

**MINUTES AG MANAGEMENT COMMITTEE**  
**April 30, 2015**

**Members Present:** Chairman Jeff Joines, Commissioner Mike Justice, Jason Haley, Quintin Smith, Rick Bell, Commissioner Sonja Robinson, Jo Smith, Commissioner Sue Vanatta, Hale Moss, Commissioner Terry Scruggs, James Spears and Rusty Thompson.

**Guests:** Helen McPeak, Jimmy Comer, Commissioner Cindy Brown, Bart Brown, Debbie Green, Leslie Hunt

**Staff Present:** Larry Tomlinson and Donna Bane

Chairman Jeff Joines called the meeting to order at 5:00 p.m. and acknowledged a quorum was present. Chairman Jeff Joines stated Billy Patton passed away. He used to be on this committee and the county commission and part of Promotions too. Please remember his family. Director Larry Tomlinson led the prayer and Chairman Jeff Joines led the Pledge of Allegiance. Commissioner Terry Scruggs made a motion to approve the minutes of the March 18, 2015 meetings. Commissioner Sue Vanatta seconded the motion and passed unanimously.

Chairman Joines opened the meeting by beginning with Director Larry Tomlinson's report. Director Tomlinson stated the Country Living Fair was very successful and was promoted by Stella Show Management Company. Approximately 20 to 25,000 people for the three day event. Talked to several of the vendors, they worked hard but were very happy. The upcoming F100 Supernationals show has had more pre-registration here than they ever had in Pigeon Forge. They are expecting a large show. Commissioner Sue Vanatta said all the hotels were full here a month in advance and people were staying in Cookeville, Smithville and Nashville. Jo Smith said the Lebanon Antique Mall had successful sales while Country Living Fair was here. Director Tomlinson said coming up in May is the Redneck Rumble, TAUD, F100 Supernationals. We booked a power lifting competition for October. A letter from Michelle Hill (Empower Me Day Camp) was passed out. Empower Me Day Camp is now looking for a site to have permanent residences. Chairman Jeff Joines stated that Empower Me Day Camp will still be here until they find another home. Director Larry Tomlinson stated that Crown Castle wants to extend the lease. Chairman Jeff Joines said the cell tower is in our way. Rusty Thompson agreed. Chairman Jeff Joines asked for more information and get back with us. Director Larry Tomlinson asked for subcommittees for the 2016 Rodeo.

Director Tomlinson asked the committee to approve line item transfers as follows. Line 718 motor vehicles \$2,500 to Line 410 custodial supplies. Line 790 other equipment \$12,000 to line 452 utilities. Commissioner Terry Scruggs made a motion to approve the budget amendment as requested. Quintin Smith seconded the motion and passed unanimously. Director Larry Tomlinson asked the committee to approve the status quo budget for 2015-2016 with the needs assessments attached. Chairman Jeff Joines wants the needs assessments changed taking out the 3% raise for employees and changing it to read, adopt the Mayor's pay plan for the Ag. Center depending on growth money. Chairman Jeff Joines stated once we know what the growth money is then we can come back and tell the committee exactly what that is going to be and if it is something that not everyone likes we can adjust it then. But we need to adopt the plan before we can make the adjustments. Director Larry Tomlinson asked for permission to explore getting estimates for a new bathroom. Jo Smith made a motion to give permission for the Director Larry Tomlinson to get estimates for a new bathroom. James Spears seconded the motion and passed unanimously. After much discussion over the budget and the needs assessment Chairman Joines asked if we could approve the status quo budget and then move to the needs assessment. Commissioner Terry Scruggs made a motion to approve the status quo budget. Jason Haley seconded the motion and passed unanimously. Director Larry Tomlinson made a recommendation we number the items on the needs assessment as follows. 1. Expo Center proposal, 2. Adopt the Mayor's pay plan and 3. Paving. Commissioner Mike Justice

made a motion to adopt the needs assessments numbering the priority of the items. Jo Smith seconded the motion and passed unanimously.

Hale Moss gave the Fiddlers Grove report stating it continues to grow with the additions and the train museum is a large draw and the additions to the Poultry Barn have helped. He presented the proposed Fiddlers Grove contract which is up for renewal, the only thing different is we would like to change it to 10 years instead of the 5 years. Chairman Jeff Joines stated we are getting a lot more events that are renting the entire fairgrounds and asked if Country Living Fair used Fiddlers Grove? Hale Moss said they chose not to open it up to vendors. Artisans and blacksmiths were used and the General Store was open. Chairman Jeff Joines asked when the rodeo comes for the next two years and they have the grounds rented fence to fence, under this contract they will have to pay additional fees, is that correct? If it takes more money for them to be a part of Fiddlers Grove we need to know how much. Hale Moss said it would depend on are they going to use anything in the Grove. Chairman Jeff Joines asked can they walk through it. Hale Moss said with the Country Living, all of the buildings were open, General Store was open. Jo Smith asked how much Country Living Fair paid. Helen McPeak said \$1,000 a day which is the fee to rent Fiddlers Grove out. Chairman Jeff Joines asked do we need to go back the rodeo and tell them they owe \$9,000 more dollars. Hale Moss said he didn't think so but just need to know what they want to use. Chairman Jeff Joines stated we will need to work on this more. He stated when the Expo Center gets here there will be even more events that will want the whole center. Helen McPeak stated with more people it becomes a safety issue. They have never received money from another event such as Redneck Rumble this weekend. She would like for us to come together and see what we need to do. Jo Smith asked is there something what we can trade of instead of charging. Commissioner Mike Justice said the county tax payers are paying all of the bills. Commissioner Sue Vanatta suggested a subcommittee be formed to come up with a contract when the person wants the whole grounds. Rick Bell asked when the contract expires. Helen McPeak stated April 30, 2015, today. Commissioner Mike Justice made a motion to extend the contract for 60 days so it can be reviewed. Commissioner Sonja Robinson seconded the motion. Commissioner Sue Vanatta amended the motion for a subcommittee to look at the contract and it passed unanimously.

Hale Moss announced the Wilson County Fair is August 14 – 22. Great concerts lined up this year. A new high wire act has been added. Budgets are in. Hale Moss asked that the audit be submitted with the minutes. If anyone has an idea to promote trees, please let us know.

Commissioner Mike Justice made a motion to remove the alcohol limitation from the fairgrounds pending a policy that is governed by this committee. Commissioner Sue Vanatta seconded the motion and passed unanimously.

Chairman Jeff Joines stated we will have another meeting as soon as possible to make committee assignments. Director Larry Tomlinson stated we are going to need lots of volunteers for the rodeo.

Jason Haley made a motion to adjourn. James Spears seconded the motion and passed unanimously. Without further discussion, the meeting was adjourned.

Respectfully submitted,



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Donna Bane

## BUDGET AMENDMENT REQUEST FORM

Department: Ward Ag. Center

Fund Name: Ag. Center  
Fund Number: 124

Ag Management: 4-30-15  
Budget Committee: 5-7-15

Account Number (include Object Code)	Account Description	Debit	Credit
124-57900-718	Motor Vehicles	\$ 2,500.00	
124-57900-790	Other Equipment	\$ 12,000.00	-
124-57900-410	Custodial Supplies		2,500.00
124-57900-452	Utilities		\$ 12,000.00
<b>TOTAL</b>		<b>\$ 14,500.00</b>	<b>\$ 14,500.00</b>

**EXPLANATION FOR CHANGE: Request to transfer within budget to cover remaining fiscal expenses.**

Wilson County, Tennessee  
 Ag Center  
 Statement of Proposed Operations  
 for the Fiscal Year Ending June 30, 2016

Account Number	Account Description	Original Budget 2010 - 2011	Audit 2010 - 2011	Original Budget 2011 - 2012	Audit 2011 - 12	Final Budget 2012 - 2013	Audit 2012 - 2013	Final Budget 2013 - 2014	Audited 2013 - 14	Amended Budget 2014 - 2015	Proposed Budget 2015 - 2016
40000	REVENUE										
40110	Local Taxes										
40120	Current Property Tax	\$ -		\$ 588,532	\$ 575,569	\$ 575,216	\$ 581,735	\$ 582,844	\$ 593,278	\$ 602,921	\$ 602,921
40125	Trustee's Collections - Prior Year				84.00	1,000	7,245	1,000	7,165	1,000	1,000
40130	Trustee's Collections - Bankruptcy					50	96	50	6	50	50
40140	Clerk & Master Collections - Prior Year						22,124		6,390	2,000	2,000
	Interest & Penalty				722.00	650	1,982	650	2,877	650	650
				\$ 588,532	\$ 576,375	\$ 576,916	\$ 613,184	\$ 584,544	\$ 609,516	\$ 606,621	\$ 606,621
43000	Charges for Current Services										
43190	Other General Service Charges	\$ 180,000	\$ 208,062	\$ 210,000	\$ 214,741	\$ 210,000	\$ 195,400	\$ 210,000	\$ 257,840	\$ 210,000	\$ 210,000
43340	Recreation Fees (Festival of Lophis)	1,275	2,665	2,500	1,279	1,280	1,165	1,280	1,851	1,280	1,280
	Total Charges for Current Services	\$ 181,275	\$ 210,728	\$ 212,500	\$ 216,020	\$ 211,280	\$ 196,565	\$ 211,280	\$ 259,691	\$ 211,280	\$ 211,280
44000	Other Local Revenue										
44120	Lease/Rentals (Cell Tower)	9,245	10,513	11,000	10,513	11,000	9,637	11,000	9,637	11,000	11,000
44120.1	Lease/Rentals (Sign Advertising)					5,000		5,000	50,010	5,000	5,000
44170	Miscellaneous Refunds		993	1,000	1,744	1,800	6,580	58,300	1,094		
44590	Sale of Equipment				1,797						
	Total Other Local Revenue	\$ 9,245	\$ 11,506	\$ 12,000	\$ 14,054	\$ 17,800	\$ 16,227	\$ 72,300	\$ 60,741	\$ 16,000	\$ 16,000
49000	Other Sources										
49800	Operating Transfers from Primary Government	\$ 445,184	\$ 445,184								
49700	Insurance Recovery										
	Total Other Sources	\$ 445,184	\$ 445,184								
	Total Revenue & Other Sources	\$ 626,459	\$ 655,912	\$ 793,032	\$ 808,449	\$ 805,996	\$ 825,976	\$ 889,124	\$ 920,448	\$ 833,901	\$ 833,901

Wilson County, Tennessee  
Ag Center  
Statement of Proposed Operations  
For the Fiscal Year Ending June 30, 2016

Account Number	Account Description	Original Budget		Audit		Final Budget		Audit		Final Budget		Audit		Amended Budget		Proposed Budget	
		2010 - 2011	2010 - 2011	2011 - 2012	2011 - 12	2012 - 2013	2012 - 2013	2013 - 2014	2013 - 14	2013 - 2014	2013 - 14	2014 - 2015	2014 - 2015	2015 - 2016	2015 - 2016		
57900	Other Agriculture & Natural Resources																
101	County Official/Administrative Officer																
103	Assistant	47,226	47,226	47,226	47,226	47,226	47,226	48,407	48,407	48,407	48,407	48,407	48,407	49,134	49,134	49,134	
186	Longevity Pay	27,757	27,747	27,757	27,757	27,757	27,757	28,451	28,476	28,451	28,476	28,451	28,476	28,678	28,678	28,678	
189	Other Salaries & Wages	5,700	4,400	5,200	4,900	6,900	5,400	6,100	4,700	6,100	4,700	6,100	6,800	6,800	6,800	6,800	
201	Social Security	180,672	154,808	180,672	173,461	180,672	166,989	185,189	154,380	185,189	154,380	185,189	187,967	187,967	187,967	187,967	
204	State Retirement	15,851	14,265	15,851	15,811	18,279	15,018	18,279	16,626	18,279	16,626	18,279	18,413	18,917	18,917	18,917	
205	Employee & Dependent Insurance	32,647	24,394	32,647	32,458	34,389	31,371	35,101	35,101	35,101	35,101	35,101	37,435	37,435	37,435	37,435	
212	Unemployment Compensation	69,188	69,188	69,188	69,188	69,188	69,188	69,188	69,188	69,188	69,188	69,188	69,188	69,188	69,188	69,188	
212	Employer Medicare Liability	784	1,358	784	1,655	784	1,241	784	1,053	784	1,053	784	784	784	784	784	
307	Communication	3,707	3,334	3,707	3,651	3,889	3,512	3,889	3,471	3,889	3,471	3,889	3,857	3,857	3,857	3,857	
335	Maintenance & Repair - Buildings	3,500	2,984	3,500	2,000	3,500	2,119	4,000	2,089	4,000	2,089	4,000	4,000	4,000	4,000	4,000	
336	Maintenance & Repair - Equipment	10,000	8,259	10,000	26,336	10,000	30,481	10,000	34,402	10,000	34,402	10,000	35,000	35,000	35,000	35,000	
349	Printing, Stationery & Forms	300	109	300	10,692	300	13,064	300	9,820	300	9,820	300	20,000	20,000	20,000	20,000	
399.1	Other Contracted Services	25,000	64,019	25,000	127,714	25,000	62,136	25,000	31,373	25,000	31,373	25,000	30,000	30,000	30,000	30,000	
399.2	Other Contracted Services - Paving	15,000	4,107	15,000	9,185	15,000	6,278	15,000	4,245	15,000	4,245	15,000	10,000	10,000	10,000	10,000	
410	Custodial Supplies	9,000	7,997	10,000	95,231	10,000	7,526	10,000	10,433	10,000	10,433	10,000	10,000	10,000	10,000	10,000	
425	Gasoline	12,000	12,013	14,000	15,732	14,000	16,711	18,000	20,538	18,000	20,538	18,000	18,000	18,000	18,000	18,000	
452	Office Supplies	1,000	613	1,000	351	1,000	978	1,000	144	1,000	144	1,000	1,000	1,000	1,000	1,000	
452	Office Supplies - Fiddler's Grove	182,000	168,734	174,000	178,442	174,000	179,981	219,000	229,011	219,000	229,011	219,000	219,000	219,000	219,000	219,000	
499.2	Other Supplies & Materials	2,000	1,577	2,000	5,650	2,000	13,866	2,000	1,875	2,000	1,875	2,000	2,000	2,000	2,000	2,000	
505	Liability Insurance	4,000	3,200	4,000	3,200	4,000	3,200	4,000	3,200	4,000	3,200	4,000	4,000	4,000	4,000	4,000	
510	Trustee's Commission	2,000	2,180	2,000	14,029	2,000	14,722	2,000	14,773	2,000	14,773	2,000	2,000	2,000	2,000	2,000	
511	Vehicle & Equipment Insurance	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	
599	Other Charges (Festival of Light)	4,000	2,686	4,000	1,279	4,000	1,149	4,000	3,835	4,000	3,835	4,000	4,000	4,000	4,000	4,000	
717	Maintenance Equipment	25,000	10,371	25,000	14,577	15,000	7,435	15,000	14,704	15,000	14,704	15,000	15,000	15,000	15,000	15,000	
718	Motor Vehicles	10,371	2,000	10,371	24,286	15,000	809	15,000	2,000	15,000	2,000	15,000	15,000	15,000	15,000	15,000	
719	Other Equipment	2,000	2,000	2,000	44,071	2,000	44,071	2,000	29,654	2,000	29,654	2,000	2,000	2,000	2,000	2,000	
790	Other Equipment																
	Total Ag Center	755,903	657,207	855,032	906,451	845,054	772,608	906,306	764,718	913,631	913,631	913,631	913,631	913,631	913,631	913,631	
52900	Other Finance (27th Payroll)																
189	Bonus Payments																
189	Other Salaries & Wages																
201	Social Security																
204	State Retirement																
210	Unemployment Compensation																
212	Employer Medicare Liability																

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Wilson County, Tennessee												
Ag Center												
Statement of Proposed Operations												
For the Fiscal Year Ending June 30, 2016												
Account Number	Account Description	Original Budget 2010 - 2011	Audit 2010 - 2011	Original Budget 2011 - 2012	Audit 2011 - 12	Final Budget 2012 - 2013	Audit 2012 - 2013	Final Budget 2013 - 2014	Audited 2013 - 14	Amended Budget 2014 - 2015	Proposed Budget 2015 - 2016	
	Total 2/7n Payroll	\$	\$	\$ 22,881	\$ 17,467	\$	\$	\$	\$	\$	\$	
	Total Estimated Expenditures	\$ 755,903	\$ 687,207	\$ 887,913	\$ 923,918	\$ 845,054	\$ 772,808	\$ 906,306	\$ 764,718	\$ 913,631		
	Excess of Revenue Over/(Under) Expenditures	\$ (120,199)	\$ 211	\$ (94,881)	\$ (117,489)	\$ (39,059)	\$ 53,368	\$ (98,182)	\$ 169,230	\$ (79,730)		

Needs Assessments for  
James E. Ward Agricultural Center  
Submitted for 2015-2016 Fiscal Budget Year

1. See attached new Expo Center information.
2. Adopt the Mayor's pay plan for the Ag. Center depending on growth money.
3. \$100,000 Paving

**The James E. Ward Agricultural Center  
As it takes on the Wilson County Expo**

The Expo Center will be a part of the James E. Ward Ag Center. All will be in one budget with the Ag Center Budget being in control

The Employees that work in the Expo Center will be as follows:

General Manager – will report to the Ag Center Director/Mayor

Public Relations Director – will report to the General Manager/Mayor

3 Custodians/Set up personal – will report to General Manager

The job descriptions and pay have been identified

Employee cost (including benefits) - \$231,000

Itemized budget for Expo Center - \$258,600

Both will be included in the Ag Center's budget

Total - \$489,600 estimated expenses

Revenues - To cover the increase in the overhead at the Ag Center once the Expo becomes a part.

The revenues from the rental of the Expo Center have been estimated by Ms. Donna Bain at the Ag Center and provided in a calendar.

Estimated Revenue - \$135,000

The Ag Center Management Committee has increased the rental cost of the buildings currently in the Center. This estimated rate will generate around \$400,000.

Total - \$535,000 estimated revenue

**EXPENSES FOR THE WILSON COUNTY EXPO  
AT THE JAMES E. WARD AG CENTER**

ADVERTISING	20,000.00
ASSOC. FEES	2,000.00
TRAVEL	5,000.00
JANITORIAL SERVICES	52,000.00
INSURANCE	13,000.00
LEGAL	2,000.00
BUILDING MAINT.	24,000.00
PEST CONTROL	2,000.00
OFFICE SUPPLIES	18,000.00
TRASH REMOVAL	9,600.00
GAS	22,000.00
ELECTRIC	56,000.00
TELEPHONE/DATA	18,000.00
WATER	15,000.00
<b>TOTAL</b>	<b>\$258,600.00</b>

**PROPOSED SALARY COST INCLUDING BENEFITS FOR EXPO CENTER  
AT THE JAMES E. WARD AG CENTER**

GENERAL MANAGER	\$42,000.00
PUBLIC RELATIONS	\$40,000.00
GROUNDSKEEPER 1	\$20,550.00
GROUNDSKEEPER 2	\$20,550.00
GROUNDSKEEPER 3	\$20,550.00
DONNA EXTRA	\$3,122.00
<b>TOTAL SALARIES</b>	<b>\$146,772.00</b>
SOCIAL SECURITY	\$9,934.51
STATE RETIREMENT	\$22,064.22
EMPLOYEE INSURANCE	\$49,420.00
UNEMPLOYMENT	\$500.00
MEDICARE	\$2,323.39
<b>TOATL BENEFITS</b>	<b>\$84,242.12</b>
<b>TOTAL PERSONNEL COST</b>	<b>\$231,014.12</b>

Wilson County Promotions, Inc.  
(A Nonprofit Corporation)  
Financial Statements  
December 31, 2014

WILSON COUNTY PROMOTIONS, INC.  
(A NONPROFIT CORPORATION)  
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# *Gillette, Henderson & Co., PLLC*

CERTIFIED PUBLIC ACCOUNTANTS

*John R. Gillette, CPA  
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(615) 889-1153  
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## Independent Auditor's Report

To the Board of Directors  
Wilson County Promotions, Inc.  
Lebanon, Tennessee

We have audited the accompanying financial statements of Wilson County Promotions, Inc., (a nonprofit corporation) which comprise the statement of financial position as of December 31, 2014, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements.

### **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 an opinion 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. 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 opinion.

**Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Wilson County Promotions, Inc. as of December 31, 2014, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

*Gillette, Henderson & Co., PLLC*

Gillette, Henderson & Co., PLLC  
Hermitage, Tennessee  
April 24, 2015

**Wilson County Promotions, Inc.**  
**A Nonprofit Corporation**  
**Statement of Financial Position**  
**December 31, 2014**

ASSETS

Current Assets	
Cash - Checking	\$ 419,824
Cash - Designated (See Note 8)	397,219
Investment in CD's - Designated (See Note 8)	775,000
Receivable from TN Department of Agriculture	6,038
Total Current Assets	1,598,081
Property and Equipment	
Building and Improvements	94,984
Furniture and Equipment	110,125
Trolleys	49,460
Land	201,723
Total Property and Equipment	456,292
Less: Accumulated Depreciation	(133,327)
Net Property and Equipment	322,965
Total Assets	\$ 1,921,046

LIABILITIES AND NET ASSETS

Current Liabilities	
Payroll Liabilities	\$ 308
Total Current Liabilities	308
Total Liabilities	308
Net Assets	
Unrestricted Net Assets	1,920,738
Total Net Assets	1,920,738
Total Liabilities and Net Assets	\$ 1,921,046

**Wilson County Promotions, Inc.**  
**A Nonprofit Corporation**  
**Statement of Activities**  
**For the Year Ending December 31, 2014**

Unrestricted Revenue	
Fair Admissions and Activities	\$ 1,468,267
State of Tennessee	10,240
Donations and Sponsors	225,101
Parking Income	24,500
Investment Return	9,370
Miscellaneous Income	6,319
Gain on Disposition of Assets	2,737
Total Unrestricted Revenue	<u>1,746,534</u>
Expenses and Losses	
Advertising	31,433
Bad Debt Expense	227
Insurance	61,699
Legal and Professional	8,230
Shows, Exhibits and Events	259,870
Conventions, Dues and Training	25,013
Computer Expense	6,588
Fair Entertainment	178,867
Security	93,053
Fair Grounds Maintenance and Repair	153,669
Utilities	44,376
Office Supplies and Expense	52,309
Parking	58,022
Payroll Expenses	283,654
Telephone	4,133
Miscellaneous	17,407
Depreciation	21,716
Food and Refreshments	34,554
Contributions to Fair Grounds	341,346
Total Expenses	<u>1,676,166</u>
Increase (Decrease) in Unrestricted Net Assets	70,368
Beginning Unrestricted Net Assets	1,850,370
Ending Unrestricted Net Assets	<u><u>\$ 1,920,738</u></u>

**Wilson County Promotions, Inc.**  
**A Nonprofit Corporation**  
**Statement of Cash Flows**  
**For the Year Ending December 31, 2014**

**Cash Flows From Operating Activities**

Increase (decrease) in Net Assets	\$ 70,368
Adjustments to reconcile increase (decrease) in net assets to net cash provided by (used in) operating activities:	
Depreciation	21,716
(Gain) Loss on Disposition	(2,737)
(Increase) decrease in receivable from TN Department of Agriculture	756
Increase (decrease) in accounts payable	(1,058)
Increase (decrease) in payroll liabilities	248
Total Adjustments	18,925
Net Cash Provided by (Used in) Operating Activities	89,293

**Cash Flows from Investing Activities**

Net Cash Provided by (Used in) Investing Activities	-
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**Cash Flows from Noncapital Financing Activities**

Net Cash Provided by (Used In) Noncapital Financing Activities	-
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**Cash Flows From Capital and Related Financing Activities**

Proceeds from the sale of capital assets	10,200
Payments related to the acquisition of capital assets	(42,958)
Net Cash Provided by (Used In) Capital and Related Financing Activities	(32,758)

Net Increase (Decrease) in Cash and Cash Equivalents	56,535
Cash and Cash Equivalents at the Beginning of the Year	760,508
Cash and Cash Equivalents at the End of the Year	\$ 817,043

Supplemental Disclosures

Cash Paid During the Year for:

Interest	\$ -
Income Taxes	\$ -

Non-Cash Transactions

Cost of Assets Retired	\$ 12,800
Accumulated Depreciation on Assets Retired	(5,337)
Net Book Value of Assets Retired	\$ 7,463

**Wilson County Promotions, Inc.**  
**A Nonprofit Corporation**  
**Notes to Financial Statements**

**Note 1 - Significant Accounting Policies**

**Nature of Operations**

Wilson County Promotions, Inc. (the Organization) was formed as a nonprofit corporation to promote and operate the Wilson County Fair. Revenues are generated primarily from the admissions and carnival rides at the fair. The Organization must coordinate all additions and improvements to the fairgrounds with the Agriculture Committee since the fairgrounds are the property of Wilson County, Tennessee.

**Basis of Accounting**

The financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States.

**Donated Services**

The Organization records the value of donated services requiring specific expertise at fair value. No donated services have been recorded in the current year.

**Donated Goods, Material and Equipment**

Donated goods, materials and equipment are recorded as contributions at their estimated values at the date of receipt. No donations have been recorded in the current year.

**Donated Facilities**

Under accounting principles generally accepted in the United States, the value of donated facilities would normally be recorded at fair value. However, no amounts have been recorded in these financial statements for donated facilities. See Note 6 for details.

**Property and Equipment**

Property and equipment are stated at cost. Depreciation is computed on the straight-line basis over the estimated useful lives of the assets, which range from five to thirty years. During the year ending December 31, 2014, the Organization adopted a new capitalization policy. The Organization now capitalizes property and equipment purchases over \$5,000 with a life expectancy of greater than one year.

**Use of Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**Cash Equivalents**

The Organization considers all highly liquid assets with original maturities of three months or less to be cash equivalents. Currently the Organization has no cash equivalents.

**Wilson County Promotions, Inc.**  
**A Nonprofit Corporation**  
**Notes to Financial Statements**

**Note 1 - Significant Accounting Policies – Continued**

Financial Statement Presentation

As required by authoritative accounting principles, the Organization reports information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. In addition, the Organization presents a statement of cash flows.

Contributions

As required by authoritative accounting principles, contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence or nature of any donor restrictions. Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. Furthermore, expiration of donor-imposed restrictions is recognized in the period in which the restrictions expire.

Investments

In accordance with authoritative accounting principles, investments in marketable securities with readily determinable fair values and all investments in debt securities are reported at their fair values in the statement of financial position. Unrealized gains and losses are included in the change in net assets. Investment income and gains restricted by a donor are reported as increases in unrestricted net assets if the restrictions are met (either by passage of time or by use) in the reporting period in which the income and gains are recognized. In the current year, the only investments maintained by the organization were CD's.

**Note 2 - Income Taxes**

The Organization is exempt from income taxes under the Internal Revenue Code Section 501(c)(4); therefore, no provision for taxes was made.

**Note 3 - Related Party Transactions**

The Organization purchased supplies and services through executive committee members, their families and their related businesses in 2014; however, they were not unusual in nature or amounts and were not material.

The Organization banks exclusively with Wilson Bank and Trust. Mr. Randall Clemons, treasurer of the Organization, is the president at the bank.

See also Note 9 related to Fiddlers Grove Foundation.

**Wilson County Promotions, Inc.**  
**A Nonprofit Corporation**  
**Notes to Financial Statements**

**Note 4 - Investments**

The Organization held \$775,000 at December 31, 2014 in certificates of deposit at Wilson Bank and Trust with an original maturity of greater than three months. The investment is carried at fair value, which approximates cost.

The component of investment return for 2014 consisted entirely of interest income from bank deposits and CD's.

**Note 5 - Donations to Wilson County Government**

Fixed assets purchased and improvements made by the Organization are generally donated to the Wilson County Government. Assets and improvements typically are for the fairgrounds or the James E. Ward Agricultural Center, both of which are county government property.

Current year donations are summarized as follows:

Ag Center Tractor	\$ 51,500
Buzzard Roost	1,000
C&D General Store	4,039
Contract Labor - Electrical	29,225
Contribution to Fiddlers Grove Foundation	10,000
Covered Arena	6,312
East/West Building HVAC	10,000
Entertainment Stage	31,155
Fair Office Maintenance	2,744
Fiddlers Grove Maintenance	23,138
Goodall Stage	7,233
Gravel and Roads - Fairgrounds	7,324
Grist Mill Construction	1,599
Lighting Improvement in Parking Lot	7,909
Livestock Arena	3,408
Opry Stage	12,650
Other	906
Pageant Pavilion	5,762
Parking Lot and Traffic - Gravel Work	31,378
Paving	35,567
Portable Bathrooms	8,564
Poultry Barn Improvements, Coops, Racks and Trays	21,793
Seats Studio	17,074
Ticket Booth - Checkerboard Gate	1,056
Trees	1,717
Veteran's Building Maintenance	6,926
Woolen Mills - Photos and Misc	1,367
	\$ 341,346

**Wilson County Promotions, Inc.**  
**A Nonprofit Corporation**  
**Notes to Financial Statements**

**Note 5 - Donations to Wilson County Government - continued**

Additionally, Wilson County Promotions solicited and facilitated the donation of labor and materials to complete a new 20' x 40' stage on the Fairgrounds. The amount of the labor and materials was approximately \$22,500.

**Note 6 - Donated Facilities and Services**

The Organization exists primarily to organize, plan, promote and conduct the Wilson County Fair. No member of the executive board of the Organization is compensated for their service. The Organization does not pay for the use of the Wilson County Fairgrounds during the fair or for use of the fair office building. Under accounting principles generally accepted in the United States, the value of donated facilities, such as the fairgrounds and the fair office, would normally be booked in the financial statements. The value of donated services that would otherwise be performed by a paid person is also normally recognized under accounting principles generally accepted in the United States.

However, since the Organization and the county agricultural center both share the purpose of maintaining and improving of the fairgrounds and since the Organization expends significant funds for the improvements and maintenance of the fairgrounds, no amounts have been recorded for the services of the directors or the use of the fairgrounds. In addition, there are numerous volunteers working ticket gates, etc., whose services make the fair possible but for which there is no value assigned as specific expertise is not required for these services. See also Notes 11 and 12.

**Note 7 - Concentrations**

The Organization has all its cash deposits in Wilson Bank and Trust. As of December 31, 2014, the Organization had cash deposits of \$817,043 and certificates of deposit of \$775,000. The bank insures up to \$250,000 in the event of a loss of funds due to a bank closure. Wilson Bank and Trust has pledged securities with a fair market value of \$1,576,230 to collateralize the remaining amount held in the bank.

The Organization earns substantially all of its revenues from the operation of the Wilson County fair during the month of August. If the fair should not produce sufficient revenues, it could impair the Organization's ability to fund the next year's fair.

The Organization has contracted exclusively with Amusements of America to provide carnival rides and certain other attractions through the year 2017.

**Note 8 – Designated Cash**

The by-laws require the Executive Fair Board to designate a cash balance equal to 100% of the current year's expenses to pay for the upcoming year's fair. The Executive Board may also designate an additional 25% at their discretion. Currently, this designated amount would be approximately \$1,631,583. The organization has \$397,219 in designated cash and \$775,000 in designated CD's as of December 31, 2014. The

**Wilson County Promotions, Inc.**  
**A Nonprofit Corporation**  
**Notes to Financial Statements**

**Note 8 – Designated Cash - continued**

organization also owns real property adjacent to the fairgrounds available to convert to cash if necessary.

The by-laws also control the use of the remaining cash by stipulating that all remaining monies are to be used for the betterment of the fair and/or fairgrounds. In light of this stipulation, the Executive Fair Board works in conjunction with the James E. Ward Agricultural Center Board to prioritize and determine projects to be completed in subsequent years.

**Note 9 – Fiddlers Grove Foundation**

During 2009, the Fiddlers Grove Foundation was established for the purpose of maintaining and obtaining grant funding for the Fiddlers Grove region of the fair grounds. In early 2010, the Foundation was contracted by the Wilson County Commissioners to maintain Fiddlers Grove – a task previously performed by Wilson County Promotions.

Shortly after the contract was made, it became evident that the Foundation could not afford the costs necessary to maintain the Fiddlers Grove grounds. Because Fiddlers Grove is an essential part of the fair, Wilson County Promotions has continued to pay for the maintenance and upkeep of Fiddlers Grove in lieu of rent of the Fiddlers Grove grounds during the fair.

Fiddlers Grove Foundation and Wilson County Promotions share common board members.

For the year ending December 31, 2014, Wilson County Promotions also made a cash donation in the amount of \$10,000 to Fiddlers Grove Foundation.

**Note 10 – Receivable from TN Department of Agriculture**

The Department of Agriculture receivable consists of state aid. They are expected to be realized in the following periods:

Less than one year	\$ 6,038
Total	\$ 6,038

Because of the nature of the receivables, all amounts are expected to be received. Accordingly, no allowance for uncollectable amounts has been recorded.

**Wilson County Promotions, Inc.**  
**A Nonprofit Corporation**  
**Notes to Financial Statements**

**Note 11 – Shows, Exhibits and Events**

Within this expense category a specific line item is maintained to accumulate the amount expensed to execute a series of concerts during the annual fair. These concerts are paid for in large part by a sponsorship, with the remaining balance paid by the Organization. During the year ending December 31, 2014, the sponsorship portion was paid directly to the performer. Accordingly, in-kind donations in the amount of \$31,250 have been recorded and posted to this line item.

**Note 12 – In-Kind Donations**

In addition to the in-kind donation referenced in Note 11, the Organization has also recorded the following additional in-kind donations:

Security	\$ 20,485
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**Note 13 – Subsequent Events**

Subsequent events were evaluated through April 24, 2015 which is the date the financial statements were available to be issued.

It is the intention of the Organization to donate the Sparta Pike property purchased in December 2012 for \$201,723 to the county within the next year.

END OF NOTES

## **ANIMAL CONTROL COMMITTEE MINUTES**

The Animal Control Committee of the County Commission of Wilson County, Tennessee met in regular session on Thursday, May 7, 2015 at 5:00 p.m. in the upstairs Conference Room at the Wilson County Courthouse in Lebanon, Tennessee. Those members present were Nancy Andrews, Dr. Chris McAteer and Commissioners Wendell Marlowe, Chad Barnard and Jerry McFarland, being all the members of the Committee. Also present was County Mayor Randall Hutto, Finance Director Aaron Maynard, Animal Control Director Mary Burger-Scruggs, Assistant Director Paula Heird, Commissioners Bobby Franklin, Joy Bishop, John Gentry, Terry Scruggs, Sue Vanatta, Terry Ashe, Jim Emberton, Kenneth Reich and Annette Stafford, and County Attorney Legal Assistant Becky Fox.

Chairman Marlowe called the meeting to order and determined that a quorum was present.

The minutes of the April 9, 2015 meeting were presented. Motion to approve the minutes as printed was made by Commissioner Barnard, seconded by Commissioner McFarland and carried unanimously.

Director Mary Burger-Scruggs presented the monthly report for April, 2015. She reviewed the report with the Committee. Motion to accept the report was made by Commissioner McFarland, seconded by Commissioner Barnard and carried unanimously.

Director Scruggs then presented the proposed budget for fiscal year 2015-2016. This is a status quo budget with no changes. Motion to send this proposed budget to the Budget Committee was made by Commissioner McFarland, seconded by Commissioner Barnard and carried unanimously.

The Committee then reviewed the proposed needs assessment for fiscal year 2015-2016. First is for an Animal Control vehicle 4x4 SUV, either used or new. In the winter time, there are issues with getting stuck in their current vehicles at the Animal Control office. The Committee discussed using the reserve account to purchase this vehicle. Commissioner McFarland also suggested checking "govdeals.com" to see if a used SUV is available.

The next request is to increase the part time position from 6 hours to 21 hours per week. This will allow for more hours on the weekend or a part time employee during the week.

The third request is for a \$.50 per hour pay increase for certified Animal Control officers and certified Euthanasia Technicians.

The needs assessment also requests additional money for Communications, for Other Contracted Services for repairs on an existing heating unit, for increases in the Gasoline line item and for an increase in Staff Development line item.

Chairman Marlowe asked Finance Director Maynard to speak to the Budget Committee about using the reserve account funds for the purchase of an SUV not to exceed the reserve account balance.

Commissioner McFarland discussed that the costs for an SUV may be over and above that in the reserve account. The balance over the reserve account could be added to the needs assessment. The Committee discussed the advantages of purchasing new versus used, including the warranty that would come with a new vehicle. The purchase of a new vehicle will have to be bid unless bought off of state bid. Depending on the price of the used vehicle, it does not necessarily have to be bid.

After further discussion, the Committee determined to have Director Scruggs come back to the next meeting to discuss truck prices before presenting this request on the needs assessment.

Motion to send the remaining needs assessment requests, without the truck purchase, to the Budget Committee was made by Commissioner Barnard, seconded by Nancy Andrews and carried unanimously.

There being no further business to come before the Committee, on motion of Commissioner Barnard, Chairman Marlowe declared the meeting adjourned.

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SECRETARY

## AUDIT COMMITTEE MINUTES

The Audit Committee of the County Commission of Wilson County, Tennessee met in called session on Monday, April 20, 2015 at 5:00 p.m. in the upstairs Conference Room at the Wilson County Courthouse in Lebanon, Tennessee. Those members present were Chris Crowell and Commissioners Sonja Robinson, Sue Vanatta and Frank Bush, being all the members of the Committee with the exception of Jerry Taylor, who was absent. Also present was County Mayor Randall Hutto, Finance Director Aaron Maynard, IT Director Travis Newsome, Commissioner John Gentry and County Attorney Legal Assistant Becky Fox.

County Mayor Randall Hutto called the meeting to order and determined that a quorum was present.

Mayor Hutto declared the first order of business would be to elect a Chairman for this Committee. He opened the floor for nominations from the Committee members. Commissioner Sue Vanatta nominated Chris Crowell as Chairman. Mayor Hutto called for any other nominations, but hearing none, on motion of Commissioner Sonja Robinson, nominations were ceased. Mayor Hutto unanimously declared Chris Crowell as Chairman of the Audit Committee.

Mayor Hutto advised the Committee also needed to elect a Vice Chairman for this Committee. He opened the floor for nominations from the Committee members. Chris Crowell nominated Commissioner Sue Vanatta as Vice Chairman. Mayor Hutto called for any other nominations, but hearing none, on motion of Chris Crowell, nominations were ceased. Mayor Hutto unanimously declared Commissioner Sue Vanatta as Vice Chairman of the Audit Committee.

Mayor Hutto turned the meeting over to Chris Crowell.

The minutes of the March 20, 2014 meeting were presented. Motion to approve the minutes as printed was made by Commissioner Bush, seconded by Commissioner Robinson and carried unanimously.

Chairman Crowell turned the meeting over to Finance Director Aaron Maynard to discuss the Annual Audit Report for fiscal year ending June 30, 2014 and the Findings Relating to Financial Statements.

Finance Director Maynard distributed a handout entitled "Part II, Findings Relating to the Financial Statements", which are Pages 236-239 of the Wilson County Annual Audit Report for fiscal year ending June 30, 2014 and will be incorporated to these minutes herein by reference.

Director Maynard discussed Finding 2014-001. The tax rate was not adopted until August 25, 2014, making it impossible to make the adjustments for June 30, 2014 to the General, Highway/Public Works and Solid Waste/Sanitation funds as a result of a reallocation of the property tax rate to address needs in these funds, since the books have to be closed by July 31, 2014. The Self-Insurance Fund adjustment was a result of an estimate of claims payable made on July 31, 2014 for the closing of the books. Actual results available several months after the books were closed differed significantly from the estimate that was made. The Finance Office is undertaking a new method to estimate this liability.

Director Maynard discussed Finding 2014-002 regarding the deficit balance in the Self-Insurance Fund. The Finance Office is taking measures to have a positive balance each month in this fund.

Director Maynard discussed Finding 2014-003 regarding the computer system back-up in the Probation Department. In January, 2015, the Finance Committee adopted additional policies requiring department computer system back-ups be taken off-site weekly. Additionally, Wilson County recently hired an IT Director to monitor these procedures. Travis Newsome, Wilson County IT Director, is currently researching additional ideas for off-site storage, including other county office buildings with a fireproof vault or a safe deposit box at a local bank.

Director Maynard discussed Finding 2014-004 which addressed the overdraft of the Special School District Fund. After researching this issue, the Finance Office determined that deposits were noted incorrectly in fund deposits in the Trustee's books. The Trustee's office has since changed their bookkeeping procedures and switched to another software program.

Director Maynard discussed Finding 2014-005 regarding the Trustee's Office use of a local bank having the appropriate FDIC coverage on the funds deposited at their bank. The Trustee's office remedied this issue.

Director Maynard discussed Finding 2014-006 regarding the Sheriff's Department's discovery of the misuse of their department's gas credit card resulting in an investigation and eventual termination of the Sheriff's Department employee. The local DA's office charged the former employee with theft, whereupon this individual received supervised probation and restitution costs.

Director Maynard reviewed with the Committee the following specific pages from the Audit Report: Pages 12, 15, 18 and 23 regarding the overall positive audit report for Wilson County. Director Maynard assured, to the best of his ability, that there will be no repeats of these audit findings next year. His goal is to have no findings on each annual audit.

Mayor Hutto advised the Committee that the County's bond rating is up for renewal. Currently the County has an AA bond rating. The goal is for the County to receive an AA+ rating.

Finance Director Maynard advised the Committee that the Tennessee State legislature is considering a bill to amend the 1981 Financial Management Act for budgets to be approved by September 30. The bill has passed the House and Senate committees and has been passed onto the Governor for his signature.

There being no further business to come before the Committee on motion of Commissioner Vanatta, seconded by Commissioner Robinson, the Committee voted unanimously to adjourn.

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SECRETARY

## PART II, FINDINGS RELATING TO THE FINANCIAL STATEMENTS

Findings and recommendations, as a result of our examination, are presented below. We reviewed these findings and recommendations with management to provide an opportunity for their response. The written responses of the finance director and trustee are paraphrased in this report. Other management officials did not provide responses for inclusion in this report.

### OFFICE OF FINANCE DIRECTOR

**FINDING 2014-001**                    **MATERIAL AUDIT ADJUSTMENTS WERE REQUIRED FOR PROPER FINANCIAL STATEMENT PRESENTATION**  
(Internal Control – Material Weakness Under *Government Auditing Standards*)

At June 30, 2014, certain general ledger account balances in the General, Highway/Public Works, Solid Waste/Sanitation, and Self-Insurance funds were not materially correct, and audit adjustments totaling \$833,405, \$87,872, \$358,198, and \$312,029, respectively, were required for the financial statements to be materially correct at year-end. Generally accepted accounting principles require Wilson County to have adequate internal controls over the maintenance of its accounting records. Material audit adjustments were required because the county's financial reporting system did not prevent, detect, or correct potential misstatements in the accounting records. It is a strong indicator of a material weakness in internal controls if the county has ineffective controls over the maintenance of its accounting records, which are used to prepare the financial statements, including the related notes to the financial statements. This finding is a result of management's failure to correct the finding noted in the prior-year audit report. We presented audit adjustments to management that they approved and posted to properly present the financial statements in this report.

### RECOMMENDATION

Wilson County should have appropriate processes in place to ensure that its general ledgers are materially correct.

### MANAGEMENT'S RESPONSE – FINANCE DIRECTOR

We concur. The adjustments to the General, Highway/Public Works, and Solid Waste/Sanitation funds were the result of a reallocation of the property tax rate to address needs in the various funds. The tax rate was not adopted until August 25, 2014, making it impossible to make these adjustments for June 30, 2014, since the books have to be closed by July 31, 2014. The adjustment to the Self-Insurance Fund is the result of an estimate of claims payable made on July 31, 2014, for the closing of the books. Actual results available several months after the books were closed differed significantly from the estimate that was made. We are undertaking a new method to estimate this liability; however, this liability can vary widely, and there is no way to guarantee our estimate will be correct.

FINDING 2014-002

**THE SELF-INSURANCE FUND HAD A DEFICIT IN UNRESTRICTED NET POSITION**  
(Internal Control – Significant Deficiency Under *Government Auditing Standards*)

The Self-Insurance Fund had a deficit of \$259,290 in unrestricted net position at June 30, 2014. This deficit resulted from the recognition of a liability totaling \$485,615 in the financial statements for claims and judgments payable at year-end that exceeded available resources.

RECOMMENDATION

County officials should liquidate the deficit in unrestricted net position of the Self-Insurance Fund and should closely monitor activity in the fund to prevent the recurrence of a deficit.

MANAGEMENT'S RESPONSE – FINANCE DIRECTOR

We concur. We have taken steps in the 2015 fiscal year to put additional money into the Self-Insurance Fund. The Finance Department monitors this fund closely on a monthly basis. Cash in the fund was sufficient to pay the claims as they became due. However, we recognize the need to maintain a positive net position in this fund.

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PROBATION DEPARTMENT

FINDING 2014-003

**THE DEPARTMENT HAD DEFICIENCIES IN COMPUTER SYSTEM BACKUP PROCEDURES**  
(Noncompliance Under *Government Auditing Standards*)

System backups were not regularly stored off-site. Section 10-7-121, *Tennessee Code Annotated*, provides that records required to be retained by any government official may be maintained on a computer or removable storage media as long as certain standards are met. One of these standards requires that all data generated and stored within the computer system be copied to storage media daily, and media more than one week old be stored at an off-site location. This deficiency is the result of management's failure to implement adequate disaster recovery planning procedures. In the event of a disaster, all backup data could be destroyed, resulting in costly delays in generating and recording information accounted for through the automated process. This deficiency is also a result of management's failure to correct the finding noted in the prior-year audit report

RECOMMENDATION

Backups should be rotated off-site on a weekly basis. Some possibilities for an off-site storage location would be another county office building with a fireproof vault or a safe-deposit box at a local bank.

**MANAGEMENT'S RESPONSE – FINANCE DIRECTOR**

We concur. In January 2015, the Finance Committee adopted additional policies requiring the backups to be taken off-site weekly. In addition, we have hired an information technology director to monitor these procedures.

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**OFFICE OF TRUSTEE**

**FINDING 2014-004**

**THE SPECIAL SCHOOL DISTRICT FUND HAD A CASH OVERDRAFT AT JUNE 30, 2014**  
(Noncompliance Under *Government Auditing Standards*)

The trustee issued and paid checks on the Special School District Fund, an agency fund that exceeded the available cash balance on deposit by \$1,003,911 at June 30, 2014. Section 8-11-104(5), *Tennessee Code Annotated*, prohibits the trustee from paying a check if sufficient funds are not available. The cash overdraft was liquidated subsequent to June 30, 2014.

**RECOMMENDATION**

The trustee should not issue and pay checks that exceed available cash as required by state statute.

**MANAGEMENT'S RESPONSE – TRUSTEE**

Since we have changed our bookkeeping procedures and switched to another software program, we have addressed and corrected the audit finding.

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**FINDING 2014-005**

**THE TRUSTEE DID NOT REQUIRE A DEPOSITORY TO ADEQUATELY COLLATERALIZE FUNDS**  
(Noncompliance Under *Government Auditing Standards*)

The trustee did not require one depository holding county funds to pledge sufficient securities to protect funds that exceeded Federal Deposit Insurance Corporation (FDIC) coverage. During the fiscal year, deposits exceeded FDIC coverage and collateral securities pledged in three of 12 months under examination in amounts ranging from \$4,970 to \$173,009. Section 5-8-201, *Tennessee Code Annotated*, provides for county officials to require any bank that is a depository of county funds to deposit in an escrow account in a second bank collateral security equal to 105 percent of such county funds. The failure to adequately collateralize funds could result in a loss for the county. This finding resulted from management's failure to correct the finding noted in the prior-year audit report.

**RECOMMENDATION**

The trustee should require all depositories to pledge sufficient securities to protect county funds exceeding FDIC coverage as required by state statute.

**MANAGEMENT'S RESPONSE – TRUSTEE**

Since we have changed our bookkeeping procedures and switched to another software program, we have addressed and corrected the audit finding.

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**OFFICE OF SHERIFF**

**FINDING 2014-006**

**AN EMPLOYEE IMPROPERLY USED A COUNTY FUEL CARD FOR PERSONAL GAIN RESULTING IN A CASH SHORTAGE OF \$401.66**

*(Noncompliance Under Government Auditing Standards)*

The Sheriff's Department received information alleging an employee was using a county credit card to purchase fuel for his private vehicle. Officials filed a Fraud Reporting Form with our office on June 25, 2013, and the allegation was investigated internally with help from the district attorney general. The employee's employment with the Sheriff's Department was terminated on July 1, 2013, and on September 22, 2014, the former employee pled guilty to eight counts of theft under \$500, received supervised probation, and was ordered to pay restitution of \$401.66.

**RECOMMENDATION**

Management should review their internal control procedures related to the purchase of fuel to ensure credit card purchases are reconciled with usage.

## **DEVELOPMENT AND TOURISM COMMITTEE MINUTES**

The Development and Tourism Committee of the County Commission of Wilson County, Tennessee met in regular session on Tuesday, April 28, 2015 at 5:00 p.m. in the County Commission Room at the Wilson County Courthouse in Lebanon, Tennessee. Those members present were Commissioners Wendell Marlowe and Sue Vanatta, being all the members of the Committee with the exception of Commissioners Becky Siever, Jeff Joines and Terry Muncher, who were absent. Also present was Wilson County Risk Manager Debbie Green.

Chairman Marlowe called the meeting to order and determined that a quorum was not present. No action could be taken. Chairman Marlowe stated to the audience that each organization would be allowed to make a presentation and he and Commissioner Vanatta would meet with the absent Committee Members to discuss the presentations and a decision regarding funding would be made at a later date.

Chairman Marlowe then introduced the following organizations in this order: Mt. Juliet Chamber of Commerce, Lebanon/Wilson County Chamber of Commerce, Watertown Chamber of Commerce, Wilson County Black History, Historic Watertown, Historic Lebanon and Encore Theatre.

Mark Hinesly, Mt. Juliet Chamber President, requested \$6,500, same as last year. He stated the monies allocated will be used the same as last year mainly for promotion in Mt. Juliet.

Melanie Minter, Lebanon/Wilson Chamber President, stated all three Chambers are working together on projects. They have assisted the County Living Fair, a Veterans Group and have had a request to assist a Castle Heights reunion. She reported all Chambers are splitting the cost of goody bags. They will be upgrading a Wilson County Map and they are requesting \$10,000, same as last year.

Cathy Cook, Watertown Chamber President, stated they are spending a lot of their efforts working on activities regarding the excursion train. Commissioner Sue Vanatta asked about their 501c4 status. She advised Ms. Cook to check this status due to the other Chambers having a designation of 501c6. The Chamber is requesting \$6,500, same as last year.

Mary Harris, Wilson County Black History, thanked the Committee for their past support. She invited everyone to attend an upcoming event on May 16. Ms. Harris advised they have applied and have been approved for several grants. They are asking for \$7,000, an increase of \$1,000.00, due to their efforts to complete the facility.

Becky Taylor, Historic Watertown, requested \$6,000.00. Ms. Taylor stated that they use the majority of the money to maintain the Watertown Welcome Center and Archives.

Kim Parks, Historic Lebanon Director presented a request for \$6,000, same as last year. She distributed a Lebanon Driving Tour that has just been completed. This is also a mobile site with a QR Code for each site. Ms. Parks reported 1.7 million dollars

has been invested in the Lebanon downtown area from property and business owners. They are participating in a marketing tour regarding preservation and historic publications.

David Stephens, Encore Theater, presented a request for \$3,000. This is an increase of \$1,000 over last year. Mr. Stephens advised that they have to spend a lot of extra money on copyright for all productions. He announced the upcoming productions for the theater and advised they are the only community theater group in Wilson County.

After all presentations were made, Chairman Marlowe announced to the organizations that he and Commissioner Vanatta would present their presentations to the other Committee Members at the next meeting.

There being no further business to come before the Committee, Chairman Marlowe adjourned the meeting.

## DEVELOPMENT AND TOURISM COMMITTEE MINUTES

The Development and Tourism Committee of the County Commission of Wilson County, Tennessee met in regular session on Thursday, May 7, 2015 at 5:30 p.m. in the upstairs Conference Room at the Wilson County Courthouse in Lebanon, Tennessee. Those members present were Commissioners Wendell Marlowe, Sue Vanatta, Terry Muncher and Becky Siever, being all the members of the Committee with the exception of Commissioner Jeff Joines, who was absent. Also present was Wilson County Risk Manager Debbie Green and County Attorney Legal Assistant Becky Fox.

Chairman Marlowe called the meeting to order and determined that a quorum was present.

The minutes of the April 9, 2015 meeting were presented. Motion to approve these minutes was made by Commissioner Vanatta, seconded by Commissioner Siever and carried unanimously. Reference was made to the minutes of April 28, 2015 when no quorum was present.

The Committee then reviewed the proposed revised budget worksheet for fiscal year 2015-2016. The budget is status quo. Motion to forward the budget to the Budget Committee was made by Commissioner Muncher, seconded by Commissioner Vanatta. It was noted that there are additional needs assessments for Wilson County Black History and Encore Theater. The motion then carried unanimously.

Commissioner Vanatta distributed a postcard advertising the Wilson County Balloon & Music Festival to be held at the Lebanon Municipal Airport over the 2015 Labor Day weekend.

Commissioner Becky Siever had to leave the meeting to attend a school-related function. A quorum still remained at the meeting.

Commissioner Vanatta asked the Committee's guidance about the naming of the event. Since it is being held at the Lebanon Airport, the FAA is requiring an insurance waiver such as a Certificate of Insurance for the event. This festival has its own budget; no monies are being funneled through or by the Tourism budget.

Commissioner Vanatta asked which governmental entity should carry a separate event policy- City of Lebanon (because it is at the airport) or Wilson County (since the Tourism Director brought the event to Wilson County).

Motion to create a resolution for Wilson County to promote this event and carry a separate event policy for it was made by Commissioner Vanatta, seconded by Commissioner Muncher and carried unanimously.

There being no further business to come before the Committee, Chairman Marlowe declared the meeting adjourned.

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SECRETARY

## **INSURANCE COMMITTEE MINUTES**

The Insurance Committee of the County Commission of Wilson County, Tennessee met in called session on Tuesday, April 28, 2015 at 4:00 p.m. in the upstairs Conference Room at the Wilson County Courthouse in Lebanon, Tennessee. Those members present were Commissioners Kenneth Reich, John Gentry, Jerry McFarland, Gary Keith and Terry Ashe, being all the members of the Committee. Also present was Finance Director Aaron Maynard, Risk Manager Debbie Green, Insurance Clerk LaBraunya Horton, Judd Nave, Rick Thorne, County Commissioners Sue Vanatta and Jim Emberton, County Attorney Michael R. Jennings and Assistant to the County Attorney Jan Jewell.

Chairman Reich called the meeting to order and determined that a quorum was present.

The minutes of the April 9, 2015 meeting were presented. Motion to approve the minutes as printed was made by Commissioner McFarland, seconded by Commissioner Keith and carried unanimously.

Risk Manager Debbie Green then discussed with the Committee proposed changes to the Workers Compensation Policy for Wilson County. A copy of the "Proposed Policy" is attached to these minutes. Much discussion was held about the bullet point on Page 2 concerning allowing an injured employee to use 25% of their vacation and/or sick leave benefits while they are unable to return to work. Ms. Green explained that the policy now is to allow 1/3. The Safety Committee felt like the reduction to ¼ was a fair proposal. Commissioner Gentry was concerned that this could, in some instances, allow an employee to make more from the combined Workers Compensation benefits and the use to the vacation and/or sick time than when they are actually on the job. After further discussion, motion to recommend the proposed policy with the changes included with the further addition of the phrase "Not to exceed the amount of normal wages" at the end of this first sentence under the bullet point on Page 2 was made by Commissioner Ashe, seconded by Commissioner McFarland and carried unanimously. This proposed policy will now go to the Health & Welfare Committee.

Chairman Reich advised that he has scheduled another Insurance Committee meeting for May 7, 2015 at 4:00 p.m. as it is anticipated more time will be needed for all the business currently to be considered by the Insurance Committee.

The Committee discussed briefly the savings currently being allowed by University Medical Center on claims. A meeting is to be scheduled with new UMC Director Matt Caldwell but it has not yet been scheduled.

Judd Nave distributed a handout containing additional insurance information. The handout shows the University Medical Center as the leading provider of outpatient services. Those hospitals highlighted in blue are the HCA hospitals and Vanderbilt University Medical Center is highlighted in orange. Commissioner Ashe suggested that we need the 8-10 most diagnosed treatments to determine where savings, if any, can be obtained. Commissioner Ashe advised that he has discussed the Wilson County insurance program with Director Caldwell and advised him that we are serious about our business. We are going to recommend use of the hospital that serves us best.

The question was asked "Can we set up a network with UMC just for us"? Judd Nave stated "That is where we are headed". It was noted that the inmates at the Wilson County Jail are receiving a better discount on medical services in the County's Insurance Fund. Judd Nave advised that is because the deal for them is "just with us". Chairman Reich advised that we are in the process of getting more numbers for this committee to consider.

The Committee next considered some "available program enhancements". After some discussion, motion to approve these enhancements was made by Commissioner Gentry. More discussion was held. Finance Director Maynard noted that any changes to the insurance plan must go before the County Commission. Commissioner Gentry withdrew his motion.

Judd Nave noted some projection figures in regards to "Deductibles and Out-of-Pocket Maximums" included in the handout. Chairman Reich asked "If UMC was out of network, what would be the savings to the County"? Mr. Nave advised approximated \$486,960.98 in savings.

Finance Director Maynard discussed mirroring a state plan. He advised that medical expenses will constantly be changing and we are running out of funds now.

The Committee then discussed the possibility of setting a mandatory retirement age. The Sheriff's Office and WEMA would be excluded. The Committee requested that County Attorney Jennings research this possibility and report back to the Committee.

Chairman Reich advised the Committee that more discussion is required. Two solutions need to be recommended to the Commission: 1) A solution to the immediate problem of providing funds to complete the fiscal year 2014-2015 and; 2) a solution for fiscal year 2015-2016. Chairman Reich requested that the meeting be recessed until Thursday, April 30 at 5:00 p.m.

Motion to recess the meeting and reconvene on Thursday, April 30, 2015 at 5:00 p.m. was made by Commissioner Ashe, seconded by Commissioner McFarland and carried unanimously.

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SECRETARY

## **INSURANCE COMMITTEE MINUTES**

The Insurance Committee of the County Commission of Wilson County, Tennessee met in recessed session on Thursday, April 30, 2015 at 5:00 p.m. in the upstairs Conference Room at the Wilson County Courthouse in Lebanon, Tennessee. Those members present were Commissioners Kenneth Reich, Terry Ashe, Jerry McFarland, Gary Keith and John Gentry, being all the members of the Committee. Also present was Deputy Finance Director Sharon Lackey, Commissioner Joy Bishop, Judd Nave, Rick Thorne, County Attorney Michael R. Jennings and Assistant to the County Attorney Jan Jewell.

Chairman Reich called the recessed meeting back to order and determined that a quorum was present.

Chairman Reich advised that Holly had formulated the following information upon his request. Number of County employees – 644; Number of County employees participating in County Insurance Plan – 614 (Employee only – 254, Employee/spouse – 94, Employee/children – 36, Employee/spouse/children – 230).

Judd Nave and Rick Thorne presented a list of projected savings which were discussed at the previous meeting: Increase in out-of-pocket; increase of \$10 - \$20 per month on employee for plan participation; UMC be out of network; change in deductible; Dental insurance; remove “Your Health First 200” program and; prior approval for high tech radiology (MRIs, etc.) through Personal Health Solutions Plus.

Commissioner Ashe distributed a handout entitled “Possible Actions to Provide Additional Support for the County’s Insurance Fund”. Two options were presented.

**Option #1:** Should this year’s growth rate be less than 3.5% the Budget Committee and the Commission have the discretion on what to do about any salary increase. The Insurance Committee could recommend that the 1.5% proposed salary increase not be given to employees during fiscal year 2015-2016, but instead directed to the County’s Insurance Fund. This would be combined with the ½% already designated to go to the County’s Insurance Fund for a total of 2.0%.

**Option #2:** Should the growth rate be 3.5% or more, a resolution amending Resolution No. 14-8-13 could be adopted waiving the provisions of Resolution No.14-8-13 for fiscal year 2015-2016 only and then those funds could be applied to the Insurance Fund. This would not require you to rescind the previous resolution, but instead amend the resolution to waive these provisions for the next fiscal year only. To rescind requires a 2/3 vote; to amend only 13.

Commissioner Ashe also included a copy of Resolution No. 14-8-13.

Chairman Reich asked the Committee Members to indicate their preferences for future study. The suggestions included:

- Add \$1,000 per employee to the Insurance Fund.
- Employee contribution increase (\$12.50).
- Increase budget to 2% for Insurance Fund for one fiscal year.
- Increase family coverage deductible.
- Increase employee contribution by \$2 for prior approval of medical services. Decrease by 15%-20% if UMC agrees to decrease charges.
- Dental Coverage as a volunteer plan.

A general discussion was held. Chairman Reich stated that further study will be necessary. We need to wait on the report from UMC and for the breakdown of the types of services and where they are being provided from.

Chairman Reich recommended a resolution be presented to the Budget Committee to transfer 1.2 Million Dollars from the General Fund to finish out fiscal year 2014-2015. A recommendation will need to be presented to the Budget Committee before August for the 2015-2016 Budget. Motion to recommend a resolution to transfer 1.2 Million Dollars from the General Fund to the Insurance Fund for fiscal year 2014-2015 was made by Commissioner McFarland, seconded by Commissioner Gentry and carried unanimously.

Commissioner Ashe inquired if the 1.2 Million Dollars would keep the County out of an Insurance audit. Deputy Finance Director Lackey advised that she believes it will.

Commissioner McFarland reminded the Committee that we would not see the benefit of any changes in the Insurance Plan until this time next year.

There being no further business to come before the Committee on motion of Commissioner McFarland, seconded by Commissioner Ashe the Committee voted unanimously to adjourn.

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SECRETARY

## INSURANCE COMMITTEE MINUTES

The Insurance Committee of the County Commission of Wilson County, Tennessee met in called session on Thursday, May 7, 2015 at 4:00 p.m. in the upstairs Conference Room at the Wilson County Courthouse in Lebanon, Tennessee. Those members present were Commissioners Kenneth Reich, Gary Keith, Jerry McFarland, John Gentry and Terry Ashe, being all the members of the Committee, Also present was Finance Director Aaron Maynard, Insurance Manager LaBraunya Horton, Rick Thorne and Jud Nave from THW Insurance, County Commissioners Joy Bishop, Terry Scruggs, Sue Vanatta and Bobby Franklin and County Attorney Legal Assistant Becky Fox.

Chairman Reich called the meeting to order and determined that a quorum was present.

The minutes of the April 28, 2015 and April 30, 2015 meetings were presented. Motion to accept both sets of minutes as printed was made by Commissioner Keith, seconded by Commissioner Ashe and carried unanimously.

Chairman Reich distributed a handout of bullet points regarding the potential plan to assist in funding the County's insurance program. These bullet points have been items that have been discussed in the last two meetings.

Chairman Reich turned the meeting over to Jud Nave of THW Insurance. He distributed a handout to the Committee members. As directed from last week's meeting, Jud Nave met with CIGNA representatives regarding reduction in fees to Wilson County. Currently there are fixed ASO (administration ) fees. CIGNA has offered to waive the 2.5% fee for 2016, waive current administration fees for two (2) months and offer a 3 year guarantee of 2% yearly increase in administration fees, instead of 2.5%. CIGNA also reduce the current clinical fees per employee from \$7.25 to \$2.57 per employee per month. Commissioner Ashe asked why CIGNA would only waive 2 months of current fees. Jud Nave responded that the two months was based upon CIGNA's other offer in reductions of costs.

A general discussion was held regarding the current deductibles being met by Wilson County employees. There are approximately 640 current employees with insurance. Almost 2/3 are meeting their deductibles.

Jud Nave presented Page 4 of his handout labeled "CONFIDENTIAL". It was a comparison list of three local hospitals and their charges per common procedures utilized by county employees. Commissioner Ashe made a motion for the Committee to come out of session to receive this confidential information. He felt that the legality of this document did not need to made part of the minutes of this Committee. The motion was then seconded by Commissioner McFarland and carried unanimously.

Following a general discussion, and Committee members returning the "CONFIDENTIAL" document back to Jud Nave, the Committee returned to session on motion of Commissioners Ashe, seconded by Commissioner McFarland and carried unanimously.

Chairman Reich advised the Committee that the \$1.2 million dollars resolution will be presented to the Budget Committee tonight.

Chairman Reich advised the Committee that they needed to meet again following the May County Commission meeting to continue discussions about the County's current insurance issues. He advised that Tuesday, May 19, 2015 at 4:00 p.m. will be the next meeting. Chairman Reich asked Becky Fox to contact Wilson County Deputy Clerk Sondra Winfree-Dowdy to send out the notice for the meeting with the request to not schedule any other county meetings on the same evening so the Committee can commit its full attention and time to the insurance issues.

The topics of that meeting will be:

1. Resolution for \$1.2 million dollars to the Insurance Fund presented at the May 18, 2015 County Commission meeting
2. Discussion of potential ideas to fix the current insurance issues
3. Discussion of UMC to reduce costs on employee procedures at their facility

Commissioner Ashe advised the Committee of a current employee that has visited our Employee Clinic regarding sleep issues. The employee was sent for additional testing, despite informing the clinic that the tests had already been performed by another doctor recently. Commissioner Ashe questioned whether the clinic should have requested copies of those test results, etc. from the other doctor instead of ordering their own tests. Commissioner Ashe questioned what type of "business" the Employee Clinic is running when all overhead costs for the facility are being paid by the County.

Finance Director Maynard commented that Insurance Manager LaBraunya Horton will be compiling a comparison of "pass thru" charges filed by the Employee Clinic. He noted that the overall attitude toward the Employee Clinic has positively improved.

Commissioner McFarland advised the Committee that he had met with Finance Director Maynard earlier today regarding the current Employee Clinic contract and whether the County had a "clean opt out clause". He would like Wilson County to issue RFPs for other carriers to provide services in the Employee Clinic in order to reduce costs.

Chairman Reich requested Insurance Manager Horton to set up a meeting with himself, Finance Director Maynard, Insurance Manager Horton and Sheena and/or Dr. Wells of the Employee Clinic to discuss current costs and a reduction in those costs to the county.

Commissioner Gentry commented on several bullet points on Chairman Reich's handout. He noted that Items 4 & 5 would be immediate savings to the County.

Commissioner Ashe requested Finance Director Maynard to "fine tune" the handout with regard to costs, etc. so Chairman Reich will be able to questions at the May 18, 2015 County Commission meeting. He also advised Director Maynard that he needed to be prepared to answer any questions at the County Commission meeting regarding the current status of the Insurance Fund now versus February 2015.

Chairman Reich advised there are three reasons why this Committee has been meeting so often about the current insurance issues:

1. Employee Contributions have not been increased since 2007.
2. Healthcare costs have increased by 10% every year for the last 10 years.
3. Corporate hospital rates.

Chairman Reich declared his praise to the Committee members for their continued dedication to resolving the County's insurance funding issues.

There being no further business to come before the Committee on motion of Chairman Reich, seconded by Commissioner Gentry, the Committee voted unanimously to adjourn.

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SECRETARY

## **PLANNING AND ZONING COMMITTEE MINUTES**

The Planning and Zoning Committee of the County Commission of Wilson County, Tennessee met in regular session on Tuesday, April 28, 2015 at 6:00 p.m. in the upstairs Conference Room at the Wilson County Courthouse in Lebanon, Tennessee. Those members present were Commissioners Jerry McFarland, Adam Bannach, Terry Ashe, Jim Emberton and Bobby Franklin, being all the members of the Committee with the exception of Commissioners Jeff Joines and Mike Justice, who were absent. Also present was County Planner Tom Brashear, Planner Christopher Lawless, County Building Inspector Bobby Sloan, Deputy Finance Director Sharon Lackey and Assistant to the County Attorney Jan Jewell.

Chairman Jerry McFarland called the meeting to order and determined that a quorum was present.

The minutes of the February 3, 2015 meeting were presented. Motion to approve the minutes as printed was made by Commissioner Ashe, seconded by Commissioner Franklin and carried unanimously.

Chairman McFarland recognized County Building Inspector Bobby Sloan.

Building Inspector Sloan presented the proposed 2015-2016 budget for his department. He requested that Line Items #168 and #187 be deleted. These line items are not used. The total of these two line items is \$300.00. He requested a Line Item Transfer to Line Item #186 (In-service/Staff Development).

Building Inspector Sloan requested an increase of \$800 to Line Item #186 – Longevity. This is needed for current employees on staff. The proposed 2015-2016 budget, if approved, would increase by \$800 over the 2014-2015 budget total.

Building Inspector Sloan advised that he did not have a Needs Assessment except for pay increases for the employees if funds are available.

Motion to approve deleting Line Items #168 and #187 and approve the Line Item Transfer of \$300 to Line Item #186 was made by Commissioner Ashe, seconded by Commissioner Bannach and carried unanimously.

Motion to approve the proposed 2015-2016 Building Inspector's Office budget was made by Commissioner Ashe, seconded by Commissioner Bannach and carried unanimously.

Motion to approve employee raises for the Building Inspector's Office and the Planning Office, if funds are available, was made by Commissioner Ashe, seconded by Commissioner Bannach and carried unanimously.

County Planner Tom Brashear then presented a proposed 2015-2016 budget for the Planning Office. He advised that Longevity was down due to the loss of an employee. The proposed 2015-2016 budget for the Planning Office has been decreased by \$3,900.00.

Motion to approve the proposed 2015-2016 budget for the Planning Office was made by Commissioner Ashe, seconded by Commissioner Franklin and carried unanimously.

Planner Brashear advised that he did not have a Needs Assessment except for pay increases for the employees if funds are available.

Planner Brashear asked the Committee to consider revisiting the Salary Market Adjustment Plan proposed by the County Human Resources Department in 2013.

Planner Brashear presented a resolution to amend the Wilson County Resolution and change *Article 3 General Provisions – Section 3.2.06 – Radio, Cell Tower and Telecommunications policy* where it appears within the Zoning Resolution. The Wilson County Planning Commission has requested the Committee to approve the changes.

Commissioner Franklin inquired if CTAS had been contacted. Planner Brashear advised that he had made contact with Doug Bodary who consulted with CTAS Legal. The results of this inquiry are included in the Committee packet.

Planner Brashear advised the Committee that he had advertised and made several inquiries for consultants in the area. There were none in the Nashville area. Planner Brashear introduced Larry Perry, a consultant in the Knoxville area. Mr. Perry's area of expertise, as a consultant, ranges from the local level to the federal government. Mr. Perry reviewed tower siting and the role of the jurisdiction in tower matters. Many questions were asked by the Committee.

Further discussion was held on whether it would be advantageous for the County to retain, or have on staff, a consultant when issues were brought before the Planning Commission. Planner Brashear referred to recent lawsuits and advised that a consultant would have been useful. He also advised that more sites are in our future. WEMA has plans for several tower sites across the county.

After much discussion, motion to approve the changes recommended by the Planning Commission to the Resolution to amend the Wilson County Resolution and change *Article 3 General Provisions – Section 3.2.06 – Radio, Cell Tower and Telecommunications policy* where it appears within the Zoning Resolution was made by Commissioner Bannach, seconded by Commissioner Franklin and carried unanimously.

There being no further business to come before the Committee, on motion of Commissioner Bannach, seconded by Commissioner Franklin, the Committee voted unanimously to adjourn.

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SECRETARY

## RULES COMMITTEE MINUTES

The Rules Committee of the County Commission of Wilson County, Tennessee met in called session on Monday, April 20, 2015 at 6:00 p.m. in the upstairs Conference Room at the Wilson County Courthouse in Lebanon, Tennessee. Those members present were Commissioners Terry Muncher, Frank Bush, Diane Weathers, Adam Bannach and John Gentry, being all the members of the Committee. Also present was County Mayor Randall Hutto and County Attorney Legal Assistant Becky Fox.

Chairman Muncher called the meeting to order and determined that a quorum was present.

The minutes of the February 19, 2015 meeting were presented. Motion to approve the minutes as printed was made by Commissioner Gentry, seconded by Commissioner Bannach and carried unanimously.

Chairman Muncher advised the Committee that tonight's agenda regarded the recent final draft of the County Commission Rules. There were three items that needed to be finalized before the Rules book could be printed. Those items include the monthly County Commissioner compensation, allowing Vice Chairman to sit in place of Chairman on the Steering Committee and the addition to the Ethics Committee responsibilities under Rule 46.

County Mayor Hutto advised the Committee that the commissioner compensation had already been addressed and changed in the Rules packet. He also advised that the Vice Chairman issue had already been addressed in the final Rules packet. At tonight's County Commission meeting, there will be resolution presented amending Rule 46(t) Ethics Committee to add the requested language.

Chairman Muncher stated that the Committee still needed to meet to address changes or modifications to this set of rules. There had been questions about the legal impact of committees meeting without an agenda being posted (as the rules now state). Can a meeting be postponed or cancelled due to no agenda being posted on the County website? Chairman Muncher requests that County Attorney Jennings advise on this issue.

Chairman Muncher asked if the Public Comment section for Committee and County Commission meetings be revisited. There may be some Committees that don't follow the Public Comment time limit requirement.

Chairman Muncher requested the Committee consider changing the minimum monthly compensation for County Commissioners. A general discussion was held. Various ideas were suggested such as a standard yearly increase, increase based on the percentage raise for the County Mayor's salary (which is dictated by the State) and conduct a study of surrounding cities and counties of their County Commission compensation.

Motion to recommend to the Budget Committee, in a work session meeting, to research various future mechanisms of how the County Commission compensation should be determined was made by Commissioner Weathers, seconded by Commissioner Gentry and carried unanimously.

Motion to recommend that the Budget Committee research surrounding cities and counties for their County Commission compensation rate was made by Commissioner Gentry, seconded by Commissioner Bush and carried unanimously.

There being no further business to come before the Committee, on motion of Commissioner Bannach, seconded by Commissioner Gentry, the Committee voted unanimously to adjourn.

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SECRETARY

## URBAN TYPE PUBLIC FACILITIES BOARD MINUTES

The Urban Type Public Facilities Board of the County Commission of Wilson County, Tennessee met in regular session on Friday, May 1, 2015 at the conclusion of the Wilson County Road Commission meeting at the office of the Wilson County Road Commission, the Steve Armistead Building, at 1000 Tennessee Boulevard in Lebanon, Tennessee. Those members present were County Mayor Randall Hutto and Commissioners Jeff Joines, Terry Scruggs, Becky Siever and Kenneth Reich, being all the members of the Board. Also present was Landfill Superintendent Cindy Lynch, Stormwater Director John Dewaal, Deputy Finance Director Sharon Lackey, Wilson County Planner Tom Brashear and County Attorney Michael R. Jennings.

Chairman Hutto called the meeting to order at 9:40 a.m. and determined that a quorum was present.

The minutes of the April 10, 2015 meeting were presented for the Board's consideration. Motion to approve the minutes as printed was made by Commissioner Reich, seconded by Commissioner Scruggs and carried unanimously.

Wilson County Planner Tom Brashear appeared as a delegation. He distributed a handout entitled "US 231 South Convenience Center Landscape Plan". He has been working, at Mayor's Hutto's request, on a plan to clean up the highway corridors into Wilson County. It appears to him that, if we are going to ask citizens and businesses on US Highway 231 South to clean and landscape their property, we may want to do some landscaping at our convenience center. He has made some modifications to a proposed landscape plan for several reasons, including security. He has received two bids back on landscaping at the convenience center. The highest bid was for \$3,209. The low bid was \$1,675 from Minchey's Landscaping. Stormwater Director Dewaal has suggested to him that it would okay to take this out of our Stormwater reserve fund as this is a pilot project. Director Dewaal believes this would fall under "Public Education and Outreach". After further discussion, motion to set aside a one-time appropriation of \$7,000 from the Stormwater reserve fund to do community improvement projects that are stormwater related was made by Commissioner Joines, seconded by Commissioner Reich and carried unanimously.

County Attorney Jennings advised there was no Legal Report.

Landfill Superintendent Cindy Lynch gave the Solid Waste Report. April was a very busy month for solid waste collections. 5,264 cubic yards were hauled, up 150 yards over April, 2014. Revenue was also up and fiscal year-to-date revenue is at \$382,215.69, up approximately \$90,000 over a year ago.

In collections and hauling, 1,403.18 tons were collected and hauled to either Smith County or recycled. The amount to Smith County is about the same as last year. 4,050 cubic yards were hauled to the Class III/IV Landfill.

233.63 tons were recycled, up approximately 26 tons, but recycling revenue totaled only \$14,331.45, down approximately \$7,200 from the same period of time a year ago.

There were 343 pulls from the convenience centers during the month of April, up 32 over last year.

The Saturday Landfill totals for the month of April were presented. The total number of customers decreased each Saturday in April, but the landfill is still fairly steady on Saturday.

The City of Lebanon, during their spring clean-up, hauled 47 loads totaling 1,034 cubic yards. The value of the tipping fees for that amount is \$9,306. This is down 1 load from a year ago.

Superintendent Lynch presented the proposed budget for Fund 116. This is the Convenience Center budget and is a status quo budget. There are no needs assessments except for additional operational money and additional money for maintenance and repairs. We will need at least an extra \$100,000 for tipping fees.

Superintendent Lynch discussed the need for more part time convenience center employees for the weekends. She also asked that the Board start considering funding some replacement compactors. Some of our compactors are very old. The replacement cost for each is about \$25,000.

We likely will need more money in Diesel Fuel.

After some discussion, the Board determined they would consider needs assessments next month.

Motion to approve the proposed budget and get with Finance Director Maynard to make sure our bottom line dollars are correct was made by Commissioner Joines, seconded by Commissioner Scruggs and carried unanimously.

Superintendent Lynch then presented the proposed budget for Fund 207. There is no change in this budget and there are no needs assessments. She did advise that we need a new back hoe in the next 3 to 4 years. Motion to recommend this budget to the Budget Committee was made by Commissioner Siever, seconded by Commissioner Scruggs and carried unanimously.

Motion to approve the Landfill Superintendent's Report was made by Commissioner Joines, seconded by Commissioner Siever and carried unanimously.

There was no new business to come before the Board with regard to Solid Waste.

There was no old business to come before the Board with regard to Solid Waste.

The Board then turned its attention to Stormwater issues.

Stormwater Director John Dewaal did not have a written report to distribute, but does need to discuss several items with the Board. He advised of the capital needs for Stormwater for our comprehensive plan. The Wilson County Commission adopted a five year capital project resolution a few years ago. He is trying to prepare a comprehensive list for the County Commission which can then be prioritized.

Director Dewaal discussed briefly future projects at Paddock Place and an additional building at Rockvale on I-840 off of Couchville Pike.

Director Dewaal asked for guidance with regard to threats of legal action that he sometimes receives from citizens when they are discussing stormwater issues.

Director Dewaal advised that he will have his proposed budget at the next Board meeting. He doesn't anticipate any change in the budget. Tracy Driver has been working for Stormwater and the State of Tennessee. He would like to adjust Tracy's salary. Can her position be classified? She is now doing more work on subdivisions.

His part time employee, Rhonda Moore, is working 30 hours per week on Stormwater only.

Director Dewaal discussed an issue with Dustin Dowdy at Oakwood Acres. Larry Powell is the developer. Director Dewaal has advised that there is no legal recourse for the County to help in this dispute between private citizens. Commissioner Joines suggested that Mr. Dowdy needs to be told that.

There being no further business to come before the Board on motion of Commissioner Joines, seconded by Commissioner Reich, the Board voted unanimously to adjourn.

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SECRETARY

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**Wilson County Finance**  
**Summary Financial Statement**  
**April 2015**  
**Year-To-Date**

101 General

Account Revenues	Description	Budget Estimate	Actual	% of Budget
40110	Current Property Tax	24,559,173.00	(24,672,107.52)	100.46%
40120	Trustee's Collections - Prior Year	500,000.00	(487,677.92)	97.54%
40125	Trustee's Collections - Bankruptcy	10,000.00	(3,295.28)	32.95%
40130	Cir Clk/Cik & Master Collections-Pr Yr	310,000.00	(841,606.05)	271.49%
40140	Interest And Penalty	100,000.00	(81,011.11)	81.01%
40161	Payments In Lieu Of Taxes - T. V. A.	0.00	(342,395.87)	0.00%
40163	Payments In Lieu Of Taxes - Other	65,000.00	(1,517.61)	2.33%
40220	Hotel/Motel Tax	900,000.00	(950,990.14)	105.67%
40250	Litigation Tax - General	200,000.00	(155,346.31)	77.67%
40260	Litigation Tax - Special Purpose	175,000.00	(113,707.61)	64.98%
40266	Litigation Tax-Jail, Wrkhse,	110,000.00	(84,584.42)	76.89%
40267	Litigation Tax-Victim-Offender Medat	90,000.00	(81,796.71)	90.89%
40268	Litigation Tax - Courtroom Security	114,000.00	(81,750.06)	71.71%
40270	Business Tax	1,750,000.00	(261,052.16)	14.92%
40320	Bank Excise Tax	110,000.00	(385,116.86)	350.11%
40330	Wholesale Beer Tax	600,000.00	(504,321.82)	84.05%
40350	Interstate Telecommunications Tax	6,000.00	(5,112.76)	85.21%
40620	Prior Year's Property Tax	0.00	0.00	0.00%
41110	Marriage Licenses	0.00	(427.50)	0.00%
41140	Cable TV Franchise	550,000.00	(443,610.47)	80.66%
41520	Building Permits	250,000.00	(206,462.54)	82.59%
42110	Fines	36,500.00	(19,636.27)	53.80%
42120	Officers Costs	25,000.00	(27,559.40)	110.24%
42140	Druq Control Fines	13,000.00	(4,951.39)	38.09%
42150	Jail Fees	3,500.00	(3,113.23)	88.95%
42190	Data Entry Fee - Circuit Court	3,500.00	(4,991.21)	142.61%
42191	Courtroom Security Fee	0.00	0.00	0.00%
42241	Druq Court Fees	11,000.00	(22,091.63)	200.83%
42280	DUI Treatment Fines	5,000.00	(6,120.70)	122.41%
42310	Fines	125,000.00	(79,747.45)	63.80%
42320	Officers Costs	130,000.00	(117,812.77)	90.63%
42330	Games And Fish Fines	1,500.00	(417.15)	27.81%
42340	Druq Control Fines	30,000.00	(6,823.84)	22.75%
42341	Druq Court Fees	28,500.00	(20,221.12)	70.95%
42350	Jail Fees	42,000.00	(24,490.12)	58.31%
42390	Data Entry Fee - General Sessions	20,000.00	(21,325.50)	106.63%
42410	Fines	13,500.00	(7,207.40)	53.39%
42420	Officers Costs	11,000.00	(8,427.09)	76.61%
42450	Jail Fees	4,000.00	(2,686.25)	67.16%
42490	Data Entry Fee - Juvenile Court	1,850.00	(2,755.40)	148.94%
42520	Officers Costs	30,000.00	(26,197.84)	87.33%
42530	Data Entry Fee - Chancery Court	5,000.00	(7,156.18)	143.12%
42610	Fines	11,000.00	(7,372.91)	67.03%
42810	Fines	0.00	(445.00)	0.00%
42910	Proceeds From Confiscated Property	0.00	0.00	0.00%
43120	Patient Charges	1,950,000.00	(1,437,862.67)	73.74%
43140	Zoning Studies	25,000.00	(24,730.00)	98.92%
43180	Health Department Collections	5,000.00	0.00	0.00%
43190	Other General Service Charges	2,500.00	(637.77)	25.51%
43194	Misdemeanor Probation Charge	45,000.00	(44,398.35)	98.66%
43330	Engineer Review Fees	110,000.00	(72,306.78)	65.73%
43350	Copy Fees	6,000.00	(5,213.51)	86.89%
43366	Greenbelt Late Application Fee	500.00	0.00	0.00%
43370	Telephone Commissions	130,000.00	(87,391.36)	67.22%
43380	Commissary Proceeds	40,000.00	(49,474.89)	123.69%
43392	Data Processing Fee -Register	46,500.00	(50,304.00)	108.18%
43393	Probation Fees	415,000.00	(276,180.84)	66.55%
43394	Data Entry Fee - Sheriff	6,000.00	(2,547.14)	42.45%
43395	Sexual Offender Registration	6,300.00	(7,950.00)	126.19%
43396	Data Processing Fee - County Clerk	7,500.00	(4,705.00)	62.73%
43512	Tuition - Adult Education	34,000.00	(35,715.00)	105.04%
43990	Other Charges For Services	1,500.00	(1,260.00)	84.00%

44110	Interest Earned	3,000.00	0.00	0.00%
44120	Lease/Rentals	70,000.00	(59,182.23)	84.55%
44130	Sale Of Materials And Supplies	0.00	0.00	0.00%
44140	Sale Of Maps	500.00	(24,152.33)	4,830.47%
44150	Sale Of Animals/Livestock	0.00	(4,620.00)	0.00%
44170	Miscellaneous Refunds	105,760.00	(46,296.76)	43.78%
44530	Sale Of Equipment	15,000.00	(5,856.98)	39.05%
44540	Sale Of Property	0.00	0.00	0.00%
44570	Contributions & Gifts	32,717.30	(34,303.98)	104.85%
44990	Other Local Revenues	113,160.00	0.00	0.00%
45110	County Clerk	350,000.00	(290,000.00)	82.86%
45120	Circuit Court Clerk	30,000.00	(32,934.14)	109.78%
45180	Register	450,000.00	(543,037.49)	120.67%
45190	Trustee	2,000,000.00	(1,918,755.03)	95.94%
45540	General Sessions Court Clerk	0.00	0.00	0.00%
45550	Clerk And Master	325,000.00	(267,807.02)	82.40%
45570	Probate Court Clerk	0.00	0.00	0.00%
45590	Sheriff	87,000.00	(42,433.44)	48.77%
46110	Juvenile Services Program	7,000.00	0.00	0.00%
46220	Drug Control Grants	0.00	(40,624.71)	0.00%
46290	Other Public Safety Grants	73,000.00	0.00	0.00%
46310	Health Department Programs	750,000.00	(724,593.17)	96.61%
46430	Litter Program	50,000.00	(56,915.13)	113.83%
46810	Flood Control	30,000.00	(25,005.37)	83.35%
46820	Income Tax	400,000.00	(265,300.67)	66.33%
46830	Beer Tax	19,000.00	(18,055.45)	95.03%
46835	VEHICLE CERT. OF TITLE FEES	5,000.00	(14,570.70)	291.41%
46840	Alcoholic Beverage Tax	130,000.00	(47,826.52)	36.79%
46850	Mixed Drink Tax	9,000.00	(58,489.51)	649.88%
46851	State Revenue Sharing -T.V.A.	1,340,000.00	(685,643.66)	51.17%
46915	Contracted Prisoner Board	1,500,000.00	(926,369.00)	61.76%
46960	Registrar's Salary Supplement	0.00	0.00	0.00%
46980	Other State Grants	10,000.00	(23,192.15)	231.92%
46981	Safe Schools - ARRA	0.00	(36,758.88)	0.00%
46990	Other State Revenues	13,000.00	(84,150.10)	647.31%
47220	Civil Defense Reimbursement	400,000.00	(54,297.98)	13.57%
47235	Homeland Security Grants	16,130.00	(35,685.00)	221.23%
47250	Law Enforcement Grants	33,000.00	0.00	0.00%
47302	ARRA Grant #2	0.00	0.00	0.00%
47700	Asset Forfeiture Funds	0.00	0.00	0.00%
47990	Other Direct Federal Revenue	50,000.00	(19,611.50)	39.22%
48130	Contributions	0.00	0.00	0.00%
48140	Contracted Services	500.00	0.00	0.00%
48610	Donations	1,000.00	0.00	0.00%
48990	Other	3,100.00	0.00	0.00%
49100	Bonds Issued	0.00	0.00	0.00%
49410	Premiums On Debt Issued	0.00	0.00	0.00%
49700	Insurance Recovery	0.00	(7,188.52)	0.00%
49800	Transfers In	0.00	0.00	0.00%
	<b>Total Revenues</b>	<b>42,202,690.30</b>	<b>(38,619,775.30)</b>	<b>91.51%</b>

**Expenditures**

51100	County Commission	(170,284.00)	141,257.00	82.95%
51210	Board Of Equalization	(8,746.00)	1,897.26	21.69%
51220	Beer Board	(3,230.00)	1,124.05	34.80%
51240	Other Boards And Committees	(18,155.00)	7,587.23	41.79%
51300	County Mayor/Executive	(285,141.00)	220,550.17	77.35%
51310	Personnel Office	(130,719.00)	97,199.10	74.36%
51400	County Attorney	(231,727.00)	206,715.61	89.21%
51500	Election Commission	(754,539.00)	522,482.78	69.25%
51600	Register Of Deeds	(234,117.00)	167,913.72	71.72%
51720	Planning	(410,282.00)	275,761.74	67.21%
51750	Codes Compliance	(380,855.00)	282,705.70	74.23%
51800	County Buildings	(1,681,093.00)	1,345,248.52	80.02%
51810	Information Technology	(80,000.00)	31,781.55	39.73%
51900	Other General Administration	(51,618.00)	41,355.63	80.12%
51910	Preservation Of Records	(141,816.30)	93,901.89	66.21%
52100	Accounting And Budgeting	(662,641.00)	549,414.24	82.91%
52300	Property Assessor's Office	(1,067,083.00)	752,976.28	70.56%
52400	County Trustee's Office	(364,606.00)	393,924.82	108.04%
52500	County Clerk's Office	(500,046.00)	439,131.11	87.82%

53100	Circuit Court	(853,415.00)	794,054.82	93.04%
53310	General Sessions Judges	(786,510.00)	626,365.20	79.64%
53330	Druq Court (100% Grant Program)	(205,626.00)	165,914.84	80.69%
53400	Chancery Court	(755,547.00)	556,119.63	73.60%
53700	Judicial Commissioners	(521,414.00)	390,934.60	74.98%
53910	Probation Services	(345,885.00)	228,590.56	66.09%
53920	Courtroom Security	(56,281.00)	52,306.35	92.94%
53930	Victim Assistance Programs	(100,000.00)	47,981.27	47.98%
54110	Sheriff's Department	(10,104,883.00)	8,408,935.52	83.22%
54120	Special Patrols	(5,000.00)	4,308.00	86.16%
54150	Druq Enforcement	0.00	363.86	0.00%
54160	Administration Of The Sexual Offender	(7,500.00)	6,479.94	86.40%
54210	Jail	(7,217,462.00)	5,737,262.03	79.49%
54220	Workhouse	(161,458.00)	142,571.16	88.30%
54240	Juvenile Services	(295,473.00)	210,289.36	71.17%
54260	Commissary	(240,000.00)	106,338.57	44.31%
54410	Civil Defense	(8,884,180.00)	7,270,728.16	81.84%
54610	County Coroner/Medical Examiner	(171,115.00)	132,206.25	77.26%
54710	Homeland Security Grant	(16,130.00)	16,098.01	99.80%
55110	Local Health Center	(71,420.00)	50,655.96	70.93%
55120	Rabies And Animal Control	(247,702.00)	202,381.43	81.70%
55190	Other Local Health Services	(918,544.00)	662,642.98	72.14%
55390	Appropriation To State	(78,493.00)	58,869.75	75.00%
55590	Other Local Welfare Services	(5,200.00)	1,200.00	23.08%
55732	Convenience Centers	0.00	0.00	0.00%
55900	Other Public Health And Welfare	(44,560.00)	35,495.84	79.66%
56500	Libraries	(816,166.00)	789,526.00	96.74%
56900	Other Social, Cultural And Recreational	(65,000.00)	0.00	0.00%
57100	Agricultural Extension Service	(265,290.00)	162,918.71	61.41%
57300	Forest Service	(2,000.00)	2,000.00	100.00%
57500	Soil Conservation	(74,026.00)	65,441.39	88.40%
57800	Storm Water Management	(268,414.00)	184,724.67	68.82%
57900	Other Agriculture & Nature Resources	0.00	0.00	0.00%
58110	Tourism	(124,219.00)	87,944.20	70.80%
58120	Industrial Development	(265,024.00)	265,023.69	100.00%
58190	Other Economic And Community	(43,000.00)	39,962.50	92.94%
58300	Veteran's Services	(138,115.00)	105,737.01	76.56%
58400	Other Charges	(3,052,521.00)	2,999,574.05	98.27%
58500	Contributions To Other Agencies	(190,000.00)	164,100.00	86.37%
58900	Miscellaneous	0.00	100.00	0.00%
63100	Operation And Maintenance Of	0.00	0.00	0.00%
66000	Employee Benefits	0.00	672.80	0.00%
	<b>Total Expenditures</b>	<b>(44,574,271.30)</b>	<b>36,349,747.51</b>	<b>81.55%</b>
<b>Total</b>	<b>101 General</b>	<b>3,764,614.00</b>		

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**Wilson County Finance  
Summary Financial Statement  
April 2015**

**Year-To-Date**

**116 Solid Waste/Sanitation**

Account	Description	Budget Estimate	Actual	% of Budget
<b>Revenues</b>				
40110	Current Property Tax	1,490,638.00	(1,428,614.17)	95.84%
40120	Trustee's Collections - Prior Year	60,000.00	(23,599.96)	39.33%
40125	Trustee's Collections - Bankruptcy	0.00	(57.80)	0.00%
40130	Cir Clk/Clk & Master Collections-Pr Yr	21,000.00	(113.59)	0.54%
40140	Interest And Penalty	10,000.00	(4,072.34)	40.72%
40320	Bank Excise Tax	4,300.00	0.00	0.00%
40620	Prior Year's Property Tax	0.00	0.00	0.00%
43194	Misdemeanor Probation Charge	100.00	0.00	0.00%
44145	Sale Of Recycled Materials	230,000.00	(161,205.10)	70.09%
44170	Miscellaneous Refunds	0.00	(28,813.00)	0.00%
46980	Other State Grants	30,000.00	(144,848.41)	482.83%
46990	Other State Revenues	15,000.00	0.00	0.00%
	<b>Total Revenues</b>	<b>1,861,038.00</b>	<b>(1,791,324.37)</b>	<b>96.25%</b>
<b>Expenditures</b>				
55732	Convenience Centers	(2,115,165.00)	1,923,185.34	90.92%
	<b>Total Expenditures</b>	<b>(2,115,165.00)</b>	<b>1,923,185.34</b>	<b>90.92%</b>
<b>Total</b>	<b>116 Solid Waste/Sanitation</b>	<b>249,953.00</b>		

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Wilson County Finance  
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118 Ambulance Service

Account	Description	Budget Estimate	Actual	% of Budget
<b>Revenues</b>				
43120	Patient Charges	265,000.00	(265,000.00)	100.00%
44170	Miscellaneous Refunds	0.00	0.00	0.00%
	<b>Total Revenues</b>	<b>265,000.00</b>	<b>(265,000.00)</b>	<b>100.00%</b>
<b>Expenditures</b>				
55130	Ambulance Service	(265,000.00)	237,179.88	89.50%
82110	General Government	0.00	0.00	0.00%
	<b>Total Expenditures</b>	<b>(265,000.00)</b>	<b>237,179.88</b>	<b>89.50%</b>
<b>Total</b>	<b>118 Ambulance Service</b>	<b>7855.00</b>		

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Wilson County Finance  
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121 Special Purpose Tax

Account	Description	Budget Estimate	Actual	% of Budget
<b>Revenues</b>				
40210	Local Option Sales Tax	6,126,679.00	(5,309,439.34)	86.66%
	<b>Total Revenues</b>	<b>6,126,679.00</b>	<b>(5,309,439.34)</b>	<b>86.66%</b>
<b>Expenditures</b>				
51800	County Buildings	(59,000.00)	53,094.40	89.99%
82130	Education	(1,695,000.00)	840,000.00	49.56%
82230	Education	(132,463.00)	122,843.75	92.74%
82330	Education	(3,383,243.00)	3,374,093.00	99.73%
91300	Education Capital Projects	0.00	0.00	0.00%
	<b>Total Expenditures</b>	<b>(5,269,706.00)</b>	<b>4,390,031.15</b>	<b>83.31%</b>
<b>Total</b>	<b>121 Special Purpose Tax</b>	<b>4,509,589.00</b>		

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Wilson County Finance  
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122 Sheriff's Drug Fund

Account	Description	Budget Estimate	Actual	% of Budget
<b>Revenues</b>				
42140	Drug Control Fines	25,000.00	(18,873.02)	75.49%
42320	Officers Costs	0.00	0.00	0.00%
42340	Drug Control Fines	17,000.00	(19,992.24)	117.60%
42910	Proceeds From Confiscated Property	130,000.00	(42,086.00)	32.37%
42990	Other Fines, Forfeitures, And Penalties	500.00	(423.50)	84.70%
	<b>Total Revenues</b>	<b>172,500.00</b>	<b>(81,374.76)</b>	<b>47.17%</b>
<b>Expenditures</b>				
54150	Drug Enforcement	(104,000.00)	75,988.04	73.07%
	<b>Total Expenditures</b>	<b>(104,000.00)</b>	<b>75,988.04</b>	<b>73.07%</b>
<b>Total</b>	<b>122 Sheriff's Drug Fund</b>	<b>722,806.00</b>		

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Wilson County Finance  
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124 Agriculture Center

Account Revenues	Description	Budget Estimate	Actual	% of Budget
40110	Current Property Tax	602,921.00	(604,294.28)	100.23%
40120	Trustee's Collections - Prior Year	1,000.00	(12,125.75)	1,212.58%
40125	Trustee's Collections - Bankruptcy	50.00	(29.72)	59.44%
40130	Cir Clk/Clk & Master Collections-Pr Yr	2,000.00	(51.92)	2.60%
40140	Interest And Penalty	650.00	(2,028.51)	312.08%
40320	Bank Excise Tax	0.00	0.00	0.00%
43190	Other General Service Charges	210,000.00	(175,274.11)	83.46%
43340	Recreation Fees	1,280.00	(1,917.46)	149.80%
44120	Lease/Rentals	11,000.00	(7,242.81)	65.84%
44145	Sale Of Recycled Materials	0.00	(1,471.28)	0.00%
44170	Miscellaneous Refunds	5,000.00	(53,288.70)	1,065.77%
44530	Sale Of Equipment	0.00	0.00	0.00%
49700	Insurance Recovery	0.00	(1,720.00)	0.00%
	<b>Total Revenues</b>	<b>833,901.00</b>	<b>(859,444.54)</b>	<b>103.06%</b>
<b>Expenditures</b>				
57900	Other Agriculture & Nature Resources	(913,631.00)	652,597.27	71.43%
	<b>Total Expenditures</b>	<b>(913,631.00)</b>	<b>652,597.27</b>	<b>71.43%</b>
<b>Total</b>	<b>124 Agriculture Center</b>	<b>302,769.00</b>		

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Wilson County Finance  
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131 Highway/Public Works

Account Revenues	Description	Budget Estimate	Actual	% of Budget
40110	Current Property Tax	3,968,976.00	(3,986,811.31)	100.45%
40120	Trustee's Collections - Prior Year	85,000.00	(79,726.43)	93.80%
40125	Trustee's Collections - Bankruptcy	0.00	(371.73)	0.00%
40130	Cir Clk/Clk & Master Collections-Pr Yr	35,000.00	(165.27)	0.47%
40140	Interest And Penalty	15,000.00	(13,336.67)	88.91%
40280	Mineral Severance Tax	135,000.00	(145,021.78)	107.42%
40320	Bank Excise Tax	20,000.00	0.00	0.00%
40620	Prior Year's Property Tax	0.00	0.00	0.00%
44120	Lease/Rentals	0.00	(17,366.72)	0.00%
44130	Sale Of Materials And Supplies	0.00	(305.90)	0.00%
44170	Miscellaneous Refunds	5,000.00	(9,564.00)	191.28%
44530	Sale Of Equipment	1,500.00	0.00	0.00%
46410	Bridge Program	250,000.00	0.00	0.00%
46420	State Aid Program	240,000.00	(285,291.94)	118.87%
46920	Gasoline And Motor Fuel Tax	2,310,000.00	(2,023,136.17)	87.58%
46930	Petroleum Special Tax	71,440.00	(131,730.37)	184.39%
49700	Insurance Recovery	500.00	0.00	0.00%
	<b>Total Revenues</b>	<b>7,137,416.00</b>	<b>(6,692,828.29)</b>	<b>93.77%</b>
<b>Expenditures</b>				
61000	Administration	(348,782.00)	249,497.43	71.53%
62000	Highway And Bridge Maintenance	(4,044,231.00)	2,682,916.62	66.34%
63100	Operation And Maintenance Of	(1,111,990.00)	659,678.78	59.32%
65000	Other Charges	(304,773.00)	254,538.15	83.52%
66000	Employee Benefits	(1,424,132.00)	1,295,381.62	90.96%
68000	Capital Outlay	(1,130,000.00)	135,204.18	11.96%
	<b>Total Expenditures</b>	<b>(8,363,908.00)</b>	<b>5,277,216.78</b>	<b>63.10%</b>
<b>Total</b>	<b>131 Highway/Public Works</b>	<b>5,398,921.00</b>		

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Wilson County Finance  
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151 General Debt Service

Account	Description	Budget Estimate	Actual	% of Budget
<b>Revenues</b>				
40110	Current Property Tax	6,323,093.00	(6,351,544.01)	100.45%
40120	Trustee's Collections - Prior Year	125,000.00	(127,017.01)	101.61%
40125	Trustee's Collections - Bankruptcy	0.00	(311.25)	0.00%
40130	Cir Clk/Clk & Master Collections-Pr Yr	40,000.00	(544.24)	1.36%
40140	Interest And Penalty	20,000.00	(21,247.72)	106.24%
40240	Wheel Tax	2,500,000.00	(2,132,445.42)	85.30%
40266	Litigation Tax-Jail, Wrkhse,	300,000.00	(211,107.40)	70.37%
40285	Adequate Facilities/Development Tax	2,000,000.00	(3,012,613.25)	150.63%
40320	Bank Excise Tax	25,000.00	0.00	0.00%
40620	Prior Year's Property Tax	0.00	0.00	0.00%
44110	Interest Earned	74,000.00	(161,589.70)	218.36%
44170	Miscellaneous Refunds	0.00	(212.48)	0.00%
47715	Tax Credit Bond Rebate	825,847.00	0.00	0.00%
48130	Contributions	31,140.00	0.00	0.00%
49100	Bonds Issued	0.00	(76,092.00)	0.00%
49800	Transfers In	1,000,000.00	(1,000,000.00)	100.00%
	<b>Total Revenues</b>	<b>13,264,080.00</b>	<b>(13,094,724.48)</b>	<b>98.72%</b>
<b>Expenditures</b>				
82110	General Government	(1,545,000.00)	1,435,000.00	92.88%
82130	Education	(6,170,000.00)	6,170,000.00	100.00%
82210	General Government	(143,980.00)	113,250.53	78.66%
82230	Education	(5,714,063.00)	4,976,927.68	87.10%
82310	General Government	(204,000.00)	169,796.19	83.23%
82320	Highways And Streets	(7,000.00)	0.00	0.00%
82330	Education	0.00	0.00	0.00%
99100	Transfers Out	(39,871.00)	39,870.33	100.00%
	<b>Total Expenditures</b>	<b>(13,823,914.00)</b>	<b>12,904,844.73</b>	<b>93.35%</b>
<b>Total</b>	<b>151 General Debt Service</b>	<b>12,208,439.00</b>		

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152 Rural Debt Service

Account	Description	Budget Estimate	Actual	% of Budget
<b>Revenues</b>				
40210	Local Option Sales Tax	1,326,805.00	(1,124,997.59)	84.79%
44170	Miscellaneous Refunds	715,944.00	(744,152.00)	103.94%
47715	Tax Credit Bond Rebate	132,556.00	0.00	0.00%
49100	Bonds Issued	0.00	(2,340.46)	0.00%
49800	Transfers In	2,373,243.00	(2,373,243.00)	100.00%
	<b>Total Revenues</b>	<b>4,548,548.00</b>	<b>(4,244,733.05)</b>	<b>93.32%</b>
<b>Expenditures</b>				
82130	Education	(2,350,000.00)	2,350,000.00	100.00%
82230	Education	(2,142,214.00)	2,025,334.94	94.54%
82330	Education	(25,000.00)	11,630.29	46.52%
	<b>Total Expenditures</b>	<b>(4,517,214.00)</b>	<b>4,386,965.23</b>	<b>97.12%</b>
<b>Total</b>	<b>152 Rural Debt Service</b>	<b>1,068,049.00</b>		

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Wilson County Finance  
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176 Highway Capital Projects

Account Revenues	Description	Budget Estimate	Actual	% of Budget
40110	Current Property Tax	1,636,066.00	(1,643,429.48)	100.45%
40120	Trustee's Collections - Prior Year	35,000.00	(32,860.84)	93.89%
40125	Trustee's Collections - Bankruptcy	0.00	(80.53)	0.00%
40130	Cir Clk/Clk & Master Collections-Pr Yr	12,285.00	(140.81)	1.15%
40140	Interest And Penalty	6,000.00	(5,497.14)	91.62%
40320	Bank Excise Tax	6,476.00	0.00	0.00%
40620	Prior Year's Property Tax	0.00	0.00	0.00%
	<b>Total Revenues</b>	<b>1,695,827.00</b>		
Expenditures	Description	Budget Estimate	Actual	% of Budget
91200	Highway & Street Capital Projects	(1,637,000.00)	33,638.05	2.05%
	<b>Total Expenditures</b>	<b>(1,637,000.00)</b>	<b>33,638.05</b>	<b>2.05%</b>
<b>Total</b>	<b>176 Highway Capital Projects</b>	<b>592,656.00</b>		

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Wilson County Finance  
Summary Financial Statement  
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189 Other Capital Projects

Account Revenues	Description	Budget Estimate	Actual	% of Budget
40285	Adequate Facilities/Development Tax	1,300,000.00	(1,460,009.53)	112.31%
41520	Building Permits	400,000.00	(425,771.59)	106.44%
43193	Water Tap Sales	15,000.00	0.00	0.00%
44170	Miscellaneous Refunds	0.00	(326.96)	0.00%
	<b>Total Revenues</b>	<b>1,715,000.00</b>	<b>(1,886,108.08)</b>	<b>109.98%</b>
Expenditures	Description	Budget Estimate	Actual	% of Budget
51500	Election Commission	(143,647.00)	0.00	0.00%
51800	County Buildings	(75,000.00)	75,000.00	100.00%
54110	Sheriff's Department	(132,238.15)	125,055.94	94.57%
54410	Civil Defense	(1,065.00)	1,011.08	94.94%
55120	Rabies And Animal Control	0.00	0.00	0.00%
55732	Convenience Centers	0.00	0.00	0.00%
57100	Agricultural Extension Service	(21,000.00)	17,456.95	83.13%
57900	Other Agriculture & Nature Resources	(22,419.00)	22,411.00	99.96%
91110	General Administration Projects	(1,192,131.00)	1,032,974.06	86.65%
91120	Administration Of Justice Projects	(132,556.00)	0.00	0.00%
	<b>Total Expenditures</b>	<b>(1,720,056.15)</b>	<b>1,273,909.03</b>	<b>74.06%</b>
<b>Total</b>	<b>189 Other Capital Projects</b>	<b>2,074,415.85</b>		

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Wilson County Finance  
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207 Solid Waste Disposal

Account Revenues	Description	Budget Estimate	Actual	% of Budget
43110	Tipping Fees	320,000.00	(275,884.85)	86.21%
43114	Solid Waste Disposal Fee	75,000.00	(72,243.00)	96.32%
44170	Miscellaneous Refunds	0.00	4,305.24	0.00%
44530	Sale Of Equipment	0.00	(116.31)	0.00%
	<b>Total Revenues</b>	<b>395,000.00</b>	<b>(343,938.92)</b>	<b>87.07%</b>
Expenditures	Description	Budget Estimate	Actual	% of Budget
55732	Convenience Centers	0.00	185.79	0.00%
55734	Problem Waste Centers	0.00	100.00	0.00%
55754	Landfill Operation And Maintenance	(658,438.00)	440,946.81	66.97%
55759	Other Waste Disposal	(130,000.00)	38,225.90	29.40%
	<b>Total Expenditures</b>	<b>(788,438.00)</b>	<b>479,458.50</b>	<b>60.81%</b>
<b>Total</b>	<b>207 Solid Waste Disposal</b>	<b>2,652,576.00</b>		

# 2014-2015

## Fund Balance and Reserve account amendments and current balances

<b>General Fund</b>	<b>101</b>	Changes
Starting Fund Balance	<u>\$ 4,065,349.00</u>	
September Amendment		\$ (9,840.00) Libraries in 1.5% pay increase
October Amendments		\$ (2,700.00) Trustee equipment
		\$ (5,612.00) Finance Debbie Moss's Annual
		\$ (10,000.00) Circuit additional supplies
		\$ (1,060.00) C & M letter of agreement increase
December Amendments		\$ (150,000.00) Transfer to Fund 266
		\$ (5,523.00) County Mayor office restructure
		\$ (92,000.00) Affordable Care Act premium
January Amendments		\$ (24,000.00) Funds for Tourism
Current Balance	<u>\$ 3,764,614.00</u>	
 <b>Reserves</b>		
Restricted for Sexual Offender Registration	<u>\$ 12,720.00</u>	
Restricted for Courtroom Security	<u>\$ 331,445.00</u>	
November Amendment		\$ (31,315.00) Additonal Key Fobs
	<u>\$ 300,130.00</u>	
Restricted for Wema Donations	<u>\$ 8,667.00</u>	
Restricted for GIS	<u>\$ 42,587.00</u>	
Restricted for Crime Stoppers	<u>\$ 4,014.00</u>	
Restricted for Storm Water	<u>\$ 843,413.00</u>	
February Amendment		\$ (8,391.00) Legal Notices
	<u>\$ 835,022.00</u>	
Restricted for Animal Control	<u>\$ 12,474.00</u>	
Restricted for Drug Court	<u>\$ 5,965.00</u>	
Restricted for County Clerk Data Fees	<u>\$ 16,615.00</u>	
November Amendment		\$ (12,500.00) Decal on demand scanners
December Amendment		\$ (5,000.00) Decal on demand items
	<u>\$ (885.00)</u>	

<b>Ag Center</b>	<b>124</b>
Fund Balance	<u>\$ 302,769.00</u>

<b>Ambulance Fund</b>	<b>118</b>
Fund Balance	<u>\$ 7,855.00</u>

<b>Drug Fund</b>	<b>122</b>
Fund Balance	<u>\$ 722,806.00</u>

<b>Capital Projects Fund</b>	<b>189</b>
Fund Balance	<u>\$ 2,302,654.00</u>

Changes

October Amendment	\$ (75,000.00)	Courthouse paving
December Amendments	\$ (42,238.15)	Tile for showers in jail
	\$ (90,000.00)	Grinder for sewer in jail
	\$ (21,000.00)	Plan updates for Ag Ext. addition

Current Balance	<u>\$ 2,074,415.85</u>
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<b>Highway/Public Works Fund</b>	<b>131</b>
Fund Balance	<u>\$ 5,400,421.00</u>

October Amendment	\$ (1,500.00)	Omitted from original budget
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Current Balance	<u>\$ 5,398,921.00</u>
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<b>Highway Capital Projects Fund</b>	<b>176</b>
Fund Balance	<u>\$ 592,656.00</u>

<b>Solid Waste/Sanitation Fund</b>	<b>116</b>
Fund Balance	<u>\$ 298,127.00</u>

September Amendment	\$ (48,174.00)	To add truck driver position
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Current Balance	<u>\$ 249,953.00</u>
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<b>Solid Waste Disposal Fund</b>	<b>207</b>
Fund Balance	<u>\$ 2,652,576.00</u>

<b>General Debt Service Fund</b>	<b>151</b>
Fund Balance	<u>\$ 12,208,439.00</u>

<b>Rural Debt Service Fund</b>	<b>152</b>
Fund Balance	<u>\$ 1,068,049.00</u>

<b>Special Purpose (School Construction) I</b>	<b>121</b>
Fund balance	<u>\$ 4,509,589.00</u>