



**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, 2007

**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, 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, 2007, which collectively comprise the Government's basic financial statements, and have issued our report thereon dated October 31, 2007. 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, 2007. We did not audit the financial statements of the following discretely presented component units: the Nashville District Management Corporation, the Metropolitan Development and Housing Agency, the Electric Power Board, the Metropolitan Transit Authority, the Metropolitan Nashville Airport Authority, the Emergency Communications District, and the Industrial Development Board. 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. 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.

Internal Control over Financial Reporting

In planning and performing our audit of the aforementioned financial statements, in accordance with auditing standards generally accepted in the United States of America, we considered the Government's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion 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.

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.

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.

Material Weaknesses:

METROPOLITAN NASHVILLE GENERAL HOSPITAL (MNGH)

Finding 07-01: Contractual and Bad Debt Allowance Analyses

During our audit procedures over the contractual and bad debt allowances for patient accounts receivable, we identified several payor groups that were not appropriately reserved as of June 30, 2007 in the amount of approximately \$723,000. Two of these payor changes were due to fiscal year 2007 being the first quarter of payment history collected on these payors and the June 2007 reserve balances did not reflect the current reimbursement rates for new contracts entered into in April 2007. Also, actual payment history on Pending TennCare was different than the expected collection rate used to reserve Pending TennCare.

We recommend that MNGH implement policies and procedures which require a review of historical collection rates that is based on the most current data available to capture changes in payor reimbursement. In addition, we recommend the conversion rate and the mix between disability and nondisability of Pending TennCare be periodically reviewed to ensure the reserves related to Pending TennCare are adequate.

Management's Response

We concur. MNGH currently runs a monthly paid claims report for paid claims greater than 90-days old (average payment timeframe) and compares the actual payment percentages to the accounts receivable allowance report on a monthly basis for overall reasonableness. Henceforth, MNGH will ensure any new payors are reviewed at year end to ensure the reserve percentage is based upon the latest available paid claims data up through the year end close process. MNGH has implemented a formal review process in fiscal year 2008 for Pending TennCare accounts that entails a periodic review of any changes in the mix of overall TennCare convertibility as well as the mix of TennCare disability versus nondisability conversions so as to reflect appropriate reserves on this unique payor category.

Finding 07-02: Accounts Receivable, Prepaid Expense, and Liabilities Procedures and Cut-off

We identified the following audit adjustments through the performance of our audit procedures:

- A large State payment received subsequent to year-end totaling approximately \$1,348,000 for a special one-time Tennessee Disproportionate Share payment related to fiscal year 2007 should have been accrued and recorded as revenue.
- In reviewing the detail of prepaid expenses, we identified three items that were not appropriately recorded. Two items totaling approximately \$107,000 of recorded prepaid items should have been

amortized into expense and approximately \$710,000 of recorded prepaid expense was related to an invoice included in accounts payable.

- During our audit procedures over accrued liabilities, we identified several unrecorded liabilities totaling approximately \$60,000. The identified amounts were for capital expenditures incurred prior to June 30, 2007 and invoiced between July and September in fiscal year 2008.
- In addition, approximately \$369,000 of checks were written prior to year-end but mailed after year-end. Due to the automation of writing checks, accounts payable is reduced as checks are written and this caused accounts payable and cash to be understated as of June 30, 2007.

We recommend that management implement more stringent cut-off review procedures to identify possible unrecorded liabilities and receivables and the appropriateness of recorded prepaid balances.

Management's Response

We concur. MNGH has implemented several enhancements to the prepaid and cutoff processes in fiscal year 2008 to address these audit discoveries. Specifically, prepaid expense balances are formally reviewed quarterly to ensure propriety of balances. Fiscal year end cutoff procedures henceforth will include appropriate accounting adjustments for unmailed processed checks as well as a formal review of any subsequent material receipts relating to the prior year for proper recording of receivables/revenue. The year end accrual process has also been revised to capture all capital related items received or in process during the fiscal year.

KPMG identified the following significant deficiencies during the performance of the 2007 audit:

Significant Deficiencies:

GENERAL GOVERNMENT

Finding 07-03: Audit Adjustments to Accrued Liabilities and Accounts Receivable Balances

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, 2007 and invoiced during fiscal year 2008.

Reporting Unit	Unrecorded Liability Accruals Recorded
Education Capital Projects	\$ 3,258,615
General Government Services	453,145
Infrastructure Services	325,245
Injured on Duty	153,315
Stormwater Operations	91,177
Human Resources	39,733
Metropolitan Employees' Flexible Benefits Plan	18,969
School Print Shop	15,570
Recreational and Cultural Services	12,989
Regulation and Inspection Services	2,500

During our audit procedures over accounts receivable, we also identified a significant fluctuation in the accounts receivable balance of the District Energy System when compared with the balance of fiscal year 2006. Upon further investigation, management determined that an accounts receivable totaling approximately \$667,000 had not been recorded during the closing process and was subsequently recorded by the Government.

We recommend that management implement more stringent review procedures to identify possible unrecorded accrued liabilities and accounts receivable. 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 implement procedures to address these matters during the 2007-2008 fiscal year. Accelerating the issuance of the June 30, 2007 CAFR by six weeks required an earlier general ledger closing, which impacted several departments throughout Metro. We will modify our timing and procedures for the June 30, 2008 closing to improve communication and coordination with regard to year end accruals that are generated at the department level. Additionally, we will develop additional reporting tools that will enhance the central monitoring of post-closing transactions in order to better detect fiscal year 2007-2008 activity that is processed by departments after June 30, 2008 is closed.

METROPOLITAN NASHVILLE GENERAL HOSPITAL

Finding 07-04: Information Technology General Controls (ITGC) over Access, Change Management and Computer Operations

We determined controls over access to Affinity to be ineffective. We noted the following deficiencies in controls related to access:

- Periodic reviews of active user access with a focus on segregation of duties is not being performed and if performed at the request of a department manager, that review is not documented. We noted that 16 out of a sample of 45 users were not current employees and one employee had multiple active user accounts;
- MNGH does not have appropriate password policies in place. Currently Affinity does not have password complexity enabled; and
- SecureLink access logs are not reviewed periodically by management and do not include the remote user's activity while logged into the Affinity application.

In testing change management controls, we noted that there is not a distinct delineation of responsibilities between business function users and IT departmental business users, both of whom can move changes into production. The same users who are responsible for administering the Affinity application also move changes into production.

Within the controls for computer operations, we noted that no documentation exists related to the appropriateness of timing for running Affinity jobs, determination if whether jobs are completed successfully, and what steps were taken to resolve errors if needed. Backup tapes are stored on-site at MNGH and are not kept in a locked cabinet or safe, and the storage cabinet is not fireproof. Backup tapes are not rotated off-site on a daily basis and inventories of tapes are not kept, as outlined in the MNGH Offsite Procedures document. Additionally, backup tapes are not tested periodically.

We recommend that management of MNGH perform and document periodic logical access reviews for Affinity users including vendors with a focus on segregation of duties. Additionally, we recommend that MNGH enable password complexity within Affinity. Management should also include remote access user's activity on the SecureLink access logs and periodically review the SecureLink logs. We recommend that MNGH segregate the business functions of administering the Affinity application from the IT function of moving changes into production. We recommend management implement and document job processing and operating and monitoring procedures so as to provide reasonable assurance around completeness and timeliness of system and data processing.

We recommend that management have a secured off-site storage for backup tapes and routinely test the effectiveness of the restoration process and the quality of the backup tapes by periodically restoring data from backup tapes. Management should also consider securing backup tapes that are stored on-site.

Management's Response

We concur. A procedure for password complexity using passwords with eight characters in length with at least one alpha and one numeric character will be created and implemented by March 31, 2008. A procedure for reviewing and documenting logical access of Affinity Users through a report of active users and through a visual screen of users currently in system will be created and implemented by March 31, 2008. A procedure for reviewing SecureLink Access Audit reports will be created and implemented by March 31, 2008.

In order to create a distinct delineation between business function users and IT departmental business users, we will need to restructure the user groups. Management has developed a two phase plan, with phase one to develop a new hierarchy structure which will be implemented by November 1, 2007 and the second phase to create role based menus, which will be implemented by January 31, 2008.

A policy and procedure for verifying completion of the midnight job processing will be created and implemented by November 1, 2007.

Starting October 1, 2007, Iron Mountain began providing storage, daily rotation to off-site and inventory of back-up tapes. Also, designated IS staff will begin conducting a monthly/random test restore of Affinity related backups. This procedure will be described in a documented policy.

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, 2007.

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, 2007



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**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, 2007. 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 Metropolitan Development and Housing Agency, the Electric Power Board, the Metropolitan Transit Authority, the Metropolitan Nashville Airport Authority, the Emergency Communications District, and the Industrial Development Board, which expended \$111,289,199 in federal awards which are not included in the Schedule of Expenditures of Federal Awards during the year ended June 30, 2007. Our audit, described below, did not include the operations of the following Component Units: the Nashville District Management Corporation, the Metropolitan Development and Housing Agency, the Electric Power Board, the Metropolitan Transit Authority, the Metropolitan Nashville Airport Authority, the Emergency Communications District, and the Industrial Development Board, 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, 2007.

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.

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.

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 identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

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, 2007, which collectively comprise the Government's basic financial statements, and have issued our report thereon dated October 31, 2007, which refers to the reports of other auditors on the financial statements of the Nashville District Management Corporation, the Metropolitan Development and Housing Agency, the Electric Power Board, the Metropolitan Transit Authority, the Metropolitan Nashville Airport Authority, the Emergency Communications District, and the Industrial Development Board. 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, 2007, and have issued our report thereon dated October 31, 2007. 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

October 31, 2007

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year ended June 30, 2007

Federal Sponsor / Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2006	Federal Receipts	Receipts or Adjustments: Transfers (T) Other (O)	Expenditures/ Distributions	Payments or Adjustments: Grants (G) Transfers (T) Other (O)	(Accrued) Deferred Grant Revenue June 30, 2007
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE:										
Passed Through Tennessee Education: Learn and Serve America	94.004	Z-02-008388-00	07-01-01 to 06-30-02	\$ 51,551	\$ 144	—	—	—	144	—
Learn and Serve America	94.004	Z-03-013789-00	07-01-02 to 06-30-03	30,150	(1,088)	—	—	—	1,088	(2,176)
Early Childhood Grant	94.004	07-01	07-01-06 to 06-30-07	650,000	—	462,779	—	650,000	—	(187,221)
Total Program	94.004				(944)	462,779	—	650,000	1,232	(189,397)
Total Corporation for National and Community Service					(944)	462,779	—	650,000	1,232	(189,397)
ELECTION ASSISTANCE COMMISSION:										
Passed Through Tennessee Department of State: Voting Machines	90.401	N/A	03-22-06 to 09-01-06	1,710,000	—	1,710,000	—	1,710,000	—	—
Vote Wise	90.401	N/A	10-01-06 to 03-15-07	27,900	—	27,900	—	27,900	—	—
Total Program	90.401				—	1,737,900	—	1,737,900	—	—
Total Election Assistance Commission					—	1,737,900	—	1,737,900	—	—
ENVIRONMENTAL PROTECTION AGENCY:										
Direct Program: Air Pollution Control Program	66.001	A-004081-06-0	10-01-05 to 09-30-06	447,226	(35,937)	138,411	—	102,474	—	—
Air Pollution Control Program	66.001	A-004081-06-0	10-01-06 to 09-30-07	670,056	—	151,800	—	266,196	—	(114,396)
Total Program	66.001				(35,937)	290,211	—	368,670	—	(114,396)
Direct Program: Asthma and Indoor Air Quality Education and Outreach	66.034	XA-96439805	10-01-05 to 09-30-08	15,000	—	8,296	—	8,296	—	—
Total Program	66.034				—	8,296	—	8,296	—	—
Direct Program: Section 103 Ambient Air Monitoring Network Installation	66.606	PM96437905-0	10-01-05 to 12-31-07	195,350	(26,639)	122,639	—	137,235	—	(41,235)
Total Program	66.606				(26,639)	122,639	—	137,235	—	(41,235)
Total Environmental Protection Agency					(62,576)	421,146	—	514,201	—	(155,631)
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
Total Program	45.302				475	—	—	—	—	475
Passed Through Tennessee State Library and Archives: Telenet Grant (Inter-Library Loan Program)	45.310	GG-07-12823-00	09-01-06 to 06-30-07	1,437	—	1,437	—	1,437	—	—
Library Services - Materials for the Disadvantaged	45.310	GG-07-12824-00	07-01-06 to 06-30-07	5,000	—	5,000	—	5,000	—	—
Technology Upgrade Grant	45.310	Z-05-024671-00	03-01-07 to 08-31-07	20,000	—	20,000	—	20,000	—	—
LSTA Foreign Languages Grant	45.310	Z-05-002290-00	05-01-05 to 06-30-06	8,000	3,954	—	—	3,954	—	—
Total Program	45.310				3,954	26,437	—	30,391	—	—
Total Institute of Museum and Library Services					4,429	26,437	—	30,391	—	475
NATIONAL ENDOWMENT FOR THE ARTS:										
Passed Through Tennessee Arts Commission: Major Institute Grant	45.025	Z-06-028328-00	07-01-05 to 06-30-06	47,000	(28,200)	28,200	—	—	—	—
Major Institute Grant	45.025	Z-07-034985.00	07-01-06 to 06-30-07	47,000	—	18,800	—	47,000	—	(28,200)
Total Program	45.025				(28,200)	47,000	—	47,000	—	(28,200)
Total National Endowment for the Arts					(28,200)	47,000	—	47,000	—	(28,200)

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year ended June 30, 2007

Federal Sponsor / Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2006	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, 2007
NATIONAL SCIENCE FOUNDATION:										
Passed Through Tennessee Education: IT Academy at Stratford	47.076	N/A	07-01-05 to 09-30-06	\$ 40,000	\$ (1,035)	15,131	—	9,920	—	4,176
Total Program	47.076				(1,035)	15,131	—	9,920	—	4,176
Total National Science Foundation					(1,035)	15,131	—	9,920	—	4,176
U.S. DEPARTMENT OF AGRICULTURE:										
Child Nutrition Cluster:										
Passed Through Tennessee Education: National School Breakfast Program - Metro Public Schools	10.553	N/A	07-01-05 to 06-30-06	N/A	(430,825)	430,825	—	—	—	—
National School Breakfast Program - Metro Public Schools	10.553	N/A	07-01-06 to 06-30-07	N/A	—	4,091,352	—	4,538,927	—	(447,575)
Total Program	10.553				(430,825)	4,522,177	—	4,538,927	—	(447,575)
Passed Through Tennessee Education: National School Lunch Program - Lunch, Metro Public Schools	10.555	N/A	07-01-05 to 06-30-06	N/A	(1,391,548)	1,391,548	—	—	—	—
National School Lunch Program - Lunch, Metro Public Schools	10.555	N/A	07-01-06 to 06-30-07	N/A	—	13,085,868	—	14,507,079	—	(1,421,211)
National School Lunch Program - Snacks, Metro Public Schools	10.555	N/A	07-01-05 to 06-30-06	N/A	(9,805)	9,805	—	—	—	—
National School Lunch Program - Snacks, Metro Public Schools	10.555	N/A	07-01-06 to 06-30-07	N/A	—	69,931	—	76,428	—	(6,497)
Total Program	10.555				(1,401,353)	14,557,152	—	14,583,507	—	(1,427,708)
Passed Through Tennessee Human Services: Summer Food Service Program	10.559	30-014-07	05-01-06 to 07-31-06	N/A	(208,751)	413,527	—	204,776	—	—
Summer Food Service Program	10.559	30-014-07	05-01-07 to 07-31-07	N/A	—	191,835	—	399,449	—	(207,614)
Total Program	10.559				(208,751)	605,362	—	604,225	—	(207,614)
Total Child Nutrition Cluster					(2,040,929)	19,684,691	—	19,726,659	—	(2,082,897)
Passed Through Tennessee Education: National School Lunch and Breakfast Program - Food Distribution - Metro Public Schools	10.550	N/A	07-01-05 to 06-30-06	N/A	205,007	—	—	205,007	—	—
Food Distribution - Metro Public Schools	10.550	N/A	07-01-06 to 06-30-07	N/A	—	1,035,750	—	839,727	—	196,023
Total Program	10.550				205,007	1,035,750	—	1,044,734	—	196,023
Passed Through Tennessee Health: Special Supplemental Food Program for Women, Infants, and Children	10.557	GG-06-2153-00	10-01-05 to 09-30-06	1,745,600	(138,015)	624,087	—	430,430	55,642 O	—
Special Supplemental Food Program for Women, Infants, and Children	10.557	N/A	10-01-06 to 09-30-07	1,755,200	—	965,540	—	1,236,363	—	(270,823)
Total Program	10.557				(138,015)	1,589,627	—	1,666,793	55,642	(270,823)
Passed Through Tennessee Human Services: Adult Care Food Program - Knowles Home	10.558	03-47-40036-00-5	10-01-05 to 09-30-06	N/A	(3,971)	3,971	—	—	—	—
Adult Care Food Program - Knowles Home	10.558	03-47-40036-00-5	10-01-06 to 09-30-07	50,000	—	43,010	—	47,214	—	(4,204)
Child Adult Care Food Program - Metro Action Commission	10.558	03-47-56030-00-7	10-01-05 to 09-30-06	N/A	(129,406)	277,851	—	148,445	—	—
Child Adult Care Food Program - Metro Action Commission	10.558	03-47-56030-00-7	10-01-06 to 09-30-07	N/A	—	623,655	—	739,238	—	(115,583)
Total Program	10.558				(133,377)	948,487	—	934,897	—	(119,787)
Direct Program: Commodity Supplemental Food Program - Food Distribution	10.565	N/A	10-01-84 to OPEN	N/A	367,895	687,586	—	719,643	—	335,838
Passed Through Tennessee Health: Commodity Supplemental Food Program - Administration	10.565	GG-06-12320-00	10-01-05 to 09-30-06	199,500	(145,285)	199,500	—	54,215	—	—
Commodity Supplemental Food Program - Administration	10.565	343.52-023-07	10-01-06 to 09-30-07	199,500	—	78,832	—	126,841	—	(48,009)
Total Program	10.565				222,610	965,918	—	900,699	—	287,829
Total U.S. Department of Agriculture					(1,884,704)	24,224,473	—	24,273,782	55,642	(1,989,655)
U.S. DEPARTMENT OF DEFENSE:										
Direct Program: Air Force R.O.T.C.	N/A	N/A	07-01-05 to 06-30-06	N/A	7,154	—	—	7,154	—	—
Air Force R.O.T.C.	N/A	N/A	07-01-06 to 06-30-07	N/A	—	191,803	—	203,693	—	(11,890)
Army R.O.T.C.	N/A	N/A	07-01-05 to 06-30-06	N/A	(7,611)	7,611	—	—	—	—
Army R.O.T.C.	N/A	N/A	07-01-06 to 06-30-07	N/A	—	104,696	—	111,389	—	(6,693)
Total Other Financial Assistance					(457)	304,110	—	322,236	—	(18,583)
Total U.S. Department of Defense					(457)	304,110	—	322,236	—	(18,583)

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year ended June 30, 2007

Federal Sponsor / Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2006	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, 2007
U.S. DEPARTMENT OF EDUCATION:										
Special Education Cluster:										
Passed Through Tennessee Education:										
Education of the Handicapped - Excess Cost Funds	84.027	N/A	07-01-05 to 06-30-06	\$ N/A	\$ (534,252)	394,731	139,521	O —	—	—
Education of the Handicapped - Excess Cost Funds	84.027	N/A	07-01-06 to 06-30-07	N/A	—	—	—	450,000	—	(450,000)
IDEA Pre-School 06-01	84.027	06-01	07-01-05 to 09-30-06	307,511	(24,351)	118,721	—	94,370	—	—
IDEA Pre-School 07-01	84.027	07-01	07-01-06 to 09-30-07	318,740	—	153,590	—	211,229	—	(57,639)
IDEA Part B 06-01	84.027	06-01	07-01-05 to 09-30-06	15,942,800	(614,637)	2,847,776	—	2,233,139	—	—
IDEA Part B 07-01	84.027	07-01	07-01-06 to 09-30-07	16,234,165	—	11,136,524	—	13,718,179	—	(2,581,655)
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				(1,184,273)	14,651,342	139,521	16,706,917	—	(3,100,327)
Total Special Education Cluster					(1,184,273)	14,651,342	139,521	16,706,917	—	(3,100,327)
Passed Through Tennessee Education:										
Adult Basic Education Program	84.002	Z-05-0222111-00	07-01-04 to 06-30-05	551,644	(27,602)	—	27,602	O —	—	—
Adult Basic Education Program	84.002	Z-06-027765-00	07-01-05 to 06-30-06	604,795	(1,279)	—	—	3,120	—	(4,399)
Adult Basic Education Program	84.002	Z-06-027765-00	07-01-06 to 06-30-07	596,634	—	412,510	—	517,179	—	(104,669)
EICivics Adult Education Program	84.002	07-01	07-01-06 to 06-30-07	50,000	—	21,361	—	43,871	—	(22,510)
Total Program	84.002				(28,881)	433,871	27,602	564,170	—	(131,578)
Passed Through Tennessee Education:										
Title I Grants to Local Educational Agencies	84.010	05-01	07-01-04 to 09-30-05	19,592,656	(441,018)	—	441,018	O —	—	—
Title I Non-Enhanced Option	84.010	05-01	07-01-04 to 09-30-05	18,092,656	(1,060,323)	—	1,060,323	O —	—	—
Title I Non-Enhanced Option	84.010	05-01	07-01-05 to 09-30-06	19,528,228	(2,304,786)	8,687,101	—	6,381,580	—	735
Title I Non-Enhanced Option	84.010	07-01	07-01-06 to 09-30-07	19,766,764	—	9,305,409	—	10,569,522	—	(1,264,113)
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 Enhanced Option	84.010	6-01	07-01-05 to 09-30-06	N/A	(1,355,795)	1,355,795	—	—	—	—
Title I Enhanced Option	84.010	6-01	07-01-06 to 09-30-07	N/A	—	93,648	—	93,648	—	—
School Improvement	84.010	06-01	07-01-05 to 09-30-06	1,025,000	(381,481)	989,540	—	608,794	—	(735)
School Improvement	84.010	07-01	07-01-06 to 09-30-07	1,025,000	—	188,271	—	188,271	—	(188,271)
Total Program	84.010				(5,543,403)	20,431,493	1,501,341	20,710,726	—	(4,321,295)
Direct Program:										
Impact Aid	84.041	N/A	07-01-06 to 06-30-07	N/A	—	83,174	—	83,174	—	—
Total Program	84.041				—	83,174	—	83,174	—	—
Passed Through Tennessee Education:										
High Schools That Work	84.048	Z-01-100001-00	07-01-00 to 06-30-01	21,000	(13,711)	—	13,711	O —	—	—
Program Improvement - Carl Perkins Federal Grant	84.048	06-01	07-01-05 to 06-30-06	1,666,003	(1,216,967)	1,216,967	—	—	—	—
Program Improvement - Carl Perkins Federal Grant	84.048	07-01	07-01-06 to 06-30-07	1,648,613	—	1,080,569	—	1,648,613	—	(568,044)
Total Program	84.048				(1,230,678)	2,297,536	13,711	1,648,613	—	(568,044)
Passed Through Tennessee Human Services:										
Vocational Rehabilitation - One Stop - NCAC	84.126	GG-06-12241-00	07-01-05 to 06-30-06	5,136	(572)	572	—	—	—	—
Vocational Rehabilitation - One Stop - NCAC	84.126	GG-07-12662-00	07-01-06 to 06-30-07	5,136	—	2,285	—	2,491	—	(206)
Total Program	84.126				(572)	2,857	—	2,491	—	(206)
Passed Through Tennessee Education:										
Title IV Drug Free Schools	84.186	06-01	07-01-05 to 09-30-06	521,397	(67,432)	108,718	—	41,286	—	—
Title IV Drug Free Schools	84.186	07-01	07-01-06 to 09-30-07	404,555	—	222,197	—	336,984	—	(114,787)
Title IV Drug Free Schools	84.186	06-21	10-01-05 to 09-30-06	81,359	—	81,359	—	81,359	—	—
Title IV Private Schools	84.186	06-01	07-01-05 to 09-30-06	N/A	—	7,053	—	7,053	—	—
Total Program	84.186				(67,432)	419,327	—	466,682	—	(114,787)
Passed Through Tennessee Education:										
Homeless Children Education Program	84.196	06-01	08-01-05 to 09-30-06	148,000	(118,643)	119,643	—	—	1,000	O —
Homeless Children Education Program	84.196	07-01	08-01-06 to 09-30-07	118,400	—	—	—	118,400	—	(118,400)
Total Program	84.196				(118,643)	119,643	—	118,400	1,000	(118,400)
Direct Program:										
Teaching American History	84.215	U215X040044	07-01-04 to 06-30-08	995,200	(128,753)	420,053	—	331,021	—	(39,721)
Teaching American History 07-01	84.215	U215X040044	07-01-06 to 06-30-09	N/A	—	46,784	—	75,711	—	(28,927)
Smaller Learning Communities	84.215	2-100069-01	10-01-06 to 09-30-09	5,206,420	—	433,944	—	577,703	—	(143,759)
Carol M White PE Grant	84.215	Q215F060548	09-30-06 to 09-30-09	N/A	—	12,760	—	89,468	—	(76,708)
Total Program	84.215				(128,753)	913,541	—	1,073,903	—	(289,115)
Passed Through Tennessee Education:										
Schools to Career	84.278	Z-02-007273-00	07-01-01 to 06-30-04	462,437	(33,885)	—	33,885	O —	—	—
Total Program	84.278				(33,885)	—	33,885	—	—	—

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year ended June 30, 2007

Federal Sponsor / Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2006	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, 2007
Passed Through Nashville Public Television: TeacherLine Total Program	84.286 84.286	N/A	06-01-03 to 08-31-04	\$ 15,000	\$(1,734) \$(1,734)	— —	1,734 1,734	O —	— —	— —
Passed Through Tennessee Education: 21st Century Community Learning Center 21st Century Community Learning Center Total Program	84.287 84.287 84.287	Z-05-021731-00 Z-05-021731-00	07-01-05 to 06-30-06 07-01-06 to 06-30-07	798,566 520,000	(77,194) — (77,194)	84,622 314,559 399,181	— — —	7,428 456,529 463,957	— — —	— (141,970) (141,970)
Passed Through Tennessee Education: Title V Title V Title V Public and Carryover Title V Supervision Title V Private Schools Title V Consolidated Title V Carryover Total Program	84.298 84.298 84.298 84.298 84.298 84.298 84.298 84.298	04-21 05-01 05-21, 06-01 06-01 06-01 07-01 06-21	07-01-04 to 09-30-05 07-01-04 to 09-30-05 07-01-05 to 09-30-06 07-01-05 to 09-30-06 07-01-05 to 09-30-06 07-01-06 to 09-30-07 07-01-06 to 09-30-07	277,780 380,000 388,148 N/A 251,429 130,296 N/A	7,106 (35,577) (248,803) — — — (277,274)	— — 489,597 — 23,521 — 513,118	— — — — — — 35,577	— — 117,644 30 25,510 21,809 557 165,550	7,106 — — — — — 7,106	— — 123,150 (30) (1,989) (21,809) (557) 98,765
Passed Through Vanderbilt University: Early Childhood Mathematics Total Program	84.305 84.305	R305K050186	12-01-05 to 05-31-08	78,000	— —	23,500 23,500	— —	50,818 50,818	— —	(27,318) (27,318)
Passed Through Tennessee Education: Title II Part D Title II Part D Title II Part D Title II Part D Technology Literacy Grant Chadwell Technology Literacy Grant Two Rivers	84.318 84.318 84.318 84.318 84.318 84.318 84.318	05-01 05-21 07-01 06-21 Z-02-007922-00 Z-02-007943-00	07-01-04 to 09-30-05 07-01-05 to 9-30-06 07-01-06 to 9-30-07 07-01-06 to 9-30-07 08-01-01 to 06-30-06 08-01-01 to 06-30-06	425,400 412,641 205,608 370,621 308,000 213,669	(44,631) (23,359) — — 7,740 (59,091)	44,631 326,003 — 81,838 308,000 452,472	— — — — — —	— 302,644 52,432 83,768 — 438,844	— — — — 7,740 8,899	— — (52,432) (1,930) — (54,362)
Passed Through Tennessee Education: Advancement Placement Fee Reduction AP Incentive Grant Total Program	84.330 84.330 84.330	Z-02-006067-01 S330C060029	07-01-01 to 04-30-03 10-06-06 to 09-30-09	30,960 N/A	5 — 5	— 65,073 65,073	— — —	— 130,043 130,043	5 — 5	— (64,970) (64,970)
Passed Through Tennessee Education: Comprehensive School Reform Comprehensive School Reform Total Program	84.332 84.332 84.332	Z-04-018588-00 07-01	07-01-05 to 06-30-06 07-01-06 to 06-30-07	120,000 455,800	(13,827) — (13,827)	— — —	13,827 — 13,827	O — 419,017 419,017	— — —	— (419,017) (419,017)
Passed Through Vanderbilt University: Gear Up Nashville Total Program	84.334 84.334	P334A000206	09-15-03 to 09-14-05	306,508	(24,887) (24,887)	— —	24,887 24,887	O —	— —	— —
Passed Through Tennessee Education: Teacher Quality Enhancement Total Program	84.336 84.336	62-0694743-00	07-01-02 to 06-30-03	140,000	(18,656) (18,656)	— —	18,656 18,656	O —	— —	— —
Passed Through Tennessee Education: Reading Excellence Total Program	84.338 84.338	Z-03-011046-00	07-01-03 to 06-30-04	957,814	(266) (266)	— —	266 266	O —	— —	— —
Passed Through Tennessee Education: Reading First Reading First Total Program	84.357 84.357 84.357	GG-04-11082-00 GG-04-11082-00	11-01-03 to 09-30-06 11-01-03 to 09-30-07	1,438,500 1,459,172	(846,413) — (846,413)	903,791 — 903,791	— — —	477,491 1,459,172 1,936,663	— — —	(420,113) (1,459,172) (1,879,285)
Passed Through Tennessee Education: Title III Emergency Immigrant Education Program Title III Emergency Immigrant Education Program Title III Emergency Immigrant Education Program Total Program	84.365 84.365 84.365 84.365	05-21, 06-01 07-01 06-21	07-01-05 to 09-30-06 07-01-06 to 09-30-07 07-01-06 to 09-30-07	1,164,046 1,361,538 N/A	(38,038) — (38,038)	193,199 — 803,522 996,721	— — — —	155,161 892,311 1,023,084 2,070,556	— — — —	— (892,311) (219,562) (1,111,873)
Passed Through Tennessee Education: Math and Science Partnership Total Program	84.366 84.366	GG-04-11019-00	04-01-04 to 03-31-07	810,000	(192,629) (192,629)	412,025 412,025	— —	166,032 166,032	— —	53,364 53,364

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year ended June 30, 2007

Federal Sponsor / Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2006	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, 2007
Passed Through Tennessee Education:										
Title II District Level	84.367	05-01	07-01-04 to 09-30-05	\$ 4,091,774	\$ (700,020)	700,020	—	—	—	—
Title II School Level	84.367	05-01	07-01-04 to 09-30-05	727,844	(178,080)	178,080	—	—	—	—
Title II Class Size Reduction	84.367	05-01	07-01-04 to 09-30-05	2,810,480	(433,281)	433,281	—	—	—	—
Title II Private	84.367	05-01	07-01-04 to 09-30-05	60,050	(8,442)	8,442	—	—	—	—
Title II School Level	84.367	06-01	07-01-05 to 09-30-06	281,200	(80,298)	246,000	—	165,702	—	—
Title II District Level Part A	84.367	06-01	07-01-05 to 09-30-06	574,410	(10,951)	98,705	—	87,754	—	—
Title II Private Part A	84.367	06-01	07-01-05 to 09-30-06	55,000	(16,895)	35,483	—	18,588	—	—
Title II Part A	84.367	07-01	07-01-06 to 09-30-07	4,032,518	—	319,858	—	600,508	—	(280,650)
Title II Class Size Reduction Part A	84.367	06-01	07-01-05 to 09-30-06	3,152,900	(14,660)	1,202,187	—	735,986	451,541	T
Title II Class Size Reduction Part A	84.367	07-01	07-01-06 to 09-30-07	N/A	—	2,181,227	451,541	2,266,893	—	365,875
Total Program	84.367				(1,442,627)	5,403,283	451,541	3,875,431	451,541	85,225
Total U.S. Department of Education					(11,329,151)	48,521,948	2,262,548	51,091,987	468,551	(12,105,193)
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:										
Aging Cluster:										
Passed Through Greater Nashville Regional Council:										
Title III Part B Transportation	93.044	2006-04-05-09	07-01-05 to 06-30-06	50,000	(36,375)	36,375	—	—	—	—
Title III Part B Transportation	93.044	2006-04-05-09	07-01-06 to 06-30-07	70,000	—	70,000	—	70,000	—	—
Homemaker	93.044	2005-03	07-01-05 to 06-30-06	N/A	(12,083)	12,083	—	—	—	—
Homemaker	93.044	2007-03	07-01-06 to 06-30-07	N/A	—	51,136	—	71,402	—	(20,266)
Personal Care	93.044	2005-03	07-01-05 to 06-30-06	N/A	(6,998)	6,998	—	—	—	—
Personal Care	93.044	2007-03	07-01-06 to 06-30-07	N/A	—	32,212	—	38,103	—	(5,891)
Total Program	93.044				(55,456)	208,804	—	179,505	—	(26,157)
Passed Through Greater Nashville Regional Council:										
Options - Home Delivered Meals	93.045	2005-03	07-01-05 to 06-30-06	N/A	(87,368)	87,368	—	—	—	—
Options - Home Delivered Meals	93.045	2007-03	07-01-06 to 06-30-07	N/A	—	293,050	—	350,546	—	(57,496)
Title III Part C Nutrition Program	93.045	2006-04-05-09	07-01-05 to 06-30-06	436,000	(72,670)	72,670	—	—	—	—
Title III Part C Nutrition Program	93.045	2006-04-05-09	07-01-06 to 06-30-07	436,000	—	382,400	—	436,000	—	(53,600)
Total Program	93.045				(160,038)	835,488	—	786,546	—	(111,096)
Passed Through Greater Nashville Regional Council:										
Nutrition Services Incentive Program	93.053	2006-04-05-09	07-01-05 to 06-30-06	63,600	(10,600)	10,600	—	—	—	—
Nutrition Services Incentive Program	93.053	2006-04-05-09	07-01-06 to 06-30-07	64,000	—	60,000	—	64,000	—	(4,000)
Total Program	93.053				(10,600)	70,600	—	64,000	—	(4,000)
Total Aging Cluster					(226,094)	1,114,892	—	1,030,051	—	(141,253)
Child Care Cluster:										
Passed Through Tennessee Human Services:										
Before and After Care - Metro Action Commission	93.575	N/A	07-01-06 to 06-30-07	N/A	—	458,978	—	458,978	—	—
Vocational Education - CDC Pearl-Cohn	93.575	N/A	07-01-01 to 06-30-07	126,786	(7,600)	23,097	—	29,934	—	(14,437)
Total Program	93.575				(7,600)	482,075	—	488,912	—	(14,437)
Total Child Care Cluster					(7,600)	482,075	—	488,912	—	(14,437)
Passed Through Tennessee Health:										
TB Outreach and Control	93.116	N/A	07-01-05 to 06-30-06	1,327,200	(178,548)	178,548	—	—	—	—
TB Outreach and Control	93.116	N/A	07-01-06 to 06-30-07	1,398,900	—	1,164,688	—	1,381,296	—	(216,608)
Total Program	93.116				(178,548)	1,343,236	—	1,381,296	—	(216,608)
Passed Through Tennessee Health:										
Rape Prevention Education	93.136	GG-06-11912-00	07-01-05 to 06-30-06	20,000	(1,589)	1,589	—	—	—	—
Rape Prevention Education	93.136	N/A	07-01-06 to 06-30-07	20,000	—	16,431	—	20,000	—	(3,569)
Total Program	93.136				(1,589)	18,020	—	20,000	—	(3,569)
Passed Through Tennessee Health:										
Family Planning	93.217	GG-07-03373-00	07-01-06 to 06-30-07	420,000	—	420,000	—	420,000	—	—
Total Program	93.217				—	420,000	—	420,000	—	—
Direct Program:										
Health Care for the Homeless of Nashville	93.224	H80-CS-00021-04	11-01-04 to 10-31-05	654,940	(109,130)	109,130	—	—	—	—
Health Care for the Homeless of Nashville	93.224	H80-CS-00021-05	11-01-05 to 10-31-06	815,700	(393,530)	807,543	—	414,013	—	—
Health Care for the Homeless of Nashville	93.224	H80-CS-00021-06	11-01-06 to 10-31-07	807,543	—	104,972	—	371,950	—	(266,978)
Total Program	93.224				(502,660)	1,021,645	—	785,963	—	(266,978)

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year ended June 30, 2007

Federal Sponsor / Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2006	Federal Receipts	Receipts or Adjustments: Transfers (T) Other (O)	Expenditures/ Distributions	Payments or Adjustments: Grants (G) Transfers (T) Other (O)	(Accrued) Deferred Grant Revenue June 30, 2007
Passed Through Tennessee Dept of Human Services: Abstinence Education - Pearl Cohn Total Program	93.235 93.235	Z-02-004200-00	03-01-02 to 06-30-02	\$ 12,760	\$(715) \$(715)	— —	715 O 715	— —	— —	— —
Passed Through Tennessee Health: Immunization Services for Children Immunization Services for Children Total Program	93.268 93.268 93.268	GG-05-12325-00 343.60-412-07	01-01-06 to 12-31-06 01-01-07 to 12-31-07	401,900 401,900	(198,693) — (198,693)	394,720 137,020 531,740	— — —	196,027 217,393 413,420	— — —	— (80,373) (80,373)
Direct Program: Lifestyle Center - General Hospital	93.283	5 U10 MN000001-01	07-01-06 to 06-30-07	1,000,000	—	462,575	—	597,825	—	(135,250)
Passed Through Tennessee Health: Tobacco Prevention Tobacco Prevention Environmental Health Specialist Network Environmental Health Specialist Network Bioterrorism Bioterrorism Preparedness for Pandemic Influenza Preparedness for Pandemic Influenza Total Program	93.283 93.283 93.283 93.283 93.283 93.283 93.283 93.283 93.283	GG-06-11823-00 GG-07-12407-00 GG-06-12097-01 N/A GG-06-12022-00 343.60-317-07 GG-06-12554-00 343.60-443-07	07-01-05 to 06-30-06 07-01-06 to 06-30-07 07-01-05 to 12-31-06 07-01-06 to 06-30-07 07-01-05 to 08-31-06 09-01-07 to 08-31-07 05-15-06 to 08-30-06 03-01-07 to 08-31-07	84,300 84,300 102,400 54,900 1,003,700 847,500 50,800 55,000	(7,556) — (6,566) — (120,497) — — (134,619)	7,556 70,102 45,572 22,272 262,835 417,609 48,725 11,000 1,348,246	— — — — — — — — —	— 83,152 39,006 27,750 142,338 542,706 48,725 11,000 1,492,502	— — — — — — — — —	— (13,050) — (5,478) — (125,097) — — (278,875)
Passed Through Tennessee Health: Breast and Cervical Cancer Breast and Cervical Cancer Total Program	93.399 93.399 93.399	N/A 343.60-403-07	07-01-05 to 06-30-06 07-01-06 to 06-30-07	55,000 55,000	(7,559) — (7,559)	7,559 50,177 57,736	— — —	— 56,165 56,165	— — —	— (5,988) (5,988)
Passed Through Tennessee Education: Families First Program - Metro Public Schools Families First Program - Metro Public Schools GED Preparation Incentive Grant - Metro Public Schools Technology Grant - Metro Public Schools	93.558 93.558 93.558 93.558	Z-05-022304-00 Z-05-022304-00 Z-04-025615-01 N/A	07-01-04 to 06-30-05 07-01-06 to 06-30-07 07-01-04 to 06-30-05 07-01-05 to 06-30-06	216,155 218,854 47,483 N/A	5,710 — 1,789 (11,500)	— 182,477 — 11,500	— — — —	— 218,854 — —	5,710 O — 1,789 O —	— (36,377) — —
Passed Through Tennessee Labor: Families First Program - NCAC Families First Program - NCAC Total Program	93.558 93.558 93.558	GG-05-11163-00 GG-05-11163-00	07-01-05 to 06-30-06 07-01-06 to 06-30-07	550,546 473,867	(90,311) — (94,312)	90,311 348,475 632,763	— — —	— 410,275 629,129	— — 7,499	— (61,800) (98,177)
Passed Through Tennessee Human Services: Child Support Enforcement, Title IV-D - Juvenile Court Child Support Enforcement, Title IV-D - Juvenile Court Total Program	93.563 93.563 93.563	GG-06-11967-00 GG-07-12669-00	07-01-05 to 06-30-06 07-01-06 to 06-30-07	878,009 908,079	(134,288) — (134,288)	134,288 586,587 720,875	— — —	— 732,576 732,576	— — —	— (145,989) (145,989)
Passed Through Tennessee Human Services: Refugee Assistance Program Refugee Assistance Program	93.566 93.566	GG-07-12646-00 GG-07-12525-00	07-01-06 to 06-30-07 07-01-06 to 06-30-07	315,000 50,000	— —	163,036 —	— —	224,449 50,000	— —	(61,413) (50,000)
Passed Through Catholic Charities: English as Second Language Total Program	93.566 93.566	07-01	07-01-06 to 06-30-07	72,000	— —	41,779 204,815	— —	60,002 334,451	— —	(18,223) (129,636)
Passed Through Tennessee Human Services: Low Income Energy Assistance Program Low Income Energy Assistance Program Total Program	93.568 93.568 93.568	Z-05-0217-00 Z-05-0217-00	07-01-05 to 06-30-06 07-01-06 to 06-30-07	2,618,711 3,837,500	(235,873) — (235,873)	235,873 3,683,502 3,919,375	— — —	— 3,817,386 3,817,386	— — —	— (133,884) (133,884)
Passed Through Tennessee Human Services: Community Services Block Grant Community Services Block Grant Total Program	93.569 93.569 93.569	Z-05-020693-00 Z-05-020693-00	07-01-05 to 06-30-06 07-01-06 to 06-30-07	1,065,769 1,247,772	(163,687) — (163,687)	163,687 859,358 1,023,045	— — —	— 1,204,513 1,204,513	— — —	— (345,155) (345,155)
Direct Program: Headstart Total Program	93.600 93.600	04 CH 0365/41	07-01-06 to 06-30-07	10,371,000	— —	10,371,000 10,371,000	— —	10,371,000 10,371,000	— —	— —
Passed Through Tennessee Human Services: Family Resource Center Total Program	93.645 93.645	N/A	07-01-06 to 06-30-07	199,800	— —	— —	— —	155,546 155,546	— —	(155,546) (155,546)

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year ended June 30, 2007

Federal Sponsor / Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2006	Federal Receipts	Receipts or Adjustments: Transfers (T) Other (O)	Expenditures/ Distributions	Payments or Adjustments: Grants (G) Transfers (T) Other (O)	(Accrued) Deferred Grant Revenue June 30, 2007
Passed Through Tennessee Human Services:										
SSBG Adult Day Care Program	93.667	Z-07-031616-00	07-01-06 to 06-30-07	\$ 164,600	\$ —	164,600	—	164,600	—	—
SSBG Homemaker	93.667	Z-06-023067-00	07-01-05 to 06-30-06	285,840	(3,454)	3,454	—	—	—	—
SSBG Homemaker	93.667	N/A	07-01-06 to 06-30-07	291,148	—	251,944	—	291,148	—	(39,204)
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)
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)
Total Program	93.667				(689,448)	419,998	—	455,748	—	(725,198)
Passed Through Tennessee Health:										
AIDS Prevention and Surveillance	93.940	Z-06-031125-00	01-01-06 to 12-31-06	513,700	(58,838)	321,919	—	263,081	—	—
AIDS Prevention and Surveillance	93.940	343.49-474-07	01-01-07 to 12-31-07	513,700	—	191,014	—	248,256	—	(57,242)
Total Program	93.940				(58,838)	512,933	—	511,337	—	(57,242)
Passed Through Tennessee Health:										
Alcohol and Drug Abuse Treatment	93.959	Z-06-027915-01	07-01-05 to 06-30-06	195,200	(31,660)	65,000	—	—	33,340	O —
Alcohol and Drug Abuse Treatment	93.959	Z-07-034136-00	07-01-06 to 06-30-07	130,200	—	130,155	—	130,155	—	—
Community Prevention Initiative for Children	93.959	N/A	01-10-06 to 06-30-06	280,000	(280,000)	280,000	—	—	—	—
Community Prevention Initiative for Children	93.959	340.44-320-07	07-01-06 to 06-30-07	600,100	—	265,859	—	533,793	—	(267,934)
Community Prevention Initiative Coordinator	93.959	N/A	07-01-06 to 06-30-07	40,100	—	36,795	—	40,100	—	(3,305)
Total Program	93.959				(311,660)	777,809	—	704,048	33,340	(271,239)
Passed Through Tennessee Health:										
Sexually Transmitted Diseases	93.977	Z-06-031125-00	01-01-06 to 12-31-06	677,100	(93,213)	444,135	—	350,922	—	—
Sexually Transmitted Diseases	93.977	343.49-474-07	01-01-07 to 12-31-07	677,100	—	—	—	282,254	—	(282,254)
Total Program	93.977				(93,213)	444,135	—	633,176	—	(282,254)
Passed Through Tennessee Health:										
Health Promotion	93.991	GG-06-11823-00	07-01-05 to 06-30-06	116,000	2,500	2,500	—	5,000	—	—
Health Promotion	93.991	GG-07-12407-00	07-01-06 to 06-30-07	116,000	—	86,958	—	116,000	—	(29,042)
Total Program	93.991				2,500	89,458	—	121,000	—	(29,042)
Passed Through Tennessee Health:										
CSS/Care Coordination	93.994	GG-06-11821-00	07-01-05 to 06-30-06	308,300	(30,670)	30,670	—	—	—	—
CSS/Care Coordination	93.994	GG-07-12416-00	07-01-06 to 06-30-07	308,300	—	281,922	—	306,998	—	(25,076)
CSS/Medical Services	93.994	GG-06-11821-00	07-01-05 to 06-30-06	373,700	(40,531)	40,531	—	—	—	—
CSS/Medical Services	93.994	GG-07-12416-00	07-01-05 to 06-30-06	373,700	—	331,904	—	373,700	—	(41,796)
Healthy Start	93.994	GG-06-11828-00	07-01-05 to 06-30-06	659,700	(60,592)	60,592	—	—	—	—
Healthy Start	93.994	GG-07-12538-00	07-01-06 to 06-30-07	659,700	—	605,125	—	659,141	—	(54,016)
Help Us Grow Successfully	93.994	N/A	07-01-05 to 06-30-06	399,000	(61,004)	61,004	—	—	—	—
Help Us Grow Successfully	93.994	GG-07-12420-00	07-01-06 to 06-30-07	399,000	—	284,967	—	376,254	—	(91,287)
Total Program	93.994				(192,797)	1,696,715	—	1,716,093	—	(212,175)
Direct Program:										
Medical Response Systems	N/A	233-03-0082	09-30-03 to OPEN	280,000	(282,789)	280,000	—	—	—	(2,789)
Total Other Financial Assistance					(282,789)	280,000	—	—	—	(2,789)
Total U.S. Department of Health and Human Services					(3,512,482)	27,430,511	715	27,474,312	40,839	(3,596,407)
U.S. DEPARTMENT OF HOMELAND SECURITY:										
Homeland Security Grant Cluster:										
Passed Through Tennessee Emergency Management:										
Homeland Security Part I Equipment	97.004	Z-03-017740-02	06-01-03 to 07-31-06	250,000	(1,631)	—	1,631	O —	—	—
Homeland Security Part II Equipment	97.004	Z-04-020085-00	08-01-03 to 02-28-06	1,444,463	(137,093)	137,093	—	—	—	—
Homeland Security	97.004	Z-04-022433-00	04-01-04 to 05-31-06	3,536,966	(1,021,300)	959,586	—	—	—	(61,714)
Homeland Security	97.004	Z-04-022533-00	04-01-06 to 10-31-06	1,325,936	—	1,053,826	—	1,259,560	—	(205,734)
Law Enforcement Terrorism Prevention	97.004	Z-04-022522-00	05-01-06 to 10-31-06	115,025	—	116,965	—	113,675	3,290	O —
Total Program	97.004				(1,160,024)	2,267,470	1,631	1,373,235	3,290	(267,448)
Passed Through Tennessee Emergency Management:										
Emergency Management Assistance	97.042	Z-06-032850-00	10-01-05 to 09-30-06	117,656	(117,646)	117,646	—	—	—	—
Emergency Management Assistance	97.042	N/A	10-01-06 to 09-30-07	117,656	—	—	—	117,646	—	(117,646)
Total Program	97.042				(117,646)	117,646	—	117,646	—	(117,646)
Passed Through Tennessee Emergency Management:										
Homeland Security	97.067	Z-05-0125148-00	01-01-05 to 03-31-07	2,001,147	(182,646)	334,078	—	948,191	—	(796,759)
Total Program	97.067				(182,646)	334,078	—	948,191	—	(796,759)

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year ended June 30, 2007

Federal Sponsor / Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2006	Federal Receipts	Receipts or Adjustments: Transfers (T) Other (O)	Expenditures/ Distributions	Payments or Adjustments: Grants (G) Transfers (T) Other (O)	(Accrued) Deferred Grant Revenue June 30, 2007
Direct Program:										
Metropolitan Medical Response Systems Sustainment	97.071	EMW-2004-GR-0686	10-01-04 to 03-31-07	\$ 400,000	\$ (103,289)	360,638	—	257,349	—	—
Total Program	97.071				(103,289)	360,638	—	257,349	—	—
Passed Through Tennessee Emergency Management:										
Critical Infrastructure	97.073	N/A	01-01-07 to 04-30-07	125,000	—	—	—	124,736	—	(124,736)
Law Enforcement Terrorism Prevention	97.073	341.08-018-07	11-01-06 to 04-30-07	90,714	—	—	—	—	—	—
Total Program	97.073				—	—	—	124,736	—	(124,736)
Total Homeland Security Grant Cluster					(1,563,605)	3,079,832	1,631	2,821,157	3,290	(1,306,589)
Public Assistance Grant Cluster:										
Passed Through Tennessee Emergency Management:										
Tornado Disaster 1634-07	97.036	Z-06-030447-00	04-02-06 to 04-02-11	42,457	—	18,338	—	18,338	—	—
Hurricane Katrina Evacuation	97.036	Z-06-030948-00	08-29-05 to 08-29-10	585,409	—	585,409	—	585,409	—	—
Total Program	97.036				—	603,747	—	603,747	—	—
Total Public Assistance Grant Cluster					—	603,747	—	603,747	—	—
Passed Through Tennessee Emergency Management:										
Homeland Security Part I Training	97.005	Z-04-019754-01	11-01-03 to 07-31-06	150,000	(16,993)	61,062	—	44,069	—	—
Homeland Security Part II Training	97.005	Z-04-020044-00	08-01-03 to 02-28-06	224,910	(17,317)	15,261	2,056	—	—	—
Total Program	97.005				(34,310)	76,323	2,056	44,069	—	—
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	(1,565,383)	—	—	104,284	—	(1,669,667)
Total Program	97.017				(1,565,383)	—	—	104,284	—	(1,669,667)
Passed Through Tennessee Emergency Management:										
Seven Mile Creek Home Buyout (Phase 2)	97.029	GG-05-11862-00	02-25-05 to 09-30-07	167,130	(183,714)	167,130	16,584	—	—	—
5008 West Durrett Drive Home Buyout	97.029	GG-06-12213-00	10-01-05 to 10-01-08	132,416	(127,118)	132,412	—	—	5,294	—
Total Program	97.029				(310,832)	299,542	16,584	—	5,294	—
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	(1,189,576)	1,159,941	—	—	—	(29,635)
Total Program	97.039				(1,189,576)	1,159,941	—	—	—	(29,635)
Direct Program:										
Fire Prevention Training	97.044	ENW-2004-FP-02830	04-14-05 to 12-31-06	380,765	(13,043)	86,782	—	73,739	—	—
Assistance to Firefighters	97.044	ENW-2005-FG-09457	08-18-05 to 03-30-07	1,223,650	—	594,455	—	594,455	—	—
Total Program	97.044				(13,043)	681,237	—	668,194	—	—
Passed Through Tennessee Emergency Management:										
Homeland Security Buffer Zone	97.078	Z-05-031032-00	04-01-05 to 08-31-06	634,121	—	601,383	—	601,383	—	—
Total Program	97.078				—	601,383	—	601,383	—	—
Total U.S. Department of Homeland Security					(4,676,749)	6,502,005	20,271	4,842,834	8,584	(3,005,891)
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:										
Entitlement and Small Cities Cluster:										
Passed Through Metropolitan Development and Housing Agency:										
Outdoor Recreation Summer Enrichment - Parks	14.218	Memo of Agreement	06-01-06 to 08-31-06	20,000	(7,079)	20,000	—	12,921	—	—
Dancepalooza Summer Enrichment - Parks	14.218	Memo of Agreement	06-01-06 to 08-31-06	20,000	(4,892)	19,965	—	15,073	—	—
East Park Summer Enrichment - Parks	14.218	Memo of Agreement	06-05-07 to 08-10-07	20,000	—	—	—	1,796	—	(1,796)
Music City Ballroom Kids Summer Enrichment - Parks	14.218	Memo of Agreement	06-05-07 to 08-10-07	20,000	—	—	—	6,467	—	(6,467)
Total Program	14.218				(11,971)	39,965	—	36,257	—	(8,263)
Total Entitlement and Small Cities Cluster					(11,971)	39,965	—	36,257	—	(8,263)
Passed Through Campus for Human Development:										
Campus for Human Development - Health Department	14.235	N/A	09-01-05 to 08-31-06	146,395	(10,140)	21,543	9,575	20,978	—	—
Campus for Human Development - Health Department	14.235	N/A	09-01-06 to 08-31-07	156,190	—	86,977	—	139,480	—	(52,503)
Direct Program:										
Homeless Management Information System - Health Department	14.235	TN37B204010	09-01-03 to 08-31-06	174,485	(16,271)	72,338	—	59,452	—	(3,385)
Total Program	14.235				(26,411)	180,858	9,575	219,910	—	(55,888)

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year ended June 30, 2007

Federal Sponsor / Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2006	Federal Receipts	Receipts or Adjustments: Transfers (T) Other (O)	Expenditures/ Distributions	Payments or Adjustments: Grants (G) Transfers (T) Other (O)	(Accrued) Deferred Grant Revenue June 30, 2007
Passed Through Metropolitan Development and Housing Agency: Truancy Reduction - Juvenile Court	14.850	Memo of Agreement	10-01-05 to 09-30-07	\$ 100,000	\$(8,911)	28,907	—	19,996	—	—
Total Program	14.850				\$(8,911)	28,907	—	19,996	—	—
Total U.S. Department of Housing and Urban Development					(47,293)	249,730	9,575	276,163	—	(64,151)
U.S. DEPARTMENT OF JUSTICE:										
Passed Through Tennessee Commission on Children and Youth: Juvenile Accountability Incentive Block Grant	16.523	GG-06-12254-00	10-01-05 to 09-30-06	141,755	(36,269)	70,656	—	34,387	—	—
Juvenile Accountability Incentive Block Grant	16.523	GG-07-12921-00	10-01-06 to 09-30-07	117,610	—	43,188	—	75,642	—	(32,454)
Total Program	16.523				(36,269)	113,844	—	110,029	—	(32,454)
Direct Program: G.R.E.A.T. Gang Resistance Education & Training - Police	16.544	2004-JV-FX-0150	01-01-04 to 09-30-06	512,000	(48,549)	95,191	—	46,642	—	—
Total Program	16.544				(48,549)	95,191	—	46,642	—	—
Passed Through Tennessee Finance and Administration: Victim Witness Services/Family Violence Advocacy Team - District Attorney	16.575	Z-00-004856-02	07-01-05 to 06-30-06	78,082	(7,132)	7,132	—	—	—	—
VOCA Hispanic, Child and Family - District Attorney	16.575	Z-07-033201-00	07-01-06 to 06-30-07	144,434	—	117,475	—	138,202	—	(20,727)
Victim Witness Services/Community Diversity Advocate - District Attorney	16.575	Z-00-004857-02	07-01-05 to 06-30-06	62,147	(7,083)	7,083	—	—	—	—
Victim Intervention Program - Police Counseling (VOCA)	16.575	Z-00-004858-02	07-01-05 to 06-30-06	52,938	(12,600)	—	8	—	—	—
Victim Intervention Program - Police Counseling (VOCA)	16.575	Z-00-004858-02	07-01-06 to 06-30-07	54,526	—	29,575	—	54,526	—	(24,951)
Total Program	16.575				(26,815)	173,857	8	192,728	—	(45,678)
Passed Through Tennessee Finance and Administration: Drug Control / Systems Improvement - Major Drug Enforcement Program - District Attorney	16.579	Z-99-088326-00	07-01-05 to 06-30-06	90,000	(7,500)	7,500	—	—	—	—
Residential Substance Abuse Treatment - State Trial Courts	16.579	Z-00-002570-00	07-01-05 to 06-30-06	50,000	(23,506)	23,506	—	—	—	—
Residential Substance Abuse Treatment - State Trial Courts	16.579	Z-00-002570-00	07-01-06 to 06-30-07	50,000	—	27,182	—	49,634	—	(22,452)
Drug Treatment and Re-Entry for Female Offenders - Sheriff	16.579	Z-99-088485-00	07-01-05 to 06-30-06	98,793	(10,892)	10,892	—	—	—	—
Drug Treatment and Re-Entry for Female Offenders - Sheriff	16.579	Z-99-088485-00	07-01-05 to 06-30-06	98,793	—	68,279	—	86,778	—	(18,499)
Juvenile Drug Court Enhancement Project - Juvenile Court	16.579	Z-99-088486-00	07-01-05 to 06-30-06	66,375	(10,615)	10,615	—	—	—	—
Juvenile Drug Court Enhancement Project - Juvenile Court	16.579	Z-99-088486-00	07-01-06 to 06-30-07	66,375	—	39,035	—	45,795	—	(6,760)
Under Served High Custody Female Offenders (RSAT) - Sheriff	16.579	Z-00-002571-00	07-01-05 to 06-30-06	47,267	(8,739)	8,739	—	—	—	—
Under Served High Custody Female Offenders (RSAT) - Sheriff	16.579	Z-00-002571-00	07-01-06 to 06-30-07	47,631	—	15,068	—	26,627	—	(11,559)
Total Program	16.579				(61,252)	210,816	—	208,834	—	(59,270)
Direct Program: Local Law Enforcement Block Grant	16.592	2003-LB-BX-0878	11-07-03 to 11-06-05	1,542,856	3,264	—	—	3,264	G	—
Local Law Enforcement Block Grant	16.592	2004-LB-BX-0920	10-15-04 to 10-14-06	692,975	80,150	—	1,570	68,404	G	—
Total Program	16.592				83,414	—	1,570	68,404	16,580	—
Direct Program: Bullet Proof Vest Partnership	16.607	N/A	09-28-05 to 09-30-09	29,819	(15,180)	15,180	—	—	—	—
Bullet Proof Vest Partnership	16.607	N/A	04-01-06 to 09-30-10	24,454	—	19,665	—	19,665	—	—
Total Program	16.607				(15,180)	34,845	—	19,665	—	—
Direct Program: Project Safe Neighborhoods	16.609	2003-GP-CX-0135	10-01-02 to 09-30-07	150,000	(15,357)	63,629	—	64,320	—	(16,048)
Project Safe Neighborhoods	16.609	2003-GP-CX-0563	10-01-05 to 09-30-06	77,417	(28,188)	41,744	—	13,556	—	—
Project Safe Neighborhoods	16.609	2003-GP-CX-0563	10-01-06 to 09-30-07	36,262	—	35,579	—	36,262	—	(683)
Passed Through Community Foundation of Middle Tennessee: Literacy and GED Tutoring	16.609	N/A	10-01-05 to 09-30-06	50,000	(3,997)	50,000	—	40,047	—	5,956
Total Program	16.609				(47,542)	190,952	—	154,185	—	(10,775)
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	—	139,077	—	187,108	—	(48,031)
Total Program	16.737				—	139,077	—	187,108	—	(48,031)
Direct Program: Justice Assistance Grant	16.738	2005-DJ-BX-1142	08-29-05 to 09-30-08	1,003,778	943,461	—	30,108	777,009	—	196,560
Justice Assistance Grant	16.738	2006-DJ-BX-0703	10-01-05 to 09-30-08	579,675	—	579,675	21,393	318,803	—	282,265
Total Program	16.738				943,461	579,675	51,501	1,095,812	—	478,825
Total U.S. Department of Justice					791,268	1,538,257	53,079	2,083,407	16,580	282,617

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year ended June 30, 2007

Federal Sponsor / Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2006	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, 2007
U.S. DEPARTMENT OF LABOR:										
Employment Services Cluster:										
Passed Through Tennessee Labor:										
One-Stop Career Centers - Davidson and Wilson Counties	17.207	GG-06-12257-00	07-01-05 to 06-30-06	\$ 146,016	\$ (15,752)	15,752	—	—	—	—
One-Stop Career Centers - Davidson, Wilson, Rutherford and Opry Mills	17.207	N/A	07-01-06 to 06-30-07	146,016	—	121,875	—	121,875	—	—
Total Program	17.207				(15,752)	137,627	—	121,875	—	—
Total Employment Services Cluster					(15,752)	137,627	—	121,875	—	—
Workforce Investment Act Cluster:										
Passed Through Tennessee Labor:										
Workforce Investment Act Adult Programs	17.258	06-09-PY5-209-ADULT	07-01-05 to 06-30-07	416,749	(119)	40,032	—	39,913	—	—
Workforce Investment Act Adult Programs	17.258	06-09-FY6-209-ADULT	10-01-05 to 06-30-07	1,408,491	8,759	492,123	—	500,882	—	—
Workforce Investment Act Adult Programs	17.258	07-09-PY6-209-ADULT	07-01-06 to 06-30-08	268,455	—	268,455	—	268,455	—	—
Workforce Investment Act Adult Programs	17.258	07-09-FY7-209-ADULT	10-01-06 to 06-30-08	1,355,859	—	1,124,404	—	1,241,861	—	(117,457)
Workforce Investment Act Adult Programs (1st Responder Training)	17.258	05-09-PY4-1AD-STATE	08-30-04 to 06-30-07	121,495	(3,773)	11,744	—	7,971	—	—
Workforce Investment Act Adult Programs (Bovis Lead Lease)	17.258	05-09-FY5-11W-STATE	09-27-05 to 06-30-06	45,539	190	—	—	—	190	O
Workforce Investment Act Adult Programs (LPN Class)	17.258	06-09-PY5-4SS-STATE	01-01-06 to 12-31-07	173,204	(6,139)	80,149	—	74,010	—	—
Workforce Investment Act Adult Programs (Incumbent Workers)	17.258	06-09-PY5-21W-STATE	09-20-05 to 06-30-06	84,728	(58,098)	58,098	—	—	—	—
Workforce Investment Act Adult Programs (Incumbent Workers)	17.258	06-09-PY5-31W-STATE	10-17-05 to 06-30-06	39,133	(32,438)	32,438	—	—	—	—
Workforce Investment Act Adult Programs (Incumbent Workers)	17.258	06-09-FY6-31W-STATE	07-01-06 to 06-30-07	165,000	—	23,001	—	112,040	—	(89,039)
Workforce Investment Act Adult Programs (Ingram Book)	17.258	07-09-PY6-11W-STATE	09-14-06 to 09-30-07	15,400	—	—	—	—	—	—
Workforce Investment Act Adult Programs (Nashville Area Chamber)	17.258	07-09-FY7-2AD-STATE	05-01-07 to 05-01-08	20,000	—	—	—	—	—	—
Workforce Investment Act Administration (Adult Allocation)	17.258	06-09-FY6-109-ADMIN	10-01-05 to 06-30-06	87,106	2,830	42,819	—	45,649	—	—
Workforce Investment Act Administration (Adult Allocation)	17.258	07-09-PY6-109-ADMIN	04-01-06 to 06-30-08	91,719	—	91,719	—	91,719	—	—
Workforce Investment Act Administration (Adult Allocation)	17.258	07-09-FY7-109-ADMIN	10-01-06 to 06-30-08	102,444	—	18,296	—	31,858	—	(13,562)
Workforce Investment Act Administration (Adult Allocation)	17.258	08-09-PY7-109-ADMIN	04-01-07 to 06-30-09	18,053	—	—	—	—	—	—
Workforce Investment Act Statewide Incentive (Adult Allocation)	17.258	07-09-PY6-3NC-STATE	10-01-06 to 06-30-07	42,797	—	23,028	—	42,797	—	(19,769)
Total Program	17.258				(88,788)	2,306,306	—	2,457,155	190	(239,827)
Passed Through Tennessee Labor:										
Workforce Investment Act Youth Programs	17.259	06-09-PY5-309-YOUTH	04-01-05 to 06-30-07	1,327,910	(96,911)	234,910	—	137,999	—	—
Workforce Investment Act Youth Programs	17.259	07-09-PY6-309-YOUTH	04-01-06 to 06-30-08	1,523,618	—	1,009,797	—	1,191,164	—	(181,367)
Workforce Investment Act Youth Programs	17.259	08-09-PY7-309-YOUTH	04-01-07 to 06-30-09	460,460	—	—	—	—	—	—
Workforce Investment Act Administration (Youth Allocation)	17.259	06-09-FY6-109-ADMIN	10-01-05 to 06-30-06	68,966	2,240	33,902	—	36,142	—	—
Workforce Investment Act Administration (Youth Allocation)	17.259	07-09-PY6-109-ADMIN	04-01-06 to 06-30-08	72,617	—	72,617	—	72,617	—	—
Workforce Investment Act Administration (Youth Allocation)	17.259	07-09-FY7-109-ADMIN	10-01-06 to 06-30-08	81,109	—	14,298	—	25,223	—	(10,925)
Workforce Investment Act Administration (Youth Allocation)	17.259	08-09-PY7-109-ADMIN	04-01-07 to 06-30-09	14,293	—	—	—	—	—	—
Workforce Investment Act Statewide Incentive (Youth Allocation)	17.259	07-09-PY6-3NC-STATE	10-01-06 to 06-30-07	33,884	—	18,232	—	33,884	—	(15,652)
Total Program	17.259				(94,671)	1,383,756	—	1,497,029	—	(207,944)
Passed Through Tennessee Labor:										
Workforce Investment Act Dislocated Workers	17.260	06-09-FY6-409-DSLWK	10-01-05 to 06-30-07	813,265	11,935	51,385	—	63,320	—	—
Workforce Investment Act Dislocated Workers	17.260	07-09-PY6-409-DSLWK	07-01-06 to 06-30-08	547,029	—	547,029	—	547,029	—	—
Workforce Investment Act Dislocated Workers	17.260	07-09-FY7-409-DSLWK	10-01-06 to 06-30-08	1,257,124	—	907,817	—	978,132	—	(70,315)
Workforce Investment Act Dislocated Workers (Embraer Aircraft)	17.260	06-09-FY6-1FT-STATE	02-01-06 to 12-31-06	110,000	—	110,000	—	110,000	—	—
Workforce Investment Act Dislocated Workers (Hurricane Katrina)	17.260	06-09-FY6-N09-NTLEG	10-01-05 to 09-30-06	83,000	(243)	41,043	—	40,800	—	—
Workforce Investment Act Dislocated Workers (Hurricane Katrina)	17.260	06-09-WS6-H09-HKRCI	10-12-05 to 12-31-06	100,000	3,267	16,849	—	20,116	—	—
Workforce Investment Act Dislocated Workers (Marketing)	17.260	06-09-FY6-1DW-RSPNC	01-10-07 to 06-30-07	31,625	—	31,625	—	31,558	—	67
Workforce Investment Act Dislocated Workers (Gateway)	17.260	06-09-FY6-2FT-STATE	07-01-06 to 12-31-07	100,320	—	—	—	15,763	—	(15,763)
Workforce Investment Act Dislocated Workers (O'Neal Steel)	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 (Administration)	17.260	07-09-PY6-11W-RSPNC	08-01-06 to 06-30-07	36,000	—	—	—	12,545	—	(12,545)
Workforce Investment Act Dislocated Workers (Embraer Aircraft)	17.260	07-09-PY6-2FT-STATE	09-15-06 to 09-30-07	110,000	—	—	—	—	—	—
Workforce Investment Act Dislocated Workers (Nashville Gas Plant)	17.260	07-09-PY6-4FT-STATE	01-19-07 to 01-18-08	88,000	—	—	—	—	—	—
Workforce Investment Act Dislocated Workers (TACLE-JV)	17.260	07-09-FY7-1FT-STATE	04-10-07 to 12-31-07	17,248	—	—	—	—	—	—
Workforce Investment Act Administration (Dislocated Workers Allocation)	17.260	06-09-FY6-109-ADMIN	10-01-05 to 06-30-06	90,790	2,948	44,630	—	47,578	—	—
Workforce Investment Act Administration (Dislocated Workers Allocation)	17.260	07-09-PY6-109-ADMIN	04-01-06 to 06-30-08	95,597	—	95,597	—	95,597	—	—
Workforce Investment Act Administration (Dislocated Worker Allocation)	17.260	07-09-FY7-109-ADMIN	10-01-06 to 06-30-08	106,776	—	19,107	—	33,205	—	(14,098)
Workforce Investment Act Administration (Dislocated Worker Allocation)	17.260	08-09-PY7-109-ADMIN	04-01-07 to 06-30-09	18,816	—	—	—	—	—	—
Workforce Investment Act Statewide Incentive (Dislocated Worker Allocation)	17.260	07-09-PY6-3NC-STATE	10-01-06 to 06-30-07	44,607	—	24,003	—	44,607	—	(20,604)
Total Program	17.260				17,907	1,889,085	—	2,041,334	—	(134,342)
Total Workforce Investment Act Cluster					(165,552)	5,579,147	—	5,995,518	190	(582,113)
Direct Program:										
H-1B Technical Skills Training	17.261	AH-13665-04-60	01-05-04 to 01-05-07	3,000,000	(172,421)	389,388	—	338,865	—	(121,898)
Total Program	17.261				(172,421)	389,388	—	338,865	—	(121,898)

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year ended June 30, 2007

Federal Sponsor / Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2006	Federal Receipts	Receipts or Adjustments: Transfers (T) Other (O)	Expenditures/ Distributions	Payments or Adjustments: Grants (G) Transfers (T) Other (O)	(Accrued) Deferred Grant Revenue June 30, 2007
Passed Through Tennessee Labor: Workforce Investment Act Disability Navigator Total Program	17.266 17.266	07-09-PY6-DO9-WIDPN	07-01-06 to 06-30-08	\$ 110,000	\$ — —	39,632 39,632	— —	41,057 41,057	— —	(1,425) (1,425)
Total U.S. Department of Labor					(353,725)	6,145,794	—	6,497,315	190	(705,436)
U.S. DEPARTMENT OF TRANSPORTATION:										
Highway Planning and Construction Cluster:										
Passed Through Tennessee Transportation:										
FHWA - Transportation Planning - Planning Commission	20.205	Z-06-030937-00	10-01-05 to 09-30-06	1,415,780	(156,861)	301,251	—	144,390	—	—
FTA - Short-Range Transportation Planning - Planning Commission	20.205	GG-06-12291-00	10-01-05 to 09-30-07	75,699	—	—	—	7,939	—	(7,939)
Congestion Mitigation Air Quality (CMAQ) - Planning Commission	20.205	040109	06-17-04 to 06-16-07	159,200	(3,690)	37,410	—	40,770	—	(7,050)
Congestion Mitigation Air Quality (CMAQ) Rideshare - Planning Commission	20.205	050081	07-01-05 to 06-16-07	450,000	—	85,872	—	134,100	—	(48,228)
Transportation Planning and Coordination - Planning Commission	20.205	GG-07-12783-00	10-01-06 to 09-30-07	1,584,500	—	224,774	—	409,206	—	(184,432)
Cumberland River Greenway - Parks	20.205	70002	02-01-07 to 02-01-09	1,300,000	—	—	—	—	—	—
ATIS Phase 1A Signalized Intersection Improvements - Public Works	20.205	2003184	06-10-03 to 06-30-08	950,000	—	—	—	65,644	—	(65,644)
County Wide Signal Intersection Maintenance - Public Works	20.205	LP 3068	08-16-01 to 06-30-10	1,290,063	—	—	—	65,644	—	(65,644)
Multi-Modal Traffic Signal Enhancement - Public Works	20.205	040156	07-01-04 to 06-30-08	1,000,000	—	—	—	65,644	—	(65,644)
Signal Intersection Upgrade - Public Works	20.205	2000512	09-01-01 to 06-30-10	2,000,000	—	—	—	65,644	—	(65,644)
ATIS Traveler Information System - Public Works	20.205	2001226	09-11-01 to 06-30-09	1,891,073	—	93,337	—	115,559	—	(22,222)
Surface Program 21st Avenue - Public Works	20.205	2001602	06-01-02 to 06-30-08	540,000	—	—	—	386,673	—	(386,673)
ITS System Manager for MTOC - Public Works	20.205	2001212	09-11-01 to 06-30-10	600,000	—	—	—	450,000	—	(450,000)
Total Program	20.205				(160,551)	742,644	—	1,951,213	—	(1,369,120)
Total Highway Planning and Construction Cluster					(160,551)	742,644	—	1,951,213	—	(1,369,120)
Federal Transit Cluster:										
Passed Through Tennessee Transportation:										
FTA - Transportation Planning - Planning Commission	20.507	GG-05-11722-01	10-01-04 to 04-30-07	484,259	(143,761)	347,105	—	203,344	—	—
Total Program	20.507				(143,761)	347,105	—	203,344	—	—
Total Federal Transit Cluster					(143,761)	347,105	—	203,344	—	—
Highway Safety Cluster:										
Passed Through Tennessee Transportation:										
Governor's Highway Safety Program - Police	20.600	154AL-06-03	10-01-05 to 09-30-06	800,076	(152,677)	411,334	—	258,657	—	—
Governor's Highway Safety Program - Police	20.600	Z-07-036146-00	10-01-06 to 09-30-07	941,743	—	429,129	—	672,819	—	(243,690)
Total Program	20.600				(152,677)	840,463	—	931,476	—	(243,690)
Passed Through Tennessee Transportation:										
Sober Ride Project - Sheriff	20.601	Z-06-024150-00	10-01-05 to 09-30-06	5,000	(1,675)	3,172	—	1,497	—	—
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				(1,675)	3,172	—	6,492	—	(4,995)
Passed Through Tennessee Transportation:										
Governor's Highway Safety Program - Small Communities - Police	20.602	Z-06-027349-00	10-01-05 to 09-30-06	10,000	(449)	2,394	—	1,945	—	—
Governor's Highway Safety Program - Sheriff	20.602	Z-07-036121-00	10-01-06 to 09-30-07	203,615	—	6,355	—	54,743	—	(48,388)
Total Program	20.602				(449)	8,749	—	56,688	—	(48,388)
Total Highway Safety Cluster					(154,801)	852,384	—	994,656	—	(297,073)
Passed Through Tennessee Transportation:										
FHWA - Downtown Nashville Greenway - Parks	20.219	STP-M-9312 (25)	07-10-97 to OPEN	1,360,000	20,214	—	—	—	20,214	O —
FHWA - Stones Rivers Greenway - Parks	20.219	98-314	06-15-99 to OPEN	7,200,000	(1,404,816)	2,334,241	—	1,060,689	241,549	O (372,813)
FHWA - Mill Creek Greenway - Parks	20.219	98-314	06-15-99 to 10-01-04	1,000,000	(77,435)	11,006	—	—	—	(66,429)
FHWA - Whites Creek Greenway - Parks	20.219	STP-M-9312 (50)	10-01-01 to OPEN	709,200	(161,337)	246,539	34	108,022	—	(22,786)
FHWA - Richland Creek Greenway - Parks	20.219	STP-M-9312 (48)	10-01-01 to OPEN	1,340,544	(973,843)	1,028,349	—	58,390	—	(3,884)
FHWA - Cumberland River Pedestrian Bridge - Parks	20.219	STP-EN-9312 (53)	10-01-02 to OPEN	2,262,480	(311,663)	441,107	310,926	2,087,914	—	(1,647,544)
Total Program	20.219				(2,908,880)	4,061,242	310,960	3,315,015	261,763	(2,113,456)
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)
Total U.S. Department of Transportation					(3,367,993)	6,003,375	310,960	6,564,228	261,763	(3,879,649)

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year ended June 30, 2007

Federal Sponsor / Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2006	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, 2007
U.S. DEPARTMENT OF VETERANS AFFAIRS:										
Passed Through Vanderbilt University:										
Clinical Trials of Anti-Tuberculosis Medication	64.011	Cooperative Agreement	10-01-04 to 09-30-06	\$ 212,511	\$ —	54,043	—	54,043	—	—
Total Program	64.011				—	54,043	—	54,043	—	—
Total U.S. Department of Veterans Affairs					—	54,043	—	54,043	—	—
TOTAL EXPENDITURES OF FEDERAL AWARDS					\$ (24,469,612)	123,684,639	2,657,148	126,469,719	853,381	(25,450,925)

The accompanying notes are an integral part of the schedule.

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF STATE AWARDS

For the Year ended June 30, 2007

State Sponsor / Program Title	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2006	State 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, 2007
TENNESSEE ADMINISTRATIVE OFFICE OF THE COURTS:									
Divorce Mediation Services	C620694743-00	07-01-06 to 06-30-07	\$ 10,000	\$ —	—	—	—	—	—
Total Tennessee Administrative Office of the Courts				—	—	—	—	—	—
TENNESSEE ARTS COMMISSION:									
Arts Builds Communities	Z-06-023759-00	07-01-05 to 06-30-06	50,585	(25,543)	25,543	—	—	—	—
Arts Builds Communities	N/A	07-01-06 to 06-30-07	50,585	—	25,036	—	50,585	—	(25,549)
Cultural Crossroads Program	Z-06-028440-00	07-01-05 to 06-30-06	3,500	(3,500)	3,500	—	—	—	—
Special Opportunities	Z-06-028418-00	07-01-05 to 06-30-06	500	(500)	500	—	—	—	—
Special Opportunities	Z-06-028417-00	07-01-05 to 06-30-06	2,500	(1,500)	1,500	—	—	—	—
Big Bands Dance	Z-07-034872-00	07-01-06 to 06-30-07	5,300	—	5,300	—	5,300	—	—
Total Tennessee Arts Commission				(31,043)	61,379	—	55,885	—	(25,549)
TENNESSEE BOARD OF PROBATION AND PAROLE:									
Community Corrections Program - State Trial Courts	Z-05-020613-00	07-01-05 to 06-30-06	1,120,363	(314,644)	293,914	20,730 O	—	—	—
Community Corrections Program - State Trial Courts	Z-05-020613-00	07-01-06 to 06-30-07	1,320,231	—	937,694	—	1,278,166	—	(340,472)
Total Tennessee Board of Probation and Parole				(314,644)	1,231,608	20,730	1,278,166	—	(340,472)
TENNESSEE COMMISSION ON CHILDREN AND YOUTH:									
Juvenile Justice Officers Training Supplement	N/A	07-01-05 to 06-30-06	9,000	364	—	—	—	364 G	—
State Supplemental Juvenile Court Improvement	N/A	07-01-06 to 06-30-07	9,000	—	9,000	—	9,000	—	—
Total Tennessee Commission on Children and Youth				364	9,000	—	9,000	364	—
TENNESSEE DEPARTMENT OF AGRICULTURE:									
Retail Food Store Inspection	GG-05-03255-00	01-01-06 to 12-31-09	683,265	—	102,492	—	136,653	—	(34,161)
Spay and Neutering Program	GG-00-030405-00	07-01-04 to 06-30-05	7,500	7,500	—	—	—	7,500 O	—
TAEP Farmer Produce Area	N/A	07-01-06 to 06-30-07	9,740	—	9,740	—	9,740	—	—
Total Tennessee Department of Agriculture				7,500	112,232	—	146,393	7,500	(34,161)
TENNESSEE DEPARTMENT OF CHILDREN'S SERVICES:									
Child and Family Services Intervention - Juvenile Court	GG-06-12074-00	07-01-05 to 06-30-06	579,110	(43,248)	43,248	—	—	—	—
Child and Family Services Intervention - Juvenile Court	N/A	07-01-06 to 06-30-07	579,110	—	514,873	—	579,110	—	(64,237)
Total Tennessee Department of Children's Services				(43,248)	558,121	—	579,110	—	(64,237)
TENNESSEE DEPARTMENT OF ECONOMIC AND COMMUNITY DEVELOPMENT:									
Arte Center - Public Works	N/A	07-28-06 to 06-30-11	500,000	—	20,650	—	20,650	—	—
Gateway Computer Parking - Public Works	N/A	10-06-06 to 06-30-11	495,125	—	—	—	647	—	(647)
Total Tennessee Department of Economic and Community Development				—	20,650	—	21,297	—	(647)

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF STATE AWARDS

For the Year ended June 30, 2007

State Sponsor / Program Title	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2006	State 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, 2007
TENNESSEE DEPARTMENT OF EDUCATION:									
Family Resource Center	N/A	07-01-05 to 06-30-06	\$ 198,088	\$ (45,164)	39,361	—	1,552	—	(7,355)
Tennessee Safe Schools Act	05-01	07-01-04 to 09-30-05	363,727	(36,675)	—	36,675 O	—	—	—
Tennessee Safe Schools Act	06-01	07-01-05 to 09-30-06	N/A	(20,834)	119,699	—	98,865	—	—
Tennessee Safe Schools Act	06-01	07-01-06 to 09-30-07	N/A	—	174,343	—	229,752	—	(55,409)
Early Childhood Grant	N/A	07-01-05 to 09-30-06	650,000	(293,095)	293,095	—	—	—	—
Lottery for Education	06-01	07-01-05 to 06-30-06	73,080	(24,459)	—	—	28,228	—	(52,687)
Lottery for Education	07-01	07-01-06 to 06-30-07	107,288	—	—	—	11,595	—	(11,595)
Pre-K Voluntary Lottery Money	06-01	07-01-05 to 06-30-06	624,310	(218,903)	219,213	—	310	—	—
Pre-K Voluntary Lottery Money	07-01	07-01-06 to 06-30-07	658,172	—	433,057	—	658,178	—	(225,121)
Pre-K Voluntary Lottery Money Expansion	07-01	07-01-06 to 06-30-07	837,681	—	564,293	—	837,681	—	(273,388)
Reading First	N/A	06-01-06 to 09-30-06	N/A	(451,904)	451,904	—	—	—	—
Early Childhood Education - Metro Action Commission	GG-06-12136-00	07-01-05 to 06-30-06	65,000	(16,525)	16,525	—	—	—	—
Early Childhood Education - Metro Action Commission	GG-07-12406-00	07-01-06 to 06-30-07	65,000	—	41,678	—	65,000	—	(23,322)
Total Tennessee Department of Education				(1,107,559)	2,353,168	36,675	1,931,161	—	(648,877)
TENNESSEE DEPARTMENT OF ENVIRONMENT AND CONSERVATION:									
Recycling Rebate Grant	Memo of Agreement	07-01-06 to 06-30-07	N/A	—	51,339	—	51,339	—	—
Tire Grant	Z-03-011376-02	07-01-05 to 06-30-06	494,741	(43,856)	43,856	—	—	—	—
Tire Grant	Z-03-011376-02	07-01-06 to 06-30-07	450,000	—	450,000	—	450,000	—	—
Household Hazardous Waste Operations and Maintenance Grant	N/A	07-01-05 to 06-30-06	85,000	(85,000)	85,000	—	—	—	—
Household Hazardous Waste Operations and Maintenance Grant	N/A	07-01-06 to 06-30-07	85,000	—	—	—	85,000	—	(85,000)
Waste Reduction Grant	Z-04-018154-00	07-01-04 to 06-30-05	139,035	(104,716)	—	104,716 O	—	—	—
State Revolving Loan	SRF 03-169	07-01-03 to OPEN	120,000,000	(10,125,663)	66,800,522	—	68,812,641	—	(12,137,782)
TDEC Clean Air Match Support 07	GG-07-12904-00	07-01-06 to 06-30-08	18,978	—	3,839	—	8,433	—	(4,594)
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				(10,359,235)	67,834,556	104,716	69,807,413	—	(12,227,376)
TENNESSEE DEPARTMENT OF FINANCE AND ADMINISTRATION:									
Meth Task Force Pilot - State Trial Courts	Z-05-025503-00	07-01-05 to 06-30-06	856,214	(134,898)	150,292	—	—	15,394 O	—
Meth Task Force Pilot - State Trial Courts	Z-05-025503-00	07-01-06 to 06-30-07	1,135,711	—	197,243	—	749,612	—	(552,369)
Infant Mortality	N/A	12-15-06 to 12-14-07	50,000	—	5,623	—	15,159	—	(9,536)
Residential Drug Court Treatment - State Trial Courts	DG-05-01938-00	07-01-06 to 06-30-07	500,000	—	99,101	—	498,798	—	(399,697)
Farmer's Market Interior and Exterior	N/A	07-01-06 to 06-30-09	150,000	—	—	—	—	—	—
Total Tennessee Department of Finance and Administration				(134,898)	452,259	—	1,263,569	15,394	(961,602)
TENNESSEE DEPARTMENT OF HEALTH:									
Adolescent Pregnancy Prevention	GG-06-11773-00	07-01-05 to 06-30-06	51,000	(778)	778	—	—	—	—
Adolescent Pregnancy Prevention	GG-07-12417-00	07-01-06 to 06-30-07	51,000	—	47,268	—	49,339	—	(2,071)
Renal Intervention Program	GG-06-12023-00	07-01-05 to 06-30-06	50,000	(3,063)	—	—	—	—	—
Renal Intervention Program	GG-07-12793-00	07-01-06 to 06-30-07	34,200	—	29,786	—	34,168	—	(4,382)
Grant-in-Aid	GG-07-12514-00	07-01-06 to 06-30-07	735,200	—	735,200	—	735,200	—	—
Community Development	GG-06-11823-00	07-01-05 to 06-30-06	155,000	(18,656)	18,656	—	—	—	—
Community Development	GG-07-12407-00	07-01-06 to 06-30-07	155,000	—	125,697	—	154,900	—	(29,203)
Families First	GG-06-03282-00	07-01-05 to 06-30-06	211,200	(14,850)	14,850	—	—	—	—
Families First	GG-07-03374-00	07-01-06 to 06-30-07	211,200	—	207,700	—	211,200	—	(3,500)
Oral Disease Prevention Services	N/A	07-01-05 to 06-30-06	696,000	(88,900)	88,900	—	—	—	—
Oral Disease Prevention Services	N/A	07-01-06 to 06-30-07	696,000	—	571,368	—	689,761	—	(118,393)
Health Access Dental Program	GG-06-11830-00	07-01-05 to 06-30-06	75,000	(8,554)	—	8,554 O	—	—	—
Health Access Dental Program	GG-07-12731-01	07-01-06 to 06-30-07	75,000	—	31,097	—	44,340	—	(13,243)
TENnder Care Outreach	N/A	07-01-05 to 06-30-06	550,600	(70,198)	70,198	—	—	—	—
TENnder Care Outreach	N/A	07-01-06 to 06-30-07	550,600	—	382,365	—	444,038	—	(61,673)
Endowment for Safety Net Services	N/A	08-10-06 to 06-30-07	198,100	—	152,152	—	152,152	—	—
Environmental Health Specialist	N/A	07-01-05 to 12-31-06	80,400	(6,566)	—	6,566 O	—	—	—
Eden Alternative - Bordeaux Long-Term Care Facility	Z-06-002392-00	07-01-05 to 06-30-06	5,000	(2,641)	2,641	—	—	—	—
Eden Alternative - Bordeaux Long-Term Care Facility	Z-07-033408-00	07-01-06 to 06-30-07	5,000	—	3,700	—	5,000	—	(1,300)
Eden Alternative - Knowles Home	Z-06-002394-00	07-01-05 to 06-30-06	5,000	(2,268)	2,268	—	—	—	—
Eden Alternative - Knowles Home	Z-07-033408-00	07-01-06 to 06-30-07	5,000	—	2,342	—	4,779	—	(2,437)
Total Tennessee Department of Health				(216,474)	2,490,029	15,120	2,524,877	—	(236,202)

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF STATE AWARDS

For the Year ended June 30, 2007

State Sponsor / Program Title	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2006	State 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, 2007
TENNESSEE DEPARTMENT OF HUMAN SERVICES:									
Operation Warm Homes Tennessee	Z-06-031277-00	01-01-06 to 06-30-06	\$ 475,100	\$ (12,410)	12,410	—	—	—	—
Total Tennessee Department of Human Services				(12,410)	12,410	—	—	—	—
TENNESSEE DEPARTMENT OF TRANSPORTATION:									
Litter and Trash Grant Program - Sheriff	Z-06-027949-00	07-01-05 to 06-30-06	163,945	(39,013)	39,005	8 O	—	—	—
Litter and Trash Grant Program - Sheriff	Z-07-033787-00	07-01-06 to 06-30-07	163,945	—	137,828	—	144,079	—	(6,251)
Cowan Street Resurfacing - Public Works	State Aid No. 43	04-12-06 to 07-31-08	610,500	—	209,544	—	303,108	—	(93,564)
Total Tennessee Department of Transportation				(39,013)	386,377	8	447,187	—	(99,815)
TENNESSEE STATE LIBRARY AND ARCHIVES:									
Library Services for the Hearing Impaired	GG-07-12824-00	07-01-06 to 06-30-07	182,000	—	182,000	—	182,000	—	—
Library Services for Books and Materials	GG-07-12824-00	07-01-06 to 06-30-07	91,000	—	91,000	—	91,000	—	—
Total Tennessee State Library and Archives				—	273,000	—	273,000	—	—
UNIVERSITY OF TENNESSEE:									
In-Service Training	N/A	07-01-06 to 06-30-07	6,000	—	2,223	—	2,223	—	—
Total University of Tennessee				—	2,223	—	2,223	—	—
TOTAL EXPENDITURES OF STATE AWARDS				\$ (12,250,660)	75,797,012	177,249	78,339,281	23,258	(14,638,938)

The accompanying notes are an integral part of the schedule.

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

Notes to Schedules of Expenditures of Federal and State Awards

Year ended June 30, 2007

(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, 2007, include the operations of the following Component Units: the Nashville District Management Corporation, the Metropolitan Development and Housing Agency, the Electric Power Board, the Metropolitan Transit Authority, the Metropolitan Nashville Airport Authority, the Emergency Communications District, and the Industrial Development Board, which expended \$111,289,199 in federal awards which are not included in the Schedule of Expenditures of Federal Awards during the year ended June 30, 2007. These Component Units are separately audited by other independent auditors and are not included in the A-133 audit report of the Government at June 30, 2007.

(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, 2007

(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, 2007

(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 – see note (2)**

Material weaknesses: **Yes – see note (2)**

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

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: **None**
- (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
Workforce Investment Act Cluster:	
17.258	Workforce Investment Act Adult Program
17.259	Workforce Investment Act Youth Program
17.260	Workforce Investment Act Dislocated Workers
Other Programs:	
20.219	Recreational Trails Program
93.568	Low Income Energy Assistance Program

- (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: **Yes**

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

Schedule of Findings and Questioned Costs

Year ended June 30, 2007

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

Material Weaknesses:

METROPOLITAN NASHVILLE GENERAL HOSPITAL (MNGH)

Finding 07-01: Contractual and Bad Debt Allowance Analyses

During our audit procedures over the contractual and bad debt allowances for patient accounts receivable, we identified several payor groups that were not appropriately reserved as of June 30, 2007 in the amount of approximately \$723,000. Two of these payor changes were due to fiscal year 2007 being the first quarter of payment history collected on these payors and the June 2007 reserve balances did not reflect the current reimbursement rates for new contracts entered into in April 2007. Also, actual payment history on Pending TennCare was different than the expected collection rate used to reserve Pending TennCare.

We recommend that MNGH implement policies and procedures which require a review of historical collection rates that is based on the most current data available to capture changes in payor reimbursement. In addition, we recommend the conversion rate and the mix between disability and nondisability of Pending TennCare be periodically reviewed to ensure the reserves related to Pending TennCare are adequate.

Management's Response

We concur. MNGH currently runs a monthly paid claims report for paid claims greater than 90-days old (average payment timeframe) and compares the actual payment percentages to the accounts receivable allowance report on a monthly basis for overall reasonableness. Henceforth, MNGH will ensure any new payors are reviewed at year end to ensure the reserve percentage is based upon the latest available paid claims data up through the year end close process. MNGH has implemented a formal review process in fiscal year 2008 for Pending TennCare accounts that entails a periodic review of any changes in the mix of overall TennCare convertibility as well as the mix of TennCare disability versus nondisability conversions so as to reflect appropriate reserves on this unique payor category.

Finding 07-02: Accounts Receivable, Prepaid Expense, and Liabilities Procedures and Cut-off

We identified the following audit adjustments through the performance of our audit procedures:

- A large State payment received subsequent to year-end totaling approximately \$1,348,000 for a special one-time Tennessee Disproportionate Share payment related to fiscal year 2007 should have been accrued and recorded as revenue.
- In reviewing the detail of prepaid expenses, we identified three items that were not appropriately recorded. Two items totaling approximately \$107,000 of recorded prepaid items should have been amortized into expense and approximately \$710,000 of recorded prepaid expense was related to an invoice included in accounts payable.

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

Schedule of Findings and Questioned Costs

Year ended June 30, 2007

- During our audit procedures over accrued liabilities, we identified several unrecorded liabilities totaling approximately \$60,000. The identified amounts were for capital expenditures incurred prior to June 30, 2007 and invoiced between July and September in fiscal year 2008.
- In addition, approximately \$369,000 of checks were written prior to year-end but mailed after year-end. Due to the automation of writing checks, accounts payable is reduced as checks are written and this caused accounts payable and cash to be understated as of June 30, 2007.

We recommend that management implement more stringent cut-off review procedures to identify possible unrecorded liabilities and receivables and the appropriateness of recorded prepaid balances.

Management's Response

We concur. MNGH has implemented several enhancements to the prepaid and cutoff processes in fiscal year 2008 to address these audit discoveries. Specifically, prepaid expense balances are formally reviewed quarterly to ensure propriety of balances. Fiscal year end cutoff procedures henceforth will include appropriate accounting adjustments for unmailed processed checks as well as a formal review of any subsequent material receipts relating to the prior year for proper recording of receivables/revenue. The year end accrual process has also been revised to capture all capital related items received or in process during the fiscal year.

Significant Deficiencies:

GENERAL GOVERNMENT

Finding 07-03: Audit Adjustments to Accrued Liabilities and Accounts Receivable Balances

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, 2007 and invoiced during fiscal year 2008.

<u>Reporting Unit</u>	<u>Unrecorded Liability Accruals Recorded</u>
Education Capital Projects	\$ 3,258,615
General Government Services	453,145
Infrastructure Services	325,245
Injured on Duty	153,315
Stormwater Operations	91,177
Human Resources	39,733
Metropolitan Employees' Flexible Benefits Plan	18,969
School Print Shop	15,570
Recreational and Cultural Services	12,989
Regulation and Inspection Services	2,500

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

Schedule of Findings and Questioned Costs

Year ended June 30, 2007

During our audit procedures over accounts receivable, we also identified a significant fluctuation in the accounts receivable balance of the District Energy System when compared with the balance of fiscal year 2006. Upon further investigation, management determined that an accounts receivable totaling approximately \$667,000 had not been recorded during the closing process and was subsequently recorded by the Government.

We recommend that management implement more stringent review procedures to identify possible unrecorded accrued liabilities and accounts receivable. 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 implement procedures to address these matters during the 2007-2008 fiscal year. Accelerating the issuance of the June 30, 2007 CAFR by six weeks required an earlier general ledger closing, which impacted several departments throughout Metro. We will modify our timing and procedures for the June 30, 2008 closing to improve communication and coordination with regard to year end accruals that are generated at the department level. Additionally, we will develop additional reporting tools that will enhance the central monitoring of post-closing transactions in order to better detect fiscal year 2007-2008 activity that is processed by departments after June 30, 2008 is closed.

METROPOLITAN NASHVILLE GENERAL HOSPITAL

Finding 07-04: Information Technology General Controls (ITGC) over Access, Change Management and Computer Operations

We determined controls over access to Affinity to be ineffective. We noted the following deficiencies in controls related to access:

- Periodic reviews of active user access with a focus on segregation of duties is not being performed and if performed at the request of a department manager, that review is not documented. We noted that 16 out of a sample of 45 users were not current employees and one employee had multiple active user accounts;
- MNGH does not have appropriate password policies in place. Currently Affinity does not have password complexity enabled; and
- SecureLink access logs are not reviewed periodically by management and do not include the remote user's activity while logged into the Affinity application.

In testing change management controls, we noted that there is not a distinct delineation of responsibilities between business function users and IT departmental business users, both of whom can move changes into production. The same users who are responsible for administering the Affinity application also move changes into production.

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

Schedule of Findings and Questioned Costs

Year ended June 30, 2007

Within the controls for computer operations, we noted that no documentation exists related to the appropriateness of timing for running Affinity jobs, determination if whether jobs are completed successfully, and what steps were taken to resolve errors if needed. Backup tapes are stored on-site at MNGH and are not kept in a locked cabinet or safe, and the storage cabinet is not fireproof. Backup tapes are not rotated off-site on a daily basis and inventories of tapes are not kept, as outlined in the MNGH Offsite Procedures document. Additionally, backup tapes are not tested periodically.

We recommend that management of MNGH perform and document periodic logical access reviews for Affinity users including vendors with a focus on segregation of duties. Additionally, we recommend that MNGH enable password complexity within Affinity. Management should also include remote access user's activity on the SecureLink access logs and periodically review the SecureLink logs. We recommend that MNGH segregate the business functions of administering the Affinity application from the IT function of moving changes into production. We recommend management implement and document job processing and operating and monitoring procedures so as to provide reasonable assurance around completeness and timeliness of system and data processing.

We recommend that management have a secured off-site storage for backup tapes and routinely test the effectiveness of the restoration process and the quality of the backup tapes by periodically restoring data from backup tapes. Management should also consider securing backup tapes that are stored on-site.

Management's Response

We concur. A procedure for password complexity using passwords with eight characters in length with at least one alpha and one numeric character will be created and implemented by March 31, 2008. A procedure for reviewing and documenting logical access of Affinity Users through a report of active users and through a visual screen of users currently in system will be created and implemented by March 31, 2008. A procedure for reviewing SecureLink Access Audit reports will be created and implemented by March 31, 2008.

In order to create a distinct delineation between business function users and IT departmental business users, we will need to restructure the user groups. Management has developed a two phase plan, with phase one to develop a new hierarchy structure which will be implemented by November 1, 2007 and the second phase to create role based menus, which will be implemented by January 31, 2008.

A policy and procedure for verifying completion of the midnight job processing will be created and implemented by November 1, 2007.

Starting October 1, 2007, Iron Mountain began providing storage, daily rotation to off-site and inventory of back-up tapes. Also, designated IS staff will begin conducting a monthly/random test restore of Affinity related backups. This procedure will be described in a documented policy.

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

There were no findings relating to the Federal awards for the year ended June 30, 2007.