

**Department of Transportation**

**For the Year Ended  
June 30, 1997**

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**William R. Snodgrass**  
Comptroller

June 24, 1998

The Honorable Don Sundquist, Governor  
and  
Members of the General Assembly  
State Capitol  
Nashville, Tennessee 37243  
and

The Honorable J. Bruce Saltsman, Sr., Commissioner  
Department of Transportation  
Suite 700, James K. Polk Building  
Nashville, Tennessee 37243

Ladies and Gentlemen:

We have conducted a financial and compliance audit of selected programs and activities of the Department of Transportation for the year ended June 30, 1997.

We conducted our audit in accordance with generally accepted auditing standards and the standards contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. These standards require that we obtain an understanding of management controls relevant to the audit and that we design the audit to provide reasonable assurance of the Department of Transportation's compliance with the provisions of laws, regulations, contracts, and grants significant to the audit. Management of the Department of Transportation is responsible for establishing and maintaining internal control and for complying with applicable laws and regulations.

Our audit disclosed certain findings which are detailed in the Objectives, Methodologies, and Conclusions section of this report. The department's administration has responded to the audit findings; we have included the responses following each finding. We will follow up the audit to examine the application of the procedures instituted because of the audit findings.

We have reported other less significant matters involving the department's internal control and/or instances of noncompliance to the Department of Transportation's management in a separate letter.

Very truly yours,

W.R. Snodgrass  
Comptroller of the Treasury

WRS/th  
97/093

State of Tennessee

# Audit Highlights

Comptroller of the Treasury

Division of State Audit

Financial and Compliance Audit  
**Department of Transportation**  
For the Year Ended June 30, 1997

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## AUDIT SCOPE

We have audited the Department of Transportation for the period July 1, 1996, through June 30, 1997. Our audit scope included those areas material to the Tennessee Comprehensive Annual Financial Report for the year ended June 30, 1997, and the Tennessee Single Audit Report for the same period. In addition to those areas, our primary focus was on management's controls and compliance with policies, procedures, laws, and regulations in the areas of final records and information systems. The audit was conducted in accordance with generally accepted auditing standards and the standards contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

## AUDIT FINDINGS

### **Payments to Contractors Are Unsupported\***

Engineers Estimates of Quantities (documents supporting payments made to construction contractors) were not adequately supported by the field books. As a result, \$86,341.71 in payments to contractors has been questioned (page 4).

### **Policies Designed to Ensure Davis-Bacon Compliance Are Not Always Followed\***

The department established policies and procedures to help ensure compliance with the Davis-Bacon Act. However, department personnel do not always adhere to these policies and procedures. Interviews with laborers and mechanics to help ensure contractors' wage compliance were not always conducted (page 6).

### **Data Processing Security Is Inadequate**

The department has not appropriately set the RACF Universal Access feature for the DOT STARS system, creating the potential for computer users to improperly alter or delete DOT STARS data sets (page 9).

\* This finding is repeated from previous audits.

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"Audit Highlights" is a summary of the audit report. To obtain the complete audit report which contains all findings, recommendations, and management comments, please contact

Comptroller of the Treasury, Division of State Audit  
1500 James K. Polk Building, Nashville, TN 37243-0264  
(615) 741-3697

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**Audit Report**  
**Department of Transportation**  
**For the Year Ended June 30, 1997**

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# Department of Transportation For the Year Ended June 30, 1997

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## INTRODUCTION

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### POST-AUDIT AUTHORITY

This is the report on the financial and compliance audit of the Department of Transportation. The audit was conducted pursuant to Section 4-3-304, *Tennessee Code Annotated*, which authorizes the Department of Audit to “perform currently a post-audit of all accounts and other financial records of the state government, and of any department, institution, office, or agency thereof in accordance with generally accepted auditing standards and in accordance with such procedures as may be established by the comptroller.”

Section 8-4-109, *Tennessee Code Annotated*, authorizes the Comptroller of the Treasury to audit any books and records of any governmental entity that handles public funds when the Comptroller considers an audit to be necessary or appropriate.

### BACKGROUND

The mission of the Department of Transportation is to plan, implement, maintain, and manage an integrated transportation system for moving people and products, with emphasis on quality, safety, efficiency, and the environment. In order to fulfill this mission, the department is organized into two bureaus. The Bureau of Planning and Development administers all phases of transportation programs from planning to the advertising of highway contracts. The Bureau of Operations is responsible for awarding contracts, constructing and maintaining state highways, and administering field work.

Along with its roadway activities, other duties which fall to these two bureaus include planning and developing rail transportation, providing aerial photography and mapping services, maintaining and operating state-owned aircraft, issuing permits for overdimensional vehicles, funding and assisting publicly owned airports, and controlling outdoor advertising on state highways. The department also provides maintenance on the state’s general vehicle fleet and technical and funding assistance to over 300 public transportation agencies.

In recent years, one of the primary goals of the department has been to complete the substantial road program passed by the state legislature in 1986. The program is nearly 75% complete.

With 5,000 employees and a budget over one billion dollars, the department is one of the largest agencies in state government. An organization chart of the department is on the following page.

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## AUDIT SCOPE

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We have audited the Department of Transportation for the period July 1, 1996, through June 30, 1997. Our audit scope included those areas material to the Tennessee Comprehensive Annual Financial Report for the year ended June 30, 1997, and to the Tennessee Single Audit Report for the same period. In addition to those areas, our primary focus was on management's controls and compliance with policies, procedures, laws, and regulations in the areas of final records and information systems. The audit was conducted in accordance with generally accepted auditing standards and the standards contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

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## OBJECTIVES, METHODOLOGIES, AND CONCLUSIONS

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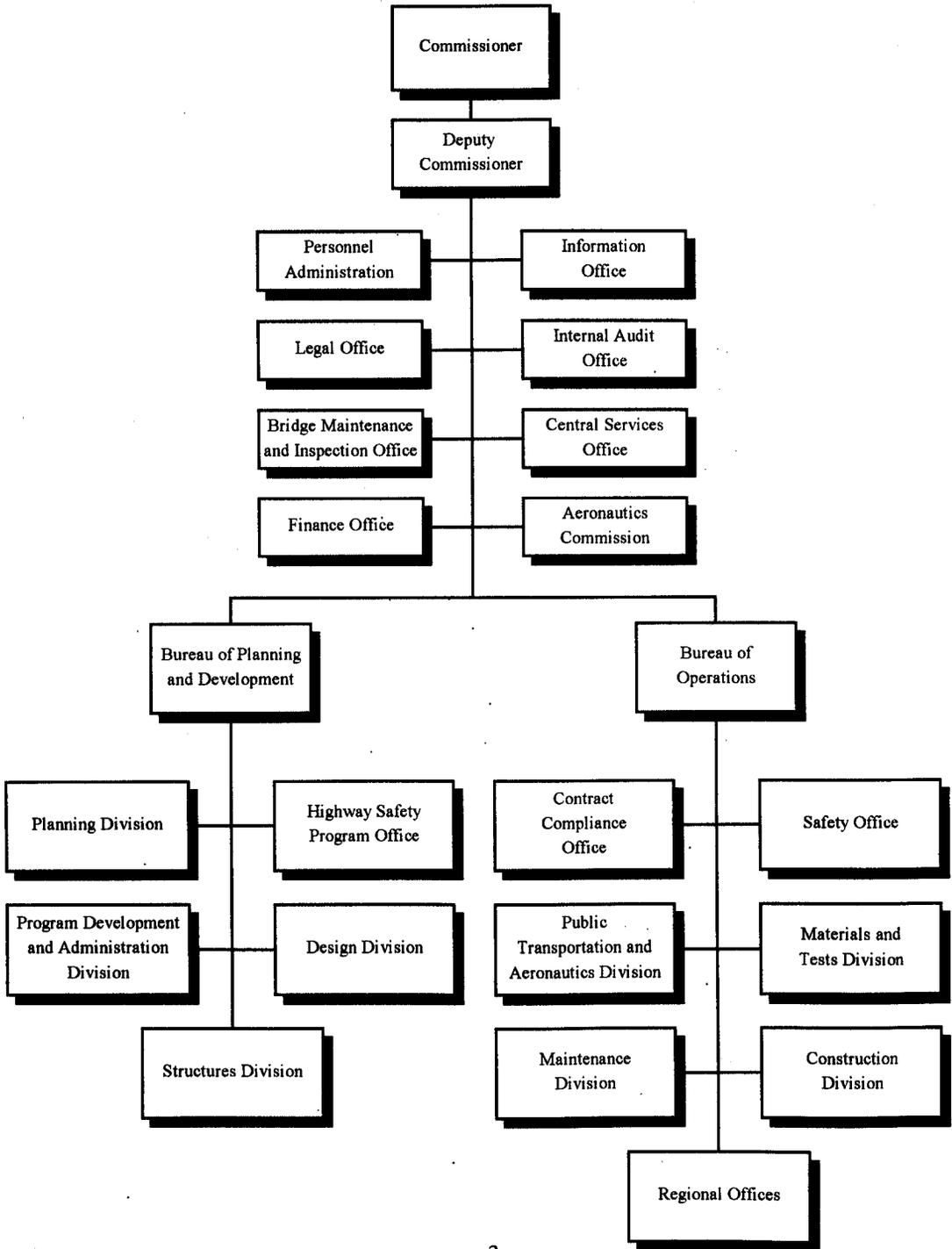
### AREAS RELATED TO TENNESSEE'S COMPREHENSIVE ANNUAL FINANCIAL REPORT AND SINGLE AUDIT REPORT

Our audit of the Department of Transportation is an integral part of our annual audit of the Comprehensive Annual Financial Report (CAFR). The objective of the audit of the CAFR is to render an opinion on the State of Tennessee's general-purpose financial statements. As part of our audit of the CAFR, we are required to gain an understanding of the state's internal control and determine whether the state complied with laws and regulations that have a material effect on the state's general-purpose financial statements.

Our audit of the Department of Transportation is also an integral part of the Tennessee Single Audit which is conducted in accordance with the Single Audit Act, as amended by the Single Audit Act Amendments of 1996. The Single Audit Act, as amended, requires us to determine whether

- the state complied with rules and regulations that may have a material effect on each major federal financial assistance program, and
- the state has internal control to provide reasonable assurance that it is managing its major federal award programs in compliance with applicable laws and regulations.

# Department of Transportation Organization Chart



We determined that the Federal Aid Highway Program within the Department of Transportation was material to the CAFR and to the Single Audit Report.

To address the objectives of the audit of the CAFR and the Single Audit Report, as they pertain to this major federal award program, we interviewed key department employees, reviewed applicable policies and procedures, and tested representative samples of transactions.

We have issued an unqualified opinion on the general-purpose financial statements of the State of Tennessee in our Independent Auditor's Report dated December 17, 1997, which is included in the CAFR for the year ended June 30, 1997. The Tennessee Single Audit Report for the year ended June 30, 1997, will include our reports on the schedule of expenditures of federal awards and on internal control and compliance with laws and regulations.

We determined that the department's Engineers Estimates of Quantities were not adequately supported by the field books, as discussed in finding 1, and the department's procedures for adhering to Davis-Bacon policies are inadequate, as discussed in finding 2. In addition to the findings, other minor weaknesses came to our attention which have been reported to management in a separate letter.

**1. The department did not maintain adequate supporting documentation for all project charges**

**Finding**

As noted in previous audits, Engineers Estimates of Quantities, documents supporting payments made to construction contractors, were not adequately supported by the field books. These estimates list the description, quantity, and cost of all items anticipated to be used on a specific construction contract and are used to monitor individual items and total contract expenditures. Each month the department's project engineer updates the Engineers Estimate of Quantities to reflect the actual quantity of items used during the month. This information is obtained from the project engineer's field book, a log kept at the construction site documenting the actual quantities used each day. Each month a progress payment is made to the contractor based on these estimates.

Field books did not adequately support one or more items for ten of the 24 contracts tested.

Testwork Results

<u>Construction Office Visited</u>	<u>Contracts Tested</u>	<u>Contracts With Errors</u>	<u>Bid Items Tested</u>	<u>Errors Noted</u>	<u>Error Percentage</u>	<u>Amount Questioned</u>
Knoxville	3	1	23	1	4%	\$ 200.00
Maryville	2	2	45	6	13%	39,457.33

Testwork Results (Cont.)

<u>Construction Office Visited</u>	<u>Contracts Tested</u>	<u>Contracts With Errors</u>	<u>Bid Items Tested</u>	<u>Errors Noted</u>	<u>Error Percentage</u>	<u>Amount Questioned</u>
Morristown	2	0	28	0	0%	-
Chattanooga	3	1	42	1	2%	12.88
Dunlap	1	1	27	3	11%	57.38
McMinnville	2	1	41	2	5%	-
Nashville	3	1	55	1	2%	6,000.00
Clarksville	2	1	17	1	6%	34.96
Jackson	3	1	66	2	3%	34,387.84
Bethel Springs	<u>3</u>	<u>1</u>	<u>56</u>	<u>3</u>	5%	<u>6,191.32</u>
Total	<u>24</u>	<u>10</u>	<u>400</u>	<u>20</u>	5%	<u>\$86,341.71</u>

Quantities recorded on the estimates did not always agree with the quantities recorded in the field books, and items were not always documented in the field books. Although management concurred with the previous finding and stated, “We will endeavor to see that this problem is rectified in the coming year,” the problem continues.

If quantities are not accurately recorded in the field books to support progress payments made to contractors, the department could be incorrectly charged for construction costs. Because field books did not support all payments to contractors, \$86,341.71 has been questioned.

**Recommendation**

Management should ensure that the engineers improve documentation of contract charges in the field books and accurately transfer that information to the Engineers Estimates of Quantities. Management should evaluate the error rates within the construction offices visited to determine explanations for the variances noted. Any inefficiencies or problems noted should be addressed and corrected department-wide. Management should then ensure that all field personnel are aware of the necessity for accurate and complete recordkeeping and are adequately trained in the department’s specific policies and procedures for documenting contract charges. Management should accept responsibility for the proper oversight of these activities and regularly review field personnel’s documentation of contract charges for accuracy and completeness.

**Management’s Comment**

We concur. Adequate supporting documentation for all project charges was not available at the time of the audit. However, given the nature of construction work and the estimation process that has to

take place, we do not feel we will ever be completely accurate with our field books and monthly estimate payment process. We do feel that these differences in estimates will be caught in following months or when final quantities are calculated.

2. **Employees do not always follow departmental policies and procedures to ensure Davis-Bacon compliance**

**Finding**

In response to prior audit recommendations, the Department of Transportation established program policies and procedures to comply with the Davis-Bacon Act. However, as noted in the past five audits, department personnel do not always adhere to these policies and procedures.

The Davis-Bacon Act requires that all laborers and mechanics employed by contractors or subcontractors to work on federally assisted construction projects be paid wages no less than those established by the Secretary of Labor for the locality of the project. To monitor compliance with this requirement, the department has established a system whereby designated personnel check contractor and subcontractor payrolls. Also, the project engineer or his representative is required to conduct a specific number of monthly interviews with laborers to verify the accuracy of payroll records examined. A separate interview form is completed and signed by the laborer and the project engineer to document each interview. In response to the prior findings, the department issued Circular Letter 1273-03 (previously Circular Letter No. 2-89) which requires that the project engineer conduct five interviews for projects with over 25 employees, three interviews for projects with ten to 25 employees, and one interview for projects with less than ten employees.

A review of the labor interview forms indicated that the project engineers had not conducted a sufficient number of interviews for three of the 24 projects tested (12.5%). Failure to interview a sufficient number of employees decreases the department's assurance that contractor and subcontractor payroll records reflect compliance with the act.

**Recommendation**

Management should re-evaluate its procedures for ensuring Davis-Bacon compliance (established in Circular Letter 1273-03) to determine whether these procedures continue to be effective. If not, the department's procedures should be appropriately revised. Management should then ensure that all project engineers are aware of the department's procedures and the importance of compliance. Management should regularly monitor the project engineers' compliance with Davis-Bacon procedures and take appropriate action if the engineers fail to carry out their responsibilities.

## Management's Comment

We concur. We will continue to work to bring our offices into compliance. The department is presently studying other procedures for compliance with the Davis-Bacon Act as we proceed with our Business Process Re-engineering process.

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### FINAL RECORDS

Before the final contractor payment is made on any project, the final records office of the Department of Transportation collects all documentation relating to the project. This documentation includes field books, project diaries, Engineers Estimates of Quantities, materials tickets, pay adjustments, computer printouts of excavation calculations, materials and tests certifications, utility diaries, maps and plans, test reports, inspection cards, correspondence, and tare weights. In addition, the final records office creates a final record book including an index of the documentation, history of the project, original and final estimates of quantities, over-run and under-run explanations for bid items, grading items recap sheet, test report sheets, concrete cylinder break reports, contractor's payroll summary, and an affidavit sheet signed by the construction engineer.

The final records office has established guidelines on the minimum percentage of bid items that will be recalculated, reviewed for completeness, or compared to supporting documentation. If discrepancies are noted in testing these items, the percentage of items tested is increased. The final records reviewer makes appropriate corrections and completes an error report. The final contractor payment is adjusted if necessary and released to the contractor after the final records review is complete.

The objectives of our review of the final records office's controls and procedures focused on whether

- the department maintained proper support for bid items;
- the department complied with departmental guidelines on the minimum percentages of items to review;
- the department ensured that corrections were made and project records were documented to show the necessary corrections; and
- the regional offices, in preparing the final pay estimates, complied with procedures to preclude inaccurate submissions.

We interviewed key personnel to gain an understanding of the department's procedures and controls over the final records process. We also reviewed supporting documentation and tested a sample of construction contracts from the final records offices. No problems were noted.

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## INFORMATION SYSTEMS

The Department of Transportation (DOT) uses a number of information systems, the principal system being DOT STARS. DOT STARS, which began operation during 1988, is an on-line, interactive, table-driven application used primarily for accounting and billing. The system currently has over 1,200 users.

Department of Finance and Administration (F&A) STARS is used to record the transactions for most state agencies. DOT requires a separate accounting and billing application due to the unique project-oriented nature of its transactions. There is an interface between DOT STARS and F&A STARS, and the records for DOT on these two applications are reconciled to ensure that the interface is functioning properly.

The objectives of our review of the information systems at the Department of Transportation focused on whether

- the information system policies and procedures were current and accurate;
- information system contingency planning was adequate and properly documented;
- DOT STARS security and operation were adequate and properly documented; and
- the interface between DOT STARS and F&A STARS functioned properly.

We interviewed key personnel to gain an understanding of the department's controls and procedures regarding these aspects of the information systems. We also reviewed supporting documentation. Additionally, we performed the following sample testwork:

- a sample of construction contracts on DOT STARS was tested for completeness,
- a sample of DOT STARS transaction batches was tested for conversion to proper F&A STARS data values,
- a sample of transactions containing errors was tested to ensure that the error correction process was functioning as described by management, and
- the system was queried to ensure that adequate protection was established for DOT STARS data and that system access was adequately controlled.

We determined that the department's data-processing security was not adequate, as discussed in finding 3.

### **3. DOT STARS data-processing security was not adequate**

#### **Finding**

Resource Access Control Facility (RACF) is the security system that protects computer programs and data files on the state's central computer system. The Department of Transportation has not appropriately set the RACF Universal Access feature for the DOT STARS system.

Universal Access is the default RACF security setting for each data set specified. DOT STARS had Universal Access set to "alter" for all DOT STARS data sets. This creates the potential for computer users to improperly alter or delete any DOT STARS data sets. DOT STARS is the department's main accounting system, and these data sets contain inventory, billing, project, contract, payroll, and reporting information.

#### **Recommendation**

The Department of Transportation should ensure that the RACF Universal Access for all of its data sets be set to "read" or "none" to prevent computer users from improperly altering or deleting any DOT STARS data sets.

#### **Management's Comment**

We concur. The changes as recommended were implemented March 1, 1998.

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### **PRIOR AUDIT FINDINGS**

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Section 8-4-109, *Tennessee Code Annotated*, requires that each state department, agency, or institution report to the Comptroller of the Treasury the action taken to implement the recommendations in the prior audit report. The Department of Transportation filed its report with the Department of Audit on October 13, 1997. A follow-up of all prior audit findings was conducted as part of the current audit.

### **REPEATED AUDIT FINDINGS**

The prior audit report contained findings concerning supporting documentation for project charges and compliance with policies designed to ensure Davis-Bacon Act compliance. These findings have not been resolved and are repeated in the applicable sections of this report.

## **PAST FINDING NOT ACTED UPON BY MANAGEMENT**

As noted in prior audits since 1983, the Department of Transportation coordinates and administers its own property. Section 4-3-1103 of *Tennessee Code Annotated* stipulates the following:

The department of general services shall coordinate and administer the state's purchases, personal properties, printing and motor vehicle facilities, surplus property, postal services and general public works services, and will provide for state agencies all additional support services which are not assigned by law to specific departments.

Section 4-3-1105(4), *Tennessee Code Annotated*, states that the Department of General Services has the power and shall be required to

supervise and regulate the making of an inventory of all removable equipment and other movable property belonging to the state government or any of its departments, institutions or agencies, with the exception of those institutions expressly exempted from the operation of title 12, chapter 3, and keep the same current.

Thus, in coordinating and administering its own property, the Department of Transportation is technically in violation of state law. The previous audits have recommended that the Department of Transportation work with the Department of General Services to comply with the law. Although management of both departments have always concurred, this problem still has not been resolved. Other than this technical violation of state law, the auditors noted no problems with the Department of Transportation's coordination and administration of its own property.

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## **OBSERVATIONS AND COMMENTS**

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### **INFORMATION SYSTEMS MODIFICATIONS**

The department of Transportation (DOT) has identified over 150 of its computer programs that will require modification and testing before the year 2000. The department has provided the appropriate modification requests to the Department of Finance and Administration's Office for Information Resources (OIR). Original estimates were that eight programmers working a total of 10,000 hours would be needed to complete the modifications by the December 31, 1998, target.

As of March 1998, seven programmers at OIR had been assigned the DOT modifications and had worked a total of 2,000 hours. Modifications to one program, the Project Development

Management System, are complete. This system is year 2000 compliant. Six additional programs have been modified and returned to DOT for testing. One has been tested to the extent currently possible and appears to be year 2000 compliant; however, changes required in other programs have delayed final testing on this program. The modifications to the remaining five programs were just completed, and the programs have not yet been tested.

Although OIR has begun modifying over 60 programs, modifications on more than 90 programs have not begun. Even if the complete modification target of December 31, 1998, is met, only one year will be left in which to test the modifications, make changes or corrections to the modified programs, and identify additional programs which may have been overlooked in the initial assessment.

## **PURCHASING INVESTIGATION**

An investigation of alleged improper purchases by employees at the Region 1 Knoxville garage is currently ongoing and a separate report will be issued.

## **TITLE VI OF THE CIVIL RIGHTS ACT OF 1964**

*Tennessee Code Annotated*, Section 4-21-901, requires each state governmental entity subject to the requirements of Title VI of the Civil Rights Act of 1964 to submit an annual Title VI compliance report and implementation plan to the Department of Audit by June 30, 1994, and each June 30 thereafter. For the year ending June 30, 1997, the Department of Transportation filed its compliance report and implementation plan on June 30, 1997.

Title VI of the Civil Rights Act of 1964 is a federal law. The act requires all state agencies receiving federal money to develop and implement plans to ensure that no person shall, on the grounds of race, color, or origin, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any program or activity receiving federal funds.

The State Planning Office in the Executive Department was assigned the responsibility of serving as the monitoring agency for Title VI compliance, and copies of the required reports were filed with the State Planning Office for evaluation and comment. However, the State Planning Office has been abolished. The Office of the Governor is currently evaluating which office in the Executive Branch will be the new monitoring agency.

A summary of the dates state agencies filed their annual Title VI compliance reports and implementation plans is presented in the special report, *Submission of Title VI Implementation Plans*, issued annually by the Comptroller of the Treasury.

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## APPENDIX

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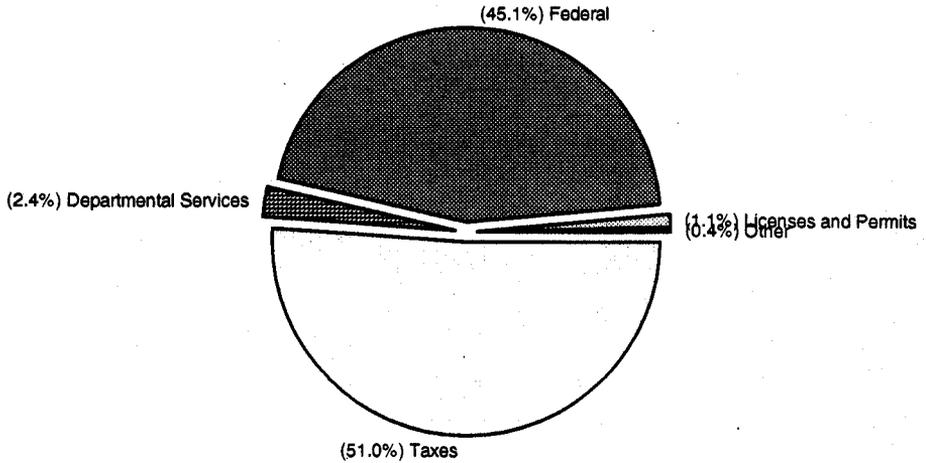
### DIVISIONS AND ALLOTMENT CODES

Department of Transportation divisions and allotment codes:

401	Transportation Headquarters
403	Bureau of Planning and Development
411	Bureau of Operations
412	Engineering Administration
414	Liability Insurance Premiums
416	Area Mass Transit
417	Waterways and Rail Transportation
418	Field Construction Operations
419	Field Maintenance Operations
430	Equipment Administration
440	Planning and Research
451	Maintenance and Marking
453	Betterments
455	State Aid
461	Rural Roads Construction
462	Federal Secondary Construction
470	State Industrial Access
471	State Construction
472	Interstate Construction
473	Primary Construction
475	Forest Highways
476	Appalachia Construction
478	Local Interstate Connectors
479	State Secondary Construction
480	State Highway Construction
481	Capital Improvements
482	Other Construction
484	Great River Road
485	Highway Beautification
487	Metropolitan - Urban Construction
488	Bridge Replacement
489	Highway Safety Construction
491	Aeronautics
494	Transportation Equity Fund

# Funding Sources

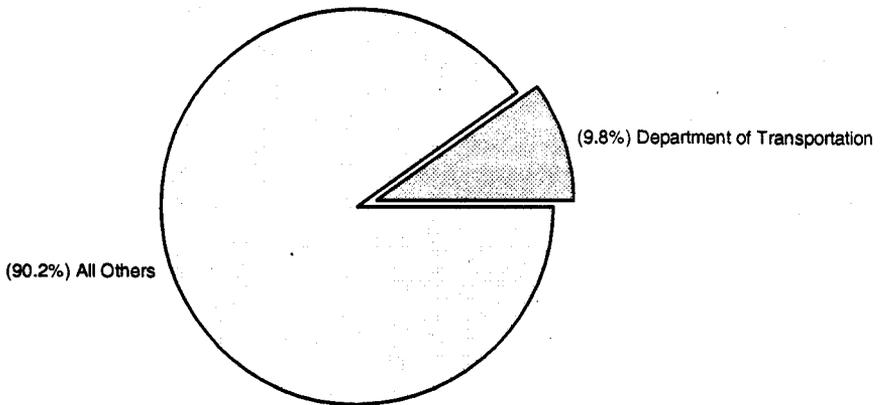
Fiscal Year Ended June 30, 1997 (Unaudited)



Source: Department of Finance and Administration

# Expenditures as a Percentage of State Government

Fiscal Year Ended June 30, 1997 (Unaudited)

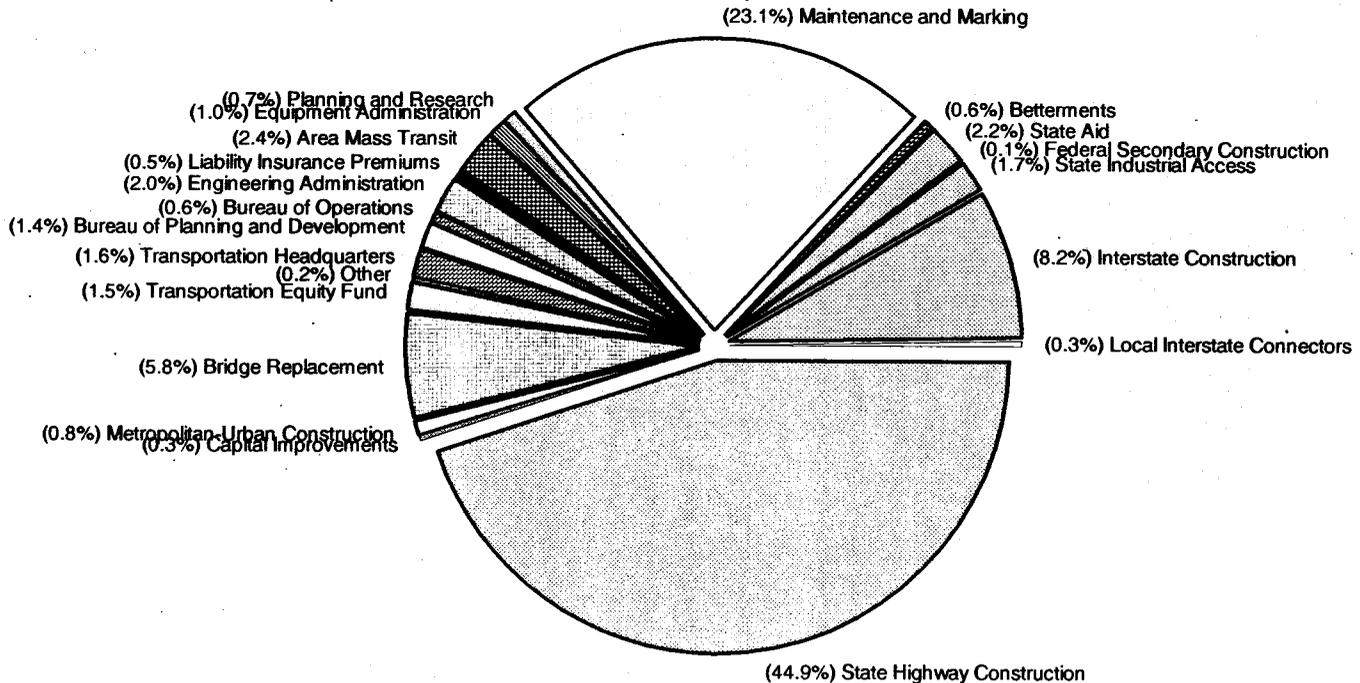


Source: Department of Finance and Administration

Note: State Government consists of governmental fund types only

# Expenditures by Allotment and Division

Fiscal Year Ended June 30, 1997 (Unaudited)



Source: Department of Transportation

**DEPARTMENT OF TRANSPORTATION  
EXPENDITURES BY COUNTY (Unaudited)  
FOR THE YEAR ENDED JUNE 30, 1997**

County	Maintenance	Construction and Resurfacing	Right-of-Way and Utility	Survey and Design	All Other	Total
GOVERNOR'S HIGHWAY REGION WIDE STATEWIDE	\$ 22,325,331 3,633,466	\$ 1,892,918 331,874	\$ 186,967 5,767	\$ 2,201,353 978,335 10,913,661	\$ - 8,887,697	\$ 2,201,353 36,139,147 23,772,465
ANDERSON	2,031,072	5,736,583	609,029	204,513	50,461	8,631,658
BEDFORD	1,676,316	7,033,530	127,251	270,781	183,546	9,291,424
BENTON	2,766,216	386,106	1,256	99,962	-	3,253,540
BLED SOE	1,105,516	1,713,064	241,533	157,236	-	3,217,351
BLOUNT	1,941,272	10,707,760	3,442,807	527,324	-	16,619,163
BRADLEY	1,857,684	781,740	105,680	217,677	-	2,962,781
CAMPBELL	1,717,954	594,821	33,805	2,542	-	2,349,122
CANNON	658,796	523,450	17,474	18,372	-	1,218,092
CARROLL	931,331	6,819,261	317,589	990,921	-	9,059,102
CARTER	2,019,926	2,218,586	426,548	566,918	-	5,231,978
CHEATHAM	1,473,501	9,588,582	260,190	87,398	-	11,409,671
CHESTER	3,028,213	4,539,988	337,517	212,049	55,136	8,172,903
CLAIBORNE	1,591,618	2,032,072	1,818,931	358,384	-	5,601,005
CLAY	383,264	141,838	9,025	62,431	-	596,578
COCKE	1,475,671	2,278,750	156,700	160,841	-	4,071,962
COFFEE	3,015,602	1,439,011	492,045	133,356	-	5,080,014
CROCKETT	505,898	1,598,460	242,449	139,432	-	2,486,239
CUMBERLAND	3,106,322	6,896,048	29,604	342,814	-	10,374,788
DAVIDSON	14,033,599	49,619,635	6,308,478	4,041,136	2,814,711	76,817,559
DECATUR	828,600	8,772,883	114,699	557,592	-	10,273,774
DEKALB	1,182,489	39,400	7,239	255,663	-	1,484,791
DICKSON	3,357,620	370,502	58,744	47,855	-	3,834,721
DYER	3,879,478	2,372,331	25,469	429,216	-	6,706,494
FAYETTE	2,401,420	13,330,743	1,112,212	537,039	-	17,381,414
FENTRESS	950,475	244,526	1,166,005	66,313	-	2,427,319
FRANKLIN	1,486,348	2,339,077	3,392,254	110,045	-	7,327,724
GIBSON	3,235,870	8,040,439	211,554	622,377	716,679	12,826,919
GILES	3,040,138	5,139,221	1,077,345	278,164	-	9,534,868
GRAINGER	3,640,362	10,865,415	126,843	240,818	-	14,873,438
GREENE	5,118,948	3,447,431	232,927	263,898	-	9,063,204
GRUNDY	1,818,677	270,857	26,758	43,322	-	2,159,614
HAMBLEN	813,329	627,310	3,796,184	133,673	-	5,370,496
HAMILTON	13,150,437	5,968,242	1,992,007	2,887,208	2,474,922	26,472,816
HANCOCK	860,046	2,823,670	85,750	94,598	40,901	3,904,965
HARDEMAN	1,500,139	8,486,174	506,009	181,816	-	10,674,138
HARDIN	1,920,342	925,933	1,008,749	216,233	-	4,071,257
HAWKINS	2,859,131	637,285	6,124	63,687	-	3,566,207
HAYWOOD	1,423,409	520,204	2,840	64,389	-	2,010,842
HENDERSON	1,934,522	6,688,215	336,429	534,678	-	9,493,844
HENRY	2,785,522	4,030,775	215,609	420,156	-	7,452,062
HICKMAN	6,978,318	7,348,626	1,656,774	3,974	-	15,987,692
HOUSTON	822,149	683,441	9,521	-	-	1,515,111
HUMPHREYS	2,083,206	941,641	389,589	338,833	-	3,753,269
JACKSON	1,106,124	3,785,685	173,774	135,390	-	5,200,973
JEFFERSON	4,360,105	635,140	29,175	517,251	-	5,541,671
JOHNSON	1,216,008	590,994	272	83,342	-	1,890,616
KNOX	8,377,188	24,727,213	3,924,261	4,008,256	3,950,921	44,987,879
LAKE	1,057,645	855,999	749	-	351,780	2,266,173
LAUDERDALE	2,889,209	1,607,272	113,485	83,914	-	4,693,880
LAWRENCE	1,075,451	5,950,619	1,517,737	832,686	-	9,376,493
LEWIS	854,815	967,980	9,586	162,053	-	1,994,434
LINCOLN	889,356	6,534,212	1,587,802	175,415	-	9,186,785
LOUDON	1,889,984	4,514,726	2,862,857	452,340	202,165	9,922,072
MACON	379,858	799,377	76,818	214,150	-	1,470,003
MADISON	4,201,968	13,010,508	137,178	1,194,479	150,403	18,694,536
MARION	1,365,814	2,592,105	383,321	26,297	-	4,367,537
MARSHALL	1,155,293	645,881	220,033	238,850	-	2,260,157

**DEPARTMENT OF TRANSPORTATION**  
**EXPENDITURES BY COUNTY (Unaudited) Cont.**  
**FOR THE YEAR ENDED JUNE 30, 1987**

County	Maintenance	Construction and Resurfacing	Right-of-Way and Utility	Survey and Design	All Other	Total
MAURY	2,483,105	14,943,944	3,362,816	595,898	-	21,385,763
MCMINN	1,643,010	6,060,765	625,179	549,489	-	8,878,443
MCNAIRY	3,645,826	19,017,936	1,283,683	379,845	-	24,307,390
MEIGS	980,277	1,747,776	40,705	157,021	-	2,925,779
MONROE	1,150,194	3,487,393	1,192,270	492,665	-	6,322,522
MONTGOMERY	1,690,128	1,019,078	2,092,269	413,293	742,725	5,957,493
MOORE	345,893	121,272	2,114	-	-	469,279
MORGAN	1,341,506	495,934	246,278	157,141	-	2,240,859
OBION	4,740,240	1,001,780	607,910	274,043	-	6,623,973
OVERTON	1,251,382	3,952,316	3,356	-	-	5,207,054
PERRY	895,205	118,392	-	-	-	1,013,597
PICKETT	727,673	2,359,422	59,614	-	-	3,146,709
POLK	1,280,297	580,580	416,418	308,881	-	2,587,156
PUTNAM	2,710,066	2,603,743	128,764	128,621	-	5,572,194
RHEA	1,482,707	8,454,865	1,995,884	838,135	-	12,771,591
ROANE	1,793,754	4,384,768	133,093	250,102	-	6,561,715
ROBERTSON	2,465,092	1,040,250	99,910	339,121	-	3,944,373
RUTHERFORD	2,311,982	23,164,975	2,481,643	2,366,074	-	30,324,674
SCOTT	1,265,875	531,202	251,754	224,353	-	2,273,184
SEQUATCHIE	813,884	743,168	45,846	-	-	1,602,898
SEVIER	1,811,199	5,098,171	324,980	524,562	789,961	8,348,873
SHELBY	19,243,957	100,963,020	9,376,413	5,936,855	4,659,368	140,179,613
SMITH	936,187	3,505,918	158,024	33,890	-	4,634,019
STEWART	903,471	123,938	-	3,963	-	1,031,372
SULLIVAN	1,787,394	9,045,970	567,786	802,603	198,776	12,402,529
SUMNER	2,766,732	5,892,688	1,794,167	207,936	-	10,761,523
TIPTON	3,179,826	2,735,636	195,919	200,220	-	6,311,603
TROUSDALE	908,875	114,038	-	7,327	-	1,030,240
UNICOI	1,415,147	2,861,814	22,837	183,721	-	4,483,519
UNION	2,103,796	9,575	1,223	260,041	-	2,374,635
VAN BUREN	1,336,741	2,335,434	158,414	11,065	-	3,841,654
WARREN	1,458,859	831,707	139,671	175,342	-	2,605,379
WASHINGTON	1,163,190	4,487,924	1,091,879	2,313,066	273,661	9,329,720
WAYNE	1,484,362	5,427,743	526,477	143,169	-	7,581,771
WEAKLEY	1,386,646	12,564,788	2,922,227	296,915	131,173	17,301,749
WHITE	531,397	8,704,831	322,773	305,306	-	9,864,107
WILLIAMSON	1,704,816	22,328,984	7,112,325	1,500,046	-	32,646,171
WILSON	1,396,714	8,027,361	2,600,939	417,818	-	12,442,852
<b>GRAND TOTAL</b>	<b>\$ 250,525,486</b>	<b>\$ 569,995,028</b>	<b>\$ 85,930,887</b>	<b>\$ 60,004,035</b>	<b>\$ 37,430,582</b>	<b>\$ 1,003,886,018</b>