



(20)

Decatur County

1999 Needs Assessment

Chapter II: General Information about the County

Sources – In addition to the usual local sources, staff may use the U.S. Census Bureau (704-344-6144) to acquire this information. The University of Tennessee of Tennessee projections may also be useful. The University's Municipal Technical Assistance Service's Utility Rate Survey may also be of use.

1. **County Name:** Decatur
2. **County Population:** 10,807
3. **Area of County:** 344 square miles
4. **The county is a member of what solid waste region?:** Decatur County.

Regional Chairman: Jimmy Kelley
Phone number (901)_852-4274

5. **The county is a member of what Part 9 Solid Waste Authority? (N/A is a possible response):** N/A

Contact with Authority: _____
Phone number: (____) _____

6. **Please list your top three contacts for solid waste information regarding this county:**

Name: Glen Scott, Jr.
Title: Solid Waste Director
Phone: (901)_852-4822

Name: Wayne Odle
Title: County Executive
Phone: (901)_852-2131

Name: Debra Livingston
Title: Administrative Assistant
Phone: (901)_852-2131

7. **Does the county have metro government?:** No

8. Please list all municipalities in the county that have door to door collection service and their populations in 1998:

City/Town Name	Population
Decaturville	1,000
Parsons	2,600
Scotts Hill	700

9. What is the population of the remaining rural areas (subtract the total population from the urban areas in #8 above from the total county population in #2 above)? 6,507

10. Does the county (or Part 9 Authority, city or other jurisdiction within) charge a fee for solid waste services? (Yes) (No)

If yes, please identify the fee, when it was instituted and by what legal authority, what jurisdiction collects it, by what means it is collected, how much, and how often:

11. Who are the lead contacts in the county regarding solid waste budgets?

Name: Debra Livingston

Title: Administrative Assistant

Phone: (901) 852-2131

Name: Wayne Odle

Title: County Executive

Phone: (901) 852-2131

Chapter III: The Disposed County Waste Stream - Waste Reduction and Diversion Progress, Characterization, Unmanaged Waste

The purpose of this chapter is to identify the current volumes of waste generated in the county and being disposed in Class I landfills or municipal incinerators (either inside or outside the county) and to estimate the make-up and sources of that waste stream. The Solid Waste Management Act set a goal of 25% waste reduction and diversion per capita in each solid waste region by December 31, 1995 [T.C.A.68-211-861]. The method used to calculate this reduction focuses on reductions in waste disposed in Class I landfills and incinerators. Needs and trends with regard to this waste stream should be identified in order to aid waste reduction efforts in the future.

Base your answers on this chapter on landfill and incinerator records, on your experience in the county, on Division of Community Assistance Records, and on local interviews.

1. How many tons of solid waste were generated within the county in calendar year 1998 and disposed of in Class I landfills or incinerators (located in or out of the region)? 4,464,24 Note: Regional annual progress reports ask a similar question and the answers should be consistent.

2. Since the close of 1995 (when Annual Progress Reports began to collect data regarding waste reduction) is this county producing more or less waste per capita for disposal? less Discuss the change over the past three years.

Reduction in solid waste is due to increased recycling efforts.

3. Estimate the percentage of the figure reported in #1 above that can be characterized in following way:

Residential 40 %
Commercial 15 %
Industrial 20 %
Institutional 20 %
(school, hospital, prison)
Other 5 %
(including special)

The total should equal 100%.

Comments to explain figures above? _____

4. Estimate the percentage of the figure reported in #1 above that can be characterized in following way:

Yard waste _____ %
Construction/Demolition waste (Class IV) _____ %
Tires _____ %
White goods _____ %

The total should be less than 100%.

Comments to explain figures above? _____

5. Discuss any recent demographic trends that may affect waste disposal figures in the area. Are large groups of people moving into or out of the area for any special reason?

There has been little change in the population, but increased recreation on the weekends has increased the solid waste stream.

6. Discuss the economic condition of the county. Who are major employers? Is the unemployment rate high or low? What economic factors could affect the content and volume of the waste stream and waste reduction efforts in the county?

Major employers include Kolpak and Kaddis. The waste stream volume could be affected by industrial development and increased recreational facilities.

7. Please list the top five contributors to the overall waste stream generated in the county AND DISPOSED IN CLASS I LANDFILLS OR INCINERATORS. This list should be an estimate based on local inquiry and landfill records. Bear in mind that often more than one disposal facility (either in or out of the county) serves the county. The list may include major industries, a prison, a college, a major medical facility, an airport, or other institutions. In urban areas, it may be necessary to list more than five to give a full view of the county situation. Pages to list additional contributors are available. The following lines are available for any comments you would like to make on the county list of contributors to the waste stream.

Comments/Explanation: _____

Major Contributor's to Decatur County's Waste Stream

Contributor's Name: Decatur County Schools

Address: 4 schools throughout the county

Phone: Board of Education (901) 852-2391

Waste type (list if one material is primary like aluminum, or write mixed residential, mixed commercial, or mixed industrial, if appropriate):
mixed residential

Estimate the annual percentage of the total county waste stream contributed by this source: 10%

9. Do any jurisdictions in the county have clean up and litter prevention programs in place such as litter grant programs? (Yes) (No) If yes, please describe the program or programs briefly and list any contacts you have with the programs.

 Decatur County has a litter grant used to pay for litter pickup, public education and employee salaries.

 The Decatur County Chamber sponsors a clean-up campaign during the month of March. Decatur County funds a portion of this event. _____

Chapter IV: Waste Collection and Transportation – House to house, Convenience Centers, and Green Boxes

1. List collection services available in the county and cities within and basic information regarding the services. The first column marked “service” is asking for an identification like: house to house, convenience centers, or green boxes. The second column “available to” asks who is served by the service like: the City of X, rural residents, or individual customers. The third column asks “who pays for the service?” whether it be a local government or individual customers. The fourth column asks for a brief description which may include a number (of convenience centers, for example) and general geographic description (like “one in the north and one in the south” or “throughout the county”). For private haulers, include the name of the hauler in the description column. It is not necessary to make a line for each convenience center and for each green box in the county. Simply name the number of each and generally where they are in the county. For example, in the case of green boxes, this may be “ 6 boxes near the shore of the lake in the park”.

Service:	Available to:	Paid for by:	Description:
House to house	County residents	residents	D.C. Trash
Convenience centers	Rural residents	Decatur County	Throughout the county
City of Decaturville	Residents	City of Decaturville	Pickup within city limits
City of Parsons	Residents	City of Parsons	Pickup within city limits

2. The first question under Waste Collection and Transportation in the Regional Annual Progress Report asks for a description to assure that minimum collection requirements mandated in the Solid Waste Management Act of 1991 have been complied with in a given county. In a similar manner, briefly describe how the minimum collection requirement at T.C.A. 68-211-851 is being met in this county. A fact sheet for those who need additional information regarding minimum collection requirements is provided as Appendix F to these Guidelines.

There are four attended convenience centers located throughout the county. Each center has containers for cardboard and used oil. Within the city limits, the residents waste is collected by haulers.

3. Based on the information available and your experience working in the county, discuss any unmet collection needs that are apparent in the County. This is your opportunity to discuss aspects of the county's collection system that were perhaps missed in previous questions and to help planners with any new directions the county and its region may wish to pursue. It is also a good time to discuss any system that is working particularly well. In addition, include any future collection plans you are aware of.

None at this time.

Chapter V.: Reduction Activities – Recycling Programs, Processing and Composting Facilities

1. Does the county (or city or authority within) have a recycling coordinator? (Yes) (No) If yes:

Name: _____
Title/Employer: _____
Phone: (____) _____
Address: _____

2. List the recycling programs in the county. The description should include whether the program is publicly or privately sponsored, if the program is open to all or to a limited group, if materials are dropped off or picked up, if the program is curbside, if the owner/sponsor is a for-profit collector or end-user, if the program is an in-house industrial, commercial or government recycling or reduction program etc. :

Program Name: _____
Lead Contact: _____
Phone Number: (____) _____
Address: _____
Items accepted: _____
Description: _____

Program Name: _____
Lead Contact: _____
Phone Number: (____) _____
Address: _____
Items accepted: _____
Description: _____

Program Name: _____
Lead Contact: _____
Phone Number: (____) _____
Address: _____
Items accepted: _____
Description: _____

Additional Recycling Programs

Program Name: _____
Lead Contact: _____
Phone Number: () _____
Address: _____
Items accepted: _____
Description: _____

Program Name: _____
Lead Contact: _____
Phone Number: () _____
Address: _____
Items accepted: _____
Description: _____

Program Name: _____
Lead Contact: _____
Phone Number: () _____
Address: _____
Items accepted: _____
Description: _____

Program Name: _____
Lead Contact: _____
Phone Number: () _____
Address: _____
Items accepted: _____
Description: _____

Program Name: _____
Lead Contact: _____
Phone Number: () _____
Address: _____
Items accepted: _____
Description: _____

3. Please list any central materials processing facilities in the county.

Name of facility: _____
Owner of facility: _____
Contact: _____
Phone: () _____
Address: _____
Population served by the facility: _____
Types of materials processed: _____
Approximate volume processed annually: _____
Description of facility/process: _____

Name of facility: _____
Owner of facility: _____
Contact: _____
Phone: () _____
Address: _____
Population served by the facility: _____
Types of materials processed: _____
Approximate volume processed annually: _____
Description of facility/process: _____

4. List any composting facility in the county:

Name of facility: _____
Owner of facility: _____
Contact: _____
Phone: () _____
Address: _____
Population served by the facility: _____
Approximate volume composted annually: _____

Description of facility/process (does the facility accept yard waste, sewer sludge, food waste, wood mulch, other?) Please differentiate municipal composting combustion facilities from tub grinders etc.: _____

5. Based on the information available and your experience working in the county, please describe progress and setbacks in recycling and reduction efforts in the area over the last five years. Feel free to describe unusual or successful programs that others may wish to emulate. Describe what would assist the counties (and programs within) in their efforts. Please include any future plans for additional recycling, reduction, or end-use programs you are aware of.

_____ Decatur County continually strives to promote recycling within the county. A market continues to be a problem with the recyclable materials. Industrial recycling has increased during recent years. _____

**Chapter VI: Municipal Solid Waste Disposal - Landfills, Incinerators,
Waste to Energy Facilities, Transfer Stations and Waste
Exports and Imports**

Sources: In addition to the landfill and incinerator operators themselves, The Division of Solid Waste Management's estimated life survey will be a useful source.

1. Please list all the landfill facilities in the county:

Name of Facility: _____ Waste Services of Decatur _____
Owner: _____ Decatur County _____
Operator/Contact: _____ Waste Services of Decatur _____
Phone Number: _____ (901) 549-3567 _____
Address/Location: _____ 324 Landfill Ln, Bath Springs, TN _____
Classification of Landfill (I - IV): _____ Class I _____
Jurisdictions Served: _____ 75 radius of Decatur County _____
Permit Number: _____ SNL-20-101-0254 _____
Tipping fee per ton: _____ 26.85/ton _____
Special Tipping Fees? (list) _____
Materials the facility receives/limits: _____ Per Subtitle D except asbestos _____

Name of Facility: _____
Owner: _____
Operator/Contact: _____
Phone Number: _____
Address/Location: _____
Classification of Landfill (I - IV): _____
Jurisdictions Served: _____
Permit Number: _____
Tipping fee per ton: _____
Special Tipping Fees? (list) _____
Materials the facility receives/limits: _____

Name of Facility: _____
Owner: _____
Operator/Contact: _____
Phone Number: _____
Address/Location: _____
Classification of Landfill (I - IV): _____
Jurisdictions Served: _____
Permit Number: _____
Tipping fee per ton: _____
Special Tipping Fees? (list) _____
Materials the facility receives/limits: _____

Additional Landfill Facilities

Name of Facility: _____
Owner: _____
Operator/Contact: _____
Phone Number: _____
Address/Location: _____
Classification of Landfill (I – IV): _____
Jurisdictions Served: _____
Permit Number: _____
Tipping fee per ton: _____
Special Tipping Fees? (list) _____
Materials the facility receives/limits: _____

Name of Facility: _____
Owner: _____
Operator/Contact: _____
Phone Number: _____
Address/Location: _____
Classification of Landfill (I – IV): _____
Jurisdictions Served: _____
Permit Number: _____
Tipping fee per ton: _____
Special Tipping Fees? (list) _____
Materials the facility receives/limits: _____

Name of Facility: _____
Owner: _____
Operator/Contact: _____
Phone Number: _____
Address/Location: _____
Classification of Landfill (I – IV): _____
Jurisdictions Served: _____
Permit Number: _____
Tipping fee per ton: _____
Special Tipping Fees? (list) _____
Materials the facility receives/limits: _____

2. Of the landfills named in #1 above, which, if any, meet Federal Subtitle D regulations? _____ Waste Services of Decatur Landfill

3. List any Municipal Solid Waste Incinerators or Waste to Energy Facilities in the County:

Name of Facility: _____
Owner: _____
Operator/Contact: _____
Phone Number: _____
Address/Location: _____
Jurisdictions Served: _____
Permit Number: _____
Tipping fee per ton? _____
Materials the facility receives/limits: _____
Does the facility produce energy? _____

4. List any transfer stations in the county:

Owner: _____
Operator/Contact: _____
Phone Number: _____
Location: _____
Jurisdictions Served: _____
Permit Number: _____
Tipping fee per ton? _____
Materials the facility receives/limits: _____

Describe the operation of the station.
Transfer from where to where? _____

5. List any Landfill gas to energy facilities in the County:

Name of Facility: _____
Owner: _____
Operator/Contact: _____
Phone Number: _____
Address/Location: _____
Jurisdictions Served: _____
Tipping fee per ton? _____
Materials the facility receives/limits: _____
Description: _____

6. Identify any Class I waste exported from or imported to the county. Include origin and destination.

EXPORTS

Exported to: County/ State	Exported to: Facility Name And Owner	Estimated Percentage of Total Class I Waste Generated in the County

IMPORTS

Imported from: County/ State	Imported to: Facility Name And Owner	Estimated Percentage of Total Class I Waste Disposed at Facility
Hardin County	Waste Services of Decatur	6.8%
Chester County	Waste Services of Decatur	4.5%
Henderson County	Waste Services of Decatur	8.2%
McNairy County	Waste Services of Decatur	10.3%
Perry County	Waste Services of Decatur	3.4%
Wayne County	Waste Services of Decatur	5.6%

7. Based on the information available and your experience working in the county, evaluate disposal needs in the county. Is efficient disposal assured at a reasonable price for the foreseeable future? What changes in the disposal system are being contemplated?

Decatur County is researching the possibility of adding a convenience center.

Chapter VII: Collection and Disposal of Problem Wastes

Sources: Local Contacts and State Division of Community Assistance

1. Has this county taken advantage of the State's household hazardous waste mobile collection service in the last two years? (yes) (no)
2. Does the County or a jurisdiction within operate a permanent household hazardous waste collection center? (Yes) (No) If yes, please respond to the following:

Collection Center Owner: _____
Operator/Contact: _____
Phone Number _____
Location: _____
Service Available to: _____
Year opened: _____
Description of Center: _____

3. Briefly discuss the County's level of success with household hazardous waste collection and level of satisfaction with the State program. Include any changes area officials would like to make or see made. Include any plans for the future of the local household hazardous waste program, including future collection dates.

4. Describe the County's efforts to see that a waste tire collection site is available in the County:

___ Waste tires are accepted at the landfill.

5. What happens to waste tires in the County once they are collected?

___ They are shredded and put in the landfill.

Address: _____
Target participants: _____
Description of activities: _____

Name: _____
Organization/sponsor: _____
Phone number: _____
Address: _____
Target participants: _____
Description of activities: _____

Name: _____
Organization/sponsor: _____
Phone number: _____
Address: _____
Target participants: _____
Description of activities: _____

Name: _____
Organization/sponsor: _____
Phone number: _____
Address: _____
Target participants: _____
Description of activities: _____

2. Based on the information available and your experience working in the county, please describe outstanding needs in the area of public solid waste education. What progress has been made and what is planned? Should more be done to keep the public informed? How can the State and partner technical assistance agencies assist in this effort? Has the county or its region filed a education action plan and made use of the Division of Community Assistance's Pathways to Education Book?

_____ The only way to truly meet the reduction goal is to put a greater emphasis on education. This means an education to all age groups, not just children and senior citizens. _____



STATE OF TENNESSEE
DEPARTMENT OF ENVIRONMENT AND CONSERVATION
Division of Community Assistance
L & C Tower-8th Floor
401 Church Street
Nashville, TN 37243-1533

April 12, 2001

Mr. Jimmy Kelley, Chairman
Decatur County Municipal Solid Waste Planning Region 20
1988 Highway 100 West
Decaturville, TN 38329

Dear Mr. Kelley:

Thank you for submitting the requested information for the Five-Year Update to the Decatur County MSW Region's Solid Waste Plan. The plan update is now approved.

This revised plan is intended to serve as a guideline for the region's solid waste reduction activities during the upcoming ten-year period. Tennessee Code Annotated §68-211-815 requires that it be consistent with the state solid waste plan, with the provisions of this part, with all other applicable provisions of law, and, with any regulation promulgated by the department. Any changes or updates in this plan must be identified and reported in the region's Annual Progress Report and the next Five-Year Update.

If you have comments, questions, or need our assistance, please contact me at the Division of Community Assistance, (615) 532-0082.

Sincerely,

Robert G. Knight
Solid Waste Assistance Programs

cc: The Honorable Wayne Odle, Decatur County Executive
Mr. Glenn Scott, Jr., Decatur County Solid Waste Manager
Mr. ~~John Austin~~^{Keanic Thomas}, Southwest Tennessee Development District
Mr. Mike Stooksberry, UT-CTAS
Mr. Vaughn Cassidy, EC, Jackson Environmental Assistance Center
Ms. Denise Montgomery, County Executive Office

20



**DECATUR COUNTY
SOLID WASTE PLANNING REGION**

**FIVE YEAR UPDATE TO
THE MUNICIPAL SOLID WASTE
REGION TEN YEAR PLAN**

JUNE 23, 2000

As required by:

The Solid Waste Management Act of 1991

T.C.A. 68-211-813(c), 68-211-814(a), and 68-211-815

**Prepared by;
Southwest Tennessee Development District
27 Conrad Dr., Suite 150
Jackson, TN 38305
(901) 668-7112**

Routing Page
Solid Waste Planning Region
5 - YR Update

Planning Region: Decatur County 20

Clerk

Note: Send one original copy of the report to the permanent file. If the planning region did not provide two copies of the report, then make a working copy and send the original to the permanent file.

1. Write in the name of the person completing this report Mr. John Austin SWTDD
a "cc" for all letters sent to the chairperson.
2. (may be attached as a separate list):
Was a list of board members provided? Yes No
*If yes, continue to question four and verify the term of each member is current.
If no, skip question and go directly to question.*
3. Was the term of each member current? Yes No
Continue to question.
4. See page 14:
Did the chairperson of the board sign and date the report? Yes No
Continue to question.
5. See page 14:
Did the county executive, (each local Government body) sign and date the report? Yes No
Continue to question.
6. Which reviewer was assigned to this report? Karen Bob Becky
Continue to question.
7. On what date was the report sent to the reviewer? _____
Continue to question.
8. What is the deadline for the review (i.e., 90 working days from received stamp)? 10/10/00
Attach routing page to the report and give it to the reviewer.

Note: The letter will be addressed to the chairperson. The cc list will include the County Executive, Development District Director, person who prepared the report, and the CTAS contact. Modify (with date, names, cc, etc.) and print the letter entitled "5YrUpdtlnmerg." and give letter to Linda Rigsby for Ron Graham's signature. After letter is signed, Linda copies the letter for the cc list and one for the file. Linda then mails the letters and sends a copy of the letter to Patty to be placed in the permanent file.

Reviewer

Date review is complete 11/28/01 Reviewer's initials BSM
Log-in completion date and give working copy of report to Bob. Leave original copy in the permanent file.

Decatur MSW Region

68-211-815. Municipal solid waste region plans - Contents.

	Ch ap ter
(a) Each plan and revised plan submitted by a municipal solid waste region pursuant to this part shall be consistent with the state solid waste plan, with the provisions of this part, with all other applicable provisions of law and with any regulation promulgated by the department.	
(b) At a minimum, each plan and revised plan submitted by a municipal solid waste region shall include the following:	
✓ (1) Demographic information;	2
✓ (2) A current system analysis of:	
✓ (A) Waste streams , including data concerning types and amounts generated;	
✓ (B) Collection capability , including data detailing the different types of collection systems and the populations and areas which receive and do not receive such services;	3
✓ (C) Disposal capability , including an analysis of the remaining life expectancy of landfills or other disposal facilities;	6
✓ (D) Costs , using a full-cost accounting model developed by the commissioner, including costs of collection, disposal, maintenance, contracts and other costs; and	2
✓ (E) Revenues , including cost reimbursement fees, appropriations and other revenue sources;	2, 3
✓ (3) Adoption of the uniform financial accounting system required by § 68-211-874;	2
✓ (4) Anticipated growth trends for the next ten-year period;	3
✓ (5) Anticipated waste capacity needs ;	6
✓ (6) Planned capacity assurance , including descriptions of planned or needed facilities ;	6
(7) A recycling plan , including a description of current public and private recycling efforts and planned efforts to enhance recycling within the county or region;	5
(8) A plan for the disposal of household hazardous wastes ;	7
(9) Adoption of uniform reporting requirements as required by this part;	
(10) A description of waste reduction activities designed to attain the twenty-five percent (25%) reduction required by § 68-211-861;	3
(11) A description of education initiatives aimed at businesses, industries, schools, citizens and others, which addresses recycling, waste reduction, collection and other goals of this part;	3, 8
✓ (12) An evaluation of multi-county solid waste disposal region options with an explanation of the reasons for adopting or failing to adopt a multi-county regional approach;	2
✓ (13) A timetable for implementation of the plan;	1
✓ (14) A description of the responsibilities of the various participating jurisdictions;	1, 3
✓ (15) A certification from the region's part 9 solid waste authority, if such an authority has been formed, or if no such authority has been formed, the county legislative body of each county in the region that they have reviewed and approved of the region's plan and/or revised plan ; and	10
(16) Any other information as the commissioner may deem relevant to the implementation of this part.	

[Acts 1991, ch. 451, § 14; T.C.A., § 68-31-815; Acts 1995, ch. 501, § 3; 1996, ch. 846, §§ 19-22.]

Region *Decatur*

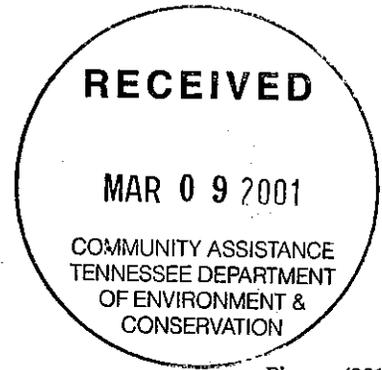
Date *11/28/00*

County of Decatur



OFFICE OF THE COUNTY EXECUTIVE

P.O. Box 488
Decaturville, TN 38329



Wayne Odle
County Executive

Phone: (901) 852-2131
Fax: (901) 852-2130

March 8, 2001

Mr. Robert G. Knight
State of Tennessee
Department of Environment & Conservation
Division of Community Assistance
L & C Tower 8th Floor
401 Church Street
Nashville, TN 37143-1533

Dear Mr. Knight:

The following is in response to your letter of February 20 asking for additional information to the Five-Year Update to the Decatur County MSW Planning Region's Ten-Year Solid Waste Plan.

- **Chapter 1-Summary**
The revised 10 year implementation schedule is enclosed.
- **Chapter 2-General Information**
A copy of Decatur County's Comprehensive Annual Financial Report for the Year ended June 30, 2000 is enclosed.
- **Chapter 7-Problem Wastes**
A Household Hazardous Waste Collection Event has been scheduled for September 8, 2001 at the Decatur County Fairgrounds. The county will take care of all advertising and promotion for this event

- **Chapter 8-Solid Waste Education**

The business and industrial community is included in the county wide mailing that promotes solid waste/litter reduction and recycling.

The Chamber of Commerce, which consists of many of the county business leaders, sponsors an annual "Clean Up the County" campaign in the spring. Part of the funding comes from our litter grant.

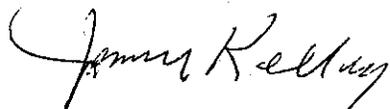
Business leaders are always included in the invitation to visit our local landfill when our students have their annual field day.

The mobile solid waste education exhibit will be set up at the Industry Expo planned for October of this year. This event will be held at the Fairgrounds Building.

Dave Bartholomew at the Environmental Assistance Center has agreed to speak to the Chamber about solid waste reduction in business.

If you need further information, please feel free to contact me.

Sincerely,



Jimmy Kelley, Chairman
Decatur County Municipal
Solid Waste Planning Region

Enclosures

cc: Frank Zerfoss
Southwest Tennessee Development District

educates the public through a variety of ways. The region utilizes a TDOT Litter Grant for education and litter pick-up. Three individuals associated with the county extension office and the library provide education materials and presentations to school children and senior citizens. Each school in the region also provides containers for recycling. The region has not submitted an education plan at this time.

The following table shows the implementation schedule covering the current and planned programs and facilities for the Decatur County Region. The majority of the existing programs will be maintained over the next ten years, as well as the addition of some programs.

IMPLEMENTATION SCHEDULE – DECATUR COUNTY

TASK	2000	2001	2002	2003	2004
Education programs concerning recycling	Yes	Yes	Yes	Yes	Yes
Establish alternatives for waste tires	No	No	Yes	Yes	Yes
Participate in the State Household Hazardous Waste Program	No	No	Yes	Yes	Yes
Diversion of construction debris to a Class III/IV landfill	No	Yes	Yes	Yes	Yes

TASK	2005	2006	2007	2008	2009
Education programs concerning recycling	Yes	Yes	Yes	Yes	Yes
Establish alternatives for waste tires	Yes	Yes	Yes	Yes	Yes
Participate in the State Household Hazardous Waste Program	Yes	Yes	Yes	Yes	Yes
Diversion of construction debris to a Class III/IV landfill	Yes	Yes	Yes	Yes	Yes



STATE OF TENNESSEE
DEPARTMENT OF ENVIRONMENT AND CONSERVATION
Division of Community Assistance
L & C Tower-8th Floor
401 Church Street
Nashville, TN 37243-1533

February 20, 2001

Mr. Jimmy Kelley, Chairman
Decatur County Municipal Solid Waste Planning Region 20
Rt. 2, Box 65
Decaturville, TN 38329

Dear Mr. Kelley:

Thank you for the additional information relative to the Five-Year Update to the Decatur County MSW Planning Region's Ten-Year Solid Waste Plan. Most of the questions in my letter of January 26 were answered; however, the following need additional information or further explanation:

✓ Chapter 1-Summary.

- The 10-year implementation schedule, which was to replace the 5-year schedule on page 5, failed to get included in your mailing. Please forward this revised schedule.

✓ Chapter 2-General Information.

- Decatur County's 10-year budget consistently shows expenditures considerably greater than revenues. Please provide this office with a copy of the county's audited financial statement for its fiscal year ending June 30, 2000.

✓ Chapter 7-Problem Wastes

- With regard to household hazardous waste (HHW), Decatur County is not presently scheduled for a HHW collection event in 2001. However, there are several dates available. For scheduling, contact Ms. Christina Treglia at (615) 532-9271 or Jonathan Hopkins at (615) 532-0281.

✓ Chapter 8-Solid Waste Education

- As an adjunct to the information that you provided on solid waste educational activities involving students and schools, please describe the region's solid waste education program directed at the business and industrial community.

I will appreciate your response by March 21, 2001. If you have any question, contact me at the Division of Community Assistance, (615) 532-0082.

Sincerely,

Robert G. Knight
Waste Reduction Section

cc: The Honorable Wayne Odle, Decatur County Executive
Mr. Glenn Scott, Jr., Decatur County Solid Waste Manager
Mr. John Austin, Southwest Tennessee Development District
Mr. Mike Stooksberry, UT-CTAS
Mr. Vaughn Cassidy, EC, Jackson Environmental Assistance Center
Ms. Denise Montgomery, County Executive Office

County of Decatur



OFFICE OF THE COUNTY EXECUTIVE
P.O. Box 488
Decaturville, TN 38329



Phone: (901) 852-2130
Fax: (901) 852-2130

Wayne Odle
County Executive

January 26, 2001

Mr. Robert Knight
Division of Community Assistance
L & C Tower, 8th Floor
401 Church Street
Nashville, TN 37243-1533

RE: Decatur County 5-Year Update Response to Comments

Dear Mr. Knight:

Please find enclosed the response to comments on the Decatur County 5-Year Update. The state's comments are in bold type.

- ✗ **The implementation schedule on page 5 must cover the full ten years of the plan.**

Please replace the enclosed changes of page 5 in the original plan. This page reflects the implementation schedule over the next ten years.

- ✓ **MSW planning board members are appointed for six (6) years with terms staggered so that approximately one-third of the board terms expires every two years.**

Enclosed is a copy of the changes made to the planning board members. These changes should comply with the law concerning staggered and six-year terms.

- ✓ **Provide MSW planning board chair's name, address, telephone number and job title.**

The Decatur County Solid Waste board chairman is: Jimmy Kelley, 1988 Highway 100 West, Decaturville, TN 38329, (901) 852-4272

- ✓ • **After July 1, 1994, in those counties with a population of less than two hundred thousand (200,000), appointments to the regional solid waste planning board shall be made so that rural landowners shall have representation on the board, and by December 31, 1998, at least thirty percent (30%) of the board shall consist of members who own at least fifty percent (50%) interest in land eligible for classification as agricultural, forest or open space land under terms of the Agricultural, Forest and Open Space Land Act of 1976, as amended.**

The Decatur County Planning board meets the following requirements of the law.

- X • **Decatur County's 10-year budget consistently shows expenditures considerably greater than revenues. Provide information on funding source(s) for offsetting this deficit.**

Decatur County maintains a fund balance which covers the difference in revenues and expenditures.

what is fund bal.? Copy ^{attached} #15 for Jan 30, 2000

- ✓ • **Explain the region's estimation of 50 tons per industry average for source reduction.**

This amount is based on information gathered during completion of the 1999 annual progress report. Decatur County currently has 29 industries. Some of these industries do little or no source reduction. However, other industries do a great deal of source reduction. This amount is based solely on the total number of reduction reported in the progress reported divided by the number of industries.

- ✓ • **Please elaborate on the region's planned waste reduction activities designed to reach and maintain the 25% reduction goal.**

The county's plan to address this is discussed in Chapter 3, Question 11. Please refer to this question for clarification.

- **Please expand on the region's plans to enhance recycling.**

Through the TDOT litter grant, countywide mailings are sent to residents about the problems associated with litter. With these mailings the residents are encouraged to participate in recycling. These mailings inform the residents about what recyclables are accepted at each convenience center. Information concerning white goods is also included in these mailings.

The county has introduced a program where all county office recycles their cardboard, paper and aluminum cans.

- **Explain the region's plans for collection of household hazardous wastes.**

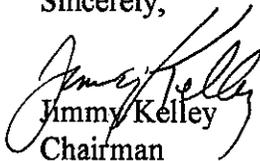
The county has not participated in the state-sponsored event over the last few years. However, plans for a Household Hazardous Waste Day are planned for the spring of 2001.

- **Provide a description of educational activities aimed at business, industry, schools communities, etc., which address waste reduction education.**

The county conducts a 4th grade field trip to the landfill. During this trip, the children are introduced to workings of the landfill and then introduced to the benefits of recycling and how their efforts can save landfill space.

The county librarian provides a recycling and litter prevention program for all elementary school children. The county library has also purchased books on the benefits of recycling.

Sincerely,


Jimmy Kelley
Chairman

In order to comply with TCA 68-211-812, the terms of service for the Decatur County Solid Waste Regional Planning Board must be as follows:

**Decatur County Solid Waste
Regional Planning Board**

6 Year Terms--Expire 2003

Barney Blasingim, Jr.
2266 Bob's Landing Road
Bath Springs, TN 38311
901-549-9414
Appointed: 1-27-1997
Term Expires: 1-27-2003

Randa Brasher
Box 283 Barber Street
Decaturville, TN 38329
901-852-4462
Appointed: 1-27-1997
Term Expires: 1-27-2003

6 Year Terms--Expire 2005

City of Parsons
Bobby Rainey
158 Buckner
Parsons, TN 38363
901-847-2854
Appointed: 4-24-2000
Term Expires: 4-26-2005

City of Scotts Hill
Wession Reeves
375 Peace Chapel Rd
Scotts Hill, TN 38374
901-549-9788
Appointed: 10-25-2000
Term Expires: 10-25-2005

City of Decaturville
Melvin Taylor
212 Dogwood Drive
Decaturville, TN 38329
901-852-4222
Appointed: 1-18-1999
Term Expires: 1-18-2005

**The following 2 members are currently serving 2 year terms which will expire
January 16, 2001. These are to be changed to:
6 Year Terms-- Expire January 16, 2007**

Jimmy Kelley, Chairman
P.O. Box 65
Decaturville, TN 38329
901-852-4274
Appointed: 1-16-1999
Current Term Expires: 1-16-2001

Frank Martin
83 Ed Renfroe Circle
Bath Springs, TN 38311
901-549-9125
Appointed: 1-16-1999
Current Term Expires: 1-16-2001

Corrected Term Expires: 1-16-2007

Corrected Term Expires: 1-16-2007

Revised December 18, 2000



STATE OF TENNESSEE
DEPARTMENT OF ENVIRONMENT AND CONSERVATION

Division of Community Assistance
401 Church Street, 8th Floor
Nashville, TN 37243-1533

July 12, 2000

Mr. Jimmy Kelley, Chairman
Decatur County Municipal SW Planning Region
Rt. 2 Box 65
Decaturville, TN 38329

RE: Five-year Update to Ten-year Solid Waste Plan
Decatur County Municipal SW Planning Region

Dear Mr. Kelley:

Thank you for your timely submission of the Decatur County Municipal SW Planning Region Region Update Plan. We received your plan on 7/10/2000. Division staff will complete the review within the next 90 days as required by The Solid Waste Act of 1991.

If you need additional information or have further questions, please contact Karen Grubbs at 615-532-0463.

Sincerely,

Ron Graham

Ron Graham
Director

RG:klg

C: The Honorable Wayne Odle, Decatur County Executive
Mr. Glenn Scott, Jr., Decatur County Solid Waste Manager
Mr. John Austin, (SWM), Southwest TN Development District
Mr. Mike Stooksberry, SW Management Consultant, CTAS
Mr. Rudy Collins, Manager, Jackson Environmental Assistance Center



27 Conrad Drive
Suite 150
Jackson, Tennessee 38305-2850
901-668-7112
901-668-8421
swtdd@aeneas.net

Evelyn C. Robertson, Jr., Executive Director

Joe W. Barker, Chairman

Dennis Ray McDaniel, Vice Chairman

Charles H. Farmer, Secretary-Treasurer

CHESTER DECATUR HARDEMAN HAROIN HAYWOOD HENDERSON MADISON MCNAIRY

July 6, 2000

Ron Graham
TDEC
Division of Community Assistance
8th Floor, L & C Tower
401 Church Street
Nashville, TN 37243

RE: Decatur County Five-Year Update to the Ten-Year Solid Waste Plan

Dear Mr. Graham:

Please find enclosed two (2) copies of the Five-Year Update for the Decatur County Planning Region. If you should have any questions concerning this report, please give me a call at (901) 668-6408.

Thank you.

Sincerely,

A handwritten signature in cursive script that reads "John Austin".

John Austin
Solid Waste Planner

Enclosures

CC: The Honorable Wayne Odle, Decatur County Executive



STATE OF TENNESSEE
DEPARTMENT OF ENVIRONMENT AND CONSERVATION
Division of Community Assistance
L & C Tower-8th Floor
401 Church Street
Nashville, TN 37243-1533

November 29, 2000

Mr. Jimmy Kelley, Chairman
Decatur County Municipal Solid Waste Planning Region
Rt. 2, Box 65
Decaturville, TN 38329

Dear Mr. Kelley:

The ~~Five-Year Update~~ to the Decatur County MSW Region's Solid Waste Plan has been reviewed and, while most of the information provided is complete and adequate, there are some items requiring additional information or clarification. The following comments are based upon this review and other relevant documents and requirements:

Chapter 1-Summary.

- **The implementation schedule on page 5 must cover the full ten years of the plan.**

Chapter 2-General Information.

- **MSW planning board members are appointed for six (6) years with terms staggered so that approximately one-third of the board terms expires every two years.**
- **Provide MSW planning board chair's name, address, telephone number and job title.**
- **After July 1, 1994, in those counties with a population of less than two hundred thousand (200,000), appointments to the regional solid waste planning board shall be made so that rural landowners shall have representation on the board, and by December 31, 1998, at least thirty percent (30%) of the board shall consist of members who own at least a fifty percent (50%) interest in land eligible for classification as agricultural, forest or open space land under terms of the Agricultural, Forest and Open Space Land Act of 1976, as amended.**
- **Decatur County's 10-year budget consistently shows expenditures considerably greater than revenues. Provide information on funding source(s) for offsetting this deficit.**

Chapter 3.4.1-Waste Stream

- **Explain the region's estimation of 50 tons per industry average for source reduction.**

Mr. Jimmy Kelley
November 29, 2000
Page 2

- **Please elaborate on the region's planned waste reduction activities designed to reach and maintain the 25% reduction goal.**

Chapter 5.3- Recycling

- **Please expand on the region's plans to enhance recycling.**

Chapter 7-Problem Wastes

- **Explain the region's plans for collection of household hazardous wastes.**

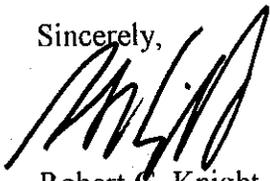
Chapter 8-Solid Waste Education

- **Provide a description of educational activities aimed at business, industry, schools, communities, etc., which address waste reduction education.**

Please consider that, in addition to the comments included here, other information may be necessary in preparing a meaningful update to the region's solid waste plan. Feel free to include all information that you feel best describes the region.

Response to these comments should reach this office by January 29, 2001. If you have questions or need assistance, contact the Division of Community Assistance at (615) 532-0082.

Sincerely,



Robert G. Knight
Waste Reduction Section

cc: The Honorable Wayne Odle, Decatur County Executive
Mr. Glenn Scott, Jr., Decatur County Solid Waste Manager
Mr. John Austin, Southwest Tennessee Development District
Mr. Mike Stooksberry, UT-CTAS
Mr. Vaughn Cassidy, EC, Jackson Environmental Assistance Center
Ms. Denise Montgomery, County Executive Office

**DECATUR COUNTY
SOLID WASTE PLANNING REGION**

**FIVE YEAR UPDATE TO
THE MUNICIPAL SOLID WASTE
REGION TEN YEAR PLAN**

JUNE 23, 2000

As required by:

The Solid Waste Management Act of 1991

T.C.A. 68-211-813(c), 68-211-814(a), and 68-211-815

**Prepared by;
Southwest Tennessee Development District
27 Conrad Dr., Suite 150
Jackson, TN 38305
(901) 668-7112**

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APPENDIX B	RESOLUTION FORMING DECATUR COUNTY SOLID WASTE REGION
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CHAPTER 1: SUMMARY

The Decatur County Solid Waste Planning Region is a single county region located in the West Tennessee region. The region consists of Decatur County and the municipalities of Decaturville, Parsons and Scotts Hill. The county covers 334 square miles and is bound on the east and south by the Tennessee River. Henderson County is on the western border of the County and Benton County is to the north. The county is bisected by Highway 412 that runs east and west through the center of Parsons and is bisected north and south by Highway 69. The major land uses are agriculture and forest-related.

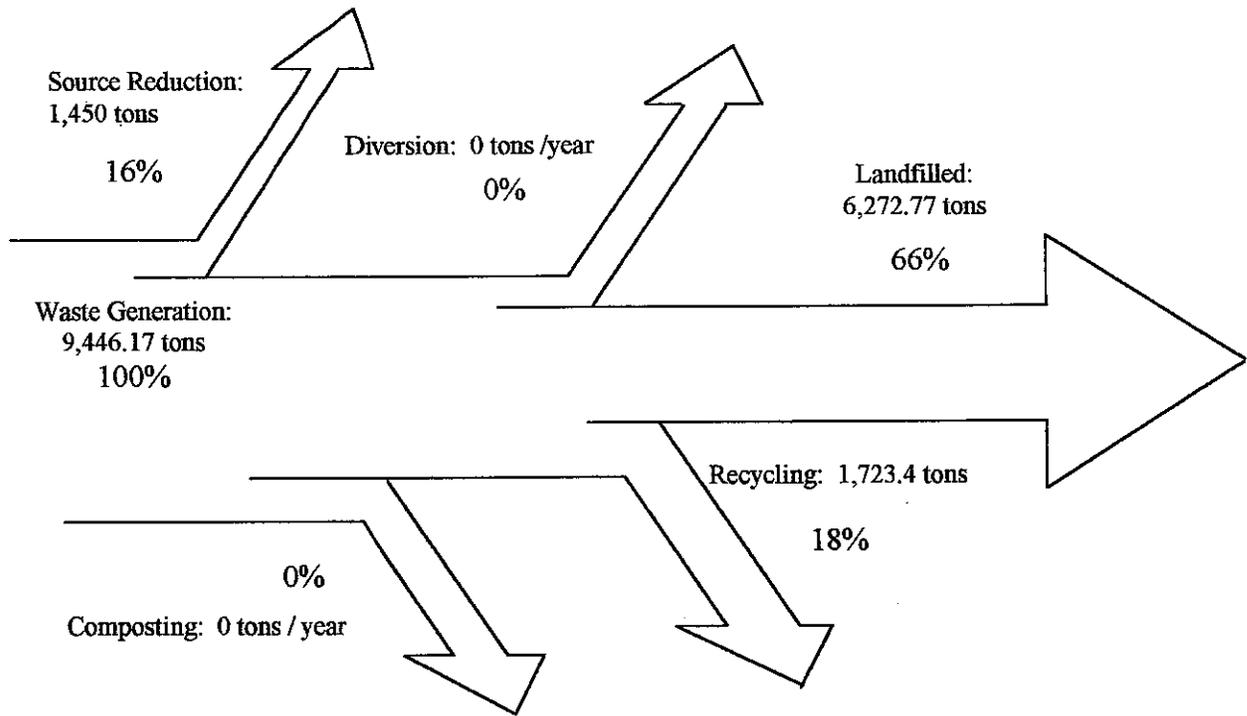
The Decatur Region has a Solid Waste Board that has seven (7) voting members. These members represent the county and the three (3) municipalities within the region. The board meets on a quarterly basis to discuss concerns and issues regarding the current waste system. The board is responsible for approving or disapproving any solid waste facility.

The county residents do not pay a fee for solid waste disposal. However, the City of Parsons charges \$2.00/month for residential pickup and \$10.00/month for commercial. The City of Scotts Hill charges \$4.00/month for residential pickup. The City of Parsons bills customers through monthly utility bills. Scotts Hill's fee is collected through monthly water bills.

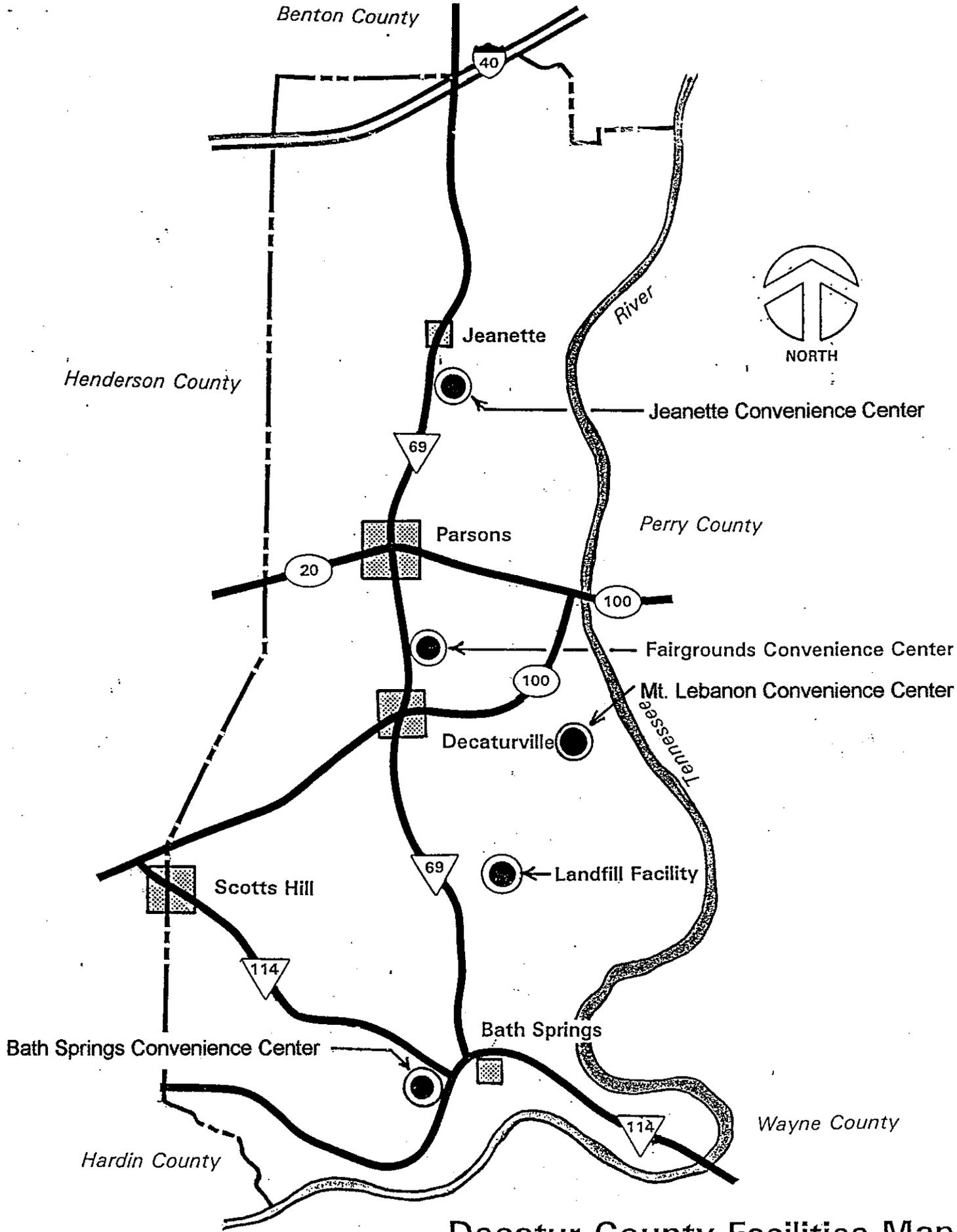
The municipal solid waste produced in the county is collected through a network of four (4) convenience centers located around the county. The residents of Decaturville, Parsons and Scotts Hill waste is collected by door to door pickup within the city limits of each municipality. Expenditures for the county convenience centers are met through the county solid waste budget as well as The State TDOT Litter Grant. The municipalities' expenditures are met through either revenue from collection or through appropriated funds.

For the calendar year of 1999, 6,272.77 tons of waste was disposed of in a Class I landfill. The region reported 1,723.4 tons of recycling in the 1999 Annual Progress Report. The total generated waste stream was estimated at 9,446.17. This tonnage consists of source reduction, recycling and Class I waste. Some of the major contributors to the waste stream are Decatur

Decatur County Proportional Flow Diagram



$$\frac{3173.40}{9446.17} \div 3173.40 = 33.59\%$$



Decatur County Facilities Map

County Schools, Kolpak Manufacturing, Decatur County Hospital, Decatur County Manor and Westwood Health Care Center. The residential waste makes up the majority of the waste stream.

The recycling program within the region consists of public drop-off points located around the county and can be used by any citizen of the county. These drop-off locations also serve as convenience centers for municipal solid waste. These centers accept cardboard, aluminum cans and used oil. In the 1999 Progress Report, approximately 20 tons of used oil, 1 ton of aluminum cans and 52.25 tons of cardboard were collected through the centers. Various industries such as Kaddis Manufacturing, Kolpak, Decaturville Metals, Wellington Home Products and McCall Refrigeration have in-house recycling programs. Two private entities, Shavers Market and Millard Cato, provide recycling for white goods, aluminum cans, metals and mixed paper. These programs which recycle or re-use mainly metals and cardboard help to meet the 25% waste reduction goal. The region uses the Tennessee Department of Transportation Litter Grant to help educate the public about litter prevention and recycling.

The disposal in the region is provided by one landfill, Waste Services of Decatur Landfill. This landfill also serves seven other counties in the area. The disposal needs seem to be adequate at the time. The county residents use the convenience centers at no cost to them and the residents in the three municipalities receive collection and disposal at a nominal fee. The region does not project any major changes in disposal needs over the next ten years.

The problem wastes in the region consist of waste tires, oil and other automotive fluids. Each convenience center has containers for the used oil and automotive fluids. For waste tires, the region is currently under State Option 1 where the tires are collected at the landfill. The tires are then shredded and landfilled. Over the next few years, the county will pursue other alternatives for waste tires due to the future landfill ban. The region does not have problems with waste tire dumping. The region has not participated in the State's Household Hazardous Waste event, but plans to participate once awareness grows throughout the region.

The region educates the public through a variety of ways. The region utilizes a TDOT Litter Grant for education and litter pick-up. Three individuals associated with the county extension office and the library provide education materials and presentations to school children and senior citizens. Each school in the region also provides containers for recycling. The region has not submitted an education plan at this time.

The following table shows the implementation schedule covering the current and planned programs and facilities for the Decatur County Region. The majority of the existing programs will be maintained over the next ten years, as well as the addition of some programs.

IMPLEMENTATION SCHEDULE – DECATUR COUNTY

TASK	2000	2001	2002	2003	2004	2005
Education programs concerning recycling	Yes	Yes	Yes	Yes	Yes	Yes
Establish alternatives for waste tires	No	No	Yes	Yes	Yes	Yes
Participate in the State Household Hazardous Waste Program	No	No	Yes	Yes	Yes	Yes
Diversion of construction debris to a Class III/IV landfill	No	Yes	Yes	Yes	Yes	Yes

CHAPTER 2: GENERAL INFORMATION ABOUT THE REGION

1. *Identify the Region by name, and list counties and municipalities that comprise the Region.*

The Decatur County Solid Waste Planning Region consists of Decatur County and the municipalities of Scotts Hill, Decaturville and Parsons.

2. *Total Population of Region (list by county; provide source of information and year)*

The total population in the region is 10,807.

(Source: 1999 Solid Waste Needs Assessments)

3. *Provide a complete list of Regional Solid Waste Board members and their term expiration dates. Top the list by stating how many members are on the board (set by the original Regional formation resolution) and whom they represent. Then include a current list of Regional board members (and any vacant positions), term of office and expiration for each, whether appointed by a county executive or mayor (and name the jurisdiction represented), whether confirmed by a county commission, or city council, and the year confirmed. Identify the chairman.*

There are 7 members on the Solid Waste Board

1. Jimmy Kelley (Chairman, Term 1/16/99 – 1/16/2001, appointed by county executive and confirmed by county commission)
2. Joe Tomblin (Term 10/25/99 – 10/25/05, appointed by mayor and confirmed by City of Scotts Hill)
3. Barney Blasingim (Term 1/27/97 – 1/27/01, appointed by county executive and confirmed by county commission)
4. Bobby Rainey (Term 4/24/00 – 4/24/05), appointed by mayor and confirmed by City of Parsons)
5. Randa Brasher (Term 1/27/97 – 1/27/01, appointed by county executive and confirmed by county commission)
6. Frank Martin (Term 1/16/99 – 1/16/01, appointed by county executive and confirmed by county commission)
7. Melvin Taylor (Term 1/18/99 – 1/18/05, appointed by mayor and confirmed by City of Decaturville)

2-11
4-11
5-11
6-11
7-11

4. A. Has the Region formed a Part 9 Solid Waste Authority?

No

B. Has the Region dissolved a Part 9 Solid Waste Authority? If yes, please describe.

No

5. Please list three contacts for solid waste information for your Region.

Contact Name	Phone Number
Glen Scott, Jr. Solid Waste Director Decatur County Courthouse P.O. Box 488 Decaturville, TN 38329	(901) 852-4822
Wayne Odle County Executive Decatur County Courthouse P.O. Box 488 Decaturville, TN 38329	(901) 852-2131
Debra Livingston Administrative Assistant Decatur County Courthouse P.O. Box 488 Decaturville, TN 38329	(901) 852-2131

6. Briefly describe the activities and workings of the Region's Solid Waste Board and/or Part 9 Authority Board if one exists. Describe the Board meeting schedule, involvement with concerned entities in planning decisions, process for addressing public, and timeliness of submittal of Annual Progress Reports and Solid Waste Plans. In addition to planning, does the Board meet its responsibilities with regard to permit review?

The Decatur County Solid Waste Planning Region meets on a quarterly basis to discuss issues and concerns regarding the current waste system, as well as reviewing and approving annual progress reports and plan updates. The board is comprised of four (4) members representing the county and one (1) member representing each municipality. The public is invited to attend any solid waste board meeting and encouraged to comment if requested.

As for permit review, the board and the county commission review any permits. The Solid Waste Planning Board is responsible for approving or disapproving the permitting of any solid waste facility.

7. *Describe the Region's rationale for formation (its decision to be either single or multi-county). Is the current structure satisfactory?*

Decatur County first approached Chester, Hardin, McNairy and Wayne counties about forming as a planning region in mid-1992. The other four counties decided to form the Shiloh Planning Region. As a result, Decatur County chose to form a single county planning region. Currently, this structure appears satisfactory.

8. *List all municipalities in the Region that have door to door collection service. Include county and municipal population.*

City/Town Name	County	1998 Population
Decaturville	Decatur	1,000
Parsons	Decatur	2,600
Scotts Hill	Decatur	700

9. *Describe the Region, generally, geographically, and demographically.*

Decatur County covers 334 square miles and is bounded on the east and south by the Tennessee River. Henderson County is on the western border of the county and Benton County is to the north. The county is bisected by Highway 412 that runs east and west through the center of Parsons and is bisected north and south by Highway 69. A portion of Interstate 40 runs through the northern section of the county. The major land uses in the county are agriculture and forest-related. Industry in the county is associated primarily with light manufacturing.

10. *Does the Region (or Part 9 Authority, city or other jurisdiction within) charge a fee for solid waste services? If yes, please identify each SW fee, when it was instituted and by what legal authority, what jurisdiction collects it, by what means it is collected, how much, and how often.*

The cities of Parsons and Scotts Hill charge a fee for solid waste services. The City of Parsons charges its residents \$2.00/month residential and \$10.00/month for commercial. This fee is included in the monthly utility bills. This fee was instituted and approved by the city council on April 23, 1991. The City of Scotts Hill charges \$4.00/month for

residential pickup; and the fee is collected through monthly water bills. The fee was instituted in 1981 when residential collection began.

11. *Describe the costs and revenues involved in public funding for solid waste programs and expenses in the Region. Be sure to include capital cost considerations, staffing requirements, and operating expenses. It may be best to go jurisdiction by jurisdiction (cities, counties, Part 9 authorities). Is the current system satisfactory? Are revenues meeting costs? What new expenses and/or new fees or revenues are needed or anticipated?*

The municipal solid waste in Decatur County is collected through a setup of four (4) convenience centers located around the county. These centers as well as vehicles, employees and other operating expenses are all funded through the county solid waste budget. The county also utilizes the State of Tennessee Litter Grant Program for roadside litter pickup and litter education. These funds are administered through the county executive's office and are in accordance with all regulations set forth in the contract for litter education. The municipalities within the county provide door-to-door collection and their expenses are met by the residents of each municipality. The solid waste revenues for the county and all municipalities within the county help meet expenditures and no new major expenditures are expected.

12. *The Solid Waste Management Act states that each city, county, or Part 9 solid waste authority in the Region shall use uniform financial accounting methods and account for solid waste activities with a named designated special revenue or enterprise fund (for publicly owned landfills or incinerators) [T.C.A. 68-211-874(a)]. Do all the relevant jurisdictions in the Region meet with this requirement?*

Yes

13. *Include a proposed 10-year solid waste budget for the Region.*

The proposed budget takes into consideration population growth and other financial factors in determining each line item. For a complete proposed budget, please refer to Appendix A.

14. List the contacts in the Region for information regarding solid waste budgets.

Debra Livingston Administrative Assistant Decatur County Courthouse P.O. Box 488 Decaturville, TN 38329-0488 (901) 852-2131	Wayne Odle County Executive Decatur County Courthouse P.O. Box 488 Decaturville, TN 38329-0488 (901) 852-2131
--	--

CHAPTER 3: WASTE STREAM

1. For the most recent calendar year, how many tons of solid waste were generated within the Region and disposed of in Class I landfills or incinerators located in or out of the Region? Please "show your work" by providing a breakdown of tonnages and sources of information. **Note: Regional annual progress reports ask a similar question and the answers should be consistent.**

1999 Calendar Year

6,272.77 tons

This amount came from the records at the Waste Services of Decatur Landfill.

2. Estimate the percentages of the tons reported in #1 above using the following categories:

Solid Waste Category	1999 Tonnage	Percent of Solid Waste
Residential	2,509.11 tons	40%
Commercial	940.92 tons	15%
Industrial	1,254.55 tons	20%
Institutional	1,254.55 tons	20%
Other	313.64 tons	5%
Total	6,272.77 tons	100%

3. Estimate the percentage of the tons reported in #1 above using these categories:

Yard Waste	62.73 tons	1%
Construction/Demolition Waste (Class IV)	125.46 tons	2%
Tires	501.82 tons	8%
Recyclables	1,254.55 tons	20%
White Goods	67.23 tons	1%
Regular Municipal Solid Waste	4,265.48 tons	68%
Total	6,272.77 tons	100%

4. To calculate the Total Generated waste stream (for the most recent calendar year), first estimate tons annually reduced or diverted within the Region. Consider

1. *Source Reduction (especially industrial practices)*

Source reduction is estimated on the number of industries in the county using an average reduction of 50 tons per industry. The total source reduction is 1,450 tons.

2. *Recycling (include composting)*

Decatur County reported 1,723.4 tons in the Annual Progress Report for 1999 calendar year.

3. *Diversion (to Class III/IV landfills)*

Decatur County does not utilize a Class III/IV landfill for diversion.

4. *Unmanaged waste (burned in backyards, illegal dumps, ditches)*

This amount is minimal and records are not maintained on illegal dumps.

Then add these four items to tons reported in #1 above (regarding the disposed waste stream). Again, these should be products of the waste stream generated only within the Region (no imports) regardless of whether they are reused or disposed.

Total Generated waste stream for the Region consists of tons estimated in #1 plus the estimates for the four items mentioned above.

9,446.17 tons is the total estimated waste stream.

Estimate each of the four items as a percentage of the total generated waste stream. Remember to calculate using similar units (tons). Make a waste flow diagram illustrating your estimates. Use the Example Proportional Flow Diagram shown in Chapter 1.

1. *Source reduction (as a percentage of the Total Generated waste stream for the Region) 15.4%*

2. *Recycling (as a percentage of the Total Generated waste stream for the Region)*

18.2%

3. *Diversion (as a percentage of the Total Generated waste stream for the Region)*

0%

4. *Unmanaged waste (as a percentage of the Total Generated waste stream for the Region)*

0%

A waste flow diagram is included in Chapter 1.

Discuss your reasons for making the estimates in all four cases above. Make specific mention of programs or facilities that would account for the estimate.

The number for the source reduction was an estimate of number of industries and an average amount of source reduction. The amount of recyclables was collected from information in the 1999 Annual Progress Report.

5. *Discuss any recent demographic trends that may affect waste disposal and generation figures in the Region. Are large groups of people moving into or out of the area for any special reason?*

Decatur County is rural in nature and has not experience a great deal of growth over the last five years. However, if any large industries were to leave or relocate to the area, the waste stream could be affected. Currently, no large groups are moving into or out of the county. The county does experience some increase in the solid waste stream during the summer months due to the county's proximity to the Tennessee River.

6. *Discuss the economic condition of the Region. Who are major employers? Is the unemployment rate high or low? What economic factors could affect the content and volume of the waste stream and waste reduction efforts in the Region?*

The overall economic condition of the county is marginal. There are a few large industries within the county and the increase in recreation during the summer helps the economic condition of the county. The major employers are Kolpak Manufacturing, Kaddis Manufacturing and Fasco Motor Division. A large decrease in summer recreation or major employers leaving or entering the region could greatly affect the solid waste stream. If certain industries that have a progressive recycling program were to leave the region, the waste reduction and recycling numbers would see negative changes.

7. *Please list the top five contributors to the overall waste stream generated in the Region AND DISPOSED IN CLASS I LANDFILLS OR INCINERATORS (reported in #1 of this chapter). This list should be an estimate based on local inquiry and landfill records. Bear in mind that often more than one disposal facility (either in or out of the county) serves the Region. The list may include major industries, prisons, colleges, major medical facilities, airports, or other institutions. For urban areas, it may be necessary to list more than five to give a full view of the county situation. Provide the following information on each contributor listed:*

Major Contributors to the Region's Waste Disposal

1. **Contributor's Name:** Decatur County Schools
Contact Name and Phone Number: Board of Education (901) 852-2391
Waste Types: Mixed Residential
Estimated amount disposed of in any Class I Landfill or Incinerator during the 1998 calendar year: 630 tons

- 2. Contributor's Name:** Kolpak Manufacturing
Contact Name and Phone Number: Larry Gothard (901) 847-9011
Waste Types: Mixed Industrial
Estimated amount disposed of in any Class I Landfill or Incinerator during the 1998 calendar year: 315 tons
- 3. Contributor's Name:** Decatur County Hospital
Contact Name and Phone Number: (901) 847-3031
Waste Types: Mixed Commercial
Estimated amount disposed of in any Class I Landfill or Incinerator during the 1998 calendar year: 250 tons
- 4. Contributor's Name:** Decatur County Manor
Contact Name and Phone Number: (901) 847-6371
Waste Types: Mixed Residential
Estimated amount disposed of in any Class I Landfill or Incinerator during the 1998 calendar year: 125 tons
- 5. Contributor's Name:** Westwood Health Care Center
Contact Name and Phone Number: (901) 852-3591
Waste Types: Mixed Residential
Estimated amount disposed of in any Class I Landfill or Incinerator during the 1998 calendar year: 125 tons

8. Do jurisdictions in the Region have clean up and litter prevention programs in place such as litter grant programs? If yes, please describe the program or programs briefly and list the contacts you have with the programs

Yes.

Decatur County has a litter grant program funded through the Department of Transportation. This grant is used for roadside litter pickup, public education and employee salaries. The program contact is Denise Montgomery and she can be reached at (901) 852-2131. The Decatur County Chamber of Commerce also sponsors a clean-up campaign during the month of March. The county helps fund a portion of this program.

- 10. q. Legislation passed by the General Assembly in 1999 adds consideration of an "economic growth adjustment formula" analysis for reporting solid waste disposal figures and progress toward the 25% waste reduction and diversion goal from year to year. The economic growth formula would include factors like growth rate, employment rates, and taxable transactions in the Region, in addition to population changes. Does the Region perceive that this option would express progress on the State's 25% waste reduction goal in a more equitable fashion (a more fair representation of the Region's actual progress)? Explain your answer.*

Since the Decatur County region has not experienced much growth nor does the region have an abundant amount of taxable transactions, the economic growth formula will most likely not help the region meet its 25% waste reduction goal. The region has seen preliminary figures using both the "economic growth adjustment formula" and the "base year formula." The waste reduction percentage for the region was identical using both formulas. Therefore, the region feels this new formula will not express progress for the Decatur County Region.

- 10. Use of a new base year (1995) and new goal year (2003) to achieve the 25% waste reduction and diversion goal are also in the 1999 legislation. Regions may provide documentation to adjust their 1995 base year figures for progress already made in ongoing reduction programs. Explain how the proposed base year change might affect your Region.*

The proposed change will probably not help the Decatur Region. The region disposed of more waste in 1989 than in 1995; and the region did not receive additional credit for recycling and diversion programs.

11. *List each county, city, or Part 9 Authority in the Region. Discuss current reduction or diversion programs sponsored by each and the success level enjoyed by the current programs. Be sure to include information about how and to what extent programs are funded or generate revenues. If the jurisdiction has a drop off program, tell about what types of materials are collected and how much. Be sure and detail any yard waste or composting programs as the Department intends to give additional emphasis to these programs in the future. List proposed programs and discuss ten year trends and needs. Discuss how the jurisdictions in the Region work together. Describe education programs and opportunities in each jurisdiction and encouragement that the commercial and industrial sectors receive from these jurisdictions. These jurisdiction-by-jurisdiction descriptions should cover all the topics listed here plus any other that would fully explain efforts in the given jurisdiction*

The Planning Region consists of Decatur County and the cities of Decaturville, Parsons and Scotts Hill. The county and not the individual municipalities sponsor the waste reduction programs within the region.

The recycling program within the region consists of public drop-off points located around the county and can be used by any citizen of the county. These drop-off locations also serve as convenience centers for municipal solid waste. These centers accept cardboard aluminum cans and used oil. In the 1999 Progress Report, approximately 20 tons of used oil, 1 ton of aluminum cans and 52.25 tons of cardboard were collected through the centers. Various industries such as Kaddis Manufacturing, Kolpak, Decaturville Metals, Wellington Home Products and McCall Refrigeration have in-house recycling programs. These programs which recycle or re-use mainly metals and cardboard help to meet the 25% waste reduction goal. The schools in the region provide drop-off points for paper and aluminum cans. The region uses the Tennessee Department of Transportation Litter Grant to help educate the public about litter prevention and recycling.

Over the next ten years, the Decatur County Region will continue to increase both recycling and education efforts to help meet the State goal. The region feels the only way to meet the 25% reduction goal will be to increase education and the revenue for recycling programs.

CHAPTER 4: COLLECTION AND TRANSPORTATION

1. *List collection services available in the Region (in the county or counties and cities within) and basic information regarding the services. The table heading below provides an example of how the information could be shown.*

Service	Available to	Paid for by	Description
Door-Door Collection	City of Parsons residents	Individual customers	Pickup within the city limits
Door-Door Collection	City of Decaturville residents	Individual customers	Pickup within the city limits
Door-Door Collection	City of Scotts Hill residents	Individual customers	Pickup within the city limits
Convenience Centers	Decatur County residents	Local taxes	4 sites positioned throughout the county

2. *Describe how each county in the Region meets the Collection Assurance requirements mandated in the Solid Waste Management Act of 1991 (T.C.A. 68-211-851). See Appendix B-8 for a fact sheet regarding minimum collection requirements.*

The county meets the collection requirements with a combination of convenience centers and the door-to-door pickup offered to residents of the three (3) municipalities in the county.

3. *Based on the information available and your experience working in the county, discuss collection needs in the Region, and trends anticipated over the next ten years.*

Since the region is currently meeting the 90% collection requirement of the state, the collection needs are adequate. Since the county does not expect substantial growth over the next ten years, there are no major collection needs expected.

CHAPTER 5: RECYCLING

1. *Does the Region (or county, city or Part 9 Authority within) have a recycling or waste reduction coordinator? If yes, please provide the following information:*

Name: Glen Scott, Jr.
Title/Employer: Solid Waste Director/Decatur County
Phone: (901) 852-4822
Address: P.O. Box 488, Decaturville, TN 38329-0488

2. *List the waste reduction programs in the Region.*

For each recycling program, please provide the following information:

Program Name: Highway Department
Contact: David Keeton
Phone Number: (901) 825-2511
Address: 160 Luna Street, Decaturville, TN 38329
Items accepted: Used oil
Program Description: Public

Program Name: Decatur County Solid Waste Department
Contact: Glen Scott, Jr.
Phone Number: (901) 852-4822
Address: P.O. Box 488, Decaturville, TN 38329
Items accepted: cardboard, used oil, aluminum cans
Program Description: Public drop-off

Program Name: Millard Cato
Contact:
Phone Number: (901) 549-2289
Address: 231 Hughes, Scotts Hill, TN 38374
Items accepted: white goods, aluminum cans, metals
Program Description: Private drop-off

Program Name: Shavers Market
Contact:
Phone Number: (901) 847-2513
Address: 2121 Hwy 641 South, Parsons, TN 38363
Items accepted: Mixed paper
Program Description: Private Drop-off

Program Name: Kaddis Manufacturing
Contact: James E. Wood
Phone Number: (901) 847-3721
Address: 639 s. Florida Ave., Parsons, TN 38363
Items accepted: Metals
Program Description: Private

Program Name: Kolpak Manufacturing
Contact: Teresa Mitchell
Phone Number: (901) 847-5327
Address: Highway 641 North, Parsons, TN 38363
Items accepted: Metals
Program Description: Private

Program Name: Decaturville Metals
Contact: Steve Lowry
Phone Number: (901) 852-4610
Address: 30 South Industrial Park, Decaturville, TN 38329
Items accepted: Metals, used oil and mixed paper
Program Description: Private

Program Name: Wellington Home Products
Contact: Richard Amason
Phone Number: (901) 847-3551
Address: 535 Tennessee Ave., Parsons, TN 38363
Items accepted: Cardboard
Program Description: Private

Program Name: McCall Refrigeration
Contact: Joe Carreas
Phone Number: (901) 847-5470
Address: 81 W. Holly Street Ext., Parsons, TN 38363
Items accepted: Cardboard, Metals and used oil
Program Description: Private

3. *Based on the information available and your experience working in the county, please describe progress and setbacks in recycling and reduction efforts in the Region. Be sure and include marketing efforts on the part of local programs, their principal end-users, successes and failures in marketing and hope for assistance or change in marketing. Do jurisdictions in the Region cooperate on marketing efforts? Feel free to describe unusual or successful programs that others may wish to emulate. Describe what would assist the counties (and programs within) in their efforts. Please include any future plans for additional recycling, reduction, or end-use programs you are aware of.*

The overall participation in the county recycling program has been marginal at best. The recyclables that the county collects are marketed through a local buyer. There has not been a

large enough amount to justify extensive marketing. The industries seem to be playing a major role in the reduction and recycling efforts in the county. For the county to be as successful as it would like to be, the main emphasis will have to be placed on education.

4. *The law requires that every county within the Region have at least one recycling drop-off facility available to all county residents. The facility does not have to be publicly owned or collect a specified volume or type of recyclable. However, a collection facility must be available for a least one material that is actually recycled (marketed and reused). Please list recycling collection site(s) for each county in the Region and describe the facility or program (a similar question is asked in Regional Annual Progress Reports).*

Site Name	County	Items Collected	Description
Fairgrounds Convenience Center	Decatur	Aluminum cans, cardboard and used oil	Public drop-off
Jeanette Convenience Center	Decatur	Aluminum cans, cardboard and used oil	Public drop-off
Bath Springs Convenience Center	Decatur	Aluminum cans, cardboard and used oil	Public drop-off
Mt. Lebanon Convenience Center	Decatur	Aluminum cans, cardboard and used oil	Public drop-off
Millard Cato	Decatur	Metals	Private
Shavers Market	Decatur	Paper	Private

CHAPTER 6: DISPOSAL

1. *Please list all the landfills, transfer stations, Municipal Solid Waste incinerators, Landfill Gas to Energy facilities, and Waste to Energy facilities in the Region.*

Name of Facility: Waste Services of Decatur

Owner: Decatur County

Operator/Contact: Greg Elkins

Phone Number: (901) 549-3567

Address/Location/County: 324 Landfill Lane, Bath Springs, TN Decatur County

Classification: Class I

Jurisdiction Served: 75 mile radius of Decatur County

Permit Number: SNL-20-101-0254

Tipping Fee per Ton: \$26.85/ton

Special Tipping Fee: None

Does the Facility Produce Energy: No

Transfer from Where to Where: N/A

2. *Identify Class I waste exported from or imported to the Region. Include origin and destination. Name the relevant county and Region. The table headings below provide example formats for presenting your information*

No waste is exported out of Decatur County. Below is a table representing the imported waste into Decatur County:

Imported From: County/Region/State	Imported to: Facility Name and Owner	Estimated Tonnage Imported Class I Waste Disposed in the Facility
Hardin County	Waste Services of Decatur	9,224 tons
Chester County	Waste Services of Decatur	5,649 tons
Henderson County	Waste Services of Decatur	8,066 tons

McNairy County	Waste Services of Decatur	10,178 tons
Lewis County	Waste Services of Decatur	3,400 tons
Perry County	Waste Services of Decatur	4,500 tons
Wayne County	Waste Services of Decatur	7,835 tons

3. *Based on the information available and your experience working in the Region, evaluate disposal needs. Is efficient disposal assured at a reasonable price for the ten year planning horizon? What changes in the disposal system are being contemplated? What changes should be contemplated with consideration to anticipated growth and disposal demands?*

The county residents use the convenience centers for service at no cost to them. The municipalities of Decaturville, Parsons and Scotts Hill assure adequate disposal at a very reasonable fee. Since there are no large groups moving into or out of the region, the current disposal system seems adequate. Since the region does not project a major growth over the next ten years, this current system should be adequate enough to meet the needs of the residents.

4. *Of the facilities listed in this chapter, which have planned capacity assurance of less than ten years? Five years?*

The Waste Services of Decatur Landfill has capacity assurance greater than ten years. (25 yrs)

5. *Are all publicly held Class I landfills or incinerators in the Region accounting for financial activities in an enterprise fund as required by law?*

There are no publicly held landfills in the region.

CHAPTER 7: PROBLEM WASTES

1. *Has this county taken advantage of the State's household hazardous waste mobile collection service in the last two years? Please describe.*

The county has not taken advantage of the State's household hazardous waste mobile collection unit service in the last two years.

2. *Does a jurisdiction within the Region operate a permanent household hazardous waste collection center? If yes, please provide the following information:*

No.

3. *Briefly discuss the Region's (and jurisdictions within) level of success with household hazardous waste collection and level of satisfaction with the State program. Include changes area officials would like to make or see made. Describe plans for a local household hazardous waste program.*

The region has not held a collection event.

4. *Describe the Region's efforts to see that waste tire collection mandates are met. Bear in mind that at least one site (public or private) per county must be available to local citizens for the county or counties to be in compliance with the law. List the site(s) available. Describe what happens to waste tires in the Region once they are collected.*

The waste tires are collected at the Waste Services Landfill at 324 Landfill Lane in Bath Springs. The tires are stockpiled and then shredded by the state contractor and landfilled.

5. *Discuss the Region's level of satisfaction with waste tire collection efforts in the area and the State waste tire program. What changes are foreseen? What changes are needed?*

The county feels the waste tire collection efforts are going well. The county feels to adequately utilize the waste tires for end-use is not feasible based on the fee given by the state. Currently, the waste tires are landfilled, but with the landfill ban on tires in the future, the county is evaluating the options for end-use of waste tires.

6. *Do counties in the Region have a problem with waste tire dumping? If yes, describe specific sites and discuss the problem.*

The county does not have problems with waste tire dumping, because the county does not charge a fee for tire disposal.

7. Describe the Region's efforts to see that oil and auto fluid collection site mandates, and lead acid battery collection site mandates, are met. Bear in mind that at least one site (public or private) per county must be available to local citizens for the county or counties to be in compliance with the law. List the site(s) available.

The four (4) convenience centers in Decatur County collect the above listed materials. Below is a table showing these locations.

Name of Site	County	Description
Fairgrounds Convenience Center	Decatur	Used oil & batteries
Jeannette Convenience Center	Decatur	Used oil & batteries
Bath Springs Convenience Center	Decatur	Used oil & batteries
Mt. Lebanon Convenience Center	Decatur	Used oil & batteries
Decatur County Highway Department	Decatur	Used oil & batteries

CHAPTER 8: SOLID WASTE EDUCATION

1. *Please list persons or organizations that are active in efforts to educate the public regarding solid waste matters in the Region. It is appropriate to list a program like Keep Tennessee Beautiful (formerly Clean Tennessee), Keep America Beautiful, or Tennessee Solid Waste Education Program (TNSWEP). It is also appropriate to list an individual like a reporter, an extension agent, a school teacher, or a local official who has made special efforts to help educate school children or adults in the county regarding solid waste issues. Include any in-house industrial solid waste education programs. Describe the nature of each effort and level of participation.*

Name: Athalia Taylor

Organization/Sponsor: Decatur County Library

County: Decatur County

Phone Number: (901) 852-3325

Address: P.O. Box 488, Decaturville, TN 38329

Target Participants: Children

Description of Activities: After School program that provides books, videos, etc. on recycling

Name: Jeanine England

Organization/Sponsor: Association Extension Agent

County: Decatur County

Phone Number: (901) 852-2831

Address: 21 N. White Street, Decaturville, TN 38329

Target Participants: Senior Citizens and ladies clubs

Description of Activities: Provides literature at regular meetings.

Name: Melissa Henry
Organization/Sponsor: 4-H Club
County: Decatur County
Phone Number: (901) 852-3325
Address: 21 N. White Street, Decaturville, TN 38329
Target Participants: Children
Description of Activities: Regular meetings at schools and provides coloring books and activities.

2. *Based on the information available and your experience working in the Region, please describe outstanding needs in the area of public solid waste education. What progress has been made and what is planned? Should more be done to keep the public informed? How can the State and technical assistance agencies assist in this effort? Has the county or its Region filed an education action plan and made use of the Division of Community Assistance's Pathways to Education book?*

As the region as a whole has progressed in education ideas, there will always be a greater need for education. With the increased participation of children's activities and materials, it is evident that families are being made aware of the need for increased recycling efforts. The county feels to better meet the reduction goal there needs to be education emphasis to all age groups not just children and senior citizens.

The county has not filed an education action plan or used portions of the "Pathways to Education" book for education assistance.

CHAPTER 9: FLOW CONTROL AND PERMIT REVIEW

1. *Does the Region or jurisdictions within make any attempt to control the flow of waste? If yes, please explain.*

No.

2. *Does the Region foresee any outstanding issues with regard to permit review or flow Control?*

No.

CHAPTER 10: FIVE - YEAR PLAN UPDATE REVIEW

1. *Describe the required public hearing held after the Revised Plan (Five-Year Update) was completed. The meeting should be held at a central location in the Region and open to the general public. What day was the meeting held? Where? What was the level of participation? Summarize comments. Include a copy of the public notice, and indicate when and where it was published.*

Decatur County held a public meeting on Thursday, June 22, 2000 at 6:00 p.m. at the Decatur County Courthouse. There was very little participation with only one resident in attendance. A copy of the public notice can be found in Appendix C.

2. *Local planning Commissions in the Region should be made aware of the Five-year Update and given an opportunity to review it. Was this done? Include comments and responses.*

Yes. No comments were made.

3. *Please include a copy of a resolution from every county in the Region approving the Five-Year Plan update. The Department will not approve your plan without this documentation. If a Part 9 Authority has been formed, please include a copy of the resolution of approval from the Authority Board of Directors.*

The resolution passed by the County Commission is found in Appendix D.

Decatur County Solid Waste Regional Planning Board

REGION NAME

To the best of my knowledge, the foregoing information is accurate as of the date of submission of this report:

Jimmy Kelley

Typed Name of the Chairman of the Solid Waste Planning Region



Signature of the Chairman of the Solid Waste Planning Region

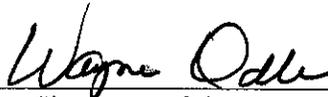
June 29, 2000

Date

To the best of my knowledge, the foregoing information is accurate as of the date of submission of this report:

Wayne Odle

Typed Name of the County Executive(s)



Signature of the County Executive(s)

June 29, 2000

Date

Appendix A – Proposed Solid Waste Budgets

Decatur County

	1999-2000	2000-2001	2001-2002	2002-2003	2003-2004	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009
Revenues										
Circuit/Clerk & Master Collections	1,000.00	1,040.00	1,081.60	1,124.86	1,169.86	1,216.65	1,265.32	1,315.93	1,368.57	1,423.31
Interest & Penalties	100.00	104.00	108.16	112.49	116.99	121.67	126.53	131.59	136.86	142.33
Payments in Lieu of Taxes	2,600.00	2,704.00	2,812.16	2,924.65	3,041.63	3,163.30	3,289.83	3,421.42	3,558.28	3,700.61
Convenience Center Charges	100.00	104.00	108.16	112.49	116.99	121.67	126.53	131.59	136.86	142.33
Surcharge - Host Fees	100,000.00	104,000.00	108,160.00	112,486.40	116,985.86	121,665.29	126,531.90	131,593.18	136,856.91	142,331.18
Sale of Recycled Materials	4,000.00	4,160.00	4,326.40	4,489.46	4,679.43	4,866.61	5,061.28	5,263.73	5,474.28	5,693.25
State Revenue Sharing	40,000.00	41,600.00	43,264.00	44,994.56	46,794.34	48,666.12	50,612.76	52,637.27	54,742.76	56,932.47
Total Revenues	147,800.00	153,712.00	159,860.48	166,254.90	172,905.10	179,821.30	187,014.15	194,494.72	202,274.51	210,365.49
Expenditures										
Sanitation Management										
Supervisor	25,000.00	26,000.00	27,040.00	28,121.60	29,246.46	30,416.32	31,632.98	32,898.29	34,214.23	35,582.80
Truck Drivers	32,000.00	33,280.00	34,611.20	35,995.65	37,435.47	38,932.89	40,480.21	42,109.82	43,794.21	45,545.98
Laborers	42,000.00	43,680.00	45,427.20	47,244.29	49,134.06	51,099.42	53,143.40	55,269.13	57,479.90	59,779.10
Other Salaries and Wages	2,500.00	2,600.00	2,704.00	2,812.16	2,924.65	3,041.63	3,163.30	3,289.83	3,421.42	3,558.28
Communication	650.00	676.00	703.04	731.16	760.41	790.82	822.46	855.36	889.57	925.15
Maint. & Repair - Equipment	7,000.00	7,280.00	7,571.20	7,874.05	8,189.01	8,516.57	8,857.23	9,211.52	9,579.98	9,963.14
Maint. & Repair - Vehicles	3,000.00	3,120.00	3,244.80	3,374.59	3,509.58	3,649.96	3,795.96	3,947.80	4,105.71	4,269.94
Diesel Fuel	6,750.00	7,020.00	7,300.80	7,592.83	7,896.55	8,212.41	8,540.90	8,882.54	9,237.84	9,607.35
Electricity	1,500.00	1,560.00	1,622.40	1,687.30	1,754.79	1,824.98	1,897.98	1,973.90	2,052.85	2,134.97
Gasoline	3,500.00	3,640.00	3,785.60	3,937.02	4,094.50	4,258.29	4,428.62	4,605.76	4,789.99	4,981.59
Lubricants	1,000.00	1,040.00	1,081.60	1,124.86	1,169.86	1,216.65	1,265.32	1,315.93	1,368.57	1,423.31
Natural Gas	600.00	624.00	648.96	674.92	701.92	729.99	759.19	789.56	821.14	853.99
Office Supplies	500.00	520.00	540.80	562.43	584.93	608.33	632.66	657.97	684.28	711.66
Tires and Tubes	5,000.00	5,200.00	5,408.00	5,624.32	5,849.29	6,083.26	6,326.60	6,579.66	6,842.85	7,116.56
Water and Sewer	350.00	364.00	378.56	393.70	409.45	425.83	442.86	460.58	479.00	498.16
Other Charges	1,800.00	1,872.00	1,946.88	2,024.76	2,105.75	2,189.98	2,277.57	2,368.68	2,463.42	2,561.96
Motor Vehicles	10,000.00	10,400.00	10,816.00	11,248.64	11,698.59	12,166.53	12,653.19	13,159.32	13,685.69	14,233.12
Solid Waste Equipment	5,000.00	5,200.00	5,408.00	5,624.32	5,849.29	6,083.26	6,326.60	6,579.66	6,842.85	7,116.56
Convenience Centers										
Laborers	58,000.00	60,320.00	62,732.80	65,242.11	67,851.80	70,565.87	73,388.50	76,324.04	79,377.00	82,552.09
Communication	1,000.00	1,040.00	1,081.60	1,124.86	1,169.86	1,216.65	1,265.32	1,315.93	1,368.57	1,423.31
Maint. & Repair - Equipment	1,000.00	1,040.00	1,081.60	1,124.86	1,169.86	1,216.65	1,265.32	1,315.93	1,368.57	1,423.31
Electricity	2,000.00	2,080.00	2,163.20	2,249.73	2,339.72	2,433.31	2,530.64	2,631.86	2,737.14	2,846.62
Water and Sewer	600.00	624.00	648.96	674.92	701.92	729.99	759.19	789.56	821.14	853.99
Other Charges	2,000.00	2,080.00	2,163.20	2,249.73	2,339.72	2,433.31	2,530.64	2,631.86	2,737.14	2,846.62
Building Improvements	1,000.00	1,040.00	1,081.60	1,124.86	1,169.86	1,216.65	1,265.32	1,315.93	1,368.57	1,423.31
Solid Waste Equipment	5,000.00	5,200.00	5,408.00	5,624.32	5,849.29	6,083.26	6,326.60	6,579.66	6,842.85	7,116.56

Other Charges																			
Liability Insurance	11,000.00	11,440.00	11,897.60	12,373.50	12,868.44	13,383.18	13,918.51	14,475.25	15,054.26	15,656.43									
Trustee's Commission	4,500.00	4,680.00	4,867.20	5,061.89	5,264.36	5,474.94	5,693.94	5,921.69	6,158.56	6,404.90									
Vehicle and Equip. Insurance	2,000.00	2,080.00	2,163.20	2,249.73	2,339.72	2,433.31	2,530.64	2,631.86	2,737.14	2,846.62									
Worker's Comp. Insurance	5,000.00	5,200.00	5,408.00	5,624.32	5,849.29	6,083.26	6,326.60	6,579.66	6,842.85	7,116.56									
Employee Benefits																			
Social Security	9,900.00	10,296.00	10,707.84	11,136.15	11,581.60	12,044.86	12,526.66	13,027.72	13,548.83	14,090.79									
State Retirement	7,000.00	7,280.00	7,571.20	7,874.05	8,189.01	8,516.57	8,857.23	9,211.52	9,579.98	9,963.18									
Medical Insurance	8,000.00	8,320.00	8,652.80	8,998.91	9,358.87	9,733.22	10,122.55	10,527.45	10,948.55	11,386.49									
Unemployment Insurance	1,500.00	1,560.00	1,622.40	1,687.30	1,754.79	1,824.98	1,897.98	1,973.90	2,052.85	2,134.97									
Employer Medicare	2,400.00	2,496.00	2,595.84	2,699.67	2,807.66	2,919.97	3,036.77	3,158.24	3,284.57	3,415.95									
Total Expenditures	270,050.00	280,852.00	292,086.08	303,769.52	315,920.30	328,557.12	341,699.40	355,367.38	369,582.07	384,365.35									

Mr. 11/1,000
 122,280
 Deficit

Report 193,979
 210,361

City of Parsons (Decatur County)

	1999-2000	2000-2001	2001-2002	2002-2003	2003-2004	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009
Revenues										
Sanitation Fees	55,000.00	57,200.00	59,488.00	61,867.52	64,342.22	66,915.91	69,592.55	72,376.25	75,271.30	78,282.15
Total Revenues	55,000.00	57,200.00	59,488.00	61,867.52	64,342.22	66,915.91	69,592.55	72,376.25	75,271.30	78,282.15
Expenditures										
Salaries	32,300.00	33,592.00	34,935.68	36,333.11	37,786.43	39,297.89	40,869.80	42,504.60	44,204.78	45,972.97
Overtime Wages	50.00	52.00	54.08	56.24	58.49	60.83	63.27	65.80	68.43	71.17
Other Wages	620.00	644.80	670.59	697.42	725.31	754.32	784.50	815.88	848.51	882.45
OASI	2,600.00	2,704.00	2,812.16	2,924.65	3,041.63	3,163.30	3,289.83	3,421.42	3,558.28	3,700.61
Health Insurance	5,100.00	5,304.00	5,516.16	5,736.81	5,966.28	6,204.93	6,453.13	6,711.25	6,979.70	7,258.89
Retirement	3,500.00	3,640.00	3,785.60	3,937.02	4,094.50	4,258.29	4,428.62	4,605.76	4,789.99	4,981.59
Workers Compensation	1,713.00	1,781.52	1,852.78	1,926.89	2,003.97	2,084.13	2,167.49	2,254.19	2,344.36	2,438.13
Unemployment Insurance	280.00	291.20	302.85	314.96	327.56	340.66	354.29	368.46	383.20	398.53
Employer Medicare Contribution	480.00	499.20	519.17	539.93	561.53	583.99	607.35	631.65	656.91	683.19
Repair & Maintenance	3,000.00	3,120.00	3,244.80	3,374.59	3,509.58	3,649.96	3,795.96	3,947.80	4,105.71	4,269.94
Travel	100.00	104.00	108.16	112.49	116.99	121.67	126.53	131.59	136.86	142.33
Miscellaneous	150.00	156.00	162.24	168.73	175.48	182.50	189.80	197.39	205.29	213.50
Operating Supplies	1,000.00	1,040.00	1,081.60	1,124.86	1,169.86	1,216.65	1,265.32	1,315.93	1,368.57	1,423.31
Gas & Oil	2,000.00	2,080.00	2,163.20	2,249.73	2,339.72	2,433.31	2,530.64	2,631.86	2,737.14	2,846.62
Insurance	2,000.00	2,080.00	2,163.20	2,249.73	2,339.72	2,433.31	2,530.64	2,631.86	2,737.14	2,846.62
Total Expenditures	54,893.00	57,088.72	59,372.27	61,747.16	64,217.05	66,785.73	69,457.16	72,235.44	75,124.86	78,129.86

City of Scotts Hill (Decatur County)

	1999-2000	2000-2001	2001-2002	2002-2003	2003-2004	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009
Expenditures										
Salaries	7,400.00	7,696.00	8,003.84	8,323.99	8,656.95	9,003.23	9,363.36	9,737.90	10,127.41	10,532.51
CASI	500.00	520.00	540.80	562.43	584.93	608.33	632.66	657.97	684.28	711.66
Medical Services	500.00	520.00	540.80	562.43	584.93	608.33	632.66	657.97	684.28	711.66
Repair & Maintenance	2,500.00	2,600.00	2,704.00	2,812.16	2,924.65	3,041.63	3,163.30	3,289.83	3,421.42	3,558.28
Landfill Services	5,000.00	5,200.00	5,408.00	5,624.32	5,849.29	6,083.26	6,326.60	6,579.66	6,842.85	7,116.56
Office Supplies	200.00	208.00	216.32	224.97	233.97	243.33	253.06	263.19	273.71	284.66
Gas & Oil	1,000.00	1,040.00	1,081.60	1,124.86	1,169.86	1,216.65	1,265.32	1,315.93	1,368.57	1,423.31
Replacement Vehicle	1,050.00	1,092.00	1,135.68	1,181.11	1,228.35	1,277.49	1,328.58	1,381.73	1,437.00	1,494.48
Total Expenditures	18,150.00	18,876.00	19,631.04	20,416.28	21,232.93	22,082.25	22,965.54	23,884.16	24,839.53	25,833.11

**Appendix B – Resolution Forming the Decatur
County Solid Waste Planning Region**

RESOLUTION NO. 2
A RESOLUTION
CREATING DECATUR COUNTY'S
MUNICIPAL SOLID WASTE
PLANNING REGION

WHEREAS, the adoption of the Subtitle D landfill regulations by the United States Environmental Protection Agency and companion regulations adopted by the Tennessee Solid Waste Control Board will impact on both the cost and method of disposal of municipal solid waste; and

WHEREAS, at the urging and support of a coalition of local government, environmental, commercial and industrial leaders, the 97th Tennessee General Assembly enacted T.C.A. Section 68-211-801 et seq. titled "Solid Waste management act of 1991"; and

WHEREAS, with the view that better planning for solid waste will help control the additional cost that will be imposed by the new landfill regulations, help protect the environment, provide and improve solid waste management system, better utilize our natural resources, and promote the education of the citizens of Tennessee in the areas of solid waste management including the need for and desirability of reduction and minimization of solid waste, local governments in Tennessee supported and worked for the passage of this Act; and

WHEREAS, one of the stated public policies of this Act is to institute and maintain a comprehensive, integrated, statewide program for solid waste management; and

WHEREAS, as per T.C.A. Section 68-211-881, the nine development districts in the State of Tennessee have completed a district needs assessment which are inventories of the solid waste systems in Tennessee; and

WHEREAS, Decatur County's Board of County Commissioners has given consideration to the needs assessment prepared by the Southwest Tennessee Development District; and

WHEREAS, T.C.A. Section 68-21-813, requires that counties in the State of Tennessee form municipal solid waste regions no later than December 12, 1992; and

WHEREAS, the Act's stated preference is the formation of multi-county regions with counties having the option of forming single or multi-county municipal solid waste regions; and

WHEREAS, the State of Tennessee will provide grant monies of varying amounts to single county, two county, and three or more county municipal solid waste regions to assist these regions in developing their municipal solid waste regions plans; and

WHEREAS, the primary and prevailing purpose of the municipal solid waste regions is the preparation of municipal solid waste regions plans which among other requirements must identify how each region will reduce its solid waste disposal per capita by twenty-five percent (25%) by December 31, 1995, and a planned capacity assurance of its disposal needs for a ten (10) year period; and

WHEREAS, the development of a municipal solid waste regional plan that results in the most cost effective and efficient management of municipal solid waste is in the best interest of the citizens of Decatur County.

NOW, THEREFORE, BE IT RESOLVED, by the County Commission of Decatur County, Tennessee, acting pursuant to T.C.A. Section 68-211-801 et seq., that there is hereby established a Municipal Solid Waste Region for and by Decatur County, Tennessee; and

BE IT FURTHER RESOLVED, that pursuant to T.C.A. Section 68-211-801 et seq., that the County Commission of Decatur County, Tennessee finds and determines that Decatur County shall be and shall constitute a single county municipal solid waste region due to the following: It is the will of the Citizens of Decatur County to remain a single entity in collection and disposal of Solid Waste, and to be the sole operator of a public landfill located and permitted in Decatur County, Tennessee, and to control the flow of non-hazardous solid waste into the County for disposal in said public landfill.

BE IT FURTHER RESOLVED, that pursuant to T.C.A. Section 68-211-813 (b) (1), a Municipal Solid Waste Region Board is hereby established to administer the activities of this Region, and shall be called the Decatur County Municipal Solid Waste Region Board (hereinafter called "DCMSWRB"); and

BE IT FURTHER RESOLVED, that the DCMSWRB shall consist of 7 board members. The Decatur County Executive shall serve as an ex-officio member thereof; and

BE IT FURTHER RESOLVED, that pursuant to T.C.A. Section 68-211-813 (b) (1), the 7 Board members shall be appointed as follows: The County Executive shall appoint 4 Board members for Decatur County, which appointments shall be approved by the County Commission of Decatur County; The Mayors of the City of Parsons, the Town of Decaturville, and The Town of Scotts Hill, shall each appoint 1 Board member who shall be approved by the respective governing bodies.

BE IT FURTHER RESOLVED, that members of the Board of the DCMSWRB shall each serve a six (6) year term except that in order to stagger the terms thereof, 2 of the initial members appointed by the County Executive shall serve for a period of two (2) years, and 2 of the initial members appointed by the County Executive shall serve for a period of four (4) years. The County Executive shall specify the term to which each initial member is appointed. The Board members appointed by the Mayors of Parsons, Decaturville, and Scotts Hill shall each serve a full six year term; and,

BE IT FURTHER RESOLVED, that the DCMSWRB shall have all powers and duties as granted it by T.C.A. Section 68-211-813 et seq. and in addition, in the performance of its duty to produce a municipal solid waste region plan, it shall be empowered to utilize existing Decatur County governmental personnel, to employ or contract with persons, private consulting firms, and/or governmental, quasi-governmental, and public entities and agencies and to utilize Decatur County's services, facilities and records in completing this task; and

BE IT FURTHER RESOLVED, that at the DCMSWRB initial organization meeting it shall select from its members a chair, vice-chair, and secretary and shall cause the establishment of a municipal solid waste advisory committee whose membership shall be chosen by the Board and whose duties are to assist and advise the Board; and

BE IT FURTHER RESOLVED, that the DCMSWRB, in furtherance of its duty to produce a municipal solid waste region plan, is authorized to apply for and receive funds from the State of Tennessee, the federal government, Decatur County, the City of Decaturville, the City of Parsons and the City of Scotts Hill and donations and grants from private corporations and foundations; and

BE IT FURTHER RESOLVED, that the DCMSWRB, will strive to coalesce with other municipal solid waste regions, to maximize education, collection, recycling and disposal of solid waste; and

BE IT FURTHER RESOLVED, that the DCMSWRB, will plan in conjunction with other regions and Counties contiguous to the boundaries of the DCMSWRB so as to encourage multi-county planning and make possible late mergers of smaller regions into larger regions if so desired; and

BE IT FURTHER RESOLVED, that Decatur County shall receive, disburse and act as the fiscal agent for the administration of the funds of the Municipal Solid Waste Region and the DCMSWRB; and

BE IT FURTHER RESOLVED, that after passage of this resolution and before December 31, 1992, the County Clerk of Decatur County shall transmit a copy of this resolution to the Tennessee State Planning Office.

RESOLVED BY THE COUNTY COMMISSION OF DECATUR COUNTY, TENNESSEE, this 30th day of November, 1992, the welfare of the citizens of Decatur County requiring it.

Sponsor:

Danny Roberts
County Commissioner

Attest:

R. S. Montgomery
Decatur County Clerk

Approved:

Bennie E. Yarbiv
Decatur County Executive

Approved as to form:

Decatur County Attorney

Appendix C – Public Participation Activities

Notice of Public Meeting For 5 Year Solid Waste Plan

In accordance with Tennessee law codified T.C.A. 68-219-814 (D) (6), notice is given that the Decatur County Solid Waste Planning Region as prescribed by the law shall conduct a public hearing regarding the development of a five-year update to the ten-year solid waste plan for the Decatur County Region. This meeting will be held at 6:00 p.m., Thursday, June 22, 2000 at the Decatur County Courthouse, Decaturville, Tennessee.

**Appendix D – Resolution Approving Five-Year
Update**

**RESOLUTION APPROVING THE FIVE-YEAR UPDATE
TO THE DECATUR COUNTY SOLID WASTE REGION TEN-YEAR PLAN**

WHEREAS, the Decatur County Commission is committed to meeting state and federal mandates on economical and safe solid waste disposal, and

WHEREAS, the Decatur County Commission desires to meet the requirements of the Tennessee Solid Waste Management Act of 1991 including the development and submittal of the Five-Year Update to the Decatur County Solid Waste Region Ten-Year Plan in accordance with Tennessee law codified T.C.A. 68-211-814(a)(2), and

WHEREAS, the Decatur County Commission has developed, reviewed and conducted a Public Hearing on the Five-Year Update in accordance with Tennessee law codified T.C.A. 68-211-814(b)(6).

NOW, THEREFORE BE IT RESOLVED, that the Decatur County Commission approves the Five-Year Update to the Decatur County Solid Waste Region Ten-Year Plan and recommends submission of the Plan to the State of Tennessee Department of Environment and Conservation Division of Community Assistance.

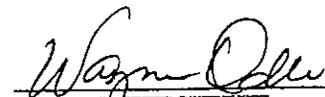
Duly passed and approved this 26th day of June, 2000.

ATTEST:

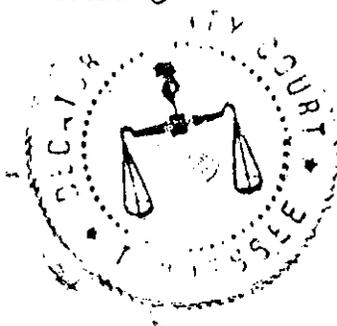


COUNTY CLERK

APPROVED:



COUNTY EXECUTIVE



COMPREHENSIVE ANNUAL FINANCIAL REPORT

DECATUR COUNTY, TENNESSEE



FOR THE YEAR ENDED JUNE 30, 2000

**Comptroller of the Treasury
Department of Audit
Division of County Audit
Nashville, Tennessee**

RECEIVED

MAR 09 2001

COMMUNITY ASSISTANCE
TENNESSEE DEPARTMENT
OF ENVIRONMENT &
CONSERVATION

COMPREHENSIVE ANNUAL FINANCIAL REPORT

DECATUR COUNTY, TENNESSEE

FOR THE YEAR ENDED JUNE 30, 2000

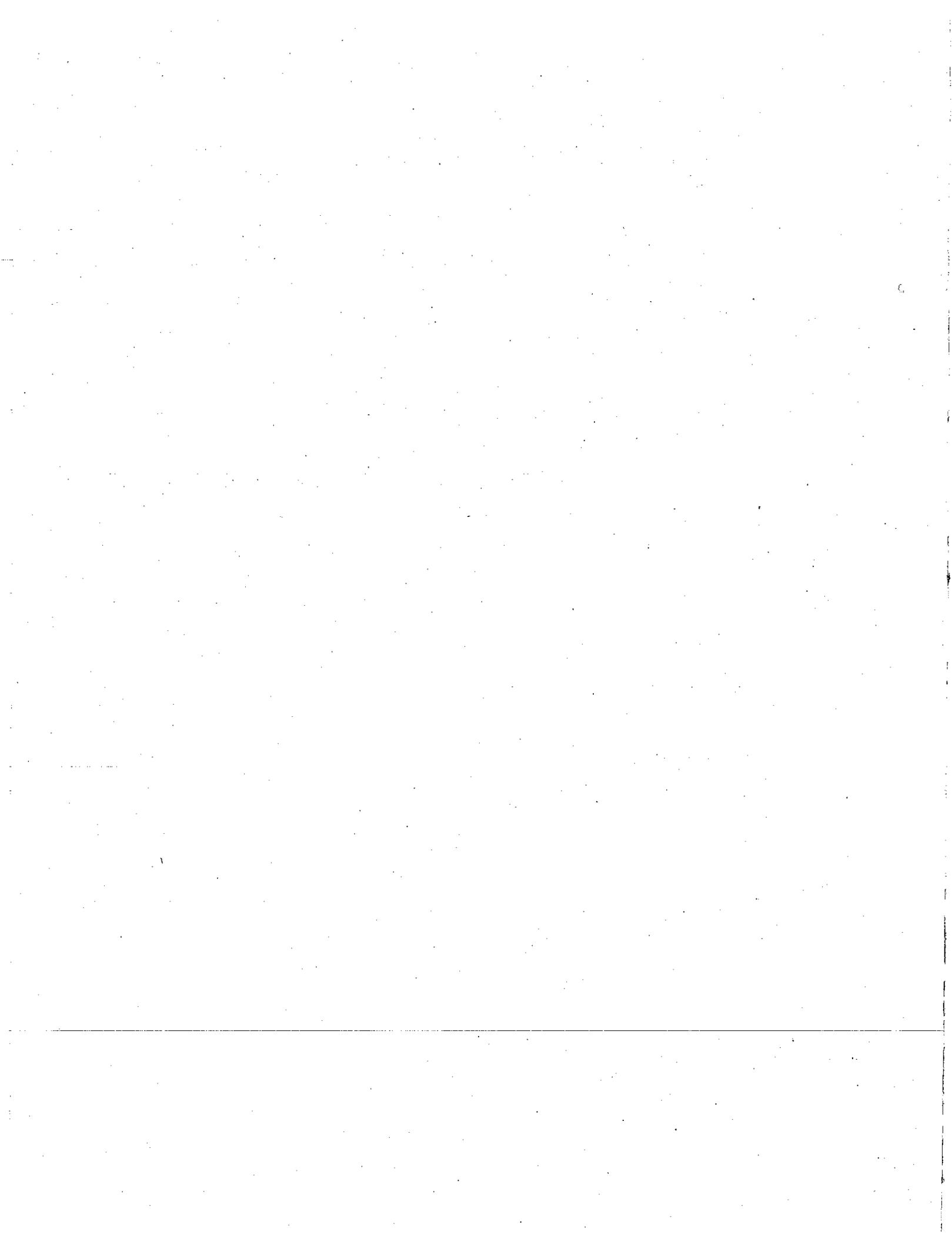
**DEPARTMENT OF AUDIT:
JOHN G. MORGAN
Comptroller of the Treasury**

**DIVISION OF COUNTY AUDIT:
RICHARD V. NORMENT
Assistant to the Comptroller**

**LARRY W. TAYLOR, CFE, CGFM
Audit Manager**

**NORM R. NORMENT, CGFM
Auditor 4**

**HORACE WISEMAN, CGFM
VICKY BARBER
NATHAN L. ABBOTT
State Auditors**



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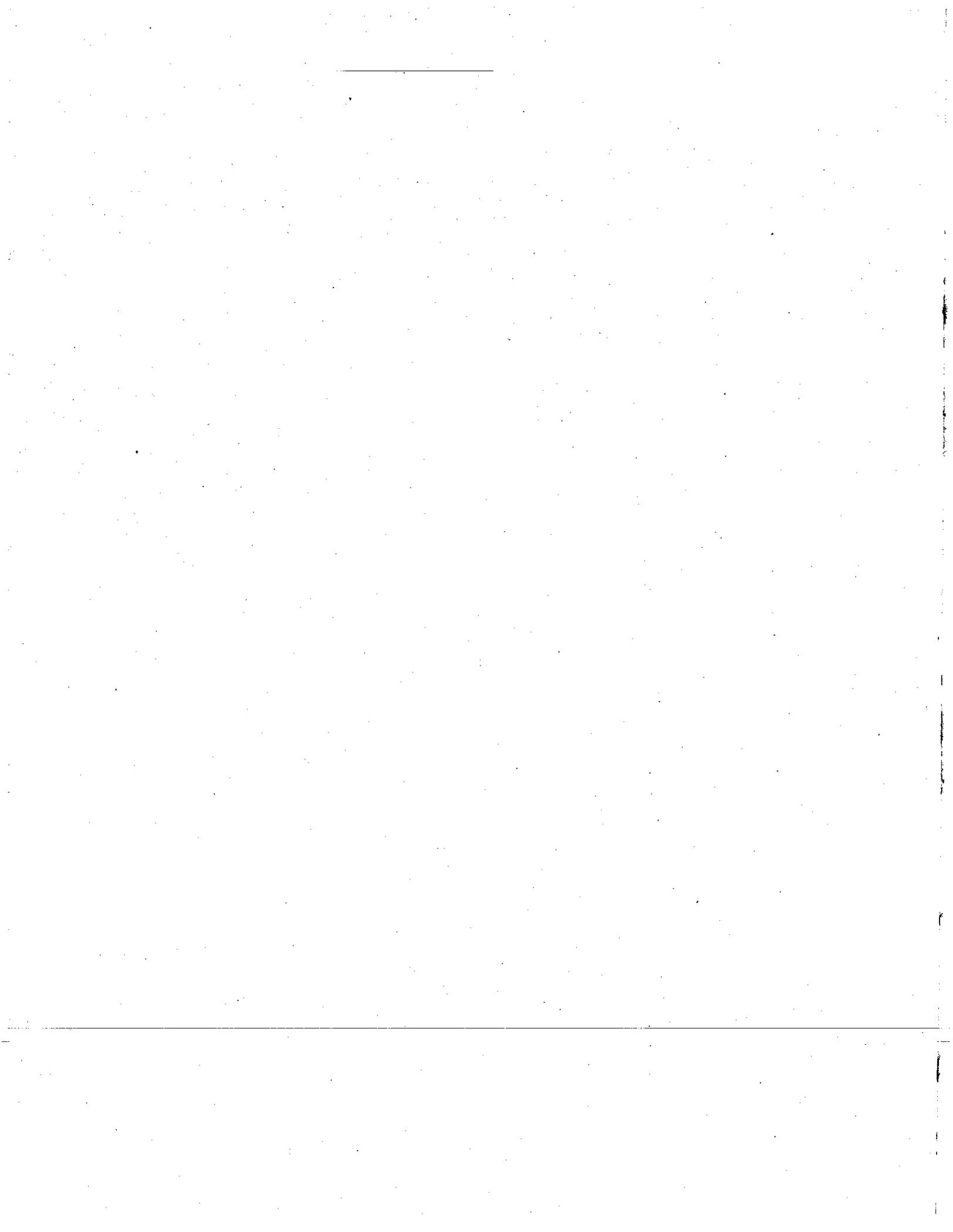


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Audit Highlights

Comprehensive Annual Financial Report
Decatur County, Tennessee
For the Year Ended June 30, 2000

Scope

We have audited the general purpose financial statements and the combining, individual fund, and account group financial statements of Decatur County as of and for the year ended June 30, 2000.

Results

Our report on Decatur County's financial statements was qualified because the statements did not include a general fixed assets account group and did not include certain component units whose financial statements were not available at the date of this report.

Our audit resulted in 13 findings and recommendations, which we have reviewed with Decatur County management. Detailed findings, recommendations, and management's responses are included in the Single Audit Section of this report.

The following are summaries of the audit findings:

OFFICE OF ROAD SUPERVISOR:

- ◆ The office did not always issue purchase orders.
- ◆ Expenditures exceeded appropriations approved by the County Commission in the Highway/Public Works Fund by \$225,185.
- ◆ The road supervisor did not maintain time and attendance records for one foreman and the administrative staff.

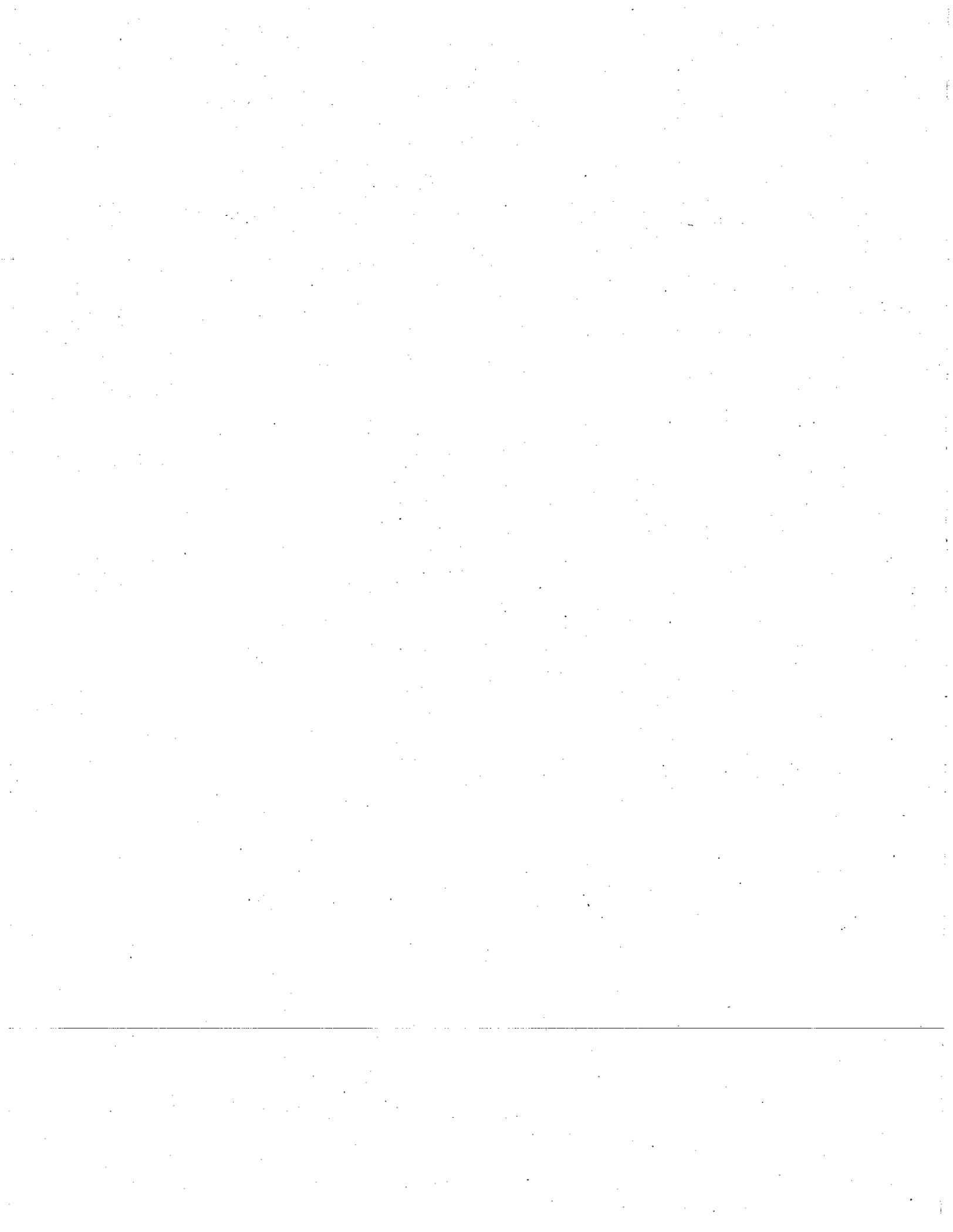
OFFICE OF SHERIFF:

- ◆ On June 30, 2000, the office had a cash shortage of \$169, resulting from the failure to deposit one cash bond and drug control monies. The sheriff liquidated the shortage on August 21, 2000.
- ◆ Funds were not always deposited within three days of collection, as required by state statute.
- ◆ The office's accounting records had deficiencies. The cash journal was not maintained on a current basis. Fee and cash bond revenues were not reported and paid to the county trustee and various courts by the fifteenth day of the month, as required by state statute. Also, cash receipts were not reconciled with amounts deposited.
- ◆ Several drug control forms and reports required by the Office of the Comptroller of the Treasury were not completed or prepared.
- ◆ Only 45 percent of the fingerprints sent to the Tennessee Bureau of Investigation (TBI) met quality standards. State statute requires at least an 85 percent acceptance rate of fingerprints sent to the TBI.
- ◆ The office did not file prisoner board bills with the Department of Correction for reimbursement on a regular basis.

OTHER FINDINGS:

- ◆ The county did not inventory, value, and record its general fixed assets, as required by generally accepted accounting principles.
- ◆ County officials had not adopted a central system of accounting, budgeting, and purchasing.
- ◆ County officials did not require an audit of the Special Revenue Fund for the Decatur County Library, in accordance with generally accepted accounting principles.
- ◆ Duties were not segregated adequately among officials and employees in the Offices of Trustee, Circuit and General Sessions Courts Clerk, Clerk and Master, Register, and Sheriff.

INTRODUCTORY SECTION



Decatur County Officials

June 30, 2000

Officials:

Wayne Odle, County Executive
David Keeton, Road Supervisor
Rhonda Mitchell, School Superintendent
Janis Wright, Trustee
Randy Smith, Assessor of Property
Randy H. Pope, County Clerk
Danny Tanner, Circuit and General Sessions Court Clerk
Elizabeth J. Carpenter, Clerk and Master
Don Davis, Register
Glen Wallace, Sheriff
Ricky L. Wood, General Sessions Judge

Board of County Commissioners:

Wayne Odle, Chairman	Joe Keeton
Mickey Larkins, Chairman Pro-Tem	Jimmy Kelley
Barney Blasingim, Jr.	Jean Kindle
David Boroughs	James King
Mike Box	Frank Martin
Randa Brasher	Danny B. Roberts
Gary N. Creasy	Bobby J. Swindle
Carolyn Giles	Mary Ella Teague
Billy Wayne Goodman	Carl White
Phillip Gullledge	

Budget Committee:

Gary N. Creasy, Chariman
Mike Box
Joe Keeton
James King
Phillip Gullledge

Board of Education:

James T. Vise, Chairman
Robert Bibbs
Jimmy Conrad
Kay Cottrell
Greg Edgin
Jimmy Gilbert
Felecia Hamilton
Paul Ivy
Carolyn Smart

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FINANCIAL SECTION

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STATE OF TENNESSEE
COMPTROLLER OF THE TREASURY
DEPARTMENT OF AUDIT
DIVISION OF COUNTY AUDIT
SUITE 1500
JAMES K. POLK STATE OFFICE BUILDING
NASHVILLE, TENNESSEE 37243-0269
PHONE (615) 741-3341

INDEPENDENT AUDITOR'S REPORT

August 10, 2000

To the County Executive and
Board of County Commissioners
Decatur County, Tennessee

To the County Executive and County Commissioners:

1. We have audited the accompanying general purpose financial statements of Decatur County, Tennessee, and the combining, individual fund, and account group financial statements of Decatur County as of and for the year ended June 30, 2000, as listed in the table of contents. These financial statements are the responsibility of Decatur County's management. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We conducted our audit in accordance with Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
3. County records do not provide for a self-balancing group of accounts for all general fixed assets, and accordingly, the financial statements referred to above do not include financial statements of the General Fixed Assets Account Group, which should be included to conform with generally accepted accounting principles. The effects on the financial statements are not reasonably determinable.
4. The financial statements of the Decatur County General Hospital and Emergency Medical System and the Decatur County Emergency Communications District, component units requiring discrete presentation, had not been made available by other auditors as of the date of this report. Accordingly, the general purpose financial statements referred to above do not include the Decatur County General Hospital and Emergency Medical System's and the Decatur County Emergency

Communications District's financial statements, which should be included to conform with generally accepted accounting principles. The effects on the financial statements are not reasonably determinable.

5. In our opinion, except for the effects of the matters discussed in paragraphs 3 and 4 above, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of Decatur County, Tennessee, at June 30, 2000, and the results of its operations, and the cash flows of its proprietary fund type for the year then ended, in conformity with generally accepted accounting principles. Also, in our opinion, except for the effects of the matter discussed in paragraph 3 above, the combining, individual fund, and account group financial statements referred to above present fairly, in all material respects, the financial position of each of the individual funds of Decatur County, Tennessee, at June 30, 2000, and the results of operations of such funds for the year then ended, in conformity with generally accepted accounting principles.
6. Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole and on the combining, individual fund, and account group financial statements. The accompanying financial information listed as miscellaneous schedules in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements of Decatur County, Tennessee. The information in these schedules has been subjected to the auditing procedures applied in the audit of the general purpose, combining, and individual fund financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements of each of the respective individual funds taken as a whole.
7. We did not audit the statistical data listed in the statistical section in the accompanying table of contents and, therefore, express no opinion thereon.
8. In accordance with Government Auditing Standards, we have also issued our report dated August 10, 2000, on our consideration of Decatur County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audits.

Very truly yours,



John G. Morgan
Comptroller of the Treasury

JGM/rah

**GENERAL PURPOSE
FINANCIAL STATEMENTS**

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Exhibit A

Decatur County, Tennessee
 Combined Balance Sheet - All Fund Types.
Account Group and Discretely Presented Component Unit
 June 30, 2000

	Primary Government										Component Unit	
	Governmental Fund Types					Fiduciary Account						
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Agency	Long-term Debt	Group General	Debt	Department		
ASSETS												
Equity in Pooled Cash and Investments	\$ 1,106,155	\$ 979,800	\$ 971,450	\$ 78,237	\$ 435,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,767,341	0
Cash	0	344	4,387	0	0	913,460	0	0	0	0	226,588	0
Accounts Receivable	14,982	45,458	0	0	0	0	0	0	0	0	322,245	0
Due from Other Governments	26,922	127,344	11,889	0	0	66,568	0	0	0	0	18,482	0
Due from Other Funds	448	506	26,361	0	0	0	0	0	0	0	0	0
Due from Component Units	0	0	184,350	0	0	0	0	0	0	0	46,237	0
Taxes Receivable	37,981	0	6,605	0	0	0	0	0	0	0	(9,839)	0
Allowance for Uncollectible Taxes	(8,082)	0	(1,406)	0	0	0	0	0	0	169	0	0
Cash Shortage	0	0	0	0	0	0	0	0	0	0	0	0
Landfill Facilities and Development	0	0	0	0	316,263	0	0	0	0	0	0	0
Accumulated Depreciation - Landfill Facilities and Development	0	0	0	0	(226,198)	0	0	0	0	0	0	0
Land	0	0	0	0	136,060	0	0	0	0	0	0	0
Buildings and Improvements	0	0	0	0	14,784	0	0	0	0	0	0	0
Accumulated Depreciation - Buildings & Improvements	0	0	0	0	(4,810)	0	0	0	0	0	0	0
Machinery and Equipment	0	0	0	0	34,000	0	0	0	0	0	0	0
Accumulated Depreciation - Machinery & Equipment	0	0	0	0	(11,050)	0	0	0	0	0	0	0
Amount Available in Debt Service Fund	0	0	0	0	0	0	0	0	0	1,193,750	0	0
Amount to be Provided for Retirement of General Long-Term Debt	0	0	0	0	0	0	0	0	0	11,967,185	0	0
Total Assets	\$ 1,178,406	\$ 1,153,452	\$ 1,203,636	\$ 78,237	\$ 694,049	\$ 980,197	\$ 13,160,935	\$ 4,371,054				

LIABILITIES AND EQUITY

Liabilities												
Accounts Payable	\$ 12,175	\$ 3,690	\$ 0	\$ 0	\$ 1,337	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 224,752	0
Accrued Payroll	1,500	0	0	0	0	0	0	0	0	0	165,043	0
Payroll Deductions Payable	4,468	498	0	0	0	0	0	0	0	0	82,148	0
Contracts Payable	0	19,874	0	0	0	0	0	0	0	0	18,482	0
Due to Other Funds	506	444	0	0	0	26,365	0	0	0	0	68,158	0
Due to Primary Government	0	0	0	0	0	0	0	0	0	0	0	0
Due to Other Taxing Units	0	0	0	0	0	40,207	0	0	0	0	0	0

(Continued)

Exhibit A

Decatur County, Tennessee
 Combined Balance Sheet - All Fund Types
 Account Group and Discretely Presented Component Unit (Cont.)

	Primary Government										Component Unit	
	Governmental Fund Types					Proprietary Fund Type		Fiduciary Fund Type		Account Group		
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Agency	General	Long-term Debt	Decatur County School	Department		
LIABILITIES AND EQUITY (Cont.)												
Liabilities (Cont.)												
Due to Litigants, Heirs and Others	0	0	0	0	0	0	0	913,625	0	0	0	0
Matured Bonds Payable	0	0	4,000	0	0	0	0	0	0	0	0	0
Matured Interest on Bonds	0	0	687	0	0	0	0	0	0	0	0	0
Other Current Liabilities	2,348	0	0	0	0	0	0	0	0	0	0	0
Deferred Revenue - Taxes	29,899	0	5,199	0	0	0	0	0	0	0	0	36,398
Accrued Liability for Landfill Closure/Postclosure												
Closure/Postclosure Care Costs	0	0	0	0	732,457	0	0	0	0	0	0	0
General Obligation Bonds Payable - Long-term	0	0	0	0	0	0	0	0	12,705,000	0	0	0
Capital Outlay Notes Payable - Long-term	0	0	0	0	0	0	0	0	109,980	0	0	0
Capitalized Lease Obligations - Non-current	0	0	0	0	0	0	0	0	69,899	0	0	0
Accrued Leave	0	0	0	0	0	0	0	0	26,056	0	0	0
Other Long-Term Liabilities	0	0	0	0	0	0	0	0	250,000	0	0	0
Total Liabilities	50,896	24,506	9,886	0	733,794	980,197	0	980,197	13,160,935	0	594,961	
Equity												
Contributed Capital:												
Intragovernmental	0	0	0	0	123,539	0	0	0	0	0	0	0
Developers	0	0	0	0	96,060	0	0	0	0	0	0	0
State	0	0	0	0	22,950	0	0	0	0	0	0	0
Retained Earnings:												
Retained Earnings- Unreserved (Deficit)	0	0	0	0	(282,294)	0	0	0	0	0	0	0
Fund Balances:												
Reserved for Encumbrances	0	0	0	0	0	0	0	0	0	0	0	0
Reserved for Purchase of Electronic												
Fingerprint Imaging System	0	6,999	0	0	0	0	0	0	0	0	0	0
Reserved for Computer System - Register	8,106	0	0	0	0	0	0	0	0	0	0	0
Other Local Education Reserves	0	0	0	0	0	0	0	0	0	0	0	684
Reserved for BEP Non-Classroom	0	0	0	0	0	0	0	0	0	0	0	373,626
Reserved for Technology	0	0	0	0	0	0	0	0	0	0	0	2,160
Reserved for Title I Grants to Local Education Agencies	0	0	0	0	0	0	0	0	0	0	0	10,802

(Continued)

Exhibit A

Decatur County, Tennessee
 Combined Balance Sheet - All Fund Types.
Account Group and Discretely Presented Component Unit (Cont.)

	Primary Government										Component Unit	
	Governmental Fund Types					Proprietary Fund Type		Fiduciary Fund Type		Account Group		Decatur County School Department
	General	Special Revenue	Debt Service	Capital Projects		Enterprise	Agency	Long-term Debt				
\$	0	0	0	0	0	0	0	0	0	0	0	4,230
	0	0	0	0	0	0	0	0	0	0	0	11,449
	0	0	0	0	0	0	0	0	0	0	0	173
	1,119,404	1,121,947	1,193,750	78,237		0	0	0	0	0	0	2,866,229
\$	1,127,510	1,128,946	1,193,750	78,237	\$	(39,745)	\$	0	\$	0	\$	3,776,073
\$	1,178,406	1,153,452	1,203,636	78,237	\$	694,049	\$	980,197	\$	13,160,935	\$	4,371,054

LIABILITIES AND EQUITY (Cont.)

Equity (Cont.)	
Fund Balances (Cont.):	
Reserved for Innovative Education Program Strategies	
Reserved for Special Education - Grants to States	
Other Federal Reserves	
Unreserved:	
Undesignated	
Total Equity	
Total Liabilities And Equity	

The accompanying notes are an integral part of this statement.

Exhibit B

Decatur County, Tennessee
 Combined Statement of Revenues, Expenditures
 and Changes in Fund Equity
 All Governmental Fund Types
 and Discretely Presented Component Unit
 For the Year Ended June 30, 2000

	Primary Government				Component Unit
	Governmental Fund Types				
	General	Special Revenue	Debt Service	Capital Projects	
Revenues and Other Sources					Decatur County School Department
Local Taxes	\$ 1,467,488	\$ 31,706	\$ 250,675	\$ 0	\$ 2,128,356
Licenses and Permits	1,456	0	0	0	1,406
Fines, Forfeitures and Penalties	59,533	11,275	0	0	0
Charges for Current Services	107,658	557,712	0	0	175,389
Other Local Revenues	41,934	89,021	425,243	21,283	273,512
State of Tennessee	710,538	1,912,316	24,905	0	6,846,095
Federal Government	29,776	13,805	0	0	1,064,024
Total Revenues	\$ 2,418,383	\$ 2,615,835	\$ 700,823	\$ 21,283	\$ 10,488,752
Other Sources:					
Bond Proceeds	0	0	0	0	2,560,000
Note Proceeds	0	0	0	0	109,980
Operating Transfers	359,686	0	286,529	0	0
Operating Transfers from Component Units	0	0	583,217	0	0
Total Revenues and Other Sources	\$ 2,778,069	\$ 2,615,835	\$ 1,570,569	\$ 21,283	\$ 13,158,762

Expenditures and Other Uses

Current:					
General Government	\$ 2,735,066	\$ 243,949	\$ 0	\$ 0	\$ 0
Highways	0	2,196,211	0	0	0
Education	0	0	0	0	9,879,650
Debt Service	0	0	1,219,191	0	0
Capital Projects	0	0	0	842,853	8,008,199
Total Expenditures	\$ 2,735,066	\$ 2,440,160	\$ 1,219,191	\$ 842,853	\$ 17,887,849
Other Uses:					
Operating Transfers	0	359,686	0	0	0
Operating Transfers to Primary Government	0	0	0	0	456,541
Total Expenditures and Other Uses	\$ 2,735,066	\$ 2,799,846	\$ 1,219,191	\$ 842,853	\$ 18,344,390
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	\$ 43,003	\$ (184,011)	\$ 351,378	\$ (821,570)	\$ (5,185,628)
Fund Equity, July 1, 1999	1,084,507	1,312,957	842,372	899,807	8,961,701
Fund Equity, June 30, 2000	\$ 1,127,510	\$ 1,128,946	\$ 1,193,750	\$ 78,237	\$ 3,776,073

The accompanying notes are an integral part of this statement.

DeCATUR County, Tennessee
Combined Statement of Revenues, Expenditures and
Changes in Fund Balances - Actual (Budgetary Basis) and Budget
General, Special Revenue and Debt Service Fund Types
For the Year Ended June 30, 2000

	General Fund			Special Revenue Funds			Debt Service Fund		
	Actual (Budgetary Basis)	Budget	Variance- Favorable or (Unfavorable)	Actual	Budget	Variance- Favorable or (Unfavorable)	Actual	Budget	Variance- Favorable or (Unfavorable)
Revenues and Other Sources									
Local Taxes	\$ 1,467,488	\$ 1,402,112	\$ 65,376	\$ 31,706	\$ 34,206	\$ (2,500)	\$ 250,675	\$ 543,728	\$ (293,053)
Licenses and Permits	1,456	2,800	(1,344)	0	0	0	0	0	0
Fines, Forfeitures and Penalties	59,533	46,400	13,133	11,275	5,850	5,425	0	0	0
Charges for Current Services	107,658	83,300	24,358	194,002	100,100	93,902	0	0	0
Other Local Revenues	41,934	3,929	38,005	82,597	17,600	64,997	425,243	175,000	250,243
State of Tennessee	710,538	658,265	52,273	1,912,316	1,638,215	274,101	24,905	21,000	3,905
Federal Government	29,776	2,818	26,958	13,805	0	13,805	0	0	0
Total Revenues	\$ 2,418,383	\$ 2,199,624	\$ 218,759	\$ 2,245,701	\$ 1,795,971	\$ 449,730	\$ 700,823	\$ 739,728	\$ (38,905)
Other Sources:									
Operating Transfers	359,686	328,000	31,686	0	0	0	286,529	0	286,529
Operating Transfers from Component Units	0	0	0	0	0	0	583,217	445,424	137,793
Total Revenues and Other Sources	\$ 2,778,069	\$ 2,527,624	\$ 250,445	\$ 2,245,701	\$ 1,795,971	\$ 449,730	\$ 1,570,569	\$ 1,185,152	\$ 385,417
Expenditures									
Current:									
General Government	\$ 2,719,139	\$ 3,048,789	\$ 329,650	\$ 233,501	\$ 294,019	\$ 60,518	\$ 0	\$ 0	\$ 0
Highways	0	0	0	2,196,211	1,971,026	(225,185)	0	0	0
Debt Service	0	0	0	0	0	0	1,219,191	1,433,058	213,867
Total Expenditures	\$ 2,719,139	\$ 3,048,789	\$ 329,650	\$ 2,429,712	\$ 2,265,045	\$ (164,667)	\$ 1,219,191	\$ 1,433,058	\$ 213,867
Excess of Revenues and Other Sources Over (Under) Expenditures	\$ 58,930	\$ (521,165)	\$ 580,095	\$ (184,011)	\$ (469,074)	\$ 285,063	\$ 351,378	\$ (247,906)	\$ 599,284
Fund Balance, July 1, 1999	1,068,550	881,156	187,424	1,312,957	1,442,863	(129,906)	842,372	915,343	(72,971)
Fund Balance, June 30, 2000	\$ 1,127,510	\$ 359,991	\$ 767,519	\$ 1,128,946	\$ 973,789	\$ 155,157	\$ 1,193,750	\$ 667,437	\$ 526,313

The accompanying notes are an integral part of this statement.

Decatur County, Tennessee
Statement of Revenues, Expenses and
Changes in Retained Earnings
Proprietary Fund Type
For the Year Ended June 30, 2000

	<u>Enterprise Fund</u>
	<u>Solid Waste Disposal</u>
<u>Operating Revenues</u>	<u>\$ 0</u>
<u>Operating Expenses</u>	
Depreciation	\$ 40,323
Surcharge	4,995
Landfill Closure/Postclosure Care Costs	<u>236,844</u>
Total Operating Expenses	<u>\$ 282,162</u>
Operating Income (Loss)	<u>\$ (282,162)</u>
Net Income (Loss)	\$ (282,162)
Add Depreciation on Fixed Assets Acquired by Grants Restricted for Capital Acquisitions and Contributed by County that Reduces Contributed Capital	<u>39,223</u>
Increase (Decrease) in Retained Earnings	\$ (242,939)
Retained Earnings, July 1, 1999	(39,355)
Retained Earnings, June 30, 2000	<u><u>\$ (282,294)</u></u>

The accompanying notes are an integral part of this statement.

Exhibit E

Decatur County, Tennessee
Statement of Cash Flows
Proprietary Fund Type
For the Year Ended June 30, 2000

	<u>Enterprise Fund</u>
	<u>Solid Waste Disposal</u>
<u>Cash Flows from Operating Activities</u>	
Operating Income (Loss)	\$ (282,162)
Adjustments to reconcile net operating income (loss) to net cash provided by (used in) operating activities:	
Depreciation	40,323
Change in assets and liabilities:	
Increase in Accounts Payable	205
Increase in Accrued Liability for Landfill Closure/Postclosure Care Costs	<u>236,844</u>
Net cash provided by (used in) operating activities	<u>\$ (4,790)</u>
Net increase (decrease) in cash	\$ (4,790)
Cash, July 1, 1999	<u>439,790</u>
Cash, June 30, 2000	<u><u>\$ 435,000</u></u>

The accompanying notes are an integral part of this statement.

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DECATUR COUNTY, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2000

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of Decatur County have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant accounting policies of Decatur County are described as follows.

A. The Financial Reporting Entity

Decatur County is a public municipal corporation governed by an elected 18-member board. As required by GAAP, these financial statements present Decatur County (the primary government) and its component units. The component units discussed in Note 1.B are included in the county's reporting entity because of the significance of their operational or financial relationships with the county. The financial statements of the Decatur County Library have not been audited and are not included in the financial statements of Decatur County. Although required by GAAP, the omission of this fund is not considered to have a material effect on the financial statements of Decatur County.

B. Individual Component Unit Disclosures

Blended Component Units – There are no legally separate component units of Decatur County which meet the criteria for being reported as part of the primary government by the blending method.

Discretely Presented Component Units – The following entities meet the criteria for discretely presented component units of the county. They are reported in a separate column to emphasize that they are legally separate from the county.

The Decatur County School Department operates the public school system in the county, and its board is elected by the voters of Decatur County. The School Department is fiscally dependent on the county because it may not issue debt without county approval, and its budget and property tax levy are subject to the County Commission's approval. The School Department's taxes are levied under the taxing authority of the county and are included as part of the county's total tax levy.

The Decatur County General Hospital and Emergency Medical System provide health care to the citizens of Decatur County. The governing body of the Decatur County General Hospital and Emergency Medical System is appointed by Decatur County's Board of County Commissioners. Patient services provide the major funding for this entity. The county is potentially liable for any operating deficits and would be secondarily liable for any debt

issuance of the hospital and emergency medical system. The financial statements of the Decatur County General Hospital and Emergency Medical System were not available in time for inclusion in this report.

The Decatur County Emergency Communications District provides a simplified means of securing emergency services through a uniform emergency number for the residents of Decatur County. The governing body of the Decatur County Emergency Communications District is appointed by Decatur County's Board of County Commissioners. The district is funded primarily through a service charge levied on telephone services. Before the issuance of most debt instruments, the district must obtain the approval of the County Commission. The financial statements of the Decatur County Emergency Communications District were not available in time for inclusion in this report.

The Decatur County School Department does not issue separate financial statements from those of the county. Therefore, combining and individual fund financial statements of the Decatur County School Department are included in the financial section of this report as listed in the table of contents. Although required by GAAP, the financial statements of the Decatur County General Hospital and Emergency Medical System and the Decatur County Emergency Communications District were not available in time for inclusion, as previously mentioned. Complete financial statements of the Decatur County General Hospital and Emergency Medical System, and the Decatur County Emergency Communications District can be obtained from their respective administrative offices at the following addresses:

Administrative Offices:

Decatur County General Hospital
1200 Tennessee Avenue
Parsons, TN 38363

Decatur County Emergency Communications District
P. O. Box 628
Decaturville, TN 38329

C. Fund Structure and Basis of Accounting

The accounts of the county and its discretely presented component units are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

The various funds are grouped, in the financial statements of this report, into six generic fund types and three broad fund categories as follows:

GOVERNMENTAL FUNDS

General Fund – The General Fund is the general operating fund of the county. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds – Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specific purposes.

Debt Service Fund – The General Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

Capital Projects Funds – Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Proprietary Funds).

PROPRIETARY FUND

Enterprise Fund – The Enterprise Fund is used to account for operations (a) that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

FIDUCIARY FUNDS

Trust and Agency Funds – Trust and Agency Funds are used to account for assets held by the county in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. These include Expendable Trust, Nonexpendable Trust, Pension Trust, and Agency Funds. The county does not have any Nonexpendable Trust, Expendable Trust, and Pension Trust Funds. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

ACCOUNT GROUP

The General Long-Term Debt Account Group is used by the primary government to account for general long-term debt and certain other liabilities that are not specific liabilities of Proprietary or Trust Funds. The General Long-Term Debt Account Group is not a fund. It is concerned only with the measurement of financial position. It is not involved with the measurement of results of operations.

COMPONENT UNIT

The Decatur County School Department uses a General Fund, a Special Revenue Fund, and a Capital Projects Fund.

BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All Governmental Funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other uses) in net current assets.

Proprietary Funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. Fund equity (i.e., net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund type operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net total assets.

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All Governmental Funds and Agency Funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Funds in which expenditures determine the eligibility for grants recognize revenue at the time of the expenditures. Grant proceeds received prior to meeting the aforementioned revenue recognition policy are recorded as deferred revenue. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Principal and interest on general long-term debt are recognized as fund liabilities when due or when amounts have been accumulated in the General Debt Service Fund for payments to be made early in the following year.

The primary revenues susceptible to accrual are revenues received from the State of Tennessee. Sales taxes collected and held by the state at year-end on behalf of the county and its component units are also recognized as revenue.

Proprietary Funds are accounted for using the accrual basis of accounting. Their revenues are recognized when they are earned, and their expenses are recognized when they are incurred.

The financial statements of the Proprietary Fund of Decatur County have been prepared in conformity with all applicable GASB pronouncements as well as the following pronouncements issued on or before November 30, 1989, unless those pronouncements conflict or contradict GASB pronouncements: Financial Accounting Standards Board Statements and Interpretations, Accounting Principles Board Opinions, and Accounting Research Bulletins of the Committee on Accounting Procedure.

D. Budget

The county and the Decatur County School Department component unit are required by state statute to adopt annual budgets. The General Fund, Special Revenue Funds, and General Debt Service Fund budgets are prepared on the basis in which current available funds must be sufficient to meet current expenditures. Expenditures and encumbrances may not legally exceed appropriations authorized by the County Commission and any authorized revisions. Unencumbered appropriations lapse at the end of each fiscal year.

The budgetary level of control is at the major category level established by the State Uniform Chart of Accounts as prescribed by the Comptroller of the Treasury of the State of Tennessee. Major categories are at the department level (examples of General Fund major categories: County Commission, Board of Equalization, County Executive, Personnel Office, etc.). Management may make revisions within major categories, but only the governing body may transfer appropriations between major categories. During the year, several supplementary appropriations were necessary.

The Constitutional Officers - Fees Fund is used to account for transactions of the fee and commission accounts of the county trustee, clerks, register, and sheriff. These separately elected or appointed officials transfer all fees and commissions earned to the county's General Fund. Transactions related to the fee and commission accounts of these officials are not subject to the budgetary control of the County Commission. Therefore, this fund is presented as a non-budgeted Special Revenue Fund.

The county's budgetary basis of accounting is consistent with generally accepted accounting principles (GAAP), except instances in which encumbrances are treated as budgeted expenditures. Therefore, actual amounts in the accompanying budgetary comparison statement are presented on this budgetary basis. A reconciliation of the differences between the budgetary basis and the GAAP basis is as follows for Decatur County, the primary government only:

	General Fund	Special Revenue Funds
Expenditures and Other Uses:		
GAAP Basis - Exhibit B	\$ 2,735,066	\$ 2,799,846
Less: Prior Year Reserve for Encumbrances	15,927	0
Non-budgeted Constitutional Officers - Fees Fund	0	370,134
Budgetary Basis - Exhibit C	<u>\$ 2,719,139</u>	<u>\$ 2,429,712</u>

E. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for expenditures are recorded to reserve that portion of the applicable appropriation, is employed as a formal budgetary tool by Decatur County in the General Fund and by the discretely presented Decatur County School Department in the General Purpose School Fund and School Federal Projects Fund. Encumbrances do not constitute expenditures or liabilities and are recorded as reservations of fund balance with the related expenditure being recorded in the subsequent year.

F. Taxes Receivable

Property taxes receivable on file in the Trustee's Office are presented on the balance sheet with offsetting deferred revenue to reflect amounts not available as of June 30, 2000. Property taxes collected within 30 days of year-end are immaterial for financial reporting purposes and thus are not accrued. The allowance for uncollectible taxes represents the estimated amount of the receivable, which will be filed in court for collection. Delinquent taxes filed in court for collection are not included in tax receivable since they are neither measurable nor available.

G. Investments

The county trustee maintains a cash and internal investment pool that is used by all funds and the discretely presented Decatur County School Department. Each fund type's portion of this pool is displayed on the combined balance sheet as Equity in Pooled Cash and Investments. Most income from these pooled investments is assigned to the General Debt Service Fund. Decatur County and the Decatur County School Department have adopted a policy of reporting U.S. Treasury obligations, U.S. agency obligations, and repurchase agreements with maturities of one year or less when purchased on the balance sheet at amortized cost. Certificates of deposit and investments in the State Treasurer's Investment Pool are reported at cost. All other investments are reported at fair value.

H. Fixed Assets and Long-Term Liabilities

Fixed assets of the governmental fund types are recorded as expenditures when purchased. Decatur County does not maintain a General Fixed Assets Account Group; therefore, these assets are not capitalized as required by generally accepted accounting principles.

Long-term liabilities expected to be financed from Governmental Funds are accounted for in the General Long-Term Debt Account Group, not in the Governmental Funds. These long-term liabilities are recorded as expenditures in the Governmental Funds when paid or matured.

The General Long-Term Debt Account Group is not a fund. The accounts are concerned only with the measurement of financial position and are not involved with measurement of results of operations.

The Proprietary Fund is accounted for on a cost of services or capital maintenance measurement focus. This means that all assets and liabilities (whether current or non-current) associated with its activity are included on its balance sheet. Its reported fund equity (net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund type operating statements present increases (revenues) and decreases (expenses) in net total assets. Depreciation of all exhaustible fixed assets used by the Proprietary Fund is charged as an expense against its operations. Accumulated depreciation is reported on the Proprietary Fund balance sheet. The Proprietary Fund has provided for depreciation on the straight line method, computed over the estimated useful lives of the assets, which range from eight to 20 years for landfill facilities and development and machinery and equipment and 20 years for buildings and improvements.

I. Reserves

All reserves of the Governmental Funds, including those of the component unit (with the exception of the Reserve for Encumbrances already discussed), represent unexpended revenues which are legally required to be reappropriated and expended for specific purposes in subsequent years.

The account Other Local Education Reserves in the discretely presented Decatur County School Department's General Purpose School Fund in the amount of \$684 represents unexpended revenues for the extended school program.

The account Other Federal Reserves in the discretely presented Decatur County School Department's School Federal Projects Fund in the amount of \$173 represents unexpended revenues for the following programs: Drug Free Schools (\$118) and Education Edge (\$55).

J. Compensated Absences

Vested or accumulated vacation leave is accrued when incurred in Proprietary Funds (using the accrual basis of accounting).

It is the policy of the General Fund of Decatur County to permit employees to accumulate a limited amount of earned but unused vacation benefits, which will be paid to employees upon separation from service. In the governmental fund types, the cost of vacation benefits is recognized when payments are made to employees. A long-term liability of \$26,056 had been recorded in the General Long-Term Debt Account Group of Decatur County representing the General Fund's commitment to fund such costs with future financial resources.

The granting of sick leave has no guaranteed payment attached and therefore is not required to be accrued or recorded.

The Decatur County Highway Department has no general policy concerning the accumulation of vacation and sick leave days beyond the year-end.

The discretely presented Decatur County School Department has no general policy concerning the accumulation of vacation and sick leave days with the exception of sick leave for professional employees. General policy of the Decatur County School Department for all professional personnel (teachers) permits the unlimited accumulation of unused sick leave days. The granting of sick leave has no guaranteed payment attached and therefore is not required to be accrued or recorded in the General Long-Term Debt Account Group.

K. Interfund Transactions

Quasi-external transactions are accounted for as fund revenues and expenditures or expenses (as appropriate). Transactions which constitute reimbursements of a fund for expenditures or expenses initially made from the fund which are properly applicable to another fund are recorded as expenditures or expenses (as appropriate) in the reimbursing fund and as reductions of expenditures or expenses in the fund that is reimbursed.

All interfund transactions, except advances, quasi-external transactions, and reimbursements, are accounted for as transfers. Nonrecurring or nonroutine transfers of equity between funds are considered residual equity transfers, and all other transfers are treated as operating transfers.

L. Statement of Cash Flows

For purposes of the Statement of Cash Flows, cash includes cash on deposit with the county trustee, which is presented as Equity in Pooled Cash and Investments on the balance sheet.

2. PURCHASING LAWS

Office of County Executive

Purchasing procedures for the County Executive's Office are governed by the County Purchasing Law of 1983, Sections 5-14-201 through 5-14-206, Tennessee Code Annotated, which provides for purchases exceeding \$5,000 to be made after public advertisement and competitive bidding.

Office of Road Supervisor

Purchasing procedures for the Highway Department are governed by provisions of the Uniform Road Law, Section 54-7-113, Tennessee Code Annotated, which provide for purchases exceeding \$5,000 to be made after public advertisement and competitive bidding.

Office of School Superintendent

Purchasing procedures for the discretely presented Decatur County School Department are governed by purchasing laws applicable to schools as set forth in Section 49-2-203, Tennessee Code Annotated, which provide for the county Board of Education, through its executive committee (school superintendent and chairman of the Board of Education), to make all purchases. This statute also requires that competitive bids be solicited through newspaper advertisement on all purchases estimated to exceed \$5,000.

3. DEPOSITS AND INVESTMENTS

The captions on the combined balance sheet related to cash and investments are as follows for Decatur County and the discretely presented Decatur County School Department:

	Decatur County	Decatur County School Department
Equity in Pooled Cash and Investments	\$ 3,570,642	\$ 3,767,341
Cash	918,191	0
Total	<u>\$ 4,488,833</u>	<u>\$ 3,767,341</u>

Decatur County and the Decatur County School Department maintain an internal cash and investment pool through the Office of Trustee. The county trustee is the treasurer of the county and in this capacity is responsible for receiving, disbursing, depositing, and investing most county funds. Each fund type's portion of this pool is displayed on the combined balance sheet as Equity in Pooled Cash and Investments. Cash reflected on the combined balance sheet represents non-pooled amounts held separately by individual funds.

Cash on the combined balance sheet includes cash on hand, demand deposits, certificates of deposit, and passbook savings accounts. Cash on the combined balance sheet is analyzed as follows:

	Decatur County
Cash on Hand	\$ 735
Cash in Bank	917,456
Total	<u>\$ 918,191</u>

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

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

Separate disclosures concerning carrying amounts and bank balances of pooled deposits cannot be made for Decatur County and the discretely presented Decatur County School Department since both pool their deposits through the county trustee. The carrying amount of Decatur County's and the Decatur County School Department's deposits with financial institutions was \$5,083,176, and the bank balance was \$6,558,894. These deposits are categorized as follows to give an indication of the level of risk assumed at year-end. Category 1 includes deposits insured or collateralized either by securities held by the entity or its agent in the entity's name. Category 2 includes deposits collateralized with securities held by the pledging financial institution's agent or trust department in the entity's name. Category 3 includes deposits uncollateralized or collateralized with securities held by the pledging financial institution or by its trust department or agent but not in the entity's name. Category 1 deposits were \$6,558,894.

Investments – Counties are authorized to make direct investments in bonds, notes, or treasury bills of the U.S. government, and obligations guaranteed by the U.S. government, or any of its agencies; bonds of any state or political subdivision rated A or higher by any nationally recognized rating service; and the county's own legally issued bonds or notes. These investments may not have a maturity greater than two years. The county may make investments with longer maturities if various restrictions set out in state law are followed. Counties are also authorized to make

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

Pooled investments are separately categorized as follows to give an indication of the level of risk assumed at year-end. Category 1 includes investments that are insured or registered or for which the securities are held by the entity or its agent in the entity's name. Category 2 includes uninsured and unregistered investments for which the securities are held by the counterparty's trust department or agent in the entity's name. Category 3 includes uninsured and unregistered investments for which the securities are held by the counterparty, or by its trust department or agent, but not in the entity's name. Funds invested in the State Treasurer's Investment Pool are not required to be categorized by generally accepted accounting principles. Separate disclosures for internally pooled investments cannot be made for Decatur County and the discretely presented Decatur County School Department as was also previously noted for deposits.

POOLED INVESTMENTS

	Reported Amount	Fair Value
Investments in State Treasurer's Investment Pool	\$ 3,099,415	\$ 3,099,415
Total Pooled Investments	<u>\$ 3,099,415</u>	<u>\$ 3,099,415</u>

4. CASH SHORTAGE

On June 30, 2000, the Office of Sheriff had a cash shortage of \$169. Details of this cash shortage are discussed in the Schedule of Audit Findings and Questioned Costs section of this report.

5. RETAINED EARNINGS DEFICIT

On June 30, 2000, the Solid Waste Disposal Fund (Proprietary Fund) had a retained earnings deficit of \$282,294.

6. PROPERTY TAXES

Property taxes are levied as of the first Monday in October. Taxes become delinquent and begin accumulating interest and penalty the following March 1. Suit must be filed in Circuit Court between the following February 1 to April 1 for any remaining unpaid taxes. Additional costs attach to delinquent taxes after a court suit has been filed.

7. PROPRIETARY FUND TYPE FIXED ASSETS

A summary of Proprietary Fund Type fixed assets at June 30, 2000, follows:

	<u>Decatur County Enterprise</u>
Landfill Facilities and Development	\$ 316,263
Land	136,060
Buildings and Improvements	14,784
Machinery and Equipment	34,000
Total	<u>\$ 501,107</u>
Less Accumulated Depreciation	(242,058)
Net Fixed Assets	<u>\$ 259,049</u>

8. COMMITMENTS

A. Committed Construction

At June 30, 2000, the Education Capital Projects Fund has uncompleted construction projects of \$506,720 for constructing and equipping a new school building for the Decatur County School Department. Funding of these future expenditures will be provided from available funds and investment earnings.

B. Leases

The present value of minimum lease payments under lease agreements has been recorded in the General Long-Term Debt Account Group. Future minimum payments under capital leases consisted of the following at June 30, 2000.

<u>Decatur County</u>	<u>Debt</u>
2000-01	\$ 37,512
2001-02	37,512
Total Minimum Lease Payments	<u>\$ 75,024</u>
Amounts Representing Interest	(5,125)
Present Value of Minimum Lease Payments	<u>\$ 69,899</u>

9. INTERFUND RECEIVABLES AND PAYABLES

Interfund balances of Decatur County and the discretely presented Decatur County School Department at June 30, 2000, were:

Fund	Interfund Receivables	Interfund Payables
<u>Decatur County</u>		
General	\$ 448	\$ 506
Constitutional Officers - Fees	0	444
Highway/Public Works	506	0
General Debt Service	210,711	0
Cities - Sales Tax	0	26,361
Constitutional Officers - Agency	0	4
Total Decatur County	\$ 211,665	\$ 27,315
<u>Component Unit</u>		
Decatur County School Department:		
General Purpose School	\$ 17,532	\$ 69,108
School Federal Projects	950	17,532
Total Component Unit	\$ 18,482	\$ 86,640
Total	\$ 230,147	\$ 113,955

Of the above interfund receivables, \$116,192 represents funds due the General Debt Service Fund from the Decatur County General Hospital, whose financial statements were not available for inclusion in this report.

10. LONG-TERM DEBT

Primary Government

The following is a summary of changes in liabilities included in general long-term debt for the year ended June 30, 2000:

	Bonds	Notes	Capital Leases	Accrued Leave
Balance, July 1, 1999	\$ 10,640,000	\$ 0	\$ 106,922	\$ 20,678
Additions	2,560,000	109,980	0	5,378
Reductions	495,000	0	37,023	0
Balance, June 30, 2000	\$ 12,705,000	\$ 109,980	\$ 69,899	\$ 26,056

	<u>Other Long-term Liabilities</u>
Balance, July 1, 1999	\$ 250,000
Additions	0
Reductions	0
Balance, June 30, 2000	<u>\$ 250,000</u>

The additions to long-term notes payable represent capital outlay notes to finance the purchase of school buses. These notes will be retired from the county's General Debt Service Fund.

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

General obligation bonds and capital outlay notes are direct obligations and pledge the full faith and credit of the government. General obligation bonds and capital outlay notes outstanding were issued for original terms of up to 20 years for bonds and up to three years for notes. Repayment terms are generally structured with increasing amounts of principal maturing as interest requirements decrease over the term of the debt. All bonds and notes included in the General Long-Term Debt Account Group as of June 30, 2000, will be retired from the General Debt Service Fund.

General obligation bonds and capital outlay notes outstanding as of June 30, 2000, are as follows:

<u>Purpose</u>	<u>Interest Rate</u>	<u>Amount</u>
General Obligation Bonds	4.3 to 5.1%	\$ 11,800,000
General Obligation Refunding	4.1 to 5.6	905,000

The annual requirements to amortize all general obligation bonds and notes outstanding as of June 30, 2000, including interest payments of \$6,196,893 (bonds) and \$13,454 (notes) are as follows:

Year Ending June 30	Bonds	Notes	Total
2001	\$ 1,115,198	\$ 41,145	\$ 1,156,343
2002	1,107,397	41,144	1,148,541
2003	1,108,840	41,145	1,149,985
2004	1,109,065	0	1,109,065
2005	1,103,100	0	1,103,100
2006-2018	13,358,293	0	13,358,293
Total	<u>\$ 18,901,893</u>	<u>\$ 123,434</u>	<u>\$ 19,025,327</u>

There is \$1,193,750 available in the General Debt Service Fund to service general long-term debt. General bonded debt per capita amounted to \$1,213 based on the 1990 federal census.

11. LITIGATION

The county attorney advised that in fiscal year 1994-95 Decatur County filed a lawsuit against Vulcan Materials Company to collect mineral severance tax that Vulcan had not paid to the county. Thereafter, a counter-claim against Decatur County was filed by Vulcan Materials Company, along with a third-party complaint by West Tennessee Gravel Company, Tinker Sand and Gravel Company, Inc., and McClannahan Rock Products. In general, the counter-claim and third-party complaint asserted that Decatur County had misappropriated funds by placing the proceeds from mineral severance tax in the county General Fund and that these funds should be placed in the county Road Fund. This lawsuit has not been set for trial as of the date of this report. Decatur County asserts that it is complying with the law and should not be required to place these funds in the Highway/Public Works Fund.

Decatur County and several other Tennessee counties have been named as defendants in a lawsuit demanding compliance with the requirements of the Americans with Disabilities Act (ADA). This lawsuit applies to all Decatur County facilities. Decatur County has completed a study of the estimated costs to renovate the existing county facilities. This estimate was between \$250,000 and \$296,667. As of the date of this report, the county has not made a decision concerning these renovations. However, because there is a probable loss to the county resulting from this lawsuit, a liability has been established in the amount of \$250,000 in the other long-term liabilities account of the General Long-Term Debt Account Group.

The county attorney advised of several other pending lawsuits in which the county is involved. He and other attorneys representing the insurance carriers estimate that the potential claims against the county not covered by insurance resulting from such litigation would not materially affect the financial statements of the county.

12. **EXPENDITURES EXCEEDED APPROPRIATIONS**

Expenditures exceeded appropriations approved by the Board of County Commissioners in the Highway/Public Works Fund by \$225,185.

13. **RISK-FINANCING ACTIVITIES**

Decatur County

Liability, Property, and Casualty

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

Employee Health Insurance

It is the policy of the county to purchase commercial insurance for risks associated with employee's health insurance. Settled claims have not exceeded this commercial coverage in the past three fiscal years.

Worker's Compensation Insurance

Decatur County participates in the Local Government Insurance Cooperative (LOGIC), a public entity risk pool established under the provisions of Section 29-20-401, Tennessee Code Annotated, by the State of Tennessee to provide a program of worker's compensation coverage to employees of local governments. The County's General Fund pays an annual premium to the LOGIC for its worker's compensation insurance coverage.

The Decatur County Highway Department participates in the Local Government Worker's Compensation Fund (LWCF), a public entity risk pool established under the provisions of Section 29-20-401, Tennessee Code Annotated, by the Tennessee County Services Association to provide a program of worker's compensation coverage to employees of local governments. The Highway Department pays an annual premium to the LWCF for its worker's compensation insurance coverage. The LWCF is to be self-sustaining through member premiums. The LWCF reinsures through commercial insurance companies for claims exceeding \$300,000.

Component Unit

Liability, Property and Casualty

The discretely presented Decatur County School Department participates in the Tennessee School Boards Liability Trust (TSBLT), which is a public entity risk pool

established by the Tennessee School Boards Association, an association of member school systems. The School Department pays an annual premium to the TSBLT for its general liability and property and casualty insurance coverage. The creation of the TSBLT provides for it to be self-sustaining through member premiums. The TSBLT reinsures through commercial insurance companies for claims exceeding \$100,000 for each insured event.

Worker's Compensation Insurance

The discretely presented Decatur County School Department participates in the Tennessee School Boards Worker's Compensation Fund (TSBWCF), a public entity risk pool established by the Tennessee School Boards Association to provide a program of worker's compensation coverage to employees of local school boards. The School Department pays an annual premium to the TSBWCF for its worker's compensation insurance coverage. The TSBWCF is to be self-sustaining through member premiums.

Employee Health Insurance

The discretely presented Decatur County School Department participates in the Local Education Group Insurance Fund (LEGIF), a public entity risk pool established to provide a program of health insurance coverage for employees of local education agencies. In accordance with Section 8-27-302, Tennessee Code Annotated, all local education agencies are eligible to participate. The LEGIF is included in the Comprehensive Annual Financial Report of the State of Tennessee, but the state does not retain any risk for losses by this fund. Section 8-27-303, Tennessee Code Annotated, provides for the LEGIF to be self-sustaining through member premiums.

14. CONTINGENT LIABILITIES

Decatur County is contingently liable for certain Hospital Revenue and Tax Refunding Bonds, Series 1999 of the Decatur County General Hospital. Decatur County would become liable for these bonds and the interest thereon in the event of default by the hospital. The principal of these revenue bonds is reflected on the financial statements of the Decatur County Hospital. As of June 30, 2000, future principal and interest requirements were \$1,465,000 and \$899,290, respectively.

15. LANDFILL CLOSURE AND POSTCLOSURE CARE COSTS

State and federal laws and regulations require the county to place a final cover on the Decatur County Landfill when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for 30 years after closure. Although closure and postclosure care costs will be paid only near or after the date that the landfill stops accepting waste, the Solid Waste Disposal Fund should report a portion of these closure and postclosure care costs as an operating expense in each period based on landfill capacity used as of each balance sheet date. Decatur County stopped accepting solid waste in their old landfill at the end of November 1994. Estimates for closure and postclosure care costs have not been submitted to the state

for approval; therefore, the landfill closure and postclosure liability for the old landfill at June 30, 2000, cannot be determined and has not been recorded in the Solid Waste Disposal Fund.

Decatur County began accepting solid waste in its new landfill in January 1995. The \$732,457 reported as landfill closure and postclosure care liability at June 30, 2000, represents the cumulative amount reported to date based on the use of 40.76 percent of the estimated capacity of the new landfill. The landfill will recognize the remaining estimated costs of closure and postclosure care of \$1,064,543 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and postclosure care in 1998. Actual costs may be higher due to inflation, changes in technology, or changes in regulations. As of June 30, 2000, the county estimates the landfill to be closed by the year 2006.

On March 4, 1996, Decatur County entered into an agreement with Waste Services of America, Inc., now doing business as Waste Industries, Inc. (WII), to operate the Decatur County Landfill beginning April 1, 1996. In accordance with provisions of the agreement, WII is to furnish all labor, tools, equipment, and power for the operation of the landfill and the county will continue to comply with requirements of the Tennessee Department of Environment and Conservation with respect to financial assurance of operations of the landfill for a period not to exceed five years from the effective date of the agreement. Closure of the landfill is to be undertaken by WII, and the costs of closure and postclosure are to be paid by WII, with the exception of the initial five-year period of the agreement in which the county will provide financial assurance of the closure and postclosure care costs. Terms of this agreement are to continue for the duration of the landfill site but are not to exceed 30 years.

16. RETIREMENT COMMITMENTS

Plan Description

Employees of Decatur County are members of the Political Subdivision Pension Plan (PSPP), an agent multiple-employer defined benefit pension plan administered by the Tennessee Consolidated Retirement System (TCRS). TCRS provides retirement benefits as well as death and disability benefits. Benefits are determined by a formula using the member's high five-year average salary and years of service. Members become eligible to retire at the age of 60 with five years of service or at any age with 30 years of service. A reduced retirement benefit is available to vested members at the age of 55. Disability benefits are available to active members with five years of service who become disabled and cannot engage in gainful employment. There is no service requirement for disability that is the result of an accident or injury occurring while the member was in the performance of duty. Members joining the system become vested after five years of service. Benefit provisions are established in state statute found in Title 8, Chapter 34-37 of

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

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

Funding Policy

Decatur County requires employees to contribute 5.0 percent of earnable compensation. Decatur County is required to contribute at an actuarially determined rate; the rate for the fiscal year ending June 30, 2000, was 4.21 percent of annual covered payroll. The contribution requirement of plan members is set by state statute. The contribution requirement for Decatur County is established and may be amended by the TCRS Board of Trustees.

Annual Pension Cost

For the year ending June 30, 2000, Decatur County's annual pension cost of \$71,525 to TCRS was equal to Decatur County's required and actual contributions. The required contribution was determined as part of the initial participation actuarial valuation using the frozen initial liability actuarial cost method. Significant actuarial assumptions used in the valuation include (a) rate of return on investment of present and future assets of 7.5 percent a year compounded annually, (b) projected salary increases of 5.5 percent annual rate (no explicit assumption is made regarding the portion attributable to the effects of inflation on salaries), (c) projected 4.5 percent annual increase in the Social Security wage base. The actuarial value of assets was determined using techniques that smooth the effect of short-term volatility in the market value of total investments over a five-year period. Decatur County's unfunded actuarial accrued liability is being amortized as a level dollar amount on a closed basis.

Trend Information

Fiscal Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
6/30/00	\$ 71,525	100%	\$ 0
6/30/99	62,360	100	0
6/30/98	11,036	100	0

Actuarial Valuation

The next actuarial valuation for Decatur County will be performed as of July 1, 2001.

SCHOOL TEACHERS

Plan Description

Decatur County contributes to the State Employees, Teachers, and Higher Education Employees Pension Plan (SETHEEPP), a cost-sharing multiple employer defined benefit pension plan administered by the Tennessee Consolidated Retirement System (TCRS). TCRS provides retirement benefits, as well as death and disability benefits, to plan members and their beneficiaries. Benefits are determined by a formula using the member's high five-year average salary and years of service. Members become eligible to retire at the age of 60 with five years of service or at any age with 30 years of service. A reduced retirement benefit is available to vested members who are at least 55 years of age or have 25 years of service. Disability benefits are available to active members with five years of service who become disabled and cannot engage in gainful employment. There is no service requirement for disability that is the result of an accident or injury occurring while the member was in the performance of duty. Members joining the plan on or after July 1, 1979, are vested after five years of service. Members joining prior to July 1, 1979, are vested after four years of service. Benefit provisions are established in state statute found in Title 8, Chapters 34-37 of Tennessee Code Annotated. State statutes are amended by the Tennessee General Assembly. A cost of living adjustment (COLA) is provided to retirees each July based on the percentage change in the Consumer Price Index (CPI) during the previous calendar year. No COLA is granted if the CPI increases less than one-half percent. The annual COLA is capped at three percent.

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

Funding Policy

Most teachers are required by state statute to contribute five percent of their salaries to the plan. The employer contribution rate for Decatur County schools is established at an actuarially determined rate. The employer rate for the fiscal year ending June 30, 2000, was 5.47 percent of annual covered payroll. The employer contribution requirement for Decatur County schools is established and may be amended by the TCRS Board of Trustees. The employer's contributions to TCRS for the years ending July 30, 2000, 1999, and 1998, were \$275,921, \$260,125, and \$179,596, respectively, equal to the required contributions for each year.

**COMBINING AND INDIVIDUAL FUND
FINANCIAL STATEMENTS AND SCHEDULES**

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General Fund

The General Fund is the general operating fund of the county. It is used to account for all financial resources except those required to be accounted for in another fund.

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Decatur County, Tennessee
 Schedule of Revenues, Expenditures and Changes
 in Fund Balance - Actual (Budgetary Basis) and Budget
 General Fund
 For the Year Ended June 30, 2000

	Actual (GAAP Basis)	Less: Encumbrances 7/1/1999	Actual Revenues/ Expenditures (Budgetary Basis)	Budget	Variance- Favorable or (Unfavorable)
<u>Revenues and Other Sources</u>					
Local Taxes	\$ 1,467,488	\$ 0	\$ 1,467,488	\$ 1,402,112	\$ 65,376
Licenses and Permits	1,456	0	1,456	2,800	(1,344)
Fines, Forfeitures and Penalties	59,533	0	59,533	46,400	13,133
Charges for Current Services	107,658	0	107,658	83,300	24,358
Other Local Revenues	41,934	0	41,934	3,929	38,005
State of Tennessee	710,538	0	710,538	658,265	52,273
Federal Government	29,776	0	29,776	2,818	26,958
Total Revenues	\$ 2,418,383	\$ 0	\$ 2,418,383	\$ 2,199,624	\$ 218,759
Other Sources:	359,686	0	359,686	328,000	31,686
Operating Transfers	2,778,069	0	2,778,069	2,527,624	250,445
Total Revenues and Other Sources	\$ 5,556,138	\$ 0	\$ 5,556,138	\$ 5,055,248	\$ 500,890
<u>Expenditures</u>					
General Administration	\$ 20,090	\$ 0	\$ 20,090	\$ 21,000	\$ 910
County Commission	676	0	676	1,100	424
Board of Equalization	82,580	(25)	82,555	85,588	3,033
County Executive	4,513	0	4,513	5,050	537
Personnel Office	17,980	0	17,980	20,000	2,020
County Attorney	81,680	0	81,680	91,267	9,587
Election Commission (Including Voter Registration)	69,874	0	69,874	70,466	592
Register of Deeds	83,997	0	83,997	114,289	30,292
County Buildings					
Finance	1,123	0	1,123	1,500	377
Accounting and Budgeting	85,832	0	85,832	86,723	891
Property Assessor's Office	15,114	0	15,114	15,114	0
Reappraisal Program	79,726	(1,268)	78,458	79,126	668
County Trustee's Office	83,514	0	83,514	84,637	1,123
County Clerk's Office					
Administration of Justice	93,902	0	93,902	99,977	6,075
Circuit Court Clerk					

(Continued)

Exhibit A-1

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/1999	Actual Revenues/ Expenditures (Budgetary Basis)	Budget	Variance- Favorable or (Unfavorable)
<u>Expenditures (Cont.)</u>					
<u>Administration of Justice (Cont.)</u>					
General Sessions Court	\$ 60,342	\$ 0	\$ 60,342	\$ 62,783	\$ 2,441
General Sessions Judge	69,280	0	69,280	69,350	70
Chancery Court	56,224	0	56,224	57,569	1,345
Juvenile Court	28,013	0	28,013	28,447	434
Other Administration of Justice	35,128	0	35,128	41,552	6,424
<u>Public Safety</u>					
Sheriff's Department	421,525	(234)	421,291	422,566	1,275
Jail	87,208	0	87,208	106,783	19,575
Juvenile Services	82,630	0	82,630	92,470	9,840
Work Release Program	277,289	(14,400)	262,889	339,325	76,436
Fire Prevention and Control	22,965	0	22,965	29,400	6,435
Civil Defense	718	0	718	1,350	632
Rescue Squad	9,000	0	9,000	9,000	0
Other Emergency Management	100,161	0	100,161	109,187	9,026
County Coroner/Medical Examiner	10,300	0	10,300	11,500	1,200
Other Public Safety	1,861	0	1,861	1,861	0
<u>Public Health and Welfare</u>					
Local Health Center	54,028	0	54,028	54,228	200
Crippled Children Services	796	0	796	796	0
General Welfare Assistance	23,576	0	23,576	23,994	418
Aid to Dependent Children	3,603	0	3,603	4,000	397
Sanitation Education/Information	31,081	0	31,081	31,237	156
<u>Social, Cultural and Recreational Services</u>					
Senior Citizens Assistance	36,840	0	36,840	50,432	13,592
Libraries	42,375	0	42,375	45,151	2,776
Parks and Fair Boards	130,376	0	130,376	198,797	68,421
<u>Agriculture & Natural Resources</u>					
Agriculture Extension Service	35,809	0	35,809	36,645	836
Forest Service	2,000	0	2,000	2,000	0

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/1999	Actual Revenues/ Expenditures (Budgetary Basis)	Budget	Variance- Favorable or (Unfavorable)
<u>Expenditures (Cont.)</u>					
<u>Agriculture & Natural Resources (Cont.)</u>					
Soil Conservation	\$ 3,300	\$ 0	\$ 3,300	\$ 3,300	\$ 0
<u>Other General Government</u>					
Tourism	1,500	0	1,500	3,500	2,000
Industrial Development	23,100	0	23,100	23,100	0
Veterans' Services	6,331	0	6,331	7,245	914
Other Charges	83,934	0	83,934	107,962	24,028
Employee Benefits	240,360	0	240,360	269,610	29,250
Miscellaneous	32,812	0	32,812	32,812	0
Total Expenditures	\$ 2,735,066	\$ (15,927)	\$ 2,719,139	\$ 3,048,789	\$ 329,650
Excess of Revenues and Other Sources Over (Under) Expenditures	\$ 43,003	\$ 15,927	\$ 58,930	\$ (521,165)	\$ 580,095
Fund Balance, July 1, 1999	1,084,507	(15,927)	1,068,580	881,156	187,424
Fund Balance, June 30, 2000	\$ 1,127,510	\$ 0	\$ 1,127,510	\$ 359,991	\$ 767,519

The accompanying notes are an integral part of this statement.

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Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specific purposes.

Solid Waste/Sanitation Fund – The Solid Waste/Sanitation Fund is used to account for Decatur County's garbage collection and convenience center operations. The major source of funding for this fund is charges for current services.

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

Constitutional Officers - Fees Fund – The Constitutional Officers - Fees Fund is used to account for transactions of the fee and commission accounts of the trustee, clerks, register, and sheriff. Revenues from fees and commissions earned by these officials are transferred to the county's General Fund.

Highway/Public Works Fund – The Highway/Public Works Fund is used to account for transactions of the county Highway Department. The major source of funding for the department is state gasoline taxes.

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Decatur County, Tennessee
Combining Balance Sheet
All Special Revenue Funds
June 30, 2000

	Solid Waste / Sanitation	Drug Control	Constitu- tional Officers - Fees	Highway / Public Works	Total
ASSETS					
Equity in Pooled Cash and Investments	\$ 638,845	\$ 19,764	\$ 0	\$ 321,191	\$ 979,800
Cash	0	0	344	0	344
Accounts Receivable	37,594	0	100	7,764	45,458
Due from Other Governments	0	0	0	127,344	127,344
Due from Other Funds	0	0	0	506	506
Total Assets	\$ 676,439	\$ 19,764	\$ 444	\$ 456,805	\$ 1,153,452
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts Payable	\$ 3,690	\$ 0	\$ 0	\$ 0	\$ 3,690
Payroll Deductions Payable	461	37	0	0	498
Contracts Payable	0	0	0	19,874	19,874
Due to Other Funds	0	0	444	0	444
Total Liabilities	\$ 4,151	\$ 37	\$ 444	\$ 19,874	\$ 24,506
Fund Balances					
Reserved for Purchase of Electronic Fingerprint Imaging System	\$ 0	\$ 6,999	\$ 0	\$ 0	\$ 6,999
Unreserved: Undesignated	672,288	12,728	0	436,931	1,121,947
Total Fund Balances	\$ 672,288	\$ 19,727	\$ 0	\$ 436,931	\$ 1,128,946
Total Liabilities And Fund Balances	\$ 676,439	\$ 19,764	\$ 444	\$ 456,805	\$ 1,153,452

The accompanying notes are an integral part of this statement.

Decatur County, Tennessee
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
All Special Revenue Funds
For the Year Ended June 30, 2000

	Solid Waste / Sanitation	Drug Control	Constitu- tional Officers - Fees	Highway / Public Works	Total
<u>Revenues</u>					
Local Taxes	\$ 1,487	\$ 0	\$ 0	\$ 30,219	\$ 31,706
Fines, Forfeitures and Penalties	0	11,275	0	0	11,275
Charges for Current Services	194,002	0	363,710	0	557,712
Other Local Revenues	6,571	3,650	6,424	72,376	89,021
State of Tennessee	0	0	0	1,912,316	1,912,316
Federal Government	0	0	0	13,805	13,805
Total Revenues	\$ 202,060	\$ 14,925	\$ 370,134	\$ 2,028,716	\$ 2,615,835
<u>Expenditures and Other Uses</u>					
General Government	\$ 223,644	\$ 9,857	\$ 10,448	\$ 0	\$ 243,949
Highways	0	0	0	2,196,211	2,196,211
Total Expenditures	\$ 223,644	\$ 9,857	\$ 10,448	\$ 2,196,211	\$ 2,440,160
Other Uses:					
Operating Transfers	0	0	359,686	0	359,686
Total Expenditures and Other Uses	\$ 223,644	\$ 9,857	\$ 370,134	\$ 2,196,211	\$ 2,799,846
Excess of Revenues Over (Under) Expenditures and Other Uses	\$ (21,584)	\$ 5,068	\$ 0	\$ (167,495)	\$ (184,011)
Fund Balance, July 1, 1999	693,872	14,659	0	604,426	1,312,957
Fund Balance, June 30, 2000	\$ 672,288	\$ 19,727	\$ 0	\$ 436,931	\$ 1,128,946

The accompanying notes are an integral part of this statement.

Decatur County, Tennessee
Statement of Revenues, Expenditures and Changes
in Fund Balance - Actual and Budget
Solid Waste / Sanitation Fund
For the Year Ended June 30, 2000

	Actual	Budget	Variance- Favorable or (Unfavorable)
Revenues			
Local Taxes	\$ 1,487	\$ 3,700	\$ (2,213)
Charges for Current Services	194,002	100,100	93,902
Other Local Revenues	6,571	4,000	2,571
State of Tennessee	0	40,000	(40,000)
Total Revenues	\$ 202,060	\$ 147,800	\$ 54,260
Expenditures			
Public Health and Welfare			
Sanitation Management	\$ 107,013	\$ 148,150	\$ 41,137
Convenience Centers	67,152	72,600	5,448
Other General Government			
Other Charges	17,913	22,500	4,587
Employee Benefits	31,566	40,900	9,334
Total Expenditures	\$ 223,644	\$ 284,150	\$ 60,506
Excess of Revenues Over (Under) Expenditures	\$ (21,584)	\$ (136,350)	\$ 114,766
Fund Balance, July 1, 1999	693,872	615,462	78,410
Fund Balance, June 30, 2000	\$ 672,288	\$ 479,112	\$ 193,176

The accompanying notes are an integral part of this statement.

Decatur County, Tennessee
Statement of Revenues, Expenditures and Changes
in Fund Balance - Actual and Budget
Drug Control Fund
For the Year Ended June 30, 2000

	Actual	Budget	Variance- Favorable or (Unfavorable)
<u>Revenues</u>			
Fines, Forfeitures and Penalties	\$ 11,275	\$ 5,850	\$ 5,425
Other Local Revenues	3,650	100	3,550
Total Revenues	<u>\$ 14,925</u>	<u>\$ 5,950</u>	<u>\$ 8,975</u>
<u>Expenditures</u>			
<u>Public Safety</u>			
Drug Enforcement	\$ 9,857	\$ 9,869	\$ 12
Total Expenditures	<u>\$ 9,857</u>	<u>\$ 9,869</u>	<u>\$ 12</u>
Excess of Revenues Over (Under) Expenditures	\$ 5,068	\$ (3,919)	\$ 8,987
Fund Balance, July 1, 1999	14,659	8,634	6,025
Fund Balance, June 30, 2000	<u>\$ 19,727</u>	<u>\$ 4,715</u>	<u>\$ 15,012</u>

The accompanying notes are an integral part of this statement.

Decatur County, Tennessee
Statement of Revenues, Expenditures and Changes
in Fund Balance - Actual and Budget
Highway / Public Works Fund
For the Year Ended June 30, 2000

	Actual	Budget	Variance- Favorable or (Unfavorable)
<u>Revenues</u>			
Local Taxes	\$ 30,219	\$ 30,506	\$ (287)
Other Local Revenues	72,376	13,500	58,876
State of Tennessee	1,912,316	1,598,215	314,101
Federal Government	13,805	0	13,805
Total Revenues	<u>\$ 2,028,716</u>	<u>\$ 1,642,221</u>	<u>\$ 386,495</u>
<u>Expenditures</u>			
<u>Highways</u>			
Administration	\$ 105,194	\$ 104,443	\$ (751)
Highway and Bridge Maintenance	714,630	674,295	(40,335)
Operation and Maintenance of Equipment	216,123	212,700	(3,423)
Other Charges	66,331	66,023	(308)
Employee Benefits	119,194	126,000	6,806
Capital Outlay	974,739	787,565	(187,174)
Total Expenditures	<u>\$ 2,196,211</u>	<u>\$ 1,971,026</u>	<u>\$ (225,185)</u>
Excess of Revenues Over (Under) Expenditures	\$ (167,495)	\$ (328,805)	\$ 161,310
Fund Balance, July 1, 1999	604,426	818,767	(214,341)
Fund Balance, June 30, 2000	<u>\$ 436,931</u>	<u>\$ 489,962</u>	<u>\$ (53,031)</u>

The accompanying notes are an integral part of this statement.

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General Debt Service Fund

The General Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

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Decatur County, Tennessee
Statement of Revenues, Expenditures and Changes
in Fund Balance - Actual and Budget
General Debt Service Fund
For the Year Ended June 30, 2000

	Actual	Budget	Variance- Favorable or (Unfavorable)
<u>Revenues and Other Sources</u>			
Local Taxes	\$ 250,675	\$ 543,728	\$ (293,053)
Other Local Revenues	425,243	175,000	250,243
State of Tennessee	24,905	21,000	3,905
Total Revenues	\$ 700,823	\$ 739,728	\$ (38,905)
Other Sources:			
Operating Transfers	286,529	0	286,529
Operating Transfers from Component Units	583,217	445,424	137,793
Total Revenues and Other Sources	\$ 1,570,569	\$ 1,185,152	\$ 385,417
<u>Expenditures</u>			
<u>Debt Service</u>			
General Government Debt Service	\$ 169,916	\$ 171,825	\$ 1,909
Education Debt Service	1,049,275	1,261,233	211,958
Total Expenditures	\$ 1,219,191	\$ 1,433,058	\$ 213,867
Excess of Revenues and Other Sources Over (Under) Expenditures	\$ 351,378	\$ (247,906)	\$ 599,284
Fund Balance, July 1, 1999	842,372	915,343	(72,971)
Fund Balance, June 30, 2000	\$ 1,193,750	\$ 667,437	\$ 526,313

The accompanying notes are an integral part of this statement.

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Capital Projects Fund

The Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities.

General Capital Projects Fund – The General Capital Projects Fund is used to account for general capital expenditures of the county. The primary funding sources for this fund were a transfer received from the county's General Fund during the 1997-98 year and a grant received from the State of Tennessee for the construction of a fairgrounds building and park during the 1998-99 year.

Other Capital Projects Fund – The Other Capital Projects Fund is used to account for constructing additions and renovations to and equipping the Decatur County General Hospital. Major funding was provided through the issuance of hospital revenue and tax refunding and improvement bonds during the 1998-99 year.

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Decatur County, Tennessee
Combining Balance Sheet
All Capital Projects Funds
June 30, 2000

	<u>General Capital Projects</u>	<u>Other Capital Projects</u>	<u>Total</u>
<u>ASSETS</u>			
Equity in Pooled Cash and Investments	\$ 35,494	\$ 42,743	\$ 78,237
Total Assets	<u>\$ 35,494</u>	<u>\$ 42,743</u>	<u>\$ 78,237</u>
<u>FUND BALANCES</u>			
Unreserved: Undesignated	\$ 35,494	\$ 42,743	\$ 78,237
Total Fund Balances	<u>\$ 35,494</u>	<u>\$ 42,743</u>	<u>\$ 78,237</u>

The accompanying notes are an integral part of this statement.

Decatur County, Tennessee
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
All Capital Projects Funds
For the Year Ended June 30, 2000

	General Capital Projects	Other Capital Projects	Total
<u>Revenues</u>			
Other Local Revenues	\$ 0	\$ 21,283	\$ 21,283
Total Revenues	<u>\$ 0</u>	<u>\$ 21,283</u>	<u>\$ 21,283</u>
<u>Expenditures</u>			
Capital Projects	\$ 93,539	\$ 749,314	\$ 842,853
Total Expenditures	<u>\$ 93,539</u>	<u>\$ 749,314</u>	<u>\$ 842,853</u>
Excess of Revenues Over (Under) Expenditures	\$ (93,539)	\$ (728,031)	\$ (821,570)
Fund Balance, July 1, 1999	<u>129,033</u>	<u>770,774</u>	<u>899,807</u>
Fund Balance, June 30, 2000	<u>\$ 35,494</u>	<u>\$ 42,743</u>	<u>\$ 78,237</u>

The accompanying notes are an integral part of this statement.

Agency Funds

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

Cities - Sales Tax Fund – The Cities - Sales Tax Fund is used to account for the second half of the sales tax revenues collected inside incorporated cities of the county. These revenues are received by the county from the State of Tennessee and forwarded to the various cities on a monthly basis. Also, the cities have pledged their share of a one-cent local option sales tax increase to retire school bonds issued during the 1997-98 year.

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

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Decatur County, Tennessee
Combining Balance Sheet
All Agency Funds
June 30, 2000

	<u>Agency Funds</u>		
	Cities - Sales Tax	Constitu - tional Officers - Agency	Total
<u>ASSETS</u>			
Cash	\$ 0	\$ 913,460	\$ 913,460
Due from Other Governments	66,568	0	66,568
Cash Shortage	0	169	169
Total Assets	\$ 66,568	\$ 913,629	\$ 980,197
<u>LIABILITIES</u>			
Due to Other Funds	\$ 26,361	\$ 4	\$ 26,365
Due to Other Taxing Units	40,207	0	40,207
Due to Litigants, Heirs and Others	0	913,625	913,625
Total Liabilities	\$ 66,568	\$ 913,629	\$ 980,197

The accompanying notes are an integral part of this statement.

Decatur County, Tennessee
Combining Statement of Changes in Assets and
Liabilities - All Agency Funds
For the Year Ended June 30, 2000

	Beginning Balance	Additions	Deductions	Ending Balance
Cities - Sales Tax Fund				
<u>Assets</u>				
Equity in Pooled Cash and Investments	\$ 0	\$ 716,769	\$ 716,769	\$ 0
Due From Other Governments	59,779	66,568	59,779	66,568
Total Assets	\$ 59,779	\$ 783,337	\$ 776,548	\$ 66,568
<u>Liabilities</u>				
Due to Other Funds	\$ 23,672	\$ 26,361	\$ 23,672	\$ 26,361
Due to Other Taxing Units	36,107	756,976	752,876	40,207
Total Liabilities	\$ 59,779	\$ 783,337	\$ 776,548	\$ 66,568
Constitutional Officers - Agency Fund				
<u>Assets</u>				
Cash	\$ 1,001,035	\$ 2,462,674	\$ 2,550,249	\$ 913,460
Accounts Receivable	742	0	742	0
Cash Shortage	410	169	410	169
Notes Receivable - Long-Term	5,266	0	5,266	0
Total Assets	\$ 1,007,453	\$ 2,462,843	\$ 2,556,667	\$ 913,629
<u>Liabilities</u>				
Due to Other Funds	\$ 0	\$ 481,495	\$ 481,491	\$ 4
Due to Litigants, Heirs and Others	1,007,453	1,981,348	2,075,176	913,625
Total Liabilities	\$ 1,007,453	\$ 2,462,843	\$ 2,556,667	\$ 913,629
Totals - All Agency Funds				
<u>Assets</u>				
Equity in Pooled Cash and Investments	\$ 0	\$ 716,769	\$ 716,769	\$ 0
Cash	1,001,035	2,462,674	2,550,249	913,460
Accounts Receivable	742	0	742	0
Due From Other Governments	59,779	66,568	59,779	66,568
Cash Shortage	410	169	410	169
Notes Receivable - Long-Term	5,266	0	5,266	0
Total Assets	\$ 1,067,232	\$ 3,246,180	\$ 3,333,215	\$ 980,197

Decatur County, Tennessee
Combining Statement of Changes in Assets and
Liabilities - All Agency Funds (Cont.)

	Beginning Balance	Additions	Deductions	Ending Balance
<u>Liabilities</u>				
Due to Other Funds	\$ 23,672	\$ 507,856	\$ 505,163	\$ 26,365
Due to Other Taxing Units	36,107	756,976	752,876	40,207
Due to Litigants, Heirs and Others	1,007,453	1,981,348	2,075,176	913,625
Total Liabilities	\$ 1,067,232	\$ 3,246,180	\$ 3,333,215	\$ 980,197

The accompanying notes are an integral part of this statement.

Exhibit E-3

Decatur County, Tennessee
Schedule of Detailed Receipts, Disbursements
and Changes in Cash Balance - City Agency Fund
For the Year Ended June 30, 2000

	<u>Cities - Sales Tax Fund</u>
<u>Cash Receipts</u>	
Local Option Sales Tax	\$ 716,769
Total Cash Receipts	<u>\$ 716,769</u>
<u>Cash Disbursements</u>	
Remittance of Revenue Collected	\$ 425,760
Trustee's Commission	7,168
Operating Transfers	<u>283,841</u>
Total Cash Disbursements	<u>\$ 716,769</u>
Excess of Cash Receipts Over (Under)	
Cash Disbursements	\$ 0
Cash Balance, July 1, 1999	<u>0</u>
Cash Balance, June 30, 2000	<u><u>\$ 0</u></u>

The accompanying notes are an integral part of this statement.

Decatur County School Department

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

General Purpose School Fund – The General Purpose School Fund is used to account for general operations of the School Department. Major funding for the School Department is provided through local tax levies and state education funds.

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

Education Capital Projects Fund – The Education Capital Projects Fund is used to account for constructing and equipping a new school building for the School Department. Major funding was provided through the issuance of general obligation school bonds.

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Decatur County, Tennessee
Combining Balance Sheet - All Fund Types
Discretely Presented Decatur County School Department
June 30, 2000

	<u>Governmental Funds</u>			
	General Purpose School	School Federal Projects	Education Capital Projects	Total
<u>ASSETS</u>				
Equity in Pooled Cash and Investments	\$ 2,453,166	\$ 1,664	\$ 1,312,511	\$ 3,767,341
Accounts Receivable	45,974	0	180,614	226,588
Due from Other Governments	263,125	59,120	0	322,245
Due from Other Funds	17,532	950	0	18,482
Taxes Receivable	46,237	0	0	46,237
Allowance for Uncollectible Taxes	(9,839)	0	0	(9,839)
Total Assets	\$ 2,816,195	\$ 61,734	\$ 1,493,125	\$ 4,371,054
<u>LIABILITIES AND FUND BALANCES</u>				
<u>Liabilities</u>				
Accounts Payable	\$ 216,747	\$ 8,005	\$ 0	\$ 224,752
Payroll Deductions Payable	155,500	9,543	0	165,043
Contracts Payable	0	0	82,148	82,148
Due to Other Funds	950	17,532	0	18,482
Due to Primary Government	68,158	0	0	68,158
Deferred Revenue - Taxes	36,398	0	0	36,398
Total Liabilities	\$ 477,753	\$ 35,080	\$ 82,148	\$ 594,981
<u>Fund Balances</u>				
Reserved for Encumbrances	\$ 0	\$ 0	\$ 506,720	\$ 506,720
Other Local Education Reserves	684	0	0	684
Reserved for BEP Non-Classroom	373,626	0	0	373,626
Reserved for Technology	2,160	0	0	2,160
Reserved for Title I Grants to Local Education Agencies	0	10,802	0	10,802
Reserved for Innovative Education Program Strategies	0	4,230	0	4,230
Reserved for Special Education - Grants to States	0	11,449	0	11,449
Other Federal Reserves	0	173	0	173
Unreserved:				
Undesignated	1,961,972	0	904,257	2,866,229
Total Fund Balances	\$ 2,338,442	\$ 26,654	\$ 1,410,977	\$ 3,776,073
Total Liabilities And Fund Balances	\$ 2,816,195	\$ 61,734	\$ 1,493,125	\$ 4,371,054

The accompanying notes are an integral part of this statement.

Decatur County, Tennessee
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances -
All Governmental Fund Types
Discretely Presented Decatur County School Department
For the Year Ended June 30, 2000

	General Purpose School	School Federal Projects	Education Capital Projects	Total
Revenues and Other Sources				
Local Taxes	\$ 2,128,356	\$ 0	\$ 0	\$ 2,128,356
Licenses and Permits	1,406	0	0	1,406
Charges for Current Services	175,389	0	0	175,389
Other Local Revenues	10,647	0	262,865	273,512
State of Tennessee	6,846,095	0	0	6,846,095
Federal Government	448,062	615,962	0	1,064,024
Total Revenues	\$ 9,609,955	\$ 615,962	\$ 262,865	\$ 10,488,782
Other Sources:				
Bond Proceeds	0	0	2,560,000	2,560,000
Note Proceeds	109,980	0	0	109,980
Total Revenues and Other Sources	\$ 9,719,935	\$ 615,962	\$ 2,822,865	\$ 13,158,762
Expenditures and Other Uses				
Education	\$ 9,265,934	\$ 613,716	\$ 0	\$ 9,879,650
Capital Projects	0	0	8,008,199	8,008,199
Total Expenditures	\$ 9,265,934	\$ 613,716	\$ 8,008,199	\$ 17,887,849
Other Uses:				
Operating Transfers to Primary Government	456,541	0	0	456,541
Total Expenditures and Other Uses	\$ 9,722,475	\$ 613,716	\$ 8,008,199	\$ 18,344,390
Excess of Revenues and Other Sources Over				
(Under) Expenditures and Other Uses				
Fund Balance, July 1, 1999	\$ (2,540)	\$ 2,246	\$ (5,185,334)	\$ (5,185,628)
	2,340,982	24,408	6,596,311	8,961,701
Fund Balance, June 30, 2000	\$ 2,338,442	\$ 26,654	\$ 1,410,977	\$ 3,776,073

The accompanying notes are an integral part of this statement.

Decatur County, Tennessee
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Discretely Presented Decatur County School Department
General Purpose School Fund
For the Year Ended June 30, 2000

	Actual (GAAP Basis)	Less: Encumbrances 7/1/1999	Actual Revenues/ Expenditures (Budgetary Basis)	Budget	Variance- Favorable or (Unfavorable)
<u>Revenues and Other Sources</u>					
Local Taxes	\$ 2,128,356	\$ 0	2,128,356	2,064,670	\$ 63,686
Licenses and Permits	1,406	0	1,406	1,200	206
Charges for Current Services	175,389	0	175,389	178,491	(3,102)
Other Local Revenues	10,647	0	10,647	36,362	(25,715)
State of Tennessee	6,846,095	0	6,846,095	6,620,978	225,117
Federal Government	448,062	0	448,062	463,701	(15,639)
Total Revenues	\$ 9,609,955	\$ 0	9,609,955	9,365,402	\$ 244,553
Other Sources:					
Note Proceeds	109,980	0	109,980	109,980	0
Total Revenues and Other Sources	\$ 9,719,935	\$ 0	9,719,935	9,475,382	\$ 244,553
<u>Expenditures and Other Uses</u>					
Instruction					
Regular Instruction Program	\$ 4,309,788	\$ (16,863)	4,292,925	4,565,117	\$ 272,192
Special Education Program	706,334	0	706,334	733,540	27,206
Vocational Education Program	431,264	(286)	430,978	449,562	18,584
Education Edge	0	0	0	6,622	6,622
Adult Education Program	79,179	0	79,179	83,582	4,403
Support Services					
Attendance	12,196	0	12,196	13,448	1,252
Health Services	15,790	0	15,790	20,600	4,810
Other Student Support	183,907	0	183,907	187,455	3,548
Regular Instruction Program	410,950	0	410,950	430,579	19,629
Special Education Program	61,338	0	61,338	63,039	1,701
Vocational Education Program	54,104	0	54,104	63,125	9,021
Education Edge	0	0	0	14,079	14,079
Adult Programs	70,587	0	70,587	74,548	3,961
Board of Education	147,888	0	147,888	169,775	21,887
Office of the Superintendent	141,970	0	141,970	148,783	6,813

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

	Actual (GAAP Basis)	Less: Encumbrances 7/1/1999	Actual Revenues/ Expenditures (Budgetary Basis)	Budget	Variance- Favorable or (Unfavorable)
<u>Expenditures and Other Uses (Cont.)</u>					
<u>Support Services (Cont.)</u>					
Office of the Principal	\$ 227,474	0	227,474	229,585	2,111
Fiscal Services	44,093	0	44,093	45,870	1,777
Operation of Plant	485,214	0	485,214	511,583	26,369
Maintenance of Plant	128,737	0	128,737	132,018	3,281
Transportation	504,548	0	504,548	530,808	26,260
<u>Operation of Non-Instructional Services</u>					
Food Service	326,355	0	326,355	341,647	15,292
Community Services	168,902	(16)	168,886	176,683	7,797
<u>Capital Outlay</u>					
Regular Capital Outlay	755,316	(132,121)	623,195	625,614	2,419
Total Expenditures	\$ 9,265,934	\$(149,286)	\$ 9,116,648	\$ 9,617,662	\$ 501,014
Other Uses:					
Operating Transfers to Primary Government	456,541	0	456,541	481,535	24,994
Total Expenditures and Other Uses	\$ 9,722,475	\$(149,286)	\$ 9,573,189	\$ 10,099,197	\$ 526,008
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	\$ (2,540)	149,286	146,746	\$(623,815)	770,561
Fund Balance, July 1, 1999	2,340,982	(149,286)	2,191,696	1,802,980	388,716
Fund Balance, June 30, 2000	\$ 2,338,442	0	2,338,442	1,179,165	1,159,277

The accompanying notes are an integral part of this statement.

Exhibit F-4

Decatur County, Tennessee
 Schedule of Revenues, Expenditures and Changes
 in Fund Balance - Actual (Budgetary Basis) and Budget
 Discretely Presented Decatur County School Department
 School Federal Projects Fund
 For the Year Ended June 30, 2000

	Actual (GAAP Basis)	Less: Encumbrances 7/1/1999	Actual Revenues/ Expenditures (Budgetary Basis)	Budget	Variance- Favorable or (Unfavorable)
<u>Revenues</u>					
Federal Government	\$ 615,962 \$	0 \$	615,962 \$	632,592 \$	(16,630)
Total Revenues	\$ 615,962 \$	0 \$	615,962 \$	632,592 \$	(16,630)
<u>Expenditures</u>					
<u>Instruction</u>					
Regular Instruction Program	\$ 264,147 \$	0 \$	264,147 \$	284,019 \$	19,872
Special Education Program	221,999	0	221,999	230,532	8,533
Vocational Education Program	34,704	0	34,704	34,704	0
<u>Support Services</u>					
Other Student Support	41,669	0	41,669	41,865	196
Regular Instruction Program	30,265	0	30,265	40,334	10,069
Vocational Education Program	716	(688)	28	28	0
Education Edge	411	(102)	309	2,266	1,957
Transportation	19,784	0	19,784	21,090	1,306
<u>Operation of Non-Instructional Services</u>					
Community Services	21	0	21	21	0
Total Expenditures	\$ 613,716 \$	(790) \$	612,926 \$	654,859 \$	41,933
Excess of Revenues Over (Under) Expenditures	\$ 2,246 \$	790 \$	3,036 \$	(22,267) \$	25,303
Fund Balance, July 1, 1999	24,408	(790)	23,618	22,267	1,351
Fund Balance, June 30, 2000	\$ 26,654 \$	0 \$	26,654 \$	0 \$	26,654

The accompanying notes are an integral part of this statement.

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MISCELLANEOUS SCHEDULES

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Exhibit G-1

Decatur County, Tennessee
Schedule of Changes in General Long-Term Notes,
Capitalized Leases and Bonds
For the Year Ended June 30, 2000

Description of Indebtedness	Original Amount of Issue	Interest Rate	Date of Issue	Last Maturity Date	Outstanding 07/01/99	Issued During Period	Paid and/or Matured During Period	Outstanding 6/30/00
NOTES PAYABLE								
Payable through General Debt Service Fund School Buses	\$ 109,980	6.0%	4/24/00	4/24/03	\$ 0	\$ 109,980	\$ 0	\$ 109,980
Total Notes Payable					\$ 0	\$ 109,980	\$ 0	\$ 109,980
CAPITALIZED LEASES								
Payable through General Fund Patrol Cars	106,922	4.85	5/27/99	7/1/01	\$ 106,922	\$ 0	\$ 37,023	\$ 69,899
Total Capitalized Leases					\$ 106,922	\$ 0	\$ 37,023	\$ 69,899
GENERAL BONDED DEBT								
Payable through General Debt Service Fund General Obligation Refunding Bonds School Bonds School Bonds	1,065,000 10,000,000 2,560,000	4.1 to 5.60 4.3 to 4.75 4.3 to 5.1	11/1/95 6/1/98 6/1/99	3/1/10 6/1/18 6/1/18	\$ 970,000 9,670,000 0	\$ 0 0 2,560,000	\$ 65,000 340,000 90,000	\$ 905,000 9,330,000 2,470,000
Total General Bonded Debt					\$ 10,640,000	\$ 2,560,000	\$ 495,000	\$ 12,705,000

Exhibit G-2

Decatur County, Tennessee
Schedule of Bond and Interest Requirements By Year
General Bonded Debt

<u>Year</u>	<u>Bond</u> <u>Requirements</u>	<u>Interest</u> <u>Requirements</u>	<u>Total</u> <u>Requirements</u>
7-1-2000 to 6-30-01	\$ 525,000	\$ 590,198	\$ 1,115,198
7-1-01 6-30-02	540,000	567,397	1,107,397
7-1-02 6-30-03	565,000	543,840	1,108,840
7-1-03 6-30-04	590,000	519,065	1,109,065
7-1-04 6-30-05	610,000	493,100	1,103,100
7-1-05 6-30-06	635,000	466,080	1,101,080
7-1-06 6-30-07	670,000	437,735	1,107,735
7-1-07 6-30-08	695,000	407,341	1,102,341
7-1-08 6-30-09	725,000	375,386	1,100,386
7-1-09 6-30-10	760,000	341,386	1,101,386
7-1-10 6-30-11	675,000	305,313	980,313
7-1-11 6-30-12	710,000	273,913	983,913
7-1-12 6-30-13	740,000	240,523	980,523
7-1-13 6-30-14	775,000	205,355	980,355
7-1-14 6-30-15	815,000	168,143	983,143
7-1-15 6-30-16	850,000	129,005	979,005
7-1-16 6-30-17	890,000	88,018	978,018
7-1-17 6-30-18	935,000	45,095	980,095
Total	\$ 12,705,000	\$ 6,196,893	\$ 18,901,893

Exhibit G-3

Decatur County, Tennessee
Schedule of Transfers - All Funds and Discretely Presented Component Units
For the Year Ended June 30, 2000

From Fund	To Fund	Purpose	Amount
<u>Operating Transfers</u>			
Constitutional Officers - Fees	General	Fees in Lieu of Salary	\$ 359,686
Cities - Sales Tax	General Debt Service	To Provide Funds for Retirement of School Debt	286,529
General Purpose School	General Debt Service	To Provide Funds for Retirement of School Debt	456,541
Hospital	General Debt Service	To Provide Funds for Retirement of Hospital Debt	126,676
Total Transfers			<u>\$ 1,229,432</u>

Exhibit G-4

Decatur County, Tennessee
Schedule of Salaries and Official Bonds of Principal Officials
For the Year Ended June 30, 2000

Official	Authorization for Salary	Salary Paid During Period	Bond	Surety
County Executive	Section 8-24-102, <u>TCA</u>	\$ 43,492	\$ 25,000	United States Fidelity and Guaranty Company
Road Supervisor	Section 8-24-102, <u>TCA</u>	41,420	100,000	United States Fidelity and Guaranty Company
School Superintendent	State Board of Education and County Commission	64,814 (1)	50,000	The Ohio Casualty Insurance Company
Trustee	Section 8-24-102, <u>TCA</u>	37,655	334,400	United States Fidelity and Guaranty Company
Assessor of Property	Section 8-24-102, <u>TCA</u>	37,655	10,000	Western Surety Company
County Clerk	Section 8-24-102, <u>TCA</u>	37,655	25,000	United States Fidelity and Guaranty Company
Circuit Court Clerk	Section 8-24-102, <u>TCA</u>	37,655	30,000	United States Fidelity and Guaranty Company
Clerk and Master	Section 8-24-102, <u>TCA</u>	37,655 (2)	35,000	United States Fidelity and Guaranty Company
Register	Section 8-24-102, <u>TCA</u>	37,655	15,000	United States Fidelity and Guaranty Company
Sheriff	Section 8-24-102, <u>TCA</u>	41,420 (3)	25,000	United States Fidelity and Guaranty Company
Employee Blanket Bonds:				
Office:				
County Executive:				
All Employees			500,000	The Local Government Property and Casualty Fund
Road Supervisor:				
All Employees			500,000	The Local Government Property and Casualty Fund
School Superintendent:				
All Employees			150,000	Tennessee School Boards Liability Trust

(1) Does not include chief executive officer training supplement of \$1,000.

(2) Does not include special commissioner fees of \$10,448.

(3) Does not include law enforcement training supplement of \$600.

Exhibit G-5

Decatur County, Tennessee
 Schedule of Detailed Revenues -
 All Governmental Fund Types
 For the Year Ended June 30, 2000

	Special Revenue Funds							Total
	General	Solid Waste / Sanitation	Drug Control	Constitutional Officers - Fees	Highway / Public Works	Debt Service Fund	Capital Projects Fund	
Local Taxes								
County Property Taxes								
Current Property Tax	\$ 659,055	\$ 0	\$ 0	\$ 0	\$ 0	\$ 114,619	\$ 0	\$ 773,674
Trustee's Collections - Prior Year	35,408	36	0	0	0	6,160	0	41,604
Circuit/Clerk & Master Collections - Prior Years	3,165	53	0	0	0	559	0	3,777
Interest and Penalty	6,280	7	0	0	0	1,094	0	7,381
Payments in Lieu of Taxes - T.V.A.	4,116	90	0	0	0	712	0	4,918
Payments in Lieu of Taxes - Local Utilities	17,291	1,301	0	0	0	3,088	0	21,680
Payments in Lieu of Taxes - Other	835	0	0	0	0	145	0	980
County Local Option Taxes								
Local Option Sales Tax	181,890	0	0	0	0	121,286	0	303,176
Hotel/Motel Tax	42,429	0	0	0	0	0	0	42,429
Litigation Tax - General	50,557	0	0	0	0	0	0	50,557
Business Tax	59,510	0	0	0	0	0	0	59,510
Mineral Severance Tax	178,515	0	0	0	29,713	0	0	208,228
Statutory Local Taxes								
Bank Excise Tax	17,318	0	0	0	506	3,012	0	20,836
Wholesale Beer Tax	211,119	0	0	0	0	0	0	211,119
Total Local Taxes	\$ 1,467,488	\$ 1,487	\$ 0	\$ 0	\$ 30,219	\$ 250,675	\$ 0	\$ 1,749,869
Licenses and Permits								
Licenses	\$ 956	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 956
Cable TV Franchise Permits	500	0	0	0	0	0	0	500
Beer Permits	1,456	0	0	0	0	0	0	1,456
Total Licenses and Permits	\$ 2,912	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,912
Fines, Forfeitures and Penalties								
Circuit Court								
Fines	\$ 9,224	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 9,224
Officers Costs	1,168	0	0	0	0	0	0	1,168
Drug Control Fines	0	0	2,614	0	0	0	0	2,614
General Sessions Court								
Fines	\$ 27,905	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 27,905
Officers Costs	6,492	0	0	0	0	0	0	6,492

(Continued)

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

	Special Revenue Funds					Debt Service Fund	Capital Projects Fund	Total
	General	Solid Waste / Sanitation	Drug Control	Constitutional Officers Fees	Highway / Public Works			
<u>Fines, Forfeitures and Penalties (Cont.)</u>								
<u>General Sessions Court (Cont.)</u>								
Game and Fish Fines	\$ 929	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 929
Drug Control Fines	0	0	2,456	0	0	0	0	2,456
Jail Fees	2,912	0	0	0	0	0	0	2,912
DUI Treatment Fines	5,179	0	0	0	0	0	0	5,179
Juvenile Court								
Fines	4,895	0	0	0	0	0	0	4,895
Chancery Court								
Officers Costs	829	0	0	0	0	0	0	829
<u>Other Fines, Forfeitures, and Penalties</u>								
Proceeds from Confiscated Property	0	0	6,205	0	0	0	0	6,205
Total Fines, Forfeitures and Penalties	\$ 59,533	\$ 0	\$ 11,275	\$ 0	\$ 0	\$ 0	\$ 0	\$ 70,808
<u>Charges for Current Services</u>								
<u>General Service Charges</u>								
Surcharge - Host Agency Fees	\$ 0	\$ 194,002	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 194,002
Recreation Fees	57,301	0	0	0	0	0	0	57,301
Telephone Commissions	3,474	0	0	0	0	0	0	3,474
Vending Machine Collections	373	0	0	0	0	0	0	373
Constitutional Officers' Fees and Commissions	0	0	0	353,262	0	0	0	353,262
Special Commissioner Fees/Special Master Fees	0	0	0	10,448	0	0	0	10,448
Data Processing Fee - Register	7,204	0	0	0	0	0	0	7,204
<u>Education Charges</u>								
Community Service Fees - Adults	9,976	0	0	0	0	0	0	9,976
Other Charges for Services	29,330	0	0	0	0	0	0	29,330
Total Charges for Current Services	\$ 107,658	\$ 194,002	\$ 0	\$ 363,710	\$ 0	\$ 0	\$ 0	\$ 665,370
<u>Other Local Revenues</u>								
<u>Recurring Items</u>								
Investment Income	\$ 0	\$ 0	\$ 0	\$ 6,424	\$ 0	\$ 415,079	\$ 21,283	\$ 442,786
Lease/Rentals	0	0	0	0	7,500	0	0	7,500
Sale of Materials and Supplies	0	0	0	0	21,649	0	0	21,649

(Continued)

Exhibit G-5

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

	Special Revenue Funds					Debt Service Fund	Capital Projects Fund	Total
	General	Solid Waste / Sanitation	Drug Control	Constitutional Officers - Fees	Highway / Public Works			
Other Local Revenues (Cont.)								
Recurring Items (Cont.)								
Sale of Gasoline	708 \$	0 \$	0 \$	0 \$	19,277 \$	0 \$	0 \$	19,985
Sale of Recycled Materials	0	4,409	0	0	0	0	0	4,409
Miscellaneous Refunds	31,613	12	0	0	3,430	0	0	35,055
Nonrecurring Items	0	0	0	0	0	10,164	0	10,164
Accrued Interest on Debt Issues	3,193	0	0	0	0	0	0	3,193
Insurance Recovery	4,000	2,150	0	0	20,520	0	0	26,670
Sale of Equipment	2,000	0	0	0	0	0	0	2,000
Sale of Property	320	0	0	0	0	0	0	320
Damages Recovered from Individuals	100	0	3,650	0	0	0	0	3,750
Contributions & Gifts	41,934 \$	6,571 \$	3,650 \$	6,424 \$	72,376 \$	425,243 \$	21,283 \$	577,481
Total Other Local Revenues								
State of Tennessee								
General Government Grants	168,992 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	168,992
Juvenile Services Program	18,977	0	0	0	0	0	0	18,977
Aging Programs	6,820	0	0	0	0	0	0	6,820
State Reappraisal Grant	5,400	0	0	0	0	0	0	5,400
Public Safety Grants	0	0	0	0	0	0	0	0
Law Enforcement Training Programs	0	0	0	0	0	0	0	0
Public Works Grants	0	0	0	0	219,029	0	0	219,029
Bridge Program	0	0	0	0	383,821	0	0	383,821
State Aid Program	31,081	0	0	0	0	0	0	31,081
Litter Program	12,374	0	0	0	0	0	0	12,374
Other State Revenues	16,527	0	0	0	0	0	0	16,527
Income Tax	17,193	0	0	0	0	0	0	17,193
Beer Tax	1,929	0	0	0	0	0	0	1,929
Alcoholic Beverage Tax	143,205	0	0	0	0	24,905	0	168,110
Mixed Drink Tax	0	0	0	0	1,349,812	0	0	1,349,812
State Revenue Sharing - T.V.A.	0	0	0	0	9,654	0	0	9,654
State Revenue Sharing - T.V.A.	18,000	0	0	0	0	0	0	18,000
Gasoline and Motor Fuel Tax	270,040	0	0	0	0	0	0	270,040
Petroleum Special Tax	0	0	0	0	0	0	0	0
Registrar's Salary Supplement	0	0	0	0	0	0	0	0
Other State Grants	710,538 \$	0 \$	0 \$	0 \$	1,912,316 \$	24,905 \$	0 \$	2,647,759
Total State of Tennessee								

(Continued)

Exhibit G-5

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

	Special Revenue Funds				Highway / Public Works	Debt Service Fund	Capital Projects Fund	Total
	General	Solid Waste / Sanitation	Drug Control	Constitu- tional - Officers - Fees				
Federal Government								
<u>Federal Through State</u>								
Disaster Relief	\$ 2,268	\$ 0	\$ 0	\$ 0	\$ 13,805	\$ 0	\$ 0	\$ 16,073
<u>Direct Federal Revenue</u>	27,508	0	0	0	0	0	0	27,508
Other Direct Federal Revenue	\$ 29,776	\$ 0	\$ 0	\$ 0	\$ 13,805	\$ 0	\$ 0	\$ 43,581
Total Federal Government	\$ 2,418,383	\$ 202,060	\$ 14,925	\$ 370,134	\$ 2,028,716	\$ 700,823	\$ 21,283	\$ 5,756,324

Decatur County, Tennessee
Schedule of Detailed Revenues -
All Governmental Fund Types
Discretely Presented Decatur County School Department
For the Year Ended June 30, 2000

	General Purpose School	School Federal Projects	Education Capital Projects	Total
<u>Local Taxes</u>				
<u>County Property Taxes</u>				
Current Property Tax	\$ 802,324	\$ 0	\$ 0	\$ 802,324
Trustee's Collections - Prior Year	43,124	0	0	43,124
Circuit/Clerk & Master Collections - Prior Years	3,912	0	0	3,912
Interest and Penalty	7,653	0	0	7,653
Payments in Lieu of Taxes - T.V.A.	5,094	0	0	5,094
Payments in Lieu of Taxes - Local Utilities	27,013	0	0	27,013
Payments in Lieu of Taxes - Other	1,016	0	0	1,016
<u>County Local Option Taxes</u>				
Local Option Sales Tax	1,027,155	0	0	1,027,155
Mineral Severance Tax	189,983	0	0	189,983
<u>Statutory Local Taxes</u>				
Bank Excise Tax	21,082	0	0	21,082
Total Local Taxes	\$ 2,128,356	\$ 0	\$ 0	\$ 2,128,356
<u>Licenses and Permits</u>				
<u>Licenses</u>				
Marriage Licenses	\$ 1,406	\$ 0	\$ 0	\$ 1,406
Total Licenses and Permits	\$ 1,406	\$ 0	\$ 0	\$ 1,406
<u>Charges for Current Services</u>				
<u>Education Charges</u>				
Receipts from Individual Schools	\$ 13,289	\$ 0	\$ 0	\$ 13,289
Community Service Fees - Children	95,766	0	0	95,766
<u>Other Charges for Services</u>				
Other Charges for Services	66,334	0	0	66,334
Total Charges for Current Services	\$ 175,389	\$ 0	\$ 0	\$ 175,389
<u>Other Local Revenues</u>				
<u>Recurring Items</u>				
Investment Income	\$ 0	\$ 0	\$ 262,865	\$ 262,865
Sale of Materials and Supplies	78	0	0	78
Miscellaneous Refunds	8,877	0	0	8,877
<u>Nonrecurring Items</u>				
Damages Recovered from Individuals	916	0	0	916
Contributions & Gifts	701	0	0	701
<u>Other Local Revenues</u>				
Other Local Revenues	75	0	0	75
Total Other Local Revenues	\$ 10,647	\$ 0	\$ 262,865	\$ 273,512
<u>State of Tennessee</u>				
<u>State Education Funds</u>				
Basic Education Program	\$ 5,873,970	\$ 0	\$ 0	\$ 5,873,970
School Food Service	13,571	0	0	13,571
Driver Education	8,400	0	0	8,400
Other State Education Funds	430,849	0	0	430,849
Career Ladder Program	172,905	0	0	172,905
Career Ladder - Extended Contract	88,825	0	0	88,825
Vocational Disadvantaged	25,809	0	0	25,809
Other Vocational	214	0	0	214

(Continued)

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

	General Purpose School	School Federal Projects	Education Capital Projects	Total
<u>State of Tennessee (Cont.)</u>				
<u>Other State Revenues</u>				
Mixed Drink Tax	\$ 1,835	\$ 0	\$ 0	\$ 1,835
State Revenue Sharing - T.V.A.	174,337	0	0	174,337
Other State Grants	48,788	0	0	48,788
Other State Revenues	6,592	0	0	6,592
Total State of Tennessee	\$ 6,846,095	\$ 0	\$ 0	\$ 6,846,095
<u>Federal Government</u>				
<u>Federal Through State</u>				
USDA School Lunch Program	\$ 265,148	\$ 0	\$ 0	\$ 265,148
Breakfast	64,760	0	0	64,760
Adult Education State Grant Program	53,951	0	0	53,951
Vocational Education - Basic Grants to States	0	34,685	0	34,685
Title I Grants to Local Education Agencies	0	259,798	0	259,798
Innovative Education Program Strategies	0	42,043	0	42,043
Special Education - Grants to States	0	266,914	0	266,914
Education Edge	18,551	0	0	18,551
Eisenhower Professional Development State Grants	0	5,057	0	5,057
Other Federal through State	45,652	7,465	0	53,117
Total Federal Government	\$ 448,062	\$ 615,962	\$ 0	\$ 1,064,024
Total	\$ 9,609,955	\$ 615,962	\$ 262,865	\$ 10,488,782

Decatur County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types
For the Year Ended June 30, 2000

General FundGeneral AdministrationCounty Commission

Board and Committee Members Fees	\$	15,975	
Audit Services		2,482	
Legal Notices, Recording and Court Costs		1,415	
Travel		218	
Total County Commission			\$ 20,090

Board of Equalization

Board and Committee Members Fees	\$	676	
Total Board of Equalization			676

County Executive

County Official/Administrative Officer	\$	43,492	
Accountants/Bookkeepers		19,625	
Secretary(s)		14,490	
Dues and Memberships		973	
Postal Charges		1,510	
Travel		66	
Office Supplies		2,424	
Total County Executive			82,580

Personnel Office

Maintenance Agreements	\$	803	
Travel		224	
Other Contracted Services		2,187	
Other Supplies and Materials		1,299	
Total Personnel Office			4,513

County Attorney

Legal Services	\$	17,980	
Total County Attorney			17,980

Election Commission (Including Voter Registration)

County Official/Administrative Officer	\$	30,124	
Part-time Personnel		762	
Other Salaries & Wages		17,905	
Election Commission		2,500	
Election Workers		4,990	
Communication		1,679	
Dues and Memberships		175	
Legal Notices, Recording and Court Costs		437	

(Continued)

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

General Fund (Cont.)

General Administration (Cont.)

Election Commission (Including Voter Registration) (Cont.)

Maintenance & Repair Services- Equipment	\$	1,200	
Postal Charges		486	
Printing, Stationery and Forms		8,540	
Rentals		4,825	
Travel		968	
Office Supplies		874	
Office Equipment		5,489	
Voting Machines		726	
Total Election Commission (Including Voter Registration)	\$		81,680

Register of Deeds

County Official/Administrative Officer	\$	37,655	
Secretary(s)		18,211	
Dues and Memberships		240	
Maintenance & Repair Services- Office Equipment		1,561	
Postal Charges		374	
Office Supplies		895	
Data Processing Equipment		9,126	
Office Equipment		1,812	
Total Register of Deeds			69,874

County Buildings

Supervisor/Director	\$	17,204	
Custodial Personnel		11,867	
Other Salaries & Wages		539	
Communication		18,493	
Maintenance & Repair Services- Buildings		3,224	
Maintenance & Repair Services- Equipment		399	
Custodial Supplies		2,845	
Electricity		16,614	
Natural Gas		1,182	
Water and Sewer		1,163	
Other Charges		512	
Building Improvements		8,251	
Heating and Air Conditioning Equipment		1,704	
Total County Buildings			83,997

Finance

Accounting and Budgeting

Contracts with Government Agencies	\$	1,123	
Total Accounting and Budgeting			1,123

(Continued)

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

General Fund (Cont.)

Finance (Cont.)

Property Assessor's Office

County Official/Administrative Officer	\$	37,655	
Deputy(ies)		18,211	
Other Salaries & Wages		13,170	
In-Service Training		883	
Data Processing Services		2,430	
Dues and Memberships		867	
Maintenance & Repair Services- Office Equipment		1,851	
Maintenance & Repair Services- Vehicles		50	
Postal Charges		300	
Other Contracted Services		9,765	
Data Processing Supplies		245	
Office Supplies		405	
Total Property Assessor's Office			\$ 85,832

Reappraisal Program

Data Processing Personnel	\$	5,041	
Assessment Personnel		2,347	
Other Salaries & Wages		3,801	
Data Processing Services		2,134	
Travel		625	
Other Supplies and Materials		1,166	
Total Reappraisal Program			15,114

County Trustee's Office

County Official/Administrative Officer	\$	37,655	
Deputy(ies)		18,211	
Other Salaries & Wages		7,340	
Data Processing Services		2,414	
Dues and Memberships		290	
Legal Notices, Recording and Court Costs		28	
Maintenance & Repair Services- Office Equipment		135	
Postal Charges		1,896	
Travel		1,200	
Other Contracted Services		4,449	
Office Supplies		1,235	
Data Processing Equipment		3,605	
Office Equipment		1,268	
Total County Trustee's Office			79,726

(Continued)

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

General Fund (Cont.)Finance (Cont.)County Clerk's Office

County Official/Administrative Officer	\$	37,655	
Deputy(ies)		18,211	
Other Salaries & Wages		19,978	
Dues and Memberships		260	
Postal Charges		1,504	
Travel		682	
Maintenance and Repair Services - Records		2,078	
Office Supplies		3,146	
Total County Clerk's Office			\$ 83,514

Administration of JusticeCircuit Court Clerk

County Official/Administrative Officer	\$	37,655	
Deputy(ies)		18,211	
Secretary(s)		18,211	
Other Salaries & Wages		750	
Jury and Witness Fees		8,212	
Dues and Memberships		255	
Legal Notices, Recording and Court Costs		326	
Postal Charges		830	
Travel		601	
Office Supplies		2,148	
Data Processing Equipment		5,506	
Office Equipment		1,197	
Total Circuit Court Clerk			93,902

General Sessions Court

Guidance Personnel	\$	23,000	
Social Workers		14,664	
Part-time Personnel		2,500	
In-Service Training		1,260	
Social Security		2,510	
Unemployment Compensation		405	
Employer Medicare		588	
Communication		2,110	
Postal Charges		99	
Travel		4,052	
Other Contracted Services		7,903	
Office Supplies		842	
Other Charges		409	
Total General Sessions Court			60,342

(Continued)

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

General Fund (Cont.)

Administration of Justice (Cont.)

General Sessions Judge

Judge(s)	\$	54,007	
Probation Officer(s)		12,905	
In-Service Training		420	
Dues and Memberships		165	
Travel		995	
Office Supplies		124	
Other Charges		664	
Total General Sessions Judge			\$ 69,280

Chancery Court

County Official/Administrative Officer	\$	37,655	
Part-time Personnel		13,104	
Other Salaries & Wages		330	
Dues and Memberships		255	
Postal Charges		572	
Duplicating Supplies		1,169	
Office Supplies		3,139	
Total Chancery Court			56,224

Juvenile Court

County Official/Administrative Officer	\$	22,763	
Advertising		60	
Communication		812	
Dues and Memberships		150	
Postal Charges		198	
Travel		2,597	
Other Contracted Services		175	
Office Supplies		454	
Other Charges		804	
Total Juvenile Court			28,013

Other Administration of Justice

Supervisor/Director	\$	20,551	
In-Service Training		420	
Social Security		1,340	
Unemployment Compensation		220	
Employer Medicare		343	
Communication		715	
Postal Charges		99	
Rentals		2,400	

(Continued)

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

General Fund (Cont.)Administration of Justice (Cont.)Other Administration of Justice (Cont.)

Travel	\$	2,617	
Other Contracted Services		30	
Electricity		600	
Natural Gas		300	
Office Supplies		833	
Water and Sewer		300	
Worker's Compensation Insurance		220	
Other Charges		299	
Office Equipment		3,841	
Total Other Administration of Justice			\$ 35,128

Public SafetySheriff's Department

County Official/Administrative Officer	\$	41,420	
Deputy(ies)		156,827	
Investigator(s)		23,838	
Salary Supplements		5,400	
Dispatchers/Radio Operators		51,787	
Part-time Personnel		11,550	
Overtime Pay		3,077	
Other Salaries & Wages		24,950	
In-Service Training		3,013	
Communication		10,595	
Dues and Memberships		907	
Maintenance & Repair Services- Buildings		3	
Maintenance & Repair Services- Equipment		3,885	
Maintenance & Repair Services- Vehicles		10,150	
Postal Charges		1,531	
Travel		4,550	
Gasoline		21,085	
Office Supplies		1,166	
Uniforms		2,605	
Other Charges		427	
Principal on Capitalized Leases		37,023	
Interest on Capitalized Leases		489	
Law Enforcement Equipment		2,719	
Office Equipment		2,528	
Total Sheriff's Department			421,525

(Continued)

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

General Fund (Cont.)Public Safety (Cont.)Jail

	\$	18,869	
Deputy(ies)		1,971	
Maintenance & Repair Services- Buildings		1,814	
Medical and Dental Services		2,800	
Other Contracted Services		3,929	
Custodial Supplies		3,404	
Drugs and Medical Supplies		6,650	
Electricity		32,753	
Food Supplies		4,128	
Law Enforcement Supplies		1,639	
Natural Gas		4,626	
Water and Sewer		3,084	
Other Supplies and Materials		1,541	
Law Enforcement Equipment			
Total Jail	\$		87,208

Juvenile Services

	\$	13,077	
Assistant(s)		27,949	
Supervisor/Director		11,069	
Youth Service Officer(s)		14,646	
Medical Personnel		4,269	
Social Security		772	
Medical Insurance		476	
Unemployment Compensation		998	
Employer Medicare		1,964	
Communication		254	
Postal Charges		1,855	
Travel		1,945	
Electricity		616	
Natural Gas		364	
Office Supplies		103	
Water and Sewer		656	
Other Supplies and Materials		331	
Worker's Compensation Insurance		550	
Other Charges		736	
Office Equipment			
Total Juvenile Services			82,630

Work Release Program

	\$	30,280	
Supervisor/Director		79,784	
Probation Officer(s)			

(Continued)

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

General Fund (Cont.)

Public Safety (Cont.)

Work Release Program (Cont.)

Accountants/Bookkeepers	\$	10,019	
Secretary(s)		19,444	
Part-time Personnel		13,645	
Other Salaries & Wages		1,900	
Other Fringe Benefits		48,560	
Communication		12,381	
Maintenance & Repair Services- Equipment		1,210	
Printing, Stationery and Forms		684	
Rentals		8,400	
Travel		2,194	
Other Contracted Services		6,199	
Electricity		3,569	
Natural Gas		468	
Office Supplies		6,396	
Water and Sewer		284	
Building and Contents Insurance		6,000	
Other Charges		3,659	
Other Equipment		22,213	
Total Work Release Program		<u>22,213</u>	\$ 277,289

Fire Prevention and Control

Contributions	\$	22,965	
Total Fire Prevention and Control		<u>22,965</u>	22,965

Civil Defense

Communication	\$	507	
Contributions		211	
Total Civil Defense		<u>718</u>	718

Rescue Squad

Contributions	\$	9,000	
Total Rescue Squad		<u>9,000</u>	9,000

Other Emergency Management

Supervisor/Director	\$	19,874	
Part-time Personnel		15,561	
Other Salaries & Wages		64,726	
Total Other Emergency Management		<u>100,161</u>	100,161

(Continued)

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

General Fund (Cont.)

Public Safety (Cont.)

County Coroner/Medical Examiner

Contracts with Government Agencies	\$	10,300	
Total County Coroner/Medical Examiner			\$ 10,300

Other Public Safety

Supervisor/Director	\$	1,861	
Total Other Public Safety			1,861

Public Health and Welfare

Local Health Center

Salary Supplements	\$	13,000	
Custodial Personnel		5,180	
Communication		4,649	
Maintenance & Repair Services- Buildings		694	
Postal Charges		3,581	
Other Contracted Services		1,858	
Custodial Supplies		1,363	
Drugs and Medical Supplies		492	
Electricity		3,962	
Natural Gas		835	
Office Supplies		1,187	
Water and Sewer		832	
Other Charges		12,500	
Other Equipment		3,895	
Total Local Health Center			54,028

Crippled Children Services

Contributions	\$	796	
Total Crippled Children Services			796

General Welfare Assistance

Supervisor/Director	\$	3,543	
Accountants/Bookkeepers		3,529	
Other Salaries & Wages		11,459	
Other Fringe Benefits		2,289	
Communication		218	
Travel		1,925	
Electricity		485	
Natural Gas		39	
Water and Sewer		24	
Other Supplies and Materials		65	
Total General Welfare Assistance			23,576

(Continued)

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

General Fund (Cont.)

Public Health and Welfare (Cont.)

Aid to Dependent Children

Contributions	\$	3,603	
Total Aid to Dependent Children			\$ 3,603

Sanitation Education/Information

Supervisor/Director	\$	10,462	
Accountants/Bookkeepers		4,364	
Laborers		10,461	
Instructional Supplies and Materials		4,750	
Other Supplies and Materials		1,044	
Total Sanitation Education/Information			31,081

Social, Cultural and Recreational Services

Senior Citizens Assistance

Supervisor/Director	\$	13,329	
Other Salaries & Wages		11,600	
Other Fringe Benefits		2,666	
Communication		761	
Contributions		2,500	
Postal Charges		99	
Transportation - Other than Students		1,972	
Travel		20	
Electricity		3,339	
Natural Gas		255	
Water and Sewer		195	
Other Supplies and Materials		79	
Other Charges		25	
Total Senior Citizens Assistance			36,840

Libraries

Supervisor/Director	\$	15,943	
Other Salaries & Wages		12,097	
Postal Charges		209	
Travel		782	
Data Processing Supplies		4,994	
Library Books/Media		4,610	
Office Supplies		1,614	
Other Supplies and Materials		1,188	
Office Equipment		938	
Total Libraries			42,375

(Continued)

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

General Fund (Cont.)

Social, Cultural and Recreational Services (Cont.)

Parks and Fair Boards

Assistant(s)	\$	17,222	
Supervisor/Director		712	
Part-time Personnel		24,404	
Communication		1,756	
Maintenance & Repair Services- Buildings		2,014	
Maintenance & Repair Services- Equipment		586	
Travel		167	
Other Contracted Services		27,943	
Custodial Supplies		4,806	
Electricity		26,004	
Natural Gas		3,913	
Water and Sewer		6,463	
Other Supplies and Materials		4,584	
Other Charges		9,802	
Total Parks and Fair Boards	\$		130,376

Agriculture & Natural Resources

Agriculture Extension Service

Salary Supplements	\$	25,620	
Other Fringe Benefits		4,025	
Communication		1,672	
Electricity		1,135	
Natural Gas		641	
Water and Sewer		139	
Other Charges		60	
Office Equipment		2,517	
Total Agriculture Extension Service			35,809

Forest Service

Forest Resource Services	\$	2,000	
Total Forest Service			2,000

Soil Conservation

Contributions	\$	3,300	
Total Soil Conservation			3,300

Other General Government

Tourism

Advertising	\$	1,500	
Total Tourism			1,500

(Continued)

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

General Fund (Cont.)Other General Government (Cont.)Industrial Development

Contributions	\$	23,100	
Total Industrial Development			\$ 23,100

Veterans' Services

Supervisor/Director	\$	5,414	
In-Service Training		146	
Postal Charges		66	
Office Supplies		705	
Total Veterans' Services			6,331

Other Charges

Road Signs	\$	1,903	
Liability Insurance		26,500	
Premiums on Corporate Surety Bonds		50	
Trustee's Commission		30,278	
Vehicle and Equipment Insurance		6,000	
Worker's Compensation Insurance		14,912	
Other Charges		4,291	
Total Other Charges			83,934

Employee Benefits

Social Security	\$	76,324	
State Retirement		23,791	
Medical Insurance		117,928	
Unemployment Compensation		4,511	
Employer Medicare		17,806	
Total Employee Benefits			240,360

Miscellaneous

Contributions	\$	16,347	
Dues and Memberships		10,711	
Other Contracted Services		5,754	
Total Miscellaneous			32,812

Total General Fund			\$ <u>2,735,066</u>
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(Continued)

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

Special Revenue Funds

Solid Waste / Sanitation Fund

Public Health and Welfare

Sanitation Management

Supervisor/Director	\$	25,000	
Truck Drivers		32,915	
Laborers		13,513	
Other Salaries & Wages		6	
Communication		662	
Maintenance & Repair Services- Buildings		322	
Maintenance & Repair Services- Equipment		2,897	
Maintenance & Repair Services- Vehicles		5,145	
Diesel Fuel		10,064	
Electricity		1,343	
Gasoline		3,701	
Lubricants		945	
Natural Gas		697	
Tires and Tubes		4,048	
Water and Sewer		253	
Other Charges		1,607	
Motor Vehicles		3,614	
Solid Waste Equipment		281	
Total Sanitation Management			\$ 107,013

Convenience Centers

Laborers	\$	47,780	
Communication		550	
Maintenance & Repair Services- Equipment		4,815	
Electricity		1,321	
Water and Sewer		462	
Other Charges		350	
Building Improvements		199	
Solid Waste Equipment		11,675	
Total Convenience Centers			67,152

Other General Government

Other Charges

Liability Insurance	\$	10,333	
Trustee's Commission		2,506	
Vehicle and Equipment Insurance		2,000	
Worker's Compensation Insurance		3,074	
Total Other Charges			17,913

(Continued)

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

Special Revenue Funds (Cont.)

Solid Waste / Sanitation Fund (Cont.)

Other General Government (Cont.)

Employee Benefits

Social Security	\$	7,223	
State Retirement		2,791	
Medical Insurance		18,757	
Unemployment Compensation		1,106	
Employer Medicare		1,689	
Total Employee Benefits			\$ 31,566

Total Solid Waste / Sanitation Fund \$ 223,644

Drug Control Fund

Public Safety

Drug Enforcement

Other Salaries & Wages	\$	5,729	
Social Security		353	
Unemployment Compensation		20	
Employer Medicare		83	
Communication		467	
Confidential Drug Enforcement Payments		2,000	
Maintenance & Repair Services- Vehicles		24	
Animal Food and Supplies		810	
Diesel Fuel		84	
Law Enforcement Supplies		122	
Trustee's Commission		51	
Other Charges		114	
Total Drug Enforcement			\$ 9,857

Total Drug Control Fund 9,857

Constitutional Officers - Fees Fund

Administration of Justice

Chancery Court

Special Commissioner Fees/Special Master Fees	\$	10,448	
Total Chancery Court			\$ 10,448

Total Constitutional Officers - Fees Fund 10,448

(Continued)

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

Special Revenue Funds (Cont.)

Highway / Public Works Fund

Highways

Administration

County Official/Administrative Officer	\$	41,420	
Accountants/Bookkeepers		41,403	
Advertising		370	
Communication		8,155	
Dues and Memberships		1,708	
Evaluation and Testing		410	
Freight Expenses		17	
Legal Services		30	
Postal Charges		540	
Printing, Stationery and Forms		247	
Travel		1,745	
Other Contracted Services		3,149	
Electricity		3,844	
Natural Gas		379	
Office Supplies		917	
Water and Sewer		860	
Total Administration	\$		105,194

Highway and Bridge Maintenance

Laborers	\$	309,321	
Overtime Pay		6,748	
Rentals		22,492	
Asphalt - Cold Mix		10,469	
Asphalt - Liquid		200,147	
Crushed Stone		124,835	
Custodial Supplies		909	
Pipe		38,894	
Road Signs		815	
Total Highway and Bridge Maintenance			714,630

Operation and Maintenance of Equipment

Mechanic(s)	\$	60,082	
Overtime Pay		417	
Diesel Fuel		25,524	
Equipment and Machinery Parts		75,759	
Gasoline		30,471	
Lubricants		3,471	
Tires and Tubes		15,135	
Chemicals		5,264	
Total Operation and Maintenance of Equipment			216,123

(Continued)

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

Special Revenue Funds (Cont.)

Highway / Public Works Fund (Cont.)

Highways (Cont.)

Other Charges

Liability Insurance	\$	25,308	
Trustee's Commission		14,034	
Worker's Compensation Insurance		25,298	
Other Charges		<u>1,691</u>	
Total Other Charges	\$		66,331

Employee Benefits

Social Security	\$	34,063	
State Retirement		19,532	
Medical Insurance		51,381	
Unemployment Compensation		<u>14,218</u>	
Total Employee Benefits			119,194

Capital Outlay

Other Contracted Services	\$	307,306	
Bridge Construction		41,543	
Highway Equipment		140,515	
Office Equipment		4,444	
State Aid Projects		<u>480,931</u>	
Total Capital Outlay			974,739

Total Highway / Public Works Fund \$ 2,196,211

Total Special Revenue Funds \$ 2,440,160

Debt Service Fund

General Debt Service Fund

Debt Service

General Government Debt Service

Fiscal Agent Charges	\$	928	
Trustee's Commission		8,241	
Principal on Bonds		54,710	
Interest on Bonds		105,714	
Other Debt Service		<u>323</u>	
Total General Government Debt Service	\$		169,916

Education Debt Service

Principal on Bonds	\$	460,290	
Interest on Bonds		585,042	

(Continued)

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

Debt Service Fund (Cont.)

General Debt Service Fund (Cont.)

Debt Service (Cont.)

Education Debt Service (Cont.)

Other Debt Service

Total Education Debt Service

\$ 3,943 \$ 1,049,275

Total General Debt Service Fund

\$ 1,219,191

Total Debt Service Fund

\$ 1,219,191

Capital Projects Funds

General Capital Projects Fund

Capital Projects

Social, Cultural and Recreation Projects

Building Construction

Total Social, Cultural and Recreation Projects

\$ 93,539 \$ 93,539

Total General Capital Projects Fund

\$ 93,539

Other Capital Projects Fund

Capital Projects

Public Health and Welfare Projects

Trustee's Commission

Building Construction

Total Public Health and Welfare Projects

\$ 241 749,073 \$ 749,314

Total Other Capital Projects Fund

749,314

Total Capital Projects Funds

\$ 842,853

Exhibit G-8

Decatur County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types
Discretely Presented Decatur County School Department
For the Year Ended June 30, 2000

General Purpose School Fund

Instruction

Regular Instruction Program

Teachers	\$	2,957,343	
Career Ladder Program		96,460	
Career Ladder Extended Contracts		55,000	
Homebound Teachers		4,003	
Educational Assistants		73,227	
Other Salaries & Wages		23,419	
Substitute Teachers		29,701	
Social Security		193,413	
State Retirement		170,797	
Medical Insurance		131,129	
Unemployment Compensation		2,102	
Employer Medicare		45,250	
Maintenance & Repair Services- Equipment		9,214	
Other Contracted Services		10,820	
Instructional Supplies and Materials		48,282	
Textbooks		92,173	
Other Supplies and Materials		6,721	
Other Charges		22,651	
Regular Instruction Equipment		338,083	
Total Regular Instruction Program			\$ 4,309,788

Special Education Program

Teachers	\$	467,110	
Career Ladder Program		12,908	
Homebound Teachers		3,682	
Other Salaries & Wages		16,913	
Substitute Teachers		3,971	
Social Security		30,938	
State Retirement		27,016	
Medical Insurance		19,356	
Unemployment Compensation		245	
Employer Medicare		6,962	
Maintenance & Repair Services- Equipment		8,009	
Other Contracted Services		67,034	
Instructional Supplies and Materials		6,544	
Other Supplies and Materials		15,165	
Other Charges		5,219	
Special Education Equipment		15,262	
Total Special Education Program			706,334

(Continued)

Exhibit G-8

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

General Purpose School Fund (Cont.)

Instruction (Cont.)

Vocational Education Program

Teachers	\$	331,664	
Career Ladder Program		9,958	
Career Ladder Extended Contracts		2,600	
Social Security		20,502	
State Retirement		18,899	
Medical Insurance		13,702	
Unemployment Compensation		177	
Employer Medicare		4,792	
Maintenance & Repair Services- Equipment		996	
Instructional Supplies and Materials		19,990	
Textbooks		2,203	
Other Supplies and Materials		287	
Vocational Instruction Equipment		5,494	
Total Vocational Education Program	\$		431,264

Adult Education Program

Teachers	\$	50,452	
Career Ladder Program		1,000	
Other Salaries & Wages		14,886	
Social Security		4,047	
State Retirement		1,849	
Unemployment Compensation		51	
Employer Medicare		946	
Instructional Supplies and Materials		5,948	
Total Adult Education Program			79,179

Support Services

Attendance

Supervisor/Director	\$	1,636	
Career Ladder Program		1,000	
Clerical Personnel		693	
Social Security		206	
State Retirement		144	
Medical Insurance		161	
Employer Medicare		48	
Maintenance & Repair Services- Equipment		1,014	
Travel		1,635	
Other Contracted Services		4,170	
Attendance Equipment		1,489	
Total Attendance			12,196

(Continued)

Exhibit G-8

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Health Services

Other Contracted Services	\$	15,600	
Drugs and Medical Supplies		190	
Total Health Services			\$ 15,790

Other Student Support

Career Ladder Program	\$	7,000	
Guidance Personnel		133,250	
Career Ladder Extended Contracts		6,000	
Social Security		8,788	
State Retirement		8,148	
Medical Insurance		6,917	
Unemployment Compensation		59	
Employer Medicare		2,069	
Evaluation and Testing		8,257	
Maintenance & Repair Services- Equipment		1,000	
Travel		515	
Other Charges		1,904	
Total Other Student Support			183,907

Regular Instruction Program

Supervisor/Director	\$	85,035	
Career Ladder Program		10,834	
Career Ladder Extended Contracts		11,242	
Librarians		125,733	
Materials Supervisor		9,177	
Instructional Computer Personnel		22,360	
Secretary(s)		80,997	
In-Service Training		3,275	
Social Security		21,108	
State Retirement		13,888	
Medical Insurance		4,854	
Unemployment Compensation		295	
Employer Medicare		4,923	
Maintenance & Repair Services- Equipment		1,284	
Travel		6,077	
Library Books/Media		8,474	
In-Service/Staff Development		194	
Other Supplies and Materials		1,200	
Total Regular Instruction Program			410,950

(Continued)

Exhibit G-8

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Special Education Program

Supervisor/Director	\$	39,862	
Career Ladder Program		1,000	
Clerical Personnel		7,374	
Social Security		2,843	
State Retirement		2,235	
Medical Insurance		1,278	
Employer Medicare		665	
Travel		6,081	
		<hr/>	
Total Special Education Program	\$		61,338

Vocational Education Program

Supervisor/Director	\$	20,232	
Career Ladder Program		3,000	
Clerical Personnel		10,994	
Social Security		2,079	
State Retirement		1,242	
Medical Insurance		1,462	
Employer Medicare		488	
Matching Share		11,639	
Travel		2,968	
		<hr/>	
Total Vocational Education Program			54,104

Adult Programs

Supervisor/Director	\$	43,764	
Career Ladder Program		2,000	
Career Ladder Extended Contracts		2,000	
Social Security		2,774	
State Retirement		2,613	
Medical Insurance		2,644	
Employer Medicare		649	
Travel		659	
Other Charges		8,219	
Other Equipment		5,265	
		<hr/>	
Total Adult Programs			70,587

Board of Education

Board and Committee Members Fees	\$	11,358	
Social Security		710	
Unemployment Compensation		2	

(Continued)

Exhibit G-8

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Board of Education (Cont.)

Employer Medicare	\$	166	
Audit Services		3,400	
Dues and Memberships		4,550	
Legal Services		4,738	
Trustee's Commission		55,314	
Worker's Compensation Insurance		59,387	
Other Charges		8,263	
Total Board of Education			\$ 147,888

Office of the Superintendent

County Official/Administrative Officer	\$	64,814	
Career Ladder Program		1,000	
Secretary(s)		22,126	
Social Security		5,220	
State Retirement		3,600	
Medical Insurance		2,533	
Unemployment Compensation		51	
Employer Medicare		1,221	
Communication		12,877	
Dues and Memberships		665	
Maintenance & Repair Services- Equipment		997	
Postal Charges		2,850	
Travel		2,520	
Other Contracted Services		4,014	
Office Supplies		4,055	
Other Charges		12,640	
Administration Equipment		787	
Total Office of the Superintendent			141,970

Office of the Principal

Principals	\$	185,687	
Career Ladder Program		6,000	
Career Ladder Extended Contracts		4,000	
Social Security		11,761	
State Retirement		10,704	
Medical Insurance		6,471	
Unemployment Compensation		101	
Employer Medicare		2,750	
Total Office of the Principal			227,474

(Continued)

Exhibit G-8

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

General Purpose School Fund (Cont.)

Support Services (Cont.)

Fiscal Services

Accountants/Bookkeepers	\$	28,542	
Social Security		1,769	
State Retirement		1,399	
Unemployment Compensation		4	
Employer Medicare		414	
Travel		375	
Other Contracted Services		4,797	
Office Supplies		2,730	
Administration Equipment		4,063	
Total Fiscal Services			\$ 44,093

Operation of Plant

Custodial Personnel	\$	106,485	
Social Security		6,026	
Unemployment Compensation		168	
Employer Medicare		1,409	
Custodial Supplies		19,847	
Electricity		191,671	
Natural Gas		60,153	
Water and Sewer		29,806	
Building and Contents Insurance		58,028	
Other Charges		1,561	
Plant Operation Equipment		10,060	
Total Operation of Plant			485,214

Maintenance of Plant

Supervisor/Director	\$	19,031	
Maintenance Personnel		37,884	
Social Security		3,513	
State Retirement		1,853	
Unemployment Compensation		84	
Employer Medicare		822	
Maintenance & Repair Services- Buildings		51,300	
Maintenance & Repair Services- Equipment		570	
Other Contracted Services		9,872	
Other Supplies and Materials		1,304	
Other Charges		1,564	
Maintenance Equipment		940	
Total Maintenance of Plant			128,737

(Continued)

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

General Purpose School Fund (Cont.)Support Services (Cont.)Transportation

Supervisor/Director	\$	36,420	
Mechanic(s)		25,725	
Bus Drivers		119,078	
Social Security		11,228	
State Retirement		3,306	
Unemployment Compensation		299	
Employer Medicare		2,626	
Communication		5,533	
Contracts with Vehicle Owners		102,547	
Maintenance & Repair Services- Vehicles		26,895	
Medical and Dental Services		4,476	
Travel		3,000	
Diesel Fuel		25,904	
Garage Supplies		411	
Tires and Tubes		7,424	
Other Charges		6,846	
Transportation Equipment		122,830	
Total Transportation			\$ 504,548

Operation of Non-Instructional ServicesFood Service

Supervisor/Director	\$	12,502	
Clerical Personnel		9,943	
Other Salaries & Wages		1,306	
Social Security		1,427	
State Retirement		1,261	
Unemployment Compensation		2	
Employer Medicare		334	
Payments to Schools - Breakfast		58,597	
Payments to Schools - Lunch		240,919	
Travel		64	
Total Food Service			326,355

Community Services

Supervisor/Director	\$	38,020	
Clerical Personnel		13,270	
Other Salaries & Wages		71,823	
Social Security		7,540	
State Retirement		3,092	

(Continued)

Exhibit G-8

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

General Purpose School Fund (Cont.)

Operation of Non-Instructional Services (Cont.)

Community Services (Cont.)

Medical Insurance	\$	1,125	
Unemployment Compensation		235	
Employer Medicare		1,764	
Travel		1,281	
Other Contracted Services		2,350	
Food Supplies		10,518	
Other Supplies and Materials		9,385	
Other Charges		3,671	
Other Equipment		4,828	
Total Community Services			\$ 168,902

Capital Outlay

Regular Capital Outlay

Building Improvements	\$	560,291	
Land		55,902	
Other Equipment		29,790	
Other Capital Outlay		109,333	
Total Regular Capital Outlay			755,316

Total General Purpose School Fund

\$ 9,265,934

School Federal Projects Fund

Instruction

Regular Instruction Program

Teachers	\$	173,910	
Educational Assistants		40,774	
Substitute Teachers		1,159	
Social Security		12,868	
State Retirement		10,500	
Medical Insurance		8,210	
Unemployment Compensation		150	
Employer Medicare		3,009	
Travel		450	
Instructional Supplies and Materials		8,823	
Regular Instruction Equipment		4,294	
Total Regular Instruction Program			\$ 264,147

Special Education Program

Educational Assistants	\$	163,571	
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(Continued)

Exhibit G-8

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

School Federal Projects Fund (Cont.)

Instruction (Cont.)

Special Education Program (Cont.)

Other Salaries & Wages	\$	26,851	
Social Security		11,721	
State Retirement		5,789	
Medical Insurance		3,266	
Unemployment Compensation		293	
Employer Medicare		2,742	
Instructional Supplies and Materials		2,374	
Other Supplies and Materials		1,376	
Special Education Equipment		4,016	
Total Special Education Program			\$ 221,999

Vocational Education Program

Teachers	\$	6,103	
Social Security		378	
State Retirement		334	
Unemployment Compensation		8	
Employer Medicare		89	
Instructional Supplies and Materials		2,407	
Other Supplies and Materials		47	
Other Charges		4,283	
Vocational Instruction Equipment		21,055	
Total Vocational Education Program			34,704

Support Services

Other Student Support

Other Salaries & Wages	\$	33,030	
Social Security		2,004	
State Retirement		1,801	
Medical Insurance		990	
Unemployment Compensation		11	
Employer Medicare		469	
Other Supplies and Materials		2,471	
Other Equipment		893	
Total Other Student Support			41,669

Regular Instruction Program

Supervisor/Director	\$	14,679	
Clerical Personnel		2,100	
Social Security		1,040	

(Continued)

Exhibit G-8

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

School Federal Projects Fund (Cont.)

Support Services (Cont.)

Regular Instruction Program (Cont.)

State Retirement	\$	831	
Unemployment Compensation		8	
Employer Medicare		239	
Travel		1,852	
Instructional Supplies and Materials		1,924	
In-Service/Staff Development		3,994	
Other Supplies and Materials		3,023	
Other Charges		575	
Total Regular Instruction Program			\$ 30,265

Vocational Education Program

In-Service/Staff Development	\$	28	
Other Supplies and Materials		688	
Total Vocational Education Program			716

Education Edge

Other Supplies and Materials	\$	411	
Total Education Edge			411

Transportation

Bus Drivers	\$	17,450	
Social Security		1,024	
State Retirement		810	
Medical Insurance		245	
Unemployment Compensation		16	
Employer Medicare		239	
Total Transportation			19,784

Operation of Non-Instructional Services

Community Services

Other Supplies and Materials	\$	21	
Total Community Services			21

Total School Federal Projects Fund

\$ 613,716

Education Capital Projects Fund

Capital Projects

Education Capital Projects

Trustee's Commission	\$	2,856	
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(Continued)

Exhibit G-8

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

Education Capital Projects Fund (Cont.)

Capital Projects (Cont.)

Education Capital Projects (Cont.)

Underwriter's Discount	\$	25,600	
Other Debt Issuance Charges		34,764	
Building Construction		<u>7,944,979</u>	
Total Education Capital Projects			\$ 8,008,199
Total Education Capital Projects Fund			<u>\$ 8,008,199</u>
Total Decatur County School Department			<u>\$ 17,887,849</u>

Exhibit G-9

Decatur County, Tennessee
 Combined Schedule of Assets and Liabilities
 Constitutional Officers
 June 30, 2000

	Trustee	County Clerk	Circuit Court Clerk	General Sessions Court Clerk	Clerk and Master	Register	Sheriff	Total (Memorandum Only)
Cash	\$ 5,504,572	\$ 9,203	\$ 38,815	\$ 4,586	\$ 860,852	\$ 10	\$ 388	\$ 6,418,376
Receivable	0	0	0	0	0	100	0	100
Investments	3,099,415	0	0	0	0	0	0	3,099,415
Cash Shortage	0	0	0	0	0	0	169	169

Total Assets \$ 8,603,987 \$ 9,203 \$ 38,815 \$ 4,586 \$ 860,852 \$ 110 \$ 507 \$ 9,518,060

ASSETS

Cash
 Receivable
 Investments
 Cash Shortage

LIABILITIES

Due To Other Funds
 Due to Litigants, Heirs and Others
 Amounts Held in Custody for Other Funds:
 General
 Solid Waste/Sanitation
 Drug Control
 Highway/Public Works
 General Debt Service
 General Capital Projects
 Other Capital Projects
 Solid Waste Disposal
 General Purpose School
 School Federal Projects
 Education Capital Projects

\$ 0	\$ 200	\$ 93	\$ 36	\$ 4	\$ 5	\$ 448
0	9,003	38,722	4,550	860,848	0	502
1,206,314	0	0	0	0	0	1,206,314
649,881	0	0	0	0	0	649,881
19,704	0	0	0	0	0	19,704
352,412	0	0	0	0	0	352,412
973,731	0	0	0	0	0	973,731
35,607	0	0	0	0	0	35,607
42,743	0	0	0	0	0	42,743
435,000	0	0	0	0	0	435,000
3,323,124	0	0	0	0	0	3,323,124
89,679	0	0	0	0	0	89,679
1,475,792	0	0	0	0	0	1,475,792

Total Liabilities \$ 8,603,987 \$ 9,203 \$ 38,815 \$ 4,586 \$ 860,852 \$ 110 \$ 507 \$ 9,518,060

Exhibit G-10

Decatur County, Tennessee
 Combined Schedule of Cash Receipts, Disbursements and Balances
 Constitutional Officers
 For the Year Ended June 30, 2000

	Trustee	County Clerk	Circuit Court Clerk	General Sessions Court Clerk	Clerk and Master	Register	Sheriff	Total (Memorandum Only)
Receipts								
Fund Accounts	\$ 20,825,181	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 20,825,181
Litigants, Heirs and Others	0	1,117,938	93,462	293,276	674,496	125,298	102,374	2,406,844
Fee and Commission Account	0	62,839	17,400	46,116	32,083	45,086	2,873	206,397
Total Receipts	\$ 20,825,181	\$ 1,180,777	\$ 110,862	\$ 339,392	\$ 706,579	\$ 170,384	\$ 105,247	\$ 23,438,422
Disbursements	27,123,488	1,179,878	144,866	345,191	751,785	170,330	110,003	29,825,541
Excess of Receipts Over (Under)	\$ (6,298,307)	\$ 899	\$ (34,004)	\$ (5,799)	\$ (45,206)	\$ 54	\$ (4,756)	\$ (6,387,119)
Balance, July 1, 1999	14,902,294	8,304	72,819	10,385	906,058	56	5,263	15,905,179
Balance, June 30, 2000	\$ 8,603,987	\$ 9,203	\$ 38,815	\$ 4,586	\$ 860,852	\$ 110	\$ 507	\$ 9,518,060

Exhibit G-11

Decatur County, Tennessee
Combined Schedule of Changes in Fee and Commission Accounts
Constitutional Officers
For the Year Ended June 30, 2000

	Trustee	County Clerk	Circuit Court Clerk	General Sessions Court Clerk	Clerk and Master	Register	Sheriff	Total (Memorandum Only)
<u>Revenues</u>								
Fees	\$ 0 \$	61,754 \$	15,675 \$	45,358 \$	19,702 \$	45,086 \$	2,873 \$	190,448
Interest Earned	0	1,085	2,648	758	1,933	0	0	6,424
Commissions	120,689	27,667	1,725	9,161	618	2,954	0	162,814
Special Commissioners Fees	0	0	0	0	10,448	0	0	10,448
<u>Total Revenues</u>	\$ 120,689 \$	90,506 \$	20,048 \$	55,277 \$	32,701 \$	48,040 \$	2,873 \$	370,134
<u>Expenditures and Other Uses</u>								
Special Commissioners Fees	\$ 0 \$	0 \$	0 \$	0 \$	10,448 \$	0 \$	0 \$	10,448
Total Expenditures	\$ 0 \$	0 \$	0 \$	0 \$	10,448 \$	0 \$	0 \$	10,448
Other Uses:								
Fees and Commissions to County (General Fund):								
Fees in Lieu of Salary	120,689	90,506	20,048	55,277	22,253	48,040	2,873	359,686
<u>Total Expenditures and Other Uses</u>	\$ 120,689 \$	90,506 \$	20,048 \$	55,277 \$	32,701 \$	48,040 \$	2,873 \$	370,134
<u>Excess of Revenues Over (Under) Expenditures and Other Uses</u>	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0
Excess Fees - July 1, 1999	0	0	0	0	0	0	0	0
<u>Excess Fees - June 30, 2000</u>	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0

Exhibit G-12

Decatur County, Tennessee
Constitutional Officers
Schedule of Investments
June 30, 2000

<u>Type</u>	<u>Amount</u>
<u>Office of Trustee</u> <u>Pooled Investments</u>	
State Treasurer's Investment Pool	\$ <u>3,099,415</u>
Total Office of Trustee	\$ <u>3,099,415</u>

STATISTICAL SECTION

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Table 1

Decatur County, Tennessee
Uncollected Taxes Filed in Circuit Court
June 30, 2000

<u>Year</u>	<u>Amount</u>
1996	\$ 171
1997	2,857
1998	<u>18,262</u>
Total	<u>\$ 21,290</u>

Table 2

Decatur County, Tennessee
Tax Rates and Assessments
Last Ten Years

Fund	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999
General	\$ 0.78	\$ 0.78	\$ 0.51	\$ 0.51	\$ 0.58	\$ 0.57	\$ 0.57	\$ 0.69	\$ 0.69	\$ 0.69
Solid Waste/Sanitation	0.00	0.00	0.27	0.27	0.27	0.26	0.26	0.00	0.00	0.00
General Purpose School	1.00	1.00	1.00	1.00	1.00	0.99	0.99	0.84	0.84	0.84
General Debt Service	0.21	0.21	0.21	0.21	0.14	0.14	0.14	0.12	0.12	0.12
Total Tax Rates	\$ 1.99	\$ 1.96	\$ 1.96	\$ 1.65	\$ 1.65	\$ 1.65				
Assessed Valuation										
Real and Personal	\$ 59,484,056	\$ 60,664,710	\$ 62,494,723	\$ 64,267,419	\$ 67,125,876	\$ 68,530,219	\$ 70,689,520	\$ 86,407,752	\$ 89,510,663	\$ 95,671,762
Public Utilities	5,747,526	6,063,252	5,777,572	6,101,208	5,973,443	6,667,932	6,194,706	5,634,934	4,962,384	5,931,488
Total Assessed Valuation	\$ 65,231,582	\$ 66,727,962	\$ 68,272,295	\$ 70,368,627	\$ 73,099,319	\$ 75,198,151	\$ 76,884,226	\$ 92,042,686	\$ 94,473,047	\$ 101,603,250

SINGLE AUDIT SECTION

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Decatur County, Tennessee
Schedule of Expenditures of Federal
Awards and State Grants (1)
For the Year Ended June 30, 2000

<u>Federal/Pass Through Agency/State Grantor Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-through Entity Identifying Number</u>	<u>Expenditures</u>
U.S. Department of Agriculture: Passed-Through Tennessee Department of Agriculture: Food Distribution	10.550	(3)	\$ 42,772
Passed-Through Tennessee Department of Education: Nutrition Cluster: School Breakfast Program	10.553	(3)	\$ 64,760
National School Lunch Program	10.555	(3)	265,148
Total Passed-Through Tennessee Department of Education			\$ 329,908
Total U.S. Department of Agriculture			\$ 372,680
U.S. Department of Justice: Passed-Through Tennessee Commission on Children and Youth: Juvenile Justice and Delinquency Prevention	16.540	Z0009331700	\$ 10,000
Passed-Through Tennessee Office of Criminal Justice Programs: Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program	16.580	00DG016	\$ 31,165
Drug Court Discretionary Grant Program	16.585	99DG078	47,087
Public Safety and Community Policing Grant	16.710	95-CF-WX-2221	27,108
Total Passed-Through Tennessee Office of Criminal Justice Programs			\$ 105,360
Total U.S. Department of Justice			\$ 115,360
U.S. Federal Emergency Management Agency: Passed-Through Tennessee Department of Military: Disaster Assistance	83.516	Z99095546	\$ 16,073
Total U.S. Federal Emergency Management Agency			\$ 16,073
U.S. Department of Education: Passed-Through Tennessee Department of Education: Adult Education - State Grant Program	84.002	(3)	\$ 53,951
Title I Grants to Local Educational Agencies	84.010	(3)	255,358
Special Education - Grants to States	84.027	(3)	267,511
Vocational Education - Basic Grants to States	84.048	(3)	34,685
Safe and Drug-Free Schools - State Grants	84.186	(3)	8,624
Safe and Drug-Free Schools - Risk to Resiliency	84.186A	(3)	2,350
Schools to Career (Education Edge)	84.278	(3)	20,864
Eisenhower Professional Development State Grant	84.281	(3)	7,390
Innovative Education Program Strategies	84.298	(3)	37,814
Technology Literacy Challenge Fund	84.318x	(3)	48,788
Total U.S. Department of Education			\$ 737,335

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

<u>Federal/Pass Through Agency/State Grantor Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-through Entity Identifying Number</u>	<u>Expenditures</u>
U.S. Department of Health and Human Services: Passed-Through Southwest Tennessee Development District: Special Programs for the Aging - Title III, Part B	93.044 (2)	(3)	\$ 13,230
Passed-Through Tennessee Department of Human Services: Special Programs for the Aging - Title III, Part B	93.044 (2)	(3)	\$ 5,747
Social Services Block Grant (Day Care for the Aged)	93.667	Z00093023	12,780
Total Passed-Through Tennessee Department of Human Services			\$ 18,527
Passed-Through Tennessee Department of Children's Services: Family Preservation and Support Services (Family Resource Center)	93.556	(3)	\$ 21,762
Passed-Through Tennessee Department of Education: Job Opportunities and Basic Skills Training (Families First)	93.561	(3)	\$ 13,285
Total U.S. Department of Health and Human Services			\$ 66,804
U.S. Corporation for National and Community Service: Passed-Through Tennessee Department of Education: Learn and Serve America - School and Community Based Programs	94.004	(3)	\$ 8,276
Total U.S. Corporation for National and Community Service			\$ 8,276
Total Expenditures of Federal Awards			\$ 1,316,528
State Grants:			
Juvenile Justice and Delinquency Prevention - Tenn. Dept. of Children's Services	N/A		\$ 80,740
State Reappraisal Program - Comptroller of the Treasury	N/A		7,554
Litter Program - Tenn. Dept. of Transportation	N/A		31,081
Alternative Punishment Program - Tenn. Dept. of Corrections	N/A		214,468
Local Parks and Recreation Fund Grant - Tenn. Dept. of Environment and Conservation	N/A		30,259
Tobacco Grant - Tenn. Dept. of Health	N/A		12,500
Airport Grant - Tenn. Dept. of Transportation	N/A		33
Total State Grants			\$ 376,635

CFDA = Catalog of Federal Domestic Assistance

N/A = Not Applicable

(1) Presented in conformity with generally accepted accounting principles.

(2) Total Special Programs for the Aging - Title III, Part B (CFDA Number 93.044)
from the U. S. Department of Health and Human Services \$18,977.

(3) Information not Available.

Decatur County, Tennessee
Schedule of Audit Findings Not Corrected
June 30, 2000

Government Auditing Standards require auditors to report the status of uncorrected findings from prior audits. Presented below are findings from the Comprehensive Annual Financial Report for Decatur County, Tennessee, for the year ended June 30, 1999, which have not been corrected.

OFFICE OF SHERIFF

<u>Finding Number</u>	<u>Page Number</u>	<u>Subject</u>
99.05	131	The Sheriff's Department Had a Cash Shortage
99.06	132	Funds Were Not Deposited Within Three Days of Collection
99.08 (A)(C)	133	The Department's Accounting Records Had Deficiencies
99.10	134	The Office Had Deficiencies in the Administration of Drug Control Funds
99.11	135	The Sheriff's Office Did Not Meet Statutory Requirements for Fingerprinting Arrestees

OTHER FINDINGS AND RECOMMENDATIONS

<u>Finding Number</u>	<u>Page Number</u>	<u>Subject</u>
99.12	135	Duties Were Not Segregated Adequately in the Offices of Circuit and General Sessions Courts Clerk, Clerk and Master, Register, and Sheriff
99.13	135	Records Were Not Maintained for General Fixed Assets
99.14	136	A System of Central Accounting, Budgeting, and Purchasing Had Not Been Adopted
99.15	136	The Decatur County Library Was Not Audited

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DECATUR COUNTY, TENNESSEE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2000

PART I, SUMMARY OF AUDITOR'S RESULTS

1. A qualified opinion was issued on the financial statements of Decatur County.
2. Reportable conditions in internal control were disclosed by the audit of the financial statements. One of these conditions was also considered to be a material weakness.
3. The audit did not disclose any noncompliance which is material to the financial statements of Decatur County.
4. No reportable conditions in internal control over major programs were disclosed by the audit.
5. An unqualified opinion was issued on compliance for major programs.
6. The audit disclosed no audit findings that are required to be reported under Section 510 (a) of OMB Circular A-133.
7. The Nutrition Cluster, School Breakfast Program, and National School Lunch Program (CFDA No.'s 10.553 and 10.555); the Title I Grants to Local Educational Agencies (CFDA No. 84.010); and Special Education – Grants to States (CFDA No. 84.027) were determined to be major programs.
8. A threshold of \$300,000 was used to distinguish between Type A and Type B federal programs.
9. Decatur County did not qualify as a low-risk auditee.

PART II, FINDINGS RELATING TO THE FINANCIAL STATEMENTS AND FEDERAL AWARDS

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 road supervisor's written responses are paraphrased in this report. Other officials offered oral responses to certain findings and recommendations; however, these oral responses have not been included in this report.

OFFICE OF ROAD SUPERVISOR

FINDING 00.01 **THE OFFICE DID NOT ALWAYS ISSUE PURCHASE ORDERS (Internal Control – Reportable Condition Under Government Auditing Standards)**

The road supervisor did not issue purchase orders for all applicable purchases. Purchase orders are necessary to control purchasing authority and to document purchasing commitments.

RECOMMENDATION

To strengthen internal controls over purchasing procedures, the road supervisor should issue purchase orders for all applicable purchases.

FINDING 00.02 **EXPENDITURES EXCEEDED APPROPRIATIONS IN THE HIGHWAY/PUBLIC WORKS FUND (Immaterial Noncompliance Under Government Auditing Standards)**

Expenditures exceeded appropriations approved by the County Commission in the Highway/Public Works Fund by \$225,185. Section 5-9-401, Tennessee Code Annotated, states that "all funds . . . including, but not limited to . . . taxes, county aid funds, federal funds, and fines, which are to be used in the operation and respective programs of the various departments, commissions, institutions, boards, offices and agencies of county governments shall be appropriated to such use by the county legislative bodies."

RECOMMENDATION

Expenditures should be held within appropriations approved by the County Commission, as required by state statute.

MANAGEMENT'S RESPONSE – ROAD SUPERVISOR

Our expenditures exceeded appropriations because we received several state-aid funds and special project funds that were not appropriated.

FINDING 00.03 TIME AND ATTENDANCE RECORDS WERE NOT MAINTAINED
(Internal Control – Reportable Condition Under Government Auditing Standards)

The road supervisor did not maintain time and attendance records for one foreman and the administrative staff of the Highway Department. These records are necessary to support payroll disbursements.

RECOMMENDATION

The road supervisor should maintain time and attendance records for all employees. These time and attendance records should include, at a minimum, the dates, hours worked, and signatures of employees and supervisors.

MANAGEMENT'S RESPONSE – ROAD SUPERVISOR

Our foreman has never had a time card because he is on call at all times. Coming to the shop to clock in and out would not be feasible for him. Also, our administrative staff are salaried employees and do not have time cards.

REBUTTAL

Time and attendance records should be maintained for all employees to support payroll disbursements. These records do not necessarily have to be time cards where you punch a time clock, but could include a time sheet completed by the employee. Management should sign these records to indicate their review and approval.

OFFICE OF SHERIFF

FINDING 00.04 THE OFFICE HAD A CASH SHORTAGE OF \$169
(Immaterial Noncompliance Under Government Auditing Standards)

The Sheriff's Office had a cash shortage of \$169 on June 30, 2000. This cash shortage was comprised of a cash bond (\$141) and drug control monies (\$28) that had not been deposited to the official bank account and were not on hand. On August 21, 2000, the sheriff liquidated the cash shortage by depositing personal funds of \$169 to the official bank account.

RECOMMENDATION

The sheriff should strengthen controls over cash bonds and drug control monies to prevent the recurrence of a cash shortage and the failure to account for department funds.

FINDING 00.05 FUNDS WERE NOT DEPOSITED WITHIN THREE DAYS OF COLLECTION
(Immaterial Noncompliance Under Government Auditing Standards)

The Sheriff's Office did not always deposit funds to the official bank account within three days of collection. Section 5-8-207, Tennessee Code Annotated, requires county officials to deposit any public funds to the official bank account within three days of collection. As many as 17 days lapsed between the date funds were received and the date the funds were deposited to the bank. By not making regular deposits, funds accumulated in the office, increasing the risk of theft and misappropriation.

RECOMMENDATION

All funds should be deposited to the official bank account within three days of collection, as required by state statute.

FINDING 00.06 THE OFFICE'S ACCOUNTING RECORDS HAD DEFICIENCIES
(A. & C. Internal Control – Reportable Condition Under Government Auditing Standards; B. Immaterial Noncompliance Under Government Auditing Standards)

Our examination disclosed the following deficiencies in the office's accounting records:

- A. The cash journal was not maintained on a current basis. As of May 15, 2000, it had not been posted since March 1, 2000. If the cash journal is not maintained currently, cash controls are weakened, and the department's financial position cannot be adequately established.
- B. Fee and cash bond revenues were not reported and paid to the county trustee and various courts by the fifteenth day of the month, as required by Section 67-4-213, Tennessee Code Annotated. In some instances, fees and cash bonds were reported and paid from one to 112 days after the due date.
- C. Cash receipts were not reconciled with amounts deposited.

RECOMMENDATION

Because the cash journal is the primary cash control record summarizing the office's financial activities, the sheriff should ensure that the journal is maintained currently. Cash bonds and sheriff's fees should be remitted to the trustee and various courts by the fifteenth day of the month, as required by state statutes. Furthermore, receipts should be reconciled with amounts deposited.

**FINDING 00.07 THE OFFICE HAD DEFICIENCIES IN
ADMINISTRATING DRUG CONTROL FUNDS
(Immaterial Noncompliance Under Government Auditing Standards)**

The Sheriff's Office had deficiencies in administrating drug control funds. Several forms and reports required by the Office of the Comptroller of the Treasury were not completed or prepared. These forms and reports are necessary to document the administration of confidential funds and to account for cash transactions related to undercover investigative operations.

RECOMMENDATION

The sheriff should ensure that the office completes all forms and prepares all reports required by the Office of the Comptroller of the Treasury.

**FINDING 00.08 THE SHERIFF'S OFFICE DID NOT MEET STATUTORY
REQUIREMENTS FOR FINGERPRINTING ARRESTEES
(Immaterial Noncompliance Under Government Auditing Standards)**

Only 45 percent of the fingerprints sent to the Tennessee Bureau of Investigation (TBI) met quality standards. Section 8-4-115, Tennessee Code Annotated, requires the arresting agency to maintain at least an 85 percent acceptance rate of fingerprints sent to the TBI.

RECOMMENDATION

The Sheriff's Office should maintain at least an 85 percent acceptance rate of fingerprints sent to the TBI, as required by state statute.

**FINDING 00.09 THE SHERIFF'S OFFICE DID NOT FILE PRISONER BOARD
BILLS FOR REIMBURSEMENT REGULARLY
(Immaterial Noncompliance Under Government Auditing Standards)**

The Sheriff's Office did not file contracted prisoner board bills for reimbursement with the Department of Correction on a regular basis. As of the date of this report, contracted prisoner board bills had not been filed since September 1998. The failure to file claims with the state for reimbursement of prisoner board bills for state prisoners could result in a loss of revenue to the county. Subsequent to the date of this report, the sheriff filed for reimbursement of prisoner board bills for the period July 1, 1999, through May 31, 2000.

RECOMMENDATION

Claims for reimbursement of prisoner board bills for state prisoners should be filed regularly with the Department of Correction.

OTHER FINDINGS AND RECOMMENDATIONS

FINDING 00.10 RECORDS WERE NOT MAINTAINED FOR GENERAL FIXED ASSETS

(Internal Control – Material Weakness Under Government Auditing Standards)

Decatur County did not inventory, value, and record its general fixed assets (buildings, equipment, etc.), as required by generally accepted accounting principles. The Governmental Accounting Standards Board has adopted Statement 34, which will become effective in Decatur County for the year ended June 30, 2004. Statement 34 places an even greater emphasis on the need to maintain general fixed assets records.

RECOMMENDATION

Decatur County should inventory, value, and record its general fixed assets in accordance with generally accepted accounting principles.

FINDING 00.11 A SYSTEM OF CENTRAL ACCOUNTING, BUDGETING, AND PURCHASING HAD NOT BEEN ADOPTED

(Internal Control – Reportable Condition Under Government Auditing Standards)

Decatur County officials had not adopted a central system of accounting, budgeting, and purchasing. Establishing a central system would significantly improve internal controls over the accounting, budgeting, and purchasing processes.

RECOMMENDATION

Decatur County officials should consider adopting the County Financial Management System of 1981 or a private act which would provide for a system of central accounting, budgeting, and purchasing covering all county departments.

FINDING 00.12 THE DECATUR COUNTY LIBRARY WAS NOT AUDITED (Immaterial Noncompliance Under Government Auditing Standards)

Decatur County officials did not require an audit of the Special Revenue Fund for the Decatur County Library, in accordance with generally accepted accounting principles. An audit is necessary to ensure proper accountability of the public library funds. The lack of an audit also resulted in the omission of the Decatur County Library Fund from the financial statements of this report.

RECOMMENDATION

Decatur County officials should require an annual audit of the Decatur County Library Fund, in accordance with generally accepted accounting principles.

FINDING 00.13 DUTIES WERE NOT SEGREGATED ADEQUATELY IN THE OFFICES OF TRUSTEE, CIRCUIT AND GENERAL SESSIONS COURTS CLERK, CLERK AND MASTER, REGISTER, AND SHERIFF

(Internal Control – Reportable Condition Under Government Auditing Standards)

Duties were not segregated adequately among officials and employees in the Offices of Trustee, Circuit and General Sessions Courts Clerk, Clerk and Master, Register, and Sheriff. Officials and employees responsible for maintaining accounting records were also involved in receipting funds, issuing checks, depositing funds, posting the cash journal, and/or reconciling bank statements. We realize that due to the limited resources and personnel, management may not be able to properly segregate duties among employees. However, our professional standards require that we bring this matter to the reader's attention in this report.

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DECATUR COUNTY, TENNESSEE
AUDITEE REPORTING RESPONSIBILITIES
For the Year Ended June 30, 2000

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

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STATE OF TENNESSEE
COMPTROLLER OF THE TREASURY
DEPARTMENT OF AUDIT
DIVISION OF COUNTY AUDIT
SUITE 1500
JAMES K. POLK STATE OFFICE BUILDING
NASHVILLE, TENNESSEE 37243-0269
PHONE (615) 741-3341

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

August 10, 2000

Decatur County Executive and
Board of County Commissioners
Decatur County, Tennessee

To the County Executive and County Commissioners:

We have audited the general purpose financial statements of Decatur County, Tennessee, and the combining, individual fund, and account group financial statements of Decatur County as of and for the year ended June 30, 2000, and have issued our report thereon dated August 10, 2000. Our report was qualified due to the financial statements not including a General Fixed Assets Account Group and not including the Decatur County General Hospital and Emergency Medical System's and the Decatur County Emergency Communications District's financial statements, which were not available as of the date of this report. We conducted our audit in accordance with Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether Decatur County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of

our tests disclosed no material instances of noncompliance that are required to be reported under Government Auditing Standards. We did note certain immaterial instances of noncompliance which are described in the accompanying Schedule of Findings and Questioned Costs as items 00.02, 00.04, 00.05, 00.06 (B), 00.07, 00.08, 00.09, and 00.12. We have also noted certain other, less significant, instances of noncompliance that we have reported to management of Decatur County in separate communications.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Decatur County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect Decatur County's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in the accompanying Schedule of Findings and Questioned Costs as items 00.01, 00.03, 00.06 (A & C), 00.10, 00.11 and 00.13.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, of the reportable conditions described above, we consider item 00.10 to be a material weakness. We also noted other matters involving the internal control over financial reporting that we have reported to management of Decatur County in separate communications.

This report is intended solely for the information and use of the Board of County Commissioners, management, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record.

Very truly yours,



John G. Morgan
Comptroller of the Treasury

JGM/rah



STATE OF TENNESSEE
COMPTROLLER OF THE TREASURY
DEPARTMENT OF AUDIT
DIVISION OF COUNTY AUDIT
SUITE 1500
JAMES K. POLK STATE OFFICE BUILDING
NASHVILLE, TENNESSEE 37243-0269
PHONE (615) 741-3341

**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO
EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

August 10, 2000

Decatur County Executive and
Board of County Commissioners
Decatur County, Tennessee

To the County Executive and County Commissioners:

Compliance

We have audited the compliance of Decatur County with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended June 30, 2000. Decatur County's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Decatur County's management. Our responsibility is to express an opinion on Decatur County's compliance based on our audit.

We conducted our audit of compliance in accordance with Government Auditing Standards, issued by the Comptroller General of the United States, and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Decatur County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Decatur County's compliance with those requirements.

In our opinion, Decatur County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2000.

Internal Control Over Compliance

The management of Decatur County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Decatur County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

We have audited the general purpose financial statements of Decatur County, Tennessee, and the combining, individual fund, and account group financial statements of Decatur County as of and for the year ended June 30, 2000, and have issued our report thereon dated August 10, 2000. Our report was qualified due to the financial statements not including a General Fixed Assets Account Group and not including the Decatur County General Hospital and Emergency Medical System's and the Decatur County Emergency Communications District's financial statements, which were not available as of the date of this report. Our audit was performed for the purpose of forming an opinion on these financial statements taken as a whole. The accompanying Schedule of Expenditures of Federal Awards and State Grants is presented for purposes of additional analysis, as required by OMB Circular A-133, and is not a required part of these financial statements. Such information has been subjected to the auditing procedures applied in the audit of these financial statements and, in our opinion, is fairly stated, in all material respects, in relation to these financial statements taken as a whole.

This report is intended solely for the information and use of the Board of County Commissioners, management, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record.

Very truly yours,



John G. Morgan
Comptroller of the Treasury

JGM/rah



STATE OF TENNESSEE
DEPARTMENT OF ENVIRONMENT AND CONSERVATION
Division of Community Assistance
L & C Tower-8th Floor
401 Church Street
Nashville, TN 37243-1533

April 12, 2001

Mr. Jimmy Kelley, Chairman
Decatur County Municipal Solid Waste Planning Region 20
1988 Highway 100 West
Decaturville, TN 38329

Dear Mr. Kelley:

Thank you for submitting the requested information for the Five-Year Update to the Decatur County MSW Region's Solid Waste Plan. The plan update is now approved.

This revised plan is intended to serve as a guideline for the region's solid waste reduction activities during the upcoming ten-year period. Tennessee Code Annotated §68-211-815 requires that it be consistent with the state solid waste plan, with the provisions of this part, with all other applicable provisions of law, and, with any regulation promulgated by the department. Any changes or updates in this plan must be identified and reported in the region's Annual Progress Report and the next Five-Year Update.

If you have comments, questions, or need our assistance, please contact me at the Division of Community Assistance, (615) 532-0082.

Sincerely,

Robert G. Knight
Solid Waste Assistance Programs

cc: The Honorable Wayne Odle, Decatur County Executive
Mr. Glenn Scott, Jr., Decatur County Solid Waste Manager
Mr. John Austin, Southwest Tennessee Development District
Mr. Mike Stooksberry, UT-CTAS
Mr. Vaughn Cassidy, EC, Jackson Environmental Assistance Center
Ms. Denise Montgomery, County Executive Office

County of Decatur



OFFICE OF THE COUNTY EXECUTIVE

P.O. Box 488
Decaturville, TN 38329

Wayne Odle
County Executive

RECEIVED

MAR 09 2001

COMMUNITY ASSISTANCE
TENNESSEE DEPARTMENT
OF ENVIRONMENT &
CONSERVATION

Phone: (901) 852-2131
Fax: (901) 852-2130

March 8, 2001

Mr. Robert G. Knight
State of Tennessee
Department of Environment & Conservation
Division of Community Assistance
L & C Tower 8th Floor
401 Church Street
Nashville, TN 37143-1533

Dear Mr. Knight:

The following is in response to your letter of February 20 asking for additional information to the Five-Year Update to the Decatur County MSW Planning Region's Ten-Year Solid Waste Plan.

- **Chapter 1-Summary**
The revised 10 year implementation schedule is enclosed.
- **Chapter 2-General Information**
A copy of Decatur County's Comprehensive Annual Financial Report for the Year ended June 30, 2000 is enclosed.
- **Chapter 7-Problem Wastes**
A Household Hazardous Waste Collection Event has been scheduled for September 8, 2001 at the Decatur County Fairgrounds. The county will take care of all advertising and promotion for this event

- **Chapter 8-Solid Waste Education**

The business and industrial community is included in the county wide mailing that promotes solid waste/litter reduction and recycling.

The Chamber of Commerce, which consists of many of the county business leaders, sponsors an annual "Clean Up the County" campaign in the spring. Part of the funding comes from our litter grant.

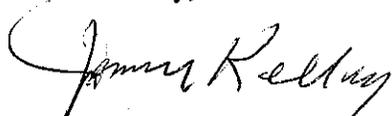
Business leaders are always included in the invitation to visit our local landfill when our students have their annual field day.

The mobile solid waste education exhibit will be set up at the Industry Expo planned for October of this year. This event will be held at the Fairgrounds Building.

Dave Bartholomew at the Environmental Assistance Center has agreed to speak to the Chamber about solid waste reduction in business.

If you need further information, please feel free to contact me.

Sincerely,



Jimmy Kelley, Chairman
Decatur County Municipal
Solid Waste Planning Region

Enclosures

cc: Frank Zerfoss
Southwest Tennessee Development District

educates the public through a variety of ways. The region utilizes a TDOT Litter Grant for education and litter pick-up. Three individuals associated with the county extension office and the library provide education materials and presentations to school children and senior citizens. Each school in the region also provides containers for recycling. The region has not submitted an education plan at this time.

The following table shows the implementation schedule covering the current and planned programs and facilities for the Decatur County Region. The majority of the existing programs will be maintained over the next ten years, as well as the addition of some programs.

IMPLEMENTATION SCHEDULE – DECATUR COUNTY

TASK	2000	2001	2002	2003	2004
Education programs concerning recycling	Yes	Yes	Yes	Yes	Yes
Establish alternatives for waste tires	No	No	Yes	Yes	Yes
Participate in the State Household Hazardous Waste Program	No	No	Yes	Yes	Yes
Diversion of construction debris to a Class III/IV landfill	No	Yes	Yes	Yes	Yes

TASK	2005	2006	2007	2008	2009
Education programs concerning recycling	Yes	Yes	Yes	Yes	Yes
Establish alternatives for waste tires	Yes	Yes	Yes	Yes	Yes
Participate in the State Household Hazardous Waste Program	Yes	Yes	Yes	Yes	Yes
Diversion of construction debris to a Class III/IV landfill	Yes	Yes	Yes	Yes	Yes



STATE OF TENNESSEE
DEPARTMENT OF ENVIRONMENT AND CONSERVATION
Division of Community Assistance
L & C Tower-8th Floor
401 Church Street
Nashville, TN 37243-1533

February 20, 2001

Mr. Jimmy Kelley, Chairman

Decatur County Municipal Solid Waste Planning Region 20
Rt. 2, Box 65
Decaturville, TN 38329

Dear Mr. Kelley:

Thank you for the additional information relative to the Five-Year Update to the Decatur County MSW Planning Region's Ten-Year Solid Waste Plan. Most of the questions in my letter of January 26 were answered; however, the following need additional information or further explanation:

Chapter 1-Summary.

- The 10-year implementation schedule, which was to replace the 5-year schedule on page 5, failed to get included in your mailing. Please forward this revised schedule.

Chapter 2-General Information.

- Decatur County's 10-year budget consistently shows expenditures considerably greater than revenues. Please provide this office with a copy of the county's audited financial statement for its fiscal year ending June 30, 2000.

Chapter 7-Problem Wastes

- With regard to household hazardous waste (HHW), Decatur County is not presently scheduled for a HHW collection event in 2001. However, there are several dates available. For scheduling, contact Ms. Christina Treglia at (615) 532-9271 or Jonathan Hopkins at (615) 532-0281.

Chapter 8-Solid Waste Education

- As an adjunct to the information that you provided on solid waste educational activities involving students and schools, please describe the region's solid waste education program directed at the business and industrial community.

I will appreciate your response by March 21, 2001. If you have any question, contact me at the Division of Community Assistance, (615) 532-0082.

Sincerely,

Robert G. Knight
Waste Reduction Section

cc: The Honorable Wayne Odle, Decatur County Executive
Mr. Glenn Scott, Jr., Decatur County Solid Waste Manager
Mr. John Austin, Southwest Tennessee Development District
Mr. Mike Stooksberry, UT-CTAS
Mr. Vaughn Cassidy, EC, Jackson Environmental Assistance Center
Ms. Denise Montgomery, County Executive Office



STATE OF TENNESSEE
DEPARTMENT OF ENVIRONMENT AND CONSERVATION
Division of Community Assistance
L & C Tower-8th Floor
401 Church Street
Nashville, TN 37243-1533

November 29, 2000

Mr. Jimmy Kelley, Chairman

Decatur County Municipal Solid Waste Planning Region

Rt. 2, Box 65

Decaturville, TN 38329

Dear Mr. Kelley:

The ~~Five-Year Update~~ to the Decatur County MSW Region's Solid Waste Plan has been reviewed and, while most of the information provided is complete and adequate, there are some items requiring additional information or clarification. The following comments are based upon this review and other relevant documents and requirements:

Chapter 1-Summary.

- The implementation schedule on page 5 must cover the full ten years of the plan.

Chapter 2-General Information.

- MSW planning board members are appointed for six (6) years with terms staggered so that approximately one-third of the board terms expires every two years.
- Provide MSW planning board chair's name, address, telephone number and job title.
- After July 1, 1994, in those counties with a population of less than two hundred thousand (200,000), appointments to the regional solid waste planning board shall be made so that rural landowners shall have representation on the board, and by December 31, 1998, at least thirty percent (30%) of the board shall consist of members who own at least a fifty percent (50%) interest in land eligible for classification as agricultural, forest or open space land under terms of the Agricultural, Forest and Open Space Land Act of 1976, as amended.
- Decatur County's 10-year budget consistently shows expenditures considerably greater than revenues. Provide information on funding source(s) for offsetting this deficit.

Chapter 3.4.1-Waste Stream

- Explain the region's estimation of 50 tons per industry average for source reduction.

Mr. Jimmy Kelley
November 29, 2000
Page 2

- **Please elaborate on the region's planned waste reduction activities designed to reach and maintain the 25% reduction goal.**

Chapter 5.3- Recycling

- **Please expand on the region's plans to enhance recycling.**

Chapter 7-Problem Wastes

- **Explain the region's plans for collection of household hazardous wastes.**

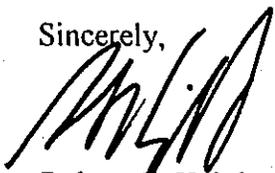
Chapter 8-Solid Waste Education

- **Provide a description of educational activities aimed at business, industry, schools, communities, etc., which address waste reduction education.**

Please consider that, in addition to the comments included here, other information may be necessary in preparing a meaningful update to the region's solid waste plan. Feel free to include all information that you feel best describes the region.

Response to these comments should reach this office by January 29, 2001. If you have questions or need assistance, contact the Division of Community Assistance at (615) 532-0082.

Sincerely,



Robert G. Knight
Waste Reduction Section

cc: The Honorable Wayne Odle, Decatur County Executive
Mr. Glenn Scott, Jr., Decatur County Solid Waste Manager
Mr. John Austin, Southwest Tennessee Development District
Mr. Mike Stooksberry, UT-CTAS
Mr. Vaughn Cassidy, EC, Jackson Environmental Assistance Center
Ms. Denise Montgomery, County Executive Office



STATE OF TENNESSEE
DEPARTMENT OF ENVIRONMENT AND CONSERVATION

Division of Community Assistance
401 Church Street, 8th Floor
Nashville, TN 37243-1533

July 12, 2000

Mr. Jimmy Kelley, Chairman
Decatur County Municipal SW Planning Region 20
Rt. 2 Box 65
Decaturville, TN 38329

RE: Five-year Update to Ten-year Solid Waste Plan
Decatur County Municipal SW Planning Region

Dear Mr. Kelley:

Thank you for your timely submission of the Decatur County Municipal SW Planning Region Region Update Plan. We received your plan on 7/10/2000. Division staff will complete the review within the next 90 days as required by The Solid Waste Act of 1991.

If you need additional information or have further questions, please contact Karen Grubbs at 615-532-0463.

Sincerely,

Ron Graham

Ron Graham
Director

RG:klg

C: The Honorable Wayne Odle, Decatur County Executive
Mr. Glenn Scott, Jr., Decatur County Solid Waste Manager
Mr. John Austin, (SWM), Southwest TN Development District
Mr. Mike Stooksberry, SW Management Consultant, CTAS
Mr. Rudy Collins, Manager, Jackson Environmental Assistance Center



27 Conrad Drive
Suite 150
Jackson, Tennessee 38305-2850
901-668-7112
901-668-6421
swtdd@tneas.net

Evelyn C. Robertson, Jr., Executive Director

Joe W. Barker, Chairman

Dennis Ray McDaniel, Vice Chairman

Charles H. Farmer, Secretary-Treasurer

CHESTER DECATUR HARDEMAN HARDIN HAYWOOD HENDERSON MADISON MCNAIRY

July 6, 2000

Ron Graham
TDEC
Division of Community Assistance
8th Floor, L & C Tower
401 Church Street
Nashville, TN 37243

RE: **Decatur County Five-Year Update to the Ten-Year Solid Waste Plan**

Dear Mr. Graham:

Please find enclosed two (2) copies of the Five-Year Update for the Decatur County Planning Region. If you should have any questions concerning this report, please give me a call at (901) 668-6408.

Thank you.

Sincerely,

John Austin
Solid Waste Planner

Enclosures

CC: **The Honorable Wayne Odle, Decatur County Executive**



STATE OF TENNESSEE
DEPARTMENT OF ENVIRONMENT AND CONSERVATION
Division of Community Assistance
401 Church Street, 8th Floor
Nashville, TN 37243-1533

February 8, 2000

Mr. Jimmy Kelley
Chairman, Decatur County Municipal SW Planning Region
Rt. 2 Box 65
Decaturville, TN 38329

RE: Five-year Update to Ten-year Solid Waste Plan
Decatur County SW Region
Update Due — June 23, 2000

Dear Mr. Kelley:

As you are aware, the Solid Waste Management Act of 1991 requires the Solid Waste Regions to plan, monitor, and report on solid waste activities. One of the requirements of this legislation was for each region to prepare a Ten-year Solid Waste Management Plan. The legislation also requires that Five-year updates to those plans be prepared and submitted to the state for review. The Decatur County Region's Ten-year plan was approved on June 23, 1995; therefore, your Five-year Update is due to this office by **June 23, 2000**. Please note that the Update is expected to consider the next Ten-year planning horizon, and will become your current Ten-Year Plan upon approval by this office.

Also required by the Solid Waste Act is submittal of a Needs Assessment report for all of the counties within each Development District. The initial Assessment was due by September 30, 1992; with revisions due by April 1, 1999 and every five years after that. The SW Needs Assessment for the county and municipalities within your region was received on August 6, 1999. The Needs Assessment will provide much of the information necessary for the preparation of the Five-year Update to your Ten-year Plan.

I am confident you will give due attention to your Five-year update to the Ten-year Solid Waste Management Plan. If you have any concerns, I encourage you to contact Ms. Rebecca Gorham with DCA at 615-532-0744.

Sincerely,

A handwritten signature in cursive script that reads "Ron Graham".

Ron Graham
Director

RG:KLG

C: The Honorable Wayne Odle, Decatur County Executive
Mr. John Austin, Southwest TN Development District
Mr. Glenn Scott, Jr., Decatur County Solid Waste Manager
Mr. Mike Stooksberry, SW Management Consultant, CTAS
Mr. Rudy Collins, Jackson Environmental Assistance Center