

**ANNUAL FINANCIAL REPORT**  
**WILSON COUNTY, TENNESSEE**

**FOR THE YEAR ENDED JUNE 30, 2015**



**DIVISION OF LOCAL GOVERNMENT AUDIT**



**ANNUAL FINANCIAL REPORT**  
**WILSON COUNTY, TENNESSEE**  
**FOR THE YEAR ENDED JUNE 30, 2015**

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

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

*JEFF BAILEY, CPA, CGFM, CFE*  
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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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## WILSON COUNTY, TENNESSEE TABLE OF CONTENTS

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	Exhibit	Page(s)
Summary of Audit Findings		6
<u>INTRODUCTORY SECTION</u>		7
Wilson County Officials		8-9
<u>FINANCIAL SECTION</u>		10
Independent Auditor's Report		11-14
Management's Discussion and Analysis		15-25
BASIC FINANCIAL STATEMENTS:		26
Government-wide Financial Statements:		
Statement of Net Position	A	27-28
Statement of Activities	B	29-30
Fund Financial Statements:		
Governmental Funds:		
Balance Sheet	C-1	31-33
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position	C-2	34
Statement of Revenues, Expenditures, and Changes in Fund Balances	C-3	35-36
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	C-4	37
Statements of Revenues, Expenditures, and Changes in Fund Balances – Actual (Budgetary Basis) and Budget:		
General Fund	C-5	38-40
Highway/Public Works Fund	C-6	41
Proprietary Funds:		
Statement of Net Position	D-1	42
Statement of Revenues, Expenses, and Changes in Net Position	D-2	43
Statement of Cash Flows	D-3	44
Fiduciary Funds:		
Statement of Fiduciary Net Position	E-1	45
Statement of Changes in Fiduciary Net Position	E-2	46
Index and Notes to the Financial Statements		47-102
REQUIRED SUPPLEMENTARY INFORMATION:		103
Schedule of Changes in Net Pension Liability (Asset) and Related Ratios Based on Participation in the Public Employee Pension Plan of TCRS – Primary Government – Wilson County Employees	F-1	104
Schedule of Changes in Net Pension Liability (Asset) and Related Ratios Based on Participation in the Public Employee Pension Plan of TCRS – Primary Government – Wilson County Emergency Management Employees	F-2	105
Schedule of Contributions Based on Participation in the Public Employee Pension Plan of TCRS – Primary Government – Wilson County Employees	F-3	106

	Exhibit	Page(s)
Schedule of Contributions Based on Participation in the Public Employee Pension Plan of TCRS – Primary Government – Wilson County Emergency Management Employees	F-4	107
Schedule of Contributions Based on Participation in the Teacher Retirement Plan of TCRS – Discretely Presented Wilson County School Department	F-5	108
Schedule of Contributions Based on Participation in the Teacher Legacy Pension Plan of TCRS – Discretely Presented Wilson County School Department	F-6	109
Schedule of Proportionate Share of the Net Pension Asset in the Teacher Legacy Pension Plan of TCRS – Discretely Presented Wilson County School Department	F-7	110
Schedule of Funding Progress – Other Postemployment Benefits Plans – Primary Government and Discretely Presented Wilson County School Department	F-8	111
Notes to the Required Supplementary Information		112
COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS AND SCHEDULES:		113
Nonmajor Governmental Funds:		114-115
Combining Balance Sheet	G-1	116-121
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	G-2	122-127
Schedules of Revenues, Expenditures, and Changes in Fund Balances – Actual (Budgetary Basis) and Budget:		
Solid Waste/Sanitation Fund	G-3	128
Ambulance Service Fund	G-4	129
Special Purpose Fund	G-5	130
Drug Control Fund	G-6	131
Sports and Recreation Fund	G-7	132
Agriculture Center Fund	G-8	133
Rural Debt Service Fund	G-9	134
Highway Capital Projects Fund	G-10	135
Other Capital Projects Fund	G-11	136
Major Governmental Fund:		137
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Actual and Budget:		
General Debt Service Fund	H	138
Proprietary Funds:		139
Combining Statement of Net Position	I-1	140
Combining Statement of Revenues, Expenses, and Changes in Net Position	I-2	141
Combining Statement of Cash Flows	I-3	142
Fiduciary Funds:		143
Combining Statement of Fiduciary Assets and Liabilities	J-1	144
Combining Statement of Changes in Assets and Liabilities – All Agency Funds	J-2	145-146
Component Unit:		
Discretely Presented Wilson County School Department:		147
Statement of Activities	K-1	148
Balance Sheet – Governmental Funds	K-2	149
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position	K-3	150
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	K-4	151

	Exhibit	Page(s)
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	K-5	152
Combining Balance Sheet – Nonmajor Governmental Funds	K-6	153
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Governmental Funds	K-7	154
Schedules of Revenues, Expenditures, and Changes in Fund Balances – Actual (Budgetary Basis) and Budget:		
General Purpose School Fund	K-8	155-156
School Federal Projects Fund	K-9	157
Central Cafeteria Fund	K-10	158
Extended School Program Fund	K-11	159
Proprietary Fund:		
Statement of Net Position	K-12	160
Statement of Revenues, Expenses, and Changes in Net Position	K-13	161
Statement of Cash Flows	K-14	162
Miscellaneous Schedules:		163
Schedule of Changes in Long-term Notes, Capital Leases, and Bonds	L-1	164
Schedule of Long-term Debt Requirements by Year	L-2	165
Schedule of Notes Receivable	L-3	166
Schedule of Transfers – Primary Government and Discretely Presented Wilson County School Department	L-4	167
Schedule of Salaries and Official Bonds of Principal Officials – Primary Government and Discretely Presented Wilson County School Department	L-5	168
Schedule of Detailed Revenues – All Governmental Fund Types	L-6	169-189
Schedule of Detailed Revenues – All Governmental Fund Types – Discretely Presented Wilson County School Department	L-7	190-193
Schedule of Detailed Expenditures – All Governmental Fund Types	L-8	194-221
Schedule of Detailed Expenditures – All Governmental Fund Types – Discretely Presented Wilson County School Department	L-9	222-234
Schedule of Detailed Revenues and Expenses – Proprietary Fund Types – Primary Government and Discretely Presented Wilson County School Department	L-10	235-238
Schedule of Detailed Receipts, Disbursements, and Changes in Cash Balances – City Agency Funds	L-11	239
 <u>SINGLE AUDIT SECTION</u>		 240
Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i>		241-242
Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on the Schedule of Expenditures of Federal Awards Required by OMB Circular A-133		243-245
Schedule of Expenditures of Federal Awards and State Grants		246-247
Schedule of Audit Findings Not Corrected		248
Schedule of Findings and Questioned Costs		249-253
Best Practice		254
Auditee Reporting Responsibilities		255

# ***Summary of Audit Findings***

Annual Financial Report  
Wilson County, Tennessee  
For the Year Ended June 30, 2015

## ***Scope***

We have audited the basic financial statements of Wilson County as of and for the year ended June 30, 2015.

## ***Results***

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

Our audit resulted in four 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 REGISTER OF DEEDS**

- ◆ Bank statements were not reconciled with the general ledger in a timely manner.

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# INTRODUCTORY SECTION

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Wilson County Officials  
June 30, 2015

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**Officials**

Randall Hutto, County Mayor  
Steve Murphy, Road Superintendent  
Dr. Donna L. Wright, Director of Schools  
Jim Major, Trustee  
Jack Pratt Jr., Assessor of Property  
Jim Goodall, County Clerk  
Debbie Moss, 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	
Jim Emberton	Wendell Marlowe
Sara Patton	Diane Weathers
Adam Bannach	Jerry McFarland
Chad Barnard	Terry Muncher
Dan Walker	Cindy Brown
John Gentry	Kenny Reich
Frank Bush	Sue Vanatta
Terry Ashe	Terry Scruggs
William Glover	Becky Siever
Sonja Robinson	Annette Stafford
Jeff Joines	Joy Bishop
Mike Justice	Bobby Franklin
Gary Keith	

**Board of Education**

Larry Tomlinson, Chairman  
Wayne McNeese  
Linda Armistead  
Bill Robinson  
Don Weathers

**Road Commission**

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

(Continued)

## Wilson County Officials (Cont.)

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### **Financial Management Committee**

William Glover, Chairman  
Diane Weathers  
Dr. Donna L. Wright, Director of Schools  
Jim Emberton

Randall Hutto, County Mayor  
Steve Murphy, Road Superintendent  
Adam Bannach

### **Budget Committee**

Mike Justice, Chairman  
Annette Stafford  
Jerry McFarland

Gary Keith  
Randall Hutto, County Mayor

### **Audit Committee**

Chris Crowell, Chairman  
Jerry Taylor  
Sonja Robinson

Frank Bush  
Sue Vanatta

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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, 2015, 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, 2015, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General and Highway/Public Works funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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

As described in Note V.B., Wilson County has adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions*; GASB Statement No. 69, *Government Combinations and Disposals of Government Operations*; and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*. Our opinion is not modified with respect to these matters.

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

We draw attention to Note I.D.8. to the financial statements, which describes a restatement decreasing the beginning Governmental Activities net position of Wilson County by \$518,406, the Business-type Activities of Wilson County by 5,035, and the discretely presented Wilson County School Department's net position by \$18,473,164 on the Government-wide Statement of Activities. These restatements were necessary because of the transitional requirements of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*. 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 through 25 and the schedules of changes in the county's net pension liability and related ratios, schedule of county contributions, schedule of school's proportionate share of the net pension liability, and schedule of funding progress - other postemployment benefits plans on pages 104 through 112 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.

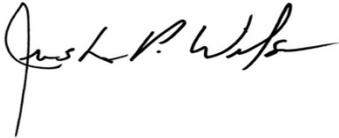
The combining and individual nonmajor fund financial statements, budgetary comparison schedules of nonmajor governmental funds and the General Debt Service Fund, combining and individual fund financial statements of the Wilson County School Department (a discretely presented component unit), and miscellaneous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

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated January 15, 2016, 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 written in a cursive style with a large initial "J" and a long horizontal stroke.

Justin P. Wilson  
Comptroller of the Treasury  
Nashville, Tennessee

January 15, 2016

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, 2015. 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 \$120,764,265 (net position). The liabilities include \$188,862,200 in debt that is attributable to the Wilson County School Department.
- The government's total net position decreased by \$389,486 including the effect of a restatement related to pensions in accordance with GASB 68. Note I. contains more descriptive detail about these changes.
- At June 30, 2015, Wilson County's governmental funds reported combined ending fund balances of \$49,671,844, an increase of \$7,760,396 in comparison with the prior year. The majority of this increase is due to bond proceeds not yet spent for school construction projects and collections of adequate facilities tax in the general debt service and general capital projects funds significantly exceeding expectations.
- At June 30, 2015, unassigned fund balance for the General Fund was \$4,805,565, or 11.1 percent of total General Fund expenditures.
- For the fiscal year ended June 30, 2015, Wilson County's total debt had a net increase of \$5,165,137.

### Overview of the Financial Statements

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

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

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

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

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

The government-wide financial statements include not only Wilson County (known as the primary government), but also a legally separate School Department for which the county is financially accountable. The primary government also has a legally separate Emergency Communications District, Library, and Sports Authority; however, the financial statements for those entities were not available for inclusion in this report. The 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 17 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 Rural School Construction Projects, all of which are considered to be major funds. Data from the other 13 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 Construction Projects, HUD Grant Projects, and Judicial and Safety Projects funds. A budgetary comparison schedule has been provided for the funds to demonstrate compliance with this budget.

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

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

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

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

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

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



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

<u>Net Position (Cont.)</u>	<u>2015 Governmental Activities</u>	<u>2014 Governmental Activities</u>
Long-term Liabilities Outstanding	\$ 262,289,646	\$ 252,855,518
Deferred Inflows of Resources	45,552,121	40,784,640
Other Liabilities	6,258,793	3,540,424
Total	<u>\$ 314,100,560</u>	<u>\$ 297,180,582</u>
Net Position:		
Net Investment in Capital Assets	\$ 58,326,432	\$ 56,237,674
Restricted	35,545,480	32,831,322
Unrestricted	<u>(226,419,047)</u>	<u>(221,304,001)</u>
Total Net Position	<u>\$ (132,547,135)</u>	<u>\$ (132,235,005)</u>

An additional portion of Wilson County's net position totaling \$35,545,480 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 \$312,130. Elements of this decrease are noted in the table below:

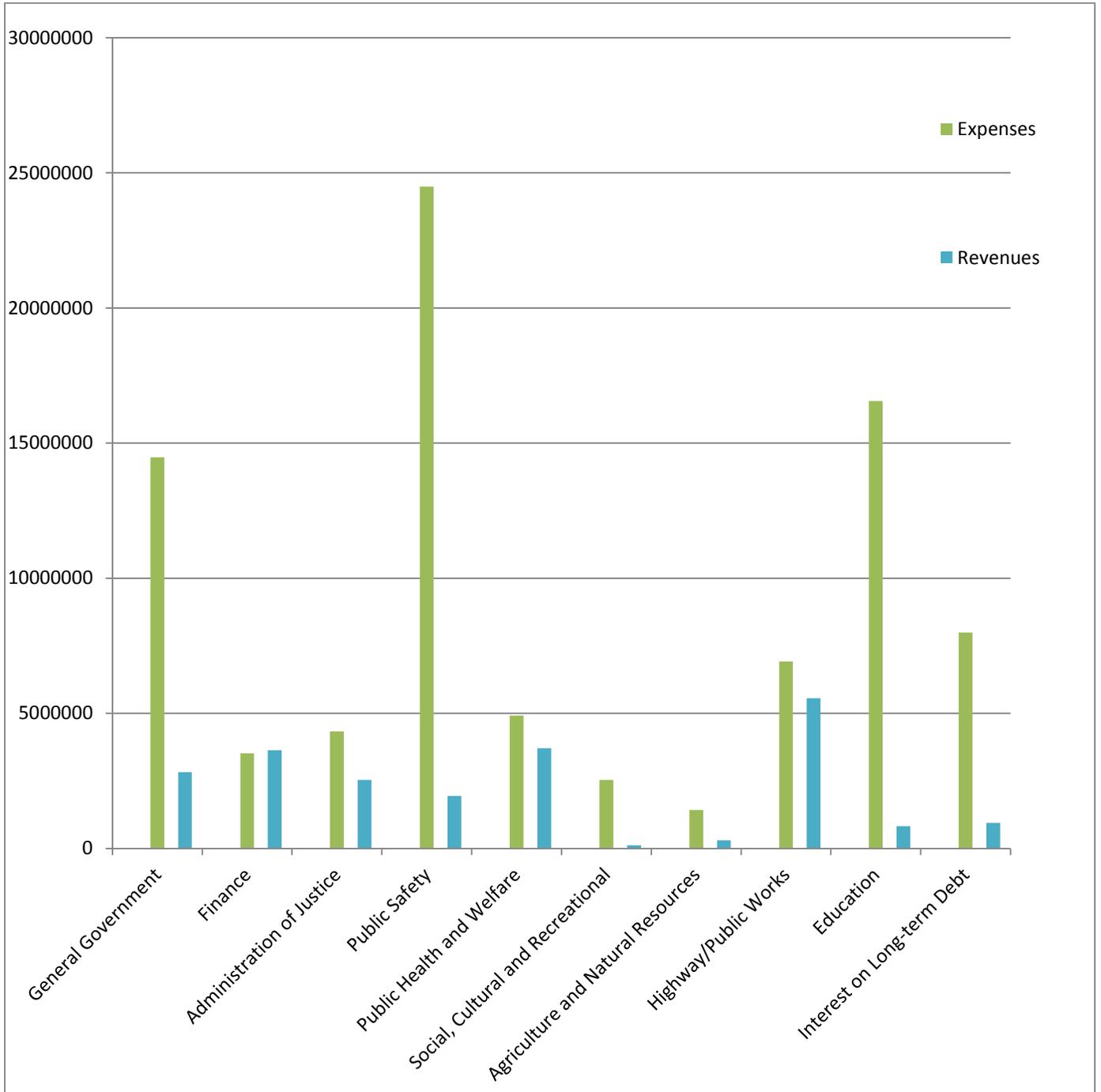
## Wilson County's Change in Net Position

	<u>2015 Governmental Activities</u>	<u>2014 Governmental Activities</u>
Revenues:		
Program Revenues:		
Charges for Services	\$ 13,632,512	\$ 13,939,970
Operating Grants and Contributions	5,853,017	5,570,451
Capital Grants and Contributions	2,907,187	226,485
Total Program Revenues	<u>\$ 22,392,716</u>	<u>\$ 19,736,906</u>
General Revenues:		
Property Taxes Levied for General Purposes	\$ 34,650,811	\$ 33,664,633
Property Taxes Levied for Debt Service	6,627,246	6,467,490
Local Option Sales Tax	7,672,080	7,474,384
Payments in-Lieu-of Taxes - Other	29,156	46,567
Hotel/Motel Tax	1,192,707	1,027,095
Wheel Tax	2,632,124	2,543,380
Litigation Tax	880,649	936,855
Business Tax	1,965,381	1,658,444
Adequate Facilities Tax	5,170,488	4,172,450
Mineral Severance Tax	184,361	236,412
Wholesale Beer Tax	608,168	580,068
Other Local Taxes	19,358	6,238

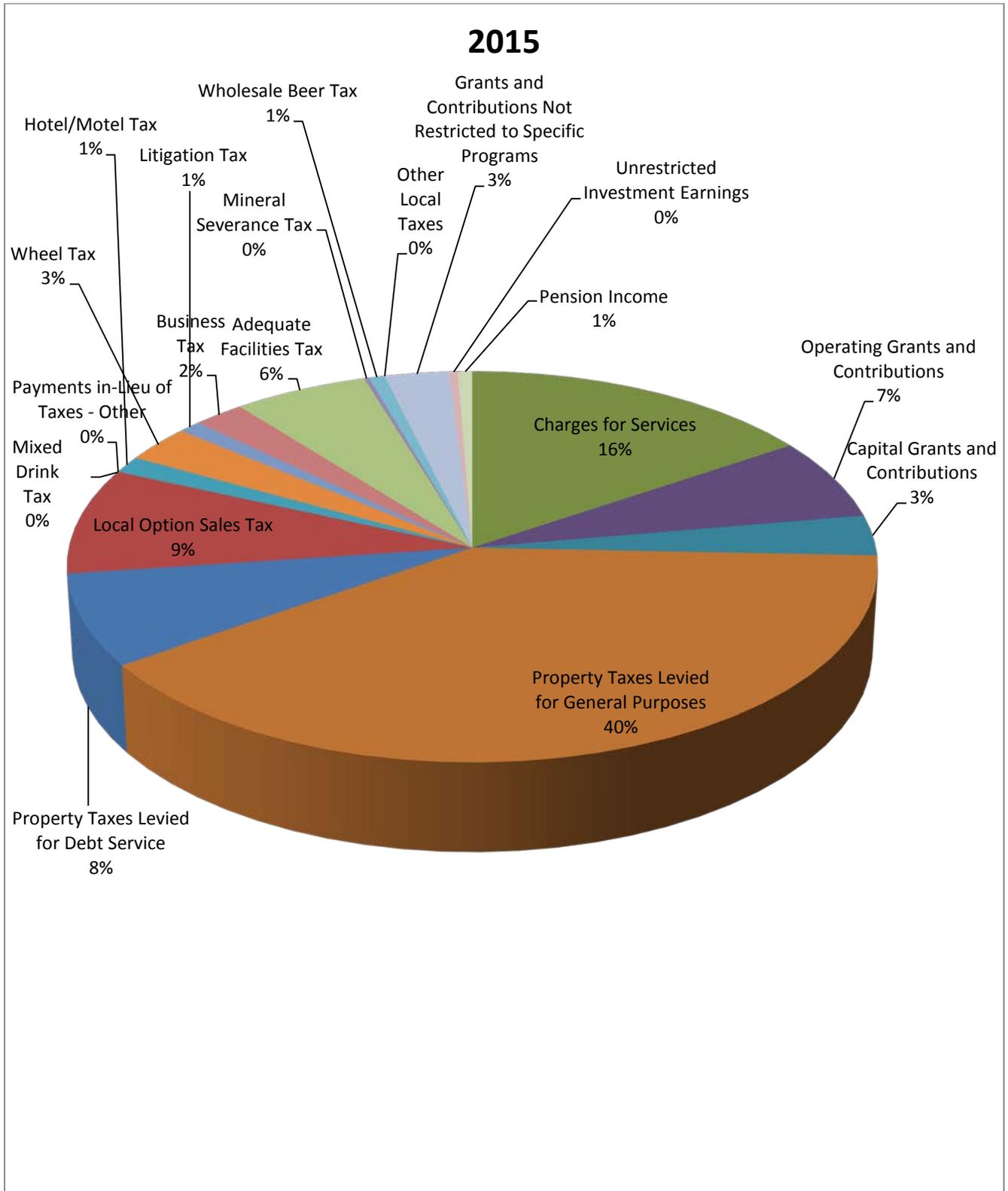
## Wilson County's Change in Net Position (Cont.)

	2015 Governmental Activities	2014 Governmental Activities
	<u>                    </u>	<u>                    </u>
General Revenues (Cont.):		
Grants and Contributions Not		
Restricted to Specific Programs	\$ 2,467,693	\$ 1,607,486
Unrestricted Investment Earnings	321,561	303,332
Miscellaneous	547,869	1,530,345
Total General Revenues	<u>\$ 64,969,652</u>	<u>\$ 62,255,179</u>
Total Revenues	<u>\$ 87,362,368</u>	<u>\$ 81,992,085</u>
	2015 Governmental Activities	2014 Governmental Activities
	<u>                    </u>	<u>                    </u>
Expenses:		
Governmental Activities:		
General Government	\$ 14,472,897	\$ 13,870,732
Finance	3,526,685	3,762,861
Administration of Justice	4,331,350	4,424,140
Public Safety	24,488,079	26,692,464
Public Health and Welfare	4,916,977	3,099,842
Social, Cultural, and		
Recreational Services	2,540,325	2,209,428
Agriculture and Natural Resources	1,420,011	1,552,864
Highway/Public	6,917,412	6,119,811
Education	16,554,768	29,685,412
Interest on Long-term Debt	7,987,588	8,544,532
Total Expenses	<u>\$ 87,156,092</u>	<u>\$ 99,962,086</u>
Change in Net Position	\$ 206,276	\$ (17,970,001)
Net Position - July 1,	(132,235,005)	(114,265,004)
Restatements/Prior-period Adjustments	<u>(518,406)</u>	<u>0</u>
Net Position - June 30,	<u><u>\$ (132,547,135)</u></u>	<u><u>\$ (132,235,005)</u></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 \$49,671,844, an increase of \$7,760,396 in comparison with the prior year. Approximately 9.68 percent of this total amount (\$4,805,565) 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 11.1 percent of total General Fund expenditures, while total fund balance represents 18.63 percent of that same amount.

The fund balance of the General Fund decreased \$451,239 from the prior year. The major factor contributing to the decrease was additional funding allocated to the self-insurance fund during the year to pay medical claims.

The fund balance of the Highway/Public Works Fund had a net increase of \$1,224,837 during the current fiscal year.

The fund balance of the General Debt Service Fund increased \$1,161,451 from the prior year.

The Rural School Construction Projects Fund had a net decrease of \$40,351 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 4.18 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, 2015, totaled \$75,528,078 (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 \$2,559,873.

	2015 Governmental Activities	2014 Governmental Activities
Land	\$ 5,735,291	\$ 5,735,291
Construction in Progress	1,714,375	0
Intangible Assets	6,543,736	5,166,776
Buildings and Improvements	28,180,951	29,143,286
Other Capital Assets	5,590,776	6,043,556
Infrastructure	27,762,949	26,879,296
Total	<u>\$ 75,528,078</u>	<u>\$ 72,968,205</u>

**Long-term Debt.** At the end of the current fiscal year, Wilson County had total bonded debt outstanding of \$205,630,000, and notes payable of \$1,765,000. All debt is backed by the full faith and credit of the county. Of the amount outstanding for governmental activities, \$188,862,200 reflects the balance of the borrowings for education capital projects for the Wilson County Board of Education.

	2015 Governmental Activities	2014 Governmental Activities
Bonds Payable	\$ 205,630,000	\$ 199,880,000
Notes Payable	1,765,000	1,475,000
Capital Leases Payable	0	874,863
Total	<u>\$ 207,395,000</u>	<u>\$ 202,229,863</u>

- For the fiscal year ended June 30, 2015, Wilson County's total debt had a net increase of \$5,165,137. 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, 2015, was 5.1 percent, which is down .7 percent from June 30, 2014.
- Inflationary trends in the region compare favorably to national business indices.
- Assessed property value within the county is in excess of \$3.2 billion.

All of these factors were considered in preparing the county's budget for the 2016 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, 2015

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Wilson County School Department
<u>ASSETS</u>				
Cash	\$ 488,606	\$ 200	\$ 488,806	\$ 913,857
Equity in Pooled Cash and Investments	50,672,627	3,100,637	53,773,264	32,200,302
Accounts Receivable	3,610,377	0	3,610,377	0
Allowance for Uncollectibles	(2,452,694)	0	(2,452,694)	0
Due from Other Governments	2,867,244	0	2,867,244	4,425,486
Due from Primary Government	0	0	0	4,910,769
Property Taxes Receivable	43,612,077	0	43,612,077	35,481,752
Allowance for Uncollectible Property Taxes	(803,905)	0	(803,905)	(675,041)
Notes Receivable	260,143	0	260,143	176,185
Accrued Interest Receivable	97,058	0	97,058	0
Notes Receivable - Long-term	1,422,565	0	1,422,565	1,300,428
Net Pension Asset - Agent Plans	1,831,266	14,767	1,846,033	1,479,670
Net Pension Asset - Cost-sharing Plans	0	0	0	230,834
Capital Assets:				
Assets Not Depreciated:				
Land	5,735,291	7,556,050	13,291,341	8,816,927
Construction in Progress	1,714,375	0	1,714,375	11,326,042
Intangibles	6,543,736	0	6,543,736	0
Assets Net of Accumulated Depreciation:				
Buildings and Improvements	28,180,951	17,168	28,198,119	194,971,600
Other Capital Assets	5,590,776	1,279,404	6,870,180	7,667,805
Infrastructure	27,762,949	0	27,762,949	0
<b>Total Assets</b>	<b>\$ 177,133,442</b>	<b>\$ 11,968,226</b>	<b>\$ 189,101,668</b>	<b>\$ 303,226,616</b>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>				
Deferred Charge on Refunding	\$ 1,187,795	\$ 0	\$ 1,187,795	\$ 0
Pension Changes in Experience	85,229	1,088	86,317	669,383
Pension Other Deferrals	0	0	0	391,935
Pension Contributions After Measurement Date	3,146,959	37,784	3,184,743	7,030,949
<b>Total Deferred Outflows of Resources</b>	<b>\$ 4,419,983</b>	<b>\$ 38,872</b>	<b>\$ 4,458,855</b>	<b>\$ 8,092,267</b>
<u>LIABILITIES</u>				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 704,118
Accrued Payroll	0	0	0	4,171,369
Payroll Deductions Payable	75	0	75	0
Due to State of Tennessee	9,610	101	9,711	0
Accrued Interest Payable	1,303,339	0	1,303,339	0
Customer Deposits Payable	35,000	0	35,000	0
Due to Component Units	4,910,769	0	4,910,769	0
Noncurrent Liabilities:				
Due Within One Year	13,139,329	43,747	13,183,076	1,116,241
Due in More Than One Year (net of unamortized premium on debt)	249,150,317	150,034	249,300,351	5,287,673
<b>Total Liabilities</b>	<b>\$ 268,548,439</b>	<b>\$ 193,882</b>	<b>\$ 268,742,321</b>	<b>\$ 11,279,401</b>

(Continued)

Exhibit A

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

	<u>Primary Government</u>			<u>Component Unit</u>
	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>	<u>Wilson County School Department</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>				
Deferred Current Property Taxes	\$ 42,231,190	\$ 0	\$ 42,231,190	\$ 34,317,672
Pension Changes in Experience	334,715	0	334,715	0
Pension Changes in Investment Earnings	2,986,216	30,346	3,016,562	22,059,868
Total Deferred Inflows of Resources	<u>\$ 45,552,121</u>	<u>\$ 30,346</u>	<u>\$ 45,582,467</u>	<u>\$ 56,377,540</u>
<u>NET POSITION</u>				
Net Investment in Capital Assets	\$ 58,326,432	\$ 8,852,622	\$ 67,179,054	\$ 222,782,374
Restricted for:				
Capital Projects	2,769,224	0	2,769,224	0
General Government	70,997	0	70,997	0
Finance	20,280	0	20,280	0
Administration of Justice	406,136	0	406,136	0
Debt Service	14,305,483	0	14,305,483	0
Public Safety	767,087	0	767,087	0
Public Health and Welfare	357,484	0	357,484	0
Agriculture and Natural Resources	1,015,470	0	1,015,470	0
Other Purposes	1,831,302	0	1,831,302	0
Highway/Public Works	8,541,383	0	8,541,383	0
Education Capital Projects	13,956	0	13,956	0
School Federal Projects	0	0	0	63,684
Central Cafeteria	0	0	0	3,316,419
Basic Education Program	0	0	0	186,774
Education	5,446,678	0	5,446,678	1,740,913
Unrestricted	<u>(226,419,047)</u>	<u>2,930,248</u>	<u>(223,488,799)</u>	<u>15,571,778</u>
Total Net Position	<u>\$ (132,547,135)</u>	<u>\$ 11,782,870</u>	<u>\$ (120,764,265)</u>	<u>\$ 243,661,942</u>

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, 2015

Functions/Programs	Net (Expense) Revenue and Changes in Net Position							Component Unit Wilson County School Department
	Expenses	Program Revenues			Primary Government			
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total	
Primary Government:								
Governmental Activities:								
General Government	\$ 14,472,897	\$ 2,639,030	\$ 184,672	\$ 0	\$ (11,649,195)	\$ 0	\$ (11,649,195)	\$ 0
Finance	3,526,685	3,630,449	6,417	0	110,181	0	110,181	0
Administration of Justice	4,331,350	2,515,360	17,959	0	(1,798,031)	0	(1,798,031)	0
Public Safety	24,488,079	1,625,881	265,135	51,815	(22,545,248)	0	(22,545,248)	0
Public Health and Welfare	4,916,977	2,732,164	973,342	0	(1,211,471)	0	(1,211,471)	0
Social, Cultural, and Recreational Services	2,540,325	114,386	0	0	(2,425,939)	0	(2,425,939)	0
Agriculture and Natural Resources	1,420,011	300,626	0	0	(1,119,385)	0	(1,119,385)	0
Highways/Public Works	6,917,412	34,321	2,673,805	2,855,372	(1,353,914)	0	(1,353,914)	0
Education	16,554,768	40,295	782,682	0	(15,731,791)	0	(15,731,791)	0
Interest on Long-term Debt	7,987,588	0	949,005	0	(7,038,583)	0	(7,038,583)	0
Total Governmental Activities	\$ 87,156,092	\$ 13,632,512	\$ 5,853,017	\$ 2,907,187	\$ (64,763,376)	\$ 0	\$ (64,763,376)	\$ 0
Business-type Activities:								
Solid Waste Disposal	\$ 520,913	\$ 448,325	\$ 0	\$ 0	\$ 0	\$ (72,588)	\$ (72,588)	\$ 0
Total Business-type Activities	\$ 520,913	\$ 448,325	\$ 0	\$ 0	\$ 0	\$ (72,588)	\$ (72,588)	\$ 0
Total Primary Government	\$ 87,677,005	\$ 14,080,837	\$ 5,853,017	\$ 2,907,187	\$ (64,763,376)	\$ (72,588)	\$ (64,835,964)	\$ 0
Component Unit:								
Wilson County School Department	\$ 122,501,027	\$ 6,485,851	\$ 10,651,657	\$ 16,547,035	\$ 0	\$ 0	\$ 0	\$ (88,816,484)
Total Component Unit	\$ 122,501,027	\$ 6,485,851	\$ 10,651,657	\$ 16,547,035	\$ 0	\$ 0	\$ 0	\$ (88,816,484)

(Continued)

Exhibit B

Wilson County, Tennessee  
Statement of Activities (Cont.)

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position			Component Unit Wilson County School Department
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			
					Governmental Activities	Business-type Activities	Total	
General Revenues:								
Taxes:								
Property Taxes Levied for General Purposes					\$ 34,650,811	\$ 0	\$ 34,650,811	\$ 34,136,343
Property Taxes Levied for Debt Service					6,627,246	0	6,627,246	0
Local Option Sales Tax					7,672,080	0	7,672,080	11,386,749
Mixed Drink Tax					13,469	0	13,469	159,549
Payments in-Lieu-of Taxes - Other					29,156	0	29,156	0
Hotel/Motel Tax					1,192,707	0	1,192,707	0
Wheel Tax					2,632,124	0	2,632,124	0
Litigation Tax					880,649	0	880,649	0
Business Tax					1,965,381	0	1,965,381	0
Mineral Severance Tax					184,361	0	184,361	0
Adequate Facilities/Development Tax					5,170,488	0	5,170,488	0
Wholesale Beer Tax					608,168	0	608,168	0
Interstate Telecommunications Tax					5,889	0	5,889	8,566
Grants and Contributions Not Restricted to Specific Purposes					2,467,693	0	2,467,693	64,898,904
Unrestricted Investment Income					321,561	0	321,561	140,704
Pension Income					0	0	0	132,646
Miscellaneous					547,869	267	548,136	76,169
Total General Revenues					\$ 64,969,652	\$ 267	\$ 64,969,919	\$ 110,939,630
Change in Net Position					\$ 206,276	\$ (72,321)	\$ 133,955	\$ 22,123,146
Net Position, July 1, 2014					(132,235,005)	11,860,226	(120,374,779)	240,011,960
Restatement (See Note I.D.8.)					(518,406)	(5,035)	(523,441)	(18,473,164)
Net Position, June 30, 2015					\$ (132,547,135)	\$ 11,782,870	\$ (120,764,265)	\$ 243,661,942

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, 2015

	Major Funds				Nonmajor	Total
	General	Highway / Public Works	General Debt Service	Rural School Construction Projects	Other Govern- mental Funds	
<u>ASSETS</u>						
Cash	\$ 700	\$ 100	\$ 0	\$ 0	\$ 487,806	\$ 488,606
Equity in Pooled Cash and Investments	6,558,422	8,606,288	14,229,406	4,924,725	16,259,951	50,578,792
Accounts Receivable	3,589,473	0	0	0	20,904	3,610,377
Allowance for Uncollectibles	(2,452,694)	0	0	0	0	(2,452,694)
Due from Other Governments	952,945	515,695	0	0	1,398,604	2,867,244
Property Taxes Receivable	27,869,762	4,339,349	6,881,342	0	4,521,624	43,612,077
Allowance for Uncollectible Property Taxes	(518,827)	(82,250)	(130,727)	0	(72,101)	(803,905)
Notes Receivable - Current	152,229	27,669	50,611	0	29,634	260,143
Accrued Interest Receivable	0	0	97,058	0	0	97,058
Notes Receivable - Long-term	532,668	96,817	689,384	0	103,696	1,422,565
Total Assets	\$ 36,684,678	\$ 13,503,668	\$ 21,817,074	\$ 4,924,725	\$ 22,750,118	\$ 99,680,263
<u>LIABILITIES</u>						
Payroll Deductions Payable	\$ 43	\$ 32	\$ 0	\$ 0	\$ 0	\$ 75
Due to Component Units	0	0	0	4,910,769	0	4,910,769
Due to State of Tennessee	7,498	831	0	0	1,281	9,610
Current Liabilities Payable From Restricted Assets	0	35,000	0	0	0	35,000
Total Liabilities	\$ 7,541	\$ 35,863	\$ 0	\$ 4,910,769	\$ 1,281	\$ 4,955,454
<u>DEFERRED INFLOWS OF RESOURCES</u>						
Deferred Current Property Taxes	\$ 26,983,649	\$ 4,197,742	\$ 6,656,052	\$ 0	\$ 4,393,747	\$ 42,231,190
Deferred Delinquent Property Taxes	213,185	32,919	55,624	0	29,115	330,843
Other Deferred/Unavailable Revenue	1,419,821	243,997	91,732	0	735,382	2,490,932
Total Deferred Inflows of Resources	\$ 28,616,655	\$ 4,474,658	\$ 6,803,408	\$ 0	\$ 5,158,244	\$ 45,052,965

(Continued)

Exhibit C-1

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

	Major Funds				Nonmajor	Total
	General	Highway / Public Works	General Debt Service	Rural School Construction Projects	Other Govern- mental Funds	
<u>FUND BALANCES</u>						
Nonspendable:						
Long-term Notes Receivable	\$ 532,668	\$ 0	\$ 0	\$ 0	\$ 0	532,668
Restricted:						
Restricted for General Government	70,997	0	0	0	0	70,997
Restricted for Finance	20,280	0	0	0	0	20,280
Restricted for Administration of Justice	406,136	0	0	0	0	406,136
Restricted for Public Safety	110,419	0	0	0	656,668	767,087
Restricted for Public Health and Welfare	18,049	0	0	0	373,150	391,199
Restricted for Agriculture and Natural Resources	1,015,470	0	0	0	0	1,015,470
Restricted for Other Operations	36	0	0	0	0	36
Restricted for Highways/Public Works	0	8,571,626	0	0	0	8,571,626
Restricted for Education	0	0	0	0	4,838,569	4,838,569
Restricted for Debt Service	0	0	14,273,671	0	0	14,273,671
Restricted for Capital Projects	0	0	0	13,956	5,301,992	5,315,948
Committed:						
Committed for General Government	0	0	0	0	77,418	77,418
Committed for Finance	0	0	0	0	271,088	271,088
Committed for Administration of Justice	0	0	0	0	159,638	159,638
Committed for Public Health and Welfare	0	0	0	0	96,744	96,744
Committed for Agriculture and Natural Resources	0	0	0	0	540,116	540,116
Committed for Highways/Public Works	0	124,486	0	0	0	124,486
Committed for Debt Service	0	0	739,995	0	1,097,932	1,837,927
Committed for Capital Projects	0	0	0	0	193,727	193,727
Assigned:						
Assigned for General Government	168,092	0	0	0	0	168,092
Assigned for Finance	100,479	0	0	0	0	100,479

(Continued)

Exhibit C-1

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

	Major Funds				Nonmajor	Total
	General	Highway / Public Works	General Debt Service	Rural School Construction Projects	Other Govern- mental Funds	
<u>FUND BALANCES (CONT.)</u>						
Assigned (Cont.):						
Assigned for Administration of Justice	\$ 115,428	\$ 0	\$ 0	\$ 0	\$ 0	115,428
Assigned for Public Safety	533,400	0	0	0	10,998	544,398
Assigned for Public Health and Welfare	48,902	0	0	0	50,275	99,177
Assigned for Social, Cultural, and Recreational Services	61,250	0	0	0	0	61,250
Assigned for Agriculture and Natural Resources	21,473	0	0	0	4,387	25,860
Assigned for Other Operations	31,838	0	0	0	0	31,838
Assigned for Highways/Public Works	0	297,035	0	0	0	297,035
Assigned for Capital Projects	0	0	0	0	3,917,891	3,917,891
Unassigned	4,805,565	0	0	0	0	4,805,565
Total Fund Balances	<u>\$ 8,060,482</u>	<u>\$ 8,993,147</u>	<u>\$ 15,013,666</u>	<u>\$ 13,956</u>	<u>\$ 17,590,593</u>	<u>\$ 49,671,844</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 36,684,678</u>	<u>\$ 13,503,668</u>	<u>\$ 21,817,074</u>	<u>\$ 4,924,725</u>	<u>\$ 22,750,118</u>	<u>\$ 99,680,263</u>

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, 2015

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)		\$	49,671,844
(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		6,543,736	
Add: construction in progress		1,714,375	
Add: buildings and improvements net of accumulated depreciation		28,180,951	
Add: other capital assets net of accumulated depreciation		5,590,776	
Add: infrastructure net of accumulated depreciation		<u>27,762,949</u>	75,528,078
(2) 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.			(441,606)
(3) Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.			
Less: bonds payable	\$	(205,630,000)	
Less: notes payable		(1,765,000)	
Less: unamortized debt premiums		(8,327,378)	
Less: compensated absences payable		(2,025,913)	
Less: other postemployment benefits liability		(44,005,914)	
Less: accrued interest on bonds and notes		(1,303,339)	
Add: deferred charge on refunding (to be amortized as interest expense)		<u>1,187,795</u>	(261,869,749)
(4) Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be amortized and recognized as components of pension expense in future years:			
Add: deferred outflows of resources related to pensions	\$	3,232,188	
Less: deferred inflows of resources related to pensions		<u>(3,320,931)</u>	(88,743)
(5) Net pension assets of the agent plan are not current financial resources and therefore are not reported in the governmental funds.			1,831,266
(6) Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the governmental funds.			<u>2,821,775</u>
Net position of governmental activities (Exhibit A)		\$	<u><u>(132,547,135)</u></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, 2015

	Major Funds				Nonmajor	Total
	General	Highway / Public Works	General Debt Service	Rural School Construction Projects	Other Govern- mental Funds	
<b>Revenues</b>						
Local Taxes	\$ 30,557,982	\$ 4,409,700	\$ 12,976,705	\$ 0	\$ 14,330,095	\$ 62,274,482
Licenses and Permits	872,416	0	0	0	512,204	1,384,620
Fines, Forfeitures, and Penalties	511,289	0	0	0	94,146	605,435
Charges for Current Services	2,691,890	0	0	0	3,182,395	5,874,285
Other Local Revenues	271,397	24,095	187,645	189,366	397,288	1,069,791
Fees Received From County Officials	3,435,638	0	0	0	0	3,435,638
State of Tennessee	4,312,655	2,910,694	0	0	175,481	7,398,830
Federal Government	125,263	0	832,127	0	116,878	1,074,268
Other Governments and Citizens Groups	36,759	0	577,104	0	744,152	1,358,015
<b>Total Revenues</b>	<b>\$ 42,815,289</b>	<b>\$ 7,344,489</b>	<b>\$ 14,573,581</b>	<b>\$ 189,366</b>	<b>\$ 19,552,639</b>	<b>\$ 84,475,364</b>
<b>Expenditures</b>						
Current:						
General Government	\$ 3,945,430	\$ 0	\$ 0	\$ 0	\$ 465,649	\$ 4,411,079
Finance	2,521,084	0	0	0	1,173,297	3,694,381
Administration of Justice	3,368,440	0	0	0	1,191,657	4,560,097
Public Safety	25,486,582	0	0	0	1,381,247	26,867,829
Public Health and Welfare	1,221,245	0	0	0	2,231,659	3,452,904
Social, Cultural, and Recreational Services	865,382	0	0	0	49,864	915,246
Agriculture and Natural Resources	516,735	0	0	0	839,387	1,356,122
Other Operations	4,987,687	0	0	0	2,141,914	7,129,601
Highways	0	6,119,652	0	0	0	6,119,652
Debt Service:						
Principal on Debt	336,289	0	8,303,574	0	4,045,000	12,684,863
Interest on Debt	17,654	0	5,813,266	0	2,274,674	8,105,594
Other Debt Service	0	0	280,556	206,722	76,762	564,040
Capital Projects	0	0	0	15,229,717	624,302	15,854,019
<b>Total Expenditures</b>	<b>\$ 43,266,528</b>	<b>\$ 6,119,652</b>	<b>\$ 14,397,396</b>	<b>\$ 15,436,439</b>	<b>\$ 16,495,412</b>	<b>\$ 95,715,427</b>
Excess (Deficiency) of Revenues Over Expenditures	\$ (451,239)	\$ 1,224,837	\$ 176,185	\$ (15,247,073)	\$ 3,057,227	\$ (11,240,063)

(Continued)

Exhibit C-3

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

	Major Funds				Nonmajor	Total
	General	Highway / Public Works	General Debt Service	Rural School Construction Projects	Other Govern- mental Funds	
<u>Other Financing Sources (Uses)</u>						
Bonds Issued	\$ 0	\$ 0	\$ 0	\$ 14,605,000	\$ 2,545,000	\$ 17,150,000
Notes Issued	0	0	0	0	1,240,000	1,240,000
Refunding Debt Issued	0	0	5,460,000	0	0	5,460,000
Premiums on Debt Sold	0	0	660,266	601,722	21,751	1,283,739
Insurance Recovery	0	0	0	0	1,720	1,720
Transfers In	0	0	1,000,000	0	0	1,000,000
Transfers Out	0	0	0	0	(1,000,000)	(1,000,000)
Payments to Refunded Debt Escrow Agent	0	0	(6,135,000)	0	0	(6,135,000)
<u>Total Other Financing Sources (Uses)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 985,266</u>	<u>\$ 15,206,722</u>	<u>\$ 2,808,471</u>	<u>\$ 19,000,459</u>
Net Change in Fund Balances	\$ (451,239)	\$ 1,224,837	\$ 1,161,451	\$ (40,351)	\$ 5,865,698	\$ 7,760,396
Fund Balance, July 1, 2014	8,511,721	7,768,310	13,852,215	54,307	11,724,895	41,911,448
Fund Balance, June 30, 2015	\$ 8,060,482	\$ 8,993,147	\$ 15,013,666	\$ 13,956	\$ 17,590,593	\$ 49,671,844

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, 2015

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

Net change in fund balances - total governmental funds (Exhibit C-3)		\$ 7,760,396
(1) Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their useful lives and reported as depreciation expense. The difference between capital outlays and depreciation is itemized as follows:		
Add: capital assets purchased in the current period	\$ 2,369,989	
Less: current-year depreciation expense	<u>(2,380,196)</u>	(10,207)
(2) The net effect of various miscellaneous transactions involving capital assets (sales, trade-ins, and donations) is to increase net position.		
Add: assets donated and capitalized		2,570,080
(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, 2014	\$ (2,660,801)	
Add: deferred delinquent property taxes and other deferred June 30, 2015	<u>2,821,775</u>	160,974
(4) The issuance of long-term debt (e.g., notes, bonds) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the effect of these differences in the treatment of long-term debt and related items:		
Less: refunding bond proceeds	\$ (5,460,000)	
Less: bond proceeds	(17,150,000)	
Less: note proceeds	(1,240,000)	
Add: principal payments on notes	950,000	
Add: principal payments on bonds	10,860,000	
Add: principal payments on capital leases	874,863	
Add: principal payments to refunding agent	6,000,000	
Add: change in premium on debt issuances	1,325,918	
Less: debt service contributions for principal to the primary government	(538,574)	
Less: change in deferred amount on refunding debt	<u>(2,330,891)</u>	(6,708,684)
(5) Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.		
Change in accrued interest payable	\$ (25,760)	
Change in other postemployment benefits liability	(5,325,994)	
Change in compensated absences payable	(219,089)	
Change in net pension liability/asset	2,349,672	
Change in deferred outflows of resources related to pensions	3,232,188	
Change in deferred inflows of resources related to pensions	<u>(3,320,931)</u>	(3,309,914)
(6) Internal service funds are used by management to charge the cost of the county's self-insured health and non-health related insurances to individual funds. The net expense of certain activities of the internal service funds is reported with governmental activities in the statement of activities.		<u>(256,369)</u>
Change in net position of governmental activities (Exhibit B)		<u>\$ 206,276</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, 2015

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2014	Add: Encumbrances 6/30/2015	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Local Taxes	\$ 30,557,982	\$ 0	\$ 0	\$ 30,557,982	\$ 29,599,173	\$ 29,685,810	\$ 872,172
Licenses and Permits	872,416	0	0	872,416	800,000	800,000	72,416
Fines, Forfeitures, and Penalties	511,289	0	0	511,289	550,850	576,350	(65,061)
Charges for Current Services	2,691,890	0	0	2,691,890	2,830,800	2,830,800	(138,910)
Other Local Revenues	271,397	0	0	271,397	308,160	361,610	(90,213)
Fees Received From County Officials	3,435,638	0	0	3,435,638	3,242,000	3,242,000	193,638
State of Tennessee	4,312,655	0	0	4,312,655	4,319,000	4,383,454	(70,799)
Federal Government	125,263	0	0	125,263	483,000	450,080	(324,817)
Other Governments and Citizens Groups	36,759	0	0	36,759	1,600	4,600	32,159
<b>Total Revenues</b>	<b>\$ 42,815,289</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 42,815,289</b>	<b>\$ 42,134,583</b>	<b>\$ 42,334,704</b>	<b>\$ 480,585</b>
<u>Expenditures</u>							
<u>General Government</u>							
County Commission	\$ 162,795	\$ 0	\$ 0	\$ 162,795	\$ 170,284	\$ 170,284	\$ 7,489
Board of Equalization	2,664	(72)	0	2,592	8,746	8,746	6,154
Beer Board	1,338	0	0	1,338	3,230	3,230	1,892
Other Boards and Committees	8,833	0	0	8,833	18,155	18,155	9,322
County Mayor/Executive	266,707	(911)	185	265,981	281,831	285,141	19,160
Personnel Office	117,654	(240)	102	117,516	130,719	130,719	13,203
County Attorney	230,489	(523)	266	230,232	231,727	231,727	1,495
Election Commission	585,290	(2,537)	9,813	592,566	754,539	754,539	161,973
Register of Deeds	179,722	(1,373)	7,030	185,379	234,117	234,117	48,738
Planning	331,039	(40,789)	55,381	345,631	410,282	410,282	64,651
Codes Compliance	334,849	(2,647)	3,893	336,095	380,855	380,855	44,760
County Buildings	1,502,956	(70,593)	73,270	1,505,633	1,681,093	1,681,093	175,460
Other Facilities	45,403	0	968	46,371	80,000	80,000	33,629
Other General Administration	49,839	0	135	49,974	49,928	51,618	1,644
Preservation of Records	125,852	(13,700)	17,051	129,203	112,599	141,816	12,613
<u>Finance</u>							
Accounting and Budgeting	659,093	(14,804)	15,789	660,078	657,029	662,641	2,563

(Continued)

Exhibit C-5

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2014	Add: Encumbrances 6/30/2015	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Expenditures (Cont.)</u>							
<u>Finance (Cont.)</u>							
Property Assessor's Office	\$ 974,088	\$ (63,179)	\$ 79,191	\$ 990,100	\$ 1,067,083	\$ 1,067,083	\$ 76,983
County Trustee's Office	396,954	(25)	389	397,318	361,906	414,606	17,288
County Clerk's Office	490,949	(13,252)	5,109	482,806	477,546	500,046	17,240
<u>Administration of Justice</u>							
Circuit Court	808,452	(8,937)	27,311	826,826	843,415	878,915	52,089
General Sessions Judge	769,402	(5,402)	2,287	766,287	786,510	786,510	20,223
Drug Court	196,264	(559)	666	196,371	205,626	205,626	9,255
Chancery Court	665,379	(2,010)	11,623	674,992	754,487	755,547	80,555
Judicial Commissioners	477,054	(3,006)	5,291	479,339	521,414	521,414	42,075
Probation Services	291,296	(14,354)	67,796	344,738	345,885	375,885	31,147
Courtroom Security	60,593	(9,180)	2,966	54,379	7,500	56,281	1,902
Victim Assistance Programs	100,000	0	0	100,000	100,000	100,000	0
<u>Public Safety</u>							
Sheriff's Department	9,338,966	(120,259)	66,063	9,284,770	10,104,883	9,756,201	471,431
Special Patrols	3,858	0	450	4,308	5,000	5,000	692
Administration of the Sexual Offender Registry	7,466	(55)	0	7,411	7,500	7,500	89
Jail	6,835,686	(186,727)	245,199	6,894,158	7,217,462	7,217,462	323,304
Workhouse	160,819	(10,000)	5,993	156,812	161,458	161,458	4,646
Juvenile Services	269,558	(20,265)	23,564	272,857	295,473	295,473	22,616
Commissary	166,941	(30,765)	68,677	204,853	240,000	240,000	35,147
Civil Defense	8,525,363	(69,916)	183,266	8,638,713	8,866,420	8,884,180	245,467
County Coroner/Medical Examiner	161,795	0	9,320	171,115	171,115	171,115	0
Public Safety Grants Program	16,130	0	0	16,130	0	16,130	0
<u>Public Health and Welfare</u>							
Local Health Center	67,427	(13,537)	47,585	101,475	71,420	122,674	21,199
Rabies and Animal Control	245,026	(1,744)	676	243,958	247,702	247,702	3,744
Other Local Health Services	787,185	0	57	787,242	918,544	918,544	131,302
Appropriation to State	78,493	(584)	584	78,493	78,493	78,493	0
Other Local Welfare Services	1,200	0	0	1,200	5,200	5,200	4,000

(Continued)

Exhibit C-5

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2014	Add: Encumbrances 6/30/2015	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Expenditures (Cont.)</u>							
<u>Public Health and Welfare (Cont.)</u>							
Other Public Health and Welfare	\$ 41,914	\$ 0	\$ 0	\$ 41,914	\$ 44,560	\$ 44,560	\$ 2,646
<u>Social, Cultural, and Recreational Services</u>							
Libraries	816,166	0	0	816,166	806,326	816,166	0
Other Social, Cultural, and Recreational	49,216	(54,528)	61,250	55,938	65,000	65,000	9,062
<u>Agriculture and Natural Resources</u>							
Agricultural Extension Service	211,776	(2,075)	921	210,622	265,290	265,290	54,668
Forest Service	2,000	0	0	2,000	2,000	2,000	0
Soil Conservation	72,425	0	0	72,425	74,026	74,026	1,601
Storm Water Management	230,534	(27,832)	20,552	223,254	260,023	268,414	45,160
<u>Other Operations</u>							
Tourism	118,965	(119)	2,916	121,762	100,219	124,219	2,457
Industrial Development	265,024	0	0	265,024	265,024	265,024	0
Other Economic and Community Development	49,000	(6,000)	0	43,000	43,000	43,000	0
Veterans' Services	126,657	(12)	34	126,679	138,115	138,115	11,436
Other Charges	4,257,788	(23,343)	10,976	4,245,421	2,810,521	4,292,521	47,100
Contributions to Other Agencies	170,253	(2,869)	17,947	185,331	190,000	190,000	4,669
<u>Principal on Debt</u>							
General Government	336,289	0	0	336,289	0	336,289	0
<u>Interest on Debt</u>							
General Government	17,654	0	0	17,654	0	17,654	0
Total Expenditures	\$ 43,266,528	\$ (838,723)	\$ 1,152,542	\$ 43,580,347	\$ 44,131,280	\$ 45,976,286	\$ 2,395,939
Excess (Deficiency) of Revenues							
Over Expenditures	\$ (451,239)	\$ 838,723	\$ (1,152,542)	\$ (765,058)	\$ (1,996,697)	\$ (3,641,582)	\$ 2,876,524
Net Change in Fund Balance							
Fund Balance, July 1, 2014	\$ 8,511,721	(838,723)	0	7,672,998	6,053,046	6,053,046	1,619,952
Fund Balance, June 30, 2015	\$ 8,060,482	\$ 0	\$ (1,152,542)	\$ 6,907,940	\$ 4,056,349	\$ 2,411,464	\$ 4,496,476

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, 2015

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2014	Add: Encumbrances 6/30/2015	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Local Taxes	\$ 4,409,700	\$ 0	\$ 0	\$ 4,409,700	\$ 4,258,976	\$ 4,258,976	\$ 150,724
Other Local Revenues	24,095	0	0	24,095	6,500	6,500	17,595
State of Tennessee	2,910,694	0	0	2,910,694	2,871,440	2,871,440	39,254
<b>Total Revenues</b>	<b>\$ 7,344,489</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 7,344,489</b>	<b>\$ 7,136,916</b>	<b>\$ 7,136,916</b>	<b>\$ 207,573</b>
<u>Expenditures</u>							
<u>Highways</u>							
Administration	\$ 293,627	\$ (1,945)	\$ 2,952	\$ 294,634	\$ 347,282	\$ 348,782	\$ 54,148
Highway and Bridge Maintenance	3,034,524	(217,809)	132,484	2,949,199	4,044,231	4,044,231	1,095,032
Operation and Maintenance of Equipment	743,817	(51,192)	28,761	721,386	1,111,990	1,111,990	390,604
Other Charges	275,589	0	0	275,589	304,773	304,773	29,184
Employee Benefits	1,395,786	0	0	1,395,786	1,424,132	1,424,132	28,346
Capital Outlay	376,309	(297,551)	132,838	211,596	1,130,000	1,130,000	918,404
<b>Total Expenditures</b>	<b>\$ 6,119,652</b>	<b>\$ (568,497)</b>	<b>\$ 297,035</b>	<b>\$ 5,848,190</b>	<b>\$ 8,362,408</b>	<b>\$ 8,363,908</b>	<b>\$ 2,515,718</b>
Excess (Deficiency) of Revenues Over Expenditures	\$ 1,224,837	\$ 568,497	\$ (297,035)	\$ 1,496,299	\$ (1,225,492)	\$ (1,226,992)	\$ 2,723,291
<u>Other Financing Sources (Uses)</u>							
Insurance Recovery	\$ 0	\$ 0	\$ 0	\$ 0	\$ 500	\$ 500	\$ (500)
<b>Total Other Financing Sources</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 500</b>	<b>\$ 500</b>	<b>\$ (500)</b>
Net Change in Fund Balance	\$ 1,224,837	\$ 568,497	\$ (297,035)	\$ 1,496,299	\$ (1,224,992)	\$ (1,226,492)	\$ 2,722,791
Fund Balance, July 1, 2014	7,768,310	(568,497)	0	7,199,813	6,625,413	6,625,413	574,400
<b>Fund Balance, June 30, 2015</b>	<b>\$ 8,993,147</b>	<b>\$ 0</b>	<b>\$ (297,035)</b>	<b>\$ 8,696,112</b>	<b>\$ 5,400,421</b>	<b>\$ 5,398,921</b>	<b>\$ 3,297,191</b>

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, 2015

	<u>Business-type Activities Major Fund</u>	<u>Governmental Activities Internal Service Funds</u>
	<u>Solid Waste Disposal Fund</u>	
<u>ASSETS</u>		
Current Assets:		
Cash	\$ 200	\$ 0
Equity in Pooled Cash and Investments	3,100,637	93,835
Total Current Assets	<u>\$ 3,100,837</u>	<u>\$ 93,835</u>
Noncurrent Assets:		
Net Pension Asset	\$ 14,767	\$ 0
Capital Assets (Net of Accumulated Depreciation):		
Land	7,556,050	0
Buildings and Improvements	17,168	0
Other Capital Assets	1,279,404	0
Total Noncurrent Assets	<u>\$ 8,867,389</u>	<u>\$ 0</u>
Total Assets	<u>\$ 11,968,226</u>	<u>\$ 93,835</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>		
Pension Changes in Experience	\$ 1,088	\$ 0
Pension Contributions After Measurement Date	37,784	0
Total Deferred Outflows of Resources	<u>\$ 38,872</u>	<u>\$ 0</u>
<u>LIABILITIES</u>		
Current Liabilities:		
Claims and Judgments Payable	\$ 0	\$ 535,441
Due to State of Tennessee	101	0
Accrued Leave	3,747	0
Accrued Liability for Landfill Closure/Postclosure Care Costs	40,000	0
Total Current Liabilities	<u>\$ 43,848</u>	<u>\$ 535,441</u>
Noncurrent Liabilities:		
Accrued Leave	\$ 21,227	\$ 0
Accrued Liability for Landfill Closure/Postclosure Care Costs	128,807	0
Total Noncurrent Liabilities	<u>\$ 150,034</u>	<u>\$ 0</u>
Total Liabilities	<u>\$ 193,882</u>	<u>\$ 535,441</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Pension Changes in Investment Earnings	\$ 30,346	\$ 0
Total Deferred Inflows of Resources	<u>\$ 30,346</u>	<u>\$ 0</u>
<u>NET POSITION</u>		
Net Investment in Capital Assets	\$ 8,852,622	\$ 0
Unrestricted	<u>2,930,248</u>	<u>(441,606)</u>
Total Net Position	<u>\$ 11,782,870</u>	<u>\$ (441,606)</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, 2015

	Business-type Activities	
	<u>Major Fund</u>	Governmental Activities
	Solid Waste Disposal Fund	<u>Internal Service Funds</u>
<u>Operating Revenues</u>		
Charges for Current Services	\$ 448,209	\$ 12,170,952
Other Local Revenues	116	42,356
Total Operating Revenues	<u>\$ 448,325</u>	<u>\$ 12,213,308</u>
<u>Operating Expenses</u>		
County Buildings	\$ 0	\$ 16,256
Risk Management	0	2,004,331
Employee Benefits	0	10,869,739
Landfill Operations and Maintenance	454,294	0
Other Waste Disposal	18,326	0
Depreciation Expense	48,293	0
Total Operating Expenses	<u>\$ 520,913</u>	<u>\$ 12,890,326</u>
Operating Income (Loss)	<u>\$ (72,588)</u>	<u>\$ (677,018)</u>
<u>Nonoperating Revenues (Expenses)</u>		
Insurance Recovery	\$ 0	\$ 119,150
Miscellaneous Refunds	267	161,499
Investment Income	0	140,000
Total Nonoperating Revenues (Expenses)	<u>\$ 267</u>	<u>\$ 420,649</u>
Change in Net Position	\$ (72,321)	\$ (256,369)
Net Position, July 1, 2014	11,860,226	(185,237)
Restatement (See Note I.D.8.)	<u>(5,035)</u>	<u>0</u>
Net Position, June 30, 2015	<u>\$ 11,782,870</u>	<u>\$ (441,606)</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, 2015

	Business-type Activities	
	<u>Major Fund</u>	<u>Governmental</u>
	Solid Waste Disposal Fund	<u>Internal Service Funds</u>
<u>Cash Flows from Operating Activities</u>		
Receipts from Interfund Services Provided	\$ 0	\$ 12,170,952
Receipts from Customers and Users	448,325	42,356
Payments to Suppliers	(139,897)	(10,852,870)
Other Self-Insured Claims	0	(1,987,630)
Payments to Employees	(339,362)	0
Other Receipts (Payments)	267	161,499
Net Cash Provided By (Used In) Operating Activities	<u>\$ (30,667)</u>	<u>\$ (465,693)</u>
<u>Cash Flows from Noncapital Financing Activities</u>		
Insurance Recovery	\$ 0	\$ 119,150
Pension Contributions	(28,328)	0
Net Cash Provided By (Used In) Noncapital Financing Activities	<u>\$ (28,328)</u>	<u>\$ 119,150</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	\$ (58,995)	\$ (206,543)
Cash, July 1, 2014	<u>3,159,832</u>	<u>300,378</u>
Cash, June 30, 2015	<u>\$ 3,100,837</u>	<u>\$ 93,835</u>
<u>Reconciliation of Net Operating Income (Loss)</u> <u>to Net Cash Provided By (Used In) Operating Activities</u>		
Operating Income (Loss)	\$ (72,588)	\$ (677,018)
Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Provided By (Used In) Operating Activities:		
Depreciation Expense	48,293	0
Miscellaneous Refunds	267	161,499
Changes in Assets and Liabilities:		
Increase (Decrease) in Claims and Judgments Payable	0	49,826
Increase (Decrease) in Due to State of Tennessee	101	0
Increase (Decrease) in Accrued Leave	6,390	0
Increase (Decrease) in Landfill Closure/Postclosure Care Costs	(13,130)	0
Net Cash Provided By (Used In) Operating Activities	<u>\$ (30,667)</u>	<u>\$ (465,693)</u>
<u>Reconciliation of Cash With Statement of Net Position</u>		
Cash	\$ 200	\$ 0
Equity in Pooled Cash and Investments Per Net Position	<u>3,100,637</u>	<u>93,835</u>
Cash, June 30, 2015	<u>\$ 3,100,837</u>	<u>\$ 93,835</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, 2015

	Other Employee Benefit Trust Fund	
	Flexible Benefits Fund	Agency Funds
<u>ASSETS</u>		
Cash	\$ 0	\$ 3,233,158
Equity in Pooled Cash and Investments	3,918	458,243
Due from Other Governments	0	4,074,924
Property Taxes Receivable	0	7,156,397
Allowance for Uncollectible Property Taxes	0	(136,150)
Total Assets	<u>\$ 3,918</u>	<u>\$ 14,786,572</u>
<u>LIABILITIES</u>		
Due to Other Taxing Units	\$ 0	\$ 11,553,414
Due to Litigants, Heirs, and Others	0	3,233,158
Total Liabilities	<u>\$ 0</u>	<u>\$ 14,786,572</u>
<u>NET POSITION</u>		
Held in Trust for Other Employee Benefits	<u>\$ 3,918</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, 2015

	Other Employee Benefit Trust Fund
	<u>Flexible Benefits Fund</u>
<u>ADDITIONS</u>	
Charges for Services:	
Other Employee Benefit Charges/Contributions	\$ 14,543
Total Additions	<u>\$ 14,543</u>
<u>DEDUCTIONS</u>	
Employee Benefits:	
Other Fringe Benefits	\$ 11,966
Total Deductions	<u>\$ 11,966</u>
Change in Net Position	\$ 2,577
Net Position, July 1, 2014	<u>1,341</u>
Net Position, June 30, 2015	<u>\$ 3,918</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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Note	Page(s)
<b>I. Summary of Significant Accounting Policies</b>	
A. Reporting Entity	49
B. Government-wide and Fund Financial Statements	51
C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation	51
D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance	
1. Deposits and Investments	55
2. Receivables and Payables	55
3. Capital Assets	56
4. Deferred Outflows/Inflows of Resources	57
5. Compensated Absences	58
6. Long-term Obligations	58
7. Net Position and Fund Balance	59
8. Restatement	60
E. Pension Plans	61
<b>II. Reconciliation of Government-wide and Fund Financial Statements</b>	
A. Explanation of Certain Differences Between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Position	61
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	62
<b>III. Stewardship, Compliance, and Accountability</b>	
A. Budgetary Information	62
B. The Self-Insurance Fund Had a Deficit in Unrestricted Net Position	63
C. Cash Shortage	63
<b>IV. Detailed Notes on All Funds</b>	
A. Deposits and Investments	63
B. Notes Receivable	65
C. Capital Assets	66
D. Construction Commitments	68
E. Interfund Receivables, Payables, and Transfers	69
F. Long-term Obligations	70
G. On-Behalf Payments	75

(Continued)

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**WILSON COUNTY, TENNESSEE**  
**Index of Notes to the Financial Statements (Cont.)**

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<b>Note</b>	<b>Page(s)</b>
<b>V. Other Information</b>	
A. Risk Management	75
B. Accounting Changes	77
C. Subsequent Events	77
D. Contingent Liabilities	78
E. Changes in Administration	78
F. Landfill Closure/Postclosure Care Costs	78
G. Joint Ventures	78
H. Jointly Governed Organization	80
I. Retirement Commitments	80
J. Other Postemployment Benefits (OPEB)	97
K. Termination Benefits	102
L. Office of Central Accounting, Budgeting, and Purchasing	102
M. Purchasing Laws	102

**WILSON COUNTY, TENNESSEE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2015**

**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, 2015, 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 \$15,230,296 were contributed by the county to the School Department during the year ended June 30, 2015.

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.

**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.

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. Current liabilities payable from restricted assets (customer deposits payable) reflected in the primary government's Highway/Public Works Fund represent deposits placed with Wilson County for road damage (\$35,000). Claims and judgments payable in the primary government's Self-Insurance Fund (\$535,441) and the discretely presented School Department's Employee Insurance Fund (\$1,005,016) 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 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 items are for deferred charge on refunding, pension changes in experience, changes in proportionate share of contributions, as well as employer contributions made to the pension plan after the measurement date.

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, pension changes in investment earnings, pension changes in experience, and various receivables for revenues, which do not meet the availability criteria in governmental funds. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

**5. Compensated Absences**

It is the policy of the 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 manner over the remaining life of the refunded debt or the life of the new debt issued, whichever is shorter.

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

Only the matured portion (the portion that has come due for payment) of long-term indebtedness, including bonds payable, is recognized as a liability and expenditure in the governmental fund financial statements. Liabilities and expenditures for other long-term obligations, including compensated absences, 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, 2015, Wilson County had \$188,862,200 in outstanding debt for capital purposes for the discretely presented School Department. In accordance with state statutes, certain county school debt proceeds must be shared with other public school systems in the county (Lebanon Special School District) based on an average daily attendance proration. This debt is a liability of Wilson County, but the capital assets acquired are reported in the financial statements of the Wilson County School Department and the Lebanon Special School District. Therefore, Wilson County has incurred a liability significantly decreasing its unrestricted net position with no corresponding increase in the county's capital assets.

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

In the fund financial statements, governmental funds report fund balance in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on

the specific purposes for which amounts in these funds can be spent. These classifications may consist of the following:

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

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

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

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

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

**8. Restatement**

In prior years, the government was not required to recognize a liability for its defined benefit pension plans. However, with the implementation of GASB Statement No. 68, government employers are required to recognize a net pension liability in their Statement of Net Position. Therefore, a restatement decreasing the beginning net position of Wilson County’s Governmental Activities by \$518,406, the Business-type Activities by \$5,035, and the Wilson County School Department’s beginning net position by \$18,473,164 has been recognized on the Statement of Activities.

**E. Pension Plans**

**Primary Government**

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of Wilson County's participation in the Public Employee Retirement Plan of the Tennessee Consolidated Retirement System (TCRS), and additions to/deductions from Wilson County's fiduciary net position have been determined on the same basis as they are reported by the TCRS for the Public Employee Retirement Plan. For this purpose, benefits (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms of the Public Employee Retirement Plan of TCRS. Investments are reported at fair value.

**Discretely Presented Wilson County School Department**

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Teacher Retirement Plan and the Teacher Legacy Pension Plan in the Tennessee Consolidated Retirement System, and additions to/deductions from fiduciary net position have been determined on the same basis as they are reported by the TCRS. For this purpose, benefits (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms of the Teacher Retirement Plan and the Teacher Legacy Pension Plan. Investments are reported at fair value.

**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 General Capital Projects, 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, 2015, Wilson County and the Wilson County School Department reported the following significant encumbrances:

Funds	Description	Amount
Primary Government:		
Nonmajor Funds:		
Highway Capital Projects	Asphalt - hot mix	\$ 1,580,000
Other Capital Projects	Fire trucks	782,770
School Department:		
Major Funds:		
General Purpose School	School Buses	974,622

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

The primary government's Self-Insurance Fund had a deficit of \$466,809 in unrestricted net position at June 30, 2015. This deficit resulted from the recognition of a liability totaling \$535,441 in the financial statements for claims and judgments payable at year-end. This net position deficit resulted from estimated/actual claims exceeding available resources.

**C. Cash Shortage**

On June 1, 2015, the Landfill Director submitted a Fraud Reporting Form to the state Comptroller's Office related to a theft that occurred at the county's Landfill Office on May 26, 2015. The theft was reported to the Sheriff's Department, and an incident report was completed. Cash on hand totaling \$891 was removed from the Landfill Office. Investigators have not determined any responsible party, and county officials do not expect to recover these funds.

**IV. DETAILED NOTES ON ALL FUNDS**

**A. Deposits and Investments**

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

## Deposits

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

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

## Investments

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

**Investment Balances.** As of June 30, 2015, 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	3 to 139	\$	4,892,993

**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, 2015, Wilson County's investment in the State Treasurer's Investment Pool was unrated.

**B. Notes Receivable**

Notes receivable of \$570,286 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 \$557,395 and is included in the committed fund balance account.

Notes receivable of \$1,983,130 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 \$1,627,016, of which, \$332,502 is included in the committed fund balance account, and \$1,294,514 is offset by nonspendable fund balance.

Notes receivable of \$605,905 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 \$538,582 and is offset by nonspendable fund balance.

**C. Capital Assets**

Capital assets activity for the year ended June 30, 2015, was as follows:

**Primary Government**

**Governmental Activities:**

	Balance 7-1-14	Increases	Balance 6-30-15
Capital Assets Not Depreciated:			
Land	\$ 5,735,291	\$ 0	\$ 5,735,291
Intangible Assets-Indefinite Life	5,166,776	1,376,960	6,543,736
Construction in Progress	0	1,714,375	1,714,375
<b>Total Capital Assets Not Depreciated</b>	<b>\$ 10,902,067</b>	<b>\$ 3,091,335</b>	<b>\$ 13,993,402</b>
Capital Assets Depreciated:			
Buildings and Improvements	\$ 40,296,710	\$ 0	\$ 40,296,710
Roads and Bridges	30,314,815	1,193,120	31,507,935
Other Capital Assets	17,819,835	655,614	18,475,449
<b>Total Capital Assets Depreciated</b>	<b>\$ 88,431,360</b>	<b>\$ 1,848,734</b>	<b>\$ 90,280,094</b>
Less Accumulated Depreciation For:			
Buildings and Improvements	\$ 11,153,424	\$ 962,335	\$ 12,115,759
Roads and Bridges	3,435,519	309,467	3,744,986
Other Capital Assets	11,776,279	1,108,394	12,884,673
<b>Total Accumulated Depreciation</b>	<b>\$ 26,365,222</b>	<b>\$ 2,380,196</b>	<b>\$ 28,745,418</b>
<b>Total Capital Assets Depreciated, Net</b>	<b>\$ 62,066,138</b>	<b>\$ (531,462)</b>	<b>\$ 61,534,676</b>
<b>Governmental Activities Capital Assets, Net</b>	<b>\$ 72,968,205</b>	<b>\$ 2,559,873</b>	<b>\$ 75,528,078</b>

**Business-type Activities:**

	Balance 7-1-14	Increases	Balance 6-30-15
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	1,743,453	0	1,743,453
Total Capital Assets Depreciated	<u>\$ 1,787,108</u>	<u>\$ 0</u>	<u>\$ 1,787,108</u>
Less Accumulated Depreciation For:			
Buildings and Improvements	\$ 25,396	\$ 1,091	\$ 26,487
Other Capital Assets	416,847	47,202	464,049
Total Accumulated Depreciation	<u>\$ 442,243</u>	<u>\$ 48,293</u>	<u>\$ 490,536</u>
Total Capital Assets Depreciated, Net	<u>\$ 1,344,865</u>	<u>\$ (48,293)</u>	<u>\$ 1,296,572</u>
Business-type Activities Capital Assets, Net	<u>\$ 8,900,915</u>	<u>\$ (48,293)</u>	<u>\$ 8,852,622</u>

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

**Governmental Activities:**

General Government	\$ 197,033
Finance	3,309
Public Safety	1,444,377
Public Health and Welfare	161,639
Agriculture and Natural Resources	122,591
Highway/Public Works	<u>451,247</u>
Total Depreciation Expense - Governmental Activities	<u>\$ 2,380,196</u>

**Business-type Activities:**

Solid Waste Disposal	<u>\$ 48,293</u>
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**Discretely Presented Wilson County School Department**

**Governmental Activities:**

	Balance 7-1-14	Increases	Decreases	Balance 6-30-15
<b>Capital Assets Not Depreciated:</b>				
Land	\$ 8,816,927	\$ 0	\$ 0	\$ 8,816,927
Construction in Progress	0	11,326,042	0	11,326,042
<b>Total Capital Assets Not Depreciated</b>	<b>\$ 8,816,927</b>	<b>\$ 11,326,042</b>	<b>\$ 0</b>	<b>\$ 20,142,969</b>
<b>Capital Assets Depreciated:</b>				
Buildings and Improvements	\$ 262,071,923	\$ 0	\$ 0	\$ 262,071,923
Other Capital Assets	15,687,694	1,575,341	(230,925)	17,032,110
<b>Total Capital Assets Depreciated</b>	<b>\$ 277,759,617</b>	<b>\$ 1,575,341</b>	<b>\$ (230,925)</b>	<b>\$ 279,104,033</b>
<b>Less Accumulated Depreciation For:</b>				
Buildings and Improvements	\$ 61,079,503	\$ 6,020,820	\$ 0	\$ 67,100,323
Other Capital Assets	8,460,437	1,080,794	(176,926)	9,364,305
<b>Total Accumulated Depreciation</b>	<b>\$ 69,539,940</b>	<b>\$ 7,101,614</b>	<b>\$ (176,926)</b>	<b>\$ 76,464,628</b>
<b>Total Capital Assets Depreciated, Net</b>	<b>\$ 208,219,677</b>	<b>\$ (5,526,273)</b>	<b>\$ (53,999)</b>	<b>\$ 202,639,405</b>
<b>Governmental Activities Capital Assets, Net</b>	<b>\$ 217,036,604</b>	<b>\$ 5,799,769</b>	<b>\$ (53,999)</b>	<b>\$ 222,782,374</b>

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

**Governmental Activities:**

Support Services	\$ 7,088,065
Operation of Non-instructional Services	<u>13,549</u>
<b>Total Depreciation Expense - Governmental Activities</b>	<b><u><u>\$ 7,101,614</u></u></b>

**D. Construction Commitments**

At June 30, 2015, the School Department had uncompleted construction contracts in the Education Capital Projects Fund totaling \$4,045,022. 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, 2015, was as follows:

**Due to/from Other Funds:**

Receivable Fund	Payable Fund	Amount
Discretely Presented School		
Department:		
Internal Service	General Purpose School	\$ 9,727,651

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

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

Receivable Fund	Payable Fund	Amount
Component Unit:		
Discretely Presented School		
Department:		
Education Capital Projects	Primary Government: Rural School Construction Projects	\$ 4,910,769

**Interfund Transfers:**

Interfund transfers for the year ended June 30, 2015, consisted of the following amounts:

**Primary Government**

Transfer Out	Transfer In
	General Debt Service Fund
Nonmajor governmental fund	\$ 1,000,000

**Discretely Presented Wilson County School Department**

Transfer Out	Transfer In
	General Purpose School Fund
Nonmajor governmental fund	\$ 23,218

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. 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, 2015, will be retired from the Special Purpose, General Debt Service, and Rural Debt Service funds.

General obligation bonds and capital outlay notes outstanding as of June 30, 2015, for governmental activities are as follows:

Type	Interest Rate	Final Maturity	Original Amount of Issue	Balance 6-30-15
General Obligation Bonds	2.7778 to 4.17%	4-1-35	\$ 174,780,000	\$ 156,440,000
General Obligation Bonds - Refunding	1.2251 to 3.475	4-1-25	60,465,000	49,190,000
Capital Outlay Notes	1.34 to 4.84	6-1-21	3,135,000	1,765,000

The annual requirements to amortize all general obligation bonds and notes outstanding as of June 30, 2015, including interest payments, are presented in the following tables:

Year Ending June 30	Bonds		
	Principal	Interest	Total
2016	\$ 11,730,000	\$ 7,881,778	\$ 19,611,778
2017	11,690,000	7,549,878	19,239,878
2018	11,705,000	7,167,570	18,872,570
2019	11,190,000	6,840,115	18,030,115
2020	11,300,000	6,426,213	17,726,213
2021-2025	62,940,000	24,636,976	87,576,976
2026-2030	47,275,000	12,699,263	59,974,263
2031-2035	37,800,000	3,412,612	41,212,612
<b>Total</b>	<b>\$ 205,630,000</b>	<b>\$ 76,614,405</b>	<b>\$ 282,244,405</b>

Year Ending June 30	Notes		
	Principal	Interest	Total
2016	\$ 570,000	\$ 56,283	\$ 626,283
2017	575,000	43,071	618,071
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
<b>Total</b>	<b>\$ 1,765,000</b>	<b>\$ 174,374</b>	<b>\$ 1,939,374</b>

There is \$16,111,598 available in the debt service funds to service long-term debt. Debt per capita, including bonds and notes, totaled \$1,819, based on the 2010 federal census.

#### Changes in Long-term Obligations

Long-term obligations activity for the year ended June 30, 2015, was as follows:

##### Governmental Activities:

	Bonds	Notes
Balance, July 1, 2014	\$ 199,880,000	\$ 1,475,000
Additions	22,610,000	1,240,000
Reductions	(16,860,000)	(950,000)
Balance, June 30, 2015	<b>\$ 205,630,000</b>	<b>\$ 1,765,000</b>
Balance Due Within One Year	<b>\$ 11,730,000</b>	<b>\$ 570,000</b>

	Compensated Absences	Internal Service Fund Claims and Judgments
Balance, July 1, 2014	\$ 1,806,824	\$ 485,615
Additions	1,238,595	9,968,913
Reductions	(1,019,506)	(9,919,087)
Balance, June 30, 2015	<u>\$ 2,025,913</u>	<u>\$ 535,441</u>
Balance Due Within One Year	<u>\$ 303,888</u>	<u>\$ 535,441</u>

	Capital Leases	Other Postemployment Benefits
Balance, July 1, 2014	\$ 874,863	\$ 38,679,920
Additions	0	6,622,557
Reductions	(874,863)	(1,296,563)
Balance, June 30, 2015	<u>\$ 0</u>	<u>\$ 44,005,914</u>
Balance Due Within One Year	<u>\$ 0</u>	<u>\$ 0</u>

Analysis of Noncurrent Liabilities Presented on Exhibit A:

Total Noncurrent Liabilities, June 30, 2015	\$ 253,962,268
Less: Due Within One Year	(13,139,329)
Add: Unamortized Premium on Debt	<u>8,327,378</u>
Noncurrent Liabilities - Due in More Than One Year - Exhibit A	<u>\$ 249,150,317</u>

The internal service fund primarily serves the governmental funds. Accordingly, long-term liabilities totaling \$535,441 for the internal service fund are included as part of the above totals for governmental activities. Compensated absences and other postemployment benefits will be paid from the employing funds, primarily the General and Highway/Public Works funds.

Advance Refunding

On January 6, 2015, Wilson County advance refunded a general obligation bond issue with a separate general obligation bond issue. The county issued \$5,460,000 of general obligation refunding bonds to provide resources to purchase U.S. government securities that were placed in an irrevocable trust

to generate resources for all future debt service payments of the refunded debt. As a result, the refunded bonds are considered defeased, and the liability has been removed from the county's long-term debt. As a result of the advance refunding, total debt service payments over the next ten years will be reduced by \$1,035,116, and an economic gain (difference between the present value of the debt service payments of the refunded and refunding bonds) of \$845,863 was obtained.

**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, 2015, was as follows:

Business-type Activities:

	Closure/ Postclosure Care Costs	Compensated Absences
Balance, July 1, 2014	\$ 181,937	\$ 18,584
Additions	2,577	16,252
Reductions	(15,707)	(9,862)
Balance, June 30, 2015	<u>\$ 168,807</u>	<u>\$ 24,974</u>
Balance Due Within One Year	<u>\$ 40,000</u>	<u>\$ 3,747</u>

Analysis of Noncurrent Liabilities Presented on Exhibit A:

Total Noncurrent Liabilities, June 30, 2015	\$ 193,781
Less: Due Within One Year	<u>(43,747)</u>
Noncurrent Liabilities - Due in More Than One Year - Exhibit A	<u>\$ 150,034</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, 2015, was as follows:

Governmental Activities:

	Compensated Absences	Internal Service Fund Claims and Judgments
Balance, July 1, 2014	\$ 540,575	\$ 1,412,468
Additions	664,538	9,314,303
Reductions	(648,986)	(9,721,755)
	<u>556,127</u>	<u>1,005,016</u>
Balance, June 30, 2015	\$ 556,127	\$ 1,005,016
	<u>111,225</u>	<u>1,005,016</u>
Balance Due Within One Year	\$ 111,225	\$ 1,005,016

	Other Postemployment Benefits
Balance, July 1, 2014	\$ 4,550,270
Additions	1,588,758
Reductions	(1,296,257)
	<u>4,842,771</u>
Balance, June 30, 2015	\$ 4,842,771
	<u>0</u>
Balance Due Within One Year	\$ 0

Analysis of Noncurrent Liabilities Presented on Exhibit A:

Total Noncurrent Liabilities, June 30, 2015	\$ 6,403,914
Less: Due Within One Year	<u>(1,116,241)</u>
Noncurrent Liabilities - Due in More Than One Year - Exhibit A	<u>\$ 5,287,673</u>

The internal service fund primarily serves the governmental funds. Accordingly, long-term liabilities totaling \$1,005,016 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.

**G. 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, 2015, were \$33,689. 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
2013-14	\$ 237,032	\$ 8,967,236	\$ (8,718,653)	\$ 485,615
2014-15	485,615	9,968,913	(9,919,087)	535,441

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 \$150,000 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 \$150,000 limit per person. Once the individual cap and the \$75,000 aggregated specific cap have been met, then all other claims above \$150,000 per person are fully reimbursed up to the limits of the policy. One person's claims above \$150,000 plus the \$75,000 could satisfy this limit or a combination of claims that all exceed the \$150,000 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	\$ 2,201,041	\$ 11,316,601	\$ (12,105,174)	\$ 1,412,468
2013-14	1,412,468	9,314,303	(9,721,755)	1,005,016

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. 68, *Accounting and Financial Reporting for Pensions-an Amendment of GASB Statement No. 27*; Statement No. 69, *Government Combinations and Disposals of Government Operations*; and Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date-an Amendment of GASB Statement No. 68* became effective for the year ended June 30, 2015.

GASB Statement No. 68, replaces the requirements of Statements No. 27 and No. 50 as they relate to pensions that are provided through pension plans administered as trusts or equivalent arrangements that meet certain criteria. The requirements of Statements No. 27 and No. 50 remain applicable for pensions that are not covered by the scope of this statement. This statement establishes standards for measuring and recognizing liabilities, deferred outflows/inflows, and expenses/expenditures.

GASB Statement No. 69, establishes accounting and financial reporting standards related to government combinations and disposals of government operations such as mergers, acquisitions, and transfer of operations.

GASB Statement No. 71, addresses issues related to amounts of contributions made by a state or local government employer or nonemployer contributing entity to a defined benefit pension plan after the measurement date of the government's beginning net pension liability.

**C. Subsequent Events**

On August 24, 2015, Wilson County approved the issuance of County District School Bonds in the aggregate principal amount not to exceed \$55,270,000 for elementary school improvements and a new elementary school in Mt. Juliet.

On October 27, 2015, Wilson County issued \$7,435,000 in school refunding bonds.

On October 29, 2015, Wilson County issued \$13,890,000 in general obligation school bonds.

On December 29, 2015, Wilson County issued capital outlay notes totaling \$1,500,000 to complete the expo center.

**D. Contingent Liabilities**

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

**E. Changes in Administration**

On August 31, 2014, Linda Neal left the Office of Circuit, General Sessions, and Juvenile Courts Clerk and was succeeded by Debbie Moss.

On January 10, 2015, Steve Lynch was appointed Interim Road Superintendent by the Road Commission due to the death of Steve Armistead.

On April 10, 2015, Steve Lynch left the Office of Road Superintendent and was succeeded by Steve Murphy.

**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 \$168,807 reported as postclosure care liability at June 30, 2015, represents amounts based on what it would cost to perform all postclosure care in 2015. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

**G. Joint Ventures**

The Wilson County/Lebanon Development Board operates an industrial park, which is jointly owned by Wilson County and the City of Lebanon. The board includes six members, three representatives of each governmental unit. The

purpose of the board is to develop an industrial park on property at the southern edge of the city. Each entity is to contribute 50 percent of the development costs, and each entity is to receive 50 percent of the proceeds resulting from the sale of property. Wilson County did not contribute to operations of the Wilson County/Lebanon Development Board during the 2014-15 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 \$265,024 to operations of the Joint Economic and Community Development Board for the 2014-15 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 2014-15 year.

The Fifteenth Judicial District Drug Task Force (DTF) is a joint venture formed by an interlocal agreement between the district attorney general of the Fifteenth Judicial District, Jackson, Smith, Trousdale, and Wilson counties, and various cities within these counties. The purpose of the DTF is to provide multi-jurisdictional law enforcement to promote the investigation and prosecution of drug-related activities. Funds for the operations of the DTF come primarily from federal grants, drug fines, and the forfeiture of drug-related assets to the DTF. The DTF is overseen by the district attorney general and is governed by a board of directors including the district attorney general, sheriffs, and police chiefs of participating law enforcement agencies within each judicial district. Wilson County made no contributions to the DTF for the year ended June 30, 2015.

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, the Wilson County/Mt. Juliet Development Board, and the Fifteenth Judicial District DTF 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

Office of District Attorney General  
Fifteenth Judicial District  
210 Broadway  
Hartsville, TN 37074

**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 2014-15 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. Tennessee Consolidated Retirement System (TCRS)**

**Primary Government**

**General Information About the Pension Plan**

*Plan Description.* Employees of Wilson County, non-certified employees of the discretely presented Wilson County School Department, employees of the discretely presented Wilson County

Library Board, employees of the Joint Economic Community Development Board of Wilson County (a joint venture), and employees of the Wilson County Water Wastewater Authority (a related organization) are provided a defined benefit pension plan through the Public Employee Retirement Plan, an agent multiple-employer pension plan administered by the TCRS. The primary government employees comprise 43 percent, the non-certified employees of the discretely presented School Department comprise 54.29 percent, employees of the discretely presented Wilson County Library Board comprise 1.78 percent, employees of the Joint Economic Community Development Board of Wilson County (a joint venture) comprise .16 percent, and employees of the related organization Wilson County Water Wastewater Authority comprise .77 percent of the plan based on census data. The TCRS was created by state statute under *Tennessee Code Annotated (TCA)*, Title 8, Chapters 34-37. The TCRS Board of Trustees is responsible for the proper operation and administration of the TCRS. The Tennessee Treasury Department, an agency in the legislative branch of state government, administers the plans of the TCRS. The TCRS issues a publicly available financial report that can be obtained at [www.treasury.tn.gov/tcrs](http://www.treasury.tn.gov/tcrs).

*Benefits Provided.* TCA, Title 8, Chapters 34-37 establish the benefit terms and can be amended only by the Tennessee General Assembly. The chief legislative body may adopt the benefit terms permitted by statute. Members are eligible to retire with an unreduced benefit at age 60 with five years of service credit or after 30 years of service credit regardless of age. Benefits are determined by a formula using the member's highest five consecutive year average compensation and the member's years of service credit. Reduced benefits for early retirement are available to vested members at age 55. Members vest with five years of service credit. Service related disability benefits are provided regardless of length of service. Five years of service is required for non-service related disability eligibility. The service related and non-service related disability benefits are determined in the same manner as a service retirement benefit but are reduced ten percent and include projected service credits. A variety of death benefits is available under various eligibility criteria.

Member and beneficiary annuitants are entitled to an automatic cost of living adjustment (COLA) after retirement. A COLA is granted each July for annuitants retired prior to the second of July of the previous year. The COLA is based on the change in the consumer price index (CPI) during the prior calendar year, capped at three percent, and applied to the current benefit. No COLA is granted if the change in the CPI is less than one-half percent. A one percent COLA is granted if the CPI change is between one-half percent and one

percent. A member who leaves employment may withdraw their employee contributions, plus any accumulated interest.

*Employees Covered by Benefit Terms.* At the measurement date of June 30, 2014, the following employees were covered by the benefit terms:

Wilson County Employees

Inactive Employees or Beneficiaries Currently Receiving Benefits	435
Inactive Employees Entitled to But Not Yet Receiving Benefits	665
Active Employees	<u>1,293</u>
Total	<u><u>2,393</u></u>

Wilson County Emergency Management Employees

Inactive Employees or Beneficiaries Currently Receiving Benefits	31
Inactive Employees Entitled to But Not Yet Receiving Benefits	218
Active Employees	<u>109</u>
Total	<u><u>358</u></u>

*Contributions.* Contributions for employees are established in the statutes governing the TCRS and may only be changed by the Tennessee General Assembly. Employees are non-contributory. Wilson County makes employer contributions at the rate set by the Board of Trustees as determined by an actuarial valuation. For the year ended June 30, 2014, employer contributions for Wilson County and the Wilson County Emergency Management were \$4,868,783 based on a rate of 13.77 percent of pensionable payroll and \$359,745 based on a rate of 8.94 percent of pensionable payroll, respectively. By law, employer contributions are required to be paid. The TCRS may intercept Wilson County's state shared taxes if required employer contributions are not remitted. The employer's actuarially determined contribution and member contributions are expected to finance the costs of benefits earned by members during the year, the cost of administration, as well as an amortized portion of any unfunded liability.

## Net Pension Liability (Asset)

Wilson County's net pension liability (asset) was measured as of June 30, 2014, and the total pension liability (asset) used to calculate net pension liability (asset) was determined by an actuarial valuation as of that date.

*Actuarial Assumptions.* The total pension liability as of the June 30, 2014, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3%
Salary Increases	Graded Salary Ranges from 8.97% to 3.71% Based on Age, Including Inflation, Averaging 4.25%
Investment Rate of Return	7.5%, Net of Pension Plan Investment Expenses, Including Inflation
Cost of Living Adjustment	2.5%

Mortality rates were based on actual experience from the June 30, 2012, actuarial experience study, adjusted for some of the expected future improvement in life expectancy.

The actuarial assumptions used in the June 30, 2014, actuarial valuation were based on the results of an actuarial experience study performed for the period July 1, 2008, through June 30, 2012. The demographic assumptions were adjusted to more closely reflect actual and expected future experience.

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees in conjunction with the June 30, 2012, actuarial experience study by considering the following three techniques: (1) the 25-year historical return of the TCRS at June 30, 2012, (2) the historical market returns of asset classes from 1926 to 2012 using the TCRS investment policy asset allocation, and (3) capital market projections that were utilized as a building-block method in which best-estimate ranges of expected future real rate of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. Four sources of capital market projections were blended and utilized in the third technique. The blended capital market projection established the long-term expected rate of return by weighting the expected future real rate of return by the target asset allocation percentage and by adding inflation of three percent. The target allocation and best estimate of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Percentage Long-term Expected Real Rate of Return	Percentage Target Allocations
U.S. Equity Developed Market	6.46 %	33 %
International Equity Emerging Market	6.26	17
International Equity Private Equity and Strategic Lending	6.40	5
U.S. Fixed Income	4.61	8
Real Estate	0.98	29
Short-term Securities	4.73	7
	0.00	1
Total		100 %

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees as 7.5 percent based on a blending of the three factors described above.

*Discount Rate.* The discount rate used to measure the total pension liability was 7.5 percent. The projection of cash flows used to determine the discount rate assumes that employee contributions will be made at the current rate and that contributions from Wilson County will be made at the actuarially determined contribution rate pursuant to an actuarial valuation in accordance with the funding policy of the TCRS Board of Trustees and as required to be paid by state statute. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make projected future benefit payments of current active and inactive members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

## Changes in the Net Pension Liability (Asset)

Wilson County Employees	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a)-(b)
Balance, July 1, 2013	\$ 81,782,338	\$ 76,139,182	\$ 5,643,156
Changes for the Year:			
Service Cost	\$ 2,620,002	\$ 0	\$ 2,620,002
Interest	6,236,376	0	6,236,376
Differences Between Expected and Actual Experience	234,192	0	234,192
Contributions-Employer	0	4,713,773	(4,713,773)
Contributions-Employees	0	1,596	(1,596)
Net Investment Income	0	12,792,780	(12,792,780)
Benefit Payments, Including Refunds of Employee Contributions	(2,501,329)	(2,501,329)	0
Administrative Expense	0	(48,931)	48,931
Other Changes	0	0	0
Net Changes	\$ 6,589,241	\$ 14,957,889	\$ (8,368,648)
Balance, June 30, 2014	\$ 88,371,579	\$ 91,097,071	\$ (2,725,492)

Wilson County Emergency Management Employees	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a)-(b)
Balance, July 1, 2013	\$ 8,714,121	\$ 8,198,342	\$ 515,779
Changes for the Year:			
Service Cost	\$ 288,348	\$ 0	\$ 288,348
Interest	666,433	0	666,433
Differences Between Expected and Actual Experience	(376,554)	0	(376,554)
Contributions-Employer	0	391,972	(391,972)
Contributions-Employees	0	0	0
Net Investment Income	0	1,380,852	(1,380,852)

Wilson County Emergency Management Employees (Cont.)	Increase (Decrease)		
	Total	Plan	Net
	Pension	Fiduciary	Pension
	Liability	Net Position	Liability
	(a)	(b)	(a)-(b)
Benefit Payments, Including			
Refunds of Employee			
Contributions	\$ (233,385)	\$ (233,385)	\$ 0
Administrative Expense	0	(4,747)	4,747
Other Changes	0	0	0
Net Changes	<u>\$ 344,842</u>	<u>\$ 1,534,692</u>	<u>\$ (1,189,850)</u>
Balance, June 30, 2014	<u>\$ 9,058,963</u>	<u>\$ 9,733,034</u>	<u>\$ (674,071)</u>

Allocation of Agent Plan Changes in the Net Pension Liability (Asset)

Wilson County Employees		Total	Plan	Net
		Pension	Fiduciary	Pension
		Liability	Net	Liability
			Position	(Asset)
Primary Government	43.00%	\$ 37,999,779	\$ 39,171,741	\$ (1,171,962)
Discretely Presented Wilson County Library Board	1.78%	1,573,014	1,621,528	(48,514)
Joint Venture	0.16%	141,395	145,755	(4,361)
Related Organization	0.77%	680,461	701,447	(20,986)
School Department	54.29%	<u>47,976,930</u>	<u>49,456,600</u>	<u>(1,479,670)</u>
Total		<u>\$ 88,371,579</u>	<u>\$ 91,097,071</u>	<u>\$ (2,725,492)</u>

*Sensitivity of the Net Pension Liability (Asset) to Changes in the Discount Rate.* The following presents the net pension liability (asset) of Wilson County calculated using the discount rate of 7.5 percent, as well as what the net pension liability (asset) would be if it was calculated using a discount rate that is one percentage point lower (6.5%) or one percentage point higher (8.5%) than the current rate:

	1%	Current	1%
Wilson County	Decrease	Discount	Increase
Employees	6.5%	Rate	8.5%

Net Pension Liability    \$ 9,846,527    \$ (2,725,492)    \$ (13,111,942)

	1%	Current	1%
Wilson County	Decrease	Discount	Increase
Emergency Management	6.5%	Rate	8.5%
Employees			

Net Pension Liability    \$ 960,374    \$ (674,071)    \$ (1,986,092)

**Pension Expense (Income) and Deferred Outflows of Resources and Deferred Inflows of Resources to Pensions**

*Pension Expense.* For the year ended June 30, 2015, Wilson County Employees recognized pension expense of \$1,745,309.

*Pension Expense.* For the year ended June 30, 2015, Wilson County Emergency Management Employees recognized pension expense of \$145,003.

*Deferred Outflows of Resources and Deferred Inflows of Resources.* For the year ended June 30, 2015, Wilson County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Wilson County Employees	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ 200,736	\$ 0
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	0	5,600,920
Contributions Subsequent to the Measurement Date of June 30, 2014 (1)	4,868,783	N/A
Total	<u>\$ 5,069,519</u>	<u>\$ 5,600,920</u>

(1) The amount shown above for “Contributions Subsequent to the Measurement Date of June 30, 2014,” will be recognized as a reduction (increase) to net pension liability (asset) in the following measurement period.

Wilson County Emergency Management Employees	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ 0	\$ 334,715
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	0	608,166
Contributions Subsequent to the Measurement Date of June 30, 2014 (1)	<u>359,745</u>	<u>N/A</u>
Total	<u>\$ 359,745</u>	<u>\$ 942,881</u>

(1) The amount shown above for “Contributions Subsequent to the Measurement Date of June 30, 2014,” will be recognized as a reduction (increase) to net pension liability (asset) in the following measurement period.

Allocation of Agent Plan Deferred Outflows of Resources and  
Deferred Inflows of Resources

Wilson County Employees and Emergency Management Employees	Deferred Outflows of Resources	Deferred Inflows of Resources
Primary Government	\$ 3,271,060	\$ 3,351,277
Discretely Presented Wilson County Library Board	3,573	99,696
Joint Venture	321	8,961
Related Organization	1,545	43,127
School Department	<u>2,152,765</u>	<u>3,040,740</u>
Total	<u>\$ 5,429,264</u>	<u>\$ 6,543,801</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Wilson County Employees

Year Ending June 30	Amount
2016	\$ (1,366,774)
2017	(1,366,774)
2018	(1,366,774)
2019	(1,366,774)
2020	33,456
Thereafter	33,456

Wilson County Emergency  
Management Employees

Year Ending June 30	Amount
2016	\$ (193,880)
2017	(193,880)
2018	(193,880)
2019	(193,880)
2020	(41,839)
Thereafter	(125,517)

In the tables shown above, positive amounts will increase pension expense while negative amounts will decrease pension expense.

**Discretely Presented Wilson County School Department**

**Non-certified Employees**

**General Information About the Pension Plan**

*Plan Description.* As noted above under the primary government, employees of Wilson County, non-certified employees of the discretely presented Wilson County School Department, employees of the discretely presented Wilson County Library Board, employees of the Joint Economic Community Development Board of Wilson County (a joint venture), and employees of the Wilson County Water Wastewater Authority (a related organization) are provided a defined benefit pension plan through the Public Employee Retirement Plan, an agent multiple-employer pension plan administered by the TCRS. The primary government employees comprise 43 percent, the non-certified employees of the discretely presented School Department comprise 54.29 percent, employees of the discretely presented Wilson

County Library Board comprise 1.78 percent, employees of the Joint Economic Community Development Board of Wilson County (a joint venture) comprise .16 percent, and employees of the related organization Wilson County Water Wastewater Authority comprise .77 percent of the plan based on census data.

### **Certified Employees**

### **Teacher Retirement Plan**

#### **General Information About the Pension Plan**

*Plan Description.* Teachers of the Wilson County School Department with membership in the TCRS before July 1, 2014, are provided with pensions through the Teacher Legacy Pension Plan, a cost-sharing multiple-employer pension plan administered by the TCRS. The Teacher Legacy Pension Plan is closed to new membership. Teachers with membership in the TCRS after June 30, 2014, are provided with pensions through a legally separate plan referred to as the Teacher Retirement Plan, a cost-sharing multiple-employer pension plan administered by the TCRS. The TCRS was created by state statute under *Tennessee Code Annotated (TCA)*, Title 8, Chapters 34-37. The TCRS Board of Trustees is responsible for the proper operation and administration of all employer pension plans in the TCRS. The Tennessee Treasury Department, an agency in the legislative branch of state government, administers the plans of the TCRS. The TCRS issues a publically available financial report that can be obtained at [www.treasury.tn.gov/tcrs](http://www.treasury.tn.gov/tcrs).

*Benefits Provided.* TCA, Title 8, Chapters 34-37 establish the benefit terms and can be amended only by the Tennessee General Assembly. Members are eligible to retire at age 65 with five years of service credit or pursuant to the rule of 90 in which the member's age and service credit total 90. Members of the Teachers Retirement Plan are entitled to receive unreduced service retirement benefits, which are determined by a formula using the member's highest five consecutive year average compensation and the member's years of service credit. Service related disability benefits are provided regardless of length of service. Five years of service is required for non-service related disability eligibility. The service related and non-service related disability benefits are determined in the same manner as a service retirement benefit but are reduced ten percent and include projected service credits. A variety of death benefits is available under various eligibility criteria. Member and beneficiary annuitants are entitled to an automatic cost of living adjustment (COLA) after retirement. A COLA is granted each July for annuitants retired prior to the second of July of the previous year. The COLA is based on the change in the consumer price index (CPI) during the prior calendar year, capped at three percent, and applied to the current benefit. No COLA is granted

if the change in the CPI is less than one-half percent. A one percent COLA is granted if the CPI change is between one-half percent and one percent. A member who leaves employment may withdraw their employee contributions, plus any accumulated interest. Under the Teacher Retirement Plan, benefit terms and conditions, including COLA, can be adjusted on a prospective basis. Moreover, there are defined cost controls and unfunded liability controls that provide for the adjustment of benefit terms and conditions on an automatic basis.

*Contributions.* Contributions for teachers are established in the statutes governing the TCRS and may only be changed by the Tennessee General Assembly. Teachers contribute five percent of salary. The Local Education Agencies (LEAs) make employer contributions at the rate set by the Board of Trustees as determined by an actuarial valuation. Per the statutory provisions governing TCRS, the employer contribution rate cannot be less than four percent, except for in years when the maximum funded level, approved by the TCRS Board of Trustees, is reached. By law, employer contributions for the Teacher Retirement Plan are required to be paid. The TCRS may intercept the state shared taxes of the sponsoring governmental entity of the LEA if the required employer contributions are not remitted. Employer contributions for the year ended June 30, 2015, to the Teacher Retirement Plan were \$135,913, which is four percent of covered payroll. The employer rate, when combined with member contributions, is expected to finance the costs of benefits earned by members during the year, the cost of administration, as well as an amortized portion of any unfunded liability.

### **Pension Liabilities (Assets), Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

*Pension Liabilities.* Since the measurement date is June 30, 2014, which is prior to the July 1, 2014, inception of the Teacher Retirement Plan, there is no net pension liability to report at June 30, 2015.

*Pension Expense.* Since the measurement date is June 30, 2014, the Wilson County School Department did not recognize any pension expense at June 30, 2015.

*Deferred Outflows of Resources and Deferred Inflows of Resources.* For the year ended June 30, 2015, the Wilson County School Department reported deferred outflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
LEAs Contributions Subsequent to the Measurement Date of June 30, 2014	\$ 135,913	N/A

The Wilson County School Department’s employer contributions of \$135,913 reported as pension related deferred outflows of resources subsequent to the measurement date, will be recognized as a reduction of net pension liability in the year ending June 30, 2016.

**Teacher Legacy Pension Plan**

**General Information About the Pension Plan**

*Plan Description.* Teachers of the Wilson County School Department with membership in the TCRS before July 1, 2014, are provided with pensions through the Teacher Legacy Pension Plan, a cost-sharing multiple-employer pension plan administered by the TCRS. The Teacher Legacy Pension Plan closed to new membership on June 30, 2014, but will continue providing benefits to existing members and retirees. Beginning July 1, 2014, the Teacher Retirement Plan became effective for teachers employed by LEAs after June 30, 2014. The Teacher Retirement Plan is a separate cost-sharing, multiple-employer defined benefit plan. The TCRS was created by state statute under *Tennessee Code Annotated (TCA)*, Title 8, Chapters 34-37. The TCRS Board of Trustees is responsible for the proper operation and administration of all employer pension plans in the TCRS. The Tennessee Treasury Department, an agency in the legislative branch of state government, administers the plans of the TCRS. The TCRS issues a publically available financial report that can be obtained at [www.treasury.tn.gov/tcrs](http://www.treasury.tn.gov/tcrs).

*Benefits Provided.* TCA, Title 8, Chapters 34-37 establish the benefit terms and can be amended only by the Tennessee General Assembly. Members of the Teacher Legacy Pension Plan are eligible to retire with an unreduced benefit at age 60 with five years of service credit or after 30 years of service credit regardless of age. Benefits are determined by a formula using the member’s highest five consecutive year average compensation and the member’s years of service credit. A reduced early retirement benefit is available to vested members at age 55. Members are vested with five years of service credit. Service related disability benefits are provided regardless of length of service. Five years of service is required for non-service related disability eligibility. The service related and non-service related disability benefits are determined in the same manner as a service retirement

benefit but are reduced ten percent and include projected service credits. A variety of death benefits is available under various eligibility criteria. Member and beneficiary annuitants are entitled to an automatic cost of living adjustment (COLA) after retirement. A COLA is granted each July for annuitants retired prior to the second of July of the previous year. The COLA is based on the change in the consumer price index (CPI) during the prior calendar year, capped at three percent, and applied to the current benefit. No COLA is granted if the change in the CPI is less than one-half percent. A one percent COLA is granted if the CPI change is between one-half and one percent. A member who leaves employment may withdraw their employee contributions, plus any accumulated interest.

*Contributions.* Contributions for teachers are established in the statutes governing the TCRS and may only be changed by the Tennessee General Assembly. Teachers contribute five percent of salary. The Local Education Agencies (LEAs) make employer contributions at the rate set by the Board of Trustees as determined by an actuarial valuation. By law, employer contributions for the Teacher Legacy Pension Plan are required to be paid. The TCRS may intercept the state shared taxes of the sponsoring governmental entity of the LEA if the required employer contributions are not remitted. Employer contributions by the Wilson County School Department for the year ended June 30, 2015, to the Teacher Legacy Pension Plan were \$4,851,251, which is 9.04 percent of pensionable payroll. The employer rate, when combined with member contributions, is expected to finance the costs of benefits earned by members during the year, the cost of administration, as well as an amortized portion of any unfunded liability.

### **Pension Liabilities (Assets), Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

*Pension Assets.* At June 30, 2015, the Wilson County School Department reported an asset of \$230,832 for its proportionate share of the net pension asset. The net pension asset was measured as of June 30, 2014, and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of that date. Wilson County School's portion of the net pension asset was based on Wilson County School's employer contribution to the pension plan during the year ended June 30, 2014, relative to the contributions of all LEAs for the year ended June 30, 2014. At the June 30, 2014, measurement date, Wilson County School's proportion was 1.420548 percent. The proportion measured as of June 30, 2013, was 1.392762 percent.

*Pension Income.* For the year ended June 30, 2015, the Wilson County School Department recognized a pension income of \$132,646.

*Deferred Outflows of Resources and Deferred Inflows of Resources.* For the year ended June 30, 2015, the Wilson County School Department reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ 560,403	\$ 0
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	0	19,019,128
Changes in Proportion of Net Pension Liability (Asset)	391,935	
LEAs Contributions Subsequent to the Measurement Date of June 30, 2014	4,851,251	N/A
Total	<u>\$ 5,803,589</u>	<u>\$ 19,019,128</u>

The Wilson County School Department's employer contributions of \$4,851,251 reported as pension related deferred outflows of resources subsequent to the measurement date, will be recognized as an increase in net pension asset in the year ending June 30, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30	Amount
2016	\$ (4,596,059)
2017	(4,596,059)
2018	(4,596,059)
2019	(4,596,059)
2020	158,723
Thereafter	158,723

In the table above, positive amounts will increase pension expense, while negative amounts will decrease pension expense.

*Actuarial Assumptions.* The total pension liability in the June 30, 2014, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3%
Salary Increases	Graded Salary Ranges from 8.97% to 3.71% Based on Age, Including Inflation, Averaging 4.25%
Investment Rate of Return	7.5%, Net of Pension Plan Investment Expenses, Including Inflation
Cost of Living Adjustment	2.5%

Mortality rates are customized based on the June 30, 2012, actuarial experience study and some included adjustment for expected future improvement in life expectancy.

The actuarial assumptions used in the June 30, 2014, actuarial valuation were based on the results of an actuarial experience study performed for the period July 1, 2008, through June 30, 2012. The demographic assumptions were adjusted to more closely reflect actual and expected future experience.

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees in conjunction with the June 30, 2012, actuarial experience study by considering the following three techniques: (1) the 25-year historical return of the TCRS at June 30, 2012, (2) the historical market returns of asset classes from 1926 to 2012 using the TCRS investment policy asset allocation, and (3) capital market projections that were utilized as a building-block method in which best-estimate ranges of expected future real rate of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. Four sources of capital market projections were blended and utilized in the third technique. The blended capital market projection established the long-term expected rate of return by weighting the expected future real rate of return by the target asset allocation percentage and by adding inflation of three percent. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Percentage Long-term Expected Real Rate of Return	Percentage Target Allocations
U.S. Equity Developed Market	6.46 %	33 %
International Equity Emerging Market	6.26	17
International Equity Private Equity and Strategic Lending	6.40	5
U.S. Fixed Income Real Estate	4.61	8
	0.98	29
	4.73	7
Short-term Securities	0.00	1
Total		100 %

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees as 7.5 percent based on a blending of the four factors described above.

*Discount Rate.* The discount rate used to measure the total pension liability was 7.5 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current rate and that contributions from all the LEAs will be made at the actuarially determined contribution rate pursuant to an actuarial valuation in accordance with the funding policy of the TCRS Board of Trustees and as required to be paid by state statute. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make projected future benefit payments of current active and inactive members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

*Sensitivity of the Proportionate Share of Net Pension Liability (Asset) to Changes in the Discount Rate.* The following presents Wilson County School Department's proportionate share of the net pension liability (asset) calculated using the discount rate of 7.5 percent, as well as what Wilson County School Department's proportionate share of the net pension liability (asset) would be if it was calculated using a discount rate that is one percentage point lower (6.5%) or one percentage point higher (8.5%) than the current rate:

School Department's Proportionate Share of the Net Pension Liability (Asset)	1% Decrease 6.5%	Current Discount Rate 7.5%	1% Increase 8.5%
--	---------------------	-------------------------------	---------------------

Net Pension Liability    \$ 38,932,507    \$ (230,832)    \$ (32,653,832)

*Pension Plan Fiduciary Net Position.* Detailed information about the pension plan’s fiduciary net position is available in a separately issued TCRS financial report.

**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	1,353,797
Adjustment to the ARC	<u>(2,031,935)</u>
Annual OPEB cost	\$ 6,622,557
Amount of contribution	<u>(1,296,563)</u>
Increase/decrease in NOPEBO	\$ 5,325,994
Net OPEB obligation, 7-1-14	<u>38,679,920</u>
Net OPEB obligation, 6-30-15	<u>\$ 44,005,914</u>

Fiscal Year Ended	Plan	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation at Year End
6-30-13	Postemployment Benefits	\$ 7,488,313	15.09	% \$ 33,239,811
6-30-14	"	6,687,617	18.65	38,679,920
6-30-15	"	6,622,557	19.57	44,005,914

## 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	\$ 1,650,112
Interest on the NOPEBO	227,514
Adjustment to the ARC	(288,868)
Annual OPEB cost	<u>\$ 1,588,758</u>
Amount of contribution	<u>(1,296,257)</u>
Increase/decrease in NOPEBO	\$ 292,501
Net OPEB obligation, 7-1-14	<u>4,550,270</u>
Net OPEB obligation, 6-30-15	<u><u>\$ 4,842,771</u></u>

Fiscal Year Ended	Plan	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation at Year End
6-30-13	Postemployment Benefits	\$ 1,620,943	54.92%	\$ 4,000,389
6-30-14	"	1,611,090	65.87	4,550,270
6-30-15	"	1,588,758	81.59	4,842,771

#### Funded Status and Funding Progress

The funded status of the plan as of July 1, 2014, was as follows:

	School Department
Actuarial valuation date	7-1-14
Actuarial accrued liability (AAL)	\$ 13,004,426
Actuarial value of plan assets	\$ 0
Unfunded actuarial accrued liability (UAAL)	\$ 13,004,426
Actuarial value of assets as a % of the AAL	0%
Covered payroll (active plan members)	\$ 62,465,606
UAAL as a % of covered payroll	21%

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, 2014, 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 4.5 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. Twenty-two school employees accepted the board's offer. The estimated cost of the cash payment reported in the government-wide Statement of Activities is \$101,477. At June 30, 2015, 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 Changes in Net Pension Liability (Asset) and Related Ratios Based on  
Participation in the Public Employee Pension Plan of TCRS  
Primary Government - Wilson County Employees  
For the Fiscal Year Ended June 30

	<u>2014</u>
<b>Total Pension Liability (Asset)</b>	
Service Cost	\$ 2,620,002
Interest	6,236,376
Changes in Benefit Terms	0
Differences Between Actual and Expected Experience	234,192
Changes in Assumptions	0
Benefit Payments, Including Refunds of Employee Contributions	<u>(2,501,329)</u>
Net Change in Total Pension Liability (Asset)	\$ 6,589,241
Total Pension Liability (Asset), Beginning	<u>81,782,338</u>
 Total Pension Liability (Asset), Ending (a)	 <u>\$ 88,371,579</u>
<b>Plan Fiduciary Net Position</b>	
Contributions - Employer	\$ 4,713,773
Contributions - Employee	1,596
Net Investment Income	12,792,780
Benefit Payments, Including Refunds of Employee Contributions	(2,501,329)
Administrative Expense	<u>(48,931)</u>
Net Change in Plan Fiduciary Net Position	\$ 14,957,889
Plan Fiduciary Net Position, Beginning	<u>76,139,182</u>
 Plan Fiduciary Net Position, Ending (b)	 <u>\$ 91,097,071</u>
 Net Pension Liability (Asset), Ending (a - b)	 <u>\$ (2,725,492)</u>
 Plan Fiduciary Net Position as a Percentage of Total Pension Liability	 103.08%
Covered Employee Payroll	\$ 36,010,487
Net Pension Liability (Asset) as a Percentage of Covered Employee Payroll	7.57%

Note: ten years of data will be presented when available.

Note: data presented includes primary government, discretely presented non-certified employees of the School Department, discretely presented Wilson County Library Board, Joint Economic Community Development Board of Wilson County joint venture, and Wilson County Water and Wastewater related organization.

Exhibit F-2

Wilson County, Tennessee  
Schedule of Changes in Net Pension Liability (Asset) and Related Ratios Based on  
Participation in the Public Employee Pension Plan of TCRS  
Primary Government - Emergency Management Employees  
For the Fiscal Year Ended June 30

	<u>2014</u>
<b>Total Pension Liability (Asset)</b>	
Service Cost	\$ 288,348
Interest	666,433
Changes in Benefit Terms	0
Differences Between Actual and Expected Experience	(376,554)
Changes in Assumptions	0
Benefit Payments, Including Refunds of Employee Contributions	<u>(233,385)</u>
Net Change in Total Pension Liability (Asset)	\$ 344,842
Total Pension Liability (Asset), Beginning	<u>8,714,121</u>
 Total Pension Liability (Asset), Ending (a)	 <u>\$ 9,058,963</u>
<b>Plan Fiduciary Net Position</b>	
Contributions - Employer	\$ 391,972
Contributions - Employee	0
Net Investment Income	1,380,852
Benefit Payments, Including Refunds of Employee Contributions	(233,385)
Administrative Expense	<u>(4,747)</u>
Net Change in Plan Fiduciary Net Position	\$ 1,534,692
Plan Fiduciary Net Position, Beginning	<u>8,198,342</u>
 Plan Fiduciary Net Position, Ending (b)	 <u>\$ 9,733,034</u>
 Net Pension Liability (Asset), Ending (a - b)	 <u>\$ (674,071)</u>
 Plan Fiduciary Net Position as a Percentage of Total Pension Liability	 107.44%
Covered Employee Payroll	\$ 4,032,631
Net Pension Liability (Asset) as a Percentage of Covered Employee Payroll	16.72%

Note: ten years of data will be presented when available.

Exhibit F-3

Wilson County, Tennessee  
Schedule of Contributions Based on Participation in the Public  
Employee Pension Plan of TCRS  
Primary Government - Wilson County Employees  
For the Fiscal Year Ended June 30

	<u>2014</u>	<u>2015</u>
Actuarially Determined Contribution	\$ 4,713,773	\$ 4,868,783
Less Contributions in Relation to the Actuarially Determined Contribution	<u>(4,713,773)</u>	<u>(4,868,783)</u>
Contribution Deficiency (Excess)	<u>\$ 0</u>	<u>\$ 0</u>
Covered Employee Payroll	\$ 36,010,487	\$ 35,551,428
Contributions as a Percentage of Covered Employee Payroll	13.09%	13.70%

Note: ten years of data will be presented when available.

Note: data presented includes primary government, discretely presented non-certified employees of the School Department, discretely presented Wilson County Library Board, Joint Economic Community Development Board of Wilson County joint venture, and Wilson County Water and Wastewater related organization.

Exhibit F-4

Wilson County, Tennessee  
Schedule of Contributions Based on Participation in the Public  
Employee Pension Plan of TCRS  
Primary Government - Emergency Management Employees  
For the Fiscal Year Ended June 30

	<u>2014</u>	<u>2015</u>
Actuarially Determined Contribution	\$ 391,972	\$ 359,745
Less Contributions in Relation to the Actuarially Determined Contribution	<u>(391,972)</u>	<u>(359,745)</u>
Contribution Deficiency (Excess)	<u>\$ 0</u>	<u>\$ 0</u>
Covered Employee Payroll	\$ 4,032,631	\$ 4,023,962
Contributions as a Percentage of Covered Employee Payroll	9.72%	8.94%

Note: ten years of data will be presented when available.

Exhibit F-5

Wilson County, Tennessee  
Schedule of Contributions Based on Participation in the Teacher  
Retirement Plan of TCRS  
Discretely Presented Wilson County School Department  
For the Fiscal Year Ended June 30

	<u>2015</u>
Actuarially Determined Contribution	\$ 84,946
Less Contributions in Relation to the Actuarially Determined Contribution	<u>(135,913)</u>
Contribution Deficiency (Excess)	<u>\$ (50,967)</u>
Covered Employee Payroll	\$ 3,404,414
Contributions as a Percentage of Covered Employee Payroll	4.00%

Note: ten years of data will be presented when available.

Exhibit F-6

Wilson County, Tennessee  
Schedule of Contributions Based on Participation in the Teacher  
Legacy Pension Plan of TCRS  
Discretely Presented Wilson County School Department  
For the Fiscal Year Ended June 30

	<u>2014</u>	<u>2015</u>
Actuarially Determined Contribution	\$ 4,951,168	\$ 4,851,251
Less Contributions in Relation to the Actuarially Determined Contribution	<u>(4,951,168)</u>	<u>(4,851,251)</u>
Contribution Deficiency (Excess)	<u>\$ 0</u>	<u>\$ 0</u>
Covered Employee Payroll	\$ 55,756,465	\$ 53,651,677
Contributions as a Percentage of Covered Employee Payroll	8.88%	9.04%

Note: ten years of data will be presented when available.

Exhibit F-7

Wilson County, Tennessee  
Schedule of Proportionate Share of the Net Pension Asset  
in the Teacher Legacy Pension Plan of TCRS  
Discretely Presented Wilson County School Department  
For the Fiscal Year Ended June 30 \*

	<u>2014</u>
School Department's Proportion of the Net Pension Asset	1.420548%
School Department's Proportionate Share of the Net Pension Asset	\$ 230,832
Covered Employee Payroll	\$ 55,756,465
School Department's Proportionate Share of the Net Pension Asset as a Percentage of its Covered Employee Payroll	0.41%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	100.08%

\* The amounts presented were determined as of June 30 of the prior fiscal year.

Note: ten years of data will be presented when available.

Exhibit F-8

Wilson County, Tennessee  
Schedule of Funding Progress – Other Postemployment Benefits Plans  
Primary Government and Discretely Presented Wilson County School Department  
June 30, 2015

(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	7-1-12	0	13,567	13,567	0	66,789	20.3
"	7-1-13	0	13,567	13,567	0	54,248	25.0
"	7-1-14	0	13,004	13,004	0	62,466	20.8

**WILSON COUNTY, TENNESSEE**  
**NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION**  
**For the Year Ended June 30, 2015**

**TENNESSEE CONSOLIDATED RETIREMENT SYSTEM**

*Valuation Date:* Actuarially determined contribution rates for 2015 were calculated based on the July 1, 2013, actuarial valuation.

Methods and assumptions used to determine contribution rates:

Wilson County Employees and Wilson County Emergency Management Employees:

Actuarial Cost Method	Frozen Initial Liability
Amortization Method	Level Dollar, Closed (Not to Exceed 20 Years)
Remaining Amortization Period	Two Years
Asset Valuation	10-Year Smoothed Within a 20% Corridor to Market Value
Inflation	3%
Salary Increases	Graded Salary Ranges from 8.97% to 3.71% Based on Age, Including Inflation, Averaging 4.25%
Investment Rate of Return	7.5%, Net of Investment Expense, Including Inflation
Retirement Age	Pattern of Retirement Determined by Experience Study
Mortality	Customized Table Based on Actual Experience Including an Adjustment for Some Anticipated Improvement
Cost of Living Adjustment	2.5%

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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.

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.

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 Schools Department for construction and renovation projects.

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.

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

Exhibit G-1

Wilson County, Tennessee  
Combining Balance Sheet  
Nonmajor Governmental Funds  
June 30, 2015

	Special Revenue Funds					
	Solid Waste / Sanitation	Ambulance Service	Special Purpose	Drug Control	Sports and Recreation	Agriculture Center
<u>ASSETS</u>						
Cash	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	250
Equity in Pooled Cash and Investments	405,047	34,053	4,280,063	667,666	0	528,471
Accounts Receivable	0	0	0	0	0	316
Due from Other Governments	0	0	1,166,615	0	0	0
Property Taxes Receivable	1,739,118	0	0	0	979,069	15,266
Allowance for Uncollectible Property Taxes	(31,952)	0	0	0	0	(6,250)
Notes Receivable - Current	15,440	0	0	0	0	2,796
Notes Receivable - Long-term	54,028	0	0	0	0	9,785
Total Assets	<u>\$ 2,181,681</u>	<u>\$ 34,053</u>	<u>\$ 5,446,678</u>	<u>\$ 667,666</u>	<u>\$ 979,069</u>	<u>\$ 550,634</u>
<u>LIABILITIES</u>						
Due to State of Tennessee	\$ 853	\$ 0	\$ 0	\$ 0	\$ 0	428
Total Liabilities	<u>\$ 853</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 428</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>						
Deferred Current Property Taxes	\$ 1,684,874	\$ 0	\$ 0	\$ 0	\$ 979,069	\$ 0
Deferred Delinquent Property Taxes	9,838	0	0	0	0	5,703
Other Deferred/Unavailable Revenue	0	0	608,109	0	0	0
Total Deferred Inflows of Resources	<u>\$ 1,694,712</u>	<u>\$ 0</u>	<u>\$ 608,109</u>	<u>\$ 0</u>	<u>\$ 979,069</u>	<u>\$ 5,703</u>

(Continued)

Exhibit G-1

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

	Special Revenue Funds					
	Solid Waste / Sanitation	Ambulance Service	Special Purpose	Drug Control	Sports and Recreation	Agriculture Center
<u>FUND BALANCES</u>						
Restricted:						
Restricted for Public Safety	\$ 0	\$ 0	\$ 0	\$ 656,668	\$ 0	\$ 0
Restricted for Public Health and Welfare	373,150	0	0	0	0	0
Restricted for Education	0	0	4,838,569	0	0	0
Restricted for Capital Projects	0	0	0	0	0	0
Committed:						
Committed for General Government	0	0	0	0	0	0
Committed for Finance	0	0	0	0	0	0
Committed for Administration of Justice	0	0	0	0	0	0
Committed for Public Health and Welfare	69,469	27,275	0	0	0	0
Committed for Agriculture and Natural Resources	0	0	0	0	0	540,116
Committed for Debt Service	0	0	0	0	0	0
Committed for Capital Projects	0	0	0	0	0	0
Assigned:						
Assigned for Public Safety	0	0	0	10,998	0	0
Assigned for Public Health and Welfare	43,497	6,778	0	0	0	0
Assigned for Agriculture and Natural Resources	0	0	0	0	0	4,387
Assigned for Capital Projects	0	0	0	0	0	0
Total Fund Balances	<u>\$ 486,116</u>	<u>\$ 34,053</u>	<u>\$ 4,838,569</u>	<u>\$ 667,666</u>	<u>\$ 0</u>	<u>\$ 544,503</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 2,181,681</u>	<u>\$ 34,053</u>	<u>\$ 5,446,678</u>	<u>\$ 667,666</u>	<u>\$ 979,069</u>	<u>\$ 550,634</u>

(Continued)

Exhibit G-1

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

	Special Revenue Funds (Cont.)		Debt Service Fund	Capital Projects Funds		
	Fees	Total	Rural Debt Service	General Capital Projects	HUD Grant Projects	Highway Capital Projects
<u>ASSETS</u>						
Cash	\$ 487,556	\$ 487,806	\$ 0	\$ 0	\$ 0	\$ 0
Equity in Pooled Cash and Investments	0	5,915,300	993,216	3,620,728	272	2,715,854
Accounts Receivable	20,588	20,904	0	0	0	0
Due from Other Governments	0	1,166,615	231,989	0	0	0
Property Taxes Receivable	0	2,733,453	0	0	0	1,788,171
Allowance for Uncollectible Property Taxes	0	(38,202)	0	0	0	(33,899)
Notes Receivable - Current	0	18,236	0	0	0	11,398
Notes Receivable - Long-term	0	63,813	0	0	0	39,883
Total Assets	<u>\$ 508,144</u>	<u>\$ 10,367,925</u>	<u>\$ 1,225,205</u>	<u>\$ 3,620,728</u>	<u>\$ 272</u>	<u>\$ 4,521,407</u>
<u>LIABILITIES</u>						
Due to State of Tennessee	\$ 0	\$ 1,281	\$ 0	\$ 0	\$ 0	\$ 0
Total Liabilities	<u>\$ 0</u>	<u>\$ 1,281</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>						
Deferred Current Property Taxes	\$ 0	\$ 2,663,943	\$ 0	\$ 0	\$ 0	\$ 1,729,804
Deferred Delinquent Property Taxes	0	15,541	0	0	0	13,574
Other Deferred/Unavailable Revenue	0	608,109	127,273	0	0	0
Total Deferred Inflows of Resources	<u>\$ 0</u>	<u>\$ 3,287,593</u>	<u>\$ 127,273</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,743,378</u>

(Continued)

Exhibit G-1

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

	Special Revenue Funds (Cont.)		Debt Service Fund	Capital Projects Funds		
	Constitu- tional Officers - Fees	Total	Rural Debt Service	General Capital Projects	HUD Grant Projects	Highway Capital Projects
<u>FUND BALANCES</u>						
Restricted:						
Restricted for Public Safety	\$ 0	\$ 656,668	\$ 0	\$ 0	\$ 0	\$ 0
Restricted for Public Health and Welfare	0	373,150	0	0	0	0
Restricted for Education	0	4,838,569	0	0	0	0
Restricted for Capital Projects	0	0	0	2,546,342	272	523,934
Committed:						
Committed for General Government	77,418	77,418	0	0	0	0
Committed for Finance	271,088	271,088	0	0	0	0
Committed for Administration of Justice	159,638	159,638	0	0	0	0
Committed for Public Health and Welfare	0	96,744	0	0	0	0
Committed for Agriculture and Natural Resources	0	540,116	0	0	0	0
Committed for Debt Service	0	0	1,097,932	0	0	0
Committed for Capital Projects	0	0	0	0	0	193,727
Assigned:						
Assigned for Public Safety	0	10,998	0	0	0	0
Assigned for Public Health and Welfare	0	50,275	0	0	0	0
Assigned for Agriculture and Natural Resources	0	4,387	0	0	0	0
Assigned for Capital Projects	0	0	0	1,074,386	0	2,060,368
Total Fund Balances	\$ 508,144	\$ 7,079,051	\$ 1,097,932	\$ 3,620,728	\$ 272	\$ 2,778,029
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 508,144	\$ 10,367,925	\$ 1,225,205	\$ 3,620,728	\$ 272	\$ 4,521,407

(Continued)

Exhibit G-1

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

	<u>Capital Projects Funds</u> (Cont.)		Total Nonmajor Governmental Funds
	<u>Other Capital Projects</u>	<u>Total</u>	
<u>ASSETS</u>			
Cash	\$ 0	\$ 0	\$ 487,806
Equity in Pooled Cash and Investments	3,014,581	9,351,435	16,259,951
Accounts Receivable	0	0	20,904
Due from Other Governments	0	0	1,398,604
Property Taxes Receivable	0	1,788,171	4,521,624
Allowance for Uncollectible Property Taxes	0	(33,899)	(72,101)
Notes Receivable - Current	0	11,398	29,634
Notes Receivable - Long-term	0	39,883	103,696
Total Assets	<u>\$ 3,014,581</u>	<u>\$ 11,156,988</u>	<u>\$ 22,750,118</u>
<u>LIABILITIES</u>			
Due to State of Tennessee	\$ 0	\$ 0	\$ 1,281
Total Liabilities	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,281</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>			
Deferred Current Property Taxes	\$ 0	\$ 1,729,804	\$ 4,393,747
Deferred Delinquent Property Taxes	0	13,574	29,115
Other Deferred/Unavailable Revenue	0	0	735,382
Total Deferred Inflows of Resources	<u>\$ 0</u>	<u>\$ 1,743,378</u>	<u>\$ 5,158,244</u>

(Continued)

Exhibit G-1

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

FUND BALANCES

Restricted:

Restricted for Public Safety

Restricted for Public Health and Welfare

Restricted for Education

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

Assigned:

Assigned for Public Safety

Assigned for Public Health and Welfare

Assigned for Agriculture and Natural Resources

Assigned for Capital Projects

Total Fund Balances

Total Liabilities, Deferred Inflows of Resources, and Fund Balances

Capital Projects Funds (Cont.)		Total Nonmajor Governmental Funds
Other Capital Projects	Total	
\$ 0	\$ 0	\$ 656,668
0	0	373,150
0	0	4,838,569
2,231,444	5,301,992	5,301,992
0	0	77,418
0	0	271,088
0	0	159,638
0	0	96,744
0	0	540,116
0	0	1,097,932
0	193,727	193,727
0	0	10,998
0	0	50,275
0	0	4,387
783,137	3,917,891	3,917,891
<u>\$ 3,014,581</u>	<u>\$ 9,413,610</u>	<u>\$ 17,590,593</u>
<u>\$ 3,014,581</u>	<u>\$ 11,156,988</u>	<u>\$ 22,750,118</u>

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, 2015

	Special Revenue Funds					
	Solid Waste / Sanitation	Ambulance Service	Special Purpose	Drug Control	Sports and Recreation	Agriculture Center
<u>Revenues</u>						
Local Taxes	\$ 1,508,340	\$ 0	\$ 4,008,499	\$ 0	\$ 969,278	\$ 640,001
Licenses and Permits	0	0	0	0	0	0
Fines, Forfeitures, and Penalties	0	0	0	94,146	0	0
Charges for Current Services	0	265,000	0	0	0	242,527
Other Local Revenues	196,853	0	0	0	0	70,229
State of Tennessee	175,481	0	0	0	0	0
Federal Government	0	0	0	0	0	0
Other Governments and Citizens Groups	0	0	0	0	0	0
<b>Total Revenues</b>	<b>\$ 1,880,674</b>	<b>\$ 265,000</b>	<b>\$ 4,008,499</b>	<b>\$ 94,146</b>	<b>\$ 969,278</b>	<b>\$ 952,757</b>
<u>Expenditures</u>						
Current:						
General Government	\$ 0	\$ 0	\$ 63,480	\$ 0	\$ 0	\$ 0
Finance	0	0	0	0	0	0
Administration of Justice	0	0	0	0	0	0
Public Safety	0	0	0	85,415	0	0
Public Health and Welfare	1,987,642	244,017	0	0	0	0
Social, Cultural, and Recreational Services	0	0	0	0	0	0
Agriculture and Natural Resources	0	0	0	0	0	799,519
Other Operations	0	0	1,000,000	0	969,278	0
Debt Service:						
Principal on Debt	0	0	1,695,000	0	0	0
Interest on Debt	0	0	132,462	0	0	0
Other Debt Service	0	0	850	0	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					
	Solid Waste / Sanitation	Ambulance Service	Special Purpose	Drug Control	Sports and Recreation	Agriculture Center
<u>Expenditures (Cont.)</u>						
Capital Projects	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Expenditures	<u>\$ 1,987,642</u>	<u>\$ 244,017</u>	<u>\$ 2,891,792</u>	<u>\$ 85,415</u>	<u>\$ 969,278</u>	<u>\$ 799,519</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (106,968)</u>	<u>\$ 20,983</u>	<u>\$ 1,116,707</u>	<u>\$ 8,731</u>	<u>\$ 0</u>	<u>\$ 153,238</u>
<u>Other Financing Sources (Uses)</u>						
Bonds Issued	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Notes Issued	0	0	0	0	0	0
Premiums on Debt Sold	0	0	0	0	0	0
Insurance Recovery	0	0	0	0	0	1,720
Transfers Out	0	0	0	0	0	0
Total Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,720</u>
Net Change in Fund Balances	\$ (106,968)	\$ 20,983	\$ 1,116,707	\$ 8,731	\$ 0	\$ 154,958
Fund Balance, July 1, 2014	<u>593,084</u>	<u>13,070</u>	<u>3,721,862</u>	<u>658,935</u>	<u>0</u>	<u>389,545</u>
Fund Balance, June 30, 2015	<u>\$ 486,116</u>	<u>\$ 34,053</u>	<u>\$ 4,838,569</u>	<u>\$ 667,666</u>	<u>\$ 0</u>	<u>\$ 544,503</u>

(Continued)

Exhibit G-2

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

	<u>Special Revenue Funds (Cont.)</u>		<u>Debt Service</u>	<u>Capital Projects Funds</u>		
	<u>Constitu- tional Officers - Fees</u>	<u>Total</u>	<u>Rural Debt Service</u>	<u>General Capital Projects</u>	<u>High School Building Projects</u>	<u>HUD Grant Projects</u>
<u>Revenues</u>						
Local Taxes	\$ 0	\$ 7,126,118	\$ 3,687,739	\$ 0	\$ 0	\$ 0
Licenses and Permits	0	0	0	0	0	0
Fines, Forfeitures, and Penalties	0	94,146	0	0	0	0
Charges for Current Services	2,674,868	3,182,395	0	0	0	0
Other Local Revenues	0	267,082	0	127,894	0	0
State of Tennessee	0	175,481	0	0	0	0
Federal Government	0	0	116,878	0	0	0
Other Governments and Citizens Groups	0	0	744,152	0	0	0
<b>Total Revenues</b>	<b>\$ 2,674,868</b>	<b>\$ 10,845,222</b>	<b>\$ 4,548,769</b>	<b>\$ 127,894</b>	<b>\$ 0</b>	<b>\$ 0</b>
<u>Expenditures</u>						
Current:						
General Government	\$ 327,169	\$ 390,649	\$ 0	\$ 0	\$ 0	\$ 0
Finance	1,173,297	1,173,297	0	0	0	0
Administration of Justice	1,191,657	1,191,657	0	0	0	0
Public Safety	0	85,415	0	1,162,121	0	0
Public Health and Welfare	0	2,231,659	0	0	0	0
Social, Cultural, and Recreational Services	0	0	0	49,864	0	0
Agriculture and Natural Resources	0	799,519	0	0	0	0
Other Operations	0	1,969,278	0	172,636	0	0
Debt Service:						
Principal on Debt	0	1,695,000	2,350,000	0	0	0
Interest on Debt	0	132,462	2,142,212	0	0	0
Other Debt Service	0	850	12,647	63,265	0	0

(Continued)

Exhibit G-2

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

	<u>Special Revenue Funds (Cont.)</u>		<u>Debt Service</u>	<u>Capital Projects Funds</u>		
	<u>Constitu-</u> <u>tional</u> <u>Officers -</u> <u>Fees</u>	<u>Total</u>	<u>Rural</u> <u>Debt</u> <u>Service</u>	<u>General</u> <u>Capital</u> <u>Projects</u>	<u>High</u> <u>School</u> <u>Building</u> <u>Projects</u>	<u>HUD</u> <u>Grant</u> <u>Projects</u>
<u>Expenditures (Cont.)</u>						
Capital Projects	\$ 0	\$ 0	\$ 0	\$ 0	\$ 579	\$ 0
Total Expenditures	\$ 2,692,123	\$ 9,669,786	\$ 4,504,859	\$ 1,447,886	\$ 579	\$ 0
Excess (Deficiency) of Revenues Over Expenditures	\$ (17,255)	\$ 1,175,436	\$ 43,910	\$ (1,319,992)	\$ (579)	\$ 0
<u>Other Financing Sources (Uses)</u>						
Bonds Issued	\$ 0	\$ 0	\$ 0	\$ 2,545,000	\$ 0	\$ 0
Notes Issued	0	0	0	1,240,000	0	0
Premiums on Debt Sold	0	0	0	21,751	0	0
Insurance Recovery	0	1,720	0	0	0	0
Transfers Out	0	0	0	0	0	0
Total Other Financing Sources (Uses)	\$ 0	\$ 1,720	\$ 0	\$ 3,806,751	\$ 0	\$ 0
Net Change in Fund Balances	\$ (17,255)	\$ 1,177,156	\$ 43,910	\$ 2,486,759	\$ (579)	\$ 0
Fund Balance, July 1, 2014	525,399	5,901,895	1,054,022	1,133,969	579	272
Fund Balance, June 30, 2015	\$ 508,144	\$ 7,079,051	\$ 1,097,932	\$ 3,620,728	\$ 0	\$ 272

(Continued)

Exhibit G-2

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

	<u>Capital Projects Funds (Cont.)</u>			Total Nonmajor Governmental Funds
	Highway Capital Projects	Other Capital Projects	Total	
<u>Revenues</u>				
Local Taxes	\$ 1,741,744	\$ 1,774,494	\$ 3,516,238	\$ 14,330,095
Licenses and Permits	0	512,204	512,204	512,204
Fines, Forfeitures, and Penalties	0	0	0	94,146
Charges for Current Services	0	0	0	3,182,395
Other Local Revenues	1,987	325	130,206	397,288
State of Tennessee	0	0	0	175,481
Federal Government	0	0	0	116,878
Other Governments and Citizens Groups	0	0	0	744,152
Total Revenues	<u>\$ 1,743,731</u>	<u>\$ 2,287,023</u>	<u>\$ 4,158,648</u>	<u>\$ 19,552,639</u>
<u>Expenditures</u>				
Current:				
General Government	\$ 0	\$ 75,000	\$ 75,000	\$ 465,649
Finance	0	0	0	1,173,297
Administration of Justice	0	0	0	1,191,657
Public Safety	0	133,711	1,295,832	1,381,247
Public Health and Welfare	0	0	0	2,231,659
Social, Cultural, and Recreational Services	0	0	49,864	49,864
Agriculture and Natural Resources	0	39,868	39,868	839,387
Other Operations	0	0	172,636	2,141,914
Debt Service:				
Principal on Debt	0	0	0	4,045,000
Interest on Debt	0	0	0	2,274,674
Other Debt Service	0	0	63,265	76,762

(Continued)

Exhibit G-2

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

	<u>Capital Projects Funds (Cont.)</u>			Total Nonmajor Governmental Funds
	Highway Capital Projects	Other Capital Projects	Total	
<u>Expenditures (Cont.)</u>				
Capital Projects	\$ 587,480	\$ 36,243	\$ 624,302	\$ 624,302
Total Expenditures	\$ 587,480	\$ 284,822	\$ 2,320,767	\$ 16,495,412
Excess (Deficiency) of Revenues Over Expenditures	\$ 1,156,251	\$ 2,002,201	\$ 1,837,881	\$ 3,057,227
<u>Other Financing Sources (Uses)</u>				
Bonds Issued	\$ 0	\$ 0	\$ 2,545,000	\$ 2,545,000
Notes Issued	0	0	1,240,000	1,240,000
Premiums on Debt Sold	0	0	21,751	21,751
Insurance Recovery	0	0	0	1,720
Transfers Out	0	(1,000,000)	(1,000,000)	(1,000,000)
Total Other Financing Sources (Uses)	\$ 0	\$ (1,000,000)	\$ 2,806,751	\$ 2,808,471
Net Change in Fund Balances	\$ 1,156,251	\$ 1,002,201	\$ 4,644,632	\$ 5,865,698
Fund Balance, July 1, 2014	1,621,778	2,012,380	4,768,978	11,724,895
Fund Balance, June 30, 2015	\$ 2,778,029	\$ 3,014,581	\$ 9,413,610	\$ 17,590,593

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, 2015

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2014	Add: Encumbrances 6/30/2015	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Local Taxes	\$ 1,508,340	\$ 0	\$ 0	\$ 1,508,340	\$ 1,585,938	\$ 1,585,938	\$ (77,598)
Charges for Current Services	0	0	0	0	100	100	(100)
Other Local Revenues	196,853	0	0	196,853	230,000	230,000	(33,147)
State of Tennessee	175,481	0	0	175,481	45,000	45,000	130,481
<b>Total Revenues</b>	<b>\$ 1,880,674</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 1,880,674</b>	<b>\$ 1,861,038</b>	<b>\$ 1,861,038</b>	<b>\$ 19,636</b>
<u>Expenditures</u>							
<u>Public Health and Welfare</u>							
Convenience Centers	\$ 1,987,642	\$ (20,252)	\$ 10,039	\$ 1,977,429	\$ 2,066,991	\$ 2,255,165	\$ 277,736
<b>Total Expenditures</b>	<b>\$ 1,987,642</b>	<b>\$ (20,252)</b>	<b>\$ 10,039</b>	<b>\$ 1,977,429</b>	<b>\$ 2,066,991</b>	<b>\$ 2,255,165</b>	<b>\$ 277,736</b>
Excess (Deficiency) of Revenues Over Expenditures	\$ (106,968)	\$ 20,252	\$ (10,039)	\$ (96,755)	\$ (205,953)	\$ (394,127)	\$ 297,372
Net Change in Fund Balance	\$ (106,968)	\$ 20,252	\$ (10,039)	\$ (96,755)	\$ (205,953)	\$ (394,127)	\$ 297,372
Fund Balance, July 1, 2014	593,084	(20,252)	0	572,832	504,080	504,080	68,752
<b>Fund Balance, June 30, 2015</b>	<b>\$ 486,116</b>	<b>\$ 0</b>	<b>\$ (10,039)</b>	<b>\$ 476,077</b>	<b>\$ 298,127</b>	<b>\$ 109,953</b>	<b>\$ 366,124</b>

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, 2015

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2014	Add: Encumbrances 6/30/2015	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	\$ 0	\$ 265,000	\$ 265,000	\$ 265,000	\$ 0
Total Revenues	\$ 265,000	\$ 0	\$ 0	\$ 265,000	\$ 265,000	\$ 265,000	\$ 0
<u>Expenditures</u>							
<u>Public Health and Welfare</u>							
Ambulance/Emergency Medical Services	\$ 244,017	\$ (5,215)	\$ 6,778	\$ 245,580	\$ 265,000	\$ 265,000	\$ 19,420
Total Expenditures	\$ 244,017	\$ (5,215)	\$ 6,778	\$ 245,580	\$ 265,000	\$ 265,000	\$ 19,420
Excess (Deficiency) of Revenues Over Expenditures	\$ 20,983	\$ 5,215	\$ (6,778)	\$ 19,420	\$ 0	\$ 0	\$ 19,420
Net Change in Fund Balance	\$ 20,983	\$ 5,215	\$ (6,778)	\$ 19,420	\$ 0	\$ 0	\$ 19,420
Fund Balance, July 1, 2014	13,070	(5,215)	0	7,855	7,855	7,855	0
Fund Balance, June 30, 2015	\$ 34,053	\$ 0	\$ (6,778)	\$ 27,275	\$ 7,855	\$ 7,855	\$ 19,420

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, 2015

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 4,008,499	\$ 6,126,679	\$ 3,753,436	\$ 255,063
Total Revenues	\$ 4,008,499	\$ 6,126,679	\$ 3,753,436	\$ 255,063
<u>Expenditures</u>				
<u>General Government</u>				
County Buildings	\$ 63,480	\$ 59,000	\$ 64,000	\$ 520
<u>Other Operations</u>				
Contributions to Other Agencies	1,000,000	0	1,000,000	0
<u>Principal on Debt</u>				
Education	1,695,000	1,695,000	1,695,000	0
<u>Interest on Debt</u>				
Education	132,462	132,463	132,463	1
<u>Other Debt Service</u>				
Education	850	3,383,243	10,000	9,150
Total Expenditures	\$ 2,891,792	\$ 5,269,706	\$ 2,901,463	\$ 9,671
Excess (Deficiency) of Revenues Over Expenditures	\$ 1,116,707	\$ 856,973	\$ 851,973	\$ 264,734
Net Change in Fund Balance	\$ 1,116,707	\$ 856,973	\$ 851,973	\$ 264,734
Fund Balance, July 1, 2014	3,721,862	3,652,616	3,652,616	69,246
Fund Balance, June 30, 2015	\$ 4,838,569	\$ 4,509,589	\$ 4,504,589	\$ 333,980

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, 2015

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2014	Add: Encumbrances 6/30/2015	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Fines, Forfeitures, and Penalties	\$ 94,146	\$ 0	\$ 0	\$ 94,146	\$ 172,500	\$ 172,500	\$ (78,354)
Total Revenues	\$ 94,146	\$ 0	\$ 0	\$ 94,146	\$ 172,500	\$ 172,500	\$ (78,354)
<u>Expenditures</u>							
<u>Public Safety</u>							
Drug Enforcement	\$ 85,415	\$ (4,629)	\$ 10,998	\$ 91,784	\$ 104,000	\$ 104,000	\$ 12,216
Total Expenditures	\$ 85,415	\$ (4,629)	\$ 10,998	\$ 91,784	\$ 104,000	\$ 104,000	\$ 12,216
Excess (Deficiency) of Revenues Over Expenditures	\$ 8,731	\$ 4,629	\$ (10,998)	\$ 2,362	\$ 68,500	\$ 68,500	\$ (66,138)
Net Change in Fund Balance	\$ 8,731	\$ 4,629	\$ (10,998)	\$ 2,362	\$ 68,500	\$ 68,500	\$ (66,138)
Fund Balance, July 1, 2014	658,935	(4,629)	0	654,306	654,306	654,306	0
Fund Balance, June 30, 2015	\$ 667,666	\$ 0	\$ (10,998)	\$ 656,668	\$ 722,806	\$ 722,806	\$ (66,138)

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, 2015

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 969,278	\$ 969,278	\$ 969,278	\$ 0
Total Revenues	\$ 969,278	\$ 969,278	\$ 969,278	\$ 0
<u>Expenditures</u>				
<u>Other Operations</u>				
Contributions to Other Agencies	\$ 969,278	\$ 969,278	\$ 969,278	\$ 0
Total Expenditures	\$ 969,278	\$ 969,278	\$ 969,278	\$ 0
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 0	\$ 0	\$ 0
Net Change in Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balance, July 1, 2014	0	0	0	0
Fund Balance, June 30, 2015	\$ 0	\$ 0	\$ 0	\$ 0

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, 2015

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2014	Add: Encumbrances 6/30/2015	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Local Taxes	\$ 640,001	\$ 0	\$ 0	\$ 640,001	\$ 606,621	\$ 606,621	\$ 33,380
Charges for Current Services	242,527	0	0	242,527	211,280	211,280	31,247
Other Local Revenues	70,229	0	0	70,229	16,000	16,000	54,229
Total Revenues	\$ 952,757	\$ 0	\$ 0	\$ 952,757	\$ 833,901	\$ 833,901	\$ 118,856
<u>Expenditures</u>							
<u>Agriculture and Natural Resources</u>							
Other Agriculture and Natural Resources	\$ 799,519	\$ (3,108)	\$ 4,387	\$ 800,798	\$ 913,631	\$ 913,631	\$ 112,833
Total Expenditures	\$ 799,519	\$ (3,108)	\$ 4,387	\$ 800,798	\$ 913,631	\$ 913,631	\$ 112,833
Excess (Deficiency) of Revenues Over Expenditures	\$ 153,238	\$ 3,108	\$ (4,387)	\$ 151,959	\$ (79,730)	\$ (79,730)	\$ 231,689
<u>Other Financing Sources (Uses)</u>							
Insurance Recovery	\$ 1,720	\$ 0	\$ 0	\$ 1,720	\$ 0	\$ 0	\$ 1,720
Total Other Financing Sources	\$ 1,720	\$ 0	\$ 0	\$ 1,720	\$ 0	\$ 0	\$ 1,720
Net Change in Fund Balance	\$ 154,958	\$ 3,108	\$ (4,387)	\$ 153,679	\$ (79,730)	\$ (79,730)	\$ 233,409
Fund Balance, July 1, 2014	389,545	(3,108)	0	386,437	382,499	382,499	3,938
Fund Balance, June 30, 2015	\$ 544,503	\$ 0	\$ (4,387)	\$ 540,116	\$ 302,769	\$ 302,769	\$ 237,347

Exhibit G-9

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, 2015

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 3,687,739	\$ 1,326,805	\$ 3,700,048	\$ (12,309)
Other Local Revenues	0	715,944	0	0
Federal Government	116,878	132,556	132,556	(15,678)
Other Governments and Citizens Groups	744,152	0	715,944	28,208
Total Revenues	<u>\$ 4,548,769</u>	<u>\$ 2,175,305</u>	<u>\$ 4,548,548</u>	<u>\$ 221</u>
<u>Expenditures</u>				
<u>Principal on Debt</u>				
Education	\$ 2,350,000	\$ 2,350,000	\$ 2,350,000	\$ 0
<u>Interest on Debt</u>				
Education	2,142,212	2,142,214	2,142,214	2
<u>Other Debt Service</u>				
Education	12,647	25,000	25,000	12,353
Total Expenditures	<u>\$ 4,504,859</u>	<u>\$ 4,517,214</u>	<u>\$ 4,517,214</u>	<u>\$ 12,355</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 43,910</u>	<u>\$ (2,341,909)</u>	<u>\$ 31,334</u>	<u>\$ 12,576</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	\$ 0	\$ 2,373,243	\$ 0	\$ 0
Total Other Financing Sources	<u>\$ 0</u>	<u>\$ 2,373,243</u>	<u>\$ 0</u>	<u>\$ 0</u>
Net Change in Fund Balance	\$ 43,910	\$ 31,334	\$ 31,334	\$ 12,576
Fund Balance, July 1, 2014	<u>1,054,022</u>	<u>1,036,715</u>	<u>1,036,715</u>	<u>17,307</u>
Fund Balance, June 30, 2015	<u>\$ 1,097,932</u>	<u>\$ 1,068,049</u>	<u>\$ 1,068,049</u>	<u>\$ 29,883</u>

Exhibit G-10

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, 2015

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2014	Add: Encumbrances 6/30/2015	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Local Taxes	\$ 1,741,744	\$ 0	\$ 0	\$ 1,741,744	\$ 1,695,827	\$ 1,695,827	\$ 45,917
Other Local Revenues	1,987	0	0	1,987	0	0	1,987
Total Revenues	<u>\$ 1,743,731</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,743,731</u>	<u>\$ 1,695,827</u>	<u>\$ 1,695,827</u>	<u>\$ 47,904</u>
<u>Expenditures</u>							
<u>Capital Projects</u>							
Highway and Street Capital Projects	\$ 587,480	\$ (1,033,469)	\$ 2,060,368	\$ 1,614,379	\$ 1,637,000	\$ 1,637,000	\$ 22,621
Total Expenditures	<u>\$ 587,480</u>	<u>\$ (1,033,469)</u>	<u>\$ 2,060,368</u>	<u>\$ 1,614,379</u>	<u>\$ 1,637,000</u>	<u>\$ 1,637,000</u>	<u>\$ 22,621</u>
Excess (Deficiency) of Revenues Over Expenditures	\$ 1,156,251	\$ 1,033,469	\$ (2,060,368)	\$ 129,352	\$ 58,827	\$ 58,827	\$ 70,525
Net Change in Fund Balance	\$ 1,156,251	\$ 1,033,469	\$ (2,060,368)	\$ 129,352	\$ 58,827	\$ 58,827	\$ 70,525
Fund Balance, July 1, 2014	1,621,778	(1,033,469)	0	588,309	533,829	533,829	54,480
Fund Balance, June 30, 2015	<u>\$ 2,778,029</u>	<u>\$ 0</u>	<u>\$ (2,060,368)</u>	<u>\$ 717,661</u>	<u>\$ 592,656</u>	<u>\$ 592,656</u>	<u>\$ 125,005</u>

Exhibit G-11

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, 2015

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2014	Add: Encumbrances 6/30/2015	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Local Taxes	\$ 1,774,494	\$ 0	\$ 0	\$ 1,774,494	\$ 1,300,000	\$ 1,300,000	\$ 474,494
Licenses and Permits	512,204	0	0	512,204	400,000	400,000	112,204
Charges for Current Services	0	0	0	0	15,000	15,000	(15,000)
Other Local Revenues	325	0	0	325	0	0	325
<b>Total Revenues</b>	<b>\$ 2,287,023</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 2,287,023</b>	<b>\$ 1,715,000</b>	<b>\$ 1,715,000</b>	<b>\$ 572,023</b>
<u>Expenditures</u>							
<u>General Government</u>							
Election Commission	\$ 0	\$ 0	\$ 0	\$ 0	\$ 143,647	\$ 143,647	\$ 143,647
County Buildings	75,000	0	0	75,000	0	75,000	0
<u>Public Safety</u>							
Sheriff's Department	128,514	0	367	128,881	0	132,238	3,357
Civil Defense	5,197	(4,414)	782,770	783,553	1,065	796,645	13,092
<u>Agriculture and Natural Resources</u>							
Agricultural Extension Service	17,457	0	0	17,457	0	21,000	3,543
Other Agriculture and Natural Resources	22,411	0	0	22,411	22,419	22,419	8
<u>Capital Projects</u>							
General Administration Projects	36,243	0	0	36,243	1,192,131	192,131	155,888
Administration of Justice Projects	0	0	0	0	132,556	132,556	132,556
<b>Total Expenditures</b>	<b>\$ 284,822</b>	<b>\$ (4,414)</b>	<b>\$ 783,137</b>	<b>\$ 1,063,545</b>	<b>\$ 1,491,818</b>	<b>\$ 1,515,636</b>	<b>\$ 452,091</b>
Excess (Deficiency) of Revenues Over Expenditures	\$ 2,002,201	\$ 4,414	\$ (783,137)	\$ 1,223,478	\$ 223,182	\$ 199,364	\$ 1,024,114
<u>Other Financing Sources (Uses)</u>							
Transfers Out	\$ (1,000,000)	\$ 0	\$ 0	\$ (1,000,000)	\$ 0	\$ (1,000,000)	\$ 0
<b>Total Other Financing Sources</b>	<b>\$ (1,000,000)</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ (1,000,000)</b>	<b>\$ 0</b>	<b>\$ (1,000,000)</b>	<b>\$ 0</b>
Net Change in Fund Balance	\$ 1,002,201	\$ 4,414	\$ (783,137)	\$ 223,478	\$ 223,182	\$ (800,636)	\$ 1,024,114
Fund Balance, July 1, 2014	2,012,380	(4,414)	0	2,007,966	2,079,472	2,079,472	(71,506)
<b>Fund Balance, June 30, 2015</b>	<b>\$ 3,014,581</b>	<b>\$ 0</b>	<b>\$ (783,137)</b>	<b>\$ 2,231,444</b>	<b>\$ 2,302,654</b>	<b>\$ 1,278,836</b>	<b>\$ 952,608</b>

# **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 and Budget  
General Debt Service Fund  
For the Year Ended June 30, 2015

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 12,976,705	\$ 11,333,093	\$ 11,333,093	\$ 1,643,612
Other Local Revenues	187,645	74,000	74,000	113,645
Federal Government	832,127	825,847	825,846	6,281
Other Governments and Citizens Groups	577,104	31,140	589,383	(12,279)
Total Revenues	<u>\$ 14,573,581</u>	<u>\$ 12,264,080</u>	<u>\$ 12,822,322</u>	<u>\$ 1,751,259</u>
<u>Expenditures</u>				
<u>Principal on Debt</u>				
General Government	\$ 1,595,000	\$ 1,545,000	\$ 1,595,000	\$ 0
Education	6,708,574	6,170,000	6,708,574	0
<u>Interest on Debt</u>				
General Government	139,750	143,980	139,750	0
Education	5,673,516	5,714,063	5,673,516	0
<u>Other Debt Service</u>				
General Government	176,303	204,000	203,999	27,696
Highways and Streets	0	7,000	7,000	7,000
Education	104,253	0	104,254	1
Total Expenditures	<u>\$ 14,397,396</u>	<u>\$ 13,784,043</u>	<u>\$ 14,432,093</u>	<u>\$ 34,697</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 176,185</u>	<u>\$ (1,519,963)</u>	<u>\$ (1,609,771)</u>	<u>\$ 1,785,956</u>
<u>Other Financing Sources (Uses)</u>				
Refunding Debt Issued	\$ 5,460,000	\$ 0	\$ 5,460,000	\$ 0
Premiums on Debt Sold	660,266	0	660,266	0
Transfers In	1,000,000	1,000,000	1,000,000	0
Transfers Out	0	(39,871)	0	0
Payments to Refunded Debt Escrow Agent	(6,135,000)	0	(6,135,000)	0
Total Other Financing Sources	<u>\$ 985,266</u>	<u>\$ 960,129</u>	<u>\$ 985,266</u>	<u>\$ 0</u>
Net Change in Fund Balance	\$ 1,161,451	\$ (559,834)	\$ (624,505)	\$ 1,785,956
Fund Balance, July 1, 2014	<u>13,852,215</u>	<u>12,768,273</u>	<u>12,768,273</u>	<u>1,083,942</u>
Fund Balance, June 30, 2015	<u>\$ 15,013,666</u>	<u>\$ 12,208,439</u>	<u>\$ 12,143,768</u>	<u>\$ 2,869,898</u>

# 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, 2015

	<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	\$ 68,632	\$ 25,203	\$ 93,835
Total Assets	\$ 68,632	\$ 25,203	\$ 93,835
<u>LIABILITIES</u>			
Claims and Judgments Payable	\$ 535,441	\$ 0	\$ 535,441
Total Liabilities	\$ 535,441	\$ 0	\$ 535,441
<u>NET POSITION</u>			
Unrestricted	\$ (466,809)	\$ 25,203	\$ (441,606)
Total Net Position	\$ (466,809)	\$ 25,203	\$ (441,606)

Exhibit I-2

Wilson County, Tennessee  
Combining Statement of Revenues, Expenses, and  
Changes in Net Position  
Proprietary Funds  
For the Year Ended June 30, 2015

	<u>Internal Service Funds</u>		<u>Total</u>
	<u>Self -</u> <u>Insurance</u>	<u>County</u> <u>Insurance</u>	
<u>Operating Revenues</u>			
Charges for Current Services:			
Self-Insurance Premiums/Contributions	\$ 10,308,369	\$ 0	\$ 10,308,369
Other Employee Benefit Charges/Contributions	15,000	1,847,583	1,862,583
Other Local Revenues:			
Retirees' Insurance Payments	42,356	0	42,356
Total Operating Revenues	<u>\$ 10,365,725</u>	<u>\$ 1,847,583</u>	<u>\$ 12,213,308</u>
<u>Operating Expenses</u>			
County Buildings:			
Maintenance and Repair Services - Buildings	\$ 0	\$ 16,256	\$ 16,256
Risk Management:			
Liability Insurance	0	814,434	814,434
Workers' Compensation Insurance	0	1,102,424	1,102,424
Other Self-Insured Claims	0	70,493	70,493
Motor Vehicles	0	16,701	16,701
Evaluation and Testing	0	279	279
Employee Benefits:			
Handling Charges and Administrative Costs	447,296	0	447,296
Life Insurance	31,662	0	31,662
Medical Insurance	4,378	0	4,378
Disability Insurance	37,937	0	37,937
Communications	1,434	0	1,434
Medical and Dental Services	9,926,598	0	9,926,598
Drug and Medical Supplies	166,241	0	166,241
Office Supplies	577	0	577
Other Supplies and Materials	4,745	0	4,745
Excess Risk Insurance	248,462	0	248,462
Refunds	409	0	409
Total Operating Expenses	<u>\$ 10,869,739</u>	<u>\$ 2,020,587</u>	<u>\$ 12,890,326</u>
Operating Income (Loss)	<u>\$ (504,014)</u>	<u>\$ (173,004)</u>	<u>\$ (677,018)</u>
<u>Nonoperating Revenues (Expenses)</u>			
Insurance Recovery	\$ 0	\$ 119,150	\$ 119,150
Miscellaneous Refunds	156,495	5,004	161,499
Investment Income	140,000	0	140,000
Total Nonoperating Revenues (Expenses)	<u>\$ 296,495</u>	<u>\$ 124,154</u>	<u>\$ 420,649</u>
Change in Net Position	\$ (207,519)	\$ (48,850)	\$ (256,369)
Net Position, July 1, 2014	<u>(259,290)</u>	<u>74,053</u>	<u>(185,237)</u>
Net Position, June 30, 2015	<u>\$ (466,809)</u>	<u>\$ 25,203</u>	<u>\$ (441,606)</u>

Exhibit I-3

Wilson County, Tennessee  
Combining Statement of Cash Flows  
Proprietary Funds  
For the Year Ended June 30, 2015

	<u>Internal Service Funds</u>		
	<u>Self -</u> <u>Insurance</u>	<u>County</u> <u>Insurance</u>	<u>Total</u>
<u>Cash Flows from Operating Activities</u>			
Receipts from Interfund Services Provided	\$ 10,323,369	\$ 1,847,583	\$ 12,170,952
Receipts from Customers and Users	42,356	0	42,356
Payments to Suppliers	(10,819,913)	(32,957)	(10,852,870)
Other Self-Insured Claims	0	(1,987,630)	(1,987,630)
Other Receipts (Payments)	156,495	5,004	161,499
Net Cash Provided By (Used In) Operating Activities	<u>\$ (297,693)</u>	<u>\$ (168,000)</u>	<u>\$ (465,693)</u>
<u>Cash Flows from Noncapital Financing Activities</u>			
Insurance Recovery	\$ 0	\$ 119,150	\$ 119,150
Net Cash Provided By (Used In) Noncapital Financing Activities	<u>\$ 0</u>	<u>\$ 119,150</u>	<u>\$ 119,150</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	\$ (157,693)	\$ (48,850)	\$ (206,543)
Cash, July 1, 2014	226,325	74,053	300,378
Cash, June 30, 2015	<u>\$ 68,632</u>	<u>\$ 25,203</u>	<u>\$ 93,835</u>
<u>Reconciliation of Operating Income (Loss) to</u> <u>Net Cash Provided By (Used In) Operating Activities</u>			
Operating Income (Loss)	\$ (504,014)	\$ (173,004)	\$ (677,018)
Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Provided By (Used In) Operating Activities:			
Miscellaneous Refunds	156,495	5,004	161,499
Change in Assets and Liabilities:			
Increase (Decrease) in Claims and Judgments Payable	49,826	0	49,826
Net Cash Provided By (Used In) Operating Activities	<u>\$ (297,693)</u>	<u>\$ (168,000)</u>	<u>\$ (465,693)</u>
<u>Reconciliation of Cash With Statement of Net Position</u>			
Equity in Pooled Cash and Investments Per Net Position	<u>\$ 68,632</u>	<u>\$ 25,203</u>	<u>\$ 93,835</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, 2015

	Agency Funds				
	Cities - Sales Tax	Special School District	Constitu- tional Officers - Agency	Other Agency	Total
<u>ASSETS</u>					
Cash	\$ 0	\$ 0	\$ 3,233,158	\$ 0	\$ 3,233,158
Equity in Pooled Cash and Investments	0	454,275	0	3,968	458,243
Due from Other Governments	3,439,401	635,523	0	0	4,074,924
Property Taxes Receivable	0	7,156,397	0	0	7,156,397
Allowance for Uncollectible Property Taxes	0	(136,150)	0	0	(136,150)
Total Assets	<u>\$ 3,439,401</u>	<u>\$ 8,110,045</u>	<u>\$ 3,233,158</u>	<u>\$ 3,968</u>	<u>\$ 14,786,572</u>
<u>LIABILITIES</u>					
Due to Other Taxing Units	\$ 3,439,401	\$ 8,110,045	\$ 0	\$ 3,968	\$ 11,553,414
Due to Litigants, Heirs, and Others	0	0	3,233,158	0	3,233,158
Total Liabilities	<u>\$ 3,439,401</u>	<u>\$ 8,110,045</u>	<u>\$ 3,233,158</u>	<u>\$ 3,968</u>	<u>\$ 14,786,572</u>

Exhibit J-2

Wilson County, Tennessee  
Combining Statement of Changes in Assets and  
Liabilities - All Agency Funds  
For the Year Ended June 30, 2015

	Beginning Balance	Additions	Deductions	Ending Balance
<u>Cities - Sales Tax Fund</u>				
<u>Assets</u>				
Equity in Pooled Cash and Investments	\$ 0	\$ 18,511,259	\$ 18,511,259	\$ 0
Due from Other Governments	3,046,228	3,439,401	3,046,228	3,439,401
Total Assets	<u>\$ 3,046,228</u>	<u>\$ 21,950,660</u>	<u>\$ 21,557,487</u>	<u>\$ 3,439,401</u>
<u>Liabilities</u>				
Due to Other Taxing Units	\$ 3,046,228	\$ 21,950,660	\$ 21,557,487	\$ 3,439,401
Total Liabilities	<u>\$ 3,046,228</u>	<u>\$ 21,950,660</u>	<u>\$ 21,557,487</u>	<u>\$ 3,439,401</u>
<u>Special School District Fund</u>				
<u>Assets</u>				
Equity in Pooled Cash and Investments	\$ 0	\$ 14,481,612	\$ 14,027,337	\$ 454,275
Due from Other Governments	549,316	635,523	549,316	635,523
Property Taxes Receivable	7,180,853	7,156,397	7,180,853	7,156,397
Allowance for Uncollectible Property Taxes	(133,397)	(136,150)	(133,397)	(136,150)
Total Assets	<u>\$ 7,596,772</u>	<u>\$ 22,137,382</u>	<u>\$ 21,624,109</u>	<u>\$ 8,110,045</u>
<u>Liabilities</u>				
Cash Overdraft	\$ 1,003,911	\$ 14,027,337	\$ 15,031,248	\$ 0
Due to Other Taxing Units	6,592,861	8,110,045	6,592,861	8,110,045
Total Liabilities	<u>\$ 7,596,772</u>	<u>\$ 22,137,382</u>	<u>\$ 21,624,109</u>	<u>\$ 8,110,045</u>
<u>Constitutional Officers - Agency Fund</u>				
<u>Assets</u>				
Cash	\$ 2,135,230	\$ 34,541,770	\$ 33,443,842	\$ 3,233,158
Total Assets	<u>\$ 2,135,230</u>	<u>\$ 34,541,770</u>	<u>\$ 33,443,842</u>	<u>\$ 3,233,158</u>
<u>Liabilities</u>				
Due to Litigants, Heirs, and Others	\$ 2,135,230	\$ 34,541,770	\$ 33,443,842	\$ 3,233,158
Total Liabilities	<u>\$ 2,135,230</u>	<u>\$ 34,541,770</u>	<u>\$ 33,443,842</u>	<u>\$ 3,233,158</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	\$ 3,968	\$ 0	\$ 0	\$ 3,968
Total Assets	<u>\$ 3,968</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 3,968</u>
<u>Liabilities</u>				
Due to Other Taxing Units	\$ 3,968	\$ 0	\$ 0	\$ 3,968
Total Liabilities	<u>\$ 3,968</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 3,968</u>
<u>Totals - All Agency Funds</u>				
<u>Assets</u>				
Cash	\$ 2,135,230	\$ 34,541,770	\$ 33,443,842	\$ 3,233,158
Equity in Pooled Cash and Investments	3,968	32,992,871	32,538,596	458,243
Due from Other Governments	3,595,544	4,074,924	3,595,544	4,074,924
Property Taxes Receivable	7,180,853	7,156,397	7,180,853	7,156,397
Allowance for Uncollectible Property Taxes	(133,397)	(136,150)	(133,397)	(136,150)
Total Assets	<u>\$ 12,782,198</u>	<u>\$ 78,629,812</u>	<u>\$ 76,625,438</u>	<u>\$ 14,786,572</u>
<u>Liabilities</u>				
Cash Overdraft	\$ 1,003,911	\$ 14,027,337	\$ 15,031,248	\$ 0
Due to Other Taxing Units	9,643,057	30,060,705	28,150,348	11,553,414
Due to Litigants, Heirs, and Others	2,135,230	34,541,770	33,443,842	3,233,158
Total Liabilities	<u>\$ 12,782,198</u>	<u>\$ 78,629,812</u>	<u>\$ 76,625,438</u>	<u>\$ 14,786,572</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, 2015

Functions/Programs	Expenses	Program Revenues			Net (Expense)
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenue and Changes in Net Position Total Governmental Activities
Governmental Activities:					
Instruction	\$ 66,728,271	\$ 2,925,076	\$ 7,678,186	\$ 0	\$ (56,125,009)
Support Services	45,712,122	280,479	44,230	16,547,035	(28,840,378)
Operation of Non-instructional Services	10,060,634	3,280,296	2,929,241	0	(3,851,097)
<b>Total Governmental Activities</b>	<b>\$ 122,501,027</b>	<b>\$ 6,485,851</b>	<b>\$ 10,651,657</b>	<b>\$ 16,547,035</b>	<b>\$ (88,816,484)</b>
General Revenues:					
Taxes:					
Property Taxes Levied for General Purposes					\$ 34,136,343
Local Option Sales Tax					11,386,749
Mixed Drink Tax					159,549
Interstate Telecommunications Tax					8,566
Grants and Contributions Not Restricted to Specific Programs					64,898,904
Unrestricted Investment Income					140,704
Pension Income					132,646
Miscellaneous					76,169
<b>Total General Revenues</b>					<b>\$ 110,939,630</b>
Change in Net Position					\$ 22,123,146
Net Position, July 1, 2014					240,011,960
Restatement (See Note I.D.8.)					(18,473,164)
<b>Net Position, June 30, 2015</b>					<b>\$ 243,661,942</b>

Exhibit K-2

Wilson County, Tennessee  
Balance Sheet - Governmental Funds  
Discretely Presented Wilson County School Department  
June 30, 2015

	Major Funds		Nonmajor Funds	Total Governmental Funds
	General Purpose School	Education Capital Projects	Other Govern- mental Funds	
<u>ASSETS</u>				
Cash	\$ 0	\$ 0	\$ 1,472	\$ 1,472
Equity in Pooled Cash and Investments	23,658,348	440,941	4,391,957	28,491,246
Due from Other Governments	4,376,919	0	48,567	4,425,486
Due from Primary Government	0	4,910,769	0	4,910,769
Property Taxes Receivable	35,481,752	0	0	35,481,752
Allowance for Uncollectible Property Taxes	(675,041)	0	0	(675,041)
Notes Receivable - Current	176,185	0	0	176,185
Notes Receivable - Long-term	1,300,428	0	0	1,300,428
Total Assets	<u>\$ 64,318,591</u>	<u>\$ 5,351,710</u>	<u>\$ 4,441,996</u>	<u>\$ 74,112,297</u>
<u>LIABILITIES</u>				
Accounts Payable	\$ 662,142	\$ 4,453	\$ 37,523	\$ 704,118
Accrued Payroll	3,946,870	0	224,499	4,171,369
Due to Other Funds	9,727,651	0	0	9,727,651
Total Liabilities	<u>\$ 14,336,663</u>	<u>\$ 4,453</u>	<u>\$ 262,022</u>	<u>\$ 14,603,138</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>				
Deferred Current Property Taxes	\$ 34,317,672	\$ 0	\$ 0	\$ 34,317,672
Deferred Delinquent Property Taxes	276,614	0	0	276,614
Other Deferred/Unavailable Revenue	1,000,800	0	0	1,000,800
Total Deferred Inflows of Resources	<u>\$ 35,595,086</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 35,595,086</u>
<u>FUND BALANCES</u>				
Nonspendable:				
Long-term Notes Receivable	\$ 1,300,428	\$ 0	\$ 0	\$ 1,300,428
Restricted:				
Restricted for Education	217,183	0	3,433,318	3,650,501
Committed:				
Committed for Education	371,231	10,674	462,415	844,320
Assigned:				
Assigned for Education	1,918,468	0	284,241	2,202,709
Assigned for Capital Projects	0	5,336,583	0	5,336,583
Unassigned	10,579,532	0	0	10,579,532
Total Fund Balances	<u>\$ 14,386,842</u>	<u>\$ 5,347,257</u>	<u>\$ 4,179,974</u>	<u>\$ 23,914,073</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 64,318,591</u>	<u>\$ 5,351,710</u>	<u>\$ 4,441,996</u>	<u>\$ 74,112,297</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, 2015

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)		\$ 23,914,073
(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: construction in progress	11,326,042	
Add: buildings and improvements net of accumulated depreciation	194,971,600	
Add: other capital assets net of accumulated depreciation	<u>7,667,805</u>	222,782,374
(2) Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the governmental funds.		1,277,414
(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.		13,344,076
(4) Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.		
Less: compensated absences payable	\$ (556,127)	
Less: other postemployment benefits liability	<u>(4,842,771)</u>	(5,398,898)
(5) Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be amortized and recognized as components of pension expense in future years:		
Add: deferred outflows of resources related to pensions	\$ 8,092,267	
Less: deferred inflows of resources related to pensions	<u>(22,059,868)</u>	(13,967,601)
(6) Net pension assets of the agent plan are not current financial resources and therefore are not reported in the governmental funds.		<u>1,710,504</u>
Net position of governmental activities (Exhibit A)		<u>\$ 243,661,942</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, 2015

	<u>Major Funds</u>		<u>Nonmajor</u>	<u>Total</u>
	<u>General</u>	<u>Education</u>	<u>Funds</u>	
	<u>Purpose</u>	<u>Capital</u>	<u>Other</u>	<u>Governmental</u>
	<u>School</u>	<u>Projects</u>	<u>Funds</u>	<u>Funds</u>
<u>Revenues</u>				
Local Taxes	\$ 46,229,599	\$ 0	\$ 0	\$ 46,229,599
Licenses and Permits	3,774	0	0	3,774
Charges for Current Services	251,822	0	6,076,758	6,328,580
Other Local Revenues	284,131	316,739	71,723	672,593
State of Tennessee	66,195,225	0	133,506	66,328,731
Federal Government	1,121,360	0	7,813,416	8,934,776
Other Governments and Citizens Groups	1,000,000	15,230,296	0	16,230,296
<b>Total Revenues</b>	<b>\$ 115,085,911</b>	<b>\$ 15,547,035</b>	<b>\$ 14,095,403</b>	<b>\$ 144,728,349</b>
<u>Expenditures</u>				
Current:				
Instruction	\$ 69,751,069	\$ 0	\$ 4,199,694	\$ 73,950,763
Support Services	39,641,016	0	807,561	40,448,577
Operation of Non-instructional Services	1,870,675	0	9,300,903	11,171,578
Capital Outlay	730,618	401,608	0	1,132,226
Debt Service:				
Other Debt Service	1,302,395	0	0	1,302,395
Capital Projects	0	11,815,730	0	11,815,730
<b>Total Expenditures</b>	<b>\$ 113,295,773</b>	<b>\$ 12,217,338</b>	<b>\$ 14,308,158</b>	<b>\$ 139,821,269</b>
Excess (Deficiency) of Revenues Over Expenditures	\$ 1,790,138	\$ 3,329,697	\$ (212,755)	\$ 4,907,080
<u>Other Financing Sources (Uses)</u>				
Transfers In	\$ 23,218	\$ 0	\$ 0	\$ 23,218
Transfers Out	0	0	(23,218)	(23,218)
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 23,218</b>	<b>\$ 0</b>	<b>\$ (23,218)</b>	<b>\$ 0</b>
Net Change in Fund Balances	\$ 1,813,356	\$ 3,329,697	\$ (235,973)	\$ 4,907,080
Fund Balance, July 1, 2014	12,573,486	2,017,560	4,415,947	19,006,993
<b>Fund Balance, June 30, 2015</b>	<b>\$ 14,386,842</b>	<b>\$ 5,347,257</b>	<b>\$ 4,179,974</b>	<b>\$ 23,914,073</b>

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, 2015

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)		\$ 4,907,080
(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	\$ 12,901,383	
Less: current-year depreciation expense	<u>(7,101,614)</u>	5,799,769
(2) The net effect of various miscellaneous transactions involving capital assets (sales, trade-ins, and donations) is to decrease net position.		(53,999)
(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, 2014	\$ (1,654,236)	
Add: deferred delinquent property taxes and other deferred June 30, 2015	<u>1,277,414</u>	(376,822)
(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		538,574
(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	\$ (292,501)	
Change in compensated absences payable	(15,552)	
Change in pension liability/asset	20,183,667	
Change in deferred outflows of resources related to pensions	8,092,267	
Change in deferred inflows of resources related to pensions	<u>(22,059,867)</u>	5,908,014
(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>5,400,530</u>
Change in net position of governmental activities (Exhibit B)		<u>\$ 22,123,146</u>

Exhibit K-6

Wilson County, Tennessee  
Combining Balance Sheet - Nonmajor Governmental Funds  
Discretely Presented Wilson County School Department  
June 30, 2015

	Special Revenue Funds			Total Nonmajor Governmental Funds
	School Federal Projects	Central Cafeteria	Extended School Program	
<u>ASSETS</u>				
Cash	\$ 0	\$ 1,472	\$ 0	\$ 1,472
Equity in Pooled Cash and Investments	301,301	3,610,494	480,162	4,391,957
Due from Other Governments	48,567	0	0	48,567
<b>Total Assets</b>	<b>\$ 349,868</b>	<b>\$ 3,611,966</b>	<b>\$ 480,162</b>	<b>\$ 4,441,996</b>
<u>LIABILITIES</u>				
Accounts Payable	\$ 37,523	\$ 0	\$ 0	\$ 37,523
Accrued Payroll	224,499	0	0	224,499
<b>Total Liabilities</b>	<b>\$ 262,022</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 262,022</b>
<u>FUND BALANCES</u>				
Restricted:				
Restricted for Education	\$ 87,846	\$ 3,345,472	\$ 0	\$ 3,433,318
Committed:				
Committed for Education	0	0	462,415	462,415
Assigned:				
Assigned for Education	0	266,494	17,747	284,241
<b>Total Fund Balances</b>	<b>\$ 87,846</b>	<b>\$ 3,611,966</b>	<b>\$ 480,162</b>	<b>\$ 4,179,974</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 349,868</b>	<b>\$ 3,611,966</b>	<b>\$ 480,162</b>	<b>\$ 4,441,996</b>

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, 2015

	Special Revenue Funds			Total Nonmajor Governmental Funds
	School Federal Projects	Central Cafeteria	Extended School Program	
<u>Revenues</u>				
Charges for Current Services	\$ 4,474	\$ 3,147,208	\$ 2,925,076	\$ 6,076,758
Other Local Revenues	0	71,723	0	71,723
State of Tennessee	74,500	59,006	0	133,506
Federal Government	4,943,181	2,870,235	0	7,813,416
<b>Total Revenues</b>	<b>\$ 5,022,155</b>	<b>\$ 6,148,172</b>	<b>\$ 2,925,076</b>	<b>\$ 14,095,403</b>
<u>Expenditures</u>				
Current:				
Instruction	\$ 4,199,694	\$ 0	\$ 0	\$ 4,199,694
Support Services	807,561	0	0	807,561
Operation of Non-instructional Services	0	6,252,222	3,048,681	9,300,903
<b>Total Expenditures</b>	<b>\$ 5,007,255</b>	<b>\$ 6,252,222</b>	<b>\$ 3,048,681</b>	<b>\$ 14,308,158</b>
Excess (Deficiency) of Revenues Over Expenditures	\$ 14,900	\$ (104,050)	\$ (123,605)	\$ (212,755)
<u>Other Financing Sources (Uses)</u>				
Transfers Out	\$ (23,218)	\$ 0	\$ 0	\$ (23,218)
<b>Total Other Financing Sources (Uses)</b>	<b>\$ (23,218)</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ (23,218)</b>
Net Change in Fund Balances	\$ (8,318)	\$ (104,050)	\$ (123,605)	\$ (235,973)
Fund Balance, July 1, 2014	96,164	3,716,016	603,767	4,415,947
<b>Fund Balance, June 30, 2015</b>	<b>\$ 87,846</b>	<b>\$ 3,611,966</b>	<b>\$ 480,162</b>	<b>\$ 4,179,974</b>

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, 2015

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2014	Add: Encumbrances 6/30/2015	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Local Taxes	\$ 46,229,599	\$ 0	\$ 0	\$ 46,229,599	\$ 45,161,986	\$ 45,161,986	\$ 1,067,613
Licenses and Permits	3,774	0	0	3,774	6,414	6,414	(2,640)
Charges for Current Services	251,822	0	0	251,822	195,000	195,000	56,822
Other Local Revenues	284,131	0	0	284,131	474,222	474,223	(190,092)
State of Tennessee	66,195,225	0	0	66,195,225	65,608,267	65,697,092	498,133
Federal Government	1,121,360	0	0	1,121,360	1,256,475	1,201,339	(79,979)
Other Governments and Citizens Groups	1,000,000	0	0	1,000,000	0	1,000,000	0
<b>Total Revenues</b>	<b>\$ 115,085,911</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 115,085,911</b>	<b>\$ 112,702,364</b>	<b>\$ 113,736,054</b>	<b>\$ 1,349,857</b>
<u>Expenditures</u>							
<u>Instruction</u>							
Regular Instruction Program	\$ 56,461,111	\$ (64,975)	\$ 98,026	\$ 56,494,162	\$ 58,502,866	\$ 58,032,046	\$ 1,537,884
Alternative Instruction Program	691,391	0	0	691,391	736,241	736,241	44,850
Special Education Program	8,507,719	(304,842)	39,187	8,242,064	8,674,988	9,059,022	816,958
Vocational Education Program	4,090,848	(799)	373	4,090,422	4,346,691	4,346,691	256,269
<u>Support Services</u>							
Attendance	175,525	0	0	175,525	181,464	181,464	5,939
Health Services	1,362,878	(15,054)	348	1,348,172	1,384,907	1,438,295	90,123
Other Student Support	2,244,729	(1,810)	790	2,243,709	2,260,541	2,263,541	19,832
Regular Instruction Program	5,744,565	(605,707)	159,816	5,298,674	5,462,692	5,516,768	218,094
Alternative Instruction Program	165,113	0	0	165,113	165,960	165,960	847
Special Education Program	1,360,348	0	0	1,360,348	1,446,042	1,450,942	90,594
Vocational Education Program	120,185	0	0	120,185	120,992	120,992	807
Other Programs	33,689	0	0	33,689	0	33,689	0
Board of Education	1,657,102	(17,000)	15,574	1,655,676	1,777,608	1,777,608	121,932
Director of Schools	331,917	(1,173)	2,731	333,475	356,840	356,840	23,365
Office of the Principal	8,024,916	0	0	8,024,916	8,273,795	8,280,456	255,540
Fiscal Services	474,555	(575)	17,340	491,320	493,352	495,452	4,132
Human Services/Personnel	475,527	(1,294)	169	474,402	514,334	514,334	39,932

(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 7/1/2014	Add: Encumbrances 6/30/2015	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Expenditures (Cont.)</u>							
<u>Support Services (Cont.)</u>							
Operation of Plant	\$ 8,976,007	\$ (151,368)	\$ 43,043	\$ 8,867,682	\$ 9,021,824	\$ 9,021,824	\$ 154,142
Maintenance of Plant	2,110,372	(304,688)	181,331	1,987,015	2,144,925	2,144,925	157,910
Transportation	6,154,757	(161,324)	1,125,392	7,118,825	8,047,548	8,248,598	1,129,773
Central and Other	228,831	(9,450)	7,234	226,615	242,331	242,331	15,716
<u>Operation of Non-instructional Services</u>							
Community Services	824,229	(3,112)	18,282	839,399	871,000	871,000	31,601
Early Childhood Education	1,046,446	(1,690)	29	1,044,785	1,060,518	1,075,518	30,733
<u>Capital Outlay</u>							
Regular Capital Outlay	730,618	(120,720)	208,803	818,701	695,000	830,618	11,917
<u>Principal on Debt</u>							
Education	0	0	0	0	1,048,575	0	0
<u>Interest on Debt</u>							
Education	0	0	0	0	253,821	0	0
<u>Other Debt Service</u>							
Education	1,302,395	0	0	1,302,395	0	1,302,395	0
Total Expenditures	\$ 113,295,773	\$ (1,765,581)	\$ 1,918,468	\$ 113,448,660	\$ 118,084,855	\$ 118,507,550	\$ 5,058,890
<u>Excess (Deficiency) of Revenues</u>							
Over Expenditures	\$ 1,790,138	\$ 1,765,581	\$ (1,918,468)	\$ 1,637,251	\$ (5,382,491)	\$ (4,771,496)	\$ 6,408,747
<u>Other Financing Sources (Uses)</u>							
Transfers In	\$ 23,218	\$ 0	\$ 0	\$ 23,218	\$ 1,017,000	\$ 17,000	\$ 6,218
Total Other Financing Sources	\$ 23,218	\$ 0	\$ 0	\$ 23,218	\$ 1,017,000	\$ 17,000	\$ 6,218
<u>Net Change in Fund Balance</u>							
Fund Balance, July 1, 2014	\$ 12,573,486	\$ (1,765,581)	\$ 0	\$ 10,807,905	\$ 10,774,928	\$ 10,774,928	\$ 32,977
Fund Balance, June 30, 2015	\$ 14,386,842	\$ 0	\$ (1,918,468)	\$ 12,468,374	\$ 6,409,437	\$ 6,020,432	\$ 6,447,942

## 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, 2015

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Charges for Current Services	\$ 4,474	\$ 17,000	\$ 17,000	\$ (12,526)
State of Tennessee	74,500	66,300	74,500	0
Federal Government	4,943,181	5,240,221	5,554,784	(611,603)
Total Revenues	<u>\$ 5,022,155</u>	<u>\$ 5,323,521</u>	<u>\$ 5,646,284</u>	<u>\$ (624,129)</u>
<u>Expenditures</u>				
<u>Instruction</u>				
Regular Instruction Program	\$ 1,229,022	\$ 1,237,722	\$ 1,279,943	\$ 50,921
Special Education Program	2,817,730	2,893,746	2,851,415	33,685
Vocational Education Program	152,942	151,454	152,942	0
<u>Support Services</u>				
Health Services	1,372	3,100	1,576	204
Other Student Support	75,282	436,089	250,082	174,800
Regular Instruction Program	691,682	548,933	983,023	291,341
Special Education Program	38,056	16,699	97,021	58,965
Maintenance of Plant	0	16,300	0	0
Transportation	1,169	0	7,062	5,893
Total Expenditures	<u>\$ 5,007,255</u>	<u>\$ 5,304,043</u>	<u>\$ 5,623,064</u>	<u>\$ 615,809</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 14,900</u>	<u>\$ 19,478</u>	<u>\$ 23,220</u>	<u>\$ (8,320)</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	\$ 0	\$ 200,000	\$ 0	\$ 0
Transfers Out	(23,218)	(219,477)	(23,218)	0
Total Other Financing Sources	<u>\$ (23,218)</u>	<u>\$ (19,477)</u>	<u>\$ (23,218)</u>	<u>\$ 0</u>
Net Change in Fund Balance	\$ (8,318)	\$ 1	\$ 2	\$ (8,320)
Fund Balance, July 1, 2014	96,164	104,508	104,508	(8,344)
Fund Balance, June 30, 2015	<u>\$ 87,846</u>	<u>\$ 104,509</u>	<u>\$ 104,510</u>	<u>\$ (16,664)</u>

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, 2015

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2014	Add: Encumbrances 6/30/2015	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Charges for Current Services	\$ 3,147,208	\$ 0	\$ 0	\$ 3,147,208	\$ 3,050,000	\$ 3,050,000	\$ 97,208
Other Local Revenues	71,723	0	0	71,723	47,000	47,000	24,723
State of Tennessee	59,006	0	0	59,006	62,000	62,000	(2,994)
Federal Government	2,870,235	0	0	2,870,235	2,960,000	2,960,000	(89,765)
<b>Total Revenues</b>	<b>\$ 6,148,172</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 6,148,172</b>	<b>\$ 6,119,000</b>	<b>\$ 6,119,000</b>	<b>\$ 29,172</b>
<u>Expenditures</u>							
<u>Operation of Non-instructional Services</u>							
Food Service	\$ 6,252,222	\$ (229,887)	\$ 166,494	\$ 6,188,829	\$ 6,397,500	\$ 6,634,289	\$ 445,460
<b>Total Expenditures</b>	<b>\$ 6,252,222</b>	<b>\$ (229,887)</b>	<b>\$ 166,494</b>	<b>\$ 6,188,829</b>	<b>\$ 6,397,500</b>	<b>\$ 6,634,289</b>	<b>\$ 445,460</b>
Excess (Deficiency) of Revenues Over Expenditures	\$ (104,050)	\$ 229,887	\$ (166,494)	\$ (40,657)	\$ (278,500)	\$ (515,289)	\$ 474,632
Net Change in Fund Balance	\$ (104,050)	\$ 229,887	\$ (166,494)	\$ (40,657)	\$ (278,500)	\$ (515,289)	\$ 474,632
Fund Balance, July 1, 2014	3,716,016	(229,887)	0	3,486,129	3,486,129	3,486,129	0
<b>Fund Balance, June 30, 2015</b>	<b>\$ 3,611,966</b>	<b>\$ 0</b>	<b>\$ (166,494)</b>	<b>\$ 3,445,472</b>	<b>\$ 3,207,629</b>	<b>\$ 2,970,840</b>	<b>\$ 474,632</b>

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, 2015

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2014	Add: Encumbrances 6/30/2015	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Charges for Current Services	\$ 2,925,076	\$ 0	\$ 0	\$ 2,925,076	\$ 2,900,000	\$ 2,900,000	\$ 25,076
Total Revenues	\$ 2,925,076	\$ 0	\$ 0	\$ 2,925,076	\$ 2,900,000	\$ 2,900,000	\$ 25,076
<u>Expenditures</u>							
<u>Operation of Non-instructional Services</u>							
Community Services	\$ 3,048,681	\$ (5,874)	\$ 17,747	\$ 3,060,554	\$ 3,292,831	\$ 3,292,831	\$ 232,277
Total Expenditures	\$ 3,048,681	\$ (5,874)	\$ 17,747	\$ 3,060,554	\$ 3,292,831	\$ 3,292,831	\$ 232,277
Excess (Deficiency) of Revenues Over Expenditures	\$ (123,605)	\$ 5,874	\$ (17,747)	\$ (135,478)	\$ (392,831)	\$ (392,831)	\$ 257,353
Net Change in Fund Balance	\$ (123,605)	\$ 5,874	\$ (17,747)	\$ (135,478)	\$ (392,831)	\$ (392,831)	\$ 257,353
Fund Balance, July 1, 2014	603,767	(5,874)	0	597,893	594,967	594,967	2,926
Fund Balance, June 30, 2015	\$ 480,162	\$ 0	\$ (17,747)	\$ 462,415	\$ 202,136	\$ 202,136	\$ 260,279

Exhibit K-12

Wilson County, Tennessee  
Statement of Net Position  
Discretely Presented Wilson County School Department  
Proprietary Fund  
June 30, 2015

	Governmental Activities
	<u>Internal Service Fund</u>
	<u>Employee Insurance Fund</u>
 <u>ASSETS</u> 	
Current Assets:	
Cash	\$ 912,385
Equity in Pooled Cash and Investments	3,709,056
Due from Other Funds	<u>9,727,651</u>
Total Assets	<u>\$ 14,349,092</u>
 <u>LIABILITIES</u> 	
Current Liabilities:	
Claims and Judgments Payable	<u>\$ 1,005,016</u>
Total Liabilities	<u>\$ 1,005,016</u>
 <u>NET POSITION</u> 	
Unrestricted	<u>\$ 13,344,076</u>
Total Net Position	<u>\$ 13,344,076</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, 2015

	Governmental Activities
	<u>Internal Service Fund</u>
	<u>Employee Insurance Fund</u>
<u>Operating Revenues</u>	
Charges for Current Services	\$ 16,672,148
Total Operating Revenues	<u>\$ 16,672,148</u>
<u>Operating Expenses</u>	
Employee Benefits	\$ 11,411,618
Total Operating Expenses	<u>\$ 11,411,618</u>
Operating Income (Loss)	<u>\$ 5,260,530</u>
<u>Nonoperating Revenues (Expenses)</u>	
Investment Income	\$ 140,000
Total Nonoperating Revenues (Expenses)	<u>\$ 140,000</u>
Change in Net Position	\$ 5,400,530
Net Position, July 1, 2014	<u>7,943,546</u>
Net Position, June 30, 2015	<u><u>\$ 13,344,076</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, 2015

	Governmental Activities
	Internal Service Fund
	Employee Insurance Fund
<u>Cash Flows from Operating Activities</u>	
Receipts for Self Insurance Premiums	\$ 12,137,790
Payments to Vendors	(11,819,071)
Net Cash Provided By (Used In) Operating Activities	<u>\$ 318,719</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	\$ 458,719
Cash, July 1, 2014	<u>4,162,722</u>
Cash, June 30, 2015	<u><u>\$ 4,621,441</u></u>
<u>Reconciliation of Operating Income (Loss)</u> <u>to Net Cash Provided By (Used In) Operating Activities</u>	
Operating Income (Loss)	\$ 5,260,530
Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Provided By (Used In) Operating Activities:	
(Increase) Decrease in Due from Other Funds	(4,534,359)
Increase (Decrease) in Claims and Judgments Payable	<u>(407,452)</u>
Net Cash Provided By (Used In) Operating Activities	<u><u>\$ 318,719</u></u>
<u>Reconciliation of Cash With Statement of Net Position</u>	
Cash Per Net Position	\$ 912,385
Equity in Pooled Cash and Investments Per Net Position	<u>3,709,056</u>
Cash, June 30, 2015	<u><u>\$ 4,621,441</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, 2015

Description of Indebtedness	Original Amount of Issue	Interest Rate	Date of Issue	Last Maturity Date	Outstanding 7-1-14	Issued During Period	Paid and/or Matured During Period	Debt Refunded	Outstanding 6-30-15
<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	\$ 1,095,000	\$ 0	\$ 160,000	\$ 0	\$ 935,000
Land for Jail Parking and Future Expansion	500,000	1.889	1-26-12	3-18-15	380,000	0	380,000	0	0
WEMA Communication Equipment	1,240,000	1.34	10-6-14	4-1-17	0	1,240,000	410,000	0	830,000
Total Notes Payable					\$ 1,475,000	\$ 1,240,000	\$ 950,000	\$ 0	\$ 1,765,000
<b>CAPITAL LEASES PAYABLE</b>									
<u>Payable through General Fund</u>									
Sheriff Vehicles	1,009,745	5.25	4-15-13	3-24-15	\$ 336,289	\$ 0	\$ 336,289	\$ 0	\$ 0
<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	1-8-15	\$ 538,574	\$ 0	\$ 538,574	\$ 0	\$ 0
Total Capital Leases Payable					\$ 874,863	\$ 0	\$ 874,863	\$ 0	\$ 0
<b>BONDS PAYABLE</b>									
<u>Payable through General Debt Service Fund</u>									
School Improvements	57,100,000	4.6029	4-1-05	1-6-15	\$ 9,335,000	\$ 0	\$ 3,335,000	\$ 6,000,000	\$ 0
Landfill Refunding	5,365,000	3.475	4-24-08	5-1-17	1,785,000	0	595,000	0	1,190,000
School Building Construction Refunding	50,000,000	3.4224	4-21-10	6-30-32	50,000,000	0	0	0	50,000,000
Watertown High School and WEMA Stations	34,110,000	2	4-26-12	4-1-23	32,580,000	0	1,145,000	0	31,435,000
School Refunding	37,995,000	2.7778	10-30-12	4-1-35	37,895,000	0	100,000	0	37,795,000
County Library	10,055,000	1.2251	10-30-13	4-1-19	8,575,000	0	1,590,000	0	6,985,000
Mt. Juliet High School Refunding	2,545,000	3.1958	12-9-14	4-1-35	0	2,545,000	50,000	0	2,495,000
Total Payable through General Debt Service Fund	5,460,000	2.6277	1-6-15	4-1-25	0	5,460,000	0	0	5,460,000
\$ 140,170,000					\$ 140,170,000	\$ 8,005,000	\$ 6,815,000	\$ 6,000,000	\$ 135,360,000
<u>Payable through Special Purpose Fund</u>									
School Building	8,395,000	3.1059	2-26-08	4-1-18	\$ 3,355,000	\$ 0	\$ 840,000	\$ 0	\$ 2,515,000
School Refunding	4,915,000	1.6	12-30-09	5-14-15	855,000	0	855,000	0	0
Total Payable through Special Purpose Fund					\$ 4,210,000	\$ 0	\$ 1,695,000	\$ 0	\$ 2,515,000
<u>Payable through Rural Debt Service Fund</u>									
School Building Construction	7,500,000	3.87	2-23-06	4-1-26	\$ 4,500,000	\$ 0	\$ 375,000	\$ 0	\$ 4,125,000
School Building Construction	7,540,000	4.17	2-1-07	4-1-27	5,640,000	0	350,000	0	5,290,000
School Upgrades	10,200,000	2.865	5-13-10	5-1-25	8,480,000	0	510,000	0	7,970,000
School Upgrades	36,000,000	2.788	10-30-12	4-1-35	32,070,000	0	425,000	0	31,645,000
School Refunding	3,530,000	2.788	10-30-12	4-1-23	3,150,000	0	370,000	0	2,780,000
School Refunding	1,945,000	1.285	10-30-13	4-1-19	1,660,000	0	320,000	0	1,340,000
School Improvements	14,605,000	2.895	8-6-14	4-1-34	0	14,605,000	0	0	14,605,000
Total Payable through Rural Debt Service Fund					\$ 55,500,000	\$ 14,605,000	\$ 2,350,000	\$ 0	\$ 67,755,000
Total Bonds Payable					\$ 199,880,000	\$ 22,610,000	\$ 10,860,000	\$ 6,000,000	\$ 205,630,000

Exhibit L-2

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

Year Ending June 30	Notes		Total
	Principal	Interest	
2016	\$ 570,000	\$ 56,283	\$ 626,283
2017	575,000	43,071	618,071
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	\$ 1,765,000	\$ 174,374	\$ 1,939,374

Year Ending June 30	Bonds		Total
	Principal	Interest	
2016	\$ 11,730,000	\$ 7,881,778	\$ 19,611,778
2017	11,690,000	7,549,878	19,239,878
2018	11,705,000	7,167,570	18,872,570
2019	11,190,000	6,840,115	18,030,115
2020	11,300,000	6,426,213	17,726,213
2021	11,865,000	5,957,413	17,822,413
2022	12,715,000	5,480,518	18,195,518
2023	12,870,000	4,912,417	17,782,417
2024	12,880,000	4,392,882	17,272,882
2025	12,610,000	3,893,746	16,503,746
2026	9,300,000	3,346,975	12,646,975
2027	9,005,000	2,935,788	11,940,788
2028	9,485,000	2,537,325	12,022,325
2029	9,940,000	2,136,775	12,076,775
2030	9,545,000	1,742,400	11,287,400
2031	10,150,000	1,359,869	11,509,869
2032	10,155,000	958,994	11,113,994
2033	6,160,000	556,706	6,716,706
2034	6,165,000	368,806	6,533,806
2035	5,170,000	168,237	5,338,237
Total	\$ 205,630,000	\$ 76,614,405	\$ 282,244,405

Exhibit L-3

Wilson County, Tennessee  
Schedule of Notes Receivable  
June 30, 2015

Description	Debtor	Original Amount of Notes	Date of Issue	Date of Maturity	Interest Rate	Balance 6-30-15
<u>General Debt Service Fund</u>						
City of Watertown	City of Watertown	\$ 650,000	6-23-08	6-22-43	3.2 %	\$ 570,286
<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	1,983,130
<u>General Purpose School Fund</u>						
Mixed Drink Taxes	City of Lebanon	673,227	5-27-14	7-1-24	0	<u>605,905</u>
Total Notes Receivable						<u>\$ 3,159,321</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, 2015

<u>From Fund</u>	<u>To Fund</u>	<u>Purpose</u>	<u>Amount</u>
<u>PRIMARY GOVERNMENT</u>			
Other Capital Projects	General Debt Service	Mt. Juliet High School Debt Payment	<u>\$ 1,000,000</u>
<u>DISCRETELY PRESENTED WILSON COUNTY SCHOOL DEPARTMENT</u>			
School Federal Projects	General Purpose School	Indirect Costs	<u>\$ 23,218</u>

Exhibit L-5

Wilson County, Tennessee  
Schedule of Salaries and Official Bonds of Principal Officials  
Primary Government and Discretely Presented Wilson County School Department  
For the Year Ended June 30, 2015

Official	Authorization for Salary	Salary Paid During Period	Bond	Surety
County Mayor	Section 8-24-102, <i>TCA</i> , and County Commission	\$ 102,264 (1)	\$ 100,000	R.L.I. Insurance Company
Road Superintendent:				
Steve Armistead (7-1-14 through 1-10-15)	Section 8-24-102, <i>TCA</i>	49,343	100,000	"
Steve Lynch (1-11-15 through 4-9-15)	Section 8-24-102, <i>TCA</i>	22,346	(6)	
Steve Murphy (4-10-15 through 6-30-15)	Section 8-24-102, <i>TCA</i>	17,188	100,000	R.L.I. Insurance Company
Director of Schools	State Board of Education and Local Board of Education	155,000 (2)	100,000	Selective Insurance Company of America
Trustee	Section 8-24-102, <i>TCA</i>	81,153	4,310,800	Hartford Fire Insurance Company
Assessor of Property	Section 8-24-102, <i>TCA</i>	81,153	50,000	State Automobile Mutual Insurance Company
County Clerk	Section 8-24-102, <i>TCA</i>	81,153	100,000	R.L.I. Insurance Company
Circuit, General Sessions, and Juvenile Courts Clerk:				
Linda Neal (7-1-14 through 8-31-14)	Section 8-24-102, <i>TCA</i>	15,606 (3)	50,000	"
Debbie Moss (9-1-14 through 6-30-15)	Section 8-24-102, <i>TCA</i>	65,547	100,000	"
Clerk and Master	Section 8-24-102, <i>TCA</i> , and Chancery Court Judge	81,153 (4)	100,000	"
Register of Deeds	Section 8-24-102, <i>TCA</i>	81,153	100,000	R.L.I. Insurance Company
Sheriff	Section 8-24-102, <i>TCA</i> , and County Commission	89,268 (5)	100,000	"
Finance Director	County Commission	94,740	100,000	"
<u>Other Bonds</u>				
Road Commissioner - Kenneth Reich			1,000	"
Road Commissioner - Billy Rowland			1,000	"
Road Commissioner - Adam Bannach			1,000	"
Road Commissioner - Jeff Joines			1,000	"
Employee Blanket Bond			150,000	Travelers Companies
School Employees			150,000	Tennessee Risk Management Trust

(1) Does not include \$14,400 for serving as chairman of the Road Commission or \$600 for serving as chairman of the Planning Commission.

(2) Does not include \$1,000 for a chief executive officer supplement.

(3) Does not include \$500 for CTAS certification.

(4) Does not include \$72,113 for special commissioner fees.

(5) Does not include \$8,125 for serving as a workhouse superintendent or \$600 for a law enforcement training supplement.

(6) Includes employee blanket bond coverage for the interim road superintendent.

Exhibit L-6

Wilson County, Tennessee  
Schedule of Detailed Revenues -  
All Governmental Fund Types  
For the Year Ended June 30, 2015

	Special Revenue Funds				
	General	Solid Waste / Sanitation	Ambulance Service	Special Purpose	Drug Control
<u>Local Taxes</u>					
<u>County Property Taxes</u>					
Current Property Tax	\$ 25,026,785	\$ 1,457,331	\$ 0	\$ 0	0
Trustee's Collections - Prior Year	439,510	21,230	0	0	0
Trustee's Collections - Bankruptcy	3,295	58	0	0	0
Circuit Clerk/Clerk and Master Collections - Prior Years	387,489	18,857	0	0	0
Interest and Penalty	98,151	5,036	0	0	0
Payments in-Lieu-of Taxes - T.V.A.	7,058	0	0	0	0
Payments in-Lieu-of Taxes - Other	29,156	0	0	0	0
<u>County Local Option Taxes</u>					
Local Option Sales Tax	0	0	0	4,008,499	0
Hotel/Motel Tax	1,192,707	0	0	0	0
Wheel Tax	0	0	0	0	0
Litigation Tax - General	187,046	0	0	0	0
Litigation Tax - Special Purpose	137,206	0	0	0	0
Litigation Tax - Jail, Workhouse, or Courthouse	100,471	0	0	0	0
Litigation Tax - Victim-Offender Mediation Center	100,000	0	0	0	0
Litigation Tax - Courthouse Security	99,230	0	0	0	0
Business Tax	1,965,381	0	0	0	0
Mixed Drink Tax	13,469	0	0	0	0
Mineral Severance Tax	0	0	0	0	0
Adequate Facilities/Development Tax	36,481	0	0	0	0
<u>Statutory Local Taxes</u>					
Bank Excise Tax	120,490	5,828	0	0	0
Wholesale Beer Tax	608,168	0	0	0	0
Interstate Telecommunications Tax	5,889	0	0	0	0
<b>Total Local Taxes</b>	<b>\$ 30,557,982</b>	<b>\$ 1,508,340</b>	<b>\$ 0</b>	<b>\$ 4,008,499</b>	<b>\$ 0</b>

(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
<u>Licenses and Permits</u>					
<u>Licenses</u>					
Marriage Licenses	\$ 1,340	\$ 0	\$ 0	\$ 0	\$ 0
Cable TV Franchise	589,332	0	0	0	0
<u>Permits</u>					
Building Permits	281,744	0	0	0	0
Total Licenses and Permits	<u>\$ 872,416</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<u>Fines, Forfeitures, and Penalties</u>					
<u>Circuit Court</u>					
Fines	\$ 24,889	\$ 0	\$ 0	\$ 0	\$ 0
Officers Costs	32,798	0	0	0	0
Drug Control Fines	4,951	0	0	0	24,054
Jail Fees	3,578	0	0	0	0
Data Entry Fee - Circuit Court	6,111	0	0	0	0
<u>Criminal Court</u>					
Drug Court Fees	24,555	0	0	0	0
DUI Treatment Fines	7,186	0	0	0	0
<u>General Sessions Court</u>					
Fines	98,862	0	0	0	0
Officers Costs	144,140	0	0	0	0
Game and Fish Fines	534	0	0	0	0
Drug Control Fines	6,824	0	0	0	25,739
Drug Court Fees	25,972	0	0	0	0
Jail Fees	26,110	0	0	0	0
Data Entry Fee - General Sessions Court	32,118	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
<u>Fines, Forfeitures, and Penalties (Cont.)</u>					
<u>Juvenile Court</u>					
Fines	\$ 8,775	\$ 0	\$ 0	\$ 0	\$ 0
Officers Costs	10,555	0	0	0	0
Jail Fees	4,100	0	0	0	0
Data Entry Fee - Juvenile Court	3,125	0	0	0	0
<u>Chancery Court</u>					
Officers Costs	25,831	0	0	0	0
Data Entry Fee - Chancery Court	11,020	0	0	0	0
<u>Other Courts - In-county</u>					
Fines	8,810	0	0	0	0
<u>Judicial District Drug Program</u>					
Fines	445	0	0	0	0
<u>Other Fines, Forfeitures, and Penalties</u>					
Proceeds from Confiscated Property	0	0	0	0	43,931
Other Fines, Forfeitures, and Penalties	0	0	0	0	422
Total Fines, Forfeitures, and Penalties	<u>\$ 511,289</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 94,146</u>
<u>Charges for Current Services</u>					
<u>General Service Charges</u>					
Patient Charges	\$ 1,812,851	\$ 0	\$ 265,000	\$ 0	\$ 0
Zoning Studies	29,955	0	0	0	0
Other General Service Charges	638	0	0	0	0
Service Charges	53,684	0	0	0	0
<u>Fees</u>					
Engineer Review Fees	180,448	0	0	0	0
Recreation Fees	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
<u>Charges for Current Services (Cont.)</u>					
<u>Fees (Cont.)</u>					
Copy Fees	\$ 3,386	\$ 0	\$ 0	\$ 0	\$ 0
Telephone Commissions	112,490	0	0	0	0
Vending Machine Collections	57,901	0	0	0	0
Constitutional Officers' Fees and Commissions	0	0	0	0	0
Data Processing Fee - Register	50,304	0	0	0	0
Probation Fees	327,316	0	0	0	0
Data Processing Fee - Sheriff	3,174	0	0	0	0
Sexual Offender Registration Fee - Sheriff	8,700	0	0	0	0
Data Processing Fee - County Clerk	8,928	0	0	0	0
<u>Education Charges</u>					
Tuition - Adult Education	40,295	0	0	0	0
Other Charges for Services	1,820	0	0	0	0
Total Charges for Current Services	<u>\$ 2,691,890</u>	<u>\$ 0</u>	<u>\$ 265,000</u>	<u>\$ 0</u>	<u>\$ 0</u>
<u>Other Local Revenues</u>					
<u>Recurring Items</u>					
Investment Income	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Lease/Rentals	85,645	0	0	0	0
Sale of Materials and Supplies	0	0	0	0	0
Sale of Maps	24,407	0	0	0	0
Sale of Recycled Materials	0	195,250	0	0	0
Sale of Animals/Livestock	5,575	0	0	0	0
Miscellaneous Refunds	115,074	1,603	0	0	0
<u>Nonrecurring Items</u>					
Sale of Equipment	5,857	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
<u>Other Local Revenues (Cont.)</u>					
<u>Nonrecurring Items (Cont.)</u>					
Contributions and Gifts	\$ 34,839	\$ 0	\$ 0	\$ 0	\$ 0
Total Other Local Revenues	<u>\$ 271,397</u>	<u>\$ 196,853</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<u>Fees Received From County Officials</u>					
<u>Excess Fees</u>					
County Clerk	\$ 510,000	\$ 0	\$ 0	\$ 0	\$ 0
Circuit Court Clerk	32,934	0	0	0	0
Register	543,037	0	0	0	0
Trustee	1,959,761	0	0	0	0
<u>Fees In-Lieu-of Salary</u>					
Clerk and Master	344,724	0	0	0	0
Sheriff	45,182	0	0	0	0
Total Fees Received From County Officials	<u>\$ 3,435,638</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<u>State of Tennessee</u>					
<u>Public Safety Grants</u>					
Law Enforcement Training Programs	\$ 62,400	\$ 0	\$ 0	\$ 0	\$ 0
Drug Control Grants	55,172	0	0	0	0
Other Public Safety Grants	12,000	0	0	0	0
<u>Health and Welfare Grants</u>					
Health Department Programs	746,407	0	0	0	0
Other Health and Welfare Grants	51,254	0	0	0	0
<u>Public Works Grants</u>					
State Aid Program	0	0	0	0	0
Litter Program	56,915	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
<u>State of Tennessee (Cont.)</u>					
<u>Other State Revenues</u>					
Flood Control	\$ 57,525	\$ 0	\$ 0	\$ 0	\$ 0
Income Tax	576,542	0	0	0	0
Beer Tax	18,055	0	0	0	0
Vehicle Certificate of Title Fees	17,236	0	0	0	0
Alcoholic Beverage Tax	161,964	0	0	0	0
State Revenue Sharing - T.V.A.	1,341,350	0	0	0	0
Contracted Prisoner Boarding	1,103,340	0	0	0	0
Gasoline and Motor Fuel Tax	0	0	0	0	0
Petroleum Special Tax	0	0	0	0	0
Registrar's Salary Supplement	11,373	0	0	0	0
Other State Grants	0	81,170	0	0	0
Other State Revenues	41,122	94,311	0	0	0
Total State of Tennessee	<u>\$ 4,312,655</u>	<u>\$ 175,481</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<u>Federal Government</u>					
<u>Federal Through State</u>					
Civil Defense Reimbursement	\$ 58,350	\$ 0	\$ 0	\$ 0	\$ 0
Homeland Security Grants	51,815	0	0	0	0
Other Federal through State	15,098	0	0	0	0
<u>Direct Federal Revenue</u>					
Tax Credit Bond Rebate	0	0	0	0	0
Total Federal Government	<u>\$ 125,263</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

(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
<u>Other Governments and Citizens Groups</u>					
<u>Other Governments</u>					
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	0
Contracted Services	36,759	0	0	0	0
Total Other Governments and Citizens Groups	<u>\$ 36,759</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>0</u>
Total	<u>\$ 42,815,289</u>	<u>\$ 1,880,674</u>	<u>\$ 265,000</u>	<u>\$ 4,008,499</u>	<u>\$ 94,146</u>

(Continued)

Exhibit L-6

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

	Special Revenue Funds				Debt Service Funds	
	Sports and Recreation	Agriculture Center	Constitu- tional Officers - Fees	Highway / Public Works	General Debt Service	Rural Debt Service
<u>Local Taxes</u>						
<u>County Property Taxes</u>						
Current Property Tax	\$ 969,278	\$ 614,309	\$ 0	\$ 4,056,426	\$ 6,459,267	\$ 0
Trustee's Collections - Prior Year	0	10,600	0	69,691	111,030	0
Trustee's Collections - Bankruptcy	0	30	0	372	311	0
Circuit Clerk/Clerk and Master Collections - Prior Years	0	9,689	0	63,526	101,488	0
Interest and Penalty	0	2,376	0	15,621	24,887	0
Payments in-Lieu-of Taxes - T.V.A.	0	0	0	0	0	0
Payments in-Lieu-of Taxes - Other	0	0	0	0	0	0
<u>County Local Option Taxes</u>						
Local Option Sales Tax	0	0	0	0	0	3,687,739
Hotel/Motel Tax	0	0	0	0	0	0
Wheel Tax	0	0	0	0	2,632,124	0
Litigation Tax - General	0	0	0	0	0	0
Litigation Tax - Special Purpose	0	0	0	0	0	0
Litigation Tax - Jail, Workhouse, or Courthouse	0	0	0	0	256,696	0
Litigation Tax - Victim-Offender Mediation Center	0	0	0	0	0	0
Litigation Tax - Courthouse Security	0	0	0	0	0	0
Business Tax	0	0	0	0	0	0
Mixed Drink Tax	0	0	0	0	0	0
Mineral Severance Tax	0	0	0	184,361	0	0
Adequate Facilities/Development Tax	0	0	0	0	3,359,513	0
<u>Statutory Local Taxes</u>						
Bank Excise Tax	0	2,997	0	19,703	31,389	0
Wholesale Beer Tax	0	0	0	0	0	0
Interstate Telecommunications Tax	0	0	0	0	0	0
<b>Total Local Taxes</b>	<b>\$ 969,278</b>	<b>\$ 640,001</b>	<b>\$ 0</b>	<b>\$ 4,409,700</b>	<b>\$ 12,976,705</b>	<b>\$ 3,687,739</b>

(Continued)

Exhibit L-6

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

	Special Revenue Funds				Debt Service Funds	
	Sports and Recreation	Agriculture Center	Constitu- tional Officers - Fees	Highway / Public Works	General Debt Service	Rural Debt Service
<u>Licenses and Permits</u>						
<u>Licenses</u>						
Marriage Licenses	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Cable TV Franchise	0	0	0	0	0	0
<u>Permits</u>						
Building Permits	0	0	0	0	0	0
Total Licenses and Permits	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<u>Fines, Forfeitures, and Penalties</u>						
<u>Circuit Court</u>						
Fines	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Officers Costs	0	0	0	0	0	0
Drug Control Fines	0	0	0	0	0	0
Jail Fees	0	0	0	0	0	0
Data Entry Fee - Circuit Court	0	0	0	0	0	0
<u>Criminal Court</u>						
Drug Court Fees	0	0	0	0	0	0
DUI Treatment Fines	0	0	0	0	0	0
<u>General Sessions Court</u>						
Fines	0	0	0	0	0	0
Officers Costs	0	0	0	0	0	0
Game and Fish Fines	0	0	0	0	0	0
Drug Control Fines	0	0	0	0	0	0
Drug Court Fees	0	0	0	0	0	0
Jail Fees	0	0	0	0	0	0
Data Entry Fee - General Sessions Court	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				Debt Service Funds	
	Sports and Recreation	Agriculture Center	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
Officers Costs	0	0	0	0	0	0
Jail Fees	0	0	0	0	0	0
Data Entry Fee - Juvenile Court	0	0	0	0	0	0
<u>Chancery Court</u>						
Officers Costs	0	0	0	0	0	0
Data Entry Fee - Chancery Court	0	0	0	0	0	0
<u>Other Courts - In-county</u>						
Fines	0	0	0	0	0	0
<u>Judicial District Drug Program</u>						
Fines	0	0	0	0	0	0
<u>Other Fines, Forfeitures, and Penalties</u>						
Proceeds from Confiscated Property	0	0	0	0	0	0
Other Fines, Forfeitures, and Penalties	0	0	0	0	0	0
Total Fines, Forfeitures, and Penalties	\$ 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
Zoning Studies	0	0	0	0	0	0
Other General Service Charges	0	240,610	0	0	0	0
Service Charges	0	0	0	0	0	0
<u>Fees</u>						
Engineer Review Fees	0	0	0	0	0	0
Recreation Fees	0	1,917	0	0	0	0

(Continued)

Exhibit L-6

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

	Special Revenue Funds				Debt Service Funds	
	Sports and Recreation	Agriculture Center	Constitutional Officers - Fees	Highway / Public Works	General Debt Service	Rural Debt Service
<u>Charges for Current Services (Cont.)</u>						
<u>Fees (Cont.)</u>						
Copy Fees	\$ 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	2,674,868	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
Other Charges for Services	0	0	0	0	0	0
<b>Total Charges for Current Services</b>	<b>\$ 0</b>	<b>\$ 242,527</b>	<b>\$ 2,674,868</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<u>Other Local Revenues</u>						
<u>Recurring Items</u>						
Investment Income	\$ 0	\$ 0	\$ 0	\$ 0	181,561	\$ 0
Lease/Rentals	0	17,293	0	11,000	0	0
Sale of Materials and Supplies	0	0	0	306	0	0
Sale of Maps	0	0	0	0	0	0
Sale of Recycled Materials	0	1,471	0	0	0	0
Sale of Animals/Livestock	0	0	0	0	0	0
Miscellaneous Refunds	0	51,465	0	12,789	6,084	0
<u>Nonrecurring Items</u>						
Sale of Equipment	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				Debt Service Funds	
	Sports and Recreation	Agriculture Center	Constitutional Officers - Fees	Highway / Public Works	General Debt Service	Rural Debt Service
<u>Other Local Revenues (Cont.)</u>						
<u>Nonrecurring Items (Cont.)</u>						
Contributions and Gifts	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Other Local Revenues	\$ 0	\$ 70,229	\$ 0	\$ 24,095	\$ 187,645	\$ 0
<u>Fees Received From County Officials</u>						
<u>Excess Fees</u>						
County Clerk	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Circuit Court Clerk	0	0	0	0	0	0
Register	0	0	0	0	0	0
Trustee	0	0	0	0	0	0
<u>Fees In-Lieu-of Salary</u>						
Clerk and Master	0	0	0	0	0	0
Sheriff	0	0	0	0	0	0
Total Fees Received From County Officials	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>State of Tennessee</u>						
<u>Public Safety Grants</u>						
Law Enforcement Training Programs	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Drug Control Grants	0	0	0	0	0	0
Other Public Safety Grants	0	0	0	0	0	0
<u>Health and Welfare Grants</u>						
Health Department Programs	0	0	0	0	0	0
Other Health and Welfare Grants	0	0	0	0	0	0
<u>Public Works Grants</u>						
State Aid Program	0	0	0	285,292	0	0
Litter Program	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				Debt Service Funds	
	Sports and Recreation	Agriculture Center	Constitu- tional Officers - Fees	Highway / Public Works	General Debt Service	Rural Debt Service
<u>State of Tennessee (Cont.)</u>						
<u>Other State Revenues</u>						
Flood Control	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Income Tax	0	0	0	0	0	0
Beer Tax	0	0	0	0	0	0
Vehicle Certificate of Title Fees	0	0	0	0	0	0
Alcoholic Beverage Tax	0	0	0	0	0	0
State Revenue Sharing - T.V.A.	0	0	0	0	0	0
Contracted Prisoner Boarding	0	0	0	0	0	0
Gasoline and Motor Fuel Tax	0	0	0	2,473,109	0	0
Petroleum Special Tax	0	0	0	152,293	0	0
Registrar's Salary Supplement	0	0	0	0	0	0
Other State Grants	0	0	0	0	0	0
Other State Revenues	0	0	0	0	0	0
Total State of Tennessee	\$ 0	\$ 0	\$ 0	\$ 2,910,694	\$ 0	\$ 0
<u>Federal Government</u>						
<u>Federal Through State</u>						
Civil Defense Reimbursement	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Homeland Security Grants	0	0	0	0	0	0
Other Federal through State	0	0	0	0	0	0
<u>Direct Federal Revenue</u>						
Tax Credit Bond Rebate	0	0	0	0	832,127	116,878
Total Federal Government	\$ 0	\$ 0	\$ 0	\$ 0	\$ 832,127	\$ 116,878

(Continued)

Exhibit L-6

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

	Special Revenue Funds				Debt Service Funds	
	Sports and Recreation	Agriculture Center	Constitu- tional 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	\$ 577,104	\$ 744,152
Contracted Services	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>\$ 577,104</u>	<u>\$ 744,152</u>
 Total	 \$ 969,278	 \$ 952,757	 \$ 2,674,868	 \$ 7,344,489	 \$ 14,573,581	 \$ 4,548,769

(Continued)

Exhibit L-6

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

	Capital Projects Funds				Total
	General Capital Projects	Highway Capital Projects	Rural School Construction Projects	Other Capital Projects	
<u>Local Taxes</u>					
<u>County Property Taxes</u>					
Current Property Tax	\$ 0	\$ 1,672,121	\$ 0	\$ 0	\$ 40,255,517
Trustee's Collections - Prior Year	0	28,726	0	0	680,787
Trustee's Collections - Bankruptcy	0	81	0	0	4,147
Circuit Clerk/Clerk and Master Collections - Prior Years	0	26,256	0	0	607,305
Interest and Penalty	0	6,439	0	0	152,510
Payments in-Lieu-of Taxes - T.V.A.	0	0	0	0	7,058
Payments in-Lieu-of Taxes - Other	0	0	0	0	29,156
<u>County Local Option Taxes</u>					
Local Option Sales Tax	0	0	0	0	7,696,238
Hotel/Motel Tax	0	0	0	0	1,192,707
Wheel Tax	0	0	0	0	2,632,124
Litigation Tax - General	0	0	0	0	187,046
Litigation Tax - Special Purpose	0	0	0	0	137,206
Litigation Tax - Jail, Workhouse, or Courthouse	0	0	0	0	357,167
Litigation Tax - Victim-Offender Mediation Center	0	0	0	0	100,000
Litigation Tax - Courthouse Security	0	0	0	0	99,230
Business Tax	0	0	0	0	1,965,381
Mixed Drink Tax	0	0	0	0	13,469
Mineral Severance Tax	0	0	0	0	184,361
Adequate Facilities/Development Tax	0	0	0	1,774,494	5,170,488
<u>Statutory Local Taxes</u>					
Bank Excise Tax	0	8,121	0	0	188,528
Wholesale Beer Tax	0	0	0	0	608,168
Interstate Telecommunications Tax	0	0	0	0	5,889
<b>Total Local Taxes</b>	<b>\$ 0</b>	<b>\$ 1,741,744</b>	<b>\$ 0</b>	<b>\$ 1,774,494</b>	<b>\$ 62,274,482</b>

(Continued)

Exhibit L-6

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

	Capital Projects Funds				Total
	General Capital Projects	Highway Capital Projects	Rural School Construction Projects	Other Capital Projects	
<u>Licenses and Permits</u>					
<u>Licenses</u>					
Marriage Licenses	\$ 0	\$ 0	\$ 0	\$ 0	1,340
Cable TV Franchise	0	0	0	0	589,332
<u>Permits</u>					
Building Permits	0	0	0	512,204	793,948
Total Licenses and Permits	\$ 0	\$ 0	\$ 0	\$ 512,204	\$ 1,384,620
<u>Fines, Forfeitures, and Penalties</u>					
<u>Circuit Court</u>					
Fines	\$ 0	\$ 0	\$ 0	\$ 0	24,889
Officers Costs	0	0	0	0	32,798
Drug Control Fines	0	0	0	0	29,005
Jail Fees	0	0	0	0	3,578
Data Entry Fee - Circuit Court	0	0	0	0	6,111
<u>Criminal Court</u>					
Drug Court Fees	0	0	0	0	24,555
DUI Treatment Fines	0	0	0	0	7,186
<u>General Sessions Court</u>					
Fines	0	0	0	0	98,862
Officers Costs	0	0	0	0	144,140
Game and Fish Fines	0	0	0	0	534
Drug Control Fines	0	0	0	0	32,563
Drug Court Fees	0	0	0	0	25,972
Jail Fees	0	0	0	0	26,110
Data Entry Fee - General Sessions Court	0	0	0	0	32,118

(Continued)

Exhibit L-6

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

	Capital Projects Funds				Total
	General Capital Projects	Highway Capital Projects	Rural School Construction Projects	Other Capital Projects	
<u>Fines, Forfeitures, and Penalties (Cont.)</u>					
<u>Juvenile Court</u>					
Fines	\$ 0	\$ 0	\$ 0	\$ 0	8,775
Officers Costs	0	0	0	0	10,555
Jail Fees	0	0	0	0	4,100
Data Entry Fee - Juvenile Court	0	0	0	0	3,125
<u>Chancery Court</u>					
Officers Costs	0	0	0	0	25,831
Data Entry Fee - Chancery Court	0	0	0	0	11,020
<u>Other Courts - In-county</u>					
Fines	0	0	0	0	8,810
<u>Judicial District Drug Program</u>					
Fines	0	0	0	0	445
<u>Other Fines, Forfeitures, and Penalties</u>					
Proceeds from Confiscated Property	0	0	0	0	43,931
Other Fines, Forfeitures, and Penalties	0	0	0	0	422
Total Fines, Forfeitures, and Penalties	\$ 0	\$ 0	\$ 0	\$ 0	605,435
<u>Charges for Current Services</u>					
<u>General Service Charges</u>					
Patient Charges	\$ 0	\$ 0	\$ 0	\$ 0	2,077,851
Zoning Studies	0	0	0	0	29,955
Other General Service Charges	0	0	0	0	241,248
Service Charges	0	0	0	0	53,684
<u>Fees</u>					
Engineer Review Fees	0	0	0	0	180,448
Recreation Fees	0	0	0	0	1,917

(Continued)

Exhibit L-6

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

	Capital Projects Funds				Total
	General Capital Projects	Highway Capital Projects	Rural School Construction Projects	Other Capital Projects	
<u>Charges for Current Services (Cont.)</u>					
<u>Fees (Cont.)</u>					
Copy Fees	\$ 0	\$ 0	\$ 0	\$ 0	3,386
Telephone Commissions	0	0	0	0	112,490
Vending Machine Collections	0	0	0	0	57,901
Constitutional Officers' Fees and Commissions	0	0	0	0	2,674,868
Data Processing Fee - Register	0	0	0	0	50,304
Probation Fees	0	0	0	0	327,316
Data Processing Fee - Sheriff	0	0	0	0	3,174
Sexual Offender Registration Fee - Sheriff	0	0	0	0	8,700
Data Processing Fee - County Clerk	0	0	0	0	8,928
<u>Education Charges</u>					
Tuition - Adult Education	0	0	0	0	40,295
Other Charges for Services	0	0	0	0	1,820
<b>Total Charges for Current Services</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>5,874,285</b>
<u>Other Local Revenues</u>					
<u>Recurring Items</u>					
Investment Income	\$ 0	\$ 0	\$ 0	\$ 0	181,561
Lease/Rentals	0	0	0	0	113,938
Sale of Materials and Supplies	58,305	0	0	0	58,611
Sale of Maps	0	0	0	0	24,407
Sale of Recycled Materials	0	0	0	0	196,721
Sale of Animals/Livestock	0	0	0	0	5,575
Miscellaneous Refunds	0	1,987	189,366	325	378,693
<u>Nonrecurring Items</u>					
Sale of Equipment	0	0	0	0	5,857

(Continued)

Exhibit L-6

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

	Capital Projects Funds				Total
	General Capital Projects	Highway Capital Projects	Rural School Construction Projects	Other Capital Projects	
<u>Other Local Revenues (Cont.)</u>					
<u>Nonrecurring Items (Cont.)</u>					
Contributions and Gifts	\$ 69,589	\$ 0	\$ 0	\$ 0	\$ 104,428
Total Other Local Revenues	\$ 127,894	\$ 1,987	\$ 189,366	\$ 325	\$ 1,069,791
<u>Fees Received From County Officials</u>					
<u>Excess Fees</u>					
County Clerk	\$ 0	\$ 0	\$ 0	\$ 0	\$ 510,000
Circuit Court Clerk	0	0	0	0	32,934
Register	0	0	0	0	543,037
Trustee	0	0	0	0	1,959,761
<u>Fees In-Lieu-of Salary</u>					
Clerk and Master	0	0	0	0	344,724
Sheriff	0	0	0	0	45,182
Total Fees Received From County Officials	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,435,638
<u>State of Tennessee</u>					
<u>Public Safety Grants</u>					
Law Enforcement Training Programs	\$ 0	\$ 0	\$ 0	\$ 0	\$ 62,400
Drug Control Grants	0	0	0	0	55,172
Other Public Safety Grants	0	0	0	0	12,000
<u>Health and Welfare Grants</u>					
Health Department Programs	0	0	0	0	746,407
Other Health and Welfare Grants	0	0	0	0	51,254
<u>Public Works Grants</u>					
State Aid Program	0	0	0	0	285,292
Litter Program	0	0	0	0	56,915

(Continued)

Exhibit L-6

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

	Capital Projects Funds				Total
	General Capital Projects	Highway Capital Projects	Rural School Construction Projects	Other Capital Projects	
<u>State of Tennessee (Cont.)</u>					
<u>Other State Revenues</u>					
Flood Control	\$ 0	\$ 0	\$ 0	\$ 0	57,525
Income Tax	0	0	0	0	576,542
Beer Tax	0	0	0	0	18,055
Vehicle Certificate of Title Fees	0	0	0	0	17,236
Alcoholic Beverage Tax	0	0	0	0	161,964
State Revenue Sharing - T.V.A.	0	0	0	0	1,341,350
Contracted Prisoner Boarding	0	0	0	0	1,103,340
Gasoline and Motor Fuel Tax	0	0	0	0	2,473,109
Petroleum Special Tax	0	0	0	0	152,293
Registrar's Salary Supplement	0	0	0	0	11,373
Other State Grants	0	0	0	0	81,170
Other State Revenues	0	0	0	0	135,433
Total State of Tennessee	\$ 0	\$ 0	\$ 0	\$ 0	7,398,830
<u>Federal Government</u>					
<u>Federal Through State</u>					
Civil Defense Reimbursement	\$ 0	\$ 0	\$ 0	\$ 0	58,350
Homeland Security Grants	0	0	0	0	51,815
Other Federal through State	0	0	0	0	15,098
<u>Direct Federal Revenue</u>					
Tax Credit Bond Rebate	0	0	0	0	949,005
Total Federal Government	\$ 0	\$ 0	\$ 0	\$ 0	1,074,268

(Continued)

Exhibit L-6

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

	Capital Projects Funds				Total
	General Capital Projects	Highway Capital Projects	Rural School Construction Projects	Other Capital Projects	
<u>Other Governments and Citizens Groups</u>					
<u>Other Governments</u>					
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	1,321,256
Contracted Services	0	0	0	0	36,759
Total Other Governments and Citizens Groups	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>1,358,015</u>
Total	<u>\$ 127,894</u>	<u>\$ 1,743,731</u>	<u>\$ 189,366</u>	<u>\$ 2,287,023</u>	<u>\$ 84,475,364</u>

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, 2015

	Special Revenue Funds				Capital	Total
	General Purpose School	School Federal Projects	Central Cafeteria	Extended School Program	Projects Fund Education Capital Projects	
<u>Local Taxes</u>						
<u>County Property Taxes</u>						
Current Property Tax	\$ 33,328,685	\$ 0	\$ 0	\$ 0	\$ 0	\$ 33,328,685
Trustee's Collections - Prior Year	533,926	0	0	0	0	533,926
Trustee's Collections - Bankruptcy	4,437	0	0	0	0	4,437
Circuit Clerk/Clerk and Master Collections - Prior Years	524,699	0	0	0	0	524,699
Interest and Penalty	118,971	0	0	0	0	118,971
<u>County Local Option Taxes</u>						
Local Option Sales Tax	11,388,371	0	0	0	0	11,388,371
Mixed Drink Tax	159,549	0	0	0	0	159,549
<u>Statutory Local Taxes</u>						
Bank Excise Tax	162,443	0	0	0	0	162,443
Interstate Telecommunications Tax	8,518	0	0	0	0	8,518
<b>Total Local Taxes</b>	<b>\$ 46,229,599</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 46,229,599</b>
<u>Licenses and Permits</u>						
<u>Licenses</u>						
Marriage Licenses	\$ 3,774	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,774
<b>Total Licenses and Permits</b>	<b>\$ 3,774</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 3,774</b>
<u>Charges for Current Services</u>						
<u>Education Charges</u>						
Tuition - Other	\$ 0	\$ 0	\$ 0	\$ 2,925,076	\$ 0	\$ 2,925,076
Lunch Payments - Children	0	0	1,212,490	0	0	1,212,490
Lunch Payments - Adults	0	0	94,473	0	0	94,473
Income from Breakfast	0	0	125,885	0	0	125,885

(Continued)

Exhibit L-7

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

	Special Revenue Funds				Capital	Total
	General Purpose School	School Federal Projects	Central Cafeteria	Extended School Program	Projects Fund Education Capital Projects	
<u>Charges for Current Services (Cont.)</u>						
<u>Education Charges (Cont.)</u>						
A la Carte Sales	\$ 0	\$ 0	\$ 1,714,360	\$ 0	\$ 0	\$ 1,714,360
Receipts from Individual Schools	123,208	0	0	0	0	123,208
Other Charges for Services	128,614	4,474	0	0	0	133,088
<b>Total Charges for Current Services</b>	<b>\$ 251,822</b>	<b>\$ 4,474</b>	<b>\$ 3,147,208</b>	<b>\$ 2,925,076</b>	<b>\$ 0</b>	<b>\$ 6,328,580</b>
<u>Other Local Revenues</u>						
<u>Recurring Items</u>						
Investment Income	\$ 0	\$ 0	\$ 1,577	\$ 0	\$ 0	\$ 1,577
E-Rate Funding	63,410	0	0	0	0	63,410
Miscellaneous Refunds	3,528	0	70,146	0	316,739	390,413
<u>Nonrecurring Items</u>						
Sale of Equipment	2,495	0	0	0	0	2,495
Contributions and Gifts	120,837	0	0	0	0	120,837
<u>Other Local Revenues</u>						
Other Local Revenues	93,861	0	0	0	0	93,861
<b>Total Other Local Revenues</b>	<b>\$ 284,131</b>	<b>\$ 0</b>	<b>\$ 71,723</b>	<b>\$ 0</b>	<b>\$ 316,739</b>	<b>\$ 672,593</b>
<u>State of Tennessee</u>						
<u>General Government Grants</u>						
On-behalf Contributions for OPEB	\$ 33,689	\$ 0	\$ 0	\$ 0	\$ 0	\$ 33,689
<u>State Education Funds</u>						
Basic Education Program	64,698,998	0	0	0	0	64,698,998
Early Childhood Education	853,543	0	0	0	0	853,543
School Food Service	0	0	59,006	0	0	59,006

(Continued)

Exhibit L-7

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

	Special Revenue Funds				Capital	Total
	General Purpose School	School Federal Projects	Central Cafeteria	Extended School Program	Projects Fund Education Capital Projects	
<u>State of Tennessee (Cont.)</u>						
<u>State Education Funds (Cont.)</u>						
Driver Education	\$ 10,810	\$ 0	\$ 0	\$ 0	\$ 0	\$ 10,810
Other State Education Funds	29,082	74,500	0	0	0	103,582
Career Ladder Program	327,885	0	0	0	0	327,885
Career Ladder - Extended Contract	56,470	0	0	0	0	56,470
<u>Other State Revenues</u>						
Other State Grants	184,748	0	0	0	0	184,748
Total State of Tennessee	\$ 66,195,225	\$ 74,500	\$ 59,006	\$ 0	\$ 0	\$ 66,328,731
<u>Federal Government</u>						
<u>Federal Through State</u>						
USDA School Lunch Program	\$ 0	\$ 0	\$ 2,018,232	\$ 0	\$ 0	\$ 2,018,232
USDA - Commodities	0	0	324,000	0	0	324,000
Breakfast	0	0	514,829	0	0	514,829
USDA - Other	0	0	13,174	0	0	13,174
Adult Education State Grant Program	165,410	0	0	0	0	165,410
Vocational Education - Basic Grants to States	0	203,884	0	0	0	203,884
Title I Grants to Local Education Agencies	0	1,415,643	0	0	0	1,415,643
Special Education - Grants to States	362,465	2,788,134	0	0	0	3,150,599
Special Education Preschool Grants	14,500	67,653	0	0	0	82,153
English Language Acquisition Grants	0	45,480	0	0	0	45,480
Education for Homeless Children and Youth	0	44,230	0	0	0	44,230
Eisenhower Professional Development State Grants	0	229,668	0	0	0	229,668
Race-to-the-Top - ARRA	0	8,757	0	0	0	8,757
Other Federal through State	388,822	139,732	0	0	0	528,554

(Continued)

Exhibit L-7

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

	<u>Special Revenue Funds</u>				<u>Capital</u>	<u>Total</u>
	<u>General Purpose School</u>	<u>School Federal Projects</u>	<u>Central Cafeteria</u>	<u>Extended School Program</u>	<u>Projects Fund</u> <u>Education Capital Projects</u>	
<u>Federal Government (Cont.)</u>						
<u>Direct Federal Revenue</u>						
ROTC Reimbursement	\$ 190,163	\$ 0	\$ 0	\$ 0	\$ 0	\$ 190,163
Total Federal Government	\$ 1,121,360	\$ 4,943,181	\$ 2,870,235	\$ 0	\$ 0	\$ 8,934,776
<u>Other Governments and Citizens Groups</u>						
<u>Other Governments</u>						
Contributions	\$ 1,000,000	\$ 0	\$ 0	\$ 0	\$ 15,230,296	\$ 16,230,296
Total Other Governments and Citizens Groups	\$ 1,000,000	\$ 0	\$ 0	\$ 0	\$ 15,230,296	\$ 16,230,296
Total	\$ 115,085,911	\$ 5,022,155	\$ 6,148,172	\$ 2,925,076	\$ 15,547,035	\$ 144,728,349

Exhibit L-8

Wilson County, Tennessee  
Schedule of Detailed Expenditures -  
All Governmental Fund Types  
For the Year Ended June 30, 2015

General Fund

General Government

County Commission

Board and Committee Members Fees	\$	120,000	
Social Security		7,440	
Unemployment Compensation		40	
Employer Medicare		1,740	
Audit Services		32,325	
Contributions		1,250	
Total County Commission			\$ 162,795

Board of Equalization

Board and Committee Members Fees	\$	2,100	
Social Security		43	
Unemployment Compensation		9	
Employer Medicare		10	
Office Supplies		502	
Total Board of Equalization			2,664

Beer Board

Board and Committee Members Fees	\$	1,250	
Social Security		62	
Unemployment Compensation		11	
Employer Medicare		15	
Total Beer Board			1,338

Other Boards and Committees

Board and Committee Members Fees	\$	7,800	
Social Security		484	
Unemployment Compensation		24	
Employer Medicare		113	
Other Charges		412	
Total Other Boards and Committees			8,833

County Mayor/Executive

County Official/Administrative Officer	\$	102,264	
Secretary(ies)		32,922	
Longevity Pay		200	
Other Salaries and Wages		45,519	
Social Security		11,027	
State Retirement		24,122	
Employee and Dependent Insurance		31,431	
Unemployment Compensation		349	
Employer Medicare		2,579	
Communication		5,018	
Legal Services		338	
Maintenance and Repair Services - Office Equipment		500	
Postal Charges		637	
Rentals		1,816	
Travel		911	

(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 Contracted Services	\$	291	
Office Supplies		1,781	
Other Supplies and Materials		1,094	
Workers' Compensation Insurance		880	
Other Charges		2,123	
Office Equipment		905	
Total County Mayor/Executive			\$ 266,707

Personnel Office

County Official/Administrative Officer	\$	51,863	
Accountants/Bookkeepers		18,360	
Longevity Pay		700	
Social Security		4,241	
State Retirement		9,635	
Employee and Dependent Insurance		20,954	
Unemployment Compensation		180	
Employer Medicare		992	
Communication		538	
Dues and Memberships		542	
Legal Notices, Recording, and Court Costs		898	
Maintenance and Repair Services - Office Equipment		900	
Travel		405	
Other Contracted Services		1,590	
Office Supplies		200	
In Service/Staff Development		3,194	
Other Charges		1,963	
Office Equipment		499	
Total Personnel Office			117,654

County Attorney

County Official/Administrative Officer	\$	77,503	
Longevity Pay		2,400	
Social Security		4,893	
State Retirement		10,963	
Employee and Dependent Insurance		9,884	
Unemployment Compensation		90	
Employer Medicare		1,144	
Legal Notices, Recording, and Court Costs		1,377	
Other Contracted Services		116,646	
Office Supplies		4,866	
Data Processing Equipment		723	
Total County Attorney			230,489

Election Commission

County Official/Administrative Officer	\$	73,038
Assistant(s)		58,123
Deputy(ies)		74,424

(Continued)

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

General Fund (Cont.)

General Government (Cont.)

Election Commission (Cont.)

Longevity Pay	\$	2,100	
Overtime Pay		1,636	
Other Salaries and Wages		14,426	
Board and Committee Members Fees		3,180	
Election Workers		149,699	
Social Security		12,507	
State Retirement		28,719	
Employee and Dependent Insurance		42,400	
Unemployment Compensation		2,224	
Employer Medicare		2,925	
Communication		13,891	
Dues and Memberships		2,882	
Legal Notices, Recording, and Court Costs		20,781	
Maintenance and Repair Services - Buildings		6,119	
Maintenance and Repair Services - Equipment		22,279	
Postal Charges		9,331	
Printing, Stationery, and Forms		10,604	
Rentals		9,634	
Travel		1,513	
Other Contracted Services		8,622	
Office Supplies		9,031	
Office Equipment		5,202	
Total Election Commission			\$ 585,290

Register of Deeds

Social Security	\$	16,712	
State Retirement		41,842	
Employee and Dependent Insurance		69,188	
Employer Medicare		3,908	
Communication		2,194	
Data Processing Services		31,010	
Dues and Memberships		250	
Maintenance and Repair Services - Office Equipment		1,046	
Postal Charges		5,624	
Rentals		2,444	
Travel		804	
Other Contracted Services		464	
Data Processing Supplies		2,027	
Office Supplies		1,382	
Premiums on Corporate Surety Bonds		300	
Office Equipment		527	
Total Register of Deeds			179,722

Planning

County Official/Administrative Officer	\$	57,402	
Assistant(s)		73,529	
Data Processing Personnel		45,182	

(Continued)

Exhibit L-8

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

General Fund (Cont.)

General Government (Cont.)

Planning (Cont.)

Longevity Pay	\$	3,600	
Social Security		10,841	
State Retirement		24,657	
Employee and Dependent Insurance		41,908	
Unemployment Compensation		360	
Employer Medicare		2,536	
Communication		3,448	
Dues and Memberships		2,045	
Engineering Services		3,180	
Legal Notices, Recording, and Court Costs		1,934	
Maintenance and Repair Services - Office Equipment		1,035	
Postal Charges		439	
Printing, Stationery, and Forms		852	
Rentals		3,226	
Travel		1,557	
Other Contracted Services		1,800	
Office Supplies		3,210	
In Service/Staff Development		2,090	
Other Charges		46,120	
Office Equipment		88	
Total Planning			\$ 331,039

Codes Compliance

County Official/Administrative Officer	\$	28,810	
Assistant(s)		34,603	
Supervisor/Director		48,654	
Deputy(ies)		30,918	
Accountants/Bookkeepers		57,638	
Longevity Pay		5,500	
Social Security		12,367	
State Retirement		28,280	
Employee and Dependent Insurance		62,862	
Unemployment Compensation		513	
Employer Medicare		2,892	
Communication		4,665	
Dues and Memberships		803	
Legal Notices, Recording, and Court Costs		1,112	
Maintenance and Repair Services - Vehicles		1,221	
Postal Charges		1,164	
Printing, Stationery, and Forms		579	
Rentals		1,247	
Gasoline		3,523	
Office Supplies		2,362	
Vehicle and Equipment Insurance		2,200	
In Service/Staff Development		1,268	
Office Equipment		1,668	
Total Codes Compliance			334,849

(Continued)

Exhibit L-8

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

General Fund (Cont.)

General Government (Cont.)

County Buildings

Supervisor/Director	\$	38,489	
Custodial Personnel		189,212	
Maintenance Personnel		114,913	
Longevity Pay		8,500	
Overtime Pay		7,316	
Social Security		21,376	
State Retirement		49,149	
Employee and Dependent Insurance		125,724	
Unemployment Compensation		1,506	
Employer Medicare		4,999	
Communication		1,110	
Maintenance and Repair Services - Buildings		70,840	
Maintenance and Repair Services - Office Equipment		3,885	
Maintenance and Repair Services - Vehicles		2,383	
Travel		587	
Other Contracted Services		94,068	
Custodial Supplies		20,360	
Utilities		558,892	
Building and Contents Insurance		70,657	
Vehicle and Equipment Insurance		4,736	
Other Charges		53,847	
Building Improvements		38,817	
Heating and Air Conditioning Equipment		6,590	
Motor Vehicles		15,000	
Total County Buildings			\$ 1,502,956

Other Facilities

Supervisor/Director	\$	24,519	
Social Security		1,520	
State Retirement		3,364	
Employee and Dependent Insurance		10,477	
Unemployment Compensation		90	
Employer Medicare		356	
Communication		339	
Other Contracted Services		888	
Office Supplies		808	
Other Supplies and Materials		816	
In Service/Staff Development		50	
Other Charges		661	
Office Equipment		1,515	
Total Other Facilities			45,403

Other General Administration

ADA Coordinator	\$	29,149	
Longevity Pay		2,200	
Social Security		1,944	
State Retirement		4,301	

(Continued)

Exhibit L-8

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

General Fund (Cont.)

General Government (Cont.)

Other General Administration (Cont.)

Employee and Dependent Insurance	\$	10,477	
Unemployment Compensation		90	
Employer Medicare		455	
Postal Charges		294	
Travel		36	
Office Supplies		385	
Other Supplies and Materials		108	
Other Charges		400	
Total Other General Administration			\$ 49,839

Preservation of Records

Supervisor/Director	\$	34,682	
Part-time Personnel		11,855	
Longevity Pay		1,600	
Overtime Pay		240	
Social Security		2,997	
State Retirement		5,011	
Employee and Dependent Insurance		10,477	
Unemployment Compensation		180	
Employer Medicare		701	
Communication		1,626	
Postal Charges		147	
Rentals		7,682	
Travel		309	
Other Contracted Services		12,200	
Office Supplies		2,901	
Other Supplies and Materials		32,770	
Other Charges		474	
Total Preservation of Records			125,852

Finance

Accounting and Budgeting

Supervisor/Director	\$	94,740	
Salary Supplements		3,500	
Clerical Personnel		298,803	
Longevity Pay		7,000	
Social Security		23,917	
State Retirement		55,435	
Employee and Dependent Insurance		94,293	
Unemployment Compensation		1,063	
Employer Medicare		5,594	
Communication		3,342	
Dues and Memberships		315	
Evaluation and Testing		1,254	
Legal Notices, Recording, and Court Costs		1,591	
Maintenance and Repair Services - Office Equipment		17,409	
Maintenance and Repair Services - Vehicles		65	

(Continued)

Exhibit L-8

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

General Fund (Cont.)

Finance (Cont.)

Accounting and Budgeting (Cont.)

Postal Charges	\$	10,100	
Rentals		6,920	
Travel		296	
Other Contracted Services		3,652	
Office Supplies		17,381	
Premiums on Corporate Surety Bonds		300	
In Service/Staff Development		1,958	
Other Charges		465	
Office Equipment		9,700	
Total Accounting and Budgeting			\$ 659,093

Property Assessor's Office

County Official/Administrative Officer	\$	81,153	
Assessment Personnel		431,303	
Salary Supplements		750	
Part-time Personnel		35,685	
Longevity Pay		18,000	
Social Security		34,228	
State Retirement		75,096	
Employee and Dependent Insurance		157,156	
Unemployment Compensation		1,438	
Employer Medicare		8,005	
Audit Services		41,040	
Communication		8,926	
Data Processing Services		20,222	
Dues and Memberships		1,768	
Maintenance and Repair Services - Office Equipment		25	
Maintenance and Repair Services - Vehicles		2,260	
Postal Charges		4,184	
Travel		2,091	
Other Contracted Services		7,706	
Gasoline		4,864	
Office Supplies		4,071	
Other Supplies and Materials		9,962	
Vehicle and Equipment Insurance		3,147	
Other Charges		18,651	
Office Equipment		2,357	
Total Property Assessor's Office			974,088

County Trustee's Office

Social Security	\$	20,559	
State Retirement		46,939	
Employee and Dependent Insurance		69,188	
Unemployment Compensation		882	
Employer Medicare		4,808	
Communication		2,586	
Dues and Memberships		1,064	

(Continued)

Exhibit L-8

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

General Fund (Cont.)

Finance (Cont.)

County Trustee's Office (Cont.)

Maintenance and Repair Services - Office Equipment	\$	16,102	
Postal Charges		31,567	
Travel		1,382	
Office Supplies		9,303	
Premiums on Corporate Surety Bonds		11,475	
Refunds		174,698	
Office Equipment		6,401	
Total County Trustee's Office			\$ 396,954

County Clerk's Office

Social Security	\$	48,699	
State Retirement		106,790	
Employee and Dependent Insurance		187,796	
Unemployment Compensation		47	
Employer Medicare		11,389	
Communication		11,198	
Dues and Memberships		600	
Maintenance and Repair Services - Buildings		2,395	
Maintenance and Repair Services - Office Equipment		16,685	
Postal Charges		26,230	
Rentals		14,422	
Travel		1,377	
Other Contracted Services		7,740	
Office Supplies		22,917	
Utilities		3,421	
Premiums on Corporate Surety Bonds		699	
In Service/Staff Development		120	
Office Equipment		28,424	
Total County Clerk's Office			490,949

Administration of Justice

Circuit Court

Attendants	\$	80,399	
Jury and Witness Expense		28,738	
Social Security		71,566	
State Retirement		143,732	
Employee and Dependent Insurance		277,752	
Unemployment Compensation		3,592	
Employer Medicare		16,737	
Communication		13,629	
Dues and Memberships		1,555	
Legal Notices, Recording, and Court Costs		3,282	
Maintenance and Repair Services - Equipment		3,291	
Postal Charges		14,297	
Rentals		1,320	
Travel		4,400	
Other Contracted Services		77,353	

(Continued)

Exhibit L-8

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

General Fund (Cont.)

Administration of Justice (Cont.)

Circuit Court (Cont.)

Office Supplies	\$	55,199	
Other Supplies and Materials		500	
Office Equipment		11,110	
Total Circuit Court			\$ 808,452

General Sessions Judge

Judge(s)	\$	474,710	
Secretary(ies)		76,996	
Temporary Personnel		23,686	
Longevity Pay		3,400	
Social Security		30,538	
State Retirement		79,411	
Employee and Dependent Insurance		52,406	
Unemployment Compensation		577	
Employer Medicare		8,267	
Communication		2,986	
Dues and Memberships		3,854	
Postal Charges		404	
Rentals		1,562	
Travel		2,081	
Library Books/Media		2,304	
Office Supplies		739	
Other Supplies and Materials		290	
Liability Insurance		5,191	
Total General Sessions Judge			769,402

Drug Court

Supervisor/Director	\$	117,077	
Part-time Personnel		7,414	
Longevity Pay		2,600	
Social Security		7,530	
State Retirement		17,437	
Employee and Dependent Insurance		29,652	
Unemployment Compensation		296	
Employer Medicare		1,761	
Communication		2,700	
Contracts with Private Agencies		2,168	
Postal Charges		111	
Rentals		1,582	
Travel		3,336	
Office Supplies		2,432	
Other Supplies and Materials		168	
Total Drug Court			196,264

Chancery Court

County Official/Administrative Officer	\$	81,153	
Clerical Personnel		291,070	

(Continued)

Exhibit L-8

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

General Fund (Cont.)

Administration of Justice (Cont.)

Chancery Court (Cont.)

Attendants	\$	20,723	
Part-time Personnel		33,173	
Longevity Pay		15,600	
Overtime Pay		125	
Social Security		26,725	
State Retirement		52,618	
Employee and Dependent Insurance		104,770	
Unemployment Compensation		1,375	
Employer Medicare		6,250	
Communication		6,944	
Dues and Memberships		580	
Maintenance and Repair Services - Office Equipment		1,744	
Postal Charges		3,566	
Rentals		4,338	
Travel		30	
Other Contracted Services		552	
Office Supplies		13,481	
Premiums on Corporate Surety Bonds		394	
Office Equipment		168	
Total Chancery Court			\$ 665,379

Judicial Commissioners

Assistant(s)	\$	42,796	
Supervisor/Director		52,709	
Part-time Personnel		27,665	
Longevity Pay		11,900	
Other Salaries and Wages		187,802	
Social Security		19,356	
State Retirement		44,298	
Employee and Dependent Insurance		73,339	
Unemployment Compensation		782	
Employer Medicare		4,527	
Communication		2,553	
Dues and Memberships		600	
Maintenance and Repair Services - Equipment		403	
Postal Charges		49	
Rentals		2,636	
Other Contracted Services		155	
Office Supplies		1,437	
In Service/Staff Development		929	
Office Equipment		3,118	
Total Judicial Commissioners			477,054

Probation Services

Supervisor/Director	\$	55,350	
Probation Officer(s)		86,528	
Part-time Personnel		6,992	

(Continued)

Exhibit L-8

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

General Fund (Cont.)

Administration of Justice (Cont.)

Probation Services (Cont.)

Longevity Pay	\$	1,300	
Social Security		9,179	
State Retirement		20,603	
Employee and Dependent Insurance		41,908	
Unemployment Compensation		513	
Employer Medicare		2,147	
Communication		4,267	
Postal Charges		494	
Rentals		4,889	
Other Contracted Services		45,332	
Drugs and Medical Supplies		6,185	
Office Supplies		4,549	
Other Charges		810	
Office Equipment		250	
Total Probation Services			\$ 291,296

Courtroom Security

Maintenance and Repair Services - Equipment	\$	1,500	
Other Charges		4,333	
Law Enforcement Equipment		5,984	
Other Equipment		48,776	
Total Courtroom Security			60,593

Victim Assistance Programs

Contributions	\$	100,000	
Total Victim Assistance Programs			100,000

Public Safety

Sheriff's Department

County Official/Administrative Officer	\$	89,268	
Deputy(ies)		3,243,167	
Detective(s)		346,906	
Captain(s)		209,104	
Lieutenant(s)		462,435	
Sergeant(s)		437,265	
Data Processing Personnel		8,014	
Salary Supplements		62,400	
Dispatchers/Radio Operators		322,310	
Secretary(ies)		78,880	
Longevity Pay		208,900	
Other Salaries and Wages		161,682	
Social Security		344,517	
State Retirement		751,693	
Employee and Dependent Insurance		1,403,923	
Unemployment Compensation		12,798	
Employer Medicare		80,251	
Communication		52,806	

(Continued)

Exhibit L-8

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

General Fund (Cont.)

Public Safety (Cont.)

Sheriff's Department (Cont.)

Dues and Memberships	\$	3,300	
Maintenance and Repair Services - Buildings		1,914	
Maintenance and Repair Services - Equipment		39,925	
Maintenance and Repair Services - Vehicles		125,205	
Postal Charges		7,332	
Rentals		23,604	
Travel		10,931	
Gasoline		270,823	
Instructional Supplies and Materials		6,464	
Office Supplies		9,697	
Uniforms		46,895	
Other Supplies and Materials		20,933	
Liability Insurance		92,950	
Premiums on Corporate Surety Bonds		500	
Vehicle and Equipment Insurance		81,400	
In Service/Staff Development		39,150	
Communication Equipment		34,422	
Law Enforcement Equipment		62,343	
Motor Vehicles		113,251	
Office Equipment		34,815	
Transportation Equipment		36,793	
Total Sheriff's Department	\$		9,338,966

Special Patrols

Other Contracted Services	\$	3,858	
Total Special Patrols			3,858

Administration of the Sexual Offender Registry

Communication	\$	450	
Other Contracted Services		3,586	
Other Supplies and Materials		1,000	
Communication Equipment		2,430	
Total Administration of the Sexual Offender Registry			7,466

Jail

Assistant(s)	\$	59,348	
Deputy(ies)		2,807,197	
Captain(s)		45,222	
Lieutenant(s)		157,989	
Sergeant(s)		109,133	
Secretary(ies)		49,511	
Cafeteria Personnel		57,865	
Part-time Personnel		19,341	
Other Salaries and Wages		42,807	
Social Security		201,040	
State Retirement		453,163	
Employee and Dependent Insurance		1,204,860	

(Continued)

Exhibit L-8

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

General Fund (Cont.)

Public Safety (Cont.)

Jail (Cont.)

Unemployment Compensation	\$	11,783	
Employer Medicare		47,017	
Communication		9,900	
Maintenance and Repair Services - Buildings		918	
Maintenance and Repair Services - Equipment		4,913	
Maintenance and Repair Services - Vehicles		9,964	
Medical and Dental Services		529,111	
Rentals		5,197	
Custodial Supplies		81,415	
Drugs and Medical Supplies		282,768	
Food Preparation Supplies		6,483	
Food Supplies		455,418	
Gasoline		10,060	
Office Supplies		6,592	
Uniforms		24,259	
Other Supplies and Materials		4,001	
Liability Insurance		85,800	
Vehicle and Equipment Insurance		11,000	
In Service/Staff Development		15,325	
Communication Equipment		15,996	
Law Enforcement Equipment		2,500	
Office Equipment		7,790	
Total Jail			\$ 6,835,686

Workhouse

County Official/Administrative Officer	\$	8,125	
Guards		54,806	
Social Security		3,709	
State Retirement		8,646	
Employee and Dependent Insurance		20,954	
Unemployment Compensation		181	
Employer Medicare		868	
Food Supplies		19,873	
Gasoline		10,007	
Prisoners Clothing		15,000	
Uniforms		1,000	
Other Supplies and Materials		16,000	
Liability Insurance		1,650	
Total Workhouse			160,819

Juvenile Services

Assistant(s)	\$	151,932	
Longevity Pay		2,900	
Social Security		9,315	
State Retirement		18,469	
Employee and Dependent Insurance		31,431	
Unemployment Compensation		396	

(Continued)

Exhibit L-8

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

General Fund (Cont.)

Public Safety (Cont.)

Juvenile Services (Cont.)

Employer Medicare	\$	2,178	
Communication		2,512	
Dues and Memberships		426	
Maintenance Agreements		9,000	
Postal Charges		500	
Rentals		2,638	
Travel		6,882	
Other Contracted Services		27,784	
Office Supplies		1,573	
Other Supplies and Materials		947	
Office Equipment		675	
Total Juvenile Services			\$ 269,558

Commissary

Medical and Dental Services	\$	36,965	
Drugs and Medical Supplies		55,000	
Food Supplies		30,005	
Prisoners Clothing		10,277	
Other Supplies and Materials		34,694	
Total Commissary			166,941

Civil Defense

County Official/Administrative Officer	\$	57,321	
Assistant(s)		97,846	
Captain(s)		211,874	
Lieutenant(s)		126,654	
Accountants/Bookkeepers		40,481	
Data Processing Personnel		37,763	
Guidance Personnel		38,203	
Psychological Personnel		43,346	
Salary Supplements		36,000	
Foremen		39,173	
Mechanic(s)		57,619	
Dispatchers/Radio Operators		253,380	
Secretary(ies)		28,130	
Clerical Personnel		50,210	
Temporary Personnel		174,159	
Longevity Pay		102,600	
Overtime Pay		298,180	
Other Salaries and Wages		3,279,324	
Social Security		286,272	
State Retirement		489,601	
Employee and Dependent Insurance		1,278,199	
Unemployment Compensation		13,653	
Employer Medicare		66,947	
Communication		37,417	
Laundry Service		8,061	

(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.)

Maintenance and Repair Services - Equipment	\$	20,424	
Maintenance and Repair Services - Vehicles		114,907	
Postal Charges		831	
Rentals		12,662	
Travel		3,133	
Other Contracted Services		86,677	
Custodial Supplies		13,498	
Diesel Fuel		167,078	
Drugs and Medical Supplies		151,716	
Office Supplies		3,350	
Tires and Tubes		14,514	
Uniforms		60,867	
Utilities		134,097	
Other Supplies and Materials		12,154	
Building and Contents Insurance		6,320	
Liability Insurance		82,684	
Vehicle and Equipment Insurance		32,311	
Workers' Compensation Insurance		292,600	
In Service/Staff Development		47,748	
Hazardous Waste Cleanup		137	
Other Charges		8,800	
Communication Equipment		19,325	
Data Processing Equipment		16,084	
Office Equipment		2,703	
Other Equipment		68,330	
Total Civil Defense			\$ 8,525,363

County Coroner/Medical Examiner

County Official/Administrative Officer	\$	21,570	
Secretary(ies)		3,045	
Communication		1,500	
Travel		500	
Other Contracted Services		132,680	
Office Supplies		2,500	
Total County Coroner/Medical Examiner			161,795

Public Safety Grants Program

Other Capital Outlay	\$	16,130	
Total Public Safety Grants Program			16,130

Public Health and Welfare

Local Health Center

Communication	\$	3,938	
Maintenance and Repair Services - Equipment		2,171	
Custodial Supplies		1,437	
Drugs and Medical Supplies		7,325	
Instructional Supplies and Materials		19,441	

(Continued)

Exhibit L-8

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

General Fund (Cont.)

Public Health and Welfare (Cont.)

Local Health Center (Cont.)

Office Supplies	\$	7,469	
Utilities		22,496	
Office Equipment		3,150	
Total Local Health Center			\$ 67,427

Rabies and Animal Control

Supervisor/Director	\$	39,448	
Paraprofessionals		93,718	
Part-time Personnel		4,330	
Longevity Pay		2,200	
Overtime Pay		4,922	
Social Security		8,648	
State Retirement		19,842	
Employee and Dependent Insurance		39,536	
Unemployment Compensation		403	
Employer Medicare		2,023	
Communication		1,858	
Maintenance and Repair Services - Vehicles		293	
Postal Charges		147	
Other Contracted Services		4,255	
Drugs and Medical Supplies		500	
Gasoline		2,844	
Office Supplies		1,560	
Uniforms		1,589	
Utilities		5,889	
Other Supplies and Materials		5,033	
Building and Contents Insurance		411	
Liability Insurance		1,237	
Workers' Compensation Insurance		826	
In Service/Staff Development		3,514	
Total Rabies and Animal Control			245,026

Other Local Health Services

Medical Personnel	\$	506,424	
Longevity Pay		11,000	
Social Security		28,344	
State Retirement		70,839	
Employee and Dependent Insurance		148,260	
Unemployment Compensation		1,622	
Employer Medicare		6,629	
Travel		11,218	
Other Contracted Services		410	
Liability Insurance		2,439	
Total Other Local Health Services			787,185

Appropriation to State

Salary Supplements	\$	69,663	
Building Improvements		8,830	
Total Appropriation to State			78,493

(Continued)

Exhibit L-8

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

General Fund (Cont.)

Public Health and Welfare (Cont.)

Other Local Welfare Services

Contributions	\$ 1,200	
Total Other Local Welfare Services		\$ 1,200

Other Public Health and Welfare

Clerical Personnel	\$ 26,375	
Social Security	1,577	
State Retirement	3,619	
Employee and Dependent Insurance	9,884	
Unemployment Compensation	90	
Employer Medicare	369	
Total Other Public Health and Welfare		41,914

Social, Cultural, and Recreational Services

Libraries

Contributions	\$ 816,166	
Total Libraries		816,166

Other Social, Cultural, and Recreational

Contributions	\$ 49,216	
Total Other Social, Cultural, and Recreational		49,216

Agriculture and Natural Resources

Agricultural Extension Service

Assistant(s)	\$ 22,162	
Part-time Personnel	6,974	
Longevity Pay	600	
Social Security	1,672	
State Retirement	4,008	
Employee and Dependent Insurance	20,954	
Unemployment Compensation	217	
Employer Medicare	391	
Communication	3,138	
Dues and Memberships	507	
Matching Share	142,272	
Rentals	3,393	
Travel	1,236	
Office Supplies	1,557	
Office Equipment	2,695	
Total Agricultural Extension Service		211,776

Forest Service

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

Soil Conservation

Secretary(ies)	\$ 27,530	
Longevity Pay	1,800	

(Continued)

Exhibit L-8

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

General Fund (Cont.)

Agriculture and Natural Resources (Cont.)

Soil Conservation (Cont.)

Social Security	\$	1,624	
State Retirement		4,024	
Employee and Dependent Insurance		10,477	
Unemployment Compensation		90	
Employer Medicare		380	
Contributions		26,500	
Total Soil Conservation			\$ 72,425

Storm Water Management

County Official/Administrative Officer Assistant(s)	\$	52,002	
Clerical Personnel		44,639	
Longevity Pay		20,241	
Social Security		1,800	
State Retirement		7,121	
Employee and Dependent Insurance		16,283	
Unemployment Compensation		31,431	
Employer Medicare		270	
Communication		1,665	
Consultants		2,814	
Contracts with Other Public Agencies		21,731	
Dues and Memberships		3,460	
Legal Notices, Recording, and Court Costs		300	
Maintenance and Repair Services - Vehicles		8,391	
Postal Charges		653	
Printing, Stationery, and Forms		45	
Travel		225	
Other Contracted Services		1,692	
Gasoline		3,000	
Office Supplies		4,631	
Other Supplies and Materials		1,611	
Vehicle and Equipment Insurance		3,314	
In Service/Staff Development		2,200	
Total Storm Water Management		1,015	230,534

Other Operations

Tourism

Supervisor/Director	\$	49,101	
Social Security		3,018	
State Retirement		6,737	
Employee and Dependent Insurance		10,477	
Unemployment Compensation		244	
Employer Medicare		706	
Advertising		30,102	
Communication		1,379	
Dues and Memberships		1,105	
Postal Charges		151	

(Continued)

Exhibit L-8

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

General Fund (Cont.)

Other Operations (Cont.)

Tourism (Cont.)

Printing, Stationery, and Forms	\$	1,908	
Rentals		2,392	
Travel		9,120	
Other Contracted Services		500	
Other Charges		2,025	
Total Tourism			\$ 118,965

Industrial Development

Contributions	\$	265,024	
Total Industrial Development			265,024

Other Economic and Community Development

Contributions	\$	49,000	
Total Other Economic and Community Development			49,000

Veterans' Services

Supervisor/Director	\$	39,822	
Secretary(ies)		37,092	
Temporary Personnel		902	
Longevity Pay		2,900	
Social Security		4,937	
State Retirement		11,046	
Employee and Dependent Insurance		20,954	
Unemployment Compensation		189	
Employer Medicare		1,155	
Communication		237	
Dues and Memberships		255	
Maintenance and Repair Services - Office Equipment		232	
Postal Charges		1,176	
Rentals		1,822	
Travel		691	
Office Supplies		2,077	
Office Equipment		1,170	
Total Veterans' Services			126,657

Other Charges

Handling Charges and Administrative Costs	\$	92,000	
Employee and Dependent Insurance		353,398	
Medical Insurance		2,140,000	
Audit Services		5,500	
Dues and Memberships		39,412	
Financial Advisory Services		5,480	
Legal Notices, Recording, and Court Costs		16,296	
Matching Share		12,500	
Liability Insurance		140,000	
Refunds		185,695	
Trustee's Commission		635,774	

(Continued)

Exhibit L-8

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

General Fund (Cont.)

Other Operations (Cont.)

Other Charges (Cont.)

Workers' Compensation Insurance	\$ 510,000	
Other Self-insured Claims	110,000	
Other Charges	11,733	
Total Other Charges		\$ 4,257,788

Contributions to Other Agencies

Contributions	\$ 170,253	
Total Contributions to Other Agencies		170,253

Principal on Debt

General Government

Principal on Capital Leases	\$ 336,289	
Total General Government		336,289

Interest on Debt

General Government

Interest on Capital Leases	\$ 17,654	
Total General Government		17,654

Total General Fund \$ 43,266,528

Solid Waste/Sanitation Fund

Public Health and Welfare

Convenience Centers

Truck Drivers	\$ 201,071
Laborers	345,194
Longevity Pay	11,100
Social Security	33,700
State Retirement	70,731
Employee and Dependent Insurance	104,770
Unemployment Compensation	2,782
Employer Medicare	7,881
Communication	7,159
Contracts with Private Agencies	817,702
Dues and Memberships	425
Maintenance and Repair Services - Equipment	54,189
Postal Charges	196
Rentals	20,616
Travel	413
Other Contracted Services	27,519
Diesel Fuel	103,328
Equipment Parts - Heavy	3,344
Equipment Parts - Light	2,417
Lubricants	500
Tires and Tubes	14,958
Utilities	14,050
Other Supplies and Materials	3,514

(Continued)

Exhibit L-8

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

<u>Solid Waste/Sanitation Fund (Cont.)</u>		
<u>Public Health and Welfare (Cont.)</u>		
<u>Convenience Centers (Cont.)</u>		
Liability Insurance	\$ 22,000	
Trustee's Commission	31,106	
Workers' Compensation Insurance	77,000	
Solid Waste Equipment	9,977	
Total Convenience Centers	<u>                    </u>	\$ 1,987,642
Total Solid Waste/Sanitation Fund		\$ 1,987,642
<u>Ambulance Service Fund</u>		
<u>Public Health and Welfare</u>		
<u>Ambulance/Emergency Medical Services</u>		
Health Equipment	\$ 244,017	
Total Ambulance/Emergency Medical Services	<u>                    </u>	\$ 244,017
Total Ambulance Service Fund		244,017
<u>Special Purpose Fund</u>		
<u>General Government</u>		
<u>County Buildings</u>		
Trustee's Commission	\$ 63,480	
Total County Buildings	<u>                    </u>	\$ 63,480
<u>Other Operations</u>		
<u>Contributions to Other Agencies</u>		
Contributions	\$ 1,000,000	
Total Contributions to Other Agencies	<u>                    </u>	1,000,000
<u>Principal on Debt</u>		
<u>Education</u>		
Principal on Bonds	\$ 1,695,000	
Total Education	<u>                    </u>	1,695,000
<u>Interest on Debt</u>		
<u>Education</u>		
Interest on Bonds	\$ 132,462	
Total Education	<u>                    </u>	132,462
<u>Other Debt Service</u>		
<u>Education</u>		
Other Debt Service	\$ 850	
Total Education	<u>                    </u>	<u>                    </u> 850
Total Special Purpose Fund		2,891,792

(Continued)

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

Drug Control Fund

Public Safety

Drug Enforcement

Communication	\$	2,199	
Confidential Drug Enforcement Payments		25,000	
Towing Services		525	
Other Supplies and Materials		9,080	
Trustee's Commission		1,044	
In Service/Staff Development		500	
Communication Equipment		12,205	
Law Enforcement Equipment		5,000	
Motor Vehicles		28,614	
Office Equipment		1,248	
Total Drug Enforcement			\$ 85,415

Total Drug Control Fund \$ 85,415

Sports and Recreation Fund

Other Operations

Contributions to Other Agencies

Contributions	\$	969,278	
Total Contributions to Other Agencies			\$ 969,278

Total Sports and Recreation Fund 969,278

Agriculture Center Fund

Agriculture and Natural Resources

Other Agriculture and Natural Resources

County Official/Administrative Officer	\$	49,133	
Assistant(s)		28,926	
Longevity Pay		5,600	
Other Salaries and Wages		169,205	
Social Security		15,320	
State Retirement		33,229	
Employee and Dependent Insurance		73,339	
Unemployment Compensation		1,122	
Employer Medicare		3,583	
Communication		2,064	
Maintenance and Repair Services - Buildings		23,885	
Maintenance and Repair Services - Equipment		17,967	
Printing, Stationery, and Forms		174	
Other Contracted Services		31,969	
Crushed Stone		5,996	
Custodial Supplies		11,529	
Gasoline		18,138	
Office Supplies		281	
Utilities		223,588	
Other Supplies and Materials		3,776	
Liability Insurance		3,520	
Trustee's Commission		15,109	

(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.)

Vehicle and Equipment Insurance	\$ 2,200	
Other Charges	1,917	
Maintenance Equipment	22,000	
Motor Vehicles	6,050	
Other Equipment	29,899	
Total Other Agriculture and Natural Resources		\$ 799,519

Total Agriculture Center Fund \$ 799,519

Constitutional Officers - Fees Fund

General Government

Register of Deeds

Constitutional Officers' Operating Expenses	\$ 327,169	
Total Register of Deeds		\$ 327,169

Finance

County Trustee's Office

Constitutional Officers' Operating Expenses	\$ 366,250	
Total County Trustee's Office		366,250

County Clerk's Office

Constitutional Officers' Operating Expenses	\$ 807,047	
Total County Clerk's Office		807,047

Administration of Justice

Circuit Court

Constitutional Officers' Operating Expenses	\$ 1,119,544	
Total Circuit Court		1,119,544

Chancery Court

Special Commissioner Fees/Special Master Fees	\$ 72,113	
Total Chancery Court		72,113

Total Constitutional Officers - Fees Fund 2,692,123

Highway/Public Works Fund

Highways

Administration

County Official/Administrative Officer	\$ 88,877
Assistant(s)	56,354
Accountants/Bookkeepers	50,229
Clerical Personnel	33,289
Overtime Pay	2,800
Board and Committee Members Fees	33,200
Dues and Memberships	3,861
Legal Notices, Recording, and Court Costs	117
Maintenance Agreements	1,252

(Continued)

Exhibit L-8

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

Highway/Public Works Fund (Cont.)

Highways (Cont.)

Administration (Cont.)

Maintenance and Repair Services - Office Equipment	\$	1,500	
Postal Charges		100	
Rentals		3,446	
Travel		545	
Other Contracted Services		3,005	
Data Processing Supplies		1,763	
Office Supplies		2,290	
Other Charges		432	
Building Construction		10,041	
Building Improvements		526	
Total Administration			\$ 293,627

Highway and Bridge Maintenance

Equipment Operators	\$	1,100,323	
Truck Drivers		675,714	
Laborers		144,029	
Consultants		3,999	
Engineering Services		22,102	
Licenses		30	
Rentals		180	
Other Contracted Services		157,247	
Asphalt - Hot Mix		772,157	
Asphalt - Liquid		6,105	
Crushed Stone		37,316	
Pipe - Metal		76,163	
Road Signs		38,200	
Small Tools		392	
Other Supplies and Materials		567	
Total Highway and Bridge Maintenance			3,034,524

Operation and Maintenance of Equipment

Foremen	\$	53,010	
Mechanic(s)		167,929	
Laborers		66,978	
Maintenance and Repair Services - Equipment		61,836	
Diesel Fuel		105,463	
Equipment Parts - Heavy		61,728	
Equipment Parts - Light		54,229	
Food Supplies		917	
Garage Supplies		3,645	
Gasoline		98,750	
Lubricants		5,839	
Propane Gas		4,180	
Small Tools		2,320	
Tires and Tubes		54,128	
Other Supplies and Materials		2,865	
Total Operation and Maintenance of Equipment			743,817

(Continued)

Exhibit L-8

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

Highway/Public Works Fund (Cont.)

Highways (Cont.)

Other Charges

Communication	\$	9,850	
Electricity		24,240	
Natural Gas		6,955	
Water and Sewer		2,950	
Building and Contents Insurance		2,750	
Liability Insurance		56,950	
Premiums on Corporate Surety Bonds		995	
Trustee's Commission		110,399	
Vehicle and Equipment Insurance		60,500	
Total Other Charges			\$ 275,589

Employee Benefits

Social Security	\$	148,216	
State Retirement		333,772	
Employee and Dependent Insurance		681,996	
Unemployment Compensation		6,285	
Employer Medicare		34,663	
Workers' Compensation Insurance		190,854	
Total Employee Benefits			1,395,786

Capital Outlay

Other Contracted Services	\$	243,166	
Communication Equipment		1,180	
Highway Equipment		131,963	
Total Capital Outlay			376,309

Total Highway/Public Works Fund \$ 6,119,652

General Debt Service Fund

Principal on Debt

General Government

Principal on Bonds	\$	645,000	
Principal on Notes		950,000	
Total General Government			\$ 1,595,000

Education

Principal on Bonds	\$	6,170,000	
Principal on Capital Leases		538,574	
Total Education			6,708,574

Interest on Debt

General Government

Interest on Bonds	\$	71,400	
Interest on Notes		68,350	
Total General Government			139,750

(Continued)

Exhibit L-8

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

General Debt Service Fund (Cont.)

Interest on Debt (Cont.)

Education

Interest on Bonds	\$ 5,653,847	
Interest on Capital Leases	19,669	
Total Education	<u>5,673,516</u>	\$ 5,673,516

Other Debt Service

General Government

Trustee's Commission	\$ 168,493	
Other Debt Service	7,810	
Total General Government	<u>176,303</u>	

Education

Contributions	\$ 39,870	
Underwriter's Discount	20,475	
Other Debt Issuance Charges	43,908	
Total Education	<u>104,253</u>	

Total General Debt Service Fund \$ 14,397,396

Rural Debt Service Fund

Principal on Debt

Education

Principal on Bonds	\$ 2,350,000	
Total Education	<u>2,350,000</u>	\$ 2,350,000

Interest on Debt

Education

Interest on Bonds	\$ 2,142,212	
Total Education	<u>2,142,212</u>	2,142,212

Other Debt Service

Education

Trustee's Commission	\$ 11,547	
Other Debt Service	1,100	
Total Education	<u>12,647</u>	

Total Rural Debt Service Fund 4,504,859

General Capital Projects Fund

Public Safety

Civil Defense

Other Construction	\$ 150,666	
Other Capital Outlay	1,011,455	
Total Civil Defense	<u>1,162,121</u>	\$ 1,162,121

Social, Cultural, and Recreational Services

Libraries

Other Construction	\$ 49,864	
Total Libraries	<u>49,864</u>	49,864

(Continued)

Exhibit L-8

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

General Capital Projects Fund (Cont.)

Other Operations

Veterans' Services

Postal Charges	\$	637	
Office Supplies		1,131	
Other Supplies and Materials		3,404	
Other Charges		114	
Other Construction		167,350	
Total Veterans' Services			\$ 172,636

Other Debt Service

General Government

Underwriter's Discount	\$	43,093	
Other Debt Issuance Charges		20,172	
Total General Government			63,265

Total General Capital Projects Fund \$ 1,447,886

High School Building Projects Fund

Capital Projects

Education Capital Projects

Contributions	\$	579	
Total Education Capital Projects			\$ 579

Total High School Building Projects Fund 579

Highway Capital Projects Fund

Capital Projects

Highway and Street Capital Projects

Asphalt - Hot Mix	\$	553,101	
Trustee's Commission		34,379	
Total Highway and Street Capital Projects			\$ 587,480

Total Highway Capital Projects Fund 587,480

Rural School Construction Projects Fund

Other Debt Service

Education

Underwriter's Discount	\$	129,542	
Other Debt Issuance Charges		77,180	
Total Education			\$ 206,722

Capital Projects

Education Capital Projects

Contributions	\$	15,229,717	
Total Education Capital Projects			15,229,717

Total Rural School Construction Projects Fund 15,436,439

(Continued)

Exhibit L-8

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

<u>Other Capital Projects Fund</u>		
<u>General Government</u>		
<u>County Buildings</u>		
Other Capital Outlay	\$ 75,000	
Total County Buildings		\$ 75,000
<u>Public Safety</u>		
<u>Sheriff's Department</u>		
Other Capital Outlay	\$ 128,514	
Total Sheriff's Department		128,514
<u>Civil Defense</u>		
Furniture and Fixtures	\$ 2,560	
Other Construction	2,637	
Total Civil Defense		5,197
<u>Agriculture and Natural Resources</u>		
<u>Agricultural Extension Service</u>		
Other Capital Outlay	\$ 17,457	
Total Agricultural Extension Service		17,457
<u>Other Agriculture and Natural Resources</u>		
Communication Equipment	\$ 22,411	
Total Other Agriculture and Natural Resources		22,411
<u>Capital Projects</u>		
<u>General Administration Projects</u>		
Trustee's Commission	\$ 22,949	
Other Construction	13,294	
Total General Administration Projects		36,243
Total Other Capital Projects Fund		\$ 284,822
Total Governmental Funds - Primary Government		\$ 95,715,427

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, 2015

General Purpose School Fund

Instruction

Regular Instruction Program

Teachers	\$ 38,223,017	
Career Ladder Program	275,382	
Career Ladder Extended Contracts	43,974	
Educational Assistants	1,721,415	
Other Salaries and Wages	201,923	
Certified Substitute Teachers	153,798	
Non-certified Substitute Teachers	355,974	
Social Security	2,445,653	
State Retirement	3,657,764	
Life Insurance	70,818	
Medical Insurance	6,330,555	
Dental Insurance	574,200	
Unemployment Compensation	52,412	
Employer Medicare	574,365	
Contributions	213,548	
Travel	7,639	
Other Contracted Services	150,000	
Instructional Supplies and Materials	351,180	
Textbooks	815,913	
Other Supplies and Materials	1,400	
Fee Waivers	54,063	
Other Charges	42,836	
Regular Instruction Equipment	143,282	
Total Regular Instruction Program		\$ 56,461,111

Alternative Instruction Program

Teachers	\$ 332,906	
Guidance Personnel	44,212	
Educational Assistants	112,360	
Social Security	29,722	
State Retirement	47,795	
Life Insurance	1,184	
Medical Insurance	105,840	
Dental Insurance	9,600	
Unemployment Compensation	821	
Employer Medicare	6,951	
Total Alternative Instruction Program		691,391

Special Education Program

Teachers	\$ 2,128,596	
Homebound Teachers	78,412	
Educational Assistants	2,007,428	
Speech Pathologist	814,149	
Certified Substitute Teachers	11,254	
Non-certified Substitute Teachers	59,672	
Social Security	299,685	

(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.)

State Retirement	\$	518,141	
Life Insurance		15,170	
Medical Insurance		1,355,875	
Dental Insurance		123,800	
Unemployment Compensation		11,155	
Employer Medicare		70,421	
Contracts with Private Agencies		53,254	
Maintenance and Repair Services - Equipment		4,500	
Travel		21,342	
Other Contracted Services		783,871	
Instructional Supplies and Materials		49,289	
Other Supplies and Materials		101,705	
Total Special Education Program			\$ 8,507,719

Vocational Education Program

Teachers	\$	2,893,854	
Certified Substitute Teachers		5,684	
Non-certified Substitute Teachers		36,060	
Social Security		175,791	
State Retirement		260,626	
Life Insurance		4,884	
Medical Insurance		436,590	
Dental Insurance		39,600	
Unemployment Compensation		3,574	
Employer Medicare		41,214	
Communication		3,294	
Maintenance and Repair Services - Equipment		12,757	
Travel		8,500	
Instructional Supplies and Materials		85,323	
Vocational Instruction Equipment		83,097	
Total Vocational Education Program			4,090,848

Support Services

Attendance

Supervisor/Director	\$	99,909	
Secretary(ies)		32,968	
Social Security		8,050	
State Retirement		13,555	
Life Insurance		148	
Medical Insurance		13,230	
Dental Insurance		1,200	
Unemployment Compensation		85	
Employer Medicare		1,883	
Other Supplies and Materials		4,497	
Total Attendance			175,525

(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	\$	826,462	
Other Salaries and Wages		115,324	
Social Security		56,001	
State Retirement		110,697	
Life Insurance		1,702	
Medical Insurance		152,145	
Dental Insurance		13,800	
Unemployment Compensation		1,195	
Employer Medicare		13,097	
Other Supplies and Materials		9,723	
Other Charges		43,722	
Data Processing Equipment		19,010	
Total Health Services			\$ 1,362,878

Other Student Support

Guidance Personnel	\$	1,631,006	
Social Security		97,060	
State Retirement		147,821	
Life Insurance		2,442	
Medical Insurance		218,295	
Dental Insurance		19,800	
Unemployment Compensation		1,700	
Employer Medicare		22,700	
Evaluation and Testing		88,335	
Other Supplies and Materials		4,762	
In Service/Staff Development		10,808	
Total Other Student Support			2,244,729

Regular Instruction Program

Supervisor/Director	\$	552,151	
Librarians		1,089,268	
Materials Supervisor		35,269	
Instructional Computer Personnel		649,433	
Clerical Personnel		190,923	
Social Security		149,861	
State Retirement		261,331	
Life Insurance		3,552	
Medical Insurance		317,520	
Dental Insurance		28,800	
Unemployment Compensation		2,455	
Employer Medicare		35,048	
Other Fringe Benefits		706,975	
Communication		28,703	
Data Processing Services		198,594	
Maintenance and Repair Services - Equipment		43,289	
Travel		8,881	

(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.)

Other Contracted Services	\$	1,222,556	
Data Processing Supplies		29,214	
Instructional Supplies and Materials		49,247	
Library Books/Media		101,564	
Other Charges		39,931	
Total Regular Instruction Program			\$ 5,744,565

Alternative Instruction Program

Principals	\$	86,924	
Secretary(ies)		41,016	
Social Security		7,304	
State Retirement		13,485	
Life Insurance		148	
Medical Insurance		13,230	
Dental Insurance		1,200	
Unemployment Compensation		98	
Employer Medicare		1,708	
Total Alternative Instruction Program			165,113

Special Education Program

Supervisor/Director	\$	85,000	
Psychological Personnel		568,579	
Assessment Personnel		214,639	
Secretary(ies)		129,996	
Other Salaries and Wages		41,250	
Social Security		60,895	
State Retirement		99,432	
Life Insurance		1,332	
Medical Insurance		119,070	
Dental Insurance		10,800	
Unemployment Compensation		786	
Employer Medicare		14,242	
Travel		8,000	
Other Contracted Services		3,327	
Other Supplies and Materials		3,000	
Total Special Education Program			1,360,348

Vocational Education Program

Supervisor/Director	\$	97,399	
Social Security		5,249	
State Retirement		8,805	
Life Insurance		74	
Medical Insurance		6,615	
Dental Insurance		600	
Unemployment Compensation		49	
Employer Medicare		1,394	
Total Vocational Education Program			120,185

(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	\$ 33,689	
Total Other Programs		\$ 33,689

Board of Education

Board and Committee Members Fees	\$ 25,560	
Social Security	1,039	
Unemployment Compensation	22	
Employer Medicare	371	
Audit Services	17,261	
Dues and Memberships	17,422	
Legal Services	17,631	
Travel	5,408	
Other Contracted Services	11,468	
Liability Insurance	130,128	
Trustee's Commission	799,885	
Workers' Compensation Insurance	630,907	
Total Board of Education		1,657,102

Director of Schools

County Official/Administrative Officer	\$ 155,000	
Career Ladder Program	1,000	
Secretary(ies)	47,341	
Social Security	12,505	
State Retirement	20,597	
Life Insurance	148	
Medical Insurance	13,230	
Dental Insurance	1,200	
Unemployment Compensation	98	
Employer Medicare	2,925	
Communication	34,380	
Postal Charges	9,416	
Travel	3,001	
Other Contracted Services	18,764	
Office Supplies	12,312	
Total Director of Schools		331,917

Office of the Principal

Principals	\$ 1,571,498
Accountants/Bookkeepers	569,722
Assistant Principals	2,255,102
Secretary(ies)	1,335,203
Social Security	342,071
State Retirement	596,215
Life Insurance	9,620
Medical Insurance	859,950
Dental Insurance	78,000

(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.)

Unemployment Compensation	\$	6,413	
Employer Medicare		80,000	
Communication		58,838	
Other Contracted Services		201,128	
Office Supplies		61,156	
Total Office of the Principal			\$ 8,024,916

Fiscal Services

Supervisor/Director	\$	120,000	
Accountants/Bookkeepers		227,202	
Social Security		21,319	
State Retirement		48,527	
Life Insurance		444	
Medical Insurance		39,690	
Dental Insurance		3,600	
Unemployment Compensation		298	
Employer Medicare		4,986	
Data Processing Services		3,262	
Data Processing Supplies		1,931	
Office Supplies		3,296	
Total Fiscal Services			474,555

Human Services/Personnel

Supervisor/Director	\$	120,000	
Clerical Personnel		235,443	
Social Security		21,341	
State Retirement		36,690	
Life Insurance		444	
Medical Insurance		39,690	
Dental Insurance		3,600	
Unemployment Compensation		246	
Employer Medicare		5,045	
Other Contracted Services		10,735	
Other Charges		2,293	
Total Human Services/Personnel			475,527

Operation of Plant

Custodial Personnel	\$	27,776	
Social Security		1,697	
State Retirement		2,999	
Life Insurance		53	
Medical Insurance		4,955	
Dental Insurance		450	
Unemployment Compensation		5	
Employer Medicare		396	
Janitorial Services		3,238,623	

(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.)

Disposal Fees	\$	85,203	
Other Contracted Services		188,125	
Custodial Supplies		16,347	
Electricity		3,810,377	
Natural Gas		403,880	
Water and Sewer		660,583	
Other Supplies and Materials		28,596	
Boiler Insurance		20,313	
Building and Contents Insurance		485,629	
Total Operation of Plant			\$ 8,976,007

Maintenance of Plant

Supervisor/Director	\$	59,642	
Secretary(ies)		38,748	
Maintenance Personnel		656,538	
Social Security		45,076	
State Retirement		97,835	
Life Insurance		1,628	
Medical Insurance		145,530	
Dental Insurance		13,200	
Unemployment Compensation		1,084	
Employer Medicare		10,542	
Other Contracted Services		250,409	
Other Supplies and Materials		734,122	
Other Capital Outlay		56,018	
Total Maintenance of Plant			2,110,372

Transportation

Supervisor/Director	\$	52,892	
Mechanic(s)		253,233	
Bus Drivers		2,861,826	
Part-time Personnel		136,385	
Other Salaries and Wages		202,198	
Social Security		211,932	
State Retirement		431,437	
Life Insurance		3,404	
Medical Insurance		304,290	
Dental Insurance		27,600	
Unemployment Compensation		10,062	
Employer Medicare		49,852	
Other Fringe Benefits		44,801	
Communication		7,912	
Laundry Service		9,127	
Maintenance and Repair Services - Equipment		3,995	
Maintenance and Repair Services - Vehicles		295,064	
Diesel Fuel		730,748	

(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.)

Equipment and Machinery Parts	\$	3,668	
Gasoline		92,042	
Utilities		23,712	
Other Supplies and Materials		11,807	
Vehicle and Equipment Insurance		113,565	
In Service/Staff Development		9,081	
Other Charges		32,362	
Data Processing Equipment		19,527	
Transportation Equipment		212,235	
Total Transportation			\$ 6,154,757

Central and Other

Clerical Personnel	\$	92,909	
Other Salaries and Wages		58,083	
Social Security		8,703	
State Retirement		20,648	
Life Insurance		222	
Medical Insurance		19,845	
Dental Insurance		1,800	
Unemployment Compensation		147	
Employer Medicare		2,035	
Other Charges		24,439	
Total Central and Other			228,831

Operation of Non-instructional Services

Community Services

Supervisor/Director	\$	145,362	
Clerical Personnel		216,225	
Other Salaries and Wages		225,257	
Social Security		34,233	
State Retirement		62,214	
Life Insurance		814	
Medical Insurance		72,765	
Dental Insurance		6,600	
Unemployment Compensation		696	
Employer Medicare		8,355	
Other Supplies and Materials		46,698	
Other Charges		5,010	
Total Community Services			824,229

Early Childhood Education

Teachers	\$	468,727	
Educational Assistants		227,547	
Certified Substitute Teachers		3,350	
Non-certified Substitute Teachers		11,590	
Social Security		42,908	

(Continued)

Exhibit L-9

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

<u>General Purpose School Fund (Cont.)</u>		
<u>Operation of Non-instructional Services (Cont.)</u>		
<u>Early Childhood Education (Cont.)</u>		
State Retirement	\$ 75,257	
Life Insurance	1,776	
Medical Insurance	158,760	
Dental Insurance	14,400	
Unemployment Compensation	1,272	
Employer Medicare	10,063	
Other Supplies and Materials	30,796	
Total Early Childhood Education		\$ 1,046,446
<u>Capital Outlay</u>		
<u>Regular Capital Outlay</u>		
Other Capital Outlay	\$ 730,618	
Total Regular Capital Outlay		730,618
<u>Other Debt Service</u>		
<u>Education</u>		
Debt Service Contribution to Primary Government	\$ 1,302,395	
Total Education		1,302,395
Total General Purpose School Fund		\$ 113,295,773
<u>School Federal Projects Fund</u>		
<u>Instruction</u>		
<u>Regular Instruction Program</u>		
Teachers	\$ 786,212	
Educational Assistants	98,549	
Social Security	52,288	
State Retirement	80,885	
Life Insurance	1,702	
Medical Insurance	152,145	
Dental Insurance	13,800	
Unemployment Compensation	1,126	
Employer Medicare	12,228	
Maintenance and Repair Services - Equipment	297	
Instructional Supplies and Materials	20,778	
Other Charges	248	
Regular Instruction Equipment	8,764	
Total Regular Instruction Program		\$ 1,229,022
<u>Special Education Program</u>		
Teachers	\$ 1,976,787	
Educational Assistants	17,763	
Speech Pathologist	28,419	
Social Security	120,769	
State Retirement	184,644	
Life Insurance	3,848	

(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.)

Medical Insurance	\$	343,980	
Dental Insurance		31,200	
Unemployment Compensation		2,698	
Employer Medicare		28,245	
Contracts with Private Agencies		745	
Instructional Supplies and Materials		67,208	
Special Education Equipment		11,424	
Total Special Education Program			\$ 2,817,730

Vocational Education Program

Clerical Personnel	\$	18,662	
Other Salaries and Wages		32,500	
Social Security		3,162	
State Retirement		5,498	
Life Insurance		123	
Medical Insurance		10,981	
Dental Insurance		996	
Unemployment Compensation		80	
Employer Medicare		739	
Contracts with Other School Systems		7,400	
Other Contracted Services		727	
Other Supplies and Materials		22,807	
Vocational Instruction Equipment		49,267	
Total Vocational Education Program			152,942

Support Services

Health Services

Other Charges	\$	1,372	
Total Health Services			1,372

Other Student Support

Other Salaries and Wages	\$	5,991	
Social Security		354	
State Retirement		537	
Unemployment Compensation		2	
Employer Medicare		83	
Travel		48,611	
Other Supplies and Materials		17,632	
In Service/Staff Development		1,074	
Other Equipment		998	
Total Other Student Support			75,282

Regular Instruction Program

Supervisor/Director	\$	95,000	
Secretary(ies)		43,368	
Other Salaries and Wages		123,392	

(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.)

Certified Substitute Teachers	\$	4,991	
Non-certified Substitute Teachers		8,164	
Social Security		15,876	
State Retirement		24,471	
Life Insurance		222	
Medical Insurance		19,845	
Dental Insurance		1,800	
Unemployment Compensation		309	
Employer Medicare		3,714	
Communication		1,120	
Maintenance and Repair Services - Equipment		198	
Travel		5,059	
Other Contracted Services		202,027	
Other Supplies and Materials		17,329	
In Service/Staff Development		76,952	
Other Charges		12,559	
Other Equipment		35,286	
Total Regular Instruction Program			\$ 691,682

Special Education Program

Other Contracted Services	\$	38,056	
Total Special Education Program			38,056

Transportation

Travel	\$	1,169	
Total Transportation			1,169

Total School Federal Projects Fund \$ 5,007,255

Central Cafeteria Fund

Operation of Non-instructional Services

Food Service

Supervisor/Director	\$	505,537	
Cafeteria Personnel		1,037,269	
Other Salaries and Wages		332,190	
Social Security		110,842	
State Retirement		165,787	
Life Insurance		4,329	
Medical Insurance		386,978	
Dental Insurance		35,100	
Unemployment Compensation		6,417	
Employer Medicare		25,959	
Communication		14,185	
Maintenance and Repair Services - Equipment		28,894	
Transportation - Other than Students		19,879	
Travel		1,566	

(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.)

Disposal Fees	\$	50,180	
Other Contracted Services		103,592	
Food Supplies		2,194,375	
USDA - Commodities		324,000	
Other Supplies and Materials		24,996	
Workers' Compensation Insurance		125,000	
In Service/Staff Development		20,106	
Food Service Equipment		248,252	
Other Capital Outlay		486,789	
Total Food Service			\$ 6,252,222

Total Central Cafeteria Fund

\$ 6,252,222

Extended School Program Fund

Operation of Non-instructional Services

Community Services

Supervisor/Director	\$	914,358	
Part-time Personnel		1,011,106	
Social Security		114,765	
State Retirement		201,449	
Life Insurance		5,846	
Medical Insurance		522,585	
Dental Insurance		47,400	
Unemployment Compensation		5,627	
Employer Medicare		26,840	
Communication		8,380	
Consultants		10,301	
Rentals		557	
Other Contracted Services		10,029	
Equipment and Machinery Parts		32,483	
Food Supplies		59,502	
Other Supplies and Materials		51,805	
In Service/Staff Development		6,256	
Other Charges		19,392	
Total Community Services			\$ 3,048,681

Total Extended School Program Fund

3,048,681

Education Capital Projects Fund

Capital Outlay

Regular Capital Outlay

Other Capital Outlay	\$	401,608	
Total Regular Capital Outlay			\$ 401,608

(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 (Cont.)</u>		
<u>Capital Projects</u>		
<u>Education Capital Projects</u>		
Building Construction	\$ 11,295,779	
Other Capital Outlay	<u>519,951</u>	
Total Education Capital Projects		<u>\$ 11,815,730</u>
 Total Education Capital Projects Fund		 <u>\$ 12,217,338</u>
 Total Governmental Funds - Wilson County School Department		 <u><u>\$ 139,821,269</u></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, 2015

	Primary Government			Component Unit
	Enterprise Fund	Internal Service Funds	County Insurance	Wilson County School Department Internal Service Fund Employee Insurance
<u>Operating Revenues</u>				
<u>Charges for Current Services</u>				
<u>General Service Charges</u>				
Tipping Fees	\$ 357,504	\$ 0	\$ 0	\$ 0
Solid Waste Disposal Fees	90,705	0	0	0
Self-Insurance Premiums/Contributions	0	10,308,369	0	115,762
Other Employee Benefit Charges/Contributions	0	15,000	1,847,583	0
Other Charges for Services	0	0	0	16,556,386
Total Charges for Current Services	\$ 448,209	\$ 10,323,369	\$ 1,847,583	\$ 16,672,148
<u>Other Local Revenues</u>				
<u>Recurring Items</u>				
Retirees' Insurance Payments	\$ 0	\$ 42,356	\$ 0	\$ 0
<u>Nonrecurring Items</u>				
Sale of Equipment	116	0	0	0
Total Other Local Revenues	\$ 116	\$ 42,356	\$ 0	\$ 0
Total Operating Revenues	\$ 448,325	\$ 10,365,725	\$ 1,847,583	\$ 16,672,148
<u>Nonoperating Revenues</u>				
<u>Recurring Items</u>				
Investment Income	\$ 0	\$ 140,000	\$ 0	\$ 140,000
Miscellaneous Refunds	267	156,495	5,004	0
Insurance Recovery	0	0	119,150	0
Total Nonoperating Revenues	\$ 267	\$ 296,495	\$ 124,154	\$ 140,000
Total Revenues	\$ 448,592	\$ 10,662,220	\$ 1,971,737	\$ 16,812,148
<u>Operating Expenses</u>				
<u>General Government</u>				
<u>County Buildings</u>				
Maintenance and Repair Services - Buildings	\$ 0	\$ 0	\$ 16,256	\$ 0
Total County Buildings	\$ 0	\$ 0	\$ 16,256	\$ 0
<u>Risk Management</u>				
Liability Insurance	\$ 0	\$ 0	\$ 814,434	\$ 0
Worker's Compensation Insurance	0	0	1,102,424	0
Total Risk Management	\$ 0	\$ 0	\$ 1,916,858	\$ 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
				Wilson County School Department
	Enterprise Fund	Internal Service Funds		Internal Service Fund
	Waste Disposal	Self-Insurance	County Insurance	Employee Insurance
<u>Operating Expenses (Cont.)</u>				
<u>Finance</u>				
<u>County Clerk's Office</u>				
Other Self-Insured Claims	\$ 0	\$ 0	\$ 1,532	\$ 0
Total Circuit Court	\$ 0	\$ 0	\$ 1,532	\$ 0
<u>Public Safety</u>				
<u>Sheriff's Department</u>				
Evaluation and Testing	\$ 0	\$ 0	\$ 279	\$ 0
Other Self-Insured Claims	0	0	30,533	0
Motor Vehicles	0	0	16,701	0
Total Sheriff's Department	\$ 0	\$ 0	\$ 47,513	\$ 0
<u>Civil Defense</u>				
Other Self-Insured Claims	\$ 0	\$ 0	\$ 24,502	\$ 0
Total Civil Defense	\$ 0	\$ 0	\$ 24,502	\$ 0
<u>Public Health and Welfare</u>				
<u>Convenience Centers</u>				
Other Self-Insured Claims	\$ 0	\$ 0	\$ 5,720	\$ 0
Total Convenience Centers	\$ 0	\$ 0	\$ 5,720	\$ 0
<u>Landfill Operations and Maintenance</u>				
Assistant(s)	\$ 51,214	\$ 0	\$ 0	\$ 0
Supervisor/Director	77,205	0	0	0
Equipment Operators	124,497	0	0	0
Longevity	4,100	0	0	0
Social Security	15,691	0	0	0
State Retirement	6,121	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
				Wilson County School Department
	Enterprise Fund	Internal Service Funds		Internal Service Fund
	Waste Disposal	Self-Insurance	County Insurance	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	\$ 62,862	\$ 0	\$ 0	\$ 0
Unemployment Compensation	493	0	0	0
Employer Medicare	3,670	0	0	0
Communication	1,900	0	0	0
Dues and Membership	605	0	0	0
Engineering Services	2,577	0	0	0
Maintenance and Repair Services - Equipment	24,186	0	0	0
Rentals	278	0	0	0
Travel	303	0	0	0
Other Contracted Services	17,296	0	0	0
Crushed Stone	13,862	0	0	0
Diesel Fuel	19,415	0	0	0
Equipment Parts - Light	190	0	0	0
Fertilizer, Lime, and Seed	1,200	0	0	0
Gasoline	4,418	0	0	0
Lubricants	1,278	0	0	0
Office Supplies	1,233	0	0	0
Tires and Tubes	1,658	0	0	0
Utilities	5,213	0	0	0
Other Supplies and Materials	1,155	0	0	0
Building and Contents Insurance	3,300	0	0	0
Worker's Compensation Insurance	5,500	0	0	0
Depreciation	48,293	0	0	0
Office Equipment	2,874	0	0	0
Total Landfill Operations and Maintenance	\$ 502,587	\$ 0	\$ 0	\$ 0
<u>Other Waste Disposal</u>				
Disposal Fees	\$ 5,100	\$ 0	\$ 0	\$ 0
Other Contracted Services	13,226	0	0	0
Total Other Waste Disposal	\$ 18,326	\$ 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
				Wilson County School Department
	Enterprise Fund	Internal Service Funds		Internal Service Fund
	Waste Disposal	Self-Insurance	County Insurance	Employee Insurance
<u>Operating Expenses (Cont.)</u>				
<u>Agriculture and Natural Resources</u>				
<u>Other Agriculture and Natural Resources</u>				
Other Self-Insured Claims	\$ 0	\$ 0	\$ 2,400	\$ 0
Total Other Agriculture and Natural Resources	\$ 0	\$ 0	\$ 2,400	\$ 0
<u>Other Operations</u>				
<u>Employee Benefits</u>				
Handling Charges and Administrative Costs	\$ 0	\$ 447,296	\$ 0	\$ 0
Life Insurance	0	31,662	0	108,822
Medical Insurance	0	4,378	0	9,192,281
Disability Insurance	0	37,937	0	0
Communication	0	1,434	0	0
Consultants	0	0	0	13,200
Medical and Dental Services	0	9,926,598	0	1,466,880
Drugs and Medical Supplies	0	166,241	0	0
Office Supplies	0	577	0	0
Other Supplies and Materials	0	4,745	0	0
Excess Risk Insurance	0	248,462	0	315,768
Judgments	0	0	0	184,582
Refunds	0	409	0	0
Other Charges	0	0	0	130,085
Total Employee Benefits	\$ 0	\$ 10,869,739	\$ 0	\$ 11,411,618
<u>Highways</u>				
<u>Highway and Bridge Maintenance</u>				
Other Self-Insured Claims	\$ 0	\$ 0	\$ 5,806	\$ 0
Total Highway and Bridge Maintenance	\$ 0	\$ 0	\$ 5,806	\$ 0
Total Expenses	\$ 520,913	\$ 10,869,739	\$ 2,020,587	\$ 11,411,618

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, 2015

	Cities - Sales Tax Fund	Special School District Fund	Total
<u>Cash Receipts</u>			
<u>County Property Taxes</u>			
Current Property Tax	\$ 0	\$ 10,876,395	\$ 10,876,395
Trustee's Collections - Prior Year	0	218,455	218,455
Trustee's Collections - Bankruptcy	0	1,254	1,254
Circuit/Clerk and Master Collections - Prior Years	0	107,513	107,513
Interest and Penalty	0	27,123	27,123
<u>County Local Option Taxes</u>			
Local Option Sales Tax	18,511,259	3,182,112	21,693,371
Mixed Drink Tax	0	31,017	31,017
<u>Statutory Local Taxes</u>			
Bank Excise Tax	0	34,146	34,146
Interstate Telecommunications Tax	0	2,524	2,524
<u>Licenses and Permits</u>			
Marriage Licenses	0	825	825
<u>Other Local Revenues</u>			
Contributions and Gifts	0	248	248
Total Cash Receipts	<u>\$ 18,511,259</u>	<u>\$ 14,481,612</u>	<u>\$ 32,992,871</u>
<u>Cash Disbursements</u>			
Remittance of Revenues Collected	\$ 18,326,002	\$ 12,770,426	\$ 31,096,428
Trustee's Commission	185,257	253,000	438,257
Total Cash Disbursements	<u>\$ 18,511,259</u>	<u>\$ 13,023,426</u>	<u>\$ 31,534,685</u>
Excess of Cash Receipts Over (Under) Cash Disbursements	\$ 0	\$ 1,458,186	\$ 1,458,186
Cash Balance, July 1, 2014	0	(1,003,911)	(1,003,911)
Cash Balance, June 30, 2015	<u>\$ 0</u>	<u>\$ 454,275</u>	<u>\$ 454,275</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, 2015, and the related notes to the financial statements, which collectively comprise Wilson County's basic financial statements, and have issued our report thereon dated January 15, 2016.

**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 following deficiency described in the accompanying Schedule of Findings and Questioned Costs to be a material weakness: 2015-001.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs to be significant deficiencies: 2015-002 and 2015-004.

### **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 an instance of noncompliance or other matter that is required to be reported under *Government Auditing Standards* and is described in the accompanying Schedule of Findings and Questioned Costs as item 2015-003.

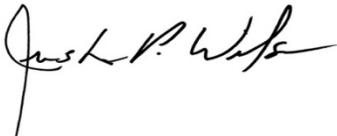
### **Wilson County's Responses to Findings**

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,



Justin P. Wilson  
Comptroller of the Treasury  
Nashville, Tennessee

January 15, 2016

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 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, 2015. 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, 2015.

### **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.

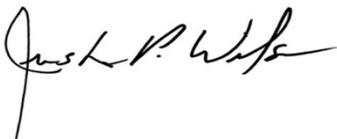
Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any 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, 2015, and the related notes to the financial statements, which collectively comprise Wilson County's basic financial statements. We issued our report thereon dated January 15, 2016, 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 basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 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

January 15, 2016

JPW/sb

Wilson County, Tennessee  
Schedule of Expenditures of Federal Awards and State Grants (1)  
For the Year Ended June 30, 2015

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)	\$ 324,000 (3)
Passed-through State Department of Education:			
Child Nutrition Cluster:			
School Breakfast Program	10.553	(2)	514,829
National School Lunch Program	10.555	(2)	2,018,232 (3)
Total Passed-through State Department of Education			<u>\$ 2,533,061</u>
Total U.S. Department of Agriculture			<u>\$ 2,857,061</u>
U.S. Department of the Interior:			
Direct Program:			
Payment in-Lieu-of Taxes	15.226	N/A	\$ 29,156
Total U.S. Department of the Interior			<u>\$ 29,156</u>
U.S. Department of Labor:			
Passed-through Nashville Career Advancement Center:			
WIA Youth Activities	17.259	(2)	\$ 388,822
Total U.S. Department of Labor			<u>\$ 388,822</u>
U.S. Department of Transportation:			
Passed-through State Department of Transportation:			
Alcohol Open Container Requirements	20.607	(2)	\$ 15,098
Total U.S. Department of Transportation			<u>\$ 15,098</u>
U.S. Department of Education:			
Passed-through State Department of Education:			
Adult Education - Basic Grants to States	84.002	(2)	\$ 165,410
Title I Grants to Local Educational Agencies	84.010	N/A	1,415,643
Special Education Cluster:			
Special Education - Grants to States	84.027	N/A	3,150,599
Special Education - Preschool Grants	84.173	N/A	82,153
Career and Technical Education - Basic Grants to States	84.048	N/A	203,884
Safe and Drug-free Schools and Communities - National Programs	84.184	N/A	139,732
Education for Homeless Children and Youth	84.196	(2)	44,230
English Language Acquisition Grants	84.365	(2)	45,480
Improving Teacher Quality State Grants	84.367	(2)	229,668
State Fiscal Stabilization Fund (SFSF) - Race-to-the-Top Incentive Grants, Recovery Act	84.395	(2)	8,757
Total U.S. Department of Education			<u>\$ 5,485,556</u>

(Continued)

Wilson County, Tennessee

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

Federal/Pass-through Agency/State Grantor Program Title	Federal CFDA Number	Pass-through Entity Identifying Number	Expenditures
U.S. Department of Homeland Security:			
Passed-through State Department of Military:			
Emergency Management Performance Grants	97.042	(2)	\$ 58,350
Homeland Security Grant Program	97.067	(2)	<u>51,815</u>
Total U.S. Department of Homeland Security			<u>\$ 110,165</u>
Total Expenditures of Federal Awards			<u><u>\$ 8,885,858</u></u>
State Grants:			
		<u>Contract Number</u>	
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)	12,000
Coordinated School Health Initiative - State Department of Education	N/A	(2)	100,000
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)	55,136
Waste Tire Grant - State Department of Environment and Conservation	N/A	(2)	81,170
Health Department Programs - State Department of Health	N/A	(2)	746,407
Litter Program - State Department of Transportation	N/A	(2)	56,915
Law Enforcement Training - State Department of Safety	N/A	(2)	62,400
Drug Control Grants - State Department of Finance and Administration	N/A	(2)	55,172
Safe Schools Act - State Department of Education	N/A	(2)	<u>74,500</u>
Total State Grants			<u><u>\$ 2,126,855</u></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 \$2,342,232.

Wilson County, Tennessee  
Schedule of Audit Findings Not Corrected  
June 30, 2015

*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, 2014, which have not been corrected.

**OFFICE OF FINANCE DIRECTOR**

<u>Finding Number</u>	<u>Page Number</u>	<u>Subject</u>
2014-001	236	Material audit adjustments were required for proper financial statement presentation
2014-002	237	The self-insurance fund had a deficit in unrestricted net position

**PROBATION DEPARTMENT**

<u>Finding Number</u>	<u>Page Number</u>	<u>Subject</u>
2014-003	237	The department had deficiencies in computer system backup procedures

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**WILSON COUNTY, TENNESSEE**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**For the Year Ended June 30, 2015**

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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 reported 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 WIA Youth Activities (CFDA No. 17.259), 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 register of deeds are paraphrased in this report. Other management officials did not provide responses for inclusion in this report.

### **OFFICE OF FINANCE DIRECTOR**

#### **FINDING 2015-001**

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

At June 30, 2015, certain general ledger account balances in the General and the Solid Waste Disposal major funds and the aggregate remaining funds were not materially correct, and audit adjustments totaling \$1,137,273, \$303,060, and \$1,345,176, 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 resulted from management's failure to calculate year-end receivables, post prior-year audit adjustments, and correct the finding noted in the prior-year audit report.

#### **RECOMMENDATION**

Wilson County should implement appropriate processes to ensure its general ledgers are materially correct.

#### **MANAGEMENT'S RESPONSE - FINANCE DIRECTOR**

We concur. It is incumbent on the Finance Director to ensure that material adjustments to the financial statements are not required. We are instituting a year-end checklist to be sure that nothing is omitted during the closing process and that all prior-year audit adjustments have been posted. We will work closely with the Comptroller's Office to make sure that this finding is eliminated to the extent possible. It is our sincere hope that we can eliminate this finding in 2016.

FINDING 2015-002

**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 \$466,809 in unrestricted net position at June 30, 2015. This deficit resulted from the recognition of a liability totaling \$535,441 in the financial statements for claims and judgments payable at year-end because estimated/actual claims exceeded available resources, and management’s failure to correct the finding noted in the prior-year audit report.

RECOMMENDATION

County officials should develop a plan to address the deficit in unrestricted net position, and should closely review and monitor this fund.

MANAGEMENT’S RESPONSE - FINANCE DIRECTOR

We concur. Insurance claims are unpredictable. The only solution to this problem is to have additional funds in the self-insurance fund. This cannot be done without County Commission authorization. We will bring this issue to their attention and see how they choose to address it.

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PROBATION DEPARTMENT

FINDING 2015-003

**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. Proper procedures were implemented when this deficiency was again brought to management’s attention in February 2015.

RECOMMENDATION

Management should ensure system backups are rotated off-site on a weekly basis.

MANAGEMENT'S RESPONSE - FINANCE DIRECTOR

We concur. As noted in the finding, proper procedures have already been implemented.

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OFFICE OF REGISTER OF DEEDS

FINDING 2015-004

**BANK STATEMENTS WERE NOT RECONCILED WITH THE GENERAL LEDGER IN A TIMELY MANNER**

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

Bank statements were not reconciled with the general ledger in a timely manner. The bookkeeper reconciled bank statements for July 2014 through June 2015, after auditors made an official request for the reconciliations in September 2015. The reconciliations resulted in \$145 in posting errors that were identified but not corrected, and \$684 in differences that have not been identified through June 30, 2015. Sound business practices require the reconciliation of bank statements with the general ledger on a current basis to ensure all cash collections and disbursements are recorded in the accounting records accurately. This deficiency is the result of a lack of management oversight.

RECOMMENDATION

Bank statements should be reconciled with the general ledger timely, and any errors discovered should be corrected promptly.

MANAGEMENT'S RESPONSE – REGISTER OF DEEDS

The bookkeeper has taken full responsibility for the deficiency in the record keeping for the bank reconciliations for our office. She experienced the death of her mother during this time and has since worked to find and correct any discrepancies with the reconciliations.

**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, 2015**

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