

Jerry Luce
'90

**TABLE I
REVENUES BY SOURCE**

**GOVERNMENTAL FUNDS
HAMILTON COUNTY, TN
Last Ten Fiscal Years**

Fiscal Year Ended June 30	Total Revenues (1)	Taxes	Licenses and Permits	Inter- Governmental Revenues
1996	\$ 116,242,495	\$ 72,568,962	\$ 387,442	\$ 16,847,844
1997	127,259,697	83,640,909	439,749	16,516,515
1998	130,158,004	85,325,360	531,967	20,049,158
1999	133,337,160	88,002,691	577,248	18,126,809
2000	149,195,888	97,159,569	520,943	17,869,000
2001	160,365,784	100,251,585	475,783	25,538,870
2002	165,259,358	102,799,560	478,886	25,462,535
2003	167,429,687	103,201,249	595,693	26,150,611
2004	172,958,140	103,730,509	740,949	25,196,062
2005	175,689,596	103,885,905	996,136	23,604,827

(1) Governmental funds include General, Special Revenue and Debt Service.

** In 2000, Miscellaneous Revenues include the gain on the sale of Hamilton County Nursing Home.

<u>Charges For Current Services</u>	<u>Fines Forfeitures and Penalties</u>	<u>Investment Earnings</u>	<u>Miscellaneous</u>
\$ 21,210,345	\$ 1,116,887	\$ 2,035,116	\$ 2,075,899
21,176,181	1,188,914	2,085,536	2,211,893
18,748,841	1,802,039	1,732,684	1,967,955
20,745,156	1,927,604	1,874,654	2,082,998
23,148,161	1,734,989	2,348,986	6,414,240 **
26,979,391	1,446,421	2,945,043	2,728,691
30,214,510	1,758,453	1,747,891	2,797,523
31,327,531	1,670,186	1,067,460	3,416,957
38,141,998	1,207,113	1,089,047	2,852,462
40,446,024	2,033,385	1,597,634	3,125,685

**TABLE II
EXPENDITURES BY FUNCTION**

**GOVERNMENTAL FUNDS
HAMILTON COUNTY, TENNESSEE
Last Ten Fiscal Years**

Fiscal Year Ended June 30	Total Expenditures (1)	General Government	Public Safety	Highways and Streets
1996	\$ 115,499,495	\$ 21,786,299	\$ 33,431,574	\$ 7,257,260
1997	121,412,685	24,086,306	36,239,513	7,451,684
1998	130,917,011	23,885,470	38,165,213	7,460,439
1999	129,006,698	25,498,052	40,139,137	7,053,587
2000	140,303,155	28,116,172	45,181,659	7,876,225
2001	153,194,020	34,223,148	49,376,760	8,103,653
2002	168,056,596	34,132,849	56,472,233	10,583,226
2003	169,499,733	33,708,497	59,407,435	9,888,106
2004	174,484,490	33,625,625	67,154,654	10,384,639
2005	180,018,269	34,050,720	70,699,105	9,663,858

(1) Governmental funds includes General, Special Revenue and Debt Service funds.

	<u>Health</u>	<u>Social Services</u>	<u>Culture and Recreation</u>	<u>Capital Outlay</u>	<u>Debt Service</u>
\$	13,328,524	\$ 6,843,361	\$ 7,634,269	\$ 2,725,017	\$ 22,493,191
	13,767,209	7,874,594	7,627,164	1,541,370	22,824,845
	14,428,522	8,456,069	8,009,348	2,115,319	28,396,631
	12,642,259	7,985,237	7,824,564	1,724,822	26,139,040
	13,774,376	8,448,708	8,465,941	2,196,601	26,243,473
	14,414,966	8,712,605	8,923,026	3,025,463	26,414,399
	15,970,858	8,213,683	9,525,518	2,991,671	30,166,558
	17,318,336	10,156,391	9,656,196	2,404,238	26,960,534
	17,852,323	8,114,455	9,891,062	1,883,485	25,578,247
	17,873,029	7,774,655	9,331,150	2,538,079	28,087,673

**TABLE III
PROPERTY TAX LEVIES AND COLLECTIONS**

**HAMILTON COUNTY, TENNESSEE
Last Ten Fiscal Years**

<u>Fiscal Year Ended June 30</u>	<u>Total Tax Levy</u>	<u>Current Tax Collections</u>	<u>Percent of Levy Collected</u>	<u>Delinquent Tax Collections</u>
1995	\$ 98,146,075	\$ 93,707,153	95.5%	\$ 5,363,384
1996	100,326,071	96,021,091	95.7%	4,537,587
1997	118,616,253	113,227,753	95.5%	4,514,603
1998	121,680,734	116,167,854	95.5%	5,382,430
1999	126,103,645	120,383,570	95.5%	5,320,366
2000	153,937,630	146,138,349	94.9%	5,448,769
2001	159,190,988	150,723,492	94.7%	6,709,635
2002	163,847,291	154,548,438	94.3%	7,554,462
2003	166,621,141	158,315,325	95.0%	9,603,200
2004	167,337,607	158,613,004	94.8%	7,962,815
2005	171,320,979	162,540,222	94.9%	8,376,271

<u>Total Tax Collections</u>	<u>Total Collections as Percent of Current Levy</u>	<u>Outstanding Delinquent Taxes</u>	<u>Outstanding Delinquent Taxes as Percent of Current Levy</u>
\$ 99,070,537	100.9%	\$ 6,452,673	6.5%
100,558,678	100.2%	6,220,066	6.2%
117,742,356	99.3%	7,093,963	6.0%
121,550,284	99.9%	7,224,413	5.9%
125,703,936	99.7%	7,624,122	6.1%
151,587,118	98.5%	9,974,634	6.6%
157,433,127	98.9%	11,732,495	7.4%
162,102,900	98.9%	13,476,886	8.3%
167,918,525	100.8%	12,093,084	7.3%
166,575,819	99.5%	12,854,872	7.7%
170,916,493	99.8%	13,259,358	7.8%

**TABLE IV
 ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY**

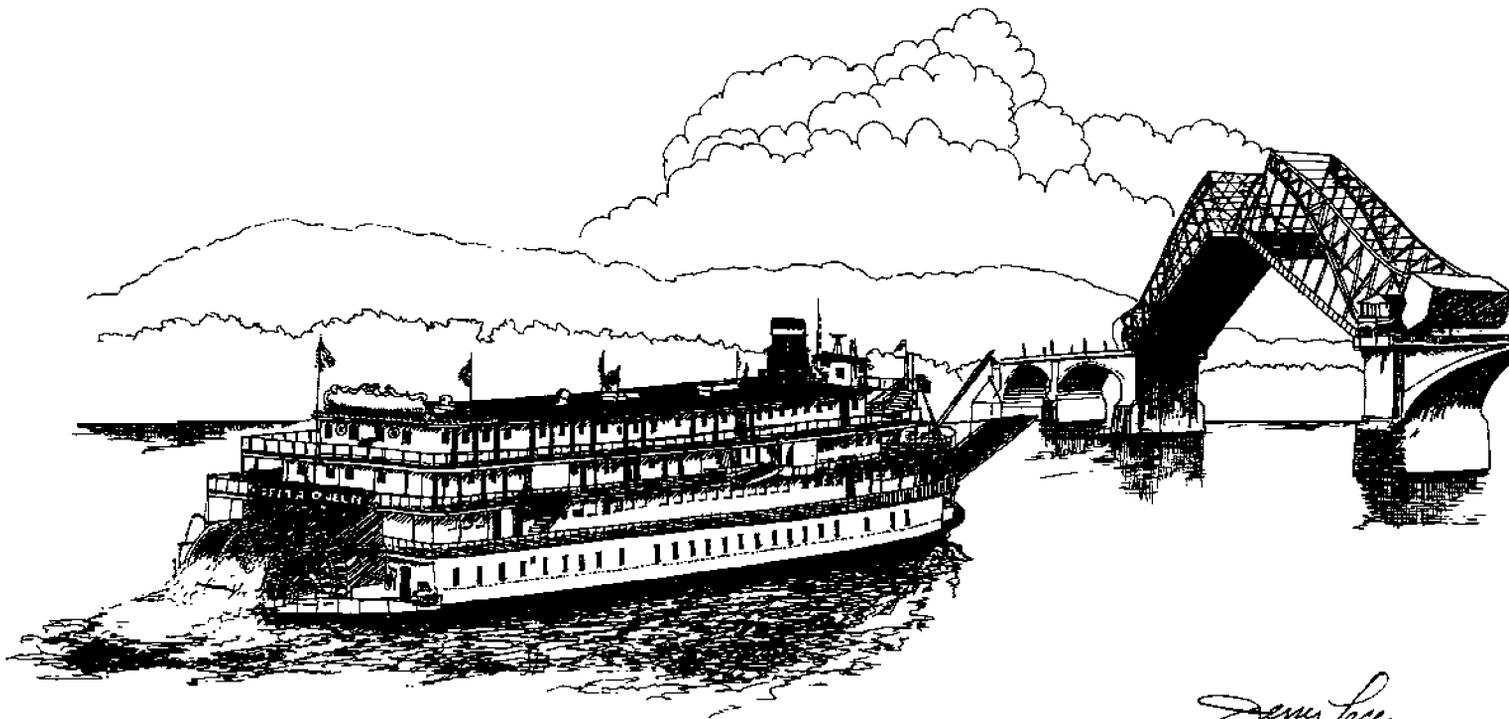
**HAMILTON COUNTY, TENNESSEE
 Last Ten Fiscal Years**

Fiscal Year Ended June 30	Real Property (1)		Personal Property (2)	
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value
1996	\$ 2,982,608,025	\$ 9,992,659,280	\$ 377,986,194	\$ 1,259,953,980
1997	3,057,514,633	10,247,513,472	421,564,158	1,405,213,860
1998	3,475,606,059	11,743,298,015	435,838,444	1,452,794,813
1999	3,573,031,382	12,081,034,430	473,490,322	1,578,301,073
2000	3,673,754,776	12,421,531,965	507,208,891	1,690,696,303
2001	3,770,281,127	12,745,471,226	538,284,895	1,794,282,983
2002	4,479,273,865	15,236,360,043	567,016,262	1,890,054,207
2003	4,591,836,830	15,609,152,872	543,049,870	1,810,166,233
2004	4,680,553,902	15,936,614,477	535,345,864	1,784,486,213
2005	4,779,901,191	16,301,016,876	533,938,891	1,779,796,303

Notes:

- (1) The real property includes commercial and industrial property assessed at 40% and residential and farms assessed at 25% of the estimated actual value.
- (2) Personal property is assessed at 30% of the estimated actual value.
- (3) The Public Utilities assessments are made by the State of Tennessee for all counties and cities in the state. The Electric Power Board (EPB) is not included in these totals. The assessed and estimated actual values for the EPB for fiscal year 2005 are \$175,699,266 and \$319,453,211 respectively.

Public Utilities (3)		Total		Assessed To Total Estimated Actual Value
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	
\$ 229,013,899	\$ 416,388,907	\$ 3,589,608,118	\$ 11,669,002,167	31%
236,340,500	429,710,000	3,715,419,291	12,082,437,332	31%
245,857,717	447,014,031	4,157,302,220	13,643,106,859	30%
252,214,712	458,572,204	4,298,736,416	14,117,907,707	30%
239,512,969	435,478,125	4,420,476,636	14,547,706,393	30%
277,215,584	504,028,335	4,585,781,606	15,043,782,544	30%
308,775,833	561,410,605	5,355,065,960	17,687,824,855	30%
312,777,498	568,686,360	5,447,664,198	17,988,005,465	30%
285,476,577	519,048,322	5,501,376,343	18,240,149,012	30%
297,427,438	540,777,160	5,611,267,520	18,621,590,339	30%



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TABLE V
PROPERTY TAX RATES--ALL OVERLAPPING GOVERNMENTS

HAMILTON COUNTY, TENNESSEE
Last Ten Fiscal Years

Fiscal Year ended June 30	Inside Chattanooga	Inside Other Municipalities	Outside All Municipalities
Tax Rates (in dollars per \$100.00 of Assessed Value)			
1996	2.81	2.81	2.81
1997	3.22	3.22	3.22
1998	2.93	2.93	2.93
1999	2.93	2.93	2.93
2000	3.52	3.52	3.52
2001	3.52	3.52	3.52
2002	3.06	3.06	3.06
2003	3.06	3.06	3.06
2004	3.06	3.06	3.06
2005	3.06	3.06	3.06

Note: Hamilton County performs a general reappraisal of property every four years which results in an increase in assessed values. The lower tax rates are the result of such reappraisals. See Table IV.

**TABLE VI
RATIO OF NET GENERAL BONDED DEBT TO ASSESSED VALUE
AND NET BONDED DEBT PER CAPITA**

**HAMILTON COUNTY, TENNESSEE
Last Ten Fiscal Years**

Fiscal Year Ended June 30	Population*	Assessed Value	Gross Bonded Debt
1996	295,600	\$ 3,589,608,118	\$ 132,160,000
1997	295,800	3,715,419,291	170,235,000
1998	296,000	4,157,302,220	171,730,000
1999	294,800	4,298,736,416	155,070,000
2000	295,000	4,420,476,636	137,955,000
2001	309,600	4,585,781,606	175,085,000
2002	308,700	5,355,065,960	155,675,000
2003	309,800	5,447,664,198	139,070,000
2004	310,900	5,501,376,343	162,040,000
2005	310,400	5,611,267,520	143,380,000

Note: Gross bonded debt includes all long-term general obligation bonds and Certificates of Participation and excludes notes payable.

** In 1999, the debt service tax levy was moved into the General Fund to better comply with Federal Arbitrage regulations.

*Source: Sales & Marketing Management Survey of Buying Power

<u>Less: Debt Service Fund</u>	<u>Net Bonded Debt</u>	<u>Ratio of Net Bonded Debt To Assessed Value</u>	<u>Net Bonded Debt Per Capita</u>
\$ 14,077,033	\$ 118,082,967	3.29%	\$ 399.47
17,861,800	152,373,200	4.10%	515.12
17,342,741	154,387,259	3.71%	521.58
618,995	154,451,005	3.59%	523.92
1,437,740	136,517,260	3.09%	462.77
2,724,949	172,360,051	3.76%	556.72
1,685,024	153,989,976	2.88%	498.84
831,879	138,238,121	2.54%	446.22
1,276,912	160,763,088	2.92%	517.09
1,343,179	142,036,821	2.53%	457.59

**TABLE VII
RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR GENERAL BONDED
DEBT TO TOTAL GENERAL GOVERNMENTAL EXPENDITURES**

**HAMILTON COUNTY, TENNESSEE
Last Ten Fiscal Years**

Fiscal Year Ended June 30	Total General Governmental Expenditures (2)	School Fund Expenditures (3)		Total	Total Debt Service Expenditures (1)	Debt Service as % of Total
		County	City			
1996	\$ 115,499,706	\$ 110,514,957	\$36,824,529	\$ 262,839,192	\$ 22,493,191	8.56%
1997	121,412,685	119,511,311	39,703,141	280,627,137	22,824,845	8.13%
1998	130,917,011	224,723,944	-	355,640,955	28,396,631	7.98%
1999	129,006,698	242,057,628	-	371,064,326	26,139,040	7.04%
2000	140,303,155	261,947,470	-	402,250,625	26,243,473	6.52%
2001	153,194,020	274,007,917	-	427,201,937	26,414,399	6.18%
2002	168,056,596	284,979,521	-	453,036,117	30,166,558	6.66%
2003	169,499,733	293,295,005	-	462,794,738	26,960,534	5.83%
2004	174,484,490	310,042,718	-	484,527,208	25,578,247	5.28%
2005	180,018,269	314,940,616	-	494,958,885	28,087,673	5.67%

- (1) Debt service expenditures include amounts for general obligation bonds, bond anticipation notes, Certificates of Participation and notes payable.
- (2) Total general governmental expenditures include General, Special Revenue and Debt Service Funds.
- (3) On July 1, 1997, the City of Chattanooga school system merged with the Hamilton County Board of Education.

**TABLE VIII
COMPUTATION OF LEGAL DEBT MARGIN**

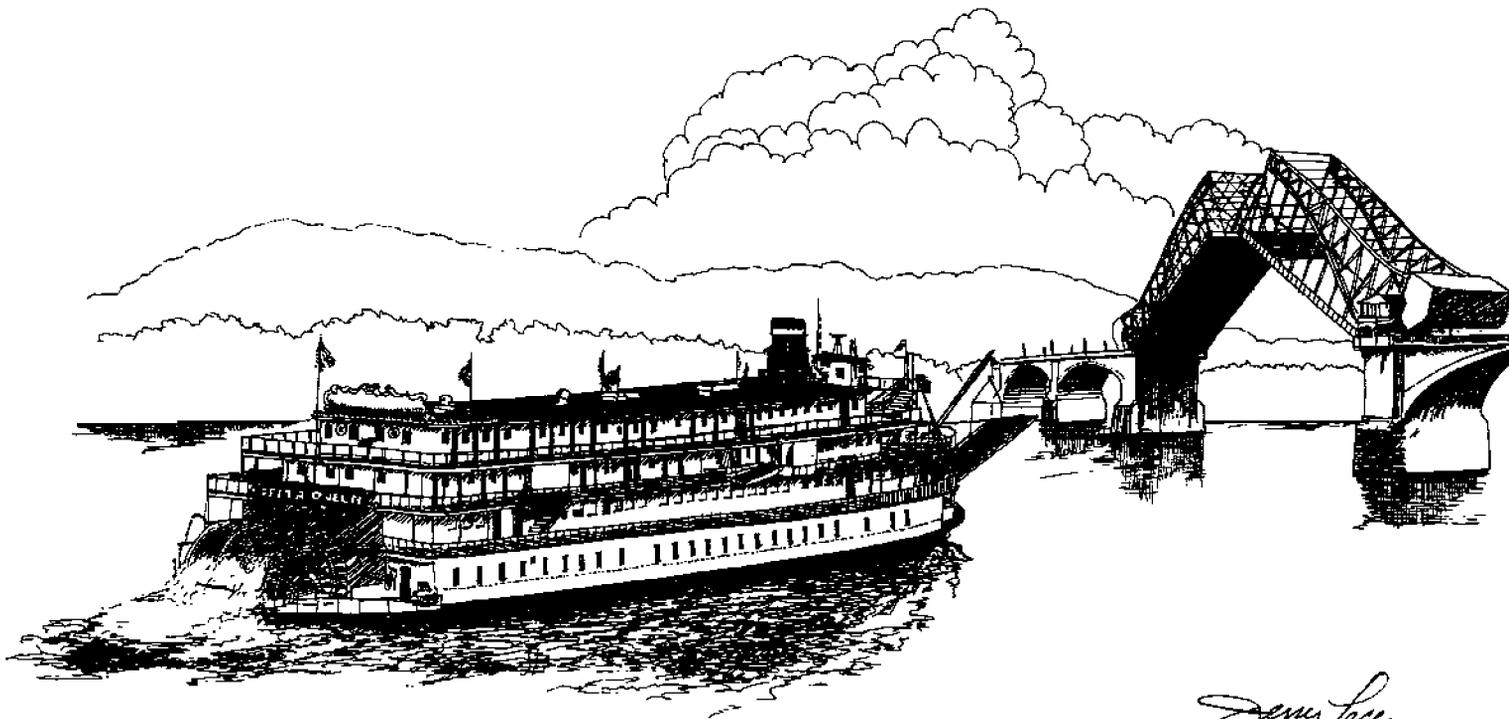
**HAMILTON COUNTY, TENNESSEE
June 30, 2005**

Note: Sections 5-10-501 to 5-10-509, inclusive, of the laws of the State of Tennessee provide that bonds may be issued without regard to any limit on indebtedness for Tennessee Counties.

**TABLE IX
SCHEDULE OF DIRECT AND OVERLAPPING DEBT**

**HAMILTON COUNTY, TENNESSEE
June 30, 2005**

	<u>Gross</u>	<u>Net</u>	<u>Per Capita Debt</u>
<u>Direct Debt</u>			
Total Bonded Debt	\$ 143,380,000	\$ 143,380,000	\$ 461.92
Long Term Notes Payable	19,570,147	19,570,147	63.05
Less debt service funds	-	(1,343,179)	(4.33)
	<u>162,950,147</u>	<u>161,606,968</u>	<u>520.64</u>
<u>Overlapping Debt</u>			
City of Chattanooga	82,201,838	75,729,909	243.98
Town of East Ridge	5,405,000	5,036,166	16.22
Town of Red Bank	2,993,350	2,993,350	9.64
Town of Lookout Mountain	1,540,000	1,540,000	4.96
Town of Signal Mountain	874,000	757,887	2.44
Town of Collegedale	1,010,000	1,010,000	3.25
Town of Soddy Daisy	262,000	262,000	0.84
	<u>94,286,188</u>	<u>87,329,312</u>	<u>281.33</u>
	<u>\$ 257,236,335</u>	<u>\$ 248,936,280</u>	<u>\$ 801.97</u>



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**TABLE X
TOTAL BONDED DEBT AND NET DIRECT DEBT RATIOS**

**HAMILTON COUNTY, TENNESSEE
Last Ten Fiscal Years**

<u>Fiscal Year Ended June 30</u>	<u>Estimated Actual Value</u>	<u>Assessed Valuation</u>	<u>Total Bonded Debt</u>	<u>Net Direct Bonded Debt</u>
1996	\$ 11,669,002,167	\$ 3,587,608,118	\$ 132,160,000	\$ 118,082,967
1997	12,082,437,332	3,715,419,291	170,235,000	152,373,200
1998	13,643,106,859	4,157,302,220	171,730,000	154,389,791
1999	14,117,917,707	4,298,736,416	155,070,000	154,451,005
2000	14,547,706,393	4,420,476,636	137,955,000	136,517,260
2001	15,043,782,544	4,585,781,606	175,085,000	172,377,241
2002	17,687,824,855	5,355,065,960	155,675,000	153,989,976
2003	17,988,005,465	5,447,664,198	139,070,000	138,238,121
2004	18,240,149,012	5,501,376,343	162,040,000	160,763,088
2005	18,621,590,339	5,611,267,520	143,380,000	142,036,821

Total Bonded Debt to		Net Direct Bonded Debt to	
Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value
1.13%	3.68%	1.01%	3.29%
1.41%	4.58%	1.26%	4.10%
1.26%	4.13%	1.13%	3.71%
1.10%	3.61%	1.09%	3.59%
0.95%	3.12%	0.94%	3.09%
1.16%	3.82%	1.15%	3.76%
0.88%	2.91%	0.87%	2.88%
0.77%	2.55%	0.77%	2.54%
0.89%	2.95%	0.88%	2.92%
0.77%	2.56%	0.76%	2.53%

**TABLE XI
DEBT TREND**

**HAMILTON COUNTY, TENNESSEE
Last Ten Fiscal Years**

<u>Fiscal Year Ended June 30</u>	<u>Gross Bonded Debt</u>	<u>Net Bonded Debt</u>	<u>Promissory Note</u>	<u>Total Net Debt</u>
1996	\$ 132,160,000	\$ 118,082,967	\$ 1,497,666	\$ 119,580,633
1997	170,235,000	152,373,200	9,286,458	161,659,658
1998	171,730,000	154,389,791	8,628,700	163,018,491
1999	155,070,000	154,451,005	7,172,309	161,623,314
2000	137,955,000	136,517,260	7,454,888	143,972,148
2001	175,085,000	172,377,241	10,949,700	183,326,941
2002	155,675,000	153,989,976	19,379,695	173,369,671
2003	139,070,000	138,238,121	22,384,490	160,622,611
2004	162,040,000	160,763,088	20,384,335	181,147,423
2005	143,380,000	142,036,821	19,570,147	161,606,968

**TABLE XII
ESTIMATED ACTUAL VALUE PER CAPITA**

**HAMILTON COUNTY, TENNESSEE
Last Ten Fiscal Years**

<u>Fiscal Year Ended June 30</u>	<u>Population*</u>	<u>Estimated Actual Value</u>	<u>Assessed Valuation</u>	<u>Total Direct Debt</u>	<u>Net Direct Debt</u>	<u>Total Net Overlapping and County Debt</u>
1996	295,600	\$ 39,476	\$ 12,143	\$ 452	\$ 405	\$ 669
1997	295,800	40,847	12,561	597	537	825
1998	296,000	46,092	14,045	609	551	777
1999	294,800	47,890	14,582	550	548	767
2000	295,000	49,314	14,985	493	488	692
2001	309,600	48,591	14,812	631	621	907
2002	308,700	57,298	17,347	567	562	835
2003	309,800	58,063	17,584	521	518	994
2004	310,900	58,669	17,695	587	583	864
2005	310,400	59,992	18,078	525	521	802

*Source: Sales and Marketing Survey of Buying Power

**TABLE XIII
PROPERTY VALUE, CONSTRUCTION AND BANK DEPOSITS**

**HAMILTON COUNTY, TENNESSEE
Last Ten Years**

Calendar Year	Commercial Construction (1)		Residential Construction (1)	
	Number of Permits	Values	Number of Permits	Values
1995	143	\$ 18,386,721	1,489	\$ 86,229,307
1996	118	7,250,469	1,503	101,088,344
1997	132	8,472,044	1,379	106,801,197
1998	121	28,153,780	1,389	104,874,975
1999	130	13,067,476	1,255	106,323,082
2000	165	17,530,966	1,046	85,128,295
2001	203	17,921,232	1,025	90,415,183
2002	175	15,641,889	1,244	114,396,309
2003	173	8,662,890	1,358	156,076,590
2004	186	7,329,673	1,423	166,896,899

- (1) Values are based on the current industry averages as published by the Southern Building Code Congress International (SBCCI).
- (2) Estimated actual value from Property Tax Assessor's Office records.
- (3) Latest information available for the 2003 calendar year.

Property Value (2)

<u>Commercial</u>	<u>Residential</u>	<u>Public Utilities</u>
\$ 3,328,940,088	\$ 6,663,719,192	\$ 416,388,907
3,413,949,400	6,833,564,072	429,710,000
3,715,567,891	8,027,730,124	447,014,031
3,809,101,418	8,271,933,012	458,572,204
3,723,617,720	8,501,331,712	435,478,125
3,826,166,093	8,719,537,000	504,028,335
4,387,284,237	10,607,251,440	561,410,605
4,516,267,962	10,850,716,560	568,686,360
4,552,194,254	11,112,997,340	519,048,322
4,606,496,839	11,421,071,120	540,777,160

**TABLE XIV
PRINCIPAL TAXPAYERS**

**HAMILTON COUNTY, TENNESSEE
June 30, 2005**

Taxpayer	2004 Assessment	% of Total Assessed Valuation	County Tax
Electric Power Board	\$ 175,699,266	3.13%	\$ 5,378,155
TVA	103,568,003	1.85%	3,170,217
Bellsouth Telecommunications	67,413,661	1.20%	2,063,532
Lebcon Assoc/C B L	61,573,386	1.10%	1,884,761
E. I. Dupont	49,567,874	0.88%	1,517,283
Tennessee-American Water Co.	42,260,561	0.75%	1,317,500
Provident Life	40,326,462	0.72%	1,234,393
McKee Baking/Foods Corp.	40,034,026	0.71%	1,225,442
Chattanooga Gas Company	35,624,602	0.63%	1,090,469
Tallan Holdings/Properties	14,307,760	0.25%	437,961
	\$ 630,375,601	11.22%	\$ 19,319,713

Source: Hamilton County Trustee

**TABLE XV
LOCAL SALES TAX**

**HAMILTON COUNTY, TENNESSEE
Last Ten Years**

Fiscal Year Ended June 30	Amount	Percent of Change
1996	\$ 60,166,548	6.0%
1997	62,875,807	4.5%
1998	66,360,582	5.5%
1999	67,338,474	1.5%
2000	70,853,845	5.2%
2001	68,477,573	-3.4%
2002	72,608,435	6.0%
2003	71,627,192	-1.4%
2004	75,470,644	5.4%
2005	97,507,419	29.2%

The County levied a one cent local sales tax in April, 1966. Effective November, 1972, the County increased this levy to 1-3/4 cents. That Levy is still in force.

NOTE: August 2004, Sales Tax changed from 1.25% to 2.25% across all of Hamilton County (incl. all municipalities). This change was statutory.

TABLE XVI
HOTEL-MOTEL OCCUPANCY PRIVILEGE TAX

HAMILTON COUNTY, TENNESSEE
Last Ten Years

Fiscal Year Ended June 30	Amount Collected	Percent of Change
1996	\$ 2,714,250	2.6%
1997	2,798,516	3.1%
1998	2,944,263	5.2%
1999	3,132,383	6.4%
2000	3,300,880	5.4%
2001	3,314,415	0.4%
2000	3,334,739	0.6%
2003	3,348,604	0.4%
2004	3,447,598	3.0%
2005	3,340,857	-3.1%

Note: Revenues realized from the Hotel-Motel Tax are first allocated to the debt service payments on the County's Hotel-Motel Tax Projects, and on Camp Jordan Parks, Hamilton County Bicentennial Library, and the Aquarium Plaza. In addition, the County annually appropriates at least \$800,000 and up to 75% of the remaining collections to the Convention & Visitor's Bureau for the purpose of promoting tourism. The remaining balance of Hotel-Motel Tax collections is allocated by the Tourist Development Agency (subject to the approval of the County Commission) to support tourist generating projects.

**TABLE XVII
DEMOGRAPHIC STATISTICS**

**HAMILTON COUNTY, TENNESSEE
Last Ten Fiscal Years**

<u>Fiscal Year Ended June 30</u>	<u>Population (1)</u>	<u>Per Capita Income (1)</u>	<u>Median Age (1)</u>	<u>Unemployment Rate (2)</u>
1995	295,600	\$ 16,005	37.5	4.9%
1996	295,800	16,838	37.3	6.0%
1997	296,000	17,345	36.8	4.4%
1998	294,800	18,060	37.0	3.3%
1999	295,000	18,620	37.5	2.9%
2000	309,600	18,874	37.5	3.2%
2001	308,700	21,062	37.1	4.2%
2002	309,800	19,973	38.0	4.1%
2003	310,900	19,547	38.0	3.5%
2004	310,400	20,268	37.4	5.8%

Sources:

(1) Sales & Marketing Management Survey of Buying Power

(2) State Department of Employment Security; the rates shown are as of the end of the current fiscal year.

**TABLE XVIII
SCHEDULE OF INSURANCE IN FORCE**

**HAMILTON COUNTY, TENNESSEE
June 30, 2005**

<u>Name of Company</u>	<u>Type of Coverage</u>	<u>Policy Number</u>
Allianz Insurance Company	Property & Boiler/Machinery	CLP3004033
Self Insured	General Liability	N/A
Self Insured	Law Enforcement Liability	N/A
Self Insured	Auto Liability	N/A
Liberty Mutual	Auto Liability (Out of State Coverage)	ASI-351-275072-017
Colony National Insurance Company	General Liability - Riverpark	CP3035139
Traveler's Insurance Company	Public Employee's Bond Employee's Dishonesty Bond Faithful Performance	80-364676/41-089
Traveler's/Cincinnati Insurance Company	Public Official's Bonds	Various
AIG	Pollution Legal Liability	PLS1959103
AIG	Excess Liability	4701-3223
First Specialty Insurance Corp.	Election Polling Booth Liability	PGL83524

* Effective September 1, 1986, Hamilton County established a liability protection program whereby all its liability exposures are self insured except auto liability which was included in the self insurance program on December 31, 1986. The limits of liability are those contained in the Tennessee Governmental Tort Liability Act, TCA 29-20-101 et seq. Annual premiums are deposited in the Internal Service Fund from which claims are paid.

<u>From</u>	<u>To</u>	<u>Liability Limits</u>	<u>Annual Premium</u>
12/20/2004	12/20/2005	\$1,000,000 Per Incident-\$25,000 Deductible	\$ 123,600
7/1/2004	6/30/2005	\$250,000 per person and \$600,000 per accident bodily injury; \$85,000 per accident property damage	-
7/1/2004	6/30/2005	\$250,000 per person and \$600,000 per accident bodily injury; \$85,000 per accident property damage	-
7/1/2004	6/30/2005	\$250,000 per person and \$600,000 per accident bodily injury; \$85,000 per accident property damage	-
1/18/2005	1/18/2006	\$1,000,000 Per Accident	6,000
7/19/2004	7/19/2005	\$1,000,000 Per Accident, \$250 Deductible	1,435
9/1/2004	9/1/2006	\$1,000,000 Per Incident/\$10,000 Per Forgery	3,967
9/1/2004	9/1/2008	\$10,000 up to \$50,000 Per Incident	1,193
1/9/2004	1/9/2015	\$35,000 Per Incident	19,447
9/12/2004	9/12/2006	\$1,000,000 Per Accident	198,970
4/11/2005	4/11/2006	\$1,000,000 per occurrence up to \$2,000,000 aggregate, \$500 Deductible	6,919

**TABLE XIX
MISCELLANEOUS STATISTICAL DATA**

**HAMILTON COUNTY, TENNESSEE
June 30, 2005**

Date of Organization:	October 25, 1819	Miles of Streets:	
Form of Government::	Commission-County Executive	Paved	2,380
		Unpaved	0
Fiscal Year Begins:	July 1st	Area:	587 square miles

Police Protection:

561	Sworn Police Officers
175	Correctional Officers
256	Civilian Employees
15	Other Personnel

Average Income Level:*

Per Capita	\$20,268
Per Family	\$37,540

Libraries:

Chattanooga-Hamilton County Bicentennial Library
Eastgate Branch
South Chattanooga Branch
Northgate Branch
Ooltewah/Collegedale Branch
University of Tennessee at Chattanooga
East Ridge City Library
Town of Signal Mountain Library
Chattanooga State Technical Community College Library

Recreation:

Number of Parks	92
Golf Courses	21
Recreation Centers	17
Ball fields	132
Public Tennis Courts	161
Swimming Pools	28
Theaters	14
Bowling Alleys	3

Elections:

176,671	Registered voters
137,272	Voter Cast in last election
	77.70% registered voters voting

Population: Official U.S. Census

1940	180,478
1950	208,255
1960	237,905
1970	255,077
1980	287,740
1990	285,536
2000	309,600
2001	308,700
2002	309,800
2003	310,900
2004	310,400

* Source: Sales & Marketing, Survey of Buying Power

Education

Public		Private	
Elementary	40	Parochial	28
Middle Schools	15	Elementary	3
Senior High	11	Preparatory	3
Vocational	1	Special Education	5
School for the Handicapped	1		
Magnet	14		

Enrollment

Public	40,376
Private*	11,348

*Does not include enrollment in Special Education facilities.

Building Permits

Calendar Year	Number Issued	Value Permits**
1995	1,632	\$ 104,616,028
1996	1,621	108,338,813
1997	1,511	115,273,241
1998	1,510	133,028,755
1999	1,385	119,390,558
2000	1,211	102,659,261
2001	1,228	108,336,415
2002	1,419	130,038,198
2003	1,531	164,739,480
2004	1,609	174,226,572

** Values are based on the current industry averages as published by the Southern Building Code Congress International (SBCCI).

TABLE XX
SALARIES AND SURETY BONDS OF PRINCIPAL OFFICIALS

HAMILTON COUNTY, TENNESSEE
Fiscal Year ended June 30, 2005

Official Title	Salary	Bond
County Executive	\$ 129,950	\$ 50,000
Superintendent of Schools	148,958	100,000
County Coroner	175,463	N/A
County Attorney	126,118	N/A
Finance Administrator	110,933	N/A
County Auditor	112,584	N/A
County Commissioners:		
Curtis D. Adams	18,389	N/A
Richard Casavant	18,389	N/A
William R. Cotton, Jr.	18,389	N/A
Gregory Beck	18,389	N/A
Larry Henry	18,389	N/A
William Hullander	18,389	N/A
Ben F. Miller	18,389	N/A
Fred Skillern	24,021	N/A
Charlotte Vandergriff	18,389	N/A
	<u>Constitutional Officers</u>	
Assessor of Property	\$ 95,322	\$ 10,000
Circuit Court Clerk	89,322	50,000
Clerk and Master	89,322	50,000
County Clerk	89,322	50,000
Criminal Court Clerk	89,322	50,000
Juvenile Court Judge	115,428	N/A
Juvenile Court Clerk	89,322	50,000
Register	89,322	25,000
Sheriff	98,255	25,000
Trustee	89,322	14,829,315

HAMILTON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

Year ended June 30, 2005

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Expenditures
U.S. DEPARTMENT OF AGRICULTURE			
Passed through Tennessee Department of Health: Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	GG-05-11614-00	\$ <u>622,206</u>
U.S. DEPARTMENT OF COMMERCE			
Passed through Tennessee Housing Development Agency Disaster Recovery	11.307	DA05-00092	<u>63,173</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
Passed through Tennessee Department of Economic and Community Development:			
Community Development Block Grants	14.228	04-01-05092	323,550
Community Development Block Grants	14.228	GG-04-11006-00	<u>148,722</u>
Total Community Development Block Grants			<u>472,272</u>
Community Development Block Grants/Brownfields Economic Dev. Initiative	14.246	SBAHQ-02-1-0038 B-02-SP-TN-0686	<u>232,400</u>
Total U.S. Department of Housing and Urban Development			<u>704,672</u>
U.S. DEPARTMENT OF JUSTICE			
Passed through Tennessee Emergency Management Agency			
Emergency Management Performance Grants	16.007	GG-01-08936-00	27,736
Emergency Management Performance Grants	16.007	Z-04-020099-00 Z-03-017754-00	<u>1,074,768</u>
Total Emergency Management Performance Grants			<u>1,102,504</u>
Passed through Tennessee Commission of Children and Youth			
Juvenile Accountability Incentive Block Grants	16.523	GG-05-11480-00	<u>137,929</u>
Title V: Delinquency Prevention Program	16.548	GG-05-11273-00	<u>34,589</u>
Passed through Tennessee Department of Finance and Administration			
Byrne Formula Grant Program	16.579	2003OMWX0092 Z-0009388700	<u>43,843</u>
Byrne Formula Grant Program			
Total Byrne Formula Grant Program			<u>43,843</u>
Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program	16.580	2000DVX0025	<u>1,094,647</u>
Local Law Enforcement Block Grants Program	16.592	2004-LB-BX-1213	<u>143,707</u>
Local Law Enforcement Block Grants Program		2003-LB-BX-0966	
Local Law Enforcement Block Grants Program		2002-LB-BX-0906	
Bulletproof Vest Partnership Program	16.607	N/A	<u>1,146</u>
Community Prosecution and Project Safe Neighborhoods	16.609	2002-GP-CX-0061 2003-GP-CX-0160 2003-GP-CX-0177	<u>213,555</u>
Total U.S. Department of Justice			<u>2,771,920</u>

HAMILTON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

Year ended June 30, 2005

Federal Grantor/Pass-Through Grantor/Program Title (continued)	Federal CFDA Number	Pass-Through Grantor's Number	Expenditures
U.S. DEPARTMENT OF TRANSPORTATION			
Passed through Tennessee Department of Transportation:			
Federal Transit Capital Investment Grants	20.500	GG-03-10059-00 GG-03-10059-00	<u>\$ 9,488</u>
Highway Planning and Construction	20.205	STP-EN-9202(64) 169-97(ISTEA)	<u>2,029,618</u>
Formula Grants for Other Than Urbanized Areas	20.509	Z-05-023767 Z-05-023767	<u>202,300</u>
Formula Grants for Other Than Urbanized Areas	20.509	GG-04-11110-00 GG-04-11110-00	<u>40,381</u>
Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants	20.601	Z-04-016734-00 Z-04-016770-00	<u>82,880</u>
Total U.S. Department of Transportation			<u>2,364,667</u>
U.S. DEPARTMENT OF ENVIRONMENTAL PROTECTION			
Passed through National Association of Counties:			
Radon Grant	66.034	Resolution 305-2	<u>3,069</u>
Total U.S. Department of Environmental Protection			<u>3,069</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Passed through Tennessee Commission on Children and Youth:			
Child Welfare Research and Demonstration	93.608	GG-05-11112	<u>17,000</u>
Passed through Tennessee Department of Children's Services:			
Social Services Block Grant	93.667	GG-05-11300-00	<u>168,220</u>
Passed through Tennessee Department of Health:			
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	GG-05-11099-00	<u>476,355</u>
Health Center Grants for Homeless Populations	93.224	H80CS00023-04-00	<u>848,340</u>
Centers for Disease Control and Prevention: Injury Prevention and Control Research and State and Community Based Programs	93.136	GG 05 11099-00	<u>19,211</u>
Centers for Disease Control and Prevention: Childhood Lead Poisoning Prevention and Surveillance of Blood Levels in Children	93.197	GG-05-11099-00	<u>12,554</u>
Immunization Grants	93.268	GG-05-11099-00	<u>232,800</u>
Centers for Disease Control and Prevention: Investigations and Technical Assistance	93.283	GG-05-11010-00 GG-05-11099-00 GG-05-11591-00	<u>2,465,695</u>
Runaway Youth Shelter	93.623	04CY0740/02	<u>100,000</u>
(continued)			

HAMILTON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

Year ended June 30, 2005

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Expenditures
Centers for Disease Control: Investigations and HIV Care Formula Grants	93.917	GG-04-10963-00	\$ 130,935
HIV Prevention Activities: Health Department Based	93.940	Z-04-019749-01	297,784
Pregnancy Prevention	93.959	GG-05-11099-00	40,100
Preventative Health Services: Sexually Transmitted Diseases Control Grants	93.977	GG-05-11099-00	251,316
Preventative Health and Health Services Block Grant	93.991	GG-05-11099-00	118,700
Maternal and Child Health Services Block Grant to the States	93.994	GG-05-11099-00 GPI-2	572,455
Passed through Tennessee Department of Human Services: Child Support Enforcement	93.563	GG-05-11142-00	137,294
Child Support Enforcement	93.563	GG-05-11299-00	243,139
Social Services Block Grant	93.667	Z-05-020314	351,762
Total U.S. Department of Health and Human Services			<u>6,483,660</u>
U.S. DEPARTMENT OF HOMELAND SECURITY			
Passed through Tennessee Emergency Management Agency: Emergency Management Performance Grants	97.036	Z-05-025369-00 Z-05-024728-00	173,092
Total U.S. Department of Homeland Security			<u>173,092</u>
Total Expenditures of Federal Awards - Primary Government			<u>13,186,459</u>
Component Units:			
U.S. DEPARTMENT OF AGRICULTURE			
Passed through Tennessee Department of Agriculture: Food Donation (Noncash - Food Commodities)	10.565	None	1,027,983
Passed through Tennessee Department of Education: School Breakfast Program	10.553	None	1,909,327
National School Lunch Program	10.555	None	5,941,421
Total U. S. Department of Agriculture			<u>8,878,731</u>
NATIONAL SCIENCE FOUNDATION			
Education and Human Resources	47.076	ESR-0085113	1,005,511

(continued)

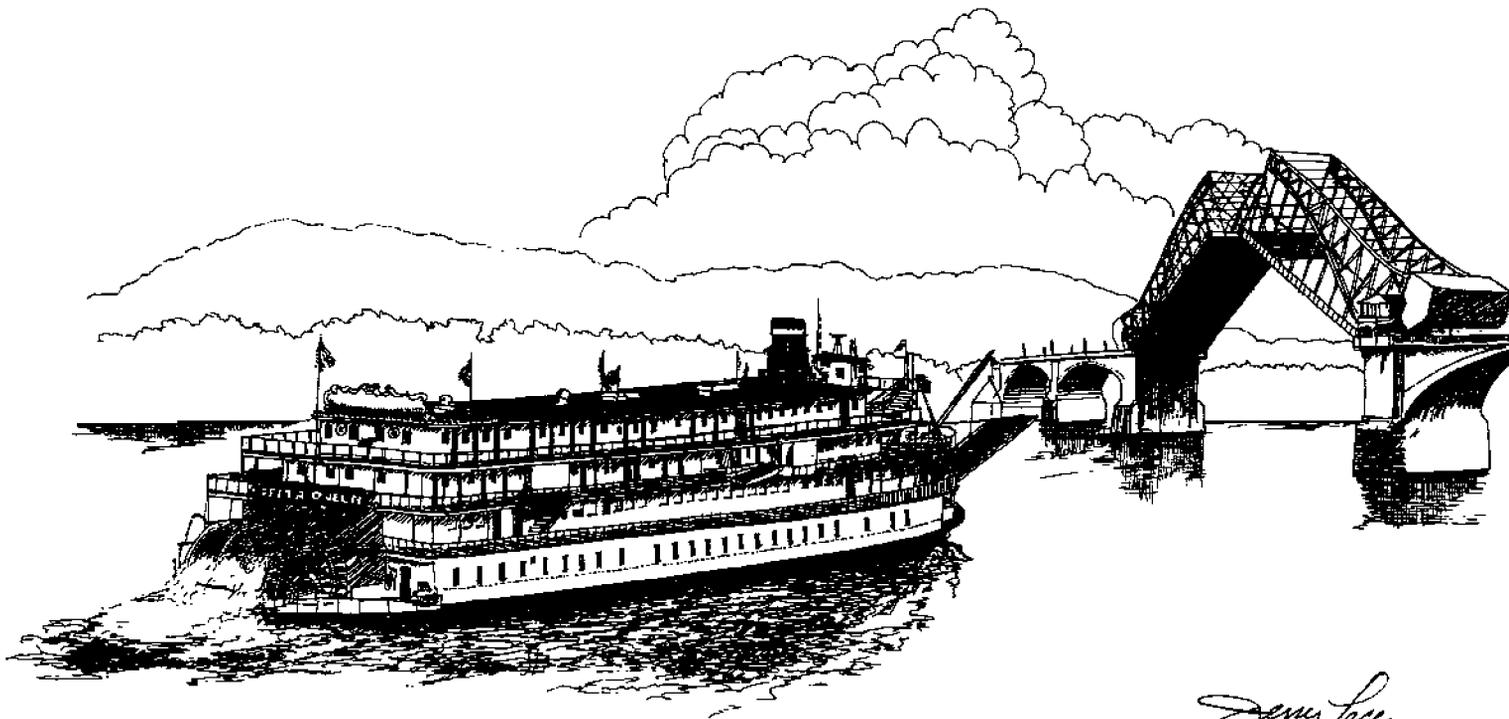
HAMILTON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

Year ended June 30, 2005

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Expenditures
U.S. DEPARTMENT OF EDUCATION			
Passed through Tennessee Department of Education:			
Special Education: Grants to States	84.027	None	<u>\$ 7,873,718</u>
Vocational Education: Basic Grants to States	84.048	None	<u>927,797</u>
Safe and Drug-Free Schools and Communities: National Programs	84.184	None	<u>49,933</u>
Safe and Drug-Free Schools and Communities: State Grants	84.186	None	<u>316,802</u>
Education for Homeless Children and Youth	84.196	None	<u>97,231</u>
Twenty-First Century Community Learning Centers	84.287	None	<u>613,877</u>
State Grants for Innovative Programs	84.298	None	<u>901,218</u>
Education Technology State Grants	84.318	None	<u>545,145</u>
Comprehensive School Reform Demonstration	84.332	None	<u>953,526</u>
Reading Excellence Act	84.338	None	<u>228,051</u>
Reading First State Grants	84.357	None	<u>1,400,459</u>
English Language Acquisitions Grants	84.365	None	<u>142,088</u>
Improving Teacher Quality State Grants	84.367	None	<u>2,247,614</u>
Title I Grants to Local Educational Agencies	84.010	None	<u>11,977,813</u>
Advanced Placement Program	84.330	None	<u>11,359</u>
Magnet Schools Assistance	84.165	None	<u>1,947,383</u>
Fund for the Improvement of Education	84.215	None	<u>615,695</u>
Total U.S. Department of Education			<u>30,849,709</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Passed through Tennessee Department of Education:			
HIV Prevention	93.938	GG-05-11479-00	<u>6,599</u>
Total U.S. Department of Health and Human Services			<u>6,599</u>
Total Expenditures of Federal Awards - Component Units			<u>40,740,550</u>
Total Expenditures of Federal Awards - Reporting Entity			<u>53,927,009</u>

(continued)



Jerry Luce
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HAMILTON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

Year ended June 30, 2005

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Expenditures
STATE GRANTS			
Early Childhood Grant	N/A	Z-05-022130-00	\$ 304,022
Family Resource Center	N/A	Z-05-021389-00	95,561
Mathematics Consultant	N/A	N/A	30,808
One Room Drop-In School	N/A	GG-05-11307-00	52,554
Safe Schools	N/A	RFS# 331.094-426	201,773
Tennessee Dept of Environment & Conservation-Recycling Rebate	N/A	Z-04-018155-00	85,194
Tennessee Dept of Environment & Conservation-Waste Tire	N/A	Z-03-011-350-00	266,878
Tennessee Board of Probation and Parole-Community Corrections	N/A	Z-05-020612	244,084
Tennessee Department of Transportation-Litter	N/A	Z-05-021502	55,755
Tennessee Department of Transportation-Litter	N/A	Z-05-021502	41,240
Tennessee Department of Transportation-Litter	N/A	Z-05-021502	110,698
Tennessee Department of Transportation-University Greenway	N/A	STP-EN-3300	405,986
Tennessee Department of Health	N/A	GG-05-11726-00	42,587
Tennessee Department of Health - Restaurant Inspections	N/A	GU-05-03233-00	511,755
Tennessee Dept of Economic & Community Development - Regis Corp	N/A	GG-05-11528-00	186,667
Tennessee Dept of Economic & Community Development - US Xpress	N/A	GG-05-11596-00	347,789
Tennessee Commission on Children & Youth	N/A	Z-05-020382-00	9,000
Total Expenditures of State Awards			<u>2,992,351</u>
TOTAL EXPENDITURES OF FEDERAL AND STATE AWARDS			<u><u>\$ 56,919,360</u></u>

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

**HAMILTON COUNTY, TENNESSEE
JUNE 30, 2005**

NOTE A. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal and state awards includes the federal and state grant activity of the County and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations." Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the general-purpose financial statements.

NOTE B. SUBRECIPIENTS

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Amount Provided To Subrecipients</u>
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	\$ 54,816
Title V – Delinquency Prevention Program	16.548	18,513
Title I Grants to Local Educational Agencies	84.010	44,873
Title IV - Safe and Drug-Free Schools and Communities	84.186	215,880
Title V - Innovative Education Program Strategies	84.298	11,343
Title II - Part D Technology	84.318	26,888
Reading First	84.357	53,674
Title II - Part A	84.367	7,021
Runaway Youth Shelter	93.623	1,116,200
Social Services Block Grant	93.667	455,103
Governor's Prevention Initiative	93.994	45,049

Report of Independent Certified Public Accountants on Compliance and on Internal
Control Over Financial Reporting Based on an Audit of Financial Statements
Performed in Accordance with Government Auditing Standards

To the Honorable Mayor and the
Board of Commissioners
Hamilton County, Tennessee

We have audited the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Hamilton County, Tennessee, as of and for the year ended June 30, 2005, and have issued our report thereon dated November 22, 2005. We did not audit the financial statements of Hamilton County "911" Emergency Communications District. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion on those financial statements, insofar as it relates to the amounts included for the Hamilton County "911" Emergency Communications District, was based solely on the work of other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatements, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, 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 and the report of the other auditors disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

However, we noted certain immaterial instances of noncompliance that we have reported to management of Hamilton County, Tennessee in a separate letter dated November 22, 2005.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the 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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weakness. 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 caused by error or fraud 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. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that we have reported to management of Hamilton County, Tennessee in a separate letter dated November 22, 2005.

This report is intended solely for the information and use of the Board of Commissioners, the management of Hamilton County, Tennessee, federal and state awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Chattanooga, Tennessee
November 22, 2005

Report of Independent Certified Public Accountants on Compliance
With Requirements Applicable to Each Major Federal Program and Internal
Control Over Compliance in Accordance with OMB Circular A-133

To the Honorable Mayor and the
Board of Commissioners
Hamilton County, Tennessee

Compliance

We have audited the compliance of Hamilton County, Tennessee, 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, 2005. The 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 the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in 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 the 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 the County's compliance with those requirements.

In our opinion, Hamilton County, Tennessee 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, 2005.

Internal Control Over Compliance

The management of Hamilton County, Tennessee, 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 the 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 reportable 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 caused by error or fraud 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 and the report of other auditors did not disclose any matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of the Board of Commissioners, the management of Hamilton County, Tennessee, federal and state awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Chattanooga, Tennessee
November 22, 2005

HAMILTON COUNTY, TENNESSEE

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2005**

SECTION 1 – SUMMARY OF AUDITOR’S RESULTS

Financial Statements

Type of auditor’s report issued: Unqualified

Internal control over financial reporting:

- Material weaknesses identified? ___yes Xno
- Reportable conditions identified that are not considered to be material weaknesses? ___yes Xnone reported
- Noncompliance material to financial statements noted? ___yes Xno

Federal Awards

Internal control over major programs:

- Material weaknesses identified? ___yes Xno
- Reportable conditions identified that are not considered to be material weaknesses? ___yes Xno

Type of auditor’s report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? ___yes Xno

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
10.553	U.S. Department of Agriculture:
	School Breakfast Program
10.555	National School Lunch Program
20.205	U.S. Department of Transportation:
	Highway Planning and Construction
84.010	U.S. Department of Education:
84.027	Title I Grants to Local Educational Agencies
84.165	Special Education: Grants to States
84.367	Magnet Schools Assistance Program
	Improving Teacher Quality State Grants

Identification of major programs: (Continued)

CFDA Number

Name of Federal Program or Cluster

93.283

U.S. Department of Health and Human Services:
Centers for Disease Control and Prevention

Dollar threshold used to distinguish between type A
and type B programs:

\$1,617,811

Auditee qualified as low-risk auditee?

X yes _____no

SECTION II – FINANCIAL STATEMENT FINDINGS

None reported

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None reported

HAMILTON COUNTY, TENNESSEE

**SCHEDULE OF PRIOR AUDIT FINDINGS
Year Ended June 30, 2005**

None



**HAMILTON COUNTY
FINANCE DIVISION**

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