

ANNUAL FINANCIAL REPORT

DICKSON COUNTY, TENNESSEE

FOR THE YEAR ENDED JUNE 30, 2018



DIVISION OF LOCAL GOVERNMENT AUDIT



ANNUAL FINANCIAL REPORT
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FOR THE YEAR ENDED JUNE 30, 2018

COMPTROLLER OF THE TREASURY
JUSTIN P. WILSON

DIVISION OF LOCAL GOVERNMENT AUDIT
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This financial report is available at www.comptroller.tn.gov

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Summary of Audit Findings

Annual Financial Report
Dickson County, Tennessee
For the Year Ended June 30, 2018

Scope

We have audited the basic financial statements of Dickson County as of and for the year ended June 30, 2018.

Results

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

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

Findings

The following are summaries of the audit findings:

OFFICES OF COUNTY MAYOR AND DIRECTOR OF ACCOUNTS AND BUDGETS

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

OFFICE OF DIRECTOR OF SCHOOLS

- ◆ Material audit adjustments were required for proper financial statement presentation.
- ◆ The School Federal Projects Fund had a cash overdraft of \$58,284 at June 30, 2018.
- ◆ Several capital assets were not included in the capital assets records.

OFFICE OF SHERIFF

- ◆ A cash shortage of \$2,000 existed in the Sheriff's Office at June 30, 2018.

INTRODUCTORY SECTION

Dickson County Officials

June 30, 2018

Officials

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

Board of County Commissioners

Bob Rial, County Mayor, Chairman
Buford Reed
Jeff Spencer
Dwight McIlwain
Becky Spicer
James Dawson
Stacey Batey

Randy Simpkins
Carl Buckner
Kyle Sanders
Tony Adams
Linda Hayes
Jeff Eby

Highway Commission

Kenneth Edmisson, Chairman
Clay Simpkins

Benjamin Regen
Austin Potter

Board of Education

Tim Potter, Chairman
Rick Chandler
Steve Haley

Kirk Vandivort
Phil Buckner
Josh Lewis

Audit Committee

Wilson Overton, Chairman
Mike Walters
Kenny Crow

FINANCIAL SECTION



JUSTIN P. WILSON
Comptroller

JASON E. MUMPOWER
Deputy Comptroller

Independent Auditor's Report

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

To the County Mayor and Board of County Commissioners:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Dickson County, Tennessee, as of and for the year ended June 30, 2018, 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 aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Dickson County, Tennessee, as of June 30, 2018, and the respective changes in financial position and the respective budgetary comparison for the General and Highway/Public Works funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Change in Accounting Principle

As described in Note V.B., Dickson County has adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. Our opinion is not modified with respect to this matter.

Emphasis of Matter

We draw attention to Note I.D.9. to the financial statements, which describes a restatement reducing the beginning net position of the discretely presented Dickson County School Department by \$2,458,928 on the Government-wide Statement of Activities. This restatement was necessary because of the transitional requirements of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Accounting principles generally accepted in the United States of America require that the schedule of changes in the county's net pension liability (asset) and related ratios, schedule of county and school contributions, schedule of school's proportionate share of the net pension

liability (asset), and schedule of school's changes in the total OPEB liability and related ratios on pages 85-92 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary and Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Dickson County's basic financial statements. The combining and individual nonmajor fund financial statements, budgetary comparison schedules of nonmajor governmental funds and the General Debt Service Fund, combining and individual fund financial statements of the Dickson County School Department (a discretely presented component unit), miscellaneous schedules and the other information such as the introductory section and management's corrective action plans are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is also presented for purposes of additional analysis as required by *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is not a required part of the basic financial statements.

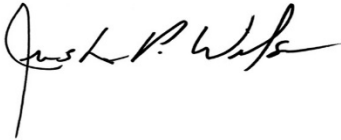
The combining and individual nonmajor fund financial statements, budgetary comparison schedules of nonmajor governmental funds and the General Debt Service Fund, combining and individual fund financial statements of the Dickson County School Department (a discretely presented component unit), schedule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

The introductory section and management's corrective action plans have 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 them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 28, 2019, on our consideration of Dickson County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely 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 the effectiveness of Dickson County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Dickson County's internal control over financial reporting and compliance.

Very truly yours,

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

Justin P. Wilson
Comptroller of the Treasury
Nashville, Tennessee

February 28, 2019

JPW/kp

BASIC FINANCIAL STATEMENTS

Exhibit A

Dickson County, Tennessee
Statement of Net Position
June 30, 2018

	Primary Governmental Activities	Component Unit Dickson County School Department
<u>ASSETS</u>		
Cash	\$ 31,114	\$ 125,453
Equity in Pooled Cash and Investments	36,617,985	13,405,510
Inventories	1,838	0
Accounts Receivable	14,099,865	95,589
Allowance for Uncollectibles	(7,723,791)	0
Due from Other Governments	2,155,611	3,783,391
Due from Primary Government	0	2,380,238
Due from Component Unit	881,612	0
Property Taxes Receivable	20,052,510	8,593,933
Allowance for Uncollectible Property Taxes	(517,377)	(221,732)
Net Pension Asset - Agent Plan	1,294,618	739,346
Net Pension Asset - Teacher Retirement Plan	0	166,318
Net Pension Asset - Teacher Legacy Plan	0	256,533
Cash Shortage	2,000	0
Capital Assets:		
Assets Not Depreciated:		
Land	8,359,203	3,445,200
Construction in Progress	2,077,117	2,374,638
Assets Net of Accumulated Depreciation:		
Buildings and Improvements	19,898,071	22,445,949
Other Capital Assets	3,499,972	5,417,872
Infrastructure	31,388,621	0
Total Assets	<u>\$ 132,118,969</u>	<u>\$ 63,008,238</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>		
Deferred Charge on Refunding	\$ 30,668	\$ 0
Pension Contributions After Measurement Date	925,848	3,289,908
Pension Changes in Investment Earnings	0	38,941
Pension Changes in Experience	103,232	219,441
Pension Changes in Assumptions	531,918	2,491,078
Pension Changes in Proportionate Share of NPL	0	122,437
OPEB Benefits Paid After Measurement Date	0	356,749
Total Deferred Outflows of Resources	<u>\$ 1,591,666</u>	<u>\$ 6,518,554</u>
<u>LIABILITIES</u>		
Accounts Payable	\$ 1,642,580	\$ 302,894
Payroll Deductions Payable	159,970	0
Cash Overdraft	0	58,284
Contracts Payable	0	1,975,147
Retainage Payable	0	103,955
Due to Primary Government	0	881,612
Accrued Interest Payable	230,174	0
Due to Component Unit	2,380,238	0
Due to State of Tennessee	2,273	53
Due to Litigants, Heirs, and Others	32,608	0
Other Current Liabilities	2,957	0
Noncurrent Liabilities:		
Due Within One Year	10,254,203	42,296
Due in More Than One Year	35,691,229	8,441,887
Total Liabilities	<u>\$ 50,396,232</u>	<u>\$ 11,806,128</u>

(Continued)

Exhibit A

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

	Primary Governmental Activities	Component Unit Dickson County School Department
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Current Property Taxes	\$ 18,936,182	\$ 8,115,507
Pension Changes in Investment Earnings	16,180	18,189
Pension Changes in Experience	299,765	5,479,918
Pension Changes in Proportionate Share of NPL	0	179,017
OPEB Changes in Assumptions	0	334,627
Total Deferred Inflows of Resources	<u>\$ 19,252,127</u>	<u>\$ 14,127,258</u>
<u>NET POSITION</u>		
Net Investment in Capital Assets	\$ 46,177,941	\$ 33,683,659
Restricted for:		
General Government	1,580,248	0
Finance	132,309	0
Administration of Justice	1,336,948	0
Public Safety	1,230,932	0
Public Health and Welfare	5,255,392	0
Social, Cultural, and Recreational Services	2,057,573	0
Highway/Public Works	4,546,758	0
Debt Service	10,846,287	0
Capital Projects	26,935	0
Pensions	1,294,618	1,162,197
Education	0	1,265,147
Capital Outlay	0	17
Unrestricted	<u>(10,423,665)</u>	<u>7,482,386</u>
Total Net Position	<u>\$ 64,062,276</u>	<u>\$ 43,593,406</u>

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

Exhibit B

Dickson County, Tennessee
Statement of Activities
For the Year Ended June 30, 2018

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Net Position	
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government	Component Unit
					Total Governmental Activities	Dickson County School Department
Primary Government:						
Governmental Activities:						
General Government	\$ 3,429,564	\$ 751,068	\$ 93,759	\$ 0	\$ (2,584,737)	\$ 0
Finance	1,407,208	1,687,069	0	0	279,861	0
Administration of Justice	2,170,750	1,330,958	10,260	0	(829,532)	0
Public Safety	12,116,600	1,940,476	123,935	0	(10,052,189)	0
Public Health and Welfare	8,563,061	6,760,329	680,154	0	(1,122,578)	0
Social, Cultural, and Recreational Services	538,330	58,792	0	0	(479,538)	0
Agriculture and Natural Resources	163,459	0	0	0	(163,459)	0
Highways/Public Works	5,393,932	4,151	2,542,358	1,205,080	(1,642,343)	0
Education	2,565,763	0	0	0	(2,565,763)	0
Interest on Long-term Debt	1,205,411	0	0	0	(1,205,411)	0
Total Primary Government	<u>\$ 37,554,078</u>	<u>\$ 12,532,843</u>	<u>\$ 3,450,466</u>	<u>\$ 1,205,080</u>	<u>\$ (20,365,689)</u>	<u>\$ 0</u>
Component Unit:						
Dickson County School Department	\$ 73,549,728	\$ 2,374,404	\$ 6,667,418	\$ 113,566	\$ 0	\$ (64,394,340)
Total Component Unit	<u>\$ 73,549,728</u>	<u>\$ 2,374,404</u>	<u>\$ 6,667,418</u>	<u>\$ 113,566</u>	<u>\$ 0</u>	<u>\$ (64,394,340)</u>

(Continued)

Exhibit B

Dickson County, Tennessee
Statement of Activities (Cont.)

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Net Position	
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary	Component
					Government Total Governmental Activities	Unit Dickson County School Department
General Revenues:						
Taxes:						
Property Taxes Levied for General Purposes					\$ 14,667,845	\$ 9,107,997
Property Taxes Levied for Debt Service					6,657,084	0
Local Option Sales Tax					359,494	13,162,190
Wheel Tax					3,089,498	0
Litigation Taxes					819,324	0
Business Tax					473,422	203,260
Mixed Drink Tax					928	62,223
Mineral Severance Tax					185,072	0
Adequate Facilities Tax					732,434	0
Bank Excise Tax					229,907	0
Interstate Telecommunications Tax					76,801	0
Hotel/Motel Tax					675,865	0
Grants and Contributions Not Restricted to Specific Programs					1,475,215	46,037,307
Unrestricted Investment Earnings					465,055	153,428
Miscellaneous					21,495	105,841
Total General Revenues					<u>\$ 29,929,439</u>	<u>\$ 68,832,246</u>
Change in Net Position					\$ 9,563,750	\$ 4,437,906
Net Position, July 1, 2017					54,498,526	41,614,428
Restatement - See Note I.D.9.					<u>0</u>	<u>(2,458,928)</u>
Net Position, June 30, 2018					<u><u>\$ 64,062,276</u></u>	<u><u>\$ 43,593,406</u></u>

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

Exhibit C-1

Dickson County, Tennessee
Balance Sheet
Governmental Funds
June 30, 2018

	Major Funds			Nonmajor Funds	
	General	Highway / Public Works	General Debt Service	Other Govern- mental Funds	Total Governmental Funds
<u>ASSETS</u>					
Cash	\$ 181	\$ 25	\$ 0	\$ 30,908	\$ 31,114
Equity in Pooled Cash and Investments	12,568,859	3,344,103	10,615,025	9,962,918	36,490,905
Inventories	1,838	0	0	0	1,838
Accounts Receivable	7,039,546	62,607	191,533	6,806,179	14,099,865
Allowance for Uncollectibles	(5,449,091)	0	0	(2,274,700)	(7,723,791)
Due from Other Governments	517,260	997,895	61,947	578,509	2,155,611
Due from Other Funds	677,080	0	0	0	677,080
Property Taxes Receivable	12,625,655	1,167,077	6,259,778	0	20,052,510
Allowance for Uncollectible Property Taxes	(325,756)	(30,112)	(161,509)	0	(517,377)
Cash Shortage	0	0	0	2,000	2,000
Advances to Other Funds	1,293,000	0	0	0	1,293,000
Total Assets	<u>\$ 28,948,572</u>	<u>\$ 5,541,595</u>	<u>\$ 16,966,774</u>	<u>\$ 15,105,814</u>	<u>\$ 66,562,755</u>
<u>LIABILITIES</u>					
Accounts Payable	\$ 562,581	\$ 584,938	\$ 9,686	\$ 485,375	\$ 1,642,580
Payroll Deductions Payable	139,588	14,510	0	5,872	159,970
Due to Other Funds	0	550,000	0	0	550,000
Due to Component Units	0	0	0	2,380,238	2,380,238
Due to State of Tennessee	1,730	73	0	470	2,273
Due to Litigants, Heirs, and Others	0	0	0	32,608	32,608
Advances Payable to Other Funds	0	0	0	1,293,000	1,293,000
Other Current Liabilities	0	0	0	2,957	2,957
Total Liabilities	<u>\$ 703,899</u>	<u>\$ 1,149,521</u>	<u>\$ 9,686</u>	<u>\$ 4,200,520</u>	<u>\$ 6,063,626</u>

(Continued)

Exhibit C-1

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

	Major Funds			Nonmajor Funds	
	General	Highway / Public Works	General Debt Service	Other Govern- mental Funds	Total Governmental Funds
<u>DEFERRED INFLOWS OF RESOURCES</u>					
Deferred Current Property Taxes	\$ 11,922,781	\$ 1,102,106	\$ 5,911,295	\$ 0	\$ 18,936,182
Deferred Delinquent Property Taxes	332,031	30,692	164,620	0	527,343
Other Deferred/Unavailable Revenue	1,070,136	247,464	0	1,025,514	2,343,114
Total Deferred Inflows of Resources	<u>\$ 13,324,948</u>	<u>\$ 1,380,262</u>	<u>\$ 6,075,915</u>	<u>\$ 1,025,514</u>	<u>\$ 21,806,639</u>
<u>FUND BALANCES</u>					
Nonspendable:					
Inventory	\$ 1,838	\$ 0	\$ 0	\$ 0	\$ 1,838
Long-term Advances Receivable	1,293,000	0	0	0	1,293,000
Restricted:					
Restricted for General Government	506,021	0	0	0	506,021
Restricted for Finance	132,309	0	0	0	132,309
Restricted for Administration of Justice	1,336,948	0	0	0	1,336,948
Restricted for Public Safety	628,624	0	0	602,308	1,230,932
Restricted for Public Health and Welfare	83,737	0	0	6,167,858	6,251,595
Restricted for Social, Cultural, and Recreational Services	2,057,573	0	0	0	2,057,573
Restricted for Other Operations	0	0	0	1,074,227	1,074,227
Restricted for Highways/Public Works	0	3,011,812	0	1,283,726	4,295,538
Restricted for Capital Outlay	0	0	0	26,935	26,935
Restricted for Debt Service	0	0	10,881,173	0	10,881,173
Committed:					
Committed for Capital Projects	0	0	0	724,726	724,726
Unassigned	8,879,675	0	0	0	8,879,675
Total Fund Balances	<u>\$ 14,919,725</u>	<u>\$ 3,011,812</u>	<u>\$ 10,881,173</u>	<u>\$ 9,879,780</u>	<u>\$ 38,692,490</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 28,948,572</u>	<u>\$ 5,541,595</u>	<u>\$ 16,966,774</u>	<u>\$ 15,105,814</u>	<u>\$ 66,562,755</u>

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

Exhibit C-2

Dickson County, Tennessee
Reconciliation of the Balance Sheet of Governmental Funds
to the Statement of Net Position
June 30, 2018

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)		\$ 38,692,490
(1) Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.		
Add: land	\$ 8,359,203	
Add: construction in progress	2,077,117	
Add: buildings and improvements net of accumulated depreciation	19,898,071	
Add: other capital assets net of accumulated depreciation	3,499,972	
Add: infrastructure net of accumulated depreciation	<u>31,388,621</u>	65,222,984
(2) Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.		
Less: bonds payable	\$ (26,514,800)	
Less: notes payable	(5,863,367)	
Less: other loans payable	(11,562,850)	
Add: debt to be contributed by the School Department	881,612	
Less: compensated absences payable	(475,967)	
Less: landfill closure/postclosure care costs	(236,320)	
Less: landfill remediation	(1,200,000)	
Less: accrued interest on bonds and notes	(230,174)	
Less: unamortized premium on debt	(92,128)	
Add: deferred amount on refunding	<u>30,668</u>	(45,263,326)
(3) 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	\$ 1,560,998	
Less: deferred inflows of resources related to pensions	<u>(315,945)</u>	1,245,053
(4) Net pension assets of the agent plan are not current financial resources and therefore are not reported in the governmental funds.		1,294,618
(5) Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the governmental funds.		<u>2,870,457</u>
Net position of governmental activities (Exhibit A)		<u>\$ 64,062,276</u>

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

Exhibit C-3

Dickson County, Tennessee
Statement of Revenues, Expenditures,
and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2018

	Major Funds			Nonmajor Funds	
	General	Highway / Public Works	General Debt Service	Other Govern- mental Funds	Total Governmental Funds
<u>Revenues</u>					
Local Taxes	\$ 16,056,573	\$ 1,988,973	\$ 9,766,802	\$ 675,865	\$ 28,488,213
Licenses and Permits	347,743	17	91	0	347,851
Fines, Forfeitures, and Penalties	367,159	0	0	498,783	865,942
Charges for Current Services	2,609,622	0	600	4,295,330	6,905,552
Other Local Revenues	412,535	166,668	155,012	127,279	861,494
Fees Received From County Officials	2,931,861	0	0	0	2,931,861
State of Tennessee	2,409,253	3,411,476	178,329	316,886	6,315,944
Federal Government	63,156	0	0	2,319	65,475
Other Governments and Citizens Groups	211,644	0	199,632	5,000	416,276
Total Revenues	\$ 25,409,546	\$ 5,567,134	\$ 10,300,466	\$ 5,921,462	\$ 47,198,608
<u>Expenditures</u>					
Current:					
General Government	\$ 1,812,550	\$ 0	\$ 0	\$ 0	\$ 1,812,550
Finance	1,446,890	0	0	0	1,446,890
Administration of Justice	2,291,391	0	0	0	2,291,391
Public Safety	11,692,323	0	0	189,881	11,882,204
Public Health and Welfare	5,658,592	0	0	3,792,319	9,450,911
Social, Cultural, and Recreational Services	516,561	0	0	0	516,561
Agriculture and Natural Resources	167,576	0	0	0	167,576
Other Operations	2,814,446	0	0	879,870	3,694,316
Highways	0	5,917,130	0	377,234	6,294,364
Debt Service:					
Principal on Debt	0	0	8,417,415	0	8,417,415
Interest on Debt	0	0	1,227,407	0	1,227,407
Other Debt Service	0	0	201,295	160,000	361,295

(Continued)

Exhibit C-3

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

	Major Funds			Nonmajor Funds	
	General	Highway / Public Works	General Debt Service	Other Govern- mental Funds	Total Governmental Funds
<u>Expenditures (Cont.)</u>					
Capital Projects	\$ 0	\$ 0	\$ 0	\$ 2,448,970	\$ 2,448,970
Total Expenditures	\$ 26,400,329	\$ 5,917,130	\$ 9,846,117	\$ 7,848,274	\$ 50,011,850
 Excess (Deficiency) of Revenues Over Expenditures	 \$ (990,783)	 \$ (349,996)	 \$ 454,349	 \$ (1,926,812)	 \$ (2,813,242)
<u>Other Financing Sources (Uses)</u>					
Notes Issued	\$ 3,756,067	\$ 0	\$ 0	\$ 150,000	\$ 3,906,067
Other Loans Issued	0	0	0	2,540,238	2,540,238
Insurance Recovery	14,437	62,981	0	0	77,418
Transfers In	98,069	0	273,029	1,693,000	2,064,098
Transfers Out	(1,693,000)	0	0	(371,098)	(2,064,098)
Total Other Financing Sources (Uses)	\$ 2,175,573	\$ 62,981	\$ 273,029	\$ 4,012,140	\$ 6,523,723
 Net Change in Fund Balances	 \$ 1,184,790	 \$ (287,015)	 \$ 727,378	 \$ 2,085,328	 \$ 3,710,481
Fund Balance, July 1, 2017	13,734,935	3,298,827	10,153,795	7,794,452	34,982,009
 Fund Balance, June 30, 2018	 \$ 14,919,725	 \$ 3,011,812	 \$ 10,881,173	 \$ 9,879,780	 \$ 38,692,490

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

Exhibit C-4

Dickson County, Tennessee
Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances of Governmental Funds to the
Statement of Activities
For the Year Ended June 30, 2018

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

Net change in fund balances - total governmental funds (Exhibit C-3)		\$	3,710,481
(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	\$	5,475,975	
Less: current-year depreciation expense		<u>(2,538,518)</u>	2,937,457
(2) The net effect of various miscellaneous transactions involving capital assets (sales, trade-ins, and donations) is to decrease net assets.			
Less: book value of capital assets disposed			(57,586)
(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, 2017	\$	(2,728,412)	
Add: deferred delinquent property taxes and other deferred June 30, 2018		<u>2,870,457</u>	142,045
(4) The issuance of long-term debt (e.g., notes, bonds, other loans) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the effect of these differences in the treatment of long-term debt and related items:			
Less: note proceeds	\$	(3,906,067)	
Less: other loan proceeds		(2,540,238)	
Add: principal payments on notes		573,283	
Add: principal payments on bonds		6,674,500	
Add: principal payments on other loans		1,169,632	
Add: change in premium on debt issuances		7,807	
Less: contributions from the School Department for other loans		(199,632)	
Less: change in deferred amount on refunding debt		<u>(19,405)</u>	1,759,880
(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 net pension liability/asset	\$	1,080,079	
Change in deferred outflows of resources related to pensions		(389,983)	
Change in deferred inflows of resources related to pensions		(255,665)	
Change in accrued interest payable		41,401	
Change in compensated absences payable		(31,243)	
Change in landfill closure/postclosure care costs		226,884	
Change in landfill remediation		<u>400,000</u>	1,071,473
Change in net position of governmental activities (Exhibit B)		\$	<u>9,563,750</u>

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

Exhibit C-5

Dickson County, Tennessee
Statement of Revenues, Expenditures, and Changes
in Fund Balance - Actual and Budget
General Fund
For the Year Ended June 30, 2018

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 16,056,573	\$ 15,266,900	\$ 15,371,400	\$ 685,173
Licenses and Permits	347,743	268,100	268,100	79,643
Fines, Forfeitures, and Penalties	367,159	587,625	386,865	(19,706)
Charges for Current Services	2,609,622	3,501,250	3,514,250	(904,628)
Other Local Revenues	412,535	325,250	394,750	17,785
Fees Received From County Officials	2,931,861	2,540,000	2,770,000	161,861
State of Tennessee	2,409,253	2,463,974	2,436,924	(27,671)
Federal Government	63,156	252,850	257,850	(194,694)
Other Governments and Citizens Groups	211,644	607,252	808,145	(596,501)
Total Revenues	\$ 25,409,546	\$ 25,813,201	\$ 26,208,284	\$ (798,738)
<u>Expenditures</u>				
<u>General Government</u>				
County Commission	\$ 98,027	\$ 99,380	\$ 100,200	\$ 2,173
Board of Equalization	3,115	6,600	6,600	3,485
Other Boards and Committees	325	1,880	1,880	1,555
County Mayor/Executive	218,111	220,355	224,107	5,996
County Attorney	191,514	190,000	219,590	28,076
Election Commission	181,326	635,397	638,448	457,122
Register of Deeds	221,839	237,410	231,810	9,971
Codes Compliance	263,506	281,555	286,676	23,170
County Buildings	569,997	458,185	599,676	29,679
Preservation of Records	64,790	70,553	78,492	13,702
<u>Finance</u>				
Accounting and Budgeting	180,628	178,274	185,595	4,967
Property Assessor's Office	381,343	371,799	389,872	8,529
County Trustee's Office	337,199	344,497	355,043	17,844
County Clerk's Office	547,720	536,814	579,451	31,731
<u>Administration of Justice</u>				
Circuit Court	416,017	368,018	575,973	159,956
General Sessions Court	647,816	638,295	677,607	29,791
Drug Court	42,254	36,000	53,000	10,746
Chancery Court	306,508	284,781	325,440	18,932
Juvenile Court	468,122	469,800	490,768	22,646
District Attorney General	76,071	145,225	145,695	69,624
Other Administration of Justice	289,743	419,955	429,955	140,212
Victim Assistance Programs	44,860	65,000	68,000	23,140
<u>Public Safety</u>				
Sheriff's Department	4,923,454	5,040,194	5,165,086	241,632
Drug Enforcement	49,590	364,907	510,900	461,310
Administration of the Sexual Offender Registry	4,200	17,000	30,000	25,800
Jail	5,783,601	5,257,663	6,080,351	296,750
Juvenile Services	36,192	55,258	55,728	19,536
Civil Defense	380,285	390,253	412,445	32,160
County Coroner/Medical Examiner	21,425	25,000	50,000	28,575
Other Public Safety	493,576	513,836	513,836	20,260
<u>Public Health and Welfare</u>				
Local Health Center	98,832	84,386	138,986	40,154

(Continued)

Exhibit C-5

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

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Expenditures (Cont.)</u>				
<u>Public Health and Welfare (Cont.)</u>				
Rabies and Animal Control	\$ 56,212	\$ 56,038	\$ 60,279	\$ 4,067
Ambulance/Emergency Medical Services	3,824,620	3,684,342	4,415,499	590,879
Dental Health Program	656,305	654,600	745,200	88,895
Other Local Health Services	91,615	80,000	140,000	48,385
Appropriation to State	88,514	90,000	88,514	0
Other Local Welfare Services	842,494	1,494,194	1,505,894	663,400
<u>Social, Cultural, and Recreational Services</u>				
Libraries	516,561	516,623	516,623	62
<u>Agriculture and Natural Resources</u>				
Agricultural Extension Service	119,370	157,533	161,533	42,163
Forest Service	2,000	2,000	2,000	0
Soil Conservation	46,206	43,998	47,202	996
<u>Other Operations</u>				
Other Charges	50,374	86,500	86,500	36,126
Miscellaneous	2,764,072	1,318,420	4,945,558	2,181,486
Total Expenditures	<u>\$ 26,400,329</u>	<u>\$ 25,992,518</u>	<u>\$ 32,336,012</u>	<u>\$ 5,935,683</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (990,783)</u>	<u>\$ (179,317)</u>	<u>\$ (6,127,728)</u>	<u>\$ 5,136,945</u>
<u>Other Financing Sources (Uses)</u>				
Notes Issued	\$ 3,756,067	\$ 436,658	\$ 3,756,067	\$ 0
Insurance Recovery	14,437	50,000	50,000	(35,563)
Transfers In	98,069	0	648,069	(550,000)
Transfers Out	(1,693,000)	(400,000)	(2,243,000)	550,000
Total Other Financing Sources	<u>\$ 2,175,573</u>	<u>\$ 86,658</u>	<u>\$ 2,211,136</u>	<u>\$ (35,563)</u>
Net Change in Fund Balance	\$ 1,184,790	\$ (92,659)	\$ (3,916,592)	\$ 5,101,382
Fund Balance, July 1, 2017	<u>13,734,935</u>	<u>10,670,142</u>	<u>13,734,935</u>	<u>0</u>
Fund Balance, June 30, 2018	<u>\$ 14,919,725</u>	<u>\$ 10,577,483</u>	<u>\$ 9,818,343</u>	<u>\$ 5,101,382</u>

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

Exhibit C-6

Dickson County, Tennessee
Statement of Revenues, Expenditures, and Changes
in Fund Balance - Actual and Budget
Highway/Public Works Fund
For the Year Ended June 30, 2018

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 1,988,973	\$ 1,879,052	\$ 1,879,052	\$ 109,921
Licenses and Permits	17	10	10	7
Other Local Revenues	166,668	61,000	111,000	55,668
State of Tennessee	3,411,476	3,514,970	4,822,238	(1,410,762)
Total Revenues	<u>\$ 5,567,134</u>	<u>\$ 5,455,032</u>	<u>\$ 6,812,300</u>	<u>\$ (1,245,166)</u>
<u>Expenditures</u>				
<u>Highways</u>				
Administration	\$ 232,932	\$ 228,949	\$ 248,453	\$ 15,521
Highway and Bridge Maintenance	4,438,256	3,172,093	5,086,318	648,062
Operation and Maintenance of Equipment	459,687	649,525	677,100	217,413
Other Charges	120,779	127,500	132,500	11,721
Employee Benefits	416,055	430,500	455,500	39,445
Capital Outlay	249,421	0	250,000	579
Total Expenditures	<u>\$ 5,917,130</u>	<u>\$ 4,608,567</u>	<u>\$ 6,849,871</u>	<u>\$ 932,741</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (349,996)</u>	<u>\$ 846,465</u>	<u>\$ (37,571)</u>	<u>\$ (312,425)</u>
<u>Other Financing Sources (Uses)</u>				
Insurance Recovery	\$ 62,981	\$ 1,000	\$ 60,000	\$ 2,981
Transfers Out	0	0	(550,000)	550,000
Total Other Financing Sources	<u>\$ 62,981</u>	<u>\$ 1,000</u>	<u>\$ (490,000)</u>	<u>\$ 552,981</u>
Net Change in Fund Balance	<u>\$ (287,015)</u>	<u>\$ 847,465</u>	<u>\$ (527,571)</u>	<u>\$ 240,556</u>
Fund Balance, July 1, 2017	<u>3,298,827</u>	<u>2,648,790</u>	<u>3,298,827</u>	<u>0</u>
Fund Balance, June 30, 2018	<u><u>\$ 3,011,812</u></u>	<u><u>\$ 3,496,255</u></u>	<u><u>\$ 2,771,256</u></u>	<u><u>\$ 240,556</u></u>

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

Exhibit D

Dickson County, Tennessee
Statement of Fiduciary Assets and Liabilities
Fiduciary Funds
June 30, 2018

	<u>Agency Funds</u>
<u>ASSETS</u>	
Cash	\$ 1,994,898
Equity in Pooled Cash and Investments	5,840,629
Accounts Receivable	10,099
Due from Other Governments	<u>1,423,555</u>
Total Assets	<u><u>\$ 9,269,181</u></u>
<u>LIABILITIES</u>	
Accounts Payable	\$ 38,336
Due to Other Funds	127,080
Due to Other Taxing Units	1,419,948
Due to Litigants, Heirs, and Others	2,006,372
Due to Joint Ventures	3,183,881
Other Current Liabilities	<u>2,493,564</u>
Total Liabilities	<u><u>\$ 9,269,181</u></u>

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

DICKSON COUNTY, TENNESSEE

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DICKSON COUNTY, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2018

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

A. Reporting Entity

Dickson County is a public municipal corporation governed by an elected 12-member board. As required by GAAP, these financial statements present Dickson County (the primary government) and its component units. The financial statements of the Dickson County Emergency Communications District and the Dickson County Municipal Airport Authority, component units requiring discrete presentation, were excluded from this report due to materiality calculations; therefore, the effect of their omission did not affect the independent auditor's opinion thereon. The component units discussed below are included in the county's reporting entity because of the significance of their operational or financial relationships with the county.

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

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

The Dickson County Emergency Communications District provides a simplified means of securing emergency services through a uniform emergency number for the residents of Dickson County, and the Dickson County Commission appoints its governing body. The district is funded primarily through a service charge levied on telephone services. Before the issuance of most debt instruments, the district must obtain the county commission's approval. The financial statements of the Dickson County Emergency Communications District were not material to the component units' opinion unit and therefore have been omitted from this report.

The Dickson County Municipal Airport Authority operates the county's only airport facility. The Dickson County Commission appoints a majority of the governing body of the Dickson County Municipal Airport Authority. The county appoints three members, and the City of Dickson's City Council appoints two members. The county and city have historically provided annual operating subsidies to the authority. The financial statements of the Dickson County Municipal Airport Authority were not material to the component units' opinion unit and therefore have been omitted from this report.

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

Administrative Offices:

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

Dickson County Municipal Airport Authority
2372 Sylvia Road
Dickson, TN 37055

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

B. Government-wide and Fund Financial Statements

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

Department component unit only reports governmental activities in the government-wide financial statements.

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

Dickson County issues all debt for the discretely presented Dickson County School Department. Net debt issues totaling \$2,380,238 were contributed by the county to the School Department during the year ended June 30, 2018.

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

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

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

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

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

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

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

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

Dickson County reports the following major governmental funds:

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

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

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

Additionally, Dickson County reports the following fund types:

Capital Projects Funds – These funds account for financial resources to be used for the acquisition or construction of major capital facilities.

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

The discretely presented Dickson County School Department reports the following major governmental 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 Dickson County and contributed to the School Department for building construction and renovations.

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

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

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

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

1. Deposits and Investments

State statutes authorize the government to make direct investments in bonds, notes, or treasury bills of the U.S. government and obligations guaranteed by the U.S. government or any of its agencies; deposit accounts at state and federal chartered banks and savings and loan associations; repurchase agreements; the State Treasurer's Investment

Pool; bonds of any state or political subdivision rated A or higher by any nationally recognized rating service; nonconvertible debt securities of certain federal government sponsored enterprises; and the county's own legally issued bonds or notes.

The county trustee maintains a cash and internal investment pool that is used by all funds and the discretely presented Dickson County School Department. Each fund's portion of this pool is displayed on the balance sheets or statements of net position as Equity in Pooled Cash and Investments. Most income from these pooled investments is assigned to the General, Highway/Public Works, General Debt Service, and General Purpose School funds. Dickson County and the School Department have adopted a policy of reporting U.S. Treasury obligations, U.S. agency obligations, and repurchase agreements with maturities of one year or less when purchased on the balance sheet at amortized cost. Certificates of deposit are reported at cost. Investments in the State Treasurer's Investment Pool are reported at amortized cost using a stable net asset value. 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 that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year is referred to as either due to/from other funds (i.e., the current portion of interfund loans) or advances to/from other funds (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as due to/from other funds. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as internal balances.

Advances/long-term loans/notes receivable between funds, as reported in the General Fund financial statements, are offset by a nonspendable fund balance classification account to indicate that they are not available for appropriation and are not expendable from available financial resources.

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

Retainage payable in the discretely presented School Department's Education Capital Projects Fund represents amounts withheld from payments made on construction contracts pending completion of the projects. These amounts are held by the county trustee as Equity in Pooled Cash and Investments.

3. Inventories

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

4. Capital Assets

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

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

with an initial, individual cost of \$10,000 (\$25,000 for the School Department) or more and an estimated useful life of more than one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

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

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

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

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

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

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The government has items that qualify for reporting in this category. Accordingly, the items are reported in the government-wide Statement of Net Position. These items are for deferred charge on refunding, pension changes in experience, pension changes in assumptions, pension changes in investment earnings, pension changes in proportionate share of net pension liability, pension contributions made after the measurement date, and OPEB benefits paid 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, pension changes in proportionate share of net pension liability, OPEB changes in assumptions, and various receivables for revenues, which do not meet the availability criteria in governmental funds. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

6. Compensated Absences

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

7. Long-term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities Statement of Net Position. Debt premiums and discounts are deferred and are 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, termination benefits, other postemployment benefits, landfill closure/postclosure care costs, and landfill settlement remediation are recognized to the extent that the liabilities have matured (come due for payment) each period.

8. Net Position and Fund Balance

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

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

As of June 30, 2018, Dickson County had \$22,797,034 in outstanding debt for capital purposes for the discretely presented Dickson County School Department. This debt is a liability of Dickson County, but the capital assets acquired are reported in the financial statements of the School Department. Therefore, Dickson County has incurred a liability significantly decreasing its unrestricted net position with no corresponding increase in the county's capital assets.

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

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

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

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

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

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

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

9. Restatement

In prior years, the government was required to recognize a liability for its other postemployment benefits plans under Governmental Accounting Standards Board (GASB) Statement No. 45. As of July 1, 2017, Dickson County has adopted the provisions of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. A restatement reducing the beginning net position of the discretely presented Dickson County School Department by \$2,458,928 has been recognized to account for the transitional requirements.

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 Dickson County's participation in the Public Employee Retirement Plan of the Tennessee Consolidated Retirement System (TCRS), and additions to/deductions from Dickson 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 Dickson 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.

F. Other Postemployment Benefit (OPEB) Plans

Discretely Presented Dickson County School Department

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, have been determined on the same basis as they are reported by the discretely presented Dickson County School Department. For this purpose, the School Department recognizes benefit payments when due and payable in accordance with benefit terms. The School Department's OPEB plan is not administered through a trust.

II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

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

Primary Government

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

Discretely Presented Dickson County School Department

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

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

Primary Government

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

Discretely Presented Dickson County School Department

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

III. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Budgetary Information

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

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

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

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

At June 30, 2018, the Dickson County School Department had outstanding encumbrances in the budget funds as follows:

Fund	Amount
Discretely Presented School Department:	
General Purpose School	\$ 829,109
Nonmajor Governmental	47,153
Total	<u>\$ 876,262</u>

B. Cash Shortage – Current Year

The Office of Sheriff had a cash shortage of \$2,000 as of June 30, 2018. Details of this cash shortage are discussed in the Schedule of Findings and Questioned Costs section of this report.

C. Cash Overdraft

The discretely presented School Federal Projects Fund had a cash overdraft of \$58,284 at June 30, 2018. This cash overdraft resulted from the issuance of warrants exceeding cash on deposit with the county trustee. The cash overdraft was liquidated subsequent to June 30, 2018.

D. Investigation

A fraud investigation against a former employee of the Circuit Court Clerk was conducted by the Tennessee Bureau of Investigation. On June 19, 2018, a former employee was indicted by the grand jury on one count of theft over \$10,000. A trial date has been set for July 17, 2019.

IV. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

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

Deposits

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

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

Investments

Legal Provisions. Counties are authorized to make direct investments in bonds, notes, or treasury bills of the U.S. government and obligations guaranteed by the U.S. government or any of its agencies; deposits at state and

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

Investment Balances. As of June 30, 2018, Dickson County had the following investments carried at amortized cost using a Stable Net Asset Value. All investments are in the county trustee's investment pool. Separate disclosures concerning pooled investments cannot be made for Dickson County and the discretely presented Dickson County School Department since both pool their deposits and investments through the county trustee.

Investment	Weighted Average Maturity (days)	Maturities	Amortized Cost
State Treasurer's Investment Pool	2 to 113	N/A	\$ 33,921,901

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

Credit Risk. Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. State statutes limit the ratings of certain investments as previously explained. Dickson County has no investment policy that would further limit its investment choices. As of June 30, 2018, Dickson County's investment in the State Treasurer's Investment Pool was unrated.

B. Capital Assets

Capital assets activity for the year ended June 30, 2018, was as follows:

Primary Government**Governmental Activities:**

	Balance 7-1-17	Increases	Decreases	Balance 6-30-18
Capital Assets Not Depreciated:				
Land	\$ 7,880,894	\$ 478,309	\$ 0	\$ 8,359,203
Construction in Progress	92,263	2,077,117	(92,263)	2,077,117
Total Capital Assets Not Depreciated	\$ 7,973,157	\$ 2,555,426	\$ (92,263)	\$ 10,436,320
Capital Assets Depreciated:				
Buildings and Improvements	\$ 31,940,230	\$ 561,830	\$ 0	\$ 32,502,060
Other Capital Assets	10,457,393	1,192,097	(260,590)	11,388,900
Infrastructure	38,678,673	1,258,885	0	39,937,558
Total Capital Assets Depreciated	\$ 81,076,296	\$ 3,012,812	\$ (260,590)	\$ 83,828,518
Less Accumulated Depreciation For:				
Buildings and Improvements	\$ 11,585,794	\$ 1,018,195	\$ 0	\$ 12,603,989
Other Capital Assets	7,097,323	994,609	(203,004)	7,888,928
Infrastructure	8,023,223	525,714	0	8,548,937
Total Accumulated Depreciation	\$ 26,706,340	\$ 2,538,518	\$ (203,004)	\$ 29,041,854
Total Capital Assets Depreciated, Net	\$ 54,369,956	\$ 474,294	\$ (57,586)	\$ 54,786,664
Governmental Activities Capital Assets, Net	\$ 62,343,113	\$ 3,029,720	\$ (149,849)	\$ 65,222,984

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

Governmental Activities:

General Government	\$ 72,488
Finance	1,377
Administration of Justice	5,305
Public Safety	1,186,365
Public Health and Welfare	549,054
Social, Cultural, and Recreational Services	30,000
Highway/Public Works	<u>693,929</u>

Total Depreciation Expense - Governmental Activities	<u><u>\$ 2,538,518</u></u>
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Discretely Presented Dickson County School Department**Governmental Activities:**

	Balance 7-1-17	Increases	Decreases	Balance 6-30-18
Capital Assets Not Depreciated:				
Land	\$ 2,154,911	\$ 1,290,289	\$ 0	\$ 3,445,200
Construction in Progress	0	2,374,638	0	2,374,638
Total Capital Assets Not Depreciated	<u>\$ 2,154,911</u>	<u>\$ 3,664,927</u>	<u>\$ 0</u>	<u>\$ 5,819,838</u>
Capital Assets Depreciated:				
Buildings and Improvements	\$ 70,662,744	\$ 0	\$ 0	\$ 70,662,744
Other Capital Assets	13,262,976	891,520	(55,508)	14,098,988
Total Capital Assets Depreciated	<u>\$ 83,925,720</u>	<u>\$ 891,520</u>	<u>\$ (55,508)</u>	<u>\$ 84,761,732</u>
Less Accumulated Depreciation For:				
Buildings and Improvements	\$ 46,338,276	\$ 1,878,519	\$ 0	\$ 48,216,795
Other Capital Assets	8,063,649	672,975	(55,508)	8,681,116
Total Accumulated Depreciation	<u>\$ 54,401,925</u>	<u>\$ 2,551,494</u>	<u>\$ (55,508)</u>	<u>\$ 56,897,911</u>
Total Capital Assets Depreciated, Net	<u>\$ 29,523,795</u>	<u>\$ (1,659,974)</u>	<u>\$ 0</u>	<u>\$ 27,863,821</u>
Governmental Activities Capital Assets, Net	<u><u>\$ 31,678,706</u></u>	<u><u>\$ 2,004,953</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 33,683,659</u></u>

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

Governmental Activities:

Instruction	\$ 4,223
Support Services	2,424,769
Operation of Non-instructional Services	<u>122,502</u>
Total Depreciation Expense - Governmental Activities	<u><u>\$ 2,551,494</u></u>

C. Construction Commitments

At June 30, 2018, the School Department had uncompleted construction contracts of approximately \$35,096,300 in the Education Capital Projects Fund for various school renovations. Funding for these future expenditures will be received from loan proceeds contributed by the county.

D. Interfund Receivables, Payables, and Transfers

The composition of interfund balances as of June 30, 2018, was as follows:

Due to/from Other Funds:

Receivable Fund	Payable Fund	Amount
Primary Government:		
General	Fiduciary	\$ 127,080
"	Highway/Public Works	550,000
Discretely Presented School Department:		
General Purpose School	Nonmajor governmental	88,851

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

Interfund Loans to/from Other Funds:

Receivable Fund	Payable Fund	Amount
Primary Government:		
General	General Capital Projects	\$ 1,293,000

The balance of \$1,293,000 due to the General Fund from the General Capital Projects Fund resulted from an advance to the General Capital Projects Fund for cash flow purposes.

Due to/from Primary Government and Component Unit:

Receivable Fund	Payable Fund	Amount
Primary Government: Governmental Activities	Component Unit: School Department: Governmental Activities	\$ 881,612
Component Unit: School Department: Education Capital Projects	Primary Government: Nonmajor governmental	2,380,238

The Due to the Primary Government from the School Department is the balance of the other loans payable issued by the county for the School Department. The School Department has agreed to contribute the funds necessary to retire the debt.

Interfund Transfers:

Interfund transfers for the year ended June 30, 2018, consisted of the following amounts:

Primary Government

Transfers Out	Transfers In			Purpose
	General Fund	General Debt Service Fund	Nonmajor Governmental Funds	
General Fund	\$ 0	\$ 0	\$ 1,693,000	Lawsuit remediation and capital projects
Nonmajor governmental funds	98,069	273,029	0	Patrol cars and debt retirement
Total	<u>\$ 98,069</u>	<u>\$ 273,029</u>	<u>\$ 1,693,000</u>	

Discretely Presented Dickson County School Department

Transfers Out	Transfers In	Purpose
	General Purpose School Fund	
Nonmajor governmental funds	<u>\$ 188,851</u>	Indirect costs
Total	<u>\$ 188,851</u>	

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

E. Long-term Obligations

Primary Government

General Obligation Bonds, Notes, and Other Loans

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

General obligation bonds, other loans, and capital outlay notes are direct obligations and pledge the full faith and credit of the government. General obligation bonds, other loans, and capital outlay notes outstanding were issued for original terms of up to 21 years for bonds, 20 years for other loans, and up to ten years for notes. Repayment terms are generally structured with increasing amounts of principal maturing as interest requirements decrease over the term of the debt. All bonds, other loans, and notes included in long-term debt as of June 30, 2018, will be retired from the General Debt Service Fund.

General obligation bonds, other loans, and capital outlay notes outstanding as of June 30, 2018, for governmental activities are as follows:

Type	Interest Rate	Final Maturity	Original Amount of Issue	Balance 6-30-18
General Obligation Bonds	3 to 4.25%	4-1-30	\$ 18,000,000	\$ 13,510,000
General Obligation Bonds - Refunding	.84 to 2.48	4-1-21	38,933,340	13,004,800
Capital Outlay Notes	1.15 to 3.41	2-1-22	7,129,168	5,863,367
Other Loans	variable	3-1-38	20,936,552	11,562,850

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

debt remarketing) in connection with these loans. At June 30, 2018, the loans carried a variable interest rate of 1.51 percent, and other fees totaled approximately .50 percent (letter of credit), .08 percent (remarketing), and \$60 per month (trustee) of the outstanding loan principal.

Also in prior years, Dickson County entered into a loan agreement with the City of Clarksville Public Building Authority. This loan agreement provided for the authority to make \$6,000,000 available for loan to Dickson County on an as-needed basis for various school renovations. This loan is repayable at interest rates that are tax-exempt variable rates determined by the remarketing agent daily or weekly, depending on the particular program. In addition, the county pays various other fees (trustee, letter of credit, and debt remarketing) in connection with this loan. At June 30, 2018, this loan carried a variable interest rate of 1.27 percent, and other fees totaled approximately .15 percent (administrative fee) and \$100 per month (trustee) of the outstanding loan principal.

Additionally, in the current year, Dickson County entered into a loan agreement with the City of Clarksville Public Building Authority. This loan agreement provided for the authority to loan \$40,000,000 to Dickson County on an as-needed basis for various school renovation and construction projects. This loan is repayable at a fixed interest rate of 3.97 percent.

The annual requirements to amortize all general obligation bonds, other loans, and notes outstanding as of June 30, 2018, including interest payments and other loan fees, are presented in the following tables:

Year Ending June 30	Bonds		
	Principal	Interest	Total
2019	\$ 6,846,500	\$ 846,565	\$ 7,693,065
2020	7,033,500	676,042	7,709,542
2021	1,994,800	495,852	2,490,652
2022	1,020,000	437,025	1,457,025
2023	1,050,000	396,225	1,446,225
2024-2028	5,870,000	1,316,425	7,186,425
2029-2030	2,700,000	174,250	2,874,250
Total	<u>\$ 26,514,800</u>	<u>\$ 4,342,384</u>	<u>\$ 30,857,184</u>

Year Ending June 30	Notes		
	Principal	Interest	Total
2019	\$ 1,578,967	\$ 81,313	\$ 1,660,280
2020	967,900	61,456	1,029,356
2021	3,113,500	29,961	3,143,461
2022	203,000	4,002	207,002
Total	\$ 5,863,367	\$ 176,732	\$ 6,040,099

Year Ending June 30	Other Loans			Total
	Principal	Interest	Other Fees	
2019	\$ 1,199,632	\$ 211,445	\$ 27,658	\$ 1,438,735
2020	1,231,632	197,051	23,129	1,451,812
2021	2,829,632	182,181	18,427	3,030,240
2022	2,276,870	104,715	13,424	2,395,009
2023	391,084	50,063	7,032	448,179
2024-2028	1,594,000	190,754	28,220	1,812,974
2029-2033	1,690,000	87,122	16,150	1,793,272
2034	350,000	4,445	1,718	356,163
Total	\$ 11,562,850	\$ 1,027,776	\$ 135,758	\$ 12,726,384

There is \$10,881,173 available in the General Debt Service Fund to service long-term debt. Bonded debt per capita totaled \$534, based on the 2010 federal census. Total debt per capita, including bonds, notes, other loans, and unamortized debt premiums, totaled \$887, based on the 2010 federal census.

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

Description of Indebtedness	Outstanding 6-30-18
<u>Other Loans Payable</u>	
<u>Contributions from the General Purpose School Fund</u>	
Energy Efficient Schools Initiative	\$ 416,690
Energy Efficient Schools Initiative	464,922
Total	<u>\$ 881,612</u>

Changes in Long-term Obligations

Long-term obligations activity for the year ended June 30, 2018, was as follows:

Governmental Activities:

	Bonds	Notes	Other Loans
Balance, July 1, 2017	\$ 33,189,300	\$ 2,530,583	\$ 10,192,244
Additions	0	3,906,067	2,540,238
Reductions	(6,674,500)	(573,283)	(1,169,632)
Balance, June 30, 2018	\$ 26,514,800	\$ 5,863,367	\$ 11,562,850
Balance Due Within One Year	\$ 6,846,500	\$ 1,578,967	\$ 1,199,632

	Compensated Absences	Landfill Closure/ Postclosure Care Costs	Landfill Settlement Remediation
Balance, July 1, 2017	\$ 444,724	\$ 463,204	\$ 1,600,000
Additions	662,272	4,179	0
Reductions	(631,029)	(231,063)	(400,000)
Balance, June 30, 2018	\$ 475,967	\$ 236,320	\$ 1,200,000
Balance Due Within One Year	\$ 63,104	\$ 166,000	\$ 400,000

Analysis of Noncurrent Liabilities Presented on Exhibit A:

Total Noncurrent Liabilities, June 30, 2018	\$ 45,853,304
Less: Due Within One Year	(10,254,203)
Add: Unamortized Premium on Debt	92,128
Noncurrent Liabilities - Due in More Than One Year - Exhibit A	\$ 35,691,229

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

Discretely Presented Dickson County School Department

Changes in Long-term Obligations

Long-term obligations activity for the discretely presented Dickson County School Department for the year ended June 30, 2018, was as follows:

	Termination Benefits	Other Postemploy- ment Benefits^	Net Pension Liability - Teacher Legacy Pension Plan*
Balance, July 1, 2017	\$ 175,611	\$ 8,222,209	\$ 5,007,556
Additions	156,431	1,102,670	2,781,004
Reductions	(133,951)	(1,038,787)	(8,045,093)
Balance, June 30, 2018	<u>\$ 198,091</u>	<u>\$ 8,286,092</u>	<u>\$ (256,533)</u>
Balance Due Within One Year	<u>\$ 42,296</u>	<u>\$ 0</u>	<u>\$ 0</u>

^OPEB balance at July 1, 2017, was restated. See Note I.D.9.

*At June 30, 2018, the legacy plan has a net pension asset.

Analysis of Noncurrent Liabilities Presented on Exhibit A:

Total Noncurrent Liabilities, June 30, 2018	\$ 8,484,183
Less: Due Within One Year	<u>(42,296)</u>
Noncurrent Liabilities - Due in More Than One Year - Exhibit A	<u>\$ 8,441,887</u>

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

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

The State of Tennessee pays health insurance premiums for retired teachers on-behalf of the Dickson County School Department. These payments are made by the state to the Local Education Group Insurance Plan. The plan is administered by the State of Tennessee and reported in the state's Comprehensive Annual Financial Report. Payments by the state to the Local Education Group Insurance Plan for the year ended June 30, 2018, were \$180,903. The School Department has recognized these on-behalf payments as revenues and expenditures in the General Purpose School Fund.

V. OTHER INFORMATION

A. Risk Management

The county joined the Local Government Property and Casualty Fund (LGPCF), which is a public entity risk pool established by the Tennessee County Services Association, an association of member counties. The county pays an annual premium to the LGPCF for its general liability, property, casualty, and workers' compensation insurance coverage. The creation of the

LGPCF provides for it to be self-sustaining through member premiums. The LGPCF reinsures through commercial insurance companies for claims exceeding \$100,000 for each insured event.

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

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

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

B. Accounting Changes

Provisions of Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*; Statement No. 81, *Irrevocable Split-Interest Agreements*; Statement No. 85, *Omnibus 2017*; and Statement No. 86, *Certain Debt Extinguishment Issues* became effective for the year ended June 30, 2018.

GASB Statement No. 75, establishes accounting and reporting requirements for postemployment benefits other than pensions (other postemployment benefits or OPEB), which are included in the general purpose financial reports of state and local governmental OPEB plans. This statement replaces GASB Statements No. 45 and No. 57. The scope of this statement establishes standards for recognizing and measuring liabilities, deferred outflows of resources, deferred inflows of resources, and expense/expenditures. For defined benefit OPEB, this statement identifies the methods and assumptions that are required to be used to project benefit payments, discount projected benefit payments to their actuarial present value, and attribute that present value to periods of employee service. Note disclosure and required supplementary information requirements about defined benefit OPEB also are addressed.

GASB Statement No. 81, establishes accounting and financial reporting guidance for irrevocable split-interest agreements in which a government is a beneficiary.

GASB Statement No. 85, addresses practice issues that have been identified during implementation and application of certain GASB Statements. This statement addresses a variety of topics including issues related to blending component units, goodwill, fair value measurement and application, and postemployment benefits (pensions and other postemployment benefits [OPEB]).

GASB Statement No. 86, establishes guidance for transactions in which cash and other monetary assets acquired with only existing resources—resources other than the proceeds of refunding debt—are placed in an irrevocable trust for the sole purpose of extinguishing debt. This statement also provides guidance for accounting and financial reporting for prepaid insurance on debt that is extinguished and notes to financial statements for debt that is defeased in substance.

C. Contingent Liabilities

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

D. Landfill Closure/Postclosure Care Costs

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

State and federal laws and regulations require the county to place a final cover on its sanitary landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for 30 years after closure. Although closure and postclosure care costs will be paid only near or after the date that the landfill stops accepting waste, the county reports a portion of these closure and postclosure care costs as an operating expense in each period based on landfill capacity used as of each balance sheet date. Dickson County closed its sanitary landfill in 1998. The \$236,320 reported as postclosure care liability at June 30, 2018, represents amounts based on what it would cost to perform all postclosure care in 2018. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

E. Joint Ventures

The Twenty-third Judicial District Drug Task Force (DTF) is a joint venture formed by an interlocal agreement between the district attorney general of the Twenty-third Judicial District; Cheatham, Dickson, Houston, Humphreys, and Stewart counties; and various cities within these counties. The purpose of the DTF is to provide multi-jurisdictional law enforcement to promote the investigation and prosecution of drug-related activities. Funds for the operations of the DTF come primarily from federal grants, drug fines, and the forfeiture of drug-related assets to the DTF. The DTF is overseen by the district attorney general and is governed by a Board of Directors including the district attorney general, sheriffs, and police chiefs of participating law enforcement agencies within each judicial district. Dickson County made no contributions to the DTF for the year ended June 30, 2018.

The Dickson County Joint Economic and Community Development Board is a joint venture between Dickson County and the cities of Dickson, Burns, Charlotte, White Bluff, Vanleer, and Slayden. The board comprises of the county mayor, city mayors, and two additional members. The purpose of the board is to foster communication relative to economic and community development between and among governmental entities, industry, and private citizens. The county and cities will provide the majority of funding for the board based on the percentage of their population compared to the total census of the county when financial activity begins. Dickson County did not appropriate any funds to the Dickson County Joint Economic and Community Development Board for the year ended June 30, 2018.

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

Administrative Office:

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

Discretely Presented Dickson County School Department

The discretely presented School Department participates in the Volunteer State Cooperative (VOLCO), which represents a cost-sharing arrangement. The cooperative was established through a contractual agreement between the Boards of Education of Dickson County, Bedford County, Coffee County, Fayetteville City, Hickman County, Houston County, Humphreys County, Lewis County, Lincoln County, Manchester City, Marshall County, and Stewart County. The cooperative was authorized through Chapter 49 of

Tennessee Code Annotated to obtain lower prices for food supplies, materials, equipment, and services by combining the purchasing requirements of each member's school food service systems. The cooperative has contracted with a coordinating district (Dickson County School Department) and a service provider to provide these services. The cooperative is governed by a Representative Committee, comprising one representative from each of the member districts; and an Executive Council, consisting of the chair, vice chair, secretary, treasurer, and a member-at-large from the Representative Committee.

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

Administrative Office:

Volunteer State Cooperative
220 McLemore Street
Dickson, TN 37055

F. Retirement Commitments

1. Tennessee Consolidated Retirement System (TCRS)

Primary Government

General Information About the Pension Plan

Plan Description. Employees of Dickson County and non-certified employees of the discretely presented Dickson County School Department 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 63.65 percent, the non-certified employees of the discretely presented School Department comprise 36.35 percent of the plan based on contribution 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.

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, 2017, the following employees were covered by the benefit terms:

Inactive Employees or Beneficiaries Currently	
Receiving Benefits	205
Inactive Employees Entitled to But Not Yet Receiving	
Benefits	628
Active Employees	655
Total	<u>1,488</u>

Contributions. Contributions for employees are established in the statutes governing the TCRS and may only be changed by the Tennessee General Assembly. Employees contribute five percent of salary. Dickson 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, 2018, the employer contribution for Dickson County was \$1,414,378 based on a rate of 6.67 percent of covered payroll. By law, employer contributions are required to be paid. The TCRS may intercept Dickson County's state shared taxes if required employer contributions are not remitted. The employer's actuarially determined contributions (ADC) 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)

Dickson County's net pension liability (asset) was measured as of June 30, 2017, 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, 2017, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.5%
Salary Increases	Graded Salary Ranges from 8.72% to 3.46% Based on Age, Including Inflation, Averaging 4%
Investment Rate of Return	7.25%, Net of Pension Plan Investment Expenses, Including Inflation
Cost of Living Adjustment	2.25%

Mortality rates were based on actual experience including an adjustment for some anticipated improvement.

The actuarial assumptions used in the June 30, 2017, actuarial valuation were based on the results of an actuarial experience study performed for the period July 1, 2012, through June 30, 2016. 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, 2016, actuarial experience study. A blend of future capital market projections and historic market returns was used in a building-block method in which a best-estimate of expected future real rates of return (expected returns, net of pension plan investments expense and inflation) is developed for each major asset class. These best-estimates are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target allocation percentage and by adding expected inflation of 2.5 percent. The best-estimates of geometric real rates of return and the TCRS investment policy target asset allocation for each major class are summarized in the following table:

Asset Class	Percentage Long-term Expected Real Rate of Return	Percentage Target Allocations
U.S. Equity	5.69	31
Developed Market		
International Equity	5.29	14
Emerging Market		
International Equity	6.36	4
Private Equity and		
Strategic Lending	5.79	20
U.S. Fixed Income	2.01	20
Real Estate	4.32	10
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 7.25 percent based on a blending of the factors described above.

Changes of Assumptions. In 2017, the following assumptions were changed: decreased inflation rate from 3.0 percent to 2.5 percent; decreased the investment rate of return from 7.5 percent to 7.25 percent; decreased the cost-of-living adjustment from 2.5 to 2.25 percent; decreased salary growth graded ranges from an average of 4.25 percent to an average of 4 percent; and modified the mortality assumptions.

Discount Rate. The discount rate used to measure the total pension liability was 7.25 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 Dickson 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)

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (Asset) (a)-(b)
Balance, July 1, 2016	\$ 42,357,092	\$ 42,682,546	\$ (325,454)
Changes for the Year:			
Service Cost	\$ 1,695,490	\$ 0	\$ 1,695,490
Interest	3,250,054	0	3,250,054
Differences Between Expected and Actual Experience	(490,640)	0	(490,640)
Changes in Assumptions	1,002,831	0	1,002,831
Contributions-Employer	0	1,335,915	(1,335,915)
Contributions-Employees	0	1,001,440	(1,001,440)
Net Investment Income	0	4,885,071	(4,885,071)
Benefit Payments, Including Refunds of Employee Contributions	(1,437,068)	(1,437,068)	0
Administrative Expense	0	(56,181)	56,181
Other Changes	0	0	0
Net Changes	\$ 4,020,667	\$ 5,729,177	\$ (1,708,510)
Balance, June 30, 2017	\$ 46,377,759	\$ 48,411,723	\$ (2,033,964)

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

		Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability (Asset)
Primary Government	63.65%	\$ 29,519,444	\$ 30,814,062	\$ (1,294,618)
School Department	36.35%	16,858,315	17,597,661	(739,346)
Total		\$ 46,377,759	\$ 48,411,723	\$ (2,033,964)

Sensitivity of the Net Pension Liability (Asset) to Changes in the Discount Rate. The following presents the net pension liability (asset) of Dickson County calculated using the discount rate of 7.25 percent, as well as what the net pension liability (asset) would be if it were calculated using a discount rate that is one percentage point lower (6.25%) or one percentage point higher (8.25%) than the current rate:

	1% Decrease	Current Discount Rate 7.25%	1% Increase
Dickson County	6.25%	7.25%	8.25%

Net Pension Liability \$ 4,652,037 \$ (2,033,964) \$ (7,525,291)

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

Pension Expense or Negative Pension Expense. For the year ended June 30, 2018, Dickson County recognized pension expense of \$704,386.

Deferred Outflows of Resources and Deferred Inflows of Resources. For the year ended June 30, 2018, Dickson County 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
Difference Between Expected and Actual Experience	\$ 162,187	\$ 470,958
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	0	25,420
Changes in Assumptions	835,692	0
Contributions Subsequent to the Measurement Date of June 30, 2017 (1)	1,414,378	N/A
Total	<u>\$ 2,412,257</u>	<u>\$ 496,378</u>

- (1) The amount shown above for “Contributions Subsequent to the Measurement Date of June 30, 2017,” 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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Primary Government	\$ 1,560,998	\$ 315,945
School Department	851,259	180,433
Total	<u>\$ 2,412,257</u>	<u>\$ 496,378</u>

Amounts reported as deferred outflows of resources, with the exception of contributions subsequent to the measurement date, and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30	Amount
2019	\$ (63,054)
2020	520,599
2021	205,365
2022	(246,770)
2023	85,366
Thereafter	0

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

Discretely Presented Dickson County School Department

Non-certified Employees

General Information About the Pension Plan

Plan Description. As noted above under the primary government, employees of Dickson County and non-certified employees of the discretely presented Dickson County School Department 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 63.65 percent and the non-certified employees of the discretely presented School

Department comprise 36.35 percent of the plan based on contribution data.

Certified Employees

Teacher Retirement Plan

General Information About the Pension Plan

Plan Description. Teachers of the Dickson 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 publicly available financial report that can be obtained at 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 with an unreduced benefit 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. 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 60 or pursuant to the rule of 80. 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 percent and one percent. Members who leave 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 or by automatic cost controls set out in law. Teachers are required to contribute five percent of their salary to the plan. 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 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, 2018, to the Teacher Retirement Plan were \$228,894, 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 (Assets). At June 30, 2018, the School Department reported a liability (asset) of (\$166,318) for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of June 30, 2017, and the total pension liability (asset) used to calculate the net pension liability (asset) was determined by an actuarial valuation as of that date. The School Department's proportion of the net pension liability (asset) was based on the School Department's share of contributions to the pension plan relative to the contributions of all participating LEAs. At the measurement date of June 30, 2017, the School Department's proportion was .630385 percent. The proportion as of June 30, 2016, was .557099 percent.

Pension Expense. For the year ended June 30, 2018, the School Department recognized pension expense of \$74,897.

Deferred Outflows of Resources and Deferred Inflows of Resources. For the year ended June 30, 2018, the 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
Difference Between Expected and Actual Experience	\$ 5,829	\$ 12,508
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	0	8,949
Changes in Assumptions	14,612	0
Changes in Proportion of Net Pension Liability (Asset)	1,775	8,114
LEA's Contributions Subsequent to the Measurement Date of June 30, 2017 (1)	228,894	N/A
Total	<u>\$ 251,110</u>	<u>\$ 29,571</u>

The School Department's employer contributions of \$228,894, reported as pension related deferred outflows of resources subsequent to the measurement date, will be recognized as an increase of net pension asset in the year ending June 30, 2019. 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
2019	\$ (1,336)
2020	(1,336)
2021	(1,848)
2022	(4,150)
2023	70
Thereafter	1,242

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, 2017, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.5%
Salary Increases	Graded Salary Ranges from 8.72% to 3.46% Based on Age, Including Inflation, Averaging 4%
Investment Rate of Return	7.25%, Net of Pension Plan Investment Expenses, Including Inflation
Cost of Living Adjustment	2.25%

Mortality rates are based on actual experience including an adjustment for some anticipated improvement.

The actuarial assumptions used in the June 30, 2017, actuarial valuation were based on the results of an actuarial experience study performed for the period July 1, 2012, through June 30, 2016. 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, 2016, actuarial experience study. A blend of future capital market projections and historic market returns was used in a building-block method in which a best-estimate of expected future real rates of return (expected returns, net of pension plan investments expense and inflation) is developed for each major asset class. These best-estimates are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target allocation percentage and by adding expected inflation of 2.5 percent. The best-estimates of geometric real rates of return and the TCRS investment policy target asset allocation for each major class are summarized in the following table:

Asset Class	Percentage Long-term Expected Real Rate of Return		Percentage Target Allocations	
U.S. Equity	5.69	%	31	%
Developed Market				
International Equity	5.29		14	
Emerging Market				
International Equity	6.36		4	
Private Equity and				
Strategic Lending	5.79		20	
U.S. Fixed Income	2.01		20	
Real Estate	4.32		10	
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 7.25 percent based on a blending of the factors described above.

Changes of Assumptions. In 2017, the following assumptions were changed: decreased inflation rate from 3.0 percent to 2.5 percent; decreased the investment rate of return from 7.5 percent to 7.25 percent; decreased the cost-of-living adjustment from 2.5 percent to 2.25 percent; decreased salary growth graded ranges from an average of 4.25 percent to an average of 4.0 percent; and modified the mortality assumptions.

Discount Rate. The discount rate used to measure the total pension liability was 7.25 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 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 the School Department's proportionate share of the net pension liability (asset) calculated using the discount rate of 7.25 percent, as well as what the School Department's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is one percentage point lower (6.25%) or one percentage point higher (8.25%) than the current rate:

School Department's Proportionate Share of the Net Pension Liability (Asset)	1% Decrease 6.25%	Current Discount Rate 7.25%	1% Increase 8.25%
Net Pension Liability	\$ 33,182	\$ (166,318)	\$ (312,654)

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

Teacher Legacy Pension Plan

General Information About the Pension Plan

Plan Description. Teachers of the Dickson 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 publicly available financial report that can be obtained at 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. Under the Teacher Legacy Pension Plan, benefit terms and conditions, including COLAs 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 are required to contribute five percent of their salaries. 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 Dickson County School Department for the year ended June 30, 2018, to the Teacher Legacy Pension Plan were \$2,572,484, which is 9.08 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 Liability (Assets). At June 30, 2018, the School Department reported a liability (asset) of (\$256,533) for its proportionate share of the net pension liability (asset). The net pension liability (asset) was

measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of that date. The School Department's proportion of the net pension liability (asset) was based on the School Department's long-term share of contributions to the pension plan relative to the contributions of all participating LEAs. At the measurement date of June 30, 2017, the School Department's proportion was .784068 percent. The proportion measured at June 30, 2016, was .801280 percent.

Pension Expense. For the year ended June 30, 2018, the School Department recognized pension expense of \$6,723.

Deferred Outflows of Resources and Deferred Inflows of Resources. For the year ended June 30, 2018, the 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
Difference Between Expected and Actual Experience	\$ 154,657	\$ 5,296,217
Changes in Assumptions	2,172,692	0
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	38,941	0
Changes in Proportion and Differences Between LEA's Contributions and Proportionate Share of Contributions	120,662	170,903
LEA's Contributions Subsequent to the Measurement Date of June 30, 2017	2,572,484	N/A
Total	\$ 5,059,436	\$ 5,467,120

The School Department's employer contributions of \$2,572,484 reported as pension related deferred outflows of resources subsequent to the measurement date, will be recognized as a decrease in net pension liability in the year ending June 30, 2019. 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
2019	\$ (1,831,873)
2020	792,516
2021	(657,365)
2022	(1,283,447)
2023	0
Thereafter	0

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, 2017, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.5%
Salary Increases	Graded Salary Ranges from 8.72% to 3.46% Based on Age, Including Inflation, Averaging 4%
Investment Rate of Return	7.25%, Net of Pension Plan Investment Expenses, Including Inflation
Cost of Living Adjustment	2.25%

Mortality rates are based actual experience including an adjustment for some anticipated improvement.

The actuarial assumptions used in the June 30, 2017, actuarial valuation were based on the results of an actuarial experience study performed for the period July 1, 2012, through June 30, 2016. 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, 2016, actuarial experience study. A blend of future capital market projections and historic market returns was used in a building-block method in which a best-estimate of expected future real rates of return (expected returns, net of pension plan investments expense and inflation) is developed for each major asset class. These best-estimates are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target allocation percentage and by adding expected inflation of 2.5 percent. The best-estimates of geometric real rates of return and the TCRS

investment policy target asset allocation for each major 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	5.69 %	31 %
International Equity Emerging Market	5.29	14
International Equity Private Equity and Strategic Lending	6.36	4
U.S. Fixed Income	5.79	20
Real Estate	2.01	20
Short-term Securities	4.32	10
	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 7.25 percent based on a blending of the factors described above.

Changes of Assumptions. In 2017, the following assumptions were changed: decreased inflation rate from 3.0 percent to 2.5 percent; decreased the investment rate of return from 7.5 percent to 7.25 percent; decreased the cost-of-living adjustment from 2.5 percent to 2.25 percent; decreased salary growth graded ranges from an average of 4.25 percent to an average of 4.0 percent; and modified the mortality assumptions.

Discount Rate. The discount rate used to measure the total pension liability was 7.25 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 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 the School Department's proportionate share of the net pension liability (asset) calculated using the discount rate of 7.25 percent, as well as what the School Department's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is one percentage point lower (6.25%) or one percentage point higher (8.25%) than the current rate:

School Department's Proportionate Share of the Net Pension Liability (Asset)	1% Decrease 6.25%	Current Discount Rate 7.25%	1% Increase 8.25%
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Net Pension Liability	\$ 23,018,395	\$ (256,533)	\$ (19,494,796)
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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**

Primary Government

Dickson County offers its employees two deferred compensation plans, one established pursuant to IRC Section 457 and the other pursuant to IRC Section 401(k). All costs of administering and funding these programs are the responsibility of plan participants. The Section 401(k) and Section 457 plan assets remain the property of the contributing employees and are not presented in the accompanying financial statements. IRC Sections 401(k) and 457 establish participation, contribution, and withdrawal provisions for the plans.

Discretely Presented Dickson County School Department

Teachers hired after July 1, 2014, by the School Department are required to participate in a hybrid pension plan consisting of a defined benefit portion, which is detailed in the pensions footnote above and is managed by the Tennessee Consolidated Retirement System, and a defined contribution portion, which is placed into the state's 401 (K) plan and is managed by the employee. The defined contribution portion of the plan requires that the School Department contribute five percent of each teacher's salary into their deferred compensation plan. In addition, teachers are required to contribute two percent of their salaries into this deferred compensation plan, unless they opt out of the

employee portion. During the year the School Department contributed \$278,264 and teachers contributed \$100,542 to this deferred compensation pension plan.

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

G. Other Postemployment Benefits (OPEB)

Discretely Presented Dickson County School Department

Dickson County School Department provides OPEB benefits to its retirees through a state administered public entity risk pool. For reporting purposes the plan is considered a single employer defined benefit OPEB plan based on criteria in Statement No. 75 of the Governmental Accounting Standards Board (GASB). The plan is funded on a pay-as-you-go basis and there are no assets accumulating in a trust that meets the criteria of paragraph 4 of GASB Statement No. 75.

OPEB Provided Through State Administered Public Entity Risk Pool

The Dickson County School Department provides healthcare benefits to its retirees under the Local Education Plan (LEP) for 3 years or until they reach Medicare eligibility, whichever comes first. The retirees of Dickson County School Department may then join the Tennessee Plan – Medicare (TNM), which provides supplemental medical insurance for retirees with Medicare. However, the School Department does not provide any subsidy (direct or indirect) to this plan and therefore does not recognize any OPEB liability associated with the TNM.

The School Department's total OPEB liability for the plan was measured as of June 30, 2017, and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and Other Inputs. The total OPEB liability in the June 30, 2017, actuarial valuation of each plan was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Actuarial Cost Method	Entry Age Normal
Inflation	2.25%
Salary Increases	Salary increases used in the July 1, 2107 TCRS actuarial valuation; 3.44% to 8.72%, including inflation
Discount Rate	3.56%
Healthcare Cost Trend Rates	Based on the Getzen Model, with trend starting at 7.5% for the 2018 calendar year, and gradually decreasing over a 33-year period to an ultimate trend rate of 3.53% with .18% added to approximate the effect of the excise tax
Retirees Share of Benefit Related Cost	Discussed under each plan

The discount rate was 3.56%, based on the daily rate of Fidelity's 20-year Municipal GO AA index closest to but not later than the measurement date.

Mortality rates were based on the results of a statewide experience study undertaken on behalf of the Tennessee Consolidated Retirement System (TCRS). These mortality rates were used in the July 1, 2017, actuarial valuation of the TCRS.

Unless noted otherwise, the actuarial demographic assumptions used in the June 30, 2017, valuations were the same as those employed in the July 1, 2017, Pension Actuarial Valuation of the Tennessee Consolidated Retirement System (TCRS). These assumptions were developed by TCRS based on the results of an actuarial experience study for the period July 1, 2012 - June 30, 2016. The demographic assumptions were adjusted to more closely reflect actual and expected future experience. Mortality tables are used to measure the probabilities of participants dying before and after retirement. The mortality rates employed in this valuation are taken from the RP-2014 Healthy Participant Mortality Table for Annuitants for non-disabled post-retirement mortality, with mortality improvement projected to all future years using Scale MP-2016. Post-retirement tables are Blue Collar and adjusted with a 2% load for males and a -3% load for females. Mortality rates for impaired lives are the same as those used by TCRS and are taken from a gender distinct table published in the IRS Ruling 96-7 for disabled lives with a 10% load.

Changes in Assumptions. The discount rate changed from 2.92 percent as of the beginning of the measurement period to 3.56 percent as of the measurement date of June 30, 2017.

Closed Local Education (LEP) OPEB Plan (Discretely Presented School Department)

Plan Description. Employees of the Dickson County School Department who were hired prior to July 1, 2015, are provided with pre-65 retiree health insurance benefits through the closed Local Education Plan (LEP) administered by the Tennessee Department of Finance and Administration. All eligible pre-65 retired teachers, support staff, and disability participants of local education agencies, who choose coverage, participate in the LEP. This plan is closed to the employees of all participating employers that were hired on or after July 1, 2015.

Benefits Provided. The Dickson County School Department offers the LEP to provide health insurance coverage to eligible pre-65 retirees, support staff, and disabled participants of local education agencies. Retirees are required to discontinue coverage under the LEP upon obtaining Medicare eligibility. Insurance coverage is the only postemployment benefit provided to retirees. An insurance committee created in accordance with TCA 8-27-301 establishes and amends the benefit terms of the LEP. All members have the option of choosing between the premier preferred provider organization (PPO), standard PPO, limited PPO or the wellness health savings consumer-driven health plan (CDHP) for healthcare benefits. Retired plan members of the LEP receive the same plan benefits as active employees at a blended premium rate that considers the cost of all participants. This creates an implicit subsidy for retirees. Participating employers determine their own policy related to direct subsidies provided for retiree premiums. During the year, Dickson County provided a direct subsidy for retired certified employees of 50% of the monthly premium on a single only policy. This direct subsidy is available for 3 years or until the retiree reaches Medicare eligibility, whichever comes first. Dickson County does not provide any direct subsidy for retired support staff. Also, the state, as a governmental non-employer contributing entity, provides a direct subsidy for eligible retirees premiums based on years of service. Therefore, retirees with 30 or more years of service will receive 45%; 20 but less than 30 years, 35%; and less than 20 years, 20% of the scheduled premium. No subsidy is provided for enrollees of the health savings CDHP.

Employees Covered by Benefit Terms

At the measurement date of June 30, 2017, the following employees were covered by the benefit terms:

	<u>School Department</u>
Inactive Employees or Beneficiaries Currently Receiving Benefits	57
Inactive Employees Entitled to But Not Yet Receiving Benefits	0
Active Employees	889
Total	<u><u>946</u></u>

A state insurance committee, created in accordance with *TCA* 8-27-301, establishes the required payments to the LEP by member employers and employees through the blended premiums established for active and retired employees. Claims liabilities of the plan are periodically computed using actuarial and statistical techniques to establish premium rates. Administrative costs are allocated to plan participants. Employers contribute towards employee costs based on their own developed policies. During the current reporting period, the School Department paid \$356,749 to the LEP for OPEB benefits as they came due.

Changes in the Collective Total OPEB Liability

	<u>Share of Collective Liability</u>		
	Dickson County School Department 66.2536%	State of TN 33.7464%	Total OPEB Liability
Balance July 1, 2016	\$ 8,222,209	\$ 4,187,998	\$ 12,410,207
Changes for the Year:			
Service Cost	\$ 493,658	\$ 251,445	\$ 745,103
Interest	250,032	127,354	377,386
Changes in Benefit Terms	0	0	0
Difference between Expected and Actuarial Experience	0	0	0
Changes in Assumption and Other Inputs	(373,538)	(190,262)	(563,800)
Benefit Payments	(306,269)	(155,998)	(462,267)
Net Changes	<u>\$ 63,883</u>	<u>\$ 32,539</u>	<u>\$ 96,422</u>
Balance June 30, 2017	<u><u>\$ 8,286,092</u></u>	<u><u>\$ 4,220,537</u></u>	<u><u>\$ 12,506,629</u></u>

The Dickson County School Department has a special funding situation related to benefits paid by the State of Tennessee for its eligible retired employees participating in the LEP. The Dickson County School Department's proportionate share of the collective total OPEB liability was based on a projection of the employers long-term share of benefit payments to the OPEB plan relative to the projected share of benefit payments of all participating employers and nonemployer contributing entities, actuarially determined. The School Department recognized \$358,981 in revenue for subsidies provided by nonemployer contributing entities for benefits paid by the LEP for School Department retirees.

During the year, the Dickson County School Department's proportionate share of the collective OPEB liability was 66.2536% and the State of Tennessee's share was 33.7464%.

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources. For the year ended June 30, 2018, the School Department recognized OPEB expense of \$1,063,760, including the state's share of the expense. At June 30, 2018, the School Department reported deferred outflows of resources and deferred inflows of resources related to its proportionate share of OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	\$ 0	\$ 0
Changes of Assumptions/Inputs	0	334,627
Changes in Proportion and Differences Between Amounts Paid as Benefits Came Due and Proportionate Share Amounts Paid by the Employee and Nonemployer Contributors As Benefits Came Due	0	0
Benefits Paid After the Measurement Date	<u>356,749</u>	<u>0</u>
Total	<u>\$ 356,749</u>	<u>\$ 334,627</u>

Amounts reported as deferred inflows and deferred outflows of resources (excluding benefits paid after the measurement date) related to OPEB will be recognized in OPEB expense as follows:

<u>Year Ending June 30</u>	<u>School Department</u>
2019	\$ (38,910)
2020	(38,910)
2021	(38,910)
2022	(38,910)
2023	(38,910)
Thereafter	(140,077)

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

Sensitivity of Proportionate Share of the Collective Total OPEB Liability to Changes in the Discount Rate. The following presents the School Department's proportionate share of the collective total OPEB liability related to the LEP, as well as what the proportionate share of the collective total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current discount rate.

<u>Discount Rate</u>	<u>Current Discount Rate</u>
1% Decrease 2.56%	1% Increase 4.56%

Proportionate Share of the Collective Total OPEB Liability	\$ 8,873,710	\$ 8,286,092	\$ 7,723,547
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Sensitivity of Proportionate Share of the Collective Total OPEB Liability to Changes in the Healthcare Cost Trend Rate. The following presents the School Department's proportionate share of the collective total OPEB liability related to the LEP, as well as what the proportionate share of the collective total OPEB liability would be if it were calculated using a healthcare cost trend rate that is one percentage point lower or one percentage point higher than the current healthcare cost trend rate.

Healthcare Cost Trend Rate

	1% Decrease 6.5 to 2.71%	Curent Rates 7.5 to 3.71%	1% Increase 8.5 to 4.71%

Proportionate Share of the

Collective Total OPEB

Liability

\$ 7,370,935 \$ 8,286,092 \$ 9,364,991

H. Termination Benefits

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

I. Pollution Remediation

The Tennessee Department of Environment and Conservation (TDEC) notified Dickson County on September 9, 1994, that the county's landfill was in violation of the Clean Water Act because of ground water contamination. The notification required Dickson County to monitor ground water near the landfill site. On February 1, 2001, TDEC issued a remedial action notice to Dickson County regarding the contamination. To comply with the remedial action notice, Dickson County chose to provide public water to the affected areas. On December 9, 2011, Dickson County settled several lawsuits related to groundwater contamination at the landfill site. Dickson County was ordered to create a remediation fund and deposit \$5,000,000 over ten years, as follows: \$1,400,000 on or before March 15, 2012; and an additional \$400,000 on or before March 15 in each year from 2013 through 2021. The county agreed to include in this funding the \$1,120,000 that the City of Dickson agreed to pay Dickson County as settlement of the city's liabilities in the lawsuit. Per the settlement agreement, an expert panel was established to oversee the expenditures of the remediation fund. Also, Dickson County has paid the plaintiff's attorney fees and costs of \$600,000, per the settlement agreement.

As of June 30, 2018, Dickson County had deposited \$4,400,000 into the fund for remediation costs and legal fees. In accordance with GASB Statement No. 49, *Accounting and Financial Reporting for Pollution Remediation*

Obligations, Dickson County has recorded a long-term liability of \$1,200,000 as of June 30, 2018, on the Statement of Net Position.

J. Office of Central Accounting and Budgeting

Office of Director of Accounts and Budgets

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

K. Purchasing Laws

Offices of County Mayor and Highway Engineer

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

Office of Director of Schools

Purchasing procedures for the discretely presented Dickson County School Department are governed by purchasing laws applicable to schools as set forth in Section 49-2-203, *TCA*, which provides for the Board of Education, through its executive committee (director of schools and chairman of the Board of Education), to make all purchases. This statute also requires competitive bids to be solicited through newspaper advertisement on all purchases exceeding \$25,000.

L. Subsequent Events

On August 31, 2018, Barbara Spann left the Office of General Sessions Court Clerk and was succeeded by Leslie Shelton.

On October 10, 2018, Dickson County issued a capital outlay note totaling \$435,000 for landfill demolition work.

On December 1, 2018, Dickson County issued a bond anticipation note totaling \$500,000 for land to construct the Justice Center.

REQUIRED SUPPLEMENTARY INFORMATION

Dickson 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
For the Fiscal Year Ended June 30

	2014	2015	2016	2017
Total Pension Liability				
Service Cost	\$ 1,506,933	\$ 1,538,565	\$ 1,584,385	\$ 1,695,490
Interest	2,516,028	2,736,753	2,998,600	3,250,054
Differences Between Actual and Expected Experience	(165,981)	324,373	(10,148)	(490,640)
Changes of assumptions	0	0	0	1,002,831
Benefit Payments, Including Refunds of Employee Contributions	(808,159)	(1,083,064)	(1,225,385)	(1,437,068)
Net Change in Total Pension Liability	\$ 3,048,821	\$ 3,516,627	\$ 3,347,452	\$ 4,020,667
Total Pension Liability, Beginning	32,444,192	35,493,013	39,009,640	42,357,092
Total Pension Liability, Ending (a)	\$ 35,493,013	\$ 39,009,640	\$ 42,357,092	\$ 46,377,759
Plan Fiduciary Net Position				
Contributions - Employer	\$ 1,389,278	\$ 1,240,516	\$ 1,316,729	\$ 1,335,915
Contributions - Employee	927,471	961,527	987,059	1,001,440
Net Investment Income	5,332,126	1,195,751	1,089,706	4,885,071
Benefit Payments, Including Refunds of Employee Contributions	(808,159)	(1,083,064)	(1,225,385)	(1,437,068)
Administrative Expense	(22,851)	(32,164)	(49,023)	(56,181)
Other	0	0	21,091	0
Net Change in Plan Fiduciary Net Position	\$ 6,817,865	\$ 2,282,566	\$ 2,140,177	\$ 5,729,177
Plan Fiduciary Net Position, Beginning	31,441,938	38,259,803	40,542,369	42,682,546
Plan Fiduciary Net Position, Ending (b)	\$ 38,259,803	\$ 40,542,369	\$ 42,682,546	\$ 48,411,723
Net Pension Liability (Asset), Ending (a - b)	\$ (2,766,790)	\$ (1,532,729)	\$ (325,454)	\$ (2,033,964)
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	107.80%	103.93%	100.77%	104.39%
Covered Payroll	\$ 18,328,190	\$ 18,598,436	\$ 19,741,062	\$ 20,028,688
Net Pension Liability (Asset) as a Percentage of Covered Payroll	(15.10)%	(8.24)%	(1.65)%	(10.16)%

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

Note: data presented includes primary government and the non-certified employees of the discretely presented School Department.

Exhibit E-2

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

	2014	2015	2016	2017	2018
Actuarially Determined Contribution	\$ 1,389,278	\$ 1,240,516	\$ 1,316,729	\$ 829,188	\$ 1,414,378
Less Contributions in Relation to the Actuarially Determined Contribution	(1,389,278)	(1,240,516)	(1,316,729)	(1,335,915)	(1,414,378)
Contribution Deficiency (Excess)	\$ 0	\$ 0	\$ 0	\$ (506,727)	\$ 0
Covered Payroll	\$ 18,328,190	\$ 18,598,436	\$ 19,741,062	\$ 20,028,688	\$ 20,892,458
Contributions as a Percentage of Covered Payroll	7.58%	6.67%	6.67%	6.67%	6.67%

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

Note: data presented includes primary government and the non-certified employees of the discretely presented School Department.

Exhibit E-3

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

	2015	2016	2017	2018
Contractually Required Contribution	\$ 53,134	\$ 98,050	\$ 165,498	\$ 228,894
Less Contributions in Relation to the Contractually Required Contribution	(53,134)	(98,050)	(165,498)	(228,894)
Contribution Deficiency (Excess)	\$ 0	\$ 0	\$ 0	\$ 0
Covered Payroll	\$ 1,328,356	\$ 2,451,255	\$ 4,116,461	\$ 5,680,853
Contributions as a Percentage of Covered Payroll	4.00%	4.00%	4.02%	4.00%

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

Exhibit E-4

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

	2014	2015	2016	2017	2018
Contractually Required Contribution	\$ 2,724,275	\$ 2,658,821	\$ 2,614,783	\$ 2,505,563	\$ 2,572,484
Less Contributions in Relation to the Contractually Required Contribution	(2,724,275)	(2,658,821)	(2,614,783)	(2,505,563)	(2,572,484)
Contribution Deficiency (Excess)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Covered Payroll	\$ 30,678,773	\$ 29,411,767	\$ 28,924,577	\$ 27,737,327	\$ 28,227,986
Contributions as a Percentage of Covered Payroll	8.88%	9.04%	9.04%	9.03%	9.08%

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

Exhibit E-5

Dickson County, Tennessee
Schedule of Proportionate Share of the Net Pension Liability (Asset)
in the Teacher Retirement Pension Plan of TCRS
Discretely Presented Dickson County School Department
For the Fiscal Year Ended June 30 *

	2016	2017	2018
School Department's Proportion of the Net Pension Liability/Asset	0.626128%	0.557099%	0.630385%
School Department's Proportionate Share of the Net Pension Liability (Asset)	\$ (25,720)	\$ (57,996)	\$ (166,318)
Covered Payroll	\$ 1,328,356	\$ 2,451,255	\$ 4,116,461
School Department's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	(1.94)%	(2.37)%	(4.04)%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	127.46%	121.88%	126.81%

* 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 E-6

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

	2015	2016	2017	2018
School Department's Proportion of the Net Pension Liability/Asset	0.781626%	0.785674%	0.801280%	0.784068%
School Department's Proportionate Share of the Net Pension Liability (Asset)	\$ (127,011)	\$ 321,839	\$ 5,007,556	\$ (256,533)
Covered Payroll	\$ 30,678,773	\$ 29,411,767	\$ 28,924,577	\$ 27,737,327
School Department's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	(0.41)%	1.09%	17.31%	(0.92)%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	100.08%	99.81%	97.14%	100.14%

* 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 E-7

Dickson County, Tennessee
Schedule of Changes in the Total OPEB Liability and Related Ratios - Local Education Plan
Discretely Presented Dickson County School Department
For the Fiscal Year Ended June 30

	2017
Total OPEB Liability	
Service Cost	\$ 745,103
Interest	377,386
Changes in Benefit Terms	0
Differences Between Actual and Expected Experience	0
Changes in Assumptions or Other Inputs	(563,800)
Benefit Payments	(462,267)
Net Change in Total OPEB Liability	\$ 96,422
Total OPEB Liability, Beginning	12,410,207
Total OPEB Liability, Ending	<u>\$ 12,506,629</u>
Nonemployer Contributing Entity Proportionate Share of the Total OPEB Liability	\$ 4,220,537
Employer Proportionate Share of the Total OPEB Liability	8,286,092
Covered Employee Payroll	\$ 40,920,569
Net OPEB Liability as a Percentage of Covered Employee Payroll	0.2024921

Note 1: Ten years of data will be presented when available.

Note 2: Changes in assumptions. Changes in assumptions and other inputs reflect the effects of changes in the discount rate each period. The following are the discount rates used in each period:

2017	2.92%
2018	3.56%

Note 3: No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

DICKSON COUNTY, TENNESSEE
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2018

TENNESSEE CONSOLIDATED RETIREMENT SYSTEM

Valuation Date: Actuarially determined contribution rates for fiscal year 2107 were calculated based on the June 30, 2016, actuarial valuation.

Methods and assumptions used to determine contribution rates:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Dollar, closed (not to exceed 20 years)
Remaining Amortization Period	Various
Asset Valuation	10-year smoothed within a 20 percent corridor to market value
Inflation	3.0%
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 (Valuation Date)
Cost of Living Adjustment	2.5%, If Provided

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

Nonmajor Governmental Funds

Special Revenue Funds

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

Solid Waste/Sanitation Fund – The Solid Waste/Sanitation Fund is used to account for transactions involving solid waste collections.

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

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

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

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

Capital Projects Funds

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

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

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

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

Exhibit F-1

Dickson County, Tennessee
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2018

	Special Revenue Funds					
	Solid Waste / Sanitation	Drug Control	Other Special Revenue	Constitu - tional Officers - Fees	Bridge	Total
<u>ASSETS</u>						
Cash	\$ 300	\$ 0	\$ 0	\$ 30,608	\$ 0	\$ 30,908
Equity in Pooled Cash and Investments	3,558,130	610,210	2,785,487	0	1,114,530	8,068,357
Accounts Receivable	2,890,551	2,471	0	0	0	2,893,022
Allowance for Uncollectibles	(2,274,700)	0	0	0	0	(2,274,700)
Due from Other Governments	1,630	0	0	0	169,196	170,826
Cash Shortage	0	0	0	2,000	0	2,000
Total Assets	\$ 4,175,911	\$ 612,681	\$ 2,785,487	\$ 32,608	\$ 1,283,726	\$ 8,890,413
<u>LIABILITIES</u>						
Accounts Payable	\$ 282,823	\$ 7,416	\$ 12,526	\$ 0	\$ 0	\$ 302,765
Payroll Deductions Payable	5,872	0	0	0	0	5,872
Due to Component Units	0	0	0	0	0	0
Due to State of Tennessee	453	0	0	0	0	453
Due to Litigants, Heirs, and Others	0	0	0	32,608	0	32,608
Advances Payable to Other Funds	0	0	0	0	0	0
Other Current Liabilities	0	2,957	0	0	0	2,957
Total Liabilities	\$ 289,148	\$ 10,373	\$ 12,526	\$ 32,608	\$ 0	\$ 344,655
<u>DEFERRED INFLOWS OF RESOURCES</u>						
Other Deferred/Unavailable Revenue	\$ 464,931	\$ 0	\$ 0	\$ 0	\$ 0	\$ 464,931
Total Deferred Inflows of Resources	\$ 464,931	\$ 0	\$ 0	\$ 0	\$ 0	\$ 464,931

(Continued)

Exhibit F-1

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

	Special Revenue Funds					
	Solid Waste / Sanitation	Drug Control	Other Special Revenue	Constitu - tional Officers - Fees	Bridge	Total
<u>FUND BALANCES</u>						
Restricted:						
Restricted for Public Safety	\$ 0	\$ 602,308	\$ 0	\$ 0	\$ 0	\$ 602,308
Restricted for Public Health and Welfare	3,394,897	0	2,772,961	0	0	6,167,858
Restricted for Other Operations	0	0	0	0	0	0
Restricted for Highways/Public Works	0	0	0	0	1,283,726	1,283,726
Restricted for Capital Outlay	26,935	0	0	0	0	26,935
Committed:						
Committed for Capital Projects	0	0	0	0	0	0
Total Fund Balances	<u>\$ 3,421,832</u>	<u>\$ 602,308</u>	<u>\$ 2,772,961</u>	<u>\$ 0</u>	<u>\$ 1,283,726</u>	<u>\$ 8,080,827</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 4,175,911</u>	<u>\$ 612,681</u>	<u>\$ 2,785,487</u>	<u>\$ 32,608</u>	<u>\$ 1,283,726</u>	<u>\$ 8,890,413</u>

(Continued)

Exhibit F-1

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

	Capital Projects Funds				Total Nonmajor Governmental Funds
	General Capital Projects	Community Development/ Industrial Park	Education Capital Projects	Total	
<u>ASSETS</u>					
Cash	\$ 0	\$ 0	\$ 0	\$ 0	\$ 30,908
Equity in Pooled Cash and Investments	896,107	998,454	0	1,894,561	9,962,918
Accounts Receivable	1,445,900	87,019	2,380,238	3,913,157	6,806,179
Allowance for Uncollectibles	0	0	0	0	(2,274,700)
Due from Other Governments	407,683	0	0	407,683	578,509
Cash Shortage	0	0	0	0	2,000
Total Assets	\$ 2,749,690	\$ 1,085,473	\$ 2,380,238	\$ 6,215,401	\$ 15,105,814
<u>LIABILITIES</u>					
Accounts Payable	\$ 171,381	\$ 11,229	\$ 0	\$ 182,610	\$ 485,375
Payroll Deductions Payable	0	0	0	0	5,872
Due to Component Units	0	0	2,380,238	2,380,238	2,380,238
Due to State of Tennessee	0	17	0	17	470
Due to Litigants, Heirs, and Others	0	0	0	0	32,608
Advances Payable to Other Funds	1,293,000	0	0	1,293,000	1,293,000
Other Current Liabilities	0	0	0	0	2,957
Total Liabilities	\$ 1,464,381	\$ 11,246	\$ 2,380,238	\$ 3,855,865	\$ 4,200,520
<u>DEFERRED INFLOWS OF RESOURCES</u>					
Other Deferred/Unavailable Revenue	\$ 560,583	\$ 0	\$ 0	\$ 560,583	\$ 1,025,514
Total Deferred Inflows of Resources	\$ 560,583	\$ 0	\$ 0	\$ 560,583	\$ 1,025,514

(Continued)

Exhibit F-1

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

FUND BALANCES

Restricted:

Restricted for Public Safety

Restricted for Public Health and Welfare

Restricted for Other Operations

Restricted for Highways/Public Works

Restricted for Capital Outlay

Committed:

Committed for Capital Projects

Total Fund Balances

Total Liabilities, Deferred Inflows of Resources, and Fund Balances

Capital Projects Funds				Total Nonmajor Governmental Funds
General Capital Projects	Community Development/ Industrial Park	Education Capital Projects	Total	
\$ 0	\$ 0	\$ 0	\$ 0	\$ 602,308
0	0	0	0	6,167,858
0	1,074,227	0	1,074,227	1,074,227
0	0	0	0	1,283,726
0	0	0	0	26,935
724,726	0	0	724,726	724,726
\$ 724,726	\$ 1,074,227	\$ 0	\$ 1,798,953	\$ 9,879,780
\$ 2,749,690	\$ 1,085,473	\$ 2,380,238	\$ 6,215,401	\$ 15,105,814

Exhibit F-2

Dickson County, Tennessee
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2018

	Special Revenue Funds					Capital Projects Funds
	Solid Waste / Sanitation	Drug Control	Other Special Revenue	Bridge	Total	General Capital Projects
<u>Revenues</u>						
Local Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Fines, Forfeitures, and Penalties	0	498,783	0	0	498,783	0
Charges for Current Services	4,291,330	0	0	0	4,291,330	0
Other Local Revenues	103,692	0	0	0	103,692	605
State of Tennessee	0	0	0	316,886	316,886	0
Federal Government	0	2,319	0	0	2,319	0
Other Governments and Citizens Groups	0	0	0	0	0	0
Total Revenues	\$ 4,395,022	\$ 501,102	\$ 0	\$ 316,886	\$ 5,213,010	\$ 605
<u>Expenditures</u>						
Current:						
Public Safety	\$ 0	\$ 189,881	\$ 0	\$ 0	\$ 189,881	\$ 0
Public Health and Welfare	3,682,281	0	110,038	0	3,792,319	0
Other Operations	0	0	0	0	0	0
Highways	0	0	0	377,234	377,234	0
Debt Service:						
Other Debt Service	0	0	0	0	0	0
Capital Projects	15,214	0	0	0	15,214	53,518
Total Expenditures	\$ 3,697,495	\$ 189,881	\$ 110,038	\$ 377,234	\$ 4,374,648	\$ 53,518
Excess (Deficiency) of Revenues Over Expenditures	\$ 697,527	\$ 311,221	\$ (110,038)	\$ (60,348)	\$ 838,362	\$ (52,913)

(Continued)

Exhibit F-2

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

	Special Revenue Funds					Capital Projects Funds
	Solid Waste / Sanitation	Drug Control	Other Special Revenue	Bridge	Total	General Capital Projects
<u>Other Financing Sources (Uses)</u>						
Notes Issued	\$ 150,000	\$ 0	\$ 0	\$ 0	\$ 150,000	\$ 0
Other Loans Issued	0	0	0	0	0	0
Transfers In	0	0	400,000	0	400,000	1,293,000
Transfers Out	(273,029)	(98,069)	0	0	(371,098)	0
Total Other Financing Sources (Uses)	<u>\$ (123,029)</u>	<u>\$ (98,069)</u>	<u>\$ 400,000</u>	<u>\$ 0</u>	<u>\$ 178,902</u>	<u>\$ 1,293,000</u>
Net Change in Fund Balances	\$ 574,498	\$ 213,152	\$ 289,962	\$ (60,348)	\$ 1,017,264	\$ 1,240,087
Fund Balance, July 1, 2017	2,847,334	389,156	2,482,999	1,344,074	7,063,563	(515,361)
Fund Balance, June 30, 2018	<u>\$ 3,421,832</u>	<u>\$ 602,308</u>	<u>\$ 2,772,961</u>	<u>\$ 1,283,726</u>	<u>\$ 8,080,827</u>	<u>\$ 724,726</u>

(Continued)

Exhibit F-2

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

	Capital Projects Funds (Cont.)			Total Nonmajor Governmental Funds
	Community Development/ Industrial Park	Education Capital Projects	Total	
<u>Revenues</u>				
Local Taxes	\$ 675,865	\$ 0	\$ 675,865	\$ 675,865
Fines, Forfeitures, and Penalties	0	0	0	498,783
Charges for Current Services	4,000	0	4,000	4,295,330
Other Local Revenues	22,982	0	23,587	127,279
State of Tennessee	0	0	0	316,886
Federal Government	0	0	0	2,319
Other Governments and Citizens Groups	5,000	0	5,000	5,000
Total Revenues	\$ 707,847	\$ 0	\$ 708,452	\$ 5,921,462
<u>Expenditures</u>				
Current:				
Public Safety	\$ 0	\$ 0	\$ 0	\$ 189,881
Public Health and Welfare	0	0	0	3,792,319
Other Operations	879,870	0	879,870	879,870
Highways	0	0	0	377,234
Debt Service:				
Other Debt Service	0	160,000	160,000	160,000
Capital Projects	0	2,380,238	2,433,756	2,448,970
Total Expenditures	\$ 879,870	\$ 2,540,238	\$ 3,473,626	\$ 7,848,274
Excess (Deficiency) of Revenues Over Expenditures	\$ (172,023)	\$ (2,540,238)	\$ (2,765,174)	\$ (1,926,812)

(Continued)

Exhibit F-2

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

	Capital Projects Funds (Cont.)			Total Nonmajor Governmental Funds
	Community Development/ Industrial Park	Education Capital Projects	Total	
<u>Other Financing Sources (Uses)</u>				
Notes Issued	\$ 0	\$ 0	\$ 0	\$ 150,000
Other Loans Issued	0	2,540,238	2,540,238	2,540,238
Transfers In	0	0	1,293,000	1,693,000
Transfers Out	0	0	0	(371,098)
Total Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ 2,540,238</u>	<u>\$ 3,833,238</u>	<u>\$ 4,012,140</u>
Net Change in Fund Balances	\$ (172,023)	\$ 0	\$ 1,068,064	\$ 2,085,328
Fund Balance, July 1, 2017	1,246,250	0	730,889	7,794,452
Fund Balance, June 30, 2018	<u>\$ 1,074,227</u>	<u>\$ 0</u>	<u>\$ 1,798,953</u>	<u>\$ 9,879,780</u>

Exhibit F-3

Dickson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual and Budget
Solid Waste/Sanitation Fund
For the Year Ended June 30, 2018

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Charges for Current Services	\$ 4,291,330	\$ 3,707,500	\$ 4,108,500	\$ 182,830
Other Local Revenues	103,692	70,000	99,000	4,692
Total Revenues	<u>\$ 4,395,022</u>	<u>\$ 3,777,500</u>	<u>\$ 4,207,500</u>	<u>\$ 187,522</u>
<u>Expenditures</u>				
<u>Public Health and Welfare</u>				
Waste Pickup	\$ 3,451,218	\$ 3,465,892	\$ 3,634,892	\$ 183,674
Postclosure Care Costs	231,063	166,000	262,000	30,937
<u>Capital Projects</u>				
Other General Government Projects	15,214	35,000	35,000	19,786
Total Expenditures	<u>\$ 3,697,495</u>	<u>\$ 3,666,892</u>	<u>\$ 3,931,892</u>	<u>\$ 234,397</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 697,527</u>	<u>\$ 110,608</u>	<u>\$ 275,608</u>	<u>\$ 421,919</u>
<u>Other Financing Sources (Uses)</u>				
Notes Issued	\$ 150,000	\$ 0	\$ 150,000	\$ 0
Insurance Recovery	0	10,000	10,000	(10,000)
Transfers In	0	0	4,700	(4,700)
Transfers Out	(273,029)	(273,029)	(273,029)	0
Total Other Financing Sources	<u>\$ (123,029)</u>	<u>\$ (263,029)</u>	<u>\$ (108,329)</u>	<u>\$ (14,700)</u>
Net Change in Fund Balance	\$ 574,498	\$ (152,421)	\$ 167,279	\$ 407,219
Fund Balance, July 1, 2017	<u>2,847,334</u>	<u>2,606,205</u>	<u>2,847,334</u>	<u>0</u>
Fund Balance, June 30, 2018	<u>\$ 3,421,832</u>	<u>\$ 2,453,784</u>	<u>\$ 3,014,613</u>	<u>\$ 407,219</u>

Exhibit F-4

Dickson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual and Budget
Drug Control Fund
For the Year Ended June 30, 2018

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Fines, Forfeitures, and Penalties	\$ 498,783	\$ 57,500	\$ 467,500	\$ 31,283
Federal Government	2,319	0	2,300	19
Total Revenues	<u>\$ 501,102</u>	<u>\$ 57,500</u>	<u>\$ 469,800</u>	<u>\$ 31,302</u>
<u>Expenditures</u>				
<u>Public Safety</u>				
Drug Enforcement	\$ 189,881	\$ 200,944	\$ 251,944	\$ 62,063
Total Expenditures	<u>\$ 189,881</u>	<u>\$ 200,944</u>	<u>\$ 251,944</u>	<u>\$ 62,063</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 311,221</u>	<u>\$ (143,444)</u>	<u>\$ 217,856</u>	<u>\$ 93,365</u>
<u>Other Financing Sources (Uses)</u>				
Transfers Out	\$ (98,069)	0	\$ (98,069)	0
Total Other Financing Sources	<u>\$ (98,069)</u>	<u>0</u>	<u>\$ (98,069)</u>	<u>0</u>
Net Change in Fund Balance	\$ 213,152	\$ (143,444)	\$ 119,787	\$ 93,365
Fund Balance, July 1, 2017	<u>389,156</u>	<u>197,123</u>	<u>389,156</u>	<u>0</u>
Fund Balance, June 30, 2018	<u><u>\$ 602,308</u></u>	<u><u>\$ 53,679</u></u>	<u><u>\$ 508,943</u></u>	<u><u>\$ 93,365</u></u>

Exhibit F-5

Dickson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual and Budget
Bridge Fund
For the Year Ended June 30, 2018

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
State of Tennessee	\$ 316,886	\$ 345,000	\$ 345,000	\$ (28,114)
Total Revenues	\$ 316,886	\$ 345,000	\$ 345,000	\$ (28,114)
<u>Expenditures</u>				
<u>Highways</u>				
Highway and Bridge Maintenance	\$ 377,227	\$ 500,000	\$ 725,000	\$ 347,773
Other Charges	7	5,000	5,000	4,993
Total Expenditures	\$ 377,234	\$ 505,000	\$ 730,000	\$ 352,766
Excess (Deficiency) of Revenues Over Expenditures	\$ (60,348)	\$ (160,000)	\$ (385,000)	\$ 324,652
Net Change in Fund Balance	\$ (60,348)	\$ (160,000)	\$ (385,000)	\$ 324,652
Fund Balance, July 1, 2017	1,344,074	877,634	1,344,074	0
Fund Balance, June 30, 2018	\$ 1,283,726	\$ 717,634	\$ 959,074	\$ 324,652

Exhibit F-6

Dickson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual and Budget
Community Development/Industrial Park Fund
For the Year Ended June 30, 2018

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 675,865	\$ 500,000	\$ 500,000	\$ 175,865
Charges for Current Services	4,000	0	4,000	0
Other Local Revenues	22,982	0	1,480	21,502
State of Tennessee	0	10,000	10,000	(10,000)
Other Governments and Citizens Groups	5,000	0	5,000	0
Total Revenues	<u>\$ 707,847</u>	<u>\$ 510,000</u>	<u>\$ 520,480</u>	<u>\$ 187,367</u>
<u>Expenditures</u>				
<u>Other Operations</u>				
Industrial Development	\$ 879,870	\$ 510,000	\$ 970,034	\$ 90,164
Total Expenditures	<u>\$ 879,870</u>	<u>\$ 510,000</u>	<u>\$ 970,034</u>	<u>\$ 90,164</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (172,023)</u>	<u>\$ 0</u>	<u>\$ (449,554)</u>	<u>\$ 277,531</u>
Net Change in Fund Balance	\$ (172,023)	\$ 0	\$ (449,554)	\$ 277,531
Fund Balance, July 1, 2017	<u>1,246,250</u>	<u>100,000</u>	<u>1,246,250</u>	<u>0</u>
Fund Balance, June 30, 2018	<u><u>\$ 1,074,227</u></u>	<u><u>\$ 100,000</u></u>	<u><u>\$ 796,696</u></u>	<u><u>\$ 277,531</u></u>

Major Governmental Fund

General Debt Service Fund

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

Exhibit G

Dickson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual and Budget
General Debt Service Fund
For the Year Ended June 30, 2018

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 9,766,802	\$ 8,787,800	\$ 8,787,800	\$ 979,002
Licenses and Permits	91	100	100	(9)
Charges for Current Services	600	0	0	600
Other Local Revenues	155,012	50,000	100,000	55,012
State of Tennessee	178,329	176,900	178,000	329
Other Governments and Citizens Groups	199,632	0	199,632	0
Total Revenues	<u>\$ 10,300,466</u>	<u>\$ 9,014,800</u>	<u>\$ 9,265,532</u>	<u>\$ 1,034,934</u>
<u>Expenditures</u>				
<u>Principal on Debt</u>				
General Government	\$ 1,659,164	\$ 1,664,000	\$ 1,775,000	\$ 115,836
Highways and Streets	150,083	151,000	151,000	917
Education	6,608,168	6,411,000	6,635,632	27,464
<u>Interest on Debt</u>				
General Government	669,890	687,350	776,852	106,962
Highways and Streets	6,782	6,782	10,000	3,218
Education	550,735	559,000	558,998	8,263
<u>Other Debt Service</u>				
General Government	175,770	200,000	225,000	49,230
Highways and Streets	0	500	1,000	1,000
Education	25,525	35,000	50,000	24,475
Total Expenditures	<u>\$ 9,846,117</u>	<u>\$ 9,714,632</u>	<u>\$ 10,183,482</u>	<u>\$ 337,365</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 454,349</u>	<u>\$ (699,832)</u>	<u>\$ (917,950)</u>	<u>\$ 1,372,299</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	\$ 273,029	\$ 273,029	\$ 273,029	0
Total Other Financing Sources	<u>\$ 273,029</u>	<u>\$ 273,029</u>	<u>\$ 273,029</u>	<u>0</u>
Net Change in Fund Balance	\$ 727,378	\$ (426,803)	\$ (644,921)	\$ 1,372,299
Fund Balance, July 1, 2017	<u>10,153,795</u>	<u>9,153,340</u>	<u>10,153,795</u>	<u>0</u>
Fund Balance, June 30, 2018	<u>\$ 10,881,173</u>	<u>\$ 8,726,537</u>	<u>\$ 9,508,874</u>	<u>\$ 1,372,299</u>

Fiduciary Funds

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

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

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

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

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

Exhibit H-1

Dickson County, Tennessee
Combining Statement of Fiduciary Assets and Liabilities
Fiduciary Funds
June 30, 2018

	Agency Funds				
	Cities - Sales Tax	Constitu - tional Officers - Agency	Judicial District Drug	District Attorney General	Total
<u>ASSETS</u>					
Cash	\$ 0	\$ 1,987,384	\$ 7,514	\$ 0	\$ 1,994,898
Equity in Pooled Cash and Investments	0	0	5,822,662	17,967	5,840,629
Accounts Receivable	0	0	9,826	273	10,099
Due from Other Governments	1,419,948	0	2,859	748	1,423,555
Total Assets	<u>\$ 1,419,948</u>	<u>\$ 1,987,384</u>	<u>\$ 5,842,861</u>	<u>\$ 18,988</u>	<u>\$ 9,269,181</u>
<u>LIABILITIES</u>					
Accounts Payable	\$ 0	\$ 0	\$ 38,336	\$ 0	\$ 38,336
Due to Other Funds	0	0	127,080	0	127,080
Due to Other Taxing Units	1,419,948	0	0	0	1,419,948
Due to Litigants, Heirs, and Others	0	1,987,384	0	18,988	2,006,372
Due to Joint Ventures	0	0	3,183,881	0	3,183,881
Other Current Liabilities	0	0	2,493,564	0	2,493,564
Total Liabilities	<u>\$ 1,419,948</u>	<u>\$ 1,987,384</u>	<u>\$ 5,842,861</u>	<u>\$ 18,988</u>	<u>\$ 9,269,181</u>

Exhibit H-2

Dickson County, Tennessee
Combining Statement of Changes in Assets and
Liabilities - All Agency Funds
For the Year Ended June 30, 2018

	Beginning Balance	Additions	Deductions	Ending Balance
<u>Cities - Sales Tax Fund</u>				
<u>Assets</u>				
Equity in Pooled Cash and Investments	\$ 0	\$ 8,052,622	\$ 8,052,622	\$ 0
Due from Other Governments	1,393,848	1,419,948	1,393,848	1,419,948
Total Assets	\$ 1,393,848	\$ 9,472,570	\$ 9,446,470	\$ 1,419,948
<u>Liabilities</u>				
Due to Other Taxing Units	\$ 1,393,848	\$ 9,472,570	\$ 9,446,470	\$ 1,419,948
Total Liabilities	\$ 1,393,848	\$ 9,472,570	\$ 9,446,470	\$ 1,419,948
<u>Constitutional Officers - Agency Fund</u>				
<u>Assets</u>				
Cash	\$ 896,471	\$ 15,333,457	\$ 14,242,544	\$ 1,987,384
Total Assets	\$ 896,471	\$ 15,333,457	\$ 14,242,544	\$ 1,987,384
<u>Liabilities</u>				
Due to Litigants, Heirs, and Others	\$ 896,471	\$ 15,333,457	\$ 14,242,544	\$ 1,987,384
Total Liabilities	\$ 896,471	\$ 15,333,457	\$ 14,242,544	\$ 1,987,384
<u>Judicial District Drug</u>				
<u>Assets</u>				
Cash	\$ 15,182	\$ 7,514	\$ 15,182	\$ 7,514
Equity in Pooled Cash and Investments	5,171,040	4,731,685	4,080,063	5,822,662
Accounts Receivable	16,564	9,826	16,564	9,826
Due from Other Governments	2,972	2,859	2,972	2,859
Total Assets	\$ 5,205,758	\$ 4,751,884	\$ 4,114,781	\$ 5,842,861
<u>Liabilities</u>				
Accounts Payable	\$ 9,101	\$ 38,336	\$ 9,101	\$ 38,336
Due to Other Funds	148,589	127,080	148,589	127,080
Due to Joint Ventures	2,600,580	583,301	0	3,183,881
Other Current Liabilities	2,447,488	4,003,167	3,957,091	2,493,564
Total Liabilities	\$ 5,205,758	\$ 4,751,884	\$ 4,114,781	\$ 5,842,861

(Continued)

Exhibit H-2

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

	Beginning Balance	Additions	Deductions	Ending Balance
<u>District Attorney General</u>				
<u>Assets</u>				
Equity in Pooled Cash and Investments	\$ 20,846	\$ 21,067	\$ 23,946	\$ 17,967
Accounts Receivable	0	273	0	273
Due from Other Governments	1,138	748	1,138	748
Total Assets	<u>\$ 21,984</u>	<u>\$ 22,088</u>	<u>\$ 25,084</u>	<u>\$ 18,988</u>
<u>Liabilities</u>				
Due to Litigants, Heirs, and Others	\$ 21,984	\$ 22,088	\$ 25,084	\$ 18,988
Total Liabilities	<u>\$ 21,984</u>	<u>\$ 22,088</u>	<u>\$ 25,084</u>	<u>\$ 18,988</u>
<u>Totals - All Agency Funds</u>				
<u>Assets</u>				
Cash	\$ 911,653	\$ 15,340,971	\$ 14,257,726	\$ 1,994,898
Equity in Pooled Cash and Investments	5,191,886	12,805,374	12,156,631	5,840,629
Accounts Receivable	16,564	10,099	16,564	10,099
Due from Other Governments	1,397,958	1,423,555	1,397,958	1,423,555
Total Assets	<u>\$ 7,518,061</u>	<u>\$ 29,579,999</u>	<u>\$ 27,828,879</u>	<u>\$ 9,269,181</u>
<u>Liabilities</u>				
Accounts Payable	\$ 9,101	\$ 38,336	\$ 9,101	\$ 38,336
Due to Other Funds	148,589	127,080	148,589	127,080
Due to Other Taxing Units	1,393,848	9,472,570	9,446,470	1,419,948
Due to Litigants, Heirs, and Others	918,455	15,355,545	14,267,628	2,006,372
Due to Joint Ventures	2,600,580	583,301	0	3,183,881
Other Current Liabilities	2,447,488	4,003,167	3,957,091	2,493,564
Total Liabilities	<u>\$ 7,518,061</u>	<u>\$ 29,579,999</u>	<u>\$ 27,828,879</u>	<u>\$ 9,269,181</u>

Dickson County School Department

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

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

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

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

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

Exhibit I-1

Dickson County, Tennessee
Statement of Activities
Discretely Presented Dickson County School Department
For the Year Ended June 30, 2018

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position Total Governmental Activities
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental Activities:					
Instruction	\$ 41,471,279	\$ 607,779	\$ 3,563,759	\$ 113,566	\$ (37,186,175)
Support Services	26,089,870	205,992	0	0	(25,883,878)
Operation of Non-instructional Services	5,988,579	1,560,633	3,103,659	0	(1,324,287)
Total Governmental Activities	<u>\$ 73,549,728</u>	<u>\$ 2,374,404</u>	<u>\$ 6,667,418</u>	<u>\$ 113,566</u>	<u>\$ (64,394,340)</u>
General Revenues:					
Taxes:					
Property Taxes Levied for General Purposes					\$ 9,107,997
Local Option Sales Tax					13,162,190
Business Tax					203,260
Mixed Drink Tax					62,223
Grants and Contributions Not Restricted to Specific Programs					46,037,307
Unrestricted Investment Earnings					153,428
Miscellaneous					105,841
Total General Revenues					<u>\$ 68,832,246</u>
Change in Net Position					\$ 4,437,906
Net Position, July 1, 2017					41,614,428
Restatement - See Note I.D.9.					<u>(2,458,928)</u>
Net Position, June 30, 2018					<u>\$ 43,593,406</u>

Exhibit I-2

Dickson County, Tennessee
Balance Sheet - Governmental Funds
Discretely Presented Dickson County School Department
June 30, 2018

	Major Funds		Nonmajor Funds	
	General Purpose School	Education Capital Projects	Other Govern- mental Funds	Total Governmental Funds
<u>ASSETS</u>				
Cash	\$ 120,965	\$ 0	\$ 4,488	\$ 125,453
Equity in Pooled Cash and Investments	12,206,207	17	1,199,286	13,405,510
Accounts Receivable	94,680	0	909	95,589
Due from Other Governments	3,475,739	0	307,652	3,783,391
Due from Other Funds	88,851	0	0	88,851
Due from Primary Government	0	2,380,238	0	2,380,238
Property Taxes Receivable	8,593,933	0	0	8,593,933
Allowance for Uncollectible Property Taxes	(221,732)	0	0	(221,732)
Total Assets	\$ 24,358,643	\$ 2,380,255	\$ 1,512,335	\$ 28,251,233
<u>LIABILITIES</u>				
Accounts Payable	\$ 1,758	\$ 301,136	\$ 0	\$ 302,894
Cash Overdraft	0	0	58,284	58,284
Contracts Payable	0	1,975,147	0	1,975,147
Retainage Payable	0	103,955	0	103,955
Due to Other Funds	0	0	88,851	88,851
Due to State of Tennessee	0	0	53	53
Total Liabilities	\$ 1,758	\$ 2,380,238	\$ 147,188	\$ 2,529,184
<u>DEFERRED INFLOWS OF RESOURCES</u>				
Deferred Current Property Taxes	\$ 8,115,507	\$ 0	\$ 0	\$ 8,115,507
Deferred Delinquent Property Taxes	226,004	0	0	226,004
Other Deferred/Unavailable Revenue	1,094,399	0	0	1,094,399
Total Deferred Inflows of Resources	\$ 9,435,910	\$ 0	\$ 0	\$ 9,435,910

(Continued)

Exhibit I-2

Dickson County, Tennessee
Balance Sheet - Governmental Funds
Discretely Presented Dickson County School Department (Cont.)

	<u>Major Funds</u>		<u>Nonmajor Funds</u>	
	<u>General Purpose School</u>	<u>Education Capital Projects</u>	<u>Other Govern- mental Funds</u>	<u>Total Governmental Funds</u>
<u>FUND BALANCES</u>				
Restricted:				
Restricted for Education	\$ 0	\$ 0	\$ 1,265,147	\$ 1,265,147
Restricted for Capital Outlay	0	17	0	17
Committed:				
Committed for Education	615,826	0	100,000	715,826
Committed for Capital Projects	201,560	0	0	201,560
Assigned:				
Assigned for Education	829,109	0	0	829,109
Unassigned	13,274,480	0	0	13,274,480
Total Fund Balances	<u>\$ 14,920,975</u>	<u>\$ 17</u>	<u>\$ 1,365,147</u>	<u>\$ 16,286,139</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 24,358,643</u>	<u>\$ 2,380,255</u>	<u>\$ 1,512,335</u>	<u>\$ 28,251,233</u>

Exhibit I-3

Dickson County, Tennessee
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position
Discretely Presented Dickson County School Department
June 30, 2018

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

Total fund balances - balance sheet - governmental funds (Exhibit I-2)		\$ 16,286,139
(1) Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.		
Add: land	\$ 3,445,200	
Add: construction in progress	2,374,638	
Add: buildings and improvements net of accumulated depreciation	22,445,949	
Add: other capital assets net of accumulated depreciation	<u>5,417,872</u>	33,683,659
(2) Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.		
Less: contributions due on primary government debt for loans	\$ (881,612)	
Less: termination benefits	(198,091)	
Less: Net OPEB liability	<u>(8,286,092)</u>	(9,365,795)
(3) Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions and OPEB will be amortized and recognized as components of pension expense in future years.		
Add: deferred outflows of resources related to pensions	\$ 6,161,805	
Less: deferred inflows of resources related to pensions	(5,677,124)	
Add: deferred outflows of resources related to OPEB	356,749	
Less: deferred inflows of resources related to OPEB	<u>(334,627)</u>	506,803
(4) Net pension assets of the retirement plans are not current financial resources and therefore are not reported in the governmental funds.		
Add: net pension asset - agent plan	\$ 739,346	
Add: net pension asset - teacher retirement plan	166,318	
Add: net pension asset - teacher legacy plan	<u>256,533</u>	1,162,197
(5) Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the governmental funds.		<u>1,320,403</u>
Net position of governmental activities (Exhibit A)		<u>\$ 43,593,406</u>

Exhibit I-4

Dickson County, Tennessee
Statement of Revenues, Expenditures,
and Changes in Fund Balances -
Governmental Funds
Discretely Presented Dickson County School Department
For the Year Ended June 30, 2018

	Major Funds		Nonmajor Funds	
	General Purpose School	Education Capital Projects	Other Govern- mental Funds	Total Governmental Funds
<u>Revenues</u>				
Local Taxes	\$ 22,514,531	\$ 0	\$ 0	\$ 22,514,531
Licenses and Permits	4,522	0	0	4,522
Charges for Current Services	819,022	0	1,500,291	2,319,313
Other Local Revenues	311,575	624	32,166	344,365
State of Tennessee	42,852,875	0	35,228	42,888,103
Federal Government	167,099	0	7,347,917	7,515,016
Other Governments and Citizens Groups	0	2,380,238	0	2,380,238
Total Revenues	<u>\$ 66,669,624</u>	<u>\$ 2,380,862</u>	<u>\$ 8,915,602</u>	<u>\$ 77,966,088</u>
<u>Expenditures</u>				
Current:				
Instruction	\$ 40,188,356	\$ 0	\$ 3,294,422	\$ 43,482,778
Support Services	22,371,071	0	888,367	23,259,438
Operation of Non-Instructional Services	1,051,302	0	4,901,163	5,952,465
Capital Outlay	3,024,899	0	0	3,024,899
Debt Service:				
Other Debt Service	199,632	0	0	199,632
Capital Projects	0	2,499,552	0	2,499,552
Total Expenditures	<u>\$ 66,835,260</u>	<u>\$ 2,499,552</u>	<u>\$ 9,083,952</u>	<u>\$ 78,418,764</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (165,636)</u>	<u>\$ (118,690)</u>	<u>\$ (168,350)</u>	<u>\$ (452,676)</u>

(Continued)

Exhibit I-4

Dickson County, Tennessee
Statement of Revenues, Expenditures,
and Changes in Fund Balances -
Governmental Funds
Discretely Presented Dickson County School Department (Cont.)

	Major Funds		Nonmajor Funds	
	General Purpose School	Education Capital Projects	Other Govern- mental Funds	Total Governmental Funds
<hr/>				
<u>Other Financing Sources (Uses)</u>				
Insurance Recovery	\$ 40,928	\$ 0	\$ 0	\$ 40,928
Transfers In	188,851	0	0	188,851
Transfers Out	0	0	(188,851)	(188,851)
Total Other Financing Sources (Uses)	<u>\$ 229,779</u>	<u>\$ 0</u>	<u>\$ (188,851)</u>	<u>\$ 40,928</u>
Net Change in Fund Balances	\$ 64,143	\$ (118,690)	\$ (357,201)	\$ (411,748)
Fund Balance, July 1, 2017	<u>14,856,832</u>	<u>118,707</u>	<u>1,722,348</u>	<u>16,697,887</u>
Fund Balance, June 30, 2018	<u>\$ 14,920,975</u>	<u>\$ 17</u>	<u>\$ 1,365,147</u>	<u>\$ 16,286,139</u>

Dickson County, Tennessee
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances
of Governmental Funds to the Statement of Activities
Discretely Presented Dickson County School Department
For the Year Ended June 30, 2018

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

Net change in fund balances - total governmental funds (Exhibit I-4)		\$	(411,748)
(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	\$	4,556,447	
Less: current-year depreciation expense		<u>(2,551,494)</u>	2,004,953
(2) Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.			
Less: deferred delinquent property taxes and other deferred June 30, 2017	\$	(1,298,857)	
Add: deferred delinquent property taxes and other deferred June 30, 2018		<u>1,320,403</u>	21,546
(3) The contributions of long-term debt (e.g., notes, bonds, leases) by the primary government provide current financial resources to governmental funds, while the contributions by the School Department of the principal of long-term debt consume the current financial resources of governmental funds. Neither transaction, however, has any effect on net position.			
Add: principal contributions on loans to primary government			199,632
(4) Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.			
Change in net pension asset - agent plan	\$	628,431	
Change in net pension asset - teacher retirement plan		108,322	
Change in net pension asset/liability - teacher legacy plan		5,264,089	
Change in deferred outflows of resources related to pensions		(3,537,188)	
Change in deferred inflows of resources related to pensions		530,379	
Change in deferred outflows of resources related to OPEB, net of restatement		50,480	
Change in deferred inflows of resources related to OPEB		(334,627)	
Change in termination benefits		(22,480)	
Change in net OPEB liability, net of restatement		<u>(63,883)</u>	2,623,523
Change in net position of governmental activities (Exhibit B)			<u>\$ 4,437,906</u>

Exhibit I-6

Dickson County, Tennessee
Combining Balance Sheet - Nonmajor Governmental Funds
Discretely Presented Dickson County School Department
June 30, 2018

	<u>Special Revenue Funds</u>		Total Nonmajor Governmental Funds
	School Federal Projects	Central Cafeteria	
<u>ASSETS</u>			
Cash	\$ 0	\$ 4,488	\$ 4,488
Equity in Pooled Cash and Investments	0	1,199,286	1,199,286
Accounts Receivable	319	590	909
Due from Other Governments	256,245	51,407	307,652
Total Assets	<u>\$ 256,564</u>	<u>\$ 1,255,771</u>	<u>\$ 1,512,335</u>
<u>LIABILITIES</u>			
Cash Overdraft	\$ 58,284	\$ 0	\$ 58,284
Due to Other Funds	88,851	0	88,851
Due to State of Tennessee	0	53	53
Total Liabilities	<u>\$ 147,135</u>	<u>\$ 53</u>	<u>\$ 147,188</u>
<u>FUND BALANCES</u>			
Restricted:			
Restricted for Education	\$ 9,429	\$ 1,255,718	\$ 1,265,147
Committed:			
Committed for Education	100,000	0	100,000
Total Fund Balances	<u>\$ 109,429</u>	<u>\$ 1,255,718</u>	<u>\$ 1,365,147</u>
Total Liabilities and Fund Balances	<u>\$ 256,564</u>	<u>\$ 1,255,771</u>	<u>\$ 1,512,335</u>

Exhibit I-7

Dickson County, Tennessee
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances -
Nonmajor Governmental Funds
Discretely Presented Dickson County School Department
For the Year Ended June 30, 2018

	<u>Special Revenue Funds</u>		Total Nonmajor Governmental Funds
	School Federal Projects	Central Cafeteria	
<u>Revenues</u>			
Charges for Current Services	\$ 0	\$ 1,500,291	\$ 1,500,291
Other Local Revenues	0	32,166	32,166
State of Tennessee	0	35,228	35,228
Federal Government	4,279,486	3,068,431	7,347,917
Total Revenues	<u>\$ 4,279,486</u>	<u>\$ 4,636,116</u>	<u>\$ 8,915,602</u>
<u>Expenditures</u>			
Current:			
Instruction	\$ 3,294,422	\$ 0	\$ 3,294,422
Support Services	888,367	0	888,367
Operation of Non-Instructional Services	0	4,901,163	4,901,163
Total Expenditures	<u>\$ 4,182,789</u>	<u>\$ 4,901,163</u>	<u>\$ 9,083,952</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 96,697</u>	<u>\$ (265,047)</u>	<u>\$ (168,350)</u>
<u>Other Financing Sources (Uses)</u>			
Transfers Out	\$ (88,851)	\$ (100,000)	\$ (188,851)
Total Other Financing Sources (Uses)	<u>\$ (88,851)</u>	<u>\$ (100,000)</u>	<u>\$ (188,851)</u>
Net Change in Fund Balances	\$ 7,846	\$ (365,047)	\$ (357,201)
Fund Balance, July 1, 2017	<u>101,583</u>	<u>1,620,765</u>	<u>1,722,348</u>
Fund Balance, June 30, 2018	<u>\$ 109,429</u>	<u>\$ 1,255,718</u>	<u>\$ 1,365,147</u>

Exhibit I-8

Dickson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Discretely Presented Dickson County School Department
General Purpose School Fund
For the Year Ended June 30, 2018

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2017	Add: Encumbrances 6/30/2018	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Local Taxes	\$ 22,514,531	\$ 0	\$ 0	\$ 22,514,531	\$ 19,951,782	\$ 19,951,782	\$ 2,562,749
Licenses and Permits	4,522	0	0	4,522	3,692	3,692	830
Charges for Current Services	819,022	0	0	819,022	862,200	789,200	29,822
Other Local Revenues	311,575	0	0	311,575	162,781	203,981	107,594
State of Tennessee	42,852,875	0	0	42,852,875	42,416,879	42,871,495	(18,620)
Federal Government	167,099	0	0	167,099	150,000	172,032	(4,933)
Total Revenues	\$ 66,669,624	\$ 0	\$ 0	\$ 66,669,624	\$ 63,547,334	\$ 63,992,182	\$ 2,677,442
<u>Expenditures</u>							
<u>Instruction</u>							
Regular Instruction Program	\$ 31,627,883	\$ (20,074)	\$ 42,865	\$ 31,650,674	\$ 33,204,187	\$ 32,814,499	\$ 1,163,825
Alternative Instruction Program	530,363	0	0	530,363	545,158	535,395	5,032
Special Education Program	6,318,311	(80)	0	6,318,231	6,752,198	6,739,007	420,776
Career and Technical Education Program	1,711,799	(2,381)	875	1,710,293	1,722,948	1,836,618	126,325
<u>Support Services</u>							
Attendance	134,974	(7,348)	5,203	132,829	144,661	144,662	11,833
Health Services	785,427	(9,181)	2,048	778,294	841,806	861,954	83,660
Other Student Support	1,794,641	(1,700)	28,670	1,821,611	1,844,591	1,855,860	34,249
Regular Instruction Program	1,173,983	(17,646)	18,138	1,174,475	1,236,853	1,199,052	24,577
Alternative Instruction Program	139,559	0	0	139,559	142,493	144,221	4,662
Special Education Program	668,090	(540)	638	668,188	707,187	692,811	24,623
Career and Technical Education Program	126,298	0	0	126,298	132,918	131,873	5,575
Technology	1,188,139	(29,114)	4,291	1,163,316	1,282,132	1,213,785	50,469
Other Programs	180,903	0	0	180,903	0	180,903	0
Board of Education	1,028,793	(3,332)	3,661	1,029,122	1,166,561	1,161,061	131,939
Director of Schools	432,845	(4,320)	2,560	431,085	527,339	485,937	54,852
Office of the Principal	4,030,846	0	0	4,030,846	3,970,959	4,080,787	49,941
Fiscal Services	325,048	0	0	325,048	311,821	338,321	13,273
Human Services/Personnel	156,200	(145)	80	156,135	166,836	166,601	10,466

(Continued)

Exhibit I-8

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2017	Add: Encumbrances 6/30/2018	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	\$ 4,531,849	\$ 0	\$ 4,329	\$ 4,536,178	\$ 4,580,264	\$ 4,607,764	\$ 71,586
Maintenance of Plant	1,578,681	(115,366)	49,882	1,513,197	1,731,093	1,725,739	212,542
Transportation	4,094,795	(37,905)	876	4,057,766	4,162,694	4,190,254	132,488
<u>Operation of Non-Instructional Services</u>							
Community Services	573,181	(9,778)	8,490	571,893	676,896	676,896	105,003
Early Childhood Education	478,121	(11,998)	0	466,123	468,718	468,717	2,594
<u>Capital Outlay</u>							
Regular Capital Outlay	3,024,899	(469,606)	656,503	3,211,796	680,000	4,186,850	975,054
<u>Principal on Debt</u>							
Education	0	0	0	0	199,632	0	0
<u>Other Debt Service</u>							
Education	199,632	0	0	199,632	0	199,632	0
Total Expenditures	\$ 66,835,260	\$ (740,514)	\$ 829,109	\$ 66,923,855	\$ 67,199,945	\$ 70,639,199	\$ 3,715,344
Excess (Deficiency) of Revenues Over Expenditures	\$ (165,636)	\$ 740,514	\$ (829,109)	\$ (254,231)	\$ (3,652,611)	\$ (6,647,017)	\$ 6,392,786
<u>Other Financing Sources (Uses)</u>							
Insurance Recovery	\$ 40,928	\$ 0	\$ 0	\$ 40,928	\$ 50,000	\$ 25,000	\$ 15,928
Transfers In	188,851	0	0	188,851	100,000	182,753	6,098
Total Other Financing Sources	\$ 229,779	\$ 0	\$ 0	\$ 229,779	\$ 150,000	\$ 207,753	\$ 22,026
Net Change in Fund Balance	\$ 64,143	\$ 740,514	\$ (829,109)	\$ (24,452)	\$ (3,502,611)	\$ (6,439,264)	\$ 6,414,812
Fund Balance, July 1, 2017	14,856,832	(740,514)	0	14,116,318	13,577,721	13,577,721	538,597
Fund Balance, June 30, 2018	\$ 14,920,975	\$ 0	\$ (829,109)	\$ 14,091,866	\$ 10,075,110	\$ 7,138,457	\$ 6,953,409

Exhibit I-9

Dickson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Discretely Presented Dickson County School Department
School Federal Projects Fund
For the Year Ended June 30, 2018

	Actual (GAAP Basis)	Add: Encumbrances 6/30/2018	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
				Original	Final	
<u>Revenues</u>						
Federal Government	\$ 4,279,486	\$ 0	\$ 4,279,486	\$ 3,927,954	\$ 5,473,141	\$ (1,193,655)
Total Revenues	\$ 4,279,486	\$ 0	\$ 4,279,486	\$ 3,927,954	\$ 5,473,141	\$ (1,193,655)
<u>Expenditures</u>						
<u>Instruction</u>						
Regular Instruction Program	\$ 1,534,048	\$ 4,604	\$ 1,538,652	\$ 1,268,173	\$ 1,990,799	\$ 452,147
Special Education Program	1,646,300	0	1,646,300	1,486,616	1,992,248	345,948
Career and Technical Education Program	114,074	0	114,074	100,542	117,440	3,366
<u>Support Services</u>						
Health Services	7,559	0	7,559	0	10,020	2,461
Other Student Support	54,782	45	54,827	71,689	91,648	36,821
Regular Instruction Program	383,280	100	383,380	485,927	670,010	286,630
Special Education Program	367,484	0	367,484	364,298	401,537	34,053
Technology	49,219	0	49,219	29,000	53,796	4,577
Transportation	26,043	0	26,043	36,296	41,296	15,253
<u>Operation of Non-Instructional Services</u>						
Food Service	0	200	200	1,215	1,215	1,015
Total Expenditures	\$ 4,182,789	\$ 4,949	\$ 4,187,738	\$ 3,843,756	\$ 5,370,009	\$ 1,182,271
Excess (Deficiency) of Revenues Over Expenditures	\$ 96,697	\$ (4,949)	\$ 91,748	\$ 84,198	\$ 103,132	\$ (11,384)
<u>Other Financing Sources (Uses)</u>						
Transfers Out	\$ (88,851)	\$ 0	\$ (88,851)	\$ (84,197)	\$ (103,132)	\$ 14,281
Total Other Financing Sources	\$ (88,851)	\$ 0	\$ (88,851)	\$ (84,197)	\$ (103,132)	\$ 14,281

(Continued)

Exhibit I-9

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

	Actual (GAAP Basis)	Add: Encumbrances 6/30/2018	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
				Original	Final	
Net Change in Fund Balance	\$ 7,846	\$ (4,949)	\$ 2,897	\$ 1	\$ 0	\$ 2,897
Fund Balance, July 1, 2017	101,583	0	101,583	107,523	107,523	(5,940)
Fund Balance, June 30, 2018	\$ 109,429	\$ (4,949)	\$ 104,480	\$ 107,524	\$ 107,523	\$ (3,043)

Exhibit I-10

Dickson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Discretely Presented Dickson County School Department
Central Cafeteria Fund
For the Year Ended June 30, 2018

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2017	Add: Encumbrances 6/30/2018	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Charges for Current Services	\$ 1,500,291	\$ 0	\$ 0	\$ 1,500,291	\$ 1,290,000	\$ 1,290,000	\$ 210,291
Other Local Revenues	32,166	0	0	32,166	7,000	7,000	25,166
State of Tennessee	35,228	0	0	35,228	35,000	35,000	228
Federal Government	3,068,431	0	0	3,068,431	2,967,771	3,309,000	(240,569)
Total Revenues	\$ 4,636,116	\$ 0	\$ 0	\$ 4,636,116	\$ 4,299,771	\$ 4,641,000	\$ (4,884)
<u>Expenditures</u>							
<u>Operation of Non-Instructional Services</u>							
Food Service	\$ 4,901,163	\$ (840)	\$ 42,204	\$ 4,942,527	\$ 4,629,656	\$ 5,418,775	\$ 476,248
Total Expenditures	\$ 4,901,163	\$ (840)	\$ 42,204	\$ 4,942,527	\$ 4,629,656	\$ 5,418,775	\$ 476,248
Excess (Deficiency) of Revenues Over Expenditures	\$ (265,047)	\$ 840	\$ (42,204)	\$ (306,411)	\$ (329,885)	\$ (777,775)	\$ 471,364
<u>Other Financing Sources (Uses)</u>							
Transfers Out	\$ (100,000)	\$ 0	\$ 0	\$ (100,000)	\$ 0	\$ (100,000)	\$ 0
Total Other Financing Sources	\$ (100,000)	\$ 0	\$ 0	\$ (100,000)	\$ 0	\$ (100,000)	\$ 0
Net Change in Fund Balance	\$ (365,047)	\$ 840	\$ (42,204)	\$ (406,411)	\$ (329,885)	\$ (877,775)	\$ 471,364
Fund Balance, July 1, 2017	1,620,765	(840)	0	1,619,925	1,747,930	1,747,930	(128,005)
Fund Balance, June 30, 2018	\$ 1,255,718	\$ 0	\$ (42,204)	\$ 1,213,514	\$ 1,418,045	\$ 870,155	\$ 343,359

MISCELLANEOUS SCHEDULES

Exhibit J-1

Dickson County, Tennessee
Schedule of Changes in Long-term Notes, Other Loans, and Bonds
For the Year Ended June 30, 2018

Description of Indebtedness	Original Amount of Issue	Interest Rate	Date of Issue	Last Maturity Date	Outstanding 7-1-17	Issued During Period	Paid and/or Matured During Period	Outstanding 6-30-18	
NOTES PAYABLE									
<u>Payable through General Debt Service Fund</u>									
Capital Outlay Note, Series 2012	\$ 1,025,000	2.97	%	2-17-12	2-1-22	\$ 550,000	\$ 0	\$ 104,000	\$ 446,000
General Obligation Landfill Capital Outlay Note, Series 2015	210,018	2.15		4-17-15	4-1-20	129,700	0	42,300	87,400
Equipment Acquisition Capital Outlay Note, Series 2015	84,831	1.85		6-30-15	6-1-18	28,800	0	28,800	0
General Fund Capital Outlay Note, Series 2015	170,000	1.89		12-18-15	12-1-18	115,000	0	57,000	58,000
Solid Waste Department Capital Outlay Note, Series 2015	185,000	1.89		12-18-15	12-1-18	125,000	0	62,000	63,000
Highway Department Capital Outlay Note, Series 2015	275,000	1.95		12-18-15	12-1-20	224,000	0	54,000	170,000
EMA Equipment Acquisition Capital Outlay Note, Series 2016	425,000	1.28		10-17-16	10-1-21	425,000	0	83,000	342,000
Highway Department Capital Outlay Note, Series 2016	293,083	1.20		12-12-16	12-1-19	293,083	0	96,083	197,000
General Obligation Bond Anticipation Note, Series 2016	500,000	1.15		12-12-16	12-1-18	500,000	0	0	500,000
Ambulance Acquisition Capital Outlay Note, Series 2016	140,000	1.20		12-28-16	12-1-19	140,000	0	46,100	93,900
General Obligation Library Capital Outlay Note, Series 2017	3,500,000	1.37		12-28-17	12-1-20	0	3,500,000	0	3,500,000
Equipment Acquisition Capital Outlay Note, Series 2017	256,067	1.37		12-28-17	12-1-20	0	256,067	0	256,067
Equipment Acquisition Capital Outlay Note, Series 2018	150,000	3.41		6-29-18	6-1-21	0	150,000	0	150,000
Total Notes Payable						\$ 2,530,583	\$ 3,906,067	\$ 573,283	\$ 5,863,367
OTHER LOANS PAYABLE									
<u>Payable through General Debt Service Fund</u>									
Vanleer Elementary School	8,000,000	Variable		6-15-02	5-25-22	\$ 2,665,000	\$ 0	\$ 495,000	\$ 2,170,000
Emergency Management Building	2,400,000	Variable		10-30-07	5-25-22	1,017,000	0	184,000	833,000
Variable Rate Local Government Loan Program Bond, Series 2014	6,000,000	Variable		12-23-14	5-25-34	5,429,000	0	291,000	5,138,000
Fixed Rate Local Government Loan Program Bond, Series 2018	(1)	3.97		5-25-18	3-1-38	0	2,540,238	0	2,540,238
Total Payable through General Debt Service Fund						\$ 9,111,000	\$ 2,540,238	\$ 970,000	\$ 10,681,238
<u>Contributions Due by the School Department from the General Purpose School Fund to the General Debt Service Fund</u>									
Energy Efficient Schools Initiative	1,000,000	0		5-17-11	8-1-22	\$ 516,686	\$ 0	\$ 99,996	\$ 416,690
Energy Efficient Schools Initiative	996,314	0		6-13-11	2-1-23	564,558	0	99,636	464,922
Total Contributions Due by the School Department from the General Purpose School Fund to the General Debt Service Fund						\$ 1,081,244	\$ 0	\$ 199,632	\$ 881,612
Total Other Loans Payable						\$ 10,192,244	\$ 2,540,238	\$ 1,169,632	\$ 11,562,850
BONDS PAYABLE									
<u>Payable through General Debt Service Fund</u>									
General Obligation Bonds, Series 2009	18,000,000	3 to 4.25		11-17-09	4-1-30	\$ 14,410,000	\$ 0	\$ 900,000	\$ 13,510,000
General Obligation Refunding Bonds Series 2013	24,596,000	2.48		3-1-13	3-1-20	11,095,000	0	3,602,000	7,493,000
General Obligation Refunding Bonds Series 2013A	8,915,000	.84 to 2.25		5-31-13	6-1-20	3,928,000	0	1,287,000	2,641,000
General Obligation Refunding Bonds Series 2015	5,422,340	1.893		4-1-15	4-1-21	3,756,300	0	885,500	2,870,800
Total Bonds Payable						\$ 33,189,300	\$ 0	\$ 6,674,500	\$ 26,514,800

(1) Total amount available for draws is \$37,459,762 of an authorized \$40,000,000.

Exhibit J-2

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

Year Ending June 30	Notes		
	Principal	Interest	Total
2019	\$ 1,578,967	\$ 81,313	\$ 1,660,280
2020	967,900	61,456	1,029,356
2021	3,113,500	29,961	3,143,461
2022	203,000	4,002	207,002
Total	\$ 5,863,367	\$ 176,732	\$ 6,040,099

Year Ending June 30	Other Loans			
	Principal	Interest	Other Fees	Total
2019	\$ 1,199,632	\$ 211,445	\$ 27,658	\$ 1,438,735
2020	1,231,632	197,051	23,129	1,451,812
2021	2,829,632	182,181	18,427	3,030,240
2022	2,276,870	104,715	13,424	2,395,009
2023	391,084	50,063	7,032	448,179
2024	311,000	46,152	6,576	363,728
2025	315,000	42,202	6,116	363,318
2026	319,000	38,202	5,650	362,852
2027	323,000	34,150	5,178	362,328
2028	326,000	30,048	4,700	360,748
2029	330,000	25,908	4,218	360,126
2030	334,000	21,717	3,730	359,447
2031	338,000	17,475	3,236	358,711
2032	342,000	13,183	2,736	357,919
2033	346,000	8,839	2,230	357,069
2034	350,000	4,445	1,718	356,163
Total	\$ 11,562,850	\$ 1,027,776	\$ 135,758	\$ 12,726,384

(Continued)

Exhibit J-2

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

Year Ending June 30	Bonds		
	Principal	Interest	Total
2019	\$ 6,846,500	\$ 846,565	\$ 7,693,065
2020	7,033,500	676,042	7,709,542
2021	1,994,800	495,852	2,490,652
2022	1,020,000	437,025	1,457,025
2023	1,050,000	396,225	1,446,225
2024	1,100,000	354,225	1,454,225
2025	1,130,000	310,225	1,440,225
2026	1,170,000	265,025	1,435,025
2027	1,200,000	218,225	1,418,225
2028	1,270,000	168,725	1,438,725
2029	1,300,000	114,750	1,414,750
2030	1,400,000	59,500	1,459,500
Total	\$ 26,514,800	\$ 4,342,384	\$ 30,857,184

Exhibit J-3

Dickson County, Tennessee

Schedule of Transfers

Primary Government and Discretely Presented Dickson County School Department

For the Year Ended June 30, 2018

From Fund	To Fund	Purpose	Amount
<u>PRIMARY GOVERNMENT</u>			
General	Other Special Revenue	Lawsuit remediation	\$ 400,000
"	General Capital Projects	Capital projects	1,293,000
Solid Waste/Sanitation	General Debt Service	Debt retirement	273,029
Drug Control	General	Patrol cars	<u>98,069</u>
Total Transfers Primary Government			<u><u>\$ 2,064,098</u></u>
<u>DISCRETELY PRESENTED DICKSON COUNTY SCHOOL DEPARTMENT</u>			
School Federal Projects	General Purpose School	Indirect costs	\$ 88,851
Central Cafeteria	"	"	<u>100,000</u>
Total Transfers Discretely Presented Dickson County School Department			<u><u>\$ 188,851</u></u>

Exhibit J-4

Dickson County, Tennessee
Schedule of Salaries and Official Bonds of Principal Officials
Primary Government and Discretely Presented Dickson County School Department
For the Year Ended June 30, 2018

Official	Authorization for Salary	Salary Paid During Period	Bond	Surety
County Mayor	Section 8-24-102, <i>TCA</i>	\$ 88,487	\$ 100,000	Auto Owners Mutual Insurance Company
Highway Engineer	Section 8-24-102, <i>TCA</i>	84,276	100,000	"
Director of Schools	State Board of Education and Local Board of Education	132,246 (1)	100,000	"
Trustee	Section 8-24-102, <i>TCA</i>	76,613	2,391,793	"
Assessor of Property	Section 8-24-102, <i>TCA</i>	76,613	50,000	"
County Clerk	Section 8-24-102, <i>TCA</i>	76,613	100,000	"
Circuit Court Clerk	Section 8-24-102, <i>TCA</i>	76,613	100,000	"
General Sessions Court Clerk	Section 8-24-102, <i>TCA</i>	76,613	100,000	"
Clerk and Master	Section 8-24-102, <i>TCA</i> , and Chancery Court Judge	76,613	100,000	"
Register of Deeds	Section 8-24-102, <i>TCA</i>	76,613	100,000	"
Sheriff	Section 8-24-102, <i>TCA</i>	84,276 (2)	100,000	"
Director of Accounts and Budgets	County Commission	74,959 (3)	100,000	Cincinnati Insurance Company
Employee Blanket Bonds:				
Employee Fidelity - County Departments			400,000	Local Government Property and Casualty Fund
Employee Fidelity - School Department			400,000	Tennessee Risk Management Trust

(1) Includes \$1,000 CEO salary supplement. In addition to salary, the Board of Education has agreed to pay a percentage of the premium for family health and dental insurance (\$14,464); to provide a \$100,000 term-life insurance policy (\$283 per year); and to pay all approved dues in professional societies, associations, and civic clubs.

(2) Does not include a \$600 law enforcement training supplement.

(3) Does not include \$1,800 for longevity pay.

Exhibit J-5

Dickson County, Tennessee
Schedule of Detailed Revenues -
All Governmental Fund Types
For the Year Ended June 30, 2018

	Special Revenue Funds					Debt Service Fund
	General	Solid Waste / Sanitation	Drug Control	Highway / Public Works	Bridge	General Debt Service
<u>Local Taxes</u>						
<u>County Property Taxes</u>						
Current Property Tax	\$ 12,811,069	\$ 0	\$ 0	\$ 1,184,226	\$ 0	\$ 6,351,730
Trustee's Collections - Prior Year	300,605	0	0	27,787	0	149,040
Trustee's Collections - Bankruptcy	436	0	0	40	0	216
Circuit Clerk/Clerk and Master Collections - Prior Years	217,681	0	0	20,094	0	108,032
Interest and Penalty	68,160	0	0	6,299	0	33,794
Payments in-Lieu-of Taxes - T.V.A.	598	0	0	55	0	296
Payments in-Lieu-of Taxes - Local Utilities	474,799	0	0	0	0	0
<u>County Local Option Taxes</u>						
Local Option Sales Tax	145,493	0	0	207,848	0	0
Hotel/Motel Tax	0	0	0	0	0	0
Wheel Tax	514,916	0	0	514,916	0	2,059,666
Litigation Tax - General	233,860	0	0	0	0	0
Litigation Tax - Special Purpose	181,715	0	0	0	0	0
Litigation Tax - Jail, Workhouse, or Courthouse	206,568	0	0	0	0	0
Litigation Tax - Courthouse Security	197,181	0	0	0	0	0
Business Tax	299,192	0	0	27,708	0	146,522
Mixed Drink Tax	928	0	0	0	0	0
Mineral Severance Tax	0	0	0	0	0	185,072
Adequate Facilities/Development Tax	0	0	0	0	0	732,434
<u>Statutory Local Taxes</u>						
Bank Excise Tax	96,664	0	0	0	0	0
Wholesale Beer Tax	229,907	0	0	0	0	0
Interstate Telecommunications Tax	76,801	0	0	0	0	0
Total Local Taxes	\$ 16,056,573	\$ 0	\$ 0	\$ 1,988,973	\$ 0	\$ 9,766,802

(Continued)

Exhibit J-5

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

	Special Revenue Funds					Debt Service Fund
	General	Solid Waste / Sanitation	Drug Control	Highway / Public Works	Bridge	General Debt Service
<u>Licenses and Permits</u>						
<u>Licenses</u>						
Cable TV Franchise	\$ 120,778	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Permits</u>						
Beer Permits	183	0	0	17	0	91
Building Permits	211,957	0	0	0	0	0
Plumbing Permits	7,080	0	0	0	0	0
Other Permits	7,745	0	0	0	0	0
Total Licenses and Permits	<u>\$ 347,743</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 17</u>	<u>\$ 0</u>	<u>\$ 91</u>
<u>Fines, Forfeitures, and Penalties</u>						
<u>Circuit Court</u>						
Fines	\$ 18,783	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Officers Costs	28,762	0	0	0	0	0
Drug Control Fines	0	0	7,328	0	0	0
Drug Court Fees	5,889	0	0	0	0	0
DUI Treatment Fines	3,749	0	0	0	0	0
Data Entry Fee - Circuit Court	1,666	0	0	0	0	0
Courtroom Security Fee	59	0	0	0	0	0
Victims Assistance Assessments	8,741	0	0	0	0	0
<u>General Sessions Court</u>						
Fines	53,560	0	0	0	0	0
Fines for Littering	71	0	0	0	0	0
Officers Costs	83,887	0	0	0	0	0
Game and Fish Fines	385	0	0	0	0	0
Drug Control Fines	0	0	18,186	0	0	0
Drug Court Fees	36,365	0	0	0	0	0

(Continued)

Exhibit J-5

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

	Special Revenue Funds					Debt Service Fund
	General	Solid Waste / Sanitation	Drug Control	Highway / Public Works	Bridge	General Debt Service
<u>Fines, Forfeitures, and Penalties (Cont.)</u>						
<u>General Sessions Court (Cont.)</u>						
DUI Treatment Fines	\$ 13,019	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Data Entry Fee - General Sessions Court	32,342	0	0	0	0	0
Courtroom Security Fee	598	0	0	0	0	0
Victims Assistance Assessments	36,119	0	0	0	0	0
<u>Juvenile Court</u>						
Fines	10,888	0	0	0	0	0
Data Entry Fee - Juvenile Court	4,252	0	0	0	0	0
<u>Chancery Court</u>						
Officers Costs	19,728	0	0	0	0	0
Data Entry Fee - Chancery Court	5,764	0	0	0	0	0
Courtroom Security Fee	32	0	0	0	0	0
<u>Other Courts - In-county</u>						
Fines	2,500	0	0	0	0	0
<u>Other Fines, Forfeitures, and Penalties</u>						
Proceeds from Confiscated Property	0	0	473,269	0	0	0
Total Fines, Forfeitures, and Penalties	\$ 367,159	\$ 0	\$ 498,783	\$ 0	\$ 0	\$ 0
<u>Charges for Current Services</u>						
<u>General Service Charges</u>						
Tipping Fees	\$ 0	\$ 1,604,694	\$ 0	\$ 0	\$ 0	\$ 0
Solid Waste Disposal Fee	0	2,601,583	0	0	0	0
Water Treatment Charges	0	10,271	0	0	0	0
Surcharge - Waste Tire Disposal	0	49,473	0	0	0	0
Patient Charges	2,391,212	0	0	0	0	0
Work Release Charges for Board	543	0	0	0	0	0
Other General Service Charges	361	1,740	0	0	0	0

(Continued)

Exhibit J-5

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

	Special Revenue Funds					Debt Service Fund
	General	Solid Waste / Sanitation	Drug Control	Highway / Public Works	Bridge	General Debt Service
<u>Charges for Current Services (Cont.)</u>						
<u>Fees</u>						
Subdivision Lot Fees	\$ 4,215	\$ 0	\$ 0	\$ 0	\$ 0	\$ 600
Copy Fees	1,537	0	0	0	0	0
Library Fees	12,937	0	0	0	0	0
Archives and Records Management Fee	45,855	0	0	0	0	0
Greenbelt Late Application Fee	300	0	0	0	0	0
Telephone Commissions	89,588	0	0	0	0	0
Data Processing Fee - Register	36,294	0	0	0	0	0
Data Processing Fee - Sheriff	10,497	0	0	0	0	0
Sexual Offender Registration Fee - Sheriff	12,600	0	0	0	0	0
Data Processing Fee - County Clerk	1,338	0	0	0	0	0
Vehicle Insurance Coverage and Reinstatement Fees	245	0	0	0	0	0
<u>Education Charges</u>						
Tuition - Other Governments	500	0	0	0	0	0
Other Charges for Services	1,600	23,569	0	0	0	0
Total Charges for Current Services	\$ 2,609,622	\$ 4,291,330	\$ 0	\$ 0	\$ 0	\$ 600
<u>Other Local Revenues</u>						
<u>Recurring Items</u>						
Investment Income	\$ 154,110	\$ 0	\$ 0	\$ 155,933	\$ 0	\$ 155,012
Lease/Rentals	7,425	0	0	0	0	0
Sale of Materials and Supplies	89,336	0	0	0	0	0
Commissary Sales	20,396	0	0	0	0	0
Sale of Recycled Materials	3,976	103,692	0	4,151	0	0
Miscellaneous Refunds	23,162	0	0	2,901	0	0

(Continued)

Exhibit J-5

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

	Special Revenue Funds					Debt Service Fund
	General	Solid Waste / Sanitation	Drug Control	Highway / Public Works	Bridge	General Debt Service
<u>Other Local Revenues (Cont.)</u>						
<u>Nonrecurring Items</u>						
Sale of Equipment	\$ 0	\$ 0	\$ 0	\$ 3,683	\$ 0	\$ 0
Sale of Property	12,855	0	0	0	0	0
Contributions and Gifts	35,365	0	0	0	0	0
<u>Other Local Revenues</u>						
Other Local Revenues	65,910	0	0	0	0	0
Total Other Local Revenues	<u>\$ 412,535</u>	<u>\$ 103,692</u>	<u>\$ 0</u>	<u>\$ 166,668</u>	<u>\$ 0</u>	<u>\$ 155,012</u>
<u>Fees Received From County Officials</u>						
<u>Fees In-Lieu-of Salary</u>						
County Clerk	\$ 585,973	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Circuit Court Clerk	142,198	0	0	0	0	0
General Sessions Court Clerk	546,641	0	0	0	0	0
Clerk and Master	177,302	0	0	0	0	0
Juvenile Court Clerk	12,579	0	0	0	0	0
Probate Court Clerk	59,565	0	0	0	0	0
Register	276,122	0	0	0	0	0
Sheriff	30,930	0	0	0	0	0
Trustee	1,100,551	0	0	0	0	0
Total Fees Received From County Officials	<u>\$ 2,931,861</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<u>State of Tennessee</u>						
<u>General Government Grants</u>						
Juvenile Services Program	\$ 10,260	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Public Safety Grants</u>						
Law Enforcement Training Programs	35,400	0	0	0	0	0

(Continued)

Exhibit J-5

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

	Special Revenue Funds					Debt Service Fund
	General	Solid Waste / Sanitation	Drug Control	Highway / Public Works	Bridge	General Debt Service
<u>State of Tennessee (Cont.)</u>						
<u>Health and Welfare Grants</u>						
Health Department Programs	\$ 656,304	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Public Works Grants</u>						
Bridge Program	0	0	0	0	316,886	0
State Aid Program	0	0	0	888,194	0	0
Litter Program	49,212	0	0	0	0	0
<u>Other State Revenues</u>						
Flood Control	454	0	0	0	0	0
Income Tax	60,919	0	0	0	0	0
Beer Tax	17,839	0	0	0	0	0
Vehicle Certificate of Title Fees	11,229	0	0	0	0	0
Alcoholic Beverage Tax	98,195	0	0	0	0	0
State Revenue Sharing - T.V.A.	359,679	0	0	33,248	0	178,329
State Revenue Sharing - Telecommunications	14,293	0	0	0	0	0
Prisoner Transportation	3,998	0	0	0	0	0
Contracted Prisoner Boarding	1,063,729	0	0	0	0	0
Gasoline and Motor Fuel Tax	0	0	0	2,454,198	0	0
Petroleum Special Tax	0	0	0	35,836	0	0
Registrar's Salary Supplement	15,164	0	0	0	0	0
Other State Revenues	12,578	0	0	0	0	0
Total State of Tennessee	\$ 2,409,253	\$ 0	\$ 0	\$ 3,411,476	\$ 316,886	\$ 178,329
<u>Federal Government</u>						
<u>Federal Through State</u>						
Other Federal through State	\$ 51,900	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

(Continued)

Exhibit J-5

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

	Special Revenue Funds					Debt Service Fund
	General	Solid Waste / Sanitation	Drug Control	Highway / Public Works	Bridge	General Debt Service
<u>Federal Government (Cont.)</u>						
<u>Direct Federal Revenue</u>						
Police Service (Lake Area)	\$ 6,300	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Asset Forfeiture Funds	0	0	2,319	0	0	0
Other Direct Federal Revenue	4,956	0	0	0	0	0
Total Federal Government	<u>\$ 63,156</u>	<u>\$ 0</u>	<u>\$ 2,319</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<u>Other Governments and Citizens Groups</u>						
<u>Other Governments</u>						
Contributions	\$ 69,494	\$ 0	\$ 0	\$ 0	\$ 0	\$ 199,632
Contracted Services	141,950	0	0	0	0	0
<u>Citizens Groups</u>						
Donations	200	0	0	0	0	0
Total Other Governments and Citizens Groups	<u>\$ 211,644</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 199,632</u>
Total	<u>\$ 25,409,546</u>	<u>\$ 4,395,022</u>	<u>\$ 501,102</u>	<u>\$ 5,567,134</u>	<u>\$ 316,886</u>	<u>\$ 10,300,466</u>

(Continued)

Exhibit J-5

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

	Capital Projects Funds		
	General Capital Projects	Community Development/ Industrial Park	Total
<u>Local Taxes</u>			
<u>County Property Taxes</u>			
Current Property Tax	\$ 0	\$ 0	\$ 20,347,025
Trustee's Collections - Prior Year	0	0	477,432
Trustee's Collections - Bankruptcy	0	0	692
Circuit Clerk/Clerk and Master Collections - Prior Years	0	0	345,807
Interest and Penalty	0	0	108,253
Payments in-Lieu-of Taxes - T.V.A.	0	0	949
Payments in-Lieu-of Taxes - Local Utilities	0	0	474,799
<u>County Local Option Taxes</u>			
Local Option Sales Tax	0	0	353,341
Hotel/Motel Tax	0	675,865	675,865
Wheel Tax	0	0	3,089,498
Litigation Tax - General	0	0	233,860
Litigation Tax - Special Purpose	0	0	181,715
Litigation Tax - Jail, Workhouse, or Courthouse	0	0	206,568
Litigation Tax - Courthouse Security	0	0	197,181
Business Tax	0	0	473,422
Mixed Drink Tax	0	0	928
Mineral Severance Tax	0	0	185,072
Adequate Facilities/Development Tax	0	0	732,434
<u>Statutory Local Taxes</u>			
Bank Excise Tax	0	0	96,664
Wholesale Beer Tax	0	0	229,907
Interstate Telecommunications Tax	0	0	76,801
Total Local Taxes	\$ 0	\$ 675,865	\$ 28,488,213

(Continued)

Exhibit J-5

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

	<u>Capital Projects Funds</u>		
	General	Community	
	Capital	Development/	
	Projects	Industrial	Total
		Park	
<hr/>			
<u>Licenses and Permits</u>			
<u>Licenses</u>			
Cable TV Franchise	\$ 0	\$ 0	\$ 120,778
<u>Permits</u>			
Beer Permits	0	0	291
Building Permits	0	0	211,957
Plumbing Permits	0	0	7,080
Other Permits	0	0	7,745
Total Licenses and Permits	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 347,851</u>
<hr/>			
<u>Fines, Forfeitures, and Penalties</u>			
<u>Circuit Court</u>			
Fines	\$ 0	\$ 0	\$ 18,783
Officers Costs	0	0	28,762
Drug Control Fines	0	0	7,328
Drug Court Fees	0	0	5,889
DUI Treatment Fines	0	0	3,749
Data Entry Fee - Circuit Court	0	0	1,666
Courtroom Security Fee	0	0	59
Victims Assistance Assessments	0	0	8,741
<u>General Sessions Court</u>			
Fines	0	0	53,560
Fines for Littering	0	0	71
Officers Costs	0	0	83,887
Game and Fish Fines	0	0	385
Drug Control Fines	0	0	18,186
Drug Court Fees	0	0	36,365

(Continued)

Exhibit J-5

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

	<u>Capital Projects Funds</u>		
	General	Community	
	Capital	Development/	
	Projects	Industrial	Total
		Park	
<u>Fines, Forfeitures, and Penalties (Cont.)</u>			
<u>General Sessions Court (Cont.)</u>			
DUI Treatment Fines	\$ 0	\$ 0	\$ 13,019
Data Entry Fee - General Sessions Court	0	0	32,342
Courtroom Security Fee	0	0	598
Victims Assistance Assessments	0	0	36,119
<u>Juvenile Court</u>			
Fines	0	0	10,888
Data Entry Fee - Juvenile Court	0	0	4,252
<u>Chancery Court</u>			
Officers Costs	0	0	19,728
Data Entry Fee - Chancery Court	0	0	5,764
Courtroom Security Fee	0	0	32
<u>Other Courts - In-county</u>			
Fines	0	0	2,500
<u>Other Fines, Forfeitures, and Penalties</u>			
Proceeds from Confiscated Property	0	0	473,269
Total Fines, Forfeitures, and Penalties	\$ 0	\$ 0	\$ 865,942
<u>Charges for Current Services</u>			
<u>General Service Charges</u>			
Tipping Fees	\$ 0	\$ 0	\$ 1,604,694
Solid Waste Disposal Fee	0	0	2,601,583
Water Treatment Charges	0	0	10,271
Surcharge - Waste Tire Disposal	0	0	49,473
Patient Charges	0	0	2,391,212
Work Release Charges for Board	0	0	543
Other General Service Charges	0	4,000	6,101

(Continued)

Exhibit J-5

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

	Capital Projects Funds		
	General	Community	
	Capital	Development/	
	Projects	Industrial	Total
		Park	
<hr/>			
<u>Charges for Current Services (Cont.)</u>			
<u>Fees</u>			
Subdivision Lot Fees	\$ 0	\$ 0	\$ 4,815
Copy Fees	0	0	1,537
Library Fees	0	0	12,937
Archives and Records Management Fee	0	0	45,855
Greenbelt Late Application Fee	0	0	300
Telephone Commissions	0	0	89,588
Data Processing Fee - Register	0	0	36,294
Data Processing Fee - Sheriff	0	0	10,497
Sexual Offender Registration Fee - Sheriff	0	0	12,600
Data Processing Fee - County Clerk	0	0	1,338
Vehicle Insurance Coverage and Reinstatement Fees	0	0	245
<u>Education Charges</u>			
Tuition - Other Governments	0	0	500
Other Charges for Services	0	0	25,169
Total Charges for Current Services	<u>\$ 0</u>	<u>\$ 4,000</u>	<u>\$ 6,905,552</u>
<hr/>			
<u>Other Local Revenues</u>			
<u>Recurring Items</u>			
Investment Income	\$ 0	\$ 0	\$ 465,055
Lease/Rentals	0	0	7,425
Sale of Materials and Supplies	0	0	89,336
Commissary Sales	0	0	20,396
Sale of Recycled Materials	0	0	111,819
Miscellaneous Refunds	605	1,482	28,150

(Continued)

Exhibit J-5

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

	<u>Capital Projects Funds</u>		
	General	Community	
	Capital	Development/	
	Projects	Industrial	Total
		Park	
<hr/>			
<u>Other Local Revenues (Cont.)</u>			
<u>Nonrecurring Items</u>			
Sale of Equipment	\$ 0	\$ 0	\$ 3,683
Sale of Property	0	0	12,855
Contributions and Gifts	0	21,500	56,865
<u>Other Local Revenues</u>			
Other Local Revenues	0	0	65,910
Total Other Local Revenues	<u>\$ 605</u>	<u>\$ 22,982</u>	<u>\$ 861,494</u>
<hr/>			
<u>Fees Received From County Officials</u>			
<u>Fees In-Lieu-of Salary</u>			
County Clerk	\$ 0	\$ 0	\$ 585,973
Circuit Court Clerk	0	0	142,198
General Sessions Court Clerk	0	0	546,641
Clerk and Master	0	0	177,302
Juvenile Court Clerk	0	0	12,579
Probate Court Clerk	0	0	59,565
Register	0	0	276,122
Sheriff	0	0	30,930
Trustee	0	0	1,100,551
Total Fees Received From County Officials	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2,931,861</u>
<hr/>			
<u>State of Tennessee</u>			
<u>General Government Grants</u>			
Juvenile Services Program	\$ 0	\$ 0	\$ 10,260
<u>Public Safety Grants</u>			
Law Enforcement Training Programs	0	0	35,400

(Continued)

Exhibit J-5

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

	<u>Capital Projects Funds</u>		
	General	Community	
	Capital	Development/	
	Projects	Industrial	Total
		Park	
<u>State of Tennessee (Cont.)</u>			
<u>Health and Welfare Grants</u>			
Health Department Programs	\$ 0	\$ 0	\$ 656,304
<u>Public Works Grants</u>			
Bridge Program	0	0	316,886
State Aid Program	0	0	888,194
Litter Program	0	0	49,212
<u>Other State Revenues</u>			
Flood Control	0	0	454
Income Tax	0	0	60,919
Beer Tax	0	0	17,839
Vehicle Certificate of Title Fees	0	0	11,229
Alcoholic Beverage Tax	0	0	98,195
State Revenue Sharing - T.V.A.	0	0	571,256
State Revenue Sharing - Telecommunications	0	0	14,293
Prisoner Transportation	0	0	3,998
Contracted Prisoner Boarding	0	0	1,063,729
Gasoline and Motor Fuel Tax	0	0	2,454,198
Petroleum Special Tax	0	0	35,836
Registrar's Salary Supplement	0	0	15,164
Other State Revenues	0	0	12,578
Total State of Tennessee	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 6,315,944</u>
<u>Federal Government</u>			
<u>Federal Through State</u>			
Other Federal through State	\$ 0	\$ 0	\$ 51,900

(Continued)

Exhibit J-5

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

	<u>Capital Projects Funds</u>		
	General	Community	
	Capital	Development/	
	Projects	Industrial	Total
		Park	
<u>Federal Government (Cont.)</u>			
<u>Direct Federal Revenue</u>			
Police Service (Lake Area)	\$ 0	\$ 0	\$ 6,300
Asset Forfeiture Funds	0	0	2,319
Other Direct Federal Revenue	0	0	4,956
Total Federal Government	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 65,475</u>
<u>Other Governments and Citizens Groups</u>			
<u>Other Governments</u>			
Contributions	\$ 0	\$ 5,000	\$ 274,126
Contracted Services	0	0	141,950
<u>Citizens Groups</u>			
Donations	0	0	200
Total Other Governments and Citizens Groups	<u>\$ 0</u>	<u>\$ 5,000</u>	<u>\$ 416,276</u>
Total	<u>\$ 605</u>	<u>\$ 707,847</u>	<u>\$ 47,198,608</u>

Exhibit J-6

Dickson County, Tennessee
Schedule of Detailed Revenues -
All Governmental Fund Types
Discretely Presented Dickson County School Department
For the Year Ended June 30, 2018

	Special Revenue Funds			Capital Projects Fund	
	General Purpose School	School Federal Projects	Central Cafeteria	Education Capital Projects	Total
<u>Local Taxes</u>					
<u>County Property Taxes</u>					
Current Property Tax	\$ 8,673,607	\$ 0	\$ 0	\$ 0	\$ 8,673,607
Trustee's Collections - Prior Year	251,228	0	0	0	251,228
Trustee's Collections - Bankruptcy	297	0	0	0	297
Circuit Clerk/Clerk and Master Collections - Prior Years	144,391	0	0	0	144,391
Interest and Penalty	46,327	0	0	0	46,327
Payments in-Lieu-of Taxes - T.V.A.	407	0	0	0	407
<u>County Local Option Taxes</u>					
Local Option Sales Tax	13,132,791	0	0	0	13,132,791
Business Tax	203,260	0	0	0	203,260
Mixed Drink Tax	62,223	0	0	0	62,223
Total Local Taxes	\$ 22,514,531	\$ 0	\$ 0	\$ 0	\$ 22,514,531
<u>Licenses and Permits</u>					
<u>Licenses</u>					
Marriage Licenses	\$ 4,398	\$ 0	\$ 0	\$ 0	\$ 4,398
<u>Permits</u>					
Beer Permits	124	0	0	0	124
Total Licenses and Permits	\$ 4,522	\$ 0	\$ 0	\$ 0	\$ 4,522
<u>Charges for Current Services</u>					
<u>Education Charges</u>					
Tuition - Other State Systems	\$ 12,295	\$ 0	\$ 0	\$ 0	\$ 12,295
Tuition - Other	595,484	0	0	0	595,484
Lunch Payments - Children	0	0	696,923	0	696,923

(Continued)

Exhibit J-6

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

	Special Revenue Funds			Capital Projects Fund	
	General Purpose School	School Federal Projects	Central Cafeteria	Education Capital Projects	Total
<u>Charges for Current Services (Cont.)</u>					
<u>Education Charges (Cont.)</u>					
Lunch Payments - Adults	\$ 0	\$ 0	\$ 91,126	\$ 0	\$ 91,126
Income from Breakfast	0	0	132,170	0	132,170
A la Carte Sales	0	0	528,257	0	528,257
Contract for Food Services with Other LEA's	0	0	51,815	0	51,815
School Based Health Services - FFS	108,911	0	0	0	108,911
Community Service Fees - Children	60,342	0	0	0	60,342
TBI Criminal Background Fee	7,400	0	0	0	7,400
Other Charges for Services	34,590	0	0	0	34,590
Total Charges for Current Services	\$ 819,022	\$ 0	\$ 1,500,291	\$ 0	\$ 2,319,313
<u>Other Local Revenues</u>					
<u>Recurring Items</u>					
Investment Income	\$ 146,893	\$ 0	\$ 5,911	\$ 624	\$ 153,428
Lease/Rentals	53,096	0	0	0	53,096
Sale of Materials and Supplies	1,995	0	0	0	1,995
Commodity Rebates	0	0	18,260	0	18,260
Miscellaneous Refunds	53,790	0	7,995	0	61,785
<u>Nonrecurring Items</u>					
Sale of Equipment	9,179	0	0	0	9,179
Sale of Property	15,000	0	0	0	15,000
Damages Recovered from Individuals	1,493	0	0	0	1,493
Contributions and Gifts	30,129	0	0	0	30,129
Total Other Local Revenues	\$ 311,575	\$ 0	\$ 32,166	\$ 624	\$ 344,365

(Continued)

Exhibit J-6

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

	Special Revenue Funds			Capital Projects Fund	
	General Purpose School	School Federal Projects	Central Cafeteria	Education Capital Projects	Total
<u>State of Tennessee</u>					
<u>General Government Grants</u>					
On-behalf Contributions for OPEB	\$ 180,903	\$ 0	\$ 0	\$ 0	\$ 180,903
<u>State Education Funds</u>					
Basic Education Program	41,419,035	0	0	0	41,419,035
Early Childhood Education	465,159	0	0	0	465,159
School Food Service	0	0	35,228	0	35,228
Other State Education Funds	234,138	0	0	0	234,138
Career Ladder Program	194,250	0	0	0	194,250
Vocational Equipment	113,566	0	0	0	113,566
<u>Other State Revenues</u>					
State Revenue Sharing - T.V.A.	244,824	0	0	0	244,824
Other State Revenues	1,000	0	0	0	1,000
Total State of Tennessee	\$ 42,852,875	\$ 0	\$ 35,228	\$ 0	\$ 42,888,103
<u>Federal Government</u>					
<u>Federal Through State</u>					
USDA School Lunch Program	\$ 0	\$ 0	\$ 1,866,452	\$ 0	\$ 1,866,452
USDA - Commodities	0	0	330,983	0	330,983
Breakfast	0	0	718,472	0	718,472
USDA - Other	0	0	152,524	0	152,524
Vocational Education - Basic Grants to States	0	138,415	0	0	138,415
Title I Grants to Local Education Agencies	0	1,777,373	0	0	1,777,373
Special Education - Grants to States	52,032	2,024,670	0	0	2,076,702
Special Education Preschool Grants	0	56,839	0	0	56,839
English Language Acquisition Grants	0	24,677	0	0	24,677

(Continued)

Exhibit J-6

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

	Special Revenue Funds			Capital Projects Fund	
	General Purpose School	School Federal Projects	Central Cafeteria	Education Capital Projects	Total
<u>Federal Government (Cont.)</u>					
<u>Federal Through State (Cont.)</u>					
Eisenhower Professional Development State Grants	\$ 0	\$ 190,427	\$ 0	\$ 0	\$ 190,427
Other Federal through State	0	67,085	0	0	67,085
<u>Direct Federal Revenue</u>					
ROTC Reimbursement	115,067	0	0	0	115,067
Total Federal Government	\$ 167,099	\$ 4,279,486	\$ 3,068,431	\$ 0	\$ 7,515,016
<u>Other Governments and Citizens Groups</u>					
<u>Other Governments</u>					
Contributions	\$ 0	\$ 0	\$ 0	\$ 2,380,238	\$ 2,380,238
Total Other Governments and Citizens Groups	\$ 0	\$ 0	\$ 0	\$ 2,380,238	\$ 2,380,238
Total	\$ 66,669,624	\$ 4,279,486	\$ 4,636,116	\$ 2,380,862	\$ 77,966,088

Exhibit J-7

Dickson County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types
For the Year Ended June 30, 2018

General FundGeneral GovernmentCounty Commission

Board and Committee Members Fees	\$	71,500	
Social Security		5,470	
Unemployment Compensation		357	
Audit Services		18,376	
Dues and Memberships		1,700	
Legal Notices, Recording, and Court Costs		165	
Other Charges		459	
Total County Commission			\$ 98,027

Board of Equalization

Board and Committee Members Fees	\$	2,878	
Social Security		220	
Unemployment Compensation		17	
Total Board of Equalization			3,115

Other Boards and Committees

Board and Committee Members Fees	\$	300	
Social Security		23	
Unemployment Compensation		2	
Total Other Boards and Committees			325

County Mayor/Executive

County Official/Administrative Officer	\$	88,487	
Longevity Pay		1,700	
Other Salaries and Wages		64,270	
Social Security		10,947	
Life Insurance		339	
Medical Insurance		18,340	
Dental Insurance		468	
Disability Insurance		383	
Unemployment Compensation		84	
Local Retirement		10,302	
Data Processing Services		6,106	
Dues and Memberships		1,700	
Operating Lease Payments		2,354	
Maintenance Agreements		1,353	
Postal Charges		1,000	
Printing, Stationery, and Forms		1,240	
Travel		4,002	
Office Supplies		1,126	
Workers' Compensation Insurance		1,070	
Other Charges		2,840	
Total County Mayor/Executive			218,111

County Attorney

Other Salaries and Wages	\$	34,630	
Social Security		2,649	

(Continued)

Exhibit J-7

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

General Fund (Cont.)General Government (Cont.)County Attorney (Cont.)

Local Retirement	\$	2,310	
Legal Services		132,733	
Other Contracted Services		19,192	
Total County Attorney			\$ 191,514

Election Commission

County Official/Administrative Officer	\$	68,952	
Deputy(ies)		29,122	
Part-time Personnel		8,990	
Election Commission		2,465	
Election Workers		8,515	
In-service Training		350	
Social Security		8,251	
Life Insurance		220	
Medical Insurance		14,852	
Dental Insurance		312	
Disability Insurance		247	
Unemployment Compensation		153	
Local Retirement		6,542	
Communication		3,083	
Dues and Memberships		175	
Operating Lease Payments		1,479	
Legal Notices, Recording, and Court Costs		984	
Maintenance Agreements		14,237	
Maintenance and Repair Services - Equipment		650	
Postal Charges		1,655	
Printing, Stationery, and Forms		910	
Travel		187	
Other Contracted Services		335	
Office Supplies		5,184	
Liability Insurance		2,617	
Workers' Compensation Insurance		770	
Other Charges		89	
Total Election Commission			181,326

Register of Deeds

County Official/Administrative Officer	\$	76,613	
Deputy(ies)		73,681	
Longevity Pay		2,200	
Social Security		10,885	
Life Insurance		329	
Medical Insurance		24,989	
Dental Insurance		598	
Disability Insurance		379	
Unemployment Compensation		168	
Local Retirement		10,171	
Dues and Memberships		750	

(Continued)

Exhibit J-7

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

General Fund (Cont.)General Government (Cont.)Register of Deeds (Cont.)

Operating Lease Payments	\$	17,209	
Postal Charges		300	
Travel		428	
Office Supplies		1,809	
Workers' Compensation Insurance		1,070	
Other Charges		260	
Total Register of Deeds			\$ 221,839

Codes Compliance

County Official/Administrative Officer	\$	55,013	
Deputy(ies)		90,723	
Longevity Pay		4,350	
Board and Committee Members Fees		5,725	
Social Security		11,790	
Life Insurance		343	
Medical Insurance		20,479	
Dental Insurance		156	
Disability Insurance		381	
Unemployment Compensation		207	
Local Retirement		10,011	
Data Processing Services		2,562	
Dues and Memberships		285	
Operating Lease Payments		966	
Legal Services		8,025	
Legal Notices, Recording, and Court Costs		558	
Maintenance Agreements		805	
Maintenance and Repair Services - Vehicles		692	
Postal Charges		1,000	
Printing, Stationery, and Forms		449	
Travel		609	
Tuition		830	
Other Contracted Services		15,133	
Gasoline		3,096	
Office Supplies		1,944	
Vehicle and Equipment Insurance		1,517	
Workers' Compensation Insurance		1,070	
Other Charges		378	
Motor Vehicles		24,409	
Total Codes Compliance			263,506

County Buildings

Supervisor/Director	\$	49,560	
Custodial Personnel		28,886	
Maintenance Personnel		10,723	
Longevity Pay		1,900	
Social Security		6,779	
Life Insurance		107	

(Continued)

Exhibit J-7

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

General Fund (Cont.)General Government (Cont.)County Buildings (Cont.)

Medical Insurance	\$	195	
Dental Insurance		156	
Disability Insurance		121	
Unemployment Compensation		217	
Local Retirement		3,432	
Communication		136,185	
Janitorial Services		29,400	
Maintenance Agreements		733	
Maintenance and Repair Services - Buildings		191,960	
Maintenance and Repair Services - Vehicles		193	
Other Contracted Services		1,970	
Custodial Supplies		10,258	
Electricity		60,649	
Gasoline		2,968	
Natural Gas		7,919	
Office Supplies		825	
Water and Sewer		3,315	
Building and Contents Insurance		12,758	
Vehicle and Equipment Insurance		750	
Workers' Compensation Insurance		6,416	
Other Charges		1,622	
Total County Buildings			\$ 569,997

Preservation of Records

Supervisor/Director	\$	34,622	
Longevity Pay		825	
Other Salaries and Wages		12,219	
Social Security		3,407	
Life Insurance		80	
Medical Insurance		5,840	
Dental Insurance		156	
Disability Insurance		90	
Unemployment Compensation		90	
Local Retirement		2,364	
Dues and Memberships		210	
Operating Lease Payments		1,058	
Postal Charges		52	
Office Supplies		96	
Other Supplies and Materials		3,050	
Workers' Compensation Insurance		620	
Other Charges		11	
Total Preservation of Records			64,790

FinanceAccounting and Budgeting

Supervisor/Director	\$	74,959
Longevity Pay		3,800

(Continued)

Exhibit J-7

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

General Fund (Cont.)Finance (Cont.)Accounting and Budgeting (Cont.)

Other Salaries and Wages	\$	45,391	
Social Security		9,027	
Life Insurance		275	
Medical Insurance		15,756	
Dental Insurance		312	
Disability Insurance		312	
Unemployment Compensation		82	
Local Retirement		8,281	
Data Processing Services		7,176	
Dues and Memberships		385	
Operating Lease Payments		1,178	
Maintenance Agreements		2,468	
Postal Charges		2,006	
Printing, Stationery, and Forms		563	
Travel		1,250	
Office Supplies		2,820	
Workers' Compensation Insurance		970	
Other Charges		917	
Office Equipment		2,700	
Total Accounting and Budgeting			\$ 180,628

Property Assessor's Office

County Official/Administrative Officer	\$	76,613	
Deputy(ies)		132,681	
Longevity Pay		5,800	
Other Salaries and Wages		23,915	
Social Security		17,478	
Life Insurance		456	
Medical Insurance		38,929	
Dental Insurance		807	
Disability Insurance		525	
Unemployment Compensation		373	
Local Retirement		14,347	
Data Processing Services		16,083	
Dues and Memberships		1,700	
Operating Lease Payments		756	
Legal Notices, Recording, and Court Costs		84	
Maintenance Agreements		1,123	
Postal Charges		3,000	
Printing, Stationery, and Forms		223	
Travel		8,941	
Other Contracted Services		27,650	
Office Supplies		2,082	
Workers' Compensation Insurance		1,420	
Other Charges		1,318	
Office Equipment		5,039	
Total Property Assessor's Office			381,343

(Continued)

Exhibit J-7

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

General Fund (Cont.)Finance (Cont.)County Trustee's Office

County Official/Administrative Officer	\$	76,613	
Deputy(ies)		136,083	
Longevity Pay		1,750	
Social Security		15,888	
Life Insurance		425	
Medical Insurance		35,955	
Dental Insurance		624	
Disability Insurance		532	
Unemployment Compensation		210	
Local Retirement		14,303	
Data Processing Services		14,404	
Dues and Memberships		870	
Operating Lease Payments		1,205	
Legal Notices, Recording, and Court Costs		335	
Maintenance Agreements		7,684	
Postal Charges		19,994	
Printing, Stationery, and Forms		56	
Travel		4,076	
Office Supplies		2,874	
Workers' Compensation Insurance		1,245	
Other Charges		1,652	
Office Equipment		421	
Total County Trustee's Office			\$ 337,199

County Clerk's Office

County Official/Administrative Officer	\$	76,613	
Deputy(ies)		262,350	
Part-time Personnel		4,357	
Longevity Pay		6,850	
Social Security		26,462	
Life Insurance		716	
Medical Insurance		73,122	
Dental Insurance		1,262	
Disability Insurance		854	
Unemployment Compensation		436	
Local Retirement		22,934	
Dues and Memberships		775	
Operating Lease Payments		1,512	
Maintenance Agreements		1,228	
Postal Charges		11,806	
Printing, Stationery, and Forms		1,632	
Travel		1,784	
Office Supplies		6,020	
Workers' Compensation Insurance		1,720	
Other Charges		2,535	
Office Equipment		42,752	
Total County Clerk's Office			547,720

(Continued)

Exhibit J-7

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

General Fund (Cont.)Administration of JusticeCircuit Court

County Official/Administrative Officer	\$	76,613	
Deputy(ies)		146,558	
Part-time Personnel		10,212	
Longevity Pay		2,825	
Jury and Witness Expense		14,207	
Social Security		17,402	
Life Insurance		574	
Medical Insurance		24,251	
Dental Insurance		468	
Disability Insurance		570	
Unemployment Compensation		271	
Local Retirement		15,074	
Data Processing Services		11,684	
Dues and Memberships		815	
Operating Lease Payments		1,284	
Legal Notices, Recording, and Court Costs		826	
Maintenance Agreements		2,763	
Postal Charges		6,000	
Printing, Stationery, and Forms		1,520	
Travel		817	
Office Supplies		5,768	
Workers' Compensation Insurance		1,320	
Other Charges		72,479	
Office Equipment		1,716	
Total Circuit Court			\$ 416,017

General Sessions Court

County Official/Administrative Officer	\$	76,613
Judge(s)		163,453
Deputy(ies)		212,799
Part-time Personnel		2,914
Longevity Pay		2,325
Social Security		31,988
Life Insurance		756
Medical Insurance		60,198
Dental Insurance		1,418
Disability Insurance		1,039
Unemployment Compensation		537
Local Retirement		30,555
Data Processing Services		8,640
Dues and Memberships		975
Operating Lease Payments		1,059
Maintenance Agreements		3,134
Postal Charges		4,616
Printing, Stationery, and Forms		3,800
Travel		1,334
Office Supplies		7,216

(Continued)

Exhibit J-7

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

General Fund (Cont.)Administration of Justice (Cont.)General Sessions Court (Cont.)

Periodicals	\$	3,005	
Workers' Compensation Insurance		1,977	
Other Charges		1,075	
Office Equipment		26,390	
Total General Sessions Court			\$ 647,816

Drug Court

Drug Treatment	\$	42,254	
Total Drug Court			42,254

Chancery Court

County Official/Administrative Officer	\$	76,613	
Deputy(ies)		109,667	
Longevity Pay		2,500	
Social Security		13,576	
Life Insurance		356	
Medical Insurance		33,505	
Dental Insurance		677	
Disability Insurance		464	
Unemployment Compensation		168	
Local Retirement		12,591	
Data Processing Services		12,332	
Dues and Memberships		825	
Maintenance Agreements		3,880	
Postal Charges		7,000	
Printing, Stationery, and Forms		856	
Travel		1,185	
Office Supplies		4,039	
Workers' Compensation Insurance		1,170	
Other Charges		1,433	
Office Equipment		23,671	
Total Chancery Court			306,508

Juvenile Court

Judge(s)	\$	76,613	
Deputy(ies)		249,767	
Longevity Pay		4,300	
Other Salaries and Wages		7,500	
Social Security		25,653	
Life Insurance		743	
Medical Insurance		48,518	
Dental Insurance		1,093	
Disability Insurance		836	
Unemployment Compensation		369	
Local Retirement		21,676	
Communication		3,865	
Data Processing Services		1,130	

(Continued)

Exhibit J-7

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

General Fund (Cont.)Administration of Justice (Cont.)Juvenile Court (Cont.)

Dues and Memberships	\$	560	
Operating Lease Payments		1,937	
Maintenance Agreements		4,839	
Maintenance and Repair Services - Buildings		2,555	
Postal Charges		2,069	
Printing, Stationery, and Forms		1,041	
Travel		3,285	
Office Supplies		4,015	
Other Supplies and Materials		4,038	
Workers' Compensation Insurance		1,720	
Total Juvenile Court			\$ 468,122

District Attorney General

Other Salaries and Wages	\$	67,115	
Social Security		5,134	
Unemployment Compensation		134	
Travel		1,161	
Workers' Compensation Insurance		1,390	
Other Charges		1,137	
Total District Attorney General			76,071

Other Administration of Justice

Salary Supplements	\$	1,200	
Longevity Pay		750	
Overtime Pay		2,096	
Other Salaries and Wages		206,279	
Social Security		16,005	
Life Insurance		443	
Medical Insurance		33,652	
Dental Insurance		650	
Disability Insurance		503	
Unemployment Compensation		291	
Local Retirement		13,949	
Transportation - Other than Students		13,925	
Total Other Administration of Justice			289,743

Victim Assistance Programs

Other Charges	\$	44,860	
Total Victim Assistance Programs			44,860

Public SafetySheriff's Department

County Official/Administrative Officer	\$	84,276	
Deputy(ies)		2,140,797	
Investigator(s)		569,280	
Computer Programmer(s)		37,566	
Salary Supplements		33,600	

(Continued)

Exhibit J-7

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

General Fund (Cont.)Public Safety (Cont.)Sheriff's Department (Cont.)

Secretary(ies)	\$	120,352	
Longevity Pay		57,475	
Overtime Pay		144,658	
Other Salaries and Wages		72,595	
Board and Committee Members Fees		7,500	
In-service Training		38,885	
Social Security		240,557	
Life Insurance		6,704	
Medical Insurance		417,028	
Dental Insurance		9,675	
Disability Insurance		7,588	
Unemployment Compensation		2,944	
Local Retirement		211,596	
Communication		71,455	
Contracts with Government Agencies		18,173	
Data Processing Services		20,077	
Dues and Memberships		2,795	
Operating Lease Payments		734	
Maintenance and Repair Services - Equipment		183	
Maintenance and Repair Services - Vehicles		59,352	
Postal Charges		2,341	
Printing, Stationery, and Forms		3,363	
Towing Services		565	
Travel		9,730	
Gasoline		164,011	
Law Enforcement Supplies		22,349	
Office Supplies		5,830	
Tires and Tubes		27,358	
Uniforms		18,814	
Other Supplies and Materials		5,472	
Workers' Compensation Insurance		136,498	
Other Charges		26,647	
Law Enforcement Equipment		4,496	
Motor Vehicles		116,749	
Office Equipment		3,386	
Total Sheriff's Department			\$ 4,923,454

Drug Enforcement

Other Charges	\$	11,278	
Motor Vehicles		38,312	
Total Drug Enforcement			49,590

Administration of the Sexual Offender Registry

Other Charges	\$	4,200	
Total Administration of the Sexual Offender Registry			4,200

(Continued)

Exhibit J-7

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

General Fund (Cont.)Public Safety (Cont.)Jail

Salary Supplements	\$	600	
Guards		2,139,227	
Maintenance Personnel		48,049	
Longevity Pay		15,375	
Overtime Pay		240,103	
Social Security		184,322	
Life Insurance		4,101	
Medical Insurance		326,784	
Dental Insurance		6,937	
Disability Insurance		4,774	
Unemployment Compensation		4,146	
Local Retirement		152,354	
Communication		5,946	
Contracts with Government Agencies		7,006	
Data Processing Services		10,154	
Laundry Service		4,465	
Operating Lease Payments		12,054	
Maintenance Agreements		3,180	
Maintenance and Repair Services - Buildings		65,411	
Maintenance and Repair Services - Equipment		22,820	
Printing, Stationery, and Forms		196	
Other Contracted Services		1,087,234	
Custodial Supplies		48,227	
Electricity		240,239	
Natural Gas		49,486	
Office Supplies		3,214	
Prisoners Clothing		8,475	
Uniforms		16,581	
Water and Sewer		163,934	
Other Supplies and Materials		9,495	
Building and Contents Insurance		39,218	
Liability Insurance		164,032	
Vehicle and Equipment Insurance		70,454	
Workers' Compensation Insurance		90,999	
Other Charges		30,694	
Office Equipment		2,185	
Other Construction		501,130	
Total Jail			\$ 5,783,601

Juvenile Services

Supervisor/Director	\$	18,633	
Social Security		1,250	
Unemployment Compensation		25	
Contracts with Government Agencies		15,714	
Workers' Compensation Insurance		570	
Total Juvenile Services			36,192

(Continued)

Exhibit J-7

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

General Fund (Cont.)Public Safety (Cont.)Civil Defense

Supervisor/Director	\$	57,424	
Secretary(ies)		9,925	
Part-time Personnel		2,850	
Longevity Pay		2,000	
Overtime Pay		212	
Other Salaries and Wages		59,202	
Social Security		9,850	
Life Insurance		286	
Medical Insurance		11,944	
Dental Insurance		520	
Disability Insurance		298	
Unemployment Compensation		192	
Local Retirement		8,415	
Communication		3,522	
Contributions		148,590	
Maintenance and Repair Services - Buildings		990	
Maintenance and Repair Services - Vehicles		3,838	
Gasoline		5,379	
Office Supplies		672	
Tires and Tubes		1,004	
Uniforms		1,544	
Other Supplies and Materials		29,956	
Liability Insurance		612	
Vehicle and Equipment Insurance		6,123	
Workers' Compensation Insurance		7,732	
Other Charges		6,022	
Communication Equipment		1,183	
Total Civil Defense			\$ 380,285

County Coroner/Medical Examiner

Other Contracted Services	\$	21,425	
Total County Coroner/Medical Examiner			21,425

Other Public Safety

Contracts with Government Agencies	\$	493,576	
Total Other Public Safety			493,576

Public Health and WelfareLocal Health Center

Communication	\$	10,276	
Dues and Memberships		400	
Janitorial Services		30,000	
Legal Notices, Recording, and Court Costs		291	
Maintenance and Repair Services - Buildings		4,863	
Printing, Stationery, and Forms		370	
Electricity		16,972	
Natural Gas		4,476	

(Continued)

Exhibit J-7

Dickson 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	\$	1,221	
Water and Sewer		2,087	
Other Supplies and Materials		1,001	
Building and Contents Insurance		2,603	
Other Charges		24,272	
Total Local Health Center			\$ 98,832

Rabies and Animal Control

Deputy(ies)	\$	31,409	
Longevity Pay		350	
Social Security		2,397	
Life Insurance		71	
Medical Insurance		5,840	
Dental Insurance		156	
Disability Insurance		80	
Unemployment Compensation		42	
Local Retirement		2,118	
Electricity		4,969	
Natural Gas		6,297	
Water and Sewer		588	
Workers' Compensation Insurance		1,070	
Other Charges		825	
Total Rabies and Animal Control			56,212

Ambulance/Emergency Medical Services

Assistant(s)	\$	46,572	
Supervisor/Director		60,218	
Medical Personnel		1,507,561	
Clerical Personnel		34,009	
Longevity Pay		21,800	
Overtime Pay		464,819	
In-service Training		14,098	
Social Security		156,718	
Life Insurance		3,832	
Medical Insurance		216,394	
Dental Insurance		4,723	
Disability Insurance		4,312	
Unemployment Compensation		2,530	
Local Retirement		120,403	
Communication		13,589	
Data Processing Services		77,073	
Dues and Memberships		535	
Laundry Service		18,261	
Legal Notices, Recording, and Court Costs		140	
Licenses		4,750	
Maintenance Agreements		19,163	
Maintenance and Repair Services - Buildings		11,454	

(Continued)

Exhibit J-7

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

General Fund (Cont.)Public Health and Welfare (Cont.)Ambulance/Emergency Medical Services (Cont.)

Maintenance and Repair Services - Equipment	\$	4,745	
Maintenance and Repair Services - Vehicles		78,050	
Postal Charges		23	
Printing, Stationery, and Forms		868	
Travel		1,549	
Custodial Supplies		1,490	
Drugs and Medical Supplies		130,471	
Electricity		21,878	
Gasoline		1,497	
Natural Gas		7,600	
Office Supplies		2,446	
Tires and Tubes		11,733	
Uniforms		17,024	
Water and Sewer		1,221	
Building and Contents Insurance		5,577	
Liability Insurance		20,510	
Vehicle and Equipment Insurance		22,101	
Workers' Compensation Insurance		197,735	
Other Charges		13,955	
Building Construction		210,173	
Motor Vehicles		224,867	
Health Equipment		46,153	
Total Ambulance/Emergency Medical Services			\$ 3,824,620

Dental Health Program

Medical Personnel	\$	476,891	
Social Security		34,855	
Life Insurance		1,001	
Medical Insurance		87,967	
Dental Insurance		1,743	
Disability Insurance		1,081	
Unemployment Compensation		839	
Local Retirement		30,773	
Travel		9,255	
Liability Insurance		438	
Workers' Compensation Insurance		3,206	
Other Charges		8,256	
Total Dental Health Program			656,305

Other Local Health Services

Other Contracted Services	\$	91,615	
Total Other Local Health Services			91,615

Appropriation to State

Contributions	\$	88,514	
Total Appropriation to State			88,514

(Continued)

Exhibit J-7

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

General Fund (Cont.)Public Health and Welfare (Cont.)Other Local Welfare Services

Medical Personnel	\$	257,347	
Overtime Pay		69,332	
Social Security		24,000	
Life Insurance		706	
Medical Insurance		44,125	
Dental Insurance		1,028	
Disability Insurance		809	
Unemployment Compensation		314	
Local Retirement		21,110	
Data Processing Services		64,886	
Maintenance and Repair Services - Vehicles		12,119	
Drugs and Medical Supplies		9,953	
Gasoline		70,050	
Uniforms		1,042	
Workers' Compensation Insurance		65,912	
Other Charges		3,297	
Motor Vehicles		170,274	
Health Equipment		26,190	
Total Other Local Welfare Services			\$ 842,494

Social, Cultural, and Recreational ServicesLibraries

Supervisor/Director	\$	42,273	
Longevity Pay		8,150	
Other Salaries and Wages		206,320	
Social Security		19,315	
Life Insurance		498	
Medical Insurance		49,596	
Dental Insurance		1,093	
Disability Insurance		566	
Unemployment Compensation		485	
Local Retirement		15,173	
Communication		3,273	
Data Processing Services		39,920	
Operating Lease Payments		180	
Maintenance and Repair Services - Buildings		2,577	
Electricity		56,257	
Library Books/Media		14,843	
Office Supplies		12,200	
Water and Sewer		746	
Other Supplies and Materials		1,181	
Building and Contents Insurance		5,706	
Liability Insurance		2,243	
Workers' Compensation Insurance		1,370	
Other Charges		23,378	
Furniture and Fixtures		666	
Office Equipment		8,552	
Total Libraries			516,561

(Continued)

Exhibit J-7

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

General Fund (Cont.)Agriculture and Natural ResourcesAgricultural Extension Service

Salary Supplements	\$	72,811	
Part-time Personnel		8,501	
Social Security		4,807	
Medical Insurance		1,177	
Unemployment Compensation		65	
Local Retirement		7,141	
Other Fringe Benefits		1,092	
Communication		1,598	
Dues and Memberships		295	
Operating Lease Payments		1,374	
Maintenance and Repair Services - Buildings		324	
Travel		2,650	
Electricity		14,064	
Office Supplies		2,200	
Water and Sewer		187	
Workers' Compensation Insurance		60	
Other Charges		1,024	
Total Agricultural Extension Service			\$ 119,370

Forest Service

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

Soil Conservation

Secretary(ies)	\$	30,952	
Social Security		1,900	
Life Insurance		70	
Medical Insurance		7,372	
Dental Insurance		156	
Disability Insurance		80	
Unemployment Compensation		42	
Local Retirement		2,064	
Workers' Compensation Insurance		570	
Other Charges		3,000	
Total Soil Conservation			46,206

Other OperationsOther Charges

Building and Contents Insurance	\$	6,313	
Liability Insurance		42,897	
Premiums on Corporate Surety Bonds		1,164	
Total Other Charges			50,374

Miscellaneous

Part-time Personnel	\$	71,739	
Social Security		5,088	
Unemployment Compensation		185	

(Continued)

Exhibit J-7

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

General Fund (Cont.)Other Operations (Cont.)Miscellaneous (Cont.)

Dues and Memberships	\$	375	
Legal Notices, Recording, and Court Costs		47	
Other Contracted Services		8,155	
Testing		5,043	
Judgments		67,500	
Trustee's Commission		332,661	
Tax Relief Program		154,656	
Other Charges		248,452	
Building Construction		252,068	
Land		50,577	
Building Purchases		1,567,526	
Total Miscellaneous			\$ 2,764,072

Total General Fund \$ 26,400,329

Solid Waste/Sanitation FundPublic Health and WelfareWaste Pickup

Supervisor/Director	\$	53,999
Foremen		44,709
Equipment Operators		251,038
Laborers		242,596
Secretary(ies)		76,255
Longevity Pay		10,350
Overtime Pay		61,348
Other Salaries and Wages		17,279
Board and Committee Members Fees		1,000
Social Security		56,770
Life Insurance		1,004
Medical Insurance		77,419
Dental Insurance		1,665
Disability Insurance		1,147
Unemployment Compensation		1,925
Local Retirement		34,059
Audit Services		10,079
Communication		10,335
Contracts with Other Public Agencies		1,522,481
Engineering Services		14,722
Evaluation and Testing		211
Legal Services		26,099
Licenses		6,420
Maintenance Agreements		670
Maintenance and Repair Services - Buildings		15,501
Maintenance and Repair Services - Equipment		71,131
Maintenance and Repair Services - Office Equipment		2,572
Maintenance and Repair Services - Vehicles		28,156
Postal Charges		500

(Continued)

Exhibit J-7

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

Solid Waste/Sanitation Fund (Cont.)Public Health and Welfare (Cont.)Waste Pickup (Cont.)

Rentals	\$	2,781	
Towing Services		350	
Travel		812	
Disposal Fees		1,606	
Other Contracted Services		380,404	
Crushed Stone		13,848	
Custodial Supplies		1,724	
Diesel Fuel		60,260	
Electricity		17,894	
Gasoline		5,338	
Instructional Supplies and Materials		831	
Lubricants		5,038	
Natural Gas		3,402	
Office Supplies		3,912	
Small Tools		831	
Tires and Tubes		22,526	
Uniforms		3,947	
Water and Sewer		10,828	
Other Supplies and Materials		9,314	
Building and Contents Insurance		2,547	
Liability Insurance		9,675	
Trustee's Commission		39,370	
Vehicle and Equipment Insurance		11,251	
Workers' Compensation Insurance		50,427	
Other Charges		13,802	
Site Development		13,996	
Other Equipment		123,064	
Total Waste Pickup			\$ 3,451,218

Postclosure Care Costs

Evaluation and Testing	\$	225,811	
Other Contracted Services		3,956	
Other Supplies and Materials		1,296	
Total Postclosure Care Costs			231,063

Capital ProjectsOther General Government Projects

Remittance of Revenue Collected	\$	15,214	
Total Other General Government Projects			15,214

Total Solid Waste/Sanitation Fund \$ 3,697,495

Drug Control FundPublic SafetyDrug Enforcement

Maintenance and Repair Services - Equipment	\$	350	
Trustee's Commission		5,366	

(Continued)

Exhibit J-7

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

Drug Control Fund (Cont.)Public Safety (Cont.)Drug Enforcement (Cont.)

Other Charges	\$ 24,921	
Motor Vehicles	159,244	
Total Drug Enforcement		\$ 189,881

Total Drug Control Fund \$ 189,881

Other Special Revenue FundPublic Health and WelfareWaste Pickup

Judgments	\$ 110,038	
Total Waste Pickup		\$ 110,038

Total Other Special Revenue Fund 110,038

Highway/Public Works FundHighwaysAdministration

County Official/Administrative Officer	\$ 84,276	
Assistant(s)	35,897	
Clerical Personnel	35,207	
Longevity Pay	700	
Board and Committee Members Fees	3,600	
Social Security	12,143	
Unemployment Compensation	459	
Local Retirement	10,411	
Dues and Memberships	3,025	
Operating Lease Payments	1,343	
Legal Services	14,985	
Legal Notices, Recording, and Court Costs	542	
Maintenance Agreements	1,688	
Maintenance and Repair Services - Buildings	4,386	
Postal Charges	4	
Travel	235	
Custodial Supplies	8,057	
Office Supplies	6,069	
Other Supplies and Materials	94	
Other Charges	9,811	
Total Administration		\$ 232,932

Highway and Bridge Maintenance

Foremen	\$ 223,994
Equipment Operators	445,694
Truck Drivers	327,287
Laborers	269,821
Longevity Pay	23,800
Overtime Pay	19,555
Social Security	98,330

(Continued)

Exhibit J-7

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

Highway/Public Works Fund (Cont.)Highways (Cont.)Highway and Bridge Maintenance (Cont.)

Unemployment Compensation	\$	7,815	
Local Retirement		87,389	
Engineering Services		15,553	
Asphalt - Hot Mix		2,564,438	
Asphalt - Liquid		25,083	
Crushed Stone		183,361	
Pipe		64,286	
Road Signs		13,369	
Salt		4,115	
Other Supplies and Materials		1,029	
Other Charges		63,337	
Total Highway and Bridge Maintenance			\$ 4,438,256

Operation and Maintenance of Equipment

Mechanic(s)	\$	105,145	
Longevity Pay		1,150	
Overtime Pay		564	
Social Security		8,071	
Unemployment Compensation		567	
Local Retirement		7,128	
Diesel Fuel		80,798	
Equipment and Machinery Parts		160,314	
Gasoline		54,913	
Lubricants		3,580	
Tires and Tubes		37,438	
Other Supplies and Materials		19	
Total Operation and Maintenance of Equipment			459,687

Other Charges

Communication	\$	12,874	
Electricity		8,191	
Natural Gas		4,459	
Water and Sewer		1,010	
Building and Contents Insurance		4,024	
Liability Insurance		9,836	
Trustee's Commission		58,318	
Vehicle and Equipment Insurance		21,498	
Other Charges		569	
Total Other Charges			120,779

Employee Benefits

Life Insurance	\$	13,563	
Medical Insurance		342,916	
Dental Insurance		5,724	
Workers' Compensation Insurance		53,852	
Total Employee Benefits			416,055

(Continued)

Exhibit J-7

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

Highway/Public Works Fund (Cont.)Highways (Cont.)Capital Outlay

Other Equipment	\$ 249,421	
Total Capital Outlay		\$ 249,421

Total Highway/Public Works Fund \$ 5,917,130

Bridge FundHighwaysHighway and Bridge Maintenance

Engineering Services	\$ 23,513	
Other Contracted Services	353,714	
Total Highway and Bridge Maintenance		\$ 377,227

Other Charges

Trustee's Commission	\$ 7	
Total Other Charges		7

Total Bridge Fund 377,234

General Debt Service FundPrincipal on DebtGeneral Government

Principal on Bonds	\$ 1,051,964	
Principal on Notes	423,200	
Principal on Other Loans	184,000	
Total General Government		\$ 1,659,164

Highways and Streets

Principal on Notes	\$ 150,083	
Total Highways and Streets		150,083

Education

Principal on Bonds	\$ 5,622,536	
Principal on Other Loans	985,632	
Total Education		6,608,168

Interest on DebtGeneral Government

Interest on Bonds	\$ 600,025	
Interest on Notes	57,002	
Interest on Other Loans	12,863	
Total General Government		669,890

Highways and Streets

Interest on Notes	\$ 6,782	
Total Highways and Streets		6,782

(Continued)

Exhibit J-7

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

General Debt Service Fund (Cont.)Interest on Debt (Cont.)Education

Interest on Bonds	\$ 410,248	
Interest on Other Loans	140,487	
Total Education		\$ 550,735

Other Debt ServiceGeneral Government

Trustee's Commission	\$ 166,420	
Other Debt Service	9,350	
Total General Government		175,770

Education

Other Debt Service	\$ 25,525	
Total Education		25,525

Total General Debt Service Fund \$ 9,846,117

General Capital Projects FundCapital ProjectsOther General Government Projects

Other Construction	\$ 53,518	
Total Other General Government Projects		\$ 53,518

Total General Capital Projects Fund 53,518

Community Development/Industrial Park FundOther OperationsIndustrial Development

Other Salaries and Wages	\$ 19,125	
Social Security	1,463	
Unemployment Compensation	42	
Contributions	348,306	
Dues and Memberships	14,026	
Engineering Services	11,069	
Licenses	6,000	
Other Contracted Services	36,825	
Trustee's Commission	6,818	
Other Charges	7,506	
Land	428,690	
Total Industrial Development		\$ 879,870

Total Community Development/Industrial Park Fund 879,870

Education Capital Projects FundOther Debt ServiceEducation

Other Debt Issuance Charges	\$ 160,000	
Total Education		\$ 160,000

(Continued)

Exhibit J-7

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

<u>Education Capital Projects Fund (Cont.)</u>			
<u>Capital Projects</u>			
<u>Education Capital Projects</u>			
Contributions	\$	<u>2,380,238</u>	
Total Education Capital Projects			<u>\$ 2,380,238</u>
Total Education Capital Projects Fund			<u>\$ 2,540,238</u>
Total Governmental Funds - Primary Government			<u><u>\$ 50,011,850</u></u>

Exhibit J-8

Dickson County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types
Discretely Presented Dickson County School Department
For the Year Ended June 30, 2018

General Purpose School FundInstructionRegular Instruction Program

Teachers	\$ 21,867,291	
Career Ladder Program	117,152	
Homebound Teachers	2,562	
Educational Assistants	674,462	
Overtime Pay	2,591	
Other Salaries and Wages	141,511	
Social Security	1,330,726	
Pensions	2,008,797	
Life Insurance	8,590	
Medical Insurance	3,519,947	
Dental Insurance	181,664	
Unemployment Compensation	7,929	
Employer Medicare	315,245	
Contracts for Substitute Teachers - Non-certified	705,893	
Other Contracted Services	255,783	
Instructional Supplies and Materials	279,506	
Textbooks - Bound	122,047	
Fee Waivers	84,357	
Regular Instruction Equipment	1,830	
Total Regular Instruction Program		\$ 31,627,883

Alternative Instruction Program

Teachers	\$ 365,652	
Educational Assistants	38,773	
Overtime Pay	244	
Social Security	23,718	
Pensions	33,974	
Life Insurance	153	
Medical Insurance	58,826	
Dental Insurance	2,870	
Unemployment Compensation	97	
Employer Medicare	5,547	
Instructional Supplies and Materials	509	
Total Alternative Instruction Program		530,363

Special Education Program

Teachers	\$ 3,396,474	
Career Ladder Program	31,908	
Homebound Teachers	3,412	
Educational Assistants	663,280	
Speech Pathologist	610,597	
Overtime Pay	7,646	
Social Security	271,721	
Pensions	398,874	
Life Insurance	1,986	
Medical Insurance	791,945	

(Continued)

Exhibit J-8

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

General Purpose School Fund (Cont.)Instruction (Cont.)Special Education Program (Cont.)

Dental Insurance	\$	41,555	
Unemployment Compensation		1,439	
Employer Medicare		64,475	
Contracts with Private Agencies		26,875	
Instructional Supplies and Materials		3,437	
Special Education Equipment		2,687	
Total Special Education Program			\$ 6,318,311

Career and Technical Education Program

Teachers	\$	1,181,182	
Career Ladder Program		1,000	
Social Security		70,694	
Pensions		107,214	
Life Insurance		450	
Medical Insurance		172,668	
Dental Insurance		9,561	
Unemployment Compensation		269	
Employer Medicare		16,533	
Instructional Supplies and Materials		38,558	
Vocational Instruction Equipment		113,670	
Total Career and Technical Education Program			1,711,799

Support ServicesAttendance

Supervisor/Director	\$	99,021	
Career Ladder Program		1,000	
Social Security		5,597	
Pensions		9,082	
Life Insurance		18	
Medical Insurance		7,182	
Dental Insurance		386	
Unemployment Compensation		10	
Employer Medicare		1,309	
Travel		2,280	
Other Supplies and Materials		7,826	
Attendance Equipment		1,263	
Total Attendance			134,974

Health Services

Medical Personnel	\$	488,948	
Other Salaries and Wages		57,908	
Social Security		32,182	
Pensions		32,406	
Life Insurance		226	
Medical Insurance		94,045	
Dental Insurance		4,834	

(Continued)

Exhibit J-8

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

General Purpose School Fund (Cont.)Support Services (Cont.)Health Services (Cont.)

Unemployment Compensation	\$	222	
Employer Medicare		7,526	
Travel		4,300	
Other Supplies and Materials		26,344	
In Service/Staff Development		2,947	
Health Equipment		33,539	
Total Health Services			\$ 785,427

Other Student Support

Career Ladder Program	\$	3,000	
Guidance Personnel		971,558	
Social Workers		31,888	
Assessment Personnel		101,027	
Other Salaries and Wages		44,388	
Social Security		67,239	
Pensions		103,447	
Life Insurance		388	
Medical Insurance		163,833	
Dental Insurance		8,472	
Unemployment Compensation		248	
Employer Medicare		15,725	
Contracts with Government Agencies		168,860	
Evaluation and Testing		111,768	
Other Contracted Services		2,800	
Total Other Student Support			1,794,641

Regular Instruction Program

Supervisor/Director	\$	181,685	
Career Ladder Program		5,995	
Librarians		613,797	
Social Security		42,179	
Pensions		66,154	
Life Insurance		233	
Medical Insurance		89,606	
Dental Insurance		4,598	
Unemployment Compensation		184	
Employer Medicare		10,954	
Travel		16,449	
Other Contracted Services		10,334	
Library Books/Media		59,659	
Other Supplies and Materials		20,348	
In Service/Staff Development		51,808	
Total Regular Instruction Program			1,173,983

Alternative Instruction Program

Principals	\$	78,411	
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(Continued)

Exhibit J-8

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

General Purpose School Fund (Cont.)Support Services (Cont.)Alternative Instruction Program (Cont.)

Secretary(ies)	\$	25,726	
Overtime Pay		1,936	
Social Security		6,251	
Pensions		8,965	
Life Insurance		35	
Medical Insurance		14,046	
Dental Insurance		772	
Unemployment Compensation		17	
Employer Medicare		1,462	
Other Supplies and Materials		1,938	
Total Alternative Instruction Program			\$ 139,559

Special Education Program

Supervisor/Director	\$	173,010	
Career Ladder Program		5,500	
Psychological Personnel		240,794	
Secretary(ies)		74,143	
Other Salaries and Wages		27,897	
Social Security		28,346	
Pensions		42,171	
Life Insurance		246	
Medical Insurance		57,130	
Dental Insurance		3,440	
Unemployment Compensation		98	
Employer Medicare		7,049	
Travel		2,345	
In Service/Staff Development		310	
Other Charges		5,611	
Total Special Education Program			668,090

Career and Technical Education Program

Supervisor/Director	\$	70,320	
Secretary(ies)		2,288	
Social Security		4,366	
Pensions		6,592	
Life Insurance		18	
Medical Insurance		8,297	
Dental Insurance		386	
Unemployment Compensation		10	
Employer Medicare		1,021	
Travel		6,179	
Other Contracted Services		15,000	
Other Supplies and Materials		10,501	
In Service/Staff Development		1,320	
Total Career and Technical Education Program			126,298

(Continued)

Exhibit J-8

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

General Purpose School Fund (Cont.)Support Services (Cont.)Technology

Supervisor/Director	\$	61,884	
Other Salaries and Wages		285,483	
Social Security		20,780	
Pensions		24,568	
Life Insurance		138	
Medical Insurance		45,320	
Dental Insurance		3,408	
Unemployment Compensation		83	
Employer Medicare		4,860	
Maintenance and Repair Services - Equipment		44,462	
Internet Connectivity		77,688	
Travel		995	
Other Contracted Services		4,650	
Office Supplies		702	
Cabling		5,260	
Software		237,683	
In Service/Staff Development		600	
Data Processing Equipment		218,562	
Motor Vehicles		50,333	
Other Equipment		100,680	
Total Technology			\$ 1,188,139

Other Programs

On-behalf Payments to OPEB	\$	180,903	
Total Other Programs			180,903

Board of Education

Other Salaries and Wages	\$	24,097	
Board and Committee Members Fees		19,350	
Social Security		2,694	
Unemployment Compensation		20	
Employer Medicare		630	
Advertising		5,934	
Audit Services		9,800	
Dues and Memberships		12,438	
Legal Services		33,980	
Travel		1,087	
Other Contracted Services		214,454	
Other Supplies and Materials		29,147	
Trustee's Commission		406,881	
Workers' Compensation Insurance		268,281	
Total Board of Education			1,028,793

Director of Schools

County Official/Administrative Officer	\$	132,246	
Secretary(ies)		140,866	

(Continued)

Exhibit J-8

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

General Purpose School Fund (Cont.)Support Services (Cont.)Director of Schools (Cont.)

Overtime Pay	\$	27	
Social Security		15,824	
Pensions		20,841	
Life Insurance		314	
Medical Insurance		43,668	
Dental Insurance		2,171	
Unemployment Compensation		58	
Employer Medicare		3,861	
Dues and Memberships		3,467	
Postal Charges		3,203	
Travel		5,888	
Other Contracted Services		16,071	
Office Supplies		7,625	
Other Supplies and Materials		5,587	
In Service/Staff Development		3,830	
Other Charges		24,644	
Administration Equipment		2,654	
Total Director of Schools			\$ 432,845

Office of the Principal

Principals	\$	1,077,201	
Career Ladder Program		13,000	
Assistant Principals		1,146,245	
Secretary(ies)		792,438	
Other Salaries and Wages		11,148	
Social Security		176,586	
Pensions		253,023	
Life Insurance		1,047	
Medical Insurance		457,586	
Dental Insurance		22,947	
Unemployment Compensation		1,000	
Employer Medicare		41,425	
Other Contracted Services		37,200	
Total Office of the Principal			4,030,846

Fiscal Services

Supervisor/Director	\$	73,704	
Accountants/Bookkeepers		167,725	
Overtime Pay		2,335	
Social Security		12,103	
Pensions		13,710	
Life Insurance		82	
Medical Insurance		34,696	
Dental Insurance		1,351	
Unemployment Compensation		66	
Employer Medicare		3,385	

(Continued)

Exhibit J-8

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

General Purpose School Fund (Cont.)Support Services (Cont.)Fiscal Services (Cont.)

Travel	\$	2,562	
Other Contracted Services		<u>13,329</u>	
Total Fiscal Services			\$ 325,048

Human Services/Personnel

Supervisor/Director	\$	82,690	
Clerical Personnel		22,800	
Social Security		6,406	
Pensions		9,029	
Life Insurance		35	
Medical Insurance		14,526	
Dental Insurance		772	
Unemployment Compensation		21	
Employer Medicare		1,498	
Travel		2,216	
Other Contracted Services		6,015	
Office Supplies		363	
Other Supplies and Materials		627	
Criminal Investigation of Applicants - TBI		<u>9,202</u>	
Total Human Services/Personnel			156,200

Operation of Plant

Communication	\$	53,509	
Janitorial Services		1,416,754	
Maintenance and Repair Services - Equipment		5,784	
Disposal Fees		3,168	
Other Contracted Services		258,856	
Electricity		1,734,705	
Natural Gas		273,757	
Water and Sewer		347,761	
Building and Contents Insurance		<u>437,555</u>	
Total Operation of Plant			4,531,849

Maintenance of Plant

Supervisor/Director	\$	67,675	
Secretary(ies)		40,154	
Maintenance Personnel		537,816	
Social Security		38,861	
Pensions		43,065	
Life Insurance		296	
Medical Insurance		119,408	
Dental Insurance		5,337	
Unemployment Compensation		177	
Employer Medicare		9,089	
Maintenance Agreements		8,183	
Maintenance and Repair Services - Buildings		348,221	

(Continued)

Exhibit J-8

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

General Purpose School Fund (Cont.)Support Services (Cont.)Maintenance of Plant (Cont.)

Maintenance and Repair Services - Equipment	\$	155,883	
Travel		5,613	
Other Contracted Services		81,523	
Other Supplies and Materials		2,755	
In Service/Staff Development		1,095	
Other Charges		228	
Maintenance Equipment		6,427	
Motor Vehicles		106,875	
Total Maintenance of Plant			\$ 1,578,681

Transportation

Supervisor/Director	\$	64,463	
Mechanic(s)		180,146	
Bus Drivers		1,332,505	
Clerical Personnel		38,694	
Attendants		139,411	
Overtime Pay		43,638	
Social Security		93,482	
Pensions		98,695	
Life Insurance		1,020	
Medical Insurance		443,457	
Dental Insurance		22,172	
Unemployment Compensation		1,500	
Employer Medicare		24,785	
Maintenance and Repair Services - Vehicles		43,531	
Medical and Dental Services		4,096	
Travel		3,777	
Other Contracted Services		7,094	
Diesel Fuel		289,686	
Equipment and Machinery Parts		63,051	
Gasoline		34,469	
Lubricants		12,696	
Tires and Tubes		70,477	
Vehicle Parts		150,072	
Other Supplies and Materials		2,171	
Other Charges		36,667	
Motor Vehicles		64,904	
Transportation Equipment		822,040	
Other Equipment		6,096	
Total Transportation			4,094,795

Operation of Non-Instructional ServicesCommunity Services

Supervisor/Director	\$	8,500	
Educational Assistants		37,639	
Overtime Pay		1,824	

(Continued)

Exhibit J-8

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

General Purpose School Fund (Cont.)Operation of Non-Instructional Services (Cont.)Community Services (Cont.)

Other Salaries and Wages	\$	417,733	
Social Security		28,343	
Pensions		7,631	
Life Insurance		38	
Medical Insurance		15,366	
Dental Insurance		772	
Unemployment Compensation		304	
Employer Medicare		6,749	
Travel		163	
Other Supplies and Materials		33,810	
Other Charges		14,309	
Total Community Services			\$ 573,181

Early Childhood Education

Teachers	\$	209,751	
Educational Assistants		98,374	
Other Salaries and Wages		27,948	
Social Security		19,208	
Pensions		28,081	
Life Insurance		198	
Medical Insurance		72,928	
Dental Insurance		4,168	
Unemployment Compensation		115	
Employer Medicare		4,492	
Travel		619	
Instructional Supplies and Materials		10,089	
Other Supplies and Materials		125	
In Service/Staff Development		2,025	
Total Early Childhood Education			478,121

Capital OutlayRegular Capital Outlay

Architects	\$	1,372,562	
Consultants		20,557	
Land		1,270,212	
Other Capital Outlay		361,568	
Total Regular Capital Outlay			3,024,899

Other Debt ServiceEducation

Debt Service Contribution to Primary Government	\$	199,632	
Total Education			199,632

Total General Purpose School Fund \$ 66,835,260

(Continued)

Exhibit J-8

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

School Federal Projects FundInstructionRegular Instruction Program

Teachers	\$	697,409	
Educational Assistants		266,134	
Social Security		56,053	
Pensions		75,847	
Life Insurance		527	
Medical Insurance		203,467	
Dental Insurance		10,397	
Unemployment Compensation		316	
Employer Medicare		13,638	
Maintenance and Repair Services - Equipment		5,392	
Instructional Supplies and Materials		112,580	
Other Charges		1,428	
Regular Instruction Equipment		90,860	
Total Regular Instruction Program			\$ 1,534,048

Special Education Program

Teachers	\$	84,833	
Educational Assistants		859,353	
Speech Pathologist		66,252	
Social Security		59,264	
Pensions		62,735	
Life Insurance		925	
Medical Insurance		378,658	
Dental Insurance		21,155	
Unemployment Compensation		525	
Employer Medicare		13,860	
Contracts with Private Agencies		55,939	
Maintenance and Repair Services - Equipment		895	
Instructional Supplies and Materials		39,078	
Other Supplies and Materials		2,828	
Total Special Education Program			1,646,300

Career and Technical Education Program

Clerical Personnel	\$	19,252	
Social Security		1,127	
Pensions		1,284	
Unemployment Compensation		4	
Employer Medicare		264	
Other Contracted Services		840	
Instructional Supplies and Materials		17,609	
Other Supplies and Materials		7,704	
Vocational Instruction Equipment		65,990	
Total Career and Technical Education Program			114,074

(Continued)

Exhibit J-8

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

School Federal Projects Fund (Cont.)Support ServicesHealth Services

Other Supplies and Materials	\$ 7,559	
Total Health Services		\$ 7,559

Other Student Support

Other Salaries and Wages	\$ 17,365	
Social Security	1,054	
Pensions	1,395	
Life Insurance	5	
Medical Insurance	1,909	
Dental Insurance	106	
Unemployment Compensation	9	
Employer Medicare	246	
Other Contracted Services	15,355	
Other Supplies and Materials	745	
In Service/Staff Development	8,986	
Other Charges	7,607	
Total Other Student Support		54,782

Regular Instruction Program

Supervisor/Director	\$ 98,095	
Secretary(ies)	17,333	
Other Salaries and Wages	124,099	
Social Security	11,913	
Pensions	18,202	
Life Insurance	37	
Medical Insurance	17,581	
Dental Insurance	932	
Unemployment Compensation	38	
Employer Medicare	3,285	
Travel	2,131	
Contracts for Substitute Teachers - Certified	1,350	
Food Supplies	269	
Other Supplies and Materials	2,198	
In Service/Staff Development	85,817	
Total Regular Instruction Program		383,280

Special Education Program

Other Salaries and Wages	\$ 237,697	
Social Security	14,664	
Pensions	16,588	
Life Insurance	76	
Medical Insurance	35,736	
Dental Insurance	1,157	
Unemployment Compensation	46	
Employer Medicare	3,429	
Contracts with Parents	1,283	

(Continued)

Exhibit J-8

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

School Federal Projects Fund (Cont.)Support Services (Cont.)Special Education Program (Cont.)

Travel	\$	30,545	
Other Supplies and Materials		14,616	
In Service/Staff Development		11,647	
Total Special Education Program			\$ 367,484

Technology

Software	\$	24,995	
In Service/Staff Development		6,404	
Other Equipment		17,820	
Total Technology			49,219

Transportation

Bus Drivers	\$	20,081	
Social Security		1,226	
Pensions		1,321	
Employer Medicare		289	
Contracts with Parents		3,126	
Total Transportation			26,043

Total School Federal Projects Fund \$ 4,182,789

Central Cafeteria FundOperation of Non-Instructional ServicesFood Service

Supervisor/Director	\$	59,482	
Accountants/Bookkeepers		53,281	
Purchasing Personnel		41,000	
Cafeteria Personnel		1,220,745	
Overtime Pay		1,858	
Other Salaries and Wages		69,339	
Social Security		86,766	
Pensions		72,519	
Life Insurance		1,177	
Medical Insurance		474,586	
Dental Insurance		23,577	
Unemployment Compensation		890	
Employer Medicare		20,292	
Communication		1,800	
Maintenance and Repair Services - Equipment		31,895	
Travel		11,798	
Other Contracted Services		114,942	
Food Supplies		1,840,043	
Office Supplies		3,051	
USDA - Commodities		330,983	
Other Supplies and Materials		283,838	
In Service/Staff Development		25,893	

(Continued)

Exhibit J-8

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

Central Cafeteria Fund (Cont.)Operation of Non-Instructional Services (Cont.)Food Service (Cont.)

Other Charges	\$	4,303	
Data Processing Equipment		11,385	
Food Service Equipment		115,720	
Total Food Service			<u>\$ 4,901,163</u>

Total Central Cafeteria Fund \$ 4,901,163

Education Capital Projects FundCapital ProjectsEducation Capital Projects

Maintenance and Repair Services - Buildings	\$	975,182	
Other Capital Outlay		1,524,370	
Total Education Capital Projects			<u>\$ 2,499,552</u>

Total Education Capital Projects Fund 2,499,552

Total Governmental Funds - Dickson County School Department \$ 78,418,764

Exhibit J-9

Dickson County, Tennessee
Schedule of Detailed Receipts, Disbursements,
and Changes in Cash Balance - City Agency Fund
For the Year Ended June 30, 2018

	Cities - Sales Tax Fund
<u>Cash Receipts</u>	
Local Option Sales Tax	\$ 8,052,622
Total Cash Receipts	<u>\$ 8,052,622</u>
<u>Cash Disbursements</u>	
Remittance of Revenues Collected	\$ 7,972,096
Trustee's Commission	80,526
Total Cash Disbursements	<u>\$ 8,052,622</u>
Excess of Cash Receipts Over (Under) Cash Disbursements	\$ 0
Cash Balance, July 1, 2017	<u>0</u>
Cash Balance, June 30, 2018	<u><u>\$ 0</u></u>

SINGLE AUDIT SECTION



JUSTIN P. WILSON
Comptroller

JASON E. MUMPOWER
Deputy Comptroller

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

Independent Auditor's Report

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

To the County Mayor and Board of County Commissioners:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Dickson County, Tennessee, as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise Dickson County's basic financial statements, and have issued our report thereon dated February 28, 2019.

Internal Control Over Financial Reporting

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

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be

prevented, or detected and corrected on a timely basis. We consider the following deficiencies, described in the accompanying Schedule of Findings and Questioned Costs, to be material weaknesses: 2018-001 and 2018-002.

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 following deficiency, described in the accompanying Schedule of Findings and Questioned Costs, to be a significant deficiency: 2018-003.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Dickson County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and are described in the accompanying Schedule of Findings and Questioned Costs as items 2018-004 and 2018-005.

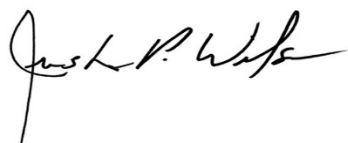
Dickson County's Responses to the Findings

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

Purpose of this Report

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

Very truly yours,



Justin P. Wilson
Comptroller of the Treasury
Nashville, Tennessee

February 28, 2019

JPW/kp



JUSTIN P. WILSON
Comptroller

JASON E. MUMPOWER
Deputy Comptroller

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 the Uniform Guidance

Independent Auditor's Report

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

To the County Mayor and Board of County Commissioners:

Report on Compliance for Each Major Federal Program

We have audited Dickson County's compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on each of Dickson County's major federal programs for the year ended June 30, 2018. Dickson County's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with the federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Dickson County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Dickson County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

In our opinion, Dickson County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2018.

Report on Internal Control Over Compliance

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

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

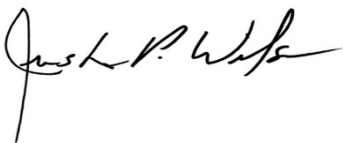
Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any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

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

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Dickson County, Tennessee, as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise Dickson County's basic financial statements. We issued our report thereon dated February 28, 2019, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance 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.

Very truly yours,



Justin P. Wilson
Comptroller of the Treasury
Nashville, Tennessee

February 28, 2019

JPW/kp

Dickson County, Tennessee, and the Dickson County School Department
Schedule of Expenditures of Federal Awards and State Grants (1) (2)
For the Year Ended June 30, 2018

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:			
Child Nutrition Cluster: (4)			
National School Lunch Program (Commodities - Noncash Assistance)	10.555	N/A	\$ 330,983 (5)
Passed-through State Department of Education:			
Child Nutrition Cluster: (4)			
School Breakfast Program	10.553	N/A	701,562
National School Lunch Program	10.555	N/A	1,984,479 (5)
Summer Food Service Program for Children	10.559	(3)	51,407
Total U.S. Department of Agriculture			<u>\$ 3,068,431</u>
U.S. Department of Commerce:			
Direct Program:			
Economic Development Cluster:			
Economic Adjustment Assistance	11.307	N/A	\$ 26,224
Total U.S. Department of Commerce			<u>\$ 26,224</u>
U.S. Department of Justice:			
Direct Program:			
Federal Asset Forfeiture Program	16.U01	N/A	\$ 2,319
Total U.S. Department of Justice			<u>\$ 2,319</u>
U.S. Department of Transportation:			
Passed-through State Department of Transportation:			
Alcohol Open Container Requirements	20.607	(3)	\$ 28,050
Total U.S. Department of Transportation			<u>\$ 28,050</u>
U.S. Department of Education:			
Passed-through State Department of Education:			
Title I Grants to Local Educational Agencies	84.010	N/A	\$ 1,772,173
Special Education Cluster (IDEA): (4)			
Special Education - Grants to States	84.027	N/A	2,076,666
Special Education - Preschool Grants	84.173	N/A	56,839
Career and Technical Education - Basic Grants to States	84.048	N/A	138,414
English Language Acquisition State Grants	84.365	N/A	24,677
Supporting Effective Instruction State Grants	84.367	N/A	187,873
Student Support and Academic Enrichment Program	84.424	N/A	40,978
Total U.S. Department of Education			<u>\$ 4,297,620</u>

(Continued)

Dickson County, Tennessee, and the Dickson County School Department
Schedule of Expenditures of Federal Awards and State Grants (1) (2) (Cont.)

Federal/Pass-through Agency/State Grantor Program Title	Federal CFDA Number	Pass-through Entity Identifying Number	Expenditures
U.S. Department of Health and Human Services:			
Passed-through State Department of Human Services:			
CCDF Cluster:			
Child Care and Development Block Grant	93.575	N/A	\$ 26,052
Total U.S. Department of Health and Human Services			\$ 26,052
U.S. Department of Homeland Security:			
Passed-through State Department of Military:			
Emergency Management Performance Grants	97.042	(3)	\$ 23,850
Total U.S. Department of Homeland Security			\$ 23,850
Total Expenditures of Federal Awards			\$ 7,472,546

		Contract Number	
<u>State Grants</u>			
Early Childhood Education - State Department of Education	N/A	(3)	\$ 465,159
CTE State Equipment - State Department of Education	N/A	(3)	113,566
Coordinated School Health - State Department of Education	N/A	(3)	98,735
Safe Schools Act - State Department of Education	N/A	(3)	42,346
ConnectTenn - State Department of Education	N/A	(3)	21,852
Read to be Ready Coaching Network - State Department of Education	N/A	(3)	71,204
Litter Grant - State Department of Transportation	N/A	(3)	49,212
Juvenile Justice - State Commission on Children and Youth	N/A	(3)	10,260
Rural Health Services - State Department of Health	N/A	(3)	656,304
Total State Grants			\$ 1,528,638

N/A = Not Applicable

(1) Presented in conformity with generally accepted accounting principles using the modified accrual basis of accounting.

(2) Dickson County elected not to use the 10% de minimis cost rate permitted in the Uniform Guidance.

(3) Information not available.

(4) Child Nutrition Cluster total is \$3,068,431; Special Education Cluster (IDEA) total is \$2,133,505.

(5) Total for CFDA No. 10.555 is \$2,315,462.

SUBRECIPIENT	Federal CFDA Number	Amount Provided to Subrecipient	Subrecipient
Program Title			
Economic Adjustment Assistance	11.307	\$ 26,224	Dal-Tile Corporation

Dickson County, Tennessee
Summary Schedule of Prior-year Findings
For the Year Ended June 30, 2018

Government Auditing Standards require auditors to report the status of uncorrected findings from prior audits. In addition, OMB's Uniform Guidance requires auditees to report the status of all prior-year findings whether corrected or not. Presented below are financial statement findings along with their current status from the Annual Financial Report for Dickson County, Tennessee, for the year ended June 30, 2018.

Prior-year Financial Statement Findings

Fiscal Year	Page Number	Finding Number	Title of Finding	CFDA Number	Current Status
<u>OFFICE OF COUNTY MAYOR AND DIRECTOR OF ACCOUNTS AND BUDGETS</u>					
2017	192	2017-001	Material Audit Adjustment were Required for Proper Financial Statement Presentation	N/A	Not Corrected - See Explanation on Corrective Action Plan
2017	193	2017-002	The General Capital Projects Fund had a Deficit in Unassigned Fund Balance at June 30, 2017	N/A	Corrected
<u>OFFICE OF DIRECTOR OF SCHOOLS</u>					
2017	193	2017-003	Amounts Withheld from Contractor Payments were not Deposited into Escrow Accounts	N/A	Corrected
<u>OFFICE OF SHERIFF</u>					
2017	194	2017-004	The Office had Deficiencies in Computer System Backup Procedures	N/A	Corrected

Prior-year Federal Awards Findings

There were no prior-year federal award findings to report.

DICKSON COUNTY, TENNESSEE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2018

PART I, SUMMARY OF AUDITOR'S RESULTS

Financial Statements:

1. Our report on the financial statements of Dickson County is unmodified.
2. Internal Control Over Financial Reporting:
 - * Material weakness identified? **YES**
 - * Significant deficiency identified? **YES**
3. Noncompliance material to the financial statements noted? **YES**

Federal Awards:

4. Internal Control Over Major Federal Programs:
 - * Material weakness identified? **NO**
 - * Significant deficiency identified? **NONE REPORTED**
5. Type of report auditor issued on compliance for major programs. **UNMODIFIED**
6. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? **NO**
7. Identification of Major Federal Programs:
 - * CFDA Numbers: 10.553, 10.555, and 10.559 Nutrition Cluster: School Breakfast Program, National School Lunch Program, and Summer Food Service Program for Children
8. Dollar threshold used to distinguish between Type A and Type B Programs. **\$750,000**
9. Auditee qualified as low-risk auditee? **NO**

PART II, FINDINGS RELATING TO THE FINANCIAL STATEMENTS

Findings and recommendations, as a result of our audit, are presented below. We reviewed these findings and recommendations with management to provide an opportunity for their response. Written responses for all findings are paraphrased and presented following each finding and recommendation. Management's corrective action plans, whether related to the financial statements or federal awards, are presented separately in the Management's Corrective Action Plan in the Single Audit Section of this report. Findings relating specifically to the audit of federal awards, if any, are separately presented under Part III, Findings and Questioned Costs for Federal Awards.

OFFICES OF COUNTY MAYOR AND DIRECTOR OF ACCOUNTS AND BUDGETS

FINDING 2018-001 **MATERIAL AUDIT ADJUSTMENTS WERE REQUIRED FOR PROPER FINANCIAL STATEMENT PRESENTATION** (Internal Control – Material Weakness Under *Government Auditing Standards*)

At June 30, 2018, certain general ledger account balances in the Highway/Public Works, Solid Waste/Sanitation, and General Capital Projects funds were not materially correct, and audit adjustments totaling \$502,967, \$150,000, and \$560,583, respectively, were required for the financial statements to be materially correct at year-end. Generally accepted accounting principles require Dickson County to have adequate internal controls over the maintenance of its accounting records. Material audit adjustments were required because the county's financial reporting system did not prevent, detect, or correct potential misstatements in the accounting records. It is a strong indicator of a material weakness in internal controls if the county has ineffective controls over the maintenance of its accounting records, which are used to prepare the financial statements, including the related notes to the financial statements. We presented audit adjustments to management that they approved and posted to properly present the financial statements in this report. This deficiency is the result of a lack of management oversight, management's failure to correct the finding noted in the prior-year audit report, and management's failure to implement their corrective action plan.

RECOMMENDATION

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

MANAGEMENT'S RESPONSE – COUNTY MAYOR

We concur. We have discussed with the various departments the importance of providing us with critical information to properly close the fiscal year.

MANAGEMENT'S RESPONSE – HIGHWAY ENGINEER

We concur with the findings and have submitted our corrective action plan.

OFFICE OF DIRECTOR OF SCHOOLS

FINDING 2018-002

MATERIAL AUDIT ADJUSTMENTS WERE REQUIRED FOR PROPER FINANCIAL STATEMENT PRESENTATION

(Internal Control – Material Weakness Under *Government Auditing Standards*)

At June 30, 2018, certain general ledger account balances in the Education Capital Projects Fund were not materially correct, and audit adjustments totaling \$3,048,741 were required for the financial statements to be materially correct at year-end. Generally accepted accounting principles require the School Department to have adequate internal controls over the maintenance of its accounting records. Material audit adjustments were required because the department'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 School Department has ineffective controls over the maintenance of its accounting records, which are used to prepare the financial statements, including the related notes to the financial statements. This deficiency is the result of a lack of management oversight. We presented audit adjustments to management that they approved and posted to properly present the financial statements in this report.

RECOMMENDATION

The School Department should have appropriate processes in place to ensure its general ledgers are materially correct.

MANAGEMENT'S RESPONSE – DIRECTOR OF SCHOOLS

We concur with this finding.

FINDING 2018-003

THE SCHOOL FEDERAL PROJECTS FUND HAD A CASH OVERDRAFT OF \$58,284 AT JUNE 30, 2018

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

The School Federal Projects Fund had a cash overdraft of \$58,284 at June 30, 2018. This cash overdraft resulted from the issuance of warrants exceeding cash on deposit with the county trustee. Sound business practices dictate that expenditures be held within available funds. The cash overdraft was liquidated subsequent to June 30, 2018.

RECOMMENDATION

The School Department should not issue warrants exceeding cash on deposit with the county trustee.

MANAGEMENT’S RESPONSE – DIRECTOR OF SCHOOLS

We concur with this finding.

FINDING 2018-004

SEVERAL CAPITAL ASSETS WERE NOT INCLUDED IN THE CAPITAL ASSETS RECORDS

(Material Noncompliance Under *Government Auditing Standards*)

During the year, the School Department began three renovation projects and one new middle school project totaling \$2,374,638. These assets were not included in the capital assets records at June 30, 2018. The capital assets policy adopted by the School Department requires Buildings and Improvements capital assets with an initial individual cost of \$50,000 or more to be capitalized. Generally accepted accounting principles require accountability for all assets owned by the School Department, such as buildings, equipment, and vehicles. This deficiency can be attributed to a lack of management oversight. We provided management with audit adjustments, which they accepted to properly present capital assets in the financial statements of this report. Without accurate capital asset records, the School Department cannot adequately control its assets.

RECOMMENDATION

The School Department should maintain accurate capital assets records for all department-owned assets as required by the department’s capital assets policy and generally accepted accounting principles.

MANAGEMENT’S RESPONSE – DIRECTOR OF SCHOOLS

We concur with the finding. Management did not include construction work in progress in the capital assets. We did not understand the need to include construction in progress in the calculation.

OFFICE OF SHERIFF

FINDING 2018-005

A CASH SHORTAGE OF \$2,000 EXISTED IN THE SHERIFF’S OFFICE AT JUNE 30, 2018

(Noncompliance Under *Government Auditing Standards*)

The Sheriff’s Office collects various payments and fees, including child support payments. On June 13, 2017, the Sheriff’s Office was contacted by a child support attorney with the Twenty-third Judicial District inquiring why a \$2,000 child support payment that was made by an inmate at the jail had never been submitted to the State of Tennessee. Upon investigation,

department personnel determined \$2,000 in cash was receipted in the jail on May 9, 2016. The cash was signed-out to be delivered to the sheriff's administrative office for deposit into the bank; however, the payment was never received by the administrative office. On July 21, 2017, a \$2,000 check was issued from the county's General Fund to replace the \$2,000 child support payment of the former inmate. As of the date of this report, the \$2,000 shortage has not been recovered, nor have any criminal charges been filed.

It should be noted that department personnel became aware of the shortage on June 13, 2017; however, a Fraud Reporting Form was not filed with the Comptroller's Office until May 21, 2018. Sections 8-4-201 through 8-4-505, *Tennessee Code Annotated (TCA)*, require a person elected or appointed to any office of a public entity to notify the Comptroller of the Treasury, within a reasonable amount of time under the particular circumstances, but shall not under any circumstances exceed five working days, of any unlawful conduct including theft, forgery, credit card fraud, or any other act of unlawful taking, waste, or abuse of, or official misconduct, involving public money, property, or services.

RECOMMENDATION

Officials should take steps to recover the \$2,000 cash shortage. Management should notify the Comptroller of the Treasury of any unlawful conduct within five working days as required by state statute.

MANAGEMENT'S RESPONSE – SHERIFF

When a 23rd Judicial District Attorney made the DCSO aware a \$2,000 check was missing on July 13, 2017, an in-house investigation was begun immediately and subsequently the DCSO requested an investigation by the 23rd Judicial District Attorney's Office to determine whether or not fraudulent or unlawful activity had occurred. The DCSO also sought advice from the State Comptroller's Office during the investigation; and complied with the State Comptroller's Office suggestion to file a fraud report while the investigation was ongoing. It should be noted the D.A.'s office investigator interviewed and administered polygraph tests to employees who had access to the funds in question and all passed. It should also be noted the D.A.'s office investigator could not determine what had happened to the funds, and concluded their investigation stating in their report dated February 16, 2019, they found, "Insufficient evidence to present the case to the Grand Jury of Dickson County." The DCSO believes the jail employee responsible for signing out the funds should be held accountable and is filing papers with Dickson County General Sessions Court seeking restitution in the amount of \$2,000.

PART III, FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

There were no findings and questioned costs related to federal awards for the year ended June 30, 2018.

Dickson County, Tennessee
Management's Corrective Action Plan
For the Year Ended June 30, 2018

We reviewed the financial statement and federal award findings and recommendations with management to provide an opportunity for their response as required by the auditee requirements within Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Management's corrective action plans for all financial statement findings and federal award findings are presented in this section and have been indexed below. The corrective action plans were prepared by management and have been presented as they were submitted.

Finding Number	Title of Finding	Corrective Action Plan Page Number
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OFFICE OF COUNTY MAYOR AND DIRECTOR OF ACCOUNTS AND BUDGETS

2018-001	Material audit adjustments were required for proper financial statement presentation	206-207
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OFFICE OF DIRECTOR OF SCHOOLS

2018-002	Material audit adjustments were required for proper financial statement presentation	208
2018-003	The school federal projects fund had a cash overdraft of \$58,284 at June 30, 2018	208
2018-004	Several capital assets were not included in the capital assets records	209

OFFICE OF SHERIFF

2018-005	A cash shortage of \$2,000 existed in the sheriff's office at June 30, 2018	210
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Mayor Bob Rial

Dickson County Tennessee

Corrective Action Plan

FINDING: MATERIAL AUDIT ADJUSTMENTS WERE REQUIRED
FOR PROPER FINANCIAL STATEMENT PRESENTATION

Response and Corrective Action Plan Prepared by:
Don Hall, Director of Accounts and Budgets

Person Responsible for Implementing the Corrective Action:
Don Hall, Director of Accounts and Budgets

Anticipated Completion Date of Corrective Action:
March 1, 2019

Repeat Finding:
No

Planned Corrective Action:
We are currently trying to implement a best practice that will cut off borrowing on May 31st for the current fiscal year. This will eliminate the possibility of recording loan proceeds in the incorrect fiscal year. Also, we have addressed the issue of which date is the effective date on the Trustee's receipt.

The Accounts and Budgets Office has coordinated with the Highway Department regarding the State Aid Roads and Bridge Projects to communicate new contracts. The Accounts and Budgets Office will independently track projects started within a fiscal year to insure that the reimbursement is received within the same fiscal year or recorded as receivable.

Signature:



**Dickson County Highway Department
115 Sylvis Road
Dickson, TN 37055**

Corrective Action Plan

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

Response and Corrective Action Plan Prepared by:
Jerry L. Burgess
Highway Superintendent

Person Responsible for Implementing the Corrective Action:
Tammy R. Ellis
Administrative Assistant

Anticipated Completion Date of Corrective Action:
February 19, 2019

Repeat Finding:
No

Planned Corrective Action:
Going forward any and all incoming moneys, we will have proper communication with the accounting department with a phone call and/or written explanation on the deposit to ensure it is recorded in ample time.

Signature: Jerry L. Burgess
Jerry L. Burgess
Highway Superintendent

Signature: Tammy R. Ellis
Tammy R. Ellis
Administrative Assistant

DICKSON COUNTY BOARD OF EDUCATION

Danny L. Weeks
Director of Schools
817 North Charlotte Street
Dickson, TN 37055
Phone 615-446-7571 – Fax 615-441-1375

Corrective Action Plan

FINDING: Material Audit Adjustments were required for proper financial statement presentation

Response and Corrective Action Plan Prepared by:
Danny L. Weeks, Director of Schools

Person Responsible for Implementing the Corrective Action:
Linda J. Frazier, Director of Finance/Business

Anticipated Completion Date of Corrective Action:
February 27, 2019

Repeat Finding:
No

Planned Corrective Action:
Review of Audit Findings before closing entries are made.

FINDING: The School Federal Projects Fund had a cash overdraft of \$58,284 at June 30, 2018

Response and Corrective Action Plan Prepared by:
Danny L. Weeks, Director of Schools

Person Responsible for Implementing the Corrective Action:
Linda J. Frazier, Director of Finance/Business

Anticipated Completion Date of Corrective Action:
February 27, 2019

Repeat Finding:
No

Planned Corrective Action:
Management will review all funds to insure there are no overdrafts at year end.

FINDING: Several Capital Assets were not included in the capital assets records

Response and Corrective Action Plan Prepared by:

Danny L. Weeks, Director of Schools

Person Responsible for Implementing the Corrective Action:

Linda J. Frazier, Director of Finance/Business

Anticipated Completion Date of Corrective Action:

February 27, 2019

Repeat Finding:

No

Planned Corrective Action:

Management will review all capital assets to insure inclusion in the capital assets records.

Signature: _____

A handwritten signature in black ink, appearing to read "L. Frazier", is written over a horizontal line.



SHERIFF

DICKSON COUNTY



140 COUNTY JAIL DRIVE • P.O. BOX 177 • CHARLOTTE, TN 37036

OFFICE: 615-789-4130 • FAX: 615-789-4185

DISPATCH: 615-446-8041 EXT. 4 • CID: 615-789-9303 • JAIL: 615-789-4109

www.dicksoncounty.net

February 26, 2019

Corrective Action Plan

FINDING: A cash shortage of \$2,000 existed in the Sheriff's Office at June 30, 2018

Response and Corrective Action Plan Prepared by:

Jeff Bledsoe, Sheriff

Person Responsible for Implementing the Corrective Action:

Jeff Bledsoe, Sheriff

Anticipated Completion Date of Corrective Action:

Completed March 5, 2018

Repeat Finding:

No

Planned Corrective Action:

Upon notification \$2,000 had not been received by the State Disbursement Unit, additional control measures were put into place limiting the number of persons with access to cash purges made by inmates in the Dickson County Jail. The Corrections Captain/Jail Administrator will ensure these control measures are followed.

Jeff Bledsoe, Sheriff

Jeff Bledsoe
Sheriff

Email: sheriff@dicksoncounty.net

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 Dickson County.

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

Dickson County does not have a central system of accounting, budgeting, and purchasing. Sound business practices dictate that establishing a central system would significantly improve internal controls over the accounting, budgeting, and purchasing processes. The absence of a central system of accounting, budgeting, and purchasing has been a management decision by the county commission resulting in decentralization and some duplication of effort. The Division of Local Government Audit strongly believes that the adoption of a central system of accounting, budgeting, and purchasing is a best practice that would significantly improve accountability and the quality of services provided to the citizens of Dickson County. Therefore, we recommend the adoption of the County Financial Management System of 1981 or a private act, which would provide for a central system of accounting, budgeting, and purchasing covering all county departments.