

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

**FOR THE YEAR ENDED JUNE 30, 2019**



**DIVISION OF LOCAL GOVERNMENT AUDIT**



**ANNUAL FINANCIAL REPORT  
WILSON COUNTY, TENNESSEE  
FOR THE YEAR ENDED JUNE 30, 2019**

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

***DIVISION OF LOCAL GOVERNMENT AUDIT  
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Director***

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DELANEY OLDHAM  
CHRISVONTA SMITH  
Auditors***

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

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# ***Summary of Audit Findings***

Annual Financial Report  
Wilson County, Tennessee  
For the Year Ended June 30, 2019

## ***Scope***

We have audited the basic financial statements of Wilson County as of and for the year ended June 30, 2019.

## ***Results***

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

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

## ***Findings***

The following are summaries of the audit findings:

### **OFFICE OF FINANCE DIRECTOR**

- ◆ The office did not file a report on debt obligation with the state Comptroller's Office.
- ◆ Deficiencies were noted in the maintenance of capital asset records.

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# INTRODUCTORY SECTION

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Wilson County Officials  
June 30, 2019

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**Officials**

Randall Hutto, County Mayor  
Steve Murphy, Road Superintendent  
Dr. Donna L. Wright, Director of Schools  
Jim Major, Trustee  
Stephen Goodall, Assessor of Property  
Jim Goodall, County Clerk  
Debbie Moss, Circuit, General Sessions, and Juvenile Courts Clerk  
Barbara Webb, Clerk and Master  
Jackie Murphy, Register of Deeds  
Robert Bryan, Sheriff  
Aaron Maynard, Finance Director

**Board of County Commissioners**

Randall Hutto, County Mayor, Chairman	
Chris Dowell	Wendell Marlowe
Sara Patton	Diane Weathers
Cyndi Bannach	Jerry McFarland
Chad Barnard	Mike Kurtz
Dan Walker	Robert Fields
John Gentry	Kenny Reich
Justin Smith	Sue Vanatta
Terry Ashe	Terry Scruggs
William Glover	Tommy Jones
Sonja Robinson	Annette Stafford
Kevin Costley	Joy Bishop
Lauren Breeze	Bobby Franklin
Gary Keith	

**Board of Education**

Larry Tomlinson, Chairman  
Wayne McNeese  
Linda Armistead  
Bill Robinson  
Mike Gwaltney  
Chad Karl  
Kimberly McGee

**Road Commission**

Randall Hutto, County Mayor, Chairman  
Chad Barnard  
Kenny Reich  
Sonja Robinson  
Terry Lee Scruggs

(Continued)



## Wilson County Officials (Cont.)

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### **Financial Management Committee**

John Gentry, Chairman  
Diane Weathers  
Dr. Donna L. Wright, Director of Schools  
Lauren Breeze

Randall Hutto, County Mayor  
Steve Murphy, Road Superintendent  
Bobby Franklin

### **Budget Committee**

Gary Keith, Chairman  
William Glover  
Annette Stafford

Wendell Marlowe  
Randall Hutto, County Mayor

### **Audit Committee**

Chad Barnard, Chairman  
Kenny Reich  
Robert Fields

Jerry Taylor  
John Lancaster

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## FINANCIAL SECTION

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JUSTIN P. WILSON  
*Comptroller*

JASON E. MUMPOWER  
*Deputy Comptroller*

## Independent Auditor's Report

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

To the County Mayor and Board of County Commissioners:

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Wilson County, Tennessee, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the county's basic financial statements as listed in the table of contents.

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

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

### ***Auditor's Responsibility***

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

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

estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

### ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Wilson County, Tennessee, as of June 30, 2019, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General and Highway/Public Works funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Other Matters***

#### *Required Supplementary Information*

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

#### *Supplementary and Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Wilson County's basic financial statements. The combining and individual nonmajor fund financial statements, budgetary comparison schedules of nonmajor governmental funds and the General Debt Service Fund, combining and individual fund financial statements of the Wilson County School Department (a discretely presented component unit), miscellaneous schedules and the other information such as the introductory section and management's corrective action plan 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.

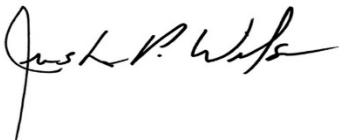
The combining and individual nonmajor fund financial statements, budgetary comparison schedules of nonmajor governmental funds and the General Debt Service Fund, combining and individual fund financial statements of the Wilson County School Department (a discretely presented component unit), schedule 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 Wilson 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 plan 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 January 10, 2020, on our consideration of Wilson County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 Wilson 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 Wilson County's internal control over financial reporting and compliance.

Very truly yours,



Justin P. Wilson  
Comptroller of the Treasury  
Nashville, Tennessee

January 10, 2020

JPW/yu

## Management's Discussion and Analysis

As management of Wilson County, Tennessee, we offer readers of Wilson County's financial statements this narrative overview and analysis of the financial activities of Wilson County, Tennessee, for the fiscal year ended June 30, 2019. This discussion and analysis focus is on the primary government only and does not include discussions of discretely presented component units.

### Financial Highlights

- The liabilities and deferred inflows of Wilson County exceeded its assets and deferred outflows at the close of the fiscal year by \$236,156,188 (net position). The liabilities include \$395,278,501 in debt that is attributable to the Wilson County School Department.
- The government's total net position decreased by \$16,195,848 during the year.
- At June 30, 2019, Wilson County's governmental funds reported combined ending fund balances of \$147,747,296, an increase of \$82,049,207 in comparison with the prior year. The majority of this increase is due to bond proceeds received for school construction projects during the fiscal year.
- At June 30, 2019, unassigned fund balance for the General Fund was \$10,910,880 or 19.0 percent of total General Fund expenditures.
- For the fiscal year ended June 30, 2019, Wilson County's total debt had a net increase of \$84,058,860.

### Overview of the Financial Statements

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

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

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

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

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

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

The government-wide financial statements include not only Wilson County (known as the primary government), but also a legally separate school department for which the county is financially accountable. The primary government also has legally separate Emergency Communications District, Library, and Sports Authority entities; however, the financial statements for those entities were not included in this report. The financial information for these component units is reported separately from the financial information presented for the primary government itself.

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

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

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

Wilson County maintains 16 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balance for the General, Highway/Public Works, General Debt Service, and High School Building Projects funds, all of which are considered to be major funds. Data from the other 12 governmental funds are combined into a single, aggregate presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

Wilson County adopts an annual appropriated budget for all governmental funds except the Constitutional Officers – Fees Fund which is not budgeted and the High School Building Projects Fund, which adopts project length budgets. A budgetary comparison schedule has been provided for the funds to demonstrate compliance with this budget.

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

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

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

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

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

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

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

The combining and individual fund statements and schedules for the nonmajor governmental funds can be found on Exhibits G-1 through G-13 of this report.



## Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of Wilson County, liabilities and deferred inflows exceeded assets and deferred outflows by \$236,156,188 at the close of the fiscal year. The Constitution for the State of Tennessee allows only the local legislative body authorization to issue debt. Therefore, when the Wilson County Board of Education requires additional money to fund school construction and equipment, the related debt must be issued by the county. As of June 30, 2019, the county had outstanding debt totaling \$395,278,501 for capital purposes for the Wilson County Board of Education, but the capital assets are reported in the financial statements of the Wilson County Board of Education. As a result, the county has incurred the related liability without a corresponding increase in the county's capital assets, thereby significantly decreasing its unrestricted net position. Allocation of school debt to the Wilson County Board of Education would result in Wilson County having net position of \$159,122,313 at June 30, 2019.

The largest portion of Wilson County Government's net position (\$78,467,615) reflects its investment in capital assets (e.g., land, buildings, machinery, equipment, and infrastructure) less any related debt used to acquire those assets that is still outstanding.

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

### Wilson County's Net Position

	2019 Governmental Activities	2018 Governmental Activities
Current and Other Assets	\$ 219,496,098	\$ 156,952,635
Deferred Outflows of Resources	12,125,917	10,698,828
Capital Assets	94,419,843	96,115,190
Total	<u>\$ 326,041,858</u>	<u>\$ 263,766,653</u>
Long-term Liabilities Outstanding	\$ 509,503,251	\$ 411,754,858
Deferred Inflows of Resources	58,580,666	56,092,207
Other Liabilities	6,324,342	28,060,717
Total	<u>\$ 574,408,259</u>	<u>\$ 495,907,782</u>
Net Position:		
Net Investment in Capital Assets	\$ 69,070,025	\$ 71,256,608
Restricted	131,041,800	47,496,956
Unrestricted	<u>(448,478,226)</u>	<u>(350,894,713)</u>
Total Net Position	<u>\$ (248,366,401)</u>	<u>\$ (232,141,149)</u>

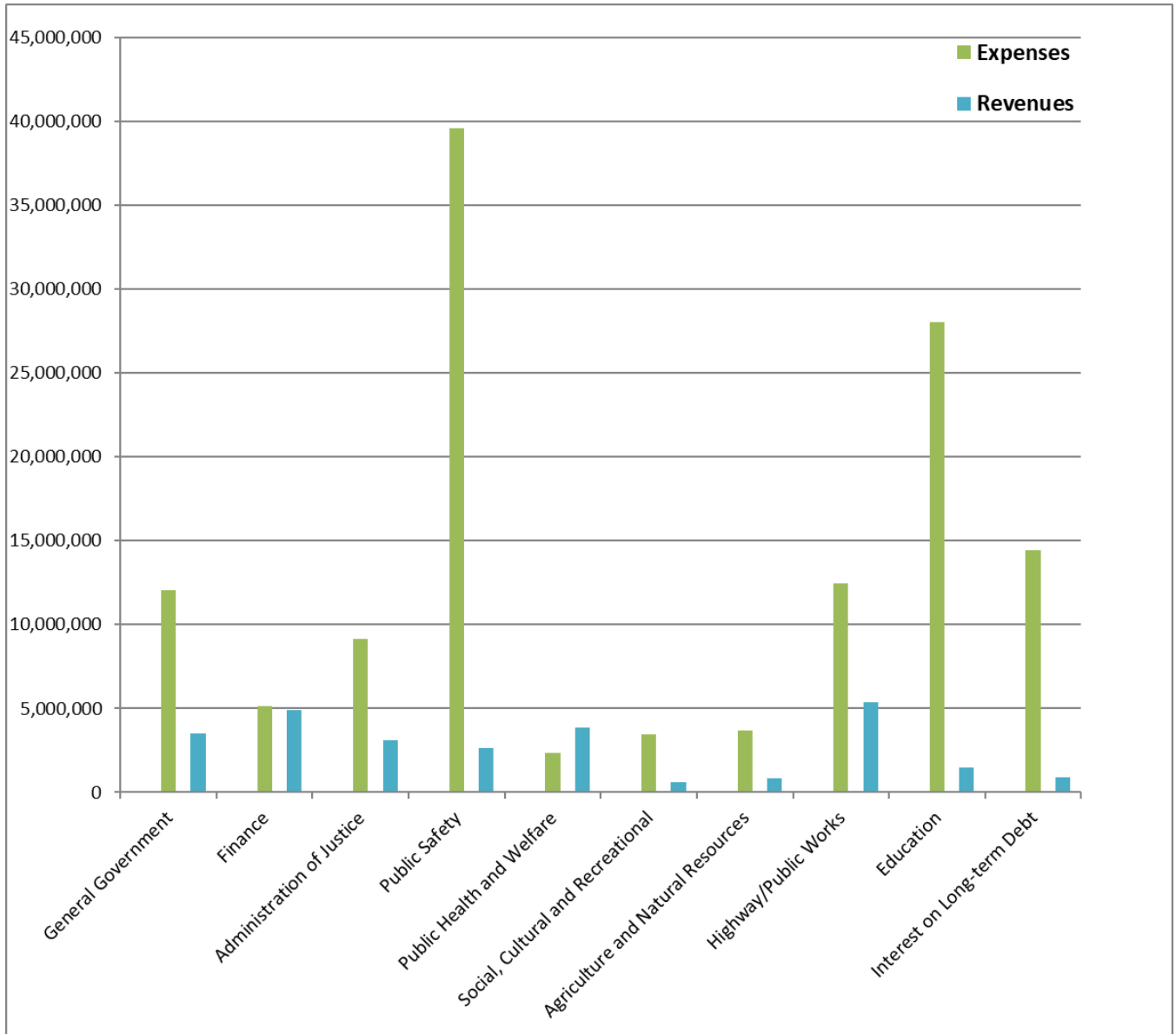
An additional portion of Wilson County's net position totaling \$131,041,800 represents resources that are subject to external restrictions on how they may be used. The restricted net position includes capital projects, debt service, highway, all of the nonmajor funds, and other county funds not accounted for in unrestricted net position.

**Governmental activities.** Governmental activities decreased Wilson County's net position by \$16,225,252. Elements of this decrease are noted in the table below:

## Wilson County's Change in Net Position

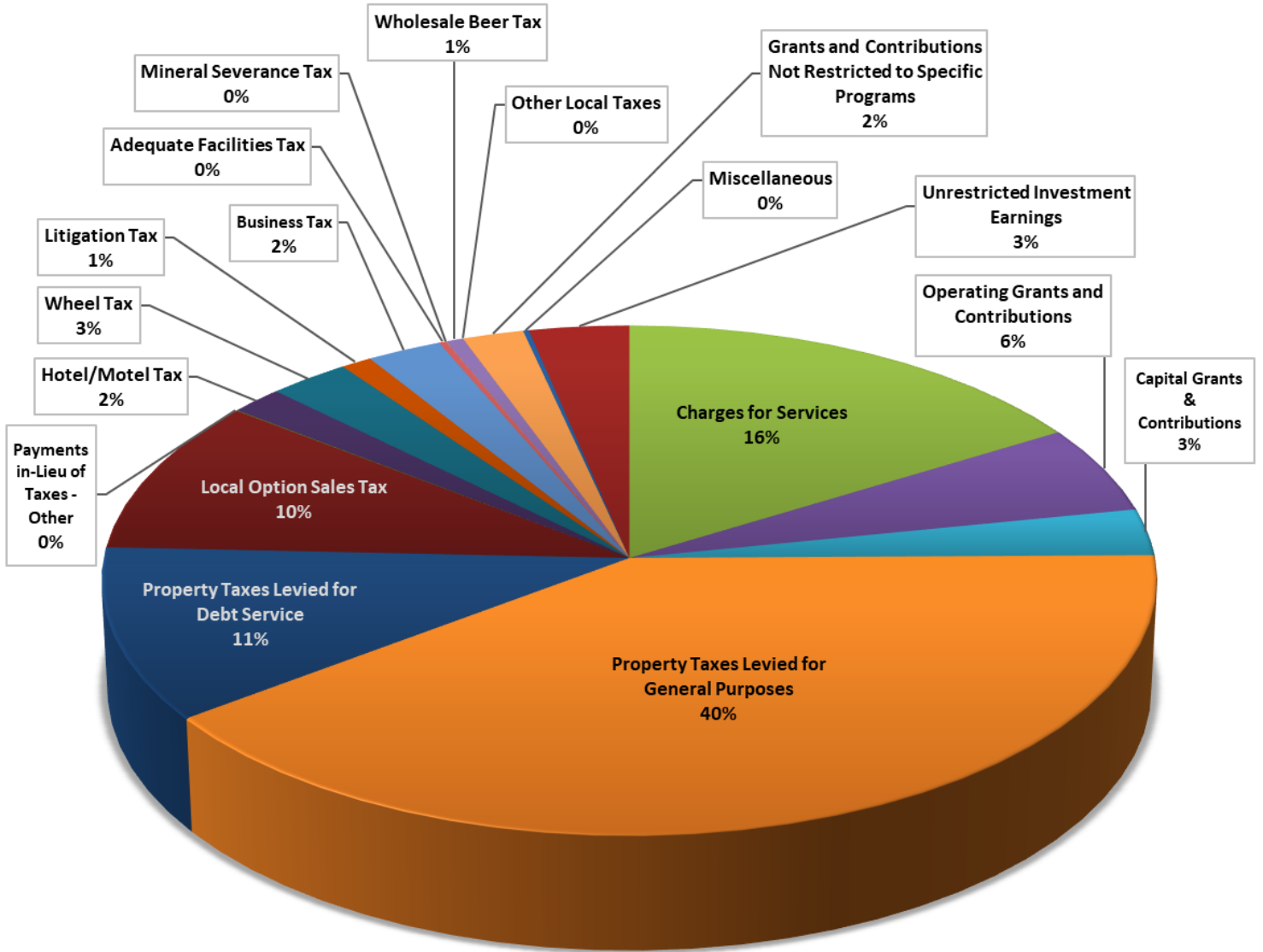
	2019 Governmental Activities	2018 Governmental Activities
	<u>                    </u>	<u>                    </u>
Revenues:		
Program Revenues:		
Charges for Services	\$ 17,864,477	\$ 16,610,974
Operating Grants and Contributions	6,105,402	5,883,343
Capital Grants and Contributions	3,246,351	3,177,421
Total Program Revenues	<u>\$ 27,216,230</u>	<u>\$ 25,671,738</u>
General Revenues:		
Property Taxes Levied for General Purposes	\$ 43,771,683	\$ 42,683,796
Property Taxes Levied for Debt Service	12,006,803	9,979,512
Local Option Sales Tax	10,794,975	9,690,968
Payments in-Lieu-of Taxes - Other	45,120	124,865
Hotel/Motel Tax	1,943,297	2,017,687
Wheel Tax	2,982,192	2,842,743
Litigation Tax	1,133,504	1,221,717
Business Tax	2,741,043	2,574,508
Adequate Facilities Tax	4,434,727	6,882,667
Mineral Severance Tax	268,375	206,671
Wholesale Beer Tax	639,592	711,556
Other Local Taxes	7,144	61,434
Grants and Contributions Not		
Restricted to Specific Programs	2,240,972	1,558,820
Unrestricted Investment Earnings	3,660,476	1,021,010
Miscellaneous	201,949	529,222
Total General Revenues	<u>\$ 86,871,852</u>	<u>\$ 82,107,176</u>
Total Revenues	<u>\$ 114,088,082</u>	<u>\$ 107,778,914</u>
Expenses:		
Governmental Activities:		
General Government	\$ 12,050,594	\$ 11,204,758
Finance	5,162,905	4,585,373
Administration of Justice	9,120,045	5,369,593
Public Safety	39,583,988	36,811,306
Public Health and Welfare	2,371,637	1,863,310
Social, Cultural, and		
Recreational Services	3,429,800	3,478,307
Agriculture and Natural Resources	3,674,079	2,507,247
Highway/Public	12,457,371	10,886,009
Education	28,004,405	47,282,720
Interest on Long-term Debt	14,458,510	12,403,549
Total Expenses	<u>\$ 130,313,334</u>	<u>\$ 136,392,172</u>
Change in Net Position	\$ (16,225,252)	\$ (28,613,258)
Net Assets - July 1,	(232,141,149)	(207,939,939)
Restatement	<u>0</u>	<u>4,412,048</u>
Net Position - June 30,	<u>\$ (248,366,401)</u>	<u>\$ (232,141,149)</u>

## Expenses and Program Revenues – Governmental Activities



# Revenue by Source – Governmental Activities

## 2019



## **Financial Analysis of the Government's Funds**

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

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

As of the end of the current fiscal year, Wilson County's governmental funds reported combined ending fund balances of \$147,747,296, an increase of \$82,049,207 in comparison with the prior year. Approximately 7.4 percent of this total amount (\$10,910,880) constitutes unassigned fund balance, which is available for spending at the government's discretion. The remainder of fund balance is non-spendable, restricted, committed, or assigned to indicate that it is not available for new spending because it has already been designated for a particular purpose.

The General Fund is the chief operating fund of Wilson County. With the adoption of Governmental Accounting Standards Board Statement No. 54, only the General Fund has unassigned fund balance. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 19.0 percent of total General Fund expenditures, while total fund balance represents 26.7 percent of that same amount.

The fund balance of the General Fund decreased \$648,562 from the prior year. The major factor contributing to the decrease was expenditures from restricted accounts for various items of equipment and other expenditures that comply with the related restrictions.

The fund balance of the Highway/Public Works Fund had a net increase of \$215,374 during the current fiscal year.

The fund balance of the General Debt Service Fund increased \$3,162,423 from the prior year.

The High School Building Projects Fund had a net increase of \$79,232,102 from the prior year due to bond proceeds in excess of amounts spent in the current year for construction projects.

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

### **General Fund Highlights**

The final amended budget for General Fund expenditures reflected an increase of 2 percent above the original budget.

## Capital Assets and Debt Administration

**Capital Assets.** Wilson County's investment in capital assets for its governmental activities as of June 30, 2019, totaled \$94,419,843 (net of accumulated depreciation). This investment in capital assets includes land, intangible assets, buildings and improvements, machinery and equipment, and equipment, roads, highways, and bridges. The total decrease in Wilson County's net investment in capital assets for the current fiscal year was \$1,695,347.

	2019 Governmental Activities	2018 Governmental Activities
Land	\$ 9,312,592	\$ 5,954,140
Intangible Assets	6,951,809	6,870,622
Buildings and Improvements	36,086,362	41,909,980
Other Capital Assets	7,904,517	6,974,559
Infrastructure	<u>34,164,563</u>	<u>34,405,889</u>
Total	<u>\$ 94,419,843</u>	<u>\$ 96,115,190</u>

**Long-term Debt.** At the end of the current fiscal year, Wilson County had total bonded debt outstanding of \$408,525,000, notes payable of \$3,798,000, and capital leases payable of \$7,732,698. All debt is backed by the full faith and credit of the county. Of the amount outstanding for governmental activities, \$395,278,501 reflects the balance of the borrowings for education capital projects for the Wilson County Board of Education.

	2019 Governmental Activities	2018 Governmental Activities
Bonds Payable	\$ 408,525,000	\$ 324,870,000
Notes Payable	3,798,000	5,122,000
Capital Lease Payable	<u>7,732,698</u>	<u>6,004,838</u>
Total	<u>\$ 420,055,698</u>	<u>\$ 335,996,838</u>

- For the fiscal year ended June 30, 2019, Wilson County's total debt had a net increase of \$84,058,860. The county maintains an Aa+ bond rating from Standard and Poor's for general and rural obligation debt.
- Additional information on the county's long-term debt can be found in Exhibits L-1 and L-2 of this report.

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

- The unemployment rate for the county as of June 30, 2019, was 3.3 percent, which is up 1 percent from June 30, 2018.
- Inflationary trends in the region compare favorably to national business indices.
- Assessed property value within the county is in excess of \$4.4 billion.

All of these factors were considered in preparing the county's budget for the 2020 fiscal year.

## **Requests for Information**

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



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# BASIC FINANCIAL STATEMENTS

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Exhibit A

Wilson County, Tennessee  
Statement of Net Position  
June 30, 2019

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Wilson County School Department
<u>ASSETS</u>				
Cash	\$ 796,348	\$ 200	\$ 796,548	\$ 2,464,574
Equity in Pooled Cash and Investments	147,766,096	4,112,586	151,878,682	44,730,964
Accounts Receivable	7,164,218	0	7,164,218	19
Allowance for Uncollectibles	(5,898,501)	0	(5,898,501)	0
Due from Other Governments	3,972,669	0	3,972,669	4,397,472
Due from Primary Government	0	0	0	2,415,531
Due from Component Units	5,592,701	0	5,592,701	0
Property Taxes Receivable	59,709,696	2,411,593	62,121,289	44,883,916
Allowance for Uncollectible Property Taxes	(1,090,103)	(44,958)	(1,135,061)	(837,693)
Notes Receivable	130,528	7,720	138,248	108,862
Accrued Interest Receivable	503,359	0	503,359	0
Notes Receivable - Long-term	849,087	23,149	872,236	326,398
Net Pension Asset - Teacher Legacy Pension Plan	0	0	0	5,276,917
Net Pension Asset - Teacher Retirement Plan	0	0	0	913,824
Restricted Assets:				
Amounts Accumulated for Pension Benefits	0	0	0	458,532
Capital Assets:				
Assets Not Depreciated:				
Land	9,312,592	7,680,428	16,993,020	17,033,952
Intangibles	6,951,809	0	6,951,809	0
Construction in Progress	0	0	0	65,395,504
Assets Net of Accumulated Depreciation:				
Buildings and Improvements	36,086,362	20,160	36,106,522	266,866,443
Other Capital Assets	7,904,517	1,697,002	9,601,519	8,114,789
Infrastructure	34,164,563	0	34,164,563	0
Total Assets	<u>\$ 313,915,941</u>	<u>\$ 15,907,880</u>	<u>\$ 329,823,821</u>	<u>\$ 462,550,004</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>				
Deferred Charge on Refunding	\$ 1,521,812	\$ 0	\$ 1,521,812	\$ 0
Pension Changes in Experience	4,938,790	121,256	5,060,046	3,610,703
Pension Changes in Assumptions	1,230,356	36,788	1,267,144	3,915,834
Pension Changes in Proportion	0	0	0	432,030
Pension Contributions After Measurement Date	4,281,164	141,213	4,422,377	8,545,292
OPEB Contributions After Measurement Date	153,795	3,685	157,480	0
Total Deferred Outflows of Resources	<u>\$ 12,125,917</u>	<u>\$ 302,942</u>	<u>\$ 12,428,859</u>	<u>\$ 16,503,859</u>

(Continued)

Exhibit A

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

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Wilson County School Department
<b>LIABILITIES</b>				
Accounts Payable	\$ 13,517	\$ 0	\$ 13,517	\$ 883,022
Accrued Payroll	0	0	0	4,846,058
Accrued Interest Payable	3,860,294	0	3,860,294	0
Customer Deposits Payable	35,000	0	35,000	117,917
Due to Primary Government	0	0	0	5,592,701
Due to Component Units	2,415,531	0	2,415,531	0
Noncurrent Liabilities:				
Due Within One Year - Debt	17,845,376	0	17,845,376	0
Due Within One Year - Other	1,052,689	53,907	1,106,596	2,693,845
Due in More Than One Year - Debt	426,571,432	0	426,571,432	0
Due in More Than One Year - Other	64,033,754	1,563,065	65,596,819	23,053,491
Total Liabilities	<u>\$ 515,827,593</u>	<u>\$ 1,616,972</u>	<u>\$ 517,444,565</u>	<u>\$ 37,187,034</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred Current Property Taxes	\$ 57,776,022	\$ 2,362,960	\$ 60,138,982	\$ 43,447,802
Pension Changes in Investment Earnings	393,122	12,215	405,337	1,451,162
Pension Changes in Proportion	0	0	0	37,744
Pension Changes in Experience	411,522	8,462	419,984	7,329,300
Total Deferred Inflows of Resources	<u>\$ 58,580,666</u>	<u>\$ 2,383,637</u>	<u>\$ 60,964,303</u>	<u>\$ 52,266,008</u>
<b>NET POSITION</b>				
Net Investment in Capital Assets	\$ 69,070,025	\$ 9,397,590	\$ 78,467,615	\$ 357,410,688
Restricted for:				
General Government	320,363	0	320,363	0
Finance	121,986	0	121,986	0
Administration of Justice	672,312	0	672,312	0
Debt Service	22,015,576	0	22,015,576	0
Public Safety	880,980	0	880,980	0
Agriculture and Natural Resources	2,859,903	0	2,859,903	0
Highway/Public Works	10,539,202	0	10,539,202	0
Pensions	0	0	0	6,649,273
Capital Projects	5,521,921	0	5,521,921	0
Education Capital Projects	80,356,869	0	80,356,869	0
Central Cafeteria	0	0	0	3,095,180
Education	7,752,688	0	7,752,688	19,726
Unrestricted	<u>(448,478,226)</u>	<u>2,812,623</u>	<u>(445,665,603)</u>	<u>22,425,954</u>
Total Net Position	<u>\$ (248,366,401)</u>	<u>\$ 12,210,213</u>	<u>\$ (236,156,188)</u>	<u>\$ 389,600,821</u>

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

Exhibit B

Wilson County, Tennessee  
Statement of Activities  
For the Year Ended June 30, 2019

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position			Component Unit
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			Wilson County School Department
					Governmental Activities	Business-type Activities	Total	
Primary Government:								
Governmental Activities:								
General Government	\$ 12,050,594	\$ 3,510,238	\$ 109,916	\$ 0	\$ (8,430,440)	\$ 0	\$ (8,430,440)	\$ 0
Finance	5,162,905	4,881,442	0	0	(281,463)	0	(281,463)	0
Administration of Justice	9,120,045	3,093,574	0	0	(6,026,471)	0	(6,026,471)	0
Public Safety	39,583,988	2,142,914	490,012	0	(36,951,062)	0	(36,951,062)	0
Public Health and Welfare	2,371,637	2,912,185	930,152	0	1,470,700	0	1,470,700	0
Social, Cultural, and Recreational Services	3,429,800	589,558	0	0	(2,840,242)	0	(2,840,242)	0
Agriculture and Natural Resources	3,674,079	728,611	100,000	0	(2,845,468)	0	(2,845,468)	0
Highway/Public Works	12,457,371	0	3,555,314	1,791,139	(7,110,918)	0	(7,110,918)	0
Education	28,004,405	5,955	0	1,455,212	(26,543,238)	0	(26,543,238)	0
Interest on Long-term Debt	14,458,510	0	920,008	0	(13,538,502)	0	(13,538,502)	0
Total Governmental Activities	\$ 130,313,334	\$ 17,864,477	\$ 6,105,402	\$ 3,246,351	\$ (103,097,104)	\$ 0	\$ (103,097,104)	\$ 0
Business-type Activities:								
Solid Waste Disposal	\$ 2,974,280	\$ 405,190	\$ 112,359	\$ 0	\$ 0	\$ (2,456,731)	\$ (2,456,731)	\$ 0
Total Business-type Activities	\$ 2,974,280	\$ 405,190	\$ 112,359	\$ 0	\$ 0	\$ (2,456,731)	\$ (2,456,731)	\$ 0
Total Primary Government	\$ 133,287,614	\$ 18,269,667	\$ 6,217,761	\$ 3,246,351	\$ (103,097,104)	\$ (2,456,731)	\$ (105,553,835)	\$ 0
Component Unit:								
Wilson County School Department	\$ 164,685,709	\$ 7,924,613	\$ 10,939,095	\$ 27,292,777	\$ 0	\$ 0	\$ 0	\$ (118,529,224)
Total Component Unit	\$ 164,685,709	\$ 7,924,613	\$ 10,939,095	\$ 27,292,777	\$ 0	\$ 0	\$ 0	\$ (118,529,224)

(Continued)

Exhibit B

Wilson County, Tennessee  
Statement of Activities (Cont.)

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position			Component Unit Wilson County School Department
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			
					Governmental Activities	Business-type Activities	Total	
General Revenues:								
Taxes:								
Property Taxes Levied for General Purposes					\$ 43,771,683	\$ 2,250,315	\$ 46,021,998	\$ 40,812,168
Property Taxes Levied for Debt Service					12,006,803	0	12,006,803	0
Local Option Sales Tax					10,794,975	0	10,794,975	15,118,049
Mixed Drink Tax					7,144	0	7,144	256,202
Payments in-Lieu-of Taxes - Other					45,120	0	45,120	0
Hotel/Motel Tax					1,943,297	0	1,943,297	0
Wheel Tax					2,982,192	0	2,982,192	0
Litigation Tax					1,133,504	0	1,133,504	0
Business Tax					2,741,043	0	2,741,043	0
Mineral Severance Tax					268,375	0	268,375	0
Adequate Facilities/Development Tax					4,434,727	0	4,434,727	0
Wholesale Beer Tax					639,592	0	639,592	0
Grants and Contributions Not Restricted to Specific Purposes					2,240,972	16,677	2,257,649	85,084,076
Unrestricted Investment Income					3,660,476	0	3,660,476	164,164
Miscellaneous					201,949	219,143	421,092	186,299
Total General Revenues					\$ 86,871,852	\$ 2,486,135	\$ 89,357,987	\$ 141,620,958
Change in Net Position					\$ (16,225,252)	\$ 29,404	\$ (16,195,848)	\$ 23,091,734
Net Position, July 1, 2018					(232,141,149)	12,180,809	(219,960,340)	366,509,087
Net Position, June 30, 2019					\$ (248,366,401)	\$ 12,210,213	\$ (236,156,188)	\$ 389,600,821

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

Exhibit C-1

Wilson County, Tennessee  
Balance Sheet  
Governmental Funds  
June 30, 2019

	Major Funds				Nonmajor Funds	Total Governmental Funds
	General	Highway / Public Works	General Debt Service	High School Building Projects	Other Govern- mental Funds	
<u>ASSETS</u>						
Cash	\$ 615	\$ 100	\$ 0	\$ 0	\$ 795,633	\$ 796,348
Equity in Pooled Cash and Investments	12,832,657	10,296,799	22,683,409	79,680,099	19,810,214	145,303,178
Accounts Receivable	7,114,698	0	0	0	49,520	7,164,218
Allowance for Uncollectibles	(5,898,501)	0	0	0	0	(5,898,501)
Due from Other Governments	1,298,332	687,589	0	0	1,986,748	3,972,669
Due from Other Funds	0	0	1,000,000	0	24,000	1,024,000
Property Taxes Receivable	38,539,542	4,976,447	13,163,657	0	3,030,050	59,709,696
Allowance for Uncollectible Property Taxes	(728,093)	(92,775)	(230,999)	0	(38,236)	(1,090,103)
Notes Receivable - Current	76,114	13,834	33,483	0	7,097	130,528
Accrued Interest Receivable	0	0	503,359	0	0	503,359
Notes Receivable - Long-term	228,214	41,479	558,113	0	21,281	849,087
Total Assets	<u>\$ 53,463,578</u>	<u>\$ 15,923,473</u>	<u>\$ 37,711,022</u>	<u>\$ 79,680,099</u>	<u>\$ 25,686,307</u>	<u>\$ 212,464,479</u>
<u>LIABILITIES</u>						
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,366	\$ 4,366
Due to Other Funds	24,000	0	0	0	1,000,000	1,024,000
Due to Component Units	0	0	0	447,997	1,967,534	2,415,531
Current Liabilities Payable From Restricted Assets	0	35,000	0	0	0	35,000
Total Liabilities	<u>\$ 24,000</u>	<u>\$ 35,000</u>	<u>\$ 0</u>	<u>\$ 447,997</u>	<u>\$ 2,971,900</u>	<u>\$ 3,478,897</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>						
Deferred Current Property Taxes	\$ 37,237,045	\$ 4,811,528	\$ 12,765,368	\$ 0	\$ 2,962,081	\$ 57,776,022
Deferred Delinquent Property Taxes	515,708	64,560	147,168	0	26,607	754,043

(Continued)

Exhibit C-1

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

	Major Funds				Nonmajor Funds	Total Governmental Funds
	General	Highway / Public Works	General Debt Service	High School Building Projects	Other Govern- mental Funds	
<u>DEFERRED INFLOWS OF RESOURCES (Cont.)</u>						
Other Deferred/Unavailable Revenue	\$ 1,406,335	\$ 308,512	\$ 0	\$ 0	\$ 993,374	\$ 2,708,221
Total Deferred Inflows of Resources	\$ 39,159,088	\$ 5,184,600	\$ 12,912,536	\$ 0	\$ 3,982,062	\$ 61,238,286

FUND BALANCES

Nonspendable:

Long-term Notes Receivable	\$ 228,214	\$ 0	\$ 0	\$ 0	\$ 0	\$ 228,214
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Restricted:

Restricted for General Government	320,363	0	0	0	0	320,363
Restricted for Finance	121,986	0	0	0	0	121,986
Restricted for Administration of Justice	672,312	0	0	0	0	672,312
Restricted for Public Safety	38,414	0	0	0	842,566	880,980
Restricted for Agriculture and Natural Resources	1,887,728	0	0	0	1,021,536	2,909,264
Restricted for Highways/Public Works	0	10,648,560	0	0	0	10,648,560
Restricted for Education	0	0	0	0	6,981,512	6,981,512
Restricted for Capital Outlay	0	0	0	0	256,591	256,591
Restricted for Debt Service	0	0	24,206,890	0	0	24,206,890
Restricted for Capital Projects	0	0	0	79,232,102	6,363,490	85,595,592

Committed:

Committed for General Government	0	0	0	0	70,000	70,000
Committed for Finance	0	0	0	0	339,728	339,728
Committed for Administration of Justice	0	0	0	0	434,975	434,975
Committed for Public Safety	77,968	0	0	0	0	77,968
Committed for Public Health and Welfare	0	0	0	0	122,098	122,098
Committed for Agriculture and Natural Resources	0	0	0	0	5,592	5,592
Committed for Other Operations	22,625	0	0	0	0	22,625

(Continued)

Exhibit C-1

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

	Major Funds				Nonmajor	Total
	General	Highway / Public Works	General Debt Service	High School Building Projects	Other Govern- mental Funds	
<u>FUND BALANCES (Cont.)</u>						
Committed (Cont.):						
Committed for Highways/Public Works	\$ 0	\$ 55,313	\$ 0	\$ 0	\$ 0	\$ 55,313
Committed for Debt Service	0	0	591,596	0	2,271,471	2,863,067
Committed for Capital Projects	0	0	0	0	22,786	22,786
Unassigned	10,910,880	0	0	0	0	10,910,880
Total Fund Balances	<u>\$ 14,280,490</u>	<u>\$ 10,703,873</u>	<u>\$ 24,798,486</u>	<u>\$ 79,232,102</u>	<u>\$ 18,732,345</u>	<u>\$ 147,747,296</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 53,463,578</u>	<u>\$ 15,923,473</u>	<u>\$ 37,711,022</u>	<u>\$ 79,680,099</u>	<u>\$ 25,686,307</u>	<u>\$ 212,464,479</u>

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



Wilson County, Tennessee  
Reconciliation of the Balance Sheet of Governmental Funds to  
the Statement of Net Position  
June 30, 2019

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)		\$	147,747,296
(1) Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.			
Add: land	\$	9,312,592	
Add: intangible assets		6,951,809	
Add: buildings and improvements net of accumulated depreciation		36,086,362	
Add: other capital assets net of accumulated depreciation		7,904,517	
Add: infrastructure net of accumulated depreciation		<u>34,164,563</u>	94,419,843
(2) Internal service funds are used by management to charge the cost of the county's self-insured health program and non-health insurances to individual funds. The assets and liabilities are included in governmental activities in the statement of net position.			1,894,904
(3) Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.			
Less: bonds payable	\$	(408,525,000)	
Less: notes payable		(3,798,000)	
Less: capital leases payable		(7,732,698)	
Less: unamortized debt premiums		(24,361,110)	
Less: compensated absences payable		(3,292,179)	
Less: other postemployment benefits liability		(59,349,870)	
Less: accrued interest on bonds, notes, and leases		(3,860,294)	
Less: net pension liability		(1,885,531)	
Add: debt to be contributed by the school department		5,592,701	
Add: deferred amount on refunding		<u>1,521,812</u>	(505,690,169)
(4) Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be amortized and recognized as components of pension expense in future years:			
Add: deferred outflows of resources related to pensions	\$	10,450,310	
Less: deferred inflows of resources related to pensions		(804,644)	
Add: deferred outflows of resources related to other postemployment benefits		<u>153,795</u>	9,799,461
(5) Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the governmental funds.			<u>3,462,264</u>
Net position of governmental activities (Exhibit A)		\$	<u><u>(248,366,401)</u></u>

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

Exhibit C-3

Wilson County, Tennessee  
Statement of Revenues, Expenditures,  
and Changes in Fund Balances  
Governmental Funds  
For the Year Ended June 30, 2019

	Major Funds				Nonmajor	Total	
	General	Highway / Public Works	General Debt Service	High School Building Projects	Other Govern- mental Funds		Governmental Funds
<u>Revenues</u>							
Local Taxes	\$ 41,265,850	\$ 4,941,255	\$ 18,656,627	\$ 0	\$ 16,115,328	\$ 80,979,060	
Licenses and Permits	1,034,486	0	0	0	736,377	1,770,863	
Fines, Forfeitures, and Penalties	658,643	0	0	0	153,653	812,296	
Charges for Current Services	3,628,247	0	0	0	4,569,315	8,197,562	
Other Local Revenues	111,592	12,591	3,613,419	0	107,909	3,845,511	
Fees Received From County Officials	4,449,483	0	0	0	0	4,449,483	
State of Tennessee	5,188,262	3,744,262	0	0	0	8,932,524	
Federal Government	224,353	0	827,518	0	95,490	1,147,361	
Other Governments and Citizens Groups	60,626	0	586,893	0	1,497,540	2,145,059	
<b>Total Revenues</b>	<b>\$ 56,621,542</b>	<b>\$ 8,698,108</b>	<b>\$ 23,684,457</b>	<b>\$ 0</b>	<b>\$ 23,275,612</b>	<b>\$ 112,279,719</b>	
<u>Expenditures</u>							
Current:							
General Government	\$ 5,632,712	\$ 0	\$ 0	\$ 0	\$ 844,087	\$ 6,476,799	
Finance	3,372,599	0	0	0	1,511,326	4,883,925	
Administration of Justice	4,120,608	0	0	0	1,410,125	5,530,733	
Public Safety	35,734,088	0	0	0	2,137,736	37,871,824	
Public Health and Welfare	1,550,311	0	0	0	601,088	2,151,399	
Social, Cultural, and Recreational Services	1,281,805	0	0	0	696,266	1,978,071	
Agriculture and Natural Resources	698,221	0	0	0	1,674,382	2,372,603	
Other Operations	4,296,704	0	0	0	2,430,222	6,726,926	
Highways	0	8,230,798	0	0	0	8,230,798	
Debt Service:							
Principal on Debt	534,000	235,000	11,072,137	0	6,170,399	18,011,536	
Interest on Debt	83,005	16,936	10,142,026	0	4,575,972	14,817,939	
Other Debt Service	0	0	641,168	0	22,472	663,640	

(Continued)

Exhibit C-3

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

	Major Funds				Nonmajor	Total
	General	Highway / Public Works	General Debt Service	High School Building Projects	Funds Other Govern- mental Funds	
<u>Expenditures (Cont.)</u>						
Capital Projects	\$ 0	\$ 0	\$ 0	\$ 25,939,124	\$ 5,421,078	\$ 31,360,202
Total Expenditures	\$ 57,304,053	\$ 8,482,734	\$ 21,855,331	\$ 25,939,124	\$ 27,495,153	\$ 141,076,395
Excess (Deficiency) of Revenues Over Expenditures	\$ (682,511)	\$ 215,374	\$ 1,829,126	\$ (25,939,124)	\$ (4,219,541)	\$ (28,796,676)
<u>Other Financing Sources (Uses)</u>						
Bonds Issued	\$ 0	\$ 0	\$ 0	\$ 104,495,000	\$ 0	\$ 104,495,000
Capital Leases Issued	0	0	0	0	3,455,396	3,455,396
Refunding Debt Issued	0	0	39,920,000	0	0	39,920,000
Premiums on Debt Sold	0	0	7,848,751	2,526,491	0	10,375,242
Insurance Recovery	33,949	0	0	0	1,750	35,699
Transfers In	0	0	1,000,000	0	1,850,265	2,850,265
Transfers Out	0	0	0	(1,850,265)	(1,000,000)	(2,850,265)
Payments to Refunded Debt Escrow Agent	0	0	(47,435,454)	0	0	(47,435,454)
Total Other Financing Sources (Uses)	\$ 33,949	\$ 0	\$ 1,333,297	\$ 105,171,226	\$ 4,307,411	\$ 110,845,883
Net Change in Fund Balances	\$ (648,562)	\$ 215,374	\$ 3,162,423	\$ 79,232,102	\$ 87,870	\$ 82,049,207
Fund Balance, July 1, 2018	14,929,052	10,488,499	21,636,063	0	18,644,475	65,698,089
Fund Balance, June 30, 2019	\$ 14,280,490	\$ 10,703,873	\$ 24,798,486	\$ 79,232,102	\$ 18,732,345	\$ 147,747,296

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

Wilson County, Tennessee Exhibit C-4  
 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, 2019

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)	\$	82,049,207
(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	\$	6,605,063
Less: current-year depreciation expense		<u>(9,804,667)</u>
		(3,199,604)
(2) The net effect of various miscellaneous transactions involving capital assets (sales, trade-ins, and donations) is to increase net position.		
Add: assets donated and capitalized		1,504,257
(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, 2018	\$	(3,239,494)
Add: deferred delinquent property taxes and other deferred June 30, 2019		<u>3,462,264</u>
		222,770
(4) The issuance of long-term debt (e.g., notes, bonds) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the effect of these differences in the treatment of long-term debt and related items:		
Less: bond proceeds	\$	(144,415,000)
Less: capital lease proceeds		(3,455,396)
Add: principal payments on capital lease		1,727,536
Add: principal payments on notes		1,324,000
Add: principal payments on bonds		14,960,000
Add: bonds refunded		45,800,000
Less: contributions from the school department for capital leases		(412,137)
Less: change in premium on debt issuances		(8,928,995)
Add: change in deferred amount on refunding debt		<u>1,331,542</u>
		(92,068,450)
(5) Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.		
Change in accrued interest payable	\$	(782,906)
Change in other postemployment benefits liability		(6,046,666)
Change in deferred outflows of resources related to OPEB		153,795
Change in compensated absences payable		258,832
Change in net pension liability/asset		1,313,711
Change in deferred outflows of resources related to pensions		(58,248)
Change in deferred inflows of resources related to pensions		<u>(213,721)</u>
		(5,375,203)
(6) Internal service funds are used by management to charge the cost of the county's self-insured health and non-health related insurances to individual funds. The net expense of certain activities of the internal service funds is reported with governmental activities in the statement of activities.		<u>641,771</u>
Change in net position of governmental activities (Exhibit B)	\$	<u>(16,225,252)</u>

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

Exhibit C-5

Wilson County, Tennessee  
Statement of Revenues, Expenditures, and Changes  
in Fund Balance - Actual (Budgetary Basis) and Budget  
General Fund  
For the Year Ended June 30, 2019

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2018	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
				Original	Final	
<u>Revenues</u>						
Local Taxes	\$ 41,265,850	\$ 0	\$ 41,265,850	\$ 41,420,035	\$ 41,369,035	\$ (103,185)
Licenses and Permits	1,034,486	0	1,034,486	1,150,000	1,150,000	(115,514)
Fines, Forfeitures, and Penalties	658,643	0	658,643	615,850	605,850	52,793
Charges for Current Services	3,628,247	0	3,628,247	3,285,500	3,285,500	342,747
Other Local Revenues	111,592	0	111,592	2,261,159	2,086,445	(1,974,853)
Fees Received From County Officials	4,449,483	0	4,449,483	4,525,000	4,525,000	(75,517)
State of Tennessee	5,188,262	0	5,188,262	5,077,791	4,965,791	222,471
Federal Government	224,353	0	224,353	265,552	226,346	(1,993)
Other Governments and Citizens Groups	60,626	0	60,626	46,600	46,600	14,026
Total Revenues	\$ 56,621,542	\$ 0	\$ 56,621,542	\$ 58,647,487	\$ 58,260,567	\$ (1,639,025)
<u>Expenditures</u>						
<u>General Government</u>						
County Commission	\$ 277,753	\$ 0	\$ 277,753	\$ 331,575	\$ 331,575	\$ 53,822
Board of Equalization	1,383	(80)	1,303	16,639	16,639	15,336
Beer Board	1,581	0	1,581	3,250	3,250	1,669
Other Boards and Committees	8,889	0	8,889	18,362	18,362	9,473
County Mayor/Executive	309,509	(3,780)	305,729	347,392	347,392	41,663
Personnel Office	186,089	(150)	185,939	179,570	189,445	3,506
County Attorney	257,879	(2,602)	255,277	257,692	257,692	2,415
Election Commission	785,439	(51,735)	733,704	813,951	813,951	80,247
Register of Deeds	254,630	(2,318)	252,312	262,619	286,619	34,307
Planning	483,768	(44,202)	439,566	521,310	531,310	91,744
Codes Compliance	451,396	(697)	450,699	471,417	471,417	20,718
County Buildings	2,106,022	(56,665)	2,049,357	2,137,848	2,214,348	164,991
Other Facilities	297,650	(44,185)	253,465	321,889	321,889	68,424

(Continued)

Exhibit C-5

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2018	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
				Original	Final	
<u>Expenditures (Cont.)</u>						
<u>General Government (Cont.)</u>						
Other General Administration	\$ 58,629	\$ 0	\$ 58,629	\$ 60,226	\$ 60,226	\$ 1,597
Preservation of Records	152,095	(4,203)	147,892	182,722	182,722	34,830
<u>Finance</u>						
Accounting and Budgeting	966,443	(31,663)	934,780	953,166	953,166	18,386
Property Assessor's Office	1,356,257	(75,482)	1,280,775	1,392,872	1,392,872	112,097
County Trustee's Office	476,459	(6,946)	469,513	522,206	522,206	52,693
County Clerk's Office	573,440	(11,867)	561,573	600,634	620,634	59,061
<u>Administration of Justice</u>						
Circuit Court	996,696	(51,313)	945,383	951,178	1,041,178	95,795
General Sessions Judge	834,279	(7,300)	826,979	854,272	854,272	27,293
Drug Court	268,727	(1,381)	267,346	289,856	289,856	22,510
Chancery Court	885,797	(1,583)	884,214	1,026,473	1,026,473	142,259
Judicial Commissioners	534,166	(1,464)	532,702	577,450	577,450	44,748
Probation Services	406,798	(45,120)	361,678	458,445	458,445	96,767
Courtroom Security	97,550	(97,550)	0	36,000	42,650	42,650
Victim Assistance Programs	96,595	0	96,595	100,000	100,000	3,405
<u>Public Safety</u>						
Sheriff's Department	12,714,397	(53,131)	12,661,266	13,442,607	13,069,375	408,109
Special Patrols	4,308	0	4,308	5,000	5,000	692
Administration of the Sexual Offender Registry	13,472	(4,772)	8,700	9,450	9,450	750
Jail	9,455,727	(144,019)	9,311,708	9,267,917	9,864,917	553,209
Workhouse	189,462	(4,232)	185,230	199,611	199,611	14,381
Juvenile Services	411,499	(9,483)	402,016	421,873	471,873	69,857
Commissary	95,809	(357)	95,452	105,000	105,000	9,548
Civil Defense	12,506,559	(156,784)	12,349,775	12,935,960	12,809,667	459,892

(Continued)

Exhibit C-5

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2018	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
				Original	Final	
<u>Expenditures (Cont.)</u>						
<u>Public Safety (Cont.)</u>						
County Coroner/Medical Examiner	\$ 211,889	\$ (35,197)	\$ 176,692	\$ 235,127	\$ 285,127	\$ 108,435
Public Safety Grants Program	130,966	(22,000)	108,966	99,065	138,271	29,305
<u>Public Health and Welfare</u>						
Local Health Center	52,566	(12,006)	40,560	133,264	133,264	92,704
Rabies and Animal Control	328,428	(3,788)	324,640	388,357	390,857	66,217
Other Local Health Services	1,028,318	(940)	1,027,378	1,126,158	1,126,158	98,780
Appropriation to State	76,821	0	76,821	78,493	78,093	1,272
Other Local Welfare Services	5,600	0	5,600	5,200	5,600	0
Other Public Health and Welfare	58,578	0	58,578	58,904	58,904	326
<u>Social, Cultural, and Recreational Services</u>						
Libraries	1,209,641	0	1,209,641	1,209,641	1,209,641	0
Other Social, Cultural, and Recreational	72,164	(72,164)	0	65,000	65,000	65,000
<u>Agriculture and Natural Resources</u>						
Agricultural Extension Service	245,546	(1,923)	243,623	312,023	312,023	68,400
Forest Service	2,000	0	2,000	2,000	2,000	0
Soil Conservation	98,164	0	98,164	98,515	98,515	351
Storm Water Management	352,511	(68,709)	283,802	464,848	541,348	257,546
<u>Other Operations</u>						
Tourism	327,582	(36,410)	291,172	331,342	331,342	40,170
Industrial Development	268,130	0	268,130	268,131	268,131	1
Other Economic and Community Development	50,895	(6,500)	44,395	52,500	52,500	8,105
Veterans' Services	210,032	(2,299)	207,733	220,881	220,881	13,148
Other Charges	3,018,034	(2,737)	3,015,297	3,041,712	3,041,712	26,415
Contributions to Other Agencies	270,630	(39,983)	230,647	238,500	238,500	7,853
Miscellaneous	151,401	(22,715)	128,686	141,394	141,394	12,708

(Continued)

Exhibit C-5

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2018	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
				Original	Final	
<u>Expenditures (Cont.)</u>						
<u>Principal on Debt</u>						
General Government	\$ 534,000	\$ 0	\$ 534,000	\$ 0	\$ 534,000	\$ 0
<u>Interest on Debt</u>						
General Government	83,005	0	83,005	0	83,005	0
Total Expenditures	<u>\$ 57,304,053</u>	<u>\$ (1,242,435)</u>	<u>\$ 56,061,618</u>	<u>\$ 58,647,487</u>	<u>\$ 59,817,198</u>	<u>\$ 3,755,580</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (682,511)</u>	<u>\$ 1,242,435</u>	<u>\$ 559,924</u>	<u>\$ 0</u>	<u>\$ (1,556,631)</u>	<u>\$ 2,116,555</u>
<u>Other Financing Sources (Uses)</u>						
Insurance Recovery	\$ 33,949	\$ 0	\$ 33,949	\$ 0	\$ 0	\$ 33,949
Total Other Financing Sources	<u>\$ 33,949</u>	<u>\$ 0</u>	<u>\$ 33,949</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 33,949</u>
Net Change in Fund Balance	\$ (648,562)	\$ 1,242,435	\$ 593,873	\$ 0	\$ (1,556,631)	\$ 2,150,504
Fund Balance, July 1, 2018	<u>14,929,052</u>	<u>(1,242,435)</u>	<u>13,686,617</u>	<u>9,768,966</u>	<u>9,768,966</u>	<u>3,917,651</u>
Fund Balance, June 30, 2019	<u>\$ 14,280,490</u>	<u>\$ 0</u>	<u>\$ 14,280,490</u>	<u>\$ 9,768,966</u>	<u>\$ 8,212,335</u>	<u>\$ 6,068,155</u>

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



Exhibit C-6

Wilson County, Tennessee  
Statement of Revenues, Expenditures, and Changes  
in Fund Balance - Actual (Budgetary Basis) and Budget  
Highway/Public Works Fund  
For the Year Ended June 30, 2019

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2018	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
				Original	Final	
<u>Revenues</u>						
Local Taxes	\$ 4,941,255	\$ 0	\$ 4,941,255	\$ 4,814,466	\$ 4,814,466	\$ 126,789
Other Local Revenues	12,591	0	12,591	18,500	18,500	(5,909)
State of Tennessee	3,744,262	0	3,744,262	3,821,440	3,821,440	(77,178)
Total Revenues	<u>\$ 8,698,108</u>	<u>\$ 0</u>	<u>\$ 8,698,108</u>	<u>\$ 8,654,406</u>	<u>\$ 8,654,406</u>	<u>\$ 43,702</u>
<u>Expenditures</u>						
<u>Highways</u>						
Administration	\$ 390,754	\$ (4,829)	\$ 385,925	\$ 428,143	\$ 428,143	\$ 42,218
Highway and Bridge Maintenance	3,562,216	(342,403)	3,219,813	4,589,153	4,589,153	1,369,340
Operation and Maintenance of Equipment	796,375	(67,319)	729,056	1,160,384	1,160,384	431,328
Other Charges	278,899	0	278,899	311,707	311,707	32,808
Employee Benefits	1,686,636	0	1,686,636	1,873,760	1,873,760	187,124
Capital Outlay	1,515,918	(398,834)	1,117,084	1,930,000	1,930,000	812,916
<u>Principal on Debt</u>						
Highways and Streets	235,000	0	235,000	235,000	235,000	0
<u>Interest on Debt</u>						
Highways and Streets	16,936	0	16,936	22,272	22,272	5,336
Total Expenditures	<u>\$ 8,482,734</u>	<u>\$ (813,385)</u>	<u>\$ 7,669,349</u>	<u>\$ 10,550,419</u>	<u>\$ 10,550,419</u>	<u>\$ 2,881,070</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 215,374</u>	<u>\$ 813,385</u>	<u>\$ 1,028,759</u>	<u>\$ (1,896,013)</u>	<u>\$ (1,896,013)</u>	<u>\$ 2,924,772</u>
Net Change in Fund Balance	\$ 215,374	\$ 813,385	\$ 1,028,759	\$ (1,896,013)	\$ (1,896,013)	\$ 2,924,772
Fund Balance, July 1, 2018	10,488,499	(813,385)	9,675,114	7,528,992	7,528,992	2,146,122
Fund Balance, June 30, 2019	<u>\$ 10,703,873</u>	<u>\$ 0</u>	<u>\$ 10,703,873</u>	<u>\$ 5,632,979</u>	<u>\$ 5,632,979</u>	<u>\$ 5,070,894</u>

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

Exhibit D-1

Wilson County, Tennessee  
Statement of Net Position  
Proprietary Funds  
June 30, 2019

	<u>Business-type Activities - Enterprise Fund</u>	<u>Governmental Activities</u>
	<u>Solid Waste Disposal Fund</u>	<u>Internal Service Funds</u>
<u>ASSETS</u>		
Current Assets:		
Cash	\$ 200	\$ 0
Equity in Pooled Cash and Investments	4,112,586	2,462,918
Property Taxes Receivable	2,411,593	0
Allowance for Uncollectible Property Taxes	(44,958)	0
Notes Receivable - Current	7,720	0
Total Current Assets	<u>\$ 6,487,141</u>	<u>\$ 2,462,918</u>
Noncurrent Assets:		
Notes Receivable - Long-term	\$ 23,149	\$ 0
Capital Assets:		
Assets Not Depreciated:		
Land	7,680,428	0
Assets Net of Accumulated Depreciation:		
Buildings and Improvements	20,160	0
Machinery and Equipment	1,697,002	0
Total Noncurrent Assets	<u>\$ 9,420,739</u>	<u>\$ 0</u>
Total Assets	<u>\$ 15,907,880</u>	<u>\$ 2,462,918</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>		
Deferred Outflows of Resources:		
Pension Changes in Experience	\$ 121,256	\$ 0
Pension Changes in Assumptions	36,788	0
Pension Contributions After Measurement Date	141,213	0
OPEB Contributions After Measurement Date	3,685	0
Total Deferred Outflows of Resources	<u>\$ 302,942</u>	<u>\$ 0</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 16,210,822</u>	<u>\$ 2,462,918</u>
<u>LIABILITIES</u>		
Current Liabilities:		
Accounts Payable	\$ 0	\$ 9,151
Payroll Deductions Payable	13,907	0
Claims and Judgments Payable	0	558,863
Accrued Liability for Landfill Closure/Postclosure Care Costs - Current	40,000	0
Total Current Liabilities	<u>\$ 53,907</u>	<u>\$ 568,014</u>

(Continued)

Exhibit D-1

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

	<u>Business-type Activities - Enterprise Fund</u>	<u>Governmental Activities</u>
	Solid Waste Disposal Fund	Internal Service Funds
<u>LIABILITIES (Cont.)</u>		
Noncurrent Liabilities:		
Net Pension Liability	\$ 6,455	\$ 0
Net OPEB Liability	1,419,534	0
Accrued Leave - Long-term	78,803	0
Accrued Liability for Landfill Closure/Postclosure Care Costs	58,273	0
Total Noncurrent Liabilities	<u>\$ 1,563,065</u>	<u>\$ 0</u>
Total Liabilities	<u>\$ (1,616,972)</u>	<u>\$ (568,014)</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows of Resources:		
Deferred Current Property Taxes	\$ 2,362,960	\$ 0
Pension Changes in Experience	8,462	0
Pension Changes in Investment Earnings	12,215	0
Total Deferred Inflows of Resources	<u>\$ 2,383,637</u>	<u>\$ 0</u>
<u>NET POSITION</u>		
Unrestricted	\$ 2,812,623	\$ 1,894,904
Net Investment in Capital Assets	<u>9,397,590</u>	<u>0</u>
Total Net Position	<u>\$ 12,210,213</u>	<u>\$ 1,894,904</u>

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

Exhibit D-2

Wilson County, Tennessee  
Statement of Revenues, Expenses, and  
Changes in Net Position  
Proprietary Funds  
For the Year Ended June 30, 2019

	Business-type Activities	
	Major Fund	Governmental Activities
	Solid Waste Disposal Fund	Internal Service Funds
<u>Operating Revenues</u>		
Charges for Current Services	\$ 405,190	\$ 13,351,916
Other Local Revenues	212,930	72,323
Total Operating Revenues	<u>\$ 618,120</u>	<u>\$ 13,424,239</u>
<u>Operating Expenses</u>		
County Buildings	\$ 0	\$ 10,562
Risk Management	0	2,068,012
Property Assessor's Office	0	1,049
General Sessions Judge	0	12,805
Sheriff's Department	0	120,578
Civil Defense	0	12,533
Local Health Center	0	2,371
Employee Benefits	0	10,827,881
Other Agriculture and Natural Resources	0	5,322
Landfill Operations and Maintenance	2,531,046	13,400
Other Waste Disposal	13,407	0
Depreciation Expense	429,827	0
Total Operating Expenses	<u>\$ 2,974,280</u>	<u>\$ 13,074,513</u>
Operating Income (Loss)	<u>\$ (2,356,160)</u>	<u>\$ 349,726</u>
<u>Nonoperating Revenues (Expenses)</u>		
Local Taxes	\$ 2,266,992	\$ 0
Insurance Recovery	0	143,985
Miscellaneous Refunds	6,213	8,060
Other State Revenues	112,359	0
Investment Income	0	140,000
Total Nonoperating Revenues (Expenses)	<u>\$ 2,385,564</u>	<u>\$ 292,045</u>
Change in Net Position	\$ 29,404	\$ 641,771
Net Position, July 1, 2018	<u>12,180,809</u>	<u>1,253,133</u>
Net Position, June 30, 2019	<u>\$ 12,210,213</u>	<u>\$ 1,894,904</u>

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

Exhibit D-3

Wilson County, Tennessee  
Statement of Cash Flows  
Proprietary Funds  
For the Year Ended June 30, 2019

	<u>Business-type Activities</u>	
	<u>Major Fund</u>	<u>Governmental Activities</u>
	<u>Solid Waste Disposal Fund</u>	<u>Internal Service Funds</u>
<u>Cash Flows from Operating Activities</u>		
Receipts from Interfund Services Provided	\$ 0	\$ 13,351,916
Receipts from Customers and Users	625,840	72,323
Payments to Suppliers	(1,072,155)	(10,590,533)
Other Self-Insured Claims	0	(2,188,434)
Payments to Employees	(1,498,997)	0
Other Receipts (Payments)	6,213	8,060
Net Cash Provided By (Used In) Operating Activities	<u>\$ (1,939,099)</u>	<u>\$ 653,332</u>
<u>Cash Flows from Capital and Related Financing Activities</u>		
Acquisition of Capital Assets	<u>\$ (166,712)</u>	<u>\$ 0</u>
Net Cash Provided By (Used In) Capital and Related Financing Activities	<u>\$ (166,712)</u>	<u>\$ 0</u>
<u>Cash Flows from Noncapital Financing Activities</u>		
Local Taxes	\$ 2,265,365	\$ 0
State Revenues Received	112,359	0
Insurance Recovery	0	143,985
Net Cash Provided By (Used In) Noncapital Financing Activities	<u>\$ 2,377,724</u>	<u>\$ 143,985</u>
<u>Cash Flows from Investing Activities</u>		
Investment Income	\$ 0	\$ 140,000
Net Cash Provided By (Used In) Investing Activities	<u>\$ 0</u>	<u>\$ 140,000</u>
Net Increase (Decrease) in Cash	\$ 271,913	\$ 937,317
Cash, July 1, 2018	3,840,873	1,525,601
Cash, June 30, 2019	<u>\$ 4,112,786</u>	<u>\$ 2,462,918</u>
<u>Reconciliation of Net Operating Income (Loss)</u>		
<u>to Net Cash Provided By (Used In) Operating Activities</u>		
Operating Income (Loss)	\$ (2,356,160)	\$ 349,726
Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Provided By (Used In) Operating Activities:		
Depreciation Expense	429,827	0
Miscellaneous Refunds	6,213	8,060
Changes in deferred inflows related to pensions	16,380	0
Changes in deferred outflows related to pensions	(116,045)	0
Changes in deferred outflows related to other postemployment benefits	(3,685)	0
Changes in Assets and Liabilities:		
(Increase) Decrease in Notes Receivable	7,720	0
Increase (Decrease) in Net OPEB Liability	107,639	0
Increase (Decrease) in Net Pension Liability	(10,682)	0
Increase (Decrease) in Accounts Payable	(2)	9,151
Increase (Decrease) in Claims and Judgments Payable	0	286,395
Increase (Decrease) in Accrued Leave	4,739	0
Increase (Decrease) in Landfill Closure/Postclosure Care Costs	(25,043)	0
Net Cash Provided By (Used In) Operating Activities	<u>\$ (1,939,099)</u>	<u>\$ 653,332</u>
<u>Reconciliation of Cash With Statement of Net Position</u>		
Cash	\$ 200	\$ 0
Equity in Pooled Cash and Investments Per Net Position	<u>4,112,586</u>	<u>2,462,918</u>
Cash, June 30, 2019	<u>\$ 4,112,786</u>	<u>\$ 2,462,918</u>

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

Exhibit E-1

Wilson County, Tennessee  
Statement of Fiduciary Net Position  
Fiduciary Funds  
June 30, 2019

	Other Employee Benefit Trust Fund	
	Flexible Benefits Fund	Agency Funds
<u>ASSETS</u>		
Cash	\$ 0	\$ 7,051,748
Equity in Pooled Cash and Investments	5,996	419,312
Due from Other Governments	0	4,915,244
Property Taxes Receivable	0	8,451,706
Allowance for Uncollectible Property Taxes	0	(158,338)
Total Assets	<u>\$ 5,996</u>	<u>\$ 20,679,672</u>
<u>LIABILITIES</u>		
Due to Other Taxing Units	\$ 0	\$ 13,627,924
Due to Litigants, Heirs, and Others	0	7,051,748
Total Liabilities	<u>\$ 0</u>	<u>\$ 20,679,672</u>
<u>NET POSITION</u>		
Held in Trust for Other Employee Benefits	<u>\$ 5,996</u>	

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

Exhibit E-2

Wilson County, Tennessee  
Statement of Changes in Fiduciary Net Position  
Fiduciary Fund  
For the Year Ended June 30, 2019

	Other Employee Benefit Trust Fund
	<u>Flexible Benefits Fund</u>
<u>ADDITIONS</u>	
Charges for Services:	
Other Employee Benefit Charges/Contributions	\$ 73,895
Total Additions	<u>\$ 73,895</u>
<u>DEDUCTIONS</u>	
Employee Benefits:	
Other Fringe Benefits	\$ 73,024
Total Deductions	<u>\$ 73,024</u>
Change in Net Position	\$ 871
Net Position, July 1, 2018	<u>5,125</u>
Net Position, June 30, 2019	<u>\$ 5,996</u>

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

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

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

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**WILSON COUNTY, TENNESSEE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2019**

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

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

**A. Reporting Entity**

Wilson County is a public municipal corporation governed by an elected 25-member board. As required by GAAP, these financial statements present Wilson County (the primary government) and its component units. Although required by GAAP, the financial statements of the Wilson County Emergency Communications District, Inc., the Wilson County Library Board, and the Sports Authority of the County of Wilson, 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 Wilson County School Department operates the public school system in the county, and the voters of Wilson County elect its board. The school department is fiscally dependent on the county because it may not issue debt, and its budget and property tax levy are subject to the county commission's approval. The school department's taxes are levied under the taxing authority of the county and are included as part of the county's total tax levy.

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

The Wilson County Library Board operates the library for the benefit of the citizens of Wilson County, and the county commission appoints its governing body. Contributions from Wilson County and the cities of Lebanon, Mt. Juliet, and Watertown provide the major funding for this entity. The financial statements of the Wilson County Library Board were not material to the component units' opinion unit and therefore have been omitted from this report.

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

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

Administrative Offices:

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

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

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

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

June 30, 2019, the county did not appropriate any operating subsidies to these organizations.

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

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

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

Wilson County issues all debt for the discretely presented Wilson County School Department. Net debt issues totaling \$25,708,352 were contributed by the county to the school department during the year ended June 30, 2019.

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

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

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

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

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

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

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

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

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

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

Wilson County reports the following major governmental funds:

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

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

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

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

Wilson County reports the following major proprietary fund:

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

Additionally, Wilson County reports the following fund types:

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

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

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

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

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

**Education Capital Projects Fund** – This fund is used to account for the receipt of bond proceeds issued by Wilson County and contributed to the school department for building construction and renovations.

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

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

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

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

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

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

**1. Deposits and Investments**

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

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

The county trustee maintains a cash and internal investment pool that is used by all funds and the discretely presented Wilson County School Department. Each fund's portion of this pool is displayed on the balance sheets or statements of net position as Equity in Pooled Cash and Investments. Most income from these pooled investments is assigned to the General Debt Service Fund. Wilson County and the school department have adopted a policy of reporting U.S. Treasury obligations, U.S. agency obligations, and repurchase agreements with maturities of one year or less when purchased on the balance sheet at amortized cost. Certificates of deposit are reported at cost. Investments in the State Treasurer's Investment Pool are reported at 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 for unremitted current collections outstanding at the end of the fiscal year is referred to as due to/from other funds.

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

Property taxes receivable are recognized as of the date an enforceable legal claim to the taxable property arises. This date is January 1 and is referred to as the lien date. However, revenues from property taxes



are recognized in the period for which the taxes are levied, which is the ensuing fiscal year. Since the receivable is recognized before the period of revenue recognition, the entire amount of the receivable, less an estimated allowance for uncollectible taxes, is reported as a deferred inflow of resources as of June 30.

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

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

Most payables are disaggregated on the face of the financial statements. Current liabilities payable from restricted assets (customer deposits payable) reflected in the primary government's Highway/Public Works Fund represent deposits placed with Wilson County for road damage (\$35,000) and in the school department's Central Cafeteria Fund represent prepaid meal plans for students (\$117,917). Claims and judgments payable in the primary government's Self-Insurance Fund (\$558,863) and the discretely presented school department's Employee Insurance Fund (\$2,422,365) are discussed in Note V.A. Risk Management.

### **3. Restricted Assets**

Restricted assets consist of amounts held in a pension stabilization trust by the Tennessee Consolidated Retirement System (TCRS) for the benefit of the discretely presented Wilson County School Department's Teacher Retirement Plan. The purpose of this trust is to accumulate funds to provide stabilization (smoothing) of retirement costs to the school system in times of fluctuating investment returns and market downturns. These funds are held and invested by TCRS pursuant to an irrevocable agreement and may only be used for the benefit of the Wilson County School Department to fund retirement benefits upon approval of the TCRS Board of Directors. To date, the Wilson County School Department has not withdrawn any funds from the trust to pay pension cost. Trust documents provide that the funds

are not subject to the claims of general creditors of the school department.

**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, infrastructure assets (e.g., roads, bridges, and similar items), and intangibles (e.g., easements) are reported in the governmental column and the business-type column in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of \$10,000 (\$50,000 for roads) or more and an estimated useful life exceeding one year (three years for the school department). Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at 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. Interest incurred during the construction phase of capital assets of the enterprise fund is included as part of the capitalized value of the assets constructed.

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

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

**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 and the governmental funds balance sheet. These items are for deferred

charge on refunding, pension changes in experience, pension changes in assumptions, changes in proportionate share of contributions, employer contributions made to the pension plan after the measurement date, and other postemployment benefits contributions made 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 experience, pension changes in investment earnings, changes in proportionate share, 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 policy of the county and the school department to permit employees to accumulate earned but unused vacation and sick pay benefits. There is no liability for unpaid accumulated sick leave since their policies do not pay any amounts when employees separate from service with the government. All vacation pay is accrued when incurred in the government-wide financial statements for the county and the discretely presented school department. A liability for vacation pay is reported in governmental funds only if amounts have matured, for example, as a result of employee resignations and retirements.

**7. Long-term Debt and Long-term Obligations**

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

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

Only the matured portion (the portion that has come due for payment) of long-term indebtedness, including bonds payable, is recognized as a liability and expenditure in the governmental fund financial statements. Liabilities and expenditures for other long-term obligations, including compensated absences, claims and judgments, other postemployment benefits, landfill closure/postclosure care costs and pension liabilities, 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 and the proprietary funds in the fund financial statements, equity is classified as net position and displayed in three components:

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

The government-wide Statement of Net Position reports \$131,041,800 of restricted net position of which \$3,040,803 is restricted by enabling legislation.

As of June 30, 2019, Wilson County had \$395,278,501 in outstanding debt for capital purposes for the discretely presented school department. In accordance with state statutes, certain county school debt proceeds must be shared with other public school systems in the county (Lebanon Special School District) based on an average daily

attendance proration. This debt is a liability of Wilson County, but the capital assets acquired are reported in the financial statements of the Wilson County School Department and the Lebanon Special School District. Therefore, Wilson County has incurred a liability significantly decreasing its unrestricted net position with no corresponding increase in the county's capital assets.

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

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

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

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

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

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

Unassigned Fund Balance – the residual classification of the General and General Purpose School funds. This classification

represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General and General Purpose School funds.

**E. Pension Plans**

**Primary Government**

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

**Discretely Presented Wilson County School Department**

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

**F. Other Postemployment Benefit (OPEB) Plans**

**Primary Government**

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 Wilson County. For this purpose, Wilson County recognizes benefit payments when due and payable in accordance with benefit terms. Wilson County's OPEB plan is not administered through a trust.

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

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

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

#### **Primary Government**

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

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

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

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

### **Budgetary Information**

Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP) for all governmental funds except the Constitutional Officers - Fees Fund (special revenue fund), which is not

budgeted and the High School Building Projects Fund, which adopts project length budgets. All annual appropriations lapse at fiscal year end.

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

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

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

At June 30, 2019, the Wilson County School Department had outstanding encumbrances in budget funds as follows:

<u>Fund</u>	<u>Amount</u>
School Department:	
General Purpose School	\$ 822,710
Education Capital Projects	5,412,853
Nonmajor Governmental	893,820

**IV. DETAILED NOTES ON ALL FUNDS**

**A. Deposits and Investments**

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



## Deposits

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

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

## Investments

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

**Investment Balances.** As of June 30, 2019, Wilson County had the following investments carried at amortized cost using a Stable Net Asset Value. All investments are in the State Treasurer's Investment Pool. Separate disclosures concerning pooled investments cannot be made for Wilson County and the discretely presented Wilson County School

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

Investment	Weighted Average Maturity (days)	Maturities	Amortized Cost
Investments at Amortized Cost:			
State Treasurer's Investment Pool	1 to 86	N/A	\$ 93,668,612

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

**Credit Risk.** Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. State statutes limit the ratings of certain investments as previously explained. Wilson County has no investment policy that would further limit its investment choices. As of June 30, 2019, Wilson County's investment in the State Treasurer's Investment Pool was unrated.

**TCRS Stabilization Trust**

**Legal Provisions.** The Wilson County School Department is a member of the Tennessee Consolidated Retirement System (TCRS) Stabilization Reserve Trust. The school department has placed funds into the irrevocable trust as authorized by 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 trust. Funds of trust members are held and invested in the name of the trust for the benefit of each member. Each member's funds are restricted for the payment of retirement benefits of that member's employees. Trust funds are not subject to the claims of general creditors of the school department.

The trust is authorized to make investments as directed by the TCRS Board of Trustees. The Wilson County School Department may not impose any restrictions on investments placed by the trust on their behalf.

**Investment Balances.** Assets of the TCRS, including the Stabilization Reserve Trust, are invested in the Tennessee Retiree Group Trust (TRGT). The TRGT is not registered with the Securities and Exchange Commission (SEC) as an investment company. The State of Tennessee has not obtained a credit quality rating for the TRGT from a nationally recognized credit ratings agency. The fair value of investment positions in the TRGT is determined daily based on the fair value of the pool's underlying portfolio. Furthermore,

TCRS had not obtained or provided any legally binding guarantees to support the value of participant shares during the fiscal year. There are no restrictions on the sale or redemption of shares.

Investments are reported at fair value or amortized cost, which approximates fair value. Securities traded on a national exchange are valued at the last reported sales price. Investment income consists of realized and unrealized appreciation (depreciation) in the securities and securities transactions are recorded in the financial statements on a trade-date basis. The fair value of assets of the TRGT held at June 30, 2019, represents the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants. Assets held are categorized for fair value measurement within the fair value hierarchy established by GAAP. The hierarchy is based on the valuation inputs used to measure the fair value of the asset and give the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements).

- Level 1 - Unadjusted quoted prices for identical assets or liabilities in active markets that can be accessed at the measurement date.
- Level 2 - Quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in markets that are not active; assets or liabilities that have a bid-ask spread price in an inactive dealer market, brokered market and principal-to-principal market; and Level 1 assets or liabilities that are adjusted.
- Level 3 - Valuations derived from valuation techniques in which significant inputs are unobservable.

Investments using the Net Asset Value (“NAV”) per share have no readily determinable fair value and have been determined using amortized cost, which approximates fair value.

Where inputs used in the measurement of fair value fall into different levels of the hierarchy, fair value of the instrument in its entirety is categorized based on the lowest level input that is significant to the valuation. This assessment requires professional judgement and as such management of the TRGT developed a fair value committee that worked in conjunction with the plan’s custodian and investment professionals to make these valuations. All assets held were valued individually and aggregated into classes to be represented in the table below.

Short-term securities generally include investments in money market-type securities reported at cost plus accrued interest.

Equity and equity derivative securities classified in Level 1 are valued using last reported sales prices quoted in active markets that can be accessed at the

measurement date. Equity and equity derivative securities classified in Level 2 are securities whose values are derived daily from associated traded securities. Equity securities classified in Level 3 are valued with last trade data having limited trading volume.

U.S. Treasury Bills, Bonds, Notes and Futures classified in Level 1 are valued using last reported sales prices quoted in active markets that can be accessed at the measurement date. Debt and debt derivative securities classified in Level 2 are valued using a bid-ask spread price from multiple independent brokers, dealers, or market principals, which are known to be actively involved in the market. Level 3 debt securities are valued using proprietary information, a single pricing source, or other unobservable inputs related to similar assets or liabilities.

Real estate investments classified in Level 3 are valued using the last valuations provided by external investment advisors or independent external appraisers. Generally, all direct real estate investments are appraised by a qualified independent appraiser(s) with the professional designation of Member of the Appraisal Institute (“MAI”), or its equivalent, every three (3) years beginning from the acquisition date of the property. The appraisals are performed using generally accepted valuation approaches applicable to the property type.

Investments in private mutual funds, traditional private equity funds, strategic lending funds and real estate funds that report using GAAP, the fair value, as well as the unfunded commitments, were determined using the prior quarter’s NAV, as reported by the fund managers, plus the current cash flows. These assets were then categorized by investment strategy. In instances where the fund investment reported using non-GAAP standards, the investment was valued using the same method, but was classified in Level 3.

At June 30, 2019, the Wilson County School Department had the following investments held by the trust on its behalf.

Investment	Weighted Average Maturity (days)	Maturities	Fair Value
Investments at Fair Value:			
U.S. Equity	N/A	N/A	\$ 142,146
Developed Market International Equity	N/A	N/A	64,195
Emerging Market International Equity	N/A	N/A	18,341
U.S. Fixed Income	N/A	N/A	91,706
Real Estate	N/A	N/A	45,853
Short-term Securities	N/A	N/A	4,585
Investments at Amortized Cost using the NAV:			
Private Equity and Strategic Lending	N/A	N/A	<u>91,706</u>
Total			<u><u>\$ 458,532</u></u>

Investment by Fair Value Level	Fair Value 6-30-19	Fair Value Measurements Using			Amortized Cost NAV
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	
U.S. Equity	\$ 142,146	\$ 142,146	\$ 0	\$ 0	0
Developed Market International Equity	64,195	64,195	0	0	0
Emerging Market International Equity	18,341	18,341	0	0	0
U.S. Fixed Income	91,706	0	91,706	0	0
Real Estate	45,853	0	0	45,853	0
Short-term Securities	4,585	0	4,585	0	0
Private Equity and Strategic Lending	91,706	0	0	0	91,706
Total	<u>\$ 458,532</u>	<u>\$ 224,682</u>	<u>\$ 96,291</u>	<u>\$ 45,853</u>	<u>91,706</u>

**Risks and Uncertainties.** The trust's investments include various types of investment funds, which in turn invest in any combination of stock, bonds and other investments exposed to various risks, such as interest rate, credit, and market risk. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported for trust investments.

**Interest Rate Risk.** Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The Wilson County

School Department does not have the ability to limit trust 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. The Wilson County School Department does not have the ability to limit the credit ratings of individual investments made by the trust.

**Concentration of Credit Risk.** Concentration of credit risk is the risk of loss attributed to the magnitude of the county's investment in a single issuer. Wilson County School Department places no limit on the amount the county may invest in one issuer.

**Custodial Credit Risk.** Custodial credit risk for investments is the risk that, in the event of a failure of the counterparty to a transaction, the county will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. Pursuant to the trust agreement, investments are held in the name of the trust for the benefit of the Wilson County School Department to pay retirement benefits of the school department employees.

For further information concerning the school department's investments with the TCRS Stabilization Reserve Trust, audited financial statements of the Tennessee Consolidated Retirement System may be obtained at <https://comptroller.tn.gov/content/dam/cot/sa/advanced-search/disclaimer/2019/ag18092.pdf>.

## **B. Notes Receivable**

Notes receivable of \$516,194 in the General Debt Service Fund resulted from a loan to the City of Watertown. The amount of the notes that is not expected to be collected within one year is \$501,572 and is included in the committed fund balance account.

Notes receivable of \$929,550 due to the General, Agriculture Center, Highway/Public Works, General Debt Service, Highway Capital Projects, Solid Waste Disposal and General Purpose School funds resulted from an overpayment of average daily attendance revenues paid to the Lebanon Special School District. The amount of the notes that is not expected to be collected within one year is \$697,062, of which, \$119,301 is included in the committed fund balance account, \$23,149 is in unrestricted net position of the Solid Waste Disposal Fund, and \$554,612 is offset by nonspendable fund balance in the General and General Purpose School funds totaling \$228,214 and \$326,398, respectively.

**C. Capital Assets**

Capital assets activity for the year ended June 30, 2019, was as follows:

**Primary Government**

**Governmental Activities:**

	Balance 7-1-18	Increases	Balance 6-30-19
<b>Capital Assets Not Depreciated:</b>			
Land	\$ 5,954,140	\$ 3,358,452	\$ 9,312,592
Intangible Assets-Indefinite Life	6,870,622	81,187	6,951,809
Construction in Progress	0	0	0
<b>Total Capital Assets Not Depreciated</b>	<b>\$ 12,824,762</b>	<b>\$ 3,439,639</b>	<b>\$ 16,264,401</b>
<b>Capital Assets Depreciated:</b>			
Buildings and Improvements	\$ 57,444,311	\$ 91,771	\$ 57,536,082
Other Capital Assets	22,447,960	2,845,364	25,293,324
Roads and Bridges	39,235,103	1,732,546	40,967,649
<b>Total Capital Assets Depreciated</b>	<b>\$ 119,127,374</b>	<b>\$ 4,669,681</b>	<b>\$ 123,797,055</b>
<b>Less Accumulated Depreciation For:</b>			
Buildings and Improvements	\$ 15,534,331	\$ 5,915,389	\$ 21,449,720
Other Capital Assets	15,473,401	1,915,406	17,388,807
Roads and Bridges	4,829,214	1,973,872	6,803,086
<b>Total Accumulated Depreciation</b>	<b>\$ 35,836,946</b>	<b>\$ 9,804,667</b>	<b>\$ 45,641,613</b>
<b>Total Capital Assets Depreciated, Net</b>	<b>\$ 83,290,428</b>	<b>\$ (5,134,986)</b>	<b>\$ 78,155,442</b>
<b>Governmental Activities Capital Assets, Net</b>	<b>\$ 96,115,190</b>	<b>\$ (1,695,347)</b>	<b>\$ 94,419,843</b>

**Business-type Activities:**

	Balance		Balance
	7-1-18	Increases	6-30-19
Capital Assets Not Depreciated:			
Land	\$ 7,680,428	\$ 0	\$ 7,680,428
Total Capital Assets Not Depreciated	<u>\$ 7,680,428</u>	<u>\$ 0</u>	<u>\$ 7,680,428</u>
Capital Assets Depreciated:			
Buildings and Improvements	\$ 43,655	\$ 13,800	\$ 57,455
Other Capital Assets	3,371,328	152,912	3,524,240
Total Capital Assets Depreciated	<u>\$ 3,414,983</u>	<u>\$ 166,712</u>	<u>\$ 3,581,695</u>
Less Accumulated Depreciation For:			
Buildings and Improvements	\$ 29,761	\$ 7,534	\$ 37,295
Other Capital Assets	1,404,945	422,293	1,827,238
Total Accumulated Depreciation	<u>\$ 1,434,706</u>	<u>\$ 429,827</u>	<u>\$ 1,864,533</u>
Total Capital Assets Depreciated, Net	<u>\$ 1,980,277</u>	<u>\$ (263,115)</u>	<u>\$ 1,717,162</u>
Business-type Activities Capital Assets, Net	<u>\$ 9,660,705</u>	<u>\$ (263,115)</u>	<u>\$ 9,397,590</u>

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



**Governmental Activities:**

General Government	\$ 857,751
Finance	332
Public Safety	5,458,293
Public Health and Welfare	126,202
Agriculture and Natural Resources	1,096,634
Highway/Public Works	<u>2,265,455</u>
 Total Depreciation Expense - Governmental Activities	 <u><u>\$ 9,804,667</u></u>

**Business-type Activities:**

Solid Waste Disposal	<u><u>\$ 429,827</u></u>
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**Discretely Presented Wilson County School Department**

**Governmental Activities:**

	Balance 7-1-18	Increases	Decreases	Balance 6-30-19
Capital Assets Not Depreciated:				
Land	\$ 17,048,952	\$ 0	\$ (15,000)	\$ 17,033,952
Construction in Progress	19,552,604	45,842,900	0	65,395,504
Total Capital Assets Not Depreciated	<u>\$ 36,601,556</u>	<u>\$ 45,842,900</u>	<u>\$ (15,000)</u>	<u>\$ 82,429,456</u>
Capital Assets Depreciated:				
Buildings and Improvements	\$ 363,719,722	\$ 0	\$ (885,119)	\$ 362,834,603
Other Capital Assets	18,644,293	1,339,721	(110,000)	19,874,014
Total Capital Assets Depreciated	<u>\$ 382,364,015</u>	<u>\$ 1,339,721</u>	<u>\$ (995,119)</u>	<u>\$ 382,708,617</u>
Less Accumulated Depreciation For:				
Buildings and Improvements	\$ 87,742,980	\$ 9,038,699	\$ (813,519)	\$ 95,968,160
Other Capital Assets	10,698,260	1,170,965	(110,000)	11,759,225
Total Accumulated Depreciation	<u>\$ 98,441,240</u>	<u>\$ 10,209,664</u>	<u>\$ (923,519)</u>	<u>\$ 107,727,385</u>
Total Capital Assets Depreciated, Net	<u>\$ 283,922,775</u>	<u>\$ (8,869,943)</u>	<u>\$ (71,600)</u>	<u>\$ 274,981,232</u>
Governmental Activities Capital Assets, Net	<u><u>\$ 320,524,331</u></u>	<u><u>\$ 36,972,957</u></u>	<u><u>\$ (86,600)</u></u>	<u><u>\$ 357,410,688</u></u>

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

**Governmental Activities:**

Support Services	\$ 10,194,394
Operation of Non-instructional Services	<u>15,270</u>

Total Depreciation Expense -  
Governmental Activities

\$ 10,209,664

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

The composition of interfund balances as of June 30, 2019, was as follows:

**Due to/from Other Funds:**

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Primary Government:		
General Debt Service	Nonmajor governmental	1,000,000
Nonmajor governmental	General	24,000
Discretely Presented School Department:		
Internal Service	General Purpose School	\$ 15,869,284
"	Nonmajor governmental	657,600
General Purpose School	"	1,314,842

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

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

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Primary Government:		
Governmental Activities	Component Unit: Discretely Presented School Department: Governmental Activities	\$ 5,592,701
Component Unit:		
Discretely Presented School Department: Education Capital Projects	Primary Government: High School Building Projects	447,997
"	Nonmajor governmental	1,967,534

**Interfund Transfers:**

Interfund transfers for the year ended June 30, 2019, consisted of the following amounts:

**Primary Government**

Transfers Out	Transfers In	
	General Debt Service Fund	Nonmajor governmental
Nonmajor governmental funds	\$ 1,000,000	\$ 0
High School Building Projects	0	1,850,265
<b>Total</b>	<b>\$ 1,000,000</b>	<b>\$ 1,850,265</b>

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. Capital Leases**

On July 1, 2016, Wilson County entered into a 14-year lease-purchase agreement for the school department for lighting, HVAC, and water conservation equipment. The terms of the agreement require total lease payments of \$6,711,450 plus interest of 2.64 percent. The General Purpose School Fund is making the lease payments. In the government-wide financial statements, the equipment was expensed in the year of acquisition because those items did not meet criteria of the school department’s capitalization policy.

On September 20, 2017, Wilson County entered into a three-year lease purchase agreement for the school department for apple computers. The terms of the agreement require total lease payments of \$66,840 plus interest of 1.99 percent. The General Purpose School Fund is making the lease payments. In the government-wide financial statements, the computers were expensed in the year of acquisition because those items did not meet criteria of the school department’s capitalization policy.

On January 29, 2019, Wilson County entered into a four-year lease purchase agreement for tasers for the sheriff’s department. The terms of the agreement require total lease payments of \$105,396 at zero percent interest. The Drug Control Fund is making the lease payments. In the government-wide financial statements, the tasers were expensed in the year of acquisition because those items did not meet criteria of the primary government’s capitalization policy.

On March 1, 2019, Wilson County entered into a two-year lease purchase agreement for land and a building. The terms of the agreement require total

lease payments of \$3,358,452 at zero percent interest. The Other Capital Projects Fund is making the lease payments. In the government-wide financial statements, the land and building are presented as part of the primary government's capital assets.

Future minimum lease payments and the net present value of these minimum lease payments as of June 30, 2019, were as follows:

Year Ending June 30	Governmental Funds
2020	\$ 1,592,876
2021	1,620,157
2022	570,157
2023	570,158
2024	547,658
2025-2029	2,738,291
2030-2031	1,095,316
Total Minimum Lease Payments	<u>\$ 8,734,613</u>
Less: Amount Representing Interest	<u>(1,001,915)</u>
Present Value of Minimum Lease Payments	<u><u>\$ 7,732,698</u></u>

**F. Long-term Debt**

**Primary Government**

**General Obligation Bonds and Notes**

General Obligation Bonds – Wilson County issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities for the primary government and the discretely presented school department. In addition, general obligation bonds have been issued to refund other general obligation bonds. General obligation bonds are direct obligations and pledge the full faith, credit, and taxing authority of the government. General obligation bonds were issued for original terms of up to 25 years. Repayment terms are generally structured with increasing amounts of principal maturing as interest requirements decrease over the term of the debt. All bonds included in long-term debt as of June 30, 2019, will be retired from the General Debt Service and Rural Debt Service funds.

Direct Borrowing and Direct Placements - Capital outlay notes are issued to fund capital facilities and other capital outlay purchases, such as equipment.

Capital outlay notes are direct obligations and pledge the full faith, credit, and taxing authority of the government. Capital outlay notes outstanding were issued for original terms of up to 12 years. Repayment terms are

generally structured with increasing amounts of principal maturing as interest requirements decrease over the term of the debt. All notes included in long-term debt as of June 30, 2019, will be retired from the General, Highway/Public Works, and General Debt Service funds.

General obligation bonds, capital outlay notes, and capital leases outstanding as of June 30, 2019, for governmental activities are as follows:

Type	Interest Rate	Final Maturity	Original Amount of Issue	Balance 6-30-19
General Obligation Bonds	1 to 5.4 %	4-1-42	\$ 412,110,000	\$ 341,050,000
General Obligation Bonds - Refunding	1 to 5	4-1-32	83,455,000	67,475,000
Direct Borrowing and Direct Placement:				
Capital Outlay Notes	2.32 to 4.84	4-1-27	7,212,000	3,798,000
Capital Leases	0 to 2.64	8-28-30	10,242,138	7,732,698

The annual requirements to amortize all general obligation bonds and notes outstanding as of June 30, 2019, including interest payments, are presented in the following tables:

Year Ending June 30	Bonds		
	Principal	Interest	Total
2020	\$ 15,315,000	\$ 14,948,882	\$ 30,263,882
2021	15,770,000	14,767,351	30,537,351
2022	16,890,000	14,105,006	30,995,006
2023	17,405,000	13,320,843	30,725,843
2024	18,330,000	12,581,632	30,911,632
2025-2029	107,200,000	50,206,467	157,406,467
2030-2034	116,780,000	29,700,687	146,480,687
2035-2039	73,685,000	12,377,905	86,062,905
2040-2042	27,150,000	1,780,037	28,930,037
<b>Total</b>	<b>\$ 408,525,000</b>	<b>\$ 163,788,810</b>	<b>\$ 572,313,810</b>

Year Ending June 30	Notes - Direct Placement		
	Principal	Interest	Total
2020	\$ 1,085,000	\$ 129,843	\$ 1,214,843
2021	848,000	94,135	942,135
2022	456,000	65,003	521,003
2023	470,000	48,715	518,715
2024	484,000	31,931	515,931
2025-2027	455,000	29,462	484,462
<b>Total</b>	<b>\$ 3,798,000</b>	<b>\$ 399,089</b>	<b>\$ 4,197,089</b>

There is \$27,069,957 available in the debt service funds to service long-term debt. Bonded debt per capita totaled \$3,584, based on the 2010 federal census. Total debt per capita, including bonds, notes, capital leases, and unamortized debt premiums, totaled \$3,899, 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 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 Debt	Outstanding 6-30-19
<u>Capital Leases - Direct Placement</u>	
<u>Contributions from the General Purpose School Fund</u>	
Energy efficiency equipment	\$ 5,570,423
Apple Computers	<u>22,278</u>
Total	<u>\$ 5,592,701</u>

Changes in Long-term Debt

Long-term debt activity for the year ended June 30, 2019, was as follows:

Governmental Activities:

	Bonds	Notes - Direct Placement
Balance, July 1, 2018	\$ 324,870,000	\$ 5,122,000
Additions	144,415,000	0
Reductions	<u>(60,760,000)</u>	<u>(1,324,000)</u>
Balance, June 30, 2019	<u>\$ 408,525,000</u>	<u>\$ 3,798,000</u>
Balance Due Within One Year	<u>\$ 15,315,000</u>	<u>\$ 1,085,000</u>

	Capital Leases - Direct Placement
Balance, July 1, 2018	\$ 6,004,838
Additions	3,455,396
Reductions	<u>(1,727,536)</u>
Balance, June 30, 2019	<u>\$ 7,732,698</u>
Balance Due Within One Year	<u>\$ 1,445,376</u>

Analysis of Noncurrent Liabilities for Debt Presented on Exhibit A:

Total Noncurrent Liabilities - Debt, June 30, 2019	\$ 420,055,698
Less: Due Within One Year -Debt	(17,845,376)
Add: Unamortized Premium on Debt	<u>24,361,110</u>
Noncurrent Liabilities - Due in More Than One Year - Debt - Exhibit A	<u>\$ 426,571,432</u>

Advance Refunding

On June 27, 2019, Wilson County advance refunded a portion of a general obligation bond issue with a separate general obligation bond issue. The county issued \$39,920,000 of general obligation refunding bonds to provide resources to purchase U.S. government securities that were placed in an irrevocable trust to generate resources for all future debt service payments of the refunded debt. As a result, the refunded bonds are considered defeased, and the liability has been removed from the county's long-term debt. Because of the advance refunding, total debt service payments over the next 13 years will be reduced by \$4,144,701, and an economic gain (difference between the present value of the debt service payments of the refunded and refunding bonds) of \$3,618,339 was obtained.

**G. Long-term Obligations**

**Primary Government**

Changes in Long-term Obligations

Long-term obligations activity for the year ended June 30, 2019, was as follows:

	Other Postemployment Benefits	Other Postemployment Benefits - Medicare
	<u>                    </u>	<u>                    </u>
Balance, July 1, 2018	\$ 53,303,204	\$ 0
Additions	4,924,608	2,534,742
Reductions	(1,245,918)	(166,766)
	<u>                    </u>	<u>                    </u>
Balance, June 30, 2019	<u>\$ 56,981,894</u>	<u>\$ 2,367,976</u>
Balance Due Within One Year	<u>\$ 0</u>	<u>\$ 0</u>



	Net Pension Liability - Agent Plan	Net Pension Liability - WEMA Agent Plan
Balance, July 1, 2018	\$ 1,422,953	\$ 1,776,289
Additions	2,851,359	581,469
Reductions	(4,098,921)	(647,618)
Balance, June 30, 2019	\$ 175,391	\$ 1,710,140
Balance Due Within One Year	\$ 0	\$ 0

	Internal Service Fund	
	Claims and Judgments	Compensated Absences
Balance, July 1, 2018	\$ 272,468	\$ 3,551,011
Additions	10,288,578	2,120,648
Reductions	(10,002,183)	(2,379,480)
Balance, June 30, 2019	\$ 558,863	\$ 3,292,179
Balance Due Within One Year	\$ 558,863	\$ 493,826

The internal service fund primarily serves the governmental funds. Accordingly, long-term liabilities totaling \$558,863 for the internal service fund are included as part of the above totals for governmental activities. Compensated absences and other postemployment benefits will be paid from the employing funds, primarily the General and Highway/Public Works funds.

Analysis of Other Noncurrent Liabilities Presented on Exhibit A:

Total Noncurrent Liabilities - Debt, June 30, 2019	\$ 65,086,443
Less: Due Within One Year -Debt	<u>(1,052,689)</u>
Noncurrent Liabilities - Due in More Than One Year - Debt - Exhibit A	<u>\$ 64,033,754</u>

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

Changes in Long-term Obligations

Long-term obligations activity for the Solid Waste Disposal Fund (enterprise fund) for the year ended June 30, 2019, was as follows:

Business-type Activities:

	Closure/ Postclosure Care Costs	Compensated Absences
Balance, July 1, 2018	\$ 123,316	\$ 87,971
Additions	2,209	53,009
Reductions	(27,252)	(48,270)
Balance, June 30, 2019	<u>\$ 98,273</u>	<u>\$ 92,710</u>
Balance Due Within One Year	<u>\$ 40,000</u>	<u>\$ 13,907</u>

	Net Pension Liability - Agent Plan	Other Postemployment Benefits
Balance, July 1, 2018	\$ 17,137	\$ 1,311,895
Additions	104,949	117,997
Reductions	(115,631)	(67,096)
Balance, June 30, 2019	<u>\$ 6,455</u>	<u>\$ 1,362,796</u>
Balance Due Within One Year	<u>\$ 0</u>	<u>\$ 0</u>

	Other Postemployment Benefits - Medicare
Balance, July 1, 2018	\$ 0
Additions	60,734
Reductions	(3,996)
Balance, June 30, 2019	<u>\$ 56,738</u>
Balance Due Within One Year	<u>\$ 0</u>

Analysis of Other Noncurrent Liabilities Presented on Exhibit A:

Total Noncurrent Liabilities, June 30, 2019	\$ 1,616,972
Less: Due Within One Year - Other	<u>(53,907)</u>
Noncurrent Liabilities - Due in More Than One Year - Other - Exhibit A	<u>\$ 1,563,065</u>

**Discretely Presented Wilson County School Department**

**Changes in Long-term Obligations**

Long-term obligations activity for the discretely presented Wilson County School Department for the year ended June 30, 2019, was as follows:

Governmental Activities:

	Compensated Absences	Internal Service Fund Claims and Judgments
Balance, July 1, 2018	\$ 1,092,646	\$ 1,293,560
Additions	1,306,117	15,687,659
Reductions	(1,041,358)	(14,558,854)
Balance, June 30, 2019	<u>\$ 1,357,405</u>	<u>\$ 2,422,365</u>
Balance Due Within One Year	<u>\$ 271,480</u>	<u>\$ 2,422,365</u>

	Net Pension Liability - Agent Plan	Other Postemployment Benefits
Balance, July 1, 2018	\$ 979,062	\$ 20,724,473
Additions	2,157,122	2,380,066
Reductions	(3,003,497)	(1,269,660)
Balance, June 30, 2019	<u>\$ 132,687</u>	<u>\$ 21,834,879</u>
Balance Due Within One Year	<u>\$ 0</u>	<u>\$ 0</u>

Analysis of Other Noncurrent Liabilities Presented on Exhibit A:

Total Noncurrent Liabilities, June 30, 2019	\$ 25,747,336
Less: Due Within One Year - Other	<u>(2,693,845)</u>
Noncurrent Liabilities - Due in More Than One Year - Other - Exhibit A	<u>\$ 23,053,491</u>

The internal service fund primarily serves the governmental funds. Accordingly, long-term liabilities totaling \$2,422,365 for the internal service fund are included as part of the above totals for governmental activities.

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

**V. OTHER INFORMATION**

**A. Risk Management**

**Primary Government**

Wilson County has chosen to establish a Self-Insurance Fund for risks associated with the employees’ life and dental insurance plans. The Self-Insurance Fund is accounted for as an internal service fund where assets are set aside for claim settlements. The county retains the risk of loss to a limit of \$320,000 per specific loss. The county has obtained a stop/loss commercial insurance policy to cover claims beyond this liability.

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

	Beginning of Fiscal Year Liability	Current-year Claims and Estimates	Payments	Balance at Fiscal Year-end
2017-18	\$ 487,522	\$ 9,237,905	\$ (9,452,959)	\$ 272,468
2018-19	272,468	10,288,578	(10,002,183)	558,863

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

**Discretely Presented Wilson County School Department**

The discretely presented Wilson County School Department has chosen to establish an Employee Insurance Fund for risks associated with the employees’ health and dental insurance plans. The Employee Insurance Fund

is accounted for as an internal service fund where assets are set aside for claim settlements. The fund pays claims up to \$150,000 per person, in addition to a \$75,000 aggregated specific. The aggregated specific is a cap that is set as an additional deductible for all reimbursements paid above the \$150,000 limit per person. Once the individual cap and the \$75,000 aggregated specific cap have been met, then all other claims above \$150,000 per person are fully reimbursed up to the limits of the policy. One person's claims above \$150,000 plus the \$75,000 could satisfy this limit or a combination of claims that all exceed the \$150,000 limit. Amounts exceeding this limit are covered by an excess loss policy. The Wilson County School Department is liable for administrative costs based on the number of employees insured.

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

	Beginning of Fiscal Year Liability	Current-year Claims and Estimates	Payments	Balance at Fiscal Year-end
2017-18	\$ 1,115,226	\$ 12,406,226	\$ (12,227,892)	\$ 1,293,560
2018-19	1,293,560	15,687,659	(14,558,854)	2,422,365

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

**B. Accounting Changes**

Provisions of Governmental Accounting Standards Board (GASB) Statement No. 83, *Certain Asset Retirement Obligations*; Statement No. 88, *Certain Disclosures Related to Debt, Including Direct Borrowing and Direct*

*Placements* became effective for the year ended June 30, 2019. In addition, Wilson County early implemented the provisions of GASB Statement No. 89, *Accounting for Interest Costs Incurred Before the End of a Construction Period*.

GASB Statement No. 83, *Certain Asset Retirement Obligations* establishes accounting and reporting requirements for certain asset retirement obligations (AROs) associated with tangible capital assets. The scope of this statement establishes standards for recognizing and measuring liabilities, deferred outflows of resources, and expense/expenditures. In addition, this standard establishes note disclosure requirements for AROs.

GASB Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowing and Direct Placements* addresses note disclosure requirements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities governments should report when disclosing information related to debt. These required disclosures include direct borrowings and direct placements, unused lines of credit, assets pledged as collateral for debt, terms specified in debt agreements related to significant events of default with finance-related consequences, significant termination events with finance-related consequences, and significant acceleration clauses.

GASB Statement No. 89, *Accounting for Interest Costs Incurred Before the End of a Construction Period* amends paragraphs 5 through 22 of GASB Statement No. 62. This standard establishes that interest cost incurred before the end of a construction period should be recognized as an expense/expenditure. The changes adopted to conform with this standard are to be applied prospectively.

**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. Change in Administration**

On August 31, 2018, John Spickard left the Office of Register of Deeds and was succeeded by Jackie Murphy.

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

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

assurances are on file with the Department of Environment and Conservation.

State and federal laws and regulations require the county to place a final cover on its sanitary landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for 30 years after closure. Although closure and postclosure care costs will be paid only near or after the date that the landfill stops accepting waste, the county reports a portion of these closure and postclosure care costs as an operating expense in each period based on landfill capacity used as of each balance sheet date. Wilson County closed its sanitary landfill in 1998. The \$98,273 reported as postclosure care liability at June 30, 2019, represents amounts based on what it would cost to perform all postclosure care in 2019. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

**F. Joint Ventures**

The Wilson County/Lebanon Development Board operates an industrial park, which is jointly owned by Wilson County and the City of Lebanon. The board includes six members, three representatives of each governmental unit. The purpose of the board is to develop an industrial park on property at the southern edge of the city. Each entity is to contribute 50 percent of the development costs, and each entity is to receive 50 percent of the proceeds resulting from the sale of property. Wilson County did not contribute to operations of the Wilson County/Lebanon Development Board during the 2018-19 year.

The Joint Economic and Community Development Board of Wilson County is a joint venture operated by Wilson County and the cities of Lebanon, Mt. Juliet, and Watertown. The board comprises 17 members, four of whom represent Wilson County. The purpose of the board is to finance projects that will increase trade and commerce, contribute to the general welfare, and create employment for the county and its cities. Wilson County contributed \$268,130 to operations of the Joint Economic and Community Development Board for the 2018-19 year.

The Wilson County/Mt. Juliet Development Board is a joint venture operated by Wilson County and the City of Mt. Juliet. The board was created to promote cooperation and to facilitate management and economic development. The board includes six members, three represent Wilson County and three represent the City of Mt. Juliet. Wilson County and the City of Mt. Juliet each contribute one-half of the funding that is necessary to pay the development costs of the board's projects. Wilson County will appropriate one-half of real and personal property taxes collected until the city has recovered its contribution for the development of the industrial or commercial tax base. The contribution of the city or county, respectively, shall include direct cost, maintenance cost, and interest paid on bond or note

indebtedness. Wilson County did not contribute to operations of the Wilson County/Mt. Juliet Development Board during the 2018-19 year.

The Fifteenth Judicial District Drug Task Force (DTF) is a joint venture formed by an interlocal agreement between the district attorney general of the Fifteenth Judicial District, Jackson, Smith, Trousdale, and Wilson counties, and various cities within these counties. The purpose of the DTF is to provide multi-jurisdictional law enforcement to promote the investigation and prosecution of drug-related activities. Funds for the operations of the DTF come primarily from federal grants, drug fines, and the forfeiture of drug-related assets to the DTF. The DTF is overseen by the district attorney general and is governed by a board of directors including the district attorney general, sheriffs, and police chiefs of participating law enforcement agencies within each judicial district. Wilson County made no contributions to the DTF for the year ended June 30, 2019.

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

Administrative Offices:

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

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

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

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



**G. Jointly Governed Organization**

The Nashville and Eastern Railroad Authority was created according to state statutes in 1983 to purchase from Seaboard System Railroad, Inc., the property, track, and roadbed along approximately 130 miles in Davidson, Wilson, Smith, and Putnam counties. The business of the railroad authority is conducted by a Board of Directors whose members are appointed by the governing bodies of the cities and counties of service; however, counties do not have any ongoing financial interest or responsibility for the entity. Wilson County did not contribute to operations of the Nashville and Eastern Railroad Authority during the 2016-17 year. Complete financial statements for the railroad authority can be obtained from Henry Schumpf, Treasurer, 527 Derby Downs, Lebanon, TN 37087.

**H. Retirement Commitments**

**1. Tennessee Consolidated Retirement System (TCRS)**

**Primary Government**

**General Information About the Pension Plan**

*Plan Description – Wilson County Plan.* Employees of Wilson County, non-certified employees of the discretely presented Wilson County School Department, employees of the discretely presented Wilson County Library Board, and employees of the Wilson County Water Wastewater Authority (a related organization) are provided a defined benefit pension plan through the Public Employee Retirement Plan, an agent multiple-employer pension plan administered by the TCRS. The primary government employees comprise 56.56 percent, the non-certified employees of the discretely presented school department comprise 41.27 percent, employees of the Wilson County Library Board comprise 1.32 percent, and employees of the Wilson County Water Wastewater Authority comprise 0.85 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/Retirement/Boards-and-Governance/Reporting-and-Investment-Policies](http://www.treasury.tn.gov/Retirement/Boards-and-Governance/Reporting-and-Investment-Policies).

*Plan Description – Wilson County Emergency Management Plan.* Employees of the Wilson County Emergency Management Agency are provided a defined benefit pension plan through the Public Employee Retirement Plan, an agent 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 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/Retirement/Boards-and-Governance/Reporting-and-Investment-Policies](http://www.treasury.tn.gov/Retirement/Boards-and-Governance/Reporting-and-Investment-Policies).

*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, 2018, the following employees were covered by the benefit terms:

Wilson County Plan:

Inactive Employees or Beneficiaries Currently Receiving Benefits	590
Inactive Employees Entitled to But Not Yet Receiving Benefits	922
Active Employees	1,348
Total	<u><u>2,860</u></u>

Emergency Management Plan:

Inactive Employees or Beneficiaries Currently Receiving Benefits	41
Inactive Employees Entitled to But Not Yet Receiving Benefits	227
Active Employees	130
Total	<u><u>398</u></u>

*Contributions.* Contributions for employees are established in the statutes governing the TCRS and may only be changed by the Tennessee General Assembly. Employees of both the Wilson County Plan and the Emergency Management Plan are non-contributory. Wilson County makes employer contributions at the rate set by the Board of Trustees as determined by an actuarial valuation. For the year ended June 30, 2019, the employer contribution for the Wilson County Plan was \$6,509,215 based on a rate of 13.72 percent of covered payroll. For the year ended June 30, 2019, the employer contribution for the Emergency Management Plan was \$824,656 based on a rate of 11.14 percent of covered payroll. By law, employer contributions are required to be paid. The TCRS may intercept Wilson County's state shared taxes if required employer contributions are not remitted. The employer's actuarially determined 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)**

Wilson County's net pension liability (asset) was measured as of June 30, 2018, 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, 2018, 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 3.44% 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, 2018, 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.

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

## Changes in the Net Pension Liability (Asset)

Wilson County Plan:

	Increase (Decrease)		
	Total	Plan	Net Pension
	Pension Liability (a)	Fiduciary Net Position (b)	Liability (Asset) (a)-(b)
Balance, July 1, 2017	\$ 116,627,862	\$ 114,138,510	\$ 2,489,352
Changes for the Year:			
Service Cost	\$ 3,402,135	\$ 0	\$ 3,402,135
Interest	8,562,820	0	8,562,820
Differences Between Expected and Actual Experience	1,630,061	0	1,630,061
Changes in Assumptions	0	0	0
Contributions-Employer	0	6,482,163	(6,482,163)
Contributions-Employees	0	0	0
Net Investment Income	0	9,571,577	(9,571,577)
Benefit Payments, Including Refunds of Employee Contributions	(3,844,257)	(3,844,257)	0
Administrative Expense	0	(127,253)	127,253
Other Changes	0	(163,629)	163,629
Net Changes	\$ 9,750,759	\$ 11,918,601	\$ (2,167,842)
Balance, June 30, 2018	\$ 126,378,621	\$ 126,057,111	\$ 321,510

Emergency Management Plan:

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (Asset) (a)-(b)
Balance, July 1, 2017	\$ 13,641,526	\$ 11,865,237	\$ 1,776,289
Changes for the Year:			
Service Cost	\$ 448,495	\$ 0	\$ 448,495
Interest	1,009,741	0	1,009,741
Differences Between Expected and Actual Experience	175,621	0	175,621
Changes in Assumptions	0	0	0
Contributions-Employer	0	541,202	(541,202)
Contributions-Employees	0	0	0
Net Investment Income	0	1,000,426	(1,000,426)
Benefit Payments, Including Refunds of Employee Contributions	(325,117)	(325,117)	0
Administrative Expense	0	(12,132)	12,132
Other Changes	0	170,510	(170,510)
Net Changes	\$ 1,308,740	\$ 1,374,889	\$ (66,149)
Balance, June 30, 2018	\$ 14,950,266	\$ 13,240,126	\$ 1,710,140

Wilson County Plan:

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

		Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability (Asset)
Primary Government	56.56%	\$ 71,479,748	\$ 71,297,902	\$ 181,846
Library Board	1.32%	1,668,198	1,663,954	4,244
Related Organization	0.85%	1,074,218	1,071,485	2,733
School Department	41.27%	52,156,457	52,023,770	132,687
Total		\$ 126,378,621	\$ 126,057,111	\$ 321,510

*Sensitivity of the Net Pension Liability (Asset) to Changes in the Discount Rate.* The following presents the net pension liability (asset) of Wilson County calculated using the discount rate of 7.25 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	1% Increase
<u>Wilson County Plan</u>	6.25%	7.25%	8.25%

Net Pension Liability      \$ 18,503,213      \$ 321,510      \$ (14,672,258)

	1% Decrease	Current Discount Rate	1% Increase
<u>Emergency Mangement</u>	6.25%	7.25%	8.25%

Net Pension Liability      \$ 4,427,887      \$ 1,710,140      \$ (482,331)

**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, 2019, the Wilson County Plan recognized pension expense of \$4,681,626 and the Emergency Management Plan recognized pension expense of \$581,469.

*Deferred Outflows of Resources and Deferred Inflows of Resources.* For the year ended June 30, 2019, Wilson County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Wilson County Plan:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	\$ 6,039,016	\$ 421,428
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	0	608,351
Changes in Assumptions Contributions Subsequent to the Measurement Date of June 30, 2018 (1)	1,832,203	0
	6,509,215	N/A
Total	<u>\$ 14,380,434</u>	<u>\$ 1,029,779</u>



- (1) The amount shown above for “Contributions Subsequent to the Measurement Date of June 30, 2018,” will be recognized as a reduction (increase) to net pension liability (asset) in the following measurement period.

Emergency Management Plan:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	\$ 1,644,379	\$ 181,624
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	0	61,254
Changes in Assumptions	230,850	0
Contributions Subsequent to the Measurement Date of June 30, 2018 (1)	824,656	N/A
Total	<u>\$ 2,699,885</u>	<u>\$ 242,878</u>

- (1) The amount shown above for “Contributions Subsequent to the Measurement Date of June 30, 2018,” will be recognized as a reduction (increase) to net pension liability (asset) in the following measurement period.

Wilson County Plan:

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

Wilson County Plan	Deferred Outflows of Resources	Deferred Inflows of Resources
Primary Government	\$ 8,049,682	\$ 582,443
Library Board	194,297	13,593
Related Organization	129,859	8,754
School Department	6,006,596	424,989
Total	<u>\$ 14,380,434</u>	<u>\$ 1,029,779</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:

Wilson County Plan:

Year Ending June 30	Amount
2020	\$ 2,186,141
2021	1,371,029
2022	397,138
2023	1,316,002
2024	1,338,262
Thereafter	232,868

Emergency Management Plan:

Year Ending June 30	Amount
2020	\$ 307,458
2021	221,146
2022	122,721
2023	203,760
2024	270,923
Thereafter	506,343

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

**Discretely Presented Wilson County School Department**

**Non-certified Employees**

**General Information About the Pension Plan**

*Plan Description.* As noted above under the Wilson County Plan non-certified employees of the discretely presented Wilson 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 non-certified employees of the discretely presented school department comprise 41.27 percent of the plan based on contribution data.

## **Certified Employees**

### **Teacher Retirement Plan**

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

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

*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, 2019, to the Teacher Retirement Plan were \$374,656, which is 1.94 percent of covered payroll. In addition, employer contributions of \$435,384, which is 2.06 percent of covered payroll were made to the Pension Stabilization Reserve Trust Fund to fund future pension costs. The employer rate, when combined with member contributions and the stabilization reserve trust funds, 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, 2019, the school department reported a liability (asset) of (\$913,824) for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of June 30, 2018, 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, 2018, the school department's proportion was 2.014923 percent. The proportion as of June 30, 2017, was 1.975719 percent.

*Pension Expense.* For the year ended June 30, 2019, the school department recognized pension expense of \$309,026.

*Deferred Outflows of Resources and Deferred Inflows of Resources.* For the year ended June 30, 2019, 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
	<u>Resources</u>	<u>Resources</u>
Difference Between Expected and Actual Experience	\$ 51,756	\$ 36,398
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	0	51,619
Changes in Assumptions	43,111	0
Changes in Proportion of Net Pension Liability (Asset)	0	34,864
LEA's Contributions Subsequent to the Measurement Date of June 30, 2018 (1)	<u>374,656</u>	N/A
Total	<u>\$ 469,523</u>	<u>\$ 122,881</u>

The school department's employer contributions of \$374,656, 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, 2020. 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
<u>June 30</u>	<u>Amount</u>
2020	\$ (9,741)
2021	(11,379)
2022	(18,736)
2023	(5,248)
2024	1,629
Thereafter	15,461

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, 2018, 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 3.44% 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, 2018, 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	
			100	%
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.

*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      \$      141,278      \$      (913,824)      \$      (1,691,184)

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

*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 Wilson County School Department for the year ended June 30, 2019, to the Teacher Legacy Pension Plan were \$5,412,492, which is 10.46 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, 2019, the school department reported a liability (asset) of (\$5,276,917) for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of June 30, 2018, 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, 2018, the school department's proportion was 1.499586 percent. The proportion measured at June 30, 2017, was 1.487845 percent.

*Pension Expense.* For the year ended June 30, 2019, the school department recognized (negative) pension expense of (\$1,372,653).

*Deferred Outflows of Resources and Deferred Inflows of Resources.* For the year ended June 30, 2019, 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	\$ 1,066,645	\$ 7,118,979
Changes in Assumptions	3,116,573	0
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	0	1,148,477
Changes in Proportion of Net Pension Liability (Asset)	432,030	2,880
LEA's Contributions Subsequent to the Measurement Date of June 30, 2018	<u>5,412,492</u>	<u>N/A</u>
Total	<u>\$ 10,027,740</u>	<u>\$ 8,270,336</u>

The school department's employer contributions of \$5,412,492 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, 2020. 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
2020	\$ 1,225,696
2021	(1,547,306)
2022	(2,853,627)
2023	(479,851)
2024	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, 2018, 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 3.44% 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, 2018, 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	
			100	%
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.

*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    \$ 40,677,803    \$ (5,276,917)    \$ (43,298,046)

*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

Wilson County offers its employees two deferred compensation plans, one established pursuant to IRC Section 457 and the other pursuant to IRC Section 401(k). In addition, the Wilson County School Department offers its employees two deferred compensations 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 401(k), Section 403(b) 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), 403(b) and 457 establish participation, contribution, and withdrawal provisions for the plans.

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 \$989,423 to this deferred compensation pension plan.

I. Other Postemployment Benefits (OPEB)

Wilson County, the discretely presented Wilson County Library Board, and the Joint Economic and Community Development Board of Wilson County (a joint venture) provide OPEB benefits to their retirees through commercial insurance plans administered by Cigna and through state administered public entity risk pools. For reporting purposes, the plans are considered single-employer defined benefit OPEB plans based on criteria in Statement No. 75 of the Governmental Accounting Standards Board (GASB). The plans

are 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.

### **Commercial Postemployment Benefits Plan – Primary Government**

*Plan Description.* All full-time employees and eligible retirees of Wilson County, the Wilson County Library Board (a component unit), and the Joint Economic and Community Development Board of Wilson County (a joint venture) are eligible to participate in the health insurance plan accounted for in the Self-Insurance Fund (internal service fund).

The premium requirements of plan members are established and amended by recommendation of a five-member insurance committee and approved by the county commission. The committee is comprised of five county commissioners elected by the legislative body. The plan is self-insured and financed on a pay-as-you-go basis with the risk shared equally among the participants. Claims liabilities of the plan are periodically computed using actuarial and statistical techniques to establish premium rates.

*Benefits Provided.* The plan provides healthcare, dental, life, and vision insurance benefits to retirees, their spouses and dependents if the retiree meets the following criteria:

- (I) Employees hired prior to July 1, 1992, must have 10 years of service with the county, with the last 8 years being consecutive.
- (II) Employees hired between July 1, 1992, and August 31, 1998, must be at least age 45 with 10 years of service with the county, with the last 8 years being consecutive. However, the retiree is responsible for the full premium between the ages of 45 and 55.
- (III) Employees hired between September 1, 1998, and January 1, 2016, must be the earlier of age 55 with 10 years of service with the county, with the last 8 years being consecutive or age 60 with 10 years of service with the county and the last year under the plan, or any age with 30 years of service.
- (IV) Employees hired after January 1, 2016, must have 20 years of service with the county, with the last 10 years being consecutive and age 60 or any age with 30 years of service.

The benefit terms provide for the primary government to pay 100 percent of the medical and dental insurance premiums until death of the retiree. Dependents and spouses of the retiree are permitted to remain on the medical and dental insurance plans after the death of the retiree, but the county will no longer cover the cost of the premiums. All qualified retirees are permitted to stay on vision insurance, but the retiree is responsible for the full premium. Lastly, the primary government pays 100 percent of a life insurance premium on a \$5,000 policy until death of the retiree.

Employees Covered by Benefit Terms

At the valuation date of June 30, 2018, the following employees were covered by the benefit terms:

<u>Status</u>	<u>Employee Only</u>	<u>Employee &amp; Family</u>
Active	229	388
Retired	155	8
Total	<u>384</u>	<u>396</u>

**Total OPEB Liability**

The plan's total OPEB liability was measured as of June 30, 2019, and was determined by an actuarial valuation dated June 30, 2018, which was rolled forward to the measurement date.

*Actuarial Assumptions and Methods.* The total OPEB liability at June 30, 2019, was determined by using an actuarial valuation dated June 30, 2018, that was rolled forward to the measurement date of June 30, 2019. The following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Actuarial Cost Method	Individual Entry Age Normal Cost Method - Level Percentage of Projected Salary
Discount Rate	3.88% (0.88% real rate of return plus 3% inflation)
Inflation Rate	No factor was included for inflation
Salary Increases	3.50%
Healthcare Cost Trend Rate	7% for medical graded down to 4.5% in FY2023; 3% for dental, level; 4% for administrative fees, level
Mortality	RPH-2014 Total Table with Projection MP-2017
Turnover	Rates varying based on unisex age and select and ultimate at 3 years. Rates based on the TCRS actual assumptions from the 2017 retirement plan valuation report.
Retiree Contributions	Retiree pays full contribution for additional dependent coverage. No contribution required for individual coverage.

The discount rate was selected by reviewing the recent published Bond Pay GO-20 bond index, an index acceptable under GASB 75.

Mortality rates were based on Mortality Table RPH-2017 projected with Mortality Improvement Scale MP-2017.

The actuarial assumptions used in the June 30, 2018, valuation were based on plan data and costs presented by the primary government with concurrence by the actuary.

Changes in the Total OPEB Liability

	<u>Share of Collective Liability</u>	
	Primary	Library
	Government	Board
Balance July 1, 2018	\$ 54,615,099	\$ 1,354,102
Changes for the Year:		
Service Cost	\$ 2,849,331	\$ 65,545
Interest	2,203,940	54,627
Benefit Payments/Refunds	(1,323,681)	(23,449)
Net Changes	<u>\$ 3,729,590</u>	<u>\$ 96,723</u>
Balance June 30, 2019	<u>\$ 58,344,689</u>	<u>\$ 1,450,825</u>

	<u>Share of Collective Liability</u>	
	JECDB	Total
Balance July 1, 2018	\$ 196,313	\$ 56,165,514
Changes for the Year:		
Service Cost	\$ 4,483	\$ 2,919,359
Interest	7,698	2,266,266
Benefit Payments/Refunds	(4,773)	(1,351,903)
Net Changes	<u>\$ 7,408</u>	<u>\$ 3,833,722</u>
Balance June 30, 2019	<u>\$ 203,721</u>	<u>\$ 59,999,236</u>

During the year, the plan member's proportionate share of the collective OPEB liability was as follows: Primary Government 97.24 percent, Wilson County Library Board 2.42 percent, and Joint Economic and Community Development Board of Wilson County 0.34 percent.

*OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources.* For the year ended June 30, 2019, the plan recognized OPEB expense of \$5,185,625, which was allocated as follows: Primary Government \$5,153,272, Wilson County Library Board \$120,172, and Joint Economic and Community Development Board of Wilson County \$12,181. There were no deferred inflows and outflows reported at June 30, 2019.

*Sensitivity of the Total OPEB Liability to Changes in the Discount Rate.* The following presents the proportionate share of the total OPEB liability of the plan members calculated using the discount rate of 3.88 percent, as well as



what the OPEB liability would be if it was calculated using a discount rate that is one percentage point lower (2.88%) or one percentage point higher (4.88%) than the current rate:

	1% Decrease 2.88%	Current Discount Rate 3.88%	1% Increase 4.88%
<b>Primary Government</b>			
Total OPEB Liability	\$ 69,020,869	\$ 58,344,690	\$ 49,917,333
<b>Wilson County Library Board</b>			
Total OPEB Liability	\$ 1,716,304	\$ 1,450,825	\$ 1,241,267
<b>Joint Economic and Community Development Board of Wilson County</b>			
Total OPEB Liability	\$ 240,999	\$ 203,721	\$ 174,295

*Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rate.* The following presents the proportionate share of the total OPEB liability of the plan members calculated using the healthcare cost trend rate of 7 percent decreasing to 4.5 percent by 2023, as well as what the OPEB liability would be if it was calculated using a trend rate that is one percentage point lower (6.00%) or one percentage point higher (8.00%) than the current rate:

	1% Decrease 6% decreasing to 4.5% by 2023	Current Trend Rates 7% decreasing to 4.5% by 2023	1% Increase 8% decreasing to 4.5% by 2023
<b>Primary Government</b>			
Total OPEB Liability	\$ 48,554,548	\$ 58,344,690	\$ 71,245,290

	1% Decrease	Current Trend Rates	1% Increase
<b>Wilson County Library Board</b>	6% decreasing to 4.5% by 2023	7% decreasing to 4.5% by 2023	8% decreasing to 4.5% by 2023

Total OPEB Liability    \$            1,207,379    \$            1,450,825    \$            1,771,617

	1% Decrease	Current Trend Rates	1% Increase
<b>Joint Economic and Community Development Board of Wilson County</b>	6% decreasing to 4.5% by 2023	7% decreasing to 4.5% by 2023	8% decreasing to 4.5% by 2023

Total OPEB Liability    \$            169,537    \$            203,721    \$            248,766

**Closed Tennessee (TNM) OPEB Plan – Medicare (Primary Government)**

*Plan Description.* Employees of Wilson County, the discretely presented Wilson County Library Board, and the Joint Economic and Community Development Board of Wilson County (a joint venture) are also provided with post-65 retiree health insurance benefits through the closed Tennessee Plan - Medicare (TNM) administered by the Tennessee Department of Finance and Administration. All eligible post-65 retirees and disability participants of local governments, who choose coverage, participate in the TNM. The TNM also includes eligible retirees of the state, certain component units of the state, and local education agencies. However, the amounts reflected in this note disclosure pertain only to Wilson County, the discretely presented Wilson County Library Board, and the Joint Economic and Community Development Board of Wilson County (a joint venture). This plan is closed to the employees of all participating employers that were hired on or after July 1, 2015.

*Benefits Provided.* The state offers the TNM to help fill most of the coverage gaps created by Medicare for eligible post-65 retirees and disabled participants of local governments. Insurance coverage is the only postemployment benefit provided to retirees. The TNM does not include pharmacy. In accordance with TCA 8-27-209, benefits of the TNM are established and amended by cooperation of insurance committees created by TCA Sections 8-27-201, 8-27-301 and 8-27-701. Retirees and disabled employees of the state, component units, local education agencies, and certain local governments who have reached the age of 65, are Medicare eligible and also receives a benefit from the Tennessee Consolidated Retirement System (TCRS) may participate in this plan. All plan members receive the same plan benefits at the same premium rates. Participating employers determine their own policy related to subsidizing the retiree premiums. Wilson County, the discretely presented Wilson County Library Board, and the Joint Economic

and Community Development Board of Wilson County (a joint venture) subsidize 100% of the premium for eligible retirees on the TNM plan.

### Employees Covered by Benefit Terms

At the measurement date of June 30, 2018, the following employees were covered by the benefit terms:

	Wilson County
Retirees and Beneficiaries	127
Inactive Employees or Beneficiaries	
Not Yet Receiving Benefits	0
Active Employees	0
 Total	 <u>127</u>

In accordance with TCA 8-27-209, the state insurance committees established by TCA Sections 8-27-201, 8-27-301 and 8-27-701 determine the required payments to the plan by member employers and 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. For the fiscal year ended June 30, 2019, Wilson County paid \$224,044 to the TNM for OPEB benefits as they came due.

### Changes in the Total OPEB Liability

	Wilson County	Library Board	JECDB	Total
Balance July 1, 2017	\$ 0	\$ 0	\$ 0	\$ 0
Changes for the Year:				
Service Cost	\$ 0	\$ 0	\$ 0	\$ 0
Interest	0	0	0	0
Changes in				
Benefit Terms	2,595,476	64,593	9,075	2,669,144
Difference between				
Expected and Actuarial				
Experience	0	0	0	0
Changes in Assumptions				
and Other Inputs	(170,762)	(4,249)	(597)	(175,608)
Benefit Payments	0	0	0	0
Net Changes	<u>\$ 2,424,714</u>	<u>\$ 60,344</u>	<u>\$ 8,478</u>	<u>\$ 2,493,536</u>
Balance June 30, 2018	<u>\$ 2,424,714</u>	<u>\$ 60,344</u>	<u>\$ 8,478</u>	<u>\$ 2,493,536</u>

*OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources.* For the year ended June 30, 2019, Wilson County, the discretely presented Wilson County Library Board, and the Joint Economic and

Community Development Board of Wilson County (a joint venture) recognized OPEB expense of \$2,424,714, \$60,344, and \$8,478, respectively. At June 30, 2019, the county reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

<b>Wilson County:</b>	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	\$ 0	\$ 0
Changes of Assumptions/Inputs	0	0
Net Difference Between Projected and Benefits paid after the measurement date	<u>157,480</u>	<u>0</u>
Total	<u>\$ 157,480</u>	<u>\$ 0</u>
<b>Library Board:</b>	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	\$ 0	\$ 0
Changes of Assumptions/Inputs	0	0
Net Difference Between Projected and Benefits paid after the measurement date	<u>3,919</u>	<u>0</u>
Total	<u>\$ 3,919</u>	<u>\$ 0</u>
<b>Joint Economic and Community Development Board (JECDB):</b>	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	\$ 0	\$ 0
Changes of Assumptions/Inputs	0	0
Net Difference Between Projected and Benefits paid after the measurement date	<u>551</u>	<u>0</u>
Total	<u>\$ 551</u>	<u>\$ 0</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:

Year Ending June 30	Wilson County	Library Board	JECDB	Total
2020	\$ 0	\$ 0	\$ 0	0
2021	0	0	0	0
2022	0	0	0	0
2023	0	0	0	0
2024	0	0	0	0
Thereafter	0	0	0	0

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

*Sensitivity of the Total OPEB Liability to Changes in the Discount Rate.* The following presents the total OPEB liability calculated using the current discount rate, as well as what the OPEB liability would be if it was calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

	1% Decrease 2.62%	Discount Rate 3.62%	1% Increase 4.62%
Wilson County	\$ 2,694,196	\$ 2,424,714	\$ 2,196,900
Library Board	67,050	60,344	54,674
Joint Economic and Community Development Board	9,420	8,478	7,681

*Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rate.* The premium subsidies provided to retirees in the TNM plan are assumed to remain unchanged for the entire projection period; therefore, trend rates are not applicable to the plan calculations.

**Commercial Postemployment Benefits Plan – Discretely Presented  
Wilson County School Department**

The discretely presented Wilson County School Department provides OPEB benefits to their retirees through commercial insurance plans administered by Meritain Health, an Aetna Company. For reporting purposes, the plans are considered single-employer defined benefit OPEB plans based on criteria in Statement No. 75 of the Governmental Accounting Standards Board (GASB). The plans are 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.

*Plan Description.* All full-time employees and eligible retirees of the Wilson County School Department are eligible to participate in the health insurance plan accounted for in the Employee Insurance Fund (internal service fund).

The premium requirements of plan members are established and amended by recommendation of the deputy director of schools and approved by the board of education. The plan is self-insured and financed on a pay-as-you-go basis with the risk shared equally among the participants. Claims liabilities of the plan are periodically computed using actuarial and statistical techniques to establish premium rates.

*Benefits Provided.* The plan provides healthcare, dental, and life insurance benefits to retirees and their dependents if the retiree has at least 15 years of service with Wilson County with at least 5 of those years immediately prior to retirement and participation in the group medical insurance at the time of retirement.

The benefit terms for health insurance provides for the school department to pay 100 percent of the plan premium of the retiree has 30 or more years of service, 10 percent of the plan premium of the retiree has 25 to 29 years of service, 5 percent of the plan premium if the retiree has 20 to 24 years of service, and zero percent of the premium if the employee has 15 to 19 years of service. and the same benefit as an active employee for retirees with 15-19 years of service, until the retiree becomes Medicare eligible. The retiree is eligible to stay on dental and life insurance, but the retiree is responsible for the full premium. Dependents and spouses of the retiree are permitted to remain on the plan until age 65 or until the retiree reaches age 65, whichever comes first, with the additional premium costs beyond employee only coverage being the responsibility of the retiree.

Employees Covered by Benefit Terms

At the valuation date of July 1, 2017, the following employees were covered by the benefit terms:

Status	Single Coverage	Family Coverage
Actives	1,568	237
Retirees	84	11
Total	1,652	248

## Total OPEB Liability

The discretely presented school department's total OPEB liability was measured as of June 30, 2019. This liability was determined by an actuarial valuation dated July 1, 2017, that was rolled forward to establish the total OPEB liability at June 30, 2019.

*Actuarial Assumptions and Methods.* The total OPEB liability at June 30, 2019, was determined by using an actuarial valuation dated July 1, 2017, that was rolled forward to establish the total OPEB liability at June 30, 2019. The following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Actuarial Cost Method	Individual Entry Age Normal Cost Method - Level Percentage of Projected Salary
Discount Rate	4.00% (1.00% real rate of return plus 3% inflation)
Inflation Rate	No factor was included for inflation
Salary Increases	No factor was included for salary increases
Healthcare Cost Trend Rate	7.5% graded down to 4.5% in FY2024 and after
Mortality	RPH-2014 Total Table with Projection MP-2017
Turnover	Rates varying based on unisex age and select and ultimate at 3 years. Rates based on the TCRS actual assumptions from the 2017 retirement plan valuation report.
Retiree Contributions	\$6,615 per year for additional dependent coverage. Depending on the years of service at retirement, the retiree pays a percentage of the individual contribution rate. No contribution required for individual coverage.

The discount rate was selected by reviewing the recent published Bond Pay GO-20 bond index, an index acceptable under GASB 75.

Mortality rates were based on Mortality Table RPH-2017 projected with Mortality Improvement Scale MP-2017.

The actuarial assumptions used in the July 1, 2017, valuation were based on plan data and costs presented by the primary government with concurrence by the actuary.

Changes in the Total OPEB Liability

	<u>Total OPEB Liability</u>
Balance July 1, 2018	<u>\$ 20,724,473</u>
Changes for the Year:	
Service Cost	\$ 1,576,480
Interest	803,586
Benefit payments	<u>(1,269,660)</u>
Net Changes	<u>\$ 1,110,406</u>
Balance June 30, 2019	<u><u>\$ 21,834,879</u></u>

*OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources.* For the year ended June 30, 2019, the school department recognized OPEB expense of \$2,380,066. There were no deferred inflows and outflows reported at June 30, 2019.

*Sensitivity of the Total OPEB Liability to Changes in the Discount Rate.* The following presents the total OPEB liability of the school department calculated using the discount rate of 4 percent, as well as what the OPEB liability would be if it was calculated using a discount rate that is one percentage point lower (3.00%) or one percentage point higher (5.00%) than the current rate:

	1% Decrease 3.00%	Current Discount Rate 4.00%	1% Increase 5.00%
Total OPEB Liability	\$ 24,375,027	\$ 21,834,879	\$ 19,628,730

*Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rate.* The following presents the total OPEB liability of the school department calculated using the healthcare cost trend rate of 7.5 percent decreasing to 4.5 percent by 2024, as well as what the OPEB liability would be if it was calculated using a trend rate that is one percentage point lower (6.5%) or one percentage point higher (8.5%) than the current rate:



	1% Decrease	Current Trend Rates	1% Increase
	6.5% decreasing to 4.5% by 2024	7.5% decreasing to 4.5% by 2024	8.5% decreasing to 4.5% by 2024
Total OPEB Liability	\$ 19,226,215	\$ 21,834,879	\$ 24,987,905

**J. Termination Benefits**

In December 2018, the discretely presented Wilson County School Department offered a voluntary retirement incentive for employees who will have 30 years of verified Tennessee Consolidated Retirement System service or have reached 60 years of age with a minimum of 20 years of service. This incentive consists of a cash payment of \$30 per day for each sick day held by the employee at their retirement date. The director of schools stated that this program is intended to be a one-time incentive, and there is no limit to the number of accumulated days that employees can be paid under the program. Thirteen school employees accepted the board's offer. The estimated cost of the cash payment reported in the government-wide Statement of Activities is \$67,829. At June 30, 2019, the school department had no liability for unpaid termination benefits.

**K. Office of Central Accounting, Budgeting, and Purchasing**

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

**L. Purchasing Laws**

**Primary Government**

Purchasing procedures for the Offices of County Mayor and Road Superintendent are governed by the County Financial Management System of 1981, which provides for the finance director or a deputy appointed by him to serve as the county purchasing agent. The finance director serves as the purchasing agent for Wilson County. All purchase orders are issued by the finance department. Purchases exceeding \$15,000 for the Offices of County Mayor and Road Superintendent are required to be competitively bid.

### **Discretely Presented School Department**

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

#### **M. Subsequent Events**

On October 3, 2019, Wilson County issued general obligation bonds totaling \$3,395,000 for improvements to athletic facilities at Lebanon High School, Wilson Central, and Watertown High School.

On October 21, 2019, Wilson County approved a lease on a reconditioned John Deere 7700 Fairway Mower for Watertown High School.

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**REQUIRED SUPPLEMENTARY  
INFORMATION**

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Exhibit F-1

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

	2014	2015	2016	2017	2018
<b>Total Pension Liability</b>					
Service Cost	\$ 2,620,002	\$ 2,688,592	\$ 2,740,362	\$ 2,925,499	\$ 3,402,135
Interest	6,236,376	6,721,960	7,125,819	7,728,881	8,562,820
Changes in Benefit Terms	0	0	0	0	0
Differences Between Actual and Expected Experience	234,192	(983,328)	1,540,219	5,172,695	1,630,061
Changes in Assumptions	0	0	0	2,565,083	0
Benefit Payments, Including Refunds of Employee Contributions	(2,501,329)	(2,868,078)	(3,320,337)	(3,781,084)	(3,844,257)
Net Change in Total Pension Liability	\$ 6,589,241	\$ 5,559,146	\$ 8,086,063	\$ 14,611,074	\$ 9,750,759
Total Pension Liability, Beginning	81,782,338	88,371,579	93,930,725	102,016,788	116,627,862
Total Pension Liability, Ending (a)	\$ 88,371,579	\$ 93,930,725	\$ 102,016,788	\$ 116,627,862	\$ 126,378,621
<b>Plan Fiduciary Net Position</b>					
Contributions - Employer	\$ 4,713,773	\$ 5,025,786	\$ 5,281,578	\$ 6,053,740	\$ 6,482,163
Contributions - Employee	1,596	90	1,236	0	0
Net Investment Income	12,792,780	2,835,212	2,569,622	11,507,803	9,571,577
Benefit Payments, Including Refunds of Employee Contributions	(2,501,329)	(2,868,078)	(3,320,337)	(3,781,084)	(3,844,257)
Administrative Expense	(48,931)	(64,674)	(98,709)	(110,993)	(127,253)
Other	0	0	0	10,247	(163,629)
Net Change in Plan Fiduciary Net Position	\$ 14,957,889	\$ 4,928,336	\$ 4,433,390	\$ 13,679,713	\$ 11,918,601
Plan Fiduciary Net Position, Beginning	76,139,182	91,097,071	96,025,407	100,458,797	114,138,510
Plan Fiduciary Net Position, Ending (b)	\$ 91,097,071	\$ 96,025,407	\$ 100,458,797	\$ 114,138,510	\$ 126,057,111
Net Pension Liability (Asset), Ending (a - b)	\$ (2,725,492)	\$ (2,094,682)	\$ 1,557,991	\$ 2,489,352	\$ 321,510
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	103.08%	102.23%	98.47%	97.87%	99.75%
Covered Payroll	\$ 36,010,487	\$ 36,623,758	\$ 38,606,919	\$ 44,094,134	\$ 47,246,107
Net Pension Liability (Asset) as a Percentage of Covered Payroll	(7.57%)	(5.72%)	4.04%	5.65%	0.68%

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

Note: The agent plan is a single plan reported under one account with the Tennessee Consolidated Retirement System. This plan covers employees of the primary government, non-certified employees of the discretely presented school department, employees of the Wilson County Library Board and the Wilson County Water and Wastewater related organization.

Exhibit F-2

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

	2014	2015	2016	2017	2018
<b>Total Pension Liability</b>					
Service Cost	\$ 288,348	\$ 281,505	\$ 313,983	\$ 311,490	\$ 448,495
Interest	666,433	689,614	763,342	820,981	1,009,741
Changes in Benefit Terms	0	0	0	0	0
Differences Between Actual and Expected Experience	(376,554)	258,313	(21,399)	1,728,980	175,621
Changes in Assumptions	0	0	0	296,806	0
Benefit Payments, Including Refunds of Employee Contributions	(233,385)	(291,229)	(266,520)	(303,303)	(325,117)
Net Change in Total Pension Liability	\$ 344,842	\$ 938,203	\$ 789,406	\$ 2,854,954	\$ 1,308,740
Total Pension Liability, Beginning	8,714,121	9,058,963	9,997,166	10,786,572	13,641,526
Total Pension Liability, Ending (a)	\$ 9,058,963	\$ 9,997,166	\$ 10,786,572	\$ 13,641,526	\$ 14,950,266
<b>Plan Fiduciary Net Position</b>					
Contributions - Employer	\$ 391,972	\$ 358,238	\$ 390,203	\$ 501,783	\$ 541,202
Contributions - Employee	0	0	0	0	0
Net Investment Income	1,380,852	300,711	269,298	1,198,173	1,000,426
Benefit Payments, Including Refunds of Employee Contributions	(233,385)	(291,229)	(266,520)	(303,303)	(325,117)
Administrative Expense	(4,747)	(5,845)	(8,896)	(10,410)	(12,132)
Other	0	0	0	0	170,510
Net Change in Plan Fiduciary Net Position	\$ 1,534,692	\$ 361,875	\$ 384,085	\$ 1,386,243	\$ 1,374,889
Plan Fiduciary Net Position, Beginning	8,198,342	9,733,034	10,094,909	10,478,994	11,865,237
Plan Fiduciary Net Position, Ending (b)	\$ 9,733,034	\$ 10,094,909	\$ 10,478,994	\$ 11,865,237	\$ 13,240,126
Net Pension Liability (Asset), Ending (a - b)	\$ (674,071)	\$ (97,743)	\$ 307,578	\$ 1,776,289	\$ 1,710,140
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	107.44%	100.98%	97.15%	86.98%	88.56%
Covered Payroll	\$ 4,032,631	\$ 4,007,140	\$ 4,364,691	\$ 5,428,416	\$ 6,053,715
Net Pension Liability (Asset) as a Percentage of Covered Payroll	(16.72)%	(2.44)%	7.05%	32.72%	28.25%

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

Exhibit F-3

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

	2014	2015	2016	2017	2018	2019
Actuarially Determined Contribution	\$ 4,713,773	\$ 5,025,786	\$ 5,281,578	\$ 3,576,034	\$ 3,902,528	\$ 6,509,215
Less Contributions in Relation to the Actuarially Determined Contribution	(4,713,773)	(5,025,786)	(5,281,578)	(6,053,740)	(6,482,163)	(6,509,215)
Contribution Deficiency (Excess)	\$ 0	\$ 0	\$ 0	\$ (2,477,706)	\$ (2,579,635)	\$ 0
Covered Payroll	\$ 36,010,487	\$ 36,623,758	\$ 38,606,919	\$ 44,094,134	\$ 47,246,107	\$ 47,887,852
Contributions as a Percentage of Covered Payroll	13.09%	13.72%	13.68%	13.73%	13.72%	13.72%

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

Note: The agent plan is a single plan reported under one account with the Tennessee Consolidated Retirement System. This plan covers employees of the primary government, non-certified employees of the discretely presented school department, employees of the Wilson County Library Board and the Wilson County Water and Wastewater related organization.

Exhibit F-4

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

	2014	2015	2016	2017	2018	2019
Actuarially Determined Contribution	\$ 391,972	\$ 358,238	\$ 390,203	\$ 440,244	\$ 541,202	\$ 824,656
Less Contributions in Relation to the Actuarially Determined Contribution	(391,972)	(358,238)	(390,203)	(501,783)	(541,202)	(824,656)
Contribution Deficiency (Excess)	\$ 0	\$ 0	\$ 0	\$ (61,539)	\$ 0	\$ 0
Covered Payroll	\$ 4,032,631	\$ 4,007,140	\$ 4,364,691	\$ 5,428,416	\$ 6,053,715	\$ 7,452,102
Contributions as a Percentage of Covered Payroll	9.72%	8.94%	8.94%	9.24%	8.94%	11.14%

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

Exhibit F-5

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

	2015	2016	2017	2018	2019
Contractually Required Contribution	\$ 134,715	\$ 311,335	\$ 518,696	\$ 704,320	\$ 374,656
Less Contributions in Relation to the Contractually Required Contribution	(134,715)	(311,335)	(518,696)	(704,320)	(374,656)
Contribution Deficiency (Excess)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Covered Payroll	\$ 33,367,810	\$ 7,783,382	\$ 12,988,043	\$ 17,597,937	\$ 21,615,172
Contributions as a Percentage of Covered Payroll	4.00%	4.00%	4.00%	4.00%	1.94%

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



Exhibit F-6

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

	2014	2015	2016	2017	2018	2019
Contractually Required Contribution	\$ 4,951,168	\$ 4,821,378	\$ 4,647,111	\$ 4,754,549	\$ 4,767,965	\$ 5,412,492
Less Contributions in Relation to the Contractually Required Contribution	(4,951,168)	(4,821,378)	(4,647,111)	(4,754,549)	(4,767,965)	(5,412,492)
Contribution Deficiency (Excess)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Covered Payroll	\$ 55,756,395	\$ 53,333,761	\$ 51,406,056	\$ 52,577,496	\$ 52,520,723	\$ 54,927,766
Contributions as a Percentage of Covered Payroll	8.88%	9.04%	9.04%	9.04%	9.08%	10.46%

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

Exhibit F-7

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

	2015	2016	2017	2018
School Department's Proportion of the Net Pension Liability/Asset	1.620931%	1.768930%	1.975719%	2.014923%
School Department's Proportionate Share of the Net Pension Liability (Asset)	\$ (65,209)	\$ (184,151)	\$ (521,263)	\$ (913,824)
Covered Payroll	\$ 3,367,810	\$ 7,783,382	\$ 12,988,043	\$ 17,597,937
School Department's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	(1.94)%	(2.37)%	(4.01)%	(5.19)%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	127.46%	121.88%	126.81%	126.97%

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

Exhibit F-8

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

	2014	2015	2016	2017	2018
School Department's Proportion of the Net Pension Liability/Asset	1.420548%	1.424704%	1.424071%	1.487845%	1.499586%
School Department's Proportionate Share of the Net Pension Liability (Asset)	\$ (230,832)	\$ 583,607	\$ 8,899,654	\$ (486,798)	\$ (5,276,917)
Covered Payroll	\$ 55,756,465	\$ 53,333,761	\$ 51,406,056	\$ 52,577,496	\$ 52,520,723
School Department's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	(.414002)%	1.094255%	17.31%	(0.93)%	(10.05)%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	100.08%	99.81%	97.14%	100.14%	101.49%

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

Exhibit F-9

Wilson County, Tennessee  
Schedule of Changes in the Total OPEB Liability and Related Ratios - Commercial Plan  
Primary Government  
For the Fiscal Year Ended June 30

	2018	2019
<b>Total OPEB Liability</b>		
Service Cost	\$ 2,810,319	\$ 2,919,359
Interest	2,123,074	2,266,266
Changes in Benefit Terms	0	0
Differences Between Actual and Expected Experience	0	0
Changes of Assumptions	0	0
Benefit Payments /Refunds	(1,351,903)	(1,351,903)
Net Change in Total OPEB Liability	\$ 3,581,490	\$ 3,833,722
Total OPEB Liability, Beginning	52,584,024	56,165,514
Total OPEB Liability, Ending (a)	<u>\$ 56,165,514</u>	<u>\$ 59,999,236</u>
Covered Employee Payroll	\$ 26,277,126	\$ 26,277,126
Net OPEB Liability (Asset) as a Percentage of Covered Employee Payroll	213.74%	228.33%

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

Note 2: No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

Note: Data presented includes primary government, employees of the discretely presented Wilson County Library Board and employees of the Joint Economic and Community Development Board (a joint venture).

Exhibit F-10

Wilson County, Tennessee  
Schedule of Changes in the Total OPEB Liability and Related Ratios - Tennessee Plan - Medicare  
Primary Government  
For the Fiscal Year Ended June 30

	<u>2018</u>
<b>Total OPEB Liability</b>	
Service Cost	\$ 0
Interest	0
Changes in Benefit Terms	2,669,144
Differences Between Actual and Expected Experience	0
Changes of Assumptions or Other Inputs	(175,608)
Benefit Payments	<u>0</u>
Net Change in Total OPEB Liability	\$ 2,493,536
Total OPEB Liability, Beginning	<u>0</u>
 Total OPEB Liability, Ending	 <u>\$ 2,493,536</u>
 Covered Employee Payroll	 N/A
Net OPEB Liability (Asset) as a Percentage of Covered Employee Payroll	N/A

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:

2018	3.56%
2019	3.62%

Exhibit F-11

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

	2018	2019
<b>Total OPEB Liability</b>		
Service Cost	\$ 1,515,846	\$ 1,576,480
Interest	821,512	803,586
Changes in Benefit Terms	0	0
Differences Between Actual and Expected Experience	0	0
Changes of Assumptions	0	0
Benefit Payments /Refunds	(1,269,660)	(1,269,660)
Net Change in Total OPEB Liability	\$ 1,067,698	\$ 1,110,406
Total OPEB Liability, Beginning	19,656,775	20,724,473
Total OPEB Liability, Ending (a)	<u>\$ 20,724,473</u>	<u>\$ 21,834,879</u>
Covered Employee Payroll	\$ 77,980,266	\$ 77,980,266
Net OPEB Liability (Asset) as a Percentage of Covered Employee Payroll	26.58%	28.00%

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

Note 2: No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

**WILSON COUNTY, TENNESSEE**  
**NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION**  
**For the Year Ended June 30, 2019**

**TENNESSEE CONSOLIDATED RETIREMENT SYSTEM**

*Valuation Date:* Actuarially determined contribution rates for fiscal year 2019 were calculated based on the June 30, 2017, 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	Varies by Year
Asset Valuation	10-Year Smoothed Within a 20% Corridor to Market Value
Inflation	2.5%
Salary Increases	Graded Salary Ranges from 8.72% to 3.44% Based on Age, Including Inflation
Investment Rate of Return	7.25%, Net of Investment Expense, Including Inflation
Retirement Age	Pattern of Retirement Determined by Experience Study
Mortality	Customized Table Based on Actual Experience Including an Adjustment for Some Anticipated Improvement
Cost of Living Adjustments	2.25%

*Changes in Assumptions:* In 2017, the following assumptions were changed: (1) decreased the inflation rate from 3.0 to 2.5 percent; (2) decreased the investment rate from 7.5 to 7.25 percent; (3) decreased the cost-of-living adjustment from 2.5 to 2.25 percent; (4) decreased the salary growth rate graded ranges from an average of 4.25 to 4.0 percent; and (5) modified the mortality assumptions.

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

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# Nonmajor Governmental Funds

## Special Revenue Funds

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

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

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

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

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

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

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

# Debt Service Fund

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

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

# Capital Projects Funds

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

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General Capital Projects Fund – The General Capital Projects Fund accounts for the financial resources to be used for the acquisition or construction of major capital facilities.

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

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

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

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

Exhibit G-1

Wilson County, Tennessee  
Combining Balance Sheet  
Nonmajor Governmental Funds  
June 30, 2019

	Special Revenue Funds				
	Ambulance Service	Special Purpose	Drug Control	Sports and Recreation	Agriculture Center
<u>ASSETS</u>					
Cash	\$ 0	\$ 0	\$ 0	\$ 0	\$ 450
Equity in Pooled Cash and Investments	122,098	6,210,336	846,932	0	1,021,086
Accounts Receivable	0	0	0	0	0
Due from Other Governments	0	1,542,352	0	0	0
Due from Other Funds	0	0	0	0	0
Property Taxes Receivable	0	0	0	979,069	0
Allowance for Uncollectible Property Taxes	0	0	0	0	0
Notes Receivable - Current	0	0	0	0	1,398
Notes Receivable - Long-term	0	0	0	0	4,194
Total Assets	<u>\$ 122,098</u>	<u>\$ 7,752,688</u>	<u>\$ 846,932</u>	<u>\$ 979,069</u>	<u>\$ 1,027,128</u>
<u>LIABILITIES</u>					
Accounts Payable	\$ 0	\$ 0	\$ 4,366	\$ 0	\$ 0
Due to Other Funds	0	0	0	0	0
Due to Component Units	0	0	0	0	0
Total Liabilities	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 4,366</u>	<u>\$ 0</u>	<u>\$ 0</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>					
Deferred Current Property Taxes	\$ 0	\$ 0	\$ 0	\$ 979,069	\$ 0
Deferred Delinquent Property Taxes	0	0	0	0	0
Other Deferred/Unavailable Revenue	0	771,176	0	0	0
Total Deferred Inflows of Resources	<u>\$ 0</u>	<u>\$ 771,176</u>	<u>\$ 0</u>	<u>\$ 979,069</u>	<u>\$ 0</u>

(Continued)

Exhibit G-1

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

	Special Revenue Funds				
	Ambulance Service	Special Purpose	Drug Control	Sports and Recreation	Agriculture Center
<u>FUND BALANCES</u>					
Restricted:					
Restricted for Public Safety	\$ 0	\$ 0	\$ 842,566	\$ 0	\$ 0
Restricted for Agriculture and Natural Resources	0	0	0	0	1,021,536
Restricted for Education	0	6,981,512	0	0	0
Restricted for Capital Outlay	0	0	0	0	0
Restricted for Capital Projects	0	0	0	0	0
Committed:					
Committed for General Government	0	0	0	0	0
Committed for Finance	0	0	0	0	0
Committed for Administration of Justice	0	0	0	0	0
Committed for Public Health and Welfare	122,098	0	0	0	0
Committed for Agriculture and Natural Resources	0	0	0	0	5,592
Committed for Debt Service	0	0	0	0	0
Committed for Capital Projects	0	0	0	0	0
Total Fund Balances	<u>\$ 122,098</u>	<u>\$ 6,981,512</u>	<u>\$ 842,566</u>	<u>\$ 0</u>	<u>\$ 1,027,128</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 122,098</u>	<u>\$ 7,752,688</u>	<u>\$ 846,932</u>	<u>\$ 979,069</u>	<u>\$ 1,027,128</u>

(Continued)

Exhibit G-1

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

	<u>Special Revenue Funds (Cont.)</u>		<u>Debt Service</u>	<u>Capital Projects Funds</u>		
	<u>Constitu - tional Officers - Fees</u>	<u>Total</u>	<u>Fund</u>	<u>General Capital Projects</u>	<u>HUD Grant Projects</u>	<u>Highway Capital Projects</u>
<u>ASSETS</u>						
Cash	\$ 795,183	\$ 795,633	\$ 0	\$ 0	\$ 0	\$ 0
Equity in Pooled Cash and Investments	0	8,200,452	2,049,273	270,386	272	2,801,599
Accounts Receivable	49,520	49,520	0	0	0	0
Due from Other Governments	0	1,542,352	444,396	0	0	0
Due from Other Funds	0	0	0	0	0	0
Property Taxes Receivable	0	979,069	0	0	0	2,050,981
Allowance for Uncollectible Property Taxes	0	0	0	0	0	(38,236)
Notes Receivable - Current	0	1,398	0	0	0	5,699
Notes Receivable - Long-term	0	4,194	0	0	0	17,087
Total Assets	<u>\$ 844,703</u>	<u>\$ 11,572,618</u>	<u>\$ 2,493,669</u>	<u>\$ 270,386</u>	<u>\$ 272</u>	<u>\$ 4,837,130</u>
<u>LIABILITIES</u>						
Accounts Payable	\$ 0	\$ 4,366	\$ 0	\$ 0	\$ 0	\$ 0
Due to Other Funds	0	0	0	0	0	0
Due to Component Units	0	0	0	0	0	0
Total Liabilities	<u>\$ 0</u>	<u>\$ 4,366</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>						
Deferred Current Property Taxes	\$ 0	\$ 979,069	\$ 0	\$ 0	\$ 0	\$ 1,983,012
Deferred Delinquent Property Taxes	0	0	0	0	0	26,607
Other Deferred/Unavailable Revenue	0	771,176	222,198	0	0	0
Total Deferred Inflows of Resources	<u>\$ 0</u>	<u>\$ 1,750,245</u>	<u>\$ 222,198</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2,009,619</u>

(Continued)

Exhibit G-1

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

	<u>Special Revenue Funds (Cont.)</u>		<u>Debt Service</u>	<u>Capital Projects Funds</u>		
	<u>Fees</u>	<u>Total</u>	<u>Fund</u>	<u>General</u>	<u>HUD</u>	<u>Highway</u>
			<u>Rural</u>	<u>Capital</u>	<u>Grant</u>	<u>Capital</u>
			<u>Debt</u>	<u>Projects</u>	<u>Projects</u>	<u>Projects</u>
			<u>Service</u>			
<u>FUND BALANCES</u>						
Restricted:						
Restricted for Public Safety	\$ 0	\$ 842,566	\$ 0	\$ 0	\$ 0	\$ 0
Restricted for Agriculture and Natural Resources	0	1,021,536	0	0	0	0
Restricted for Education	0	6,981,512	0	0	0	0
Restricted for Capital Outlay	0	0	0	256,591	0	0
Restricted for Capital Projects	0	0	0	13,795	272	2,804,725
Committed:						
Committed for General Government	70,000	70,000	0	0	0	0
Committed for Finance	339,728	339,728	0	0	0	0
Committed for Administration of Justice	434,975	434,975	0	0	0	0
Committed for Public Health and Welfare	0	122,098	0	0	0	0
Committed for Agriculture and Natural Resources	0	5,592	0	0	0	0
Committed for Debt Service	0	0	2,271,471	0	0	0
Committed for Capital Projects	0	0	0	0	0	22,786
Total Fund Balances	\$ 844,703	\$ 9,818,007	\$ 2,271,471	\$ 270,386	\$ 272	\$ 2,827,511
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 844,703	\$ 11,572,618	\$ 2,493,669	\$ 270,386	\$ 272	\$ 4,837,130

(Continued)

Exhibit G-1

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

	Capital Projects Funds (Cont.)			Total Nonmajor Governmental Funds
	Rural School Construction Projects	Other Capital Projects	Total	
<u>ASSETS</u>				
Cash	\$ 0	\$ 0	\$ 0	\$ 795,633
Equity in Pooled Cash and Investments	3,092,301	3,395,931	9,560,489	19,810,214
Accounts Receivable	0	0	0	49,520
Due from Other Governments	0	0	0	1,986,748
Due from Other Funds	0	24,000	24,000	24,000
Property Taxes Receivable	0	0	2,050,981	3,030,050
Allowance for Uncollectible Property Taxes	0	0	(38,236)	(38,236)
Notes Receivable - Current	0	0	5,699	7,097
Notes Receivable - Long-term	0	0	17,087	21,281
Total Assets	<u>\$ 3,092,301</u>	<u>\$ 3,419,931</u>	<u>\$ 11,620,020</u>	<u>\$ 25,686,307</u>
<u>LIABILITIES</u>				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 4,366
Due to Other Funds	0	1,000,000	1,000,000	1,000,000
Due to Component Units	1,967,534	0	1,967,534	1,967,534
Total Liabilities	<u>\$ 1,967,534</u>	<u>\$ 1,000,000</u>	<u>\$ 2,967,534</u>	<u>\$ 2,971,900</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>				
Deferred Current Property Taxes	\$ 0	\$ 0	\$ 1,983,012	\$ 2,962,081
Deferred Delinquent Property Taxes	0	0	26,607	26,607
Other Deferred/Unavailable Revenue	0	0	0	993,374
Total Deferred Inflows of Resources	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2,009,619</u>	<u>\$ 3,982,062</u>

(Continued)

Exhibit G-1

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

FUND BALANCES

Restricted:

Restricted for Public Safety

Restricted for Agriculture and Natural Resources

Restricted for Education

Restricted for Capital Outlay

Restricted for Capital Projects

Committed:

Committed for General Government

Committed for Finance

Committed for Administration of Justice

Committed for Public Health and Welfare

Committed for Agriculture and Natural Resources

Committed for Debt Service

Committed for Capital Projects

Total Fund Balances

Total Liabilities, Deferred Inflows of Resources, and Fund Balances

<u>Capital Projects Funds (Cont.)</u>				Total Nonmajor Governmental Funds
Rural School Construction Projects	Other Capital Projects	Total		
\$ 0	\$ 0	\$ 0	\$ 842,566	
0	0	0	1,021,536	
0	0	0	6,981,512	
0	0	256,591	256,591	
1,124,767	2,419,931	6,363,490	6,363,490	
0	0	0	70,000	
0	0	0	339,728	
0	0	0	434,975	
0	0	0	122,098	
0	0	0	5,592	
0	0	0	2,271,471	
0	0	22,786	22,786	
<u>\$ 1,124,767</u>	<u>\$ 2,419,931</u>	<u>\$ 6,642,867</u>	<u>\$ 18,732,345</u>	
<u>\$ 3,092,301</u>	<u>\$ 3,419,931</u>	<u>\$ 11,620,020</u>	<u>\$ 25,686,307</u>	



Exhibit G-2

Wilson County, Tennessee  
Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended June 30, 2019

	Special Revenue Funds				
	Ambulance Service	Special Purpose	Drug Control	Sports and Recreation	Agriculture Center
<u>Revenues</u>					
Local Taxes	\$ 0	\$ 2,198,748	\$ 0	\$ 961,167	\$ 1,059,751
Licenses and Permits	1,750	0	0	0	0
Fines, Forfeitures, and Penalties	0	0	153,653	0	0
Charges for Current Services	445,000	0	0	0	542,129
Other Local Revenues	35,745	0	0	0	51,012
Federal Government	0	0	0	0	0
Other Governments and Citizens Groups	0	0	0	0	612,703
Total Revenues	\$ 482,495	\$ 2,198,748	\$ 153,653	\$ 961,167	\$ 2,265,595
<u>Expenditures</u>					
Current:					
General Government	\$ 0	\$ 84,932	\$ 0	\$ 0	\$ 0
Finance	0	0	0	0	0
Administration of Justice	0	0	0	0	0
Public Safety	0	0	240,132	0	0
Public Health and Welfare	601,088	0	0	0	0
Social, Cultural, and Recreational Services	0	0	0	0	696,266
Agriculture and Natural Resources	0	0	0	0	1,393,405
Other Operations	0	1,424,425	0	961,167	0
Debt Service:					
Principal on Debt	0	0	15,399	0	0
Interest on Debt	0	0	0	0	0
Other Debt Service	0	0	0	0	0
Capital Projects	0	0	0	0	0
Total Expenditures	\$ 601,088	\$ 1,509,357	\$ 255,531	\$ 961,167	\$ 2,089,671

(Continued)

Exhibit G-2

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

	Special Revenue Funds				
	Ambulance Service	Special Purpose	Drug Control	Sports and Recreation	Agriculture Center
Excess (Deficiency) of Revenues Over Expenditures	\$ (118,593)	\$ 689,391	\$ (101,878)	\$ 0	\$ 175,924
<u>Other Financing Sources (Uses)</u>					
Capital Leases Issued	\$ 0	\$ 0	\$ 105,396	\$ 0	\$ 0
Insurance Recovery	0	0	0	0	1,750
Transfers In	0	1,550,000	0	0	0
Transfers Out	0	0	0	0	0
Total Other Financing Sources (Uses)	\$ 0	\$ 1,550,000	\$ 105,396	\$ 0	\$ 1,750
Net Change in Fund Balances	\$ (118,593)	\$ 2,239,391	\$ 3,518	\$ 0	\$ 177,674
Fund Balance, July 1, 2018	240,691	4,742,121	839,048	0	849,454
Fund Balance, June 30, 2019	\$ 122,098	\$ 6,981,512	\$ 842,566	\$ 0	\$ 1,027,128

(Continued)

Exhibit G-2

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

	Special Revenue Funds (Cont.)		Debt Service Fund	Capital Projects Funds		
	Constitu - tional - Officers - Fees	Total	Rural Debt Service	General Capital Projects	HUD Grant Projects	Highway Capital Projects
<u>Revenues</u>						
Local Taxes	\$ 0	\$ 4,219,666	\$ 8,467,259	\$ 0	\$ 0	\$ 1,930,030
Licenses and Permits	0	1,750	0	0	0	0
Fines, Forfeitures, and Penalties	0	153,653	0	0	0	0
Charges for Current Services	3,411,486	4,398,615	0	0	0	0
Other Local Revenues	0	86,757	0	21,152	0	0
Federal Government	0	0	92,490	0	3,000	0
Other Governments and Citizens Groups	0	612,703	884,837	0	0	0
Total Revenues	\$ 3,411,486	\$ 9,473,144	\$ 9,444,586	\$ 21,152	\$ 3,000	\$ 1,930,030
<u>Expenditures</u>						
Current:						
General Government	\$ 417,096	\$ 502,028	\$ 0	\$ 0	\$ 0	\$ 0
Finance	1,471,326	1,471,326	0	0	0	0
Administration of Justice	1,410,125	1,410,125	0	0	0	0
Public Safety	0	240,132	0	1,634,409	0	0
Public Health and Welfare	0	601,088	0	0	0	0
Social, Cultural, and Recreational Services	0	696,266	0	0	0	0
Agriculture and Natural Resources	0	1,393,405	0	0	0	0
Other Operations	0	2,385,592	0	25,353	3,000	0
Debt Service:						
Principal on Debt	0	15,399	4,855,000	0	0	0
Interest on Debt	0	0	4,575,972	0	0	0
Other Debt Service	0	0	22,472	0	0	0
Capital Projects	0	0	0	0	0	1,733,226
Total Expenditures	\$ 3,298,547	\$ 8,715,361	\$ 9,453,444	\$ 1,659,762	\$ 3,000	\$ 1,733,226

(Continued)

Exhibit G-2

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

	Special Revenue Funds (Cont.)		Debt Service Fund	Capital Projects Funds		
	Constitu - tional - Officers - Fees	Total	Rural Debt Service	General Capital Projects	HUD Grant Projects	Highway Capital Projects
Excess (Deficiency) of Revenues Over Expenditures	\$ 112,939	\$ 757,783	\$ (8,858)	\$ (1,638,610)	\$ 0	\$ 196,804
<u>Other Financing Sources (Uses)</u>						
Capital Leases Issued	\$ 0	\$ 105,396	\$ 0	\$ 0	\$ 0	\$ 0
Insurance Recovery	0	1,750	0	0	0	0
Transfers In	0	1,550,000	0	0	0	0
Transfers Out	0	0	0	0	0	0
Total Other Financing Sources (Uses)	\$ 0	\$ 1,657,146	\$ 0	\$ 0	\$ 0	\$ 0
Net Change in Fund Balances	\$ 112,939	\$ 2,414,929	\$ (8,858)	\$ (1,638,610)	\$ 0	\$ 196,804
Fund Balance, July 1, 2018	731,764	7,403,078	2,280,329	1,908,996	272	2,630,707
Fund Balance, June 30, 2019	\$ 844,703	\$ 9,818,007	\$ 2,271,471	\$ 270,386	\$ 272	\$ 2,827,511

(Continued)

Exhibit G-2

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

	Capital Projects Funds (Cont.)			Total Nonmajor Governmental Funds
	Rural School Construction Projects	Other Capital Projects	Total	
<u>Revenues</u>				
Local Taxes	\$ 0	\$ 1,498,373	\$ 3,428,403	\$ 16,115,328
Licenses and Permits	0	734,627	734,627	736,377
Fines, Forfeitures, and Penalties	0	0	0	153,653
Charges for Current Services	0	170,700	170,700	4,569,315
Other Local Revenues	0	0	21,152	107,909
Federal Government	0	0	3,000	95,490
Other Governments and Citizens Groups	0	0	0	1,497,540
Total Revenues	\$ 0	\$ 2,403,700	\$ 4,357,882	\$ 23,275,612
<u>Expenditures</u>				
Current:				
General Government	\$ 0	\$ 342,059	\$ 342,059	\$ 844,087
Finance	0	40,000	40,000	1,511,326
Administration of Justice	0	0	0	1,410,125
Public Safety	0	263,195	1,897,604	2,137,736
Public Health and Welfare	0	0	0	601,088
Social, Cultural, and Recreational Services	0	0	0	696,266
Agriculture and Natural Resources	0	280,977	280,977	1,674,382
Other Operations	0	16,277	44,630	2,430,222
Debt Service:				
Principal on Debt	0	1,300,000	1,300,000	6,170,399
Interest on Debt	0	0	0	4,575,972
Other Debt Service	0	0	0	22,472
Capital Projects	289,409	3,398,443	5,421,078	5,421,078
Total Expenditures	\$ 289,409	\$ 5,640,951	\$ 9,326,348	\$ 27,495,153

(Continued)

Exhibit G-2

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

	Capital Projects Funds (Cont.)			Total Nonmajor Governmental Funds
	Rural School Construction Projects	Other Capital Projects	Total	
Excess (Deficiency) of Revenues Over Expenditures	\$ (289,409)	\$ (3,237,251)	\$ (4,968,466)	\$ (4,219,541)
<u>Other Financing Sources (Uses)</u>				
Capital Leases Issued	\$ 0	\$ 3,350,000	\$ 3,350,000	\$ 3,455,396
Insurance Recovery	0	0	0	1,750
Transfers In	300,265	0	300,265	1,850,265
Transfers Out	0	(1,000,000)	(1,000,000)	(1,000,000)
Total Other Financing Sources (Uses)	\$ 300,265	\$ 2,350,000	\$ 2,650,265	\$ 4,307,411
Net Change in Fund Balances	\$ 10,856	\$ (887,251)	\$ (2,318,201)	\$ 87,870
Fund Balance, July 1, 2018	1,113,911	3,307,182	8,961,068	18,644,475
Fund Balance, June 30, 2019	\$ 1,124,767	\$ 2,419,931	\$ 6,642,867	\$ 18,732,345

Exhibit G-3

Wilson County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual (Budgetary Basis) and Budget  
Ambulance Service Fund  
For the Year Ended June 30, 2019

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2018	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
				Original	Final	
<u>Revenues</u>						
Licenses and Permits	\$ 1,750	\$ 0	\$ 1,750	\$ 0	\$ 0	\$ 1,750
Charges for Current Services	445,000	0	445,000	445,000	445,000	0
Other Local Revenues	35,745	0	35,745	0	65,000	(29,255)
Total Revenues	<u>\$ 482,495</u>	<u>\$ 0</u>	<u>\$ 482,495</u>	<u>\$ 445,000</u>	<u>\$ 510,000</u>	<u>\$ (27,505)</u>
<u>Expenditures</u>						
<u>Public Health and Welfare</u>						
Ambulance/Emergency Medical Services	\$ 601,088	\$ (46,908)	\$ 554,180	\$ 637,119	\$ 702,119	\$ 147,939
Total Expenditures	<u>\$ 601,088</u>	<u>\$ (46,908)</u>	<u>\$ 554,180</u>	<u>\$ 637,119</u>	<u>\$ 702,119</u>	<u>\$ 147,939</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (118,593)</u>	<u>\$ 46,908</u>	<u>\$ (71,685)</u>	<u>\$ (192,119)</u>	<u>\$ (192,119)</u>	<u>\$ 120,434</u>
Net Change in Fund Balance	\$ (118,593)	\$ 46,908	\$ (71,685)	\$ (192,119)	\$ (192,119)	\$ 120,434
Fund Balance, July 1, 2018	240,691	(46,908)	193,783	192,119	192,119	1,664
Fund Balance, June 30, 2019	<u>\$ 122,098</u>	<u>\$ 0</u>	<u>\$ 122,098</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 122,098</u>

Exhibit G-4

Wilson County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual and Budget  
Special Purpose Fund  
For the Year Ended June 30, 2019

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 2,198,748	\$ 8,339,403	\$ 1,966,160	\$ 232,588
Total Revenues	\$ 2,198,748	\$ 8,339,403	\$ 1,966,160	\$ 232,588
<u>Expenditures</u>				
<u>General Government</u>				
County Buildings	\$ 84,932	\$ 85,000	\$ 85,000	\$ 68
<u>Other Operations</u>				
Contributions to Other Agencies	1,424,425	0	1,434,425	10,000
<u>Other Debt Service</u>				
Education	0	7,807,668	0	0
Total Expenditures	\$ 1,509,357	\$ 7,892,668	\$ 1,519,425	\$ 10,068
Excess (Deficiency) of Revenues Over Expenditures	\$ 689,391	\$ 446,735	\$ 446,735	\$ 242,656
<u>Other Financing Sources (Uses)</u>				
Transfers In	\$ 1,550,000	0	0	\$ 1,550,000
Total Other Financing Sources	\$ 1,550,000	0	0	\$ 1,550,000
Net Change in Fund Balance	\$ 2,239,391	\$ 446,735	\$ 446,735	\$ 1,792,656
Fund Balance, July 1, 2018	4,742,121	5,788,545	5,788,545	(1,046,424)
Fund Balance, June 30, 2019	\$ 6,981,512	\$ 6,235,280	\$ 6,235,280	\$ 746,232



Exhibit G-5

Wilson County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual (Budgetary Basis) and Budget  
Drug Control Fund  
For the Year Ended June 30, 2019

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2018	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
				Original	Final	
<u>Revenues</u>						
Fines, Forfeitures, and Penalties	\$ 153,653	\$ 0	\$ 153,653	\$ 85,500	\$ 85,500	\$ 68,153
Total Revenues	\$ 153,653	\$ 0	\$ 153,653	\$ 85,500	\$ 85,500	\$ 68,153
<u>Expenditures</u>						
<u>Public Safety</u>						
Drug Enforcement	\$ 240,132	\$ (3,694)	\$ 236,438	\$ 171,500	\$ 276,896	\$ 40,458
<u>Principal on Debt</u>						
General Government	15,399	0	15,399	0	15,399	0
Total Expenditures	\$ 255,531	\$ (3,694)	\$ 251,837	\$ 171,500	\$ 292,295	\$ 40,458
Excess (Deficiency) of Revenues Over Expenditures	\$ (101,878)	\$ 3,694	\$ (98,184)	\$ (86,000)	\$ (206,795)	\$ 108,611
<u>Other Financing Sources (Uses)</u>						
Capital Leases Issued	\$ 105,396	\$ 0	\$ 105,396	\$ 0	\$ 105,396	\$ 0
Total Other Financing Sources	\$ 105,396	\$ 0	\$ 105,396	\$ 0	\$ 105,396	\$ 0
Net Change in Fund Balance	\$ 3,518	\$ 3,694	\$ 7,212	\$ (86,000)	\$ (101,399)	\$ 108,611
Fund Balance, July 1, 2018	839,048	(3,694)	835,354	125,970	125,970	709,384
Fund Balance, June 30, 2019	\$ 842,566	\$ 0	\$ 842,566	\$ 39,970	\$ 24,571	\$ 817,995

Exhibit G-6

Wilson County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual and Budget  
Sports and Recreation Fund  
For the Year Ended June 30, 2019

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 961,167	\$ 961,447	\$ 961,447	\$ (280)
Total Revenues	\$ 961,167	\$ 961,447	\$ 961,447	\$ (280)
<u>Expenditures</u>				
<u>Other Operations</u>				
Contributions to Other Agencies	\$ 961,167	\$ 961,447	\$ 961,447	\$ 280
Total Expenditures	\$ 961,167	\$ 961,447	\$ 961,447	\$ 280
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 0	\$ 0	\$ 0
Net Change in Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balance, July 1, 2018	0	0	0	0
Fund Balance, June 30, 2019	\$ 0	\$ 0	\$ 0	\$ 0

Exhibit G-7

Wilson County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual (Budgetary Basis) and Budget  
Agriculture Center Fund  
For the Year Ended June 30, 2019

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2018	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
				Original	Final	
<u>Revenues</u>						
Local Taxes	\$ 1,059,751	\$ 0	\$ 1,059,751	\$ 1,011,590	\$ 1,011,590	\$ 48,161
Charges for Current Services	542,129	0	542,129	727,500	727,500	(185,371)
Other Local Revenues	51,012	0	51,012	45,000	45,000	6,012
Other Governments and Citizens Groups	612,703	0	612,703	475,000	475,000	137,703
Total Revenues	<u>\$ 2,265,595</u>	<u>\$ 0</u>	<u>\$ 2,265,595</u>	<u>\$ 2,259,090</u>	<u>\$ 2,259,090</u>	<u>\$ 6,505</u>
<u>Expenditures</u>						
<u>Social, Cultural, and Recreational Services</u>						
Other Social, Cultural, and Recreational	\$ 696,266	\$ (22,165)	\$ 674,101	\$ 747,544	\$ 1,198,339	\$ 524,238
<u>Agriculture and Natural Resources</u>						
Other Agriculture and Natural Resources	1,393,405	(39,300)	1,354,105	1,547,892	1,577,892	223,787
Total Expenditures	<u>\$ 2,089,671</u>	<u>\$ (61,465)</u>	<u>\$ 2,028,206</u>	<u>\$ 2,295,436</u>	<u>\$ 2,776,231</u>	<u>\$ 748,025</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 175,924</u>	<u>\$ 61,465</u>	<u>\$ 237,389</u>	<u>\$ (36,346)</u>	<u>\$ (517,141)</u>	<u>\$ 754,530</u>
<u>Other Financing Sources (Uses)</u>						
Insurance Recovery	\$ 1,750	\$ 0	\$ 1,750	\$ 0	\$ 0	\$ 1,750
Total Other Financing Sources	<u>\$ 1,750</u>	<u>\$ 0</u>	<u>\$ 1,750</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,750</u>
Net Change in Fund Balance	\$ 177,674	\$ 61,465	\$ 239,139	\$ (36,346)	\$ (517,141)	\$ 756,280
Fund Balance, July 1, 2018	849,454	(61,465)	787,989	807,171	807,171	(19,182)
Fund Balance, June 30, 2019	<u>\$ 1,027,128</u>	<u>\$ 0</u>	<u>\$ 1,027,128</u>	<u>\$ 770,825</u>	<u>\$ 290,030</u>	<u>\$ 737,098</u>

Exhibit G-8

Wilson County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual and Budget  
Rural Debt Service Fund  
For the Year Ended June 30, 2019

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 8,467,259	\$ 1,728,237	\$ 8,101,480	\$ 365,779
Other Local Revenues	0	878,513	0	0
Federal Government	92,490	115,116	115,116	(22,626)
Other Governments and Citizens Groups	884,837	0	878,513	6,324
Total Revenues	<u>\$ 9,444,586</u>	<u>\$ 2,721,866</u>	<u>\$ 9,095,109</u>	<u>\$ 349,477</u>
<u>Expenditures</u>				
<u>Principal on Debt</u>				
Education	\$ 4,855,000	\$ 4,855,000	\$ 4,855,000	\$ 0
<u>Interest on Debt</u>				
Education	4,575,972	4,575,972	4,575,972	0
<u>Other Debt Service</u>				
Education	22,472	25,000	25,000	2,528
Total Expenditures	<u>\$ 9,453,444</u>	<u>\$ 9,455,972</u>	<u>\$ 9,455,972</u>	<u>\$ 2,528</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (8,858)</u>	<u>\$ (6,734,106)</u>	<u>\$ (360,863)</u>	<u>\$ 352,005</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	\$ 0	\$ 6,373,243	\$ 0	\$ 0
Total Other Financing Sources	<u>\$ 0</u>	<u>\$ 6,373,243</u>	<u>\$ 0</u>	<u>\$ 0</u>
Net Change in Fund Balance	\$ (8,858)	\$ (360,863)	\$ (360,863)	\$ 352,005
Fund Balance, July 1, 2018	<u>2,280,329</u>	<u>1,264,334</u>	<u>1,264,334</u>	<u>1,015,995</u>
Fund Balance, June 30, 2019	<u>\$ 2,271,471</u>	<u>\$ 903,471</u>	<u>\$ 903,471</u>	<u>\$ 1,368,000</u>

Exhibit G-9

Wilson County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual (Budgetary Basis) and Budget  
General Capital Projects Fund  
For the Year Ended June 30, 2019

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2018	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
				Original	Final	
<u>Revenues</u>						
Other Local Revenues	\$ 21,152	\$ 0	\$ 21,152	\$ 0	\$ 21,152	\$ 0
Total Revenues	\$ 21,152	\$ 0	\$ 21,152	\$ 0	\$ 21,152	\$ 0
<u>Expenditures</u>						
<u>Public Safety</u>						
Civil Defense	\$ 1,634,409	\$ (504,861)	\$ 1,129,548	\$ 0	\$ 1,129,548	\$ 0
<u>Other Operations</u>						
Veterans' Services	25,353	(645)	24,708	0	24,708	0
Total Expenditures	\$ 1,659,762	\$ (505,506)	\$ 1,154,256	\$ 0	\$ 1,154,256	\$ 0
Excess (Deficiency) of Revenues Over Expenditures	\$ (1,638,610)	\$ 505,506	\$ (1,133,104)	\$ 0	\$ (1,133,104)	\$ 0
Net Change in Fund Balance	\$ (1,638,610)	\$ 505,506	\$ (1,133,104)	\$ 0	\$ (1,133,104)	\$ 0
Fund Balance, July 1, 2018	1,908,996	(505,506)	1,403,490	0	1,908,996	(505,506)
Fund Balance, June 30, 2019	\$ 270,386	\$ 0	\$ 270,386	\$ 0	\$ 775,892	\$ (505,506)

Exhibit G-10

Wilson County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual and Budget  
HUD Grant Projects Fund  
For the Year Ended June 30, 2019

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Federal Government	\$ 3,000	\$ 0	\$ 3,000	\$ 0
Total Revenues	\$ 3,000	\$ 0	\$ 3,000	\$ 0
<u>Expenditures</u>				
<u>Other Operations</u>				
Housing and Urban Development	\$ 3,000	\$ 0	\$ 3,000	\$ 0
Total Expenditures	\$ 3,000	\$ 0	\$ 3,000	\$ 0
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 0	\$ 0	\$ 0
Net Change in Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balance, July 1, 2018	272	0	0	272
Fund Balance, June 30, 2019	\$ 272	\$ 0	\$ 0	\$ 272

Exhibit G-11

Wilson County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual (Budgetary Basis) and Budget  
Highway Capital Projects Fund  
For the Year Ended June 30, 2019

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2018	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
				Original	Final	
<u>Revenues</u>						
Local Taxes	\$ 1,930,030	\$ 0	\$ 1,930,030	\$ 1,924,464	\$ 1,924,464	\$ 5,566
Total Revenues	\$ 1,930,030	\$ 0	\$ 1,930,030	\$ 1,924,464	\$ 1,924,464	\$ 5,566
<u>Expenditures</u>						
<u>Capital Projects</u>						
Highway and Street Capital Projects	\$ 1,733,226	\$ (1,695,151)	\$ 38,075	\$ 1,797,000	\$ 1,797,000	\$ 1,758,925
Total Expenditures	\$ 1,733,226	\$ (1,695,151)	\$ 38,075	\$ 1,797,000	\$ 1,797,000	\$ 1,758,925
Excess (Deficiency) of Revenues Over Expenditures	\$ 196,804	\$ 1,695,151	\$ 1,891,955	\$ 127,464	\$ 127,464	\$ 1,764,491
Net Change in Fund Balance	\$ 196,804	\$ 1,695,151	\$ 1,891,955	\$ 127,464	\$ 127,464	\$ 1,764,491
Fund Balance, July 1, 2018	2,630,707	(1,695,151)	935,556	893,281	893,281	42,275
Fund Balance, June 30, 2019	\$ 2,827,511	\$ 0	\$ 2,827,511	\$ 1,020,745	\$ 1,020,745	\$ 1,806,766

Exhibit G-12

Wilson County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual and Budget  
Rural School Construction Projects Fund  
For the Year Ended June 30, 2019

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
Total Revenues	\$ 0	\$ 0	\$ 0	\$ 0
<u>Expenditures</u>				
<u>Capital Projects</u>				
Education Capital Projects	\$ 289,409	\$ 0	\$ 289,409	\$ 0
Total Expenditures	\$ 289,409	\$ 0	\$ 289,409	\$ 0
Excess (Deficiency) of Revenues Over Expenditures	\$ (289,409)	\$ 0	\$ (289,409)	\$ 0
<u>Other Financing Sources (Uses)</u>				
Transfers In	\$ 300,265	\$ 0	\$ 300,265	\$ 0
Total Other Financing Sources	\$ 300,265	\$ 0	\$ 300,265	\$ 0
Net Change in Fund Balance	\$ 10,856	\$ 0	\$ 10,856	\$ 0
Fund Balance, July 1, 2018	1,113,911	0	1,113,911	0
Fund Balance, June 30, 2019	\$ 1,124,767	\$ 0	\$ 1,124,767	\$ 0



Exhibit G-13

Wilson County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual (Budgetary Basis) and Budget  
Other Capital Projects Fund  
For the Year Ended June 30, 2019

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2018	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
				Original	Final	
<u>Revenues</u>						
Local Taxes	\$ 1,498,373	\$ 0	\$ 1,498,373	\$ 1,834,007	\$ 1,834,007	\$ (335,634)
Licenses and Permits	734,627	0	734,627	850,000	850,000	(115,373)
Charges for Current Services	170,700	0	170,700	50,000	50,000	120,700
Total Revenues	<u>\$ 2,403,700</u>	<u>\$ 0</u>	<u>\$ 2,403,700</u>	<u>\$ 2,734,007</u>	<u>\$ 2,734,007</u>	<u>\$ (330,307)</u>
<u>Expenditures</u>						
<u>General Government</u>						
Election Commission	\$ 99,546	\$ (60,073)	\$ 39,473	\$ 99,547	\$ 99,547	\$ 60,074
Codes Compliance	0	0	0	25,000	25,000	25,000
County Buildings	242,513	(242,513)	0	0	0	0
<u>Finance</u>						
Accounting and Budgeting	40,000	0	40,000	40,000	40,000	0
<u>Public Safety</u>						
Sheriff's Department	39,846	(39,846)	0	12,000	12,000	12,000
Jail	175,000	0	175,000	0	750,000	575,000
Civil Defense	48,349	0	48,349	79,523	79,523	31,174
<u>Agriculture and Natural Resources</u>						
Other Agriculture and Natural Resources	280,977	(36,235)	244,742	100,000	250,000	5,258
<u>Other Operations</u>						
Veterans' Services	16,277	(10,904)	5,373	20,000	20,000	14,627
<u>Principal on Debt</u>						
General Government	1,300,000	0	1,300,000	0	1,300,000	0
<u>Capital Projects</u>						
General Administration Projects	39,969	0	39,969	1,204,274	204,274	164,305
Administration of Justice Projects	3,358,474	(22)	3,358,452	0	3,359,000	548
Total Expenditures	<u>\$ 5,640,951</u>	<u>\$ (389,593)</u>	<u>\$ 5,251,358</u>	<u>\$ 1,580,344</u>	<u>\$ 6,139,344</u>	<u>\$ 887,986</u>

(Continued)

Exhibit G-13

Wilson County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual (Budgetary Basis) and Budget  
Other Capital Projects Fund (Cont.)

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2018	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
				Original	Final	
Excess (Deficiency) of Revenues Over Expenditures	\$ (3,237,251)	\$ 389,593	\$ (2,847,658)	\$ 1,153,663	\$ (3,405,337)	\$ 557,679
<u>Other Financing Sources (Uses)</u>						
Capital Leases Issued	\$ 3,350,000	\$ 0	\$ 3,350,000	\$ 0	\$ 3,350,000	\$ 0
Transfers Out	(1,000,000)	0	(1,000,000)	0	(1,000,000)	0
Total Other Financing Sources	\$ 2,350,000	\$ 0	\$ 2,350,000	\$ 0	\$ 2,350,000	\$ 0
Net Change in Fund Balance	\$ (887,251)	\$ 389,593	\$ (497,658)	\$ 1,153,663	\$ (1,055,337)	\$ 557,679
Fund Balance, July 1, 2018	3,307,182	(389,593)	2,917,589	2,932,868	2,932,868	(15,279)
Fund Balance, June 30, 2019	\$ 2,419,931	\$ 0	\$ 2,419,931	\$ 4,086,531	\$ 1,877,531	\$ 542,400

# **Major Governmental Fund**

## **General Debt Service Fund**

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

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Exhibit H

Wilson County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual and Budget  
General Debt Service Fund  
For the Year Ended June 30, 2019

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
Local Taxes	\$ 18,656,627	\$ 18,932,292	\$ 18,932,292	\$ (275,665)
Other Local Revenues	3,613,419	74,000	73,998	3,539,421
Federal Government	827,518	895,895	895,895	(68,377)
Other Governments and Citizens Groups	586,893	31,140	601,515	(14,622)
Total Revenues	<u>\$ 23,684,457</u>	<u>\$ 19,933,327</u>	<u>\$ 20,503,700</u>	<u>\$ 3,180,757</u>
<u>Expenditures</u>				
<u>Principal on Debt</u>				
General Government	\$ 2,265,535	\$ 2,220,535	\$ 2,281,535	\$ 16,000
Education	8,806,602	8,399,465	8,806,602	0
<u>Interest on Debt</u>				
General Government	860,467	797,424	866,949	6,482
Education	9,281,559	7,269,822	9,281,559	0
<u>Other Debt Service</u>				
General Government	312,193	285,000	336,000	23,807
Highways and Streets	0	7,000	0	0
Education	328,975	0	328,975	0
Total Expenditures	<u>\$ 21,855,331</u>	<u>\$ 18,979,246</u>	<u>\$ 21,901,620</u>	<u>\$ 46,289</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 1,829,126</u>	<u>\$ 954,081</u>	<u>\$ (1,397,920)</u>	<u>\$ 3,227,046</u>
<u>Other Financing Sources (Uses)</u>				
Refunding Debt Issued	\$ 39,920,000	\$ 0	\$ 39,920,000	\$ 0
Premiums on Debt Sold	7,848,751	0	7,848,751	0
Transfers In	1,000,000	750,000	500,000	500,000
Payments to Refunded Debt Escrow Agent	(47,435,454)	0	(47,435,454)	0
Total Other Financing Sources	<u>\$ 1,333,297</u>	<u>\$ 750,000</u>	<u>\$ 833,297</u>	<u>\$ 500,000</u>
Net Change in Fund Balance	\$ 3,162,423	\$ 1,704,081	\$ (564,623)	\$ 3,727,046
Fund Balance, July 1, 2018	<u>21,636,063</u>	<u>20,437,244</u>	<u>20,437,244</u>	<u>1,198,819</u>
Fund Balance, June 30, 2019	<u>\$ 24,798,486</u>	<u>\$ 22,141,325</u>	<u>\$ 19,872,621</u>	<u>\$ 4,925,865</u>

# Proprietary Funds

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

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

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

Exhibit I-1

Wilson County, Tennessee  
Combining Statement of Net Position  
Proprietary Funds  
June 30, 2019

	<u>Internal Service Funds</u>		
	<u>Self -</u>	<u>County</u>	
	<u>Insurance</u>	<u>Insurance</u>	<u>Total</u>
<u>ASSETS</u>			
Equity in Pooled Cash and Investments	\$ 2,116,025	\$ 346,893	\$ 2,462,918
Total Assets	<u>\$ 2,116,025</u>	<u>\$ 346,893</u>	<u>\$ 2,462,918</u>
<u>LIABILITIES</u>			
Accounts Payable	\$ 9,151	\$ 0	\$ 9,151
Claims and Judgments Payable	558,863	0	558,863
Total Liabilities	<u>\$ 568,014</u>	<u>\$ 0</u>	<u>\$ 568,014</u>
<u>NET POSITION</u>			
Unrestricted	\$ 1,548,011	\$ 346,893	\$ 1,894,904
Total Net Position	<u>\$ 1,548,011</u>	<u>\$ 346,893</u>	<u>\$ 1,894,904</u>

## Exhibit I-2

Wilson County, Tennessee  
Combining Statement of Revenues, Expenses, and  
Changes in Net Position  
Proprietary Funds  
For the Year Ended June 30, 2019

	Internal Service Funds		Total
	Self - Insurance	County Insurance	
<u>Operating Revenues</u>			
Charges for Current Services:			
Self-Insurance Premiums/Contributions	\$ 10,588,395	\$ 0	\$ 10,588,395
Other Employee Benefit Charges/Contributions	345,288	2,418,233	2,763,521
Other Local Revenues:			
Retirees' Insurance Payments	72,323	0	72,323
Total Operating Revenues	\$ 11,006,006	\$ 2,418,233	\$ 13,424,239
<u>Operating Expenses</u>			
County Buildings:			
Other Self-Insured Claims	\$ 0	\$ 10,562	\$ 10,562
Risk Management:			
Liability Insurance	0	928,400	928,400
Workers' Compensation Insurance	0	1,139,612	1,139,612
Property Assessor's Office:			
Other Self-Insured Claims	0	1,049	1,049
General Sessions Judge:			
Other Self-Insured Claims	0	12,805	12,805
Sheriff's Department:			
Other Self-Insured Claims	0	62,380	62,380
Motor Vehicles	0	58,198	58,198
Civil Defense:			
Other Self-Insured Claims	0	12,533	12,533
Local Health Center:			
Other Self-Insured Claims	0	2,371	2,371
Landfill Operation and Maintenance:			
Other Self-Insured Claims	0	13,400	13,400
Other Agriculture and Natural Resources:			
Other Self-Insured Claims	0	5,322	5,322
Employee Benefits:			
Handling Charges and Administrative Costs	330,268	0	330,268
Life Insurance	117,908	0	117,908
Communications	1,649	0	1,649
Medical and Dental Services	10,288,578	0	10,288,578
Other Contracted Services	46,224	0	46,224
Drug and Medical Supplies	29,975	0	29,975
Office Supplies	8,371	0	8,371
Refunds	1,476	0	1,476
Other Charges	3,300	0	3,300
Office Equipment	132	0	132
Total Operating Expenses	\$ 10,827,881	\$ 2,246,632	\$ 13,074,513
Operating Income (Loss)	\$ 178,125	\$ 171,601	\$ 349,726
<u>Nonoperating Revenues (Expenses)</u>			
Insurance Recovery	\$ 0	\$ 143,985	\$ 143,985
Miscellaneous Refunds	334	7,726	8,060
Investment Income	140,000	0	140,000
Total Nonoperating Revenues (Expenses)	\$ 140,334	\$ 151,711	\$ 292,045
Income (Loss) Before Operating Transfers	\$ 318,459	\$ 323,312	\$ 641,771
Transfers In (Out)	0	0	0
Change in Net Position	\$ 318,459	\$ 323,312	\$ 641,771
Net Position, July 1, 2018	1,229,552	23,581	1,253,133
Net Position, June 30, 2019	\$ 1,548,011	\$ 346,893	\$ 1,894,904

Exhibit I-3

Wilson County, Tennessee  
Combining Statement of Cash Flows  
Proprietary Funds  
For the Year Ended June 30, 2019

	<u>Internal Service Funds</u>		<u>Total</u>
	<u>Self - Insurance</u>	<u>County Insurance</u>	
<u>Cash Flows from Operating Activities</u>			
Receipts from Interfund Services Provided	\$ 10,933,683	\$ 2,418,233	\$ 13,351,916
Receipts from Customers and Users	72,323	0	72,323
Payments to Suppliers	(10,532,335)	(58,198)	(10,590,533)
Other Self-Insured Claims	0	(2,188,434)	(2,188,434)
Other Receipts (Payments)	334	7,726	8,060
Net Cash Provided By (Used In) Operating Activities	<u>\$ 474,005</u>	<u>\$ 179,327</u>	<u>\$ 653,332</u>
<u>Cash Flows from Noncapital Financing Activities</u>			
Insurance Recovery	\$ 0	\$ 143,985	\$ 143,985
Net Cash Provided By (Used In) Noncapital Financing Activities	<u>\$ 0</u>	<u>\$ 143,985</u>	<u>\$ 143,985</u>
<u>Cash Flows from Investing Activities</u>			
Investment Income	\$ 140,000	\$ 0	\$ 140,000
Net Cash Provided By (Used In) Investing Activities	<u>\$ 140,000</u>	<u>\$ 0</u>	<u>\$ 140,000</u>
Net Increase (Decrease) in Cash	\$ 614,005	\$ 323,312	\$ 937,317
Cash, July 1, 2018	<u>1,502,020</u>	<u>23,581</u>	<u>1,525,601</u>
Cash, June 30, 2019	<u>\$ 2,116,025</u>	<u>\$ 346,893</u>	<u>\$ 2,462,918</u>
<u>Reconciliation of Operating Income (Loss) to</u>			
<u>Net Cash Provided By (Used In) Operating Activities</u>			
Operating Income (Loss)	\$ 178,125	\$ 171,601	\$ 349,726
Adjustments to Reconcile Net Operating Income (Loss) to			
Net Cash Provided By (Used In) Operating Activities:			
Miscellaneous Refunds	334	7,726	8,060
Change in Assets and Liabilities:			
Increase (Decrease) in Accounts Payable	9,151	0	9,151
Increase (Decrease) in Claims and Judgments Payable	286,395	0	286,395
Net Cash Provided By (Used In) Operating Activities	<u>\$ 474,005</u>	<u>\$ 179,327</u>	<u>\$ 653,332</u>



# Fiduciary Funds

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

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

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

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

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

Exhibit J-1

Wilson County, Tennessee  
Combining Statement of Fiduciary Assets and Liabilities  
Fiduciary Funds  
June 30, 2019

	Agency Funds				Total
	Cities - Sales Tax	Special School District	Constitu- tional Officers - Agency	Other Agency	
<u>ASSETS</u>					
Cash	\$ 0	\$ 0	\$ 7,051,748	\$ 0	\$ 7,051,748
Equity in Pooled Cash and Investments	0	415,344	0	3,968	419,312
Due from Other Governments	4,130,770	784,474	0	0	4,915,244
Property Taxes Receivable	0	8,451,706	0	0	8,451,706
Allowance for Uncollectible Property Taxes	0	(158,338)	0	0	(158,338)
Total Assets	<u>\$ 4,130,770</u>	<u>\$ 9,493,186</u>	<u>\$ 7,051,748</u>	<u>\$ 3,968</u>	<u>\$ 20,679,672</u>
<u>LIABILITIES</u>					
Due to Other Taxing Units	\$ 4,130,770	\$ 9,493,186	\$ 0	\$ 3,968	\$ 13,627,924
Due to Litigants, Heirs, and Others	0	0	7,051,748	0	7,051,748
Total Liabilities	<u>\$ 4,130,770</u>	<u>\$ 9,493,186</u>	<u>\$ 7,051,748</u>	<u>\$ 3,968</u>	<u>\$ 20,679,672</u>

Exhibit J-2

Wilson County, Tennessee  
Combining Statement of Changes in Assets and  
Liabilities - All Agency Funds  
For the Year Ended June 30, 2019

	Beginning Balance	Additions	Deductions	Ending Balance
<u>Cities - Sales Tax Fund</u>				
<u>Assets</u>				
Equity in Pooled Cash and Investments	\$ 0	\$ 23,715,707	\$ 23,715,707	\$ 0
Due from Other Governments	4,059,828	4,130,770	4,059,828	4,130,770
Total Assets	<u>\$ 4,059,828</u>	<u>\$ 27,846,477</u>	<u>\$ 27,775,535</u>	<u>\$ 4,130,770</u>
<u>Liabilities</u>				
Due to Other Taxing Units	\$ 4,059,828	\$ 27,846,477	\$ 27,775,535	\$ 4,130,770
Total Liabilities	<u>\$ 4,059,828</u>	<u>\$ 27,846,477</u>	<u>\$ 27,775,535</u>	<u>\$ 4,130,770</u>
<u>Special School District Fund</u>				
<u>Assets</u>				
Equity in Pooled Cash and Investments	\$ 362,691	\$ 16,532,914	\$ 16,480,261	\$ 415,344
Due from Other Governments	720,968	784,474	720,968	784,474
Property Taxes Receivable	8,004,387	8,451,706	8,004,387	8,451,706
Allowance for Uncollectible Property Taxes	(153,224)	(158,338)	(153,224)	(158,338)
Total Assets	<u>\$ 8,934,822</u>	<u>\$ 25,610,756</u>	<u>\$ 25,052,392</u>	<u>\$ 9,493,186</u>
<u>Liabilities</u>				
Due to Other Taxing Units	\$ 8,934,822	\$ 25,610,756	\$ 25,052,392	\$ 9,493,186
Total Liabilities	<u>\$ 8,934,822</u>	<u>\$ 25,610,756</u>	<u>\$ 25,052,392</u>	<u>\$ 9,493,186</u>
<u>Constitutional Officers - Agency Fund</u>				
<u>Assets</u>				
Cash	\$ 8,591,482	\$ 41,327,025	\$ 42,866,759	\$ 7,051,748
Total Assets	<u>\$ 8,591,482</u>	<u>\$ 41,327,025</u>	<u>\$ 42,866,759</u>	<u>\$ 7,051,748</u>
<u>Liabilities</u>				
Due to Litigants, Heirs, and Others	\$ 8,591,482	\$ 41,327,025	\$ 42,866,759	\$ 7,051,748
Total Liabilities	<u>\$ 8,591,482</u>	<u>\$ 41,327,025</u>	<u>\$ 42,866,759</u>	<u>\$ 7,051,748</u>

(Continued)

Exhibit J-2

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

	Beginning Balance	Additions	Deductions	Ending Balance
<u>Other Agency Fund</u>				
<u>Assets</u>				
Equity in Pooled Cash and Investments	\$ 3,968	\$ 0	\$ 0	\$ 3,968
Total Assets	<u>\$ 3,968</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 3,968</u>
<u>Liabilities</u>				
Due to Other Taxing Units	\$ 3,968	\$ 0	\$ 0	\$ 3,968
Total Liabilities	<u>\$ 3,968</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 3,968</u>
<u>Totals - All Agency Funds</u>				
<u>Assets</u>				
Cash	\$ 8,591,482	\$ 41,327,025	\$ 42,866,759	\$ 7,051,748
Equity in Pooled Cash and Investments	366,659	40,248,621	40,195,968	419,312
Due from Other Governments	4,780,796	4,915,244	4,780,796	4,915,244
Property Taxes Receivable	8,004,387	8,451,706	8,004,387	8,451,706
Allowance for Uncollectible Property Taxes	(153,224)	(158,338)	(153,224)	(158,338)
Total Assets	<u>\$ 21,590,100</u>	<u>\$ 94,784,258</u>	<u>\$ 95,694,686</u>	<u>\$ 20,679,672</u>
<u>Liabilities</u>				
Due to Other Taxing Units	\$ 12,998,618	\$ 53,457,233	\$ 52,827,927	\$ 13,627,924
Due to Litigants, Heirs, and Others	8,591,482	41,327,025	42,866,759	7,051,748
Total Liabilities	<u>\$ 21,590,100</u>	<u>\$ 94,784,258</u>	<u>\$ 95,694,686</u>	<u>\$ 20,679,672</u>

# Wilson County School Department

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

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

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

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

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

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

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

Exhibit K-1

Wilson County, Tennessee  
Statement of Activities  
Discretely Presented Wilson County School Department  
For the Year Ended June 30, 2019

Functions/Programs	Expenses	Program Revenues			Net (Expense)
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenue and Changes in Net Position Total Governmental Activities
Governmental Activities:					
Instruction	\$ 88,680,529	\$ 3,469,731	\$ 7,592,621	\$ 0	\$ (77,618,177)
Support Services	64,883,443	253,327	0	27,292,777	(37,337,339)
Operation of Non-instructional Services	11,121,737	4,201,555	3,346,474	0	(3,573,708)
Total Governmental Activities	<u>\$ 164,685,709</u>	<u>\$ 7,924,613</u>	<u>\$ 10,939,095</u>	<u>\$ 27,292,777</u>	<u>\$ (118,529,224)</u>
General Revenues:					
Taxes:					
Property Taxes Levied for General Purposes					\$ 40,812,168
Local Option Sales Tax					15,118,049
Mixed Drink Tax					256,202
Grants and Contributions Not Restricted to Specific Programs					85,084,076
Unrestricted Investment Income					164,164
Miscellaneous					186,299
Total General Revenues					<u>\$ 141,620,958</u>
Change in Net Position					\$ 23,091,734
Net Position, July 1, 2018					<u>366,509,087</u>
Net Position, June 30, 2019					<u>\$ 389,600,821</u>

Exhibit K-2

Wilson County, Tennessee  
Balance Sheet - Governmental Funds  
Discretely Presented School Department  
June 30, 2019

	<u>Major Funds</u>		<u>Nonmajor</u>	<u>Total</u>
	<u>General</u>	<u>Education</u>	<u>Funds</u>	
	<u>Purpose</u>	<u>Capital</u>	<u>Other</u>	<u>Governmental</u>
	<u>School</u>	<u>Projects</u>	<u>Funds</u>	<u>Funds</u>
<u>ASSETS</u>				
Cash	\$ 0	\$ 0	\$ 117,917	\$ 117,917
Equity in Pooled Cash and Investments	29,706,396	2,997,322	6,269,501	38,973,219
Accounts Receivable	19	0	0	19
Due from Other Governments	3,349,609	0	1,047,863	4,397,472
Due from Other Funds	1,314,842	0	0	1,314,842
Due from Primary Government	0	2,415,531	0	2,415,531
Property Taxes Receivable	44,883,916	0	0	44,883,916
Allowance for Uncollectible Property Taxes	(837,693)	0	0	(837,693)
Notes Receivable - Current	108,862	0	0	108,862
Restricted Assets	458,532	0	0	458,532
Notes Receivable - Long-term	326,398	0	0	326,398
Total Assets	\$ 79,310,881	\$ 5,412,853	\$ 7,435,281	\$ 92,159,015
<u>LIABILITIES</u>				
Accounts Payable	\$ 836,257	\$ 0	\$ 46,765	\$ 883,022
Accrued Payroll	4,608,352	0	237,706	4,846,058
Due to Other Funds	15,869,284	0	1,972,442	17,841,726
Current Liabilities Payable From Restricted Assets	0	0	117,917	117,917
Total Liabilities	\$ 21,313,893	\$ 0	\$ 2,374,830	\$ 23,688,723
<u>DEFERRED INFLOWS OF RESOURCES</u>				
Deferred Current Property Taxes	\$ 43,447,802	\$ 0	\$ 0	\$ 43,447,802
Deferred Delinquent Property Taxes	548,421	0	0	548,421

(Continued)

Exhibit K-2

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

	<u>Major Funds</u>		<u>Nonmajor</u>	<u>Total</u>
	<u>General</u>	<u>Education</u>	<u>Funds</u>	
	<u>Purpose</u>	<u>Capital</u>	<u>Other</u>	<u>Governmental</u>
	<u>School</u>	<u>Projects</u>	<u>Governmental</u>	<u>Funds</u>
			<u>Funds</u>	
<u>DEFERRED INFLOWS OF RESOURCES (Cont.)</u>				
Other Deferred/Unavailable Revenue	\$ 1,260,000	\$ 0	\$ 0	\$ 1,260,000
Total Deferred Inflows of Resources	\$ 45,256,223	\$ 0	\$ 0	\$ 45,256,223
<u>FUND BALANCES</u>				
Nonspendable:				
Long-term Notes Receivable	\$ 326,398	\$ 0	\$ 0	\$ 326,398
Restricted:				
Restricted for Education	19,726	0	3,140,008	3,159,734
Restricted for Hybrid Retirement Stabilization Funds	458,532	0	0	458,532
Committed:				
Committed for Education	108,862	0	1,026,623	1,135,485
Assigned:				
Assigned for Education	7,169,436	0	893,820	8,063,256
Assigned for Capital Projects	0	5,412,853	0	5,412,853
Unassigned	4,657,811	0	0	4,657,811
Total Fund Balances	\$ 12,740,765	\$ 5,412,853	\$ 5,060,451	\$ 23,214,069
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 79,310,881	\$ 5,412,853	\$ 7,435,281	\$ 92,159,015



Exhibit K-3

Wilson County, Tennessee  
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position  
Discretely Presented Wilson County School Department  
June 30, 2019

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

Total fund balances - balance sheet - governmental funds (Exhibit K-2)		\$ 23,214,069
(1) Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.		
Add: land	\$ 17,033,952	
Add: construction in progress	65,395,504	
Add: buildings and improvements net of accumulated depreciation	266,866,443	
Add: other capital assets net of accumulated depreciation	<u>8,114,789</u>	357,410,688
(2) Internal service funds are used by management to charge the cost of employee health, dental, and life insurance benefits to individual funds. The assets and liabilities are included in governmental activities in the statement of net position.		22,208,921
(3) Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.		
Less: compensated absences payable	\$ (1,357,405)	
Less: net pension liability - agent plan	(132,687)	
Less: contributions due on primary government debt for capital leases	(5,592,701)	
Less: other postemployment benefits liability	<u>(21,834,879)</u>	(28,917,672)
(4) Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be amortized and recognized as components of pension expense in future years:		
Add: deferred outflows of resources related to pensions	\$ 16,503,859	
Less: deferred inflows of resources related to pensions	<u>(8,818,206)</u>	7,685,653
(5) Net pension assets are not current financial resources and therefore are not reported in the governmental funds.		
Add: net pension asset - teacher retirement plan	\$ 913,824	
Add: net pension asset - teacher legacy pension plan	<u>5,276,917</u>	6,190,741
(6) Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the governmental funds.		<u>1,808,421</u>
Net position of governmental activities (Exhibit A)		<u>\$ 389,600,821</u>

Exhibit K-4

Wilson County, Tennessee  
Statement of Revenues, Expenditures,  
and Changes in Fund Balances -  
Governmental Funds  
Discretely Presented School Department  
For the Year Ended June 30, 2019

	Major Funds		Nonmajor Funds	Total Governmental Funds
	General Purpose School	Education Capital Projects	Other Govern- mental Funds	
<u>Revenues</u>				
Local Taxes	\$ 56,304,153	\$ 0	\$ 0	\$ 56,304,153
Licenses and Permits	6,476	0	0	6,476
Charges for Current Services	193,439	594,833	7,040,339	7,828,611
Other Local Revenues	167,906	0	148,833	316,739
State of Tennessee	85,033,102	0	126,793	85,159,895
Federal Government	1,110,396	0	9,433,670	10,544,066
Other Governments and Citizens Groups	1,584,425	25,708,352	0	27,292,777
Total Revenues	<u>\$ 144,399,897</u>	<u>\$ 26,303,185</u>	<u>\$ 16,749,635</u>	<u>\$ 187,452,717</u>
<u>Expenditures</u>				
Current:				
Instruction	\$ 87,864,246	\$ 0	\$ 4,941,409	\$ 92,805,655
Support Services	50,952,522	0	1,267,923	52,220,445
Operation of Non-Instructional Services	2,072,451	0	9,318,340	11,390,791
Capital Outlay	670,859	460,584	0	1,131,443
Debt Service:				
Other Debt Service	1,455,212	0	0	1,455,212
Capital Projects	0	48,800,265	0	48,800,265
Total Expenditures	<u>\$ 143,015,290</u>	<u>\$ 49,260,849</u>	<u>\$ 15,527,672</u>	<u>\$ 207,803,811</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 1,384,607</u>	<u>\$ (22,957,664)</u>	<u>\$ 1,221,963</u>	<u>\$ (20,351,094)</u>

(Continued)

Exhibit K-4

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

	Major Funds		Nonmajor	Total
	General Purpose School	Education Capital Projects	Funds Other Governmental Funds	
<u>Other Financing Sources (Uses)</u>				
Insurance Recovery	\$ 185,311	\$ 0	\$ 0	\$ 185,311
Total Other Financing Sources (Uses)	<u>\$ 185,311</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 185,311</u>
Net Change in Fund Balances	\$ 1,569,918	\$ (22,957,664)	\$ 1,221,963	\$ (20,165,783)
Fund Balance, July 1, 2018	<u>11,170,847</u>	<u>28,370,517</u>	<u>3,838,488</u>	<u>43,379,852</u>
Fund Balance, June 30, 2019	<u>\$ 12,740,765</u>	<u>\$ 5,412,853</u>	<u>\$ 5,060,451</u>	<u>\$ 23,214,069</u>

Exhibit K-5

Wilson County, Tennessee  
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances  
of Governmental Funds to the Statement of Activities  
Discretely Presented Wilson County School Department  
For the Year Ended June 30, 2019

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

Net change in fund balances - total governmental funds (Exhibit K-4)		\$ (20,165,783)
(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	\$ 47,182,621	
Less: current-year depreciation expense	<u>(10,209,664)</u>	36,972,957
(2) The net effect of various miscellaneous transactions involving capital assets (sales, trade-ins, and donations) is to decrease net position.		(86,600)
(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, 2018	\$ (1,623,006)	
Add: deferred delinquent property taxes and other deferred June 30, 2019	<u>1,808,421</u>	185,415
(4) The contributions of long-term debt (e.g., notes, bonds, other loans, 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 has any effect of net position.		
Add: principal contributions on leases to primary government		412,137
(5) Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.		
Change in other postemployment benefits liability	\$ (1,110,406)	
Change in compensated absences payable	(264,759)	
Change in pension asset/liability - agent plan	846,375	
Change in pension asset/liability - teacher retirement plan	392,561	
Change in pension liability/liability - teacher legacy pension plan	4,790,119	
Change in deferred outflows of resources related to pensions	181,808	
Change in deferred inflows of resources related to pensions	<u>1,576,014</u>	6,411,712
(6) Internal service funds are used by management to charge the cost of employee health, dental, and life insurance benefits to individual funds. The net revenue (expense) of certain activities of the internal service fund is reported with governmental activities in the statement of activities.		<u>(638,104)</u>
Change in net position of governmental activities (Exhibit B)		<u><u>\$ 23,091,734</u></u>

Exhibit K-6

Wilson County, Tennessee  
Combining Balance Sheet - Nonmajor Governmental Funds  
Discretely Presented School Department  
June 30, 2019

	Special Revenue Funds			Total Nonmajor Governmental Funds
	School Federal Projects	Central Cafeteria	Extended School Program	
<u>ASSETS</u>				
Cash	\$ 0	\$ 117,917	\$ 0	\$ 117,917
Equity in Pooled Cash and Investments	1,209,050	3,791,866	1,268,585	6,269,501
Due from Other Governments	1,047,863	0	0	1,047,863
Total Assets	\$ 2,256,913	\$ 3,909,783	\$ 1,268,585	\$ 7,435,281
<u>LIABILITIES</u>				
Accounts Payable	\$ 46,765	\$ 0	\$ 0	\$ 46,765
Accrued Payroll	237,706	0	0	237,706
Due to Other Funds	1,972,442	0	0	1,972,442
Current Liabilities Payable From Restricted Assets	0	117,917	0	117,917
Total Liabilities	\$ 2,256,913	\$ 117,917	\$ 0	\$ 2,374,830
<u>FUND BALANCES</u>				
Restricted:				
Restricted for Education	\$ 0	\$ 3,140,008	\$ 0	\$ 3,140,008
Committed:				
Committed for Education	0	0	1,026,623	1,026,623
Assigned:				
Assigned for Education	0	651,858	241,962	893,820
Total Fund Balances	\$ 0	\$ 3,791,866	\$ 1,268,585	\$ 5,060,451
Total Liabilities and Fund Balances	\$ 2,256,913	\$ 3,909,783	\$ 1,268,585	\$ 7,435,281

Exhibit K-7

Wilson County, Tennessee  
Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balances -  
Nonmajor Governmental Funds  
Discretely Presented School Department  
For the Year Ended June 30, 2019

	<u>Special Revenue Funds</u>			Total Nonmajor Governmental Funds
	School Federal Projects	Central Cafeteria	Extended School Program	
<u>Revenues</u>				
Charges for Current Services	\$ 0	\$ 3,570,608	\$ 3,469,731	\$ 7,040,339
Other Local Revenues	0	148,833	0	148,833
State of Tennessee	69,139	57,654	0	126,793
Federal Government	6,144,850	3,288,820	0	9,433,670
Total Revenues	<u>\$ 6,213,989</u>	<u>\$ 7,065,915</u>	<u>\$ 3,469,731</u>	<u>\$ 16,749,635</u>
<u>Expenditures</u>				
Current:				
Instruction	\$ 4,941,409	\$ 0	\$ 0	\$ 4,941,409
Support Services	1,267,923	0	0	1,267,923
Operation of Non-Instructional Services	4,657	6,613,046	2,700,637	9,318,340
Total Expenditures	<u>\$ 6,213,989</u>	<u>\$ 6,613,046</u>	<u>\$ 2,700,637</u>	<u>\$ 15,527,672</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 0</u>	<u>\$ 452,869</u>	<u>\$ 769,094</u>	<u>\$ 1,221,963</u>
Net Change in Fund Balances	\$ 0	\$ 452,869	\$ 769,094	\$ 1,221,963
Fund Balance, July 1, 2018	0	3,338,997	499,491	3,838,488
Fund Balance, June 30, 2019	<u>\$ 0</u>	<u>\$ 3,791,866</u>	<u>\$ 1,268,585</u>	<u>\$ 5,060,451</u>

Exhibit K-8

Wilson County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual (Budgetary Basis) and Budget  
Discretely Presented School Department  
General Purpose School Fund  
For the Year Ended June 30, 2019

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2018	Add: Encumbrances 6/30/2019	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<b>Revenues</b>							
Local Taxes	\$ 56,304,153	\$ 0	\$ 0	\$ 56,304,153	\$ 56,242,201	\$ 56,242,201	\$ 61,952
Licenses and Permits	6,476	0	0	6,476	6,800	6,800	(324)
Charges for Current Services	193,439	0	0	193,439	195,000	195,000	(1,561)
Other Local Revenues	167,906	0	0	167,906	180,000	180,000	(12,094)
State of Tennessee	85,033,102	0	0	85,033,102	85,067,420	85,067,420	(34,318)
Federal Government	1,110,396	0	0	1,110,396	1,131,825	971,825	138,571
Other Governments and Citizens Groups	1,584,425	0	0	1,584,425	0	1,584,425	0
<b>Total Revenues</b>	<b>\$ 144,399,897</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 144,399,897</b>	<b>\$ 142,823,246</b>	<b>\$ 144,247,671</b>	<b>\$ 152,226</b>
<b>Expenditures</b>							
<b>Instruction</b>							
Regular Instruction Program	\$ 70,470,164	\$ (90,834)	\$ 16,925	\$ 70,396,255	\$ 72,674,626	\$ 72,645,801	\$ 2,249,546
Alternative Instruction Program	920,331	0	2,500	922,831	953,842	955,017	32,186
Special Education Program	11,225,715	(63,610)	53,422	11,215,527	12,082,810	12,082,810	867,283
Career and Technical Education Program	5,248,036	(1,000)	0	5,247,036	5,531,772	5,509,055	262,019
<b>Support Services</b>							
Attendance	202,900	0	0	202,900	203,264	203,264	364
Health Services	1,727,832	(66)	0	1,727,766	1,907,572	1,909,272	181,506
Other Student Support	2,889,591	0	0	2,889,591	3,016,548	3,016,548	126,957
Regular Instruction Program	3,451,818	0	5,000	3,456,818	3,602,752	3,602,752	145,934
Alternative Instruction Program	147,651	0	0	147,651	175,656	175,656	28,005
Special Education Program	1,769,631	0	0	1,769,631	2,116,026	2,116,026	346,395
Career and Technical Education Program	122,317	0	0	122,317	122,375	122,375	58
Technology	2,960,080	(191,070)	233,636	3,002,646	3,223,794	3,223,794	221,148
Board of Education	1,878,505	(19,000)	19,500	1,879,005	1,934,944	1,958,944	79,939
Director of Schools	480,075	(7,414)	3,686	476,347	494,161	494,161	17,814
Office of the Principal	11,270,213	0	0	11,270,213	11,661,542	11,661,542	391,329
Fiscal Services	964,614	(292)	13,275	977,597	1,062,955	1,062,955	85,358
Human Services/Personnel	828,920	(13,256)	12,724	828,388	840,199	864,199	35,811

(Continued)

Exhibit K-8

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2018	Add: Encumbrances 6/30/2019	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	\$ 10,200,785	\$ (621,047)	\$ 76,566	\$ 9,656,304	\$ 10,079,863	\$ 10,079,863	\$ 423,559
Maintenance of Plant	2,488,587	(232,080)	129,882	2,386,389	2,586,964	2,588,914	202,525
Transportation	9,569,003	(326,491)	176,049	9,418,561	10,451,035	10,427,035	1,008,474
<u>Operation of Non-Instructional Services</u>							
Community Services	826,824	(986)	0	825,838	895,174	895,174	69,336
Early Childhood Education	1,245,627	(2,046)	0	1,243,581	1,335,392	1,335,392	91,811
<u>Capital Outlay</u>							
Regular Capital Outlay	670,859	0	79,545	750,404	783,000	783,000	32,596
<u>Principal on Debt</u>							
Education	0	0	0	0	1,085,296	0	0
<u>Interest on Debt</u>							
Education	0	0	0	0	351,363	0	0
<u>Other Debt Service</u>							
Education	1,455,212	0	0	1,455,212	0	1,459,375	4,163
Total Expenditures	\$ 143,015,290	\$ (1,569,192)	\$ 822,710	\$ 142,268,808	\$ 149,172,925	\$ 149,172,924	\$ 6,904,116
Excess (Deficiency) of Revenues							
Over Expenditures	\$ 1,384,607	\$ 1,569,192	\$ (822,710)	\$ 2,131,089	\$ (6,349,679)	\$ (4,925,253)	\$ 7,056,342
<u>Other Financing Sources (Uses)</u>							
Insurance Recovery	\$ 185,311	\$ 0	\$ 0	\$ 185,311	\$ 300,000	\$ 300,000	\$ (114,689)
Transfers In	0	0	0	0	1,441,425	17,000	(17,000)
Total Other Financing Sources	\$ 185,311	\$ 0	\$ 0	\$ 185,311	\$ 1,741,425	\$ 317,000	\$ (131,689)
Net Change in Fund Balance							
Fund Balance, July 1, 2018	\$ 1,569,918	\$ 1,569,192	\$ (822,710)	\$ 2,316,400	\$ (4,608,254)	\$ (4,608,253)	\$ 6,924,653
	11,170,847	(1,569,192)	0	9,601,655	9,601,655	9,601,655	0
Fund Balance, June 30, 2019	\$ 12,740,765	\$ 0	\$ (822,710)	\$ 11,918,055	\$ 4,993,401	\$ 4,993,402	\$ 6,924,653



Exhibit K-9

Wilson County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual and Budget  
Discretely Presented School Department  
School Federal Projects Fund  
For the Year Ended June 30, 2019

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
<u>Revenues</u>				
State of Tennessee	\$ 69,139	\$ 0	\$ 0	\$ 69,139
Federal Government	6,144,850	6,250,271	6,846,658	(701,808)
<b>Total Revenues</b>	<b>\$ 6,213,989</b>	<b>\$ 6,250,271</b>	<b>\$ 6,846,658</b>	<b>\$ (632,669)</b>
<u>Expenditures</u>				
<u>Instruction</u>				
Regular Instruction Program	\$ 1,441,162	\$ 1,346,666	\$ 1,534,776	\$ 93,614
Special Education Program	3,320,718	3,223,742	3,513,577	192,859
Career and Technical Education Program	179,529	216,249	179,731	202
<u>Support Services</u>				
Health Services	4,058	8,000	4,087	29
Other Student Support	138,747	290,233	267,207	128,460
Regular Instruction Program	796,099	777,222	917,446	121,347
Special Education Program	315,475	361,921	409,153	93,678
Career and Technical Education Program	8,923	9,377	8,924	1
Transportation	4,621	14,300	4,995	374
<u>Operation of Non-Instructional Services</u>				
Food Service	4,657	0	4,660	3
<b>Total Expenditures</b>	<b>\$ 6,213,989</b>	<b>\$ 6,247,710</b>	<b>\$ 6,844,556</b>	<b>\$ 630,567</b>
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 2,561	\$ 2,102	\$ (2,102)
<u>Other Financing Sources (Uses)</u>				
Transfers Out	\$ 0	\$ (2,561)	\$ (2,102)	\$ 2,102
<b>Total Other Financing Sources</b>	<b>\$ 0</b>	<b>\$ (2,561)</b>	<b>\$ (2,102)</b>	<b>\$ 2,102</b>
Net Change in Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balance, July 1, 2018	0	0	0	0
<b>Fund Balance, June 30, 2019</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

Exhibit K-10

Wilson County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual (Budgetary Basis) and Budget  
Discretely Presented School Department  
Central Cafeteria Fund  
For the Year Ended June 30, 2019

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2018	Add: Encumbrances 6/30/2019	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Charges for Current Services	\$ 3,570,608	\$ 0	\$ 0	\$ 3,570,608	\$ 3,725,000	\$ 3,725,000	\$ (154,392)
Other Local Revenues	148,833	0	0	148,833	87,000	87,000	61,833
State of Tennessee	57,654	0	0	57,654	60,000	60,000	(2,346)
Federal Government	3,288,820	0	0	3,288,820	3,415,000	3,415,000	(126,180)
Total Revenues	<u>\$ 7,065,915</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 7,065,915</u>	<u>\$ 7,287,000</u>	<u>\$ 7,287,000</u>	<u>\$ (221,085)</u>
<u>Expenditures</u>							
<u>Operation of Non-Instructional Services</u>							
Food Service	\$ 6,613,046	\$ (31,668)	\$ 651,858	\$ 7,233,236	\$ 7,287,000	\$ 8,137,000	\$ 903,764
Total Expenditures	<u>\$ 6,613,046</u>	<u>\$ (31,668)</u>	<u>\$ 651,858</u>	<u>\$ 7,233,236</u>	<u>\$ 7,287,000</u>	<u>\$ 8,137,000</u>	<u>\$ 903,764</u>
Excess (Deficiency) of Revenues Over Expenditures	\$ 452,869	\$ 31,668	\$ (651,858)	\$ (167,321)	\$ 0	\$ (850,000)	\$ 682,679
Net Change in Fund Balance	\$ 452,869	\$ 31,668	\$ (651,858)	\$ (167,321)	\$ 0	\$ (850,000)	\$ 682,679
Fund Balance, July 1, 2018	3,338,997	(31,668)	0	3,307,329	2,978,177	2,978,177	329,152
Fund Balance, June 30, 2019	<u>\$ 3,791,866</u>	<u>\$ 0</u>	<u>\$ (651,858)</u>	<u>\$ 3,140,008</u>	<u>\$ 2,978,177</u>	<u>\$ 2,128,177</u>	<u>\$ 1,011,831</u>

Exhibit K-11

Wilson County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual (Budgetary Basis) and Budget  
Discretely Presented School Department  
Extended School Program Fund  
For the Year Ended June 30, 2019

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2018	Add: Encumbrances 6/30/2019	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Charges for Current Services	\$ 3,469,731	\$ 0	\$ 0	\$ 3,469,731	\$ 3,964,298	\$ 3,964,298	\$ (494,567)
Total Revenues	\$ 3,469,731	\$ 0	\$ 0	\$ 3,469,731	\$ 3,964,298	\$ 3,964,298	\$ (494,567)
<u>Expenditures</u>							
<u>Operation of Non-Instructional Services</u>							
Community Services	\$ 2,700,637	\$ (170,062)	\$ 241,962	\$ 2,772,537	\$ 3,964,298	\$ 3,964,298	\$ 1,191,761
Total Expenditures	\$ 2,700,637	\$ (170,062)	\$ 241,962	\$ 2,772,537	\$ 3,964,298	\$ 3,964,298	\$ 1,191,761
Excess (Deficiency) of Revenues Over Expenditures	\$ 769,094	\$ 170,062	\$ (241,962)	\$ 697,194	\$ 0	\$ 0	\$ 697,194
Net Change in Fund Balance	\$ 769,094	\$ 170,062	\$ (241,962)	\$ 697,194	\$ 0	\$ 0	\$ 697,194
Fund Balance, July 1, 2018	499,491	(170,062)	0	329,429	248,170	248,170	81,259
Fund Balance, June 30, 2019	\$ 1,268,585	\$ 0	\$ (241,962)	\$ 1,026,623	\$ 248,170	\$ 248,170	\$ 778,453

Exhibit K-12

Wilson County, Tennessee  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Actual (Budgetary Basis) and Budget  
Discretely Presented School Department  
Education Capital Projects Fund  
For the Year Ended June 30, 2019

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2018	Add: Encumbrances 6/30/2019	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
<u>Revenues</u>							
Charges for Current Services	\$ 594,833	\$ 0	\$ 0	\$ 594,833	\$ 0	\$ 1,000,000	\$ (405,167)
Other Local Revenues	0	0	0	0	0	200,000	(200,000)
Other Governments and Citizens Groups	25,708,352	0	0	25,708,352	0	0	25,708,352
<b>Total Revenues</b>	<b>\$ 26,303,185</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 26,303,185</b>	<b>\$ 0</b>	<b>\$ 1,200,000</b>	<b>\$ 25,103,185</b>
<u>Expenditures</u>							
<u>Capital Outlay</u>							
Regular Capital Outlay	\$ 460,584	\$ (320,182)	\$ 135,437	\$ 275,839	\$ 0	\$ 1,000,000	\$ 724,161
<u>Capital Projects</u>							
Education Capital Projects	48,800,265	(28,050,335)	5,277,416	26,027,346	0	117,200,000	91,172,654
<b>Total Expenditures</b>	<b>\$ 49,260,849</b>	<b>\$ (28,370,517)</b>	<b>\$ 5,412,853</b>	<b>\$ 26,303,185</b>	<b>\$ 0</b>	<b>\$ 118,200,000</b>	<b>\$ 91,896,815</b>
Excess (Deficiency) of Revenues Over Expenditures	\$ (22,957,664)	\$ 28,370,517	\$ (5,412,853)	\$ 0	\$ 0	\$ (117,000,000)	\$ 117,000,000
<u>Other Financing Sources (Uses)</u>							
Bonds Issued	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 117,000,000	\$ (117,000,000)
<b>Total Other Financing Sources</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 117,000,000</b>	<b>\$ (117,000,000)</b>
Net Change in Fund Balance	\$ (22,957,664)	\$ 28,370,517	\$ (5,412,853)	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balance, July 1, 2018	28,370,517	(28,370,517)	0	0	0	0	0
<b>Fund Balance, June 30, 2019</b>	<b>\$ 5,412,853</b>	<b>\$ 0</b>	<b>\$ (5,412,853)</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

Exhibit K-13

Wilson County, Tennessee  
Statement of Net Position  
Discretely Presented Wilson County School Department  
Proprietary Fund  
June 30, 2019

Governmental  
Activities  
Internal  
Service  
Fund  
Employee  
Insurance  
Fund

ASSETS

Current Assets:

Cash	\$ 2,346,657
Equity in Pooled Cash and Investments	5,757,745
Due from Other Funds	16,526,884
Total Assets	<u>\$ 24,631,286</u>

LIABILITIES

Current Liabilities:

Claims and Judgments Payable	\$ 2,422,365
Total Liabilities	<u>\$ 2,422,365</u>

NET POSITION

Unrestricted	<u>\$ 22,208,921</u>
Total Net Position	<u><u>\$ 22,208,921</u></u>

Exhibit K-14

Wilson County, Tennessee  
Statement of Revenues, Expenses, and  
Changes in Net Position  
Discretely Presented Wilson County School Department  
Proprietary Fund  
For the Year Ended June 30, 2019

	Governmental Activities
	Internal Service Fund
	Employee Insurance Fund
<u>Operating Revenues</u>	
Charges for Current Services	\$ 17,620,575
Total Operating Revenues	<u>\$ 17,620,575</u>
<u>Operating Expenses</u>	
Employee Benefits	\$ 18,398,679
Total Operating Expenses	<u>\$ 18,398,679</u>
Operating Income (Loss)	<u>\$ (778,104)</u>
<u>Nonoperating Revenues (Expenses)</u>	
Investment Income	\$ 140,000
Total Nonoperating Revenues (Expenses)	<u>\$ 140,000</u>
Change in Net Position	\$ (638,104)
Net Position, July 1, 2018	<u>22,847,025</u>
Net Position, June 30, 2019	<u><u>\$ 22,208,921</u></u>

Exhibit K-15

Wilson County, Tennessee  
Statement of Cash Flows  
Discretely Presented Wilson County School Department  
Proprietary Fund  
For the Year Ended June 30, 2019

	Governmental Activities
	Internal Service Fund
	Employee Insurance Fund
<u>Cash Flows from Operating Activities</u>	
Receipts for Self Insurance Premiums	\$ 10,857,728
Payments to Vendors	(17,269,874)
Net Cash Provided By (Used In) Operating Activities	<u>\$ (6,412,146)</u>
<u>Cash Flows from Investing Activities</u>	
Investment Income	\$ 140,000
Net Cash Provided By (Used In) Investing Activities	<u>\$ 140,000</u>
Net Increase (Decrease) in Cash	\$ (6,272,146)
Cash, July 1, 2018	<u>14,376,548</u>
Cash, June 30, 2019	<u><u>\$ 8,104,402</u></u>
<u>Reconciliation of Operating Income (Loss)</u> <u>to Net Cash Provided By (Used In) Operating Activities</u>	
Operating Income (Loss)	\$ (778,104)
Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Provided By (Used In) Operating Activities:	
(Increase) Decrease in Due from Other Funds	(6,762,847)
Increase (Decrease) in Claims and Judgments Payable	<u>1,128,805</u>
Net Cash Provided By (Used In) Operating Activities	<u><u>\$ (6,412,146)</u></u>
<u>Reconciliation of Cash With Statement of Net Position</u>	
Cash Per Net Position	\$ 2,346,657
Equity in Pooled Cash and Investments Per Net Position	<u>5,757,745</u>
Cash, June 30, 2019	<u><u>\$ 8,104,402</u></u>

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## MISCELLANEOUS SCHEDULES

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Exhibit L-1

Wilson County, Tennessee  
 Schedule of Changes in Long-term Notes, Bonds, and Capital Leases  
 For the Year Ended June 30, 2019

Description of Indebtedness	Original Amount of Issue	Interest Rate	Date of Issue	Last Maturity Date	Outstanding 7-1-18	Issued During Period	Paid and/or Matured During Period	Debt Refunded	Outstanding 6-30-19
<b>NOTES PAYABLE</b>									
<u>Payable through General Debt Service Fund</u>									
Jail Renovation	\$ 1,895,000	4.84 %	6-10-09	6-1-21	\$ 465,000	\$ 0	\$ 155,000	\$ 0	\$ 310,000
County Expo, Civic, & Recreational Center	1,500,000	3.22	12-29-15	4-1-27	1,260,000	0	125,000	0	1,135,000
County Veterans Plaza, Museum, and Offices	815,000	2.37	2-25-16	3-21-19	275,000	0	275,000	0	0
<b>Total Payable through General Debt Service Fund</b>					<b>\$ 2,000,000</b>	<b>\$ 0</b>	<b>\$ 555,000</b>	<b>\$ 0</b>	<b>\$ 1,445,000</b>
<u>Payable through General Fund</u>									
Sheriff Vehicles	736,000	2.80	2-28-17	6-1-20	\$ 501,000	\$ 0	\$ 250,000	\$ 0	\$ 251,000
Fire Trucks and Emergency Vehicles	1,891,000	3.72	6-8-18	6-1-24	1,891,000	0	284,000	0	1,607,000
<b>Total Payable through General Fund</b>					<b>\$ 2,392,000</b>	<b>\$ 0</b>	<b>\$ 534,000</b>	<b>\$ 0</b>	<b>\$ 1,858,000</b>
<u>Payable through Highway/Public Works Fund</u>									
Land Improvements	1,190,000	2.32	4-28-16	4-1-21	\$ 730,000	\$ 0	\$ 235,000	\$ 0	\$ 495,000
<b>Total Notes Payable</b>					<b>\$ 5,122,000</b>	<b>\$ 0</b>	<b>\$ 1,324,000</b>	<b>\$ 0</b>	<b>\$ 3,798,000</b>
<b>BONDS PAYABLE</b>									
<u>Payable through General Debt Service Fund</u>									
School Building Construction	50,000,000	3.65 to 5.4	4-21-10	6-30-32	\$ 49,100,000	\$ 0	\$ 800,000	45,800,000	\$ 2,500,000
Refunding	34,110,000	1 to 5	4-26-12	4-1-23	18,950,000	0	3,870,000	0	15,080,000
Watertown High School and WEMA Stations	37,995,000	2 to 4	10-30-12	4-1-35	34,795,000	0	1,000,000	0	33,795,000
School Refunding	10,055,000	2 to 5	10-30-13	4-1-19	1,845,000	0	1,845,000	0	0
County Library	2,545,000	2 to 3.375	12-9-14	4-1-35	2,290,000	0	105,000	0	2,185,000
Mt. Juliet High School Refunding	5,460,000	4.00	1-6-15	4-1-25	5,460,000	0	0	0	5,460,000
County Expo Center	9,910,000	2 to 5	8-12-15	4-1-36	9,510,000	0	385,000	0	9,125,000
School Improvements	13,890,000	2.25 to 5	10-29-15	4-1-36	13,395,000	0	520,000	0	12,875,000
County High School	5,490,000	2 to 5	8-30-16	4-1-36	5,290,000	0	205,000	0	5,085,000
Gladeville Middle School	52,690,000	3 to 5	2-9-17	4-1-42	52,690,000	0	1,275,000	0	51,415,000
County High School	104,495,000	3 to 5	10-2-18	4-1-41	0	104,495,000	100,000	0	104,395,000
New Lebanon High School Refunding	32,920,000	3 to 5	6-27-19	4-1-32	0	39,920,000	0	0	39,920,000
<b>Total Payable through General Debt Service Fund</b>					<b>\$ 193,325,000</b>	<b>\$ 144,415,000</b>	<b>\$ 10,105,000</b>	<b>\$ 45,800,000</b>	<b>\$ 281,835,000</b>

(Continued)

Exhibit L-1

Wilson County, Tennessee  
Schedule of Changes in Long-term Notes, Bonds, and Capital Leases (Cont.)

Description of Indebtedness	Original Amount of Issue	Interest Rate	Date of Issue	Last Maturity Date	Outstanding 7-1-18	Issued During Period	Paid and/or Matured During Period	Debt Refunded	Outstanding 6-30-19
<b><u>BONDS PAYABLE (CONT.)</u></b>									
<u>Payable through Rural Debt Service Fund</u>									
School Upgrades	\$ 10,200,000	1 to 4.85 %	5-13-10	5-1-25	\$ 6,180,000	\$ 0	\$ 695,000	0	\$ 5,485,000
School Upgrades	36,000,000	2 to 4	10-30-12	4-1-35	30,050,000	0	700,000	0	29,350,000
School Refunding	3,530,000	2 to 4	10-30-12	4-1-23	1,690,000	0	350,000	0	1,340,000
School Refunding	1,945,000	2 to 4	10-30-13	4-1-19	350,000	0	350,000	0	0
School Improvements	14,605,000	2 to 4	8-6-14	4-1-34	12,755,000	0	650,000	0	12,105,000
School Refunding	7,435,000	3 to 5	10-27-15	4-1-27	6,415,000	0	740,000	0	5,675,000
School Improvements	50,720,000	3 to 5	3-22-16	6-30-36	50,620,000	0	500,000	0	50,120,000
County Elementary and Middle School	2,315,000	2 to 5	8-30-16	4-1-36	2,230,000	0	90,000	0	2,140,000
School Improvements	21,255,000	2 to 5	2-9-17	4-1-40	21,255,000	0	780,000	0	20,475,000
Total Payable through Rural Debt Service Fund					<u>\$ 131,545,000</u>	<u>\$ 0</u>	<u>\$ 4,855,000</u>	<u>\$ 0</u>	<u>\$ 126,690,000</u>
Total Bonds Payable					<u>\$ 324,870,000</u>	<u>\$ 144,415,000</u>	<u>\$ 14,960,000</u>	<u>\$ 45,800,000</u>	<u>\$ 408,525,000</u>
<b><u>CAPITAL LEASES PAYABLE</u></b>									
<u>Payable through Drug Control Fund</u>									
Tasers	105,396	0.00	1-29-19	1-29-23	\$ 0	\$ 105,396	\$ 15,399	\$ 0	\$ 89,997
<u>Payable through Other Capital Projects Fund</u>									
Land and Building	3,358,452	0.00	3-1-19	3-1-21	0	3,350,000	1,300,000	0	2,050,000
<u>Contributions Due by the School Department from the General Purpose School Fund to the General Debt Service Fund</u>									
Energy efficiency equipment	6,711,450	2.64	7-1-16	8-28-30	5,960,718	0	390,295	0	5,570,423
Apple Computers	66,840	1.99	9-20-17	9-20-19	44,120	0	21,842	0	22,278
Total Capital Leases					<u>\$ 6,004,838</u>	<u>\$ 3,455,396</u>	<u>\$ 1,727,536</u>	<u>\$ 0</u>	<u>\$ 7,732,698</u>

Exhibit L-2

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

Year Ending June 30	Notes		
	Principal	Interest	Total
2020	\$ 1,085,000	\$ 129,843	\$ 1,214,843
2021	848,000	94,135	942,135
2022	456,000	65,003	521,003
2023	470,000	48,715	518,715
2024	484,000	31,931	515,931
2025	150,000	14,651	164,651
2026	150,000	9,821	159,821
2027	155,000	4,990	159,990
Total	\$ 3,798,000	\$ 399,089	\$ 4,197,089

Year Ending June 30	Bonds		
	Principal	Interest	Total
2020	\$ 15,315,000	\$ 14,948,882	\$ 30,263,882
2021	15,770,000	14,767,351	30,537,351
2022	16,890,000	14,105,006	30,995,006
2023	17,405,000	13,320,843	30,725,843
2024	18,330,000	12,581,632	30,911,632
2025	19,305,000	11,806,307	31,111,307
2026	20,965,000	10,948,274	31,913,274
2027	21,250,000	10,015,012	31,265,012
2028	22,350,000	9,149,912	31,499,912
2029	23,330,000	8,286,962	31,616,962
2030	23,380,000	7,519,537	30,899,537
2031	24,450,000	6,739,481	31,189,481
2032	24,935,000	5,904,875	30,839,875
2033	21,765,000	5,117,051	26,882,051
2034	22,250,000	4,419,743	26,669,743
2035	21,815,000	3,675,449	25,490,449
2036	17,205,000	2,924,320	20,129,320
2037	11,150,000	2,331,937	13,481,937
2038	11,545,000	1,934,375	13,479,375
2039	11,970,000	1,511,824	13,481,824
2040	12,425,000	1,059,037	13,484,037
2041	11,425,000	589,000	12,014,000
2042	3,300,000	132,000	3,432,000
Total	\$ 408,525,000	\$ 163,788,810	\$ 572,313,810

(Continued)

Exhibit L-2

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

Year Ending June 30	Capital Leases		
	Principal	Interest	Total
2020	\$ 1,445,376	\$ 147,500	\$ 1,592,876
2021	1,483,674	136,483	1,620,157
2022	444,529	125,628	570,157
2023	455,671	114,487	570,158
2024	444,607	103,051	547,658
2025	456,345	91,314	547,659
2026	468,392	79,266	547,658
2027	480,758	66,900	547,658
2028	493,450	54,208	547,658
2029	506,477	41,181	547,658
2030	519,848	27,810	547,658
2031	533,571	14,087	547,658
Total	\$ 7,732,698	\$ 1,001,915	\$ 8,734,613

Exhibit L-3

Wilson County, Tennessee  
Schedule of Notes Receivable  
June 30, 2019

<u>Description</u>	<u>Debtor</u>	<u>Original Amount of Notes</u>	<u>Date of Issue</u>	<u>Date of Maturity</u>	<u>Interest Rate</u>	<u>Balance 6-30-19</u>
<u>General Debt Service Fund</u>						
City of Watertown	City of Watertown	\$ 650,000	6-23-08	6-22-43	3.2 %	\$ 516,194
<u>General, Agriculture Center, Highway/Public Works, General Purpose School, General Debt Service, Highway Capital Projects and Solid Waste Disposal Funds</u>						
Overpayment of Delinquent Property Taxes for Fiscal Years Ended June 30, 2003, through June 30, 2012	Lebanon Special School District	2,324,481	6-30-13	6-30-22	0	<u>929,550</u>
Total Notes Receivable						<u>\$ 1,445,744</u>

Exhibit L-4

Wilson County, Tennessee  
Schedule of Transfers  
Primary Government  
For the Year Ended June 30, 2019

<u>From Fund</u>	<u>To Fund</u>	<u>Purpose</u>	<u>Amount</u>
<u>PRIMARY GOVERNMENT</u>			
Other Capital Projects	General Debt Service	Debt payments	\$ 1,000,000
High School Building Projects	Special Purpose	Design funds for high school project	1,550,000
"	Rural School Construction Projects	Gladeville Middle School Project	<u>300,265</u>
Total Transfers Primary Government			<u>\$ 2,850,265</u>

Exhibit L-5

Wilson County, Tennessee  
Schedule of Salaries and Official Bonds of Principal Officials  
Primary Government and Discretely Presented Wilson County School Department  
For the Year Ended June 30, 2019

Official	Authorization for Salary	Salary Paid During Period	Bond	Surety
County Mayor	Section 8-24-102, <i>TCA</i> , and County Commission	\$ 124,538 (1)	\$ 100,000	R.L.I. Insurance Company
Road Superintendent	Section 8-24-102, <i>TCA</i>	110,188	100,000	"
Director of Schools	State Board of Education and Local Board of Education	175,000 (2)		(7)
Trustee	Section 8-24-102, <i>TCA</i>	90,992	5,000,000	Hartford Fire Insurance Company
Assessor of Property	Section 8-24-102, <i>TCA</i>	90,992	50,000	R.L.I. Insurance Company
County Clerk	Section 8-24-102, <i>TCA</i>	90,992	100,000	"
Circuit, General Sessions, and Juvenile Courts Clerk	Section 8-24-102, <i>TCA</i>	100,094 (3)(6)	100,000	"
Clerk and Master	Section 8-24-102, <i>TCA</i> , and Chancery Court Judge	100,094 (3)(4)(6)	100,000	"
Register of Deeds:				
John Spickard (7-1-18 through 8-31-18)	Section 8-24-102, <i>TCA</i>	17,499	100,000	"
Jackie Murphy (9-1-18 through 6-30-19)	Section 8-24-102, <i>TCA</i>	73,493	100,000	"
Sheriff	Section 8-24-102, <i>TCA</i> , and County Commission	110,104 (5)	100,000	"
Finance Director	County Commission	115,388	100,000	"
<u>County Employees:</u>				
Employee Blanket Bond			150,000	Travelers Companies
<u>School Employees:</u>				
School Employees			400,000	Tennessee Risk Management Trust

- (1) Does not include \$28,800 for serving as chairman of the Road Commission or \$300 for serving as chairman of the Planning Commission.  
(2) Does not include \$1,000 for a chief executive officer supplement.  
(3) Does not include \$500 for Certified Public Administrator certification.  
(4) Does not include \$47,996 for special commissioner fees.  
(5) Does not include \$8,125 for serving as a workhouse superintendent or \$600 for a law enforcement training supplement.  
(6) Includes an additional ten percent of clerk's salary for overseeing more than one court.  
(7) Official is covered by the employee insurance policy pursuant to Section 8-19-101, *TCA*.

Exhibit L-6

Wilson County, Tennessee  
Schedule of Detailed Revenues -  
All Governmental Fund Types  
For the Year Ended June 30, 2019

	Special Revenue Funds					
	General	Ambulance Service	Special Purpose	Drug Control	Sports and Recreation	Agriculture Center
<u>Local Taxes</u>						
<u>County Property Taxes</u>						
Current Property Tax	\$ 34,848,207	\$ 0	\$ 0	\$ 0	\$ 961,167	\$ 0
Trustee's Collections - Prior Year	576,474	0	0	0	0	0
Trustee's Collections - Bankruptcy	412	0	0	0	0	0
Circuit Clerk/Clerk and Master Collections - Prior Years	347,823	0	0	0	0	2
Interest and Penalty	118,166	0	0	0	0	0
Payments in-Lieu-of Taxes - T.V.A.	7,059	0	0	0	0	0
Payments in-Lieu-of Taxes - Other	45,120	0	0	0	0	0
<u>County Local Option Taxes</u>						
Local Option Sales Tax	0	0	2,198,748	0	0	0
Hotel/Motel Tax	883,548	0	0	0	0	1,059,749
Wheel Tax	0	0	0	0	0	0
Litigation Tax - General	243,326	0	0	0	0	0
Litigation Tax - Special Purpose	187,807	0	0	0	0	0
Litigation Tax - Jail, Workhouse, or Courthouse	125,498	0	0	0	0	0
Litigation Tax - Victim-Offender Mediation Center	95,891	0	0	0	0	0
Litigation Tax - Courthouse Security	120,336	0	0	0	0	0
Business Tax	2,741,043	0	0	0	0	0
Mixed Drink Tax	7,144	0	0	0	0	0
Mineral Severance Tax	0	0	0	0	0	0
Adequate Facilities/Development Tax	0	0	0	0	0	0
<u>Statutory Local Taxes</u>						
Bank Excise Tax	278,404	0	0	0	0	0
Wholesale Beer Tax	639,592	0	0	0	0	0
Total Local Taxes	\$ 41,265,850	\$ 0	\$ 2,198,748	\$ 0	\$ 961,167	\$ 1,059,751

(Continued)



Exhibit L-6

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

	Special Revenue Funds					
	General	Ambulance Service	Special Purpose	Drug Control	Sports and Recreation	Agriculture Center
<u>Licenses and Permits</u>						
<u>Licenses</u>						
Cable TV Franchise	\$ 719,842	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Permits</u>						
Building Permits	300,514	0	0	0	0	0
Other Permits	14,130	1,750	0	0	0	0
Total Licenses and Permits	\$ 1,034,486	\$ 1,750	\$ 0	\$ 0	\$ 0	\$ 0
<u>Fines, Forfeitures, and Penalties</u>						
<u>Circuit Court</u>						
Fines	\$ 22,081	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Officers Costs	42,233	0	0	0	0	0
Drug Control Fines	0	0	0	34,996	0	0
Jail Fees	4,036	0	0	0	0	0
Data Entry Fee - Circuit Court	4,711	0	0	0	0	0
Courtroom Security Fee	12,593	0	0	0	0	0
<u>Criminal Court</u>						
Drug Court Fees	10,159	0	0	0	0	0
DUI Treatment Fines	7,374	0	0	0	0	0
<u>General Sessions Court</u>						
Fines	150,034	0	0	0	0	0
Officers Costs	241,725	0	0	0	0	0
Game and Fish Fines	272	0	0	0	0	0
Drug Control Fines	0	0	0	30,188	0	0
Drug Court Fees	47,444	0	0	0	0	0
Jail Fees	22,088	0	0	0	0	0
Data Entry Fee - General Sessions Court	52,887	0	0	0	0	0

(Continued)

Exhibit L-6

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

	Special Revenue Funds					
	General	Ambulance Service	Special Purpose	Drug Control	Sports and Recreation	Agriculture Center
<u>Fines, Forfeitures, and Penalties (Cont.)</u>						
<u>Juvenile Court</u>						
Fines	\$ 1,643	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Officers Costs	3,829	0	0	0	0	0
Jail Fees	606	0	0	0	0	0
Data Entry Fee - Juvenile Court	1,218	0	0	0	0	0
<u>Chancery Court</u>						
Officers Costs	13,421	0	0	0	0	0
Data Entry Fee - Chancery Court	9,253	0	0	0	0	0
<u>Other Courts - In-county</u>						
Fines	11,036	0	0	0	0	0
<u>Other Fines, Forfeitures, and Penalties</u>						
Proceeds from Confiscated Property	0	0	0	88,469	0	0
<b>Total Fines, Forfeitures, and Penalties</b>	<b>\$ 658,643</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 153,653</b>	<b>\$ 0</b>	<b>\$ 0</b>
<u>Charges for Current Services</u>						
<u>General Service Charges</u>						
Surcharge - Host Agency	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 194,246
Surcharge - General	0	0	0	0	0	29,684
Patient Charges	2,544,095	445,000	0	0	0	0
Zoning Studies	44,610	0	0	0	0	0
Other General Service Charges	266	0	0	0	0	259,627
Water Tap Sales	0	0	0	0	0	0
Service Charges	81,883	0	0	0	0	0
<u>Fees</u>						
Engineer Review Fees	343,565	0	0	0	0	0
Copy Fees	1,131	0	0	0	0	0

(Continued)

Exhibit L-6

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

	Special Revenue Funds					
	General	Ambulance Service	Special Purpose	Drug Control	Sports and Recreation	Agriculture Center
<u>Charges for Current Services (Cont.)</u>						
<u>Fees (Cont.)</u>						
Archives and Records Management Fee	\$ 73,907	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Greenbelt Late Application Fee	650	0	0	0	0	0
Telephone Commissions	47,573	0	0	0	0	0
Vending Machine Collections	110,164	0	0	0	0	0
Constitutional Officers' Fees and Commissions	0	0	0	0	0	0
Data Processing Fee - Register	57,704	0	0	0	0	0
Probation Fees	260,570	0	0	0	0	0
Data Processing Fee - Sheriff	2,559	0	0	0	0	0
Sexual Offender Registration Fee - Sheriff	9,600	0	0	0	0	0
Data Processing Fee - County Clerk	22,584	0	0	0	0	0
Vehicle Insurance Coverage and Reinstatement Fees	385	0	0	0	0	0
<u>Education Charges</u>						
Tuition - Adult Education	5,955	0	0	0	0	0
Tuition - Other	18,390	0	0	0	0	0
Contract for Food Services with Other LEA's	0	0	0	0	0	53,409
Contract for Non-Instructional Services with Other LEA's	0	0	0	0	0	5,163
Other Charges for Services	2,656	0	0	0	0	0
<b>Total Charges for Current Services</b>	<b>\$ 3,628,247</b>	<b>\$ 445,000</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 542,129</b>
<u>Other Local Revenues</u>						
<u>Recurring Items</u>						
Investment Income	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Lease/Rentals	57,522	0	0	0	0	18,417
Sale of Materials and Supplies	990	0	0	0	0	0
Sale of Maps	24,586	0	0	0	0	0

(Continued)

Exhibit L-6

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

	Special Revenue Funds					
	General	Ambulance Service	Special Purpose	Drug Control	Sports and Recreation	Agriculture Center
<u>Other Local Revenues (Cont.)</u>						
<u>Recurring Items (Cont.)</u>						
Sale of Animals/Livestock	\$ 10,180	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Miscellaneous Refunds	9,093	35,745	0	0	0	31,481
<u>Nonrecurring Items</u>						
Sale of Equipment	1,193	0	0	0	0	1,114
Contributions and Gifts	8,028	0	0	0	0	0
Total Other Local Revenues	<u>\$ 111,592</u>	<u>\$ 35,745</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 51,012</u>
<u>Fees Received From County Officials</u>						
<u>Excess Fees</u>						
County Clerk	\$ 761,500	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Circuit Court Clerk	112,110	0	0	0	0	0
Register	583,669	0	0	0	0	0
Trustee	2,608,802	0	0	0	0	0
<u>Fees In-Lieu-of Salary</u>						
Clerk and Master	317,515	0	0	0	0	0
Sheriff	65,887	0	0	0	0	0
Total Fees Received From County Officials	<u>\$ 4,449,483</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<u>State of Tennessee</u>						
<u>Public Safety Grants</u>						
Law Enforcement Training Programs	\$ 74,400	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Drug Control Grants	72,845	0	0	0	0	0
Other Public Safety Grants	46,200	0	0	0	0	0
<u>Health and Welfare Grants</u>						
Health Department Programs	930,152	0	0	0	0	0

(Continued)

Exhibit L-6

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

	Special Revenue Funds					
	General	Ambulance Service	Special Purpose	Drug Control	Sports and Recreation	Agriculture Center
<u>State of Tennessee (Cont.)</u>						
<u>Public Works Grants</u>						
Bridge Program	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
State Aid Program	0	0	0	0	0	0
Litter Program	86,014	0	0	0	0	0
<u>Other State Revenues</u>						
Flood Control	46,012	0	0	0	0	0
Income Tax	460,474	0	0	0	0	0
Vehicle Certificate of Title Fees	19,051	0	0	0	0	0
Alcoholic Beverage Tax	201,323	0	0	0	0	0
State Revenue Sharing - T.V.A.	1,407,649	0	0	0	0	0
State Revenue Sharing - Telecommunications	61,845	0	0	0	0	0
Contracted Prisoner Boarding	1,748,214	0	0	0	0	0
Gasoline and Motor Fuel Tax	0	0	0	0	0	0
Registrar's Salary Supplement	11,373	0	0	0	0	0
Other State Grants	1,250	0	0	0	0	0
Other State Revenues	21,460	0	0	0	0	0
Total State of Tennessee	<u>\$ 5,188,262</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<u>Federal Government</u>						
<u>Federal Through State</u>						
Civil Defense Reimbursement	\$ 90,933	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Homeland Security Grants	119,620	0	0	0	0	0
Other Federal through State	0	0	0	0	0	0
<u>Direct Federal Revenue</u>						
Tax Credit Bond Rebate	0	0	0	0	0	0
Other Direct Federal Revenue	13,800	0	0	0	0	0
Total Federal Government	<u>\$ 224,353</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

(Continued)

Exhibit L-6

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

	Special Revenue Funds					
	General	Ambulance Service	Special Purpose	Drug Control	Sports and Recreation	Agriculture Center
<u>Other Governments and Citizens Groups</u>						
<u>Other Governments</u>						
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	100,000
Contracted Services	60,626	0	0	0	0	512,703
Total Other Governments and Citizens Groups	<u>\$ 60,626</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>612,703</u>
Total	\$ 56,621,542	\$ 482,495	\$ 2,198,748	\$ 153,653	\$ 961,167	\$ 2,265,595

(Continued)

Exhibit L-6

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

	<u>Special Revenue Funds</u>		<u>Debt Service Funds</u>		<u>Capital Projects Funds</u>	
	<u>Constitu- tional - Officers - Fees</u>	<u>Highway / Public Works</u>	<u>General Debt Service</u>	<u>Rural Debt Service</u>	<u>General Capital Projects</u>	<u>HUD Grant Projects</u>
<u>Local Taxes</u>						
<u>County Property Taxes</u>						
Current Property Tax	\$ 0	\$ 4,516,183	\$ 11,992,311	\$ 0	\$ 0	\$ 0
Trustee's Collections - Prior Year	0	72,404	167,892	0	0	0
Trustee's Collections - Bankruptcy	0	52	126	0	0	0
Circuit Clerk/Clerk and Master Collections - Prior Years	0	34,881	89,889	0	0	0
Interest and Penalty	0	14,946	35,914	0	0	0
Payments in-Lieu-of Taxes - T.V.A.	0	0	0	0	0	0
Payments in-Lieu-of Taxes - Other	0	0	0	0	0	0
<u>County Local Option Taxes</u>						
Local Option Sales Tax	0	0	0	8,467,259	0	0
Hotel/Motel Tax	0	0	0	0	0	0
Wheel Tax	0	0	2,982,192	0	0	0
Litigation Tax - General	0	0	0	0	0	0
Litigation Tax - Special Purpose	0	0	0	0	0	0
Litigation Tax - Jail, Workhouse, or Courthouse	0	0	360,646	0	0	0
Litigation Tax - Victim-Offender Mediation Center	0	0	0	0	0	0
Litigation Tax - Courthouse Security	0	0	0	0	0	0
Business Tax	0	0	0	0	0	0
Mixed Drink Tax	0	0	0	0	0	0
Mineral Severance Tax	0	268,375	0	0	0	0
Adequate Facilities/Development Tax	0	0	2,936,354	0	0	0
<u>Statutory Local Taxes</u>						
Bank Excise Tax	0	34,414	91,303	0	0	0
Wholesale Beer Tax	0	0	0	0	0	0
<b>Total Local Taxes</b>	<b>\$ 0</b>	<b>\$ 4,941,255</b>	<b>\$ 18,656,627</b>	<b>\$ 8,467,259</b>	<b>\$ 0</b>	<b>\$ 0</b>

(Continued)

Exhibit L-6

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

	Special Revenue Funds		Debt Service Funds		Capital Projects Funds	
	Constitu - tional - Officers - Fees	Highway / Public Works	General Debt Service	Rural Debt Service	General Capital Projects	HUD Grant Projects
<u>Licenses and Permits</u>						
<u>Licenses</u>						
Cable TV Franchise	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Permits</u>						
Building Permits	0	0	0	0	0	0
Other Permits	0	0	0	0	0	0
Total Licenses and Permits	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Fines, Forfeitures, and Penalties</u>						
<u>Circuit Court</u>						
Fines	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Officers Costs	0	0	0	0	0	0
Drug Control Fines	0	0	0	0	0	0
Jail Fees	0	0	0	0	0	0
Data Entry Fee - Circuit Court	0	0	0	0	0	0
Courtroom Security Fee	0	0	0	0	0	0
<u>Criminal Court</u>						
Drug Court Fees	0	0	0	0	0	0
DUI Treatment Fines	0	0	0	0	0	0
<u>General Sessions Court</u>						
Fines	0	0	0	0	0	0
Officers Costs	0	0	0	0	0	0
Game and Fish Fines	0	0	0	0	0	0
Drug Control Fines	0	0	0	0	0	0
Drug Court Fees	0	0	0	0	0	0
Jail Fees	0	0	0	0	0	0
Data Entry Fee - General Sessions Court	0	0	0	0	0	0

(Continued)



Exhibit L-6

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

	<u>Special Revenue Funds</u>		<u>Debt Service Funds</u>		<u>Capital Projects Funds</u>	
	<u>Constitu - tional - Officers - Fees</u>	<u>Highway / Public Works</u>	<u>General Debt Service</u>	<u>Rural Debt Service</u>	<u>General Capital Projects</u>	<u>HUD Grant Projects</u>
<u>Fines, Forfeitures, and Penalties (Cont.)</u>						
<u>Juvenile Court</u>						
Fines	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Officers Costs	0	0	0	0	0	0
Jail Fees	0	0	0	0	0	0
Data Entry Fee - Juvenile Court	0	0	0	0	0	0
<u>Chancery Court</u>						
Officers Costs	0	0	0	0	0	0
Data Entry Fee - Chancery Court	0	0	0	0	0	0
<u>Other Courts - In-county</u>						
Fines	0	0	0	0	0	0
<u>Other Fines, Forfeitures, and Penalties</u>						
Proceeds from Confiscated Property	0	0	0	0	0	0
<b>Total Fines, Forfeitures, and Penalties</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<u>Charges for Current Services</u>						
<u>General Service Charges</u>						
Surcharge - Host Agency	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Surcharge - General	0	0	0	0	0	0
Patient Charges	0	0	0	0	0	0
Zoning Studies	0	0	0	0	0	0
Other General Service Charges	0	0	0	0	0	0
Water Tap Sales	0	0	0	0	0	0
Service Charges	0	0	0	0	0	0
<u>Fees</u>						
Engineer Review Fees	0	0	0	0	0	0
Copy Fees	0	0	0	0	0	0

(Continued)

Exhibit L-6

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

	Special Revenue Funds		Debt Service Funds		Capital Projects Funds	
	Constitu- tional - Officers - Fees	Highway / Public Works	General Debt Service	Rural Debt Service	General Capital Projects	HUD Grant Projects
<u>Charges for Current Services (Cont.)</u>						
<u>Fees (Cont.)</u>						
Archives and Records Management Fee	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Greenbelt Late Application Fee	0	0	0	0	0	0
Telephone Commissions	0	0	0	0	0	0
Vending Machine Collections	0	0	0	0	0	0
Constitutional Officers' Fees and Commissions	3,411,486	0	0	0	0	0
Data Processing Fee - Register	0	0	0	0	0	0
Probation Fees	0	0	0	0	0	0
Data Processing Fee - Sheriff	0	0	0	0	0	0
Sexual Offender Registration Fee - Sheriff	0	0	0	0	0	0
Data Processing Fee - County Clerk	0	0	0	0	0	0
Vehicle Insurance Coverage and Reinstatement Fees	0	0	0	0	0	0
<u>Education Charges</u>						
Tuition - Adult Education	0	0	0	0	0	0
Tuition - Other	0	0	0	0	0	0
Contract for Food Services with Other LEA's	0	0	0	0	0	0
Contract for Non-Instructional Services with Other LEA's	0	0	0	0	0	0
Other Charges for Services	0	0	0	0	0	0
<b>Total Charges for Current Services</b>	<b>\$ 3,411,486</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<u>Other Local Revenues</u>						
<u>Recurring Items</u>						
Investment Income	\$ 0	\$ 0	\$ 3,612,208	\$ 0	\$ 0	\$ 0
Lease/Rentals	0	12,400	0	0	0	0
Sale of Materials and Supplies	0	0	0	0	21,152	0
Sale of Maps	0	0	0	0	0	0

(Continued)

Exhibit L-6

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

	<u>Special Revenue Funds</u>		<u>Debt Service Funds</u>		<u>Capital Projects Funds</u>	
	<u>Constitu -</u> <u>Officer -</u> <u>Fees</u>	<u>Highway /</u> <u>Public</u> <u>Works</u>	<u>General</u> <u>Debt</u> <u>Service</u>	<u>Rural</u> <u>Debt</u> <u>Service</u>	<u>General</u> <u>Capital</u> <u>Projects</u>	<u>HUD</u> <u>Grant</u> <u>Projects</u>
<u>Other Local Revenues (Cont.)</u>						
<u>Recurring Items (Cont.)</u>						
Sale of Animals/Livestock	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Miscellaneous Refunds	0	191	1,211	0	0	0
<u>Nonrecurring Items</u>						
Sale of Equipment	0	0	0	0	0	0
Contributions and Gifts	0	0	0	0	0	0
<b>Total Other Local Revenues</b>	<b>\$ 0</b>	<b>\$ 12,591</b>	<b>\$ 3,613,419</b>	<b>\$ 0</b>	<b>\$ 21,152</b>	<b>\$ 0</b>
<u>Fees Received From County Officials</u>						
<u>Excess Fees</u>						
County Clerk	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Circuit Court Clerk	0	0	0	0	0	0
Register	0	0	0	0	0	0
Trustee	0	0	0	0	0	0
<u>Fees In-Lieu-of Salary</u>						
Clerk and Master	0	0	0	0	0	0
Sheriff	0	0	0	0	0	0
<b>Total Fees Received From County Officials</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<u>State of Tennessee</u>						
<u>Public Safety Grants</u>						
Law Enforcement Training Programs	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Drug Control Grants	0	0	0	0	0	0
Other Public Safety Grants	0	0	0	0	0	0
<u>Health and Welfare Grants</u>						
Health Department Programs	0	0	0	0	0	0

(Continued)

Exhibit L-6

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

	Special Revenue Funds		Debt Service Funds		Capital Projects Funds	
	Constitu- tional - Officers - Fees	Highway / Public Works	General Debt Service	Rural Debt Service	General Capital Projects	HUD Grant Projects
<u>State of Tennessee (Cont.)</u>						
<u>Public Works Grants</u>						
Bridge Program	\$ 0	\$ 229,637	\$ 0	\$ 0	\$ 0	\$ 0
State Aid Program	0	57,245	0	0	0	0
Litter Program	0	0	0	0	0	0
<u>Other State Revenues</u>						
Flood Control	0	0	0	0	0	0
Income Tax	0	0	0	0	0	0
Vehicle Certificate of Title Fees	0	0	0	0	0	0
Alcoholic Beverage Tax	0	0	0	0	0	0
State Revenue Sharing - T.V.A.	0	0	0	0	0	0
State Revenue Sharing - Telecommunications	0	0	0	0	0	0
Contracted Prisoner Boarding	0	0	0	0	0	0
Gasoline and Motor Fuel Tax	0	3,457,380	0	0	0	0
Registrar's Salary Supplement	0	0	0	0	0	0
Other State Grants	0	0	0	0	0	0
Other State Revenues	0	0	0	0	0	0
Total State of Tennessee	\$ 0	\$ 3,744,262	\$ 0	\$ 0	\$ 0	\$ 0
<u>Federal Government</u>						
<u>Federal Through State</u>						
Civil Defense Reimbursement	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Homeland Security Grants	0	0	0	0	0	0
Other Federal through State	0	0	0	0	0	3,000
<u>Direct Federal Revenue</u>						
Tax Credit Bond Rebate	0	0	827,518	92,490	0	0
Other Direct Federal Revenue	0	0	0	0	0	0
Total Federal Government	\$ 0	\$ 0	\$ 827,518	\$ 92,490	\$ 0	\$ 3,000

(Continued)

Exhibit L-6

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

	<u>Special Revenue Funds</u>		<u>Debt Service Funds</u>		<u>Capital Projects Funds</u>	
	Constitu- tional - Officers - Fees	Highway / Public Works	General Debt Service	Rural Debt Service	General Capital Projects	HUD Grant Projects
<u>Other Governments and Citizens Groups</u>						
<u>Other Governments</u>						
Contributions	\$ 0	\$ 0	\$ 586,893	\$ 884,837	\$ 0	\$ 0
Contracted Services	0	0	0	0	0	0
<u>Total Other Governments and Citizens Groups</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 586,893</u>	<u>\$ 884,837</u>	<u>\$ 0</u>	<u>\$ 0</u>
 Total	 \$ 3,411,486	 \$ 8,698,108	 \$ 23,684,457	 \$ 9,444,586	 \$ 21,152	 \$ 3,000

(Continued)

Exhibit L-6

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

	Capital Projects Funds		Total
	Highway Capital Projects	Other Capital Projects	
<u>Local Taxes</u>			
<u>County Property Taxes</u>			
Current Property Tax	\$ 1,865,451	\$ 0	\$ 54,183,319
Trustee's Collections - Prior Year	29,840	0	846,610
Trustee's Collections - Bankruptcy	21	0	611
Circuit Clerk/Clerk and Master Collections - Prior Years	14,375	0	486,970
Interest and Penalty	6,160	0	175,186
Payments in-Lieu-of Taxes - T.V.A.	0	0	7,059
Payments in-Lieu-of Taxes - Other	0	0	45,120
<u>County Local Option Taxes</u>			
Local Option Sales Tax	0	0	10,666,007
Hotel/Motel Tax	0	0	1,943,297
Wheel Tax	0	0	2,982,192
Litigation Tax - General	0	0	243,326
Litigation Tax - Special Purpose	0	0	187,807
Litigation Tax - Jail, Workhouse, or Courthouse	0	0	486,144
Litigation Tax - Victim-Offender Mediation Center	0	0	95,891
Litigation Tax - Courthouse Security	0	0	120,336
Business Tax	0	0	2,741,043
Mixed Drink Tax	0	0	7,144
Mineral Severance Tax	0	0	268,375
Adequate Facilities/Development Tax	0	1,498,373	4,434,727
<u>Statutory Local Taxes</u>			
Bank Excise Tax	14,183	0	418,304
Wholesale Beer Tax	0	0	639,592
Total Local Taxes	\$ 1,930,030	\$ 1,498,373	\$ 80,979,060

(Continued)

Exhibit L-6

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

	Capital Projects Funds		Total
	Highway Capital Projects	Other Capital Projects	
<u>Licenses and Permits</u>			
<u>Licenses</u>			
Cable TV Franchise	\$ 0	\$ 0	\$ 719,842
<u>Permits</u>			
Building Permits	0	734,627	1,035,141
Other Permits	0	0	15,880
Total Licenses and Permits	\$ 0	\$ 734,627	\$ 1,770,863
<u>Fines, Forfeitures, and Penalties</u>			
<u>Circuit Court</u>			
Fines	\$ 0	\$ 0	\$ 22,081
Officers Costs	0	0	42,233
Drug Control Fines	0	0	34,996
Jail Fees	0	0	4,036
Data Entry Fee - Circuit Court	0	0	4,711
Courtroom Security Fee	0	0	12,593
<u>Criminal Court</u>			
Drug Court Fees	0	0	10,159
DUI Treatment Fines	0	0	7,374
<u>General Sessions Court</u>			
Fines	0	0	150,034
Officers Costs	0	0	241,725
Game and Fish Fines	0	0	272
Drug Control Fines	0	0	30,188
Drug Court Fees	0	0	47,444
Jail Fees	0	0	22,088
Data Entry Fee - General Sessions Court	0	0	52,887

(Continued)

Exhibit L-6

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

	Capital Projects Funds		Total
	Highway Capital Projects	Other Capital Projects	
<u>Fines, Forfeitures, and Penalties (Cont.)</u>			
<u>Juvenile Court</u>			
Fines	\$ 0	\$ 0	\$ 1,643
Officers Costs	0	0	3,829
Jail Fees	0	0	606
Data Entry Fee - Juvenile Court	0	0	1,218
<u>Chancery Court</u>			
Officers Costs	0	0	13,421
Data Entry Fee - Chancery Court	0	0	9,253
<u>Other Courts - In-county</u>			
Fines	0	0	11,036
<u>Other Fines, Forfeitures, and Penalties</u>			
Proceeds from Confiscated Property	0	0	88,469
<b>Total Fines, Forfeitures, and Penalties</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 812,296</b>
<u>Charges for Current Services</u>			
<u>General Service Charges</u>			
Surcharge - Host Agency	\$ 0	\$ 0	\$ 194,246
Surcharge - General	0	0	29,684
Patient Charges	0	0	2,989,095
Zoning Studies	0	0	44,610
Other General Service Charges	0	0	259,893
Water Tap Sales	0	170,700	170,700
Service Charges	0	0	81,883
<u>Fees</u>			
Engineer Review Fees	0	0	343,565
Copy Fees	0	0	1,131

(Continued)



Exhibit L-6

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

	Capital Projects Funds		Total
	Highway Capital Projects	Other Capital Projects	
<u>Charges for Current Services (Cont.)</u>			
<u>Fees (Cont.)</u>			
Archives and Records Management Fee	\$ 0	\$ 0	\$ 73,907
Greenbelt Late Application Fee	0	0	650
Telephone Commissions	0	0	47,573
Vending Machine Collections	0	0	110,164
Constitutional Officers' Fees and Commissions	0	0	3,411,486
Data Processing Fee - Register	0	0	57,704
Probation Fees	0	0	260,570
Data Processing Fee - Sheriff	0	0	2,559
Sexual Offender Registration Fee - Sheriff	0	0	9,600
Data Processing Fee - County Clerk	0	0	22,584
Vehicle Insurance Coverage and Reinstatement Fees	0	0	385
<u>Education Charges</u>			
Tuition - Adult Education	0	0	5,955
Tuition - Other	0	0	18,390
Contract for Food Services with Other LEA's	0	0	53,409
Contract for Non-Instructional Services with Other LEA's	0	0	5,163
Other Charges for Services	0	0	2,656
Total Charges for Current Services	\$ 0	\$ 170,700	\$ 8,197,562
<u>Other Local Revenues</u>			
<u>Recurring Items</u>			
Investment Income	\$ 0	\$ 0	\$ 3,612,208
Lease/Rentals	0	0	88,339
Sale of Materials and Supplies	0	0	22,142
Sale of Maps	0	0	24,586

(Continued)

Exhibit L-6

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

	Capital Projects Funds		Total
	Highway Capital Projects	Other Capital Projects	
<u>Other Local Revenues (Cont.)</u>			
<u>Recurring Items (Cont.)</u>			
Sale of Animals/Livestock	\$ 0	\$ 0	\$ 10,180
Miscellaneous Refunds	0	0	77,721
<u>Nonrecurring Items</u>			
Sale of Equipment	0	0	2,307
Contributions and Gifts	0	0	8,028
Total Other Local Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 3,845,511</u>
<u>Fees Received From County Officials</u>			
<u>Excess Fees</u>			
County Clerk	\$ 0	\$ 0	\$ 761,500
Circuit Court Clerk	0	0	112,110
Register	0	0	583,669
Trustee	0	0	2,608,802
<u>Fees In-Lieu-of Salary</u>			
Clerk and Master	0	0	317,515
Sheriff	0	0	65,887
Total Fees Received From County Officials	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 4,449,483</u>
<u>State of Tennessee</u>			
<u>Public Safety Grants</u>			
Law Enforcement Training Programs	\$ 0	\$ 0	\$ 74,400
Drug Control Grants	0	0	72,845
Other Public Safety Grants	0	0	46,200
<u>Health and Welfare Grants</u>			
Health Department Programs	0	0	930,152

(Continued)

Exhibit L-6

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

	Capital Projects Funds		Total
	Highway Capital Projects	Other Capital Projects	
<u>State of Tennessee (Cont.)</u>			
<u>Public Works Grants</u>			
Bridge Program	\$ 0	\$ 0	\$ 229,637
State Aid Program	0	0	57,245
Litter Program	0	0	86,014
<u>Other State Revenues</u>			
Flood Control	0	0	46,012
Income Tax	0	0	460,474
Vehicle Certificate of Title Fees	0	0	19,051
Alcoholic Beverage Tax	0	0	201,323
State Revenue Sharing - T.V.A.	0	0	1,407,649
State Revenue Sharing - Telecommunications	0	0	61,845
Contracted Prisoner Boarding	0	0	1,748,214
Gasoline and Motor Fuel Tax	0	0	3,457,380
Registrar's Salary Supplement	0	0	11,373
Other State Grants	0	0	1,250
Other State Revenues	0	0	21,460
Total State of Tennessee	\$ 0	\$ 0	\$ 8,932,524
<u>Federal Government</u>			
<u>Federal Through State</u>			
Civil Defense Reimbursement	\$ 0	\$ 0	\$ 90,933
Homeland Security Grants	0	0	119,620
Other Federal through State	0	0	3,000
<u>Direct Federal Revenue</u>			
Tax Credit Bond Rebate	0	0	920,008
Other Direct Federal Revenue	0	0	13,800
Total Federal Government	\$ 0	\$ 0	\$ 1,147,361

(Continued)

Exhibit L-6

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

	Capital Projects Funds		
	Highway Capital Projects	Other Capital Projects	Total
<u>Other Governments and Citizens Groups</u>			
<u>Other Governments</u>			
Contributions	\$ 0	\$ 0	\$ 1,571,730
Contracted Services	0	0	573,329
Total Other Governments and Citizens Groups	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2,145,059</u>
Total	<u>\$ 1,930,030</u>	<u>\$ 2,403,700</u>	<u>\$ 112,279,719</u>

Exhibit L-7

Wilson County, Tennessee  
Schedule of Detailed Revenues -  
All Governmental Fund Types  
Discretely Presented School Department  
For the Year Ended June 30, 2019

	General Purpose School	Special Revenue Funds			Capital Projects Fund	Total
		School Federal Projects	Central Cafeteria	Extended School Program	Education Capital Projects	
<u>Local Taxes</u>						
<u>County Property Taxes</u>						
Current Property Tax	\$ 39,763,776	\$ 0	\$ 0	\$ 0	\$ 0	\$ 39,763,776
Trustee's Collections - Prior Year	591,542	0	0	0	0	591,542
Circuit Clerk/Clerk and Master Collections - Prior Years	298,008	0	0	0	0	298,008
Interest and Penalty	132,727	0	0	0	0	132,727
<u>County Local Option Taxes</u>						
Local Option Sales Tax	14,958,049	0	0	0	0	14,958,049
Mixed Drink Tax	256,202	0	0	0	0	256,202
<u>Statutory Local Taxes</u>						
Bank Excise Tax	303,849	0	0	0	0	303,849
<b>Total Local Taxes</b>	<b>\$ 56,304,153</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 56,304,153</b>
<u>Licenses and Permits</u>						
<u>Licenses</u>						
Marriage Licenses	\$ 6,476	\$ 0	\$ 0	\$ 0	\$ 0	\$ 6,476
<b>Total Licenses and Permits</b>	<b>\$ 6,476</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 6,476</b>
<u>Charges for Current Services</u>						
<u>Education Charges</u>						
Tuition - Other	\$ 0	\$ 0	\$ 0	\$ 3,469,731	\$ 0	\$ 3,469,731
Lunch Payments - Children	0	0	1,521,260	0	0	1,521,260
Lunch Payments - Adults	0	0	147,726	0	0	147,726
Income from Breakfast	0	0	240,622	0	0	240,622
A la Carte Sales	0	0	1,661,000	0	0	1,661,000
Receipts from Individual Schools	157,325	0	0	0	0	157,325

(Continued)

Exhibit L-7

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

	General Purpose School	Special Revenue Funds			Capital Projects Fund	Total
		School Federal Projects	Central Cafeteria	Extended School Program	Education Capital Projects	
<u>Charges for Current Services (Cont.)</u>						
<u>Education Charges (Cont.)</u>						
Other Charges for Services	\$ 36,114	\$ 0	\$ 0	\$ 0	\$ 594,833	\$ 630,947
Total Charges for Current Services	\$ 193,439	\$ 0	\$ 3,570,608	\$ 3,469,731	\$ 594,833	\$ 7,828,611
<u>Other Local Revenues</u>						
<u>Recurring Items</u>						
Investment Income	\$ 23,148	\$ 0	\$ 1,016	\$ 0	\$ 0	\$ 24,164
Miscellaneous Refunds	31,605	0	147,817	0	0	179,422
<u>Nonrecurring Items</u>						
Sale of Equipment	7,566	0	0	0	0	7,566
Contributions and Gifts	9,585	0	0	0	0	9,585
<u>Other Local Revenues</u>						
Other Local Revenues	96,002	0	0	0	0	96,002
Total Other Local Revenues	\$ 167,906	\$ 0	\$ 148,833	\$ 0	\$ 0	\$ 316,739
<u>State of Tennessee</u>						
<u>State Education Funds</u>						
Basic Education Program	\$ 83,210,493	\$ 0	\$ 0	\$ 0	\$ 0	\$ 83,210,493
Early Childhood Education	849,537	0	0	0	0	849,537
School Food Service	0	0	57,654	0	0	57,654
Other State Education Funds	10,000	69,139	0	0	0	79,139
Career Ladder Program	170,440	0	0	0	0	170,440
<u>Other State Revenues</u>						
State Revenue Sharing - Telecommunications	80,880	0	0	0	0	80,880
Other State Grants	711,752	0	0	0	0	711,752
Total State of Tennessee	\$ 85,033,102	\$ 69,139	\$ 57,654	\$ 0	\$ 0	\$ 85,159,895

(Continued)

Exhibit L-7

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

	General Purpose School	Special Revenue Funds			Capital Projects Fund	Total
		School Federal Projects	Central Cafeteria	Extended School Program	Education Capital Projects	
<u>Federal Government</u>						
<u>Federal Through State</u>						
USDA School Lunch Program	\$ 0	\$ 0	\$ 2,173,250	\$ 0	\$ 0	\$ 2,173,250
USDA - Commodities	0	0	459,546	0	0	459,546
Breakfast	0	0	637,039	0	0	637,039
USDA - Other	0	0	18,985	0	0	18,985
Vocational Education - Basic Grants to States	0	239,072	0	0	0	239,072
Title I Grants to Local Education Agencies	0	1,483,078	0	0	0	1,483,078
Special Education - Grants to States	461,493	3,476,982	0	0	0	3,938,475
Special Education Preschool Grants	0	90,072	0	0	0	90,072
English Language Acquisition Grants	0	67,172	0	0	0	67,172
Education for Homeless Children and Youth	0	100,945	0	0	0	100,945
Eisenhower Professional Development State Grants	0	513,543	0	0	0	513,543
Other Federal through State	427,747	173,986	0	0	0	601,733
<u>Direct Federal Revenue</u>						
ROTC Reimbursement	221,156	0	0	0	0	221,156
Total Federal Government	\$ 1,110,396	\$ 6,144,850	\$ 3,288,820	\$ 0	\$ 0	\$ 10,544,066
<u>Other Governments and Citizens Groups</u>						
<u>Other Governments</u>						
Contributions	\$ 1,584,425	\$ 0	\$ 0	\$ 0	\$ 25,708,352	\$ 27,292,777
Total Other Governments and Citizens Groups	\$ 1,584,425	\$ 0	\$ 0	\$ 0	\$ 25,708,352	\$ 27,292,777
Total	\$ 144,399,897	\$ 6,213,989	\$ 7,065,915	\$ 3,469,731	\$ 26,303,185	\$ 187,452,717

Exhibit L-8

Wilson County, Tennessee  
Schedule of Detailed Expenditures -  
All Governmental Fund Types  
For the Year Ended June 30, 2019

General Fund

General Government

County Commission

Board and Committee Members Fees	\$	256,258	
Social Security		15,889	
Unemployment Compensation		100	
Employer Medicare		3,716	
Liability Insurance		1,172	
Workers' Compensation Insurance		618	
Total County Commission			\$ 277,753

Board of Equalization

Board and Committee Members Fees	\$	857	
Social Security		53	
Employer Medicare		12	
Office Supplies		429	
Liability Insurance		32	
Total Board of Equalization			1,383

Beer Board

Board and Committee Members Fees	\$	1,450	
Social Security		90	
Employer Medicare		21	
Liability Insurance		12	
Workers' Compensation Insurance		8	
Total Beer Board			1,581

Other Boards and Committees

Board and Committee Members Fees	\$	7,700	
Social Security		468	
Unemployment Compensation		4	
Employer Medicare		110	
Liability Insurance		67	
Workers' Compensation Insurance		40	
Other Charges		500	
Total Other Boards and Committees			8,889

County Mayor/Executive

County Official/Administrative Officer	\$	124,538	
Secretary(ies)		46,648	
Part-time Personnel		14,183	
Longevity Pay		700	
Other Salaries and Wages		29,446	
Social Security		13,001	
Pensions		23,342	
Employee and Dependent Insurance		34,152	
Unemployment Compensation		400	
Employer Medicare		3,041	
Communication		4,376	
Legal Services		41	

(Continued)



Exhibit L-8

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

General Fund (Cont.)

General Government (Cont.)

County Mayor/Executive (Cont.)

Maintenance and Repair Services - Office Equipment	\$	4,054	
Postal Charges		800	
Rentals		2,106	
Travel		1,004	
Office Supplies		2,041	
Other Supplies and Materials		605	
Liability Insurance		1,242	
Vehicle and Equipment Insurance		849	
Workers' Compensation Insurance		850	
Other Charges		1,991	
Office Equipment		99	
Total County Mayor/Executive			\$ 309,509

Personnel Office

County Official/Administrative Officer	\$	74,149	
Accountants/Bookkeepers		41,167	
Longevity Pay		1,600	
Social Security		6,710	
Pensions		16,038	
Employee and Dependent Insurance		22,768	
Unemployment Compensation		300	
Employer Medicare		1,569	
Communication		1,178	
Dues and Memberships		404	
Legal Notices, Recording, and Court Costs		2,079	
Maintenance and Repair Services - Office Equipment		904	
Travel		169	
Other Contracted Services		11,104	
Office Supplies		519	
Liability Insurance		650	
Workers' Compensation Insurance		276	
In Service/Staff Development		1,869	
Other Charges		2,107	
Office Equipment		529	
Total Personnel Office			186,089

County Attorney

County Official/Administrative Officer	\$	90,916	
Longevity Pay		2,900	
Social Security		5,701	
Pensions		12,872	
Employee and Dependent Insurance		11,384	
Unemployment Compensation		150	
Employer Medicare		1,333	
Legal Notices, Recording, and Court Costs		2,120	
Other Contracted Services		121,157	
Office Supplies		7,222	

(Continued)

Exhibit L-8

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

General Fund (Cont.)

General Government (Cont.)

County Attorney (Cont.)

Liability Insurance	\$	929	
Workers' Compensation Insurance		215	
Data Processing Equipment		980	
Total County Attorney			\$ 257,879

Election Commission

County Official/Administrative Officer	\$	81,422	
Assistant(s)		71,026	
Deputy(ies)		83,723	
Longevity Pay		3,300	
Overtime Pay		1,589	
Other Salaries and Wages		26,898	
Board and Committee Members Fees		5,090	
Election Workers		149,699	
Social Security		14,290	
Pensions		32,981	
Employee and Dependent Insurance		56,920	
Unemployment Compensation		1,201	
Employer Medicare		3,342	
Communication		17,422	
Dues and Memberships		4,154	
Legal Notices, Recording, and Court Costs		10,591	
Maintenance and Repair Services - Buildings		1,338	
Maintenance and Repair Services - Equipment		47,688	
Postal Charges		14,897	
Printing, Stationery, and Forms		62,982	
Rentals		9,605	
Travel		5,070	
Other Contracted Services		22,327	
Office Supplies		13,525	
Building and Contents Insurance		886	
Liability Insurance		2,864	
Vehicle and Equipment Insurance		25,732	
Workers' Compensation Insurance		1,048	
Office Equipment		13,829	
Total Election Commission			785,439

Register of Deeds

Social Security	\$	20,943	
Pensions		53,393	
Employee and Dependent Insurance		79,688	
Unemployment Compensation		245	
Employer Medicare		4,898	
Communication		2,483	
Data Processing Services		32,036	
Dues and Memberships		1,218	
Maintenance and Repair Services - Office Equipment		1,226	

(Continued)

Exhibit L-8

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

General Fund (Cont.)

General Government (Cont.)

Register of Deeds (Cont.)

Postal Charges	\$	4,890	
Rentals		2,156	
Travel		977	
Other Contracted Services		1,057	
Data Processing Supplies		2,831	
Office Supplies		6,313	
Liability Insurance		911	
Premiums on Corporate Surety Bonds		699	
Workers' Compensation Insurance		905	
Data Processing Equipment		35,797	
Office Equipment		1,964	
Total Register of Deeds			\$ 254,630

Planning

County Official/Administrative Officer	\$	87,094	
Assistant(s)		105,103	
Data Processing Personnel		63,010	
Longevity Pay		5,300	
Social Security		15,245	
Pensions		35,742	
Employee and Dependent Insurance		45,536	
Unemployment Compensation		767	
Employer Medicare		3,565	
Communication		3,707	
Consultants		3,265	
Dues and Memberships		2,273	
Legal Notices, Recording, and Court Costs		2,443	
Maintenance and Repair Services - Office Equipment		420	
Postal Charges		655	
Printing, Stationery, and Forms		1,278	
Rentals		2,803	
Travel		2,238	
Other Contracted Services		6,750	
Office Supplies		2,593	
Other Supplies and Materials		456	
Liability Insurance		1,856	
Vehicle and Equipment Insurance		121	
Workers' Compensation Insurance		609	
In Service/Staff Development		2,476	
Other Charges		76,991	
Data Processing Equipment		11,000	
Office Equipment		472	
Total Planning			483,768

Codes Compliance

Assistant(s)	\$	46,070
Supervisor/Director		57,633

(Continued)

Exhibit L-8

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

General Fund (Cont.)

General Government (Cont.)

Codes Compliance (Cont.)

Deputy(ies)	\$	84,461	
Accountants/Bookkeepers		75,166	
Longevity Pay		2,700	
Social Security		15,684	
Pensions		36,499	
Employee and Dependent Insurance		68,304	
Unemployment Compensation		600	
Employer Medicare		3,668	
Communication		5,078	
Dues and Memberships		906	
Legal Notices, Recording, and Court Costs		1,221	
Maintenance and Repair Services - Equipment		26	
Maintenance and Repair Services - Vehicles		246	
Postal Charges		1,138	
Printing, Stationery, and Forms		3,242	
Rentals		1,781	
Travel		1,394	
Gasoline		4,190	
Office Supplies		2,584	
Liability Insurance		1,788	
Vehicle and Equipment Insurance		1,522	
Workers' Compensation Insurance		6,877	
In Service/Staff Development		1,547	
Motor Vehicles		25,996	
Office Equipment		1,075	
Total Codes Compliance			\$ 451,396

County Buildings

Supervisor/Director	\$	78,623
Custodial Personnel		174,594
Maintenance Personnel		236,772
Part-time Personnel		37,818
Longevity Pay		11,900
Overtime Pay		7,241
Social Security		32,484
Pensions		74,832
Employee and Dependent Insurance		159,376
Unemployment Compensation		1,629
Employer Medicare		7,597
Communication		1,388
Maintenance Agreements		14,690
Maintenance and Repair Services - Buildings		186,567
Maintenance and Repair Services - Office Equipment		5,010
Maintenance and Repair Services - Vehicles		4,016
Other Contracted Services		99,208
Custodial Supplies		19,083
Gasoline		3,762

(Continued)

Exhibit L-8

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

General Fund (Cont.)

General Government (Cont.)

County Buildings (Cont.)

Utilities	\$	721,599	
Building and Contents Insurance		21,123	
Liability Insurance		7,003	
Vehicle and Equipment Insurance		3,277	
Workers' Compensation Insurance		23,153	
Other Charges		34,796	
Building Improvements		88,481	
Heating and Air Conditioning Equipment		35,000	
Motor Vehicles		15,000	
Total County Buildings			\$ 2,106,022

Other Facilities

Assistant(s)	\$	37,494	
Supervisor/Director		52,838	
Social Security		5,461	
Pensions		12,240	
Employee and Dependent Insurance		22,768	
Unemployment Compensation		200	
Employer Medicare		1,277	
Communication		1,417	
Other Contracted Services		19,059	
Other Supplies and Materials		1,351	
Liability Insurance		1,174	
Vehicle and Equipment Insurance		243	
Workers' Compensation Insurance		260	
Other Charges		6,599	
Data Processing Equipment		134,751	
Office Equipment		518	
Total Other Facilities			297,650

Other General Administration

ADA Coordinator	\$	35,161	
Longevity Pay		2,600	
Social Security		2,310	
Pensions		5,181	
Employee and Dependent Insurance		11,384	
Unemployment Compensation		100	
Employer Medicare		540	
Postal Charges		250	
Travel		84	
Office Supplies		283	
Liability Insurance		218	
Workers' Compensation Insurance		90	
Other Charges		428	
Total Other General Administration			58,629

(Continued)

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

General Fund (Cont.)

General Government (Cont.)

Preservation of Records

Supervisor/Director	\$	51,841	
Part-time Personnel		8,359	
Longevity Pay		2,000	
Overtime Pay		1,188	
Social Security		3,890	
Pensions		8,684	
Employee and Dependent Insurance		11,384	
Unemployment Compensation		191	
Employer Medicare		910	
Communication		947	
Rentals		1,200	
Travel		67	
Other Contracted Services		7,500	
Office Supplies		3,376	
Other Supplies and Materials		18,715	
Building and Contents Insurance		1,277	
Liability Insurance		121	
Vehicle and Equipment Insurance		176	
Workers' Compensation Insurance		23,153	
Other Charges		7,116	
Total Preservation of Records			\$ 152,095

Finance

Accounting and Budgeting

Supervisor/Director	\$	115,388
Salary Supplements		4,103
Clerical Personnel		455,278
Longevity Pay		7,400
Social Security		33,867
Pensions		79,466
Employee and Dependent Insurance		113,840
Unemployment Compensation		1,075
Employer Medicare		7,921
Communication		2,980
Dues and Memberships		175
Evaluation and Testing		389
Legal Notices, Recording, and Court Costs		1,739
Maintenance and Repair Services - Office Equipment		96,555
Maintenance and Repair Services - Vehicles		458
Postal Charges		9,247
Rentals		7,595
Travel		202
Other Contracted Services		4,317
Office Supplies		13,292
Liability Insurance		3,082
Vehicle and Equipment Insurance		488
Workers' Compensation Insurance		1,272

(Continued)

Exhibit L-8

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

General Fund (Cont.)

Finance (Cont.)

Accounting and Budgeting (Cont.)

In Service/Staff Development	\$	3,039	
Other Charges		1,275	
Office Equipment		2,000	
Total Accounting and Budgeting			\$ 966,443

Property Assessor's Office

County Official/Administrative Officer	\$	90,992	
Assessment Personnel		619,663	
Salary Supplements		2,169	
Part-time Personnel		33,669	
Longevity Pay		15,500	
Social Security		44,890	
Pensions		103,031	
Employee and Dependent Insurance		193,528	
Unemployment Compensation		2,234	
Employer Medicare		10,499	
Audit Services		35,280	
Communication		9,157	
Data Processing Services		57,952	
Dues and Memberships		2,100	
Maintenance and Repair Services - Office Equipment		600	
Maintenance and Repair Services - Vehicles		1,862	
Postal Charges		7,000	
Travel		3,286	
Other Contracted Services		14,159	
Gasoline		7,549	
Office Supplies		4,581	
Other Supplies and Materials		28,969	
Liability Insurance		4,963	
Vehicle and Equipment Insurance		3,404	
Workers' Compensation Insurance		24,667	
Other Charges		14,048	
Motor Vehicles		19,947	
Office Equipment		558	
Total Property Assessor's Office			1,356,257

County Trustee's Office

Social Security	\$	26,011	
Pensions		57,966	
Employee and Dependent Insurance		79,688	
Unemployment Compensation		1,000	
Employer Medicare		6,083	
Communication		2,483	
Dues and Memberships		520	
Maintenance and Repair Services - Office Equipment		14,818	
Postal Charges		40,476	
Travel		132	

(Continued)

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

General Fund (Cont.)

Finance (Cont.)

County Trustee's Office (Cont.)

Office Supplies	\$	12,127	
Liability Insurance		4,963	
Premiums on Corporate Surety Bonds		11,475	
Refunds		212,049	
Workers' Compensation Insurance		963	
Building Improvements		2,850	
Office Equipment		2,855	
Total County Trustee's Office	\$		476,459

County Clerk's Office

Social Security	\$	61,332	
Pensions		138,718	
Employee and Dependent Insurance		227,680	
Unemployment Compensation		3,022	
Employer Medicare		14,344	
Communication		11,943	
Dues and Memberships		200	
Maintenance and Repair Services - Buildings		1,050	
Maintenance and Repair Services - Office Equipment		370	
Postal Charges		26,480	
Rentals		7,764	
Travel		160	
Other Contracted Services		17,980	
Office Supplies		23,209	
Utilities		3,706	
Building and Contents Insurance		462	
Liability Insurance		2,174	
Premiums on Corporate Surety Bonds		400	
Vehicle and Equipment Insurance		73	
Workers' Compensation Insurance		2,424	
In Service/Staff Development		470	
Office Equipment		29,479	
Total County Clerk's Office			573,440

Administration of Justice

Circuit Court

Attendants	\$	75,200	
Jury and Witness Expense		25,964	
Social Security		81,013	
Pensions		177,648	
Employee and Dependent Insurance		318,752	
Unemployment Compensation		4,306	
Employer Medicare		19,603	
Communication		17,188	
Dues and Memberships		1,231	
Legal Notices, Recording, and Court Costs		1,699	
Maintenance and Repair Services - Equipment		2,700	

(Continued)



Exhibit L-8

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

General Fund (Cont.)

Administration of Justice (Cont.)

Circuit Court (Cont.)

Postal Charges	\$	12,903	
Rentals		6,375	
Travel		1,965	
Other Contracted Services		127,780	
Office Supplies		79,663	
Other Supplies and Materials		64	
Liability Insurance		3,409	
Vehicle and Equipment Insurance		73	
Workers' Compensation Insurance		6,881	
In Service/Staff Development		805	
Office Equipment		31,474	
Total Circuit Court			\$ 996,696

General Sessions Judge

Judge(s)	\$	499,974	
Secretary(ies)		86,865	
Temporary Personnel		22,064	
Longevity Pay		4,200	
Social Security		37,154	
Pensions		83,238	
Employee and Dependent Insurance		56,920	
Unemployment Compensation		700	
Employer Medicare		8,689	
Communication		4,242	
Dues and Memberships		4,275	
Postal Charges		117	
Rentals		1,377	
Travel		2,025	
Library Books/Media		9,113	
Office Supplies		2,128	
Other Supplies and Materials		292	
Liability Insurance		3,095	
Workers' Compensation Insurance		1,458	
Office Equipment		1,585	
Other Equipment		4,768	
Total General Sessions Judge			834,279

Drug Court

Supervisor/Director	\$	144,893	
Part-time Personnel		27,945	
Longevity Pay		3,400	
Social Security		10,644	
Pensions		23,623	
Employee and Dependent Insurance		34,152	
Unemployment Compensation		542	
Employer Medicare		2,489	
Communication		3,009	

(Continued)

Exhibit L-8

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

General Fund (Cont.)

Administration of Justice (Cont.)

Drug Court (Cont.)

Contracts with Private Agencies	\$	2,671	
Postal Charges		141	
Rentals		3,040	
Travel		4,763	
Other Contracted Services		2,955	
Office Supplies		3,002	
Other Supplies and Materials		138	
Liability Insurance		944	
Workers' Compensation Insurance		376	
Total Drug Court			\$ 268,727

Chancery Court

County Official/Administrative Officer	\$	100,094	
Clerical Personnel		434,289	
Attendants		17,300	
Part-time Personnel		27,240	
Longevity Pay		14,100	
Social Security		35,400	
Pensions		76,747	
Employee and Dependent Insurance		113,840	
Unemployment Compensation		1,759	
Employer Medicare		8,279	
Communication		8,939	
Dues and Memberships		300	
Maintenance and Repair Services - Office Equipment		614	
Postal Charges		4,569	
Rentals		3,908	
Travel		610	
Other Contracted Services		16,788	
Office Supplies		12,772	
Liability Insurance		3,700	
Premiums on Corporate Surety Bonds		394	
Vehicle and Equipment Insurance		73	
Workers' Compensation Insurance		2,589	
Office Equipment		1,493	
Total Chancery Court			885,797

Judicial Commissioners

Assistant(s)	\$	49,837	
Supervisor/Director		57,807	
Part-time Personnel		38,963	
Longevity Pay		11,400	
Other Salaries and Wages		206,157	
Social Security		21,172	
Pensions		49,661	
Employee and Dependent Insurance		79,688	
Unemployment Compensation		1,000	

(Continued)

Exhibit L-8

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

General Fund (Cont.)

Administration of Justice (Cont.)

Judicial Commissioners (Cont.)

Employer Medicare	\$	4,951	
Communication		3,304	
Dues and Memberships		750	
Maintenance and Repair Services - Equipment		1,937	
Rentals		2,477	
Travel		376	
Other Contracted Services		65	
Office Supplies		1,130	
Liability Insurance		2,092	
Workers' Compensation Insurance		925	
In Service/Staff Development		150	
Office Equipment		324	
Total Judicial Commissioners			\$ 534,166

Probation Services

Supervisor/Director	\$	60,303	
Probation Officer(s)		145,646	
Part-time Personnel		44,704	
Longevity Pay		1,400	
Other Salaries and Wages		1,311	
Social Security		15,161	
Pensions		34,621	
Employee and Dependent Insurance		34,152	
Unemployment Compensation		700	
Employer Medicare		3,546	
Communication		1,882	
Postal Charges		138	
Rentals		3,466	
Travel		390	
Other Contracted Services		42,272	
Drugs and Medical Supplies		8,606	
Office Supplies		3,897	
Liability Insurance		1,667	
Workers' Compensation Insurance		664	
Other Charges		810	
Office Equipment		1,462	
Total Probation Services			406,798

Courtroom Security

Maintenance and Repair Services - Equipment	\$	19,469	
Building Improvements		17,550	
Law Enforcement Equipment		7,959	
Other Equipment		52,572	
Total Courtroom Security			97,550

Victim Assistance Programs

Contributions	\$	96,595	
Total Victim Assistance Programs			96,595

(Continued)

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

General Fund (Cont.)

Public Safety

Sheriff's Department

County Official/Administrative Officer	\$	110,104	
Assistant(s)		71,485	
Deputy(ies)		4,465,445	
Detective(s)		536,092	
Captain(s)		269,859	
Lieutenant(s)		571,841	
Sergeant(s)		644,470	
Salary Supplements		75,000	
Dispatchers/Radio Operators		482,855	
Secretary(ies)		116,095	
Longevity Pay		238,600	
Other Salaries and Wages		186,373	
Social Security		460,653	
Pensions		1,072,726	
Employee and Dependent Insurance		1,684,832	
Employer Medicare		107,538	
Communication		50,692	
Dues and Memberships		3,230	
Maintenance and Repair Services - Buildings		1,799	
Maintenance and Repair Services - Equipment		44,087	
Maintenance and Repair Services - Vehicles		172,141	
Postal Charges		4,361	
Rentals		27,170	
Travel		10,602	
Gasoline		259,798	
Instructional Supplies and Materials		5,128	
Office Supplies		14,790	
Uniforms		76,003	
Other Supplies and Materials		4,846	
Building and Contents Insurance		38,151	
Liability Insurance		246,931	
Premiums on Corporate Surety Bonds		500	
Vehicle and Equipment Insurance		130,036	
Workers' Compensation Insurance		314,941	
In Service/Staff Development		66,188	
Communication Equipment		27,183	
Law Enforcement Equipment		20,436	
Motor Vehicles		59,776	
Office Equipment		19,495	
Transportation Equipment		22,145	
Total Sheriff's Department			\$ 12,714,397
<u>Special Patrols</u>			
Other Contracted Services	\$	4,308	
Total Special Patrols			4,308

(Continued)

Exhibit L-8

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

General Fund (Cont.)

Public Safety (Cont.)

Administration of the Sexual Offender Registry

Communication	\$	100	
Other Contracted Services		3,879	
Other Supplies and Materials		2,821	
Communication Equipment		6,672	
Total Administration of the Sexual Offender Registry	\$		13,472

Jail

Deputy(ies)	\$	3,520,766	
Captain(s)		50,532	
Lieutenant(s)		275,529	
Sergeant(s)		142,253	
Secretary(ies)		76,236	
Part-time Personnel		51,711	
Other Salaries and Wages		69,145	
Social Security		246,585	
Pensions		565,007	
Employee and Dependent Insurance		1,286,392	
Unemployment Compensation		11,600	
Employer Medicare		57,669	
Communication		12,601	
Maintenance and Repair Services - Buildings		1,575	
Maintenance and Repair Services - Equipment		5,283	
Maintenance and Repair Services - Vehicles		15,000	
Medical and Dental Services		1,392,257	
Rentals		5,000	
Other Contracted Services		4,735	
Custodial Supplies		94,958	
Drugs and Medical Supplies		590,353	
Food Preparation Supplies		5,037	
Food Supplies		718,363	
Gasoline		16,000	
Office Supplies		5,667	
Uniforms		24,919	
Other Supplies and Materials		9,184	
Workers' Compensation Insurance		182,033	
In Service/Staff Development		9,448	
Communication Equipment		165	
Law Enforcement Equipment		1,300	
Office Equipment		8,424	
Total Jail			9,455,727

Workhouse

County Official/Administrative Officer	\$	8,125	
Guards		79,034	
Social Security		5,229	
Pensions		11,958	
Employee and Dependent Insurance		22,768	

(Continued)

Exhibit L-8

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

General Fund (Cont.)

Public Safety (Cont.)

Workhouse (Cont.)

Unemployment Compensation	\$	200	
Employer Medicare		1,223	
Food Supplies		4,232	
Gasoline		16,000	
Prisoners Clothing		15,000	
Other Supplies and Materials		21,947	
Workers' Compensation Insurance		3,746	
Total Workhouse			\$ 189,462

Juvenile Services

Assistant(s)	\$	180,984	
Longevity Pay		4,300	
Social Security		10,901	
Pensions		23,219	
Employee and Dependent Insurance		34,152	
Unemployment Compensation		400	
Employer Medicare		2,549	
Communication		1,680	
Dues and Memberships		885	
Maintenance Agreements		9,000	
Postal Charges		110	
Rentals		1,055	
Travel		4,075	
Other Contracted Services		123,921	
Office Supplies		1,433	
Other Supplies and Materials		978	
Liability Insurance		1,339	
Workers' Compensation Insurance		8,858	
Office Equipment		1,660	
Total Juvenile Services			411,499

Commissary

Medical and Dental Services	\$	20,000	
Drugs and Medical Supplies		35,000	
Food Supplies		6,439	
Prisoners Clothing		9,993	
Other Supplies and Materials		24,377	
Total Commissary			95,809

Civil Defense

County Official/Administrative Officer	\$	90,590	
Assistant(s)		162,028	
Captain(s)		297,319	
Lieutenant(s)		453,136	
Accountants/Bookkeepers		61,104	
Data Processing Personnel		65,374	
Guidance Personnel		64,748	

(Continued)

Exhibit L-8

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

General Fund (Cont.)

Public Safety (Cont.)

Civil Defense (Cont.)

Psychological Personnel	\$	74,813	
Salary Supplements		82,200	
Foremen		44,853	
Mechanic(s)		79,678	
Dispatchers/Radio Operators		303,992	
Secretary(ies)		37,584	
Clerical Personnel		65,585	
Temporary Personnel		206,517	
Longevity Pay		120,000	
Overtime Pay		410,899	
Other Salaries and Wages		4,835,452	
Social Security		439,226	
Pensions		830,743	
Employee and Dependent Insurance		1,536,840	
Unemployment Compensation		21,745	
Employer Medicare		102,327	
Communication		57,209	
Laundry Service		4,352	
Maintenance and Repair Services - Equipment		26,160	
Maintenance and Repair Services - Vehicles		141,233	
Postal Charges		1,017	
Rentals		21,652	
Travel		3,079	
Other Contracted Services		122,153	
Custodial Supplies		15,461	
Diesel Fuel		132,108	
Drugs and Medical Supplies		159,537	
Office Supplies		3,559	
Tires and Tubes		17,862	
Uniforms		185,627	
Utilities		151,909	
Other Supplies and Materials		9,928	
Building and Contents Insurance		10,021	
Liability Insurance		45,347	
Vehicle and Equipment Insurance		86,017	
Workers' Compensation Insurance		534,289	
In Service/Staff Development		64,553	
Hazardous Waste Cleanup		19,843	
Other Charges		9,384	
Communication Equipment		19,977	
Data Processing Equipment		23,848	
Motor Vehicles		139,055	
Office Equipment		4,666	
Other Equipment		109,960	
Total Civil Defense			\$ 12,506,559

(Continued)

Exhibit L-8

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

General Fund (Cont.)

Public Safety (Cont.)

County Coroner/Medical Examiner

County Official/Administrative Officer	\$	4,600	
Secretary(ies)		950	
Communication		200	
Medical and Dental Services		51,243	
Travel		942	
Other Contracted Services		150,944	
Office Supplies		796	
Liability Insurance		675	
Workers' Compensation Insurance		1,539	
Total County Coroner/Medical Examiner	\$		211,889

Public Safety Grants Program

Other Capital Outlay	\$	130,966	
Total Public Safety Grants Program			130,966

Public Health and Welfare

Local Health Center

Communication	\$	3,615	
Maintenance and Repair Services - Equipment		4,117	
Custodial Supplies		340	
Drugs and Medical Supplies		1,534	
Office Supplies		3,070	
Utilities		18,359	
Building and Contents Insurance		2,260	
Liability Insurance		4,158	
Workers' Compensation Insurance		2,291	
Office Equipment		12,822	
Total Local Health Center			52,566

Rabies and Animal Control

Supervisor/Director	\$	59,853	
Paraprofessionals		108,298	
Part-time Personnel		16,497	
Longevity Pay		2,600	
Overtime Pay		3,510	
Social Security		11,179	
Pensions		25,932	
Employee and Dependent Insurance		56,920	
Unemployment Compensation		400	
Employer Medicare		2,614	
Communication		1,885	
Maintenance and Repair Services - Vehicles		468	
Other Contracted Services		4,437	
Drugs and Medical Supplies		1,897	
Gasoline		3,796	
Office Supplies		1,774	
Uniforms		1,163	

(Continued)



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

General Fund (Cont.)

Public Health and Welfare (Cont.)

Rabies and Animal Control (Cont.)

Utilities	\$	7,596	
Other Supplies and Materials		8,838	
Building and Contents Insurance		318	
Liability Insurance		1,252	
Vehicle and Equipment Insurance		1,900	
Workers' Compensation Insurance		3,051	
In Service/Staff Development		2,250	
Total Rabies and Animal Control			\$ 328,428

Other Local Health Services

Medical Personnel	\$	673,128	
Longevity Pay		15,500	
Social Security		40,615	
Pensions		94,379	
Employee and Dependent Insurance		159,376	
Unemployment Compensation		1,800	
Employer Medicare		9,499	
Travel		9,407	
Other Contracted Services		409	
Instructional Supplies and Materials		19,305	
Liability Insurance		4,900	
Total Other Local Health Services			1,028,318

Appropriation to State

Salary Supplements	\$	76,821	
Total Appropriation to State			76,821

Other Local Welfare Services

Contributions	\$	5,600	
Total Other Local Welfare Services			5,600

Other Public Health and Welfare

Clerical Personnel	\$	37,941	
Longevity Pay		700	
Social Security		2,174	
Pensions		5,302	
Employee and Dependent Insurance		11,384	
Unemployment Compensation		100	
Employer Medicare		508	
Office Supplies		164	
Liability Insurance		213	
Workers' Compensation Insurance		92	
Total Other Public Health and Welfare			58,578

Social, Cultural, and Recreational Services

Libraries

Contributions	\$	1,209,641	
Total Libraries			1,209,641

(Continued)

Exhibit L-8

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

General Fund (Cont.)

Social, Cultural, and Recreational Services (Cont.)

Other Social, Cultural, and Recreational

Contributions	\$ 72,164	
Total Other Social, Cultural, and Recreational		\$ 72,164

Agriculture and Natural Resources

Agricultural Extension Service

Assistant(s)	\$ 35,839	
Part-time Personnel	1,675	
Longevity Pay	400	
Social Security	2,017	
Pensions	5,202	
Employee and Dependent Insurance	22,768	
Unemployment Compensation	112	
Employer Medicare	472	
Communication	2,230	
Dues and Memberships	280	
Matching Share	161,813	
Rentals	7,502	
Travel	765	
Office Supplies	1,144	
Liability Insurance	1,061	
Workers' Compensation Insurance	144	
Office Equipment	2,122	
Total Agricultural Extension Service		245,546

Forest Service

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

Soil Conservation

Secretary(ies)	\$ 37,412	
Longevity Pay	2,200	
Social Security	2,172	
Pensions	5,435	
Employee and Dependent Insurance	11,384	
Unemployment Compensation	100	
Employer Medicare	508	
Contributions	38,500	
Liability Insurance	359	
Workers' Compensation Insurance	94	
Total Soil Conservation		98,164

Storm Water Management

County Official/Administrative Officer	\$ 60,369	
Assistant(s)	50,004	
Clerical Personnel	28,456	
Temporary Personnel	395	
Longevity Pay	1,200	

(Continued)

Exhibit L-8

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

General Fund (Cont.)

Agriculture and Natural Resources (Cont.)

Storm Water Management (Cont.)

Social Security	\$	8,214	
Pensions		19,212	
Employee and Dependent Insurance		34,152	
Unemployment Compensation		300	
Employer Medicare		1,921	
Communication		3,296	
Consultants		40,072	
Contracts with Other Public Agencies		3,460	
Dues and Memberships		341	
Legal Notices, Recording, and Court Costs		18	
Maintenance and Repair Services - Office Equipment		861	
Maintenance and Repair Services - Vehicles		1,135	
Postal Charges		7	
Printing, Stationery, and Forms		2,522	
Other Contracted Services		52,871	
Gasoline		4,092	
Office Supplies		4,710	
Other Supplies and Materials		2,277	
Liability Insurance		1,685	
Vehicle and Equipment Insurance		1,118	
Workers' Compensation Insurance		3,807	
In Service/Staff Development		250	
Motor Vehicles		25,766	
Total Storm Water Management			\$ 352,511

Other Operations

Tourism

Supervisor/Director	\$	55,231	
Deputy(ies)		37,327	
Part-time Personnel		13,359	
Social Security		6,529	
Pensions		14,405	
Employee and Dependent Insurance		22,768	
Unemployment Compensation		200	
Employer Medicare		1,527	
Advertising		109,360	
Communication		4,429	
Dues and Memberships		6,248	
Postal Charges		491	
Printing, Stationery, and Forms		14,984	
Rentals		2,004	
Travel		5,677	
Other Contracted Services		13,821	
Office Supplies		2,476	
Liability Insurance		741	
Workers' Compensation Insurance		223	
Other Charges		14,028	
Office Equipment		1,754	
Total Tourism			327,582

(Continued)

Exhibit L-8

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

General Fund (Cont.)

Other Operations (Cont.)

Industrial Development

Contributions	\$ 268,130	
Total Industrial Development		\$ 268,130

Other Economic and Community Development

Contributions	\$ 50,895	
Total Other Economic and Community Development		50,895

Veterans' Services

Supervisor/Director	\$ 51,187	
Secretary(ies)	75,855	
Temporary Personnel	330	
Longevity Pay	3,400	
Social Security	7,615	
Pensions	17,897	
Employee and Dependent Insurance	34,152	
Unemployment Compensation	300	
Employer Medicare	1,781	
Communication	1,408	
Postal Charges	550	
Rentals	2,966	
Travel	1,981	
Office Supplies	1,793	
Building and Contents Insurance	1,206	
Liability Insurance	793	
Vehicle and Equipment Insurance	279	
Workers' Compensation Insurance	322	
Office Equipment	6,217	
Total Veterans' Services		210,032

Other Charges

Employee and Dependent Insurance	\$ 400,000	
Medical Insurance	1,101,141	
Audit Services	43,549	
Dues and Memberships	58,335	
Financial Advisory Services	4,790	
Legal Notices, Recording, and Court Costs	12,012	
Matching Share	50,000	
Refunds	195,717	
Trustee's Commission	858,983	
Other Self-insured Claims	219,229	
Other Charges	49,278	
Airport Improvement	25,000	
Total Other Charges		3,018,034

Contributions to Other Agencies

Contributions	\$ 270,630	
Total Contributions to Other Agencies		270,630

(Continued)

Exhibit L-8

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

General Fund (Cont.)

Other Operations (Cont.)

Miscellaneous

Deputy(ies)	\$	55,825	
Part-time Personnel		14,951	
Social Security		4,296	
Pensions		8,214	
Employee and Dependent Insurance		11,384	
Unemployment Compensation		150	
Employer Medicare		1,005	
Communication		633	
Maintenance and Repair Services - Equipment		2,400	
Travel		228	
Other Supplies and Materials		2,397	
Communication Equipment		49,918	
Total Miscellaneous			\$ 151,401

Principal on Debt

General Government

Principal on Notes	\$	534,000	
Total General Government			534,000

Interest on Debt

General Government

Interest on Notes	\$	83,005	
Total General Government			83,005

Total General Fund \$ 57,304,053

Ambulance Service Fund

Public Health and Welfare

Ambulance/Emergency Medical Services

Health Equipment	\$	511,593	
Other Equipment		89,495	
Total Ambulance/Emergency Medical Services			\$ 601,088

Total Ambulance Service Fund 601,088

Special Purpose Fund

General Government

County Buildings

Trustee's Commission	\$	84,932	
Total County Buildings			\$ 84,932

Other Operations

Contributions to Other Agencies

Contributions	\$	1,424,425	
Total Contributions to Other Agencies			1,424,425

Total Special Purpose Fund 1,509,357

(Continued)

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

Drug Control FundPublic SafetyDrug Enforcement

Communication	\$	2,000	
Confidential Drug Enforcement Payments		30,000	
Dues and Memberships		1,550	
Towing Services		200	
Travel		2,510	
Uniforms		1,500	
Other Supplies and Materials		4,883	
Trustee's Commission		1,770	
In Service/Staff Development		11,916	
Communication Equipment		18,954	
Law Enforcement Equipment		134,019	
Motor Vehicles		30,430	
Office Equipment		400	
Total Drug Enforcement			\$ 240,132

Principal on DebtGeneral Government

Principal on Capital Leases	\$	15,399	
Total General Government			15,399

Total Drug Control Fund \$ 255,531

Sports and Recreation FundOther OperationsContributions to Other Agencies

Contributions	\$	961,167	
Total Contributions to Other Agencies			\$ 961,167

Total Sports and Recreation Fund 961,167

Agriculture Center FundSocial, Cultural, and Recreational ServicesOther Social, Cultural, and Recreational

Supervisor/Director	\$	55,313	
Deputy(ies)		56,245	
Foremen		48,720	
Longevity Pay		700	
Bonus Payments		12,000	
Other Salaries and Wages		99,131	
Social Security		16,066	
Pensions		37,333	
Employee and Dependent Insurance		68,304	
Unemployment Compensation		900	
Employer Medicare		3,757	
Advertising		34,001	
Communication		18,070	
Maintenance and Repair Services - Buildings		21,557	

(Continued)

Exhibit L-8

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

Agriculture Center Fund (Cont.)

Social, Cultural, and Recreational Services (Cont.)

Other Social, Cultural, and Recreational (Cont.)

Maintenance and Repair Services - Equipment	\$	10,487	
Printing, Stationery, and Forms		2,952	
Travel		6,621	
Other Contracted Services		21,297	
Custodial Supplies		6,157	
Office Supplies		551	
Utilities		141,289	
Other Supplies and Materials		5,930	
Building and Contents Insurance		9,543	
Liability Insurance		1,906	
Vehicle and Equipment Insurance		989	
Workers' Compensation Insurance		5,276	
Other Charges		5,430	
Office Equipment		2,041	
Other Equipment		3,700	
Total Other Social, Cultural, and Recreational	\$		696,266

Agriculture and Natural Resources

Other Agriculture and Natural Resources

County Official/Administrative Officer	\$	79,907	
Assistant(s)		48,720	
Longevity Pay		6,000	
Other Salaries and Wages		320,089	
Social Security		27,581	
Pensions		60,281	
Employee and Dependent Insurance		136,608	
Unemployment Compensation		641	
Employer Medicare		6,400	
Advertising		10,164	
Communication		4,041	
Maintenance and Repair Services - Buildings		28,555	
Maintenance and Repair Services - Equipment		18,467	
Printing, Stationery, and Forms		1,444	
Other Contracted Services		77,179	
Crushed Stone		10,000	
Custodial Supplies		11,346	
Gasoline		22,074	
Office Supplies		348	
Utilities		299,287	
Other Supplies and Materials		2,392	
Building and Contents Insurance		13,029	
Liability Insurance		4,487	
Trustee's Commission		2,752	
Vehicle and Equipment Insurance		7,268	
Workers' Compensation Insurance		14,859	
Building Improvements		481	
Office Equipment		762	

(Continued)

Exhibit L-8

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

Agriculture Center Fund (Cont.)

Agriculture and Natural Resources (Cont.)

Other Agriculture and Natural Resources (Cont.)

Other Equipment	\$ 104,321	
Other Construction	73,922	
Total Other Agriculture and Natural Resources		\$ 1,393,405

Total Agriculture Center Fund \$ 2,089,671

Constitutional Officers - Fees Fund

General Government

Register of Deeds

Constitutional Officers' Operating Expenses	\$ 417,096	
Total Register of Deeds		\$ 417,096

Finance

County Trustee's Office

Constitutional Officers' Operating Expenses	\$ 440,552	
Total County Trustee's Office		440,552

County Clerk's Office

Constitutional Officers' Operating Expenses	\$ 1,030,774	
Total County Clerk's Office		1,030,774

Administration of Justice

Circuit Court

Constitutional Officers' Operating Expenses	\$ 1,362,129	
Total Circuit Court		1,362,129

Chancery Court

Special Commissioner Fees/Special Master Fees	\$ 47,996	
Total Chancery Court		47,996

Total Constitutional Officers - Fees Fund 3,298,547

Highway/Public Works Fund

Highways

Administration

County Official/Administrative Officer	\$ 110,188
Assistant(s)	92,196
Accountants/Bookkeepers	54,310
Clerical Personnel	37,427
Overtime Pay	3,200
Board and Committee Members Fees	65,600
Dues and Memberships	4,548
Licenses	100
Maintenance Agreements	2,821
Maintenance and Repair Services - Office Equipment	942
Postal Charges	150
Rentals	3,641

(Continued)



Exhibit L-8

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

Highway/Public Works Fund (Cont.)

Highways (Cont.)

Administration (Cont.)

Travel	\$	496	
Other Contracted Services		3,814	
Data Processing Supplies		2,365	
Office Supplies		2,702	
Other Charges		960	
Building Improvements		851	
Office Equipment		4,443	
Total Administration			\$ 390,754

Highway and Bridge Maintenance

Equipment Operators	\$	1,224,251	
Truck Drivers		781,658	
Laborers		122,421	
Consultants		825	
Engineering Services		24,043	
Other Contracted Services		220,718	
Asphalt - Hot Mix		887,038	
Asphalt - Liquid		36,463	
Crushed Stone		117,973	
Pipe - Metal		60,000	
Road Signs		41,664	
Salt		45,162	
Total Highway and Bridge Maintenance			3,562,216

Operation and Maintenance of Equipment

Foremen	\$	59,006	
Mechanic(s)		180,479	
Laborers		71,008	
Freight Expenses		154	
Maintenance and Repair Services - Equipment		77,273	
Towing Services		1,000	
Diesel Fuel		133,792	
Equipment Parts - Heavy		66,750	
Equipment Parts - Light		55,429	
Food Supplies		925	
Garage Supplies		2,819	
Gasoline		87,527	
Lubricants		5,859	
Propane Gas		8,708	
Small Tools		374	
Tires and Tubes		43,562	
Other Supplies and Materials		1,710	
Total Operation and Maintenance of Equipment			796,375

Other Charges

Communication	\$	9,672	
Electricity		27,965	

(Continued)

Exhibit L-8

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

Highway/Public Works Fund (Cont.)

Highways (Cont.)

Other Charges (Cont.)

Natural Gas	\$	9,690	
Water and Sewer		1,542	
Building and Contents Insurance		3,360	
Liability Insurance		37,803	
Premiums on Corporate Surety Bonds		874	
Trustee's Commission		129,949	
Vehicle and Equipment Insurance		58,044	
Total Other Charges			\$ 278,899

Employee Benefits

Social Security	\$	164,351	
Pensions		376,788	
Employee and Dependent Insurance		785,495	
Unemployment Compensation		2,475	
Employer Medicare		38,327	
Workers' Compensation Insurance		319,200	
Total Employee Benefits			1,686,636

Capital Outlay

Other Contracted Services	\$	1,014,974	
Bridge Construction		250,000	
Communication Equipment		560	
Highway Equipment		250,384	
Total Capital Outlay			1,515,918

Principal on Debt

Highways and Streets

Principal on Notes	\$	235,000	
Total Highways and Streets			235,000

Interest on Debt

Highways and Streets

Interest on Notes	\$	16,936	
Total Highways and Streets			16,936

Total Highway/Public Works Fund \$ 8,482,734

General Debt Service Fund

Principal on Debt

General Government

Principal on Bonds	\$	1,710,535	
Principal on Notes		555,000	
Total General Government			\$ 2,265,535

Education

Principal on Bonds	\$	8,394,465	
Principal on Capital Leases		412,137	
Total Education			8,806,602

(Continued)

Exhibit L-8

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

General Debt Service Fund (Cont.)

Interest on Debt

General Government

Interest on Bonds	\$ 790,835	
Interest on Notes	69,632	
Total General Government		\$ 860,467

Education

Interest on Bonds	\$ 9,123,321	
Interest on Capital Leases	158,238	
Total Education		9,281,559

Other Debt Service

General Government

Trustee's Commission	\$ 306,743	
Other Debt Service	5,450	
Total General Government		312,193

Education

Underwriter's Discount	\$ 79,840	
Other Debt Issuance Charges	140,735	
Other Debt Service	108,400	
Total Education		328,975

Total General Debt Service Fund \$ 21,855,331

Rural Debt Service Fund

Principal on Debt

Education

Principal on Bonds	\$ 4,855,000	
Total Education		\$ 4,855,000

Interest on Debt

Education

Interest on Bonds	\$ 4,575,972	
Total Education		4,575,972

Other Debt Service

Education

Trustee's Commission	\$ 20,248	
Other Debt Service	2,224	
Total Education		22,472

Total Rural Debt Service Fund 9,453,444

General Capital Projects Fund

Public Safety

Civil Defense

Other Equipment	\$ 1,634,409	
Total Civil Defense		\$ 1,634,409

(Continued)

Exhibit L-8

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

General Capital Projects Fund (Cont.)

Other Operations

Veterans' Services

Other Contracted Services	\$	1,936	
Office Supplies		4,443	
Other Supplies and Materials		18,974	
Total Veterans' Services		<u>18,974</u>	\$ 25,353

Total General Capital Projects Fund \$ 1,659,762

High School Building Projects Fund

Capital Projects

Education Capital Projects

Contributions	\$	25,440,693	
Underwriter's Discount		262,281	
Other Debt Issuance Charges		236,150	
Total Education Capital Projects		<u>25,939,124</u>	\$ 25,939,124

Total High School Building Projects Fund 25,939,124

HUD Grant Projects Fund

Other Operations

Housing and Urban Development

Other Construction	\$	3,000	
Total Housing and Urban Development		<u>3,000</u>	\$ 3,000

Total HUD Grant Projects Fund 3,000

Highway Capital Projects Fund

Capital Projects

Highway and Street Capital Projects

Asphalt - Hot Mix	\$	1,695,151	
Trustee's Commission		38,075	
Total Highway and Street Capital Projects		<u>1,733,226</u>	\$ 1,733,226

Total Highway Capital Projects Fund 1,733,226

Rural School Construction Projects Fund

Capital Projects

Education Capital Projects

Contributions	\$	267,659	
Other Debt Service		21,750	
Total Education Capital Projects		<u>289,409</u>	\$ 289,409

Total Rural School Construction Projects Fund 289,409

Other Capital Projects Fund

General Government

Election Commission

Voting Machines	\$	99,546	
Total Election Commission		<u>99,546</u>	\$ 99,546

(Continued)

Exhibit L-8

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

<u>Other Capital Projects Fund (Cont.)</u>		
<u>General Government (Cont.)</u>		
<u>County Buildings</u>		
Asphalt	\$ 242,513	
Total County Buildings		\$ 242,513
<u>Finance</u>		
<u>Accounting and Budgeting</u>		
Maintenance and Repair Services - Office Equipment	\$ 40,000	
Total Accounting and Budgeting		40,000
<u>Public Safety</u>		
<u>Sheriff's Department</u>		
Other Equipment	\$ 25,067	
Other Capital Outlay	14,779	
Total Sheriff's Department		39,846
<u>Jail</u>		
Engineering Services	\$ 175,000	
Total Jail		175,000
<u>Civil Defense</u>		
Motor Vehicles	\$ 48,000	
Other Equipment	349	
Total Civil Defense		48,349
<u>Agriculture and Natural Resources</u>		
<u>Other Agriculture and Natural Resources</u>		
Other Contracted Services	\$ 32,513	
Asphalt	100,000	
Crushed Stone	24,411	
Building Improvements	120,331	
Site Development	3,722	
Total Other Agriculture and Natural Resources		280,977
<u>Other Operations</u>		
<u>Veterans' Services</u>		
Other Charges	\$ 5,373	
Building Improvements	10,904	
Total Veterans' Services		16,277
<u>Principal on Debt</u>		
<u>General Government</u>		
Principal on Capital Leases	\$ 1,300,000	
Total General Government		1,300,000
<u>Capital Projects</u>		
<u>General Administration Projects</u>		
Trustee's Commission	\$ 23,735	
Other Construction	16,234	
Total General Administration Projects		39,969

(Continued)

Exhibit L-8

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

<u>Other Capital Projects Fund (Cont.)</u>		
<u>Capital Projects (Cont.)</u>		
<u>Administration of Justice Projects</u>		
Other Charges	\$	8,452
Site Development		22
Building Purchases		<u>3,350,000</u>
Total Administration of Justice Projects		<u>\$ 3,358,474</u>
Total Other Capital Projects Fund		<u>\$ 5,640,951</u>
Total Governmental Funds - Primary Government		<u><u>\$ 141,076,395</u></u>

Exhibit L-9

Wilson County, Tennessee  
Schedule of Detailed Expenditures -  
All Governmental Fund Types  
Discretely Presented School Department  
For the Year Ended June 30, 2019

General Purpose School Fund

Instruction

Regular Instruction Program

Teachers	\$ 48,684,894	
Career Ladder Program	156,299	
Educational Assistants	1,683,066	
Other Salaries and Wages	252,878	
Social Security	3,048,690	
Pensions	4,772,312	
Life Insurance	81,622	
Medical Insurance	7,296,345	
Dental Insurance	661,800	
Unemployment Compensation	56,440	
Employer Medicare	715,276	
Contributions	282,749	
Travel	10,620	
Contracts for Substitute Teachers - Certified	320,514	
Contracts for Substitute Teachers - Non-certified	579,175	
Other Contracted Services	756,785	
Instructional Supplies and Materials	420,418	
Textbooks - Bound	436,416	
Other Supplies and Materials	3,987	
Fee Waivers	38,449	
Other Charges	58,793	
Regular Instruction Equipment	152,636	
Total Regular Instruction Program		\$ 70,470,164

Alternative Instruction Program

Teachers	\$ 479,582	
Guidance Personnel	49,148	
Educational Assistants	142,107	
Social Security	41,056	
Pensions	66,778	
Life Insurance	1,332	
Medical Insurance	119,070	
Dental Insurance	10,800	
Unemployment Compensation	856	
Employer Medicare	9,602	
Total Alternative Instruction Program		920,331

Special Education Program

Teachers	\$ 3,081,091	
Homebound Teachers	91,075	
Educational Assistants	2,657,144	
Speech Pathologist	1,057,179	
Social Security	415,370	
Pensions	679,470	
Life Insurance	17,760	
Medical Insurance	1,587,600	

(Continued)

Exhibit L-9

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

General Purpose School Fund (Cont.)

Instruction (Cont.)

Special Education Program (Cont.)

Dental Insurance	\$	144,000	
Unemployment Compensation		12,489	
Employer Medicare		97,147	
Maintenance and Repair Services - Equipment		1,633	
Contracts for Substitute Teachers - Certified		21,387	
Contracts for Substitute Teachers - Non-certified		248,196	
Other Contracted Services		922,519	
Instructional Supplies and Materials		61,591	
Other Supplies and Materials		80,787	
Special Education Equipment		49,277	
Total Special Education Program			\$ 11,225,715

Career and Technical Education Program

Teachers	\$	3,740,955	
Social Security		225,027	
Pensions		350,604	
Life Insurance		5,846	
Medical Insurance		522,585	
Dental Insurance		47,400	
Unemployment Compensation		3,794	
Employer Medicare		52,624	
Communication		2,804	
Maintenance and Repair Services - Equipment		11,647	
Travel		4,807	
Contracts for Substitute Teachers - Certified		18,741	
Contracts for Substitute Teachers - Non-certified		70,858	
Instructional Supplies and Materials		107,283	
Vocational Instruction Equipment		83,061	
Total Career and Technical Education Program			5,248,036

Support Services

Attendance

Supervisor/Director	\$	99,909	
Secretary(ies)		49,710	
Social Security		9,186	
Pensions		17,271	
Life Insurance		148	
Medical Insurance		13,230	
Dental Insurance		1,200	
Unemployment Compensation		98	
Employer Medicare		2,148	
Other Supplies and Materials		10,000	
Total Attendance			202,900

Health Services

Medical Personnel	\$	1,109,177	
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(Continued)



Exhibit L-9

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Health Services (Cont.)

Other Salaries and Wages	\$	144,724	
Social Security		75,555	
Pensions		141,693	
Life Insurance		1,850	
Medical Insurance		165,375	
Dental Insurance		15,000	
Unemployment Compensation		1,417	
Employer Medicare		17,670	
Other Supplies and Materials		10,076	
Other Charges		45,295	
Total Health Services			\$ 1,727,832

Other Student Support

Guidance Personnel	\$	2,011,469	
Social Security		119,787	
Pensions		188,142	
Life Insurance		2,886	
Medical Insurance		257,985	
Dental Insurance		23,400	
Unemployment Compensation		1,980	
Employer Medicare		28,015	
Evaluation and Testing		240,679	
Other Supplies and Materials		2,690	
In Service/Staff Development		12,558	
Total Other Student Support			2,889,591

Regular Instruction Program

Supervisor/Director	\$	949,277	
Librarians		1,262,221	
Clerical Personnel		287,422	
Other Salaries and Wages		1,600	
Social Security		148,529	
Pensions		262,581	
Life Insurance		2,960	
Medical Insurance		264,600	
Dental Insurance		24,000	
Unemployment Compensation		2,027	
Employer Medicare		34,737	
Travel		14,133	
Library Books/Media		111,692	
Other Supplies and Materials		41,516	
Other Charges		44,523	
Total Regular Instruction Program			3,451,818

Alternative Instruction Program

Principals	\$	85,000	
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(Continued)

Exhibit L-9

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Alternative Instruction Program (Cont.)

Secretary(ies)	\$	28,640	
Social Security		7,043	
Pensions		10,645	
Life Insurance		148	
Medical Insurance		13,230	
Dental Insurance		1,200	
Unemployment Compensation		98	
Employer Medicare		1,647	
Total Alternative Instruction Program			\$ 147,651

Special Education Program

Supervisor/Director	\$	95,000	
Psychological Personnel		566,095	
Assessment Personnel		411,240	
Secretary(ies)		188,920	
Social Security		75,828	
Pensions		129,216	
Life Insurance		1,776	
Medical Insurance		158,760	
Dental Insurance		14,400	
Unemployment Compensation		996	
Employer Medicare		17,734	
Travel		44,690	
Other Contracted Services		1,240	
Other Supplies and Materials		12,319	
In Service/Staff Development		51,417	
Total Special Education Program			1,769,631

Career and Technical Education Program

Supervisor/Director	\$	97,399	
Social Security		5,991	
Pensions		10,188	
Life Insurance		74	
Medical Insurance		6,615	
Dental Insurance		600	
Unemployment Compensation		49	
Employer Medicare		1,401	
Total Career and Technical Education Program			122,317

Technology

Instructional Computer Personnel	\$	925,711	
Social Security		56,258	
Pensions		127,008	
Life Insurance		1,258	
Medical Insurance		112,455	
Dental Insurance		10,200	

(Continued)

Exhibit L-9

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Technology (Cont.)

Unemployment Compensation	\$	830	
Employer Medicare		13,157	
Communication		22,945	
Maintenance and Repair Services - Equipment		48,892	
Internet Connectivity		395,615	
Travel		6,709	
Other Contracted Services		1,205,336	
Data Processing Supplies		33,706	
Total Technology			\$ 2,960,080

Board of Education

Secretary(ies)	\$	9,428	
Board and Committee Members Fees		70,320	
Social Security		3,093	
Unemployment Compensation		51	
Employer Medicare		1,156	
Audit Services		20,900	
Dues and Memberships		27,082	
Legal Services		42,027	
Travel		14,526	
Other Contracted Services		14,895	
Liability Insurance		130,128	
Trustee's Commission		969,728	
Workers' Compensation Insurance		575,171	
Total Board of Education			1,878,505

Director of Schools

County Official/Administrative Officer	\$	175,000	
Career Ladder Program		1,000	
Secretary(ies)		60,000	
Other Salaries and Wages		79,115	
Social Security		16,441	
Pensions		37,429	
Life Insurance		222	
Medical Insurance		19,845	
Dental Insurance		1,800	
Unemployment Compensation		175	
Employer Medicare		4,533	
Communication		39,107	
Postal Charges		10,854	
Travel		4,857	
Other Contracted Services		19,153	
Office Supplies		10,544	
Total Director of Schools			480,075

(Continued)

Exhibit L-9

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Office of the Principal

Principals	\$ 1,887,708	
Accountants/Bookkeepers	915,506	
Assistant Principals	3,132,311	
Secretary(ies)	2,383,701	
Social Security	500,578	
Pensions	959,696	
Life Insurance	10,286	
Medical Insurance	919,485	
Dental Insurance	83,400	
Unemployment Compensation	6,855	
Employer Medicare	117,071	
Communication	64,915	
Other Contracted Services	221,384	
Office Supplies	67,317	
Total Office of the Principal		\$ 11,270,213

Fiscal Services

Supervisor/Director	\$ 120,000	
Accountants/Bookkeepers	600,522	
Social Security	44,155	
Pensions	95,679	
Life Insurance	888	
Medical Insurance	79,380	
Dental Insurance	7,200	
Unemployment Compensation	539	
Employer Medicare	10,327	
Data Processing Services	455	
Data Processing Supplies	3,642	
Office Supplies	1,827	
Total Fiscal Services		964,614

Human Services/Personnel

Supervisor/Director	\$ 120,000	
Clerical Personnel	456,103	
Social Security	34,628	
Pensions	72,847	
Life Insurance	592	
Medical Insurance	52,920	
Dental Insurance	4,800	
Unemployment Compensation	392	
Employer Medicare	8,098	
Other Contracted Services	8,932	
Other Charges	69,608	
Total Human Services/Personnel		828,920

(Continued)

Exhibit L-9

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Operation of Plant

Supervisor/Director	\$	65,000	
Social Security		4,030	
Pensions		8,918	
Life Insurance		74	
Medical Insurance		6,615	
Dental Insurance		600	
Unemployment Compensation		49	
Employer Medicare		943	
Janitorial Services		3,753,018	
Disposal Fees		131,927	
Other Contracted Services		408,038	
Electricity		3,940,468	
Natural Gas		443,283	
Water and Sewer		736,444	
Other Supplies and Materials		16,923	
Boiler Insurance		20,313	
Building and Contents Insurance		664,142	
Total Operation of Plant			\$ 10,200,785

Maintenance of Plant

Supervisor/Director	\$	75,000	
Secretary(ies)		49,777	
Maintenance Personnel		897,487	
Social Security		61,344	
Pensions		140,255	
Life Insurance		1,702	
Medical Insurance		152,145	
Dental Insurance		13,800	
Unemployment Compensation		1,127	
Employer Medicare		14,347	
Other Contracted Services		284,111	
Other Supplies and Materials		773,572	
Other Capital Outlay		23,920	
Total Maintenance of Plant			2,488,587

Transportation

Supervisor/Director	\$	75,000	
Mechanic(s)		393,710	
Bus Drivers		4,046,261	
Part-time Personnel		199,020	
Other Salaries and Wages		302,693	
Social Security		301,845	
Pensions		623,216	
Life Insurance		8,140	
Medical Insurance		727,650	
Dental Insurance		66,000	

(Continued)

Exhibit L-9

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Transportation (Cont.)

Unemployment Compensation	\$	10,458	
Employer Medicare		71,048	
Communication		9,472	
Laundry Service		6,452	
Maintenance and Repair Services - Equipment		2,372	
Maintenance and Repair Services - Vehicles		463,389	
Diesel Fuel		772,647	
Equipment and Machinery Parts		6,608	
Gasoline		91,600	
Utilities		6,677	
Other Supplies and Materials		10,089	
Vehicle and Equipment Insurance		114,260	
In Service/Staff Development		10,548	
Other Charges		32,584	
Data Processing Equipment		26,524	
Transportation Equipment		1,190,740	
Total Transportation			\$ 9,569,003

Operation of Non-Instructional Services

Community Services

Supervisor/Director	\$	145,428	
Clerical Personnel		128,623	
Other Salaries and Wages		250,469	
Social Security		32,201	
Pensions		56,212	
Life Insurance		666	
Medical Insurance		59,535	
Dental Insurance		5,400	
Unemployment Compensation		797	
Employer Medicare		7,576	
Other Supplies and Materials		133,610	
Other Charges		6,307	
Total Community Services			826,824

Early Childhood Education

Supervisor/Director	\$	95,000	
Teachers		525,812	
Educational Assistants		231,923	
Social Security		51,596	
Pensions		94,865	
Life Insurance		1,776	
Medical Insurance		158,760	
Dental Insurance		14,400	
Unemployment Compensation		1,149	
Employer Medicare		12,067	
Contracts for Substitute Teachers - Certified		4,335	

(Continued)

Exhibit L-9

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

General Purpose School Fund (Cont.)

Operation of Non-Instructional Services (Cont.)

Early Childhood Education (Cont.)

Contracts for Substitute Teachers - Non-certified	\$ 18,048	
Other Supplies and Materials	35,896	
Total Early Childhood Education		\$ 1,245,627

Capital Outlay

Regular Capital Outlay

Other Capital Outlay	\$ 670,859	
Total Regular Capital Outlay		670,859

Other Debt Service

Education

Debt Service Contribution to Primary Government	\$ 1,455,212	
Total Education		1,455,212

Total General Purpose School Fund \$ 143,015,290

School Federal Projects Fund

Instruction

Regular Instruction Program

Teachers	\$ 885,281	
Educational Assistants	72,176	
Other Salaries and Wages	32,009	
Social Security	58,780	
Pensions	98,960	
Life Insurance	1,480	
Medical Insurance	132,300	
Dental Insurance	12,000	
Unemployment Compensation	1,013	
Employer Medicare	13,758	
Contracts for Substitute Teachers - Certified	5,365	
Contracts for Substitute Teachers - Non-certified	6,155	
Other Contracted Services	5,112	
Instructional Supplies and Materials	84,746	
Other Charges	2,179	
Regular Instruction Equipment	29,848	
Total Regular Instruction Program		\$ 1,441,162

Special Education Program

Teachers	\$ 2,401,959
Educational Assistants	1,978
Speech Pathologist	700
Social Security	143,826
Pensions	246,921
Life Insurance	3,848
Medical Insurance	343,980
Dental Insurance	31,200

(Continued)

Exhibit L-9

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

School Federal Projects Fund (Cont.)

Instruction (Cont.)

Special Education Program (Cont.)

Unemployment Compensation	\$	2,509	
Employer Medicare		33,636	
Instructional Supplies and Materials		107,470	
Special Education Equipment		2,691	
Total Special Education Program			\$ 3,320,718

Career and Technical Education Program

Clerical Personnel	\$	18,644	
Other Salaries and Wages		31,301	
Social Security		3,178	
Pensions		2,558	
Life Insurance		59	
Medical Insurance		5,316	
Dental Insurance		482	
Unemployment Compensation		88	
Employer Medicare		724	
Contracts with Other School Systems		7,276	
Other Contracted Services		1,111	
Instructional Supplies and Materials		32,389	
Vocational Instruction Equipment		76,403	
Total Career and Technical Education Program			179,529

Support Services

Health Services

Other Charges	\$	4,058	
Total Health Services			4,058

Other Student Support

Other Salaries and Wages	\$	53,153	
Social Security		3,228	
Pensions		3,871	
Life Insurance		74	
Medical Insurance		6,615	
Dental Insurance		600	
Unemployment Compensation		58	
Employer Medicare		768	
Communication		501	
Travel		39,880	
Other Contracted Services		801	
Other Supplies and Materials		1,237	
In Service/Staff Development		22,772	
Other Charges		5,189	
Total Other Student Support			138,747

Regular Instruction Program

Supervisor/Director	\$	90,952	
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(Continued)



Exhibit L-9

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

School Federal Projects Fund (Cont.)

Support Services (Cont.)

Regular Instruction Program (Cont.)

Secretary(ies)	\$	35,970	
Other Salaries and Wages		223,266	
Social Security		20,776	
Pensions		33,924	
Life Insurance		296	
Medical Insurance		26,460	
Dental Insurance		2,400	
Unemployment Compensation		247	
Employer Medicare		4,920	
Communication		1,615	
Maintenance and Repair Services - Equipment		12	
Travel		1,538	
Contracts for Substitute Teachers - Certified		11,208	
Contracts for Substitute Teachers - Non-certified		32,099	
Other Contracted Services		11,294	
Other Supplies and Materials		17,129	
In Service/Staff Development		255,811	
Other Charges		15,243	
Other Equipment		10,939	
Total Regular Instruction Program			\$ 796,099

Special Education Program

Assessment Personnel	\$	84,223	
Social Security		5,122	
Pensions		8,810	
Life Insurance		74	
Medical Insurance		6,615	
Dental Insurance		600	
Unemployment Compensation		49	
Employer Medicare		1,198	
Other Contracted Services		171,879	
Other Supplies and Materials		350	
In Service/Staff Development		36,555	
Total Special Education Program			315,475

Career and Technical Education Program

Clerical Personnel	\$	5,384	
Social Security		334	
Pensions		739	
Life Insurance		15	
Medical Insurance		1,299	
Dental Insurance		118	
Unemployment Compensation		10	
Employer Medicare		78	
In Service/Staff Development		946	
Total Career and Technical Education Program			8,923

(Continued)

Exhibit L-9

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

School Federal Projects Fund (Cont.)

Support Services (Cont.)

Transportation

Contracts with Public Carriers	\$	2,139	
Travel		2,026	
Diesel Fuel		456	
Total Transportation			\$ 4,621

Operation of Non-Instructional Services

Food Service

Food Supplies	\$	4,657	
Total Food Service			<u>4,657</u>

Total School Federal Projects Fund \$ 6,213,989

Central Cafeteria Fund

Operation of Non-Instructional Services

Food Service

Supervisor/Director	\$	631,201	
Cafeteria Personnel		1,166,214	
Other Salaries and Wages		544,624	
Other Per Diem and Fees		1,705	
Social Security		139,333	
Pensions		201,374	
Life Insurance		4,144	
Medical Insurance		370,440	
Dental Insurance		33,600	
Unemployment Compensation		6,885	
Employer Medicare		32,903	
Communication		1,536	
Maintenance and Repair Services - Equipment		38,192	
Transportation - Other than Students		27,699	
Travel		1,016	
Disposal Fees		112,300	
Other Contracted Services		59,691	
Food Supplies		2,421,200	
USDA - Commodities		459,546	
Other Supplies and Materials		27,331	
Workers' Compensation Insurance		125,000	
In Service/Staff Development		5,711	
Food Service Equipment		171,742	
Other Capital Outlay		29,659	
Total Food Service			<u>\$ 6,613,046</u>

Total Central Cafeteria Fund 6,613,046

(Continued)

Exhibit L-9

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

Extended School Program Fund

Operation of Non-Instructional Services

Community Services

Supervisor/Director	\$	824,552	
Part-time Personnel		915,124	
Social Security		103,106	
Pensions		181,079	
Life Insurance		4,292	
Medical Insurance		383,670	
Dental Insurance		34,800	
Unemployment Compensation		4,746	
Employer Medicare		24,453	
Retirement - Hybrid Stabilization		9	
Communication		7,007	
Consultants		350	
Other Contracted Services		43,894	
Equipment and Machinery Parts		18,824	
Food Supplies		36,774	
Other Supplies and Materials		62,144	
Workers' Compensation Insurance		37,000	
In Service/Staff Development		3,953	
Other Charges		14,860	
Total Community Services			\$ 2,700,637

Total Extended School Program Fund \$ 2,700,637

Education Capital Projects Fund

Capital Outlay

Regular Capital Outlay

Other Contracted Services	\$	35,000	
Other Capital Outlay		425,584	
Total Regular Capital Outlay			\$ 460,584

Capital Projects

Education Capital Projects

Building Construction	\$	48,800,265	
Total Education Capital Projects			48,800,265

Total Education Capital Projects Fund 49,260,849

Total Governmental Funds - School Department \$ 207,803,811

Wilson County, Tennessee  
Schedule of Detailed Revenues and Expenses  
Proprietary Fund Type  
Primary Government and Discretely Presented Wilson County School Department  
For the Year Ended June 30, 2019

	Primary Government			Component Unit
	Enterprise Fund	Internal Service Funds	County Insurance	Wilson County School Department
	Waste Disposal	Self-Insurance	County Insurance	Internal Service Fund Employee Insurance
<u>Operating Revenues</u>				
<u>Charges for Current Services</u>				
<u>General Service Charges</u>				
Tipping Fees	\$ 190,922	\$ 0	\$ 0	\$ 0
Solid Waste Disposal Fees	214,268	0	0	0
Self-Insurance Premiums/Contributions	0	10,588,395	0	17,620,575
Other Employee Benefit Charges/Contributions	0	345,288	2,418,233	0
Other Charges for Services	0	0	0	0
Total Charges for Current Services	<u>\$ 405,190</u>	<u>\$ 10,933,683</u>	<u>\$ 2,418,233</u>	<u>\$ 17,620,575</u>
<u>Other Local Revenues</u>				
<u>Recurring Items</u>				
Sale of Recycled Materials	\$ 212,930	\$ 0	\$ 0	\$ 0
Retirees' Insurance Payments	0	72,323	0	0
Total Other Local Revenues	<u>\$ 212,930</u>	<u>\$ 72,323</u>	<u>\$ 0</u>	<u>\$ 0</u>
Total Operating Revenues	<u>\$ 618,120</u>	<u>\$ 11,006,006</u>	<u>\$ 2,418,233</u>	<u>\$ 17,620,575</u>
<u>Nonoperating Revenues</u>				
<u>Local Taxes</u>				
<u>County Property Taxes</u>				
Current Property Tax	\$ 2,182,689	\$ 0	\$ 0	\$ 0
Trustee's Collections - Prior Year	33,043	0	0	0
Trustee's Collections - Bankruptcy	2,718	0	0	0
Circuit Clerk/Clerk and Master Collections - Prior Year	24,624	0	0	0
Interest and Penalty	7,241	0	0	0
<u>Statutory Local Taxes</u>				
Bank Excise Tax	16,677	0	0	0
Total Local Taxes	<u>\$ 2,266,992</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<u>Other Local Revenues</u>				
<u>Recurring Items</u>				
Investment Income	\$ 0	\$ 140,000	\$ 0	\$ 140,000
Miscellaneous Refunds	6,213	334	7,726	0
Insurance Recovery	0	0	143,985	0
Total Other Local Revenues	<u>\$ 6,213</u>	<u>\$ 140,334</u>	<u>\$ 151,711</u>	<u>\$ 140,000</u>
<u>State of Tennessee</u>				
<u>Other State Revenues</u>				
Other State Revenues	\$ 112,359	\$	\$	\$
Total State of Tennessee	<u>\$ 112,359</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
Total Nonoperating Revenues	<u>\$ 2,385,564</u>	<u>\$ 140,334</u>	<u>\$ 151,711</u>	<u>\$ 140,000</u>
Total Revenues	<u>\$ 3,003,684</u>	<u>\$ 11,146,340</u>	<u>\$ 2,569,944</u>	<u>\$ 17,760,575</u>
<u>Operating Expenses</u>				
<u>General Government</u>				
<u>County Buildings</u>				
Other Self-Insured Claims	\$ 0	\$ 0	\$ 10,562	\$ 0
Total County Commission	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 10,562</u>	<u>\$ 0</u>

(Continued)

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

	Primary Government			Component Unit
	Enterprise Fund	Internal Service Funds	County	Wilson County School Department
	Waste Disposal	Self-Insurance	County Insurance	Internal Service Fund Employee Insurance
<u>Operating Expenses (Cont.)</u>				
<u>General Government(Cont.)</u>				
<u>Risk Management</u>				
Liability Insurance	\$ 0	\$ 0	\$ 928,400	\$ 0
Worker's Compensation Insurance	0	0	1,139,612	0
Total Risk Management	\$ 0	\$ 0	\$ 2,068,012	\$ 0
Finance				
<u>Property Assessor's Office</u>				
Other Self-Insured Claims	\$ 0	\$ 0	\$ 1,049	\$ 0
Total Property Assessor's Office	\$ 0	\$ 0	\$ 1,049	\$ 0
<u>Administration of Justice</u>				
<u>General Sessions Judge</u>				
Other Self-Insured Claims	\$ 0	\$ 0	\$ 12,805	\$ 0
Total General Sessions Judge	\$ 0	\$ 0	\$ 12,805	\$ 0
<u>Public Safety</u>				
<u>Sheriff's Department</u>				
Other Self-Insured Claims	\$ 0	\$ 0	\$ 62,380	\$ 0
Motor Vehicles	0	0	58,198	0
Total Sheriff's Department	\$ 0	\$ 0	\$ 120,578	\$ 0
<u>Civil Defense</u>				
Maintenance and Repair Services - Vehicles	\$ 0	\$ 0	\$ 0	\$ 0
Liability Insurance	0	0	0	0
Other Self-Insured Claims	0	0	12,533	0
Total Civil Defense	\$ 0	\$ 0	\$ 12,533	\$ 0
<u>Public Health and Welfare</u>				
<u>Local Health Center</u>				
Other Self-Insured Claims	\$ 0	\$ 0	\$ 2,371	\$ 0
Total Local Health Center	\$ 0	\$ 0	\$ 2,371	\$ 0
<u>Landfill Operations and Maintenance</u>				
Assistant(s)	\$ 61,488	\$ 0	\$ 0	\$ 0
Supervisor/Director	93,004	0	0	0
Equipment Operators	157,039	0	0	0
Truck Drivers	251,516	0	0	0
Longevity	20,440	0	0	0
Laborers	491,053	0	0	0
Social Security	64,522	0	0	0
Pensions	31,608	0	0	0

(Continued)

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

	Primary Government			Component Unit
	Enterprise Fund	Internal Service Funds	County	Wilson County School Department
	Waste Disposal	Self-Insurance	County Insurance	Internal Service Fund
				Employee Insurance
<u>Operating Expenses (Cont.)</u>				
<u>Public Health and Welfare (Cont.)</u>				
<u>Landfill Operations and Maintenance (Cont.)</u>				
Employee and Dependent Insurance	\$ 308,866	\$ 0	\$ 0	\$ 0
Unemployment Compensation	2,663	0	0	0
Employer Medicare	15,144	0	0	0
Communication	9,165	0	0	0
Contracts with Private Agencies	477,059	0	0	0
Dues and Membership	2,175	0	0	0
Maintenance and Repair Services - Equipment	101,196	0	0	0
Postal Charges	565	0	0	0
Rentals	21,175	0	0	0
Travel	623	0	0	0
Other Contracted Services	36,847	0	0	0
Crushed Stone	24,773	0	0	0
Diesel Fuel	150,113	0	0	0
Equipment Parts - Heavy	2,284	0	0	0
Equipment Parts - Light	40	0	0	0
Gasoline	7,838	0	0	0
Lubricants	2,750	0	0	0
Office Supplies	1,235	0	0	0
Tires and Tubes	24,931	0	0	0
Utilities	16,572	0	0	0
Other Supplies and Materials	6,578	0	0	0
Building and Contents Insurance	1,342	0	0	0
Liability Insurance	10,713	0	0	0
Trustee's Commission	44,615	0	0	0
Vehicle and Equipment Insurance	27,264	0	0	0
Worker's Compensation Insurance	56,776	0	0	0
Depreciation	429,825	0	0	0
Other Self-Insured Claims	0	0	13,400	0
Office Equipment	1,109	0	0	0
Solid Waste Equipment	5,965	0	0	0
Total Landfill Operations and Maintenance	\$ 2,960,871	\$ 0	\$ 13,400	\$ 0
<u>Other Waste Disposal</u>				
Engineering Services	\$ 2,209	\$ 0	\$ 0	\$ 0
Disposal Fees	6,000	0	0	0
Other Contracted Services	5,200	0	0	0
Total Other Waste Disposal	\$ 13,409	\$ 0	\$ 0	\$ 0

(Continued)

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

	Primary Government			Component Unit
	Enterprise Fund	Internal Service Funds	County Insurance	Wilson County School Department
	Waste Disposal	Self-Insurance		Internal Service Fund Employee Insurance
<u>Operating Expenses (Cont.)</u>				
Agriculture and Natural Resources				
<u>Other Agriculture and Natural Resources</u>				
Other Self-Insured Claims	\$ 0	\$ 0	\$ 5,322	\$ 0
Total Other Agriculture and Natural Resources	\$ 0	\$ 0	\$ 5,322	\$ 0
<u>Other Operations</u>				
<u>Employee Benefits</u>				
Handling Charges and Administrative Costs	\$ 0	\$ 330,268	\$ 0	\$ 0
Life Insurance	0	117,908	0	123,660
Medical Insurance	0	0	0	15,550,799
Communication	0	1,649	0	0
Consultants	0	0	0	13,200
Medical and Dental Services	0	10,288,578	0	0
Other Contracted Services	0	46,224	0	1,960,349
Drugs and Medical Supplies	0	29,975	0	0
Office Supplies	0	8,371	0	0
Refunds	0	1,476	0	0
Excess Risk Insurance	0	0	0	743,360
Other Charges	0	3,300	0	7,311
Office Equipment	0	132	0	0
Total Employee Benefits	\$ 0	\$ 10,827,881	\$ 0	\$ 18,398,679
Total Expenses	\$ 2,974,280	\$ 10,827,881	\$ 2,246,632	\$ 18,398,679

Exhibit L-11

Wilson County, Tennessee  
Schedule of Detailed Receipts, Disbursements,  
and Changes in Cash Balances - City Agency Funds  
For the Year Ended June 30, 2019

	Cities - Sales Tax Fund	Special School District Fund	Total
<u>Cash Receipts</u>			
<u>County Property Taxes</u>			
Current Property Tax	\$ 0	\$ 11,810,847	\$ 11,810,847
Trustee's Collections - Prior Year	0	193,826	193,826
Trustee's Collections - Bankruptcy	0	140	140
Circuit/Clerk and Master Collections - Prior Years	0	56,849	56,849
Interest and Penalty	0	25,578	25,578
<u>County Local Option Taxes</u>			
Local Option Sales Tax	23,715,707	4,310,556	28,026,263
Mixed Drink Tax	0	48,402	48,402
<u>Statutory Local Taxes</u>			
Bank Excise Tax	0	58,432	58,432
<u>Licenses and Permits</u>			
Marriage Licenses	0	1,330	1,330
<u>Other Local Revenues</u>			
Contributions and Gifts	0	582	582
<u>Other State Revenues</u>			
State Revenue Sharing - Telecommunications	0	26,372	26,372
Total Cash Receipts	<u>\$ 23,715,707</u>	<u>\$ 16,532,914</u>	<u>\$ 40,248,621</u>
<u>Cash Disbursements</u>			
Remittance of Revenues Collected	\$ 23,478,550	\$ 16,196,990	\$ 39,675,540
Trustee's Commission	237,157	283,271	520,428
Total Cash Disbursements	<u>\$ 23,715,707</u>	<u>\$ 16,480,261</u>	<u>\$ 40,195,968</u>
Excess of Cash Receipts Over (Under) Cash Disbursements	\$ 0	\$ 52,653	\$ 52,653
Cash Balance, July 1, 2018	0	362,691	362,691
Cash Balance, June 30, 2019	<u>\$ 0</u>	<u>\$ 415,344</u>	<u>\$ 415,344</u>



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# SINGLE AUDIT SECTION

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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

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

To the County Mayor and Board of County Commissioners:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Wilson County, Tennessee, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise Wilson County's basic financial statements as listed in the table of contents, and have issued our report thereon dated January 10, 2020.

**Internal Control Over Financial Reporting**

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

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. 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.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Wilson County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and are described in the accompanying Schedule of Findings and Questioned Costs as items: 2019-001 and 2019-002.

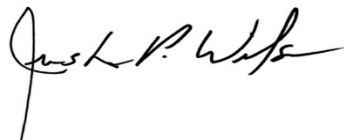
### **Wilson County's Response to the Findings**

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

### **Purpose of this Report**

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

Very truly yours,



Justin P. Wilson  
Comptroller of the Treasury  
Nashville, Tennessee

January 10, 2020

JPW/yu



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

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

To the County Mayor and Board of County Commissioners

**Report on Compliance for Each Major Federal Program**

We have audited Wilson County's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Wilson County's major federal programs for the year ended June 30, 2019. Wilson County's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

***Management's Responsibility***

Management is responsible for compliance with the 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 Wilson County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and 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 Wilson County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

### ***Opinion on Each Major Federal Program***

In our opinion, Wilson County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2019.

### **Report on Internal Control Over Compliance**

Management of Wilson County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Wilson County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with 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 Wilson County's internal control over compliance.

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

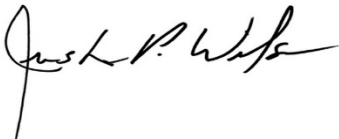
Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of 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 business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Wilson County, Tennessee, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise Wilson County's basic financial statements. We issued our report thereon dated January 10, 2020, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by 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 as a whole.

Very truly yours,



Justin P. Wilson  
Comptroller of the Treasury  
Nashville, Tennessee

January 10, 2020

JPW/yu

Wilson County, Tennessee, and the Wilson County School Department  
Schedule of Expenditures of Federal Awards and State Grants (1) (2)  
For the Year Ended June 30, 2019

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 (Noncash Assistance) Commodities	10.555	(3)	\$ 459,546 (5)
Passed-through State Department of Education:			
Child Nutrition Cluster: (4)			
School Breakfast Program	10.553	(3)	637,039
National School Lunch Program	10.555	(3)	2,173,250 (5)
Total Passed-through State Department of Education			<u>\$ 2,810,289</u>
Total U.S. Department of Agriculture			<u>\$ 3,269,835</u>
U.S. Department of Defense:			
Passed-through State Department of General Services			
Section 1033 Excess Property Program (Noncash Assistance)	12.U01	N/A	\$ 29,817
Total U.S. Department of Defense			<u>\$ 29,817</u>
U.S. Department of Housing and Urban Development:			
Passed-through State Housing Development Agency:			
HOME Investment Partnerships Program	14.239	N/A	\$ 3,000
Total U.S. Department of Housing and Urban Development			<u>\$ 3,000</u>
U.S. Department of the Interior:			
Direct Program:			
Payment in-Lieu-of Taxes	15.226	N/A	\$ 2,042
Total U.S. Department of the Interior			<u>\$ 2,042</u>
U.S. Department of Labor:			
Passed-through Nashville Career Advancement Center:			
WIOA Cluster: (4)			
WIOA Youth Activities	17.259	(3)	\$ 386,071
Total U.S. Department of Labor			<u>\$ 386,071</u>
U.S. Department of Education:			
Passed-through State Department of Education:			
Title I Grants to Local Educational Agencies	84.010	N/A	\$ 1,483,078
Special Education Cluster: (4)			
Special Education - Grants to States	84.027	N/A	4,007,613
Special Education - Preschool Grants	84.173	N/A	90,072
Career and Technical Education - Basic Grants to States	84.048	N/A	239,072
Rehabilitation Services Vocational Rehabilitation Grants to States	84.126	(3)	41,676
Education for Homeless Children and Youth	84.196	(3)	100,945
English Language Acquisition State Grants	84.365	(3)	67,172
Supporting Effective Instruction State Grants	84.367	(3)	513,544
Student Support and Academic Enrichment Program	84.424	(3)	1,200
Total U.S. Department of Education			<u>\$ 6,544,372</u>
U.S. Department of Health and Human Services:			
Passed-through State Department of Education:			
CCDF Cluster: (4)			
Child Care Development Block Grant	93.575	(3)	\$ 172,786
Total U.S. Department of Health and Human Services			<u>\$ 172,786</u>
U.S. Department of Homeland Security:			
Passed-through State Department of Military:			
Emergency Management Performance Grants	97.042	(3)	\$ 90,933
Homeland Security Grant Program	97.067	(3)	119,620
Total U.S. Department of Homeland Security			<u>\$ 210,553</u>
Total Expenditures of Federal Awards			<u>\$ 10,618,476</u>

(Continued)

Wilson County, Tennessee, and the Wilson 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	Contract Number	Expenditures
State Grants:			
Early Childhood Education - State Department of Education	N/A	(3)	\$ 849,537
Coordinated School Health Initiative - State Department of Education	N/A	(3)	100,000
Family Resource Center - State Department of Education	N/A	(3)	30,612
Archives Development Grant - TN Secretary of State	N/A	(3)	1,250
Read to be Ready Coaching Grant - State Department of Education	N/A	(3)	10,000
Health Department Programs - State Department of Health	N/A	(3)	930,152
Litter Program - State Department of Transportation	N/A	(3)	86,014
Law Enforcement Training - State Department of Safety	N/A	(3)	74,400
Firefighters Educational Incentive Pay - State Department of Commerce and Insurance	N/A	(3)	46,200
Drug Control Grants - State Department of Finance and Administration	N/A	(3)	72,845
Safe Schools Act - State Department of Education	N/A	(3)	581,140
 Total State Grants			\$ 2,782,150

CFDA = Catalog of Federal Domestic Assistance  
N/A = Not Applicable

- (1) Presented in conformity with generally accepted accounting principles using the modified accrual basis of accounting.
- (2) Wilson 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 \$3,269,835; WIOA Cluster total \$386,071;  
Special Education Cluster total \$4,097,685; CCDF Cluster total \$172,786.
- (5) Total CFDA No. 10.555 is \$2,632,796.



Wilson County, Tennessee  
Summary Schedule of Prior-year Findings  
For the Year Ended June 30, 2019

*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 Wilson County, Tennessee, for the year ended June 30, 2019.

***Prior-year Financial Statement Findings***

Fiscal Year	Page Number	Finding Number	Title of Finding	CFDA Number	Current Status
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**OFFICE OF FINANCE DIRECTOR**

2018	264	2018-001	The office did not file a report on debt obligation with the State Comptroller's Office	N/A	Not Corrected - See Explanation on Corrective Action Plan
2018	264	2018-002	The office had accounting deficiencies	N/A	Corrected

***Prior-year Federal Awards Findings***

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

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**WILSON COUNTY, TENNESSEE**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**For the Year Ended June 30, 2019**

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**PART I, SUMMARY OF AUDITOR'S RESULTS**

**Financial Statements:**

1. Our report on the financial statements of Wilson County is unmodified.
2. Internal Control Over Financial Reporting:
  - \* Material weakness identified? **NO**
  - \* Significant deficiency identified? **NONE REPORTED**
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 and 10.555 Nutrition Cluster: School Breakfast Program and National School Lunch Program
  - \* CFDA Number 84.010 Title I Grants to Local Educational Agencies
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.

### OFFICE OF FINANCE DIRECTOR

#### FINDING 2019-001

#### **THE OFFICE DID NOT FILE A REPORT ON DEBT OBLIGATION WITH THE STATE COMPTROLLER'S OFFICE**

(Noncompliance Under *Government Auditing Standards*)

The office did not file a Report on Debt Obligation with the state Comptroller's Office for a \$3,350,000 lease-purchase agreement entered into on February 20, 2019, for the purchase of a building. Section 9-21-151, *Tennessee Code Annotated*, requires that within 45 days following the issuance of debt, a county must provide to the state Comptroller's Office certain information, such as a description of the purchase for which the debt is issued, a description of the debt obligation, and an itemized description of the cost of issuance. As of the date of this report, the Report on Debt Obligation has not been filed with the state Comptroller's Office. This deficiency was 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

The office should file a Report on Debt Obligation with the state Comptroller's Office for each debt issuance as required by state statute.

#### MANAGEMENT'S RESPONSE

We concur. See corrective action plan for further explanation.

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FINDING 2019-002

**DEFICIENCIES WERE NOTED IN THE MAINTENANCE  
OF CAPITAL ASSET RECORDS**

(Material Noncompliance Under *Government Auditing Standards*)

The following deficiencies were noted during our examination of the capital asset records.

- A. The purchase of 16 defibrillators totaling \$479,055 and four fire trucks totaling \$1,078,203 were omitted from the capital asset records. The capital assets policy adopted by the county requires capital assets with an initial individual cost of \$10,000 or more to be capitalized.
- B. Beginning balances on the capital asset records did not agree with ending balances from the prior year by \$3,770,358. This was due in part to several new purchases being included in the beginning balance. In addition, one asset purchased in a prior year was left off in its entirety, another asset purchased in a prior year was included twice, and accumulated depreciation for several assets was omitted.

Generally accepted accounting principles require accountability for all assets owned by the county, such as buildings, equipment, and vehicles. These deficiencies 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 county cannot adequately control its assets.

RECOMMENDATION

The county 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

We concur. See corrective action plan for further explanation.

**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, 2019.

**Wilson County, Tennessee**  
**Management's Corrective Action Plan**  
**For the Year Ended June 30, 2019**

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 FINANCE DIRECTOR**

2019-001	The office did not file a report on debt obligation with the State Comptroller's Office	287
2019-002	Deficiencies were noted in the maintenance of capital asset records	288



**Corrective Action Plan**

**FINDING: THE OFFICE DID NOT FILE A REPORT ON DEBT OBLIGATION WITH THE STATE COMPTROLLER'S OFFICE**

**Response and Corrective Action Plan Prepared by:**  
Aaron Maynard, Finance Director

**Person Responsible for Implementing the Corrective Action:**  
Aaron Maynard, Finance Director

**Anticipated Completion Date of Corrective Action:**  
12/16/2019

**Repeat Finding:**  
Yes

**Reason Corrective Action was Not Taken in the Prior Year:**

We provided training to departments on capital leases to make them aware that a capital lease is essentially a debt issue and must be reported to the State Comptroller's Office. However, we entered into an agreement to purchase real estate in February of 2019. Payments for the property were to be made over three fiscal years. Until the final payment is made, we do not have possession of the property. Because we do not have title to or use of the property until the final payment is made, it was our opinion that we had only made a down payment on the property with a formal note to follow that had not yet been executed. Accordingly, we failed to recognize it as a debt obligation immediately.

**Planned Corrective Action:**

The Finance Director is responsible for ensuring that approval is obtained from the State Comptroller's Office. I will create a checklist to ensure that all debt issues, regardless of when we take possession of the property, have made it through the proper channels and been approved. The purchase of the property was approved by the budget committee and county commission in January of 2019. The budget committee and county commission approved the note related to this transaction in August of 2019. Approval was obtained from the State Comptroller's Office in December of 2019 and the CT Form was presented to the county commission in that same month.

**FINDING:**

**DEFICIENCIES WERE NOTED IN THE MAINTENANCE  
OF CAPITAL ASSET RECORDS**

**Response and Corrective Action Plan Prepared by:**

Aaron Maynard, Finance Director

**Person Responsible for Implementing the Corrective Action:**

Aaron Maynard, Finance Director

**Anticipated Completion Date of Corrective Action:**

March 31, 2020

**Repeat Finding:**

No

**Reason Corrective Action was Not Taken in the Prior Year:**

Not Applicable

**Planned Corrective Action:**

Wilson County, TN transitioned to a new financial reporting package in the FYE June 30, 2019. One of the last items to be converted from the old system was fixed assets. The conversion did not begin until May of 2019. At the time of the audit, the conversion is still a work in progress. In addition, we failed to search the old system for asset additions that should have been added to the depreciation schedule. We continue to work with the software vendor to get the report we need for fixed assets. If we are unable to get the report we need, we will convert the fixed asset schedule to Excel.

Signature:

Aaron Maynard



## **BEST PRACTICE**

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

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

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

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