ANNUAL FINANCIAL REPORT
ROBERTSON COUNTY, TENNESSEE

FOR THE YEAR ENDED JUNE 30, 2013

TENNESSEE
COMPTROLLER
OF THE TREASURY

ANNUAL FINANCIAL REPORT

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FOR THE YEAR ENDED JUNE 30, 2013

COMPTROLLER OF THE TREASURY
JUSTIN P. WILSON

DIVISION OF LOCAL GOVERNMENT AUDIT
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State Auditors

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

ROBERTSON COUNTY, TENNESSEE
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Audit Highlights

Annual Financial Report
Robertson County, Tennessee
For the Year Ended June 30, 2013

Scope

We have audited the basic financial statements of Robertson County as of and for the year ended June 30, 2013.

Results

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

Our audit resulted in one finding and recommendation, which we have reviewed with Robertson County management. The detailed finding, recommendation, and management's response are included in the Single Audit section of this report.

Finding

The following is a summary of the audit finding:

OFFICE OF COUNTY MAYOR

- The Landfill Office had a cash shortage of $746.90 on August 13, 2013.

INTRODUCTORY SECTION

Robertson County Officials
June 30, 2013

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 of Deeds
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
James Stark, Jr.
Jason Reynolds
George Peach
Ralph White
Charlie Cook

Board of Education

Allan Heard, Chairman
Jerry Converse
Stoney Crockett
Connie Hogan
Lyle Payne
Jeff White

Audit Committee

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

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

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

To the County Mayor and Board of County Commissioners:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Robertson County, Tennessee, as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the county's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Robertson County, Tennessee, as of June 30, 2013, and the respective changes in financial position and the respective budgetary comparison for the General and Highway/Public Works funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

Prior to July 1, 2012, debt issuance costs were deferred and amortized over the life of the debt; however, with the implementation of GASB Statement No. 65, debt issuance costs become period costs. An adjustment to beginning net position totaling $1,783,489 has been recognized for accumulated debt issuance costs on the government-wide financial statements.

As described in Note V.B., Robertson County has adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 60, *Accounting and Financial Reporting for Service Concession Arrangements;* Statement No. 61, *The Financial Reporting Entity: Omnibus (an amendment of GASB Statements No. 14 and No. 34);* Statement No. 62); *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989, FASB and AICPA Pronouncements*; and Statement No. 63, *Reporting Deferred Outflows, Deferred Inflows and Net Position* became effective for the year ended June 30, 2013. Robertson County early implemented Statement No. 65, *Items Previously Reported as Assets and Liabilities* and Statement No. 66, *Technical Corrections-2012-an amendment of GASB Statements No. 10 and No. 62,* which have an effective date of June 30, 2014.

Other Matters

Required Supplementary Information

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

Accounting principles generally accepted in the United States of America require that the schedule of funding progress – pension plan and other postemployment benefits plans on pages 66-68 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary and Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Robertson County's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, budgetary comparison schedules of nonmajor governmental funds and the General Debt Service Fund, combining and individual fund financial statements of the 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 basic financial statements.

The combining and individual nonmajor fund financial statements, budgetary comparison schedules of nonmajor governmental funds and the General Debt Service Fund, combining and individual fund financial statements of the Robertson County School Department (a discretely presented component unit), and miscellaneous schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures

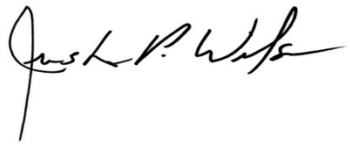
in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements, budgetary comparison schedules of nonmajor governmental funds and the General Debt Service Fund, combining and individual fund financial statements of the Robertson County School Department (a discretely presented component unit), and miscellaneous schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 30, 2013, on our consideration of Robertson County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Robertson County's internal control over financial reporting and compliance.

Very truly yours,



Justin P. Wilson
Comptroller of the Treasury
Nashville, Tennessee

September 30, 2013

JPW/sb

BASIC FINANCIAL STATEMENTS

Exhibit A

Robertson County, Tennessee
Statement of Net Position
June 30, 2013

	Primary Government	Component Unit
	Governmental Activities	School Department
ASSETS		
Cash	$ 3,075	$ 0
Equity in Pooled Cash and Investments	11,781,269	6,259,632
Accounts Receivable	861,713	67,296
Allowance for Uncollectibles	(795,407)	0
Property Taxes Receivable	25,954,184	14,264,363
Allowance for Uncollectible Property Taxes	(1,632,156)	(897,029)
Due from Other Governments	660,359	2,093,847
Due from Component Units	1,091,171	0
Capital Assets:		
Assets Not Depreciated:		
Land	4,171,912	3,562,806
Construction in Progress	83,818	568,115
Assets Net of Accumulated Depreciation:		
Buildings and Improvements	39,169,085	124,076,326
Infrastructure	2,897,600	0
Other Capital Assets	3,239,483	3,688,883
Total Assets	$ 87,486,106	$ 153,684,239
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Charge on Refunding	$ 1,434,088	$ 0
Total Deferred Outflows of Resources	$ 1,434,088	$ 0
LIABILITIES		
Accounts Payable	$ 41,623	$ 19,058
Accrued Payroll	647,082	2,615,868
Accrued Interest Payable	639,818	15,433
Due to Primary Government	0	1,091,171
Due to State of Tennessee	10,350	5,841
Customer Deposits Payable	137,414	0
Noncurrent Liabilities:		
Due Within One Year	10,779,978	0
Due in More Than One Year (net of deferred amount on refunding and unamortized premium on debt)	129,571,234	3,997,668
Total Liabilities	$ 141,827,499	$ 7,745,039
DEFERRED INFLOWS OF RESOURCES		
Deferred Current Property Taxes	$ 23,770,393	$ 13,064,156
Total Deferred Inflows of Resources	$ 23,770,393	$ 13,064,156

(Continued)

Exhibit A

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

	Primary Government	Component Unit
	Governmental Activities	School Department
NET POSITION		
Net Investment in Capital Assets	$ 11,343,954	$ 131,896,130
Restricted for:		
Capital Projects	0	81,885
Highway/Public Works	1,072,533	0
Drug Control	105,943	0
Administration of Justice	127,581	0
Public Safety	105,780	0
School Federal Projects	0	198,005
Extended Schools	0	348,693
Other Purposes	32,692	6,116
Unrestricted	(89,466,181)	344,215
Total Net Position	$ (76,677,698)	$ 132,875,044

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, 2013

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 Position: Total Governmental Activities	Net (Expense) Revenue and Changes in Net Position: Component Unit School Department
Primary Government:						
Governmental Activities:						
General Government	$ 3,996,348	$ 614,579	$ 15,164	$ 0	$ (3,366,605)	$ 0
Finance	1,880,371	2,052,015	0	0	171,644	0
Administration of Justice	2,147,950	1,452,341	12,465	0	(683,144)	0
Public Safety	12,210,428	4,406,021	161,039	0	(7,643,368)	0
Public Health and Welfare	7,294,088	3,279,466	644,606	0	(3,370,016)	0
Agriculture and Natural Resources	145,230	0	20,000	0	(125,230)	0
Other Operations	215,487	0	140,338	0	(75,149)	0
Highways/Public Works	3,635,747	4,789	2,024,549	247,132	(1,359,277)	0
Interest on Long-term Debt	5,900,866	0	0	0	(5,900,866)	0
Other Debt Service	466,530	0	18,577	0	(447,953)	0
Education	75,000	0	0	0	(75,000)	0
Total Primary Government	$ 37,968,045	$ 11,809,211	$ 3,036,738	$ 247,132	$ (22,874,964)	$ 0
Component Unit:						
Robertson County School Department	$ 92,567,755	$ 1,176,039	$ 8,835,003	$ 75,000	$ 0	$ (82,481,713)
Total Component Unit	$ 92,567,755	$ 1,176,039	$ 8,835,003	$ 75,000	$ 0	$ (82,481,713)

(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 Position: Total Governmental Activities	Net (Expense) Revenue and Changes in Net Position: Component Unit School Department
General Revenues:						
Taxes:						
Property Taxes Levied for General Purposes					$ 13,634,630	$ 13,782,219
Property Taxes Levied for Debt Service					11,418,627	0
Local Option Sales Tax					0	8,874,473
Payments in-Lieu-of Tax					163,428	0
Hotel/Motel Tax					455,251	0
Wheel Tax					4,933,515	0
Litigation Tax - General					342,811	0
Litigation Tax - Jail, Workhouse, and Courthouse					400,133	0
Business Tax					0	593,389
Mineral Severance Tax					64,580	0
Adequate Facilities/Development Tax					428,254	0
Wholesale Beer Tax					210,813	0
Interstate Telecommunications Tax					0	7,981
Grants and Contributions Not Restricted to Specific Programs					225,607	53,813,717
Unrestricted Investment Income					73,553	0
Miscellaneous					833,547	124,406
Total General Revenues					$ 33,184,749	$ 77,196,185
Change in Net Position					$ 10,309,785	$ (5,285,528)
Net Position, July 1, 2012					(85,203,994)	138,160,572
Accounting Change - See Note IV.B.					(1,783,489)	0
Net Position, June 30, 2013					$ (76,677,698)	$ 132,875,044

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, 2013

	Major Funds			Nonmajor Funds	
	General	Highway / Public Works	General Debt Service	Other Govern-mental Funds	Total Governmental Funds
ASSETS					
Cash	$ 625	$ 0	$ 0	$ 2,450	$ 3,075
Equity in Pooled Cash and Investments	6,296,369	980,810	3,388,616	1,115,474	11,781,269
Accounts Receivable	702,621	50	3,157	155,885	861,713
Allowance for Uncollectibles	(668,942)	0	0	(126,465)	(795,407)
Due from Other Governments	262,051	398,308	0	0	660,359
Due from Other Funds	6,625	0	0	0	6,625
Property Taxes Receivable	13,290,211	0	11,828,985	834,988	25,954,184
Allowance for Uncollectible Property Taxes	(835,769)	0	(743,878)	(52,509)	(1,632,156)
Notes Receivable - Current	0	0	166,667	0	166,667
Notes Receivable - Long-term	0	0	166,666	0	166,666
Total Assets	$ 19,053,791	$ 1,379,168	$ 14,810,213	$ 1,929,823	$ 37,172,995
LIABILITIES					
Accounts Payable	$ 34,000	$ 0	$ 350	$ 7,273	$ 41,623
Accrued Payroll	569,249	60,249	0	17,584	647,082
Due to Other Funds	0	0	0	6,625	6,625
Due to State of Tennessee	10,350	0	0	0	10,350
Current Liabilities Payable from Restricted Assets:					
Customer Deposits Payable	137,414	0	0	0	137,414
Total Liabilities	$ 751,013	$ 60,249	$ 350	$ 31,482	$ 843,094
DEFERRED INFLOWS OF RESOURCES					
Deferred Current Property Taxes	$ 12,171,970	$ 0	$ 10,833,691	$ 764,732	$ 23,770,393
Deferred Delinquent Property Taxes	266,964	0	237,629	16,773	521,366
Other Deferred/Unavailable Revenue	57,491	178,492	0	0	235,983
Total Deferred Inflows of Resources	$ 12,496,425	$ 178,492	$ 11,071,320	$ 781,505	$ 24,527,742
FUND BALANCES					
Restricted:					
Restricted for General Government	$ 32,692	$ 0	$ 0	$ 0	$ 32,692
Restricted for Administration of Justice	127,581	0	0	0	127,581
Restricted for Public Safety	105,780	0	0	105,943	211,723
Restricted for Highways/Public Works	0	1,040,427	0	0	1,040,427
Restricted for Capital Outlay	0	0	0	216,183	216,183
Committed:					
Committed for General Government	17,283	0	0	0	17,283
Committed for Public Health and Welfare	0	0	0	634,710	634,710
Committed for Capital Outlay	0	100,000	0	160,000	260,000
Committed for Debt Service	0	0	3,619,540	0	3,619,540
Committed for Other Purposes	1,002,500	0	119,003	0	1,121,503
Unassigned	4,520,517	0	0	0	4,520,517
Total Fund Balances	$ 5,806,353	$ 1,140,427	$ 3,738,543	$ 1,116,836	$ 11,802,159
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 19,053,791	$ 1,379,168	$ 14,810,213	$ 1,929,823	$ 37,172,995

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 Position
June 30, 2013

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

Total fund balances - balance sheet - governmental funds (Exhibit C-1)			$ 11,802,159
(1) Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.			
Add: land	$ 4,171,912		
Add: construction in progress	83,818		
Add: buildings and improvements net of accumulated depreciation	39,169,085		
Add: infrastructure net of accumulated depreciation	2,897,600		
Add: other capital assets net of accumulated depreciation	3,239,483		49,561,898
(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	$ (4,126,334)		
Less: bonds payable	(130,440,000)		
Less: capital leases payable	(349,827)		
Add: deferred amount on refunding	1,434,088		
Less: compensated absences payable	(1,406,611)		
Less: other postemployment benefits liability	(231,768)		
Less: landfill closure/postclosure care costs	(34,645)		
Less: accrued interest on bonds and notes	(639,818)		
Add: due from component unit for debt retirement	1,091,171		
Less: other deferred revenue - premium on debt	(4,095,350)		(138,799,094)
(3) Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the governmental funds.			757,349
Net position of governmental activities (Exhibit A)			$ (76,677,688)

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, 2013

	Major Funds			Nonmajor Funds	
	General	Highway / Public Works	General Debt Service	Other Govern-mental Funds	Total Governmental Funds
Revenues					
Local Taxes	$ 14,118,324	$ 973,449	$ 16,466,770	$ 810,440	$ 32,368,983
Licenses and Permits	230,958	4,250	0	0	235,208
Fines, Forfeitures, and Penalties	290,278	0	0	19,168	309,446
Charges for Current Services	2,406,867	1,600	0	1,252,677	3,661,144
Other Local Revenues	158,634	25,673	89,753	52,684	326,744
Fees Received from County Officials	3,562,256	0	0	0	3,562,256
State of Tennessee	4,748,889	2,269,231	0	22,436	7,040,556
Federal Government	118,859	6,333	0	0	125,192
Other Governments and Citizens Groups	0	0	121,098	0	121,098
Total Revenues	$ 25,635,065	$ 3,280,536	$ 16,677,621	$ 2,157,405	$ 47,750,627
Expenditures					
Current:					
General Government	$ 2,376,687	$ 0	$ 0	$ 0	$ 2,376,687
Finance	1,638,461	0	0	0	1,638,461
Administration of Justice	1,832,685	0	0	6,300	1,838,985
Public Safety	10,011,026	0	0	34,421	10,045,447
Public Health and Welfare	4,726,808	0	0	1,837,551	6,564,359
Agriculture and Natural Resources	137,670	0	0	0	137,670
Other Operations	4,026,046	0	0	114,402	4,140,448
Highways	0	3,207,191	0	0	3,207,191
Debt Service:					
Principal on Debt	0	0	10,627,521	0	10,627,521
Interest on Debt	0	0	5,649,432	0	5,649,432
Other Debt Service	0	0	466,530	0	466,530
Capital Projects	0	0	0	58,844	58,844
Total Expenditures	$ 24,749,383	$ 3,207,191	$ 16,743,483	$ 2,051,518	$ 46,751,575
Excess (Deficiency) of Revenues Over Expenditures	$ 885,682	$ 73,345	$ (65,862)	$ 105,887	$ 999,052
Other Financing Sources (Uses)					
Refunding Debt Issued	$ 0	$ 0	$ 21,645,000	$ 0	$ 21,645,000
Premiums on Debt Issued	0	0	1,967,204	0	1,967,204
Insurance Recovery	3,654	0	0	0	3,654
Transfers In	100,000	0	248,785	0	348,785
Transfers Out	(37,500)	0	0	(311,285)	(348,785)
Payments to Refunded Debt Escrow Agent	0	0	(23,424,429)	0	(23,424,429)
Total Other Financing Sources (Uses)	$ 66,154	$ 0	$ 436,560	$ (311,285)	$ 191,429
Net Change in Fund Balances	$ 951,836	$ 73,345	$ 370,698	$ (205,398)	$ 1,190,481
Fund Balance, July 1, 2012	4,854,517	1,067,082	3,367,845	1,322,234	10,611,678
Fund Balance, June 30, 2013	$ 5,806,353	$ 1,140,427	$ 3,738,543	$ 1,116,836	$ 11,802,159

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, 2013

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)			$ 1,190,481
(1) Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their useful lives and reported as depreciation expense. The difference between capital outlays and depreciation is itemized as follows:			
Add: capital assets purchased in the current period	$ 440,149		
Less: current-year depreciation expense	(1,965,731)		(1,525,582)
(2) The net effect of various miscellaneous transactions involving capital assets (sales, trade-ins, and donations) is to decrease net position.			(60,833)
(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, 2012	$ (845,630)		
Add: deferred delinquent property taxes and other deferred June 30, 2013	757,349		(88,281)
(4) The issuance of long-term debt (e.g., notes, bonds) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the effect of these differences in the treatment of long-term debt and related items.			
Less: refunding bond proceeds	$ (21,645,000)		
Less: debt service contributions for principal to primary government	(269,188)		
Less: change in premium on debt issuances	(1,248,014)		
Add: principal payments on bonds	9,290,000		
Add: principal payments on notes	1,468,015		
Add: principal payment on capital leases	36,173		
Add: principal payment to refunding agent	21,680,000		
Add: change in deferred amount on refunding debt	1,423,093		10,735,079
(5) Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.			
Change in accrued interest payable	$ 69,902		
Change in compensated absences payable	(70,717)		
Change in landfill closure/postclosure care costs	67,028		
Change in other postemployment benefits liability	(7,292)		58,921
Change in net position of governmental activities (Exhibit B)			$ 10,309,785

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

Exhibit C-5

Robertson County, Tennessee
Statement of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
General Fund
For the Year Ended June 30, 2013

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2012	Add: Encumbrances 6/30/2013	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues							
Local Taxes	$ 14,118,324	$ 0	$ 0	$ 14,118,324	$ 13,894,762	$ 13,899,762	$ 218,562
Licenses and Permits	230,958	0	0	230,958	222,956	222,956	8,002
Fines, Forfeitures, and Penalties	290,278	0	0	290,278	251,457	251,457	38,821
Charges for Current Services	2,406,867	0	0	2,406,867	2,432,712	2,432,712	(25,845)
Other Local Revenues	158,634	0	0	158,634	69,911	70,261	88,373
Fees Received from County Officials	3,562,256	0	0	3,562,256	3,406,283	3,406,283	155,973
State of Tennessee	4,748,889	0	0	4,748,889	4,807,813	4,784,348	(35,459)
Federal Government	118,859	0	0	118,859	75,106	124,839	(5,980)
Total Revenues	$ 25,635,065	$ 0	$ 0	$ 25,635,065	$ 25,161,000	$ 25,192,618	$ 442,447
Expenditures							
General Government							
County Commission	$ 190,327	$ 0	$ 0	$ 190,327	$ 204,661	$ 204,661	$ 14,334
County Mayor/Executive	203,967	0	0	203,967	208,056	208,056	4,089
Election Commission	350,915	0	0	350,915	385,448	385,448	34,533
Register of Deeds	283,440	0	0	283,440	289,869	289,869	6,429
Planning	272,768	0	0	272,768	289,357	289,357	16,589
County Buildings	971,834	(1,472)	0	970,362	851,878	1,014,312	43,950
Other Facilities	0	0	0	0	152,434	0	0
Preservation of Records	103,436	0	0	103,436	105,916	105,916	2,480
Finance							
Accounting and Budgeting	437,328	0	0	437,328	442,408	442,408	5,080
Property Assessor's Office	404,460	0	0	404,460	417,699	417,699	13,239
County Trustee's Office	265,827	0	0	265,827	269,825	269,825	3,998
County Clerk's Office	530,846	0	0	530,846	538,058	545,058	14,212
Administration of Justice							
Circuit Court	748,208	0	0	748,208	763,961	775,961	27,753
General Sessions Court	450,497	0	0	450,497	471,272	471,272	20,775
Chancery Court	266,824	0	0	266,824	267,285	272,285	5,461

(Continued)

Exhibit C-5

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2012	Add: Encumbrances 6/30/2013	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Expenditures (Cont.)							
Administration of Justice (Cont.)							
Juvenile Court	$ 367,156	$ 0	$ 0	$ 367,156	$ 376,035	$ 391,035	$ 23,879
Public Safety							
Sheriff's Department	9,277,119	0	17,283	9,294,402	9,654,104	9,678,372	383,970
Fire Prevention and Control	628,825	0	0	628,825	628,825	628,825	0
Civil Defense	105,082	0	0	105,082	110,184	110,184	5,102
Public Health and Welfare							
Local Health Center	679,664	0	0	679,664	784,635	794,635	114,971
Rabies and Animal Control	129,161	0	0	129,161	163,385	163,385	34,224
Ambulance/Emergency Medical Services	3,868,917	0	0	3,868,917	4,095,197	4,095,197	226,280
Sanitation Management	49,066	0	0	49,066	52,248	52,248	3,182
Agriculture and Natural Resources							
Agriculture Extension Service	137,670	0	0	137,670	138,880	138,880	1,210
Other Operations							
Other Charges	3,810,122	(142,690)	2,500	3,669,932	3,678,956	3,754,306	84,374
Contributions to Other Agencies	215,924	0	0	215,924	215,924	215,924	0
Total Expenditures	$ 24,749,383	$ (144,162)	$ 19,783	$ 24,625,004	$ 25,556,500	$ 25,715,118	$ 1,090,114
Excess (Deficiency) of Revenues Over Expenditures	$ 885,682	$ 144,162	$ (19,783)	$ 1,010,061	$ (395,500)	$ (522,500)	$ 1,532,561
Other Financing Sources (Uses)							
Insurance Recovery	$ 3,654	$ 0	$ 0	$ 3,654	$ 0	$ 0	$ 3,654
Transfers In	100,000	0	0	100,000	100,000	100,000	0
Transfers Out	(37,500)	0	0	(37,500)	(37,500)	(37,500)	0
Total Other Financing Sources	$ 66,154	$ 0	$ 0	$ 66,154	$ 62,500	$ 62,500	$ 3,654
Net Change in Fund Balance	$ 951,836	$ 144,162	$ (19,783)	$ 1,076,215	$ (333,000)	$ (460,000)	$ 1,536,215
Fund Balance, July 1, 2012	4,854,517	(144,162)	0	4,710,355	4,710,355	4,710,355	0
Fund Balance, June 30, 2013	$ 5,806,353	$ 0	$ (19,783)	$ 5,786,570	$ 4,377,355	$ 4,250,355	$ 1,536,215

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

Exhibit C-6

Robertson County, Tennessee
Statement of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Highway/Public Works Fund
For the Year Ended June 30, 2013

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2012	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues						
Local Taxes	$ 973,449	$ 0	$ 973,449	$ 1,082,975	$ 1,082,975	$ (109,526)
Licenses and Permits	4,250	0	4,250	3,300	3,300	950
Charges for Current Services	1,600	0	1,600	0	0	1,600
Other Local Revenues	25,673	0	25,673	4,104	16,104	9,569
State of Tennessee	2,269,231	0	2,269,231	2,309,621	2,309,621	(40,390)
Federal Government	6,333	0	6,333	0	0	6,333
Total Revenues	$ 3,280,536	$ 0	$ 3,280,536	$ 3,400,000	$ 3,412,000	$ (131,464)
Expenditures						
Highways						
Administration	$ 292,309	$ 0	$ 292,309	$ 304,883	$ 304,883	$ 12,574
Highway and Bridge Maintenance	1,818,608	0	1,818,608	2,043,471	2,043,471	224,863
Operation and Maintenance of Equipment	443,694	0	443,694	543,353	543,353	99,659
Other Charges	306,992	0	306,992	314,293	326,293	19,301
Capital Outlay	345,588	(25,871)	319,717	635,000	635,000	315,283
Total Expenditures	$ 3,207,191	$ (25,871)	$ 3,181,320	$ 3,841,000	$ 3,853,000	$ 671,680
Excess (Deficiency) of Revenues Over Expenditures	$ 73,345	$ 25,871	$ 99,216	$ (441,000)	$ (441,000)	$ 540,216
Net Change in Fund Balance	$ 73,345	$ 25,871	$ 99,216	$ (441,000)	$ (441,000)	$ 540,216
Fund Balance, July 1, 2012	1,067,082	(25,871)	1,041,211	1,041,212	1,041,212	(1)
Fund Balance, June 30, 2013	$ 1,140,427	$ 0	$ 1,140,427	$ 600,212	$ 600,212	$ 540,215

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, 2013

	Agency Funds
ASSETS	
Cash	$ 1,974,904
Due from Other Governments	1,343,101
Total Assets	$ 3,318,005
LIABILITIES	
Due to Other Taxing Units	$ 1,343,101
Due to Litigants, Heirs, and Others	1,974,904
Total Liabilities	$ 3,318,005

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

ROBERTSON COUNTY, TENNESSEE
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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, 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; however, in our opinion, this omission is not material to the component units' opinion unit.

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, 2013, 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 Position and the Statement of Activities) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. However, when applicable, interfund services provided and used between functions are not eliminated in the process of consolidation in the Statement of Activities. Governmental activities are normally supported by taxes and intergovernmental revenues. Business-type activities, which rely to a significant extent on fees and charges, are required to be reported separately from governmental activities in government-wide financial statements. However, the primary government of 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 all 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, 2013.

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, deferred outflow of resources, liabilities, deferred inflow of resources, fund equity, revenues, and expenditures. Funds are organized into three major categories: governmental, proprietary, and fiduciary. An emphasis is placed on major funds within the governmental category. 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.

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

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

1. Deposits and Investments

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

The county trustee maintains a cash and internal investment pool that is used by all funds and the discretely presented Robertson County School Department. Each fund's portion of this pool is displayed on the balance sheets or statements of net position as Equity in Pooled Cash and Investments. Most income from these pooled investments is assigned to the General Debt Service Fund. 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 are reported at cost. Investments in the State Treasurer's Investment Pool are reported at fair value. The State Treasurer's Investment Pool is not registered with the Securities and Exchange Commission (SEC) as an investment company, but nevertheless has a policy that it will, and does, operate in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940. Accordingly, the pool qualifies as a 2a7-like pool and is reported at the net asset value per share (which approximates fair value) even though it is calculated using the amortized cost method. State statutes require the state treasurer to administer the pool under the same terms and conditions, including collateral requirements, as prescribed for other funds invested by the state treasurer. All other investments are reported at fair value.

2. Receivables and Payables

Activity between funds for unremitted current collections 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.

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 inflow of resources as of June 30.

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

Property taxes are levied as of the first Monday in October. Taxes become delinquent and begin accumulating interest and penalty the following March 1. Suit must be filed in Chancery Court between the

following February 1 to April 1 for any remaining unpaid taxes. Additional costs attach to delinquent taxes after a court suit has been filed.

Most payables are disaggregated on the face of the financial statements. Current liabilities payable from restricted assets 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:

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

4. Deferred Outflows/Inflows of Resources

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The government only has one item that qualifies for reporting in this category. It is the deferred charge on refunding reported in the government-wide Statement of Net Position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The government has items that qualify for reporting in this category. Accordingly, the items are reported in the government-wide Statement of Net Position and the governmental funds balance sheet. These revenues are from several sources: current property taxes, delinquent property taxes, hotel/motel taxes, wholesale beer taxes, gasoline and motor fuel taxes, and petroleum special taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

5. Compensated Absences

It is the policy of the 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.

6. Long-term Obligations

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

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

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

7. Net Position and Fund Balance

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

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

b. Restricted net position – Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or (2) law through constitutional provisions or enabling legislation.

c. Unrestricted net position – All other net position that does not meet the definition of restricted or net investment in capital assets.

As of June 30, 2013, Robertson County had $95,385,550 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 position with no corresponding increase in the county's capital assets.

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

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

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

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

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

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

stabilization arrangements). The County Commission has authorized the Financial Management Committee to make assignments for the general government. The Board of Education makes assignments for the School Department.

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

II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

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

Primary Government

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

Discretely Presented 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 Position.

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

Primary Government

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

Discretely Presented 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 position of governmental activities reported in the government-wide Statement of Activities.

III. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Budgetary Information

In prior years, the budgetary statements for the General Fund and major special revenue funds were presented as required supplementary information in the financial statements of its external financial report. Effective for the year ended June 30, 2013, these budgetary statements are presented as part of the basic financial statements. This change in presentation was done to be consistent in presenting the information for both municipal and county governments in Tennessee.

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.

B. Expenditures Exceeded Appropriations

Expenditures exceeded appropriations approved by the County Commission in the Office of the Principal major appropriation category (the legal level of control) of the General Purpose School Fund by $32,806. Expenditures that exceed appropriations are a violation of state statutes. These expenditures in excess of appropriations were funded by available fund balance in the General Purpose School Fund.

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 position as Equity in Pooled Cash and Investments. Cash reflected on the balance sheets or statements of net position represents nonpooled amounts held separately by individual funds.

Deposits

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

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

Investments

Legal Provisions. Counties are authorized to make direct investments in bonds, notes, or treasury bills of the U.S. government and obligations guaranteed by the U.S. government or any of its agencies; deposits at state and federal chartered banks and savings and loan associations; bonds of any state or political subdivision rated A or higher by any nationally recognized rating service; nonconvertible debt securities of certain federal government sponsored enterprises; and the county's own legally issued bonds or notes. These investments may not have a maturity greater than two years. The county may make investments with longer maturities if various restrictions set out in state law are followed. Counties are also authorized to make

investments in the State Treasurer's Investment Pool and in repurchase agreements. Repurchase agreements must be approved by the state Comptroller's Office and executed in accordance with procedures established by the State Funding Board. Securities purchased under a repurchase agreement must be obligations of the U.S. government or obligations guaranteed by the U.S. government or any of its agencies. When repurchase agreements are executed, the purchase of the securities must be priced at least two percent below the fair value of the securities on the day of purchase.

Investment Balances. As of June 30, 2013, 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	Weighted Average Maturity (days)	Maturities	Cost
State Treasurer's Investment Pool	11 to 138	N/A	$ 1,005

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, 2013, Robertson County's investment in the State Treasurer's Investment Pool was unrated.

B. Notes Receivable

The primary government's General Debt Service Fund had a notes receivable of $333,333 on June 30, 2013, 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, 2013, was as follows:

Primary Government

Governmental Activities:

	Balance 7-1-12	Increases	Decreases	Balance 6-30-13
Capital Assets Not Depreciated:				
Land	$ 4,152,528	$ 19,384	$ 0	$ 4,171,912
Construction in Progress	2,863,689	270,129	(3,050,000)	83,818
Total Capital Assets Not Depreciated	$ 7,016,217	$ 289,513	$ (3,050,000)	$ 4,255,730
Capital Assets Depreciated:				
Buildings and Improvements	$ 44,295,913	$ 2,788,715	$ (43,450)	$ 47,041,178
Infrastructure	7,082,633	0	0	7,082,633
Other Capital Assets	9,012,338	411,921	(437,150)	8,987,109
Total Capital Assets Depreciated	$ 60,390,884	$ 3,200,636	$ (480,600)	$ 63,110,920
Less Accumulated Depreciation for:				
Buildings and Improvements	$ 6,806,827	$ 1,108,716	$ (43,450)	$ 7,872,093
Infrastructure	3,853,102	331,931	0	4,185,033
Other Capital Assets	5,598,859	525,084	(376,317)	5,747,626
Total Accumulated Depreciation	$ 16,258,788	$ 1,965,731	$ (419,767)	$ 17,804,752
Total Capital Assets Depreciated, Net	$ 44,132,096	$ 1,234,905	$ (60,833)	$ 45,306,168
Governmental Activities Capital Assets, Net	$ 51,148,313	$ 1,524,418	$ (3,110,833)	$ 49,561,898

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

Governmental Activities:

General Government	$ 1,100,911
Finance	553
Administration of Justice	5,621
Public Safety	235,426
Public Health and Welfare	182,348
Highway/Public Works	440,872
Total Depreciation Expense - Governmental Activities	$ 1,965,731

Discretely Presented Robertson County School Department

Governmental Activities:

	Balance 7-1-12	Increases	Decreases	Balance 6-30-13
Capital Assets Not Depreciated:				
Land	$ 3,582,190	$ 0	$ (19,384)	$ 3,562,806
Construction in Progress	1,351,132	586,198	(1,369,215)	568,115
Total Capital Assets Not Depreciated	$ 4,933,322	$ 586,198	$ (1,388,599)	$ 4,130,921
Capital Assets Depreciated:				
Buildings and Improvements	$ 166,177,764	$ 1,856,082	$ 0	$ 168,033,846
Other Capital Assets	9,942,273	733,821	(282,482)	10,393,612
Total Capital Assets Depreciated	$ 176,120,037	$ 2,589,903	$ (282,482)	$ 178,427,458
Less Accumulated Depreciation for:				
Buildings and Improvements	$ 40,060,983	$ 3,896,537	$ 0	$ 43,957,520
Other Capital Assets	6,341,470	640,880	(277,621)	6,704,729
Total Accumulated Depreciation	$ 46,402,453	$ 4,537,417	$ (277,621)	$ 50,662,249
Total Capital Assets Depreciated, Net	$ 129,717,584	$ (1,947,514)	$ (4,861)	$ 127,765,209
Governmental Activities Capital Assets, Net	$ 134,650,906	$ (1,361,316)	$ (1,393,460)	$ 131,896,130

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

Governmental Activities:

Support Services	$ 4,537,417

D. Interfund Receivables, Payables, and Transfers

The composition of interfund balances as of June 30, 2013, was as follows:

Due to/from Other Funds:

Receivable Fund	Payable Fund	Amount
Primary Government:		
General	Nonmajor governmental	$ 6,625

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

Due to/from Primary Government and Component Unit:

Receivable Fund	Payable Fund	Amount
Primary Government:	Component Unit:	
General Debt Service	School Department:	
	General Purpose School	$ 1,091,171

The due to the primary government is the balance of three notes and one capital lease issued by the county for the School Department. The School Department has agreed to contribute the funds necessary to retire these debts.

Interfund Transfers:

Interfund transfers for the year ended June 30, 2013, consisted of the following amounts:

Primary Government

	Transfers In	
Transfers Out	General Debt Service Fund	General Fund
General Fund	$ 37,500	$ 0
Nonmajor governmental fund	211,285	100,000
Total	$ 248,785	$ 100,000

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

On July 31, 2008, Robertson County entered into a ten-year lease-purchase agreement for the School Department 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 School Department is making contributions to the primary government's General Debt Service Fund for these lease payments.

Future minimum lease payments and the net present value of these minimum lease payments as of June 30, 2013, were as follows:

Year Ending June 30	Governmental Funds
2014	$ 54,750
2015	54,750
2016	54,750
2017	84,353
2018	84,352
2019	84,352
Total Minimum Lease Payments	$ 417,307
Less: Amount Representing Interest	(67,480)
Present Value of Minimum Lease Payments	$ 349,827

F. Long-term Obligations

Primary Government

General Obligation Bonds and Notes

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

General obligation bonds and capital outlay notes are direct obligations and pledge the full faith and credit of the government. General obligation bonds and capital outlay notes outstanding were issued for original terms of up to 20 years for bonds and up to 11 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, 2013, will be retired from the General Debt Service Fund.

General obligation bonds, capital outlay notes, and capital leases outstanding as of June 30, 2013, for governmental activities are as follows:

Type	Interest Rate	Final Maturity	Original Amount of Issue	Balance 6-30-13
General Obligation Bonds	2-5.5%	6-1-29	$ 151,125,000	$ 110,795,000
General Obligation Bonds - Refunding	1.889255	4-1-22	21,645,000	19,645,000
Capital Outlay Notes	3.678	3-7-15	1,373,446	1,006,344
Capital Outlay Notes - Refunding	2 to 4	5-1-19	6,910,000	3,120,000
Capital Leases	5.45	8-1-18	489,035	349,827

The annual requirements to amortize all general obligation bonds and notes outstanding as of June 30, 2013, including interest payments, are presented in the following tables:

Year Ending June 30	Bonds Principal	Interest	Total
2014	$ 8,990,000	$ 5,379,013	$ 14,369,013
2015	9,445,000	5,070,900	14,515,900
2016	8,585,000	4,725,550	13,310,550
2017	8,915,000	4,407,950	13,322,950
2018	9,170,000	4,065,676	13,235,676
2019-2023	43,015,000	14,666,935	57,681,935
2024-2028	39,520,000	5,502,385	45,022,385
2029	2,800,000	133,000	2,933,000
Total	$ 130,440,000	$ 43,951,409	$ 174,391,409

Year Ending June 30	Notes Principal	Interest	Total
2014	$ 1,383,015	$ 122,343	$ 1,505,358
2015	1,123,014	87,659	1,210,673
2016	446,348	52,725	499,073
2017	411,348	37,525	448,873
2018	411,348	22,525	433,873
2019-2022	351,271	7,525	358,796
Total	$ 4,126,344	$ 330,302	$ 4,456,646

There is $3,619,540 available in the General Debt Service Fund to service long-term debt. Debt per capita, including bonds, notes, and capital leases totaled $2,035, based on the 2010 federal census.

The School Department is currently servicing some of the debt issued on its behalf by the primary government as noted in the table below. This debt is reflected in the government-wide financial statements as Due to the Primary Government in the financial statements of the School Department and as Due from Component Units in the financial statements of the primary government. In the prior year, this debt was reflected as debt of the School Department; however, this debt has been reclassified as debt of the primary government because the primary government is legally obligated to repay the debt.

Description of Indebtedness	Outstanding 6-30-13
Notes Payable	
Payable through General Purpose School Fund	
Energy Efficiency	$ 90,000
Energy Efficient School Initiative	318,011
Mscouts Blvd. Facility	333,333
Capital Leases	
Payable through General Purpose School Fund	
Energy Conservation Project	349,827
Total	$ 1,091,171

Changes in Long-term Obligations

Long-term obligations activity for the year ended June 30, 2013, was as follows:

Governmental Activities:

	Bonds	Notes	Capital Leases
Balance, July 1, 2012	$ 139,765,000	$ 4,620,000	$ 0
Reclassification of School Debt	0	974,359	386,000
Additions	21,645,000	0	0
Reductions	(30,970,000)	(1,468,015)	(36,173)
Balance, June 30, 2013	$ 130,440,000	$ 4,126,344	$ 349,827
Balance Due Within One Year	$ 8,990,000	$ 1,383,015	$ 37,914

	Compensated Absences	Other Postemployment Benefits	Landfill Closure/ Postclosure Care Costs
Balance, July 1, 2012	$ 1,335,894	$ 27,353	$ 298,796
Additions	2,052,579	8,897	4,321
Reductions	(1,981,862)	(1,605)	(71,349)
Balance, June 30, 2013	$ 1,406,611	$ 34,645	$ 231,768
Balance Due Within One Year	$ 281,322	$ 0	$ 87,727

Analysis of Noncurrent Liabilities Presented on Exhibit A:

Total Noncurrent Liabilities, June 30, 2013	$ 136,589,195
Less: Due Within One Year	(10,779,978)
Add: Unamortized Premium on Debt	4,095,350
Less: School Note Payable to County	(333,333)
Noncurrent Liabilities - Due in More Than One Year - Exhibit A	$ 129,571,234

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.

Advance and Current Refunding

On July 6, 2012, Robertson County advance and current refunded several general obligation bond issues with a separate general obligation bond issue. The county issued $21,645,000 of general obligation refunding bonds to provide resources to purchase U.S. government securities that were placed in an irrevocable trust to generate resources for all future debt service payments of the refunded debt. As a result, the refunded bonds are considered defeased, and the liability has been removed from the county's long-term debt. As a result of the advance refunding, total debt service payments over the next 13 years will be reduced by $1,063,709, and an economic gain (difference between the present value of the debt service payments of the refunded and refunding bonds) of $947,956 was obtained.

Discretely Presented Robertson County School Department

Changes in Long-term Obligations

Long-term obligations activity for the discretely presented Robertson County School Department for the year ended June 30, 2013, was as follows:

Governmental Activities:

	Notes	Capital Leases
Balance, July 1, 2012	$ 974,359	$ 386,000
Additions	0	0
Reductions	0	0
Reclassification of School Debt	(974,359)	(386,000)
Balance, June 30, 2013	$ 0	$ 0
Balance Due Within One Year	$ 0	$ 0

	Other Postemployment Benefits
Balance, July 1, 2012	$ 3,389,003
Additions	1,782,666
Reductions	(1,174,001)
Balance, June 30, 2013	$ 3,997,668
Balance Due Within One Year	$ 0

Analysis of Noncurrent Liabilities Presented on Exhibit A:

Total Noncurrent Liabilities, June 30, 2013	$ 3,997,668
Less: Due Within One Year	0
Noncurrent Liabilities - Due in More Than One Year - Exhibit A	$ 3,997,668

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, 2013, were $306,967 and $56,074, 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, 2013, was as follows:

	Balance 7-1-12	Issued	Paid	Balance 6-30-13
Tax Anticipation Notes	$ 0	$ 1,600,000	$ (1,600,000)	$ 0

V. OTHER INFORMATION

A. Risk Management

Primary Government

The Robertson County general government is exposed to various risks related to general liability, property, casualty, and workers' compensation losses. In prior years, the county decided it was more economically feasible to join a public entity risk pool instead of purchasing commercial insurance for general liability, property, casualty, and workers' compensation coverage.

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

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

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

Discretely Presented Robertson County School Department

The discretely presented Robertson County School Department is exposed to various risks related to general liability, property, casualty, and workers' compensation losses. The Robertson County School Department decided it was more economically feasible to join a public entity risk pool as opposed to purchasing commercial insurance for general liability, property, casualty, and workers' compensation coverage. The School Department participates in the Tennessee Risk Management Trust (TN-RMT), which is a public entity risk pool created under the auspices of the Tennessee Governmental Tort Liability Act to provide governmental insurance coverage. The School Department pays an annual premium to the TN-RMT for its general liability, property, casualty, and workers' compensation insurance coverage. The creation of the TN-RMT provides for it to be self-sustaining through member premiums.

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

B. Accounting Changes

Prior to July 1, 2012, debt issuance costs were deferred and amortized over the life of the debt; however, with the implementation of GASB Statement No. 65, debt issuance costs become period costs. An adjustment to beginning net position totaling $1,783,489 has been recognized for accumulated debt issuance costs on the government-wide financial statements.

Provisions of Governmental Accounting Standards Board (GASB) Statement No. 60, *Accounting and Financial Reporting for Service Concession Arrangements*; Statement No. 61, *The Financial Reporting Entity: Omnibus (an amendment of GASB Statements No. 14 and No. 34)*; Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in*

Pre-November 30, 1989, FASB and AICPA Pronouncements; and Statement No. 63, *Reporting Deferred Outflows, Deferred Inflows and Net Position* became effective for the year ended June 30, 2013. Robertson County early implemented Statement No. 65, *Items Previously Reported as Assets and Liabilities* and Statement No. 66, *Technical Corrections-2012-an amendment of GASB Statements No. 10 and No. 62*, which have an effective date of June 30, 2014.

GASB Statement No. 60 provides accounting and financial reporting guidance related to service concession arrangements (SCAs), which are a type of public-private or public-public partnership. The standard establishes criteria for determining whether a SCA exists, how to account for SCAs, and requires certain disclosures associated with a SCA.

GASB Statement No. 61 amends Statements No. 14 and No. 34, and modifies certain requirements for inclusion of component units in the financial reporting entity to ensure that the reporting entity includes only organizations for which the elected officials are financially accountable or that are determined by the government to be misleading to exclude. Statement No. 61 also clarifies the criteria for blending component units and presenting business-type component units.

GASB Statement No. 62 incorporates into GASB's literature the provisions in Financial Accounting Standards Board Statements and Interpretations, Accounting Principles Board Opinions, and Accounting Research Bulletins of the American Institute of Certified Public Accountants' Committee on Accounting Procedure issued on or before November 30, 1989, that do not conflict with or contradict GASB pronouncements. The option to use subsequent FASB guidance has been removed.

GASB Statement No. 63 provides financial reporting guidance for deferred outflows of resources and deferred inflows of resources that were introduced and defined by Concepts Statement No. 4, *Elements of Financial Statements*. Previous financial reporting standards did not include guidance for reporting those financial statement elements, which are distinct from assets and liabilities. In addition, the previous Statement of Net Assets was renamed to a Statement of Financial Position.

GASB Statement No. 65 establishes accounting and financial reporting standards that reclassifies, as deferred outflows of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities and recognizes, as outflows of resources or inflows of resources, certain items that were previously reported as assets and liabilities.

GASB Statement No. 66 resolves conflicting guidance by removing the provision that limits fund based reporting of an entity's risk financing activities to the General Fund and the internal service fund type. Under Statement No. 66, decisions about fund type classifications are based on the nature of the activity to be reported as required by Statements No. 54 and

No. 34. This statement also modified guidance on operating lease payments, purchased loans, and servicing fees related to mortgage loans.

C. Subsequent Events

Director of School, Dan Whitlow, retired June 30, 2013, and was succeeded by Mike Davis effective July 1, 2013.

On August 19, 2013, Robertson County authorized capital outlay notes totaling $425,000 for school construction.

On September 9, 2013, Robertson County authorized a $790,000 tax anticipation note to the General Fund from the General Debt Service Fund for temporary operating funds.

On September 11, 2013, the county's General Debt Service Fund issued a $2,400,000 tax anticipation note to the General Purpose School Fund for temporary operating funds.

D. Contingent Liabilities

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

E. 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 $231,768 reported as postclosure care liability at June 30, 2013, represents amounts based on what it would cost to perform all postclosure care in 2013. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

F. 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, 2013.

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 $167,436 to the operations of the Gorham MacBane Library during the year ended June 30, 2013.

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

G. Retirement Commitments

Information for this footnote for the year ended June 30, 2013, 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, 2012.

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, 2012, 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, 2012, the county's annual pension cost of $1,399,707 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 three percent annual rate of inflation, (c) 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), (d) projected 3.5 percent annual increase in the Social Security wage base, and (e) projected post retirement increases of 2.5 percent annually. 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, 2011, which established contribution rates effective July 1, 2012.

Trend Information

Fiscal Year Ended	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
6-30-12	$1,399,707	100%	$0
6-30-11	1,422,816	100	0
6-30-10	1,306,683	100	0

Funded Status and Funding Progress

As of July 1, 2011, the most recent actuarial valuation date, the plan was 97.59 percent funded. The actuarial accrued liability for benefits was $44.44 million, and the actuarial value of assets was $43.37 million, resulting in an unfunded actuarial accrued liability (UAAL) of $1.07 million. The covered payroll (annual payroll of active employees covered by the plan) was $21.38 million, and the ratio of the UAAL to the covered payroll was 5.01 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, 2012, 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, 2012, 2011, and 2010, were $3,507,745, $3,389,505, and $2,313,988, respectively, equal to the required contributions for each year.

H. 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	$ 9,491
Interest on the NOPEBO	821
Adjustment to the ARC	(1,415)
Annual OPEB cost	$ 8,897
Amount of contribution	(1,605)
Increase/decrease in NOPEBO	$ 7,292
Net OPEB obligation, 7-1-12	27,353
Net OPEB obligation, 6-30-13	$ 34,645

Fiscal Year Ended	Plan	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation at Year End
6-30-11	Commercial Insurance	$ 10,537	13.2 %	$ 18,618
6-30-12	"	10,073	13.28	27,353
6-30-13	"	8,897	18.04	34,645

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 *Tennessee Code Annotated* (*TCA*), Section 8-27-302. 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 plan is reported in the State of Tennessee Comprehensive Annual Financial Report (CAFR). The CAFR is available on the state's website at http://tennessee.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 develop 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 does not provide a subsidy for local government participants; however, the state does provide 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. During the year ended June 30, 2013, the School Department made contributions totaling $1,174,001 for other postemployment benefits.

Annual OPEB Cost and Net OPEB Obligation

	Local Education Group Plan
ARC	$ 1,791,000
Interest on the NOPEBO	135,560
Adjustment to the ARC	(143,894)
Annual OPEB cost	$ 1,782,666
Amount of contribution	(1,174,001)
Increase/decrease in NOPEBO	$ 608,665
Net OPEB obligation, 7-1-12	3,389,003
Net OPEB obligation, 6-30-13	$ 3,997,668

Fiscal Year Ended	Plan	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation at Year End
6-30-11	Local Education Group	$ 1,725,391	73 %	$ 2,742,651
6-30-12	"	1,765,255	63	3,389,003
6-30-13	"	1,782,666	66	3,997,668

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 for the Local Education Group Plan, 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) and an annual healthcare cost trend rate of 8.75 percent for fiscal year 2013. The trend rate will decrease to 8.25 percent in fiscal year 2014 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 July 1, 2007.

I. 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.

J. 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 Funding Progress – Pension Plan
Primary Government and Discretely Presented Robertson County School Department
June 30, 2013

(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)
7-1-11	$ 43,372	$ 44,444	$ 1,072	97.59 %	$ 21,381	5.01 %
7-1-09	34,007	34,007	0	100.00	20,962	0
7-1-07	30,995	30,995	0	100.00	16,997	0

Information for this exhibit for the year ended June 30, 2013, was not available from the state Treasurer's Office in time for inclusion in this report; therefore, the information presented above is for the fiscal year ended June 30, 2012.

Exhibit E-2

Robertson County, Tennessee
Schedule of Funding Progress – Other Postemployment Benefits Plans
Primary Government and Discretely Presented Robertson County School Department
June 30, 2013

(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, 2013

BUDGETARY INFORMATION

In prior years, the budgetary statements for the General Fund and major special revenue funds were presented as required supplementary information in the financial statements of its external financial report. Effective for the year ended June 30, 2013, these budgetary statements are presented as part of the basic financial statements. This change in presentation was done to be consistent in the presentation of the information for both municipal and county governments in Tennessee.

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, 2013

	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	$ 1,750	$ 2,450	$ 0	$ 2,450
Equity in Pooled Cash and Investments	786,075	113,216	0	899,291	216,183	1,115,474
Accounts Receivable	151,010	0	4,875	155,885	0	155,885
Allowance for Uncollectibles	(126,465)	0	0	(126,465)	0	(126,465)
Property Taxes Receivable	834,988	0	0	834,988	0	834,988
Allowance for Uncollectible Property Taxes	(52,509)	0	0	(52,509)	0	(52,509)
Total Assets	$ 1,593,799	$ 113,216	$ 6,625	$ 1,713,640	$ 216,183	$ 1,929,823
LIABILITIES						
Accounts Payable	$ 0	$ 7,273	$ 0	$ 7,273	$ 0	$ 7,273
Accrued Payroll	17,584	0	0	17,584	0	17,584
Due to Other Funds	0	0	6,625	6,625	0	6,625
Total Liabilities	$ 17,584	$ 7,273	$ 6,625	$ 31,482	$ 0	$ 31,482
DEFERRED INFLOWS OF RESOURCES						
Deferred Current Property Taxes	$ 764,732	$ 0	$ 0	$ 764,732	$ 0	$ 764,732
Deferred Delinquent Property Taxes	16,773	0	0	16,773	0	16,773
Total Deferred Inflows of Resources	$ 781,505	$ 0	$ 0	$ 781,505	$ 0	$ 781,505
FUND BALANCES						
Restricted:						
Restricted for Public Safety	$ 0	$ 105,943	$ 0	$ 105,943	$ 0	$ 105,943
Restricted for Capital Outlay	0	0	0	0	216,183	216,183
Committed:						
Committed for Public Health and Welfare	634,710	0	0	634,710	0	634,710
Committed for Capital Outlay	160,000	0	0	160,000	0	160,000
Total Fund Balances	$ 794,710	$ 105,943	$ 0	$ 900,653	$ 216,183	$ 1,116,836
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 1,593,799	$ 113,216	$ 6,625	$ 1,713,640	$ 216,183	$ 1,929,823

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, 2013

	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	$ 810,440	$ 0	$ 0	$ 810,440	$ 0	$ 810,440
Fines, Forfeitures, and Penalties	0	19,168	0	19,168	0	19,168
Charges for Current Services	1,246,377	0	6,300	1,252,677	0	1,252,677
Other Local Revenues	52,684	0	0	52,684	0	52,684
State of Tennessee	22,436	0	0	22,436	0	22,436
Total Revenues	$ 2,131,937	$ 19,168	$ 6,300	$ 2,157,405	$ 0	$ 2,157,405
Expenditures						
Current:						
Administration of Justice	$ 0	$ 0	$ 6,300	$ 6,300	$ 0	$ 6,300
Public Safety	0	34,421	0	34,421	0	34,421
Public Health and Welfare	1,837,551	0	0	1,837,551	0	1,837,551
Other Operations	114,402	0	0	114,402	0	114,402
Capital Projects	0	0	0	0	58,844	58,844
Total Expenditures	$ 1,951,953	$ 34,421	$ 6,300	$ 1,992,674	$ 58,844	$ 2,051,518
Excess (Deficiency) of Revenues Over Expenditures	$ 179,984	$ (15,253)	$ 0	$ 164,731	$ (58,844)	$ 105,887
Other Financing Sources (Uses)						
Transfers Out	$ (100,000)	$ 0	$ 0	$ (100,000)	$ (211,285)	$ (311,285)
Total Other Financing Sources (Uses)	$ (100,000)	$ 0	$ 0	$ (100,000)	$ (211,285)	$ (311,285)
Net Change in Fund Balances	$ 79,984	$ (15,253)	$ 0	$ 64,731	$ (270,129)	$ (205,398)
Fund Balance, July 1, 2012	714,726	121,196	0	835,922	486,312	1,322,234
Fund Balance, June 30, 2013	$ 794,710	$ 105,943	$ 0	$ 900,653	$ 216,183	$ 1,116,836

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, 2013

	Actual	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues				
Local Taxes	$ 810,440	$ 799,662	$ 799,662	$ 10,778
Charges for Current Services	1,246,377	1,297,021	1,297,021	(50,644)
Other Local Revenues	52,684	71,317	71,317	(18,633)
State of Tennessee	22,436	38,000	38,000	(15,564)
Total Revenues	$ 2,131,937	$ 2,206,000	$ 2,206,000	$ (74,063)
Expenditures				
Public Health and Welfare				
Convenience Centers	$ 258,134	$ 266,698	$ 266,698	$ 8,564
Transfer Stations	1,456,864	1,703,871	1,692,871	236,007
Recycling Center	51,204	65,421	65,421	14,217
Postclosure Care Costs	71,349	88,450	88,450	17,101
Other Operations				
Other Charges	114,402	111,560	122,560	8,158
Total Expenditures	$ 1,951,953	$ 2,236,000	$ 2,236,000	$ 284,047
Excess (Deficiency) of Revenues Over Expenditures	$ 179,984	$ (30,000)	$ (30,000)	$ 209,984
Other Financing Sources (Uses)				
Transfers Out	$ (100,000)	$ (100,000)	$ (100,000)	$ 0
Total Other Financing Sources	$ (100,000)	$ (100,000)	$ (100,000)	$ 0
Net Change in Fund Balance	$ 79,984	$ (130,000)	$ (130,000)	$ 209,984
Fund Balance, July 1, 2012	714,726	714,726	714,726	0
Fund Balance, June 30, 2013	$ 794,710	$ 584,726	$ 584,726	$ 209,984

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, 2013

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
Revenues				
Fines, Forfeitures, and Penalties	$ 19,168	$ 74,000	$ 74,000	$ (54,832)
Total Revenues	$ 19,168	$ 74,000	$ 74,000	$ (54,832)
Expenditures				
Public Safety				
Drug Enforcement	$ 34,421	$ 53,100	$ 53,100	$ 18,679
Total Expenditures	$ 34,421	$ 53,100	$ 53,100	$ 18,679
Excess (Deficiency) of Revenues Over Expenditures	$ (15,253)	$ 20,900	$ 20,900	$ (36,153)
Net Change in Fund Balance	$ (15,253)	$ 20,900	$ 20,900	$ (36,153)
Fund Balance, July 1, 2012	121,196	121,196	121,196	0
Fund Balance, June 30, 2013	$ 105,943	$ 142,096	$ 142,096	$ (36,153)

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, 2013

	Actual	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues				
Local Taxes	$ 16,466,770	$ 16,100,074	$ 16,100,074	$ 366,696
Other Local Revenues	89,753	100,124	100,124	(10,371)
Other Governments and Citizens Groups	121,098	0	130,333	(9,235)
Total Revenues	$ 16,677,621	$ 16,200,198	$ 16,330,531	$ 347,090
Expenditures				
Principal on Debt				
General Government	$ 2,529,978	$ 2,529,978	$ 2,529,978	$ 0
Highways and Streets	426,800	426,800	426,800	0
Education	7,670,743	7,670,743	7,679,978	9,235
Interest on Debt				
General Government	1,538,148	1,538,148	1,538,148	0
Highways and Streets	50,424	50,424	50,424	0
Education	4,060,860	4,060,859	4,060,860	0
Other Debt Service				
General Government	334,936	287,276	351,024	16,088
Education	131,594	0	131,594	0
Total Expenditures	$ 16,743,483	$ 16,564,228	$ 16,768,806	$ 25,323
Excess (Deficiency) of Revenues Over Expenditures	$ (65,862)	$ (364,030)	$ (438,275)	$ 372,413
Other Financing Sources (Uses)				
Refunding Debt Issued	$ 21,645,000	$ 21,645,000	$ 21,645,000	$ 0
Premiums on Debt Issued	1,967,204	1,967,204	1,967,204	0
Transfers In	248,785	158,598	47,500	201,285
Payments to Refunded Debt Escrow Agent	(23,424,429)	(23,609,772)	(23,424,429)	0
Total Other Financing Sources	$ 436,560	$ 161,030	$ 235,275	$ 201,285
Net Change in Fund Balance	$ 370,698	$ (203,000)	$ (203,000)	$ 573,698
Fund Balance, July 1, 2012	3,367,845	3,367,845	3,367,845	0
Fund Balance, June 30, 2013	$ 3,738,543	$ 3,164,845	$ 3,164,845	$ 573,698

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, 2013

	Agency Funds		
	Cities - Sales Tax	Constitutional Officers - Agency	Total
ASSETS			
Cash	$ 0	$ 1,974,904	$ 1,974,904
Due from Other Governments	1,343,101	0	1,343,101
Total Assets	$ 1,343,101	$ 1,974,904	$ 3,318,005
LIABILITIES			
Due to Other Taxing Units	$ 1,343,101	$ 0	$ 1,343,101
Due to Litigants, Heirs, and Others	0	1,974,904	1,974,904
Total Liabilities	$ 1,343,101	$ 1,974,904	$ 3,318,005

Exhibit H-2

Robertson County, Tennessee
Combining Statement of Changes in Assets and
Liabilities - All Agency Funds
For the Year Ended June 30, 2013

	Beginning Balance	Additions	Deductions	Ending Balance
Cities - Sales Tax Fund				
Assets				
Equity in Pooled Cash and Investments	$ 0	$ 7,718,387	$ 7,718,387	$ 0
Due from Other Governments	1,318,786	1,343,101	1,318,786	1,343,101
Total Assets	$ 1,318,786	$ 9,061,488	$ 9,037,173	$ 1,343,101
Liabilities				
Due to Other Taxing Units	$ 1,318,786	$ 9,061,488	$ 9,037,173	$ 1,343,101
Total Liabilities	$ 1,318,786	$ 9,061,488	$ 9,037,173	$ 1,343,101
Constitutional Officers - Agency Fund				
Assets				
Cash	$ 1,727,325	$ 16,145,670	$ 15,898,091	$ 1,974,904
Total Assets	$ 1,727,325	$ 16,145,670	$ 15,898,091	$ 1,974,904
Liabilities				
Due to Litigants, Heirs, and Others	$ 1,727,325	$ 16,145,670	$ 15,898,091	$ 1,974,904
Total Liabilities	$ 1,727,325	$ 16,145,670	$ 15,898,091	$ 1,974,904
Totals - All Agency Funds				
Assets				
Cash	$ 1,727,325	$ 16,145,670	$ 15,898,091	$ 1,974,904
Equity in Pooled Cash and Investments	0	7,718,387	7,718,387	0
Due from Other Governments	1,318,786	1,343,101	1,318,786	1,343,101
Total Assets	$ 3,046,111	$ 25,207,158	$ 24,935,264	$ 3,318,005
Liabilities				
Due to Other Taxing Units	$ 1,318,786	$ 9,061,488	$ 9,037,173	$ 1,343,101
Due to Litigants, Heirs, and Others	1,727,325	16,145,670	15,898,091	1,974,904
Total Liabilities	$ 3,046,111	$ 25,207,158	$ 24,935,264	$ 3,318,005

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, 2013

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 Position: Total Governmental Activities
Governmental Activities:					
Instruction	$ 55,435,929	$ 983,312	$ 4,070,136	$ 0	$ (50,382,481)
Support Services	31,592,044	192,727	270,946	75,000	(31,053,371)
Operation of Non-Instructional Services	5,522,801	0	4,493,921	0	(1,028,880)
Other Debt Service	16,981	0	0	0	(16,981)
Total Governmental Activities	$ 92,567,755	$ 1,176,039	$ 8,835,003	$ 75,000	$ (82,481,713)
General Revenues:					
Taxes:					
Property Taxes Levied for General Purposes					$ 13,782,219
Local Option Sales Taxes					8,874,473
Business Tax					593,389
Interstate Telecommunications Tax					7,981
Grants and Contributions Not Restricted to Specific Programs					53,813,717
Miscellaneous					124,406
Total General Revenues					$ 77,196,185
Change in Net Position					$ (5,285,528)
Net Position, July 1, 2012					138,160,572
Net Position, June 30, 2013					$ 132,875,044

Exhibit I-2

Robertson County, Tennessee
Balance Sheet - Governmental Funds
Discretely Presented Robertson County School Department
June 30, 2013

	Major Fund	Nonmajor Funds	
	General Purpose School	Other Govern-mental Funds	Total Governmental Funds
ASSETS			
Equity in Pooled Cash and Investments	$ 6,143,733	$ 115,899	$ 6,259,632
Accounts Receivable	67,233	63	67,296
Due from Other Governments	1,714,281	379,566	2,093,847
Property Taxes Receivable	14,264,363	0	14,264,363
Allowance for Uncollectible Property Taxes	(897,029)	0	(897,029)
Total Assets	$ 21,292,581	$ 495,528	$ 21,788,109
LIABILITIES			
Accounts Payable	$ 0	$ 19,058	$ 19,058
Accrued Payroll	2,425,129	190,739	2,615,868
Due to State of Tennessee	0	5,841	5,841
Total Liabilities	$ 2,425,129	$ 215,638	$ 2,640,767
DEFERRED INFLOWS OF RESOURCES			
Deferred Current Property Taxes	$ 13,064,156	$ 0	$ 13,064,156
Deferred Delinquent Property Taxes	286,529	0	286,529
Other Deferred/Unavailable Revenue	815,364	0	815,364
Total Deferred Inflows of Resources	$ 14,166,049	$ 0	$ 14,166,049
FUND BALANCES			
Restricted:			
Restricted for Education	$ 354,809	$ 198,005	$ 552,814
Restricted for Capital Projects	0	81,885	81,885
Unassigned	4,346,594	0	4,346,594
Total Fund Balances	$ 4,701,403	$ 279,890	$ 4,981,293
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 21,292,581	$ 495,528	$ 21,788,109

Exhibit I-3

Robertson County, Tennessee
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position
Discretely Presented Robertson County School Department
June 30, 2013

Amounts reported for governmental activities in the statement of net position (Exhibit A) are different because:			
Total fund balances - balance sheet - governmental funds (Exhibit I-2)			$ 4,981,293
(1) Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.			
Add: land	$ 3,562,806		
Add: construction in progress	568,115		
Add: buildings and improvements net of accumulated depreciation	124,076,326		
Add: other capital assets net of accumulated depreciation	3,688,883		131,896,130
(2) Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.			
Less: contributions due on notes payable on primary government debt	$ (741,344)		
Less: contributions due on capital leases payable on primary government debt	(349,827)		
Less: accrued interest on capital leases	(15,433)		
Less: other postemployment benefits liability	(3,997,668)		(5,104,272)
(3) Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the governmental funds.			1,101,893
Net position of governmental activities (Exhibit A)			$ 132,875,044

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, 2013

	Major Fund	Nonmajor Funds	
	General Purpose School	Other Governmental Funds	Total Governmental Funds
Revenues			
Local Taxes	$ 24,197,724	$ 0	$ 24,197,724
Licenses and Permits	2,703	0	2,703
Charges for Current Services	1,176,039	0	1,176,039
Other Local Revenues	161,073	0	161,073
State of Tennessee	52,356,009	0	52,356,009
Federal Government	3,716,965	5,619,726	9,336,691
Other Governments and Citizens Groups	0	75,000	75,000
Total Revenues	$ 81,610,513	$ 5,694,726	$ 87,305,239
Expenditures			
Current:			
Instruction	$ 50,910,668	$ 3,916,596	$ 54,827,264
Support Services	26,332,194	1,805,338	28,137,532
Operation of Non-Instructional Services	5,522,801	0	5,522,801
Capital Outlay	188,538	0	188,538
Debt Service:			
Other Debt Service	287,765	0	287,765
Capital Projects	0	511,198	511,198
Total Expenditures	$ 83,241,966	$ 6,233,132	$ 89,475,098
Excess (Deficiency) of Revenues Over Expenditures	$ (1,631,453)	$ (538,406)	$ (2,169,859)
Other Financing Sources (Uses)			
Insurance Recovery	$ 22,753	$ 0	$ 22,753
Total Other Financing Sources (Uses)	$ 22,753	$ 0	$ 22,753
Net Change in Fund Balances	$ (1,608,700)	$ (538,406)	$ (2,147,106)
Fund Balance, July 1, 2012	6,310,103	818,296	7,128,399
Fund Balance, June 30, 2013	$ 4,701,403	$ 279,890	$ 4,981,293

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, 2013

Amounts reported for governmental activities in the statement of activities (Exhibit B) are different because:			
Net change in fund balances - total governmental funds (Exhibit I-4)			$ (2,147,106)
(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	$	1,806,886	
Less: current-year depreciation expense		(4,537,417)	(2,730,531)
(2) The net effect of various miscellaneous transactions involving capital assets (sales, trade-ins, and donations) is to decrease net position.			(24,245)
(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, 2012	$	(1,147,658)	
Add: deferred delinquent property taxes and other deferred June 30, 2013		1,101,893	(45,765)
(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 position.			
Add: principal payments on notes for primary government	$	233,015	
Add: principal payments on capital leases for primary government		36,173	269,188
(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	$	1,596	
Change in other postemployment benefits liability		(608,665)	(607,069)
Change in net position of governmental activities (Exhibit B)			$ (5,285,528)

Exhibit I-6

Robertson County, Tennessee
Combining Balance Sheet - Nonmajor Governmental Funds
Discretely Presented Robertson County School Department
June 30, 2013

	Special Revenue Fund	Capital Projects Fund	
	School Federal Projects	Education Capital Projects	Total Nonmajor Governmental Funds
ASSETS			
Equity in Pooled Cash and Investments	$ 34,014	$ 81,885	$ 115,899
Accounts Receivable	63	0	63
Due from Other Governments	379,566	0	379,566
Total Assets	$ 413,643	$ 81,885	$ 495,528
LIABILITIES			
Accounts Payable	$ 19,058	$ 0	$ 19,058
Accrued Payroll	190,739	0	190,739
Due to State of Tennessee	5,841	0	5,841
Total Liabilities	$ 215,638	$ 0	$ 215,638
FUND BALANCES			
Restricted:			
Restricted for Education	$ 198,005	$ 0	$ 198,005
Restricted for Capital Projects	0	81,885	81,885
Total Fund Balances	$ 198,005	$ 81,885	$ 279,890
Total Liabilities and Fund Balances	$ 413,643	$ 81,885	$ 495,528

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, 2013

	Special Revenue Fund	Capital Projects Fund	Total Nonmajor Governmental Funds
	School Federal Projects	Education Capital Projects	
Revenues			
Federal Government	$ 5,619,726	$ 0	$ 5,619,726
Other Governments and Citizens Groups	0	75,000	75,000
Total Revenues	$ 5,619,726	$ 75,000	$ 5,694,726
Expenditures			
Current:			
Instruction	$ 3,916,596	$ 0	$ 3,916,596
Support Services	1,805,338	0	1,805,338
Capital Projects	0	511,198	511,198
Total Expenditures	$ 5,721,934	$ 511,198	$ 6,233,132
Excess (Deficiency) of Revenues Over Expenditures	$ (102,208)	$ (436,198)	$ (538,406)
Net Change in Fund Balances	$ (102,208)	$ (436,198)	$ (538,406)
Fund Balance, July 1, 2012	300,213	518,083	818,296
Fund Balance, June 30, 2013	$ 198,005	$ 81,885	$ 279,890

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, 2013

	Actual	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues				
Local Taxes	$ 24,197,724	$ 23,915,500	$ 23,915,500	$ 282,224
Licenses and Permits	2,703	2,600	2,600	103
Charges for Current Services	1,176,039	1,068,600	1,147,400	28,639
Other Local Revenues	161,073	160,500	168,000	(6,927)
State of Tennessee	52,356,009	51,712,200	51,969,109	386,900
Federal Government	3,716,965	3,593,000	4,034,515	(317,550)
Total Revenues	$ 81,610,513	$ 80,452,400	$ 81,237,124	$ 373,389
Expenditures				
Instruction				
Regular Instruction Program	$ 41,009,741	$ 41,762,994	$ 41,197,818	$ 188,077
Alternative Instruction Program	609,821	598,400	613,400	3,579
Special Education Program	6,190,260	6,455,275	6,420,275	230,015
Vocational Education Program	2,807,749	2,962,000	2,962,000	154,251
Student Body Education Program	254,372	281,100	281,100	26,728
Adult Education Program	38,725	38,800	38,800	75
Support Services				
Attendance	152,056	153,700	153,700	1,644
Health Services	872,158	863,850	893,200	21,042
Other Student Support	2,177,565	2,210,900	2,260,900	83,335
Regular Instruction Program	1,909,768	1,938,300	1,938,300	28,532
Alternative Instruction Program	92,110	92,500	92,500	390
Special Education Program	646,586	623,400	658,400	11,814
Vocational Education Program	127,924	136,500	136,500	8,576
Other Programs	363,041	0	363,041	0
Board of Education	1,273,198	1,275,550	1,293,550	20,352
Director of Schools	334,398	388,100	370,100	35,702
Office of the Principal	4,996,306	4,985,500	4,963,500	(32,806)
Fiscal Services	194,155	205,900	205,900	11,745
Human Services/Personnel	268,098	293,100	293,100	25,002
Operation of Plant	5,495,167	5,708,600	5,708,600	213,433
Maintenance of Plant	1,761,832	1,807,000	1,867,000	105,168
Transportation	4,943,276	4,720,180	4,990,180	46,904
Central and Other	724,556	761,400	793,400	68,844
Operation of Non-Instructional Services				
Food Service	3,682,637	3,494,900	3,909,083	226,446
Community Services	884,441	851,900	911,900	27,459
Early Childhood Education	955,723	884,901	955,727	4
Capital Outlay				
Regular Capital Outlay	188,538	210,000	217,500	28,962
Other Debt Service				
Education	287,765	0	297,000	9,235
Total Expenditures	$ 83,241,966	$ 83,704,750	$ 84,786,474	$ 1,544,508
Excess (Deficiency) of Revenues Over Expenditures	$ (1,631,453)	$ (3,252,350)	$ (3,549,350)	$ 1,917,897

(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)
Other Financing Sources (Uses)				
Insurance Recovery	$ 22,753	$ 35,000	$ 35,000	$ (12,247)
Transfers In	0	15,000	15,000	(15,000)
Transfers Out	0	(297,000)	0	0
Total Other Financing Sources	$ 22,753	$ (247,000)	$ 50,000	$ (27,247)
Net Change in Fund Balance	$ (1,608,700)	$ (3,499,350)	$ (3,499,350)	$ 1,890,650
Fund Balance, July 1, 2012	6,310,103	6,310,103	6,310,103	0
Fund Balance, June 30, 2013	$ 4,701,403	$ 2,810,753	$ 2,810,753	$ 1,890,650

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, 2013

	Actual	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues				
Federal Government	$ 5,619,726	$ 6,355,353	$ 6,260,133	$ (640,407)
Total Revenues	$ 5,619,726	$ 6,355,353	$ 6,260,133	$ (640,407)
Expenditures				
Instruction				
Regular Instruction Program	$ 1,737,764	$ 2,837,724	$ 1,974,352	$ 236,588
Special Education Program	2,070,182	2,234,579	2,162,228	92,046
Vocational Education Program	108,650	106,438	110,049	1,399
Support Services				
Health Services	42,259	47,684	47,684	5,425
Other Student Support	42,199	46,513	56,739	14,540
Regular Instruction Program	1,201,577	911,902	1,669,806	468,229
Special Education Program	516,092	687,254	536,081	19,989
Vocational Education Program	3,211	7,000	3,408	197
Total Expenditures	$ 5,721,934	$ 6,879,094	$ 6,560,347	$ 838,413
Excess (Deficiency) of Revenues Over Expenditures	$ (102,208)	$ (523,741)	$ (300,214)	$ 198,006
Other Financing Sources (Uses)				
Transfers In	$ 0	$ 203,526	$ 0	$ 0
Transfers Out	0	(203,526)	0	0
Total Other Financing Sources	$ 0	$ 0	$ 0	$ 0
Net Change in Fund Balance	$ (102,208)	$ (523,741)	$ (300,214)	$ 198,006
Fund Balance, July 1, 2012	300,213	523,741	300,214	(1)
Fund Balance, June 30, 2013	$ 198,005	$ 0	$ 0	$ 198,005

MISCELLANEOUS SCHEDULES

Exhibit J-1

Robertson County, Tennessee
Schedule of Changes in Long-term Notes, Capital Leases, and Bonds
For the Year Ended June 30, 2013

Description of Indebtedness	Original Amount of Issue	Interest Rate	Date of Issue	Last Maturity Date	Outstanding 7-1-12	Issued During Period	Paid and/or Matured During Period	Debt Refunded	Outstanding 6-30-13
NOTES PAYABLE									
Payable through General Debt Service Fund									
Refunding Notes	$ 2,990,000	2 to 3.7 %	4-1-03	2-27-13	$ 110,000	$ 0	$ 110,000	$ 0	$ 0
Refunding Notes	6,910,000	2 to 4	12-30-09	5-1-19	4,210,000	0	1,090,000	0	3,120,000
Industrial Development Board (Red River Project)	300,000	3.678	3-7-12	3-7-15	300,000	0	35,000	0	265,000
Total Payable through General Debt Service Fund					$ 4,620,000	$ 0	$ 1,235,000	$ 0	$ 3,385,000
Payable by School Department Contributions to the General Debt Service Fund									
Energy Efficiency	210,000	0	7-31-08	7-15-15	$ 120,000	$ 0	$ 30,000	$ 0	$ 90,000
Energy Efficient School Initiative	363,446	0	1-25-11	1-25-22	354,359	0	36,348	0	318,011
Mscouts Blvd. Facility	500,000	0	4-23-12	3-19-15	500,000	0	166,667	0	333,333
Total Payable by School Department Contributions to the General Debt Service Fund					$ 974,359	$ 0	$ 233,015	$ 0	$ 741,344
Total Notes Payable					$ 5,594,359	$ 0	$ 1,468,015	$ 0	$ 4,126,344
CAPITAL LEASES PAYABLE									
Payable by School Department Contributions to the General Debt Service Fund									
Energy Conservation Project	489,035	5.45	7-31-08	8-1-18	$ 386,000	$ 0	$ 36,173	$ 0	$ 349,827
Total Capital Leases Payable					$ 386,000	$ 0	$ 36,173	$ 0	$ 349,827
BONDS PAYABLE									
Payable through General Debt Service Fund									
Refunding	12,990,000	2 to 5	4-1-03	11-28-12	$ 355,000	$ 0	$ 355,000	$ 0	$ 0
Refunding	14,415,000	4 to 4.5	2-1-04	7-6-12	5,080,000	0	0	5,080,000	0
School Bonds	15,395,000	2 to 4.375	4-1-04	4-1-14	12,420,000	0	1,100,000	10,120,000	1,200,000
General Obligation Bond	17,050,000	3 to 5	6-1-05	4-1-25	13,880,000	0	840,000	6,480,000	6,560,000
General Obligation Bond	49,005,000	4.123	3-7-07	6-1-27	44,005,000	0	2,120,000	0	41,885,000
General Obligation Bond	30,450,000	3.5 to 5	5-29-08	6-1-28	28,700,000	0	1,325,000	0	27,375,000
School Bonds	39,225,000	2.5 to 5.5	2-4-09	6-1-29	35,325,000	0	1,550,000	0	33,775,000
Refunding	21,645,000	1.889255	7-6-12	4-1-22	0	21,645,000	2,000,000	0	19,645,000
Total Bonds Payable					$ 139,765,000	$ 21,645,000	$ 9,290,000	$ 21,680,000	$ 130,440,000

Exhibit J-2

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

Year Ending June 30	Notes		
	Principal	Interest	Total
2014	$ 1,383,015	$ 122,343	$ 1,505,358
2015	1,123,014	87,659	1,210,673
2016	446,348	52,725	499,073
2017	411,348	37,525	448,873
2018	411,348	22,525	433,873
2019	251,348	7,525	258,873
2020	36,348	0	36,348
2021	36,348	0	36,348
2022	27,227	0	27,227
Total	$ 4,126,344	$ 330,302	$ 4,456,646

Year Ending June 30	Capital Leases		
	Principal	Interest	Total
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	$ 349,827	$ 67,480	$ 417,307

(Continued)

Exhibit J-2

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

Year Ending June 30	Bonds		
	Principal	Interest	Total
2014	$ 8,990,000	$ 5,379,013	$ 14,369,013
2015	9,445,000	5,070,900	14,515,900
2016	8,585,000	4,725,550	13,310,550
2017	8,915,000	4,407,950	13,322,950
2018	9,170,000	4,065,676	13,235,676
2019	9,880,000	3,681,657	13,561,657
2020	7,890,000	3,249,857	11,139,857
2021	8,140,000	2,907,007	11,047,007
2022	8,360,000	2,581,407	10,941,407
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	$ 130,440,000	$ 43,951,409	$ 174,391,409

Exhibit J-3

Robertson County, Tennessee
Schedule of Notes Receivable
June 30, 2013

Description	Debtor	Original Amount of Notes	Date of Issue	Date of Maturity	Interest Rate	Balance 6-30-13
General Debt Service Fund						
Due from Component Unit	Robertson County School Department:					
Mscouts Blvd. Facility	Due to Primary Government	$ 500,000	4-23-12	3-19-15	0 %	$ 333,333

Robertson County, Tennessee
Schedule of Transfers
For the Year Ended June 30, 2013

From Fund	To Fund	Purpose	Amount
General	General Debt Service	Debt retirement	$ 37,500
General Capital Projects	"	Close project	211,285
Solid Waste/Sanitation	General	One time transfer	100,000
Total Transfers			$ 348,785

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, 2013

Official	Authorization for Salary	Salary Paid During Period	Bond	Surety
County Mayor	Section 8-24-102, *TCA*	$ 87,185	$ 50,000	Western Surety Company
Road Supervisor	Section 8-24-102, *TCA*	81,432	100,000	"
Director of Schools	State Board of Education and Local Board of Education	182,050 (1)	50,000	"
Trustee	Section 8-24-102, *TCA*	74,042	3,370,324	Ohio Casualty Insurance Company
Assessor of Property	Section 8-24-102, *TCA*	74,042	10,000	Western Surety Company
Finance Director	County Commission	79,404	50,000	"
County Clerk	Section 8-24-102, *TCA*	74,042	50,000	"
Circuit, General Sessions, and Juvenile Courts Clerk	Section 8-24-102, *TCA*	74,042	50,000	"
Clerk and Master	Section 8-24-102, *TCA,* and Chancery Court Judge	74,042 (2)	50,000	"
Register of Deeds	Section 8-24-102, *TCA*	74,042	25,000	"
Sheriff	Section 8-24-102, *TCA*	81,432 (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) Includes annual leave payout of $50,050. Other benefits not included are one sick day per month, the use of an automobile, and a board paid life insurance policy.
(2) Does not include special commissioner fees of $6,300.
(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, 2013

	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	$ 12,216,338	$ 767,509	$ 0	$ 0	$ 0	$ 10,873,174	$ 23,857,021
Trustee's Collections - Prior Year	319,645	20,409	0	0	0	284,032	624,086
Circuit/Clerk & Master Collections - Prior Years	209,406	13,274	0	0	0	185,842	408,522
Interest and Penalty	144,884	9,248	0	0	0	131,905	286,037
Payments in-Lieu-of Taxes - Local Utilities	163,428	0	0	0	0	0	163,428
Payments in-Lieu-of Taxes - Other	0	0	0	0	0	112,971	112,971
County Local Option Taxes							
Hotel/Motel Tax	416,375	0	0	0	0	0	416,375
Wheel Tax	0	0	0	0	883,056	4,050,459	4,933,515
Litigation Tax - General	342,811	0	0	0	0	0	342,811
Litigation Tax - Jail, Workhouse, or Courthouse	0	0	0	0	0	400,133	400,133
Mineral Severance Tax	0	0	0	0	90,393	0	90,393
Adequate Facilities/Development Tax	0	0	0	0	0	428,254	428,254
Statutory Local Taxes							
Bank Excise Tax	113,239	0	0	0	0	0	113,239
Wholesale Beer Tax	192,198	0	0	0	0	0	192,198
Total Local Taxes	$ 14,118,324	$ 810,440	$ 0	$ 0	$ 973,449	$ 16,466,770	$ 32,368,983
Licenses and Permits							
Licenses							
Cable TV Franchise	$ 76,007	$ 0	$ 0	$ 0	$ 0	$ 0	$ 76,007
Permits							
Building Permits	154,951	0	0	0	0	0	154,951
Other Permits	0	0	0	0	4,250	0	4,250
Total Licenses and Permits	$ 230,958	$ 0	$ 0	$ 0	$ 4,250	$ 0	$ 235,208
Fines, Forfeitures, and Penalties							
Circuit Court							
Fines	$ 44,398	$ 0	$ 0	$ 0	$ 0	$ 0	$ 44,398
DUI Treatment Fines	1,615	0	0	0	0	0	1,615
Data Entry Fee - Circuit Court	4,807	0	0	0	0	0	4,807
Courtroom Security Fee	44	0	0	0	0	0	44
General Sessions Court							
Fines	167,203	0	0	0	0	0	167,203
Drug Control Fines	0	0	4,558	0	0	0	4,558
DUI Treatment Fines	14,249	0	0	0	0	0	14,249

(Continued)

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
Fines, Forfeitures, and Penalties (Cont.)							
General Sessions Court (Cont.)							
Data Entry Fee - General Sessions Court	$ 35,673	$ 0	$ 0	$ 0	$ 0	$ 0	$ 35,673
Courtroom Security Fee	757	0	0	0	0	0	757
Juvenile Court							
Fines	6,976	0	0	0	0	0	6,976
Officers Costs	5,632	0	0	0	0	0	5,632
Data Entry Fee - Juvenile Court	1,252	0	0	0	0	0	1,252
Chancery Court							
Officers Costs	2,080	0	0	0	0	0	2,080
Data Entry Fee - Chancery Court	5,584	0	0	0	0	0	5,584
Courtroom Security Fee	8	0	0	0	0	0	8
Other Fines, Forfeitures, and Penalties							
Proceeds from Confiscated Property	0	0	14,610	0	0	0	14,610
Total Fines, Forfeitures, and Penalties	$ 290,278	$ 0	$ 19,168	$ 0	$ 0	$ 0	$ 309,446
Charges for Current Services							
General Service Charges							
Solid Waste Disposal Fees	$ 0	$ 1,246,377	$ 0	$ 0	$ 0	$ 0	$ 1,246,377
Patient Charges	1,960,662	0	0	0	0	0	1,960,662
Work Release Charges for Board	640	0	0	0	0	0	640
Other General Service Charges	268,278	0	0	0	1,600	0	269,878
Fees							
Copy Fees	4,089	0	0	0	0	0	4,089
Telephone Commissions	124,966	0	0	0	0	0	124,966
Constitutional Officers' Fees and Commissions	0	0	0	6,300	0	0	6,300
Data Processing Fee - Register	26,410	0	0	0	0	0	26,410
Data Processing Fee - Sheriff	8,726	0	0	0	0	0	8,726
Sexual Offender Registration Fees - Sheriff	7,400	0	0	0	0	0	7,400
Data Processing Fee - County Clerk	5,696	0	0	0	0	0	5,696
Total Charges for Current Services	$ 2,406,867	$ 1,246,377	$ 0	$ 6,300	$ 1,600	$ 0	$ 3,661,144
Other Local Revenues							
Recurring Items							
Investment Income	$ 0	$ 0	$ 0	$ 0	$ 0	$ 73,553	$ 73,553
Commissary Sales	31,364	0	0	0	0	0	31,364
Sale of Recycled Materials	0	49,241	0	0	539	0	49,780
Miscellaneous Refunds	63,181	3,443	0	0	25,134	0	91,758

(Continued)

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
Other Local Revenues (Cont.)							
Nonrecurring Items							
Sale of Equipment	$ 0	$ 0	$ 0	$ 0	$ 0	$ 16,200	$ 16,200
Contributions and Gifts	7,584	0	0	0	0	0	7,584
Other Local Revenues							
Other Local Revenues	56,505	0	0	0	0	0	56,505
Total Other Local Revenues	$ 158,634	$ 52,684	$ 0	$ 0	$ 25,673	$ 89,753	$ 326,744
Fees Received from County Officials							
Fees in-Lieu-of Salary							
County Clerk	$ 834,143	$ 0	$ 0	$ 0	$ 0	$ 0	$ 834,143
Circuit Court Clerk	267,750	0	0	0	0	0	267,750
General Sessions Court Clerk	592,856	0	0	0	0	0	592,856
Clerk and Master	232,299	0	0	0	0	0	232,299
Juvenile Court Clerk	58,300	0	0	0	0	0	58,300
Register	352,478	0	0	0	0	0	352,478
Sheriff	30,011	0	0	0	0	0	30,011
Trustee	1,194,419	0	0	0	0	0	1,194,419
Total Fees Received from County Officials	$ 3,562,256	$ 0	$ 0	$ 0	$ 0	$ 0	$ 3,562,256
State of Tennessee							
General Government Grants							
Juvenile Services Program	$ 9,000	$ 0	$ 0	$ 0	$ 0	$ 0	$ 9,000
Solid Waste Grants	0	22,436	0	0	0	0	22,436
Public Safety Grants							
Law Enforcement Training Programs	25,800	0	0	0	0	0	25,800
Health and Welfare Grants							
Health Department Programs	602,349	0	0	0	0	0	602,349
Public Works Grants							
Bridge Program	0	0	0	0	44,862	0	44,862
State Aid Program	0	0	0	0	202,270	0	202,270
Litter Program	56,385	0	0	0	0	0	56,385
Other State Revenues							
Beer Tax	18,586	0	0	0	0	0	18,586
Alcoholic Beverage Tax	93,782	0	0	0	0	0	93,782
Contracted Prisoner Boarding	3,903,508	0	0	0	0	0	3,903,508
Gasoline and Motor Fuel Tax	0	0	0	0	1,974,273	0	1,974,273
Petroleum Special Tax	0	0	0	0	47,826	0	47,826

(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	
State of Tennessee (Cont.)							
Other State Revenues (Cont.)							
Registrar's Salary Supplement	$ 15,164	$ 0	$ 0	$ 0	$ 0	$ 0	$ 15,164
Other State Revenues	24,315	0	0	0	0	0	24,315
Total State of Tennessee	$ 4,748,889	$ 22,436	$ 0	$ 0	$ 2,269,231	$ 0	$ 7,040,556
Federal Government							
Federal Through State							
Civil Defense Reimbursement	$ 31,350	$ 0	$ 0	$ 0	$ 0	$ 0	$ 31,350
Disaster Relief	13,488	0	0	0	6,333	0	19,821
Homeland Security Grants	1,800	0	0	0	0	0	1,800
Law Enforcement Grants	15,566	0	0	0	0	0	15,566
Other Federal through State	3,465	0	0	0	0	0	3,465
Direct Federal Revenue							
Other Direct Federal Revenue	53,190	0	0	0	0	0	53,190
Total Federal Government	$ 118,859	$ 0	$ 0	$ 0	$ 6,333	$ 0	$ 125,192
Other Governments and Citizens Groups							
Other Governments							
Contributions	$ 0	$ 0	$ 0	$ 0	$ 0	$ 121,098	$ 121,098
Total Other Governments and Citizens Groups	$ 0	$ 0	$ 0	$ 0	$ 0	$ 121,098	$ 121,098
Total	$ 25,635,065	$ 2,131,937	$ 19,168	$ 6,300	$ 3,280,536	$ 16,677,621	$ 47,750,627

Exhibit J-7

Robertson County, Tennessee
Schedule of Detailed Revenues -
All Governmental Fund Types
Discretely Presented Robertson County School Department
For the Year Ended June 30, 2013

	General Purpose School	Special Revenue Fund School Federal Projects	Capital Projects Fund Education Capital Projects	Total
Local Taxes				
County Property Taxes				
Current Property Tax	$ 13,111,763	$ 0	$ 0	$ 13,111,763
Trustee's Collections - Prior Year	357,133	0	0	357,133
Circuit/Clerk & Master Collections - Prior Years	232,302	0	0	232,302
Interest and Penalty	161,815	0	0	161,815
Payments in-Lieu-of Taxes - T.V.A.	897,839	0	0	897,839
County Local Option Taxes				
Local Option Sales Tax	8,835,502	0	0	8,835,502
Business Tax	593,389	0	0	593,389
Statutory Local Taxes				
Interstate Telecommunications Tax	7,981	0	0	7,981
Total Local Taxes	$ 24,197,724	$ 0	$ 0	$ 24,197,724
Licenses and Permits				
Licenses				
Marriage Licenses	$ 2,703	$ 0	$ 0	$ 2,703
Total Licenses and Permits	$ 2,703	$ 0	$ 0	$ 2,703
Charges for Current Services				
Education Charges				
Tuition - Regular Day Students	$ 28,027	$ 0	$ 0	$ 28,027
Tuition - Summer School	6,006	0	0	6,006
Tuition - Other	949,279	0	0	949,279
Receipts from Individual Schools	125,079	0	0	125,079
Other Charges for Services				
Other Charges for Services	67,648	0	0	67,648
Total Charges for Current Services	$ 1,176,039	$ 0	$ 0	$ 1,176,039
Other Local Revenues				
Recurring Items				
Refund of Telecommunication and Internet Fees (E-Rate)	$ 44,970	$ 0	$ 0	$ 44,970
Miscellaneous Refunds	63,918	0	0	63,918
Nonrecurring Items				
Damages Recovered from Individuals	4,495	0	0	4,495
Contributions and Gifts	14,450	0	0	14,450
Other Local Revenues				
Other Local Revenues	33,240	0	0	33,240
Total Other Local Revenues	$ 161,073	$ 0	$ 0	$ 161,073
State of Tennessee				
General Government Grants				
On-Behalf Contributions for OPEB	$ 363,041	$ 0	$ 0	$ 363,041
State Education Funds				
Basic Education Program	50,317,107	0	0	50,317,107
Early Childhood Education	955,727	0	0	955,727
School Food Service	52,031	0	0	52,031
Other State Education Funds	172	0	0	172
Career Ladder Program	329,752	0	0	329,752
Career Ladder - Extended Contract	56,100	0	0	56,100
Other State Revenues				
Income Tax	65,435	0	0	65,435
Other State Grants	216,644	0	0	216,644
Total State of Tennessee	$ 52,356,009	$ 0	$ 0	$ 52,356,009

(Continued)

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

	General Purpose School	Special Revenue Fund School Federal Projects	Capital Projects Fund Education Capital Projects	Total
Federal Government				
Federal Through State				
USDA School Lunch Program	$ 2,299,090	$ 0	$ 0	$ 2,299,090
USDA - Commodities	414,183	0	0	414,183
Breakfast	772,890	0	0	772,890
Vocational Education - Basic Grants to States	0	145,111	0	145,111
Title I Grants to Local Education Agencies	0	2,157,084	0	2,157,084
Special Education - Grants to States	138,848	2,425,241	0	2,564,089
Special Education Preschool Grants	0	60,213	0	60,213
English Language Acquisition Grants	0	92,200	0	92,200
Eisenhower Professional Development State Grants	0	227,015	0	227,015
Race-to-the-Top - ARRA	0	512,862	0	512,862
Other Federal through State	37,652	0	0	37,652
Direct Federal Revenue				
ROTC Reimbursement	54,302	0	0	54,302
Total Federal Government	$ 3,716,965	$ 5,619,726	$ 0	$ 9,336,691
Other Governments and Citizens Groups				
Other Governments				
Contributions	$ 0	$ 0	$ 75,000	$ 75,000
Total Other Governments and Citizens Groups	$ 0	$ 0	$ 75,000	$ 75,000
Total	$ 81,610,513	$ 5,619,726	$ 75,000	$ 87,305,239

Robertson County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types
For the Year Ended June 30, 2013

General Fund			
General Government			
County Commission			
Part-time Personnel	$	19,785	
Board and Committee Members Fees		75,600	
Social Security		5,914	
Employer Medicare		1,383	
Data Processing Services		399	
Dues and Memberships		12,781	
Legal Services		66,482	
Legal Notices, Recording, and Court Costs		339	
Other Contracted Services		4,800	
Workers' Compensation Insurance		305	
Other Charges		2,539	
Total County Commission			$ 190,327
County Mayor/Executive			
County Official/Administrative Officer	$	87,185	
Clerical Personnel		80,374	
Part-time Personnel		3,058	
Social Security		10,079	
State Retirement		10,713	
Employer Medicare		2,357	
Communication		1,968	
Dues and Memberships		1,800	
Maintenance and Repair Services - Equipment		654	
Maintenance and Repair Services - Vehicles		68	
Postal Charges		1,092	
Printing, Stationery, and Forms		289	
Rentals		191	
Travel		110	
Gasoline		1,417	
Office Supplies		800	
Premiums on Corporate Surety Bonds		175	
Workers' Compensation Insurance		504	
In Service/Staff Development		744	
Other Capital Outlay		389	
Total County Mayor/Executive			203,967
Election Commission			
County Official/Administrative Officer	$	66,632	
Clerical Personnel		57,079	
Part-time Personnel		34,121	
Overtime Pay		5,389	
Board and Committee Members Fees		2,840	
Election Workers		53,990	
Social Security		10,179	
State Retirement		8,247	
Employer Medicare		2,381	
Communication		750	
Data Processing Services		28,085	
Dues and Memberships		250	
Legal Notices, Recording, and Court Costs		4,068	

(Continued)

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

General Fund (Cont.)		
General Government (Cont.)		
Election Commission (Cont.)		
Maintenance and Repair Services - Equipment	$ 1,527	
Postal Charges	5,957	
Printing, Stationery, and Forms	6,293	
Rentals	680	
Other Contracted Services	48,585	
Office Supplies	8,470	
Workers' Compensation Insurance	755	
In Service/Staff Development	1,165	
Other Capital Outlay	3,472	
Total Election Commission		$ 350,915
Register of Deeds		
County Official/Administrative Officer	$ 74,042	
Clerical Personnel	155,302	
Social Security	12,786	
State Retirement	14,847	
Employer Medicare	2,990	
Communication	1,249	
Data Processing Services	9,780	
Dues and Memberships	696	
Maintenance and Repair Services - Equipment	1,010	
Postal Charges	300	
Printing, Stationery, and Forms	1,770	
Rentals	2,378	
Office Supplies	4,429	
Premiums on Corporate Surety Bonds	100	
Workers' Compensation Insurance	675	
Other Charges	1,086	
Total Register of Deeds		283,440
Planning		
County Official/Administrative Officer	$ 63,609	
Clerical Personnel	142,274	
Part-time Personnel	11,554	
Board and Committee Members Fees	5,250	
Social Security	13,042	
State Retirement	13,328	
Employer Medicare	3,050	
Communication	3,565	
Consultants	1,885	
Data Processing Services	1,458	
Dues and Memberships	225	
Legal Notices, Recording, and Court Costs	2,136	
Maintenance and Repair Services - Equipment	941	
Maintenance and Repair Services - Vehicles	1,515	
Postal Charges	896	
Printing, Stationery, and Forms	411	
Rentals	1,072	
Gasoline	2,855	
Office Supplies	1,635	

(Continued)

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

General Fund (Cont.)		
General Government (Cont.)		
Planning (Cont.)		
Workers' Compensation Insurance	$ 665	
In Service/Staff Development	10	
Other Capital Outlay	1,392	
Total Planning		$ 272,768
County Buildings		
County Official/Administrative Officer	$ 59,260	
Clerical Personnel	10,296	
Custodial Personnel	78,989	
Maintenance Personnel	259,980	
Part-time Personnel	25,486	
Overtime Pay	6,531	
Social Security	25,417	
State Retirement	26,707	
Employer Medicare	5,944	
Communication	6,025	
Maintenance Agreements	30,164	
Maintenance and Repair Services - Buildings	43,541	
Maintenance and Repair Services - Equipment	7,244	
Maintenance and Repair Services - Vehicles	2,733	
Pest Control	965	
Rentals	150	
Travel	48	
Disposal Fees	782	
Custodial Supplies	18,973	
Electricity	198,130	
Gasoline	2,279	
Natural Gas	54,665	
Uniforms	5,490	
Water and Sewer	18,580	
Workers' Compensation Insurance	18,033	
In Service/Staff Development	1,075	
Other Charges	8,869	
Other Capital Outlay	55,478	
Total County Buildings		971,834
Preservation of Records		
Clerical Personnel	$ 83,206	
Social Security	4,417	
State Retirement	5,384	
Employer Medicare	1,033	
Communication	791	
Postal Charges	92	
Rentals	212	
Workers' Compensation Insurance	246	
Other Charges	8,055	
Total Preservation of Records		103,436

(Continued)

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

General Fund (Cont.)		
Finance		
Accounting and Budgeting		
County Official/Administrative Officer	$ 79,404	
Clerical Personnel	269,304	
Social Security	19,939	
State Retirement	22,572	
Employer Medicare	4,663	
Communication	2,867	
Data Processing Services	8,651	
Dues and Memberships	659	
Legal Notices, Recording, and Court Costs	507	
Maintenance and Repair Services - Equipment	4,269	
Postal Charges	6,000	
Printing, Stationery, and Forms	5,224	
Rentals	2,529	
Office Supplies	9,512	
Premiums on Corporate Surety Bonds	200	
Workers' Compensation Insurance	1,028	
Total Accounting and Budgeting		$ 437,328
Property Assessor's Office		
County Official/Administrative Officer	$ 74,042	
Clerical Personnel	208,572	
Board and Committee Members Fees	800	
Social Security	16,746	
State Retirement	18,294	
Employer Medicare	3,916	
Communication	3,018	
Contracts with Government Agencies	15,763	
Data Processing Services	3,000	
Dues and Memberships	1,800	
Legal Notices, Recording, and Court Costs	214	
Maintenance and Repair Services - Vehicles	3,807	
Postal Charges	15,649	
Rentals	3,191	
Other Contracted Services	21,235	
Gasoline	1,291	
Office Supplies	3,049	
Premiums on Corporate Surety Bonds	175	
Workers' Compensation Insurance	7,662	
In Service/Staff Development	1,572	
Other Capital Outlay	664	
Total Property Assessor's Office		404,460
County Trustee's Office		
County Official/Administrative Officer	$ 74,042	
Clerical Personnel	110,602	
Part-time Personnel	5,353	
Overtime Pay	221	
Social Security	11,656	
State Retirement	11,967	
Employer Medicare	2,726	

(Continued)

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

General Fund (Cont.)			
Finance (Cont.)			
County Trustee's Office (Cont.)			
Communication	$ 1,403		
Contracts with Government Agencies	8,956		
Contracts with Private Agencies	8,263		
Data Processing Services	4,638		
Dues and Memberships	696		
Maintenance and Repair Services - Equipment	431		
Postal Charges	8,500		
Printing, Stationery, and Forms	149		
Rentals	1,620		
Office Supplies	3,168		
Premiums on Corporate Surety Bonds	7,572		
Workers' Compensation Insurance	562		
In Service/Staff Development	545		
Other Capital Outlay	2,757		
Total County Trustee's Office		$	265,827
County Clerk's Office			
County Official/Administrative Officer	$ 74,042		
Clerical Personnel	347,669		
Social Security	24,493		
State Retirement	26,976		
Employer Medicare	5,728		
Communication	2,999		
Data Processing Services	17,051		
Dues and Memberships	696		
Legal Notices, Recording, and Court Costs	276		
Postal Charges	15,000		
Printing, Stationery, and Forms	563		
Rentals	1,591		
Office Supplies	3,284		
Premiums on Corporate Surety Bonds	175		
Workers' Compensation Insurance	1,258		
In Service/Staff Development	645		
Other Charges	1,500		
Other Capital Outlay	6,900		
Total County Clerk's Office			530,846
Administration of Justice			
Circuit Court			
County Official/Administrative Officer	$ 74,042		
Clerical Personnel	485,860		
Part-time Personnel	13,899		
Overtime Pay	1,637		
Social Security	33,361		
State Retirement	35,656		
Employer Medicare	7,802		
Communication	4,498		
Data Processing Services	15,846		
Dues and Memberships	666		
Legal Notices, Recording, and Court Costs	534		

(Continued)

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

General Fund (Cont.)		
Administration of Justice (Cont.)		
Circuit Court (Cont.)		
Maintenance and Repair Services - Equipment	$ 1,375	
Postal Charges	12,000	
Printing, Stationery, and Forms	8,802	
Rentals	6,866	
Other Contracted Services	23,982	
Office Supplies	7,697	
Periodicals	381	
Premiums on Corporate Surety Bonds	175	
Workers' Compensation Insurance	1,722	
In Service/Staff Development	197	
Other Capital Outlay	11,210	
Total Circuit Court		$ 748,208
General Sessions Court		
Judge(s)	$ 153,251	
Laborers	52,641	
Clerical Personnel	99,547	
Part-time Personnel	1,175	
Overtime Pay	3,502	
Special Commissioner Fees/Special Master Fees	57,049	
Social Security	19,599	
State Retirement	19,981	
Employer Medicare	5,108	
Communication	3,621	
Data Processing Services	1,300	
Dues and Memberships	425	
Maintenance and Repair Services - Equipment	195	
Maintenance and Repair Services - Vehicles	4,169	
Postal Charges	180	
Printing, Stationery, and Forms	1,374	
Rentals	940	
Other Contracted Services	5,830	
Gasoline	8,029	
Office Supplies	2,118	
Periodicals	3,934	
Liability Insurance	1,525	
Workers' Compensation Insurance	1,103	
In Service/Staff Development	602	
Other Charges	3,299	
Total General Sessions Court		450,497
Chancery Court		
County Official/Administrative Officer	$ 74,042	
Clerical Personnel	131,322	
Social Security	11,972	
State Retirement	13,296	
Employer Medicare	2,800	
Communication	1,249	
Data Processing Services	8,412	
Dues and Memberships	766	

(Continued)

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

General Fund (Cont.)		
Administration of Justice (Cont.)		
Chancery Court (Cont.)		
Maintenance and Repair Services - Equipment	$ 1,383	
Postal Charges	12,229	
Printing, Stationery, and Forms	3,710	
Rentals	1,225	
Office Supplies	2,497	
Periodicals	947	
Premiums on Corporate Surety Bonds	250	
Workers' Compensation Insurance	604	
Other Capital Outlay	120	
Total Chancery Court		$ 266,824
Juvenile Court		
Probation Officer(s)	$ 57,348	
Youth Service Officer(s)	84,318	
Clerical Personnel	125,166	
Part-time Personnel	6,556	
Overtime Pay	696	
Social Security	16,243	
State Retirement	17,194	
Employer Medicare	3,799	
Communication	2,159	
Data Processing Services	4,500	
Dues and Memberships	1,690	
Evaluation and Testing	4,197	
Maintenance and Repair Services - Equipment	3,751	
Postal Charges	276	
Printing, Stationery, and Forms	576	
Rentals	2,251	
Travel	104	
Office Supplies	5,346	
Periodicals	152	
Liability Insurance	1,386	
Workers' Compensation Insurance	816	
In Service/Staff Development	2,242	
Other Charges	12,615	
Other Capital Outlay	13,775	
Total Juvenile Court		367,156
Public Safety		
Sheriff's Department		
County Official/Administrative Officer	$ 81,432	
Deputy(ies)	2,091,316	
Salary Supplements	25,800	
Dispatchers/Radio Operators	200,491	
Guards	2,586,828	
Clerical Personnel	104,479	
Overtime Pay	374,072	
Social Security	316,575	
State Retirement	341,561	
Employer Medicare	74,025	

(Continued)

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

General Fund (Cont.)		
Public Safety (Cont.)		
Sheriff's Department (Cont.)		
Communication	$ 97,033	
Consultants	9,938	
Data Processing Services	79,403	
Dues and Memberships	3,073	
Licenses	258	
Maintenance and Repair Services - Buildings	30,002	
Maintenance and Repair Services - Equipment	91,210	
Maintenance and Repair Services - Vehicles	127,352	
Medical and Dental Services	781,409	
Pest Control	1,788	
Postal Charges	10,072	
Printing, Stationery, and Forms	6,555	
Rentals	13,772	
Transportation - Other than Students	1,322	
Disposal Fees	14,905	
Other Contracted Services	479,626	
Custodial Supplies	23,563	
Drugs and Medical Supplies	11,880	
Electricity	171,869	
Gasoline	178,240	
Law Enforcement Supplies	32,906	
Natural Gas	51,321	
Office Supplies	24,727	
Periodicals	406	
Prisoners Clothing	22,528	
Tires and Tubes	14,878	
Uniforms	45,331	
Water and Sewer	76,634	
Workers' Compensation Insurance	185,893	
In Service/Staff Development	34,205	
Other Charges	109,292	
Motor Vehicles	249,016	
Other Capital Outlay	100,133	
Total Sheriff's Department		$ 9,277,119
Fire Prevention and Control		
Contracts with Other Public Agencies	$ 628,825	
Total Fire Prevention and Control		628,825
Civil Defense		
Supervisor/Director	$ 55,697	
Social Security	3,296	
State Retirement	3,604	
Employer Medicare	771	
Communication	3,044	
Maintenance and Repair Services - Equipment	2,963	
Maintenance and Repair Services - Vehicles	5,514	
Gasoline	10,459	
Office Supplies	1,323	
Workers' Compensation Insurance	12,656	

(Continued)

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

General Fund (Cont.)		
Public Safety (Cont.)		
Civil Defense (Cont.)		
In Service/Staff Development	$ 1,040	
Other Charges	4,064	
Other Capital Outlay	651	
Total Civil Defense		$ 105,082
Public Health and Welfare		
Local Health Center		
Medical Personnel	$ 448,554	
Social Security	26,455	
State Retirement	23,507	
Employer Medicare	6,187	
Communication	5,168	
Dues and Memberships	200	
Maintenance and Repair Services - Buildings	26,597	
Maintenance and Repair Services - Equipment	2,008	
Pest Control	864	
Rentals	1,418	
Travel	5,157	
Disposal Fees	6,714	
Other Contracted Services	45,745	
Custodial Supplies	612	
Drugs and Medical Supplies	612	
Electricity	30,556	
Natural Gas	3,220	
Office Supplies	453	
Water and Sewer	3,600	
Liability Insurance	1,312	
Workers' Compensation Insurance	18,877	
In Service/Staff Development	4,999	
Other Charges	14,287	
Other Capital Outlay	2,562	
Total Local Health Center		679,664
Rabies and Animal Control		
Laborers	$ 66,988	
Part-time Personnel	9,574	
Overtime Pay	1,491	
Social Security	4,784	
State Retirement	4,423	
Employer Medicare	1,119	
Communication	3,018	
Maintenance and Repair Services - Buildings	1,260	
Maintenance and Repair Services - Vehicles	3,545	
Rentals	521	
Animal Food and Supplies	7,048	
Electricity	4,365	
Gasoline	8,208	
Office Supplies	1,150	
Water and Sewer	1,293	
Workers' Compensation Insurance	4,644	

(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.)		
In Service/Staff Development	$ 260	
Other Charges	4,433	
Other Capital Outlay	1,037	
Total Rabies and Animal Control		$ 129,161
Ambulance/Emergency Medical Services		
County Official/Administrative Officer	$ 32,583	
Medical Personnel	1,202,833	
Clerical Personnel	120,270	
Part-time Personnel	202,311	
Overtime Pay	810,225	
Social Security	137,984	
State Retirement	136,244	
Employer Medicare	32,268	
Communication	19,356	
Data Processing Services	13,869	
Debt Collection Services	4,517	
Dues and Memberships	470	
Operating Lease Payments	7,039	
Licenses	3,518	
Maintenance and Repair Services - Buildings	12,731	
Maintenance and Repair Services - Equipment	26,511	
Maintenance and Repair Services - Vehicles	89,097	
Pest Control	1,428	
Postal Charges	5,100	
Printing, Stationery, and Forms	1,939	
Rentals	5,852	
Disposal Fees	3,809	
Other Contracted Services	213,490	
Custodial Supplies	11,556	
Drugs and Medical Supplies	142,524	
Electricity	18,362	
Gasoline	85,178	
Natural Gas	3,628	
Office Supplies	7,933	
Tires and Tubes	10,059	
Uniforms	21,455	
Water and Sewer	6,682	
Workers' Compensation Insurance	244,247	
In Service/Staff Development	26,789	
Other Charges	12,341	
Motor Vehicles	172,005	
Other Capital Outlay	22,714	
Total Ambulance/Emergency Medical Services		3,868,917
Sanitation Management		
Laborers	$ 23,160	
Social Security	1,421	
State Retirement	1,499	
Employer Medicare	332	

(Continued)

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

General Fund (Cont.)			
Public Health and Welfare (Cont.)			
Sanitation Management (Cont.)			
Maintenance and Repair Services - Vehicles	$ 1,299		
Other Contracted Services	12,050		
Gasoline	3,121		
Workers' Compensation Insurance	1,148		
Other Charges	5,036		
Total Sanitation Management		$ 49,066	
Agriculture and Natural Resources			
Agriculture Extension Service			
Communication	$ 1,499		
Contracts with Government Agencies	123,334		
Maintenance and Repair Services - Equipment	1,617		
Disposal Fees	276		
Electricity	8,997		
Natural Gas	1,336		
Water and Sewer	611		
Total Agriculture Extension Service		137,670	
Other Operations			
Other Charges			
Employee and Dependent Insurance	$ 1,815,405		
Unemployment Compensation	43,142		
Audit Services	19,885		
Consultants	13,517		
Contributions	75,000		
Evaluation and Testing	7,215		
Rentals	4,800		
Remittance of Revenue Collected	416,375		
Other Contracted Services	690,807		
Liability Insurance	292,615		
Trustee's Commission	298,985		
Liability Claims	50,330		
Other Charges	30,746		
Other Capital Outlay	51,300		
Total Other Charges		3,810,122	
Contributions to Other Agencies			
Contributions	$ 215,924		
Total Contributions to Other Agencies		215,924	
Total General Fund			$ 24,749,383
Solid Waste/Sanitation Fund			
Public Health and Welfare			
Convenience Centers			
Laborers	$ 64,441		
Part-time Personnel	99,459		
Overtime Pay	2,711		
Social Security	10,212		
State Retirement	4,346		

(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.)		
Employer Medicare	$ 2,388	
Communication	882	
Maintenance and Repair Services - Buildings	575	
Maintenance and Repair Services - Equipment	4,934	
Maintenance and Repair Services - Vehicles	14,192	
Rentals	4,596	
Diesel Fuel	13,747	
Electricity	4,052	
Gasoline	2,455	
Tires and Tubes	7,352	
Water and Sewer	1,137	
Workers' Compensation Insurance	8,420	
Other Charges	410	
Other Capital Outlay	11,825	
Total Convenience Centers		$ 258,134
Transfer Stations		
County Official/Administrative Officer	$ 57,642	
Laborers	95,234	
Clerical Personnel	83,050	
Overtime Pay	5,468	
Social Security	13,933	
State Retirement	15,625	
Employer Medicare	3,259	
Advertising	249	
Communication	4,501	
Maintenance and Repair Services - Buildings	6,627	
Maintenance and Repair Services - Equipment	57,533	
Maintenance and Repair Services - Vehicles	703	
Postal Charges	456	
Printing, Stationery, and Forms	220	
Rentals	200	
Disposal Fees	1,019,167	
Custodial Supplies	355	
Diesel Fuel	40,593	
Electricity	14,205	
Gasoline	394	
Lubricants	659	
Natural Gas	1,480	
Office Supplies	1,061	
Small Tools	548	
Tires and Tubes	2,460	
Uniforms	5,539	
Water and Sewer	930	
Workers' Compensation Insurance	12,068	
In Service/Staff Development	896	
Other Charges	6,869	
Other Capital Outlay	4,940	
Total Transfer Stations		1,456,864

(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	$ 29,566		
Overtime Pay	800		
Social Security	1,495		
State Retirement	1,965		
Employer Medicare	350		
Maintenance and Repair Services - Equipment	189		
Maintenance and Repair Services - Vehicles	2,939		
Other Contracted Services	4,200		
Diesel Fuel	4,080		
Tires and Tubes	3,455		
Uniforms	558		
Workers' Compensation Insurance	1,607		
Total Recycling Center		$ 51,204	
Postclosure Care Costs			
Laborers	$ 31,556		
Overtime Pay	513		
Social Security	1,906		
State Retirement	2,075		
Employer Medicare	446		
Evaluation and Testing	16,000		
Maintenance and Repair Services - Equipment	495		
Rentals	3,000		
Diesel Fuel	4,797		
Small Tools	482		
Tires and Tubes	159		
Uniforms	220		
Workers' Compensation Insurance	1,638		
Site Development	1,062		
Other Capital Outlay	7,000		
Total Postclosure Care Costs		71,349	
Other Operations			
Other Charges			
Employee and Dependent Insurance	$ 65,608		
Liability Insurance	15,225		
Trustee's Commission	28,569		
Liability Claims	5,000		
Total Other Charges		114,402	
Total Solid Waste/Sanitation Fund			$ 1,951,953
Drug Control Fund			
Public Safety			
Drug Enforcement			
Confidential Drug Enforcement Payments	$ 10,000		
Maintenance and Repair Services - Vehicles	1,548		
Trustee's Commission	45		
In Service/Staff Development	2,085		
Other Charges	4,331		
Other Capital Outlay	16,412		
Total Drug Enforcement		$ 34,421	
Total Drug Control Fund			34,421

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

Constitutional Officers - Fees Fund			
Administration of Justice			
Chancery Court			
Constitutional Officers' Operating Expenses	$ 6,300		
Total Chancery Court		$ 6,300	
Total Constitutional Officers - Fees Fund			$ 6,300
Highway/Public Works Fund			
Highways			
Administration			
County Official/Administrative Officer	$ 81,432		
Clerical Personnel	113,103		
Board and Committee Members Fees	18,000		
Social Security	12,742		
State Retirement	12,595		
Employer Medicare	2,980		
Communication	5,098		
Dues and Memberships	3,244		
Legal Services	5,025		
Maintenance and Repair Services - Equipment	350		
Pest Control	420		
Postal Charges	518		
Printing, Stationery, and Forms	243		
Rentals	542		
Disposal Fees	1,058		
Electricity	10,190		
Natural Gas	1,729		
Office Supplies	985		
Water and Sewer	2,002		
Premiums on Corporate Surety Bonds	1,489		
Workers' Compensation Insurance	18,296		
Other Charges	268		
Total Administration		$ 292,309	
Highway and Bridge Maintenance			
Laborers	$ 770,142		
Overtime Pay	5,952		
Social Security	44,565		
State Retirement	47,340		
Employer Medicare	10,422		
Asphalt	761,608		
Crushed Stone	77,112		
Pipe	18,197		
Road Signs	8,978		
Workers' Compensation Insurance	73,310		
Other Charges	982		
Total Highway and Bridge Maintenance		1,818,608	
Operation and Maintenance of Equipment			
Mechanic(s)	$ 154,429		
Overtime Pay	704		
Social Security	9,004		

(Continued)

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

Highway/Public Works Fund (Cont.)			
Highways (Cont.)			
Operation and Maintenance of Equipment (Cont.)			
State Retirement	$ 9,890		
Employer Medicare	2,106		
Evaluation and Testing	1,355		
Diesel Fuel	94,041		
Equipment and Machinery Parts	59,097		
Garage Supplies	25,687		
Gasoline	38,228		
Lubricants	8,979		
Tires and Tubes	26,428		
Workers' Compensation Insurance	13,246		
Other Charges	500		
Total Operation and Maintenance of Equipment		$ 443,694	
Other Charges			
Employee and Dependent Insurance	$ 201,637		
Liability Insurance	57,093		
Trustee's Commission	30,097		
Other Charges	18,165		
Total Other Charges		306,992	
Capital Outlay			
Bridge Construction	$ 52,289		
State Aid Projects	258,018		
Other Equipment	7,265		
Other Capital Outlay	28,016		
Total Capital Outlay		345,588	
Total Highway/Public Works Fund			$ 3,207,191
General Debt Service Fund			
Principal on Debt			
General Government			
Principal on Bonds	$ 2,397,578		
Principal on Notes	132,400		
Total General Government		$ 2,529,978	
Highways and Streets			
Principal on Notes	$ 426,800		
Total Highways and Streets		426,800	
Education			
Principal on Bonds	$ 6,892,422		
Principal on Notes	742,148		
Principal on Capital Leases	36,173		
Total Education		7,670,743	
Interest on Debt			
General Government			
Interest on Bonds	$ 1,518,349		
Interest on Notes	19,799		
Total General Government		1,538,148	

(Continued)

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

General Debt Service Fund (Cont.)			
Interest on Debt (Cont.)			
Highways and Streets			
Interest on Notes	$ 50,424		
Total Highways and Streets		$ 50,424	
Education			
Interest on Bonds	$ 3,952,213		
Interest on Notes	90,070		
Interest on Capital Leases	18,577		
Total Education		4,060,860	
Other Debt Service			
General Government			
Trustee's Commission	$ 278,738		
Underwriter's Discount	36,093		
Other Debt Issuance Charges	17,656		
Other Debt Service	2,449		
Total General Government		334,936	
Education			
Underwriter's Discount	$ 88,366		
Other Debt Issuance Charges	43,228		
Total Education		131,594	
Total General Debt Service Fund			$ 16,743,483
General Capital Projects Fund			
Capital Projects			
Other General Government Projects			
Other Charges	$ 6,303		
Building Construction	7,774		
Other Construction	40,553		
Other Capital Outlay	4,214		
Total Other General Government Projects		$ 58,844	
Total General Capital Projects Fund			58,844
Total Governmental Funds - Primary Government			$ 46,751,575

Robertson County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types
Discretely Presented Robertson County School Department
For the Year Ended June 30, 2013

General Purpose School Fund		
Instruction		
Regular Instruction Program		
Teachers	$ 25,608,256	
Career Ladder Program	191,300	
Career Ladder Extended Contracts	66,974	
Homebound Teachers	20,581	
Clerical Personnel	34,894	
Educational Assistants	980,591	
Other Salaries and Wages	41,500	
Certified Substitute Teachers	149,438	
Non-certified Substitute Teachers	656,146	
Social Security	1,657,185	
State Retirement	2,345,568	
Life Insurance	46,096	
Medical Insurance	6,589,638	
Dental Insurance	233,087	
Unemployment Compensation	892	
Employer Medicare	390,401	
Operating Lease Payments	148,455	
Maintenance and Repair Services - Equipment	20,072	
Other Contracted Services	21,665	
Instructional Supplies and Materials	543,674	
Textbooks	864,143	
Other Supplies and Materials	37,512	
Other Charges	67,660	
Data Processing Equipment	228,619	
Regular Instruction Equipment	65,394	
Total Regular Instruction Program		$ 41,009,741
Alternative Instruction Program		
Teachers	$ 403,906	
Career Ladder Program	4,000	
Educational Assistants	20,724	
Other Salaries and Wages	36,310	
Social Security	27,854	
State Retirement	39,918	
Life Insurance	604	
Medical Insurance	66,276	
Dental Insurance	3,715	
Employer Medicare	6,514	
Total Alternative Instruction Program		609,821
Special Education Program		
Teachers	$ 3,519,624	
Career Ladder Program	33,650	
Homebound Teachers	27,907	
Educational Assistants	182,775	
Speech Pathologist	374,097	
Other Salaries and Wages	108,300	
Certified Substitute Teachers	12,104	
Non-certified Substitute Teachers	92,355	

(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 (Cont.)		
Social Security	$ 254,175	
State Retirement	360,064	
Life Insurance	6,164	
Medical Insurance	1,001,557	
Dental Insurance	34,613	
Unemployment Compensation	24,353	
Employer Medicare	61,131	
Contracts with Private Agencies	81,636	
Other Contracted Services	2,082	
Instructional Supplies and Materials	11,815	
Textbooks	1,000	
Special Education Equipment	858	
Total Special Education Program		$ 6,190,260
Vocational Education Program		
Teachers	$ 1,840,306	
Career Ladder Program	4,540	
Certified Substitute Teachers	5,852	
Non-certified Substitute Teachers	42,534	
Social Security	111,794	
State Retirement	160,680	
Life Insurance	2,945	
Medical Insurance	414,654	
Dental Insurance	16,303	
Employer Medicare	26,569	
Maintenance and Repair Services - Equipment	354	
Other Contracted Services	19,859	
Instructional Supplies and Materials	55,310	
Textbooks	20,000	
Other Supplies and Materials	7,252	
Other Charges	5,219	
Vocational Instruction Equipment	73,578	
Total Vocational Education Program		2,807,749
Student Body Education Program		
Other Salaries and Wages	$ 165,073	
Social Security	4,607	
State Retirement	6,599	
Life Insurance	80	
Medical Insurance	958	
Dental Insurance	441	
Employer Medicare	2,364	
Other Contracted Services	74,250	
Total Student Body Education Program		254,372
Adult Education Program		
Other Contracted Services	$ 38,725	
Total Adult Education Program		38,725

(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		
Attendance		
Supervisor/Director	$ 83,976	
Career Ladder Program	1,000	
Other Salaries and Wages	37,767	
Social Security	7,426	
State Retirement	9,993	
Life Insurance	137	
Medical Insurance	6,066	
Dental Insurance	378	
Employer Medicare	1,737	
Travel	1,374	
Other Charges	2,202	
Total Attendance		$ 152,056
Health Services		
Medical Personnel	$ 581,295	
Other Salaries and Wages	74,932	
Social Security	37,090	
State Retirement	44,972	
Life Insurance	200	
Medical Insurance	77,241	
Dental Insurance	1,039	
Employer Medicare	8,674	
Travel	3,824	
Drugs and Medical Supplies	2,207	
Other Supplies and Materials	2,290	
Other Charges	31,394	
Health Equipment	7,000	
Total Health Services		872,158
Other Student Support		
Career Ladder Program	$ 6,500	
Guidance Personnel	1,117,390	
School Resource Officer	111,129	
Social Security	74,672	
State Retirement	101,636	
Life Insurance	1,651	
Medical Insurance	209,467	
Dental Insurance	8,435	
Employer Medicare	17,464	
Contracts with Government Agencies	407,308	
Evaluation and Testing	121,913	
Total Other Student Support		2,177,565
Regular Instruction Program		
Supervisor/Director	$ 171,657	
Career Ladder Program	14,000	
Librarians	869,549	
Materials Supervisor	78,732	
Clerical Personnel	124,554	

(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.)		
Other Salaries and Wages	$ 49,445	
Social Security	79,184	
State Retirement	110,359	
Life Insurance	1,710	
Medical Insurance	241,654	
Dental Insurance	8,722	
Employer Medicare	18,519	
Travel	6,897	
Library Books/Media	88,113	
Other Supplies and Materials	39,219	
Other Equipment	7,454	
Total Regular Instruction Program		$ 1,909,768
Alternative Instruction Program		
Supervisor/Director	$ 72,456	
Career Ladder Program	1,000	
Social Security	4,554	
State Retirement	6,523	
Life Insurance	68	
Medical Insurance	6,066	
Dental Insurance	378	
Employer Medicare	1,065	
Total Alternative Instruction Program		92,110
Special Education Program		
Supervisor/Director	$ 90,180	
Career Ladder Program	5,000	
Psychological Personnel	184,608	
Secretary(ies)	37,836	
Other Salaries and Wages	139,602	
Social Security	27,798	
State Retirement	38,860	
Life Insurance	524	
Medical Insurance	95,643	
Dental Insurance	2,520	
Unemployment Compensation	5,945	
Employer Medicare	6,501	
Communication	171	
Travel	10,398	
Instructional Supplies and Materials	500	
In Service/Staff Development	500	
Total Special Education Program		646,586
Vocational Education Program		
Supervisor/Director	$ 76,560	
Career Ladder Program	1,000	
Secretary(ies)	16,836	
Social Security	5,801	
State Retirement	7,978	

(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.)		
Life Insurance	$ 68	
Medical Insurance	15,663	
Dental Insurance	378	
Employer Medicare	1,357	
Travel	2,283	
Total Vocational Education Program		$ 127,924
Other Programs		
On-Behalf Payments to OPEB	$ 363,041	
Total Other Programs		363,041
Board of Education		
Other Salaries and Wages	$ 36,636	
Board and Committee Members Fees	18,000	
Social Security	3,265	
State Retirement	3,253	
Life Insurance	68	
Medical Insurance	11,751	
Dental Insurance	378	
Employer Medicare	764	
Audit Services	17,134	
Dues and Memberships	8,303	
Legal Services	44,993	
Travel	266	
Liability Insurance	105,872	
Trustee's Commission	480,456	
Workers' Compensation Insurance	468,437	
Other Charges	73,622	
Total Board of Education		1,273,198
Director of Schools		
County Official/Administrative Officer	$ 182,050	
Secretary(ies)	36,478	
Other Salaries and Wages	35,854	
Social Security	14,790	
State Retirement	19,153	
Life Insurance	376	
Medical Insurance	17,807	
Dental Insurance	441	
Employer Medicare	3,494	
Communication	9,363	
Dues and Memberships	3,818	
Postal Charges	5,915	
Travel	308	
Office Supplies	4,091	
Administration Equipment	460	
Total Director of Schools		334,398

(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.)		
Office of the Principal		
Principals	$ 1,341,182	
Career Ladder Program	19,000	
Accountants/Bookkeepers	407,047	
Assistant Principals	1,302,637	
Secretary(ies)	452,510	
Social Security	206,869	
State Retirement	292,149	
Life Insurance	2,787	
Medical Insurance	626,173	
Dental Insurance	16,180	
Unemployment Compensation	31	
Employer Medicare	48,388	
Communication	68,100	
Travel	21,945	
Other Contracted Services	51,983	
Office Supplies	25,258	
Other Supplies and Materials	33,081	
Other Charges	78,594	
Administration Equipment	2,392	
Total Office of the Principal		$ 4,996,306
Fiscal Services		
Supervisor/Director	$ 54,300	
Accountants/Bookkeepers	37,767	
Purchasing Personnel	70,158	
Social Security	5,914	
State Retirement	6,993	
Life Insurance	205	
Medical Insurance	13,772	
Employer Medicare	2,157	
Travel	1,398	
Office Supplies	1,491	
Total Fiscal Services		194,155
Human Services/Personnel		
Supervisor/Director	$ 145,698	
Secretary(ies)	62,048	
Social Security	8,262	
State Retirement	11,189	
Life Insurance	205	
Medical Insurance	20,875	
Dental Insurance	378	
Employer Medicare	2,874	
Travel	1,956	
Other Contracted Services	5,850	
Other Supplies and Materials	8,763	
Total Human Services/Personnel		268,098

(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		
Custodial Personnel	$ 24,606	
Other Salaries and Wages	54,467	
Social Security	4,392	
State Retirement	5,124	
Medical Insurance	10,418	
Employer Medicare	1,027	
Janitorial Services	1,939,743	
Pest Control	17,500	
Disposal Fees	77,011	
Other Contracted Services	5,040	
Custodial Supplies	38,121	
Electricity	2,347,873	
Natural Gas	249,583	
Water and Sewer	359,365	
Other Supplies and Materials	43,284	
Boiler Insurance	16,527	
Building and Contents Insurance	301,086	
Total Operation of Plant		$ 5,495,167
Maintenance of Plant		
Supervisor/Director	$ 69,780	
Secretary(ies)	37,334	
Maintenance Personnel	464,679	
Overtime Pay	880	
Social Security	32,848	
State Retirement	38,278	
Life Insurance	68	
Medical Insurance	63,155	
Dental Insurance	378	
Employer Medicare	7,682	
Maintenance and Repair Services - Buildings	867,248	
Maintenance and Repair Services - Equipment	2,530	
Other Contracted Services	141,845	
General Construction Materials	32,750	
Other Supplies and Materials	2,125	
Maintenance Equipment	252	
Total Maintenance of Plant		1,761,832
Transportation		
Supervisor/Director	$ 148,632	
Mechanic(s)	180,671	
Bus Drivers	2,055,484	
Clerical Personnel	37,334	
Overtime Pay	13,832	
Other Salaries and Wages	284,758	
Social Security	162,897	
State Retirement	138,100	
Life Insurance	205	
Medical Insurance	67,840	

(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.)		
Dental Insurance	$ 1,396	
Unemployment Compensation	123	
Employer Medicare	38,737	
Maintenance and Repair Services - Vehicles	373,360	
Travel	1,458	
Diesel Fuel	538,390	
Gasoline	55,840	
Tires and Tubes	97,625	
Vehicle and Equipment Insurance	92,960	
Other Charges	12,775	
Transportation Equipment	640,859	
Total Transportation		$ 4,943,276
Central and Other		
Data Processing Personnel	$ 56,546	
Other Salaries and Wages	385,884	
Social Security	26,518	
State Retirement	37,689	
Life Insurance	604	
Medical Insurance	76,743	
Dental Insurance	2,205	
Employer Medicare	6,202	
Maintenance and Repair Services - Equipment	3,724	
Travel	12,736	
Other Contracted Services	18,637	
Other Supplies and Materials	13,129	
Data Processing Equipment	83,939	
Total Central and Other		724,556
Operation of Non-Instructional Services		
Food Service		
Supervisor/Director	$ 60,888	
Clerical Personnel	37,836	
Cafeteria Personnel	30,740	
Social Security	7,113	
State Retirement	9,729	
Life Insurance	125	
Medical Insurance	15,217	
Dental Insurance	315	
Unemployment Compensation	10,481	
Employer Medicare	1,659	
Payments to Schools - Breakfast	772,890	
Payments to Schools - Lunch	2,299,090	
Travel	1,899	
Other Contracted Services	10,876	
USDA - Commodities	414,183	
Other Supplies and Materials	1,153	
In Service/Staff Development	230	
Food Service Equipment	8,213	
Total Food Service		3,682,637

(Continued)

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

General Purpose School Fund (Cont.)			
Operation of Non-Instructional Services (Cont.)			
Community Services			
Other Salaries and Wages	$ 583,249		
Social Security	35,178		
State Retirement	18,843		
Medical Insurance	18,564		
Unemployment Compensation	463		
Employer Medicare	8,227		
Other Contracted Services	10,533		
Food Supplies	46,419		
Instructional Supplies and Materials	16,843		
Other Supplies and Materials	40,505		
In Service/Staff Development	2,186		
Other Charges	50,263		
Other Equipment	53,168		
Total Community Services		$ 884,441	
Early Childhood Education			
Principals	$ 17,528		
Teachers	447,333		
Career Ladder Program	3,000		
Educational Assistants	122,292		
Social Security	35,648		
State Retirement	49,468		
Life Insurance	724		
Medical Insurance	134,336		
Dental Insurance	4,000		
Employer Medicare	8,337		
Other Charges	70,349		
Transportation Equipment	62,708		
Total Early Childhood Education		955,723	
Capital Outlay			
Regular Capital Outlay			
Building Improvements	$ 52,285		
Motor Vehicles	18,006		
Other Capital Outlay	118,247		
Total Regular Capital Outlay		188,538	
Other Debt Service			
Education			
Debt Service Contribution to Primary Government	$ 287,765		
Total Education		287,765	
Total General Purpose School Fund			$ 83,241,966
School Federal Projects Fund			
Instruction			
Regular Instruction Program			
Teachers	$ 809,338		
Educational Assistants	221,038		

(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 Salaries and Wages	$ 35,670	
Social Security	56,711	
State Retirement	77,982	
Life Insurance	1,015	
Medical Insurance	181,580	
Dental Insurance	5,672	
Employer Medicare	14,780	
Other Contracted Services	34,229	
Instructional Supplies and Materials	163,241	
Other Charges	18,610	
Regular Instruction Equipment	117,898	
Total Regular Instruction Program		$ 1,737,764
Special Education Program		
Teachers	$ 225,973	
Educational Assistants	1,198,589	
Speech Pathologist	52,368	
Other Salaries and Wages	24,582	
Social Security	80,454	
State Retirement	96,639	
Life Insurance	285	
Medical Insurance	51,042	
Dental Insurance	1,544	
Employer Medicare	19,491	
Contracts with Private Agencies	237,546	
Maintenance and Repair Services - Equipment	3,480	
Instructional Supplies and Materials	59,889	
Special Education Equipment	18,300	
Total Special Education Program		2,070,182
Vocational Education Program		
Educational Assistants	$ 13,788	
Social Security	350	
State Retirement	894	
Medical Insurance	7,911	
Employer Medicare	82	
Instructional Supplies and Materials	22,696	
Vocational Instruction Equipment	62,929	
Total Vocational Education Program		108,650
Support Services		
Health Services		
Medical Personnel	$ 37,680	
Social Security	1,732	
State Retirement	2,442	
Employer Medicare	405	
Total Health Services		42,259

(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			
Travel	$ 24,652		
Other Contracted Services	3,679		
Other Supplies and Materials	2,332		
In Service/Staff Development	4,919		
Other Charges	6,388		
Other Equipment	229		
Total Other Student Support		$ 42,199	
Regular Instruction Program			
Supervisor/Director	$ 75,960		
Secretary(ies)	28,482		
Clerical Personnel	7,938		
Other Salaries and Wages	567,484		
Social Security	37,416		
State Retirement	54,444		
Life Insurance	786		
Medical Insurance	146,038		
Dental Insurance	3,970		
Employer Medicare	9,088		
Travel	3,601		
Other Contracted Services	83,043		
In Service/Staff Development	165,584		
Other Charges	16,900		
Other Equipment	843		
Total Regular Instruction Program		1,201,577	
Special Education Program			
Psychological Personnel	$ 193,722		
Other Salaries and Wages	191,830		
Social Security	22,394		
State Retirement	27,919		
Life Insurance	342		
Medical Insurance	51,924		
Dental Insurance	1,891		
Employer Medicare	5,237		
Travel	11,631		
Other Supplies and Materials	1,924		
In Service/Staff Development	7,278		
Total Special Education Program		516,092	
Vocational Education Program			
Travel	$ 1,093		
Other Supplies and Materials	2,018		
In Service/Staff Development	100		
Total Vocational Education Program		3,211	
Total School Federal Projects Fund			$ 5,721,934

(Continued)

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

Education Capital Projects Fund			
Capital Projects			
Education Capital Projects			
Building Improvements	$ 511,198		
Total Education Capital Projects		$ 511,198	
Total Education Capital Projects Fund			$ 511,198
Total Governmental Funds - Discretely Presented School Department			$ 89,475,098

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, 2013

	Cities - Sales Tax Fund
Cash Receipts	
Local Option Sales Tax	$ 7,718,387
Total Cash Receipts	$ 7,718,387
Cash Disbursements	
Remittance of Revenues Collected	$ 7,641,203
Trustee's Commission	77,184
Total Cash Disbursements	$ 7,718,387
Excess of Cash Receipts Over (Under) Cash Disbursements	$ 0
Cash Balance, July 1, 2012	0
Cash Balance, June 30, 2013	$ 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*

Independent Auditor's Report

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

To the County Mayor and Board of County Commissioners:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Robertson County, Tennessee, as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise Robertson County's basic financial statements, and have issued our report thereon dated September 30, 2013.

Internal Control Over Financial Reporting

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

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

a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify a certain deficiency in internal control, described in the accompanying Schedule of Findings and Questioned Costs that we consider to be a significant deficiency: 2013-001.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Robertson County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

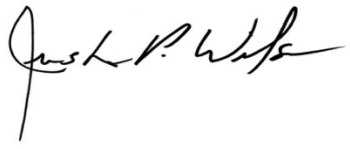
Robertson County's Response to the Finding

Robertson County's response to the finding identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. Robertson County's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

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

Very truly yours,



Justin P. Wilson
Comptroller of the Treasury
Nashville, Tennessee

September 30, 2013

JPW/sb

STATE OF TENNESSEE
COMPTROLLER OF THE TREASURY
DEPARTMENT OF AUDIT
DIVISION OF LOCAL GOVERNMENT AUDIT
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Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on the Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

Independent Auditor's Report

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

To the County Mayor and Board of County Commissioners:

Report on Compliance for Each Major Federal Program

We have audited Robertson County's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Robertson County's major federal programs for the year ended June 30, 2013. 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.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Robertson County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and*

Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about 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 on compliance for each major federal program. However, our audit does not provide a legal determination of Robertson County's compliance.

Opinion on Each Major Federal Program

In our opinion, Robertson County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2013.

Report on Internal Control Over Compliance

Management of Robertson County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Robertson County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of 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. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

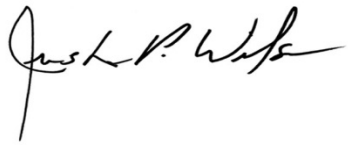
consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

We have audited the financial statements of the governmental activities, the 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, 2013, and the related notes to the financial statements, which collectively comprise Robertson County's basic financial statements. We issued our report thereon dated September 30, 2013, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the 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 Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the financial statements as a whole.

Very truly yours,



Justin P. Wilson
Comptroller of the Treasury
Nashville, Tennessee

September 30, 2013

JPW/sb

Robertson County, Tennessee
Schedule of Expenditures of Federal
Awards and State Grants (1)
For the Year Ended June 30, 2013

Federal/Pass through Agency/State Grantor Program Title	Federal CFDA Number	Pass-through Entity Identifying Number	Expenditures	
U.S. Department of Agriculture:				
Direct Program:				
Rural Business Enterprise Grant	10.769	N/A	$ 20,000	
Passed-through State Department of Agriculture:				
National School Lunch Program (Commodities - Noncash Assistance)	10.555	N/A	414,183	(3)
Passed-through State Department of Education:				
Child Nutrition Cluster:				
School Breakfast Program	10.553	N/A	772,890	
National School Lunch Program	10.555	N/A	2,299,090	(3)
Total U.S. Department of Agriculture			$ 3,506,163	
U.S. Department of Housing and Urban Development:				
Direct Program:				
Shelter Plus Care	14.238	N/A	$ 27,367	
Total U.S. Department of Housing and Urban Development			$ 27,367	
U.S. Department of Justice:				
Direct Program:				
Bulletproof Vest Partnership Program	16.607	N/A	$ 5,823	
Passed-through State Commission on Children and Youth:				
Juvenile Justice and Delinquency Prevention - Allocation to States	16.540	(2)	3,465	
Total U.S. Department of Justice			$ 9,288	
U.S. Department of Transportation:				
Passed-through State Department of Transportation:				
Alcohol Open Container Requirements	20.607	(2)	$ 15,567	
Total U.S. Department of Transportation			$ 15,567	
U.S. Department of Education:				
Passed-through State Department of Education:				
Title I Grants to Local Education Agencies	84.010	N/A	$ 2,126,019	
Special Education Cluster:				
Special Education - Grants to States	84.027	N/A	2,707,168	
Special Education - Preschool Grants	84.173	N/A	60,213	
Career and Technical Education - Basic Grants to States	84.048	N/A	145,111	
Gaining Early Awareness and Readiness for Underground Programs (GEAR UP)	84.334	(2)	27,332	
English Language Acquisition Grants	84.365	N/A	92,488	
Improving Teacher Quality State Grants	84.367	N/A	232,177	
State Fiscal Stabilization Fund (SFSF) - Race-to-the-Top Incentive Grant, Recovery Act	84.395	(2)	497,606	

(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	$ 10,320
Total U.S. Department of Education			$ 5,898,434
U.S. Department of Homeland Security:			
Passed-through State Department of Military:			
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	(2)	$ 19,821
Emergency Management Performance Grants	97.042	(2)	31,350
Homeland Security Grant Program	97.067	(2)	1,800
Total U.S. Department of Homeland Security			$ 52,971
Total Expenditures of Federal Awards			$ 9,509,790
		Contract Number	
State Grants			
Health Programs - State Department of Health	N/A	GG1131868	$ 524,395
Health Programs - State Department of Health	N/A	Z-12-43746-00	77,954
Juvenile Justice - State Commission on Children and Youth	N/A	(2)	9,000
Litter Program - State Department of Transportation	N/A	(2)	56,385
Coordinated School Health Initiative - State Department of Education	N/A	(2)	101,000
Early Childhood Education - State Department of Education	N/A	(2)	955,727
Family Resource Center - State Department of Education	N/A	(2)	29,612
Optional Tire Program - State Department of Environment and Conservation	N/A	(2)	22,436
Safe Schools Act - State Department of Education	N/A	(2)	56,300
Statewide Student Management System - State Department of Education	N/A	(2)	28,920
Tennessee Arts Commission - State Department of Education	N/A	(2)	812
Total State Grants			$ 1,862,541

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 $2,713,273.

Robertson County, Tennessee
Schedule of Audit Findings Not Corrected
June 30, 2013

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, 2012, which have not been corrected.

ROBERTSON COUNTY, TENNESSEE

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2013

PART I, SUMMARY OF AUDITOR'S RESULTS

1. An unmodified opinion was issued on the financial statements of Robertson County.

2. The audit of the financial statements of Robertson County disclosed a significant deficiency in internal control. This deficiency was not considered to be a material weakness.

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 unmodified opinion was issued on compliance for major programs.

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

7. The Child Nutrition Cluster: School Breakfast Program and National School Lunch Program (CFDA Nos. 10.553 and 10.555), Special Education Cluster: Special Education – Grants to States and Special Education – Preschool Grants (CFDA Nos. 84.027 and 84.173), 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 $300,000 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

A finding and recommendation, as a result of our examination, is presented below. We reviewed this finding and recommendation with management to provide an opportunity for their response. The solid waste director provided a written response on the finding, which is paraphrased in this report.

OFFICE OF COUNTY MAYOR

FINDING 2013-001 **THE LANDFILL OFFICE HAD A CASH SHORTAGE OF $746.90 ON AUGUST 13, 2013**
(Internal Control – Significant Deficiency Under *Government Auditing Standards*)

On August 10, 2013, personnel at the landfill receipted cash and checks totaling $746.90. Those collections were put into an envelope and placed in the office safe. On August 13, 2013, personnel discovered that the envelope containing the $746.90 was missing from the safe; however, collections for August 9 ($674), August 12 ($549), and $400 cash used for making change were still in the safe. It should be noted that all landfill employees had keys to the office building, and several employees knew the combination to the office safe. The theft is under investigation by the Robertson County Sheriff's Department.

RECOMMENDATION

Keys to the landfill office and knowledge of the combination to the office safe should be restricted to designated employees. Officials should liquidate the cash shortage of $746.90.

MANAGEMENT'S RESPONSE – SOLID WASTE DIRECTOR

There have been several additional safe-guards put into place since this event occurred to prevent any incident of this type from occurring again. As noted in the finding, there is an ongoing investigation being conducted by the Robertson County Sheriff's Office. This department has fully cooperated with the Sheriff's Office and has provided them with any and all pertinent information associated with the incident. We will continue to do so, in hopes of resolving this matter as quickly as possible. The Solid Waste Department is currently awaiting any progress reports concerning the incident from the Sheriff's Office.

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, 2013

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