ANNUAL FINANCIAL REPORT
ROBERTSON COUNTY, TENNESSEE

FOR THE YEAR ENDED JUNE 30, 2011

TENNESSEE
COMPTROLLER
OF THE TREASURY

ANNUAL FINANCIAL REPORT

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FOR THE YEAR ENDED JUNE 30, 2011

COMPTROLLER OF THE TREASURY
JUSTIN P. WILSON

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

ROBERTSON COUNTY, TENNESSEE
TABLE OF CONTENTS

	Exhibit	Page(s)
Audit Highlights		6
INTRODUCTORY SECTION		7
Robertson County Officials		8-9
FINANCIAL SECTION		10
Independent Auditor's Report		11-13
BASIC FINANCIAL STATEMENTS:		14
Government-wide Financial Statements:		
Statement of Net Assets	A	15
Statement of Activities	B	16-17
Fund Financial Statements:		
Governmental Funds:		
Balance Sheet	C-1	18
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Assets	C-2	19
Statement of Revenues, Expenditures, and Changes in Fund Balances	C-3	20
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	C-4	21
Fiduciary Funds:		
Statement of Fiduciary Assets and Liabilities	D	22
Notes to the Financial Statements		23-57
REQUIRED SUPPLEMENTARY INFORMATION:		58
Schedules of Revenues, Expenditures, and Changes in Fund Balances – Actual (Budgetary Basis) and Budget:		
General Fund	E-1	59-60
Highway/Public Works Fund	E-2	61
Schedule of Funding Progress – Pension Plan – Primary Government and Discretely Presented Robertson County School Department	E-3	62
Schedule of Funding Progress – Other Postemployment Benefits Plans – Primary Government and Discretely Presented Robertson County School Department	E-4	63
Notes to the Required Supplementary Information		64

	Exhibit	Page(s)
COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS AND SCHEDULES:		65
Nonmajor Governmental Funds:		66
Combining Balance Sheet	F-1	67
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	F-2	68
Schedules of Revenues, Expenditures, and Changes in Fund Balances – Actual and Budget:		
Solid Waste/Sanitation Fund	F-3	69
Drug Control Fund	F-4	70
Major Governmental Fund:		71
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Actual and Budget:		
General Debt Service Fund	G	72
Fiduciary Funds:		73
Combining Statement of Fiduciary Assets and Liabilities	H-1	74
Combining Statement of Changes in Assets and Liabilities – All Agency Funds	H-2	75
Component Unit:		
Discretely Presented Robertson County School Department:		76
Statement of Activities	I-1	77
Balance Sheet – Governmental Funds	I-2	78
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Assets	I-3	79
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	I-4	80
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	I-5	81
Combining Balance Sheet – Nonmajor Governmental Funds	I-6	82
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Governmental Funds	I-7	83
Schedules of Revenues, Expenditures, and Changes in Fund Balances – Actual and Budget:		
General Purpose School Fund	I-8	84-85
School Federal Projects Fund	I-9	86
Miscellaneous Schedules:		87
Schedule of Changes in Long-term Notes, Capital Leases, and Bonds – Primary Government and Discretely Presented Robertson County School Department	J-1	88-89
Schedule of Long-term Debt Requirements by Year – Primary Government and Discretely Presented Robertson County School Department	J-2	90-91

	Exhibit	Page(s)
Schedule of Transfers – Primary Government and Discretely Presented Robertson County School Department	J-3	92
Schedule of Salaries and Official Bonds of Principal Officials – Primary Government and Discretely Presented Robertson County School Department	J-4	93
Schedule of Detailed Revenues – All Governmental Fund Types	J-5	94-97
Schedule of Detailed Revenues – All Governmental Fund Types – Discretely Presented Robertson County School Department	J-6	98-99
Schedule of Detailed Expenditures – All Governmental Fund Types	J-7	100-119
Schedule of Detailed Expenditures – All Governmental Fund Types – Discretely Presented Robertson County School Department	J-8	120-134
Schedule of Detailed Receipts, Disbursements, and Changes in Cash Balance – City Agency Fund	J-9	135
SINGLE AUDIT SECTION		136
Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*		137-138
Auditor's Report on Compliance With Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance With OMB Circular A-133		139-141
Schedule of Expenditures of Federal Awards and State Grants		142-143
Schedule of Audit Findings Not Corrected		144
Schedule of Findings and Questioned Costs		145-147
Auditee Reporting Responsibilities		148

Audit Highlights

Annual Financial Report
Robertson County, Tennessee
For the Year Ended June 30, 2011

Scope

We have audited the basic financial statements of Robertson County as of and for the year ended June 30, 2011.

Results

Our report on the aggregate discretely presented component units is qualified because the financial statements do not include a component unit whose financial statements were not available from other auditors at the date of this report. Our report on the governmental activities, each major fund, and the aggregate remaining fund information is unqualified.

Our audit resulted in no findings and recommendations.

Best Practice

The following is a summary of a best practice:

BEST PRACTICE

Robertson County does not have an Audit Committee. The Division of County Audit strongly believes that an Audit Committee is a best practice that should be adopted by the governing body to assist the County Commission by providing independent and objective reviews of the financial reporting process, internal controls, the audit function, and being responsible for monitoring management's plans to address various risks. It should be noted that on September 19, 2011, the County Commission approved the establishment of an Audit Committee.

Introductory Section

Robertson County Officials
June 30, 2011

Officials

Howard Bradley, County Mayor
Delvin Hester, Road Supervisor
Dan Whitlow, Director of Schools
Sandra Head, Trustee
Chris Traughber, Assessor of Property
Susan Atchley, County Clerk
Lisa Cavender, Circuit, General Sessions, and Juvenile Courts Clerk
Kenneth Hudgens, Clerk and Master
Frankie Fletcher, Register
Bill Holt, Sheriff
Jody Stewart, Finance Director

Board of County Commissioners

Howard Bradley, County Mayor, Chairman

Tommy Jackson	Bobby Couts
Billy Hugh Ray	Don Eden
Larry DiOrio	Patsi Gregory
Kathy Spears	Ervin Brown
Lanny Adcock	Carol Dugger
Susan Macafee	Randy Wilson
Billy Vogle	Joseph Bryant
Michael Dorris	Faye Stubblefield
Billy Gray	Tommy Baggett
Bobby Jones	Jonathan Garner
Kevin Gray	Steve Haley
James Bowens	Robert Farmer

Financial Management Committee

Tommy Baggett, Chairman	Lanny Adcock
Howard Bradley, County Mayor	Joseph Bryant
Dan Whitlow, Director of Schools	Robert Farmer
Delvin Hester, Road Supervisor	

(Continued)

Robertson County Officials (Cont.)

Highway Commission

Donnie Martin, Chairman
Prince Green
Paul Creasy, Jr.
George Peach
Ralph White
Alvin Fowler

Board of Education

Stoney Crockett, Chairman
Allan Heard
Geraldine Farmer
Mike Ellis
Jeff White
Jerry Converse

FINANCIAL SECTION

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

INDEPENDENT AUDITOR'S REPORT

September 26, 2011

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

To the County Mayor and Board of County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Robertson County, Tennessee, as of and for the year ended June 30, 2011, which collectively comprise Robertson County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Robertson County's management. 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 auditing 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 of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

The financial statements of the Robertson County Emergency Communications District, a component unit requiring discrete presentation, had not been made available by other auditors as of the date of this report. Accordingly, the aggregate discretely presented component units financial statements referred to above do not include amounts for the Robertson County Emergency Communications District, which should be included to

conform with accounting principles generally accepted in the United States of America. The effects on the financial statements of the aggregate discretely presented component units are not reasonably determinable.

In our opinion, except for the effects of not including the financial statements of the Robertson County Emergency Communications District as discussed in the preceding paragraph, the financial statements referred to above present fairly, in all material respects, the financial position of the aggregate discretely presented component units of Robertson County, Tennessee, as of June 30, 2011, and the results of operations of the aggregate discretely presented component units, for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

Additionally, in our opinion, based on our audit, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Robertson County, Tennessee, as of June 30, 2011, and the respective changes in financial position, thereof for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated September 26, 2011, on our consideration of Robertson County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

As described in Note V.B., Robertson County has adopted the provisions of Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, which became effective for the year ended June 30, 2011.

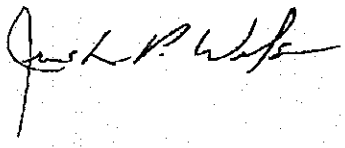
Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required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

Accounting principles generally accepted in the United States of America require that the budgetary comparison, pension, and other postemployment benefits information on pages 59 through 64 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.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Robertson County's financial statements as a whole. The introductory section, combining and individual nonmajor fund financial statements, budgetary comparison schedules of nonmajor governmental funds and the General Debt Service Fund, combining and individual fund financial statements of the Robertson County School Department (a discretely presented component unit), and miscellaneous schedules are presented for purposes of additional analysis and are not a required part of the 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 Robertson County School Department (a discretely presented component unit), and the 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole. The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Very truly yours,



Justin P. Wilson
Comptroller of the Treasury

JPW/sb

Basic Financial Statements

Exhibit A

Robertson County, Tennessee
Statement of Net Assets
June 30, 2011

	Primary Government Governmental Activities	Component Unit School Department
ASSETS		
Cash	$ 2,275	$ 0
Equity in Pooled Cash and Investments	10,521,341	4,558,843
Accounts Receivable	1,952,881	68,201
Allowance for Uncollectibles	(1,740,200)	0
Property Taxes Receivable	21,328,278	14,355,571
Allowance for Uncollectible Property Taxes	(1,270,287)	(855,001)
Due from Other Governments	643,276	3,062,364
Deferred Charges - Debt Issuance Costs	1,949,525	0
Capital Assets:		
Assets Not Depreciated:		
Land	4,151,718	3,101,190
Construction in Progress	2,715,803	1,097,600
Assets Net of Accumulated Depreciation:		
Buildings and Improvements	38,384,297	130,058,767
Infrastructure	3,345,228	0
Other Capital Assets	3,388,391	3,571,599
Total Assets	$ 85,372,526	$ 159,019,134
LIABILITIES		
Accounts Payable	$ 7,432	$ 0
Accrued Payroll	558,688	0
Accrued Interest Payable	768,872	19,567
Due to State of Tennessee	14,000	2,236
Due to Other Taxing Units	27,000	0
Customer Deposits Payable	136,618	0
Deferred Revenue - Current Property Taxes	19,604,705	13,195,474
Noncurrent Liabilities:		
Due Within One Year	10,834,891	400,781
Due in More Than One Year (net of deferred amount on refunding and unamortized premium on debt)	148,651,456	3,248,651
Total Liabilities	$ 180,603,662	$ 16,866,709
NET ASSETS		
Invested in Capital Assets, Net of Related Debt	$ 11,596,046	$ 0
Invested in Capital Assets	0	137,829,156
Restricted for:		
Capital Projects	117,745	271,615
Highway/Public Works	1,295,716	0
Drug Control	139,706	0
Administration of Justice	131,132	0
Public Safety	112,110	0
School Federal Projects	0	464,951
Extended Schools	0	254,117
Other Purposes	18,909	2,170
Unrestricted	(108,642,500)	3,330,416
Total Net Assets (Deficit)	$ (95,231,136)	$ 142,152,425

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

Exhibit B

Robertson County, Tennessee
Statement of Activities
For the Year Ended June 30, 2011

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Assets: Total Governmental Activities	Net (Expense) Revenue and Changes in Net Assets: Component Unit School Department
Primary Government:						
Governmental Activities:						
General Government	$ 1,933,053	$ 1,301,754	$ 27,164	$ 0	$ (604,135)	$ 0
Finance	1,905,743	1,900,457	0	0	(5,286)	0
Administration of Justice	2,121,151	1,248,928	13,900	0	(858,323)	0
Public Safety	10,511,546	2,318,189	84,010	0	(8,109,347)	0
Public Health and Welfare	7,171,360	2,448,244	635,139	0	(4,087,977)	0
Agriculture and Natural Resources	139,238	0	0	0	(139,238)	0
Other Operations	182,405	0	18,373	0	(164,032)	0
Highways/Public Works	3,570,692	10,185	2,089,538	415,774	(1,055,195)	0
Interest on Long-term Debt	6,989,243	0	0	0	(6,989,243)	0
Other Debt Service	208,917	0	0	0	(208,917)	0
Education	1,762,529	0	0	0	(1,762,529)	0
Total Primary Government	$ 36,495,877	$ 9,227,757	$ 2,868,124	$ 415,774	$ (23,984,222)	$ 0
Component Unit:						
Robertson County School Department	$ 85,402,771	$ 998,257	$ 11,900,319	$ 73,600	$ 0	$ (72,430,595)
Total Component Unit	$ 85,402,771	$ 998,257	$ 11,900,319	$ 73,600	$ 0	$ (72,430,595)

(Continued)

Exhibit B

Robertson County, Tennessee
Statement of Activities (Cont.)

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Assets: Total Governmental Activities	Net (Expense) Revenue and Changes in Net Assets: Component Unit School Department
General Revenues:						
Taxes:						
Property Taxes Levied for General Purposes					$ 13,424,721	$ 13,911,853
Property Taxes Levied for Debt Service					7,432,194	0
Local Option Sales Taxes					0	8,253,114
Payments in-Lieu-of Tax					145,476	0
Hotel/Motel Tax					293,262	0
Wheel Tax					4,872,268	0
Litigation Tax - General					277,133	0
Litigation Tax - Jail, Workhouse, and Courthouse					318,915	0
Business Tax					0	503,442
Mineral Severance Tax					117,657	0
Adequate Facilities/Development Tax					546,719	0
Wholesale Beer Tax					151,923	0
Interstate Telecommunications Tax					0	4,944
Grants and Contributions Not Restricted to Specific Programs					196,728	49,975,568
Unrestricted Investment Income					270,446	0
Gain on Disposal of Capital Assets					12,635	0
Miscellaneous					487,075	72,837
Total General Revenues					$ 28,547,152	$ 72,721,758
Change in Net Assets					$ 4,562,930	$ 291,163
Net Assets (Deficit), July 1, 2010					(99,815,372)	141,861,262
Prior-period Adjustment					21,306	0
Net Assets (Deficit), June 30, 2011					$ (95,231,136)	$ 142,152,425

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

Exhibit C-1

Robertson County, Tennessee
Balance Sheet
Governmental Funds
June 30, 2011

	Major Funds			Nonmajor Funds	
	General	Highway / Public Works	General Debt Service	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash	$ 625	$ 0	$ 0	$ 1,650	$ 2,275
Equity in Pooled Cash and Investments	4,002,556	1,094,694	4,173,800	1,250,291	10,521,341
Accounts Receivable	1,769,894	50	9,193	173,744	1,952,881
Allowance for Uncollectibles	(1,740,200)	0	0	0	(1,740,200)
Due from Other Governments	223,806	419,470	0	0	643,276
Due from Other Funds	6,035	0	0	0	6,035
Property Taxes Receivable	12,851,655	0	7,656,305	820,318	21,328,278
Allowance for Uncollectible Property Taxes	(765,429)	0	(456,001)	(48,857)	(1,270,287)
Total Assets	$ 16,348,942	$ 1,514,214	$ 11,383,297	$ 2,197,146	$ 31,443,599
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts Payable	$ 159	$ 0	$ 0	$ 7,273	$ 7,432
Accrued Payroll	485,072	57,629	0	15,987	558,688
Due to Other Funds	0	0	0	6,035	6,035
Due to State of Tennessee	14,000	0	0	0	14,000
Due to Other Taxing Units	27,000	0	0	0	27,000
Current Liabilities Payable from Restricted Assets:					
Customer Deposits Payable	136,618	0	0	0	136,618
Deferred Revenue - Current Property Taxes	11,813,092	0	7,037,586	754,027	19,604,705
Deferred Revenue - Delinquent Property Taxes	249,765	0	148,069	15,908	413,742
Other Deferred Revenues	0	209,735	0	0	209,735
Total Liabilities	$ 12,725,706	$ 267,364	$ 7,185,655	$ 799,230	$ 20,977,955
Fund Balances					
Restricted:					
Restricted for General Government	$ 18,909	$ 0	$ 0	$ 0	$ 18,909
Restricted for Administration of Justice	131,132	0	0	0	131,132
Restricted for Public Safety	112,110	0	0	139,706	251,816
Restricted for Highways/Public Works	0	1,158,943	0	0	1,158,943
Restricted for Capital Outlay	0	0	0	612,284	612,284
Committed:					
Committed for Public Health and Welfare	0	0	0	645,926	645,926
Committed for Debt Service	0	0	4,197,642	0	4,197,642
Assigned:					
Assigned for Highways/Public Works	0	87,907	0	0	87,907
Unassigned	3,361,085	0	0	0	3,361,085
Total Fund Balances	$ 3,623,236	$ 1,246,850	$ 4,197,642	$ 1,397,916	$ 10,465,644
Total Liabilities and Fund Balances	$ 16,348,942	$ 1,514,214	$ 11,383,297	$ 2,197,146	$ 31,443,599

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

Exhibit C-2

Robertson County, Tennessee
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Assets
June 30, 2011

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

Total fund balances - balance sheet - governmental funds (Exhibit C-1)			$ 10,465,644
(1) Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.			
Add: land	$ 4,151,718		
Add: construction in progress	2,715,803		
Add: buildings and improvements net of accumulated depreciation	38,384,297		
Add: infrastructure net of accumulated depreciation	3,345,228		
Add: other capital assets net of accumulated depreciation	3,388,391		51,985,437
(2) Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.			
Less: notes payable	$ (5,635,000)		
Less: bonds payable	(148,935,000)		
Add: deferred amount on refunding	28,510		
Add: deferred charge - debt issuance costs	1,949,525		
Less: compensated absences payable	(1,320,476)		
Less: other postemployment benefits liability	(18,618)		
Less: landfill closure/postclosure care costs	(366,560)		
Less: accrued interest on bonds and notes	(768,872)		
Less: other deferred revenue - premium on debt	(3,239,203)		(158,305,694)
(3) Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the governmental funds.			623,477
Net assets (deficit) of governmental activities (Exhibit A)			$ (95,231,136)

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

Exhibit C-3

Robertson County, Tennessee
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2011

	Major Funds			Nonmajor Funds	
	General	Highway / Public Works	General Debt Service	Other Governmental Funds	Total Governmental Funds
Revenues					
Local Taxes	$ 13,643,135	$ 1,004,186	$ 12,351,293	$ 798,911	$ 27,797,525
Licenses and Permits	255,404	3,300	0	0	258,704
Fines, Forfeitures, and Penalties	267,601	0	0	37,012	304,613
Charges for Current Services	2,399,357	0	0	1,224,360	3,623,717
Other Local Revenues	114,131	41,536	279,602	75,046	510,315
Fees Received from County Officials	3,199,507	0	0	0	3,199,507
State of Tennessee	2,646,234	2,420,494	0	75,698	5,142,426
Federal Government	35,866	90,581	0	0	126,447
Other Governments and Citizens Groups	0	0	698,819	0	698,819
Total Revenues	$ 22,561,235	$ 3,560,097	$ 13,329,714	$ 2,211,027	$ 41,662,073
Expenditures					
Current:					
General Government	$ 2,371,997	$ 0	$ 0	$ 0	$ 2,371,997
Finance	1,655,102	0	0	0	1,655,102
Administration of Justice	1,788,252	0	0	6,650	1,794,902
Public Safety	9,224,980	0	0	32,095	9,257,075
Public Health and Welfare	4,584,729	0	0	1,987,501	6,572,230
Agriculture and Natural Resources	131,871	0	0	0	131,871
Other Operations	3,228,736	0	0	93,478	3,322,214
Highways	0	3,456,732	0	0	3,456,732
Debt Service:					
Principal on Debt	0	0	9,993,333	0	9,993,333
Interest on Debt	0	0	6,854,278	0	6,854,278
Other Debt Service	0	0	208,917	0	208,917
Capital Projects	0	0	0	3,567,494	3,567,494
Total Expenditures	$ 22,985,667	$ 3,456,732	$ 17,056,528	$ 5,687,218	$ 49,186,145
Excess (Deficiency) of Revenues Over Expenditures	$ (424,432)	$ 103,365	$ (3,726,814)	$ (3,476,191)	$ (7,524,072)
Other Financing Sources (Uses)					
Transfers In	$ 0	$ 0	$ 287,500	$ 0	$ 287,500
Transfers Out	(37,500)	0	0	(250,000)	(287,500)
Total Other Financing Sources (Uses)	$ (37,500)	$ 0	$ 287,500	$ (250,000)	$ 0
Net Change in Fund Balances	$ (461,932)	$ 103,365	$ (3,439,314)	$ (3,726,191)	$ (7,524,072)
Fund Balance, July 1, 2010	4,085,168	1,143,485	7,636,956	5,124,107	17,989,716
Fund Balance, June 30, 2011	$ 3,623,236	$ 1,246,850	$ 4,197,642	$ 1,397,916	$ 10,465,644

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

Exhibit C-4

Robertson County, Tennessee
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended June 30, 2011

Amounts reported for governmental activities in the statement of activities (Exhibit B) are different because:			
Net change in fund balances - total governmental funds (Exhibit C-3)			$ (7,524,072)
(1) Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their useful lives and reported as depreciation expense. The difference between capital outlays and depreciation is itemized as follows:			
Add: capital assets purchased in the current period	$ 4,041,633		
Less: current-year depreciation expense	(1,268,777)		2,772,856
(2) The net effect of various miscellaneous transactions involving capital assets (sales, trade-ins, and donations) is to decrease net assets.			(34,072)
(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, 2010	$ (1,615,190)		
Add: deferred delinquent property taxes and other deferred June 30, 2011	623,477		(991,713)
(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 assets. Also, governmental funds report the effect of issuance costs, premiums, 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.			
Add: change in premium on debt issuances	$ 391,867		
Less: change in deferred debt issuance costs	(166,036)		
Add: principal payments on bonds	8,360,000		
Add: principal payments on notes	1,633,333		
Less: change in deferred amount on refunding debt	(38,534)		10,180,630
(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	$ 69,604		
Change in other postemployment benefits liability	(9,146)		
Change in compensated absences payable	38,109		
Change in landfill closure/postclosure care costs	60,734		159,301
Change in net assets of governmental activities (Exhibit B)			$ 4,562,930

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

Exhibit D

Robertson County, Tennessee
Statement of Fiduciary Assets and Liabilities
Fiduciary Funds
June 30, 2011

	Agency Funds
ASSETS	
Cash	$ 1,565,519
Due from Other Governments	1,214,388
Total Assets	$ 2,779,907
LIABILITIES	
Due to Other Taxing Units	$ 1,214,388
Due to Litigants, Heirs, and Others	1,565,519
Total Liabilities	$ 2,779,907

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

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Robertson 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 Robertson County:

A. Reporting Entity

Robertson County is a public municipal corporation governed by an elected 24-member board. As required by GAAP, these financial statements present Robertson County (the primary government) and its component units. The component units discussed below are included in the county's reporting entity because of the significance of their operational or financial relationships with the county.

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

The Robertson County School Department operates the public school system in the county, and the voters of Robertson County elect its board. The School Department is fiscally dependent on the county because it may not issue debt without county approval, 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 Robertson County Emergency Communications District provides a simplified means of securing emergency services through a uniform emergency number for the residents of Robertson County, and the Robertson 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 Robertson County Emergency Communications District were not available from other auditors in time for inclusion in this report.

The Robertson County School Department does not issue separate financial statements from those of the county. Therefore, basic financial statements of the School Department are included in this report as listed in the table of contents. Although required by GAAP, the financial statements of the

Robertson County Emergency Communications District were not available in time for inclusion, as previously mentioned. Complete financial statements of the Robertson County Emergency Communications District can be obtained from its administrative office at the following address:

Administrative Office:

Robertson County Emergency
Communications District
517 South Brown Street
Springfield, TN 37172

Related Organization – The Robertson County Industrial Development Board is a related organization of Robertson County. The county mayor nominates and the Robertson County Commission confirms the board members, but the county's accountability for the organization does not extend beyond making the appointments. Robertson County acts as an agent for the board by collecting the hotel/motel tax and forwarding the tax to the board through the county's General Fund. During the year ended June 30, 2011, the county did not provide any operating subsidies to the board.

B. Government-wide and Fund Financial Statements

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

Robertson County issues most debt for the discretely presented Robertson County School Department. No debt issues were contributed by the county to the School Department during the year ended June 30, 2011.

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

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

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

Fund financial statements of Robertson 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, liabilities, fund equity, revenues, and expenditures. Funds are organized into three major categories: governmental, proprietary, and fiduciary. An emphasis is placed on major funds within the governmental category. Robertson County has no proprietary funds to report.

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

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

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

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

Robertson County reports the following major governmental funds:

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

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

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

Additionally, Robertson County reports the following fund types:

Capital Projects Fund – The General Capital Projects Fund accounts for the acquisition or construction of capital facilities and other capital assets.

Agency Funds – These funds account for amounts collected in an agency capacity by the constitutional officers and local sales taxes received by the state to be forwarded to the various cities in Robertson County. 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 Robertson County School Department reports the following major governmental fund:

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

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

Special Revenue Fund – The School Federal Projects Fund accounts for and reports the proceeds of specific revenue sources that are restricted to expenditure on specific education programs.

Capital Projects Fund – The Education Capital Projects Fund accounts for the receipt of debt issued by Robertson County and contributed to the School Department for building construction and renovations.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in the government-wide financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board.

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.

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.

D. Assets, Liabilities, and Net Assets or Equity

1. Deposits and Investments

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

The county trustee maintains a cash and internal investment pool that is used by all funds and the discretely presented Robertson County School Department. Each fund's portion of this pool is displayed on the balance sheets or statements of net assets as Equity

in Pooled Cash and Investments. Most income from these pooled investments is assigned to the General Debt Service Fund. Robertson 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 and investments in the State Treasurer's Investment Pool are reported at cost. The State Treasurer's Investment Pool is not registered with the Securities and Exchange Commission (SEC) as an investment company, but nevertheless has a policy that it will, and does, operate in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940. Rule 2a7 allows SEC-registered mutual funds to use amortized cost rather than fair value to report net assets to compute share prices if certain conditions are met. 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 at the end of the fiscal year is referred to as due to/from other funds.

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

Governmental funds report deferred revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned.

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 deferred revenue 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 with offsetting deferred revenue 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 reflected in the primary government funds represent deposits placed with Robertson County for fire hydrants.

3. **Capital Assets**

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

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, and similar items), are reported in the governmental column in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of $10,000 (infrastructure: and right-a-ways $50,000; portable buildings $25,000), or more and an estimated useful life of more than two years Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

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

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

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

Assets	Years
Buildings and Improvements	20 - 40
Other Capital Assets	5 - 20
Infrastructure:	
Roads	5 - 20
Bridges	30

4. **Compensated Absences**

It is the policy of the Robertson County primary government to permit employees to accumulate a maximum of 240 hours of earned but unused vacation benefits that will be paid to employees upon separation from county service. Accumulated hours in excess of 240 will be credited to sick leave. Employees may accumulate an unlimited amount of sick leave; however, the county will only pay separated employees 25 percent of their unused sick leave not to exceed 240 hours. Any remaining sick leave may be credited toward retirement benefits. School Department employees may accumulate limited amounts of earned but unused vacation benefits and unlimited amounts of unused sick leave. However, the granting of vacation and sick leave has no guaranteed payment provision. All vacation pay and sick leave are accrued when incurred in the government-wide statements for the county. Liabilities for vacation pay and sick leave are reported in governmental funds only if amounts have matured, for example, as a result of employee resignations and retirements.

5. **Long-term Obligations**

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities Statement of Net Assets. Debt premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the debt using the straight-line method. Debt issuance costs are reported as deferred charges and amortized over the term of the related debt. In refunding transactions, the difference between the reacquisition price and the net carrying amount of the old debt is netted against the new debt and amortized over the remaining life of the refunded debt or the life of the new debt issued, whichever is shorter.

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

withheld from the actual debt proceeds received, are reported as debt service expenditures.

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

6. Net Assets and Fund Equity

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

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

b. Restricted net assets – Consists of net assets with constraints 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 assets – All other net assets that do not meet the definition of restricted or invested in capital assets, net of related debt.

As of June 30, 2011, Robertson County had $114,160,050 in outstanding debt for capital purposes for the discretely presented Robertson County School Department. This debt is a liability of Robertson County, but the capital assets acquired are reported in the financial statements of the School Department. Therefore, Robertson County has incurred a liability significantly decreasing its unrestricted net assets with no corresponding increase in the county's capital assets.

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 Financial Management Committee and the Board of Education are authorized bodies to make assignments.

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.

7. Prior-period Adjustment

Capital assets were restated $21,306 from the prior year because a building was valued incorrectly.

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 Assets

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 Assets.

Discretely Presented Robertson County School Department

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

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 assets of governmental activities reported in the government-wide Statement of Activities.

Discretely Presented Robertson County School Department

Exhibit I-5 includes explanations of the nature of individual elements of items required to reconcile the net change in fund balances – total governmental funds with the change in net assets 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 capital projects funds, which adopt project length budgets. All annual appropriations lapse at fiscal year end.

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

The budgetary level of control is at the major category level established by the County Uniform Chart of Accounts, as prescribed by the Comptroller of the Treasury of the State of Tennessee. Major categories are at the department level (examples of General Fund major categories: County Commission, County Mayor/Executive, Election Commission, Register of Deeds, etc.). Management may make revisions within major categories, but only the County Commission may transfer appropriations between major

categories. During the year, several supplementary appropriations were necessary.

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

At June 30, 2011, Robertson County and the Robertson County School Department reported the following significant encumbrances:

Funds	Description	Amount
Primary Government		
Major Fund:		
Highway/Public Works	Equipment	$ 76,398
"	Bridge construction	11,509
School Department:		
Nonmajor Fund:		
Education Capital Projects	School renovation	269,503

IV. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

Robertson County and the Robertson 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 assets as Equity in Pooled Cash and Investments. Cash reflected on the balance sheets or statements of net assets 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, 2011, Robertson County had the following investments carried at cost. All investments are in the county trustee's investment pool. Separate disclosures concerning pooled investments cannot be made for Robertson County and the discretely presented Robertson County School Department since both pool their deposits and investments through the county trustee.

Investment	Maturities	Cost
State Treasurer's Investment Pool	Daily	$ 1,493,744

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. Robertson 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. Robertson County has no investment policy that would further limit its investment choices. As of June 30, 2011, Robertson County's investment in the State Treasurer's Investment Pool was unrated.

B. Capital Assets

Capital assets activity for the year ended June 30, 2011, was as follows:

Primary Government

Governmental Activities:

	* Restated Balance 7-1-10	Increases	Decreases	Balance 6-30-11
Capital Assets Not Depreciated:				
Land	$ 4,151,718	$ 0	$ 0	$ 4,151,718
Construction in Progress	27,111,254	6,224,574	(30,620,025)	2,715,803
Total Capital Assets Not Depreciated	$ 31,262,972	$ 6,224,574	$ (30,620,025)	$ 6,867,521
Capital Assets Depreciated:				
Buildings and Improvements	$ 16,262,409	$ 27,827,103	$ 0	$ 44,089,512
Infrastructure	6,870,775	0	0	6,870,775
Other Capital Assets	8,431,061	609,981	(412,284)	8,628,758
Total Capital Assets Depreciated	$ 31,564,245	$ 28,437,084	$ (412,284)	$ 59,589,045
Less Accumulated Depreciation for:				
Buildings and Improvements	$ 5,285,842	$ 419,373	$ 0	$ 5,705,215
Infrastructure	3,204,171	321,376	0	3,525,547
Other Capital Assets	5,090,551	528,028	(378,212)	5,240,367
Total Accumulated Depreciation	$ 13,580,564	$ 1,268,777	$ (378,212)	$ 14,471,129

Governmental Activities (Cont.):

	* Restated Balance 7-1-10	Increases	Decreases	Balance 6-30-11
Total Capital Assets Depreciated, Net	$ 17,983,681	$ 27,168,307	$ (34,072)	$ 45,117,916
Governmental Activities Capital Assets, Net	$ 49,246,653	$ 33,392,881	$ (30,654,097)	$ 51,985,437

* See footnote I.D.7. for prior-period adjustment.

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

Governmental Activities:

General Government	$ 413,776
Finance	2,542
Administration of Justice	15,987
Public Safety	203,518
Public Health and Welfare	173,595
Highway/Public Works	459,359
Total Depreciation Expense - Governmental Activities	$ 1,268,777

Discretely Presented Robertson County School Department

Governmental Activities:

	Balance 7-1-10	Increases	Decreases	Balance 6-30-11
Capital Assets Not Depreciated:				
Land	$ 3,101,190	$ 0	$ 0	$ 3,101,190
Construction in Progress	61,219,996	4,102,563	(64,224,959)	1,097,600
Total Capital Assets Not Depreciated	$ 64,321,186	$ 4,102,563	$ (64,224,959)	$ 4,198,790

Governmental Activities (Cont.):

	Balance 7-1-10	Increases	Decreases	Balance 6-30-11
Capital Assets Depreciated:				
Buildings and Improvements	$ 100,773,666	$ 65,536,098	$ 0	$ 166,309,764
Other Capital Assets	9,421,827	957,624	(828,494)	9,550,957
Total Capital Assets Depreciated	$ 110,195,493	$ 66,493,722	$ (828,494)	$ 175,860,721
Less Accumulated Depreciation for:				
Buildings and Improvements	$ 33,833,213	$ 2,417,784	$ 0	$ 36,250,997
Other Capital Assets	6,271,594	528,852	(821,088)	5,979,358
Total Accumulated Depreciation	$ 40,104,807	$ 2,946,636	$ (821,088)	$ 42,230,355
Total Capital Assets Depreciated, Net	$ 70,090,686	$ 63,547,086	$ (7,406)	$ 133,630,366
Governmental Activities Capital Assets, Net	$ 134,411,872	$ 67,649,649	$ (64,232,365)	$ 137,829,156

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

Governmental Activities:

Support Services	$ 2,946,636
Total Depreciation Expense - Governmental Activities	$ 2,946,636

C. Construction Commitments

At June 30, 2011, Robertson County had uncompleted construction contracts of approximately $11,509 for bridge construction projects. The discretely presented Robertson County School Department had uncompleted construction contracts of approximately $189,672 for school renovations. Funding has been received for these future expenditures.

D. Interfund Receivables, Payables, and Transfers

The composition of interfund balances as of June 30, 2011, was as follows:

Due to/from Other Funds:

Receivable Fund	Payable Fund	Amount
Primary Government:		
General	Nonmajor governmental	$ 6,035

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

Interfund Transfers:

Interfund transfers for the year ended June 30, 2011, consisted of the following amounts:

Primary Government

	Transfers In
Transfers Out	General Debt Service Fund
General Fund	$ 37,500
Nonmajor governmental fund	250,000
Total	$ 287,500

Discretely Presented Robertson County School Department

	Transfers In	
Transfer Out	General Purpose School Fund	Nonmajor Governmental Fund
General Purpose School Fund	$ 0	$ 1,639,215
Nonmajor governmental fund	49,374	0
Total	$ 49,374	$ 1,639,215

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.

E. Capital Lease

Discretely Presented Robertson County School Department

On March 21, 2005, the Robertson County School Department entered into a seven-year lease-purchase agreement for energy efficiency lighting. The terms of the agreement require total lease payments of $737,080 plus interest of 4.5 percent. Title to the equipment transfers to the School Department at the end of the lease period. The General Purpose School Fund is making these lease payments.

On July 31, 2008, the Robertson County School Department entered into a ten-year lease-purchase agreement for energy efficiency lighting. The terms of the agreement require total lease payments of $489,035 plus interest of 5.45 percent. Title to the equipment transfers to the School Department at the end of the lease period. The General Purpose School Fund is making these lease payments.

Future minimum lease payments and the net present value of these minimum lease payments as of June 30, 2011, were as follows:

Year Ending June 30	Governmental Funds
2012	$ 178,672
2013	54,750
2014	54,750
2015	54,750
2016	54,750
2017-2019	253,057
Total Minimum Lease Payments	$ 650,729
Less: Amount Representing Interest	(110,356)
Present Value of Minimum Lease Payments	$ 540,373

F. Long-term Debt

Primary Government

General Obligation Bonds and Notes

The county issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. In addition, general obligation bonds have been issued to refund other general obligation bonds. Capital outlay notes are also issued to fund capital facilities and other capital outlay purchases, such as equipment.

General obligation bonds and capital outlay notes are direct obligations and pledge the full faith and credit of the government. General obligation bonds and capital outlay notes outstanding were issued for original terms of up to 20 years for bonds and up to 12 years for notes. Repayment terms are generally structured with increasing amounts of principal maturing as interest requirements decrease over the term of the debt. All bonds and notes included in long-term debt as of June 30, 2011, will be retired from the General Debt Service Fund.

General obligation bonds and capital outlay notes outstanding as of June 30, 2011, for governmental activities are as follows:

Type	Interest Rate	Original Amount of Issue	Balance 6-30-11
General Obligation Bonds	2 to 5.5%	$ 151,125,000	$ 140,975,000
General Obligation Bonds - Refunding	2 to 5	27,405,000	7,960,000
Capital Outlay Notes	5.32	900,000	75,000
Capital Outlay Notes - Refunding	2 to 4	9,900,000	5,560,000

The annual requirements to amortize all general obligation bonds and notes outstanding as of June 30, 2011, including interest payments, are presented in the following tables:

Year Ending June 30	Bonds		
	Principal	Interest	Total
2012	$ 9,170,000	$ 6,271,106	$ 15,441,106
2013	8,920,000	5,891,956	14,811,956
2014	8,925,000	5,555,731	14,480,731
2015	9,420,000	5,206,417	14,626,417
2016	8,600,000	4,821,418	13,421,418
2017-2021	44,365,000	18,506,960	62,871,960
2022-2026	43,690,000	9,264,261	52,954,261
2027-2029	15,845,000	1,203,938	17,048,938
Total	$ 148,935,000	$ 56,721,787	$ 205,656,787

Year Ending June 30	Notes		
	Principal	Interest	Total
2012	$ 1,315,000	$ 191,585	$ 1,506,585
2013	1,200,000	149,345	1,349,345
2014	1,115,000	112,575	1,227,575
2015	660,000	79,125	739,125
2016	380,000	52,725	432,725
2017-2019	965,000	67,575	1,032,575
Total	$ 5,635,000	$ 652,930	$ 6,287,930

There is $4,197,642 available in the General Debt Service Fund to service long-term debt. Bonded debt per capita totaled $2,247, based on the 2010 federal census. Debt per capita, including bonds and notes, totaled $2,331, based on the 2010 federal census.

Changes in Long-term Liabilities

Long-term liability activity for the year ended June 30, 2011, was as follows:

Governmental Activities:

	Bonds	Notes
Balance, July 1, 2010	$ 157,295,000	$ 7,268,333
Deductions	(8,360,000)	(1,633,333)
Balance, June 30, 2011	$ 148,935,000	$ 5,635,000
Balance Due Within One Year	$ 9,170,000	$ 1,315,000

	Compensated Absences	Other Postemployment Benefits	Landfill Closure/ Postclosure Care Costs
Balance, July 1, 2010	$ 1,358,585	$ 9,472	$ 427,294
Additions	1,931,861	10,537	0
Deductions	(1,969,970)	(1,391)	(60,734)
Balance, June 30, 2011	$ 1,320,476	$ 18,618	$ 366,560
Balance Due Within One Year	$ 264,095	$ 0	$ 85,796

Analysis of Noncurrent Liabilities Presented on Exhibit A:

Total Noncurrent Liabilities, June 30, 2011	$ 156,275,654
Less: Due Within One Year	(10,834,891)
Add: Unamortized Premium on Debt	3,239,203
Less: Deferred Amount on Refunding	(28,510)
Noncurrent Liabilities - Due in More Than One Year - Exhibit A	$ 148,651,456

Compensated absences and other postemployment benefits will be paid from the employing funds, primarily the General, Highway/Public Works, and Solid Waste/Sanitation funds. Other postemployment benefits will be paid from the General Fund on a pay-as-you-go basis. Landfill closure/postclosure care costs will be paid from the Solid Waste/Sanitation Fund.

Discretely Presented Robertson County School Department

Capital Outlay Notes

Robertson County issues capital outlay notes on behalf of the School Department to fund capital facilities and other capital outlay purchases, such as equipment.

Capital outlay notes are direct obligations and pledge the full faith and credit of the government. Capital outlay notes outstanding were issued for original terms of up to seven 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, 2011, will be retired from the General Purpose School Fund.

Capital outlay notes outstanding as of June 30, 2011, for governmental activities are as follows:

Type	Interest Rate	Original Amount of Issue	Balance 6-30-11
Capital Outlay Notes	0%	$ 734,850	$ 246,278

The annual requirements to amortize all notes outstanding as of June 30, 2011, are presented in the following table:

Year Ending June 30	Notes Principal
2012	$ 126,278
2013	30,000
2014	30,000
2015	30,000
2016	30,000
Total	$ 246,278

Changes in Long-term Liabilities

Long-term liability activity for the discretely presented Robertson County School Department for the year ended June 30, 2011, was as follows:

Governmental Activities:

	Notes	Capital Leases
Balance, July 1, 2010	$ 322,856	$ 687,945
Additions	24,850	0
Deductions	(101,428)	(147,572)
Balance, June 30, 2011	$ 246,278	$ 540,373
Balance Due Within One Year	$ 126,278	$ 154,373

	Other Postemployment Benefits	Termination Benefits
Balance, July 1, 2010	$ 2,268,637	$ 0
Additions	1,725,391	120,130
Deductions	(1,251,377)	0
Balance, June 30, 2011	$ 2,742,651	$ 120,130
Balance Due Within One Year	$ 0	$ 120,130

Analysis of Noncurrent Liabilities Presented on Exhibit A:

Total Noncurrent Liabilities, June 30, 2011	$	3,649,432
Less: Due Within One Year		(400,781)
Noncurrent Liabilities - Due in More Than One Year - Exhibit A	$	3,248,651

Other postemployment benefits will be paid from the General Purpose School Fund on a pay-as-you-go basis.

G. **On-Behalf Payments – Discretely Presented Robertson County School Department**

The State of Tennessee pays health insurance premiums for retired teachers on-behalf of the Robertson County School Department. These payments are made by the state to the Local Education Group Insurance Plan and the Medicare Supplement Plan. Both of these plans are administered by the State of Tennessee and reported in the state's Comprehensive Annual Financial Report. Payments by the state to the Local Education Group Insurance Plan and the Medicare Supplement Plan for the year ended June 30, 2011, were $286,494 and $36,782, respectively. The School Department has recognized these on-behalf payments as revenues and expenditures in the General Purpose School Fund.

H. **Short-term Debt**

Robertson County issued tax anticipation notes in advance of property tax collections and deposited the proceeds in the General Fund. These notes were necessary because funds were not available to meet cash flow needs coming due before current tax collections. Short-term debt activity for the year ended June 30, 2011, was as follows:

	7-1-10	Issued	Paid	6-30-11
Tax Anticipation Notes	$ 0	$ 2,000,000	$ (2,000,000)	$ 0

V. OTHER INFORMATION

A. Risk Management

Primary Government

The Robertson County general government is exposed to various risks related to general liability, property, casualty, and workers' compensation losses. In prior years, the county decided it was more economically feasible to join a

public entity risk pool instead of purchasing commercial insurance for general liability, property, casualty, and workers' compensation coverage.

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

Robertson County joined the Local Government Workers' Compensation Fund (LGWCF), which is a public entity risk pool established by the Tennessee County Services Association, an association of member counties. The county pays an annual premium to the LGWCF for its workers' compensation coverage. The creation of the LGWCF provides for it to be self-sustaining through member premiums.

The county continues to carry commercial insurance for all other risks of loss, including employee health. Settled claims have not exceeded commercial insurance coverage in any of the past three fiscal years.

Discretely Presented Robertson County School Department

The discretely presented Robertson County School Department is exposed to various risks related to general liability, property, casualty, and workers' compensation losses. The Robertson County School Department decided it was more economically feasible to join a public entity risk pool as opposed to purchasing commercial insurance for general liability, property, casualty, and workers' compensation coverage. 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, casualty, and workers' compensation insurance coverage. The creation of the TN-RMT provides for it to be self-sustaining through member premiums.

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

B. **Accounting Change**

Provisions of Governmental Accounting Standards Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* became effective for the year ended June 30, 2011.

GASB Statement No. 54 establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. These classifications include nonspendable, restricted, committed, assigned, and unassigned and are based on the relative strength of the constraints that control how specific amounts can be spent. Also, Statement No. 54 clarified the definitions of the General Fund and the special revenue, capital projects, debt service, and permanent fund types. Robertson County and the Robertson County School Department have implemented provisions of this statement in the financial statements of this report for its governmental funds.

C. **Subsequent Event**

On September 19, 2011, Robertson County established an Audit Committee.

D. **Contingent Liabilities**

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

E. **Change in Administration**

On August 31, 2010, Gene Bollinger left the Office of Sheriff and was succeeded by Bill Holt.

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

Robertson 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 closure/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. Robertson County closed its sanitary landfill in 1998. The $366,560 reported as postclosure care liability at June 30, 2011, represents amounts based on what it would cost to perform all postclosure care in 2011. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

G. Joint Ventures

Primary Government

The Springfield-Robertson County Municipal Airport is jointly owned by Robertson County and the City of Springfield and is operated by the Springfield-Robertson County Joint Airport Board. The board comprises seven members: two are appointed by Robertson County, two are appointed by the City of Springfield, and three members are jointly appointed. Robertson County has control over budgeting and financing the joint venture only to the extent of its representation by the appointed board members and is responsible for funding 50 percent of any deficits from operations. Robertson County did not contribute to the Springfield-Robertson County Municipal Airport during the year ended June 30, 2011.

The Gorham MacBane Library is jointly owned by Robertson County and the City of Springfield and is operated by the Library Board. The board comprises seven members: three are appointed by Robertson County, three are appointed by the City of Springfield, and the final member is jointly appointed. Robertson County has control over budgeting and financing the joint venture only to the extent of its representation by the appointed board members and is responsible for funding 50 percent of any deficits from operations. Robertson County contributed $159,045 to the operations of the Gorham MacBane Library during the year ended June 30, 2011.

Robertson County does not have an equity interest in any of the above-noted joint ventures. Complete financial statements for the Springfield-Robertson County Municipal Airport and the Gorham MacBane Library can be obtained from their administrative offices at the following addresses:

Administrative Offices:

Springfield-Robertson County
Municipal Airport
P.O. Box 1125
Springfield, TN 37172-1125

Gorham MacBane Library
405 White Street
Springfield, TN 37172

Discretely Presented Robertson County School Department

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

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

Administrative Office:

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

H. Retirement Commitments

Plan Description

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

found in Title 8, Chapters 34-37 of *Tennessee Code Annotated*. State statutes are amended by the Tennessee General Assembly. Political subdivisions such as Robertson County participate in the TCRS as individual entities and are liable for all costs associated with the operation and administration of their plan. Benefit improvements are not applicable to a political subdivision unless approved by the chief governing body.

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

Funding Policy

Robertson County requires employees to contribute five percent of their earnable compensation to the plan. The county is required to contribute at an actuarially determined rate; the rate for the fiscal year ended June 30, 2011, was 6.47 percent of annual covered payroll. The contribution requirement of plan members is set by state statute. The contribution requirement for the county is established and may be amended by the TCRS Board of Trustees.

Annual Pension Cost

For the year ended June 30, 2011, the county's annual pension cost of $1,422,816 to TCRS was equal to the county's required and actual contributions. The required contribution was determined as part of the July 1, 2009, actuarial valuation using the frozen entry age actuarial cost method. Significant actuarial assumptions used in the valuation include (a) rate of return on investment of present and future assets of 7.5 percent a year compounded annually, (b) projected salary increases of 4.75 percent (graded) annual rate (no explicit assumption is made regarding the portion attributable to the effects of inflation on salaries), and (c) projected 3.5 percent annual increase in the Social Security wage base. The actuarial value of assets was determined using techniques that smooth the effect of short-term volatility in the market value of total investments over a ten-year period. The county's unfunded actuarial accrued liability is being amortized as a level dollar amount on a closed basis. The remaining amortization period at July 1, 2009, was six years. An actuarial valuation was performed as of July 1, 2009, which established contribution rates effective July 1, 2010.

Trend Information

Fiscal Year Ended	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
6-30-11	$1,422,816	100%	$0
6-30-10	1,306,683	100	0
6-30-09	1,243,243	100	0

Funded Status and Funding Progress

As of July 1, 2009, the most recent actuarial valuation date, the plan was 86.71 percent funded. The actuarial accrued liability for benefits was $39 million, and the actuarial value of assets was $34 million, resulting in an unfunded actuarial accrued liability (UAAL) of $5 million. The covered payroll (annual payroll of active employees covered by the plan) was $21 million, and the ratio of the UAAL to the covered payroll was 24.86 percent.

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

The annual required contribution was calculated using the aggregate actuarial cost method. Since the aggregate actuarial cost method does not identify or separately amortize unfunded actuarial liabilities, information about funded status and funding progress has been prepared using the entry age actuarial cost method for that purpose, and this information is intended to serve as a surrogate for the funded status and funding progress of the plan.

SCHOOL TEACHERS

Plan Description

The Robertson County School Department contributes to the State Employees, Teachers, and Higher Education Employees Pension Plan (SETHEEPP), a cost-sharing multiple-employer defined benefit pension plan administered by the Tennessee Consolidated Retirement System (TCRS). TCRS provides retirement benefits as well as death and disability benefits to plan members and their beneficiaries. Benefits are determined by a formula using the member's high five-year average salary and years of service. Members become eligible to retire at the age of 60 with five years of service or at any age with 30 years of service. A reduced retirement benefit is available to vested members who are at least 55 years of age or have 25 years of

service. Disability benefits are available to active members with five years of service who become disabled and cannot engage in gainful employment. There is no service requirement for disability that is the result of an accident or injury occurring while the member was in the performance of duty. Members joining the plan on or after July 1, 1979, are vested after five years of service. Members joining prior to July 1, 1979, are vested after four years of service. Benefit provisions are established in state statute found in Title 8, Chapters 34-37 of *Tennessee Code Annotated*. State statutes are amended by the Tennessee General Assembly. Cost of living adjustments (COLA) are provided to retirees each July based on the percentage change in the Consumer Price Index (CPI) during the previous calendar year. No COLA is granted if the CPI increases less than one-half percent. The annual COLA is capped at three percent.

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

Funding Policy

Most teachers are required by state statute to contribute five percent of their salary to the plan. The employer contribution rate for the School Department is established at an actuarially determined rate. The employer rate for the fiscal year ended June 30, 2011, was 9.05 percent of annual covered payroll. The employer contribution requirement for the School Department is established and may be amended by the TCRS Board of Trustees. The employer's contributions to TCRS for the years ended June 30, 2011, 2010, and 2009, were $3,389,505, $2,313,988, and $2,289,945, respectively, equal to the required contributions for each year.

I. Other Postemployment Benefits (OPEB)

Primary Government

Plan Description

Robertson County provides commercial health insurance benefits for pre-65 age retirees. For accounting purposes, the plan is a single-employer defined benefit OPEB plan. Benefits are established and amended by recommendation of an insurance committee and approved by the County Commission.

Funding Policy

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

An employee who retires from Robertson County becomes eligible for retiree health coverage upon the earlier of attaining either: (1) age 55 with 25 years of service and active coverage from July 1 immediately preceding retirement, (2) any age with 30 years of service and active coverage from July 1 immediately preceding retirement, or (3) age 60 and active coverage from July 1 immediately preceding retirement. If the retiree is eligible for health insurance coverage, the coverage is also provided for the retiree's spouse and/or dependent children. Retirees are eligible to continue medical coverage until age 65.

Annual OPEB Cost and Net OPEB Obligation

	Robertson County Plan
ARC	$ 10,253
Interest on the NPO	284
Adjustment to the ARC	0
Annual OPEB cost	$ 10,537
Amount of contribution	(1,391)
Increase/decrease in NPO	$ 9,146
Net OPEB obligation, 7-1-10	9,472
Net OPEB obligation, 6-30-11	$ 18,618

Fiscal Year Ended*	Plan	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation at Year End
6-30-10	Commercial Insurance	$ 10,305	8.08 %	$ 9,472
6-30-11	"	10,537	13.2	18,618

* Data only available for last two years.

Funded Status and Funding Progress

The funded status of the plan as of July 1, 2009, was as follows:

Actuarial valuation date		7-1-09
Actuarial accrued liability (AAL)	$	61,584
Actuarial value of plan assets	$	0
Unfunded actuarial accrued liability (UAAL)	$	61,584
Actuarial value of assets as a % of the AAL		0%
Covered payroll (active plan members)	$	11,926,653
UAAL as a % of covered payroll		0.5%

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

Actuarial Methods and Assumptions

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

In the July 1, 2009, actuarial valuation, the projected unit credit actuarial cost method was used. In the previous study, the entry age normal percent of pay cost method was used. The actuarial assumptions included a three percent investment rate of return (net of administrative expenses) and an annual healthcare cost trend rate of 7.5 percent for 2009, grading down to three percent for 2027 and beyond. The unfunded actuarial accrued liability is being amortized on a closed basis over a 30-year period beginning June 30, 2009.

Discretely Presented Robertson County School Department

Plan Description

The School Department participates in the state-administered Local Education Group Insurance Plan for healthcare benefits. For accounting

purposes, the plan is an agent multiple-employer defined benefit OPEB plan. Benefits are established and amended by an insurance committee created by Section 8-27-302, *Tennessee Code Annotated,* for teachers. In previous fiscal years, prior to reaching the age of 65, all members have the option of choosing a preferred provider organization (PPO), point of service (POS), or health maintenance organization (HMO) plan for healthcare benefits. However, as of January 1, 2010, the insurance plan structure was changed and as a result all members now have the option of choosing between the standard or partnership preferred provider organization (PPO) plan for healthcare benefits. Subsequent to age 65, members who are also in the state's retirement system may participate in a state-administered Medicare Supplement Plan that does not include pharmacy. The plans are reported in the State of Tennessee Comprehensive Annual Financial Report (CAFR). The CAFR is available on the state's website at http://tn.gov/finance/act/cafr.html.

Funding Policy

The premium requirements of plan members are established and may be amended by the insurance committee. The plan is self-insured and financed on a pay-as-you-go basis with the risk shared equally among the participants. Claims liabilities of the plan are periodically computed using actuarial and statistical techniques to establish premium rates. The employer in the plan develops its own contribution policy in terms of subsidizing active employees or retired employees' premiums since the committee is not prescriptive on that issue. The state provides a partial subsidy to Local Education Agency pre-65 teachers and a full subsidy based on years of service for post-65 teachers in the Medicare Supplement Plan. The required contribution rate for retirees ranges from ten to 55 percent based on the years of service. During the year ended June 30, 2011, the discretely presented Robertson County School Department made contributions totaling $1,251,377 for postemployment benefits.

Annual OPEB Cost and Net OPEB Obligation

	Local Education Group Plan
ARC	$ 1,720,000
Interest on the NPO	102,089
Adjustment to the ARC	(96,698)
Annual OPEB cost	$ 1,725,391
Amount of contribution	(1,251,377)
Increase/decrease in NPO	$ 474,014
Net OPEB obligation, 7-1-10	2,268,637
Net OPEB obligation, 6-30-11	$ 2,742,651

Fiscal Year Ended	Plan	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation at Year End
6-30-09	Local Education Group	$ 1,812,030	49 %	$ 1,789,630
6-30-10	"	1,702,252	72	2,268,637
6-30-11	"	1,725,391	73	2,742,651

Funded Status and Funding Progress

The funded status of the plan as of July 1, 2010, was as follows:

	Local Education Group Plan
Actuarial valuation date	7-1-10
Actuarial accrued liability (AAL)	$ 15,502,000
Actuarial value of plan assets	$ 0
Unfunded actuarial accrued liability (UAAL)	$ 15,502,000
Actuarial value of assets as a % of the AAL	0%
Covered payroll (active plan members)	$ 35,948,000
UAAL as a % of covered payroll	43%

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

Actuarial Methods and Assumptions

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

In the July 1, 2010, actuarial valuation for the Local Education Plan, the projected unit credit actuarial cost method was used and the actuarial assumptions included a 4.5 percent investment rate of return (net of administrative expenses) and an annual healthcare cost trend rate of ten percent for fiscal year 2011. The trend will decrease to 9.5 percent in fiscal year 2012 and then will be reduced by decrements to an ultimate rate of five percent by fiscal year 2021. Both rates include a three percent inflation assumption. The unfunded actuarial accrued liability is being amortized as a level percentage of payroll on a closed basis over a 30-year period beginning with June 30, 2008.

J. Termination Benefits

Effective for the period January 1, 2011, through March 1, 2011, the School Department offered early retirement incentives to any teacher with 30 years of Tennessee teaching experience with a minimum of 25 years teaching experience in Robertson County who would agree to terminate on June 30, 2011. This incentive consists of cash payments of $190 per year of Robertson County experience and $45 per day for each unused sick day as of June 15, 2011. The maximum incentive award shall not exceed $14,200. Payment of the incentive will be made in three equal payments in the months of October, November, and December 2011. Eleven employees accepted the offer. The estimated cost of cash payments, reported in the government-wide Statement of Net Assets by function, was $120,130.

K. Office of Central Accounting, Budgeting, and Purchasing

Robertson County operates under the 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. The act also provides for the creation of a Finance Department operated under the direction of the finance director.

L. Purchasing Law

The County Financial Management System of 1981 provides for the finance director or a deputy appointed by her to serve as the county purchasing agent. The finance director serves as the purchasing agent for Robertson County. The Robertson County Financial Management Committee, with the assistance of the finance director, established a purchasing system for the county that allows department heads to issue purchase orders up to $1,000. Purchases exceeding $1,000 must have a purchase order issued by the purchasing agent. Also, all purchases exceeding $10,000 that are not exempt are required to be competitively bid.

Required Supplementary Information

Exhibit E-1

Robertson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual and Budget
General Fund
For the Year Ended June 30, 2011

	Actual	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues				
Local Taxes	$ 13,643,135	$ 13,660,852	$ 13,680,852	$ (37,717)
Licenses and Permits	255,404	220,809	220,809	34,595
Fines, Forfeitures, and Penalties	267,601	336,033	336,033	(68,432)
Charges for Current Services	2,399,357	2,215,615	2,215,615	183,742
Other Local Revenues	114,131	44,300	106,719	7,412
Fees Received from County Officials	3,199,507	3,311,437	3,311,437	(111,930)
State of Tennessee	2,646,234	1,958,154	2,036,685	609,549
Federal Government	35,866	69,500	69,500	(33,634)
Total Revenues	$ 22,561,235	$ 21,816,700	$ 21,977,650	$ 583,585
Expenditures				
General Government				
County Commission	$ 175,817	$ 167,775	$ 187,775	$ 11,958
County Mayor/Executive	203,256	207,174	207,174	3,918
Election Commission	386,497	320,212	390,212	3,715
Register of Deeds	285,379	289,643	289,643	4,264
Planning	266,884	348,190	348,190	81,306
County Buildings	804,038	857,269	857,269	53,231
Other Facilities	146,681	156,130	156,130	9,449
Preservation of Records	103,445	105,182	105,182	1,737
Finance				
Accounting and Budgeting	428,397	437,885	437,885	9,488
Property Assessor's Office	404,150	417,062	417,062	12,912
County Trustee's Office	294,547	299,382	299,382	4,835
County Clerk's Office	528,008	533,997	537,497	9,489
Administration of Justice				
Circuit Court	788,761	850,496	835,317	46,556
General Sessions Court	393,128	418,676	418,676	25,548
Chancery Court	258,498	268,916	268,916	10,418
Juvenile Court	347,865	354,902	378,612	30,747
Public Safety				
Sheriff's Department	8,551,040	8,853,545	8,853,545	302,505
Fire Prevention and Control	583,825	583,825	583,825	0
Civil Defense	90,115	99,188	99,188	9,073
Public Health and Welfare				
Local Health Center	572,055	638,167	638,167	66,112
Rabies and Animal Control	169,169	174,044	177,065	7,896
Ambulance/Emergency Medical Services	3,800,614	3,843,874	3,881,272	80,658
Sanitation Management	42,891	48,203	48,203	5,312
Agriculture and Natural Resources				
Agriculture Extension Service	131,871	133,653	133,653	1,782
Other Operations				
Other Charges	2,985,753	3,056,287	3,103,287	117,534

(Continued)

Exhibit E-1

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

	Actual	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Expenditures (Cont.)				
Other Operations (Cont.)				
Contributions to Other Agencies	$ 242,983	$ 242,983	$ 242,983	$ 0
Total Expenditures	$ 22,985,667	$ 23,706,660	$ 23,896,110	$ 910,443
Excess (Deficiency) of Revenues Over Expenditures	$ (424,432)	$ (1,889,960)	$ (1,918,460)	$ 1,494,028
Other Financing Sources (Uses)				
Transfers Out	$ (37,500)	$ (37,500)	$ (37,500)	$ 0
Total Other Financing Sources (Uses)	$ (37,500)	$ (37,500)	$ (37,500)	$ 0
Net Change in Fund Balance	$ (461,932)	$ (1,927,460)	$ (1,955,960)	$ 1,494,028
Fund Balance, July 1, 2010	4,085,168	3,849,950	3,849,950	235,218
Fund Balance, June 30, 2011	$ 3,623,236	$ 1,922,490	$ 1,893,990	$ 1,729,246

Exhibit E-2

Robertson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Highway/Public Works Fund
For the Year Ended June 30, 2011

	Actual (GAAP Basis)	Add: Encumbrances 6/30/2011	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues						
Local Taxes	$ 1,004,186	$ 0	$ 1,004,186	$ 1,081,020	$ 1,081,020	$ (76,834)
Licenses and Permits	3,300	0	3,300	3,500	3,500	(200)
Other Local Revenues	41,536	0	41,536	5,930	5,930	35,606
State of Tennessee	2,420,494	0	2,420,494	2,417,550	2,417,550	2,944
Federal Government	90,581	0	90,581	0	90,581	0
Total Revenues	$ 3,560,097	$ 0	$ 3,560,097	$ 3,508,000	$ 3,598,581	$ (38,484)
Expenditures						
Highways						
Administration	$ 287,451	$ 0	$ 287,451	$ 298,077	$ 298,077	$ 10,626
Highway and Bridge Maintenance	1,771,993	0	1,771,993	2,003,551	2,011,823	239,830
Operation and Maintenance of Equipment	443,523	0	443,523	476,162	477,148	33,625
Other Charges	303,753	0	303,753	329,210	329,210	25,457
Capital Outlay	650,012	87,907	737,919	955,000	1,036,323	298,404
Total Expenditures	$ 3,456,732	$ 87,907	$ 3,544,639	$ 4,062,000	$ 4,152,581	$ 607,942
Excess (Deficiency) of Revenues Over Expenditures	$ 103,365	$ (87,907)	$ 15,458	$ (554,000)	$ (554,000)	$ 569,458
Net Change in Fund Balance	$ 103,365	$ (87,907)	$ 15,458	$ (554,000)	$ (554,000)	$ 569,458
Fund Balance, July 1, 2010	1,143,485	0	1,143,485	1,143,484	1,143,484	1
Fund Balance, June 30, 2011	$ 1,246,850	$ (87,907)	$ 1,158,943	$ 589,484	$ 589,484	$ 569,459

Exhibit E-3

Robertson County, Tennessee
Schedule of Funding Progress – Pension Plan
Primary Government and Discretely Presented Robertson County School Department
June 30, 2011

(Dollar amounts in thousands)

Actuarial Valuation Date	Actuarial Value of Plan Assets (a)	Actuarial Accrued Liability (AAL) Entry Age (b)	Unfunded AAL (UAAL) (b)-(a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
6-30-09	$ 34,007	$ 39,217	$ 5,210	86.71 %	$ 20,962	24.86 %
6-30-07	30,995	33,553	2,558	92.38	16,997	15.05

The Governmental Accounting Standards Board requires the plan to prepare the Schedule of Funding Progress using the frozen entry age actuarial cost method. The requirement to present the Schedule of Funding Progress using the frozen entry age actuarial cost method went into effect during the 2007 year; therefore, only the two most recent valuations are presented.

Exhibit E-4

Robertson County, Tennessee
Schedule of Funding Progress – Other Postemployment Benefits Plans
Primary Government and Discretely Presented Robertson County School Department
June 30, 2011

(Dollar amounts in thousands)

Plans	Actuarial Valuation Date *	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b)-(a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
PRIMARY GOVERNMENT							
Commercial Insurance	7-1-09	$ 0	$ 60	$ 60	0 %	$ 11,927	.5 %
"	7-1-10	0	62	62	0	11,927	.5
DISCRETELY PRESENTED ROBERTSON COUNTY SCHOOL DEPARTMENT							
Local Education Group	7-1-07	0	15,332	15,332	0	34,433	45
"	7-1-09	0	15,461	15,461	0	35,948	43
"	7-1-10	0	15,502	15,502	0	35,948	43

* Three actuarial valuations will be presented when data is available.

ROBERTSON COUNTY, TENNESSEE
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2011

BUDGETARY INFORMATION

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 Robertson 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, County Mayor/Executive, Election Commission, Register of Deeds, etc.). Management may make revisions within major categories, but only the Robertson 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 the GAAP basis is presented on the face of each budgetary schedule.

At June 30, 2011, Robertson County reported the following significant encumbrances in the Highway/Public Works Fund:

Description		Amount
Equipment	$	76,398
Bridge Construction		11,509

COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS AND SCHEDULES

Nonmajor Governmental Funds

Special Revenue Funds

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

Solid Waste/Sanitation Fund – The Solid Waste/Sanitation Fund is used to account for the county's convenience center operations and transfer fees for hauling solid waste.

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

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, and sheriff.

Capital Projects Fund

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

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

Exhibit F-1

Robertson County, Tennessee
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2011

	Special Revenue Funds				Capital Projects Fund	Total Nonmajor Governmental Funds
	Solid Waste / Sanitation	Drug Control	Constitutional Officers - Fees	Total	General Capital Projects	
ASSETS						
Cash	$ 400	$ 0	$ 1,250	$ 1,650	$ 0	$ 1,650
Equity in Pooled Cash and Investments	568,628	140,084	0	708,712	541,579	1,250,291
Accounts Receivable	91,359	6,895	4,785	103,039	70,705	173,744
Property Taxes Receivable	820,318	0	0	820,318	0	820,318
Allowance for Uncollectible Property Taxes	(48,857)	0	0	(48,857)	0	(48,857)
Total Assets	$ 1,431,848	$ 146,979	$ 6,035	$ 1,584,862	$ 612,284	$ 2,197,146
LIABILITIES AND FUND BALANCES						
Liabilities						
Accounts Payable	$ 0	$ 7,273	$ 0	$ 7,273	$ 0	$ 7,273
Accrued Payroll	15,987	0	0	15,987	0	15,987
Due to Other Funds	0	0	6,035	6,035	0	6,035
Deferred Revenue - Current Property Taxes	754,027	0	0	754,027	0	754,027
Deferred Revenue - Delinquent Property Taxes	15,908	0	0	15,908	0	15,908
Total Liabilities	$ 785,922	$ 7,273	$ 6,035	$ 799,230	$ 0	$ 799,230
Fund Balances						
Restricted:						
Restricted for Public Safety	$ 0	$ 139,706	$ 0	$ 139,706	$ 0	$ 139,706
Restricted for Capital Outlay	0	0	0	0	612,284	612,284
Committed:						
Committed for Public Health and Welfare	645,926	0	0	645,926	0	645,926
Total Fund Balances	$ 645,926	$ 139,706	$ 0	$ 785,632	$ 612,284	$ 1,397,916
Total Liabilities and Fund Balances	$ 1,431,848	$ 146,979	$ 6,035	$ 1,584,862	$ 612,284	$ 2,197,146

Exhibit F-2

Robertson County, Tennessee
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2011

	Special Revenue Funds				Capital Projects Fund	
	Solid Waste / Sanitation	Drug Control	Constitutional Officers - Fees	Total	General Capital Projects	Total Nonmajor Governmental Funds
Revenues						
Local Taxes	$ 798,911	$ 0	$ 0	$ 798,911	$ 0	$ 798,911
Fines, Forfeitures, and Penalties	0	37,012	0	37,012	0	37,012
Charges for Current Services	1,217,710	0	6,650	1,224,360	0	1,224,360
Other Local Revenues	75,046	0	0	75,046	0	75,046
State of Tennessee	25,698	0	0	25,698	50,000	75,698
Total Revenues	$ 2,117,365	$ 37,012	$ 6,650	$ 2,161,027	$ 50,000	$ 2,211,027
Expenditures						
Current:						
Administration of Justice	$ 0	$ 0	$ 6,650	$ 6,650	$ 0	$ 6,650
Public Safety	0	32,095	0	32,095	0	32,095
Public Health and Welfare	1,987,501	0	0	1,987,501	0	1,987,501
Other Operations	93,478	0	0	93,478	0	93,478
Capital Projects	0	0	0	0	3,567,494	3,567,494
Total Expenditures	$ 2,080,979	$ 32,095	$ 6,650	$ 2,119,724	$ 3,567,494	$ 5,687,218
Excess (Deficiency) of Revenues Over Expenditures	$ 36,386	$ 4,917	$ 0	$ 41,303	$ (3,517,494)	$ (3,476,191)
Other Financing Sources (Uses)						
Transfers Out	$ 0	$ 0	$ 0	$ 0	$ (250,000)	$ (250,000)
Total Other Financing Sources (Uses)	$ 0	$ 0	$ 0	$ 0	$ (250,000)	$ (250,000)
Net Change in Fund Balances	$ 36,386	$ 4,917	$ 0	$ 41,303	$ (3,767,494)	$ (3,726,191)
Fund Balance, July 1, 2010	609,540	134,789	0	744,329	4,379,778	5,124,107
Fund Balance, June 30, 2011	$ 645,926	$ 139,706	$ 0	$ 785,632	$ 612,284	$ 1,397,916

Exhibit F-3

Robertson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual and Budget
Solid Waste/Sanitation Fund
For the Year Ended June 30, 2011

	Actual	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues				
Local Taxes	$ 798,911	$ 796,240	$ 796,240	$ 2,671
Charges for Current Services	1,217,710	1,192,086	1,192,086	25,624
Other Local Revenues	75,046	59,674	59,674	15,372
State of Tennessee	25,698	38,000	38,000	(12,302)
Total Revenues	$ 2,117,365	$ 2,086,000	$ 2,086,000	$ 31,365
Expenditures				
Public Health and Welfare				
Convenience Centers	$ 229,471	$ 243,760	$ 243,760	$ 14,289
Transfer Stations	1,643,521	1,712,554	1,712,554	69,033
Recycling Center	50,146	60,664	60,664	10,518
Postclosure Care Costs	64,363	92,873	92,873	28,510
Other Operations				
Other Charges	93,478	108,666	108,666	15,188
Total Expenditures	$ 2,080,979	$ 2,218,517	$ 2,218,517	$ 137,538
Excess (Deficiency) of Revenues Over Expenditures	$ 36,386	$ (132,517)	$ (132,517)	$ 168,903
Net Change in Fund Balance	$ 36,386	$ (132,517)	$ (132,517)	$ 168,903
Fund Balance, July 1, 2010	609,540	609,540	609,540	0
Fund Balance, June 30, 2011	$ 645,926	$ 477,023	$ 477,023	$ 168,903

Exhibit F-4

Robertson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual and Budget
Drug Control Fund
For the Year Ended June 30, 2011

	Actual	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues				
Fines, Forfeitures, and Penalties	$ 37,012	$ 16,500	$ 16,500	$ 20,512
State of Tennessee	0	7,000	7,000	(7,000)
Total Revenues	$ 37,012	$ 23,500	$ 23,500	$ 13,512
Expenditures				
Public Safety				
Drug Enforcement	$ 32,095	$ 38,000	$ 38,000	$ 5,905
Total Expenditures	$ 32,095	$ 38,000	$ 38,000	$ 5,905
Excess (Deficiency) of Revenues Over Expenditures	$ 4,917	$ (14,500)	$ (14,500)	$ 19,417
Net Change in Fund Balance	$ 4,917	$ (14,500)	$ (14,500)	$ 19,417
Fund Balance, July 1, 2010	134,789	134,789	134,789	0
Fund Balance, June 30, 2011	$ 139,706	$ 120,289	$ 120,289	$ 19,417

Major Governmental Fund

General Debt Service Fund

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

Exhibit G

Robertson County, Tennessee
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Actual and Budget
General Debt Service Fund
For the Year Ended June 30, 2011

	Actual	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues				
Local Taxes	$ 12,351,293	$ 12,330,709	$ 12,330,709	$ 20,584
Other Local Revenues	279,602	138,291	138,291	141,311
Other Governments and Citizens Groups	698,819	0	450,000	248,819
Total Revenues	$ 13,329,714	$ 12,469,000	$ 12,919,000	$ 410,714
Expenditures				
Principal on Debt				
General Government	$ 2,491,574	$ 2,491,574	$ 2,491,574	$ 0
Highways and Streets	717,533	717,533	717,533	0
Education	6,784,226	7,033,226	6,784,226	0
Interest on Debt				
General Government	1,670,904	1,670,904	1,670,904	0
Highways and Streets	89,567	89,567	89,567	0
Education	5,093,807	5,124,907	5,093,807	0
Other Debt Service				
General Government	208,917	223,289	223,289	14,372
Total Expenditures	$ 17,056,528	$ 17,351,000	$ 17,070,900	$ 14,372
Excess (Deficiency) of Revenues Over Expenditures	$ (3,726,814)	$ (4,882,000)	$ (4,151,900)	$ 425,086
Other Financing Sources (Uses)				
Transfers In	$ 287,500	$ 767,600	$ 37,500	$ 250,000
Total Other Financing Sources (Uses)	$ 287,500	$ 767,600	$ 37,500	$ 250,000
Net Change in Fund Balance	$ (3,439,314)	$ (4,114,400)	$ (4,114,400)	$ 675,086
Fund Balance, July 1, 2010	7,636,956	7,636,956	7,636,956	0
Fund Balance, June 30, 2011	$ 4,197,642	$ 3,522,556	$ 3,522,556	$ 675,086

Fiduciary Funds

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

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

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

Exhibit H-1

Robertson County, Tennessee
Combining Statement of Fiduciary Assets and Liabilities
Fiduciary Funds
June 30, 2011

	Agency Funds		
	Cities - Sales Tax	Constitutional Officers - Agency	Total
ASSETS			
Cash	$ 0	$ 1,565,519	$ 1,565,519
Due from Other Governments	1,214,388	0	1,214,388
Total Assets	$ 1,214,388	$ 1,565,519	$ 2,779,907
LIABILITIES			
Due to Other Taxing Units	$ 1,214,388	$ 0	$ 1,214,388
Due to Litigants, Heirs, and Others	0	1,565,519	1,565,519
Total Liabilities	$ 1,214,388	$ 1,565,519	$ 2,779,907

Exhibit H-2

Robertson County, Tennessee
Combining Statement of Changes in Assets and
Liabilities - All Agency Funds
For the Year Ended June 30, 2011

	Beginning Balance	Additions	Deductions	Ending Balance
Cities - Sales Tax Fund				
Assets				
Equity in Pooled Cash and Investments	$ 0	$ 7,336,779	$ 7,336,779	$ 0
Due from Other Governments	1,267,012	1,214,388	1,267,012	1,214,388
Total Assets	$ 1,267,012	$ 8,551,167	$ 8,603,791	$ 1,214,388
Liabilities				
Due to Other Taxing Units	$ 1,267,012	$ 8,551,167	$ 8,603,791	$ 1,214,388
Total Liabilities	$ 1,267,012	$ 8,551,167	$ 8,603,791	$ 1,214,388
Constitutional Officers - Agency Fund				
Assets				
Cash	$ 1,428,568	$ 16,218,395	$ 16,081,444	$ 1,565,519
Total Assets	$ 1,428,568	$ 16,218,395	$ 16,081,444	$ 1,565,519
Liabilities				
Due to Litigants, Heirs, and Others	$ 1,428,568	$ 16,218,395	$ 16,081,444	$ 1,565,519
Total Liabilities	$ 1,428,568	$ 16,218,395	$ 16,081,444	$ 1,565,519
Totals - All Agency Funds				
Assets				
Cash	$ 1,428,568	$ 16,218,395	$ 16,081,444	$ 1,565,519
Equity in Pooled Cash and Investments	0	7,336,779	7,336,779	0
Due from Other Governments	1,267,012	1,214,388	1,267,012	1,214,388
Total Assets	$ 2,695,580	$ 24,769,562	$ 24,685,235	$ 2,779,907
Liabilities				
Due to Other Taxing Units	$ 1,267,012	$ 8,551,167	$ 8,603,791	$ 1,214,388
Due to Litigants, Heirs, and Others	1,428,568	16,218,395	16,081,444	1,565,519
Total Liabilities	$ 2,695,580	$ 24,769,562	$ 24,685,235	$ 2,779,907

Robertson County School Department

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

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

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

Education Capital Projects Fund – The Education Capital Projects Fund is used to account for building construction and renovation of certain school projects.

Exhibit I-1

Robertson County, Tennessee
Statement of Activities
Discretely Presented Robertson County School Department
For the Year Ended June 30, 2011

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Assets: Total Governmental Activities
Governmental Activities:					
Instruction	$ 52,849,834	$ 836,061	$ 7,370,228	$ 57,600	$ (44,585,945)
Support Services	26,910,167	162,196	256,515	16,000	(26,475,456)
Operation of Non-Instructional Services	4,915,607	0	4,273,576	0	(642,031)
Interest on Long-term Debt	28,344	0	0	0	(28,344)
Other Debt Service	698,819	0	0	0	(698,819)
Total Governmental Activities	$ 85,402,771	$ 998,257	$ 11,900,319	$ 73,600	$ (72,430,595)
General Revenues:					
Taxes:					
Property Taxes Levied for General Purposes					$ 13,911,853
Local Option Sales Taxes					8,253,114
Business Tax					503,442
Interstate Telecommunications Tax					4,944
Grants and Contributions Not Restricted to Specific Programs					49,975,568
Miscellaneous					72,837
Total General Revenues					$ 72,721,758
Change in Net Assets					$ 291,163
Net Assets, July 1, 2010					141,861,262
Net Assets, June 30, 2011					$ 142,152,425

Exhibit I-2

Robertson County, Tennessee
Balance Sheet - Governmental Funds
Discretely Presented Robertson County School Department
June 30, 2011

	Major Fund	Nonmajor Funds	
	General Purpose School	Other Govern-mental Funds	Total Govern-mental Funds
ASSETS			
Equity in Pooled Cash and Investments	$ 3,893,793	$ 665,050	$ 4,558,843
Accounts Receivable	68,124	77	68,201
Due from Other Governments	2,988,689	73,675	3,062,364
Property Taxes Receivable	14,355,571	0	14,355,571
Allowance for Uncollectible Property Taxes	(855,001)	0	(855,001)
Total Assets	$ 20,451,176	$ 738,802	$ 21,189,978
LIABILITIES AND FUND BALANCES			
Liabilities			
Due to State of Tennessee	$ 0	$ 2,236	$ 2,236
Deferred Revenue - Current Property Taxes	13,195,474	0	13,195,474
Deferred Revenue - Delinquent Property Taxes	278,292	0	278,292
Other Deferred Revenues	724,655	0	724,655
Total Liabilities	$ 14,198,421	$ 2,236	$ 14,200,657
Fund Balances			
Restricted:			
Restricted for Education	$ 256,287	$ 464,951	$ 721,238
Restricted for Capital Projects	0	271,615	271,615
Unassigned	5,996,468	0	5,996,468
Total Fund Balances	$ 6,252,755	$ 736,566	$ 6,989,321
Total Liabilities and Fund Balances	$ 20,451,176	$ 738,802	$ 21,189,978

Exhibit I-3

Robertson County, Tennessee
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Assets
Discretely Presented Robertson County School Department
June 30, 2011

Amounts reported for governmental activities in the statement of net assets (Exhibit A) are different because:			
Total fund balances - balance sheet - governmental funds (Exhibit I-2)			$ 6,989,321
(1) Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.			
Add: land	$	3,101,190	
Add: construction in progress		1,097,600	
Add: buildings and improvements net of accumulated depreciation		130,058,767	
Add: other capital assets net of accumulated depreciation		3,571,599	137,829,156
(2) Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.			
Less: notes payable	$	(246,278)	
Less: capital leases payable		(540,373)	
Less: accrued interest on capital leases		(19,567)	
Less: termination benefits payable		(120,130)	
Less: other postemployment benefits liability		(2,742,651)	(3,668,999)
(3) Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the governmental funds.			1,002,947
Net assets of governmental activities (Exhibit A)			$ 142,152,425

Exhibit I-4

Robertson County, Tennessee
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds
Discretely Presented Robertson County School Department
For the Year Ended June 30, 2011

	Major Fund	Nonmajor Funds	
	General Purpose School	Other Governmental Funds	Total Governmental Funds
Revenues			
Local Taxes	$ 23,555,307	$ 0	$ 23,555,307
Licenses and Permits	2,527	0	2,527
Charges for Current Services	998,257	0	998,257
Other Local Revenues	130,619	0	130,619
State of Tennessee	49,247,147	0	49,247,147
Federal Government	3,329,387	8,477,400	11,806,787
Total Revenues	$ 77,263,244	$ 8,477,400	$ 85,740,644
Expenditures			
Current:			
Instruction	$ 46,016,801	$ 6,238,889	$ 52,255,690
Support Services	23,732,493	2,198,183	25,930,676
Operation of Non-Instructional Services	4,915,607	0	4,915,607
Capital Outlay	864,956	0	864,956
Debt Service:			
Principal on Debt	249,000	0	249,000
Interest on Debt	31,100	0	31,100
Other Debt Service	0	698,819	698,819
Capital Projects	0	3,531,819	3,531,819
Total Expenditures	$ 75,809,957	$ 12,667,710	$ 88,477,667
Excess (Deficiency) of Revenues Over Expenditures	$ 1,453,287	$ (4,190,310)	$ (2,737,023)
Other Financing Sources (Uses)			
Notes Issued	$ 24,850	$ 0	$ 24,850
Insurance Recovery	20,897	0	20,897
Transfers In	49,374	1,369,215	1,418,589
Transfers Out	(1,369,215)	(49,374)	(1,418,589)
Total Other Financing Sources (Uses)	$ (1,274,094)	$ 1,319,841	$ 45,747
Net Change in Fund Balances	$ 179,193	$ (2,870,469)	$ (2,691,276)
Fund Balance, July 1, 2010	6,073,562	3,607,035	9,680,597
Fund Balance, June 30, 2011	$ 6,252,755	$ 736,566	$ 6,989,321

Exhibit I-5

Robertson County, Tennessee
Discretely Presented Robertson County School Department
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, 2011

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

Net change in fund balances - total governmental funds (Exhibit I-4)			$ (2,691,276)
(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	$ 6,371,326		
Less: current year depreciation expense	(2,946,636)		3,424,690
(2) The net effect of various miscellaneous transactions involving capital assets (sales, trade-ins, and donations) is to decrease net assets.			(7,406)
(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, 2010	$ (1,070,554)		
Add: deferred delinquent property taxes and other deferred June 30, 2011	1,002,947		(67,607)
(4) The issuance of long-term debt (e.g., notes, leases) 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 assets.			
Less: note proceeds	$ (24,850)		
Add: principal payments on notes	101,428		
Add: principal payments on capital leases	147,572		224,150
(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	$ 2,756		
Change in termination benefits liability	(120,130)		
Change in other postemployment benefits liability	(474,014)		(591,388)
Change in net assets of governmental activities (Exhibit B)			$ 291,163

Exhibit I-6

Robertson County, Tennessee
Combining Balance Sheet - Nonmajor Governmental Funds
Discretely Presented Robertson County School Department
June 30, 2011

	Special Revenue Fund School Federal Projects	Capital Projects Fund Education Capital Projects	Total Nonmajor Governmental Funds
ASSETS			
Equity in Pooled Cash and Investments	$ 393,435	$ 271,615	$ 665,050
Accounts Receivable	77	0	77
Due from Other Governments	73,675	0	73,675
Total Assets	$ 467,187	$ 271,615	$ 738,802
LIABILITIES AND FUND BALANCES			
Liabilities			
Due to State of Tennessee	$ 2,236	$ 0	$ 2,236
Total Liabilities	$ 2,236	$ 0	$ 2,236
Fund Balances			
Restricted:			
Restricted for Education	$ 464,951	$ 0	$ 464,951
Restricted for Capital Projects	0	271,615	271,615
Total Fund Balances	$ 464,951	$ 271,615	$ 736,566
Total Liabilities and Fund Balances	$ 467,187	$ 271,615	$ 738,802

Exhibit I-7

Robertson County, Tennessee
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds
Discretely Presented Robertson County School Department
For the Year Ended June 30, 2011

	Special Revenue Fund	Capital Projects Fund	Total
	School Federal Projects	Education Capital Projects	Nonmajor Governmental Funds
Revenues			
Federal Government	$ 8,477,400	$ 0	$ 8,477,400
Total Revenues	$ 8,477,400	$ 0	$ 8,477,400
Expenditures			
Current:			
Instruction	$ 6,238,889	$ 0	$ 6,238,889
Support Services	2,198,183	0	2,198,183
Debt Service:			
Other Debt Service	0	698,819	698,819
Capital Projects	0	3,531,819	3,531,819
Total Expenditures	$ 8,437,072	$ 4,230,638	$ 12,667,710
Excess (Deficiency) of Revenues Over Expenditures	$ 40,328	$ (4,230,638)	$ (4,190,310)
Other Financing Sources (Uses)			
Transfers In	$ 0	$ 1,369,215	$ 1,369,215
Transfers Out	(49,374)	0	(49,374)
Total Other Financing Sources (Uses)	$ (49,374)	$ 1,369,215	$ 1,319,841
Net Change in Fund Balances	$ (9,046)	$ (2,861,423)	$ (2,870,469)
Fund Balance, July 1, 2010	473,997	3,133,038	3,607,035
Fund Balance, June 30, 2011	$ 464,951	$ 271,615	$ 736,566

Exhibit I-8

Robertson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual and Budget
Discretely Presented Robertson County School Department
General Purpose School Fund
For the Year Ended June 30, 2011

	Actual	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues				
Local Taxes	$ 23,555,307	$ 23,597,200	$ 23,597,200	$ (41,893)
Licenses and Permits	2,527	2,800	2,800	(273)
Charges for Current Services	998,257	960,000	1,150,000	(151,743)
Other Local Revenues	130,619	142,000	175,600	(44,981)
State of Tennessee	49,247,147	47,547,106	48,235,532	1,011,615
Federal Government	3,329,387	2,719,000	3,434,145	(104,758)
Total Revenues	$ 77,263,244	$ 74,968,106	$ 76,595,277	$ 667,967
Expenditures				
Instruction				
Regular Instruction Program	$ 36,897,368	$ 38,876,286	$ 37,973,488	$ 1,076,120
Alternative Instruction Program	506,528	556,900	556,900	50,372
Special Education Program	5,655,378	5,757,500	5,757,500	102,122
Vocational Education Program	2,761,049	2,882,350	2,942,350	181,301
Student Body Education Program	157,753	188,100	188,100	30,347
Adult Education Program	38,725	40,200	40,200	1,475
Support Services				
Attendance	139,889	142,700	142,700	2,811
Health Services	787,160	842,600	842,600	55,440
Other Student Support	1,866,478	1,995,500	1,995,500	129,022
Regular Instruction Program	1,758,308	1,833,100	1,833,100	74,792
Alternative Instruction Program	88,760	92,700	92,700	3,940
Special Education Program	718,642	775,600	775,600	56,958
Vocational Education Program	120,687	130,300	130,300	9,613
Other Programs	384,000	0	384,000	0
Board of Education	991,043	1,067,500	1,067,500	76,457
Director of Schools	356,416	364,900	364,900	8,484
Office of the Principal	3,824,893	5,105,200	4,152,200	327,307
Fiscal Services	183,207	195,800	195,800	12,593
Human Services/Personnel	258,762	276,700	276,700	17,938
Operation of Plant	5,303,561	5,322,100	5,322,100	18,539
Maintenance of Plant	1,993,393	1,711,600	2,101,600	108,207
Transportation	4,266,171	4,363,500	4,363,500	97,329
Central and Other	691,123	770,100	770,100	78,977
Operation of Non-Instructional Services				
Food Service	3,209,571	2,753,800	3,365,341	155,770
Community Services	871,736	611,800	966,800	95,064
Early Childhood Education	834,300	836,305	836,305	2,005
Capital Outlay				
Regular Capital Outlay	864,956	479,000	882,061	17,105

(Continued)

Exhibit I-8

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

	Actual	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Expenditures (Cont.)				
Principal on Debt				
Education	$ 249,000	$ 0	$ 249,000	$ 0
Interest on Debt				
Education	31,100	0	31,100	0
Total Expenditures	$ 75,809,957	$ 77,972,141	$ 78,600,045	$ 2,790,088
Excess (Deficiency) of Revenues Over Expenditures	$ 1,453,287	$ (3,004,035)	$ (2,004,768)	$ 3,458,055
Other Financing Sources (Uses)				
Notes Issued	$ 24,850	$ 0	$ 24,850	$ 0
Insurance Recovery	20,897	25,000	25,000	(4,103)
Transfers In	49,374	10,000	10,000	39,374
Transfers Out	(1,369,215)	(350,000)	(1,439,115)	69,900
Total Other Financing Sources (Uses)	$ (1,274,094)	$ (315,000)	$ (1,379,265)	$ 105,171
Net Change in Fund Balance	$ 179,193	$ (3,319,035)	$ (3,384,033)	$ 3,563,226
Fund Balance, July 1, 2010	6,073,562	5,668,866	5,668,866	404,696
Fund Balance, June 30, 2011	$ 6,252,755	$ 2,349,831	$ 2,284,833	$ 3,967,922

Exhibit I-9

Robertson County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual and Budget
Discretely Presented Robertson County School Department
School Federal Projects Fund
For the Year Ended June 30, 2011

	Actual	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues				
Federal Government	$ 8,477,400	$ 8,310,798	$ 9,982,852	$ (1,505,452)
Total Revenues	$ 8,477,400	$ 8,310,798	$ 9,982,852	$ (1,505,452)
Expenditures				
Instruction				
Regular Instruction Program	$ 2,806,507	$ 3,696,154	$ 3,666,856	$ 860,349
Special Education Program	3,323,008	2,567,267	4,192,138	869,130
Vocational Education Program	109,374	105,681	109,709	335
Support Services				
Other Student Support	72,130	100,451	80,102	7,972
Regular Instruction Program	774,409	919,452	964,921	190,512
Special Education Program	401,477	414,636	426,631	25,154
Vocational Education Program	2,610	7,500	3,821	1,211
Office of the Principal	947,557	953,000	962,900	15,343
Total Expenditures	$ 8,437,072	$ 8,764,141	$ 10,407,078	$ 1,970,006
Excess (Deficiency) of Revenues Over Expenditures	$ 40,328	$ (453,343)	$ (424,226)	$ 464,554
Other Financing Sources (Uses)				
Transfers In	$ 0	$ 133,246	$ 0	$ 0
Transfers Out	(49,374)	(182,931)	(49,374)	0
Total Other Financing Sources (Uses)	$ (49,374)	$ (49,685)	$ (49,374)	$ 0
Net Change in Fund Balance	$ (9,046)	$ (503,028)	$ (473,600)	$ 464,554
Fund Balance, July 1, 2010	473,997	503,028	503,028	(29,031)
Fund Balance, June 30, 2011	$ 464,951	$ 0	$ 29,428	$ 435,523

MISCELLANEOUS SCHEDULES

Exhibit J-1

Robertson County, Tennessee
Schedule of Changes in Long-term Notes, Capital Leases, and Bonds
Primary Government and Discretely Presented Robertson County School Department
For the Year Ended June 30, 2011

Description of Indebtedness	Original Amount of Issue	Interest Rate	Date of Issue	Last Maturity Date	Outstanding 7-1-10	Issued During Period	Paid and/or Matured During Period	Outstanding 6-30-11
PRIMARY GOVERNMENT								
NOTES PAYABLE								
Payable through General Debt Service Fund								
Highway Paving	$ 1,420,000	4.055 %	12-11-1998	12-11-10	$ 118,333	$ 0	$ 118,333	$ 0
Highway Paving	900,000	5.32	4-3-00	4-3-12	150,000	0	75,000	75,000
Refunding Notes	2,990,000	2 to 3.7	4-1-03	3-1-13	460,000	0	175,000	285,000
Refunding Notes	6,910,000	2 to 4	12-30-09	5-1-19	6,540,000	0	1,265,000	5,275,000
Total Notes Payable					$ 7,268,333	$ 0	$ 1,633,333	$ 5,635,000
BONDS PAYABLE								
Payable through General Debt Service Fund								
Refunding	12,990,000	2 to 5	4-1-03	12-1-12	$ 3,210,000	$ 0	$ 1,905,000	$ 1,305,000
Refunding	14,415,000	4 to 4.5	2-1-04	6-1-15	8,155,000	0	1,500,000	6,655,000
School Bonds	15,395,000	2 to 4.375	4-1-04	4-1-19	14,020,000	0	600,000	13,420,000
General Obligation Bond	17,050,000	3 to 5	6-1-05	4-1-25	15,380,000	0	720,000	14,660,000
General Obligation Bond	49,005,000	4.123	3-7-07	6-1-27	48,005,000	0	1,960,000	46,045,000
General Obligation Bond	30,450,000	3.5 to 5	5-29-08	6-1-28	30,200,000	0	200,000	30,000,000
School Bonds	39,225,000	2.5 to 5.5	2-4-09	6-1-29	38,325,000	0	1,475,000	36,850,000
Total Bonds Payable					$ 157,295,000	$ 0	$ 8,360,000	$ 148,935,000

(Continued)

Exhibit J-1

Robertson County, Tennessee
Schedule of Changes in Long-term Notes, Capital Leases, and Bonds
Primary Government and Discretely Presented Robertson County School Department (Cont.)

Description of Indebtedness	Original Amount of Issue	Interest Rate	Date of Issue	Last Maturity Date	Outstanding 7-1-10	Issued During Period	Paid and/or Matured During Period	Outstanding 6-30-11
DISCRETELY PRESENTED ROBERTSON COUNTY SCHOOL DEPARTMENT								
NOTES PAYABLE								
Payable through General Purpose School Fund								
Energy Efficiency Improvements	$ 500,000	0 %	6-9-05	5-16-12	$ 142,856	$ 0	$ 71,428	$ 71,428
Energy Efficiency	210,000	0	7-31-08	7-15-15	180,000	0	30,000	150,000
Energy Efficient School Initiative	(1)	0	1-25-11	1-25-12	0	24,850	0	24,850
Total Notes Payable					$ 322,856	$ 24,850	$ 101,428	$ 246,278
CAPITAL LEASES PAYABLE								
Payable through General Purpose School Fund								
Energy Efficiency Lighting	737,080	4.5	3-21-05	4-1-12	$ 234,505	$ 0	$ 114,644	$ 119,861
Energy Conservation Project	489,035	5.45	7-31-08	8-1-18	453,440	0	32,928	420,512
Total Capital Leases Payable					$ 687,945	$ 0	$ 147,572	$ 540,373

(1) Total amount approved was $388,350, of which $363,500 remains available for draws as of June 30, 2011.

Exhibit J-2

Robertson County, Tennessee
Schedule of Long-term Debt Requirements by Year
Primary Government and Discretely Presented Robertson County School Department

PRIMARY GOVERNMENT

Year Ending June 30	Notes Principal	Notes Interest	Notes Total
2012	$ 1,315,000	$ 191,585	$ 1,506,585
2013	1,200,000	149,345	1,349,345
2014	1,115,000	112,575	1,227,575
2015	660,000	79,125	739,125
2016	380,000	52,725	432,725
2017	375,000	37,525	412,525
2018	375,000	22,525	397,525
2019	215,000	7,525	222,525
Total	$ 5,635,000	$ 652,930	$ 6,287,930

Year Ending June 30	Bonds Principal	Bonds Interest	Bonds Total
2012	$ 9,170,000	$ 6,271,106	$ 15,441,106
2013	8,920,000	5,891,956	14,811,956
2014	8,925,000	5,555,731	14,480,731
2015	9,420,000	5,206,417	14,626,417
2016	8,600,000	4,821,418	13,421,418
2017	8,955,000	4,480,212	13,435,212
2018	9,240,000	4,107,539	13,347,539
2019	9,960,000	3,715,195	13,675,195
2020	7,975,000	3,280,257	11,255,257
2021	8,235,000	2,923,757	11,158,757
2022	8,470,000	2,585,807	11,055,807
2023	8,745,000	2,247,007	10,992,007
2024	9,060,000	1,870,845	10,930,845
2025	9,350,000	1,478,157	10,828,157
2026	8,065,000	1,082,445	9,147,445
2027	8,395,000	720,820	9,115,820
2028	4,650,000	350,118	5,000,118
2029	2,800,000	133,000	2,933,000
Total	$ 148,935,000	$ 56,721,787	$ 205,656,787

(Continued)

Exhibit J-2

Robertson County, Tennessee
Schedule of Long-term Debt Requirements by Year
Primary Government and Discretely Presented Robertson County School Department (Cont.)

DISCRETELY PRESENTED ROBERTSON COUNTY SCHOOL DEPARTMENT

Year Ending June 30	Notes		
	Principal	Interest	Total
2012	$ 126,278	$ 0	$ 126,278
2013	30,000	0	30,000
2014	30,000	0	30,000
2015	30,000	0	30,000
2016	30,000	0	30,000
Total	$ 246,278	$ 0	$ 246,278

Year Ending June 30	Capital Leases		
	Principal	Interest	Total
2012	$ 154,373	$ 24,299	$ 178,672
2013	36,173	18,577	54,750
2014	37,914	16,836	54,750
2015	39,739	15,011	54,750
2016	41,651	13,099	54,750
2017	73,259	11,094	84,353
2018	76,784	7,568	84,352
2019	80,480	3,872	84,352
Total	$ 540,373	$ 110,356	$ 650,729

Exhibit J-3

Robertson County, Tennessee
Schedule of Transfers
Primary Government and Discretely Presented Robertson County School Department
For the Year Ended June 30, 2011

From Fund	To Fund	Purpose	Amount
PRIMARY GOVERNMENT			
General	General Debt Service	Debt retirement	$ 37,500
General Capital Projects	General Debt Service	Close project	250,000
Total Transfers Primary Government			$ 287,500
DISCRETELY PRESENTED ROBERTSON COUNTY SCHOOL DEPARTMENT			
School Federal Projects	General Purpose School	Indirect costs	$ 49,374
General Purpose School	Education Capital Projects	Provide funds for renovations	1,369,215
Total Transfers Discretely Presented Robertson County School Department			$ 1,418,589

Exhibit J-4

Robertson County, Tennessee
Schedule of Salaries and Official Bonds of Principal Officials
Primary Government and Discretely Presented Robertson County School Department
For the Year Ended June 30, 2011

Official	Authorization for Salary	Salary Paid During Period	Bond	Surety
County Mayor	Section 8-24-102, *TCA*	$ 85,484	$ 50,000	Western Surety Company
Road Supervisor	Section 8-24-102, *TCA*	79,815	100,000	"
Director of Schools	State Board of Education and Local Board of Education	96,252 (1)	50,000	"
Trustee	Section 8-24-102, *TCA*	72,897	2,206,000	Ohio Casualty Insurance Company
Assessor of Property	Section 8-24-102, *TCA*	72,897	10,000	Western Surety Company
Finance Director	County Commission	77,898	50,000	"
County Clerk	Section 8-24-102, *TCA*	72,897	50,000	"
Circuit Court Clerk	Section 8-24-102, *TCA*	72,897	50,000	"
Clerk and Master	Section 8-24-102, *TCA*, and Chancery Court Judge	72,897 (2)	50,000	"
Register	Section 8-24-102, *TCA*	72,897	25,000	"
Sheriff:				
Gene Bollinger (7-1-10 through 8-31-10)	Section 8-24-102, *TCA*	17,700	25,000	"
Bill Holt (9-1-10 through 6-30-11)	Section 8-24-102, *TCA*	62,115 (3)	25,000	"

(1) Other benefits not included are one sick day per month, the use of an automobile, and a board paid life insurance policy. The board also reserves the right to award the director performance bonuses as deemed proper.
(2) Does not include special commissioner fees of $6,650.
(3) Does not include a law enforcement training supplement of $600.

Exhibit J-5

Robertson County, Tennessee
Schedule of Detailed Revenues -
All Governmental Fund Types
For the Year Ended June 30, 2011

	General	Special Revenue Funds: Solid Waste / Sanitation	Special Revenue Funds: Drug Control	Special Revenue Funds: Constitutional Officers - Fees	Special Revenue Funds: Highway / Public Works	Debt Service Fund: General Debt Service	Capital Projects Fund: General Capital Projects	Total
Local Taxes								
County Property Taxes								
Current Property Tax	$ 11,782,665	$ 752,137	$ 0	$ 0	$ 0	$ 7,020,184	$ 0	$ 19,554,986
Trustee's Collections - Prior Year	337,105	22,756	0	0	0	224,761	0	584,622
Circuit/Clerk & Master Collections - Prior Years	327,218	13,169	0	0	0	131,690	0	472,077
Interest and Penalty	229,994	10,849	0	0	0	107,633	0	348,476
Payments in-Lieu-of Taxes - Local Utilities	145,476	0	0	0	0	0	0	145,476
County Local Option Taxes								
Hotel/Motel Tax	293,262	0	0	0	0	0	0	293,262
Wheel Tax	0	0	0	0	870,877	4,001,391	0	4,872,268
Litigation Tax - General	277,133	0	0	0	0	0	0	277,133
Litigation Tax - Jail, Workhouse, or Courthouse	0	0	0	0	0	318,915	0	318,915
Mineral Severance Tax	0	0	0	0	133,309	0	0	133,309
Adequate Facilities/Development Tax	0	0	0	0	0	546,719	0	546,719
Statutory Local Taxes								
Bank Excise Tax	98,359	0	0	0	0	0	0	98,359
Wholesale Beer Tax	151,923	0	0	0	0	0	0	151,923
Total Local Taxes	$ 13,643,135	$ 798,911	$ 0	$ 0	$ 1,004,186	$ 12,351,293	$ 0	$ 27,797,525
Licenses and Permits								
Licenses								
Cable TV Franchise	$ 63,984	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 63,984
Permits								
Building Permits	191,420	0	0	0	0	0	0	191,420
Other Permits	0	0	0	0	3,300	0	0	3,300
Total Licenses and Permits	$ 255,404	$ 0	$ 0	$ 0	$ 3,300	$ 0	$ 0	$ 258,704
Fines, Forfeitures, and Penalties								
Circuit Court								
Fines	$ 31,676	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 31,676
Drug Control Fines	640	0	0	0	0	0	0	640
DUI Treatment Fines	1,235	0	0	0	0	0	0	1,235

(Continued)

Exhibit J-5

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

	General	Special Revenue Funds: Solid Waste / Sanitation	Special Revenue Funds: Drug Control	Special Revenue Funds: Constitutional Officers - Fees	Special Revenue Funds: Highway / Public Works	Debt Service Fund: General Debt Service	Capital Projects Fund: General Capital Projects	Total
Fines, Forfeitures, and Penalties (Cont.)								
Circuit Court (Cont.)								
Data Entry Fee - Circuit Court	$ 1,888	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 1,888
Courtroom Security Fee	108	0	0	0	0	0	0	108
General Sessions Court								
Fines	191,576	0	0	0	0	0	0	191,576
Drug Control Fines	0	0	974	0	0	0	0	974
DUI Treatment Fines	7,695	0	0	0	0	0	0	7,695
Data Entry Fee - General Sessions Court	15,317	0	0	0	0	0	0	15,317
Courtroom Security Fee	577	0	0	0	0	0	0	577
Juvenile Court								
Fines	7,249	0	0	0	0	0	0	7,249
Officers Costs	4,944	0	0	0	0	0	0	4,944
Data Entry Fee - Juvenile Court	790	0	0	0	0	0	0	790
Chancery Court								
Officers Costs	2,252	0	0	0	0	0	0	2,252
Data Entry Fee - Chancery Court	1,650	0	0	0	0	0	0	1,650
Courtroom Security Fee	4	0	0	0	0	0	0	4
Other Fines, Forfeitures, and Penalties								
Proceeds from Confiscated Property	0	0	36,038	0	0	0	0	36,038
Total Fines, Forfeitures, and Penalties	$ 267,601	$ 0	$ 37,012	$ 0	$ 0	$ 0	$ 0	$ 304,613
Charges for Current Services								
General Service Charges								
Solid Waste Disposal Fees	$ 0	$ 1,217,710	$ 0	$ 0	$ 0	$ 0	$ 0	$ 1,217,710
Patient Charges	2,000,354	0	0	0	0	0	0	2,000,354
Work Release Charges for Board	260	0	0	0	0	0	0	260
Other General Service Charges	264,573	0	0	0	0	0	0	264,573
Fees								
Copy Fees	4,228	0	0	0	0	0	0	4,228
Greenbelt Late Application Fee	100	0	0	0	0	0	0	100
Telephone Commissions	84,673	0	0	0	0	0	0	84,673

(Continued)

Exhibit J-5

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

	General	Special Revenue Funds: Solid Waste / Sanitation	Special Revenue Funds: Drug Control	Special Revenue Funds: Constitutional Officers - Fees	Special Revenue Funds: Highway / Public Works	Debt Service Fund: General Debt Service	Capital Projects Fund: General Capital Projects	Total
Charges for Current Services (Cont.)								
Fees (Cont.)								
Constitutional Officers' Fees and Commissions	$ 0	$ 0	$ 0	$ 6,650	$ 0	$ 0	$ 0	$ 6,650
Data Processing Fee - Register	23,220	0	0	0	0	0	0	23,220
Data Processing Fee - Sheriff	9,034	0	0	0	0	0	0	9,034
Sexual Offender Registration Fees - Sheriff	7,200	0	0	0	0	0	0	7,200
Data Processing Fee - County Clerk	5,715	0	0	0	0	0	0	5,715
Total Charges for Current Services	$ 2,399,357	$ 1,217,710	$ 0	$ 6,650	$ 0	$ 0	$ 0	$ 3,623,717
Other Local Revenues								
Recurring Items								
Investment Income	$ 0	$ 0	$ 0	$ 0	$ 0	$ 279,340	$ 0	$ 279,340
Sale of Recycled Materials	0	71,243	0	0	10,185	0	0	81,428
Miscellaneous Refunds	72,706	3,803	0	0	15,296	0	0	91,805
Nonrecurring Items								
Sale of Equipment	0	0	0	0	16,055	262	0	16,317
Contributions and Gifts	3,141	0	0	0	0	0	0	3,141
Other Local Revenues								
Other Local Revenues	38,284	0	0	0	0	0	0	38,284
Total Other Local Revenues	$ 114,131	$ 75,046	$ 0	$ 0	$ 41,536	$ 279,602	$ 0	$ 510,315
Fees Received from County Officials								
Fees in-Lieu-of Salary								
County Clerk	$ 794,338	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 794,338
Circuit Court Clerk	187,529	0	0	0	0	0	0	187,529
General Sessions Court Clerk	482,070	0	0	0	0	0	0	482,070
Clerk and Master	246,722	0	0	0	0	0	0	246,722
Juvenile Court Clerk	57,382	0	0	0	0	0	0	57,382
Register	303,179	0	0	0	0	0	0	303,179
Sheriff	27,883	0	0	0	0	0	0	27,883
Trustee	1,100,404	0	0	0	0	0	0	1,100,404
Total Fees Received from County Officials	$ 3,199,507	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 3,199,507

(Continued)

Exhibit J-5

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

	General	Special Revenue Funds: Solid Waste / Sanitation	Special Revenue Funds: Drug Control	Special Revenue Funds: Constitutional Officers - Fees	Special Revenue Funds: Highway / Public Works	Debt Service Fund: General Debt Service	Capital Projects Fund: General Capital Projects	Total
State of Tennessee								
General Government Grants								
Juvenile Services Program	$ 11,250	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 11,250
Solid Waste Grants	0	25,698	0	0	0	0	0	25,698
Public Safety Grants								
Law Enforcement Training Programs	25,200	0	0	0	0	0	0	25,200
Health and Welfare Grants								
Health Department Programs	556,598	0	0	0	0	0	0	556,598
Other Health and Welfare Grants	0	0	0	0	0	0	50,000	50,000
Public Works Grants								
Bridge Program	0	0	0	0	172,409	0	0	172,409
State Aid Program	0	0	0	0	243,365	0	0	243,365
Litter Program	27,918	0	0	0	0	0	0	27,918
Other State Revenues								
Beer Tax	18,724	0	0	0	0	0	0	18,724
Alcoholic Beverage Tax	79,645	0	0	0	0	0	0	79,645
Contracted Prisoner Boarding	1,880,843	0	0	0	0	0	0	1,880,843
Gasoline and Motor Fuel Tax	0	0	0	0	1,961,004	0	0	1,961,004
Petroleum Special Tax	0	0	0	0	43,716	0	0	43,716
Registrar's Salary Supplement	15,164	0	0	0	0	0	0	15,164
Other State Revenues	30,892	0	0	0	0	0	0	30,892
Total State of Tennessee	$ 2,646,234	$ 25,698	$ 0	$ 0	$ 2,420,494	$ 0	$ 50,000	$ 5,142,426
Federal Government								
Federal Through State								
Disaster Relief	$ 2,843	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 2,843
Other Federal through State	14,650	0	0	0	90,581	0	0	105,231
Direct Federal Revenue								
Other Direct Federal Revenue	18,373	0	0	0	0	0	0	18,373
Total Federal Government	$ 35,866	$ 0	$ 0	$ 0	$ 90,581	$ 0	$ 0	$ 126,447
Other Governments and Citizens Groups								
Other Governments								
Contributions	$ 0	$ 0	$ 0	$ 0	$ 0	$ 698,819	$ 0	$ 698,819
Total Other Governments and Citizens Groups	$ 0	$ 0	$ 0	$ 0	$ 0	$ 698,819	$ 0	$ 698,819
Total	$ 22,561,235	$ 2,117,365	$ 37,012	$ 6,650	$ 3,560,097	$ 13,329,714	$ 50,000	$ 41,662,073

Exhibit J-6

Robertson County, Tennessee
Schedule of Detailed Revenues -
All Governmental Fund Types
Discretely Presented Robertson County School Department
For the Year Ended June 30, 2011

	General Purpose School	School Federal Projects	Total
Local Taxes			
County Property Taxes			
Current Property Tax	$ 13,162,205	$ 0	$ 13,162,205
Trustee's Collections - Prior Year	400,815	0	400,815
Circuit/Clerk & Master Collections - Prior Years	232,652	0	232,652
Interest and Penalty	191,442	0	191,442
Payments in-Lieu-of Taxes - T.V.A.	811,532	0	811,532
County Local Option Taxes			
Local Option Sales Tax	8,248,275	0	8,248,275
Business Tax	503,442	0	503,442
Statutory Local Taxes			
Interstate Telecommunications Tax	4,944	0	4,944
Total Local Taxes	$ 23,555,307	$ 0	$ 23,555,307
Licenses and Permits			
Licenses			
Marriage Licenses	$ 2,527	$ 0	$ 2,527
Total Licenses and Permits	$ 2,527	$ 0	$ 2,527
Charges for Current Services			
Education Charges			
Tuition - Regular Day Students	$ 875	$ 0	$ 875
Tuition - Summer School	9,334	0	9,334
Tuition - Other	825,852	0	825,852
Receipts from Individual Schools	121,024	0	121,024
Other Charges for Services			
Other Charges for Services	41,172	0	41,172
Total Charges for Current Services	$ 998,257	$ 0	$ 998,257
Other Local Revenues			
Recurring Items			
Refund of Telecommunication and Internet Fees (E-Rate)	$ 50,170	$ 0	$ 50,170
Miscellaneous Refunds	36,269	0	36,269
Nonrecurring Items			
Sale of Equipment	1,780	0	1,780
Damages Recovered from Individuals	1,352	0	1,352
Contributions and Gifts	28,509	0	28,509
Other Local Revenues			
Other Local Revenues	12,539	0	12,539
Total Other Local Revenues	$ 130,619	$ 0	$ 130,619
State of Tennessee			
General Government Grants			
On-Behalf Contributions for OPEB	$ 323,276	$ 0	$ 323,276
State Education Funds			
Basic Education Program	42,199,816	0	42,199,816
Basic Education Program - ARRA	4,660,185	0	4,660,185
Early Childhood Education	1,183,442	0	1,183,442
School Food Service	50,845	0	50,845
Energy Efficient School Initiative	16,000	0	16,000

(Continued)

Exhibit J-6

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

	General Purpose School	School Federal Projects	Total
State of Tennessee (Cont.)			
State Education Funds (Cont.)			
Other State Education Funds	$ 599	$ 0	$ 599
Coordinated School Health - ARRA	142.375	0	142.375
Family Resource Centers - ARRA	33.910	0	33.910
Statewide Student Management System (SSMS) - ARRA	27.268	0	27.268
Career Ladder Program	380.354	0	380.354
Career Ladder - Extended Contract - ARRA	88.600	0	88.600
Other State Revenues			
Income Tax	70.654	0	70.654
Other State Grants	12.223	0	12.223
Safe Schools - ARRA	57.600	0	57.600
Total State of Tennessee	$ 49.247.147	$ 0	$ 49.247.147
Federal Government			
Federal Through State			
USDA School Lunch Program	$ 1.990.617	$ 0	$ 1.990.617
USDA - Commodities	452.541	0	452.541
Breakfast	583.908	0	583.908
Vocational Education - Basic Grants to States	0	148.446	148.446
Other Vocational	11.278	0	11.278
Title I Grants to Local Education Agencies	0	1.876.254	1.876.254
Special Education - Grants to States	152.530	3.473.362	3.625.892
Special Education Preschool Grants	0	96.320	96.320
English Language Acquisition Grants	0	92.975	92.975
Eisenhower Professional Development State Grants	0	466.477	466.477
Race to the Top - ARRA	0	444.464	444.464
Other Federal through State	85.551	1.879.102	1.964.653
Direct Federal Revenue			
ROTC Reimbursement	52.962	0	52.962
Total Federal Government	$ 3.329.387	$ 8.477.400	$ 11.806.787
Total	$ 77.263.244	$ 8.477.400	$ 85.740.644

Robertson County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types
For the Year Ended June 30, 2011

General Fund			
General Government			
County Commission			
Part-time Personnel	$ 8,606		
Board and Committee Members Fees	75,175		
Social Security	5,194		
Employer Medicare	1,215		
Dues and Memberships	11,853		
Legal Services	66,450		
Legal Notices, Recording, and Court Costs	465		
Other Contracted Services	4,400		
Workers' Compensation Insurance	320		
Other Charges	2,139		
Total County Commission		$	175,817
County Mayor/Executive			
County Official/Administrative Officer	$ 85,484		
Clerical Personnel	86,446		
Social Security	10,353		
State Retirement	11,103		
Employer Medicare	2,421		
Communication	1,767		
Dues and Memberships	1,600		
Maintenance and Repair Services - Equipment	225		
Maintenance and Repair Services - Vehicles	67		
Postal Charges	220		
Printing, Stationery, and Forms	158		
Rentals	537		
Gasoline	988		
Office Supplies	602		
Premiums on Corporate Surety Bonds	175		
Workers' Compensation Insurance	645		
In Service/Staff Development	465		
Total County Mayor/Executive			203,256
Election Commission			
County Official/Administrative Officer	$ 65,611		
Clerical Personnel	56,658		
Part-time Personnel	30,516		
Overtime Pay	5,145		
Board and Committee Members Fees	3,460		
Election Workers	88,489		
Social Security	9,928		

(Continued)

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

General Fund (Cont.)			
General Government (Cont.)			
Election Commission (Cont.)			
State Retirement	$ 8.152		
Employer Medicare	2.322		
Communication	738		
Data Processing Services	23.791		
Dues and Memberships	250		
Legal Notices, Recording, and Court Costs	5.112		
Maintenance and Repair Services - Equipment	3.837		
Postal Charges	3.283		
Printing, Stationery, and Forms	4.825		
Rentals	815		
Other Contracted Services	55.623		
Office Supplies	4.148		
Workers' Compensation Insurance	794		
In Service/Staff Development	1.000		
Other Capital Outlay	12.000		
Total Election Commission		$	386.497
Register of Deeds			
County Official/Administrative Officer	$ 72.897		
Clerical Personnel	154.007		
Social Security	12.903		
State Retirement	14.643		
Employer Medicare	3.018		
Communication	1.229		
Data Processing Services	9.780		
Dues and Memberships	966		
Printing, Stationery, and Forms	2.719		
Rentals	2.899		
Office Supplies	2.551		
Premiums on Corporate Surety Bonds	100		
Workers' Compensation Insurance	852		
Other Charges	5.252		
Other Capital Outlay	1.563		
Total Register of Deeds			285.379
Planning			
County Official/Administrative Officer	$ 62.474		
Clerical Personnel	142.526		
Part-time Personnel	7.757		
Board and Committee Members Fees	6.675		

(Continued)

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

General Fund (Cont.)			
General Government (Cont.)			
Planning (Cont.)			
Social Security	$ 13.141		
State Retirement	13.022		
Employer Medicare	3.073		
Communication	3.453		
Consultants	2.064		
Data Processing Services	1.410		
Dues and Memberships	180		
Legal Notices, Recording, and Court Costs	2.528		
Maintenance and Repair Services - Equipment	1.070		
Maintenance and Repair Services - Vehicles	730		
Postal Charges	503		
Printing, Stationery, and Forms	78		
Rentals	1.372		
Gasoline	1.957		
Office Supplies	1.643		
Workers' Compensation Insurance	857		
In Service/Staff Development	371		
Total Planning		$	266,884
County Buildings			
County Official/Administrative Officer	$ 58.242		
Maintenance Personnel	257.501		
Overtime Pay	3.640		
Social Security	17.974		
State Retirement	20.601		
Employer Medicare	4.204		
Communication	4.925		
Maintenance Agreements	28.501		
Maintenance and Repair Services - Buildings	38.302		
Maintenance and Repair Services - Equipment	3.449		
Maintenance and Repair Services - Vehicles	1.157		
Pest Control	1.270		
Rentals	60		
Disposal Fees	828		
Electricity	196.400		
Gasoline	1.781		
Natural Gas	58.114		
Uniforms	3.821		
Water and Sewer	17.462		
Workers' Compensation Insurance	13.759		

(Continued)

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

General Fund (Cont.)			
General Government (Cont.)			
County Buildings (Cont.)			
Other Charges	$ 7,652		
Other Capital Outlay	64,395		
Total County Buildings		$	804,038
Other Facilities			
Custodial Personnel	$ 88,746		
Part-time Personnel	12,203		
Overtime Pay	403		
Social Security	5,965		
State Retirement	5,704		
Employer Medicare	1,395		
Communication	3,842		
Maintenance and Repair Services - Equipment	182		
Maintenance and Repair Services - Vehicles	30		
Travel	309		
Custodial Supplies	21,807		
Gasoline	160		
Uniforms	940		
Workers' Compensation Insurance	4,448		
Other Capital Outlay	547		
Total Other Facilities			146,681
Preservation of Records			
Clerical Personnel	$ 83,069		
Social Security	4,504		
State Retirement	5,295		
Employer Medicare	1,053		
Communication	738		
Postal Charges	88		
Rentals	513		
Workers' Compensation Insurance	311		
Other Charges	7,874		
Total Preservation of Records			103,445
Finance			
Accounting and Budgeting			
County Official/Administrative Officer	$ 77,898		
Clerical Personnel	265,114		
Social Security	19,357		
State Retirement	22,149		

(Continued)

Exhibit J-7

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

General Fund (Cont.)			
Finance (Cont.)			
Accounting and Budgeting (Cont.)			
Employer Medicare	$ 4.527		
Communication	2.764		
Data Processing Services	7.440		
Dues and Memberships	627		
Legal Notices, Recording, and Court Costs	500		
Maintenance and Repair Services - Equipment	4.728		
Postal Charges	5.700		
Printing, Stationery, and Forms	3.341		
Rentals	4.281		
Office Supplies	7.811		
Premiums on Corporate Surety Bonds	200		
Workers' Compensation Insurance	1.295		
In Service/Staff Development	140		
Other Capital Outlay	525		
Total Accounting and Budgeting		$	428,397
Property Assessor's Office			
County Official/Administrative Officer	$ 72.897		
Clerical Personnel	206.966		
Board and Committee Members Fees	790		
Social Security	16.425		
State Retirement	18.056		
Employer Medicare	3.841		
Communication	2.992		
Contracts with Government Agencies	15.562		
Data Processing Services	3.000		
Dues and Memberships	1.280		
Legal Notices, Recording, and Court Costs	256		
Maintenance and Repair Services - Vehicles	2.305		
Rentals	3.355		
Other Contracted Services	23.885		
Gasoline	2.508		
Office Supplies	2.922		
Premiums on Corporate Surety Bonds	100		
Workers' Compensation Insurance	23.914		
In Service/Staff Development	814		
Other Capital Outlay	2.282		
Total Property Assessor's Office			404,150

(Continued)

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

General Fund (Cont.)			
Finance (Cont.)			
County Trustee's Office			
County Official/Administrative Officer	$ 72.897		
Clerical Personnel	143.090		
Overtime Pay	629		
Social Security	12.970		
State Retirement	13.980		
Employer Medicare	3.033		
Communication	983		
Contracts with Government Agencies	8.988		
Contracts with Private Agencies	8.278		
Data Processing Services	4.200		
Dues and Memberships	666		
Postal Charges	12.000		
Rentals	1.464		
Office Supplies	2.492		
Premiums on Corporate Surety Bonds	7.588		
Workers' Compensation Insurance	813		
In Service/Staff Development	476		
Total County Trustee's Office		$	294.547
County Clerk's Office			
County Official/Administrative Officer	$ 72.897		
Clerical Personnel	349.430		
Social Security	24.588		
State Retirement	27.239		
Employer Medicare	5.750		
Communication	2.950		
Data Processing Services	16.814		
Dues and Memberships	666		
Legal Notices, Recording, and Court Costs	257		
Maintenance and Repair Services - Equipment	237		
Postal Charges	18.000		
Printing, Stationery, and Forms	1.210		
Rentals	2.097		
Office Supplies	3.374		
Premiums on Corporate Surety Bonds	175		
Workers' Compensation Insurance	1.591		
In Service/Staff Development	383		
Other Charges	350		
Total County Clerk's Office			528.008

(Continued)

Exhibit J-7

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

General Fund (Cont.)			
Administration of Justice			
Circuit Court			
County Official/Administrative Officer	$ 72.897		
Clerical Personnel	530,362		
Part-time Personnel	14,040		
Overtime Pay	2.312		
Social Security	35.803		
State Retirement	38.526		
Employer Medicare	8.373		
Communication	4.425		
Data Processing Services	14.351		
Dues and Memberships	636		
Legal Notices, Recording, and Court Costs	469		
Maintenance and Repair Services - Equipment	128		
Postal Charges	12.000		
Printing, Stationery, and Forms	10.920		
Rentals	10.486		
Other Contracted Services	21.482		
Office Supplies	7.551		
Periodicals	298		
Premiums on Corporate Surety Bonds	175		
Workers' Compensation Insurance	2.475		
In Service/Staff Development	690		
Other Capital Outlay	362		
Total Circuit Court		$	788.761
General Sessions Court			
County Official/Administrative Officer	$ 146.236		
Laborers	52.226		
Clerical Personnel	67.327		
Part-time Personnel	866		
Special Commissioner Fees/Special Master Fees	50.511		
Social Security	16.664		
State Retirement	17.167		
Employer Medicare	4.451		
Communication	3.169		
Data Processing Services	3.000		
Dues and Memberships	200		
Maintenance and Repair Services - Equipment	1.515		
Maintenance and Repair Services - Vehicles	2.576		
Postal Charges	176		
Printing, Stationery, and Forms	1.492		

(Continued)

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

General Fund (Cont.)			
Administration of Justice (Cont.)			
General Sessions Court (Cont.)			
Rentals	$ 2.068		
Other Contracted Services	2.993		
Gasoline	5.811		
Office Supplies	2.992		
Periodicals	3.837		
Liability Insurance	1.353		
Workers' Compensation Insurance	1.222		
In Service/Staff Development	993		
Other Charges	4.283		
Total General Sessions Court		$	393.128
Chancery Court			
County Official/Administrative Officer	$ 72.897		
Clerical Personnel	130.132		
Social Security	11.783		
State Retirement	13.104		
Employer Medicare	2.756		
Communication	1.229		
Data Processing Services	5.864		
Dues and Memberships	716		
Legal Notices, Recording, and Court Costs	766		
Maintenance and Repair Services - Equipment	350		
Postal Charges	8.447		
Printing, Stationery, and Forms	3.014		
Rentals	1.511		
Office Supplies	2.851		
Periodicals	501		
Premiums on Corporate Surety Bonds	250		
Workers' Compensation Insurance	762		
In Service/Staff Development	66		
Other Capital Outlay	1.499		
Total Chancery Court			258.498
Juvenile Court			
Probation Officer(s)	$ 32.411		
Youth Service Officer(s)	82.262		
Clerical Personnel	106.359		
Part-time Personnel	21.794		
Overtime Pay	1.263		
Social Security	14.460		

(Continued)

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

General Fund (Cont.)			
Administration of Justice (Cont.)			
Juvenile Court (Cont.)			
State Retirement	$ 14.238		
Employer Medicare	3.382		
Communication	2,135		
Data Processing Services	2.900		
Dues and Memberships	1.150		
Evaluation and Testing	4.834		
Maintenance and Repair Services - Equipment	15.232		
Printing, Stationery, and Forms	739		
Rentals	1.095		
Office Supplies	3.161		
Periodicals	384		
Liability Insurance	1.353		
Workers' Compensation Insurance	927		
In Service/Staff Development	5.844		
Other Charges	31,942		
Total Juvenile Court		$	347,865
Public Safety			
Sheriff's Department			
County Official/Administrative Officer	$ 79.815		
Deputy(ies)	2,015.212		
Salary Supplements	25.200		
Dispatchers/Radio Operators	219.660		
Guards	2,261.513		
Clerical Personnel	132.409		
Overtime Pay	279.016		
Social Security	291.898		
State Retirement	312.689		
Employer Medicare	68.266		
Communication	91.559		
Contracts with Government Agencies	10.725		
Data Processing Services	59.406		
Dues and Memberships	3.395		
Licenses	235		
Maintenance and Repair Services - Buildings	20.603		
Maintenance and Repair Services - Equipment	58.339		
Maintenance and Repair Services - Vehicles	135.060		
Medical and Dental Services	563.301		
Pest Control	1.788		
Postal Charges	11.034		

(Continued)

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

General Fund (Cont.)			
Public Safety (Cont.)			
Sheriff's Department (Cont.)			
Printing, Stationery, and Forms	$ 5.077		
Rentals	20.967		
Transportation - Other than Students	4.254		
Disposal Fees	9.359		
Other Contracted Services	833.535		
Custodial Supplies	15.759		
Drugs and Medical Supplies	2.170		
Electricity	165.092		
Gasoline	142.179		
Law Enforcement Supplies	29.242		
Natural Gas	54.353		
Office Supplies	19.583		
Periodicals	177		
Prisoners Clothing	22.661		
Tires and Tubes	11.826		
Uniforms	37.938		
Water and Sewer	49.230		
Premiums on Corporate Surety Bonds	425		
Workers' Compensation Insurance	158.388		
In Service/Staff Development	22.867		
Other Charges	74.979		
Motor Vehicles	195.192		
Other Capital Outlay	34.664		
Total Sheriff's Department		$	8,551,040
Fire Prevention and Control			
Contracts with Other Public Agencies	$ 583.825		
Total Fire Prevention and Control			583,825
Civil Defense			
Supervisor/Director	$ 54.901		
Social Security	3.131		
State Retirement	3.539		
Employer Medicare	732		
Communication	2.423		
Maintenance and Repair Services - Equipment	617		
Maintenance and Repair Services - Vehicles	4.878		
Gasoline	6.304		
Office Supplies	509		
Workers' Compensation Insurance	4.576		

(Continued)

Exhibit J-7

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

General Fund (Cont.)			
Public Safety (Cont.)			
Civil Defense (Cont.)			
In Service/Staff Development	$ 50		
Other Charges	5.159		
Other Capital Outlay	3.296		
Total Civil Defense		$	90.115
Public Health and Welfare			
Local Health Center			
Medical Personnel	$ 369.060		
Social Security	21.697		
State Retirement	19.896		
Employer Medicare	5.074		
Communication	4.407		
Dues and Memberships	200		
Maintenance and Repair Services - Buildings	30.414		
Maintenance and Repair Services - Equipment	1.490		
Pest Control	860		
Rentals	4.133		
Travel	3.597		
Disposal Fees	4.679		
Other Contracted Services	45.319		
Custodial Supplies	561		
Drugs and Medical Supplies	1.013		
Electricity	30.074		
Natural Gas	4.168		
Office Supplies	824		
Water and Sewer	3.065		
Liability Insurance	624		
Workers' Compensation Insurance	15.868		
Other Charges	5.032		
Total Local Health Center			572.055
Rabies and Animal Control			
Laborers	$ 93.917		
Overtime Pay	2.514		
Social Security	5.444		
State Retirement	6.218		
Employer Medicare	1.273		
Communication	5.639		
Maintenance and Repair Services - Buildings	2.815		
Maintenance and Repair Services - Equipment	136		

(Continued)

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

General Fund (Cont.)			
Public Health and Welfare (Cont.)			
Rabies and Animal Control (Cont.)			
Maintenance and Repair Services - Vehicles	$ 4.649		
Rentals	281		
Animal Food and Supplies	10.087		
Electricity	4.144		
Gasoline	7.522		
Office Supplies	1.950		
Water and Sewer	785		
Workers' Compensation Insurance	3.816		
In Service/Staff Development	4.592		
Other Charges	11.448		
Other Capital Outlay	2.439		
Total Rabies and Animal Control		$	169.169
Ambulance/Emergency Medical Services			
County Official/Administrative Officer	$ 79.643		
Medical Personnel	1.145.125		
Clerical Personnel	106.672		
Part-time Personnel	274.375		
Overtime Pay	846.876		
Social Security	145.114		
State Retirement	139.633		
Employer Medicare	33.893		
Communication	29.556		
Data Processing Services	12.560		
Debt Collection Services	4.770		
Dues and Memberships	339		
Operating Lease Payments	8.447		
Licenses	3.150		
Maintenance and Repair Services - Buildings	16.938		
Maintenance and Repair Services - Equipment	17.498		
Maintenance and Repair Services - Vehicles	97.790		
Medical and Dental Services	48		
Pest Control	1.500		
Postal Charges	5.000		
Printing, Stationery, and Forms	2.415		
Rentals	8.563		
Disposal Fees	2.710		
Other Contracted Services	5.924		
Custodial Supplies	13.764		
Drugs and Medical Supplies	125.486		

(Continued)

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

General Fund (Cont.)			
Public Health and Welfare (Cont.)			
Ambulance/Emergency Medical Services (Cont.)			
Electricity	$ 18,996		
Gasoline	89,908		
Natural Gas	4,665		
Office Supplies	6,546		
Tires and Tubes	9,744		
Uniforms	29,323		
Water and Sewer	6,066		
Workers' Compensation Insurance	228,297		
In Service/Staff Development	31,947		
Other Charges	18,626		
Motor Vehicles	225,210		
Other Capital Outlay	3,497		
Total Ambulance/Emergency Medical Services		$	3,800,614
Sanitation Management			
Laborers	$ 23,073		
Social Security	1,416		
State Retirement	1,487		
Employer Medicare	331		
Maintenance and Repair Services - Vehicles	692		
Other Contracted Services	9,900		
Gasoline	3,501		
Workers' Compensation Insurance	892		
Other Charges	1,599		
Total Sanitation Management			42,891
Agriculture and Natural Resources			
Agriculture Extension Service			
Communication	$ 1,475		
Contracts with Government Agencies	117,737		
Maintenance and Repair Services - Equipment	1,450		
Disposal Fees	276		
Electricity	8,738		
Natural Gas	1,793		
Water and Sewer	402		
Total Agriculture Extension Service			131,871
Other Operations			
Other Charges			
Employee and Dependent Insurance	$ 1,867,072		

(Continued)

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

General Fund (Cont.)			
Other Operations (Cont.)			
Other Charges (Cont.)			
Unemployment Compensation	$ 24,271		
Audit Services	16,330		
Consultants	11,710		
Evaluation and Testing	7,620		
Rentals	4,800		
Remittance of Revenue Collected	293,262		
Other Contracted Services	46,600		
Liability Insurance	314,396		
Trustee's Commission	291,159		
Liability Claims	8,251		
Other Charges	48,982		
Other Capital Outlay	51,300		
Total Other Charges		$ 2,985,753	
Contributions to Other Agencies			
Contributions	$ 242,983		
Total Contributions to Other Agencies		242,983	
Total General Fund			$ 22,985,667
Solid Waste/Sanitation Fund			
Public Health and Welfare			
Convenience Centers			
Laborers	$ 63,862		
Part-time Personnel	97,028		
Overtime Pay	1,695		
Social Security	9,930		
State Retirement	4,226		
Employer Medicare	2,322		
Communication	1,049		
Maintenance and Repair Services - Buildings	1,575		
Maintenance and Repair Services - Equipment	2,113		
Maintenance and Repair Services - Vehicles	2,344		
Rentals	4,596		
Diesel Fuel	8,602		
Electricity	5,824		
Gasoline	2,310		
Tires and Tubes	3,679		
Water and Sewer	924		
Workers' Compensation Insurance	6,459		

(Continued)

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

Solid Waste/Sanitation Fund (Cont.)		
Public Health and Welfare (Cont.)		
Convenience Centers (Cont.)		
Other Charges	$ 404	
Other Capital Outlay	10,529	
Total Convenience Centers		$ 229,471
Transfer Stations		
County Official/Administrative Officer	$ 56,663	
Laborers	90,439	
Clerical Personnel	80,224	
Overtime Pay	6,593	
Social Security	13,694	
State Retirement	15,049	
Employer Medicare	3,203	
Advertising	249	
Communication	4,713	
Maintenance and Repair Services - Buildings	12,651	
Maintenance and Repair Services - Equipment	40,256	
Maintenance and Repair Services - Vehicles	2,501	
Postal Charges	470	
Printing, Stationery, and Forms	194	
Rentals	15,144	
Disposal Fees	1,231,681	
Custodial Supplies	385	
Diesel Fuel	21,226	
Electricity	9,808	
Gasoline	764	
Lubricants	1,034	
Natural Gas	1,926	
Office Supplies	1,267	
Small Tools	270	
Tires and Tubes	562	
Uniforms	5,560	
Water and Sewer	1,031	
Workers' Compensation Insurance	9,327	
In Service/Staff Development	1,145	
Other Charges	7,762	
Other Capital Outlay	7,730	
Total Transfer Stations		1,643,521
Recycling Center		
Laborers	$ 30,001	

(Continued)

Exhibit J-7

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

Solid Waste/Sanitation Fund (Cont.)			
Public Health and Welfare (Cont.)			
Recycling Center (Cont.)			
Overtime Pay	$ 601		
Social Security	1,784		
State Retirement	1,968		
Employer Medicare	417		
Maintenance and Repair Services - Equipment	1,016		
Maintenance and Repair Services - Vehicles	1,250		
Other Contracted Services	4,200		
Diesel Fuel	3,924		
Tires and Tubes	3,204		
Uniforms	557		
Workers' Compensation Insurance	1,224		
Total Recycling Center		$ 50,146	
Postclosure Care Costs			
Laborers	$ 31,279		
Overtime Pay	745		
Social Security	1,901		
State Retirement	2,064		
Employer Medicare	445		
Engineering Services	4,291		
Evaluation and Testing	8,500		
Maintenance and Repair Services - Equipment	2,669		
Rentals	3,000		
Diesel Fuel	2,817		
Small Tools	399		
Uniforms	688		
Workers' Compensation Insurance	1,248		
Site Development	3,996		
Other Capital Outlay	321		
Total Postclosure Care Costs		64,363	
Other Operations			
Other Charges			
Employee and Dependent Insurance	$ 50,382		
Liability Insurance	15,225		
Trustee's Commission	27,871		
Total Other Charges		93,478	
Total Solid Waste/Sanitation Fund			$ 2,080,979

(Continued)

Exhibit J-7

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

Drug Control Fund			
Public Safety			
Drug Enforcement			
Confidential Drug Enforcement Payments	$ 15.000		
Trustee's Commission	10		
In Service/Staff Development	489		
Other Charges	12.202		
Other Capital Outlay	4.394		
Total Drug Enforcement		$ 32.095	
Total Drug Control Fund			$ 32.095
Constitutional Officers - Fees Fund			
Administration of Justice			
Chancery Court			
Constitutional Officers' Operating Expenses	$ 6.650		
Total Chancery Court		$ 6.650	
Total Constitutional Officers - Fees Fund			6.650
Highway/Public Works Fund			
Highways			
Administration			
County Official/Administrative Officer	$ 79.815		
Clerical Personnel	110.778		
Board and Committee Members Fees	18.000		
Social Security	12.474		
State Retirement	12.294		
Employer Medicare	2.917		
Communication	5.186		
Dues and Memberships	3.244		
Legal Services	5.940		
Maintenance and Repair Services - Equipment	695		
Pest Control	420		
Postal Charges	660		
Rentals	1.224		
Disposal Fees	1.010		
Electricity	10.209		
Natural Gas	2.967		
Office Supplies	1.370		
Water and Sewer	907		
Premiums on Corporate Surety Bonds	1.489		
Workers' Compensation Insurance	15.732		

(Continued)

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

Highway/Public Works Fund (Cont.)			
Highways (Cont.)			
Administration (Cont.)			
Other Charges	$ 120		
Total Administration		$	287,451
Highway and Bridge Maintenance			
Laborers	$ 787,127		
Overtime Pay	13,865		
Social Security	46,177		
State Retirement	48,980		
Employer Medicare	10,799		
Asphalt	618,448		
Crushed Stone	140,085		
Pipe	28,807		
Road Signs	12,936		
Workers' Compensation Insurance	62,839		
Other Charges	1,930		
Total Highway and Bridge Maintenance			1,771,993
Operation and Maintenance of Equipment			
Mechanic(s)	$ 151,554		
Overtime Pay	1,118		
Social Security	8,672		
State Retirement	9,818		
Employer Medicare	2,028		
Evaluation and Testing	915		
Diesel Fuel	94,494		
Equipment and Machinery Parts	76,871		
Garage Supplies	25,373		
Gasoline	30,910		
Lubricants	8,128		
Tires and Tubes	20,973		
Workers' Compensation Insurance	11,419		
Other Charges	1,250		
Total Operation and Maintenance of Equipment			443,523
Other Charges			
Employee and Dependent Insurance	$ 213,768		
Liability Insurance	57,093		
Trustee's Commission	30,392		
Liability Claims	2,500		
Total Other Charges			303,753

(Continued)

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

Highway/Public Works Fund (Cont.)			
Highways (Cont.)			
Capital Outlay			
Bridge Construction	$ 184,581		
State Aid Projects	309,141		
Other Equipment	152,296		
Other Capital Outlay	3,994		
Total Capital Outlay		$ 650,012	
Total Highway/Public Works Fund			$ 3,456,732
General Debt Service Fund			
Principal on Debt			
General Government			
Principal on Bonds	$ 2,360,074		
Principal on Notes	131,500		
Total General Government		$ 2,491,574	
Highways and Streets			
Principal on Notes	$ 717,533		
Total Highways and Streets		717,533	
Education			
Principal on Bonds	$ 5,999,926		
Principal on Notes	784,300		
Total Education		6,784,226	
Interest on Debt			
General Government			
Interest on Bonds	$ 1,654,414		
Interest on Notes	16,490		
Total General Government		1,670,904	
Highways and Streets			
Interest on Notes	$ 89,567		
Total Highways and Streets		89,567	
Education			
Interest on Bonds	$ 4,968,241		
Interest on Notes	125,566		
Total Education		5,093,807	

(Continued)

Exhibit J-7

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

General Debt Service Fund (Cont.)			
Other Debt Service			
General Government			
Trustee's Commission	$ 201,608		
Other Debt Service	7,309		
Total General Government		$ 208,917	
Total General Debt Service Fund			$ 17,056,528
General Capital Projects Fund			
Capital Projects			
Other General Government Projects			
Architects	$ 39,630		
Consultants	327,423		
Building Construction	3,186,330		
Building Improvements	6,911		
Other Capital Outlay	7,200		
Total Other General Government Projects		$ 3,567,494	
Total General Capital Projects Fund			3,567,494
Total Governmental Funds - Primary Government			$ 49,186,145

Robertson County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types
Discretely Presented Robertson County School Department
For the Year Ended June 30, 2011

General Purpose School Fund			
Instruction			
Regular Instruction Program			
Teachers	$ 23,139,500		
Career Ladder Program	224.498		
Career Ladder Extended Contracts	121.684		
Homebound Teachers	15.883		
Clerical Personnel	33.173		
Educational Assistants	928.364		
Other Salaries and Wages	40.364		
Certified Substitute Teachers	152.259		
Non-certified Substitute Teachers	540.927		
Social Security	1,510.910		
State Retirement	2,172.582		
Life Insurance	42.999		
Medical Insurance	6,127.985		
Dental Insurance	218.954		
Unemployment Compensation	68.711		
Employer Medicare	355.452		
Operating Lease Payments	85.618		
Maintenance and Repair Services - Equipment	18.245		
Other Contracted Services	61.368		
Instructional Supplies and Materials	340.404		
Textbooks	326.029		
Other Supplies and Materials	28.177		
Other Charges	75.935		
Data Processing Equipment	225.171		
Regular Instruction Equipment	42.176		
Total Regular Instruction Program		$	36,897,368
Alternative Instruction Program			
Teachers	$ 332.588		
Career Ladder Program	4.000		
Educational Assistants	17.945		
Other Salaries and Wages	35.454		
Social Security	23.416		
State Retirement	33.916		
Life Insurance	536		
Medical Insurance	49.846		
Dental Insurance	3.351		
Employer Medicare	5.476		
Total Alternative Instruction Program			506,528

(Continued)

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

General Purpose School Fund (Cont.)			
Instruction (Cont.)			
Special Education Program			
Teachers	$ 3,010,136		
Career Ladder Program	41,600		
Homebound Teachers	22,582		
Educational Assistants	37,333		
Speech Pathologist	537,177		
Other Salaries and Wages	94,609		
Certified Substitute Teachers	9,485		
Non-certified Substitute Teachers	104,366		
Social Security	227,961		
State Retirement	326,055		
Life Insurance	5,597		
Medical Insurance	883,031		
Dental Insurance	32,075		
Unemployment Compensation	14,713		
Employer Medicare	54,538		
Contracts with Private Agencies	57,603		
Maintenance and Repair Services - Equipment	353		
Other Contracted Services	530		
Instructional Supplies and Materials	93,660		
Textbooks	100,000		
Special Education Equipment	1,974		
Total Special Education Program		$	5,655,378
Vocational Education Program			
Teachers	$ 1,785,623		
Career Ladder Program	8,000		
Certified Substitute Teachers	8,359		
Non-certified Substitute Teachers	29,880		
Social Security	108,474		
State Retirement	159,997		
Life Insurance	2,793		
Medical Insurance	393,274		
Dental Insurance	15,661		
Unemployment Compensation	11,833		
Employer Medicare	25,800		
Maintenance and Repair Services - Equipment	144		
Other Contracted Services	20,157		
Instructional Supplies and Materials	40,586		
Textbooks	20,000		

(Continued)

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

General Purpose School Fund (Cont.)			
Instruction (Cont.)			
Vocational Education Program (Cont.)			
Other Supplies and Materials	$ 3.900		
Other Charges	6.019		
Vocational Instruction Equipment	120.549		
Total Vocational Education Program		$	2.761.049
Student Body Education Program			
Career Ladder Program	$ 500		
Other Salaries and Wages	142.087		
Social Security	2.816		
State Retirement	4.118		
Life Insurance	68		
Medical Insurance	5.747		
Dental Insurance	376		
Employer Medicare	2.041		
Total Student Body Education Program			157.753
Adult Education Program			
Other Contracted Services	$ 38.725		
Total Adult Education Program			38.725
Support Services			
Attendance			
Supervisor/Director	$ 76.206		
Career Ladder Program	1.000		
Other Salaries and Wages	36.249		
Social Security	6.888		
State Retirement	9.333		
Life Insurance	68		
Medical Insurance	5.507		
Dental Insurance	376		
Employer Medicare	1.611		
Travel	1.346		
Other Charges	1,305		
Total Attendance			139.889
Health Services			
Medical Personnel	$ 410.935		
Other Salaries and Wages	174.592		
Social Security	32.268		

(Continued)

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

General Purpose School Fund (Cont.)			
Support Services (Cont.)			
Health Services (Cont.)			
State Retirement	$ 40.495		
Life Insurance	125		
Medical Insurance	70.643		
Dental Insurance	691		
Employer Medicare	7.547		
Travel	3.602		
Drugs and Medical Supplies	1.529		
Other Supplies and Materials	2.468		
Other Charges	38.257		
Health Equipment	4.008		
Total Health Services		$	787.160
Other Student Support			
Career Ladder Program	$ 7.000		
Guidance Personnel	1.037.681		
School Resource Officer	85.440		
Social Security	67.156		
State Retirement	92.072		
Life Insurance	1.607		
Medical Insurance	179.400		
Dental Insurance	8.382		
Unemployment Compensation	1.328		
Employer Medicare	16.096		
Contracts with Government Agencies	334.863		
Evaluation and Testing	35.453		
Total Other Student Support			1.866.478
Regular Instruction Program			
Supervisor/Director	$ 164.358		
Career Ladder Program	12.000		
Librarians	801.673		
Materials Supervisor	75.864		
Clerical Personnel	103.896		
Other Salaries and Wages	27.199		
Social Security	71.774		
State Retirement	103.660		
Life Insurance	1.334		
Medical Insurance	229.868		
Dental Insurance	8.512		

(Continued)

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

General Purpose School Fund (Cont.)			
Support Services (Cont.)			
Regular Instruction Program (Cont.)			
Unemployment Compensation	$ 799		
Employer Medicare	16.786		
Travel	3.993		
Library Books/Media	90.289		
Other Supplies and Materials	38.666		
Other Equipment	7,637		
Total Regular Instruction Program		$	1.758.308
Alternative Instruction Program			
Supervisor/Director	$ 69.753		
Career Ladder Program	1.000		
Social Security	4.387		
State Retirement	6.403		
Life Insurance	68		
Medical Insurance	5.747		
Dental Insurance	376		
Employer Medicare	1.026		
Total Alternative Instruction Program			88.760
Special Education Program			
Supervisor/Director	$ 151.440		
Career Ladder Program	5.000		
Psychological Personnel	134.784		
Secretary(ies)	36.308		
Other Salaries and Wages	247.138		
Social Security	34.775		
State Retirement	43.746		
Life Insurance	399		
Medical Insurance	42.706		
Dental Insurance	2.538		
Employer Medicare	8.133		
Travel	11.675		
Total Special Education Program			718.642
Vocational Education Program			
Supervisor/Director	$ 73.164		
Career Ladder Program	1.000		
Secretary(ies)	15.212		
Social Security	5.431		

(Continued)

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

General Purpose School Fund (Cont.)			
Support Services (Cont.)			
Vocational Education Program (Cont.)			
State Retirement	$ 7.696		
Life Insurance	68		
Medical Insurance	14.607		
Dental Insurance	376		
Employer Medicare	1.270		
Travel	1.863		
Total Vocational Education Program		$	120.687
Other Programs			
On-Behalf Payments to OPEB	$ 323.276		
Contributions	60.724		
Total Other Programs			384.000
Board of Education			
Board and Committee Members Fees	$ 18.000		
Social Security	1.116		
Employer Medicare	261		
Audit Services	31.300		
Dues and Memberships	8.140		
Legal Services	8.732		
Travel	460		
Liability Insurance	92.203		
Trustee's Commission	475.771		
Workers' Compensation Insurance	268.592		
Other Charges	86.468		
Total Board of Education			991.043
Director of Schools			
County Official/Administrative Officer	$ 96.252		
Assistant(s)	90.054		
Secretary(ies)	34.720		
Other Salaries and Wages	34.109		
Social Security	15.337		
State Retirement	21.314		
Life Insurance	296		
Medical Insurance	30.080		
Dental Insurance	751		
Employer Medicare	3.587		
Communication	8.538		

(Continued)

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

General Purpose School Fund (Cont.)		
Support Services (Cont.)		
Director of Schools (Cont.)		
Dues and Memberships	$ 3,238	
Postal Charges	9,373	
Travel	3,386	
Office Supplies	4,649	
Administration Equipment	732	
Total Director of Schools		$ 356,416
Office of the Principal		
Principals	$ 1,272,341	
Career Ladder Program	29,500	
Accountants/Bookkeepers	408,454	
Assistant Principals	542,154	
Secretary(ies)	430,638	
Social Security	157,989	
State Retirement	221,142	
Life Insurance	2,069	
Medical Insurance	469,055	
Dental Insurance	14,392	
Unemployment Compensation	2,448	
Employer Medicare	36,949	
Communication	86,918	
Travel	24,627	
Other Contracted Services	62,808	
Office Supplies	22,338	
Other Supplies and Materials	33,293	
Administration Equipment	7,278	
Total Office of the Principal		3,824,893
Fiscal Services		
Supervisor/Director	$ 51,720	
Accountants/Bookkeepers	36,249	
Purchasing Personnel	66,972	
Social Security	5,758	
State Retirement	6,678	
Medical Insurance	9,790	
Employer Medicare	2,086	
Travel	2,730	
Office Supplies	1,224	
Total Fiscal Services		183,207

(Continued)

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

General Purpose School Fund (Cont.)			
Support Services (Cont.)			
Human Services/Personnel			
Supervisor/Director	$ 148.156		
Secretary(ies)	58.089		
Social Security	7.876		
State Retirement	10.805		
Life Insurance	68		
Medical Insurance	22.893		
Dental Insurance	376		
Employer Medicare	2.832		
Travel	3.407		
Other Supplies and Materials	4.260		
Total Human Services/Personnel		$	258.762
Operation of Plant			
Custodial Personnel	$ 24.094		
Other Salaries and Wages	39.734		
Social Security	3.539		
State Retirement	4.130		
Medical Insurance	8.617		
Employer Medicare	828		
Janitorial Services	1,680.386		
Pest Control	12.400		
Disposal Fees	68.956		
Other Contracted Services	4.849		
Custodial Supplies	107.798		
Electricity	2,410.620		
Natural Gas	322.367		
Water and Sewer	300.425		
Other Supplies and Materials	37.201		
Boiler Insurance	14.392		
Building and Contents Insurance	263.225		
Total Operation of Plant			5,303.561
Maintenance of Plant			
Supervisor/Director	$ 67.008		
Secretary(ies)	35.379		
Maintenance Personnel	444.247		
Overtime Pay	998		
Social Security	31.147		
State Retirement	36.323		

(Continued)

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

General Purpose School Fund (Cont.)			
Support Services (Cont.)			
Maintenance of Plant (Cont.)			
Life Insurance	$ 68		
Medical Insurance	65,259		
Dental Insurance	376		
Employer Medicare	7,285		
Maintenance and Repair Services - Buildings	912,172		
Maintenance and Repair Services - Equipment	8,362		
Other Contracted Services	110,523		
General Construction Materials	40,490		
Other Supplies and Materials	1,256		
Food Service Equipment	98,255		
Other Equipment	133,745		
Total Maintenance of Plant		$	1,993,393
Transportation			
Supervisor/Director	$ 115,930		
Mechanic(s)	177,789		
Bus Drivers	1,881,689		
Clerical Personnel	35,379		
Other Salaries and Wages	20,577		
Social Security	135,360		
State Retirement	115,058		
Life Insurance	97		
Medical Insurance	65,128		
Dental Insurance	993		
Unemployment Compensation	7,844		
Employer Medicare	31,657		
Maintenance and Repair Services - Vehicles	393,770		
Travel	748		
Diesel Fuel	421,855		
Gasoline	46,787		
Tires and Tubes	64,644		
Other Supplies and Materials	295		
Vehicle and Equipment Insurance	80,960		
Other Charges	2,297		
Transportation Equipment	667,314		
Total Transportation			4,266,171
Central and Other			
Data Processing Personnel	$ 61,969		

(Continued)

Exhibit J-8

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

General Purpose School Fund (Cont.)			
Support Services (Cont.)			
Central and Other (Cont.)			
Other Salaries and Wages	$ 324,897		
Social Security	23,265		
State Retirement	31,913		
Life Insurance	365		
Medical Insurance	71,289		
Dental Insurance	1,687		
Employer Medicare	5,441		
Maintenance and Repair Services - Equipment	4,498		
Travel	12,806		
Other Contracted Services	39,998		
Other Supplies and Materials	6,570		
Data Processing Equipment	106,425		
Total Central and Other		$	691,123
Operation of Non-Instructional Services			
Food Service			
Supervisor/Director	$ 59,892		
Career Ladder Program	1,000		
Clerical Personnel	36,308		
Cafeteria Personnel	24,159		
Social Security	7,244		
State Retirement	9,180		
Life Insurance	205		
Medical Insurance	9,052		
Dental Insurance	436		
Unemployment Compensation	1,415		
Employer Medicare	1,694		
Payments to Schools - Breakfast	583,908		
Payments to Schools - Lunch	1,990,617		
Travel	1,367		
Other Contracted Services	8,611		
USDA - Commodities	452,541		
Other Supplies and Materials	1,100		
In Service/Staff Development	449		
Food Service Equipment	20,393		
Total Food Service			3,209,571
Community Services			
Other Salaries and Wages	$ 508,847		

(Continued)

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

General Purpose School Fund (Cont.)			
Operation of Non-Instructional Services (Cont.)			
Community Services (Cont.)			
Social Security	$ 30.405		
State Retirement	17,112		
Medical Insurance	21.782		
Unemployment Compensation	534		
Employer Medicare	7.111		
Other Contracted Services	13.382		
Food Supplies	34.674		
Instructional Supplies and Materials	37.727		
Other Supplies and Materials	48.505		
In Service/Staff Development	1.498		
Other Charges	41.979		
Other Equipment	108.180		
Total Community Services		$	871.736
Early Childhood Education			
Teachers	$ 362.797		
Career Ladder Program	2.000		
Educational Assistants	106.003		
Social Security	27.560		
State Retirement	39.873		
Life Insurance	638		
Medical Insurance	119.571		
Dental Insurance	3.505		
Unemployment Compensation	3.522		
Employer Medicare	6.445		
Other Charges	114.959		
Transportation Equipment	47.427		
Total Early Childhood Education			834.300
Capital Outlay			
Regular Capital Outlay			
Architects	$ 10.400		
Engineering Services	12.256		
Building Improvements	145.154		
Motor Vehicles	16.000		
Building Purchases	496.367		
Other Capital Outlay	184.279		
Total Regular Capital Outlay			864.956

(Continued)

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

General Purpose School Fund (Cont.)			
Principal on Debt			
Education			
Principal on Notes	$ 101.428		
Principal on Capital Leases	147,572		
Total Education		$ 249,000	
Interest on Debt			
Education			
Interest on Capital Leases	$ 31.100		
Total Education		31,100	
Total General Purpose School Fund			$ 75,809,957
School Federal Projects Fund			
Instruction			
Regular Instruction Program			
Teachers	$ 1,461.037		
Clerical Personnel	9.832		
Educational Assistants	187.711		
Other Salaries and Wages	26.126		
Non-certified Substitute Teachers	1.634		
Social Security	95.668		
State Retirement	136.257		
Life Insurance	1.794		
Medical Insurance	240.714		
Dental Insurance	9.429		
Employer Medicare	23.804		
Other Contracted Services	720		
Instructional Supplies and Materials	334.559		
Other Charges	23.655		
Regular Instruction Equipment	253.567		
Total Regular Instruction Program		$ 2,806,507	
Special Education Program			
Teachers	$ 270.509		
Educational Assistants	1,412.954		
Other Salaries and Wages	298.966		
Social Security	108.838		
State Retirement	131.107		
Life Insurance	443		
Medical Insurance	89.099		

(Continued)

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

School Federal Projects Fund (Cont.)			
Instruction (Cont.)			
Special Education Program (Cont.)			
Dental Insurance	$ 2,546		
Employer Medicare	25,906		
Contracts with Private Agencies	432,717		
Maintenance and Repair Services - Equipment	1,518		
Other Contracted Services	698		
Instructional Supplies and Materials	237,557		
Other Supplies and Materials	12,845		
Special Education Equipment	297,305		
Total Special Education Program		$	3,323,008
Vocational Education Program			
Educational Assistants	$ 13,028		
Social Security	364		
State Retirement	843		
Medical Insurance	7,090		
Employer Medicare	85		
Vocational Instruction Equipment	87,964		
Total Vocational Education Program			109,374
Support Services			
Other Student Support			
Travel	$ 28,155		
Other Contracted Services	5,966		
Other Supplies and Materials	4,020		
In Service/Staff Development	2,340		
Other Charges	29,001		
Other Equipment	2,648		
Total Other Student Support			72,130
Regular Instruction Program			
Supervisor/Director	$ 69,240		
Secretary(ies)	26,892		
Other Salaries and Wages	198,238		
Social Security	16,282		
State Retirement	23,186		
Life Insurance	314		
Medical Insurance	32,066		
Dental Insurance	1,815		
Employer Medicare	3,815		

(Continued)

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

School Federal Projects Fund (Cont.)			
Support Services (Cont.)			
Regular Instruction Program (Cont.)			
Travel	$ 3.028		
Other Contracted Services	32,365		
In Service/Staff Development	346,833		
Other Charges	17,925		
Other Equipment	2,410		
Total Regular Instruction Program		$ 774,409	
Special Education Program			
Psychological Personnel	$ 196,372		
Secretary(ies)	31,301		
Social Security	13,318		
State Retirement	19,797		
Life Insurance	274		
Medical Insurance	53,613		
Dental Insurance	1,507		
Employer Medicare	3,115		
Travel	21,053		
Other Supplies and Materials	41,964		
In Service/Staff Development	19,163		
Total Special Education Program		401,477	
Vocational Education Program			
Travel	$ 1,289		
Other Supplies and Materials	1,221		
Other Charges	100		
Total Vocational Education Program		2,610	
Office of the Principal			
Assistant Principals	$ 692,963		
Social Security	42,220		
State Retirement	62,743		
Life Insurance	781		
Medical Insurance	135,052		
Dental Insurance	3,924		
Employer Medicare	9,874		
Total Office of the Principal		947,557	
Total School Federal Projects Fund			$ 8,437,072

(Continued)

Exhibit J-8

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

Education Capital Projects Fund			
Other Debt Service			
Education			
Debt Service Contribution to Primary Government	$ 698,819		
Total Education		$ 698,819	
Capital Projects			
Education Capital Projects			
Instructional Supplies and Materials	$ 13,477		
Building Construction	1,974,793		
Building Improvements	1,086,201		
Food Service Equipment	6,642		
Furniture and Fixtures	11,294		
Other Capital Outlay	439,412		
Total Education Capital Projects		3,531,819	
Total Education Capital Projects Fund			$ 4,230,638
Total Governmental Funds - Robertson County School Department			$ 88,477,667

Exhibit J-9

Robertson County, Tennessee
Schedule of Detailed Receipts, Disbursements, and Changes in Cash Balance - City Agency Fund
For the Year Ended June 30, 2011

	Cities - Sales Tax Fund
Cash Receipts	
Local Option Sales Tax	$ 7,336,779
Total Cash Receipts	$ 7,336,779
Cash Disbursements	
Remittance of Revenues Collected	$ 7,263,411
Trustee's Commission	73,368
Total Cash Disbursements	$ 7,336,779
Excess of Cash Receipts Over (Under) Cash Disbursements	$ 0
Cash Balance, July 1, 2010	0
Cash Balance, June 30, 2011	$ 0

SINGLE AUDIT SECTION

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

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

September 26, 2011

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

To the County Mayor and Board of County Commissioners:

We have audited the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Robertson County, Tennessee, as of and for the year ended June 30, 2011, which collectively comprise Robertson County's basic financial statements and have issued our report thereon dated September 26, 2011. Our report on the aggregate discretely presented component units financial statements was qualified due to not including the financial statements of the Robertson County Emergency Communications District, which were not available from other auditors as of the date of this report. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the auditing standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Robertson County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Robertson County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Robertson County's internal control over financial reporting.

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 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.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Robertson County's financial statements are free of 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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

We also noted certain matters that we reported to management of Robertson County in separate communications.

This report is intended solely for the information and use of management, the county mayor, director of schools, road supervisor, County Commission, Board of Education, Highway Commission, Financial Management Committee, others within Robertson County, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

Justin P. Wilson
Comptroller of the Treasury

JPW/sb

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

REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

September 26, 2011

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

To the County Mayor and Board of County Commissioners:

Compliance

We have audited the compliance of Robertson County with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2011. Robertson County's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Robertson County's management. Our responsibility is to express an opinion on Robertson County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Robertson 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. Our audit does not provide a legal determination of Robertson County's compliance with those requirements.

In our opinion, Robertson County complied, in all material respects, with the 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, 2011.

Internal Control Over Compliance

The management of Robertson County is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Robertson County's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Robertson 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.

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 deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

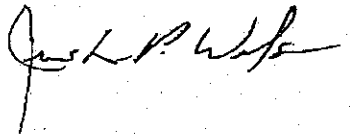
Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Robertson County as of and for the year ended June 30, 2011, and have issued our report thereon dated September 26, 2011. Our report on the aggregate discretely presented component units financial statements was qualified due to not including the financial statements of the Robertson County Emergency Communications District, which were not available from other auditors as of the date of this report. Our audit was performed for the purpose of forming our opinions on the financial statements as a whole. The Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

This report is intended solely for the information and use of management, the county mayor, director of schools, road supervisor, County Commission, Board of Education, Highway Commission, Financial Management Committee, others within Robertson County, and federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,



Justin P. Wilson
Comptroller of the Treasury

JPW/sb

Robertson County, Tennessee
Schedule of Expenditures of Federal
Awards and State Grants (1)
For the Year Ended June 30, 2011

Federal/Pass through Agency/State Grantor Program Title	Federal CFDA Number	Pass-through Entity Identifying Number	Expenditures
U.S. Department of Agriculture:			
Passed-through State Department of Agriculture:			
National School Lunch Program (Commodities - Noncash Assistance)	10.555	N/A	$ 452,541 (3)
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	(2)	50,000
Passed-through State Department of Education:			
Child Nutrition Cluster:			
School Breakfast Program	10.553	N/A	583,908
National School Lunch Program	10.555	N/A	1,990,617 (3)
Total U.S. Department of Agriculture			$ 3,077,066
U.S. Department of Housing and Urban Development:			
Direct Program:			
Shelter Plus Care	14.238	N/A	$ 18,373
Total U.S. Department of Housing and Urban Development			$ 18,373
U.S. Department of Justice:			
Passed-through State Commission on Children and Youth:			
Juvenile Justice and Delinquency Prevention - Allocation to States	16.540	Z-08-234050	$ 2,650
Total U.S. Department of Justice			$ 2,650
U.S. Department of Education:			
Passed-through State Department of Education:			
Title I Cluster:			
Title I Grants to Local Education Agencies	84.010	N/A	$ 1,441,245
Title I Grants to Local Education Agencies, Recovery Act	84.389	N/A	388,179
Special Education Cluster:			
Special Education - Grants to States	84.027	N/A	2,046,910
Special Education - Grants to States, Recovery Act	84.391	N/A	1,751,982
Special Education - Preschool Grants	84.173	N/A	42,041
Special Education - Preschool Grants, Recovery Act	84.392	N/A	36,081
Career and Technical Education - Basic Grants to States	84.048	N/A	159,724
Education Technology Cluster:			
Education Technology State Grants	84.318	(2)	4,902
Education Technology State Grants, Recovery Act	84.386	(2)	22,563
English Language Acquisition Grants	84.365	N/A	106,190
Improving Teacher Quality State Grants	84.367	N/A	467,736
State Fiscal Stabilization Cluster:			
State Fiscal Stabilization Fund - Education State Grants, Recovery Act	84.394	N/A	4,660,185
State Fiscal Stabilization Fund - Government Services, Recovery Act	84.397	N/A	301,503
State Fiscal Stabilization Fund (SFSF) - Race-to-the Top Incentive Grant, Recovery Act	84.395	(2)	443,523
Education Jobs Fund	84.410	(2)	1,739,178
Passed-through State Department of Human Services:			
Education Edge - School-to-Work Opportunities	84.278	N/A	12,947
Total U.S. Department of Education			$ 13,624,889

(Continued)

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

Federal/Pass-through Agency/State Grantor Program Title	Federal CFDA Number	Pass-through Entity Identifying Number	Expenditures
U.S. Elections Assistance Commission:			
Passed-Through Tennessee Secretary of State:			
Help America Vote Act Requirements Payments	90.401	(2)	$ 12,000
Total U.S. Elections Assistance Commission			$ 12,000
U.S. Department of Health:			
Passed-through State Department of Education:			
ARRA - Emergency Contingency Funds for Temporary Assistance for Needy Families (TANF) State Program	93.714	(2)	$ 77,795
Total U.S. Department of Health			$ 77,795
U.S. Department of Homeland Security:			
Passed-through State Department of Military:			
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	(2)	$ 90,581
Emergency Management Performance Grants	97.042	(2)	2,843
Total U.S. Department of Homeland Security			$ 93,424
Total Expenditures of Federal Awards			$ 16,906,197
		Contract Number	
State Grants			
ACT-EXP - Internet Connectivity - State Department of Education	N/A	(2)	$ 12,223
Early Childhood Education - State Department of Education	N/A	(2)	1,183,442
Health Programs - State Department of Health	N/A	GG1131868	503,811
Health Programs - State Department of Health	N/A	Z-10-219821-00	52,787
Energy Efficient School Initiative - State Department of Education	N/A	(2)	16,000
Juvenile Justice - State Commission on Children and Youth	N/A	(2)	11,250
Litter Program - State Department of Transportation	N/A	(2)	27,918
Optional Tire Program - State Department of Environment and Conservation	N/A	(2)	25,698
Total State Grants			$ 1,833,129

CFDA = Catalog of Federal Domestic Assistance
N/A = Not Applicable

(1) Presented in conformity with generally accepted accounting principles using the modified accrual basis of accounting.
(2) Information not available.
(3) Total for CFDA No. 10.555 is $2,443,158.

Robertson County, Tennessee
Schedule of Audit Findings Not Corrected
June 30, 2011

Government Auditing Standards require auditors to report the status of uncorrected findings from prior audits. There are no findings from the Annual Financial Report of Robertson County, Tennessee, for the year ended June 30, 2010, which have not been corrected.

ROBERTSON COUNTY, TENNESSEE

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2011

PART I, SUMMARY OF AUDITOR'S RESULTS

1. Our report on the aggregate discretely presented component units is qualified. Our report on the governmental activities, each major fund, and the aggregate remaining fund information is unqualified.

2. The audit of the financial statements of Robertson County disclosed no significant deficiencies in internal control.

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

4. The audit disclosed no significant deficiencies in internal control over major programs.

5. An unqualified opinion was issued on compliance for major programs.

6. The audit revealed no findings that are required to be reported under Section 510(a) of OMB Circular A-133.

7. The Child Nutrition Cluster: the School Breakfast Program and the National School Lunch Program (CFDA Nos. 10.553 and 10.555); the Title I Cluster: Title I Grants to Local Educational Agencies and Title I Grants to Local Educational Agencies, Recovery Act (CFDA Nos. 84.010 and 84.389); Special Education Cluster: Special Education – Grants to States, Special Education – Grants to States, Recovery Act, Special Education – Preschool Grants and Special Education – Preschool Grants, Recovery Acts (CFDA Nos. 84.027, 84.391, 84.173, and 84.392); State Fiscal Stabilization Fund (SFSF) Cluster: State Fiscal Stabilization (SFSF) – Education State Grants, Recovery Act and State Fiscal Stabilization (SFSF) – Government Services, Recovery Act (CFDA Nos. 84.394 and 84.397); and Education Jobs Fund (CFDA No. 84.410) were determined to be major programs.

8. A $507,186 threshold was used to distinguish between Type A and Type B federal programs.

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

PART II, FINDINGS RELATING TO THE FINANCIAL STATEMENTS

There are no findings relating to the financial statements of Robertson County, Tennessee, as a result of our examination for the year ended June 30, 2011.

BEST PRACTICE

ROBERTSON COUNTY SHOULD ESTABLISH AN AUDIT COMMITTEE

Robertson County does not have an Audit Committee. Sound business practices dictate that establishing an Audit Committee would significantly improve management oversight and accountability. The absence of an Audit Committee has been a management decision by the County Commission. The Division of County Audit strongly believes that an Audit Committee is a best practice that should be adopted to assist the County Commission by providing independent and objective reviews of the financial reporting process, internal controls, the audit function, and being responsible for monitoring management's plans to address various risks. It should be noted that on September 19, 2011, the County Commission approved the establishment of an Audit Committee.

PART III, FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

There were no findings and questioned costs for federal awards.

ROBERTSON COUNTY, TENNESSEE
AUDITEE REPORTING RESPONSIBILITIES
For the Year Ended June 30, 2011

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

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

FINDINGS 10.02 AND 10.04

The ARRA grant fund revenues are currently properly coded and separated at the Finance Department upon notification of receipt of these funds from the Trustee's Office.