

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) 401-7841

June 29, 2006

MEMORANDUM

TO: The Honorable John G. Morgan Comptroller of the Treasury

Richard V. Norment Richel V. Wormer FROM:

- Assistant to the Comptroller
- SUBJECT: Report of Centralized Budgeting, Accounting, and Purchasing Systems; Report on the Status of Compliance with GASB 34; Report of Counties Attaining the GFOA Certificate for Excellence in Financial Reporting; and the Report of Counties With Centralized Cafeteria Systems - Year Ended June 30, 2005

The attached report summarizes for the year ended June 30, 2005, (1) Tennessee counties with centralized systems for budgeting, accounting, and purchasing, (2) status of compliance with GASB 34 by Tennessee Counties; (3) counties attaining the certificate of achievement for excellence in financial reporting awarded by the GFOA, and (4) counties with centralized cafeteria systems.

If you need any additional information or have any questions regarding this report, please let me know.

Attachments

TENNESSEE COUNTY GOVERNMENTS SUMMARY OF CENTRALIZED SYSTEMS FOR BUDGETING, ACCOUNTING, AND PURCHASING FOR THE YEAR ENDED JUNE 30, 2005

INCLUDES ALL DEPARTMENTS AND AGENCIES:

Legislative Authority Budgeting Accounting Purchasing 1957 Fiscal Control Act 5 5 3 1981 Financial Management Act 16 16 16 1993 Budget Law 0 3 0 Private Act/Charter 4 3 8 Total 28 24 27

INCLUDES COUNTY MAYORS AND HIGHWAY DEPARTMENTS ONLY:

| | Number of Counties | | |
|-------------------------------|--------------------|------------|------------|
| Legislative Authority | Budgeting | Accounting | Purchasing |
| 1957 Fiscal Control Act | 8 | 8 | 8 |
| 1981 Financial Management Act | 1 | 1 | 1 |
| Private Act/Charter | 5 | 5 | 5 |
| County Resolution | 1 | 1 | 1 |
| Total | 15 | 15 | 15 |
| Grand Total | 43 | 39 | 42 |

Number of Counties

Number of Counties

TENNESSEE COUNTY GOVERNMENTS CENTRALIZED SYSTEMS BY COUNTY FOR BUDGETING, ACCOUNTING, AND PURCHASING FOR THE YEAR ENDED JUNE 30, 2005

INCLUDES ALL DEPARTMENTS AND AGENCIES:

| A. 1957 Fiscal Control Act 1. Anderson 71,330 X X X 2. Blount 105,823 X (1) X (2) 3. Johnson 17,499 X X (2) 4. Loudon 39,086 X X X X 5. Roane 51,910 X X X X 5. Iosane 50,742 X X X X 2. Carter 56,742 X X X X 3. Cumberland 48,602 X X X X 4. Fentress 16,625 X X X X 5. Franklin 39,270 X X X X 6. Henderson 25,522 X X X X 7. Hickman 22,295 X X X X 9. McMinn 49,015 X X X X 10. Moroe 38,961 X X X X 11. Morgan 19,757 X X X X | | Population 2000 Census | Budgeting | Accounting | Purchasing |
|---|-----------------------------|---------------------------|-----------|------------|------------|
| 2. Blount 105,823 X (1) X (2) 3. Johnson 17,499 X X (2) 4. Loudon 39,086 X X X 5. Roane 51,910 X X X 5. Roane 51,910 X X X B. 1981 Financial Management Act 1. Campbell 39,854 X X X 2. Carter 56,742 X X X 3. Cumberland 48,602 X X X 4. Fentress 16,625 X X X 5. Franklin 39,270 X X X 6. Henderson 25,522 X X X 7. Hickman 22,295 X X X 9. McMinn 49,015 X X X 9. McMinn 49,015 X X X 10. Monroe 38,961 X X X 12. Rhea 28,400 X X X 13. Robertson 54,433 | A. 1957 Fiscal Control Act | | | | |
| 3. Johnson 17,499 X X (2) 4. Loudon 39,086 X X X 5. Roane 51,910 X X X 8. 1981 Financial Management Act | | | | | |
| 4. Loudon 39,086 X X X X 5. Roane 51,910 X X X X B. 1981 Financial Management Act 1. Campbell 39,854 X X X X 2. Carter 56,742 X X X X 3. Cumberland 48,602 X X X X 4. Fentress 16,625 X X X X 5. Franklin 39,270 X X X X 6. Henderson 25,522 X X X X 8. Lincoln 31,340 X X X X 9. McMinn 49,015 X X X X 10. Morroe 38,961 X X X X 11. Morgan 19,757 X X X X 12. Rhea 28,400 X X X X 13. Robertson 54,433 X X X X 14. Scott 21,127 X | | | | | |
| 5. Roane 51,910 X X X X B. 1981 Financial Management Act 1. Campbell 39,854 X X X 2. Carter 56,742 X X X 3. Cumberland 48,602 X X X 4. Fentress 16,625 X X X 5. Franklin 39,270 X X X 6. Henderson 25,522 X X X 7. Hickman 22,295 X X X 8. Lincoln 31,340 X X X 9. McMinn 49,015 X X X 10. Monroe 38,961 X X X 11. Morgan 19,757 X X X 12. Rhea 28,400 X X X 13. Robertson 54,433 X X X 14. Scott 21,127 X X X 15. Weakley 34,895 X X X 16. White 23,102 | | | | | (2) |
| B. 1981 Financial Management Act 1. Campbell 39,854 X X X 2. Carter 56,742 X X X 3. Cumberland 48,602 X X X 4. Fentress 16,625 X X X 5. Franklin 39,270 X X X 6. Henderson 25,522 X X X 7. Hickman 22,295 X X X 9. McMinn 49,015 X X X 9. McMinn 49,015 X X X 10. Monroe 38,961 X X X 11. Morgan 19,757 X X X 12. Rhea 28,400 X X X 13. Robertson 54,433 X X X 14. Scott 21,127 X X X 15. Weakley 34,895 X X X 16. White 23,102 X X X 2. Hardin 25,578 X | | , | | | |
| 1. Campbell 39,854 X X X 2. Carter 56,742 X X X 3. Cumberland 48,602 X X X 4. Fentress 16,625 X X X 5. Franklin 39,270 X X X 6. Henderson 25,522 X X X 7. Hickman 22,295 X X X 8. Lincoln 31,340 X X X 9. McMinn 49,015 X X X 10. Monroe 38,961 X X X 11. Morgan 19,757 X X X 12. Rhea 28,400 X X X 13. Robertson 54,433 X X X 14. Scott 21,127 X X X 15. Weakley 34,895 X X X 16. White 23,102 X X X 2. Hardin 25,578 X X X 3. | 5. Roane | 51,910 | Х | Х | Х |
| 2. Carter 56,742 X X X 3. Cumberland 48,602 X X X 4. Fentress 16,625 X X X 5. Franklin 39,270 X X X 6. Henderson 25,522 X X X 7. Hickman 22,295 X X X 8. Lincoln 31,340 X X X 9. McMinn 49,015 X X X 10. Monroe 38,961 X X X 11. Morgan 19,757 X X X 12. Rhea 28,400 X X X 13. Robertson 54,433 X X X 14. Scott 21,127 X X X 15. Weakley 34,895 X X X 16. White 23,102 X X X 2. Hardin 25,578 X X X 3. McNairy 24,653 X X X 3. H | B. 1981 Financial Managemen | t Act | | | |
| 2. Carter 56,742 X X X 3. Cumberland 48,602 X X X 4. Fentress 16,625 X X X 5. Franklin 39,270 X X X 6. Henderson 25,522 X X X 7. Hickman 22,295 X X X 8. Lincoln 31,340 X X X 9. McMinn 49,015 X X X 10. Monroe 38,961 X X X 11. Morgan 19,757 X X X 12. Rhea 28,400 X X X 13. Robertson 54,433 X X X 14. Scott 21,127 X X X 15. Weakley 34,895 X X X 16. White 23,102 X X X 2. Hardin 25,578 X X X 3. McNairy 24,653 X X X 3. H | 1. Campbell | 39,854 | Х | Х | Х |
| 4. Fentress 16,625 X X X 5. Franklin 39,270 X X X 6. Henderson 25,522 X X X 7. Hickman 22,295 X X X 8. Lincoln 31,340 X X X 9. McMinn 49,015 X X X 10. Monroe 38,961 X X X 11. Morgan 19,757 X X X 12. Rhea 28,400 X X X 13. Robertson 54,433 X X X 14. Scott 21,127 X X X 15. Weakley 34,895 X X X 16. White 23,102 X X X 2. Hardin 25,578 X X X 3. McNairy 24,653 X X X 2. Hardeman 28,105 X X X 3. Hawkins 53,563 (3) X X 5. | 2. Carter | 56,742 | Х | Х | Х |
| 4. Fentress 16,625 X X X 5. Franklin 39,270 X X X 6. Henderson 25,522 X X X 7. Hickman 22,295 X X X 8. Lincoln 31,340 X X X 9. McMinn 49,015 X X X 10. Morroe 38,961 X X X 11. Morgan 19,757 X X X 12. Rhea 28,400 X X X 13. Robertson 54,433 X X X 14. Scott 21,127 X X X 15. Weakley 34,895 X X X 16. White 23,102 X X X 17. Decatur 11,731 X X X 193 Budget Law X X X X 1. Decatur 17,423 X X X 2. Hardin 28,105 X X X 3. Haw | 3. Cumberland | 48,602 | Х | Х | Х |
| 5. Franklin $39,270$ X X X X 6. Henderson $25,522$ X X X 7. Hickman $22,295$ X X X 8. Lincoln $31,340$ X X X 9. McMinn $49,015$ X X X 10. Monroe $38,961$ X X X 10. Monroe $38,961$ X X X 11. Morgan $19,757$ X X X 12. Rhea $28,400$ X X X 13. Robertson $54,433$ X X X 14. Scott $21,127$ X X X 15. Weakley $34,895$ X X X 16. White $23,102$ X X X 2. Hardin $25,578$ X X X 3. McNairy $24,653$ X X X 3. Hawkins $53,553$ (3) X X 3. Hawkins $53,553$ (3) X <td>4. Fentress</td> <td></td> <td>Х</td> <td>Х</td> <td>Х</td> | 4. Fentress | | Х | Х | Х |
| 6. Henderson 25,522 X X X 7. Hickman 22,295 X X X 8. Lincoln 31,340 X X X 9. McMinn 49,015 X X X 10. Monroe 38,961 X X X 11. Morgan 19,757 X X X 12. Rhea 28,400 X X X 13. Robertson 54,433 X X X 14. Scott 21,127 X X X 15. Weakley 34,895 X X X 16. White 23,102 X X X 2. Hardin 25,578 X X X 3. McNairy 24,653 X X X D. Private Act/Charter X X X X 3. Hawkins 53,563 (3) X X 3. Hawkins 53,563 (3) X X 4. Knox 382,032 X X X | 5. Franklin | | Х | Х | Х |
| 7. Hickman 22,295 X X X 8. Lincoln 31,340 X X X 9. McMinn 49,015 X X X 10. Monroe 38,961 X X X 11. Morgan 19,757 X X X 12. Rhea 28,400 X X X 13. Robertson 54,433 X X X 14. Scott 21,127 X X X 15. Weakley 34,895 X X X 16. White 23,102 X X X 1. Decatur 11,731 X X X 2. Hardin 25,578 X X X 3. McNairy 24,653 X X X D. Private Act/Charter X X X X 1. DeKalb 17,423 X X X 3. Hawkins 53,563 (3) X X 4. Knox 382,032 X X X 5. Ma | 6. Henderson | 25,522 | Х | Х | Х |
| 9. McMinn 49,015 X X X 10. Monroe 38,961 X X X 11. Morgan 19,757 X X X 12. Rhea 28,400 X X X 13. Robertson 54,433 X X X 13. Robertson 54,433 X X X 14. Scott 21,127 X X X 15. Weakley 34,895 X X X 16. White 23,102 X X X 1. Decatur 11,731 X X X 2. Hardin 25,578 X X X 3. McNairy 24,653 X X X D. Private Act/Charter X X X X 3. Hawkins 53,563 (3) X X 3. Hawkins 53,563 (3) X X 4. Knox 382,032 X X X 5. Madison 91,837 X X 6. Meigs | 7. Hickman | | Х | Х | Х |
| 9. McMinn 49,015 X X X 10. Monroe 38,961 X X X 11. Morgan 19,757 X X X 12. Rhea 28,400 X X X 13. Robertson 54,433 X X X 13. Robertson 54,433 X X X 14. Scott 21,127 X X X 15. Weakley 34,895 X X X 16. White 23,102 X X X 1. Decatur 11,731 X X X 2. Hardin 25,578 X X X 3. McNairy 24,653 X X X D. Private Act/Charter X X X X 3. Hawkins 53,563 (3) X X 3. Hawkins 53,563 (3) X X 4. Knox 382,032 X X X 5. Madison 91,837 X X 6. Meigs | 8. Lincoln | 31,340 | Х | Х | Х |
| 10. Monroe 38,961 X X X 11. Morgan 19,757 X X X 12. Rhea 28,400 X X X 13. Robertson 54,433 X X X 14. Scott 21,127 X X X 15. Weakley 34,895 X X X 16. White 23,102 X X X 17. Decatur 11,731 X X X 1. Decatur 11,731 X X X 2. Hardin 25,578 X X X 3. McNairy 24,653 X X X 2. Hardeman 28,105 X X X 3. Hawkins 53,563 (3) X X 3. Hawkins 53,563 (3) X X 4. Knox 382,032 X X X 5. Madison 91,837 X X X 6. Meigs 11,086 (4) (4) X 7. R | 9. McMinn | | Х | Х | Х |
| 11. Morgan 19,757 X X X 12. Rhea 28,400 X X X 13. Robertson 54,433 X X X 13. Robertson 54,433 X X X 14. Scott 21,127 X X X 15. Weakley 34,895 X X X 16. White 23,102 X X X C. 1993 Budget Law I. Decatur 11,731 X X 1. Decatur 11,731 X X X 2. Hardin 25,578 X X X 3. McNairy 24,653 X X X D. Private Act/Charter X X X X 3. Hawkins 53,563 (3) X X 4. Knox 382,032 X X X 5. Madison 91,837 X X X 6. Meigs 11,086 (4) (4) X 7. Rutherford 182,023 X X X </td <td>10. Monroe</td> <td></td> <td>Х</td> <td>Х</td> <td>Х</td> | 10. Monroe | | Х | Х | Х |
| 12. Rhea 28,400 X X X 13. Robertson 54,433 X X X 14. Scott 21,127 X X X 15. Weakley 34,895 X X X 16. White 23,102 X X X C. 1993 Budget Law 1. Decatur 11,731 X 2. Hardin 25,578 X X 3. McNairy 24,653 X X D. Private Act/Charter 1. DeKalb 17,423 X 2. Hardina 28,105 X 3. McNairy 24,653 X 4. Knox 382,032 X X 3. Hawkins 53,563 (3) X 4. Knox 382,032 X X 5. Madison 91,837 X X 6. Meigs 11,086 (4) (4) X 7. Rutherford 182,023 X X X 9. Sumner (6) 130,449 X X X <td>11. Morgan</td> <td></td> <td>Х</td> <td>Х</td> <td>Х</td> | 11. Morgan | | Х | Х | Х |
| 13. Robertson $54,433$ X X X 14. Scott $21,127$ X X X 15. Weakley $34,895$ X X X 16. White $23,102$ X X X C. 1993 Budget Law X X X X 1. Decatur 11,731 X X X 2. Hardin 25,578 X X X 3. McNairy 24,653 X X X D. Private Act/Charter X X X X 1. DeKalb 17,423 X X X 2. Hardeman 28,105 X X X 3. Hawkins 53,563 (3) X X 4. Knox 382,032 X X X 5. Madison 91,837 X X 6. Meigs 11,086 (4) (4) X 7. Rutherford 182,023 X X X 8. Sullivan 153,048 (5) (5) X | | | Х | Х | Х |
| 15. Weakley 34,895 X X X 16. White 23,102 X X X 16. White 23,102 X X X 17. Decatur 11,731 X X X 1. Decatur 11,731 X X X 2. Hardin 25,578 X X X 3. McNairy 24,653 X X X D. Private Act/Charter X X X X 1. DeKalb 17,423 X X X 2. Hardeman 28,105 X X X 3. Hawkins 53,563 (3) X X 4. Knox 382,032 X X X 5. Madison 91,837 X X X 6. Meigs 11,086 (4) (4) X 7. Rutherford 182,023 X X X 8. Sullivan 153,048 (5) (5) X 9. Sumner (6) 130,449 X X X <td>13. Robertson</td> <td></td> <td>Х</td> <td>Х</td> <td>Х</td> | 13. Robertson | | Х | Х | Х |
| 16. White $23,102$ XXXC. 1993 Budget Law1. Decatur $11,731$ X2. Hardin $25,578$ X3. McNairy $24,653$ XD. Private Act/Charter1. DeKalb $17,423$ X2. Hardeman $28,105$ X3. Hawkins $53,563$ (3)X4. Knox $382,032$ XX5. Madison $91,837$ XX6. Meigs $11,086$ (4)(4)X7. Rutherford $182,023$ XX8. Sullivan $153,048$ (5)(5)X9. Sumner (6) $130,449$ XXX | 14. Scott | 21,127 | Х | Х | Х |
| 16. White $23,102$ XXXC. 1993 Budget Law1. Decatur $11,731$ X2. Hardin $25,578$ X3. McNairy $24,653$ XD. Private Act/Charter1. DeKalb $17,423$ X2. Hardeman $28,105$ X3. Hawkins $53,563$ (3)X4. Knox $382,032$ XX5. Madison $91,837$ XX6. Meigs $11,086$ (4)(4)X7. Rutherford $182,023$ XX8. Sullivan $153,048$ (5)(5)X9. Sumner (6) $130,449$ XXX | 15. Weakley | | Х | Х | Х |
| 1. Decatur11,731X2. Hardin25,578X3. McNairy24,653XD. Private Act/Charter1. DeKalb17,423X2. Hardeman28,105X3. Hawkins53,563(3)X4. Knox382,032XX5. Madison91,837X6. Meigs11,086(4)(4)7. Rutherford182,023XX8. Sullivan153,048(5)(5)X9. Sumner (6)130,449XX | | 23,102 | Х | Х | Х |
| $\begin{array}{cccccccccccccccccccccccccccccccccccc$ | C. 1993 Budget Law | | | | |
| $\begin{array}{cccccccccccccccccccccccccccccccccccc$ | 1. Decatur | 11,731 | Х | | |
| D. Private Act/Charter 1. DeKalb 17,423 X 2. Hardeman 28,105 X 3. Hawkins 53,563 (3) X 4. Knox 382,032 X X 5. Madison 91,837 X X 6. Meigs 11,086 (4) (4) X 7. Rutherford 182,023 X X 8. Sullivan 153,048 (5) (5) X 9. Sumner (6) 130,449 X X X | 2. Hardin | | Х | | |
| 1. DeKalb $17,423$ X2. Hardeman $28,105$ X3. Hawkins $53,563$ (3)X4. Knox $382,032$ XX5. Madison $91,837$ X6. Meigs $11,086$ (4)(4)X7. Rutherford $182,023$ XX8. Sullivan $153,048$ (5)(5)X9. Sumner (6) $130,449$ XXX | 3. McNairy | 24,653 | Х | | |
| $\begin{array}{cccccccccccccccccccccccccccccccccccc$ | D. Private Act/Charter | | | | |
| $\begin{array}{cccccccccccccccccccccccccccccccccccc$ | 1. DeKalb | 17,423 | | | Х |
| 3. Hawkins 53,563 (3) X 4. Knox 382,032 X X X 5. Madison 91,837 X X 6. Meigs 11,086 (4) (4) X 7. Rutherford 182,023 X X 8. Sullivan 153,048 (5) (5) X 9. Sumner (6) 130,449 X X X | 2. Hardeman | | | | |
| 4. Knox 382,032 X X X 5. Madison 91,837 X X 6. Meigs 11,086 (4) (4) X 7. Rutherford 182,023 X X X 8. Sullivan 153,048 (5) (5) X 9. Sumner (6) 130,449 X X X | | | | (3) | |
| 5. Madison 91,837 X 6. Meigs 11,086 (4) (4) X 7. Rutherford 182,023 X X 8. Sullivan 153,048 (5) (5) X 9. Sumner (6) 130,449 X X X | | | Х | | |
| 6. Meigs11,086(4)(4)X7. Rutherford182,023XX8. Sullivan153,048(5)(5)X9. Sumner (6)130,449XXX | | | | | |
| 7. Rutherford182,023XX8. Sullivan153,048(5)(5)X9. Sumner (6)130,449XXX | | | (4) | (4) | |
| 8. Sullivan153,048(5)(5)X9. Sumner (6)130,449XXX | | | | | |
| 9. Sumner (6) 130,449 X X X | | | | | Х |
| | | | | | |
| | | 126,638 | Х | (7) | (7) |

Exhibit B

TENNESSEE COUNTY GOVERNMENTS CENTRALIZED SYSTEMS BY COUNTY FOR BUDGETING, ACCOUNTING, AND PURCHASING FOR THE YEAR ENDED JUNE 30, 2005

INCLUDES COUNTY MAYORS/HIGHWAY DEPARTMENTS ONLY:

| | Population 2000 Census | Budgeting | Accounting | Purchasing |
|---|---------------------------|-----------|------------|------------|
| A. 1957 Fiscal Control Act | | | | |
| 1. Cheatham | 35,912 | Х | Х | (8) |
| 2. Cocke | 33,565 | Х | Х | X |
| 3. Coffee | 48,014 | Х | Х | Х |
| 4. Greene | 62,909 | Х | Х | Х |
| 5. Lawrence | 39,926 | Х | Х | Х |
| 6. Montgomery | 134,768 | Х | Х | Х |
| 7. Overton | 20,118 | Х | Х | Х |
| 8. Polk | 16,050 | | | Х |
| 9. Washington | 107,198 | Х | Х | Х |
| B. 1981 Financial Manageme1. Wilson (9) | 88,809 | Х | Х | X |
| C. Private Act/Charter | | | | |
| 1. Carroll | 29,475 | | | Х |
| 2. Davidson | 569,891 | Х | Х | Х |
| 3. Hamilton | 307,896 | Х | Х | Х |
| 4. Marshall | 26,767 | Х | Х | Х |
| 5. Maury | 69,498 | Х | Х | (2) |
| 6. Shelby | 897,472 | Х | Х | Х |
| D. County Resolution | | | | |
| 1. Hamblen (10) | 58,128 | Х | Х | Х |

Footnotes:

- (1) Blount County has also adopted the Local Budgeting Law of 1993. In the event of a conflict between this law and the County Budgeting Law of 1957, the provisions of the Local Budgeting Law of 1993 shall not supersede those of the 1957 Budgeting Law, except that the provisions of Section 5-12-210, <u>Tennessee</u> <u>Code Annotated</u>, shall supersede any other law. Section 5-12-210, <u>TCA</u>, provides for the adoption of a budget tax rate and appropriating resolution.
- (2) Purchasing is governed by the 1957 Fiscal Control Acts but only includes the Offices of County Mayor and Highway Department.

TENNESSEE COUNTY GOVERNMENTS CENTRALIZED SYSTEMS BY COUNTY FOR BUDGETING, ACCOUNTING, AND PURCHASING FOR THE YEAR ENDED JUNE 30, 2005

- (3) Accounting is governed by a private act but only includes the Offices of County Mayor and Highway Department.
- (4) Accounting and budgeting are governed by a private act but only include the Offices of County Mayor and Highway Department.
- (5) Accounting and budgeting are governed by the 1957 Fiscal Control Acts but only include the Offices of County Mayor and Highway Department.
- (6) During the 2002-03 year, Sumner County adopted a private act providing for a centralized accounting, budgeting and purchasing system for all funds administered by the Offices of County Mayor, Director of Schools, and Highway Superintendent. This act also provides that the School Department and/or Highway Department may perform any of the accounting, purchasing, or budgeting functions for their departments with the approval of the County Commission.
- (7) Accounting and purchasing are governed by the 1957 Fiscal Control Acts but only include the Offices of County Mayor and Highway Department.
- (8) Purchasing is governed by a private act but only includes the Offices of County Mayor and Highway Department.
- (9) Effective July 1, 1995, the Wilson County School Department was removed from the provisions of the County Financial Management Act of 1981.
- (10) During the 2002-03 year, the county mayor and County Commission entered into a formal contract establishing a centralized accounting, budgeting, and purchasing system under the direction of a Finance Office for all funds administered by the Offices of County Mayor and Highway Superintendent.

Notes:

The Metropolitan Charter of Moore County provides for a centralized system of accounting, budgeting, and purchasing; however, a centralized system had not been implemented as of June 30, 2005.

During the 2004-05 year, Blount County and Madison County adopted the provisions of the 1981 Financial Management Act. The counties plan on implementing the act effective July 1, 2005.

STATUS OF COMPLIANCE WITH GASB 34 BY TENNESSEE COUNTIES FOR THE YEAR ENDED JUNE 30, 2005

| | County | County Complied With GASB 34 | Schools Complied With GASB 34 | County Operates Under a Centralized System |
|-----|------------|------------------------------------|-------------------------------------|--|
| | 000000 | | | 29.000 |
| 1. | Anderson | Yes | Yes | Yes - 57 Acts |
| 2. | Bedford | No | Yes | No |
| 3. | Benton | Yes | Yes | No |
| 4. | Bledsoe | No | No | No |
| 5. | Blount | Yes | Yes | Yes - 81 Acts |
| 6. | Bradley | Yes | Yes | No |
| 7. | Campbell | No | No | Yes - 81 Acts |
| 8. | Cannon | No | No | No |
| 9. | Carroll | Yes | Yes | No |
| 10. | Carter | No | No | Yes - 81 Acts |
| 11. | Cheatham | Yes | No | No |
| 12. | Chester | No | No | No |
| 13. | Claiborne | No | No | No |
| 14. | Clay | No | Yes | No |
| 15. | Cocke | No | Yes | No |
| 16. | Coffee | No | No | No |
| 17. | Crockett | No | Yes | No |
| 18. | Cumberland | No | No | Yes - 81 Acts |
| 19. | Davidson | Yes | Yes | No |
| 20. | Decatur | Yes | Yes | No |
| 21. | Dekalb | No | No | No |
| 22. | Dickson | Yes | Yes | No |
| 23. | Dyer | Yes | Yes | No |
| 24. | Fayette | Yes | Yes | No |
| 25. | Fentress | No | No | Yes - 81 Acts |
| 26. | Franklin | Yes | Yes | Yes - 81 Acts |
| | | | | |

STATUS OF COMPLIANCE WITH GASB 34 BY TENNESSEE COUNTIES FOR THE YEAR ENDED JUNE 30, 2005 (Cont.)

| County CompliedSchools CompliedUnder a CentralizedCountyWith GASB 34With GASB 34System27.GibsonNoNoNo28.GilesNoNoNo29.GraingerYesYesNo30.GreeneYesYesNo31.GrundyNoNoNo32.HamblinYesYesNo33.HamiltonYesYesNo34.HancockNoYesNo35.HardemanNoYesNo36.HardinYesYesNo37.HawkinsNoYesNo38.HaywoodNoYesNo39.HendersonYesYesNo39.HendersonYesYesNo41.HickmanNoNoNo42.HoustonYesYesNo43.HumphreysNoNoNo44.JacksonNoNoNo45.JeffersonYesYesYes46.JohnsonYesYesYesYes48.LakeNoNoNo49.LauderdaleYesYesYes40.NoNoNoNo41.HickmanNoNoNo42.HoustonYesYesYes43.HumphreysNoNoNo <th></th> <th></th> <th></th> <th></th> <th>County Operates</th> | | | | | County Operates |
|---|-----|------------|--------|---------|--------------------|
| Complied CountyComplied With GASB 34Complied With GASB 34Centralized | | | County | Schools | - |
| CountyWith GASB 34With GASB 34System27.GibsonNoNoNo28.GilesNoNoNo29.GraingerYesYesNo30.GreeneYesYesNo31.GrundyNoNoNo32.HamblinYesYesNo33.HamiltonYesYesNo34.HancockNoYesNo35.HardemanNoNoNo36.HardinYesYesNo37.HawkinsNoYesNo38.HaywoodNoYesNo39.HendersonYesYesNo39.HendersonYesYesNo41.HickmanNoNoYes + 81 Acts42.HoustonYesYesYes43.HumphreysNoNoNo44.JacksonNoNoNo45.JeffersonYesYesYes47.KnoxYesYesYesYes48.LakeNoNoNo49.LauderdaleYesYesNo50.LawrenceNoNoNo51.LewisNoNoNo52.LincolnYesYesYes53.SoNoNoNo | | | • | | |
| 27.GibsonNoNoNo28.GilesNoNoNo29.GraingerYesYesNo30.GreeneYesYesNo31.GrundyNoNoNo32.HamblinYesYesNo33.HamiltonYesYesNo34.HancockNoYesNo35.HardemanNoNoNo36.HardinYesYesNo37.HawkinsNoYesNo38.HaywoodNoYesNo39.HendersonYesYesYes40.HenryYesYesNo41.HickmanNoNoYes42.HoustonYesYesNo43.HumphreysNoNoNo44.JacksonNoNoNo45.JeffersonYesYesYes47.KnoxYesYesYes48.LakeNoNoNo49.LauderdaleYesYesYes44.JacksonNoNoNo45.JeffersonYesYesYes46.JohnsonYesYesYes47.KnoxYesYesYes48.LakeNoNoNo49.LauderdaleYesYesYes50.LawrenceNo | | County | — | - | |
| 28.GilesNoNoNo29.GraingerYesYesYesNo30.GreeneYesYesNoNo31.GrundyNoNoNoNo32.HamblinYesYesNo33.HamiltonYesYesNo34.HancockNoYesNo35.HardemanNoNoNo36.HardinYesYesNo37.HawkinsNoYesNo38.HaywoodNoYesNo39.HendersonYesYesNo39.HendersonYesYesNo41.HickmanNoNoYes42.HoustonYesYesYes43.HumphreysNoNoNo44.JacksonNoNoNo45.JeffersonYesYesYes46.JohnsonYesYesYesYes47.KnoxYesYesYesNo48.LakeNoNoNo49.LauderdaleYesYesNo50.LawrenceNoNoNo51.LewisNoNoNo52.LincolnYesYesYes52.LincolnYesYesYes53.LancolnYesYesYes54.JakeNoNo </td <td></td> <td>0</td> <td></td> <td></td> <td></td> | | 0 | | | |
| 29.GraingerYesYesNo30.GreeneYesYesNo31.GrundyNoNoNo32.HamblinYesYesNo33.HamiltonYesYesNo33.HamiltonYesYesNo34.HancockNoYesNo35.HardemanNoNoNo36.HardinYesYesNo37.HawkinsNoYesNo38.HaywoodNoYesNo39.HendersonYesYesYes40.HenryYesYesNo41.HickmanNoNoYes42.HoustonYesYesYes43.HumphreysNoNoNo44.JacksonNoNoNo45.JeffersonYesYesYes47.KnoxYesYesYes48.LakeNoNoNo49.LauderdaleYesYesYes49.LauderdaleYesYesNo50.LawrenceNoNoNo51.LewisNoNoNo52.LincolnYesYesYes52.LincolnYesYesYes53.KonNoNoNo | 27. | Gibson | No | No | No |
| a.GreeneYesYesNo31.GrundyNoNoNo32.HamblinYesYesNo33.HamiltonYesYesNo34.HancockNoYesNo35.HardemanNoNoNo36.HardinYesYesNo37.HawkinsNoYesNo38.HaywoodNoYesNo39.HendersonYesYesYes40.HenryYesYesNo41.HickmanNoNoYes42.HoustonYesYesNo43.HumphreysNoNoNo44.JacksonNoNoNo45.JeffersonYesYesYes46.JohnsonYesYesYes47.KnoxYesYesYes48.LakeNoNoNo49.LauderdaleYesYesYes49.LauderdaleYesYesNo50.LawrenceNoNoNo51.LewisNoNoNo52.LincolnYesYesYes52.LincolnYesYesYes54.YesYesYesYes55.LawrenceNoNoNo54.LawisNoNoNo55.LincolnYes< | 28. | Giles | No | No | No |
| 31.GrundyNoNoNo32.HamblinYesYesNo33.HamiltonYesYesNo33.HamiltonYesYesNo34.HancockNoYesNo35.HardemanNoNoNo36.HardinYesYesNo37.HawkinsNoYesNo38.HaywoodNoYesNo39.HendersonYesYesYes40.HenryYesYesNo41.HickmanNoNoYes - 81 Acts42.HoustonYesYesNo43.HumphreysNoNoNo44.JacksonNoNoNo45.JeffersonYesYesYes46.JohnsonYesYesYes47.KnoxYesYesYes48.LakeNoNoNo49.LauderdaleYesYesYes49.LauderdaleYesYesNo50.LawrenceNoNoNo51.LewisNoNoNo52.LincolnYesYesYes54.YesYesYesYes55.LincolnYesYesYes54.JewisNoNoNo | 29. | Grainger | Yes | Yes | No |
| 32.HamblinYesYesNo33.HamiltonYesYesNo34.HancockNoYesNo35.HardemanNoNoNo36.HardinYesYesNo37.HawkinsNoYesNo38.HaywoodNoYesNo39.HendersonYesYesYes40.HenryYesYesNo41.HickmanNoNoYes42.HoustonYesYesNo43.HumphreysNoNoNo44.JacksonNoNoNo45.JeffersonYesYesYes46.JohnsonYesYesYes47.KnoxYesYesYes48.LakeNoNoNo49.LauderdaleYesYesYes50.LawrenceNoNoNo51.LewisNoNoNo52.LincolnYesYesYes54.YesYesYesYes55.LincolnYesYesYes54.KesNoNoNo | 30. | Greene | Yes | Yes | No |
| 33.HamiltonYesYesNo34.HancockNoYesNo35.HardemanNoNoNo36.HardinYesYesNo37.HawkinsNoYesNo38.HaywoodNoYesNo39.HendersonYesYesYes40.HenryYesYesNo41.HickmanNoNoYes - 81 Acts42.HoustonYesYesNo43.HumphreysNoNoNo44.JacksonNoNoNo45.JeffersonYesYesYes46.JohnsonYesYesYes47.KnoxYesYesYes48.LakeNoNoNo49.LauderdaleYesYesYes50.LawrenceNoNoNo51.LewisNoNoNo52.LincolnYesYesYes54.YesYesYesYes - 81 Acts | 31. | Grundy | No | No | No |
| 34.HancockNoYesNo35.HardemanNoNoNo36.HardinYesYesNo37.HawkinsNoYesNo37.HawkinsNoYesNo38.HaywoodNoYesNo39.HendersonYesYesYes40.HenryYesYesYes41.HickmanNoNoYes - 81 Acts42.HoustonYesYesNo43.HumphreysNoNoNo44.JacksonNoNoNo45.JeffersonYesYesYes46.JohnsonYesYesYes47.KnoxYesYesYes48.LauderdaleYesYesNo49.LauderdaleYesYesNo50.LawrenceNoNoNo51.LewisNoNoNo52.LincolnYesYesYes54.YesYesYesYes - 81 Acts | 32. | Hamblin | Yes | Yes | No |
| 35.HardemanNoNoNo36.HardinYesYesNo37.HawkinsNoYesNo37.HawkinsNoYesNo38.HaywoodNoYesNo39.HendersonYesYesYes - 81 Acts40.HenryYesYesNo41.HickmanNoNoYes - 81 Acts42.HoustonYesYesNo43.HumphreysNoNoNo44.JacksonNoNoNo45.JeffersonYesYesYes46.JohnsonYesYesYes - 57 Acts47.KnoxYesYesYes48.LakeNoNoNo49.LauderdaleYesYesYes50.LawrenceNoNoNo51.LewisNoNoNo52.LincolnYesYesYes - 81 Acts | 33. | Hamilton | Yes | Yes | No |
| 36.HardinYesYesNo37.HawkinsNoYesNo38.HaywoodNoYesNo39.HendersonYesYesYes - 81 Acts40.HenryYesYesYes41.HickmanNoNoYes - 81 Acts42.HoustonYesYesNo43.HumphreysNoNoNo44.JacksonNoNoNo45.JeffersonYesYesYes46.JohnsonYesYesYes47.KnoxYesYesYes48.LakeNoNoNo49.LauderdaleYesYesYes50.LawrenceNoNoNo51.LewisNoNoNo52.LincolnYesYesYes - 81 Acts | 34. | Hancock | No | Yes | No |
| 37.HawkinsNoYesNo38.HaywoodNoYesNo39.HendersonYesYesYes - 81 Acts40.HenryYesYesNo41.HickmanNoNoYes - 81 Acts42.HoustonYesYesNo43.HumphreysNoNoNo44.JacksonNoNoNo45.JeffersonYesYesYes46.JohnsonYesYesYes47.KnoxYesYesYes48.LakeNoNoNo49.LauderdaleYesYesYes50.LawrenceNoNoNo51.LewisNoNoNo52.LincolnYesYesYes55.LincolnYesYesYes56.LawrenceNoNoNo | 35. | Hardeman | No | No | No |
| 38.HaywoodNoYesNo39.HendersonYesYesYesYes - 81 Acts40.HenryYesYesYesNo41.HickmanNoNoYes - 81 Acts42.HoustonYesYesNo43.HumphreysNoNoNo44.JacksonNoNoNo45.JeffersonYesYesYes46.JohnsonYesYesYes47.KnoxYesYesYes48.LakeNoNoNo49.LauderdaleYesYesYes50.LawrenceNoNoNo51.LewisNoNoNo52.LincolnYesYesYes55.LincolnYesYesYes55.KincolnYesYes55.KesYesYes55.YesYesYes55.KincolnYesYes55.YesYesYes55.YesYesYes55.YesYesYes55.YesYes55.YesYes55.YesYes55.YesYes55.YesYes55.YesYes55.YesYes55.YesYes55.YesYes55.YesYes | 36. | Hardin | Yes | Yes | No |
| 39.HendersonYesYesYesNo40.HenryYesYesNoNo41.HickmanNoNoYes - 81 Acts42.HoustonYesYesYesNo43.HumphreysNoNoNoNo44.JacksonNoNoNoNo45.JeffersonYesYesYesNo46.JohnsonYesYesYesYes - 57 Acts47.KnoxYesYesYesYes - Private Act48.LakeNoNoNoNo49.LauderdaleYesYesYesNo50.LawrenceNoNoNoNo51.LewisNoNoNoNo52.LincolnYesYesYesYes - 81 Acts | 37. | Hawkins | No | Yes | No |
| 40.HenryYesYesNo41.HickmanNoNoNes - 81 Acts42.HoustonYesYesNo43.HumphreysNoNoNo44.JacksonNoNoNo45.JeffersonYesYesYes46.JohnsonYesYesYes47.KnoxYesYesYes48.LakeNoNoNo49.LauderdaleYesYesYes50.LawrenceNoNoNo51.LewisNoNoNo52.LincolnYesYesYes49.YesYesYesYes52.LincolnYesYesYes54.KoolnYesYesYes55.LincolnYesYesYes54.KoolnYesYesYes55.KoolnYesYesYes55.KoolnYesYesYes55.KoolnYesYesYes55.KoolnYesYesYes55.KoolnYesYesYes55.KoolnYesYesYes55.KoolnYesYesYes55.KoolnYesYesYes55.KoolnYesYesYes55.KoolnYesYes55.KoolnYes <td< td=""><td>38.</td><td>Haywood</td><td>No</td><td>Yes</td><td>No</td></td<> | 38. | Haywood | No | Yes | No |
| 41.HickmanNoNoYes - 81 Acts42.HoustonYesYesNo43.HumphreysNoNoNo44.JacksonNoNoNo44.JacksonNoNoNo45.JeffersonYesYesYes46.JohnsonYesYesYes - 57 Acts47.KnoxYesYesYesYes - 57 Acts48.LakeNoNoNo49.LauderdaleYesYesYes50.LawrenceNoNoNo51.LewisNoNoNo52.LincolnYesYesYes54.YesYesYesYes55.LincolnYesYesYes - 81 Acts | 39. | Henderson | Yes | Yes | Yes - 81 Acts |
| 42.HoustonYesYesNo43.HumphreysNoNoNo44.JacksonNoNoNo44.JacksonNoNoNo45.JeffersonYesYesYes46.JohnsonYesYesYes - 57 Acts47.KnoxYesYesYes - Private Act48.LakeNoNoNo49.LauderdaleYesYesYes50.LawrenceNoNoNo51.LewisNoNoNo52.LincolnYesYesYes54.YesYesYesYes | 40. | Henry | Yes | Yes | No |
| 43.HumphreysNoNoNo44.JacksonNoNoNo45.JeffersonYesYesYes46.JohnsonYesYesYes - 57 Acts47.KnoxYesYesYes48.LakeNoNoNo49.LauderdaleYesYesYes50.LawrenceNoNoNo51.LewisNoNoNo52.LincolnYesYesYes53.KinoxYesYesYes54.KosNoNo | 41. | Hickman | No | No | Yes - 81 Acts |
| 44.JacksonNoNoNo45.JeffersonYesYesYesNo46.JohnsonYesYesYesYes - 57 Acts47.KnoxYesYesYesYes - Private Act48.LakeNoNoNo49.LauderdaleYesYesYesNo50.LawrenceNoNoNo51.LewisNoNoNo52.LincolnYesYesYesYes - 81 Acts | 42. | Houston | Yes | Yes | No |
| 45.JeffersonYesYesNo46.JohnsonYesYesYesYes - 57 Acts47.KnoxYesYesYesYes - Private Act48.LakeNoNoNo49.LauderdaleYesYesYes50.LawrenceNoNoNo51.LewisNoNoNo52.LincolnYesYesYes53.YesYesYesYes | 43. | Humphreys | No | No | No |
| 46.JohnsonYesYesYes - 57 Acts47.KnoxYesYesYesYes - Private Act48.LakeNoNoNo49.LauderdaleYesYesNo50.LawrenceNoNoNo51.LewisNoNoNo52.LincolnYesYesYes - 81 Acts | 44. | Jackson | No | No | No |
| 47.KnoxYesYesYes - Private Act48.LakeNoNoNo49.LauderdaleYesYesNo50.LawrenceNoNoNo51.LewisNoNoNo52.LincolnYesYesYes - 81 Acts | 45. | Jefferson | Yes | Yes | No |
| 48.LakeNoNo49.LauderdaleYesYesNo50.LawrenceNoNoNo51.LewisNoNoNo52.LincolnYesYesYes | 46. | Johnson | Yes | Yes | Yes - 57 Acts |
| 49.LauderdaleYesYesNo50.LawrenceNoNoNo51.LewisNoNoNo52.LincolnYesYesYes - 81 Acts | 47. | Knox | Yes | Yes | Yes - Private Act |
| 50.LawrenceNoNo51.LewisNoNo52.LincolnYesYesYesYesYes | 48. | Lake | No | No | No |
| 51. LewisNoNoNo52. LincolnYesYesYes - 81 Acts | 49. | Lauderdale | Yes | Yes | No |
| 52. Lincoln Yes Yes Yes - 81 Acts | 50. | Lawrence | No | No | No |
| | 51. | Lewis | No | No | No |
| 53. Loudon Yes Yes Yes - 57 Acts | 52. | Lincoln | Yes | Yes | Yes - 81 Acts |
| | 53. | Loudon | Yes | Yes | Yes - 57 Acts |

STATUS OF COMPLIANCE WITH GASB 34 BY TENNESSEE COUNTIES FOR THE YEAR ENDED JUNE 30, 2005 (Cont.)

| | | County Complied | Schools Complied | County Operates Under a Centralized |
|--------------|-------------------|--------------------|---------------------|--|
| | County | With GASB 34 | With GASB 34 | System |
| F 4 | М | N. | V. | NI- |
| 54. 55. | Macon Madison | No Yes | Yes Yes | No No |
| 55. 56. | Madison | No | No | No |
| 50. 57. | Marshall | No | No | No |
| 57. 58. | Marshall Maury | Yes | Yes | No |
| 59. | McMinn | Yes | Yes | Yes - 81 Acts |
| 60. | McNairy | No | No | No |
| 61. | Meigs | No | Yes | No |
| 62. | Monroe | Yes | Yes | Yes - 81 Acts |
| 6 <u>3</u> . | Montgomery | Yes | Yes | No |
| 64. | Moore | Yes | Yes | No |
| 65. | Morgan | Yes | Yes | Yes - 81 Acts |
| 66. | Obion | Yes | Yes | No |
| 67. | Overton | No | No | No |
| 68. | Perry | No | No | No |
| 69. | Pickett | No | Yes | No |
| 70. | Polk | No | No | No |
| 71. | Putnam | No | No | No |
| 72. | Rhea | Yes | Yes | Yes - 81 Acts |
| 73. | Roane | Yes | Yes | Yes - 57 Acts |
| 74. | Robertson | Yes | Yes | Yes - 81 Acts |
| 85. | Rutherford | Yes | Yes | No |
| 86. | Scott | Yes | Yes | Yes - 81 Acts |
| 77. | Sequatchie | No | Yes | No |
| 78. | Sevier | Yes | Yes | No |
| 79. | Shelby | Yes | Yes | No |
| 80. | Smith | No | No | No |

STATUS OF COMPLIANCE WITH GASB 34 BY TENNESSEE COUNTIES FOR THE YEAR ENDED JUNE 30, 2005 (Cont.)

| | | | | County |
|-----|------------|--------------|--------------|-------------------|
| | | | | Operates |
| | | County | Schools | Under a |
| | | Complied | Complied | Centralized |
| | County | With GASB 34 | With GASB 34 | System |
| | | | | |
| 81. | Stewart | No | Yes | No |
| 82. | Sullivan | Yes | Yes | No |
| 83. | Sumner | Yes | Yes | Yes - Private Act |
| 84. | Tipton | Yes | Yes | No |
| 85. | Trousdale | No | No | No |
| 86. | Unicoi | Yes | Yes | No |
| 87. | Union | Yes | Yes | No |
| 88. | Van Buren | No | Yes | No |
| 89. | Warren | No | No | No |
| 90. | Washington | Yes | Yes | No |
| 91. | Wayne | No | No | No |
| 92. | Weakley | Yes | Yes | Yes - 81 Acts |
| 93. | White | No | No | Yes - 81 Acts |
| 94. | Williamson | Yes | Yes | No |
| 95. | Wilson | Yes | Yes | No |
| | | | | |

Footnotes:

1. Several counties operated under a system of partial centralization that include a centralized system of accounting, budgeting, and purchasing for the primary government. In addition, Decatur, Hardin, McNairy, Rutherford, and Williamson Counties have a system of centralized budgeting that included both the primary government and the schools.

STATUS OF COMPLIANCE WITH GASB 34 BY TENNESSEE COUNTIES FOR THE YEAR ENDED JUNE 30, 2005 (Cont.)

Analysis of the Data:

Compliance With GASB 34 - All 95 Counties

| | Counties | Schools |
|------------------|---------------------------|-----------|
| Complied | $50 \ \mathrm{or} \ 53\%$ | 62 or 65% |
| Failed to Comply | 45 or 47% | 33 or 35% |

Centralized Systems (23 counties)

| Complied | $17 \ \mathrm{or} \ 74\%$ |
|------------------|---------------------------|
| Failed to Comply | 6 or 26% |

Non-centralized Systems (72 counties)

| Complied | $32 \ \mathrm{or} \ 45\%$ |
|--------------------|---------------------------|
| Failed to Comply | $26~{\rm or}~36\%$ |
| Partially Complied | $14 \ {\rm or} \ 19\%$ |

EXHIBIT D

TENNESSEE COUNTIES ACHIEVING THE CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING FOR THE YEAR ENDED JUNE 30, 2005

County

- 1. Anderson
- 2. Blount
- 3. Bradley
- 4. Davidson
- 5. Greene
- 6. Hamilton
- 7. Knox
- 8. Rutherford
- 9. Shelby

Exhibit E

ALPHABETICAL LIST OF COUNTIES WITH CENTRALIZED CAFETERIA SYSTEMS FOR THE YEAR ENDED JUNE 30, 2005

1. Anderson 38. Lauderdale 2. Bedford 39. Lawrence 40. Lewis 3. Bledsoe 4. Blount 41. McNairy 42. Madison 5. Bradley 6. Campbell 43. Marion 7. Cannon 44. Marshall 8. Carroll * 45. Maury 46. Meigs 9. Carter 10. Cheatham 47. Monroe 48. Montgomery* 11. Chester 12. Clay 49. Moore 13. Cocke 50. Morgan 51. Obion 14. Coffee 15. Crockett 52. Overton 53. Perry 16. Cumberland 54. Pickett 17. Dekalb 55. Polk 18. Dickson 56. Putnam 19. Dyer 57. Rhea 20. Fayette 21. Fentress 58. Roane 22. Franklin 59. Scott 60. Sequatchie 23. Giles 61. Sevier 24. Grainger 62. Smith 25. Greene 63. Stewart 26. Hamblen 64. Sullivan * 27. Hancock 65. Sumner * 28. Hardin 66. Tipton 29. Hawkins 67. Unicoi 30. Haywood 68. Union 31. Henry 32. Hickman 69. Van Buren 70. Warren 33. Houston 34. Humphreys 71. Weakley 72. White 35. Jackson 36. Jefferson * 73. Williamson 74. Wilson 37. Johnson

* Centralized through General Purpose School Fund