
**ANNUAL FINANCIAL REPORT
OBION COUNTY, TENNESSEE**



FOR THE YEAR ENDED JUNE 30, 2013



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OBION COUNTY, TENNESSEE
FOR THE YEAR ENDED JUNE 30, 2013**

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

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Audit Highlights

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

Scope

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

Results

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

Our audit resulted in seven findings and recommendations, which we have reviewed with Obion County management. Detailed findings and recommendations are included in the Single Audit section of this report.

Findings and Best Practice

The following are summaries of the audit findings and best practice:

OFFICE OF COUNTY MAYOR

- ◆ Expenditures exceeded appropriations in the Solid/Waste Sanitation Fund.
-

OFFICE OF HIGHWAY SUPERINTENDENT

- ◆ The Highway Department did not maintain a system to account for some road materials.
 - ◆ The office had deficiencies in computer system backup procedures.
-

OFFICE OF DIRECTOR OF SCHOOLS

- ◆ Expenditures exceeded appropriations in the School Federal Projects Fund.
-

OFFICE OF COUNTY CLERK

- ◆ The office did not review its software audit logs.
-

OFFICES OF TRUSTEE; CIRCUIT, GENERAL SESSIONS, AND JUVENILE COURTS CLERK; CLERK AND MASTER; AND REGISTER OF DEEDS

- ◆ Duties were not segregated adequately.
-

OFFICES OF CIRCUIT, GENERAL SESSIONS, AND JUVENILE COURTS CLERK; CLERK AND MASTER; AND REGISTER OF DEEDS

- ◆ Multiple employees operated from the same cash drawer.
-

BEST PRACTICE

Obion County does not have a central system of accounting, budgeting, and purchasing. The Division of Local Government Audit strongly believes that a central system of accounting, budgeting, and purchasing is a best practice that should be adopted by the governing body as a means of significantly improving accountability and the quality of services provided to the citizens of Obion County.

Exhibit J-2

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

	Major Fund	Nonmajor Funds	
	General Purpose School	Other Govern- mental Funds	Total Governmental Funds
<u>ASSETS</u>			
Equity in Pooled Cash and Investments	\$ 2,840,741	\$ 559,124	\$ 3,399,865
Accounts Receivable	11,110	201	11,311
Due from Other Governments	906,100	218,611	1,124,711
Due from Other Funds	115,219	21	115,240
Property Taxes Receivable	4,485,932	0	4,485,932
Allowance for Uncollectible Property Taxes	(113,781)	0	(113,781)
Total Assets	<u>\$ 8,245,321</u>	<u>\$ 777,957</u>	<u>\$ 9,023,278</u>
<u>LIABILITIES</u>			
Accounts Payable	\$ 20,676	\$ 9,899	\$ 30,575
Payroll Deductions Payable	5,334	0	5,334
Due to Other Funds	21	115,219	115,240
Total Liabilities	<u>\$ 26,031</u>	<u>\$ 125,118</u>	<u>\$ 151,149</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>			
Deferred Current Property Taxes	\$ 4,247,944	\$ 0	\$ 4,247,944
Deferred Delinquent Property Taxes	115,930	0	115,930
Other Deferred/Unavailable Revenue	269,613	0	269,613
Total Deferred Inflows of Resources	<u>\$ 4,633,487</u>	<u>\$ 0</u>	<u>\$ 4,633,487</u>
<u>FUND BALANCES</u>			
Restricted:			
Restricted for Education	\$ 1,709	\$ 17,258	\$ 18,967
Restricted for Operation of Non-Instructional Services	0	535,581	535,581
Committed:			
Committed for Education	25,995	0	25,995
Assigned:			
Assigned for Education	253,959	100,000	353,959
Unassigned	3,304,140	0	3,304,140
Total Fund Balances	<u>\$ 3,585,803</u>	<u>\$ 652,839</u>	<u>\$ 4,238,642</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 8,245,321</u>	<u>\$ 777,957</u>	<u>\$ 9,023,278</u>

Exhibit J-4

Obion County, Tennessee
Statement of Revenues, Expenditures,
and Changes in Fund Balances -
Governmental Funds
Discretely Presented Obion County School Department
For the Year Ended June 30, 2013

	<u>Major Fund</u>	<u>Nonmajor</u> <u>Funds</u>	<u>Total</u>
	<u>General</u>	<u>Other</u>	<u>Governmental</u>
	<u>Purpose</u>	<u>Govern-</u>	<u>Funds</u>
	<u>School</u>	<u>mental</u>	<u>Funds</u>
	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>
<u>Revenues</u>			
Local Taxes	\$ 7,789,923	\$ 0	\$ 7,789,923
Licenses and Permits	1,599	0	1,599
Charges for Current Services	117,977	516,648	634,625
Other Local Revenues	83,986	2,264	86,250
State of Tennessee	18,348,475	20,482	18,368,957
Federal Government	176,524	3,494,484	3,671,008
Total Revenues	<u>\$ 26,518,484</u>	<u>\$ 4,033,878</u>	<u>\$ 30,552,362</u>
<u>Expenditures</u>			
Current:			
Instruction	\$ 15,720,694	\$ 1,399,515	\$ 17,120,209
Support Services	9,957,385	349,980	10,307,365
Operation of Non-Instructional Services	652,009	2,264,157	2,916,166
Capital Outlay	438,998	0	438,998
Debt Service:			
Other Debt Service	516,125	0	516,125
Total Expenditures	<u>\$ 27,285,211</u>	<u>\$ 4,013,652</u>	<u>\$ 31,298,863</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (766,727)</u>	<u>\$ 20,226</u>	<u>\$ (746,501)</u>
<u>Other Financing Sources (Uses)</u>			
Insurance Recovery	\$ 11,996	\$ 0	\$ 11,996
Transfers In	107,462	0	107,462
Transfers Out	0	(107,462)	(107,462)
Total Other Financing Sources (Uses)	<u>\$ 119,458</u>	<u>\$ (107,462)</u>	<u>\$ 11,996</u>
Net Change in Fund Balances	<u>\$ (647,269)</u>	<u>\$ (87,236)</u>	<u>\$ (734,505)</u>
Fund Balance, July 1, 2012	4,233,072	743,524	4,976,596
Fund Balance, June 30, 2013	<u>\$ 3,585,803</u>	<u>\$ 656,288</u>	<u>\$ 4,242,091</u>

Exhibit J-6

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

	Special Revenue Funds			Capital Projects Fund	Total Nonmajor Governmental Funds
	School Federal Projects	Central Cafeteria	Total	Education Capital Projects	
ASSETS					
Equity in Pooled Cash and Investments	\$ 23,543	\$ 535,581	\$ 559,124	\$ 3,449	\$ 562,573
Accounts Receivable	201	0	201	0	201
Due from Other Governments	218,611	0	218,611	0	218,611
Due from Other Funds	21	0	21	0	21
Total Assets	\$ 242,376	\$ 535,581	\$ 777,957	\$ 3,449	\$ 781,406
LIABILITIES					
Accounts Payable	\$ 9,899	\$ 0	\$ 9,899	\$ 0	\$ 9,899
Due to Other Funds	115,219	0	115,219	0	115,219
Total Liabilities	\$ 125,118	\$ 0	\$ 125,118	\$ 0	\$ 125,118
FUND BALANCES					
Restricted:					
Restricted for Education	\$ 17,258	\$ 0	\$ 17,258	\$ 0	\$ 17,258
Restricted for Operation of Non-Instructional Services	0	535,581	535,581	0	535,581
Restricted for Capital Projects	0	0	0	3,449	3,449
Assigned:					
Assigned for Education	100,000	0	100,000	0	100,000
Total Fund Balances	\$ 117,258	\$ 535,581	\$ 652,839	\$ 3,449	\$ 656,288
Total Liabilities and Fund Balances	\$ 242,376	\$ 535,581	\$ 777,957	\$ 3,449	\$ 781,406

Exhibit J-7

Obion County, Tennessee
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances -
Nonmajor Governmental Funds
Discretely Presented Obion County School Department
For the Year Ended June 30, 2013

	<u>Special Revenue Funds</u>			<u>Capital</u> <u>Projects</u> <u>Fund</u>	<u>Total</u> <u>Nonmajor</u> <u>Governmental</u> <u>Funds</u>
	<u>School</u> <u>Federal</u> <u>Projects</u>	<u>Central</u> <u>Cafeteria</u>	<u>Total</u>	<u>Education</u> <u>Capital</u> <u>Projects</u>	
<u>Revenues</u>					
Charges for Current Services	\$ 0	\$ 516,648	\$ 516,648	\$ 0	\$ 516,648
Other Local Revenues	0	2,264	2,264	0	2,264
State of Tennessee	0	20,482	20,482	0	20,482
Federal Government	1,946,732	1,547,752	3,494,484	0	3,494,484
Total Revenues	\$ 1,946,732	\$ 2,087,146	\$ 4,033,878	\$ 0	\$ 4,033,878
<u>Expenditures</u>					
Current:					
Instruction	\$ 1,399,515	\$ 0	\$ 1,399,515	\$ 0	\$ 1,399,515
Support Services	349,980	0	349,980	0	349,980
Operation of Non-Instructional Services	72,900	2,191,257	2,264,157	0	2,264,157
Total Expenditures	\$ 1,822,395	\$ 2,191,257	\$ 4,013,652	\$ 0	\$ 4,013,652
Excess (Deficiency) of Revenues Over Expenditures	\$ 124,337	\$ (104,111)	\$ 20,226	\$ 0	\$ 20,226
<u>Other Financing Sources (Uses)</u>					
Transfers Out	\$ (107,462)	\$ 0	\$ (107,462)	\$ 0	\$ (107,462)
Total Other Financing Sources (Uses)	\$ (107,462)	\$ 0	\$ (107,462)	\$ 0	\$ (107,462)
Net Change in Fund Balances	\$ 16,875	\$ (104,111)	\$ (87,236)	\$ 0	\$ (87,236)
Fund Balance, July 1, 2012	100,383	639,692	740,075	3,449	743,524
Fund Balance, June 30, 2013	\$ 117,258	\$ 535,581	\$ 652,839	\$ 3,449	\$ 656,288

Exhibit J-8

Obion County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Discretely Presented Obion County School Department
General Purpose School 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		Variance with Final Budget - Positive (Negative)
					Original	Final	
					Original	Final	
Revenues							
Local Taxes	\$ 7,789,923	\$ 0	\$ 0	\$ 7,789,923	\$ 7,944,317	\$ 7,944,317	\$ (154,394)
Licenses and Permits	1,599	0	0	1,599	1,500	1,500	99
Charges for Current Services	117,977	0	0	117,977	124,074	124,074	(6,097)
Other Local Revenues	83,986	0	0	83,986	75,500	75,500	8,486
State of Tennessee	18,348,475	0	0	18,348,475	18,273,369	18,456,672	(108,197)
Federal Government	176,524	0	0	176,524	201,244	201,244	(24,720)
Total Revenues	\$ 26,518,484	\$ 0	\$ 0	\$ 26,518,484	\$ 26,620,004	\$ 26,803,307	\$ (284,823)
Expenditures							
Instruction							
Regular Instruction Program	\$ 12,581,504	\$ (19,955)	\$ 0	\$ 12,561,549	\$ 12,740,113	\$ 12,760,113	\$ 198,564
Alternative Instruction Program	125,653	0	0	125,653	137,998	137,998	12,345
Special Education Program	1,750,650	0	0	1,750,650	1,712,725	1,812,725	62,075
Vocational Education Program	1,147,893	0	0	1,147,893	1,194,405	1,174,405	26,512
Student Body Education Program	87,934	(689)	7,300	94,545	126,750	126,750	32,205
Adult Education Program	27,060	0	0	27,060	69,414	69,414	42,354
Support Services							
Attendance	116,729	0	0	116,729	131,566	131,566	14,837
Health Services	314,143	(646)	0	313,497	331,232	331,232	17,735
Other Student Support	567,334	0	0	567,334	582,492	582,492	15,158
Regular Instruction Program	1,145,548	(4,420)	0	1,141,128	1,180,083	1,180,083	38,955
Alternative Instruction Program	42,640	0	0	42,640	45,633	45,633	2,993
Special Education Program	127,668	0	0	127,668	123,959	128,959	1,291
Vocational Education Program	1,304	0	0	1,304	11,000	11,000	9,696
Adult Programs	73,186	0	0	73,186	73,899	73,899	713
Other Programs	183,303	0	0	183,303	0	183,303	0
Board of Education	469,235	0	0	469,235	469,371	469,371	136
Director of Schools	209,694	0	0	209,694	215,559	215,559	5,865

(Continued)

Exhibit J-8

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2012	Add: Encumbrances 6/30/2013	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
					Original	Final	
Expenditures (Cont.)							
Support Services (Cont.)							
Office of the Principal	\$ 1,723,430	\$ 0	\$ 0	\$ 1,723,430	\$ 1,748,598	\$ 1,748,598	\$ 25,168
Fiscal Services	176,313	0	0	176,313	187,894	187,894	11,581
Operation of Plant	2,373,944	0	0	2,373,944	2,424,897	2,424,897	50,953
Maintenance of Plant	654,882	(230)	5,910	660,562	689,846	689,846	29,284
Transportation	1,563,538	0	0	1,563,538	1,601,688	1,601,688	38,150
Central and Other	214,494	0	0	214,494	225,095	225,095	10,601
Operation of Non-Instructional Services							
Community Services	181,829	0	0	181,829	221,000	221,000	39,171
Early Childhood Education	470,180	0	850	471,030	474,984	474,984	3,954
Capital Outlay							
Regular Capital Outlay	438,998	(1,000)	239,899	677,897	602,500	739,246	61,349
Other Debt Service							
Education	516,125	0	0	516,125	266,125	516,125	0
Total Expenditures	\$ 27,285,211	\$ (26,940)	\$ 253,959	\$ 27,512,230	\$ 27,588,826	\$ 28,263,875	\$ 751,645
Excess (Deficiency) of Revenues Over Expenditures	\$ (766,727)	\$ 26,940	\$ (253,959)	\$ (993,746)	\$ (968,822)	\$ (1,460,568)	\$ 466,822
Other Financing Sources (Uses)							
Insurance Recovery	\$ 11,996	\$ 0	\$ 0	\$ 11,996	\$ 0	\$ 0	\$ 11,996
Transfers In	107,462	0	0	107,462	256,726	170,436	(62,974)
Transfers Out	0	0	0	0	(143,000)	(56,710)	56,710
Total Other Financing Sources	\$ 119,458	\$ 0	\$ 0	\$ 119,458	\$ 113,726	\$ 113,726	\$ 5,732
Net Change in Fund Balance Fund Balance, July 1, 2012	\$ (647,269)	\$ 26,940	\$ (253,959)	\$ (874,288)	\$ (855,096)	\$ (1,346,842)	\$ 472,554
Fund Balance, July 1, 2012	\$ 4,233,072	\$ (26,940)	\$ 0	\$ 4,206,132	\$ 3,885,372	\$ 3,885,372	\$ 320,760
Fund Balance, June 30, 2013	\$ 3,585,803	\$ 0	\$ (253,959)	\$ 3,331,844	\$ 3,030,276	\$ 2,538,530	\$ 793,314

Exhibit J-9

Obion County, Tennessee
 Schedule of Revenues, Expenditures, and Changes
 in Fund Balance - Actual and Budget
 Discretely Presented Obion County School Department
 School Federal Projects Fund
 For the Year Ended June 30, 2013

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
Revenues				
Federal Government	\$ 1,946,732	\$ 1,978,373	\$ 2,088,562	\$ (141,830)
Total Revenues	\$ 1,946,732	\$ 1,978,373	\$ 2,088,562	\$ (141,830)
Expenditures				
<u>Instruction</u>				
Regular Instruction Program	\$ 730,537	\$ 775,120	\$ 780,909	\$ 50,372
Special Education Program	640,558	618,289	716,596	76,038
Vocational Education Program	28,420	28,000	28,000	(420)
<u>Support Services</u>				
Health Services	19,537	19,259	19,259	(278)
Other Student Support	25,544	25,791	31,296	5,752
Regular Instruction Program	70,875	129,384	134,337	63,462
Special Education Program	165,068	130,529	132,743	(32,325)
Vocational Education Program	2,466	2,100	2,100	(366)
Transportation	66,490	73,875	74,875	8,385
<u>Operation of Non-Instructional Services</u>				
Community Services	72,900	68,900	72,900	0
Total Expenditures	\$ 1,822,395	\$ 1,871,247	\$ 1,993,015	\$ 170,620
Excess (Deficiency) of Revenues Over Expenditures	\$ 124,337	\$ 107,126	\$ 95,547	\$ 28,790
Other Financing Sources (Uses)				
Transfers In	\$ 0	\$ 35,463	\$ 0	\$ 0
Transfers Out	(107,462)	(142,589)	(107,851)	389
Total Other Financing Sources	\$ (107,462)	\$ (107,126)	\$ (107,851)	\$ 389
Net Change in Fund Balance	\$ 16,875	\$ 0	\$ (12,304)	\$ 29,179
Fund Balance, July 1, 2012	100,383	0	12,304	88,079
Fund Balance, June 30, 2013	\$ 117,258	\$ 0	\$ 0	\$ 117,258

Exhibit J-10

Obion County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Discretely Presented Obion County School Department
Central Cafeteria Fund
For the Year Ended June 30, 2013

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2012	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
				Original	Final	
<u>Revenues</u>						
Charges for Current Services	\$ 516,648	\$ 0	\$ 516,648	\$ 598,000	\$ 598,000	\$ (81,352)
Other Local Revenues	2,264	0	2,264	5,000	5,000	(2,736)
State of Tennessee	20,482	0	20,482	21,000	21,000	(518)
Federal Government	1,547,752	0	1,547,752	1,598,150	1,598,150	(50,398)
Total Revenues	\$ 2,087,146	\$ 0	\$ 2,087,146	\$ 2,222,150	\$ 2,222,150	\$ (135,004)
<u>Expenditures</u>						
<u>Operation of Non-Instructional Services</u>						
Food Service	\$ 2,191,257	(10,984)	\$ 2,180,273	\$ 2,421,626	\$ 2,278,626	\$ 98,353
Total Expenditures	\$ 2,191,257	(10,984)	\$ 2,180,273	\$ 2,421,626	\$ 2,278,626	\$ 98,353
Excess (Deficiency) of Revenues Over Expenditures	\$ (104,111)	10,984	(93,127)	(199,476)	(56,476)	(36,651)
<u>Other Financing Sources (Uses)</u>						
Transfers In	\$ 0	0	0	143,000	0	0
Total Other Financing Sources	\$ 0	0	0	143,000	0	0
Net Change in Fund Balance Fund Balance, July 1, 2012	\$ (104,111)	10,984	(93,127)	(56,476)	(56,476)	(36,651)
Fund Balance, June 30, 2013	639,692	(10,984)	628,708	628,607	628,607	101
	\$ 535,581	0	\$ 535,581	\$ 572,131	\$ 572,131	\$ (36,550)

Exhibit K-8

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

	<u>Special Revenue Funds</u>			
	General Purpose School	School Federal Projects	Central Cafeteria	Total
<u>Local Taxes</u>				
<u>County Property Taxes</u>				
Current Property Tax	\$ 4,325,539	\$ 0	\$ 0	\$ 4,325,539
Trustee's Collections - Prior Year	105,315	0	0	105,315
Circuit/Clerk & Master Collections - Prior Years	37,833	0	0	37,833
Interest and Penalty	21,906	0	0	21,906
Payments in-Lieu-of Taxes - Local Utilities	2,585	0	0	2,585
Payments in-Lieu-of Taxes - Other	47,748	0	0	47,748
<u>County Local Option Taxes</u>				
Local Option Sales Tax	3,149,612	0	0	3,149,612
Business Tax	81,886	0	0	81,886
<u>Statutory Local Taxes</u>				
Bank Excise Tax	15,556	0	0	15,556
Interstate Telecommunications Tax	1,943	0	0	1,943
Total Local Taxes	<u>\$ 7,789,923</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 7,789,923</u>
<u>Licenses and Permits</u>				
<u>Licenses</u>				
Marriage Licenses	\$ 1,599	\$ 0	\$ 0	\$ 1,599
Total Licenses and Permits	<u>\$ 1,599</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,599</u>
<u>Charges for Current Services</u>				
<u>Fees</u>				
Vending Machine Collections	\$ 123	\$ 0	\$ 0	\$ 123
<u>Education Charges</u>				
Lunch Payments - Children	0	0	283,230	283,230
Lunch Payments - Adults	0	0	81,378	81,378
A la carte Sales	0	0	140,394	140,394
Transportation - Other State Systems	5,400	0	0	5,400
Receipts from Individual Schools	32,028	0	11,646	43,674
Community Service Fees - Children	79,526	0	0	79,526
<u>Other Charges for Services</u>				
Other Charges for Services	900	0	0	900
Total Charges for Current Services	<u>\$ 117,977</u>	<u>\$ 0</u>	<u>\$ 516,648</u>	<u>\$ 634,625</u>
<u>Other Local Revenues</u>				
<u>Recurring Items</u>				
Investment Income	\$ 0	\$ 0	1,870	\$ 1,870
Lease/Rentals	1	0	0	1
Sale of Materials and Supplies	546	0	337	883
Refund of Telecommunication & Internet Fees (E-Rate)	10,842	0	0	10,842
Retirees' Insurance Payments	3,963	0	0	3,963
Miscellaneous Refunds	33,934	0	57	33,991
<u>Nonrecurring Items</u>				
Sale of Equipment	9,300	0	0	9,300
Damages Recovered from Individuals	674	0	0	674
Contributions and Gifts	24,726	0	0	24,726
Total Other Local Revenues	<u>\$ 83,986</u>	<u>\$ 0</u>	<u>\$ 2,264</u>	<u>\$ 86,250</u>
<u>State of Tennessee</u>				
<u>General Government Grants</u>				
On-Behalf Contributions for OPEB	\$ 183,303	\$ 0	\$ 0	\$ 183,303
<u>State Education Funds</u>				
Basic Education Program	16,858,624	0	0	16,858,624
Early Childhood Education	475,087	0	0	475,087
School Food Service	0	0	20,482	20,482
Driver Education	16,099	0	0	16,099

(Continued)

Exhibit K-8

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

	<u>Special Revenue Funds</u>			Total
	General Purpose School	School Federal Projects	Central Cafeteria	
<u>State of Tennessee (Cont.)</u>				
<u>State Education Funds (Cont.)</u>				
Other State Education Funds	\$ 121,646	\$ 0	\$ 0	\$ 121,646
Career Ladder Program	150,566	0	0	150,566
Career Ladder - Extended Contract	41,900	0	0	41,900
<u>Other State Revenues</u>				
Mixed Drink Tax	1,250	0	0	1,250
State Revenue Sharing - T.V.A.	500,000	0	0	500,000
Total State of Tennessee	<u>\$ 18,348,475</u>	<u>\$ 0</u>	<u>\$ 20,482</u>	<u>\$ 18,368,957</u>
<u>Federal Government</u>				
<u>Federal Through State</u>				
USDA School Lunch Program	\$ 0	\$ 0	\$ 908,911	\$ 908,911
USDA - Commodities	0	0	119,977	119,977
Breakfast	0	0	492,944	492,944
USDA - Other	0	0	25,920	25,920
Adult Education State Grant Program	80,618	0	0	80,618
Vocational Education - Basic Grants to States	0	42,527	0	42,527
Title I Grants to Local Education Agencies	0	523,577	0	523,577
Special Education - Grants to States	71,359	933,750	0	1,005,109
Special Education Preschool Grants	0	60,573	0	60,573
English Language Acquisition Grants	0	22,294	0	22,294
Safe and Drug-Free Schools - State Grants	0	72,900	0	72,900
Eisenhower Professional Development State Grants	0	170,328	0	170,328
Race to the Top - ARRA	0	120,783	0	120,783
Other Federal through State	24,547	0	0	24,547
Total Federal Government	<u>\$ 176,524</u>	<u>\$ 1,946,732</u>	<u>\$ 1,547,752</u>	<u>\$ 3,671,008</u>
Total	<u>\$ 26,518,484</u>	<u>\$ 1,946,732</u>	<u>\$ 2,087,146</u>	<u>\$ 30,552,362</u>

Exhibit K-10

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

General Purpose School Fund

Instruction

Regular Instruction Program

Teachers	\$	8,505,234	
Career Ladder Program		77,442	
Career Ladder Extended Contracts		35,037	
Homebound Teachers		20,956	
Educational Assistants		181,842	
Certified Substitute Teachers		38,583	
Non-certified Substitute Teachers		100,408	
Social Security		516,875	
State Retirement		766,311	
Life Insurance		8,217	
Medical Insurance		1,300,658	
Unemployment Compensation		16,981	
Employer Medicare		121,427	
Operating Lease Payments		28,241	
Licenses		40,778	
Maintenance and Repair Services - Equipment		11,954	
Travel		13,351	
Instructional Supplies and Materials		420,781	
Textbooks		244,740	
Regular Instruction Equipment		131,688	
Total Regular Instruction Program			\$ 12,581,504

Alternative Instruction Program

Teachers	\$	85,163	
Career Ladder Program		500	
Educational Assistants		16,227	
Certified Substitute Teachers		270	
Non-certified Substitute Teachers		262	
Social Security		6,245	
State Retirement		8,637	
Life Insurance		126	
Medical Insurance		5,893	
Unemployment Compensation		260	
Employer Medicare		1,461	
Drugs and Medical Supplies		325	
Instructional Supplies and Materials		284	
Total Alternative Instruction Program			125,653

Special Education Program

Teachers	\$	1,010,250	
Career Ladder Program		14,250	
Homebound Teachers		25,856	
Educational Assistants		80,429	
Speech Pathologist		130,790	
Certified Substitute Teachers		2,620	
Non-certified Substitute Teachers		10,085	
Social Security		75,110	
State Retirement		110,031	
Life Insurance		1,272	

(Continued)

Exhibit K-10

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

General Purpose School Fund (Cont.)

Instruction (Cont.)

Special Education Program (Cont.)

Medical Insurance	\$	177,268	
Unemployment Compensation		2,393	
Employer Medicare		17,593	
Contracts with Private Agencies		92,480	
Other Supplies and Materials		223	
Total Special Education Program			\$ 1,750,650

Vocational Education Program

Teachers	\$	764,899	
Career Ladder Program		3,000	
Certified Substitute Teachers		3,675	
Non-certified Substitute Teachers		12,688	
Social Security		45,672	
State Retirement		67,521	
Life Insurance		680	
Medical Insurance		115,140	
Unemployment Compensation		1,432	
Employer Medicare		10,781	
Operating Lease Payments		2,518	
Maintenance and Repair Services - Equipment		1,739	
Instructional Supplies and Materials		33,239	
Textbooks		58,456	
Vocational Instruction Equipment		26,453	
Total Vocational Education Program			1,147,893

Student Body Education Program

Paraprofessionals	\$	39,275	
Social Security		2,435	
Unemployment Compensation		264	
Employer Medicare		570	
Travel		10,059	
Drugs and Medical Supplies		3,465	
Instructional Supplies and Materials		26,347	
Regular Instruction Equipment		5,519	
Total Student Body Education Program			87,934

Adult Education Program

Teachers	\$	22,349	
Social Security		1,386	
State Retirement		430	
Unemployment Compensation		147	
Employer Medicare		324	
Operating Lease Payments		1,105	
Instructional Supplies and Materials		1,319	
Total Adult Education Program			27,060

Support Services

Attendance

Supervisor/Director	\$	31,929	
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(Continued)

Exhibit K-10

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Attendance (Cont.)

Career Ladder Program	\$	500	
Data Processing Personnel		37,903	
Social Security		4,238	
State Retirement		5,315	
Life Insurance		58	
Medical Insurance		4,309	
Unemployment Compensation		115	
Employer Medicare		991	
Communication		9,163	
Data Processing Services		2,985	
Maintenance Agreements		10,664	
Travel		65	
Instructional Supplies and Materials		1,460	
Office Supplies		3,241	
In Service/Staff Development		3,793	
Total Attendance			\$ 116,729

Health Services

Supervisor/Director	\$	49,265	
Medical Personnel		161,360	
Social Security		11,951	
State Retirement		14,733	
Life Insurance		268	
Medical Insurance		19,887	
Unemployment Compensation		547	
Employer Medicare		2,795	
Communication		825	
Dues and Memberships		678	
Operating Lease Payments		2,360	
Medical and Dental Services		4,701	
Postal Charges		438	
Printing, Stationery, and Forms		1,558	
Travel		114	
Drugs and Medical Supplies		10,072	
Food Supplies		648	
Instructional Supplies and Materials		29,148	
Office Supplies		874	
Medical Claims		888	
In Service/Staff Development		1,033	
Total Health Services			314,143

Other Student Support

Career Ladder Program	\$	8,000	
Guidance Personnel		394,147	
Secretary(ies)		15,092	
Social Security		24,272	
State Retirement		36,428	
Life Insurance		357	
Medical Insurance		62,155	

(Continued)

Exhibit K-10

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Other Student Support (Cont.)

Unemployment Compensation	\$	641	
Employer Medicare		5,677	
Evaluation and Testing		14,619	
Postal Charges		368	
Instructional Supplies and Materials		1,883	
Office Supplies		750	
In Service/Staff Development		2,945	
Total Other Student Support			\$ 567,334

Regular Instruction Program

Supervisor/Director	\$	338,989	
Career Ladder Program		13,000	
Librarians		336,401	
Assessment Personnel		53,725	
Secretary(ies)		26,622	
Educational Assistants		26,561	
Other Salaries and Wages		23,258	
Social Security		43,811	
State Retirement		69,874	
Life Insurance		619	
Medical Insurance		90,435	
Unemployment Compensation		1,140	
Employer Medicare		10,971	
Evaluation and Testing		710	
Printing, Stationery, and Forms		14,656	
Travel		5,701	
Instructional Supplies and Materials		233	
Library Books/Media		41,610	
Office Supplies		4,329	
Periodicals		1,890	
In Service/Staff Development		41,013	
Total Regular Instruction Program			1,145,548

Alternative Instruction Program

Supervisor/Director	\$	31,929	
Career Ladder Program		500	
Social Security		1,888	
State Retirement		2,884	
Life Insurance		20	
Medical Insurance		4,309	
Unemployment Compensation		29	
Employer Medicare		442	
Travel		18	
In Service/Staff Development		621	
Total Alternative Instruction Program			42,640

Special Education Program

Supervisor/Director	\$	73,682	
Career Ladder Program		1,000	

(Continued)

Exhibit K-10

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Special Education Program (Cont.)

Social Security	\$	4,371	
State Retirement		6,642	
Life Insurance		38	
Medical Insurance		7,874	
Unemployment Compensation		64	
Employer Medicare		1,022	
Travel		32,975	
		<hr/>	
Total Special Education Program	\$		127,668

Vocational Education Program

Office Supplies	\$	166	
In Service/Staff Development		1,138	
		<hr/>	
Total Vocational Education Program			1,304

Adult Programs

Supervisor/Director	\$	54,268	
Social Security		3,267	
State Retirement		4,827	
Life Insurance		41	
Medical Insurance		5,988	
Unemployment Compensation		72	
Employer Medicare		764	
Communication		256	
Travel		267	
In Service/Staff Development		3,436	
		<hr/>	
Total Adult Programs			73,186

Other Programs

On-Behalf Payments to OPEB	\$	183,303	
		<hr/>	
Total Other Programs			183,303

Board of Education

Board and Committee Members Fees	\$	7,575	
Social Security		355	
Life Insurance		209	
Unemployment Compensation		5	
Employer Medicare		110	
Advertising		3,051	
Audit Services		10,500	
Dues and Memberships		5,707	
Legal Services		195	
Rentals		87	
Maintenance and Repair Services - Records		2,500	
Liability Insurance		36,099	
Premiums on Corporate Surety Bonds		8,750	
Trustee's Commission		177,764	
Workers' Compensation Insurance		193,350	
In Service/Staff Development		5,488	
Refund to Applicant for Criminal Investigation		1,688	
Other Charges		15,802	
		<hr/>	
Total Board of Education			469,235

(Continued)

Exhibit K-10

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Director of Schools

County Official/Administrative Officer	\$	104,740	
Career Ladder Program		1,000	
Secretary(ies)		29,642	
Social Security		8,498	
State Retirement		17,696	
Life Insurance		82	
Medical Insurance		19,339	
Dental Insurance		1,319	
Unemployment Compensation		142	
Employer Medicare		2,072	
Other Fringe Benefits		299	
Communication		3,141	
Dues and Memberships		1,970	
Operating Lease Payments		1,995	
Maintenance and Repair Services - Equipment		1,798	
Postal Charges		5,868	
Travel		4,875	
Office Supplies		2,118	
In Service/Staff Development		3,100	
Total Director of Schools			\$ 209,694

Office of the Principal

Principals	\$	506,154	
Career Ladder Program		11,000	
Accountants/Bookkeepers		122,521	
Assistant Principals		537,850	
Secretary(ies)		172,185	
Social Security		80,820	
State Retirement		111,608	
Life Insurance		1,178	
Medical Insurance		116,466	
Unemployment Compensation		2,190	
Employer Medicare		18,902	
Communication		21,677	
Dues and Memberships		4,550	
Maintenance Agreements		5,830	
Travel		3,157	
Other Contracted Services		250	
Office Supplies		3,701	
In Service/Staff Development		3,391	
Total Office of the Principal			1,723,430

Fiscal Services

Supervisor/Director	\$	51,268	
Accountants/Bookkeepers		74,714	
Social Security		7,189	
State Retirement		8,078	
Life Insurance		136	
Medical Insurance		11,118	

(Continued)

Exhibit K-10

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Fiscal Services (Cont.)

Unemployment Compensation	\$	254	
Employer Medicare		1,681	
Maintenance Agreements		8,944	
Maintenance and Repair Services - Equipment		270	
Travel		21	
Office Supplies		11,506	
In Service/Staff Development		1,134	
Total Fiscal Services			\$ 176,313

Operation of Plant

Supervisor/Director	\$	18,558	
Custodial Personnel		715,265	
Social Security		42,132	
State Retirement		42,052	
Life Insurance		1,622	
Medical Insurance		69,005	
Unemployment Compensation		2,918	
Employer Medicare		9,853	
Laundry Service		326	
Maintenance and Repair Services - Equipment		3,492	
Pest Control		6,716	
Custodial Supplies		87,351	
Electricity		873,464	
Natural Gas		221,066	
Small Tools		4,333	
Water and Sewer		139,842	
Boiler Insurance		7,001	
Building and Contents Insurance		127,553	
Plant Operation Equipment		1,395	
Total Operation of Plant			2,373,944

Maintenance of Plant

Supervisor/Director	\$	75,222	
Secretary(ies)		25,688	
Maintenance Personnel		294,477	
Social Security		23,093	
State Retirement		24,656	
Life Insurance		405	
Medical Insurance		16,023	
Unemployment Compensation		893	
Employer Medicare		5,545	
Communication		3,004	
Maintenance Agreements		5,613	
Maintenance and Repair Services - Buildings		144,576	
Maintenance and Repair Services - Equipment		15,321	
Postal Charges		29	
Permits		3,430	
Drugs and Medical Supplies		25	
Fertilizer, Lime, and Seed		758	

(Continued)

Exhibit K-10

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Maintenance of Plant (Cont.)

Office Supplies	\$	957	
Propane Gas		200	
Small Tools		2,686	
Gravel and Chert		557	
Maintenance Equipment		11,724	
Total Maintenance of Plant			\$ 654,882

Transportation

Supervisor/Director	\$	73,338	
Mechanic(s)		130,356	
Bus Drivers		490,146	
Secretary(ies)		22,207	
Social Security		38,748	
State Retirement		40,436	
Life Insurance		1,653	
Medical Insurance		55,704	
Unemployment Compensation		2,980	
Employer Medicare		9,579	
Communication		1,561	
Laundry Service		1,117	
Licenses		13,823	
Maintenance and Repair Services - Equipment		3,120	
Maintenance and Repair Services - Vehicles		11,329	
Medical and Dental Services		5,330	
Rentals		2,700	
Travel		337	
Diesel Fuel		267,376	
Garage Supplies		982	
Gasoline		53,011	
Lubricants		8,168	
Office Supplies		958	
Small Tools		720	
Tires and Tubes		27,885	
Vehicle Parts		59,535	
Vehicle and Equipment Insurance		39,382	
In Service/Staff Development		2,638	
Transportation Equipment		198,419	
Total Transportation			1,563,538

Central and Other

Assistant(s)	\$	48,590	
Supervisor/Director		67,762	
Social Security		6,981	
State Retirement		7,671	
Life Insurance		133	
Medical Insurance		2,943	
Unemployment Compensation		280	
Employer Medicare		1,633	
Communication		1,272	

(Continued)

Exhibit K-10

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Central and Other (Cont.)

Data Processing Services	\$	70,453	
Dues and Memberships		30	
In Service/Staff Development		2,510	
Data Processing Equipment		4,236	
Total Central and Other			\$ 214,494

Operation of Non-Instructional Services

Community Services

Supervisor/Director	\$	47,759	
Other Salaries and Wages		97,102	
Social Security		7,505	
State Retirement		8,731	
Unemployment Compensation		1,366	
Employer Medicare		2,041	
Printing, Stationery, and Forms		139	
Other Contracted Services		50	
Food Supplies		528	
Instructional Supplies and Materials		16,202	
In Service/Staff Development		406	
Total Community Services			181,829

Early Childhood Education

Supervisor/Director	\$	13,178	
Teachers		211,867	
Educational Assistants		74,515	
Certified Substitute Teachers		862	
Non-certified Substitute Teachers		4,702	
Social Security		17,377	
State Retirement		23,704	
Life Insurance		414	
Medical Insurance		46,933	
Unemployment Compensation		721	
Employer Medicare		4,067	
Advertising		1,463	
Dues and Memberships		259	
Food Supplies		2,834	
Instructional Supplies and Materials		35,562	
In Service/Staff Development		10,744	
Other Equipment		20,978	
Total Early Childhood Education			470,180

Capital Outlay

Regular Capital Outlay

Other Salaries and Wages	\$	12,132	
Social Security		752	
Unemployment Compensation		46	
Employer Medicare		176	
Engineering Services		13,546	
Building Improvements		412,346	
Total Regular Capital Outlay			438,998

(Continued)

Exhibit K-10

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

General Purpose School Fund (Cont.)

Other Debt Service

Education

Debt Service Contribution to Primary Government	\$ 516,125	
Total Education		\$ 516,125

Total General Purpose School Fund \$ 27,285,211

School Federal Projects Fund

Instruction

Regular Instruction Program

Teachers	\$ 461,404	
Educational Assistants	29,027	
Certified Substitute Teachers	4,395	
Non-certified Substitute Teachers	6,785	
Social Security	28,530	
State Retirement	38,986	
Life Insurance	490	
Medical Insurance	75,596	
Unemployment Compensation	1,112	
Employer Medicare	6,696	
Maintenance and Repair Services - Equipment	90	
Instructional Supplies and Materials	30,737	
Regular Instruction Equipment	46,689	
Total Regular Instruction Program		\$ 730,537

Special Education Program

Teachers	\$ 37,889	
Educational Assistants	362,413	
Non-certified Substitute Teachers	1,155	
Social Security	23,321	
State Retirement	21,217	
Life Insurance	944	
Medical Insurance	36,020	
Unemployment Compensation	1,858	
Employer Medicare	5,455	
Contracts with Other Public Agencies	102,563	
Contracts with Private Agencies	2,812	
Maintenance and Repair Services - Equipment	1,229	
Instructional Supplies and Materials	23,947	
Other Supplies and Materials	2,101	
Special Education Equipment	17,634	
Total Special Education Program		640,558

Vocational Education Program

Vocational Instruction Equipment	\$ 28,420	
Total Vocational Education Program		28,420

Support Services

Health Services

Medical Personnel	\$ 15,368	
Social Security	953	

(Continued)

Exhibit K-10

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

School Federal Projects Fund (Cont.)

Support Services (Cont.)

Health Services (Cont.)

State Retirement	\$	970	
Life Insurance		20	
Medical Insurance		1,962	
Unemployment Compensation		41	
Employer Medicare		223	
Total Health Services			\$ 19,537

Other Student Support

Bus Drivers	\$	1,000	
Contracts with Other School Systems		9,805	
Travel		10,640	
Other Charges		4,099	
Total Other Student Support			25,544

Regular Instruction Program

Supervisor/Director	\$	27,376	
Other Salaries and Wages		15,033	
Social Security		1,697	
State Retirement		2,431	
Life Insurance		17	
Medical Insurance		3,347	
Unemployment Compensation		149	
Employer Medicare		615	
Travel		1,504	
In Service/Staff Development		18,706	
Total Regular Instruction Program			70,875

Special Education Program

Assessment Personnel	\$	47,155	
Secretary(ies)		27,022	
Social Security		4,177	
State Retirement		5,922	
Life Insurance		82	
Medical Insurance		10,231	
Unemployment Compensation		140	
Employer Medicare		977	
Travel		2,151	
Other Contracted Services		63,677	
In Service/Staff Development		3,534	
Total Special Education Program			165,068

Vocational Education Program

Travel	\$	2,466	
Total Vocational Education Program			2,466

Transportation

Bus Drivers	\$	53,086	
Social Security		2,650	
State Retirement		2,465	

(Continued)

Exhibit K-10

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

School Federal Projects Fund (Cont.)

Support Services (Cont.)

Transportation (Cont.)

Life Insurance	\$	167	
Unemployment Compensation		235	
Employer Medicare		746	
Maintenance and Repair Services - Vehicles		1,000	
Diesel Fuel		2,700	
Garage Supplies		496	
Tires and Tubes		2,453	
Vehicle Parts		492	
Total Transportation			\$ 66,490

Operation of Non-Instructional Services

Community Services

Other Salaries and Wages	\$	53,856	
Social Security		2,591	
State Retirement		1,756	
Life Insurance		5	
Unemployment Compensation		255	
Employer Medicare		744	
Other Contracted Services		889	
Food Supplies		664	
Instructional Supplies and Materials		8,821	
In Service/Staff Development		3,319	
Total Community Services			72,900

Total School Federal Projects Fund \$ 1,822,395

Central Cafeteria Fund

Operation of Non-Instructional Services

Food Service

Supervisor/Director	\$	53,368
Accountants/Bookkeepers		15,087
Clerical Personnel		15,814
Cafeteria Personnel		718,460
Maintenance Personnel		17,619
Social Security		48,960
State Retirement		48,493
Life Insurance		1,887
Medical Insurance		33,808
Unemployment Compensation		3,630
Employer Medicare		11,453
Advertising		185
Audit Services		3,000
Dues and Memberships		448
Maintenance Agreements		4,079
Maintenance and Repair Services - Equipment		29,565
Pest Control		1,368
Postal Charges		500
Transportation - Other than Students		12,879
Disposal Fees		31,762

(Continued)

Exhibit K-10

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

Central Cafeteria Fund (Cont.)

Operation of Non-Instructional Services (Cont.)

Food Service (Cont.)

Permits	\$	560	
Custodial Supplies		15,917	
Food Preparation Supplies		72,742	
Food Supplies		844,334	
Office Supplies		8,238	
USDA - Commodities		119,977	
Trustee's Commission		1	
Surcharge		3,200	
In Service/Staff Development		5,822	
Food Service Equipment		68,101	
Total Food Service			\$ 2,191,257

Total Central Cafeteria Fund \$ 2,191,257

Total Governmental Funds - Obion County School Department \$ 31,298,863