



Robertson County Courthouse

County Spotlight: **Robertson**

Population: **54,433**
County Seat: **Springfield**

Did you know?

Robertson County is among Tennessee's top five counties in the production of wheat, corn and hay.



The sanctuary of Springfield's First Presbyterian Church was used as a stable for Union cavalry during the Civil War.

Horseshoe gouges are still visible today on the church's floor.

For more information, visit:
<http://www.springfield-tn.org/>

Recently Issued GASB Statements to Bring Significant Changes to County Financial Reporting

County officials responsible for financial management should take the necessary steps to insure the timely implementation of the Governmental Accounting Standards Board (GASB) Statement 51, *Accounting and Reporting for Intangible Assets* and GASB Statement 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. Training will be available to county officials at COAT/TCSA County Government Day to give additional implementation guidance for these accounting standards. As always, CTAS field consultants are available with additional information and implementation assistance.

GASB Statement 51, Accounting and Reporting for Intangible Assets: This GASB Statement resulted from incomplete guidance on the capitalization of intangible assets, and questions that arose on the subject during the implementation of GASB Statement 34. The provisions of this Statement generally are required to be applied retroactively. For governments that were classified as Phase I or Phase II governments for the purpose of implementing Statement 34, retroactive reporting is required for intangible assets acquired in fiscal years ending after June 30, 1980, except for those considered to have indefinite useful lives as of the effective date of this Statement and those that would be considered internally generated. With this in mind, CTAS has prepared two different versions of a downloadable sample amendment for your county's capital asset policy to assist you with compliance with this accounting statement. One version of the amendment is applicable to a Phase I or Phase II county (retroactive reporting ) and the other version is for Phase III counties (prospective reporting ). GASB Statement 51 is effective for all Tennessee counties in the fiscal year ending June 30, 2010.

GASB Statement 54, Fund Balance Reporting and Governmental Fund Type Definitions: The objective of this Statement is to enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied, and by clarifying the existing governmental fund type definitions. Recently, the Division of County Audit issued a memo to county mayors, executives, finance directors and directors of schools to make these officials aware of the significant effect that this accounting standard will have on the operations of all counties in Tennessee. While the Statement is not effective until next fiscal year, counties must take steps now to implement this new accounting standard, as they prepare next fiscal year's annual operating budget. County financial management and budget committees should become familiar with the new governmental fund type definitions. The Statement, among other things, will change the definition of a governmental special revenue fund. If county management finds that a current special revenue fund will no longer meet the definition of a special revenue fund under GASB Statement 54, then management should consider closing this fund to the county general fund by the end of the current fiscal year (Fiscal Year ending June 30, 2010) and budgeting these operations in the general fund next fiscal year (Fiscal Year ending June 30, 2011). CTAS has additional information about GASB Statement 54 implementation, as well as budgeting assistance for counties that request this service.

Update on New Residential Codes Legislation

Last month CTAS featured an article on the “Tennessee Clean Energy Future Act of 2009.” This Act provides for minimum statewide building construction standards, including a residential code applicable to one- and two-family dwellings, which will be enforced by the State Fire Marshal’s office. Local governments are authorized to opt out of the standards for one-and two-family dwellings within their jurisdictions and have no standards applicable to these homes. The Act also allows local governments to choose to adopt and enforce their own building standards rather than having the state enforce them.

Please note: Although the law authorizes the department of commerce and insurance to adopt a residential code effective July 1, department officials have advised CTAS that the proposed rules for adopting a one- and two-family residential code has a beginning date of October 1, 2010, with a phase-in for some of the inspections that will be performed once the program is fully implemented. Department officials say that this change has been made to ensure that an adequate number of qualified inspectors will be available around the state to ensure that inspections will be performed within the time requirements of the proposed rules (footer inspections within one day and all other inspections within seven days).

Workshops were held this month to familiarize local government officials with the provisions of the Act. If you were unable to attend a session, double-click the icon (📎) to view the department of commerce and insurance’s listing of frequently asked questions regarding the building codes. You can also view a powerpoint summary from the class (📎).



Mark Your Calendars!

COAT/TCSA

County Government Day

March 23-24, 2010

Sheraton Nashville Downtown

Click [here](#) for an agenda.



Spring Training Workshops

Work Zone Traffic Control/Flagging: This course is designed to provide guidance and training for highway field personnel in the planning, selection, application and operation of short-term work zones. Some of the course objectives include defining the need for proper traffic control through work areas, describing current work zone standards and requirements, explaining standard traffic control devices, and describing proper flagging procedure. For registration information, double-click the icon (📎).

Dealing with Difficult People: This class is designed to give participants an understanding of the differences in the personalities and work styles of individuals. It also encourages participants to consider various techniques for dealing with persons in the workplace. This course takes a somewhat humorous perspective on not only how to survive when dealing with difficult people in the workplace, but how to enjoy the journey despite the complications encountered along the way. Four hours of Category B credit will be given to COCTP participants. For course dates and registration information, please click [here](#).

Asphalt & Paving: This course is designed for highway personnel and will discuss the basics of asphalt – from the plant to the finished product. This training will include the types of mix, the proper procedure for laying mix down, rolling patterns and proper temperatures. Chad Collier of Collier Engineering will be leading the workshop. The course will be held on April 21, 2010 from 9:00 a.m. to 3:00 p.m. at the Marriott Hotel in Franklin. For a registration form, double-click the icon (📎).

CTAS Needs Your Help!

CTAS strives to provide county officials with accurate technical assistance on a daily basis. In order to communicate important issues, we need to have current information for county offices; this includes having the proper person listed for each position, along with the proper contact information. Please take a moment to visit our website to ensure the contact information listed for your county office is correct. To view and/or update your county's information in our directory, please do the following:

- Log on to www.ctas.tennessee.edu
- Select the "County Officials Directory" tab from the top of the orange menu
- Click "Update County Official Information"
- Select your county from the menu and click "Continue"
- Click on the underlined title or name (depending upon how you searched) you would like to modify
- Follow the steps listed to submit a request to update information

Should you have questions, please call the CTAS office at 615-532-3555.

Have comments or suggestions for this newsletter?
Contact Claire Marsalis at claire.marsalis@tennessee.edu.

CALENDAR OF EVENTS

| | |
|-------------|---|
| March 17 | Residential Codes Workshop, Knoxville |
| March 17 | TN County Hwy Officials Region III Meeting, Franklin |
| March 17 | Work Zone Traffic Control/Flagging Workshop, Johnson City |
| March 23-24 | COAT/TCSA County Government Day, Nashville |
| March 23-25 | SWANA Managing Transfer Station Systems Class, Montgomery Bell State Park |
| March 30-31 | COCTP Regional Renewal Conference, Jackson |
| March 31 | Work Zone Traffic Control/Flagging Workshop, Franklin |
| April 1 | Work Zone Traffic Control/Flagging Workshop, Jackson |
| April 8 | Dealing with Difficult People Workshop, Franklin |
| April 19 | Dealing with Difficult People Workshop, Johnson City |
| April 20 | Dealing with Difficult People Workshop, Knoxville |
| April 21 | Asphalt/Paving Training, Franklin |
| April 22 | Dealing with Difficult People Workshop, Jackson |
| April 27 | Work Zone Traffic Control/Flagging Workshop, Cookeville |
| April 28 | Work Zone Traffic Control/Flagging Workshop, Winchester |
| April 27-29 | COCTP Capstone, Montgomery Bell State Park |

*For more detailed event information, [click here](#).

Paula Muscatello/Bill Rodgers Benefit Golf Tournament Eagle's Landing, Sevierville, TN Wednesday, June 9, 2010

*For information on registering a team or sponsoring
the tournament, please contact*

Paul Bowman, Development Director

Institute for Public Service

865-974-6587 or paul.bowman@tennessee.edu

*County Officials E-News is a monthly newsletter provided by the University of Tennessee
County Technical Assistance Service in an effort to promote better county government
through direct assistance to county officials and their associations.*

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