



**METROPOLITAN GOVERNMENT OF NASHVILLE
AND DAVIDSON COUNTY, TENNESSEE**

Schedules of Expenditures of Federal and State Awards
and Reports as Required by the Single Audit Act Amendments of 1996
and Office of Management and Budget Circular A-133

Year ended June 30, 2008

**METROPOLITAN GOVERNMENT OF NASHVILLE
AND DAVIDSON COUNTY, TENNESSEE**

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**Report on Internal Control Over Financial Reporting and on Compliance
and Other Matters Based on an Audit of Financial Statements Performed in
Accordance with *Government Auditing Standards***

The Honorable Mayor and Members of Council
The Metropolitan Government of Nashville and Davidson County, Tennessee:

We have audited the financial statements of the governmental activities, the business type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Metropolitan Government of Nashville and Davidson County, Tennessee (the Government) as of and for the year ended June 30, 2008, which collectively comprise the Government's basic financial statements, and have issued our report thereon dated October 31, 2008. We also have audited the financial statements of each of the Government's nonmajor governmental, nonmajor enterprise, internal service, and fiduciary funds, as well as the financial statements of the Sports Authority Fund as of and for the year ended June 30, 2008. Our report referred to the adoption of GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, effective July 1, 2007. Our report was also modified to include a reference to 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. Other auditors audited the financial statements of the following discretely presented component units: the Nashville District Management Corporation, the Gulch Business Improvement District, Inc., the Metropolitan Development and Housing Agency, the Electric Power Board, the Metropolitan Transit Authority, the Metropolitan Nashville Airport Authority, and the Emergency Communications District, as described in our report on the Government's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control over Financial Reporting

In planning and performing our audit, we considered the Government's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Government's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Government's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider to be significant deficiencies.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies,



that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control over financial reporting. We consider the deficiencies described in the body of the report as items 08-01 and 08-02 to be significant deficiencies in internal control over financial reporting.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control. Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies or material weaknesses. However, we believe that none of the significant deficiencies described above is a material weakness.

The Government's response to the findings identified in our audit is provided below. We did not audit the Government's response and, accordingly, we express no opinion on it.

Significant Deficiencies:

GENERAL GOVERNMENT

Finding 08-01: Audit Adjustments to Accrued Liabilities, Account Receivables and Revenue Recognition

During our audit procedures over accrued liabilities, we identified various unrecorded liabilities which, in the aggregate, were considered material to the respective reporting units. The identified amounts were for expenditures incurred prior to June 30, 2008 and invoiced during fiscal year 2009:

Reporting Unit	Total
GSD Capital Plan	\$ 917,000
Stormwater	157,000

During our audit procedures over accounts receivable, we identified a significant fluctuation in the accounts receivable balance of the Health Services Fund when compared with the balance of fiscal year 2007. Management determined that the receivable and related revenue for the Ryan White Aids grant was overstated by approximately \$558,000 and was subsequently corrected by the Government. This overstatement of revenue also led to federal funds being requested for reimbursement prior to actual expenditures being incurred.

During our audit procedures, we also identified approximately \$1,403,000 of accrued liabilities in the Employees' Medical Benefit reporting unit that were not recorded properly in fiscal year 2008. This overstatement of this liability was subsequently corrected by the Government.

We recommend that management implement more stringent review procedures to identify possible discrepancies in accrued liabilities, accounts receivable, revenue, and other transactions occurring near fiscal year-end. We further recommend that management obtain explanations for significant account variances identified during the year-end closing process and resolve any unusual variances timely.

Management's Response

We concur. We will continue to implement procedures to improve communication and coordination with regard to year end accruals that are generated at the department level during the 2008-2009 fiscal year. Additionally, we will continue to enhance the central monitoring of post-closing transactions in order to better detect fiscal year 2008-2009 activity that is processed by departments after June 30, 2009 is closed.



METROPOLITAN NASHVILLE PUBLIC SCHOOLS

Finding 08-02: Audit Adjustments to Accrued Liabilities

During our audit procedures over accrued liabilities, we identified various unrecorded liabilities which, in the aggregate, were considered material to the respective reporting units. The identified amounts were for expenditures incurred prior to June 30, 2008 and invoiced during fiscal year 2009:

<u>Reporting Unit</u>		<u>Total</u>
Education Flexible Spending Plan	\$	122,000
Schools Professional Employees' Insurance		440,000

We recommend that management implement more stringent review procedures to identify possible unrecorded accrued liabilities and other transactions occurring near fiscal year-end. We further recommend that management obtain explanations for significant account variances identified during the year-end closing process and resolve any unusual variances timely.

Management's Response

We concur. We will continue to implement procedures to improve communication and coordination with regard to year end accruals that are generated at the department level during the 2008-2009 fiscal year. Additionally, we will continue to enhance the central monitoring of post-closing transactions in order to better detect fiscal year 2008-2009 activity that is processed by departments after June 30, 2009 is closed.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Government's financial statements are free of material misstatement, 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 disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to management of the Government in a separate letter dated October 31, 2008.

This report is intended solely for the information and use of the audit committee, management, and others within the organization and is not intended to be and should not be used by anyone other than these specified parties.

KPMG LLP

October 31, 2008



KPMG LLP
401 Commerce Street, Suite 1000
Nashville, TN 37219-2422

**Report on Compliance With Requirements Applicable to Each Major Program
and on Internal Control Over Compliance in Accordance with OMB Circular A-133 and
on the Schedules of Expenditures of Federal and State Awards**

The Honorable Mayor and Members of Council
The Metropolitan Government of Nashville and Davidson County, Tennessee:

Compliance

We have audited the compliance of the Metropolitan Government of Nashville and Davidson County, Tennessee (the Government) 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, 2008. The Government'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 Government's management. Our responsibility is to express an opinion on the Government's compliance based on our audit.

The Government's basic financial statements include the operations of the following Component Units: the Nashville District Management Corporation, the Gulch Business Improvement District, Inc., the Metropolitan Development and Housing Agency, the Electric Power Board, the Metropolitan Transit Authority, the Metropolitan Nashville Airport Authority, and the Emergency Communications District, which expended \$130,285,459 in federal awards which are not included in the Schedule of Expenditures of Federal Awards during the year ended June 30, 2008. Our audit, described below, did not include the operations of the following Component Units: the Nashville District Management Corporation, the Gulch Business Improvement District, Inc., the Metropolitan Development and Housing Agency, the Electric Power Board, the Metropolitan Transit Authority, the Metropolitan Nashville Airport Authority, and the Emergency Communications District, because the component units engaged other auditors to perform an audit in accordance with OMB Circular A-133.

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 Government'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 of the Government's compliance with those requirements.

In our opinion, the Government 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, 2008. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements, which are



required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as Findings 08-03 through 08-06.

Internal Control Over Compliance

The management of the Government is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the Government'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, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Government's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in the entity's internal control that might be significant deficiencies or material weaknesses as defined below. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

A control deficiency in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as Findings 08-03 through 08-06 to be significant deficiencies.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control. Our consideration of internal control was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not consider any of the deficiencies described in the accompanying schedule of findings and questioned costs to be material weaknesses.

Schedule of Expenditures of Federal and State Awards

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Government as of and for the year ended June 30, 2008, which collectively comprise the Government's basic financial statements, and have issued our report thereon dated October 31, 2008, which refers to the reports of other auditors on the financial statements of the Nashville District Management Corporation, the Gulch Business Improvement District, Inc., the Metropolitan Development and Housing Agency, the Electric Power Board, the Metropolitan Transit Authority, the Metropolitan Nashville Airport Authority, and the Emergency Communications District, and to the adoption of Governmental Accounting Standards Board Statement No. 45. We have also audited the financial statements of each of the Government's nonmajor governmental, nonmajor enterprise, internal service and fiduciary funds, as well as the financial statements of the Sports Authority Fund as of and for the year ended June 30, 2008, and have issued our report thereon dated October 31, 2008. Our audit was performed



for the purpose of forming opinions on the financial statements that collectively comprise the Government's basic financial statements. The accompanying Schedules of Expenditures of Federal and State Awards are presented for purposes of additional analysis as required by OMB Circular A-133 and the State of Tennessee, and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

This report is intended solely for the information and use of the audit committee, management, and others within the organization, and 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.

KPMG LLP

January 30, 2009

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

Schedule of Expenditures of Federal Awards

For the year ended June 30, 2008

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2007	Federal Receipts	Receipts or Adjustments: Transfers (T) Other (O)	Expenditures/ Distributions	Payments or Adjustments: Grantor (G) Transfers (T) Other (O)	(Accrued) Deferred Grant Revenue June 30, 2008
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE:										
Passed Through Tennessee Education:										
Learn and Serve America	94.004	Z-03-013789-00	07-01-02 to 06-30-03	\$ 30,150	\$ (2,176)	—	2,176 O	—	—	—
Early Childhood Grant	94.004	07-01	07-01-06 to 06-30-07	650,000	(187,221)	187,221	—	—	—	—
Early Childhood Grant	94.004	08-01	07-01-07 to 06-30-08	650,000	—	650,000	—	650,000	—	—
Total Program	94.004				(189,397)	837,221	2,176	650,000	—	—
Total Corporation for National and Community Service					(189,397)	837,221	2,176	650,000	—	—
ELECTION ASSISTANCE COMMISSION:										
Passed Through Tennessee Department of State:										
Help America Vote	90.401	N/A	10-01-07 to 05-01-08	1,773	—	1,773	—	1,773	—	—
Total Program	90.401				—	1,773	—	1,773	—	—
Total Election Assistance Commission					—	1,773	—	1,773	—	—
ENVIRONMENTAL PROTECTION AGENCY:										
Direct Program:										
Air Pollution Control Program	66.001	A-004081-06-0	10-01-06 to 09-30-07	670,056	(114,396)	114,396	—	—	—	—
Air Pollution Control Program	66.001	A-004081-08-1	10-01-07 to 09-30-09	401,136	—	254,278	—	283,309	—	(29,031)
Total Program	66.001				(114,396)	368,674	—	283,309	—	(29,031)
Direct Program:										
Asthma and Indoor Air Quality Education and Outreach	66.034	XA-96439805	10-01-05 to 09-30-08	15,000	—	6,704	—	6,704	—	—
Section 103 Ambient Air Monitoring Network Installation	66.034	PM-96437905-3	10-01-05 to 04-30-08	345,350	(41,235)	168,456	—	138,186	—	(10,965)
Total Program	66.034				(41,235)	175,160	—	144,890	—	(10,965)
Total Environmental Protection Agency					(155,631)	543,834	—	428,199	—	(39,996)
INSTITUTE OF MUSEUM AND LIBRARY SERVICES:										
Direct Program:										
IMLS Museum Assessment	45.302	IM-01-05-0024-05	05-01-05 to 04-30-07	2,325	475	—	—	—	475 O	—
Total Program	45.302				475	—	—	—	475	—
Passed Through Tennessee State Library and Archive:										
Library Services- Materials for the Disadvantaged	45.310	GG-08-22895-00	07-01-07 to 06-30-08	5,000	—	5,000	—	5,000	—	—
LSTA Technology 08 - Library	45.310	Z-08-212233-00	03-01-08 to 08-31-08	5,233	—	5,233	—	5,233	—	—
Total Program	45.310				—	10,233	—	10,233	—	—
Total Institute of Museum and Library Services					475	10,233	—	10,233	475	—
NATIONAL ENDOWMENT FOR THE ARTS:										
Passed Through Tennessee Arts Commission:										
Major Institute Grant	45.025	Z-07-034985.00	07-01-06 to 06-30-07	47,000	(28,200)	28,200	—	—	—	—
Total Program	45.025				(28,200)	28,200	—	—	—	—
Total National Endowment for the Arts					(28,200)	28,200	—	—	—	—
NATIONAL SCIENCE FOUNDATION:										
Passed Through Tennessee Education:										
IT Academy at Stratford	47.076	N/A	07-01-05 to 09-30-06	40,000	4,176	—	—	—	4,176 O	—
Total Program	47.076				4,176	—	—	—	4,176	—
Total National Science Foundation					4,176	—	—	—	4,176	—

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

Schedule of Expenditures of Federal Awards

For the year ended June 30, 2008

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2007	Federal Receipts	Receipts or Adjustments: Transfers (T) Other (O)	Expenditures/ Distributions	Payments or Adjustments: Grantor (G) Transfers (T) Other (O)	(Accrued) Deferred Grant Revenue June 30, 2008
U.S. DEPARTMENT OF AGRICULTURE:										
Child Nutrition Cluster:										
Passed Through Tennessee Education:										
National School Breakfast Program - Metro Public Schools	10.553	N/A	07-01-06 to 06-30-07	\$ N/A	\$ (447,575)	447,575	—	—	—	—
National School Breakfast Program - Metro Public Schools	10.553	N/A	07-01-07 to 06-30-08	N/A	—	4,280,193	—	4,784,798	—	(504,605)
Total Program	10.553				(447,575)	4,727,768	—	4,784,798	—	(504,605)
Passed Through Tennessee Education:										
National School Lunch Program - Lunch, Metro Public Schools	10.555	N/A	07-01-06 to 06-30-07	N/A	(1,421,211)	1,421,211	—	—	—	—
National School Lunch Program - Lunch, Metro Public Schools	10.555	N/A	07-01-07 to 06-30-08	N/A	—	13,973,781	—	15,554,085	—	(1,580,304)
National School Lunch Program - Snacks, Metro Public Schools	10.555	N/A	07-01-06 to 06-30-07	N/A	(6,497)	6,497	—	—	—	—
National School Lunch Program - Snacks, Metro Public Schools	10.555	N/A	07-01-07 to 06-30-08	N/A	—	60,952	—	64,688	—	(3,736)
Total Program	10.555				(1,427,708)	15,462,441	—	15,618,773	—	(1,584,040)
Passed Through Tennessee Human Services:										
Summer Food Service Program	10.559	30-014-07	05-01-07 to 09-30-07	476,876	(207,614)	393,106	64,401 O	249,893	—	—
Summer Food Service Program	10.559	30-014-07	05-01-08 to 09-30-08	581,749	—	214,750	—	336,433	—	(121,683)
Total Program	10.559				(207,614)	607,856	64,401	586,326	—	(121,683)
Total Child Nutrition Cluster					(2,082,897)	20,798,065	64,401	20,989,897	—	(2,210,328)
Passed Through Tennessee Education:										
National School Lunch and Breakfast Program - Food Distribution - Metro Public Schools	10.550	N/A	07-01-06 to 06-30-07	N/A	196,023	—	—	196,023	—	—
Food Distribution - Metro Public Schools	10.550	N/A	07-01-07 to 06-30-08	N/A	—	1,427,306	—	1,173,180	—	254,126
Total Program	10.550				196,023	1,427,306	—	1,369,203	—	254,126
Passed Through Tennessee Health:										
Special Supplemental Food Program for Women, Infants, and Children	10.557	GG-07-12941-00	10-01-06 to 09-30-07	1,755,200	(270,823)	789,660	—	518,837	—	—
Special Supplemental Food Program for Women, Infants, and Children	10.557	GG-08-22502-00	10-01-07 to 09-30-08	2,191,400	—	1,252,788	—	1,441,783	—	(188,995)
Total Program	10.557				(270,823)	2,042,448	—	1,960,620	—	(188,995)
Passed Through Tennessee Human Services:										
Adult Care Food Program - Knowles Home	10.558	03-47-40036-00-5	10-01-06 to 09-30-07	50,000	(4,204)	16,753	—	12,536	13 O	—
Adult Care Food Program - Knowles Home	10.558	03-04-40036-00-5	10-01-07 to 09-30-08	50,000	—	26,564	—	33,527	—	(6,963)
Child Adult Care Food Program - Metro Action Commission	10.558	03-47-56030-00-7	10-01-06 to 09-30-07	667,392	(115,583)	115,583	—	—	—	—
Child Adult Care Food Program - Metro Action Commission	10.558	03-47-56030-00-7	10-01-07 to 09-30-08	900,137	—	763,821	—	876,490	—	(112,669)
Total Program	10.558				(119,787)	922,721	—	922,553	13	(119,632)
Direct Program:										
Commodity Supplemental Food Program - Food Distribution	10.565	N/A	10-01-84 to OPEN	N/A	335,838	887,351	—	797,905	—	425,284
Passed Through Tennessee Health:										
Commodity Supplemental Food Program - Administration	10.565	GG-07-12920-00	10-01-06 to 09-30-07	199,500	(48,009)	73,447	—	25,438	—	—
Commodity Supplemental Food Program - Administration	10.565	GG-08-22501-00	10-01-07 to 09-30-08	208,000	—	115,873	—	131,131	—	(15,258)
Total Program	10.565				287,829	1,076,671	—	954,474	—	410,026
Total U.S. Department of Agriculture					(1,989,655)	26,267,211	64,401	26,196,747	13	(1,854,803)
U.S. DEPARTMENT OF DEFENSE:										
Direct Program:										
Air Force R.O.T.C.	N/A	N/A	07-01-06 to 06-30-07	N/A	(11,890)	11,890	—	—	—	—
Air Force R.O.T.C.	N/A	N/A	07-01-07 to 06-30-08	N/A	—	182,560	—	195,861	—	(13,301)
Army R.O.T.C.	N/A	N/A	07-01-06 to 06-30-07	N/A	(6,693)	6,693	—	—	—	—
Army R.O.T.C.	N/A	N/A	07-01-07 to 06-30-08	N/A	—	129,244	—	144,962	—	(15,718)
Total Other Financial Assistance					(18,583)	330,387	—	340,823	—	(29,019)
Total U.S. Department of Defense					(18,583)	330,387	—	340,823	—	(29,019)

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

Schedule of Expenditures of Federal Awards

For the year ended June 30, 2008

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2007	Federal Receipts	Receipts or Adjustments: Transfers (T) Other (O)	Expenditures/ Distributions	Payments or Adjustments: Grantor (G) Transfers (T) Other (O)	(Accrued) Deferred Grant Revenue June 30, 2008
U.S. DEPARTMENT OF EDUCATION:										
Passed Through Tennessee Education:										
Adult Basic Education Program	84.002	Z-06-027765-00	07-01-05 to 06-30-06	\$ 604,795	\$ (4,399)	—	4,399 O	—	—	—
Adult Basic Education Program	84.002	Z-06-027765-00	07-01-06 to 06-30-07	596,634	(104,669)	106,953	—	—	2,284 O	—
Adult Basic Education Program	84.002	Z-08-020807-00	07-01-07 to 06-30-08	618,135	—	417,014	—	499,517	—	(82,503)
ElCivics Adult Education Program	84.002	07-01	07-01-06 to 06-30-07	50,000	(22,510)	22,516	—	—	6 O	—
ElCivics Adult Education Program	84.002	08-01	07-01-07 to 06-30-08	50,000	—	27,127	—	43,668	—	(16,541)
Total Program	84.002				(131,578)	573,610	4,399	543,185	2,290	(99,044)
Passed Through Tennessee Education:										
School Improvement	84.010	06-01	07-01-05 to 09-30-06	1,025,000	(735)	—	735 O	—	—	—
School Improvement	84.010	07-01	07-01-06 to 09-30-07	1,840,930	(188,271)	2,029,200	—	1,840,929	—	—
School Improvement	84.010	08-01	07-01-07 to 09-30-08	1,840,930	—	22,875	—	221,298	—	(198,423)
Title I Non-Enhanced Option	84.010	05-01	07-01-05 to 09-30-06	19,528,228	735	—	—	—	735 O	—
Title I Non-Enhanced Option	84.010	07-01	07-01-06 to 09-30-07	19,766,764	(1,264,113)	10,448,212	13,143 O	9,197,242	—	—
Title I Non-Enhanced Option	84.010	08-01	07-01-07 to 09-30-08	22,144,545	—	12,095,272	—	14,484,395	—	(2,389,123)
Title I Non-Enhanced Option	84.010	06-21	07-01-06 to 09-30-07	2,868,911	(2,868,911)	2,868,911	—	—	—	—
Title I NDS FH	84.010	08-01	01-03-08 to 06-30-09	N/A	—	—	—	6,459	—	(6,459)
Total Program	84.010				(4,321,295)	27,464,470	13,878	25,750,323	735	(2,594,005)
Special Education Cluster										
Passed Through Tennessee Education:										
Education of the Handicapped - Excess Cost Funds	84.027	N/A	07-01-06 to 06-30-07	N/A	(450,000)	496,632	—	—	46,632 O	—
Education of the Handicapped - Excess Cost Funds	84.027	N/A	07-01-07 to 06-30-08	N/A	—	—	—	380,289	—	(380,289)
IDEA Part B 07-01	84.027	07-01	07-01-06 to 09-30-07	16,234,165	(2,581,655)	5,097,641	—	2,515,986	—	—
IDEA Part B 08-01	84.027	08-01	07-01-07 to 09-30-08	16,391,056	—	11,440,192	—	13,141,568	—	(1,701,376)
IDEA Pre-School 07-01	84.027	07-01	07-01-06 to 09-30-07	318,740	(57,639)	165,150	—	107,511	—	—
IDEA Pre-School 08-01	84.027	08-01	07-01-07 to 09-30-08	322,290	—	201,881	—	225,647	—	(23,766)
Special Education Reading Intervention	84.027	62-069-4743-00	07-01-03 to 06-30-06	25,000	(11,033)	—	—	—	—	(11,033)
Total Program	84.027				(3,100,327)	17,401,496	—	16,371,001	46,632	(2,116,464)
Total Special Education Cluster					(3,100,327)	17,401,496	—	16,371,001	46,632	(2,116,464)
Direct Program:										
Impact Aid	84.041	N/A	07-01-07 to 06-30-08	N/A	—	12,498	—	12,498	—	—
Total Program	84.041				—	12,498	—	12,498	—	—
Passed Through Tennessee Education:										
Program Improvement - Carl Perkins Federal Grant	84.048	06-01	07-01-05 to 06-30-07	1,648,613	—	21,903	—	21,903	—	—
Program Improvement - Carl Perkins Federal Grant	84.048	07-01	07-01-06 to 06-30-07	1,648,613	(568,044)	568,044	—	—	—	—
Program Improvement - Carl Perkins Federal Grant	84.048	08-01	07-01-07 to 06-30-08	1,665,678	—	1,023,218	—	1,654,965	10,713 O	(642,460)
Program Improvement - Carl Perkins Federal Grant	84.048	09-01	07-01-08 to 06-30-09	1,665,678	—	—	—	291	—	(291)
Carl Perkins Tech Prep	84.048	07-01	07-01-07 to 06-30-08	N/A	—	40,650	—	86,699	—	(46,049)
Mid Tenn Tech Prep	84.048	07-01	07-01-07 to 06-30-08	N/A	—	1,625	—	1,625	—	—
Total Program	84.048				(568,044)	1,655,440	—	1,765,483	10,713	(688,800)
Passed Through Tennessee Human Services:										
Vocational Rehabilitation - One Stop - NCAC	84.126	GG-07-12662-00	07-01-06 to 06-30-07	5,136	(206)	206	—	—	—	—
Total Program	84.126				(206)	206	—	—	—	—
Passed Through Tennessee Education:										
Title IV Drug Free Schools	84.186	07-01	07-01-06 to 09-30-07	404,555	(114,787)	182,358	—	67,571	—	—
Title IV Drug Free Schools	84.186	08-01	07-01-07 to 09-30-09	409,500	—	179,762	—	335,344	—	(155,582)
Total Program	84.186				(114,787)	362,120	—	402,915	—	(155,582)
Passed Through Tennessee Education:										
Homeless Children Education Program	84.196	07-01	08-01-06 to 06-30-07	118,400	(118,400)	118,400	—	—	—	—
Homeless Children Education Program	84.196	08-01	07-01-07 to 06-30-08	155,000	—	78,937	—	151,275	—	(72,338)
Total Program	84.196				(118,400)	197,337	—	151,275	—	(72,338)

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

Schedule of Expenditures of Federal Awards

For the year ended June 30, 2008

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2007	Federal Receipts	Receipts or Adjustments: Transfers (T) Other (O)	Expenditures/ Distributions	Payments or Adjustments: Grantor (G) Transfers (T) Other (O)	(Accrued) Deferred Grant Revenue June 30, 2008
Direct Program:										
Teaching American History	84.215	U215X040044	07-01-04 to 06-30-08	\$ 995,200	\$ (39,721)	288,420	—	314,837	—	(66,138)
Teaching American History 07-01	84.215	U215X040044	07-01-06 to 09-30-09	991,574	(28,927)	258,213	—	332,641	—	(103,355)
Carol M White PE Grant	84.215	Q215F060548	09-30-06 to 06-29-09	427,784	(76,708)	173,799	—	100,610	—	(3,519)
Smaller Learning Communities	84.215	2-100069-01	10-01-06 to 09-30-09	5,206,420	(143,759)	1,352,006	—	1,467,026	—	(258,779)
Total Program	84.215				(289,115)	2,072,438	—	2,215,114	—	(431,791)
Passed Through Tennessee Education:										
21st Century Community Learning Center	84.287	Z-05-021731-00	07-01-06 to 06-30-07	520,000	(141,970)	141,970	—	—	—	—
21st Century Community Learning Center	84.287	Z-05-021731-00	07-01-07 to 06-30-08	520,000	—	484,852	—	484,852	—	—
Total Program	84.287				(141,970)	626,822	—	484,852	—	—
Passed Through Tennessee Education:										
Title V Carryover	84.298	06-21	07-01-05 to 09-30-07	261,429	(557)	70,030	—	69,473	—	—
Title V Consolidated	84.298	07-01	07-01-06 to 09-30-07	130,296	(21,809)	130,296	—	108,487	—	—
Title V Consolidated	84.298	08-01	07-01-07 to 09-30-08	136,479	—	44,361	—	45,351	—	(990)
Title V Private Schools	84.298	06-01	07-01-05 to 09-30-06	251,429	(1,989)	—	1,989 O	—	—	—
Title V Public and Carryover	84.298	05-21, 06-01	07-01-05 to 09-30-07	388,148	123,150	—	—	121,131	2,019 O	—
Title V Supervision	84.298	06-01	07-01-05 to 09-30-06	N/A	(30)	—	30 O	—	—	—
Total Program	84.298				98,765	244,687	2,019	344,442	2,019	(990)
Passed Through Vanderbilt University:										
Early Childhood Mathematics	84.305	R305K050186	12-01-05 to 05-31-08	78,000	(27,318)	38,792	—	13,804	—	(2,330)
Total Program	84.305				(27,318)	38,792	—	13,804	—	(2,330)
Passed Through Tennessee Education:										
Title II Part D	84.318	06-21	07-01-06 to 09-30-07	370,621	(1,930)	288,783	—	286,853	—	—
Title II Part D	84.318	07-01	07-01-06 to 09-30-07	205,608	(52,432)	75,143	—	61,520	—	(38,809)
Total Program	84.318				(54,362)	363,926	—	348,373	—	(38,809)
Passed Through Tennessee Education:										
AP Incentive Grant	84.330	S330C060029	10-06-06 to 09-30-09	1,918,508	(64,970)	692,489	—	707,710	—	(80,191)
Total Program	84.330				(64,970)	692,489	—	707,710	—	(80,191)
Passed Through Tennessee Education:										
Comprehensive School Reform	84.332	07-01	07-01-06 to 12-31-07	455,800	(419,017)	447,010	—	27,993	—	—
Total Program	84.332				(419,017)	447,010	—	27,993	—	—
Passed Through Tennessee Education:										
Reading First	84.357	GG-04-11082-00	11-01-03 to 09-30-07	1,778,883	(420,113)	961,576	—	541,463	—	—
Reading First	84.357	GG-04-11082-00	11-01-03 to 09-30-07	2,042,326	(1,459,172)	2,042,326	20,672 O	603,826	—	—
Reading First	84.357	GG-04-11082-00	11-01-03 to 09-30-08	2,099,513	—	1,857,667	—	2,090,515	—	(232,848)
Total Program	84.357				(1,879,285)	4,861,569	20,672	3,235,804	—	(232,848)
Passed Through Tennessee Education:										
Title III Emergency Immigrant Education Program	84.365	07-01	07-01-06 to 09-30-07	1,361,538	(892,311)	1,361,538	—	469,227	—	—
Title III Emergency Immigrant Education Program	84.365	06-21	07-01-05 to 09-30-07	1,164,046	(219,562)	219,562	—	—	—	—
Title III Emergency Immigrant Education Program	84.365	08-01	07-01-07 to 09-30-08	1,037,037	—	796,971	—	909,486	—	(112,515)
Total Program	84.365				(1,111,873)	2,378,071	—	1,378,713	—	(112,515)
Passed Through Tennessee Education:										
Math and Science Partnership	84.366	GG-04-11019-00	04-01-04 to 03-31-07	810,000	53,364	(53,364)	—	—	—	—
Total Program	84.366				53,364	(53,364)	—	—	—	—
Passed Through Tennessee Education:										
Title II Class Size Reduction Part A	84.367	07-01	07-01-06 to 09-30-08	2,148,303	365,875	269,035	—	634,910	—	—
Title II Part A	84.367	07-01	07-01-06 to 09-30-07	4,032,518	(280,650)	1,262,398	—	981,748	—	—
Title II Part A	84.367	08-01		4,156,886	—	1,034,220	—	793,053	—	241,167
Total Program	84.367				85,225	2,565,653	—	2,409,711	—	241,167
Total U.S. Department of Education					(12,105,193)	61,905,270	40,968	56,163,196	62,389	(6,384,540)

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

Schedule of Expenditures of Federal Awards

For the year ended June 30, 2008

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2007	Federal Receipts	Receipts or Adjustments: Transfers (T) Other (O)	Expenditures/ Distributions	Payments or Adjustments: Grantor (G) Transfers (T) Other (O)	(Accrued) Deferred Grant Revenue June 30, 2008
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:										
Aging Cluster										
Passed Through Greater Nashville Regional Council:										
Title III Part B Transportation	93.044	2008-04-05-09	07-01-07 to 06-30-08	\$ 70,000	\$ —	58,333	—	70,000	—	(11,667)
Homemaker	93.044	2007-03	07-01-06 to 06-30-07	N/A	(20,266)	12,266	8,000	—	—	—
Homemaker	93.044	2008-03	07-01-07 to 06-30-08	75,000	—	50,450	—	66,623	—	(16,173)
Personal Care	93.044	2007-03	07-01-06 to 06-30-07	N/A	(5,891)	5,891	—	—	—	—
Personal Care	93.044	2008-03	07-01-07 to 06-30-08	50,000	—	25,607	—	33,917	—	(8,310)
Total Program	93.044				(26,157)	152,547	8,000	170,540	—	(36,150)
Passed Through Greater Nashville Regional Council:										
Options - Home Delivered Meals	93.045	2007-03	07-01-06 to 06-30-07	N/A	(57,496)	57,496	—	—	—	—
Options - Home Delivered Meals	93.045	2008-03	07-01-07 to 06-30-08	375,000	—	237,426	—	332,996	—	(95,570)
Title III Part C Nutrition Program	93.045	2006-04-05-09	07-01-06 to 06-30-07	436,000	(53,600)	53,600	—	—	—	—
Title III Part C Nutrition Program	93.045	2008-04-05-09	07-01-07 to 06-30-08	442,000	—	368,000	—	442,000	—	(74,000)
Total Program					(111,096)	716,522	—	774,996	—	(169,570)
Passed Through Greater Nashville Regional Council:										
Nutrition Services Incentive Program	93.053	2006-04-05-09	07-01-06 to 06-30-07	64,000	(4,000)	4,000	—	—	—	—
Nutrition Services Incentive Program	93.053	2008-04-05-09	07-01-07 to 06-30-08	64,000	—	53,000	—	64,000	—	(11,000)
Total Program	93.053				(4,000)	57,000	—	64,000	—	(11,000)
Total Aging Cluster					(141,253)	926,069	8,000	1,009,536	—	(216,720)
Child Care Cluster										
Passed Through Tennessee Human Services:										
Before and After Care - Metro Action Commission	93.575	N/A	07-01-07 to 06-30-08	N/A	—	253,155	—	264,247	—	(11,092)
Vocational Education - CDC Pearl-Cohn	93.575	N/A	07-01-01 to 06-30-08	126,786	(14,437)	32,042	—	30,854	—	(13,249)
Total Program	93.575				(14,437)	285,197	—	295,101	—	(24,341)
Total Child Care Cluster					(14,437)	285,197	—	295,101	—	(24,341)
Passed Through Tennessee Health:										
TB Outreach and Control	93.116	GG-07-12797-00	07-01-06 to 06-30-07	1,398,900	(216,608)	216,608	—	—	—	—
TB Outreach and Control	93.116	GG-08-21920-00	07-01-07 to 06-30-08	1,398,900	—	1,224,047	—	1,355,172	—	(131,125)
Total Program	93.116				(216,608)	1,440,655	—	1,355,172	—	(131,125)
Passed Through Tennessee Health:										
Rape Prevention Education	93.136	GG-07-21127-00	07-01-06 to 06-30-07	20,000	(3,569)	3,569	—	—	—	—
Rape Prevention Education	93.136	GG-08-21918-00	07-01-07 to 06-30-08	20,000	—	18,901	—	20,000	—	(1,099)
Total Program	93.136				(3,569)	22,470	—	20,000	—	(1,099)
Passed Through Tennessee Health:										
Family Planning	93.217	GU-08-21721-00	07-01-07 to 06-30-08		—	390,100	—	390,100	—	—
Total Program					—	390,100	—	390,100	—	—
Direct Program:										
Health Care for the Homeless of Nashville	93.224	H80-CS-00021-06	11-01-06 to 10-31-07	807,543	(266,978)	534,416	—	267,438	—	—
Health Care for the Homeless of Nashville	93.224	H80-CS-00021-07	11-01-07 to 10-31-08	836,243	—	454,376	—	604,376	—	(150,000)
Total Program	93.224				(266,978)	988,792	—	871,814	—	(150,000)
Passed Through Tennessee Health:										
Immunization Services for Children	93.268	GG-07-20404-00	01-01-07 to 12-31-07	401,900	(80,373)	239,294	—	158,921	—	—
Immunization Services for Children	93.268	GG-08-23520-00	01-01-08 to 12-31-08	471,900	—	174,203	—	199,794	—	(25,591)
Total Program	93.268				(80,373)	413,497	—	358,715	—	(25,591)
Direct Program:										
Lifestyle Center - General Hospital	93.283	5 U10 MN000001-01	07-01-06 to 06-30-07	1,000,000	(135,250)	135,250	—	—	—	—
Lifestyle Center - General Hospital	93.283	5 U10 MN000001-02	07-01-07 to 06-30-08	1,000,000	—	786,394	—	843,259	—	(56,865)
Passed Through Tennessee Health:										
Tobacco Prevention	93.283	GG-07-12407-00	07-01-06 to 06-30-07	84,300	(13,050)	13,050	—	—	—	—
Tobacco Prevention	93.283	GG-08-22553-00	07-01-07 to 06-30-08	84,300	—	75,416	—	83,913	—	(8,497)
Environmental Health Specialist Network	93.283	GG-07-03479-01	01-01-07 to 12-31-07	79,900	(5,478)	57,605	—	52,127	—	—

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

Schedule of Expenditures of Federal Awards

For the year ended June 30, 2008

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2007	Federal Receipts	Receipts or Adjustments: Transfers (T) Other (O)	Expenditures/ Distributions	Payments or Adjustments: Grantor (G) Transfers (T) Other (O)	(Accrued) Deferred Grant Revenue June 30, 2008
Environmental Health Specialist Network	93.283	GG-08-23217-00	01-01-08 to 12-31-08	\$ 74,900	\$ —	25,585	—	29,692	—	(4,107)
Bioterrorism	93.283	343.60-317-07	09-01-06 to 08-31-07	847,500	(125,097)	258,550	—	133,453	—	—
Bioterrorism	93.283	GG-08-22921-01	09-01-07 to 08-31-08	877,500	—	415,272	—	569,934	—	(154,662)
Preparedness for Pandemic Influenza	93.283	GG-08-22921-00	03-01-07 to 08-31-08	55,000	—	46,587	—	46,587	—	—
Tobacco Endowment Prevention & Cessation Grant	93.283	GG-08-23740-00	07-01-07 to 06-30-08	15,789	—	15,789	—	15,789	—	—
Total Program	93.283				(278,875)	1,829,498	—	1,774,754	—	(224,131)
Passed Through Tennessee Health:										
Breast and Cervical Cancer	93.399	GG-07-12806-01	07-01-06 to 06-30-07	55,000	(5,988)	5,988	—	—	—	—
Breast and Cervical Cancer	93.399	GG-08-21740-01	07-01-07 to 06-30-08	94,200	—	51,925	—	90,881	—	(38,956)
Total Program	93.399				(5,988)	57,913	—	90,881	—	(38,956)
Passed Through Tennessee Education:										
Families First Program - Metro Public Schools	93.558	Z-05-022304-00	07-01-06 to 06-30-07	217,354	(36,377)	36,377	—	—	—	—
Passed Through Tennessee Labor:										
Families First Program - NCAC	93.558	GG-05-11163-00	07-01-06 to 06-30-07	449,900	(61,800)	61,800	—	—	—	—
Total Program	93.558				(98,177)	98,177	—	—	—	—
Passed Through Tennessee Human Services:										
Child Support Enforcement, Title IV-D - Juvenile Court	93.563	GG-07-12669-00	07-01-06 to 06-30-07	908,079	(145,989)	145,989	—	—	—	—
Child Support Enforcement, Title IV-D - Juvenile Court	93.563	GG-08-22396-00	07-01-07 to 06-30-08	951,189	—	700,154	—	756,250	—	(56,096)
Total Program	93.563				(145,989)	846,143	—	756,250	—	(56,096)
Passed Through Tennessee Human Services:										
Refugee Assistance Program	93.566	GG-07-12646-00	07-01-06 to 06-30-07	315,000	(61,413)	61,413	—	—	—	—
Refugee Assistance Program	93.566	GG-07-12525-00	07-01-06 to 06-30-07	50,000	(50,000)	50,000	—	—	—	—
Refugee Assistance Program	93.566	GG-07-12525-00	07-01-07 to 06-30-08	59,375	—	59,375	—	59,375	—	—
Passed Through Catholic Charities:										
English as Second Language	93.566	07-01	07-01-06 to 06-30-07	72,000	(18,223)	26,647	—	8,414	10 O	—
English as Second Language	93.566	07-01	07-01-07 to 06-30-08	72,000	—	36,322	—	58,947	—	(22,625)
Total Program	93.566				(129,636)	233,757	—	126,736	10	(22,625)
Passed Through Tennessee Human Services:										
Low Income Energy Assistance Program	93.568	Z-05-0217-00	07-01-06 to 06-30-07	3,837,500	(133,884)	133,884	—	—	—	—
Low Income Energy Assistance Program	93.568	Z-05-0217-00	07-01-07 to 06-30-08	2,615,189	—	2,537,613	—	2,615,189	—	(77,576)
Total Program	93.568				(133,884)	2,671,497	—	2,615,189	—	(77,576)
Passed Through Tennessee Human Services:										
Community Services Block Grant	93.569	Z-05-020693-00	07-01-06 to 06-30-07	1,247,772	(345,155)	345,155	—	—	—	—
Community Services Block Grant	93.569	Z-05-020693-00	07-01-07 to 06-30-08	1,212,837	—	1,010,997	—	1,212,837	—	(201,840)
Total Program	93.569				(345,155)	1,356,152	—	1,212,837	—	(201,840)
Direct Program:										
Headstart	93.600	04 CH 0365/42	07-01-07 to 06-30-08	10,447,321	—	10,447,321	—	10,447,321	—	—
Total Program	93.600				—	10,447,321	—	10,447,321	—	—
Passed Through Tennessee Human Services:										
Family Resource Center	93.645	N/A	07-01-06 to 06-30-07	199,800	(155,546)	155,546	—	—	—	—
Family Resource Center	93.645	N/A	07-01-07 to 06-30-08	199,800	—	130,566	—	163,894	—	(33,328)
Total Program	93.645				(155,546)	286,112	—	163,894	—	(33,328)
Passed Through Tennessee Human Services:										
SSBG Adult Day Care Program	93.667	Z-08-022693-00	07-01-07 to 06-30-08	164,600	—	164,600	—	164,600	—	—
SSBG Homemaker	93.667	N/A	07-01-06 to 06-30-07	291,148	(39,204)	39,204	—	—	—	—
SSBG Homemaker	93.667	Z-0822684	07-01-07 to 06-30-08	296,456	—	266,035	—	296,456	—	(30,421)
Passed Through Davidson County Community Services Agency:										
Community Services Agency - Case Management	93.667	GG-05-10354-00	07-01-04 to 06-30-05	3,316,802	(533,877)	—	533,877 O	—	—	—
Community Services Agency - Flex Funds	93.667	GG-05-10354-00	07-01-04 to 06-30-05	1,789,188	(152,117)	—	152,117 O	—	—	—
Total Program	93.667				(725,198)	469,839	685,994	461,056	—	(30,421)

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

Schedule of Expenditures of Federal Awards

For the year ended June 30, 2008

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2007	Federal Receipts	Receipts or Adjustments: Transfers (T) Other (O)	Expenditures/ Distributions	Payments or Adjustments: Grantor (G) Transfers (T) Other (O)	(Accrued) Deferred Grant Revenue June 30, 2008
Direct Program:										
HIV - Emergency Relief Grant	93.914	H89HA07939-01-00	04-01-07 to 03-31-08	\$ 3,480,602	\$ —	3,227,772	—	3,227,772	—	—
HIV - Emergency Relief Grant	93.914	H89HA07939-02-00	04-01-08 to 03-31-09	2,649,059	—	—	—	750,117	—	(750,117)
Ryan White Minority AIDS Initiative	93.914	H3MHA08470-01-00	08-01-07 to 07-31-08	207,441	—	—	—	141,206	—	(141,206)
Total Program	93.914				—	3,227,772	—	4,119,095	—	(891,323)
Passed Through Tennessee Health:										
AIDS Prevention and Surveillance	93.940	Z-07-0345136-00	01-01-07 to 12-31-07	513,700	(57,242)	331,066	—	273,824	—	—
AIDS Prevention and Surveillance	93.940	GG-08-25043-00	01-01-08 to 12-31-08	460,800	—	181,369	—	232,173	—	(50,804)
Rapid HIV Testing Services	93.940	GG-08-24099-00	01-01-08 to 09-29-08	69,800	—	13,094	—	15,617	—	(2,523)
Total Program	93.940				(57,242)	525,529	—	521,614	—	(53,327)
Passed Through Tennessee Health:										
Community Prevention Initiative for Children	93.959	GG-07-12792-00	07-01-06 to 06-30-07	600,100	(267,934)	267,934	—	—	—	—
Community Prevention Initiative for Children	93.959	GG-08-22898-00	07-01-07 to 06-30-08	460,100	—	240,323	—	412,842	—	(172,519)
Community Prevention Initiative Coordinator	93.959	GG-07-12792-00	07-01-06 to 06-30-07	40,100	(3,305)	3,305	—	—	—	—
Alcohol and Drug Abuse Treatment	93.959	Z-07-034136-00	07-01-07 to 06-30-08	127,296	—	127,290	—	127,290	—	—
Total Program	93.959				(271,239)	638,852	—	540,132	—	(172,519)
Passed Through Tennessee Health:										
Sexually Transmitted Diseases	93.977	Z-07-038102-01	01-01-07 to 12-31-07	677,100	(282,254)	585,488	—	303,234	—	—
Sexually Transmitted Diseases	93.977	GG-08-25043-00	01-01-08 to 12-31-08	482,900	—	188,888	—	226,015	—	(37,127)
Total Program	93.977				(282,254)	774,376	—	529,249	—	(37,127)
Passed Through Tennessee Health:										
Health Promotion	93.991	GG-07-12407-00	07-01-06 to 06-30-07	116,144	(29,042)	29,042	—	—	—	—
Health Promotion	93.991	GG-08-21708-00	07-01-07 to 06-30-08	116,144	—	96,533	—	116,144	—	(19,611)
Total Program	93.991				(29,042)	125,575	—	116,144	—	(19,611)
Passed Through Tennessee Health:										
CSS/Care Coordination	93.994	GG-07-12416-00	07-01-06 to 06-30-07	308,300	(25,076)	25,076	—	—	—	—
CSS/Care Coordination	93.994	GG-08-21919-00	07-01-07 to 06-30-08	387,000	—	305,690	—	360,391	—	(54,701)
CSS/Medical Services	93.994	GG-07-12416-00	07-01-05 to 06-30-06	373,700	(41,796)	41,796	—	—	—	—
CSS/Medical Services	93.994	GG-08-21919-00	07-01-07 to 06-30-08	427,000	—	329,729	—	390,805	—	(61,076)
Healthy Start	93.994	GG-07-12538-00	07-01-06 to 06-30-07	659,700	(54,016)	54,016	—	—	—	—
Healthy Start	93.994	GG-08-21557-00	07-01-07 to 06-30-08	659,700	—	600,815	—	659,678	—	(58,863)
Help Us Grow Successfully	93.994	GG-07-12420-00	07-01-06 to 06-30-07	399,000	(91,287)	69,642	21,645 O	—	—	—
Help Us Grow Successfully	93.994	GG-08-21921-01	07-01-07 to 06-30-08	610,200	—	347,839	—	603,181	—	(255,342)
Total Program	93.994				(212,175)	1,774,603	21,645	2,014,055	—	(429,982)
Direct Program:										
Medical Response Systems	N/A	233-03-0082	09-30-03 to OPEN	280,000	(2,789)	—	2,789 O	—	—	—
Total Other Financial Assistance					(2,789)	—	2,789	—	—	—
Total U.S. Department of Health and Human Services					(3,596,407)	29,829,896	718,428	29,789,645	10	(2,837,738)
U.S. DEPARTMENT OF HOMELAND SECURITY:										
Homeland Security Grant Cluster										
Passed Through Tennessee Emergency Management:										
Homeland Security	97.004	Z-04-022433-00	04-01-04 to 05-31-06	3,536,966	(61,714)	66,996	—	—	5,282 O	—
Homeland Security	97.004	Z-04-022533-00	04-01-06 to 10-31-06	1,325,936	(205,734)	205,734	—	—	—	—
Total Program	97.004				(267,448)	272,730	—	—	5,282	—
Passed Through Tennessee Emergency Management:										
Emergency Management Assistance	97.042	Z-07-02614-00	10-01-06 to 09-30-07	117,656	(117,646)	117,646	—	—	—	—
Emergency Management Assistance	97.042	N/A	10-01-07 to 11-30-08	168,000	—	—	—	168,000	—	(168,000)
Total Program	97.042				(117,646)	117,646	—	168,000	—	(168,000)
Passed Through Tennessee Emergency Management:										
Homeland Security	97.067	Z-05-025353-00	01-01-05 to 08-31-08	2,001,147	(796,759)	1,259,557	—	345,629	226,458 O	(109,289)
Homeland Security	97.067	GG-07-21341-01	07-01-06 to 04-30-09	669,076	—	68,337	—	109,883	—	(41,546)
Total Program	97.067				(796,759)	1,327,894	—	455,512	226,458	(150,835)

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

Schedule of Expenditures of Federal Awards

For the year ended June 30, 2008

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2007	Federal Receipts	Receipts or Adjustments: Transfers (T) Other (O)	Expenditures/ Distributions	Payments or Adjustments: Grantor (G) Transfers (T) Other (O)	(Accrued) Deferred Grant Revenue June 30, 2008
Passed Through Tennessee Emergency Management: Metro Medical Reserve Systems 2004	97.071	EMW-2004-GR-0686	10-01-04 to 03-31-07	\$ 400,000	\$ —	220,891	—	—	220,891 O	—
Total Program	97.071				—	220,891	—	—	220,891	—
Passed Through Tennessee Emergency Management: Critical Infrastructure	97.073	N/A	01-01-07 to 04-30-07	125,000	(124,736)	124,736	—	—	—	—
Total Program	97.073				(124,736)	124,736	—	—	—	—
Total Homeland Security Grant Cluster					(1,306,589)	2,063,897	—	623,512	452,631	(318,835)
Public Assistance Grant Cluster										
Passed Through Tennessee Emergency Management: Hurricane Katrina Evacuation	97.036	Z-06-030948-00	08-29-05 to 08-29-10	106,520	—	106,520	—	15,977	90,543 O	—
Tornado Disaster 1634-07	97.036	Z-06-030447-00	04-02-06 to 04-02-11	42,457	—	42,457	—	—	42,457 O	—
Total Program	97.036				—	148,977	—	15,977	133,000	—
Total Public Assistance Grant Cluster					—	148,977	—	15,977	133,000	—
Passed Through Tennessee Emergency Management: Buffer Zone Protection 2006	97.078	GG-07-23670-00	10-01-06 to 08-31-08	179,550	—	—	—	92,182	—	(92,182)
Total Program	97.078				—	—	—	92,182	—	(92,182)
Passed Through Tennessee Emergency Management: Metro Nashville 2005 Home Buyout	97.017	GG-06-12135-00	07-27-05 to 09-30-08	1,971,765	(1,669,667)	1,837,448	—	—	167,781 O	—
Total Program	97.017				(1,669,667)	1,837,448	—	—	167,781	—
Passed Through Tennessee Emergency Management: 5008 West Durrett Drive Home Buyout	97.029	GG-06-12213-00	10-01-05 to 10-01-08	132,416	—	—	16,500 O	—	16,500 G	—
Seven Mile Creek Home Buyout (Phase 2)	97.029	GG-05-11862-00	02-25-05 to 09-30-07	167,130	—	—	—	—	—	—
Total Program	97.029				—	—	16,500	—	16,500	—
Passed Through Tennessee Emergency Management: Wimpole Drive Home Buyout	97.039	GG-04-10714-00	04-01-03 to 09-01-04	1,214,338	(29,635)	22,926	6,709 O	—	—	—
Total Program	97.039				(29,635)	22,926	6,709	—	—	—
Total U.S. Department of Homeland Security					(3,005,891)	4,073,248	23,209	731,671	769,912	(411,017)
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:										
Entitlement and Small Cities Cluster										
Passed Through Metropolitan Development and Housing Agency:										
East Park Summer Enrichment - Parks	14.218	Memo of Agreement	06-05-07 to 08-10-07	20,000	(1,796)	18,505	—	16,570	139 O	—
Cleveland Park Summer Enrichment - Parks	14.218	Memo of Agreement	06-01-08 to 08-15-08	20,000	—	—	—	8,005	—	(8,005)
Music City Ballroom Kids Summer Enrichment - Parks	14.218	Memo of Agreement	06-05-07 to 08-10-07	20,000	(6,467)	19,872	36 O	13,441	—	—
Total Program	14.218				(8,263)	38,377	36	38,016	139	(8,005)
Total Entitlement and Small Cities Cluster					(8,263)	38,377	36	38,016	139	(8,005)
Passed Through Campus for Human Development: Campus for Human Development - Health Department	14.235	N/A	09-01-06 to 08-31-07	156,190	(52,503)	82,658	—	30,155	—	—
Direct Program:										
Homeless Management Information System - Health Department	14.235	TN37B204010	09-01-03 to 08-31-06	174,485	(3,385)	3,385	—	—	—	—
Homeless Management Information System - Health Department	14.235	TN37B604002	07-01-07 to 06-30-08	58,162	—	38,186	—	57,658	—	(19,472)
Total Program	14.235				(55,888)	124,229	—	87,813	—	(19,472)
Total U.S. Department of Housing and Urban Development					(64,151)	162,606	36	125,829	139	(27,477)
U.S. DEPARTMENT OF JUSTICE:										
Passed Through Tennessee Commission on Children and Youth:										
Juvenile Accountability Incentive Block Grant	16.523	GG-07-12921-00	10-01-06 to 09-30-07	117,610	(32,454)	63,193	—	30,739	—	—
Juvenile Accountability Incentive Block Grant	16.523	GG-08-23336-00	10-01-07 to 09-30-08	105,190	—	52,935	—	82,809	—	(29,874)
Total Program	16.523				(32,454)	116,128	—	113,548	—	(29,874)

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

Schedule of Expenditures of Federal Awards

For the year ended June 30, 2008

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2007	Federal Receipts	Receipts or Adjustments: Transfers (T) Other (O)	Expenditures/ Distributions	Payments or Adjustments: Grantor (G) Transfers (T) Other (O)	(Accrued) Deferred Grant Revenue June 30, 2008
Passed Through Tennessee Finance and Administration:										
VOCA Hispanic, Child and Family - District Attorney	16.575	Z-07-033201-00	07-01-06 to 06-30-07	\$ 144,434	\$ (20,727)	20,727	—	—	—	—
VOCA Hispanic, Child and Family - District Attorney	16.575	Z-07-033201-00	07-01-07 to 06-30-08	144,434	—	128,030	—	140,211	—	(12,181)
VOCA Victim Intervention Program - Police Counseling	16.575	Z-00-004858-02	07-01-06 to 06-30-07	54,526	(24,951)	24,951	—	—	—	—
VOCA Victim Intervention Program - Police Counseling	16.575	Z-00-004858-02	07-01-07 to 06-30-08	54,526	—	32,702	—	32,702	—	—
Total Program	16.575				(45,678)	206,410	—	172,913	—	(12,181)
Passed Through Tennessee Finance and Administration:										
Residential Substance Abuse Treatment - State Trial Courts	16.579	Z-00-002570-00	07-01-06 to 06-30-07	50,000	(22,452)	16,054	6,398 O	—	—	—
Residential Substance Abuse Treatment - State Trial Courts	16.579	GG-0822052 -00	07-01-07 to 06-30-08	50,000	—	40,817	—	46,754	—	(5,937)
Drug Treatment and Re-Entry for Female Offenders - Sheriff	16.579	Z-99-088485-00	07-01-05 to 06-30-06	98,793	(18,499)	—	18,499 O	—	—	—
Drug Treatment and Re-Entry for Female Offenders - Sheriff	16.579	Z-99-088485-00	07-01-05 to 06-30-08	81,857	—	40,226	—	62,792	—	(22,566)
Juvenile Drug Court Enhancement Project - Juvenile Court	16.579	Z-99-088486-00	07-01-06 to 06-30-07	236,625	(6,760)	6,760	—	—	—	—
Juvenile Drug Court Enhancement Project - Juvenile Court	16.579	Z-99-088486-00	07-01-07 to 06-30-08	236,625	—	41,500	—	43,890	—	(2,390)
Under Served High Custody Female Offenders (RSAT) - Sheriff	16.579	Z-00-002571-00	07-01-06 to 06-30-07	47,631	(11,559)	1,459	10,100 O	—	—	—
Total Program	16.579				(59,270)	146,816	34,997	153,436	—	(30,893)
Direct Program:										
Bullet Proof Vest Partnership	16.607	N/A	04-01-06 to 09-30-10	24,454	—	5,288	—	5,288	—	—
Bullet Proof Vest Partnership	16.607	N/A	07-01-07 to 06-30-08	36,833	—	1,058	—	36,593	—	(35,535)
Total Program	16.607				—	6,346	—	41,881	—	(35,535)
Direct Program:										
Project Safe Neighborhoods	16.609	2003-GP-CX-0135	10-01-02 to 09-30-07	150,000	(16,048)	54,210	—	38,110	52 O	—
Project Safe Neighborhoods - Gun Prosecution Unit	16.609	2006-F4389-TN-GP	10-01-06 to 09-30-07	36,262	(683)	683	—	—	—	—
Project Safe Neighborhoods - Gun Prosecution Unit	16.609	2007-GP-CX-0563	09-01-07 to 08-31-10	143,836	—	11,815	—	26,300	—	(14,485)
Passed Through Community Foundation of Middle Tennessee:										
Literacy and GED Tutoring	16.609	N/A	10-01-05 to 09-30-06	50,000	5,956	—	—	5,675	—	281
Total Program	16.609				(10,775)	66,708	—	70,085	52	(14,204)
Direct Program:										
G.R.E.A.T. Gang Resistance Education & Training - Police	16.737	2006-JV-FX-0159	01-01-06 to 06-30-07	250,000	(48,031)	48,031	—	—	—	—
G.R.E.A.T. Gang Resistance Education & Training - Police	16.737	2007-JV-FX-0274	06-01-07 to 11-30-08	154,814	—	47,104	—	154,814	—	(107,710)
Total Program	16.737				(48,031)	95,135	—	154,814	—	(107,710)
Direct Program:										
Justice Assistance Grant	16.738	2005-DJ-BX-1142	10-01-04 to 09-30-08	1,003,778	196,560	—	4,546 O	161,018	—	40,088
Justice Assistance Grant	16.738	2006-DJ-BX-0703	10-01-05 to 09-30-09	579,675	282,265	—	9,517 O	141,439	—	150,343
Justice Assistance Grant	16.738	2007-DJBX-0728	10-01-06 to 09-30-10	897,864	—	897,864	9,371 O	280,606	—	626,629
Total Program	16.738				478,825	897,864	23,434	583,063	—	817,060
Passed Through Community Foundation of Middle Tennessee:										
Project Safe Neighborhoods - Gang Prosecution Unit	16.744	2007-PG-BX-0090	09-01-07 to 08-31-10	208,836	—	—	—	15,724	—	(15,724)
Project Safe Neighborhoods - Anti Gang Unit	16.744	2006-PG-BX-0083	01-01-06 to 12-31-08	227,977	—	102,699	—	140,239	—	(37,540)
Total Program	16.744				—	102,699	—	155,963	—	(53,264)
Total U.S. Department of Justice					282,617	1,638,106	58,431	1,445,703	52	533,399
U.S. DEPARTMENT OF LABOR:										
Employment Services Cluster										
Passed Through Tennessee Labor:										
One Stop Career Centers - Wilson County	17.207	N/A	07-01-07 to 06-30-08	N/A	—	78,316	—	81,364	—	(3,048)
Total Program	17.207				—	78,316	—	81,364	—	(3,048)
Total Employment Service Cluster					—	78,316	—	81,364	—	(3,048)
Workforce Investment Act Cluster										
Passed Through Tennessee Labor:										
Workforce Investment Act Administration	17.258	07-09-PY6-109-ADMIN	04-01-06 to 06-30-08	259,899	—	—	—	—	—	—
Workforce Investment Act Administration (Adult Allocation)	17.258	07-09-FY7-109-ADMIN	10-01-06 to 06-30-08	102,444	(13,562)	84,162	—	70,600	—	—
Workforce Investment Act Adult Programs	17.258	07-09-FY7-209-ADULT	10-01-06 to 06-30-08	1,355,859	(117,457)	231,455	—	113,998	—	—
Workforce Investment Act Adult Programs	17.258	08-09-PY7-209-ADULT	07-01-07 to 06-30-09	324,664	—	324,664	—	324,664	—	—

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

Schedule of Expenditures of Federal Awards

For the year ended June 30, 2008

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2007	Federal Receipts	Receipts or Adjustments: Transfers (T) Other (O)	Expenditures/ Distributions	Payments or Adjustments: Grantor (G) Transfers (T) Other (O)	(Accrued) Deferred Grant Revenue June 30, 2008
Workforce Investment Act Adult Programs	17.258	08-09-FY8-209-ADULT	10-01-07 to 06-30-09	\$ 1,456,852	\$ —	1,109,791	—	1,077,916	—	31,875
Workforce Investment Act Adult Programs (Incumbent Workers)	17.258	06-09-FY6-3IW-STATE	07-01-06 to 06-30-07	165,000	(89,039)	89,039	—	—	—	—
Workforce Investment Act Statewide (Incumbent Worker)	17.258	07-09-FY7-3IW-STATE	07-01-07 to 06-30-08	220,000	—	39,187	—	138,714	—	(99,527)
Workforce Investment Act Statewide (LPN Class)	17.258	07-09-PY6-5SS-STATE	08-01-07 to 08-31-08	107,801	—	22,600	—	51,133	—	(28,533)
Workforce Investment Act Statewide Adult (Incentive)	17.258	07-09-PY6-3NC-STATE	10-01-06 to 06-30-07	42,797	(19,769)	19,769	—	—	—	—
Workforce Investment Act Statewide (Incentive)	17.258	08-09-PY7-1NC-STATE	07-01-07 to 06-30-08	77,052	—	48,577	—	77,052	—	(28,475)
Workforce Investment Act Statewide (Nashville Area Chamber)	17.258	07-09-FY7-72AD-STATE	05-01-07 to 05-01-08	20,000	—	20,000	—	20,000	—	—
Workforce Investment Act Statewide (RW Johnson Nursing)	17.258	08-09-PY7-2AD-STATE	09-01-07 to 09-30-08	40,000	—	24,702	—	28,698	—	(3,996)
Total Program	17.258				(239,827)	2,013,946	—	1,902,775	—	(128,656)
Passed Through Tennessee Labor:										
Workforce Investment Act Youth Programs	17.259	07-09-PY6-309-YOUTH	04-01-06 to 06-30-08	1,523,618	(181,367)	513,822	—	332,455	—	—
Workforce Investment Act Youth Programs	17.259	08-09-PY7-309-YOUTH	04-01-07 to 06-30-09	1,802,694	—	1,202,445	—	1,394,845	—	(192,400)
Workforce Investment Act Statewide Youth (Incentive)	17.259	07-09-PY6-3NC-STATE	10-01-06 to 06-30-07	33,884	(15,652)	15,652	—	—	—	—
Workforce Investment Act Administration (Youth Allocation)	17.259	07-09-FY7-109-ADMIN	10-01-06 to 06-30-08	81,109	(10,925)	66,821	—	55,896	—	—
Total Program	17.259				(207,944)	1,798,740	—	1,783,196	—	(192,400)
Passed Through Tennessee Labor:										
Workforce Investment Act Administration (Dislocated Worker Allocation)	17.260	07-09-FY7-109-ADMIN	10-01-06 to 06-30-08	106,776	(14,098)	87,683	—	73,585	—	—
Workforce Investment Act Dislocated Worker (St Thomas)	17.260	08-09-FY8-1SS-STATE	01-01-08 to 12-31-08	110,000	—	19,242	—	19,199	—	43
Workforce Investment Act Dislocated Workers	17.260	07-09-PY7-409-DSLWK	07-01-07 to 06-30-09	816,791	—	816,791	—	816,791	—	—
Workforce Investment Act Dislocated Workers	17.260	07-09-FY7-409-DSLWK	10-01-06 to 06-30-08	1,257,124	(70,315)	349,308	—	278,993	—	—
Workforce Investment Act Dislocated Workers	17.260	08-09-FY8-409-DSLWK	10-01-07 to 06-30-09	1,939,101	—	1,001,951	—	1,310,843	—	(308,892)
Workforce Investment Act Dislocated Workers (Embraer Aircraft)	17.260	07-09-PY6-2FT-STATE	09-15-06 to 09-30-07	110,000	—	110,000	—	110,000	—	—
Workforce Investment Act Dislocated Workers (Gateway)	17.260	06-09-FY6-2FT-STATE	07-01-06 to 12-31-07	100,320	(15,763)	99,752	—	83,989	—	—
Workforce Investment Act Dislocated Workers (Marketing)	17.260	06-09-FY6-1DW-RSPNC	01-10-07 to 06-30-07	31,625	67	—	—	—	67 O	—
Workforce Investment Act Dislocated Workers (O'Neal Steel Admin)	17.260	05-09-FY5-2MN-STATE	08-01-06 to 06-30-07	3,600	(1,084)	1,084	—	—	—	—
Workforce Investment Act Dislocated Workers (O'Neal Steel)	17.260	07-09-PY6-1IW-RSPNC	08-01-06 to 06-30-07	36,000	(12,545)	12,545	—	—	—	—
Workforce Investment Act Statewide (Nashville Glass)	17.260	07-09-PY6-4FT-STATE	01-19-07 to 01-18-08	132,000	—	88,000	—	88,000	—	—
Workforce Investment Act Statewide Dislocated Worker (Incentive)	17.260	07-09-PY6-3NC-STATE	10-01-06 to 06-30-07	44,607	(20,604)	20,604	—	—	—	—
Total Program	17.260				(134,342)	2,606,960	—	2,781,400	67	(308,849)
Total Workforce Investment Act Cluster					(582,113)	6,419,646	—	6,467,371	67	(629,905)
Direct Program:										
H-IB Technical Skills Training	17.261	AH-13665-04-60	01-05-04 to 01-05-07	3,000,000	(121,898)	730,377	—	608,479	—	—
Total Program	17.261				(121,898)	730,377	—	608,479	—	—
Passed Through Tennessee Labor:										
Workforce Investment Act Disability Navigator	17.266	07-09-PY6-DO9-WIDPN	07-01-06 to 06-30-08	110,000	(1,425)	65,739	1,425 O	68,957	—	(3,218)
Total Program	17.266				(1,425)	65,739	1,425	68,957	—	(3,218)
Total U.S. Department of Labor					(705,436)	7,294,078	1,425	7,226,171	67	(636,171)
U.S. DEPARTMENT OF TRANSPORTATION:										
Highway Planning and Construction Cluster										
Passed Through Tennessee Transportation:										
Congestion Mitigation Air Quality (CMAQ) - Planning Commission	20.205	040109	06-17-04 to 06-30-08	159,200	(7,050)	59,225	10 O	67,598	—	(15,413)
Congestion Mitigation Air Quality (CMAQ) Rideshare - Planning Commission	20.205	050081	04-01-06 to 03-31-08	450,000	(48,228)	149,362	—	190,294	—	(89,160)
FTA - Short-Range Transportation Planning - Planning Commission	20.205	GG-06-12291-00	10-01-05 to 09-30-07	75,699	(7,939)	24,762	—	16,823	—	—
FTA - Short-Range Transportation Planning 07-10 - Planning Commission	20.205	19-5303-F3-006	10-01-06 to 09-30-09	101,455	—	24,513	—	38,889	—	(14,376)
Transportation Planning and Coordination - Planning Commission	20.205	GG-07-12783-00	10-01-06 to 09-30-07	1,584,500	(184,432)	390,830	—	206,398	—	—
Transportation Planning and Coordination 07-08 - Planning Commission	20.205	Z-07-036300-00	10-01-07 to 09-30-08	2,545,750	—	412,611	—	747,370	—	(334,759)
Transportation State Planning and Research 07-09 - Planning Commission	20.205	GG-08-23359-00	10-01-07 to 09-30-09	677,700	—	116,546	—	291,411	—	(174,865)
ATIS Phase 1A Signalized Intersection Improvements - Public Works	20.205	2003184	06-10-03 to 06-30-08	950,000	(65,644)	103,786	81,202 O	148,892	—	(29,548)
County Wide Signal Intersection Maintenance - Public Works	20.205	LP 3068	08-16-01 to 06-30-1C	1,290,063	(65,644)	103,786	81,202 O	148,892	—	(29,548)
Multi-Modal Traffic Signal Enhancement - Public Works	20.205	040156	07-01-04 to 06-30-08	1,000,000	(65,644)	80,113	104,875 O	148,892	—	(29,548)
Signal Intersection Upgrade - Public Works	20.205	2000512	09-01-01 to 06-30-1C	2,000,000	(65,644)	103,786	81,202 O	148,892	—	(29,548)
ATIS Traveler Information System - Public Works	20.205	2001226	09-11-01 to 06-30-09	1,891,073	(22,222)	—	—	—	98,267 O	(120,489)
Surface Program 21st Avenue - Public Works	20.205	2001602	06-01-02 to 06-30-08	540,000	(386,673)	520,005	—	—	133,332 O	—
ITS System Manager for MTOC - Public Works	20.205	2001212	09-11-01 to 06-30-1C	600,000	(450,000)	—	356,847 O	—	—	(93,153)
Wayfinding Sign Program 103497.00 - Public Works	20.205	040158	06-01-02 to 06-30-1C	1,400,000	—	—	—	146,600	—	(146,600)
ATIS Traffic Guidance Phase II 040138.00 - Public Works	20.205	103-97	09-29-97 to 06-30-1C	2,100,000	—	—	—	146,600	—	(146,600)

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

Schedule of Expenditures of Federal Awards

For the year ended June 30, 2008

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2007	Federal Receipts	Receipts or Adjustments: Transfers (T) Other (O)	Expenditures/ Distributions	Payments or Adjustments: Grantor (G) Transfers (T) Other (O)	(Accrued) Deferred Grant Revenue June 30, 2008
Increased Guidance for Mobility 103489.00 - Public Works	20.205	040151	08-24-04 to 06-30-10	\$ 480,000	\$ —	—	—	74,240	—	(74,240)
Signal Optimization 040690.00 - Public Works	20.205	2000462	06-01-02 to 06-30-10	750,000	—	—	—	—	321,513 O	(321,513)
ATIS Phase 1B Signalized Intersection Improvements 040691.00 - Public Works	20.205	2000463	06-01-02 to 06-30-10	900,000	—	—	—	38,287	—	(38,287)
S/Demonbreum Street REV - EIS 104414 - Public Works	20.205	040131	12-15-04 to 06-30-10	750,000	—	—	—	196,432	—	(196,432)
Total Program	20.205				(1,369,120)	2,089,325	705,338	2,756,510	553,112	(1,884,079)
Total Highway Planning and Construction Cluster					(1,369,120)	2,089,325	705,338	2,756,510	553,112	(1,884,079)
Passed Through Tennessee Transportation:										
FHWA - Cumberland River Pedestrian Bridge - Parks	20.219	STP-EN-9312 (53)	10-01-02 to OPEN	2,262,480	(1,647,544)	2,125,393	—	477,849	—	—
FHWA - Mill Creek Greenway - Parks	20.219	98-314	06-15-99 to 10-01-04	1,000,000	(66,429)	—	66,429 O	—	—	—
FHWA - Richland Creek Greenway - Parks	20.219	STP-M-9312 (48)	06-27-02 to OPEN	1,340,544	(3,884)	18,944	—	16,584	—	(1,524)
FHWA - Stones Rivers Greenway - Parks	20.219	HPP-9312 (50)	06-15-99 to OPEN	8,200,000	(372,813)	1,247,853	—	901,335	—	(26,295)
FHWA - Whites Creek Greenway - Parks	20.219	STP-M-9312 (50)	06-27-02 to OPEN	709,200	(22,786)	201,948	—	182,042	—	(2,880)
Total Program	20.219				(2,113,456)	3,594,138	66,429	1,577,810	—	(30,699)
Passed Through Tennessee Transportation:										
FTA - Transportation Planning - Planning Commission	20.505	GG-04-10527-00	08-01-03 to 04-30-07	100,000	(100,000)	100,000	—	—	—	—
Total Program	20.505				(100,000)	100,000	—	—	—	—
Highway Safety Cluster										
Passed Through Tennessee Transportation:										
Governor's Highway Safety Program - Police	20.600	Z-07-036146-00	10-01-06 to 09-30-07	941,744	(243,690)	512,615	1,749 O	270,674	—	—
Governor's Highway Safety Program - Police	20.600	Z-08-024036-00	10-01-07 to 09-30-08	999,375	—	502,617	—	733,648	—	(231,031)
Total Program	20.600				(243,690)	1,015,232	1,749	1,004,322	—	(231,031)
Passed Through Tennessee Transportation:										
High Visibility Law Enforcement Campaign - Parks	20.601	Z-07-035913-00	10-01-06 to 09-30-07	5,000	(4,995)	4,995	—	—	—	—
Total Program	20.601				(4,995)	4,995	—	—	—	—
Passed Through Tennessee Transportation:										
Governor's Highway Safety Program - Sheriff	20.605	Z-07-036121-00	10-01-06 to 09-30-07	203,615	(48,388)	136,202	1,661 O	89,475	—	—
Governor's Highway Safety Program - Sheriff	20.605	Z-08-023993-00	10-01-07 to 09-30-08	201,890	—	85,478	—	121,778	—	(36,300)
Total Program	20.605				(48,388)	221,680	1,661	211,253	—	(36,300)
Total Highway Safety Cluster					(297,073)	1,241,907	3,410	1,215,575	—	(267,331)
Total U.S. Department of Transportation					(3,879,649)	7,025,370	775,177	5,549,895	553,112	(2,182,109)
TOTAL EXPENDITURES OF FEDERAL AWARDS					\$ (25,450,925)	139,947,433	1,684,251	128,659,885	1,390,345	(13,869,471)

See accompanying independent auditors' report.

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

Schedule of Expenditures of State Award

For the Year ended June 30, 2008

Program Title	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2007	State Receipts	Adjustments: Transfers (T) Other (O)	Expenditures/ Distributions	Payments or Adjustments: Grantor (G) Transfers (T) Other (O)	(Accrued) Deferred Grant Revenue June 30, 2008
TENNESSEE ADMINISTRATIVE OFFICE OF THE COURTS: Divorce Mediation Services BIS-DCR Conversion	N/A N/A	07-01-07 to 06-30-08 01-01-07 to 06-30-08	\$ 6,250 8,000	\$ — —	6,250 8,000	— —	6,250 8,000	— —	— —
Total Tennessee Administrative Office of the Courts				—	14,250	—	14,250	—	—
TENNESSEE ARTS COMMISSION: Arts Builds Communities Arts Builds Communities Major Cultural Institution Special Opportunities Big Bands Dance 2008	N/A Z-08-22190-00 Z-08-21850-00 Z-08-22062-00 Z-08-21738-00	07-01-06 to 06-30-07 07-01-07 to 06-30-08 07-01-07 to 06-30-08 07-01-07 to 06-30-08 07-01-07 to 06-30-08	50,585 50,585 50,000 750 3,800	(25,549) — — — —	25,549 25,042 20,000 — 3,800	— — — — —	— 50,585 50,000 750 3,800	— — — — —	— (25,543) (30,000) (750) —
Total Tennessee Arts Commission				(25,549)	74,391	—	105,135	—	(56,293)
TENNESSEE BOARD OF PROBATION AND PAROLE: Community Corrections Program - State Trial Courts Community Corrections Program - State Trial Courts	Z-05-020613-00 Z-08-021315-00	07-01-06 to 06-30-07 07-01-07 to 06-30-08	1,320,231 1,329,612	(340,472) —	224,548 1,166,973	115,924 O —	— 1,307,104	— —	— (140,131)
Total Tennessee Board of Probation and Parole				(340,472)	1,391,521	115,924	1,307,104	—	(140,131)
TENNESSEE COMMISSION ON CHILDREN AND YOUTH: State Supplemental Juvenile Court Improvement	Z-08-022748-00	07-01-07 to 06-30-08	9,000	—	6,750	—	9,000	—	(2,250)
Total Tennessee Commission on Children and Youth				—	6,750	—	9,000	—	(2,250)
TENNESSEE DEPARTMENT OF AGRICULTURE: Retail Food Store Inspection	GG-05-03255-00	01-01-06 to 12-31-09	683,265	(34,161)	136,651	—	136,653	—	(34,163)
Total Tennessee Department of Agriculture				(34,161)	136,651	—	136,653	—	(34,163)
TENNESSEE DEPARTMENT OF CHILDREN'S SERVICES: Child and Family Services Intervention - Juvenile Court Child and Family Services Intervention - Juvenile Court	N/A GG 08-22256-00	07-01-06 to 06-30-07 07-01-07 to 06-30-08	579,110 579,110	(64,237) —	64,237 534,119	— —	— 579,110	— —	— (44,991)
Total Tennessee Department of Children's Services				(64,237)	598,356	—	579,110	—	(44,991)
TENNESSEE DEPARTMENT OF ECONOMIC AND COMMUNITY DEVELOPMENT: FastTrack Infrastructure Development for Louisiana Pacific - Public Works Gateway Computer Parking - Public Works	GG-05-11764-00 N/A	03-01-05 to 06-30-08 10-06-06 to 06-30-11	300,000 495,125	— (647)	59,528 404,819	— —	54,729 130,819	4,799 O 273,353 O	— —
Total Tennessee Department of Economic and Community Development				(647)	464,347	—	185,548	278,152	—
TENNESSEE DEPARTMENT OF EDUCATION: Family Resource Center Lottery for Education Lottery for Education Lottery for Education Lottery for Education Pre-K Voluntary Lottery Money Expansion Pre-K Voluntary Lottery Money Expansion Pre-K Voluntary Lottery Money Expansion Tennessee Safe Schools Act Tennessee Safe Schools Act Coordinated School Health Milk Fund Settlement Early Childhood Education Expansion Early Childhood Education - Metro Action Commission Early Childhood Education - Metro Action Commission	N/A 06-01 07-01 08-01 07-01 07-01 08-01 06-01 06-01 08-01 08-01 08-01 08-01 GG-07-12406-00 GG-07-12406-00	07-01-05 to 06-30-06 07-01-05 to 06-30-06 07-01-06 to 06-30-07 07-01-07 to 06-30-08 07-01-06 to 06-30-07 07-01-06 to 06-30-07 07-01-07 to 06-30-08 07-01-06 to 10-30-07 07-01-07 to 09-30-08 07-01-07 to 06-30-08 07-01-07 to 06-30-08 07-01-07 to 06-30-08 07-01-07 to 06-30-08 07-01-06 to 06-30-07 07-01-07 to 06-30-08	198,088 73,080 107,288 107,288 658,172 837,681 668,285 309,642 N/A 225,000 N/A 1,883,350 65,000 65,000	(7,355) (52,687) (11,595) — (225,121) (273,388) — (55,409) — — — (23,322) (23,322) —	7,355 52,687 11,595 36,000 225,121 273,388 668,285 135,299 285,686 198,275 3,552 1,883,350 23,322 55,678	— — — — — — — — — — — — — —	— — — 36,000 — — 668,285 79,890 285,686 235,000 3,552 1,883,350 — 63,164	— — — — — — — — — — — — — —	— — — — — — — — — (36,725) — — (7,486) —
Total Tennessee Department of Education				(648,877)	3,859,593	—	3,254,927	—	(44,211)

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

Schedule of Expenditures of State Award

For the Year ended June 30, 2008

Program Title	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2007	State Receipts	Adjustments: Transfers (T) Other (O)	Expenditures/ Distributions	Payments or Adjustments: Grantor (G) Transfers (T) Other (O)	(Accrued) Deferred Grant Revenue June 30, 2008
TENNESSEE DEPARTMENT OF ENVIRONMENT AND CONSERVATION:									
Recycling Rebate Grant	Memo of Agreement	07-01-07 to 06-30-08	\$ N/A	\$ —	—	—	92,436	—	(92,436)
Tire Grant	Z-08-020210-00	07-01-07 to 06-30-08	595,000	—	419,131	—	595,000	—	(175,869)
Household Hazardous Waste Operations and Maintenance Grant	GG-07-129825-00	07-01-06 to 06-30-07	85,000	(85,000)	85,000	—	—	—	—
Household Hazardous Waste Operations and Maintenance Grant	GG-08-23656-00	07-01-07 to 06-30-08	85,000	—	—	—	85,000	—	(85,000)
Accredo Health Care - Public Works	GG-08-23620-00	07-01-07 to 06-30-12	688,704	—	553,302	—	553,302	—	—
Vanderbilt University - Public Works	GG-08-236400-00	11-14-07 to 10-31-12	249,984	—	—	—	—	—	—
12th Avenue South Resurfacing - Public Work	State Aid No. 45	05-15-06 to 07-31-08	742,838	—	484,946	—	484,946	—	—
Burkitt Road Resurfacing - Public Work	State Aid No. 42	05-15-06 to 07-31-08	761,435	—	235,992	—	235,992	—	—
Stewarts Ferry Pike Resurfacing - Public Work	State Aid No. 49	08-29-07 to 07-31-09	856,400	—	—	—	—	—	—
Old Hickory Boulevard - Public Works	State Aid No. 44	10-06-06 to 07-31-08	187,100	—	107,032	—	107,032	—	—
State Revolving Loan	SRF 03-169	07-01-03 to OPEN	120,000,000	(12,137,782)	27,948,337	623,868	O 17,917,255	—	(1,482,832)
State Revolving Loan	SRF 08-208	10-08-07 to OPEN	3,400,800	—	524,843	—	524,843	—	—
State Revolving Loan	SRF 08-214	10-08-07 to OPEN	1,184,121	—	169,848	—	364,767	—	(194,919)
TDEC Clean Air Match Support 07	GG-07-12904-00	07-01-06 to 06-30-08	18,978	(4,594)	15,139	—	10,545	—	—
Stone Hall Acquisition for Nature and Visitors Center	Z-07-031394-00	10-01-06 to 10-14-09	400,000	—	400,000	—	400,000	—	—
Total Tennessee Department of Environment and Conservation				(12,227,376)	30,943,570	623,868	21,371,118	—	(2,031,056)
TENNESSEE DEPARTMENT OF FINANCE AND ADMINISTRATION:									
Meth Task Force Pilot - State Trial Courts	Z-05-025503-00	07-01-06 to 06-30-07	1,395,687	(552,369)	452,900	99,469	O —	—	—
Meth Task Force Pilot - State Trial Courts	Z-05-025503-00	07-01-07 to 06-30-08	886,099	—	481,482	—	611,511	—	(130,029)
Infant Mortality	GG-07-12872-00	12-15-06 to 12-14-07	50,000	(9,536)	35,304	—	25,768	—	—
Residential Drug Court Treatment - State Trial Courts	DG-05-01938-00	07-01-06 to 06-30-07	500,000	(399,697)	399,697	—	—	—	—
Residential Drug Court Treatment - State Trial Courts	Z-05-025531-00	07-01-07 to 06-30-08	500,000	—	499,720	—	499,720	—	—
ICAC	GG-08-23787-01	01-01-08 to 06-30-10	950,000	—	349,938	—	349,855	—	83
Total Tennessee Department of Finance and Administration				(961,602)	2,219,041	99,469	1,486,854	—	(129,946)
TENNESSEE DEPARTMENT OF HEALTH:									
Adolescent Pregnancy Prevention	GG-07-12417-00	07-01-06 to 06-30-07	51,000	(2,071)	2,071	—	—	—	—
Adolescent Pregnancy Prevention	GG-08-21090-00	07-01-07 to 06-30-08	51,000	—	47,977	—	50,900	—	(2,923)
Renal Intervention Program	GG-07-12793-00	07-01-06 to 06-30-07	34,200	(4,382)	4,382	—	—	—	—
Renal Intervention Program	GG-08-21745-00	07-01-07 to 06-30-08	34,200	—	32,781	—	34,165	—	(1,384)
Grant-in-Aid	GG-08-21699-00	07-01-07 to 06-30-08	735,200	—	735,200	—	735,200	—	—
Community Development	GG-07-12407-00	07-01-06 to 06-30-07	155,000	(29,203)	29,203	—	—	—	—
Community Development	GG-08-25043-00	07-01-07 to 06-30-08	155,000	—	142,860	—	153,772	—	(10,912)
Families First	GG-07-03374-00	07-01-06 to 06-30-07	211,200	(3,500)	3,500	—	—	—	—
Oral Disease Prevention Services	N/A	07-01-06 to 06-30-07	696,000	(118,393)	118,393	—	—	—	—
Oral Disease Prevention Services	GG-08-21172-00	07-01-07 to 06-30-08	696,000	—	624,673	—	694,130	—	(69,457)
Health Access Dental Program	GG-07-12731-01	07-01-06 to 06-30-07	75,000	(13,243)	13,243	—	—	—	—
Health Access Dental Program	GG-08-21168-00	07-01-07 to 06-30-08	75,000	—	52,343	—	57,668	—	(5,325)
TENNder Care Outreach	GG-07-12510-00	07-01-06 to 06-30-07	550,600	(61,673)	61,673	—	—	—	—
TENNder Care Outreach	GG-08-21933-00	07-01-07 to 06-30-08	550,600	—	413,860	—	504,260	—	(90,400)
Endowment for Safety Net Service	GG-08-21691-01	07-01-07 to 06-30-08	201,000	—	18,953	—	18,953	—	—
Eden Alternative - Bordeaux Long-Term Care Facility	Z-07-033408-00	07-01-06 to 06-30-07	5,000	(1,300)	1,300	—	—	—	—
Eden Alternative - Knowles Home	Z-07-033408-00	07-01-06 to 06-30-07	5,000	(2,437)	2,437	—	—	—	—
Eden Alternative - Knowles Home	Z-08-020065-00	07-01-07 to 06-30-08	5,000	—	686	—	4,847	—	(4,161)
Project Diabetes Services	GG-08-23267-00	12-01-07 to 11-30-08	250,000	—	99,356	—	124,255	—	(24,899)
Total Tennessee Department of Health				(236,202)	2,404,891	—	2,378,150	—	(209,461)
TENNESSEE DEPARTMENT OF TRANSPORTATION:									
Litter and Trash Grant Program - Sheriff	Z-07-033787-00	07-01-06 to 06-30-07	163,945	(6,251)	19,890	—	—	13,639	O —
Litter and Trash Grant Program - Sheriff	Z-08-020984-00	07-01-07 to 06-30-08	163,945	—	163,392	—	163,392	—	—
Cowan Street Resurfacing - Public Works	State Aid No. 43	04-12-06 to 07-31-08	610,500	(93,564)	490,827	—	397,263	—	—
Brick Church Bridge - Public Works	19-455-340704	09-16-05 to 07-01-07	337,427	—	305,499	—	305,499	—	—
Total Tennessee Department of Transportation				(99,815)	979,608	—	866,154	13,639	—
TENNESSEE STATE LIBRARY AND ARCHIVES:									
Library Services - Deaf & Hard of Hearing	GG-08-22895-00	07-01-07 to 06-30-08	182,000	—	182,000	—	182,000	—	—
Library Services - General Library Services	GG-08-22895-00	07-01-07 to 06-30-08	91,000	—	45,500	—	45,500	—	—
Total Tennessee State Library and Archives				—	227,500	—	227,500	—	—

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

Schedule of Expenditures of State Award

For the Year ended June 30, 2008

<u>Program Title</u>	<u>Contract Number</u>	<u>Grant Period</u>	<u>Program Award</u>	<u>(Accrued) Deferred Grant Revenue June 30, 2007</u>	<u>State Receipts</u>	<u>Adjustments: Transfers (T) Other (O)</u>	<u>Expenditures/ Distributions</u>	<u>Payments or Adjustments: Grantor (G) Transfers (T) Other (O)</u>	<u>(Accrued) Deferred Grant Revenue June 30, 2008</u>
UNIVERSITY OF TENNESSEE:									
In-Service Training	N/A	07-01-07 to 06-30-08	\$ 6,000	\$ —	5,105	—	5,105	—	—
Total University of Tennessee				—	5,105	—	5,105	—	—
 TOTAL EXPENDITURES OF STATE AWARDS				\$ (14,638,938)	43,325,574	839,261	31,926,608	291,791	(2,692,502)

See accompanying independent auditors report.

**METROPOLITAN GOVERNMENT OF NASHVILLE
AND DAVIDSON COUNTY, TENNESSEE**

Notes to Schedules of Expenditures of Federal and State Awards

Year ended June 30, 2008

(1) Basis of Presentation

(a) *Reporting Entity*

The basic financial statements of The Metropolitan Government of Nashville and Davidson County, Tennessee (the Government), as of and for the year ended June 30, 2008, include the operations of the following Component Units: the Nashville District Management Corporation, the Gulch Business Improvement District, Inc., the Metropolitan Development and Housing Agency, the Electric Power Board, the Metropolitan Transit Authority, the Metropolitan Nashville Airport Authority, and the Emergency Communications District, which expended \$130,285,459 in federal awards which are not included in the Schedule of Expenditures of Federal Awards for the year ended June 30, 2008. These Component Units are separately audited by other independent auditors and their expenditures are not included in the accompanying schedules of expenditures of federal and state awards of the Government for the year ended June 30, 2008.

(b) *Noncash Federal Programs – OMB Circular A-133*

The Government is the recipient of federal awards that do not result in cash receipts or disbursements, including distribution of U.S. Department of Agriculture (USDA) Food Commodities (CFDA Nos. 10.550 and 10.565), which are valued based on a USDA price list obtained from the Tennessee Department of Health. Distributions under such programs are included in the accompanying schedules of expenditures of federal and state awards.

(c) *Federal Financial Assistance Without CFDA Numbers*

Federal awards which have no assigned CFDA number have been included in the last section of the appropriate federal agency section.

(d) *Pass-Through Awards*

Funds received by the Government and redistributed to a Component Unit of the Government or received directly by the Component Unit in the Government's name are reported in the Component Unit's financial statements and are not included in the Government's schedules of expenditures of federal and state awards.

Funds received by an agency of the Government and redistributed to another agency of the Government are reported in the receiving department's accounts to avoid duplication of the aggregate level of federal awards expended by the Government. Pass-through funds are included once.

(e) *Schedule of Expenditures of State Awards*

In compliance with Tennessee state law, the accompanying schedule of expenditures of state awards is included with this report. Such schedule presents all state funded financial awards, as defined by the State Comptroller's Office, and is prepared and presented in a manner consistent with the schedule of expenditures of federal awards.

**METROPOLITAN GOVERNMENT OF NASHVILLE
AND DAVIDSON COUNTY, TENNESSEE**

Notes to Schedules of Expenditures of Federal and State Awards

Year ended June 30, 2008

(2) Basis of Accounting

The expenditures presented in the accompanying schedules of expenditures of federal and state awards were developed from agency records and federal and state financial reports which have been reconciled to the central accounting records of the Government. Governmental funds are reported using a modified accrual basis of accounting. Proprietary funds are reported using the accrual basis of accounting. These central records serve as the primary source of information in the preparation of the Government's basic financial statements.

Federal and state revenues and expenditures are included in the general fund, special revenue funds, capital projects funds, and enterprise funds in the Government's basic financial statements.

(3) Matching Cost

The State of Tennessee's portion of joint programs with the Government are included in the accompanying schedule of expenditures of state awards except in those cases where the state's portion is combined with the federal portion and cannot be separately identified. In such cases, the state's portion is included in the accompanying schedule of expenditures of federal awards. The Government's portion of such joint awards is not included.

(4) Indirect Costs

Along with all other central service costs allowable under OMB Circular A-87 is the amount which may be "allocated" among all programs of the Government in a consistent manner, the cost for the audit of the Government's financial statements and single audits are included in the Government's Cost Allocation Plan.

The amount presented in the Cost Allocation Plan as "allocated" to each department is never actually charged as an expenditure to that department, but is accounted for in the central service area's budget. The amount is used to calculate indirect costs associated with programs funded by external sources that allow the inclusion of indirect costs (certain grants, user fees, etc.).

Many of the Government's federal and state funded programs allow indirect costs to be charged and include them as a line item in the grant budget. However, if the grant budget does not specifically provide for indirect costs to be charged, none of the indirect costs are reported as costs to the grantor nor are the costs included or presented in the schedules of expenditures of federal and state awards.

**METROPOLITAN GOVERNMENT OF NASHVILLE
AND DAVIDSON COUNTY, TENNESSEE**

Schedule of Findings and Questioned Costs

Year ended June 30, 2008

(1) Summary of Auditors' Results

- (a) The type of report issued on the basic financial statements: **Unqualified opinion**
- (b) Significant deficiencies in internal control was disclosed by the audit of the basic financial statements: **Yes**

Material weaknesses: **None**

- (c) Noncompliance which is material to the basic financial statements: **None**
- (d) Significant deficiencies in internal control over major programs: **Yes**

Material weaknesses: **None**

- (e) The type of report issued on compliance for major programs: **Unqualified opinion**
- (f) Any audit findings which are required to reported under Section 510(a) of OMB Circular A-133: **Yes**
- (g) Major programs:

<u>CFDA number</u>	<u>Name of federal program or cluster</u>
Child Nutrition Cluster:	
10.553	National School Breakfast Program
10.555	National School Lunch Program
10.559	Summer Food Service Program
Special Education Cluster:	
84.027	Special Education Grants
Other Programs:	
84.010	Title I Grants to Local Education Agencies
84.357	Reading First
93.914	HIV Emergency Relief Project Grants

- (h) Dollar threshold used to distinguish between Type A and Type B programs: **\$3,000,000**
- (i) Auditee qualified as a low-risk auditee under Section .530 of OMB Circular A-133: **No**

**METROPOLITAN GOVERNMENT OF NASHVILLE
AND DAVIDSON COUNTY, TENNESSEE**

Schedule of Findings and Questioned Costs

Year ended June 30, 2008

(2) **Findings Relating to the Financial Statements Reported in Accordance with *Government Auditing Standards*:**

Significant Deficiencies:

GENERAL GOVERNMENT

Finding 08-01: Audit Adjustments to Accrued Liabilities, Account Receivables and Revenue Recognition

During our audit procedures over accrued liabilities, we identified various unrecorded liabilities which, in the aggregate, were considered material to the respective reporting units. The identified amounts were for expenditures incurred prior to June 30, 2008 and invoiced during fiscal year 2009:

<u>Reporting Unit</u>		<u>Total</u>
GSD Capital Plan	\$	917,000
Stormwater		157,000

During our audit procedures over accounts receivable, we identified a significant fluctuation in the accounts receivable balance of the Health Services Fund when compared with the balance of fiscal year 2007. Management determined that the receivable and related revenue for the Ryan White Aids grant was overstated by approximately \$558,000 and was subsequently corrected by the Government. This overstatement of revenue also led to federal funds being requested for reimbursement prior to actual expenditures being incurred.

During our audit procedures, we also identified approximately \$1,403,000 of accrued liabilities in the Employees' Medical Benefit reporting unit that were not recorded properly in fiscal year 2008. This overstatement of this liability was subsequently corrected by the Government.

We recommend that management implement more stringent review procedures to identify possible discrepancies in accrued liabilities, accounts receivable, revenue, and other transactions occurring near fiscal year-end. We further recommend that management obtain explanations for significant account variances identified during the year-end closing process and resolve any unusual variances timely.

Management's Response

We concur. We will continue to implement procedures to improve communication and coordination with regard to year end accruals that are generated at the department level during the 2008-2009 fiscal year. Additionally, we will continue to enhance the central monitoring of post-closing transactions in order to better detect fiscal year 2008-2009 activity that is processed by departments after June 30, 2009 is closed.

**METROPOLITAN GOVERNMENT OF NASHVILLE
AND DAVIDSON COUNTY, TENNESSEE**

Schedule of Findings and Questioned Costs

Year ended June 30, 2008

METROPOLITAN NASHVILLE PUBLIC SCHOOLS

Finding 08-02: Audit Adjustments to Accrued Liabilities

During our audit procedures over accrued liabilities, we identified various unrecorded liabilities which, in the aggregate, were considered material to the respective reporting units. The identified amounts were for expenditures incurred prior to June 30, 2008 and invoiced during fiscal year 2009:

Reporting Unit	Total
Education Flexible Spending Plan	\$ 122,000
Schools Professional Employees' Insurance	440,000

We recommend that management implement more stringent review procedures to identify possible unrecorded accrued liabilities and other transactions occurring near fiscal year-end. We further recommend that management obtain explanations for significant account variances identified during the year-end closing process and resolve any unusual variances timely.

Management's Response

We concur. We will continue to implement procedures to improve communication and coordination with regard to year end accruals that are generated at the department level during the 2008-2009 fiscal year. Additionally, we will continue to enhance the central monitoring of post-closing transactions in order to better detect fiscal year 2008-2009 activity that is processed by departments after June 30, 2009 is closed.

(3) Findings and Questioned Costs Relating to Federal Awards:

METROPOLITAN NASHVILLE PUBLIC SCHOOLS

Finding 08-03: Procurement and Suspension and Debarment - Open Competition

Finding Type: Noncompliance and Significant Deficiency

CFDA#: 84.357 – Reading First

Federal Agency: U.S. Department of Education

Pass-through Entity: Tennessee Department of Education

Federal Award Year: November 1, 2003 to September 30, 2008

Requirement

In accordance with Metro Nashville Public Schools procurement policy, expenditures (excluding professional services) over \$1,000 must be subject to open competitive bidding procedures or there should be documented rationale as to why a limited competition or a sole-source contract was entered into with supporting price analysis.

**METROPOLITAN GOVERNMENT OF NASHVILLE
AND DAVIDSON COUNTY, TENNESSEE**

Schedule of Findings and Questioned Costs

Year ended June 30, 2008

Condition

We reviewed 30 expenditures of the Reading First program for the year ended June 30, 2008. We found that two expenditures which totaled \$5,735 out of a sample of \$307,392 contained no evidence of an open competitive bidding process or documented rationale as to why a limited competition or a sole-source award was made. The total population of expenditures to third-parties (excluding payroll, indirect costs and transfers) was \$2,033,468.

Questioned Cost

None

Possible Asserted Cause and Effect

Expenditures were incurred without following the requirements of the procurement process. As a result, Metro Nashville Public Schools could procure goods and services without the appropriate channels of review and oversight required by the procurement policy.

Recommendation

We recommend that Metro Nashville Public Schools maintain adequate internal controls to ensure that all expenditures undergo the proper procurement process, as required by current policy.

Views of Responsible Management

We understand and agree with the noted observation and have implemented corrective actions which included revising the purchasing policy to clarify and re-emphasize the importance of open competition.

Finding 08-04: Procurement and Suspension and Debarment - Open Competition

Finding Type: Noncompliance and Significant Deficiency

CFDA#: 84.027 – Special Education

Federal Agency: U.S. Department of Education

Pass-through Entity: Tennessee Department of Education

Federal Award Year: July 1, 2007 to June 30, 2008

Requirement

In accordance with Metro Nashville Public Schools procurement policy, expenditures (excluding professional services) over \$1,000 must be subject to open competitive bidding procedures or there should be documented rationale as to why a limited competition or a sole-source contract was entered into with supporting price analysis.

**METROPOLITAN GOVERNMENT OF NASHVILLE
AND DAVIDSON COUNTY, TENNESSEE**

Schedule of Findings and Questioned Costs

Year ended June 30, 2008

Condition

We reviewed 30 expenditures of the Special Education program for the year ended June 30, 2008. We found that three expenditures which totaled \$31,430 out of a sample of \$409,100 contained no evidence of an open competitive bidding process or documented rationale as to why a limited competition or a sole-source award was made. The total population of expenditures to third-parties (excluding payroll, indirect costs and transfers) was \$1,028,997.

Questioned Cost

None

Possible Asserted Cause and Effect

Expenditures were incurred without following the requirements of the procurement process. As a result, Metro Nashville Public Schools could procure goods and services without the appropriate channels of review and oversight required by the procurement policy.

Recommendation

We recommend that Metro Nashville Public Schools maintain adequate internal controls to ensure that all expenditures undergo the proper procurement as required by current policy.

Views of Responsible Management

We understand and agree with the noted observation and have implemented corrective actions which included revising the purchasing policy to clarify and re-emphasize the importance of open competition.

Finding 08-05: Procurement and Suspension and Debarment - Open Competition

Finding Type: Noncompliance and Significant Deficiency

CFDA#: 84.010 – Title I, Part A

Federal Agency: U.S. Department of Education

Pass-through Entity: Tennessee Department of Education

Federal Award Year: July 1, 2007 to September 30, 2008

Requirement

In accordance with Metro Nashville Public Schools procurement policy, expenditures (excluding professional services) over \$1,000 must be subject to open competitive bidding procedures or there should be documented rationale as to why a limited competition or a sole-source contract was entered into with supporting price analysis.

**METROPOLITAN GOVERNMENT OF NASHVILLE
AND DAVIDSON COUNTY, TENNESSEE**

Schedule of Findings and Questioned Costs

Year ended June 30, 2008

Condition

We reviewed 30 expenditures of the Title I program for the year ended June 30, 2008. We found that two expenditures which totaled \$6,685 out of a sample of \$960,559 contained no evidence of an open competitive bidding process or documented rationale as to why a limited competition or a sole-source award was made. The total population of expenditures to third-parties (excluding payroll, indirect costs and transfers) was \$10,040,544.

Questioned Cost

None

Possible Asserted Cause and Effect

Expenditures were incurred without following the requirements of the procurement process. As a result, Metro Nashville Public Schools could procure goods and services without the appropriate channels of review and oversight required by the procurement policy.

Recommendation

We recommend that Metro Nashville Public Schools maintain adequate internal controls to ensure that all expenditures undergo the proper procurement process as required by current policy.

Views of Responsible Management

We understand and agree with the noted observation and have implemented corrective actions which included revising the purchasing policy to clarify and re-emphasis the importance of open competition.

METROPOLITAN PUBLIC HEALTH DEPARTMENT

Finding 08-06: Cash Management - Excess Draw Amounts

Finding Type: Noncompliance and Significant Deficiency

CFDA#: 93.914 – HIV Emergency Relief Project Grant

Award No.: H89HA07939-02-00

Federal Agency: U.S. Department of Health and Human Services

Federal Award Year: April 1, 2008 to March 31, 2009

Requirement

In accordance with Metro Nashville's grant reimbursement policy, expenditures which qualify for subsequent reimbursement must be paid for with County funds before reimbursement is requested from the Federal Government.

**METROPOLITAN GOVERNMENT OF NASHVILLE
AND DAVIDSON COUNTY, TENNESSEE**

Schedule of Findings and Questioned Costs

Year ended June 30, 2008

Condition

We reviewed the cash management process and selected all four cash reimbursement requests for testing. Reimbursement requests exceeded expenditures in one case as an amount of \$416,976 was requested for reimbursement on August 28, 2008 that had already been submitted for reimbursement on June 20, 2008.

Questioned Costs

None, as the submitted drawdown request on November 28, 2008 showed deduction of these funds to eliminate the excess reimbursement outlined above.

Possible Asserted Cause and Effect

The process used to determine the amount of cash draws is overly dependent on the amount of expenditures recorded in the general ledger without a proper review and consideration of amounts actually incurred and paid. Therefore, if expenditures are improperly coded in the general ledger current controls may not detect this and it could trigger a premature reimbursement drawdown request.

Recommendation

We recommend that the Metro Nashville Government only request reimbursement for those amounts paid for expenditures prior to the date of the draw request and implement a formal review process to ensure that duplicate reimbursement requests are not made in the future.

View of Responsible Management

We understand and agree with the noted observation and are working toward corrective actions which will provide an additional level of checks and balances to ensure that all funds requested for drawdown have truly been expended.