ANNUAL FINANCIAL REPORT
ROBERTSON COUNTY, TENNESSEE

FOR THE YEAR ENDED JUNE 30, 2012

TENNESSEE
COMPTROLLER
OF THE TREASURY

ANNUAL FINANCIAL REPORT

ROBERTSON COUNTY, TENNESSEE

FOR THE YEAR ENDED JUNE 30, 2012

COMPTROLLER OF THE TREASURY
JUSTIN P. WILSON

DIVISION OF LOCAL GOVERNMENT AUDIT
JAMES R. ARNETTE
Director

JEFF BAILEY, CPA, CGFM, CFE
Audit Manager

EUGENE HAMPTON II, CPA, CGFM
Auditor 4

FERMAN PRIDE, CGFM
WENDY HEATH, CFE
State Auditors

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

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		23-55
REQUIRED SUPPLEMENTARY INFORMATION:		56
Schedules of Revenues, Expenditures, and Changes in Fund Balances – Actual (Budgetary Basis) and Budget:		
General Fund	E-1	57-58
Highway/Public Works Fund	E-2	59
Schedule of Funding Progress – Pension Plan – Primary Government and Discretely Presented Robertson County School Department	E-3	60
Schedule of Funding Progress – Other Postemployment Benefits Plans – Primary Government and Discretely Presented Robertson County School Department	E-4	61
Notes to the Required Supplementary Information		62

	Exhibit	Page(s)
COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS AND SCHEDULES:		63
Nonmajor Governmental Funds:		64
Combining Balance Sheet	F-1	65
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	F-2	66
Schedules of Revenues, Expenditures, and Changes in Fund Balances – Actual and Budget:		
Solid Waste/Sanitation Fund	F-3	67
Drug Control Fund	F-4	68
Major Governmental Fund:		69
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Actual and Budget:		
General Debt Service Fund	G	70
Fiduciary Funds:		71
Combining Statement of Fiduciary Assets and Liabilities	H-1	72
Combining Statement of Changes in Assets and Liabilities – All Agency Funds	H-2	73
Component Unit:		
Discretely Presented Robertson County School Department:		74
Statement of Activities	I-1	75
Balance Sheet – Governmental Funds	I-2	76
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Assets	I-3	77
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	I-4	78
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	I-5	79
Combining Balance Sheet – Nonmajor Governmental Funds	I-6	80
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Governmental Funds	I-7	81
Schedules of Revenues, Expenditures, and Changes in Fund Balances – Actual and Budget:		
General Purpose School Fund	I-8	82-83
School Federal Projects Fund	I-9	84

	Exhibit	Page(s)
Miscellaneous Schedules:		85
Schedule of Changes in Long-term Notes, Capital Leases, and Bonds – Primary Government and Discretely Presented Robertson County School Department	J-1	86-87
Schedule of Long-term Debt Requirements by Year – Primary Government and Discretely Presented Robertson County School Department	J-2	88-89
Schedule of Notes Receivable	J-3	90
Schedule of Transfers	J-4	91
Schedule of Salaries and Official Bonds of Principal Officials – Primary Government and Discretely Presented Robertson County School Department	J-5	92
Schedule of Detailed Revenues – All Governmental Fund Types	J-6	93-96
Schedule of Detailed Revenues – All Governmental Fund Types – Discretely Presented Robertson County School Department	J-7	97-98
Schedule of Detailed Expenditures – All Governmental Fund Types	J-8	99-118
Schedule of Detailed Expenditures – All Governmental Fund Types – Discretely Presented Robertson County School Department	J-9	119-133
Schedule of Detailed Receipts, Disbursements, and Changes in Cash Balance – City Agency Fund	J-10	134
SINGLE AUDIT SECTION		135
Auditor's Report on Internal Control Over Financial Reporting and Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*		136-137
Auditor's 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		138-140
Schedule of Expenditures of Federal Awards and State Grants		141-142
Schedule of Audit Findings Not Corrected		143
Schedule of Findings and Questioned Costs		144-146
Auditee Reporting Responsibilities		147

Audit Highlights

Annual Financial Report
Robertson County, Tennessee
For the Year Ended June 30, 2012

Scope

We have audited the basic financial statements of Robertson County as of and for the year ended June 30, 2012.

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.

INTRODUCTORY SECTION

Robertson County Officials
June 30, 2012

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

Audit Committee

Ervin Brown
Joseph Bryant
Lanny Adcock
Don Eden
Roger Coffelt
Dennis Wade
Robert Farmer
Tommy Baggett
William Moreland

FINANCIAL SECTION

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

INDEPENDENT AUDITOR'S REPORT

September 25, 2012

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, 2012, 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, 2012, 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, 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, 2012, 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 25, 2012, 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.

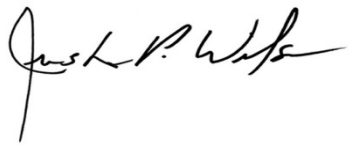
Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required 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 57 through 62 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, 2012

	Primary Government	Component Unit
	Governmental Activities	School Department
ASSETS		
Cash	$ 2,575	$ 0
Equity in Pooled Cash and Investments	10,067,256	5,776,963
Accounts Receivable	1,041,197	53,507
Allowance for Uncollectibles	(875,344)	0
Property Taxes Receivable	25,325,744	14,452,190
Allowance for Uncollectible Property Taxes	(1,510,742)	(862,108)
Due from Other Governments	825,704	2,070,530
Deferred Charges - Debt Issuance Costs	1,783,489	0
Notes Receivable - Current	166,667	0
Notes Receivable - Long-term	333,333	0
Capital Assets:		
Assets Not Depreciated:		
Land	4,152,528	3,582,190
Construction in Progress	2,863,689	1,351,132
Assets Net of Accumulated Depreciation:		
Buildings and Improvements	37,489,086	126,116,781
Infrastructure	3,229,531	0
Other Capital Assets	3,413,479	3,600,803
Total Assets	$ 88,308,192	$ 156,141,988
LIABILITIES		
Accounts Payable	$ 34,272	$ 644
Accrued Payroll	587,210	0
Accrued Interest Payable	709,719	17,029
Due to State of Tennessee	11,177	4,136
Customer Deposits Payable	137,040	0
Deferred Revenue - Current Property Taxes	23,149,383	13,210,245
Noncurrent Liabilities:		
Due Within One Year	10,510,629	269,188
Due in More Than One Year (net of deferred amount on refunding and unamortized premium on debt)	138,372,756	4,480,174
Total Liabilities	$ 173,512,186	$ 17,981,416
NET ASSETS		
Invested in Capital Assets, Net of Related Debt	$ 13,226,743	$ 0
Invested in Capital Assets	0	134,650,906
Restricted for:		
Capital Projects	10,517	18,083
Highway/Public Works	1,110,235	0
Drug Control	121,196	0
Administration of Justice	102,494	0
Public Safety	101,130	0
School Federal Projects	0	300,213
Extended Schools	0	283,854
Other Purposes	26,360	6,845
Unrestricted	(99,902,669)	2,900,671
Total Net Assets (Deficit)	$ (85,203,994)	$ 138,160,572

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, 2012

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	$ 3,547,860	$ 866,181	$ 142,844	$ 0	$ (2,538,835)	$ 0
Finance	1,828,500	2,023,603	0	0	195,103	0
Administration of Justice	2,070,884	1,407,948	23,209	0	(639,727)	0
Public Safety	11,133,273	3,584,354	106,940	0	(7,441,979)	0
Public Health and Welfare	7,105,253	3,395,589	561,045	0	(3,148,619)	0
Agriculture and Natural Resources	140,173	0	0	0	(140,173)	0
Other Operations	217,868	0	66,799	0	(151,069)	0
Highways/Public Works	3,809,137	7,203	2,062,260	320,219	(1,419,455)	0
Interest on Long-term Debt	6,587,091	0	0	0	(6,587,091)	0
Other Debt Service	274,743	0	0	0	(274,743)	0
Total Primary Government	$ 36,714,782	$ 11,284,878	$ 2,963,097	$ 320,219	$ (22,146,588)	$ 0
Component Unit:						
Robertson County School Department	$ 89,597,042	$ 1,097,409	$ 9,937,070	$ 317,150	$ 0	$ (78,245,413)
Total Component Unit	$ 89,597,042	$ 1,097,409	$ 9,937,070	$ 317,150	$ 0	$ (78,245,413)

(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					$ 13,408,875	$ 14,078,449
Property Taxes Levied for Debt Service					11,137,756	0
Local Option Sales Taxes					0	8,547,358
Payments in-Lieu-of Tax					158,370	0
Hotel/Motel Tax					311,949	0
Wheel Tax					4,888,303	0
Litigation Tax - General					310,703	0
Litigation Tax - Jail, Workhouse, and Courthouse					361,642	0
Business Tax					0	545,069
Mineral Severance Tax					96,234	0
Adequate Facilities/Development Tax					446,239	0
Wholesale Beer Tax					187,486	0
Interstate Telecommunications Tax					0	5,768
Grants and Contributions Not Restricted to Specific Programs					229,948	50,945,090
Unrestricted Investment Income					111,941	0
Miscellaneous					524,284	131,826
Total General Revenues					$ 32,173,730	$ 74,253,560
Change in Net Assets					$ 10,027,142	$ (3,991,853)
Net Assets (Deficit), July 1, 2011					(95,231,136)	142,152,425
Net Assets (Deficit), June 30, 2012					$ (85,203,994)	$ 138,160,572

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, 2012

	Major Funds			Nonmajor Funds	
	General	Highway / Public Works	General Debt Service	Other Govern-mental Funds	Total Govern-mental Funds
ASSETS					
Cash	$ 625	$ 0	$ 0	$ 1,950	$ 2,575
Equity in Pooled Cash and Investments	4,995,310	924,754	2,846,385	1,300,807	10,067,256
Accounts Receivable	988,128	50	5,514	47,505	1,041,197
Allowance for Uncollectibles	(875,344)	0	0	0	(875,344)
Due from Other Governments	420,033	403,710	0	1,961	825,704
Due from Other Funds	6,293	0	6,032	0	12,325
Property Taxes Receivable	12,938,152	0	11,561,753	825,839	25,325,744
Allowance for Uncollectible Property Taxes	(771,792)	0	(689,687)	(49,263)	(1,510,742)
Notes Receivable - Current	0	0	166,667	0	166,667
Notes Receivable - Long-term	0	0	333,333	0	333,333
Total Assets	$ 17,701,405	$ 1,328,514	$ 14,229,997	$ 2,128,799	$ 35,388,715
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts Payable	$ 27,000	$ 0	$ 0	$ 7,273	$ 34,273
Accrued Payroll	510,492	59,577	0	17,140	587,209
Due to Other Funds	6,032	0	0	6,293	12,325
Due to State of Tennessee	11,177	0	0	0	11,177
Current Liabilities Payable from Restricted Assets:					
Customer Deposits Payable	137,040	0	0	0	137,040
Deferred Revenue - Current Property Taxes	11,826,315	0	10,568,197	754,871	23,149,383
Deferred Revenue - Delinquent Property Taxes	328,832	0	293,955	20,988	643,775
Other Deferred Revenues	0	201,855	0	0	201,855
Total Liabilities	$ 12,846,888	$ 261,432	$ 10,862,152	$ 806,565	$ 24,777,037
Fund Balances					
Restricted:					
Restricted for General Government	$ 26,360	$ 0	$ 0	$ 0	$ 26,360
Restricted for Administration of Justice	102,494	0	0	0	102,494
Restricted for Public Safety	101,130	0	0	121,196	222,326
Restricted for Highways/Public Works	0	1,067,082	0	0	1,067,082
Restricted for Capital Outlay	0	0	0	486,312	486,312
Committed:					
Committed for General Government	1,472	0	0	0	1,472
Committed for Public Health and Welfare	0	0	0	634,726	634,726
Committed for Capital Outlay	0	0	0	80,000	80,000
Committed for Debt Service	0	0	3,315,865	0	3,315,865
Committed for Other Purposes	142,690	0	51,980	0	194,670
Unassigned	4,480,371	0	0	0	4,480,371
Total Fund Balances	$ 4,854,517	$ 1,067,082	$ 3,367,845	$ 1,322,234	$ 10,611,678
Total Liabilities and Fund Balances	$ 17,701,405	$ 1,328,514	$ 14,229,997	$ 2,128,799	$ 35,388,715

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, 2012

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)			$ 10,611,678
(1) Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.			
Add: land	$	4,152,528	
Add: construction in progress		2,863,689	
Add: buildings and improvements net of accumulated depreciation		37,489,086	
Add: infrastructure net of accumulated depreciation		3,229,531	
Add: other capital assets net of accumulated depreciation		3,413,479	51,148,313
(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	$	(4,620,000)	
Less: bonds payable		(139,765,000)	
Add: deferred amount on refunding		10,995	
Add: deferred charge - debt issuance costs		1,783,489	
Less: compensated absences payable		(1,335,894)	
Less: other postemployment benefits liability		(27,353)	
Less: landfill closure/postclosure care costs		(298,796)	
Less: accrued interest on bonds and notes		(709,719)	
Less: other deferred revenue - premium on debt		(2,847,337)	(147,809,615)
(3) Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the governmental funds.			845,630
Net assets (deficit) of governmental activities (Exhibit A)			$ (85,203,994)

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, 2012

	Major Funds			Nonmajor Funds	
	General	Highway / Public Works	General Debt Service	Other Govern-mental Funds	Total Governmental Funds
Revenues					
Local Taxes	$ 13,614,649	$ 972,975	$ 15,866,280	$ 799,412	$ 31,253,316
Licenses and Permits	222,956	3,300	0	0	226,256
Fines, Forfeitures, and Penalties	251,456	0	0	75,668	327,124
Charges for Current Services	2,423,798	0	0	1,304,921	3,728,719
Other Local Revenues	154,744	16,400	154,384	91,998	417,526
Fees Received from County Officials	3,461,428	0	0	0	3,461,428
State of Tennessee	3,833,097	2,349,840	0	48,536	6,231,473
Federal Government	144,530	37,532	0	0	182,062
Other Governments and Citizens Groups	0	0	300,000	0	300,000
Total Revenues	$ 24,106,658	$ 3,380,047	$ 16,320,664	$ 2,320,535	$ 46,127,904
Expenditures					
Current:					
General Government	$ 2,269,676	$ 0	$ 0	$ 0	$ 2,269,676
Finance	1,596,649	0	0	0	1,596,649
Administration of Justice	1,772,820	0	0	7,900	1,780,720
Public Safety	9,114,704	0	0	94,178	9,208,882
Public Health and Welfare	4,334,791	0	0	2,071,165	6,405,956
Agriculture and Natural Resources	132,653	0	0	0	132,653
Other Operations	3,616,584	0	0	97,002	3,713,586
Highways	0	3,559,815	0	0	3,559,815
Debt Service:					
Principal on Debt	0	0	10,485,000	0	10,485,000
Interest on Debt	0	0	6,462,691	0	6,462,691
Other Debt Service	0	0	274,743	0	274,743
Capital Projects	0	0	0	391,499	391,499
Total Expenditures	$ 22,837,877	$ 3,559,815	$ 17,222,434	$ 2,661,744	$ 46,281,870
Excess (Deficiency) of Revenues Over Expenditures	$ 1,268,781	$ (179,768)	$ (901,770)	$ (341,209)	$ (153,966)
Other Financing Sources (Uses)					
Notes Issued	$ 0	$ 0	$ 0	$ 300,000	$ 300,000
Transfers In	0	0	71,973	0	71,973
Transfers Out	(37,500)	0	0	(34,473)	(71,973)
Total Other Financing Sources (Uses)	$ (37,500)	$ 0	$ 71,973	$ 265,527	$ 300,000
Net Change in Fund Balances	$ 1,231,281	$ (179,768)	$ (829,797)	$ (75,682)	$ 146,034
Fund Balance, July 1, 2011	3,623,236	1,246,850	4,197,642	1,397,916	10,465,644
Fund Balance, June 30, 2012	$ 4,854,517	$ 1,067,082	$ 3,367,845	$ 1,322,234	$ 10,611,678

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, 2012

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)			$ 146,034
(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	$ 1,103,554		
Less: current-year depreciation expense	(1,939,873)		(836,319)
(2) The net effect of various miscellaneous transactions involving capital assets (sales, trade-ins, and donations) is to decrease net assets.			(805)
(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, 2011	$ (623,477)		
Add: deferred delinquent property taxes and other deferred June 30, 2012	845,630		222,153
(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.			
Less: note proceeds	$ (300,000)		
Add: change in premium on debt issuances	391,866		
Less: change in deferred debt issuance costs	(166,036)		
Add: principal payments on bonds	9,170,000		
Add: principal payments on notes	1,315,000		
Less: change in deferred amount on refunding debt	(17,515)		10,393,315
(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	$ 59,153		
Change in other postemployment benefits liability	(8,735)		
Change in compensated absences payable	(15,418)		
Change in landfill closure/postclosure care costs	67,764		102,764
Change in net assets of governmental activities (Exhibit B)			$ 10,027,142

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, 2012

	Agency Funds
ASSETS	
Cash	$ 1,727,325
Due from Other Governments	1,318,786
Total Assets	$ 3,046,111
LIABILITIES	
Due to Other Taxing Units	$ 1,318,786
Due to Litigants, Heirs, and Others	1,727,325
Total Liabilities	$ 3,046,111

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, 2012, 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. There were no debt issues contributed by the county to the School Department during the year ended June 30, 2012.

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. <u>Receivables and Payables</u>

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 4.5 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-of-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:

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, 2012, Robertson County had $106,664,650 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, and shall remain binding unless removed in the same manner.

Assigned Fund Balance – includes amounts that are constrained by the county's intent to be used for specific purposes, but are neither restricted nor committed (excluding stabilization arrangements). The 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.

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, 2012, Robertson County reported the following significant encumbrance:

Funds	Description	Amount
Primary Government		
Major Fund:		
General	Comprehensive Growth Plan	$ 138,790

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, 2012, 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	$	1,003

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, 2012, Robertson County's investment in the State Treasurer's Investment Pool was unrated.

B. Notes Receivable

The primary government's General Debt Fund had a long-term note receivable of $500,000 on June 30, 2012, from financing projects for the Robertson County School Department (discretely presented component unit) and is included in the committed fund balance account.

C. Capital Assets

Capital assets activity for the year ended June 30, 2012, was as follows:

Primary Government

Governmental Activities:

	Balance 7-1-11	Increases	Decreases	Balance 6-30-12
Capital Assets Not Depreciated:				
Land	$ 4,151,718	$ 810	$ 0	$ 4,152,528
Construction in Progress	2,715,803	320,795	(172,909)	2,863,689
Total Capital Assets Not Depreciated	$ 6,867,521	$ 321,605	$ (172,909)	$ 7,016,217
Capital Assets Depreciated:				
Buildings and Improvements	$ 44,089,512	$ 206,401	$ 0	$ 44,295,913
Infrastructure	6,870,775	211,858	0	7,082,633
Other Capital Assets	8,628,758	536,599	(153,019)	9,012,338
Total Capital Assets Depreciated	$ 59,589,045	$ 954,858	$ (153,019)	$ 60,390,884
Less Accumulated Depreciation for:				
Buildings and Improvements	$ 5,705,215	$ 1,101,612	$ 0	$ 6,806,827
Infrastructure	3,525,547	327,555	0	3,853,102
Other Capital Assets	5,240,367	510,706	(152,214)	5,598,859
Total Accumulated Depreciation	$ 14,471,129	$ 1,939,873	$ (152,214)	$ 16,258,788
Total Capital Assets Depreciated, Net	$ 45,117,916	$ (985,015)	$ (805)	$ 44,132,096
Governmental Activities Capital Assets, Net	$ 51,985,437	$ (663,410)	$ (173,714)	$ 51,148,313

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

Governmental Activities:

General Government	$ 1,093,676
Finance	915
Administration of Justice	13,312
Public Safety	201,195
Public Health and Welfare	188,728
Highway/Public Works	442,047
Total Depreciation Expense - Governmental Activities	$ 1,939,873

Discretely Presented Robertson County School Department

Governmental Activities:

	Balance 7-1-11	Increases	Decreases	Balance 6-30-12
Capital Assets Not Depreciated:				
Land	$ 3,101,190	$ 481,000	$ 0	$ 3,582,190
Construction in Progress	1,097,600	253,532	0	1,351,132
Total Capital Assets Not Depreciated	$ 4,198,790	$ 734,532	$ 0	$ 4,933,322
Capital Assets Depreciated:				
Buildings and Improvements	$ 166,309,764	$ 0	$ (132,000)	$ 166,177,764
Other Capital Assets	9,550,957	628,966	(237,650)	9,942,273
Total Capital Assets Depreciated	$ 175,860,721	$ 628,966	$ (369,650)	$ 176,120,037
Less Accumulated Depreciation for:				
Buildings and Improvements	$ 36,250,997	$ 3,809,986	$ 0	$ 40,060,983
Other Capital Assets	5,979,358	598,993	(236,881)	6,341,470
Total Accumulated Depreciation	$ 42,230,355	$ 4,408,979	$ (236,881)	$ 46,402,453
Total Capital Assets Depreciated, Net	$ 133,630,366	$ (3,780,013)	$ (132,769)	$ 129,717,584
Governmental Activities Capital Assets, Net	$ 137,829,156	$ (3,045,481)	$ (132,769)	$ 134,650,906

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

Governmental Activities:

Support Services	$ 4,408,979
Total Depreciation Expense - Governmental Activities	$ 4,408,979

D. Interfund Receivables, Payables, and Transfers

The composition of interfund balances as of June 30, 2012, was as follows:

Due to/from Other Funds:

Receivable Fund	Payable Fund	Amount
Primary Government:		
General Debt Service	General	$ 6,032
General	Nonmajor governmental	6,293

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

Interfund Transfers:

Interfund transfers for the year ended June 30, 2012, consisted of the following amounts:

Primary Government

Transfers Out	Transfers In General Debt Service Fund
General Fund	$ 37,500
Nonmajor governmental fund	34,473
Total	$ 71,973

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 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, 2012, were as follows:

Year Ending June 30	Governmental Funds
2013	$ 54,750
2014	54,750
2015	54,750
2016	54,750
2017	84,353
2018-2019	168,704
Total Minimum Lease Payments	$ 472,057
Less: Amount Representing Interest	(86,057)
Present Value of Minimum Lease Payments	$ 386,000

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 ten years for notes. Repayment terms are generally structured with increasing amounts of principal maturing as interest requirements decrease over the term of the debt. All bonds and notes included in long-term debt as of June 30, 2012, will be retired from the General Debt Service Fund.

General obligation bonds and capital outlay notes outstanding as of June 30, 2012, for governmental activities are as follows:

Type	Interest Rate	Final Maturity	Original Amount of Issue	Balance 6-30-12
General Obligation Bonds	2 to 5.5%	6-1-29	$ 151,125,000	$ 134,330,000
General Obligation Bonds - Refunding	2 to 5	6-1-15	27,405,000	5,435,000
Capital Outlay Notes	3.678	3-7-15	300,000	300,000
Capital Outlay Notes - Refunding	2 to 4	5-1-19	9,900,000	4,320,000

The annual requirements to amortize all general obligation bonds and notes outstanding as of June 30, 2012, including interest payments, are presented in the following tables:

Year Ending June 30	Bonds		
	Principal	Interest	Total
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
2018-2022	43,880,000	16,612,555	60,492,555
2023-2027	43,615,000	7,399,274	51,014,274
2028-2029	7,450,000	483,118	7,933,118
Total	$ 139,765,000	$ 50,450,681	$ 190,215,681

Year Ending June 30	Notes		
	Principal	Interest	Total
2013	$ 1,235,000	$ 160,293	$ 1,395,293
2014	1,150,000	122,343	1,272,343
2015	890,000	87,659	977,659
2016	380,000	52,725	432,725
2017	375,000	37,525	412,525
2018-2019	590,000	30,050	620,050
Total	$ 4,620,000	$ 490,595	$ 5,110,595

There is $3,367,845 available in the General Debt Service Fund to service long-term debt. Bonded debt per capita totaled $2,109, based on the 2010 federal census. Debt per capita, including bonds and notes, totaled $2,178, based on the 2010 federal census.

Changes in Long-term Liabilities

Long-term liability activity for the year ended June 30, 2012, was as follows:

Governmental Activities:

	Bonds	Notes
Balance, July 1, 2011	$ 148,935,000	$ 5,635,000
Additions	0	300,000
Deductions	(9,170,000)	(1,315,000)
Balance, June 30, 2012	$ 139,765,000	$ 4,620,000
Balance Due Within One Year	$ 8,920,000	$ 1,235,000

	Compensated Absences	Other Postemployment Benefits	Landfill Closure/ Postclosure Care Costs
Balance, July 1, 2011	$ 1,320,476	$ 18,618	$ 366,560
Additions	1,640,415	10,073	7,003
Deductions	(1,624,997)	(1,338)	(74,767)
Balance, June 30, 2012	$ 1,335,894	$ 27,353	$ 298,796
Balance Due Within One Year	$ 267,179	$ 0	$ 88,450

Analysis of Noncurrent Liabilities Presented on Exhibit A:

Total Noncurrent Liabilities, June 30, 2012	$ 146,047,043
Less: Due Within One Year	(10,510,629)
Add: Unamortized Premium on Debt	2,847,337
Less: Deferred Amount on Refunding	(10,995)
Noncurrent Liabilities - Due in More Than One Year - Exhibit A	$ 138,372,756

Compensated absences and other postemployment benefits will be paid from the employing funds, primarily the General, Highway/Public Works, and Solid Waste/Sanitation funds. 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, 2012, will be retired from the General Purpose School Fund.

Capital outlay notes outstanding as of June 30, 2012, for governmental activities are as follows:

Type	Interest Rate	Final Maturity	Original Amount of Issue	Balance 6-30-12
Capital Outlay Notes	0%	7-15-15	$ 1,073,446	$ 974,359

The annual requirements to amortize all notes outstanding as of June 30, 2012, are presented in the following table:

Year Ending June 30	Notes Principal
2013	$ 233,015
2014	233,015
2015	233,014
2016	66,348
2017	36,348
2018-2022	172,619
Total	$ 974,359

Debt per capita, including notes and capital leases, totaled $21, based on the 2010 federal census.

Changes in Long-term Liabilities

Long-term liability activity for the discretely presented Robertson County School Department for the year ended June 30, 2012, was as follows:

Governmental Activities:

	Notes	Capital Leases
Balance, July 1, 2011	$ 246,278	$ 540,373
Additions	838,596	0
Deductions	(110,515)	(154,373)
Balance, June 30, 2012	$ 974,359	$ 386,000
Balance Due Within One Year	$ 233,015	$ 36,173

	Other Postemployment Benefits	Termination Benefits
Balance, July 1, 2011	$ 2,742,651	$ 120,130
Additions	1,765,255	0
Deductions	(1,118,903)	(120,130)
Balance, June 30, 2012	$ 3,389,003	$ 0
Balance Due Within One Year	$ 0	$ 0

Analysis of Noncurrent Liabilities Presented on Exhibit A:

Total Noncurrent Liabilities, June 30, 2012	$ 4,749,362
Less: Due Within One Year	(269,188)
Noncurrent Liabilities - Due in More Than One Year - Exhibit A	$ 4,480,174

Other postemployment benefits will be paid from the General Purpose School Fund.

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, 2012, were $308,660 and $42,237, 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, 2012, was as follows:

	Balance 7-1-11	Issued	Paid	Balance 6-30-12
Tax Anticipation Notes	$ 0	$ 2,450,000	$ (2,450,000)	$ 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. Subsequent Event

On July 6, 2012, Robertson County issued $21,645,000 in general obligation refunding bonds.

C. Contingent Liabilities

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

D. Landfill Closure/Postclosure Care Costs

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 $298,796 reported as postclosure care liability at June 30, 2012, represents amounts based on what it would cost to perform all postclosure care in 2012. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

E. 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, 2012.

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 $165,270 to the operations of the Gorham MacBane Library during the year ended June 30, 2012.

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

F. Retirement Commitments

Information for this footnote for the year ended June 30, 2012, was not available from the state Treasurer's Office in time for inclusion in this report; therefore, the information presented below is for the fiscal year ended June 30, 2011.

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.

G. 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	$ 10,477
Interest on the NPO	559
Adjustment to the ARC	(963)
Annual OPEB cost	$ 10,073
Amount of contribution	(1,338)
Increase/decrease in NPO	$ 8,735
Net OPEB obligation, 7-1-11	18,618
Net OPEB obligation, 6-30-12	$ 27,353

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
6-30-12	"	10,073	13.28	27,353

Funded Status and Funding Progress

The funded status of the plan as of July 1, 2011, was as follows:

Actuarial valuation date		7-1-11
Actuarial accrued liability (AAL)	$	65,689
Actuarial value of plan assets	$	0
Unfunded actuarial accrued liability (UAAL)	$	65,689
Actuarial value of assets as a % of the AAL		0%
Covered payroll (active plan members)	$	11,830,701
UAAL as a % of covered payroll		0.56%

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, 2011, 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 four percent investment rate of return (net of administrative expenses) and an annual healthcare cost trend rate of 7.25 percent for 2012, grading down to three percent for 2030 and beyond. The unfunded actuarial accrued liability is being amortized on a closed basis over a 30-year period beginning June 30, 2008.

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* (*TCA*), for local education employees. Prior to reaching the age of 65, all members 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, 2012, the discretely presented Robertson County School Department contributed $1,118,903 for postemployment benefits.

Annual OPEB Cost and Net OPEB Obligation

	Local Education Group Plan
ARC	$ 1,772,000
Interest on the NPO	109,706
Adjustment to the ARC	(116,451)
Annual OPEB cost	$ 1,765,255
Amount of contribution	(1,118,903)
Increase/decrease in NPO	$ 646,352
Net OPEB obligation, 7-1-11	2,742,651
Net OPEB obligation, 6-30-12	$ 3,389,003

Fiscal Year Ended	Plan	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation at Year End
6-30-10	Local Education Group	$ 1,702,252	72 %	$ 2,268,637
6-30-11	"	1,725,391	73	2,742,651
6-30-12	"	1,765,255	63	3,389,003

Funded Status and Funding Progress

The funded status of the plan as of July 1, 2011, was as follows:

	Local Education Group Plan
Actuarial valuation date	7-1-11
Actuarial accrued liability (AAL)	$ 15,843,000
Actuarial value of plan assets	$ 0
Unfunded actuarial accrued liability (UAAL)	$ 15,843,000
Actuarial value of assets as a % of the AAL	0%
Covered payroll (active plan members)	$ 37,384,119
UAAL as a % of covered payroll	42%

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, 2011, actuarial valuation, the projected unit credit actuarial cost method was used, and the actuarial assumptions included a four percent investment rate of return (net of administrative expenses). The annual healthcare cost trend rate for the Local Education Plan was 9.25 percent for fiscal year 2012. The trend rate will decrease to 8.75 percent in fiscal year 2013 and then be reduced by decrements to an ultimate rate of five percent by fiscal year 2021. The rate includes a 2.5 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.

H. 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.

I. 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 (Budgetary Basis) and Budget
General Fund
For the Year Ended June 30, 2012

	Actual (GAAP Basis)	Add: Encumbrances 6/30/2012	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues						
Local Taxes	$ 13,614,649	$ 0	$ 13,614,649	$ 13,513,113	$ 13,513,113	$ 101,536
Licenses and Permits	222,956	0	222,956	255,404	255,404	(32,448)
Fines, Forfeitures, and Penalties	251,456	0	251,456	267,601	267,601	(16,145)
Charges for Current Services	2,423,798	0	2,423,798	2,359,330	2,509,330	(85,532)
Other Local Revenues	154,744	0	154,744	71,905	71,905	82,839
Fees Received from County Officials	3,461,428	0	3,461,428	3,036,816	3,036,816	424,612
State of Tennessee	3,833,097	0	3,833,097	3,481,090	3,741,056	92,041
Federal Government	144,530	0	144,530	52,442	72,442	72,088
Total Revenues	$ 24,106,658	$ 0	$ 24,106,658	$ 23,037,701	$ 23,467,667	$ 638,991
Expenditures						
General Government						
County Commission	$ 177,319	$ 0	$ 177,319	$ 189,103	$ 189,103	$ 11,784
County Mayor/Executive	200,783	0	200,783	201,273	205,786	5,003
Election Commission	307,970	0	307,970	276,786	326,752	18,782
Register of Deeds	280,385	0	280,385	286,445	286,445	6,060
Planning	259,459	0	259,459	325,248	325,248	65,789
County Buildings	797,812	1,472	799,284	870,772	870,772	71,488
Other Facilities	146,664	0	146,664	152,666	152,666	6,002
Preservation of Records	99,284	0	99,284	101,601	101,601	2,317
Finance						
Accounting and Budgeting	425,935	0	425,935	432,608	432,608	6,673
Property Assessor's Office	387,341	0	387,341	398,993	398,993	11,652
County Trustee's Office	263,192	0	263,192	284,323	284,323	21,131
County Clerk's Office	520,181	0	520,181	526,480	526,480	6,299

(Continued)

Exhibit E-1

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

	Actual (GAAP Basis)	Add: Encumbrances 6/30/2012	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Expenditures (Cont.)						
Administration of Justice						
Circuit Court	$ 739,464	$ 0	$ 739,464	$ 790,504	$ 786,340	$ 46,876
General Sessions Court	435,645	0	435,645	421,384	460,733	25,088
Chancery Court	256,109	0	256,109	264,522	264,522	8,413
Juvenile Court	341,602	0	341,602	387,549	387,549	45,947
Public Safety						
Sheriff's Department	8,426,739	0	8,426,739	8,568,370	8,798,370	371,631
Fire Prevention and Control	583,825	0	583,825	583,825	583,825	0
Civil Defense	104,140	0	104,140	105,338	105,338	1,198
Public Health and Welfare						
Local Health Center	544,785	0	544,785	637,058	637,058	92,273
Rabies and Animal Control	122,562	0	122,562	167,814	167,814	45,252
Ambulance/Emergency Medical Services	3,609,917	0	3,609,917	3,698,923	3,848,923	239,006
Sanitation Management	57,527	0	57,527	60,191	60,191	2,664
Agriculture and Natural Resources						
Agriculture Extension Service	132,653	0	132,653	133,600	133,600	947
Other Operations						
Other Charges	3,407,826	142,690	3,550,516	3,622,466	3,653,345	102,829
Contributions to Other Agencies	208,758	0	208,758	208,758	208,758	0
Total Expenditures	$ 22,837,877	$ 144,162	$ 22,982,039	$ 23,696,600	$ 24,197,143	$ 1,215,104
Excess (Deficiency) of Revenues Over Expenditures	$ 1,268,781	$ (144,162)	$ 1,124,619	$ (658,899)	$ (729,476)	$ 1,854,095
Other Financing Sources (Uses)						
Transfers Out	$ (37,500)	$ 0	$ (37,500)	$ (37,500)	$ (37,500)	$ 0
Total Other Financing Sources (Uses)	$ (37,500)	$ 0	$ (37,500)	$ (37,500)	$ (37,500)	$ 0
Net Change in Fund Balance	$ 1,231,281	$ (144,162)	$ 1,087,119	$ (696,399)	$ (766,976)	$ 1,854,095
Fund Balance, July 1, 2011	3,623,236	0	3,623,236	3,623,235	3,623,235	1
Fund Balance, June 30, 2012	$ 4,854,517	$ (144,162)	$ 4,710,355	$ 2,926,836	$ 2,856,259	$ 1,854,096

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, 2012

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2011	Add: Encumbrances 6/30/2012	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues							
Local Taxes	$ 972,975	$ 0	$ 0	$ 972,975	$ 1,074,186	$ 1,074,186	$ (101,211)
Licenses and Permits	3,300	0	0	3,300	3,300	3,300	0
Other Local Revenues	16,400	0	0	16,400	3,795	3,795	12,605
State of Tennessee	2,349,840	0	0	2,349,840	2,441,719	2,441,719	(91,879)
Federal Government	37,532	0	0	37,532	0	0	37,532
Total Revenues	$ 3,380,047	$ 0	$ 0	$ 3,380,047	$ 3,523,000	$ 3,523,000	$ (142,953)
Expenditures							
Highways							
Administration	$ 284,237	$ 0	$ 0	$ 284,237	$ 300,964	$ 300,964	$ 16,727
Highway and Bridge Maintenance	1,992,848	0	0	1,992,848	2,150,723	2,150,723	157,875
Operation and Maintenance of Equipment	422,420	0	0	422,420	493,861	493,861	71,441
Other Charges	296,437	0	0	296,437	324,952	324,952	28,515
Capital Outlay	563,873	(87,907)	25,871	501,837	967,000	967,000	465,163
Total Expenditures	$ 3,559,815	$ (87,907)	$ 25,871	$ 3,497,779	$ 4,237,500	$ 4,237,500	$ 739,721
Excess (Deficiency) of Revenues Over Expenditures	$ (179,768)	$ 87,907	$ (25,871)	$ (117,732)	$ (714,500)	$ (714,500)	$ 596,768
Net Change in Fund Balance	$ (179,768)	$ 87,907	$ (25,871)	$ (117,732)	$ (714,500)	$ (714,500)	$ 596,768
Fund Balance, July 1, 2011	1,246,850	(87,907)	0	1,158,943	1,158,942	1,158,942	1
Fund Balance, June 30, 2012	$ 1,067,082	$ 0	$ (25,871)	$ 1,041,211	$ 444,442	$ 444,442	$ 596,769

Exhibit E-3

Robertson County, Tennessee
Schedule of Funding Progress – Pension Plan
Primary Government and Discretely Presented Robertson County School Department
June 30, 2012

(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)
7-1-09	$ 34,007	$ 39,217	5,210	86.71 %	$ 20,962	24.86 %
7-1-07	30,995	33,553	2,558	92.38	16,997	15.05

* - Information for July 1, 2011, was not available from the state Treasurer's Office in time for inclusion in this report; therefore, only two years 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, 2012

(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
"	7-1-11	0	66	66	0	11,831	.56
DISCRETELY PRESENTED ROBERTSON COUNTY SCHOOL DEPARTMENT							
Local Education Group	7-1-09	0	15,461	15,461	0	35,948	43
"	7-1-10	0	15,502	15,502	0	35,948	43
"	7-1-11	0	15,843	15,843	0	37,384	42

ROBERTSON COUNTY, TENNESSEE
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2012

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, 2012, Robertson County reported the following significant encumbrance in the General Fund:

Description	Amount
Comprehensive Growth Plan	$ 138,790

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, 2012

	Special Revenue Funds				Capital Projects Fund	Total Nonmajor Governmental Funds
	Solid Waste / Sanitation	Drug Control	Constitutional Officers - Fees	Total	General Capital Projects	
ASSETS						
Cash	$ 700	$ 0	$ 1,250	$ 1,950	$ 0	$ 1,950
Equity in Pooled Cash and Investments	687,544	126,951	0	814,495	486,312	1,300,807
Accounts Receivable	40,944	1,518	5,043	47,505	0	47,505
Due from Other Governments	1,961	0	0	1,961	0	1,961
Property Taxes Receivable	825,839	0	0	825,839	0	825,839
Allowance for Uncollectible Property Taxes	(49,263)	0	0	(49,263)	0	(49,263)
Total Assets	$ 1,507,725	$ 128,469	$ 6,293	$ 1,642,487	$ 486,312	$ 2,128,799
LIABILITIES AND FUND BALANCES						
Liabilities						
Accounts Payable	$ 0	$ 7,273	$ 0	$ 7,273	$ 0	$ 7,273
Accrued Payroll	17,140	0	0	17,140	0	17,140
Due to Other Funds	0	0	6,293	6,293	0	6,293
Deferred Revenue - Current Property Taxes	754,871	0	0	754,871	0	754,871
Deferred Revenue - Delinquent Property Taxes	20,988	0	0	20,988	0	20,988
Total Liabilities	$ 792,999	$ 7,273	$ 6,293	$ 806,565	$ 0	$ 806,565
Fund Balances						
Restricted:						
Restricted for Public Safety	$ 0	$ 121,196	$ 0	$ 121,196	$ 0	$ 121,196
Restricted for Capital Outlay	0	0	0	0	486,312	486,312
Committed:						
Committed for Public Health and Welfare	634,726	0	0	634,726	0	634,726
Committed for Capital Outlay	80,000	0	0	80,000	0	80,000
Total Fund Balances	$ 714,726	$ 121,196	$ 0	$ 835,922	$ 486,312	$ 1,322,234
Total Liabilities and Fund Balances	$ 1,507,725	$ 128,469	$ 6,293	$ 1,642,487	$ 486,312	$ 2,128,799

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, 2012

	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	$ 799,412	$ 0	$ 0	$ 799,412	$ 0	$ 799,412
Fines, Forfeitures, and Penalties	0	75,668	0	75,668	0	75,668
Charges for Current Services	1,297,021	0	7,900	1,304,921	0	1,304,921
Other Local Revenues	91,998	0	0	91,998	0	91,998
State of Tennessee	48,536	0	0	48,536	0	48,536
Total Revenues	$ 2,236,967	$ 75,668	$ 7,900	$ 2,320,535	$ 0	$ 2,320,535
Expenditures						
Current:						
Administration of Justice	$ 0	$ 0	$ 7,900	$ 7,900	$ 0	$ 7,900
Public Safety	0	94,178	0	94,178	0	94,178
Public Health and Welfare	2,071,165	0	0	2,071,165	0	2,071,165
Other Operations	97,002	0	0	97,002	0	97,002
Capital Projects	0	0	0	0	391,499	391,499
Total Expenditures	$ 2,168,167	$ 94,178	$ 7,900	$ 2,270,245	$ 391,499	$ 2,661,744
Excess (Deficiency) of Revenues Over Expenditures	$ 68,800	$ (18,510)	$ 0	$ 50,290	$ (391,499)	$ (341,209)
Other Financing Sources (Uses)						
Notes Issued	$ 0	$ 0	$ 0	$ 0	$ 300,000	$ 300,000
Transfers Out	0	0	0	0	(34,473)	(34,473)
Total Other Financing Sources (Uses)	$ 0	$ 0	$ 0	$ 0	$ 265,527	$ 265,527
Net Change in Fund Balances	$ 68,800	$ (18,510)	$ 0	$ 50,290	$ (125,972)	$ (75,682)
Fund Balance, July 1, 2011	645,926	139,706	0	785,632	612,284	1,397,916
Fund Balance, June 30, 2012	$ 714,726	$ 121,196	$ 0	$ 835,922	$ 486,312	$ 1,322,234

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, 2012

	Actual	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues				
Local Taxes	$ 799,412	$ 796,773	$ 796,773	$ 2,639
Charges for Current Services	1,297,021	1,217,710	1,217,710	79,311
Other Local Revenues	91,998	72,517	82,017	9,981
State of Tennessee	48,536	38,000	38,000	10,536
Total Revenues	$ 2,236,967	$ 2,125,000	$ 2,134,500	$ 102,467
Expenditures				
Public Health and Welfare				
Convenience Centers	$ 234,166	$ 244,202	$ 244,202	$ 10,036
Transfer Stations	1,712,116	1,745,271	1,875,271	163,155
Recycling Center	50,116	61,976	61,976	11,860
Postclosure Care Costs	74,767	85,796	85,796	11,029
Other Operations				
Other Charges	97,002	111,055	111,055	14,053
Total Expenditures	$ 2,168,167	$ 2,248,300	$ 2,378,300	$ 210,133
Excess (Deficiency) of Revenues Over Expenditures	$ 68,800	$ (123,300)	$ (243,800)	$ 312,600
Net Change in Fund Balance	$ 68,800	$ (123,300)	$ (243,800)	$ 312,600
Fund Balance, July 1, 2011	645,926	645,925	645,925	1
Fund Balance, June 30, 2012	$ 714,726	$ 522,625	$ 402,125	$ 312,601

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, 2012

	Actual	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues				
Fines, Forfeitures, and Penalties	$ 75,668	$ 74,000	$ 74,000	$ 1,668
State of Tennessee	0	2,000	2,000	(2,000)
Total Revenues	$ 75,668	$ 76,000	$ 76,000	$ (332)
Expenditures				
Public Safety				
Drug Enforcement	$ 94,178	$ 108,100	$ 108,100	$ 13,922
Total Expenditures	$ 94,178	$ 108,100	$ 108,100	$ 13,922
Excess (Deficiency) of Revenues Over Expenditures	$ (18,510)	$ (32,100)	$ (32,100)	$ 13,590
Net Change in Fund Balance	$ (18,510)	$ (32,100)	$ (32,100)	$ 13,590
Fund Balance, July 1, 2011	139,706	139,706	139,706	0
Fund Balance, June 30, 2012	$ 121,196	$ 107,606	$ 107,606	$ 13,590

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, 2012

	Actual	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues				
Local Taxes	$ 15,866,280	$ 15,776,500	$ 15,776,500	$ 89,780
Other Local Revenues	154,384	75,000	75,000	79,384
Other Governments and Citizens Groups	300,000	0	300,000	0
Total Revenues	$ 16,320,664	$ 15,851,500	$ 16,151,500	$ 169,164
Expenditures				
Principal on Debt				
General Government	$ 2,252,676	$ 2,252,676	$ 2,252,676	$ 0
Highways and Streets	533,200	533,200	533,200	0
Education	7,699,124	7,954,926	7,715,012	15,888
Interest on Debt				
General Government	1,565,940	1,565,940	1,565,940	0
Highways and Streets	68,800	68,800	68,800	0
Education	4,827,951	4,852,248	4,827,952	1
Other Debt Service				
General Government	274,743	268,510	288,508	13,765
Total Expenditures	$ 17,222,434	$ 17,496,300	$ 17,252,088	$ 29,654
Excess (Deficiency) of Revenues Over Expenditures	$ (901,770)	$ (1,644,800)	$ (1,100,588)	$ 198,818
Other Financing Sources (Uses)				
Transfers In	$ 71,973	$ 617,600	$ 57,500	$ 14,473
Total Other Financing Sources (Uses)	$ 71,973	$ 617,600	$ 57,500	$ 14,473
Net Change in Fund Balance	$ (829,797)	$ (1,027,200)	$ (1,043,088)	$ 213,291
Fund Balance, July 1, 2011	4,197,642	4,197,642	4,197,642	0
Fund Balance, June 30, 2012	$ 3,367,845	$ 3,170,442	$ 3,154,554	$ 213,291

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, 2012

	Agency Funds		
	Cities - Sales Tax	Constitutional Officers - Agency	Total
ASSETS			
Cash	$ 0	$ 1,727,325	$ 1,727,325
Due from Other Governments	1,318,786	0	1,318,786
Total Assets	$ 1,318,786	$ 1,727,325	$ 3,046,111
LIABILITIES			
Due to Other Taxing Units	$ 1,318,786	$ 0	$ 1,318,786
Due to Litigants, Heirs, and Others	0	1,727,325	1,727,325
Total Liabilities	$ 1,318,786	$ 1,727,325	$ 3,046,111

Exhibit H-2

Robertson County, Tennessee
Combining Statement of Changes in Assets and
Liabilities - All Agency Funds
For the Year Ended June 30, 2012

	Beginning Balance	Additions	Deductions	Ending Balance
Cities - Sales Tax Fund				
Assets				
Equity in Pooled Cash and Investments	$ 0	$ 7,363,584	$ 7,363,584	$ 0
Due from Other Governments	1,214,388	1,318,786	1,214,388	1,318,786
Total Assets	$ 1,214,388	$ 8,682,370	$ 8,577,972	$ 1,318,786
Liabilities				
Due to Other Taxing Units	$ 1,214,388	$ 8,682,370	$ 8,577,972	$ 1,318,786
Total Liabilities	$ 1,214,388	$ 8,682,370	$ 8,577,972	$ 1,318,786
Constitutional Officers - Agency Fund				
Assets				
Cash	$ 1,565,519	$ 15,972,420	$ 15,810,614	$ 1,727,325
Total Assets	$ 1,565,519	$ 15,972,420	$ 15,810,614	$ 1,727,325
Liabilities				
Due to Litigants, Heirs, and Others	$ 1,565,519	$ 15,972,420	$ 15,810,614	$ 1,727,325
Total Liabilities	$ 1,565,519	$ 15,972,420	$ 15,810,614	$ 1,727,325
Totals - All Agency Funds				
Assets				
Cash	$ 1,565,519	$ 15,972,420	$ 15,810,614	$ 1,727,325
Equity in Pooled Cash and Investments	0	7,363,584	7,363,584	0
Due from Other Governments	1,214,388	1,318,786	1,214,388	1,318,786
Total Assets	$ 2,779,907	$ 24,654,790	$ 24,388,586	$ 3,046,111
Liabilities				
Due to Other Taxing Units	$ 1,214,388	$ 8,682,370	$ 8,577,972	$ 1,318,786
Due to Litigants, Heirs, and Others	1,565,519	15,972,420	15,810,614	1,727,325
Total Liabilities	$ 2,779,907	$ 24,654,790	$ 24,388,586	$ 3,046,111

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, 2012

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	$ 54,165,760	$ 865,056	$ 5,429,723	$ 0	$ (47,870,981)
Support Services	29,971,123	232,353	269,700	317,150	(29,151,920)
Operation of Non-Instructional Services	5,138,398	0	4,237,647	0	(900,751)
Interest on Long-term Debt	21,761	0	0	0	(21,761)
Other Debt Service	300,000	0	0	0	(300,000)
Total Governmental Activities	$ 89,597,042	$ 1,097,409	$ 9,937,070	$ 317,150	$ (78,245,413)
General Revenues:					
Taxes:					
Property Taxes Levied for General Purposes					$ 14,078,449
Local Option Sales Taxes					8,547,358
Business Tax					545,069
Interstate Telecommunications Tax					5,768
Grants and Contributions Not Restricted to Specific Programs					50,945,090
Miscellaneous					131,826
Total General Revenues					$ 74,253,560
Change in Net Assets					$ (3,991,853)
Net Assets, July 1, 2011					142,152,425
Net Assets, June 30, 2012					$ 138,160,572

Exhibit I-2

Robertson County, Tennessee
Balance Sheet - Governmental Funds
Discretely Presented Robertson County School Department
June 30, 2012

	Major Fund	Nonmajor Funds	
	General Purpose School	Other Govern-mental Funds	Total Govern-mental Funds
ASSETS			
Equity in Pooled Cash and Investments	$ 5,063,297	$ 713,666	$ 5,776,963
Accounts Receivable	53,335	172	53,507
Due from Other Governments	1,961,292	109,238	2,070,530
Property Taxes Receivable	14,452,190	0	14,452,190
Allowance for Uncollectible Property Taxes	(862,108)	0	(862,108)
Total Assets	$ 20,668,006	$ 823,076	$ 21,491,082
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts Payable	$ 0	$ 644	$ 644
Due to State of Tennessee	0	4,136	4,136
Deferred Revenue - Current Property Taxes	13,210,245	0	13,210,245
Deferred Revenue - Delinquent Property Taxes	367,323	0	367,323
Other Deferred Revenues	780,335	0	780,335
Total Liabilities	$ 14,357,903	$ 4,780	$ 14,362,683
Fund Balances			
Restricted:			
Restricted for Education	$ 290,699	$ 300,213	$ 590,912
Restricted for Capital Projects	0	518,083	518,083
Unassigned	6,019,404	0	6,019,404
Total Fund Balances	$ 6,310,103	$ 818,296	$ 7,128,399
Total Liabilities and Fund Balances	$ 20,668,006	$ 823,076	$ 21,491,082

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, 2012

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)			$ 7,128,399
(1) Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.			
Add: land	$ 3,582,190		
Add: construction in progress	1,351,132		
Add: buildings and improvements net of accumulated depreciation	126,116,781		
Add: other capital assets net of accumulated depreciation	3,600,803		134,650,906
(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	$ (974,359)		
Less: capital leases payable	(386,000)		
Less: accrued interest on capital leases	(17,029)		
Less: other postemployment benefits liability	(3,389,003)		(4,766,391)
(3) Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the governmental funds.			1,147,658
Net assets of governmental activities (Exhibit A)			$ 138,160,572

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, 2012

	Major Fund	Nonmajor Funds	
	General Purpose School	Other Govern-mental Funds	Total Governmental Funds
Revenues			
Local Taxes	$ 23,941,281	$ 0	$ 23,941,281
Licenses and Permits	2,560	0	2,560
Charges for Current Services	1,097,409	0	1,097,409
Other Local Revenues	196,639	0	196,639
State of Tennessee	49,794,001	0	49,794,001
Federal Government	3,620,684	6,527,756	10,148,440
Total Revenues	$ 78,652,574	$ 6,527,756	$ 85,180,330
Expenditures			
Current:			
Instruction	$ 48,886,775	$ 4,752,763	$ 53,639,538
Support Services	23,948,294	1,939,731	25,888,025
Operation of Non-Instructional Services	5,138,398	0	5,138,398
Capital Outlay	391,266	0	391,266
Debt Service:			
Principal on Debt	264,888	0	264,888
Interest on Debt	24,299	0	24,299
Other Debt Service	300,000	0	300,000
Capital Projects	0	253,532	253,532
Total Expenditures	$ 78,953,920	$ 6,946,026	$ 85,899,946
Excess (Deficiency) of Revenues Over Expenditures	$ (301,346)	$ (418,270)	$ (719,616)
Other Financing Sources (Uses)			
Notes Issued	$ 338,596	$ 500,000	$ 838,596
Insurance Recovery	20,098	0	20,098
Total Other Financing Sources (Uses)	$ 358,694	$ 500,000	$ 858,694
Net Change in Fund Balances	$ 57,348	$ 81,730	$ 139,078
Fund Balance, July 1, 2011	6,252,755	736,566	6,989,321
Fund Balance, June 30, 2012	$ 6,310,103	$ 818,296	$ 7,128,399

Exhibit I-5

Robertson County, Tennessee
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances
of Governmental Funds to the Statement of Activities
Discretely Presented Robertson County School Department
For the Year Ended June 30, 2012

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)			$ 139,078
(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	$ 1,093,498		
Less: current-year depreciation expense	(4,408,979)		(3,315,481)
(2) The net effect of various miscellaneous transactions involving capital assets (sales, trade-ins, and donations) is to increase net assets.			
Add: assets donated and capitalized	$ 270,000		
Less: loss on disposal of capital assets	(132,769)		137,231
(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, 2011	$ (1,002,947)		
Add: deferred delinquent property taxes and other deferred June 30, 2012	1,147,658		144,711
(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	$ (838,596)		
Add: principal payments on notes	110,515		
Add: principal payments on capital leases	154,373		(573,708)
(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	$ 2,538		
Change in termination benefits liability	120,130		
Change in other postemployment benefits liability	(646,352)		(523,684)
Change in net assets of governmental activities (Exhibit B)			$ (3,991,853)

Exhibit I-6

Robertson County, Tennessee
Combining Balance Sheet - Nonmajor Governmental Funds
Discretely Presented Robertson County School Department
June 30, 2012

	Special Revenue Fund	Capital Projects Fund	
	School Federal Projects	Education Capital Projects	Total Nonmajor Governmental Funds
ASSETS			
Equity in Pooled Cash and Investments	$ 195,583	$ 518,083	$ 713,666
Accounts Receivable	172	0	172
Due from Other Governments	109,238	0	109,238
Total Assets	$ 304,993	$ 518,083	$ 823,076
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts Payable	$ 644	$ 0	$ 644
Due to State of Tennessee	4,136	0	4,136
Total Liabilities	$ 4,780	$ 0	$ 4,780
Fund Balances			
Restricted:			
Restricted for Education	$ 300,213	$ 0	$ 300,213
Restricted for Capital Projects	0	518,083	518,083
Total Fund Balances	$ 300,213	$ 518,083	$ 818,296
Total Liabilities and Fund Balances	$ 304,993	$ 518,083	$ 823,076

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, 2012

	Special Revenue Fund	Capital Projects Fund	Total
	School Federal Projects	Education Capital Projects	Nonmajor Governmental Funds
Revenues			
Federal Government	$ 6,527,756	$ 0	$ 6,527,756
Total Revenues	$ 6,527,756	$ 0	$ 6,527,756
Expenditures			
Current:			
Instruction	$ 4,752,763	$ 0	$ 4,752,763
Support Services	1,939,731	0	1,939,731
Capital Projects	0	253,532	253,532
Total Expenditures	$ 6,692,494	$ 253,532	$ 6,946,026
Excess (Deficiency) of Revenues Over Expenditures	$ (164,738)	$ (253,532)	$ (418,270)
Other Financing Sources (Uses)			
Notes Issued	$ 0	$ 500,000	$ 500,000
Total Other Financing Sources (Uses)	$ 0	$ 500,000	$ 500,000
Net Change in Fund Balances	$ (164,738)	$ 246,468	$ 81,730
Fund Balance, July 1, 2011	464,951	271,615	736,566
Fund Balance, June 30, 2012	$ 300,213	$ 518,083	$ 818,296

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, 2012

	Actual	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues				
Local Taxes	$ 23,941,281	$ 23,600,000	$ 23,600,000	$ 341,281
Licenses and Permits	2,560	2,300	2,300	260
Charges for Current Services	1,097,409	1,000,000	1,000,000	97,409
Other Local Revenues	196,639	145,500	145,500	51,139
State of Tennessee	49,794,001	49,166,503	49,367,400	426,601
Federal Government	3,620,684	3,108,000	3,676,274	(55,590)
Total Revenues	$ 78,652,574	$ 77,022,303	$ 77,791,474	$ 861,100
Expenditures				
Instruction				
Regular Instruction Program	$ 39,351,804	$ 40,566,800	$ 40,030,200	$ 678,396
Alternative Instruction Program	536,230	519,900	544,900	8,670
Special Education Program	6,022,542	6,244,275	6,144,275	121,733
Vocational Education Program	2,800,713	2,959,500	2,959,500	158,787
Student Body Education Program	136,761	219,900	219,900	83,139
Adult Education Program	38,725	38,825	38,825	100
Support Services				
Attendance	142,292	145,100	145,100	2,808
Health Services	788,535	842,000	842,000	53,465
Other Student Support	2,006,977	2,124,000	2,124,000	117,023
Regular Instruction Program	1,844,077	1,890,700	1,890,700	46,623
Alternative Instruction Program	90,148	92,700	92,700	2,552
Special Education Program	762,287	659,100	790,100	27,813
Vocational Education Program	124,912	134,500	134,500	9,588
Other Programs	350,897	0	350,897	0
Board of Education	1,088,189	1,111,700	1,111,700	23,511
Director of Schools	352,479	400,300	440,900	88,421
Office of the Principal	3,935,476	4,313,800	4,283,800	348,324
Fiscal Services	189,566	197,700	197,700	8,134
Human Services/Personnel	240,989	249,500	249,500	8,511
Operation of Plant	5,316,701	5,430,500	5,430,500	113,799
Maintenance of Plant	1,754,788	1,894,800	1,894,800	140,012
Transportation	4,246,729	4,291,000	4,456,000	209,271
Central and Other	713,252	742,200	742,200	28,948
Operation of Non-Instructional Services				
Food Service	3,488,711	3,003,700	3,571,974	83,263
Community Services	811,085	893,900	893,900	82,815
Early Childhood Education	838,602	843,800	843,800	5,198
Capital Outlay				
Regular Capital Outlay	391,266	179,000	484,000	92,734
Principal on Debt				
Education	264,888	0	264,888	0

(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.)				
Interest on Debt				
Education	$ 24,299	$ 0	$ 24,299	$ 0
Other Debt Service				
Education	300,000	0	300,000	0
Total Expenditures	$ 78,953,920	$ 79,989,200	$ 81,497,558	$ 2,543,638
Excess (Deficiency) of Revenues Over Expenditures	$ (301,346)	$ (2,966,897)	$ (3,706,084)	$ 3,404,738
Other Financing Sources (Uses)				
Notes Issued	$ 338,596	$ 0	$ 150,000	$ 188,596
Insurance Recovery	20,098	35,000	35,000	(14,902)
Transfers In	0	15,000	15,000	(15,000)
Transfers Out	0	(660,000)	(70,813)	70,813
Total Other Financing Sources (Uses)	$ 358,694	$ (610,000)	$ 129,187	$ 229,507
Net Change in Fund Balance	$ 57,348	$ (3,576,897)	$ (3,576,897)	$ 3,634,245
Fund Balance, July 1, 2011	6,252,755	6,252,756	6,252,756	(1)
Fund Balance, June 30, 2012	$ 6,310,103	$ 2,675,859	$ 2,675,859	$ 3,634,244

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, 2012

	Actual	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues				
Federal Government	$ 6,527,756	$ 7,185,419	$ 7,069,421	$ (541,665)
Total Revenues	$ 6,527,756	$ 7,185,419	$ 7,069,421	$ (541,665)
Expenditures				
Instruction				
Regular Instruction Program	$ 2,126,540	$ 2,559,404	$ 2,425,005	$ 298,465
Special Education Program	2,518,393	2,546,647	2,622,108	103,715
Vocational Education Program	107,830	96,826	108,839	1,009
Support Services				
Other Student Support	38,923	43,009	42,111	3,188
Regular Instruction Program	571,146	833,699	823,057	251,911
Special Education Program	572,033	808,260	728,856	156,823
Vocational Education Program	3,004	7,000	3,083	79
Office of the Principal	752,343	716,067	752,343	0
Transportation	2,282	0	2,282	0
Total Expenditures	$ 6,692,494	$ 7,610,912	$ 7,507,684	$ 815,190
Excess (Deficiency) of Revenues Over Expenditures	$ (164,738)	$ (425,493)	$ (438,263)	$ 273,525
Other Financing Sources (Uses)				
Transfers In	$ 0	$ 125,921	$ 7,386	$ (7,386)
Transfers Out	0	(156,961)	(34,854)	34,854
Total Other Financing Sources (Uses)	$ 0	$ (31,040)	$ (27,468)	$ 27,468
Net Change in Fund Balance	$ (164,738)	$ (456,533)	$ (465,731)	$ 300,993
Fund Balance, July 1, 2011	464,951	465,762	465,762	(811)
Fund Balance, June 30, 2012	$ 300,213	$ 9,229	$ 31	$ 300,182

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, 2012

Description of Indebtedness	Original Amount of Issue	Interest Rate	Date of Issue	Last Maturity Date	Outstanding 7-1-11	Issued During Period	Paid and/or Matured During Period	Outstanding 6-30-12
PRIMARY GOVERNMENT								
NOTES PAYABLE								
Payable through General Debt Service Fund								
Highway Paving	$ 900,000	5.32 %	4-3-00	4-3-12	$ 75,000	$ 0	$ 75,000	$ 0
Refunding Notes	2,990,000	2 to 3.7	4-1-03	3-1-13	285,000	0	175,000	110,000
Refunding Notes	6,910,000	2 to 4	12-30-09	5-1-19	5,275,000	0	1,065,000	4,210,000
Industrial Development Board (Red River Project)	300,000	3.678	3-7-12	3-7-15	0	300,000	0	300,000
Total Notes Payable					$ 5,635,000	$ 300,000	$ 1,315,000	$ 4,620,000
BONDS PAYABLE								
Payable through General Debt Service Fund								
Refunding	12,990,000	2 to 5	4-1-03	12-1-12	$ 1,305,000	$ 0	$ 950,000	$ 355,000
Refunding	14,415,000	4 to 4.5	2-1-04	6-1-15	6,655,000	0	1,575,000	5,080,000
School Bonds	15,395,000	2 to 4.375	4-1-04	4-1-19	13,420,000	0	1,000,000	12,420,000
General Obligation Bond	17,050,000	3 to 5	6-1-05	4-1-25	14,660,000	0	780,000	13,880,000
General Obligation Bond	49,005,000	4.123	3-7-07	6-1-27	46,045,000	0	2,040,000	44,005,000
General Obligation Bond	30,450,000	3.5 to 5	5-29-08	6-1-28	30,000,000	0	1,300,000	28,700,000
School Bonds	39,225,000	2.5 to 5.5	2-4-09	6-1-29	36,850,000	0	1,525,000	35,325,000
Total Bonds Payable					$ 148,935,000	$ 0	$ 9,170,000	$ 139,765,000

(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 7-1-11	Issued During Period	Paid and/or Matured During Period	Outstanding 6-30-12
DISCRETELY PRESENTED ROBERTSON COUNTY SCHOOL DEPARTMENT								
NOTES PAYABLE								
Payable through General Purpose School Fund								
Energy Efficiency Improvements	$ 500,000	0 %	6-9-05	3-20-12	$ 71,428	$ 0	$ 71,428	$ 0
Energy Efficiency	210,000	0	7-31-08	7-15-15	150,000	0	30,000	120,000
Energy Efficient School Initiative	363,446	0	1-25-11	1-25-22	24,850	338,596	9,087	354,359
Mscouts Blvd. Facility	500,000	0	4-23-12	3-19-15	0	500,000	0	500,000
Total Notes Payable					$ 246,278	$ 838,596	$ 110,515	$ 974,359
CAPITAL LEASES PAYABLE								
Payable through General Purpose School Fund								
Energy Efficiency Lighting	737,080	4.5	3-21-05	4-16-12	$ 119,861	$ 0	$ 119,861	$ 0
Energy Conservation Project	489,035	5.45	7-31-08	8-1-18	420,512	0	34,512	386,000
Total Capital Leases Payable					$ 540,373	$ 0	$ 154,373	$ 386,000

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
2013	$ 1,235,000	$ 160,293	$ 1,395,293
2014	1,150,000	122,343	1,272,343
2015	890,000	87,659	977,659
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	$ 4,620,000	$ 490,595	$ 5,110,595

Year Ending June 30	Bonds Principal	Bonds Interest	Bonds Total
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	$ 139,765,000	$ 50,450,681	$ 190,215,681

(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	Notes Interest	Notes Total
2013	$ 233,015	$ 0	$ 233,015
2014	233,015	0	233,015
2015	233,014	0	233,014
2016	66,348	0	66,348
2017	36,348	0	36,348
2018	36,348	0	36,348
2019	36,348	0	36,348
2020	36,348	0	36,348
2021	36,348	0	36,348
2022	27,227	0	27,227
Total	$ 974,359	$ 0	$ 974,359

Year Ending June 30	Capital Leases Principal	Capital Leases Interest	Capital Leases Total
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	$ 386,000	$ 86,057	$ 472,057

Exhibit J-3

Robertson County, Tennessee
Schedule of Notes Receivable
June 30, 2012

Description	Debtor	Original Amount of Notes	Date of Issue	Date of Maturity	Interest Rate	Balance 6-30-12
General Debt Service Fund						
Mscouts Blvd. Facility	Robertson County School Department	$ 500,000	4-23-12	3-19-15	0 %	$ 500,000

Exhibit J-4

Robertson County, Tennessee
Schedule of Transfers
For the Year Ended June 30, 2012

From Fund	To Fund	Purpose	Amount
General	General Debt Service	Debt retirement	$ 37,500
General Capital Projects	"	Close project	34,473
Total Transfers			$ 71,973

Exhibit J-5

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, 2012

Official	Authorization for Salary	Salary Paid During Period		Bond	Surety
County Mayor	Section 8-24-102, *TCA*	$ 85,059		$ 50,000	Western Surety Company
Road Supervisor	Section 8-24-102, *TCA*	79,443		100,000	"
Director of Schools	State Board of Education and Local Board of Education	99,267	(1)	50,000	"
Trustee	Section 8-24-102, *TCA*	72,228		3,370,324	Ohio Casualty Insurance Company
Assessor of Property	Section 8-24-102, *TCA*	72,228		10,000	Western Surety Company
Finance Director	County Commission	77,474		50,000	"
County Clerk	Section 8-24-102, *TCA*	72,228		50,000	"
Circuit Court Clerk	Section 8-24-102, *TCA*	72,228		50,000	"
Clerk and Master	Section 8-24-102, *TCA,* and Chancery Court Judge	72,228	(2)	50,000	"
Register	Section 8-24-102, *TCA*	72,228		25,000	"
Sheriff	Section 8-24-102, *TCA*	79,443	(3)	25,000	"
Employee Blanket Bonds:					
Public Employee Dishonesty - County Departments				150,000	Local Government Insurance Pool
Public Employee Dishonesty - School Department				150,000	Tennessee Risk Management Trust

(1) Other benefits not included are one sick day per month, the use of an automobile, a board paid life insurance policy, and a performance bonus of $1,467 awarded by the board.
(2) Does not include special commissioner fees of $7,900.
(3) Does not include a law enforcement training supplement of $600.

Exhibit J-6

Robertson County, Tennessee
Schedule of Detailed Revenues -
All Governmental Fund Types
For the Year Ended June 30, 2012

	General	Special Revenue Funds				Debt Service Fund	Total
		Solid Waste / Sanitation	Drug Control	Constitutional Officers - Fees	Highway / Public Works	General Debt Service	
Local Taxes							
County Property Taxes							
Current Property Tax	$ 11,840,232	$ 755,750	$ 0	$ 0	$ 0	$ 10,580,491	$ 23,176,473
Trustee's Collections - Prior Year	297,935	19,017	0	0	0	176,805	493,757
Circuit/Clerk & Master Collections - Prior Years	223,975	14,229	0	0	0	132,800	371,004
Interest and Penalty	163,174	10,416	0	0	0	101,774	275,364
Payments in-Lieu-of Taxes - Local Utilities	158,370	0	0	0	0	0	158,370
Payments in-Lieu-of Taxes - Other	0	0	0	0	0	51,980	51,980
County Local Option Taxes							
Hotel/Motel Tax	311,949	0	0	0	0	0	311,949
Wheel Tax	0	0	0	0	873,754	4,014,549	4,888,303
Litigation Tax - General	310,703	0	0	0	0	0	310,703
Litigation Tax - Jail, Workhouse, or Courthouse	0	0	0	0	0	361,642	361,642
Mineral Severance Tax	0	0	0	0	99,221	0	99,221
Adequate Facilities/Development Tax	0	0	0	0	0	446,239	446,239
Statutory Local Taxes							
Bank Excise Tax	120,825	0	0	0	0	0	120,825
Wholesale Beer Tax	187,486	0	0	0	0	0	187,486
Total Local Taxes	$ 13,614,649	$ 799,412	$ 0	$ 0	$ 972,975	$ 15,866,280	$ 31,253,316
Licenses and Permits							
Licenses							
Cable TV Franchise	$ 70,746	$ 0	$ 0	$ 0	$ 0	$ 0	$ 70,746
Permits							
Building Permits	152,210	0	0	0	0	0	152,210
Other Permits	0	0	0	0	3,300	0	3,300
Total Licenses and Permits	$ 222,956	$ 0	$ 0	$ 0	$ 3,300	$ 0	$ 226,256
Fines, Forfeitures, and Penalties							
Circuit Court							
Fines	$ 35,576	$ 0	$ 0	$ 0	$ 0	$ 0	$ 35,576
DUI Treatment Fines	1,140	0	0	0	0	0	1,140

(Continued)

Exhibit J-6

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

	General	Special Revenue Funds				Debt Service Fund	Total
		Solid Waste / Sanitation	Drug Control	Constitutional Officers - Fees	Highway / Public Works	General Debt Service	
Fines, Forfeitures, and Penalties (Cont.)							
Circuit Court (Cont.)							
Data Entry Fee - Circuit Court	$ 3,557	$ 0	$ 0	$ 0	$ 0	$ 0	$ 3,557
Courtroom Security Fee	110	0	0	0	0	0	110
General Sessions Court							
Fines	166,030	0	0	0	0	0	166,030
Drug Control Fines	0	0	1,807	0	0	0	1,807
Interpreter Fees	195	0	0	0	0	0	195
DUI Treatment Fines	7,588	0	0	0	0	0	7,588
Data Entry Fee - General Sessions Court	17,214	0	0	0	0	0	17,214
Courtroom Security Fee	748	0	0	0	0	0	748
Juvenile Court							
Fines	9,353	0	0	0	0	0	9,353
Officers Costs	4,245	0	0	0	0	0	4,245
Data Entry Fee - Juvenile Court	600	0	0	0	0	0	600
Chancery Court							
Officers Costs	2,471	0	0	0	0	0	2,471
Data Entry Fee - Chancery Court	2,604	0	0	0	0	0	2,604
Courtroom Security Fee	25	0	0	0	0	0	25
Other Fines, Forfeitures, and Penalties							
Proceeds from Confiscated Property	0	0	73,861	0	0	0	73,861
Total Fines, Forfeitures, and Penalties	$ 251,456	$ 0	$ 75,668	$ 0	$ 0	$ 0	$ 327,124
Charges for Current Services							
General Service Charges							
Solid Waste Disposal Fees	$ 0	$ 1,297,021	$ 0	$ 0	$ 0	$ 0	$ 1,297,021
Patient Charges	2,001,757	0	0	0	0	0	2,001,757
Other General Service Charges	263,098	0	0	0	0	0	263,098
Fees							
Copy Fees	3,479	0	0	0	0	0	3,479
Greenbelt Late Application Fee	50	0	0	0	0	0	50
Telephone Commissions	111,422	0	0	0	0	0	111,422

(Continued)

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

	General	Special Revenue Funds				Debt Service Fund	Total
		Solid Waste / Sanitation	Drug Control	Constitutional Officers - Fees	Highway / Public Works	General Debt Service	
Charges for Current Services (Cont.)							
Fees (Cont.)							
Constitutional Officers' Fees and Commissions	$ 0	$ 0	$ 0	$ 7,900	$ 0	$ 0	$ 7,900
Data Processing Fee - Register	23,848	0	0	0	0	0	23,848
Data Processing Fee - Sheriff	8,096	0	0	0	0	0	8,096
Sexual Offender Registration Fees - Sheriff	6,600	0	0	0	0	0	6,600
Data Processing Fee - County Clerk	5,448	0	0	0	0	0	5,448
Total Charges for Current Services	$ 2,423,798	$ 1,297,021	$ 0	$ 7,900	$ 0	$ 0	$ 3,728,719
Other Local Revenues							
Recurring Items							
Investment Income	$ 0	$ 0	$ 0	$ 0	$ 0	$ 111,941	$ 111,941
Commissary Sales	22,423	0	0	0	0	0	22,423
Sale of Recycled Materials	0	70,553	0	0	3,903	0	74,456
Miscellaneous Refunds	61,214	3,545	0	0	12,497	0	77,256
Nonrecurring Items							
Sale of Equipment	0	17,900	0	0	0	36,680	54,580
Contributions and Gifts	581	0	0	0	0	0	581
Other Local Revenues							
Other Local Revenues	70,526	0	0	0	0	5,763	76,289
Total Other Local Revenues	$ 154,744	$ 91,998	$ 0	$ 0	$ 16,400	$ 154,384	$ 417,526
Fees Received from County Officials							
Fees in-Lieu-of Salary							
County Clerk	$ 804,892	$ 0	$ 0	$ 0	$ 0	$ 0	$ 804,892
Circuit Court Clerk	319,261	0	0	0	0	0	319,261
General Sessions Court Clerk	528,188	0	0	0	0	0	528,188
Clerk and Master	234,527	0	0	0	0	0	234,527
Juvenile Court Clerk	61,747	0	0	0	0	0	61,747
Register	310,134	0	0	0	0	0	310,134
Sheriff	30,221	0	0	0	0	0	30,221
Trustee	1,172,458	0	0	0	0	0	1,172,458
Total Fees Received from County Officials	$ 3,461,428	$ 0	$ 0	$ 0	$ 0	$ 0	$ 3,461,428

(Continued)

Exhibit J-6

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	Total
State of Tennessee							
General Government Grants							
Juvenile Services Program	$ 9,000	$ 0	$ 0	$ 0	$ 0	$ 0	$ 9,000
Solid Waste Grants	0	48,536	0	0	0	0	48,536
Public Safety Grants							
Law Enforcement Training Programs	24,000	0	0	0	0	0	24,000
Health and Welfare Grants							
Health Department Programs	482,509	0	0	0	0	0	482,509
Public Works Grants							
Bridge Program	0	0	0	0	34,173	0	34,173
State Aid Program	0	0	0	0	286,046	0	286,046
Litter Program	37,860	0	0	0	0	0	37,860
Other State Revenues							
Beer Tax	18,421	0	0	0	0	0	18,421
Alcoholic Beverage Tax	90,702	0	0	0	0	0	90,702
Contracted Prisoner Boarding	3,068,183	0	0	0	0	0	3,068,183
Gasoline and Motor Fuel Tax	0	0	0	0	1,981,795	0	1,981,795
Petroleum Special Tax	0	0	0	0	47,826	0	47,826
Registrar's Salary Supplement	15,164	0	0	0	0	0	15,164
Other State Grants	60,176	0	0	0	0	0	60,176
Other State Revenues	27,082	0	0	0	0	0	27,082
Total State of Tennessee	$ 3,833,097	$ 48,536	$ 0	$ 0	$ 2,349,840	$ 0	$ 6,231,473
Federal Government							
Federal Through State							
Disaster Relief	$ 30,000	$ 0	$ 0	$ 0	$ 0	$ 0	$ 30,000
Law Enforcement Grants	17,998	0	0	0	0	0	17,998
Other Federal through State	81,713	0	0	0	37,532	0	119,245
Direct Federal Revenue							
Other Direct Federal Revenue	14,819	0	0	0	0	0	14,819
Total Federal Government	$ 144,530	$ 0	$ 0	$ 0	$ 37,532	$ 0	$ 182,062
Other Governments and Citizens Groups							
Other Governments							
Contributions	$ 0	$ 0	$ 0	$ 0	$ 0	$ 300,000	$ 300,000
Total Other Governments and Citizens Groups	$ 0	$ 0	$ 0	$ 0	$ 0	$ 300,000	$ 300,000
Total	$ 24,106,658	$ 2,236,967	$ 75,668	$ 7,900	$ 3,380,047	$ 16,320,664	$ 46,127,904

Exhibit J-7

Robertson County, Tennessee
Schedule of Detailed Revenues -
All Governmental Fund Types
Discretely Presented Discretely Presented School Department
For the Year Ended June 30, 2012

	General Purpose School	School Federal Projects	Total
Local Taxes			
County Property Taxes			
Current Property Tax	$ 13,225,768	$ 0	$ 13,225,768
Trustee's Collections - Prior Year	332,413	0	332,413
Circuit/Clerk & Master Collections - Prior Years	249,001	0	249,001
Interest and Penalty	182,236	0	182,236
Payments in-Lieu-of Taxes - T.V.A.	908,015	0	908,015
County Local Option Taxes			
Local Option Sales Tax	8,493,011	0	8,493,011
Business Tax	545,069	0	545,069
Statutory Local Taxes			
Interstate Telecommunications Tax	5,768	0	5,768
Total Local Taxes	$ 23,941,281	$ 0	$ 23,941,281
Licenses and Permits			
Licenses			
Marriage Licenses	$ 2,560	$ 0	$ 2,560
Total Licenses and Permits	$ 2,560	$ 0	$ 2,560
Charges for Current Services			
Education Charges			
Tuition - Regular Day Students	$ 12,865	$ 0	$ 12,865
Tuition - Summer School	11,370	0	11,370
Tuition - Other	840,821	0	840,821
Receipts from Individual Schools	143,310	0	143,310
Other Charges for Services			
Other Charges for Services	89,043	0	89,043
Total Charges for Current Services	$ 1,097,409	$ 0	$ 1,097,409
Other Local Revenues			
Recurring Items			
Refund of Telecommunication and Internet Fees (E-Rate)	$ 56,700	$ 0	$ 56,700
Miscellaneous Refunds	60,792	0	60,792
Nonrecurring Items			
Sale of Equipment	45,935	0	45,935
Damages Recovered from Individuals	4,899	0	4,899
Contributions and Gifts	18,261	0	18,261
Other Local Revenues			
Other Local Revenues	10,052	0	10,052
Total Other Local Revenues	$ 196,639	$ 0	$ 196,639
State of Tennessee			
General Government Grants			
On-Behalf Contributions for OPEB	$ 350,897	$ 0	$ 350,897
State Education Funds			
Basic Education Program	47,749,002	0	47,749,002
Early Childhood Education	841,423	0	841,423
School Food Service	50,554	0	50,554
Energy Efficient School Initiative	47,150	0	47,150
Other State Education Funds	12,768	0	12,768

(Continued)

Exhibit J-7

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.)			
Career Ladder Program	$ 364,151	$ 0	$ 364,151
Career Ladder - Extended Contract	88,600	0	88,600
Other State Revenues			
Income Tax	73,321	0	73,321
Other State Grants	216,135	0	216,135
Total State of Tennessee	$ 49,794,001	$ 0	$ 49,794,001
Federal Government			
Federal Through State			
USDA School Lunch Program	$ 2,230,259	$ 0	$ 2,230,259
USDA - Commodities	398,274	0	398,274
Breakfast	711,448	0	711,448
USDA - Other	5,689	0	5,689
Vocational Education - Basic Grants to States	0	143,899	143,899
Other Vocational	34,345	0	34,345
Title I Grants to Local Education Agencies	0	1,841,701	1,841,701
Special Education - Grants to States	168,374	3,004,565	3,172,939
Special Education Preschool Grants	0	90,657	90,657
English Language Acquisition Grants	0	77,751	77,751
Eisenhower Professional Development State Grants	0	370,811	370,811
Race-to-the-Top - ARRA	0	354,194	354,194
Other Federal through State	18,730	644,178	662,908
Direct Federal Revenue			
ROTC Reimbursement	53,565	0	53,565
Total Federal Government	$ 3,620,684	$ 6,527,756	$ 10,148,440
Total	$ 78,652,574	$ 6,527,756	$ 85,180,330

Robertson County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types
For the Year Ended June 30, 2012

General Fund			
General Government			
County Commission			
Part-time Personnel	$ 8,606		
Board and Committee Members Fees	75,800		
Social Security	5,233		
Employer Medicare	1,224		
Dues and Memberships	14,855		
Legal Services	64,503		
Legal Notices, Recording, and Court Costs	363		
Other Contracted Services	5,200		
Workers' Compensation Insurance	258		
Other Charges	1,277		
Total County Commission		$	177,319
County Mayor/Executive			
County Official/Administrative Officer	$ 85,059		
Clerical Personnel	77,360		
Part-time Personnel	2,162		
Overtime Pay	12		
Social Security	9,886		
State Retirement	10,199		
Employer Medicare	2,312		
Communication	2,051		
Dues and Memberships	1,600		
Maintenance and Repair Services - Equipment	625		
Maintenance and Repair Services - Vehicles	1,007		
Postal Charges	804		
Printing, Stationery, and Forms	521		
Rentals	226		
Travel	374		
Gasoline	1,075		
Office Supplies	690		
Premiums on Corporate Surety Bonds	175		
Workers' Compensation Insurance	497		
In Service/Staff Development	510		
Other Capital Outlay	3,638		
Total County Mayor/Executive			200,783
Election Commission			
County Official/Administrative Officer	$ 64,994		
Clerical Personnel	55,808		
Part-time Personnel	24,829		

(Continued)

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

General Fund (Cont.)			
General Government (Cont.)			
Election Commission (Cont.)			
Overtime Pay	$ 1,084		
Board and Committee Members Fees	3,260		
Election Workers	21,549		
Social Security	9,177		
State Retirement	7,864		
Employer Medicare	2,146		
Communication	861		
Data Processing Services	26,210		
Dues and Memberships	250		
Legal Notices, Recording, and Court Costs	2,915		
Maintenance and Repair Services - Equipment	1,964		
Postal Charges	18,877		
Printing, Stationery, and Forms	7,549		
Rentals	1,050		
Other Contracted Services	30,065		
Office Supplies	4,430		
Workers' Compensation Insurance	523		
In Service/Staff Development	1,672		
Other Capital Outlay	20,893		
Total Election Commission		$	307,970
Register of Deeds			
County Official/Administrative Officer	$ 72,228		
Clerical Personnel	151,882		
Social Security	12,667		
State Retirement	14,462		
Employer Medicare	2,962		
Communication	1,435		
Data Processing Services	9,780		
Dues and Memberships	666		
Printing, Stationery, and Forms	275		
Rentals	2,921		
Office Supplies	3,853		
Premiums on Corporate Surety Bonds	100		
Workers' Compensation Insurance	679		
Other Charges	6,475		
Total Register of Deeds			280,385
Planning			
County Official/Administrative Officer	$ 62,049		

(Continued)

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

General Fund (Cont.)			
General Government (Cont.)			
Planning (Cont.)			
Clerical Personnel	$ 135,775		
Part-time Personnel	6,196		
Board and Committee Members Fees	5,550		
Social Security	12,144		
State Retirement	12,226		
Employer Medicare	2,840		
Communication	3,628		
Consultants	942		
Data Processing Services	1,375		
Dues and Memberships	487		
Legal Notices, Recording, and Court Costs	2,223		
Maintenance and Repair Services - Equipment	642		
Maintenance and Repair Services - Vehicles	1,354		
Postal Charges	490		
Printing, Stationery, and Forms	779		
Rentals	1,202		
Gasoline	2,471		
Office Supplies	2,468		
Workers' Compensation Insurance	647		
In Service/Staff Development	60		
Other Capital Outlay	3,911		
Total Planning		$	259,459
County Buildings			
County Official/Administrative Officer	$ 57,818		
Maintenance Personnel	257,151		
Part-time Personnel	10,579		
Overtime Pay	3,640		
Social Security	18,939		
State Retirement	20,415		
Employer Medicare	4,429		
Communication	3,976		
Maintenance Agreements	29,497		
Maintenance and Repair Services - Buildings	35,389		
Maintenance and Repair Services - Equipment	5,155		
Maintenance and Repair Services - Vehicles	814		
Pest Control	1,275		
Rentals	123		
Disposal Fees	828		
Electricity	203,776		

(Continued)

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

General Fund (Cont.)			
General Government (Cont.)			
County Buildings (Cont.)			
Gasoline	$ 1,703		
Natural Gas	49,045		
Uniforms	4,999		
Water and Sewer	14,752		
Workers' Compensation Insurance	12,958		
In Service/Staff Development	600		
Other Charges	10,052		
Other Capital Outlay	49,899		
Total County Buildings		$	797,812
Other Facilities			
Custodial Personnel	$ 86,224		
Part-time Personnel	14,516		
Overtime Pay	307		
Social Security	5,901		
State Retirement	5,572		
Employer Medicare	1,380		
Communication	3,587		
Maintenance and Repair Services - Equipment	177		
Travel	357		
Custodial Supplies	21,928		
Gasoline	296		
Uniforms	1,517		
Workers' Compensation Insurance	3,972		
Other Charges	127		
Other Capital Outlay	803		
Total Other Facilities			146,664
Preservation of Records			
Clerical Personnel	$ 81,373		
Social Security	4,316		
State Retirement	5,245		
Employer Medicare	1,009		
Communication	861		
Postal Charges	90		
Rentals	439		
Workers' Compensation Insurance	247		
Other Charges	5,704		
Total Preservation of Records			99,284

(Continued)

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

General Fund (Cont.)			
Finance			
Accounting and Budgeting			
County Official/Administrative Officer	$ 77,474		
Clerical Personnel	263,691		
Social Security	19,370		
State Retirement	21,987		
Employer Medicare	4,530		
Communication	3,091		
Data Processing Services	7,750		
Dues and Memberships	627		
Legal Notices, Recording, and Court Costs	498		
Maintenance and Repair Services - Equipment	3,925		
Postal Charges	5,700		
Printing, Stationery, and Forms	6,060		
Rentals	4,228		
Office Supplies	5,322		
Premiums on Corporate Surety Bonds	200		
Workers' Compensation Insurance	1,032		
Other Capital Outlay	450		
Total Accounting and Budgeting		$	425,935
Property Assessor's Office			
County Official/Administrative Officer	$ 72,228		
Clerical Personnel	203,991		
Board and Committee Members Fees	850		
Social Security	16,188		
State Retirement	17,821		
Employer Medicare	3,786		
Communication	3,345		
Contracts with Government Agencies	15,578		
Data Processing Services	3,000		
Dues and Memberships	1,600		
Legal Notices, Recording, and Court Costs	142		
Maintenance and Repair Services - Vehicles	2,785		
Rentals	3,468		
Other Contracted Services	25,430		
Gasoline	1,861		
Office Supplies	5,760		
Premiums on Corporate Surety Bonds	100		
Workers' Compensation Insurance	8,514		
In Service/Staff Development	894		
Total Property Assessor's Office			387,341

(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	$ 72,228		
Clerical Personnel	114,254		
Overtime Pay	593		
Social Security	11,568		
State Retirement	11,800		
Employer Medicare	2,705		
Communication	1,148		
Contracts with Government Agencies	8,984		
Contracts with Private Agencies	8,162		
Data Processing Services	5,006		
Dues and Memberships	666		
Maintenance and Repair Services - Equipment	406		
Postal Charges	12,000		
Printing, Stationery, and Forms	149		
Rentals	1,820		
Office Supplies	3,309		
Premiums on Corporate Surety Bonds	7,588		
Workers' Compensation Insurance	619		
In Service/Staff Development	187		
Total County Trustee's Office		$	263,192
County Clerk's Office			
County Official/Administrative Officer	$ 72,228		
Clerical Personnel	344,654		
Social Security	24,125		
State Retirement	26,887		
Employer Medicare	5,642		
Communication	3,443		
Data Processing Services	17,051		
Dues and Memberships	666		
Legal Notices, Recording, and Court Costs	374		
Postal Charges	14,500		
Printing, Stationery, and Forms	2,513		
Rentals	2,315		
Office Supplies	3,347		
Premiums on Corporate Surety Bonds	175		
Workers' Compensation Insurance	1,267		
In Service/Staff Development	77		
Other Charges	104		
Other Capital Outlay	813		
Total County Clerk's Office			520,181

(Continued)

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

General Fund (Cont.)			
Administration of Justice			
Circuit Court			
County Official/Administrative Officer	$ 72,228		
Clerical Personnel	455,629		
Part-time Personnel	14,201		
Overtime Pay	1,270		
Social Security	31,411		
State Retirement	33,923		
Employer Medicare	7,346		
Communication	5,164		
Data Processing Services	14,949		
Dues and Memberships	636		
Legal Notices, Recording, and Court Costs	534		
Maintenance and Repair Services - Equipment	500		
Postal Charges	12,000		
Printing, Stationery, and Forms	9,727		
Rentals	10,505		
Other Contracted Services	19,663		
Office Supplies	7,860		
Periodicals	365		
Premiums on Corporate Surety Bonds	175		
Workers' Compensation Insurance	1,840		
In Service/Staff Development	378		
Other Capital Outlay	39,160		
Total Circuit Court		$	739,464
General Sessions Court			
Judge(s)	$ 148,474		
Laborers	52,656		
Clerical Personnel	94,282		
Part-time Personnel	2,849		
Overtime Pay	788		
Special Commissioner Fees/Special Master Fees	52,211		
Social Security	18,560		
State Retirement	18,354		
Employer Medicare	4,896		
Communication	3,320		
Data Processing Services	3,650		
Dues and Memberships	665		
Maintenance and Repair Services - Equipment	912		
Maintenance and Repair Services - Vehicles	5,330		
Postal Charges	223		

(Continued)

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

General Fund (Cont.)			
Administration of Justice (Cont.)			
General Sessions Court (Cont.)			
Printing, Stationery, and Forms	$ 865		
Rentals	1,614		
Other Contracted Services	6,986		
Gasoline	6,787		
Office Supplies	2,965		
Periodicals	3,714		
Liability Insurance	1,386		
Workers' Compensation Insurance	987		
In Service/Staff Development	950		
Other Charges	2,221		
Total General Sessions Court		$	435,645
Chancery Court			
County Official/Administrative Officer	$ 72,228		
Clerical Personnel	128,432		
Social Security	11,673		
State Retirement	12,951		
Employer Medicare	2,730		
Communication	1,435		
Data Processing Services	7,936		
Dues and Memberships	816		
Legal Notices, Recording, and Court Costs	798		
Postal Charges	9,225		
Printing, Stationery, and Forms	1,733		
Rentals	1,574		
Office Supplies	2,530		
Periodicals	771		
Premiums on Corporate Surety Bonds	250		
Workers' Compensation Insurance	608		
In Service/Staff Development	191		
Other Capital Outlay	228		
Total Chancery Court			256,109
Juvenile Court			
Probation Officer(s)	$ 31,986		
Youth Service Officer(s)	81,412		
Clerical Personnel	122,481		
Part-time Personnel	23,744		
Overtime Pay	1,920		
Social Security	15,580		

(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	$ 15,327	
Employer Medicare	3,644	
Communication	2,381	
Data Processing Services	4,500	
Dues and Memberships	1,915	
Evaluation and Testing	3,340	
Maintenance and Repair Services - Equipment	405	
Postal Charges	700	
Printing, Stationery, and Forms	239	
Rentals	2,446	
Travel	165	
Office Supplies	3,901	
Periodicals	254	
Liability Insurance	1,386	
Workers' Compensation Insurance	821	
In Service/Staff Development	1,933	
Other Charges	20,952	
Other Capital Outlay	170	
Total Juvenile Court		$ 341,602
Public Safety		
Sheriff's Department		
County Official/Administrative Officer	$ 79,443	
Deputy(ies)	1,991,396	
Salary Supplements	24,000	
Dispatchers/Radio Operators	189,119	
Guards	2,170,554	
Clerical Personnel	124,655	
Overtime Pay	372,662	
Social Security	288,042	
State Retirement	309,086	
Employer Medicare	67,365	
Communication	103,695	
Data Processing Services	55,770	
Dues and Memberships	3,095	
Licenses	338	
Maintenance and Repair Services - Buildings	19,005	
Maintenance and Repair Services - Equipment	81,882	
Maintenance and Repair Services - Vehicles	119,234	
Medical and Dental Services	773,412	

(Continued)

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

General Fund (Cont.)		
Public Safety (Cont.)		
Sheriff's Department (Cont.)		
Pest Control	$ 1,788	
Postal Charges	11,001	
Printing, Stationery, and Forms	5,261	
Rentals	21,704	
Transportation - Other than Students	2,757	
Disposal Fees	13,184	
Other Contracted Services	449,794	
Custodial Supplies	20,826	
Drugs and Medical Supplies	6,409	
Electricity	178,493	
Gasoline	173,505	
Law Enforcement Supplies	21,824	
Natural Gas	44,747	
Office Supplies	19,489	
Periodicals	103	
Prisoners Clothing	23,015	
Tires and Tubes	17,186	
Uniforms	45,531	
Water and Sewer	61,504	
Workers' Compensation Insurance	167,538	
In Service/Staff Development	26,491	
Other Charges	75,930	
Motor Vehicles	229,794	
Other Capital Outlay	36,112	
Total Sheriff's Department		$ 8,426,739
Fire Prevention and Control		
Contracts with Other Public Agencies	$ 583,825	
Total Fire Prevention and Control		583,825
Civil Defense		
Supervisor/Director	$ 54,476	
Social Security	3,109	
State Retirement	3,511	
Employer Medicare	727	
Communication	3,122	
Maintenance and Repair Services - Equipment	1,273	
Maintenance and Repair Services - Vehicles	8,024	
Gasoline	8,208	
Office Supplies	218	

(Continued)

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

General Fund (Cont.)			
Public Safety (Cont.)			
Civil Defense (Cont.)			
Workers' Compensation Insurance	$ 12,049		
In Service/Staff Development	225		
Other Charges	8,900		
Other Capital Outlay	298		
Total Civil Defense		$	104,140
Public Health and Welfare			
Local Health Center			
Medical Personnel	$ 356,761		
Social Security	21,146		
State Retirement	17,124		
Employer Medicare	4,945		
Communication	5,115		
Dues and Memberships	200		
Maintenance and Repair Services - Buildings	20,218		
Maintenance and Repair Services - Equipment	1,690		
Pest Control	864		
Rentals	2,801		
Travel	5,297		
Disposal Fees	5,636		
Other Contracted Services	45,480		
Custodial Supplies	587		
Drugs and Medical Supplies	474		
Electricity	32,957		
Natural Gas	3,145		
Office Supplies	1,651		
Water and Sewer	3,057		
Liability Insurance	248		
Workers' Compensation Insurance	12,390		
Other Charges	2,184		
Other Capital Outlay	815		
Total Local Health Center			544,785
Rabies and Animal Control			
Laborers	$ 62,088		
Part-time Personnel	1,030		
Overtime Pay	7,613		
Social Security	4,284		
State Retirement	4,559		
Employer Medicare	1,002		

(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.)			
Communication	$ 3,754		
Maintenance and Repair Services - Buildings	2,705		
Maintenance and Repair Services - Equipment	70		
Maintenance and Repair Services - Vehicles	5,304		
Rentals	278		
Animal Food and Supplies	5,302		
Electricity	4,321		
Gasoline	9,179		
Office Supplies	458		
Water and Sewer	1,518		
Workers' Compensation Insurance	3,836		
In Service/Staff Development	380		
Other Charges	4,171		
Other Capital Outlay	710		
Total Rabies and Animal Control		$	122,562
Ambulance/Emergency Medical Services			
County Official/Administrative Officer	$ 40,546		
Medical Personnel	1,181,180		
Clerical Personnel	109,592		
Part-time Personnel	229,110		
Overtime Pay	794,647		
Social Security	137,815		
State Retirement	134,308		
Employer Medicare	32,231		
Communication	22,350		
Data Processing Services	12,460		
Debt Collection Services	2,823		
Dues and Memberships	442		
Evaluation and Testing	1,068		
Operating Lease Payments	5,631		
Licenses	3,785		
Maintenance and Repair Services - Buildings	19,458		
Maintenance and Repair Services - Equipment	13,581		
Maintenance and Repair Services - Vehicles	101,669		
Medical and Dental Services	48		
Pest Control	1,510		
Postal Charges	5,000		
Printing, Stationery, and Forms	1,776		
Rentals	9,495		

(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.)			
Disposal Fees	$ 3,296		
Other Contracted Services	216,072		
Custodial Supplies	8,443		
Drugs and Medical Supplies	126,771		
Electricity	18,433		
Gasoline	91,033		
Natural Gas	3,267		
Office Supplies	4,162		
Tires and Tubes	8,023		
Uniforms	22,085		
Water and Sewer	6,152		
Workers' Compensation Insurance	205,399		
In Service/Staff Development	14,247		
Other Charges	9,781		
Other Capital Outlay	12,228		
Total Ambulance/Emergency Medical Services		$	3,609,917
Sanitation Management			
Laborers	$ 22,648		
Social Security	1,386		
State Retirement	1,460		
Employer Medicare	324		
Maintenance and Repair Services - Vehicles	3,540		
Other Contracted Services	10,500		
Gasoline	4,099		
Workers' Compensation Insurance	899		
Other Charges	4,871		
Motor Vehicles	7,800		
Total Sanitation Management			57,527
Agriculture and Natural Resources			
Agriculture Extension Service			
Communication	$ 1,721		
Contracts with Government Agencies	118,506		
Maintenance and Repair Services - Equipment	1,481		
Disposal Fees	276		
Electricity	9,019		
Natural Gas	1,077		
Water and Sewer	573		
Total Agriculture Extension Service			132,653

(Continued)

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

General Fund (Cont.)			
Other Operations			
Other Charges			
Employee and Dependent Insurance	$ 1,710,387		
Unemployment Compensation	36,521		
Audit Services	19,885		
Consultants	5,100		
Evaluation and Testing	6,915		
Rentals	4,800		
Remittance of Revenue Collected	311,949		
Other Contracted Services	548,150		
Liability Insurance	305,261		
Trustee's Commission	289,151		
Liability Claims	17,217		
Other Charges	101,190		
Other Capital Outlay	51,300		
Total Other Charges		$ 3,407,826	
Contributions to Other Agencies			
Contributions	$ 208,758		
Total Contributions to Other Agencies		208,758	
Total General Fund			$ 22,837,877
Solid Waste/Sanitation Fund			
Public Health and Welfare			
Convenience Centers			
Laborers	$ 63,012		
Part-time Personnel	96,742		
Overtime Pay	1,670		
Social Security	9,866		
State Retirement	4,169		
Employer Medicare	2,307		
Communication	1,030		
Maintenance and Repair Services - Buildings	818		
Maintenance and Repair Services - Equipment	2,856		
Maintenance and Repair Services - Vehicles	12,906		
Rentals	4,596		
Diesel Fuel	10,191		
Electricity	3,946		
Gasoline	2,585		
Tires and Tubes	4,604		
Water and Sewer	1,007		

(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.)			
Workers' Compensation Insurance	$ 6,598		
Other Charges	365		
Other Capital Outlay	4,898		
Total Convenience Centers		$	234,166
Transfer Stations			
County Official/Administrative Officer	$ 56,238		
Laborers	93,134		
Clerical Personnel	81,225		
Overtime Pay	7,370		
Social Security	14,045		
State Retirement	15,353		
Employer Medicare	3,285		
Advertising	249		
Communication	5,481		
Maintenance and Repair Services - Buildings	4,295		
Maintenance and Repair Services - Equipment	21,554		
Maintenance and Repair Services - Vehicles	1,956		
Postal Charges	252		
Printing, Stationery, and Forms	627		
Rentals	25,246		
Disposal Fees	1,156,300		
Custodial Supplies	493		
Diesel Fuel	28,271		
Electricity	12,824		
Gasoline	692		
Lubricants	1,883		
Natural Gas	1,087		
Office Supplies	563		
Small Tools	570		
Tires and Tubes	1,538		
Uniforms	5,322		
Water and Sewer	1,251		
Workers' Compensation Insurance	9,459		
In Service/Staff Development	1,098		
Other Charges	7,895		
Other Capital Outlay	152,560		
Total Transfer Stations			1,712,116

(Continued)

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

Solid Waste/Sanitation Fund (Cont.)			
Public Health and Welfare (Cont.)			
Recycling Center			
Laborers	$ 30,243		
Overtime Pay	1,169		
Social Security	1,586		
State Retirement	2,025		
Employer Medicare	371		
Maintenance and Repair Services - Equipment	179		
Maintenance and Repair Services - Vehicles	1,171		
Other Contracted Services	3,850		
Diesel Fuel	4,602		
Tires and Tubes	2,900		
Uniforms	780		
Workers' Compensation Insurance	1,240		
Total Recycling Center		$ 50,116	
Postclosure Care Costs			
Laborers	$ 30,870		
Overtime Pay	911		
Social Security	1,905		
State Retirement	2,048		
Employer Medicare	445		
Engineering Services	1,649		
Evaluation and Testing	26,335		
Maintenance and Repair Services - Equipment	2,584		
Diesel Fuel	3,538		
Small Tools	35		
Tires and Tubes	158		
Uniforms	346		
Workers' Compensation Insurance	1,265		
Site Development	2,678		
Total Postclosure Care Costs		74,767	
Other Operations			
Other Charges			
Employee and Dependent Insurance	$ 52,345		
Liability Insurance	15,225		
Trustee's Commission	29,432		
Total Other Charges		97,002	
Total Solid Waste/Sanitation Fund			$ 2,168,167

(Continued)

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

Drug Control Fund			
Public Safety			
Drug Enforcement			
Confidential Drug Enforcement Payments	$ 5,000		
Maintenance and Repair Services - Vehicles	3,820		
Trustee's Commission	17		
Other Charges	3,699		
Motor Vehicles	69,177		
Other Capital Outlay	12,465		
Total Drug Enforcement		$ 94,178	
Total Drug Control Fund			$ 94,178
Constitutional Officers - Fees Fund			
Administration of Justice			
Chancery Court			
Constitutional Officers' Operating Expenses	$ 7,900		
Total Chancery Court		$ 7,900	
Total Constitutional Officers - Fees Fund			7,900
Highway/Public Works Fund			
Highways			
Administration			
County Official/Administrative Officer	$ 79,443		
Clerical Personnel	110,618		
Board and Committee Members Fees	18,000		
Social Security	12,569		
State Retirement	12,269		
Employer Medicare	2,940		
Communication	4,807		
Dues and Memberships	3,244		
Legal Services	3,705		
Maintenance and Repair Services - Equipment	980		
Pest Control	420		
Postal Charges	486		
Rentals	1,112		
Disposal Fees	1,035		
Electricity	9,984		
Natural Gas	1,358		
Office Supplies	1,657		
Water and Sewer	1,184		
Premiums on Corporate Surety Bonds	350		

(Continued)

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

Highway/Public Works Fund (Cont.)			
Highways (Cont.)			
Administration (Cont.)			
Workers' Compensation Insurance	$ 17,926		
Other Charges	150		
Total Administration		$	284,237
Highway and Bridge Maintenance			
Laborers	$ 811,638		
Overtime Pay	6,272		
Social Security	46,479		
State Retirement	50,153		
Employer Medicare	10,870		
Asphalt	846,033		
Crushed Stone	131,558		
Pipe	11,271		
Road Signs	5,120		
Workers' Compensation Insurance	72,011		
Other Charges	1,443		
Total Highway and Bridge Maintenance			1,992,848
Operation and Maintenance of Equipment			
Mechanic(s)	$ 120,652		
Overtime Pay	384		
Social Security	7,115		
State Retirement	7,866		
Employer Medicare	1,664		
Evaluation and Testing	975		
Diesel Fuel	110,652		
Equipment and Machinery Parts	64,411		
Garage Supplies	21,774		
Gasoline	38,590		
Lubricants	9,443		
Tires and Tubes	24,968		
Workers' Compensation Insurance	13,085		
Other Charges	841		
Total Operation and Maintenance of Equipment			422,420
Other Charges			
Employee and Dependent Insurance	$ 208,499		
Liability Insurance	57,093		
Trustee's Commission	30,168		
Liability Claims	677		
Total Other Charges			296,437

(Continued)

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

Highway/Public Works Fund (Cont.)			
Highways (Cont.)			
Capital Outlay			
Bridge Construction	$ 47,739		
State Aid Projects	364,114		
Other Equipment	76,398		
Other Capital Outlay	75,622		
Total Capital Outlay		$ 563,873	
Total Highway/Public Works Fund			$ 3,559,815
General Debt Service Fund			
Principal on Debt			
General Government			
Principal on Bonds	$ 2,131,176		
Principal on Notes	121,500		
Total General Government		$ 2,252,676	
Highways and Streets			
Principal on Notes	$ 533,200		
Total Highways and Streets		533,200	
Education			
Principal on Bonds	$ 7,038,824		
Principal on Notes	660,300		
Total Education		7,699,124	
Interest on Debt			
General Government			
Interest on Bonds	$ 1,553,035		
Interest on Notes	12,905		
Total General Government		1,565,940	
Highways and Streets			
Interest on Notes	$ 68,800		
Total Highways and Streets		68,800	
Education			
Interest on Bonds	$ 4,718,071		
Interest on Notes	109,880		
Total Education		4,827,951	

(Continued)

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	$ 267,955		
Other Debt Service	6,788		
Total General Government		$ 274,743	
Total General Debt Service Fund			$ 17,222,434
General Capital Projects Fund			
Capital Projects			
Other General Government Projects			
Other Charges	$ 1,353		
Building Construction	311,714		
Building Improvements	21,720		
Furniture and Fixtures	8,263		
Other Construction	43,264		
Other Capital Outlay	5,185		
Total Other General Government Projects		$ 391,499	
Total General Capital Projects Fund			391,499
Total Governmental Funds - Primary Government			$ 46,281,870

Robertson County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types
Discretely Presented Robertson County School Department
For the Year Ended June 30, 2012

General Purpose School Fund		
Instruction		
Regular Instruction Program		
Teachers	$ 24,772,367	
Career Ladder Program	208,150	
Career Ladder Extended Contracts	73,216	
Homebound Teachers	23,029	
Clerical Personnel	33,609	
Educational Assistants	931,733	
Other Salaries and Wages	40,164	
Certified Substitute Teachers	86,196	
Non-certified Substitute Teachers	606,187	
Social Security	1,598,687	
State Retirement	2,302,379	
Life Insurance	44,852	
Medical Insurance	6,233,052	
Dental Insurance	228,917	
Unemployment Compensation	40,364	
Employer Medicare	377,599	
Operating Lease Payments	78,426	
Maintenance and Repair Services - Equipment	19,960	
Other Contracted Services	116,432	
Instructional Supplies and Materials	395,133	
Textbooks	729,966	
Other Supplies and Materials	32,291	
Other Charges	94,756	
Data Processing Equipment	219,963	
Regular Instruction Equipment	64,376	
Total Regular Instruction Program		$ 39,351,804
Alternative Instruction Program		
Teachers	$ 341,375	
Career Ladder Program	3,000	
Educational Assistants	19,908	
Other Salaries and Wages	35,254	
Social Security	23,881	
State Retirement	34,735	
Life Insurance	581	
Medical Insurance	68,287	
Dental Insurance	3,624	
Employer Medicare	5,585	
Total Alternative Instruction Program		536,230

(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		
Supervisor/Director	$ 69,229	
Teachers	3,148,734	
Career Ladder Program	39,450	
Homebound Teachers	26,370	
Educational Assistants	95,881	
Speech Pathologist	539,903	
Other Salaries and Wages	129,118	
Certified Substitute Teachers	18,904	
Non-certified Substitute Teachers	135,787	
Social Security	246,543	
State Retirement	352,135	
Life Insurance	6,070	
Medical Insurance	931,874	
Dental Insurance	33,917	
Unemployment Compensation	15,432	
Employer Medicare	59,070	
Contracts with Private Agencies	78,563	
Maintenance and Repair Services - Equipment	468	
Other Contracted Services	1,183	
Instructional Supplies and Materials	18,714	
Textbooks	75,000	
Other Supplies and Materials	197	
Total Special Education Program		$ 6,022,542
Vocational Education Program		
Teachers	$ 1,828,408	
Career Ladder Program	7,000	
Certified Substitute Teachers	6,492	
Non-certified Substitute Teachers	33,057	
Social Security	111,050	
State Retirement	163,719	
Life Insurance	2,894	
Medical Insurance	401,458	
Dental Insurance	16,154	
Unemployment Compensation	8,293	
Employer Medicare	26,372	
Maintenance and Repair Services - Equipment	807	
Other Contracted Services	21,408	
Instructional Supplies and Materials	72,218	

(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.)		
Textbooks	$ 20,000	
Other Supplies and Materials	4,634	
Other Charges	3,819	
Vocational Instruction Equipment	72,930	
Total Vocational Education Program		$ 2,800,713
Student Body Education Program		
Other Salaries and Wages	$ 120,947	
Social Security	2,950	
State Retirement	4,315	
Life Insurance	68	
Medical Insurance	5,778	
Dental Insurance	347	
Employer Medicare	1,726	
Other Charges	630	
Total Student Body Education Program		136,761
Adult Education Program		
Other Contracted Services	$ 38,725	
Total Adult Education Program		38,725
Support Services		
Attendance		
Supervisor/Director	$ 77,328	
Career Ladder Program	1,000	
Other Salaries and Wages	36,704	
Social Security	6,967	
State Retirement	9,463	
Life Insurance	114	
Medical Insurance	5,747	
Dental Insurance	378	
Employer Medicare	1,629	
Travel	1,148	
Other Charges	1,372	
Attendance Equipment	442	
Total Attendance		142,292
Health Services		
Medical Personnel	$ 524,991	

(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.)			
Other Salaries and Wages	$ 69,524		
Social Security	33,534		
State Retirement	41,062		
Life Insurance	182		
Medical Insurance	65,426		
Dental Insurance	757		
Employer Medicare	7,843		
Travel	3,931		
Drugs and Medical Supplies	2,838		
Other Supplies and Materials	2,175		
Other Charges	33,826		
Health Equipment	2,446		
Total Health Services		$	788,535
Other Student Support			
Career Ladder Program	$ 6,500		
Guidance Personnel	1,059,039		
School Resource Officer	96,207		
Social Security	70,547		
State Retirement	96,318		
Life Insurance	1,712		
Medical Insurance	191,740		
Dental Insurance	8,988		
Employer Medicare	16,499		
Contracts with Government Agencies	335,718		
Evaluation and Testing	123,709		
Total Other Student Support			2,006,977
Regular Instruction Program			
Supervisor/Director	$ 169,172		
Career Ladder Program	12,000		
Librarians	831,150		
Materials Supervisor	77,076		
Clerical Personnel	119,851		
Other Salaries and Wages	48,753		
Social Security	76,138		
State Retirement	107,893		
Life Insurance	1,642		
Medical Insurance	235,537		

(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.)		
Dental Insurance	$ 8,731	
Employer Medicare	17,806	
Travel	4,789	
Library Books/Media	88,606	
Other Supplies and Materials	30,294	
Other Equipment	14,639	
Total Regular Instruction Program		$ 1,844,077
Alternative Instruction Program		
Supervisor/Director	$ 70,941	
Career Ladder Program	1,000	
Social Security	4,460	
State Retirement	6,511	
Life Insurance	68	
Medical Insurance	5,747	
Dental Insurance	378	
Employer Medicare	1,043	
Total Alternative Instruction Program		90,148
Special Education Program		
Supervisor/Director	$ 92,005	
Career Ladder Program	5,000	
Psychological Personnel	178,164	
Secretary(ies)	36,744	
Other Salaries and Wages	263,888	
Social Security	34,800	
State Retirement	42,080	
Life Insurance	410	
Medical Insurance	79,647	
Dental Insurance	2,012	
Employer Medicare	8,139	
Communication	443	
Travel	17,693	
Other Supplies and Materials	330	
In Service/Staff Development	932	
Total Special Education Program		762,287
Vocational Education Program		
Supervisor/Director	$ 74,616	

(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.)		
Career Ladder Program	$ 1,000	
Secretary(ies)	16,176	
Social Security	5,628	
State Retirement	7,890	
Life Insurance	68	
Medical Insurance	14,870	
Dental Insurance	378	
Employer Medicare	1,316	
Travel	2,970	
Total Vocational Education Program		$ 124,912
Other Programs		
On-Behalf Payments to OPEB	$ 350,897	
Total Other Programs		350,897
Board of Education		
Other Salaries and Wages	$ 33,295	
Board and Committee Members Fees	18,000	
Social Security	3,022	
State Retirement	3,013	
Life Insurance	51	
Medical Insurance	10,037	
Dental Insurance	284	
Employer Medicare	707	
Audit Services	17,700	
Dues and Memberships	8,143	
Legal Services	11,125	
Travel	429	
Liability Insurance	97,261	
Trustee's Commission	481,919	
Workers' Compensation Insurance	326,212	
Other Charges	76,991	
Total Board of Education		1,088,189
Director of Schools		
County Official/Administrative Officer	$ 99,267	
Assistant(s)	91,434	
Secretary(ies)	35,168	
Other Salaries and Wages	34,545	

(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.)		
Social Security	$ 15,692	
State Retirement	21,769	
Life Insurance	387	
Medical Insurance	29,218	
Dental Insurance	757	
Employer Medicare	3,670	
Communication	8,375	
Dues and Memberships	3,608	
Postal Charges	1,607	
Travel	1,641	
Office Supplies	4,593	
Administration Equipment	748	
Total Director of Schools		$ 352,479
Office of the Principal		
Principals	$ 1,300,056	
Career Ladder Program	21,000	
Accountants/Bookkeepers	394,188	
Assistant Principals	632,362	
Secretary(ies)	438,299	
Social Security	159,401	
State Retirement	226,892	
Life Insurance	799	
Medical Insurance	484,555	
Dental Insurance	14,402	
Employer Medicare	37,965	
Communication	74,937	
Travel	23,204	
Other Contracted Services	40,640	
Office Supplies	22,806	
Other Supplies and Materials	32,637	
Other Charges	30,367	
Administration Equipment	966	
Total Office of the Principal		3,935,476
Fiscal Services		
Supervisor/Director	$ 54,300	
Accountants/Bookkeepers	36,704	
Purchasing Personnel	67,832	

(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.)		
Fiscal Services (Cont.)		
Social Security	$ 5,737	
State Retirement	6,764	
Life Insurance	137	
Medical Insurance	13,167	
Employer Medicare	2,120	
Travel	920	
Office Supplies	1,885	
Total Fiscal Services		$ 189,566
Human Services/Personnel		
Supervisor/Director	$ 129,060	
Secretary(ies)	58,768	
Social Security	8,007	
State Retirement	10,958	
Life Insurance	159	
Medical Insurance	22,332	
Dental Insurance	378	
Employer Medicare	2,590	
Travel	3,512	
Other Supplies and Materials	5,225	
Total Human Services/Personnel		240,989
Operation of Plant		
Custodial Personnel	$ 23,920	
Other Salaries and Wages	45,718	
Social Security	3,834	
State Retirement	4,505	
Medical Insurance	9,960	
Employer Medicare	897	
Janitorial Services	1,757,113	
Pest Control	8,500	
Disposal Fees	69,870	
Other Contracted Services	7,867	
Custodial Supplies	111,032	
Electricity	2,386,435	
Natural Gas	195,970	
Water and Sewer	351,453	
Other Supplies and Materials	42,627	
Boiler Insurance	15,182	

(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.)		
Operation of Plant (Cont.)		
Building and Contents Insurance	$ 281,818	
Total Operation of Plant		$ 5,316,701
Maintenance of Plant		
Supervisor/Director	$ 68,076	
Secretary(ies)	35,902	
Maintenance Personnel	434,117	
Overtime Pay	4,173	
Social Security	30,414	
State Retirement	36,659	
Life Insurance	68	
Medical Insurance	76,269	
Dental Insurance	378	
Employer Medicare	7,113	
Maintenance and Repair Services - Buildings	897,171	
Maintenance and Repair Services - Equipment	385	
Other Contracted Services	126,526	
Equipment and Machinery Parts	2,100	
General Construction Materials	33,413	
Other Supplies and Materials	2,024	
Total Maintenance of Plant		1,754,788
Transportation		
Supervisor/Director	$ 144,138	
Mechanic(s)	169,804	
Bus Drivers	1,913,220	
Clerical Personnel	35,902	
Other Salaries and Wages	26,488	
Social Security	136,912	
State Retirement	115,080	
Life Insurance	182	
Medical Insurance	66,353	
Dental Insurance	1,983	
Unemployment Compensation	5,905	
Employer Medicare	32,558	
Maintenance and Repair Services - Vehicles	366,341	
Travel	1,386	
Diesel Fuel	498,163	
Gasoline	51,708	

(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.)			
Transportation (Cont.)			
Tires and Tubes	$ 54,951		
Other Supplies and Materials	29		
Vehicle and Equipment Insurance	85,399		
Other Charges	12,047		
Transportation Equipment	528,180		
Total Transportation		$	4,246,729
Central and Other			
Data Processing Personnel	$ 69,387		
Other Salaries and Wages	354,521		
Social Security	25,393		
State Retirement	34,499		
Life Insurance	456		
Medical Insurance	71,075		
Dental Insurance	1,674		
Employer Medicare	5,939		
Maintenance and Repair Services - Equipment	5,476		
Travel	14,890		
Other Contracted Services	43,477		
Other Supplies and Materials	3,700		
Data Processing Equipment	82,765		
Total Central and Other			713,252
Operation of Non-Instructional Services			
Food Service			
Supervisor/Director	$ 32,268		
Career Ladder Program	300		
Clerical Personnel	36,744		
Cafeteria Personnel	29,552		
Social Security	3,435		
State Retirement	4,289		
Life Insurance	91		
Medical Insurance	4,406		
Dental Insurance	63		
Unemployment Compensation	2,906		
Employer Medicare	1,276		
Payments to Schools - Breakfast	711,448		
Payments to Schools - Lunch	2,230,259		
Payments to Schools - Other	5,689		

(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.)		
Food Service (Cont.)		
Travel	$ 1,459	
Other Contracted Services	16,591	
USDA - Commodities	398,274	
Other Supplies and Materials	1,343	
In Service/Staff Development	500	
Food Service Equipment	7,818	
Total Food Service		$ 3,488,711
Community Services		
Other Salaries and Wages	$ 522,718	
Social Security	31,188	
State Retirement	17,182	
Medical Insurance	27,452	
Unemployment Compensation	2,805	
Employer Medicare	7,294	
Other Contracted Services	12,150	
Food Supplies	41,630	
Instructional Supplies and Materials	19,277	
Other Supplies and Materials	31,784	
In Service/Staff Development	2,461	
Other Charges	35,030	
Other Equipment	60,114	
Total Community Services		811,085
Early Childhood Education		
Principals	$ 16,747	
Teachers	387,952	
Career Ladder Program	3,000	
Educational Assistants	107,149	
Social Security	30,805	
State Retirement	43,739	
Life Insurance	656	
Medical Insurance	119,229	
Dental Insurance	3,626	
Employer Medicare	7,205	
Other Charges	66,048	
Transportation Equipment	52,446	
Total Early Childhood Education		838,602

(Continued)

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

General Purpose School Fund (Cont.)			
Capital Outlay			
Regular Capital Outlay			
Architects	$ 5,509		
Engineering Services	4,485		
Building Improvements	25,000		
Motor Vehicles	14,250		
Site Development	213,000		
Other Capital Outlay	129,022		
Total Regular Capital Outlay		$ 391,266	
Principal on Debt			
Education			
Principal on Notes	$ 110,515		
Principal on Capital Leases	154,373		
Total Education		264,888	
Interest on Debt			
Education			
Interest on Capital Leases	$ 24,299		
Total Education		24,299	
Other Debt Service			
Education			
Debt Service Contribution to Primary Government	$ 300,000		
Total Education		300,000	
Total General Purpose School Fund			$ 78,953,920
School Federal Projects Fund			
Instruction			
Regular Instruction Program			
Teachers	$ 820,161		
Clerical Personnel	10,346		
Educational Assistants	213,854		
Other Salaries and Wages	201,901		
Social Security	67,570		
State Retirement	94,110		
Life Insurance	1,269		
Medical Insurance	218,481		
Dental Insurance	6,838		
Employer Medicare	17,286		

(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.)			
Regular Instruction Program (Cont.)			
Other Contracted Services	$ 71,296		
Instructional Supplies and Materials	187,317		
Other Charges	74,656		
Regular Instruction Equipment	141,455		
Total Regular Instruction Program		$	2,126,540
Special Education Program			
Teachers	$ 285,206		
Educational Assistants	1,338,760		
Speech Pathologist	54,918		
Other Salaries and Wages	17,026		
Social Security	93,564		
State Retirement	114,746		
Life Insurance	464		
Medical Insurance	80,192		
Dental Insurance	2,326		
Employer Medicare	22,228		
Contracts with Private Agencies	375,769		
Maintenance and Repair Services - Equipment	2,536		
Other Contracted Services	153		
Instructional Supplies and Materials	81,759		
Other Supplies and Materials	1,841		
Special Education Equipment	46,905		
Total Special Education Program			2,518,393
Vocational Education Program			
Educational Assistants	$ 13,262		
Social Security	361		
State Retirement	858		
Medical Insurance	7,435		
Employer Medicare	84		
Instructional Supplies and Materials	11,628		
Vocational Instruction Equipment	74,202		
Total Vocational Education Program			107,830
Support Services			
Other Student Support			
Other Salaries and Wages	$ 1,100		
Social Security	62		

(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.)			
Other Student Support (Cont.)			
State Retirement	$ 90		
Employer Medicare	16		
Travel	25,699		
Other Contracted Services	5,094		
Other Supplies and Materials	2,080		
In Service/Staff Development	1,002		
Other Charges	2,351		
Other Equipment	1,429		
Total Other Student Support		$	38,923
Regular Instruction Program			
Supervisor/Director	$ 68,584		
Secretary(ies)	27,368		
Other Salaries and Wages	158,842		
Social Security	13,799		
State Retirement	19,581		
Life Insurance	274		
Medical Insurance	20,955		
Dental Insurance	1,260		
Employer Medicare	3,236		
Travel	3,747		
Other Contracted Services	43,956		
In Service/Staff Development	191,739		
Other Charges	16,987		
Other Equipment	818		
Total Regular Instruction Program			571,146
Special Education Program			
Psychological Personnel	$ 184,837		
Secretary(ies)	31,554		
Other Salaries and Wages	224,246		
Social Security	25,535		
State Retirement	31,561		
Life Insurance	372		
Medical Insurance	48,544		
Dental Insurance	1,676		
Employer Medicare	5,972		
Travel	5,191		
Other Supplies and Materials	1,826		

(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.)			
Special Education Program (Cont.)			
In Service/Staff Development	$ 10,719		
Total Special Education Program		$ 572,033	
Vocational Education Program			
Travel	$ 2,037		
Other Supplies and Materials	397		
In Service/Staff Development	520		
Other Charges	50		
Total Vocational Education Program		3,004	
Office of the Principal			
Assistant Principals	$ 540,000		
Social Security	36,860		
State Retirement	52,715		
Life Insurance	2,000		
Medical Insurance	108,766		
Dental Insurance	4,067		
Employer Medicare	7,935		
Total Office of the Principal		752,343	
Transportation			
Other Salaries and Wages	$ 2,000		
Social Security	124		
State Retirement	129		
Employer Medicare	29		
Total Transportation		2,282	
Total School Federal Projects Fund			$ 6,692,494
Education Capital Projects Fund			
Capital Projects			
Education Capital Projects			
Architects	$ 9,285		
Building Improvements	203,080		
Furniture and Fixtures	37,500		
Other Capital Outlay	3,667		
Total Education Capital Projects		$ 253,532	
Total Education Capital Projects Fund			253,532
Total Governmental Funds - Robertson County School Department			$ 85,899,946

Exhibit J-10

Robertson County, Tennessee
Schedule of Detailed Receipts, Disbursements,
and Changes in Cash Balance - City Agency Fund
For the Year Ended June 30, 2012

	Cities - Sales Tax Fund
Cash Receipts	
Local Option Sales Tax	$ 7,363,584
Total Cash Receipts	$ 7,363,584
Cash Disbursements	
Remittance of Revenues Collected	$ 7,289,948
Trustee's Commission	73,636
Total Cash Disbursements	$ 7,363,584
Excess of Cash Receipts Over (Under) Cash Disbursements	$ 0
Cash Balance, July 1, 2011	0
Cash Balance, June 30, 2012	$ 0

SINGLE AUDIT SECTION

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

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

September 25, 2012

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, 2012, which collectively comprise Robertson County's basic financial statements and have issued our report thereon dated September 25, 2012. 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

The management of Robertson County is responsible for establishing and maintaining effective 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.

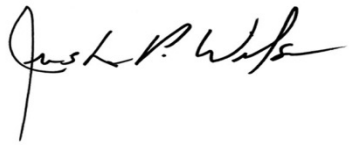
Compliance and Other Matters

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 LOCAL GOVERNMENT 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

Independent Auditor's Report

September 25, 2012

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

To the County Mayor and Board of County Commissioners:

Compliance

We have audited Robertson County's compliance 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, 2012. 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, 2012.

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 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.

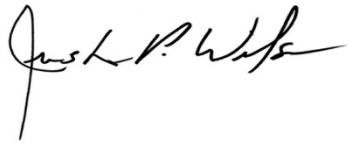
Schedule of Expenditures of Federal Awards

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, 2012, and have issued our report thereon dated September 25, 2012. 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, 2012

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	$ 398,274	(3)
Child and Adult Care Food Program	10.558	(2)	5,689	
Passed-through State Department of Education:				
Child Nutrition Cluster:				
School Breakfast Program	10.553	N/A	711,448	
National School Lunch Program	10.555	N/A	2,230,259	(3)
Total U.S. Department of Agriculture			$ 3,345,670	
U.S. Department of Housing and Urban Development:				
Direct Program:				
Shelter Plus Care	14.238	N/A	$ 14,819	
Total U.S. Department of Housing and Urban Development			$ 14,819	
U.S. Department of Justice:				
Direct Program:				
Bulletproof Vest Partnership Program	16.607	N/A	$ 4,496	
Passed-through State Commission on Children and Youth:				
Juvenile Justice and Delinquency Prevention - Allocation to States	16.540	(2)	4,230	
Total U.S. Department of Justice			$ 8,726	
U.S. Department of Transportation:				
Passed-through State Department of Transportation:				
Alcohol Open Container Requirements	20.607	(2)	$ 13,502	
Total U.S. Department of Transportation			$ 13,502	
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	$ 1,876,134	
Title I Grants to Local Education Agencies, Recovery Act	84.389	N/A	21,852	
Special Education Cluster:				
Special Education - Grants to States	84.027	N/A	3,073,421	
Special Education - Grants to States, Recovery Act	84.391	N/A	70,821	
Special Education - Preschool Grants	84.173	N/A	87,215	
Special Education - Preschool Grants, Recovery Act	84.392	N/A	29,622	
Career and Technical Education - Basic Grants to States	84.048	N/A	178,244	
Education Technology Cluster:				
Education Technology State Grants	84.318	(2)	1,102	
Education Technology State Grants, Recovery Act	84.386	(2)	5,399	
English Language Acquisition Grants	84.365	N/A	79,568	
Improving Teacher Quality State Grants	84.367	N/A	363,916	
State Fiscal Stabilization Fund (SFSF) - Race-to-the-Top Incentive Grant, Recovery Act	84.395	(2)	355,574	
Education Jobs Fund	84.410	(2)	752,343	

(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. Department of Education (Cont.):			
Passed-through State Department of Human Services:			
Education Edge - School-to-Work Opportunities	84.278	N/A	$ 17,829
Total U.S. Department of Education			$ 6,913,040
U.S. Elections Assistance Commission:			
Passed-through Tennessee Secretary of State:			
Help America Vote Act Requirements Payments	90.401	(2)	$ 77,483
Total U.S. Elections Assistance Commission			$ 77,483
U.S. Department of Health:			
Passed-through State Department of Education:			
Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems	93.938	(2)	$ 900
Total U.S. Department of Health			$ 900
U.S. Department of Homeland Security:			
Passed-through State Department of Military:			
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	(2)	$ 37,532
Emergency Management Performance Grants	97.042	(2)	30,000
Total U.S. Department of Homeland Security			$ 67,532
Total Expenditures of Federal Awards			$ 10,441,672
		Contract Number	
State Grants			
Early Childhood Education - State Department of Education	N/A	(2)	$ 841,423
Health Programs - State Department of Health	N/A	GG1131868	41,339
Health Programs - State Department of Health	N/A	Z-12-43746-00	441,170
Energy Efficient School Initiative - State Department of Education	N/A	(2)	47,150
Juvenile Justice - State Commission on Children and Youth	N/A	(2)	9,000
Litter Program - State Department of Transportation	N/A	(2)	37,860
Optional Tire Program - State Department of Environment and Conservation	N/A	(2)	48,536
Coordinated School Health Initiative - State Department of Education	N/A	(2)	101,000
Family Resource Center - State Department of Education	N/A	(2)	30,797
Safe Schools Act - State Department of Education	N/A	(2)	53,200
Statewide Student Management System - State Department of Education	N/A	(2)	28,080
Tennessee Arts Commission - State Department of Education	N/A	(2)	3,058
Total State Grants			$ 1,682,613

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 $2,628,533.

Robertson County, Tennessee
Schedule of Audit Findings Not Corrected
June 30, 2012

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, 2011, which have not been corrected.

ROBERTSON COUNTY, TENNESSEE

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2012

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 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); Career and Technical Education – Basic Grants to States (CFDA No. 84.048); Improving Teacher Quality State Grants (CFDA No. 84.367); and State Fiscal Stabilization Fund (SFSF) – Race-to-the-Top Incentive Grant, Recovery Act (CFDA No. 84.395) were determined to be major programs.

8. A $313,250 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, 2012.

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, 2012

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