
Postal Charges		12,983	
Travel		2,514	
Other Contracted Services		17,365	
Office Supplies		14,013	
Total Director of Schools			343,884

Office of the Principal

Principals	\$	1,463,856	
Accountants/Bookkeepers		529,779	
Assistant Principals		1,979,113	
Secretary(ies)		1,303,825	
Social Security		313,807	
State Retirement		545,605	
Life Insurance		8,806	
Medical Insurance		787,185	
Dental Insurance		71,400	
Unemployment Compensation		4,754	
Employer Medicare		73,390	

(Continued)

Exhibit L-9

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Office of the Principal (Cont.)

Communication	\$	57,593	
Other Contracted Services		196,976	
Office Supplies		59,893	
Other Supplies and Materials		20,000	
Total Office of the Principal			\$ 7,415,982

Fiscal Services

Supervisor/Director	\$	109,669	
Accountants/Bookkeepers		221,478	
Social Security		19,808	
State Retirement		43,348	
Life Insurance		444	
Medical Insurance		39,690	
Dental Insurance		3,600	
Unemployment Compensation		240	
Employer Medicare		4,633	
Data Processing Services		5,033	
Data Processing Supplies		3,618	
Office Supplies		1,492	
Total Fiscal Services			453,053

Human Services/Personnel

Supervisor/Director	\$	104,040	
Clerical Personnel		173,016	
Social Security		16,873	
State Retirement		29,577	
Life Insurance		370	
Medical Insurance		33,075	
Dental Insurance		3,000	
Unemployment Compensation		200	
Employer Medicare		3,946	
Other Contracted Services		7,626	
Other Charges		2,350	
Total Human Services/Personnel			374,073

Operation of Plant

Custodial Personnel	\$	284,953	
Social Security		17,157	
State Retirement		35,618	
Life Insurance		1,036	
Medical Insurance		92,610	
Dental Insurance		8,400	
Unemployment Compensation		599	
Employer Medicare		4,012	
Janitorial Services		2,833,728	
Disposal Fees		55,763	

(Continued)

Exhibit L-9

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Operation of Plant (Cont.)

Other Contracted Services	\$	94,540	
Custodial Supplies		31,418	
Electricity		3,322,089	
Natural Gas		365,250	
Water and Sewer		571,492	
Other Supplies and Materials		89,144	
Boiler Insurance		20,313	
Building and Contents Insurance		468,207	
Total Operation of Plant			\$ 8,296,329

Maintenance of Plant

Supervisor/Director	\$	58,865	
Secretary(ies)		37,400	
Maintenance Personnel		548,562	
Social Security		40,581	
State Retirement		89,360	
Life Insurance		1,480	
Medical Insurance		132,300	
Dental Insurance		12,000	
Unemployment Compensation		758	
Employer Medicare		9,491	
Other Contracted Services		15,733	
Other Supplies and Materials		579,994	
Other Capital Outlay		52,583	
Total Maintenance of Plant			1,579,107

Transportation

Supervisor/Director	\$	54,057	
Mechanic(s)		250,029	
Bus Drivers		2,861,112	
Part-time Personnel		123,960	
Other Salaries and Wages		228,419	
Social Security		212,571	
State Retirement		417,445	
Life Insurance		2,590	
Medical Insurance		231,525	
Dental Insurance		21,000	
Unemployment Compensation		8,527	
Employer Medicare		50,057	
Communication		12,876	
Laundry Service		7,211	
Maintenance and Repair Services - Equipment		1,510	
Maintenance and Repair Services - Vehicles		276,148	
Diesel Fuel		985,067	
Equipment and Machinery Parts		4,498	
Gasoline		114,604	

(Continued)

Exhibit L-9

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Transportation (Cont.)

Utilities	\$	29,737	
Other Supplies and Materials		11,619	
Vehicle and Equipment Insurance		114,260	
In Service/Staff Development		11,725	
Other Charges		32,520	
Data Processing Equipment		22,008	
Transportation Equipment		1,546,005	
Total Transportation			\$ 7,631,080

Central and Other

Clerical Personnel	\$	91,496	
Other Salaries and Wages		36,084	
Social Security		7,507	
State Retirement		16,700	
Life Insurance		222	
Medical Insurance		19,845	
Dental Insurance		1,800	
Unemployment Compensation		142	
Employer Medicare		1,756	
Other Charges		19,594	
Total Central and Other			195,146

Operation of Non-instructional Services

Community Services

Supervisor/Director	\$	145,428	
Clerical Personnel		216,121	
Other Salaries and Wages		223,785	
Social Security		34,284	
State Retirement		60,267	
Life Insurance		814	
Medical Insurance		72,765	
Dental Insurance		6,600	
Unemployment Compensation		579	
Employer Medicare		8,392	
Other Supplies and Materials		49,482	
Other Charges		7,575	
Total Community Services			826,092

Early Childhood Education

Supervisor/Director	\$	99,909	
Teachers		467,983	
Educational Assistants		220,083	
Certified Substitute Teachers		368	
Non-certified Substitute Teachers		9,374	
Social Security		48,351	
State Retirement		78,973	

(Continued)

Exhibit L-9

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

General Purpose School Fund (Cont.)

Operation of Non-instructional Services (Cont.)

Early Childhood Education (Cont.)

Life Insurance	\$	1,776	
Medical Insurance		158,760	
Dental Insurance		14,400	
Unemployment Compensation		1,043	
Employer Medicare		11,319	
Other Supplies and Materials		28,084	
Total Early Childhood Education			\$ 1,140,423

Capital Outlay

Regular Capital Outlay

Other Capital Outlay	\$	752,088	
Total Regular Capital Outlay			752,088

Other Debt Service

Education

Debt Service Contribution to Primary Government	\$	1,273,188	
Total Education			1,273,188

Total General Purpose School Fund \$ 111,750,512

School Federal Projects Fund

Instruction

Regular Instruction Program

Teachers	\$	694,060	
Educational Assistants		111,068	
Other Salaries and Wages		19,771	
Social Security		48,566	
State Retirement		76,954	
Life Insurance		1,628	
Medical Insurance		145,530	
Dental Insurance		13,200	
Unemployment Compensation		896	
Employer Medicare		11,358	
Maintenance and Repair Services - Equipment		99	
Tuition		1,400	
Other Contracted Services		85,154	
Instructional Supplies and Materials		23,315	
Other Charges		267	
Regular Instruction Equipment		7,371	
Total Regular Instruction Program			\$ 1,240,637

Special Education Program

Teachers	\$	1,911,839	
Educational Assistants		17,258	
Social Security		115,457	
State Retirement		172,265	

(Continued)

Exhibit L-9

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

School Federal Projects Fund (Cont.)

Instruction (Cont.)

Special Education Program (Cont.)

Life Insurance	\$	3,626	
Medical Insurance		324,135	
Dental Insurance		29,400	
Unemployment Compensation		1,909	
Employer Medicare		26,920	
Other Contracted Services		15,009	
Instructional Supplies and Materials		15,314	
Other Supplies and Materials		2,100	
Special Education Equipment		77,630	
Total Special Education Program			\$ 2,712,862

Vocational Education Program

Clerical Personnel	\$	19,217	
Other Salaries and Wages		32,500	
Social Security		3,153	
State Retirement		5,363	
Life Insurance		123	
Medical Insurance		10,981	
Dental Insurance		996	
Unemployment Compensation		68	
Employer Medicare		737	
Contracts with Other School Systems		7,400	
Other Contracted Services		2,528	
Other Supplies and Materials		9,572	
Vocational Instruction Equipment		60,673	
Total Vocational Education Program			153,311

Support Services

Health Services

Other Charges	\$	19,753	
Total Health Services			19,753

Other Student Support

Other Salaries and Wages	\$	3,000	
Social Security		181	
State Retirement		266	
Employer Medicare		42	
Contracts with Other School Systems		11,840	
Travel		42,358	
Other Contracted Services		11,000	
In Service/Staff Development		3,853	
Total Other Student Support			72,540

Regular Instruction Program

Supervisor/Director	\$	93,499	
Secretary(ies)		43,454	

(Continued)

Exhibit L-9

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

School Federal Projects Fund (Cont.)

Support Services (Cont.)

Regular Instruction Program (Cont.)

Other Salaries and Wages	\$	198,107	
Certified Substitute Teachers		7,896	
Non-certified Substitute Teachers		4,517	
Social Security		18,722	
State Retirement		28,232	
Life Insurance		222	
Medical Insurance		19,845	
Dental Insurance		1,800	
Unemployment Compensation		319	
Employer Medicare		4,849	
Communication		2,297	
Travel		2,240	
Other Contracted Services		64,209	
Other Supplies and Materials		23,042	
In Service/Staff Development		127,435	
Other Charges		12,389	
Total Regular Instruction Program			\$ 653,074

Special Education Program

Other Contracted Services	\$	17,596	
In Service/Staff Development		200	
Total Special Education Program			17,796

Vocational Education Program

Travel	\$	1,632	
Total Vocational Education Program			1,632

Maintenance of Plant

Other Equipment	\$	24,800	
Total Maintenance of Plant			24,800

Transportation

Travel	\$	2,670	
Total Transportation			2,670

Total School Federal Projects Fund \$ 4,899,075

Central Cafeteria Fund

Operation of Non-instructional Services

Food Service

Supervisor/Director	\$	480,204	
Cafeteria Personnel		917,445	
Other Salaries and Wages		338,156	
Social Security		101,928	
State Retirement		152,252	
Life Insurance		4,218	

(Continued)

Exhibit L-9

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

Central Cafeteria Fund (Cont.)

Operation of Non-instructional Services (Cont.)

Food Service (Cont.)

Medical Insurance	\$	377,055	
Dental Insurance		34,200	
Unemployment Compensation		4,767	
Employer Medicare		23,838	
Communication		16,418	
Maintenance and Repair Services - Equipment		42,801	
Transportation - Other than Students		39,490	
Travel		2,053	
Disposal Fees		44,387	
Other Contracted Services		111,410	
Food Supplies		2,419,917	
USDA - Commodities		398,387	
Other Supplies and Materials		17,870	
Workers' Compensation Insurance		125,000	
In Service/Staff Development		17,136	
Food Service Equipment		217,228	
Other Capital Outlay		455,000	
Total Food Service			\$ 6,341,160

Total Central Cafeteria Fund \$ 6,341,160

Extended School Program Fund

Operation of Non-instructional Services

Community Services

Supervisor/Director	\$	853,189	
Part-time Personnel		823,717	
Social Security		99,112	
State Retirement		178,126	
Life Insurance		6,216	
Medical Insurance		555,660	
Dental Insurance		50,400	
Unemployment Compensation		3,979	
Employer Medicare		23,180	
Communication		20,647	
Consultants		14,385	
Rentals		2,000	
Other Contracted Services		17,958	
Equipment and Machinery Parts		28,202	
Food Supplies		71,272	
Other Supplies and Materials		54,000	
Workers' Compensation Insurance		37,000	
In Service/Staff Development		10,637	
Other Charges		24,055	
Total Community Services			\$ 2,873,735

Total Extended School Program Fund 2,873,735

(Continued)

Exhibit L-9

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

<u>Education Capital Projects Fund</u>		
<u>Capital Outlay</u>		
<u>Regular Capital Outlay</u>		
Other Capital Outlay	\$ 141,307	
Total Regular Capital Outlay		\$ 141,307
<u>Capital Projects</u>		
<u>Education Capital Projects</u>		
Building Construction	\$ 24,261,811	
Other Capital Outlay	<u>2,533,347</u>	
Total Education Capital Projects		<u>26,795,158</u>
Total Education Capital Projects Fund		<u>\$ 26,936,465</u>
Total Governmental Funds - Wilson County School Department		<u>\$ 152,800,947</u>

Exhibit L-10

Wilson County, Tennessee  
Schedule of Detailed Revenues and Expenses  
Proprietary Fund Type  
Primary Government and Discretely Presented Wilson County School Department  
For the Year Ended June 30, 2014

	Primary Government			Component Unit
	Enterprise Fund	Internal Service Funds		Wilson County School Department
	Solid Waste Disposal	Self-Insurance	County Insurance	Internal Service Fund
				Employee Insurance
<u>Operating Revenues</u>				
<u>Charges for Current Services</u>				
<u>General Service Charges</u>				
Tipping Fees	\$ 76,346	\$ 0	\$ 0	\$ 0
Solid Waste Disposal Fees	84,543	0	0	0
Self-Insurance Premiums/Contributions	0	8,782,410	0	159,619
Other Employee Benefit Charges/Contributions	0	0	1,588,716	0
Other Charges for Services	0	0	0	16,385,704
Total Charges for Current Services	\$ 160,889	\$ 8,782,410	\$ 1,588,716	\$ 16,545,323
<u>Other Local Revenues</u>				
<u>Recurring Items</u>				
Retirees' Insurance Payments	\$ 0	\$ 31,145	\$ 0	\$ 0
Total Other Local Revenues	\$ 0	\$ 31,145	\$ 0	\$ 0
Total Operating Revenues	\$ 160,889	\$ 8,813,555	\$ 1,588,716	\$ 16,545,323
<u>Nonoperating Revenues</u>				
<u>Recurring Items</u>				
Investment Income	\$ 0	\$ 140,000	\$ 0	\$ 140,000
Miscellaneous Refunds	0	137,690	4,978	0
Insurance Recovery	0	0	60,324	0
Total Nonoperating Revenues	\$ 0	\$ 277,690	\$ 65,302	\$ 140,000
Total Revenues	\$ 160,889	\$ 9,091,245	\$ 1,654,018	\$ 16,685,323
<u>Operating Expenses</u>				
<u>General Government</u>				
<u>County Mayor/Executive</u>				
Other Self-Insured Claims	\$ 0	\$ 0	\$ 10,000	\$ 0
Total County Mayor/Executive	\$ 0	\$ 0	\$ 10,000	\$ 0
<u>County Buildings</u>				
Maintenance and Repair Services - Buildings	\$ 0	\$ 0	\$ 3,460	\$ 0
Other Self-Insured Claims	0	0	814	0
Total County Buildings	\$ 0	\$ 0	\$ 4,274	\$ 0
<u>Risk Management</u>				
Liability Insurance	\$ 0	\$ 0	\$ 774,234	\$ 0
Worker's Compensation Insurance	0	0	941,814	0
Other Self-Insured Claims	0	0	258	0
Total Risk Management	\$ 0	\$ 0	\$ 1,716,306	\$ 0

(Continued)

Exhibit L-10

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

	Primary Government			Component Unit
	Enterprise Fund	Internal Service Funds	County Insurance	Wilson County School Department
	Waste Disposal	Self-Insurance	County Insurance	Internal Service Fund
				Employee Insurance
<u>Operating Expenses (Cont.)</u>				
<u>Administration of Justice</u>				
<u>Circuit Court</u>				
Other Self-Insured Claims	\$ 0	\$ 0	\$ 10,000	\$ 0
Total Circuit Court	\$ 0	\$ 0	\$ 10,000	\$ 0
<u>Public Safety</u>				
<u>Sheriff's Department</u>				
Evaluation and Testing	\$ 0	\$ 0	\$ 15	\$ 0
Other Self-Insured Claims	0	0	29,283	0
Total Sheriff's Department	\$ 0	\$ 0	\$ 29,298	\$ 0
<u>Civil Defense</u>				
Evaluation and Testing	\$ 0	\$ 0	\$ 172	\$ 0
Maintenance and Repair Services - Buildings	0	0	16,318	0
Maintenance and Repair Services - Vehicles	0	0	1,000	0
Other Self-Insured Claims	0	0	15,812	0
Motor Vehicles	0	0	20,500	0
Total Civil Defense	\$ 0	\$ 0	\$ 53,802	\$ 0
<u>Public Health and Welfare</u>				
<u>Rabies and Animal Control</u>				
Other Self-Insured Claims	\$ 0	\$ 0	\$ 5,071	\$ 0
Total Rabies and Animal Control	\$ 0	\$ 0	\$ 5,071	\$ 0
<u>Convenience Centers</u>				
Other Self-Insured Claims	\$ 0	\$ 0	\$ 2,241	\$ 0
Total Convenience Centers	\$ 0	\$ 0	\$ 2,241	\$ 0
<u>Landfill Operations and Maintenance</u>				
Assistant(s)	\$ 49,965	\$ 0	\$ 0	\$ 0
Supervisor/Director	72,440	0	0	0
Equipment Operators	118,560	0	0	0
Part-time Personnel	1,200	0	0	0
Longevity	5,000	0	0	0
Social Security	15,265	0	0	0
State Retirement	33,046	0	0	0

(Continued)

Exhibit L-10

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

	Primary Government			Component Unit
	Enterprise Fund	Internal Service Funds		Wilson County School Department
	Solid Waste Disposal	Self-Insurance	County Insurance	Internal Service Fund
				Employee Insurance
<u>Operating Expenses (Cont.)</u>				
<u>Public Health and Welfare (Cont.)</u>				
<u>Landfill Operations and Maintenance (Cont.)</u>				
Employee and Dependent Insurance	\$ 59,304	\$ 0	\$ 0	\$ 0
Unemployment Compensation	621	0	0	0
Employer Medicare	3,571	0	0	0
Communication	1,959	0	0	0
Dues and Membership	100	0	0	0
Engineering Services	6,192	0	0	0
Maintenance and Repair Services - Equipment	22,573	0	0	0
Postal Charges	98	0	0	0
Rentals	1,636	0	0	0
Travel	521	0	0	0
Other Contracted Services	13,792	0	0	0
Crushed Stone	12,627	0	0	0
Diesel Fuel	35,253	0	0	0
Equipment Parts - Heavy	175	0	0	0
Equipment Parts - Light	282	0	0	0
Fertilizer, Lime, and Seed	930	0	0	0
Gasoline	6,748	0	0	0
Lubricants	468	0	0	0
Office Supplies	1,213	0	0	0
Tires and Tubes	1,014	0	0	0
Utilities	5,527	0	0	0
Other Supplies and Materials	1,429	0	0	0
Building and Contents Insurance	3,000	0	0	0
Worker's Compensation Insurance	5,000	0	0	0
Depreciation	46,219	0	0	0
Motor Vehicles	0	0	9,939	0
Solid Waste Equipment	25,188	0	0	0
Total Landfill Operations and Maintenance	\$ 550,916	\$ 0	\$ 9,939	\$ 0
<u>Other Waste Disposal</u>				
Engineering Services	\$ 677	\$ 0	\$ 0	\$ 0
Disposal Fees	5,600	0	0	0
Other Contracted Services	15,329	0	0	0
Total Other Waste Disposal	\$ 21,606	\$ 0	\$ 0	\$ 0

(Continued)

Exhibit L-10

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

	Primary Government			Component Unit
	Enterprise Fund	Internal Service Funds		Wilson County School Department
	Solid Waste Disposal	Self-Insurance	County Insurance	Internal Service Fund
				Employee Insurance
<u>Operating Expenses (Cont.)</u>				
<u>Agriculture and Natural Resources</u>				
<u>Storm Water Management</u>				
Other Self-Insured Claims	\$ 0	\$ 0	\$ 2,584	\$ 0
Total Storm Water Management	\$ 0	\$ 0	\$ 2,584	\$ 0
<u>Other Agriculture and Natural Resources</u>				
Maintenance and Repair Services - Buildings	\$ 0	\$ 0	\$ 11,828	\$ 0
Other Self-Insured Claims	0	0	1,850	0
Total Other Agriculture and Natural Resources	\$ 0	\$ 0	\$ 13,678	\$ 0
<u>Other Operations</u>				
<u>Employee Benefits</u>				
Handling Charges and Administrative Costs	\$ 0	\$ 431,025	\$ 0	\$ 0
Employee Dependent Insurance	0	35	0	0
Life Insurance	0	26,809	0	106,659
Medical Insurance	0	4,129	0	11,196,742
Disability Insurance	0	31,559	0	0
Communication	0	1,248	0	0
Consultants	0	0	0	13,200
Medical and Dental Services	0	8,931,548	0	0
Other Contracted Services	0	0	0	1,838,096
Drugs and Medical Supplies	0	23,172	0	0
Other Supplies and Materials	0	15,488	0	0
Excess Risk Insurance	0	259,393	0	700,452
Refunds	0	422	0	0
Other Charges	0	0	0	2,015
Total Employee Benefits	\$ 0	\$ 9,724,828	\$ 0	\$ 13,857,164
<u>Highways</u>				
<u>Highway and Bridge Maintenance</u>				
Other Self-Insured Claims	\$ 0	\$ 0	\$ 5,583	\$ 0
Total Highway and Bridge Maintenance	\$ 0	\$ 0	\$ 5,583	\$ 0
Total Expenses	\$ 572,522	\$ 9,724,828	\$ 1,862,776	\$ 13,857,164

Exhibit L-11

Wilson County, Tennessee  
Schedule of Detailed Receipts, Disbursements,  
and Changes in Cash Balances - City Agency Funds  
For the Year Ended June 30, 2014

	Cities - Sales Tax Fund	Special School District Fund	Total
<u>Cash Receipts</u>			
<u>County Property Taxes</u>			
Current Property Tax	\$ 0	\$ 10,439,568	\$ 10,439,568
Trustee's Collections - Prior Year	0	267,751	267,751
Trustee's Collections - Bankruptcy	0	328	328
Circuit/Clerk and Master Collections - Prior Years	0	115,611	115,611
Interest and Penalty	0	30,561	30,561
<u>County Local Option Taxes</u>			
Local Option Sales Tax	17,452,943	3,321,214	20,774,157
Mixed Drink Tax	0	15,253	15,253
<u>Statutory Local Taxes</u>			
Interstate Telecommunications Tax	0	3,142	3,142
<u>City/School District Property Taxes</u>			
Prior Year Property Tax	0	4,398	4,398
Interest and Penalty	0	342	342
<u>Licenses and Permits</u>			
Marriage Licenses	0	2,263	2,263
<u>Other Local Revenues</u>			
Sale of Equipment	0	50	50
Contributions and Gifts	0	248	248
<u>Other Local Revenues</u>			
Contributions and Gifts	0	2,325	2,325
Total Cash Receipts	<u>\$ 17,452,943</u>	<u>\$ 14,203,054</u>	<u>\$ 31,655,997</u>
<u>Cash Disbursements</u>			
Remittance of Revenues Collected	\$ 17,278,558	\$ 15,255,055	\$ 32,533,613
Trustee's Commission	174,385	243,188	417,573
Total Cash Disbursements	<u>\$ 17,452,943</u>	<u>\$ 15,498,243</u>	<u>\$ 32,951,186</u>
Excess of Cash Receipts Over (Under) Cash Disbursements	\$ 0	\$ (1,295,189)	\$ (1,295,189)
Cash Balance, July 1, 2013	0	291,278	291,278
Cash Balance, June 30, 2014	<u>\$ 0</u>	<u>\$ (1,003,911)</u>	<u>\$ (1,003,911)</u>

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## **SINGLE AUDIT SECTION**

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

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

Independent Auditor's Report

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

To the County Mayor and Board of County Commissioners:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Wilson County, Tennessee, as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise Wilson County's basic financial statements, and have issued our report thereon dated February 10, 2015.

**Internal Control Over Financial Reporting**

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

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

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

A *significant deficiency* is a deficiency, or 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: 2014-002.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Wilson County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and are described in the accompanying Schedule of Findings and Questioned Costs as items 2014-003, 2014-004, 2014-005, and 2014-006.

### **Wilson County's Responses to Findings**

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

## Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the 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 Wilson County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Very truly yours,

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

Justin P. Wilson  
Comptroller of the Treasury  
Nashville, Tennessee

February 10, 2015

JPW/sb



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

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

Independent Auditor's Report

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

To the County Mayor and Board of County Commissioners:

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

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

***Management's Responsibility***

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

***Auditor's Responsibility***

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

and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Wilson County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

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

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

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

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

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

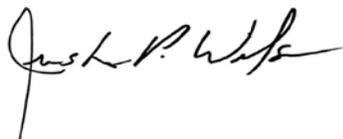
Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any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

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

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

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Wilson County, Tennessee, as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise Wilson County's basic financial statements. We issued our report thereon dated February 10, 2015, 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

February 10, 2015

JPW/sb

Wilson 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:			
Passed-through State Department of Agriculture:			
National School Lunch Program (Noncash Assistance) Commodities	10.555	(2)	\$ 398,387 (3)
Passed-through State Department of Education:			
Child Nutrition Cluster:			
School Breakfast Program	10.553	(2)	459,654
National School Lunch Program	10.555	(2)	1,954,079 (3)
Total Passed-through State Department of Education			\$ 2,413,733
Total U.S. Department of Agriculture			\$ 2,812,120
U.S. Department of the Interior:			
Direct Program:			
Payment in-Lieu-of Taxes	15.226	N/A	\$ 1,518
Total U.S. Department of the Interior			\$ 1,518
U.S. Department of Justice:			
Direct Program:			
Equitable Sharing Program	16.922	N/A	\$ 745
Passed-through State Commission on Children and Youth:			
Juvenile Justice and Delinquency Prevention - Allocation to States	16.540	(2)	2,000
Passed-through State Office of Criminal Justice Programs:			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	(2)	8,365
Total U.S. Department of Justice			\$ 11,110
U.S. Department of Labor:			
Passed-through Nashville Career Advancement Center:			
WIA Youth Activities	17.259	(2)	\$ 396,577
Total U.S. Department of Labor			\$ 396,577
U.S. Department of Transportation:			
Passed-through State Department of Transportation:			
Alcohol Open Container Requirements	20.607	(2)	\$ 6,169
Total U.S. Department of Transportation			\$ 6,169
U.S. Department of Education:			
Passed-through State Department of Education:			
Adult Education - Basic Grants to States	84.002	(2)	\$ 166,961
Title I Grants to Local Educational Agencies	84.010	N/A	1,294,305
Special Education Cluster:			
Special Education - Grants to States	84.027	N/A	3,061,854
Special Education - Preschool Grants	84.173	N/A	150,631
Career and Technical Education - Basic Grants to States	84.048	N/A	200,791
Safe and Drug-free Schools and Communities - National Programs	84.184	N/A	86,655
Education for Homeless Children and Youth	84.196	(2)	71,995
English Language Acquisition Grants	84.365	(2)	39,591
Improving Teacher Quality State Grants	84.367	(2)	350,401
State Fiscal Stabilization Fund (SFSF) - Race-to-the-Top Incentive Grants, Recovery Act	84.395	(2)	57,200
Total U.S. Department of Education			\$ 5,480,384

(Continued)

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

Federal/Pass-through Agency/State Grantor Program Title	Federal CFDA Number	Pass-through Entity Identifying Number	Expenditures
U.S. Election Assistance Commission:			
Passed-through Tennessee Secretary of State:			
Help America Vote Act Requirements Payments	90.401	(2)	\$ 29,540
Total U.S. Election Assistance Commission			<u>\$ 29,540</u>
U.S. Department of Homeland Security:			
Passed-through State Department of Military:			
Emergency Management Performance Grants	97.042	(2)	\$ 165,127
Total U.S. Department of Homeland Security			<u>\$ 165,127</u>
Total Expenditures of Federal Awards			<u>\$ 8,902,545</u>
State Grants:			
		Contract Number	
Early Childhood Education - State Department of Education	N/A	(2)	\$ 853,543
Firefighters Educational Incentive Pay - State Department of Commerce and Insurance	N/A	(2)	13,200
Coordinated School Health Initiative - State Department of Education	N/A	(2)	135,292
Family Resource Center - State Department of Education	N/A	(2)	29,612
Adult Basic Education - State Department of Labor and Workforce Development	N/A	(2)	55,654
Waste Tire Grant - State Department of Environment and Conservation	N/A	(2)	36,033
Health Department Programs - State Department of Health	N/A	(2)	799,597
Litter Program - State Department of Transportation	N/A	(2)	59,652
Law Enforcement Training - State Department of Safety	N/A	(2)	54,600
Drug Control Grants - State Department of Finance and Administration	N/A	(2)	40,742
Assessor Incentive Pay - Comptroller of the Treasury	N/A	(2)	750
Safe Schools Act - State Department of Education	N/A	(2)	74,800
Juvenile Justice - State Commission on Children and Youth	N/A	(2)	<u>9,000</u>
Total State Grants			<u>\$ 2,162,475</u>

CFDA = Catalog of Federal Domestic Assistance  
N/A = Not Applicable

- (1) Presented in conformity with generally accepted accounting principles using the modified accrual basis of accounting.
- (2) Information not available.
- (3) Total for CFDA No. 10.555 is \$2,352,466.

Wilson 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 Wilson County, Tennessee, for the year ended June 30, 2013, which have not been corrected.

**OFFICE OF FINANCE DIRECTOR**

<u>Finding Number</u>	<u>Page Number</u>	<u>Subject</u>
2013-001	226	Material audit adjustments were required for proper financial statement presentation

**PROBATION DEPARTMENT**

<u>Finding Number</u>	<u>Page Number</u>	<u>Subject</u>
2013-003	228	The department had deficiencies in computer system backup procedures

**OFFICE OF TRUSTEE**

<u>Finding Number</u>	<u>Page Number</u>	<u>Subject</u>
2013-007	231	The trustee did not require a depository to adequately collateralize funds

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**WILSON COUNTY, TENNESSEE**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

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

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

1. Our report on the financial statements of Wilson County is unmodified.
2. The audit of the financial statements of Wilson County disclosed significant deficiencies in internal control. One of these deficiencies was considered to be a material weakness.
3. The audit disclosed no instances of noncompliance that are material to the financial statements of Wilson County.
4. The audit disclosed no significant deficiencies in internal control over major programs.
5. An unmodified opinion was issued on compliance for major programs.
6. The audit revealed no findings that are required to be reported under Section 510(a) of OMB Circular A-133.
7. The Child Nutrition Cluster: the School Breakfast Program and the National School Lunch Program (CFDA Nos. 10.553 and 10.555) and the Special Education Cluster: Special Education – Grants to States and Special Education – Preschool Grants (CFDA Nos. 84.027 and 84.173) were determined to be major programs.
8. A \$300,000 threshold was used to distinguish between Type A and Type B federal programs.
9. Wilson County did not qualify as a low-risk auditee.

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

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

### **OFFICE OF FINANCE DIRECTOR**

#### **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 in the General, Highway/Public Works, Solid Waste/Sanitation, and Self-Insurance funds were not materially correct, and audit adjustments totaling \$833,405, \$87,872, \$358,198, and \$312,029, respectively, were required for the financial statements to be materially correct at year-end. Generally accepted accounting principles require Wilson County to have adequate internal controls over the maintenance of its accounting records. Material audit adjustments were required because the county's financial reporting system did not prevent, detect, or correct potential misstatements in the accounting records. It is a strong indicator of a material weakness in internal controls if the county has ineffective controls over the maintenance of its accounting records, which are used to prepare the financial statements, including the related notes to the financial statements. This finding is a result of management's failure to correct the finding noted in the prior-year audit report. We presented audit adjustments to management that they approved and posted to properly present the financial statements in this report.

#### **RECOMMENDATION**

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

#### **MANAGEMENT'S RESPONSE – FINANCE DIRECTOR**

We concur. The adjustments to the General, Highway/Public Works, and Solid Waste/Sanitation funds were the result of a reallocation of the property tax rate to address needs in the various funds. The tax rate was not adopted until August 25, 2014, making it impossible to make these adjustments for June 30, 2014, since the books have to be closed by July 31, 2014. The adjustment to the Self-Insurance Fund is the result of an estimate of claims payable made on July 31, 2014, for the closing of the books. Actual results available several months after the books were closed differed significantly from the estimate that was made. We are undertaking a new method to estimate this liability; however, this liability can vary widely, and there is no way to guarantee our estimate will be correct.

FINDING 2014-002

**THE SELF-INSURANCE FUND HAD A DEFICIT IN UNRESTRICTED NET POSITION**

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

The Self-Insurance Fund had a deficit of \$259,290 in unrestricted net position at June 30, 2014. This deficit resulted from the recognition of a liability totaling \$485,615 in the financial statements for claims and judgments payable at year-end that exceeded available resources.

RECOMMENDATION

County officials should liquidate the deficit in unrestricted net position of the Self-Insurance Fund and should closely monitor activity in the fund to prevent the recurrence of a deficit.

MANAGEMENT'S RESPONSE – FINANCE DIRECTOR

We concur. We have taken steps in the 2015 fiscal year to put additional money into the Self-Insurance Fund. The Finance Department monitors this fund closely on a monthly basis. Cash in the fund was sufficient to pay the claims as they became due. However, we recognize the need to maintain a positive net position in this fund.

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PROBATION DEPARTMENT

FINDING 2014-003

**THE DEPARTMENT HAD DEFICIENCIES IN COMPUTER SYSTEM BACKUP PROCEDURES**

(Noncompliance Under *Government Auditing Standards*)

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

RECOMMENDATION

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

## MANAGEMENT'S RESPONSE – FINANCE DIRECTOR

We concur. In January 2015, the Finance Committee adopted additional policies requiring the backups to be taken off-site weekly. In addition, we have hired an information technology director to monitor these procedures.

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## OFFICE OF TRUSTEE

### FINDING 2014-004

### **THE SPECIAL SCHOOL DISTRICT FUND HAD A CASH OVERDRAFT AT JUNE 30, 2014**

(Noncompliance Under *Government Auditing Standards*)

The trustee issued and paid checks on the Special School District Fund, an agency fund that exceeded the available cash balance on deposit by \$1,003,911 at June 30, 2014. Section 8-11-104(5), *Tennessee Code Annotated*, prohibits the trustee from paying a check if sufficient funds are not available. The cash overdraft was liquidated subsequent to June 30, 2014.

## RECOMMENDATION

The trustee should not issue and pay checks that exceed available cash as required by state statute.

## MANAGEMENT'S RESPONSE – TRUSTEE

Since we have changed our bookkeeping procedures and switched to another software program, we have addressed and corrected the audit finding.

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### FINDING 2014-005

### **THE TRUSTEE DID NOT REQUIRE A DEPOSITORY TO ADEQUATELY COLLATERALIZE FUNDS**

(Noncompliance Under *Government Auditing Standards*)

The trustee did not require one depository holding county funds to pledge sufficient securities to protect funds that exceeded Federal Deposit Insurance Corporation (FDIC) coverage. During the fiscal year, deposits exceeded FDIC coverage and collateral securities pledged in three of 12 months under examination in amounts ranging from \$4,970 to \$173,009. Section 5-8-201, *Tennessee Code Annotated*, provides for county officials to require any bank that is a depository of county funds to deposit in an escrow account in a second bank collateral security equal to 105 percent of such county funds. The failure to adequately collateralize funds could result in a loss for the county. This finding resulted from management's failure to correct the finding noted in the prior-year audit report.

## RECOMMENDATION

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

## MANAGEMENT'S RESPONSE – TRUSTEE

Since we have changed our bookkeeping procedures and switched to another software program, we have addressed and corrected the audit finding.

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## OFFICE OF SHERIFF

### FINDING 2014-006

### **AN EMPLOYEE IMPROPERLY USED A COUNTY FUEL CARD FOR PERSONAL GAIN RESULTING IN A CASH SHORTAGE OF \$401.66**

(Noncompliance Under *Government Auditing Standards*)

The Sheriff's Department received information alleging an employee was using a county credit card to purchase fuel for his private vehicle. Officials filed a Fraud Reporting Form with our office on June 25, 2013, and the allegation was investigated internally with help from the district attorney general. The employee's employment with the Sheriff's Department was terminated on July 1, 2013, and on September 22, 2014, the former employee pled guilty to eight counts of theft under \$500, received supervised probation, and was ordered to pay restitution of \$401.66.

## RECOMMENDATION

Management should review their internal control procedures related to the purchase of fuel to ensure credit card purchases are reconciled with usage.

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

There were no findings and questioned costs for federal awards.

## **BEST PRACTICE**

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 item noted below is a best practice that should be adopted by the governing body as a means of significantly improving accountability and the quality of services provided to the citizens of Wilson County.

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

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

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

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