



**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, 2009

**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 basic financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Metropolitan Government of Nashville and Davidson County (the Government) as of and for the year ended June 30, 2009, which collectively comprise the Government's basic financial statements. We have also audited the financial statements of the Sports Authority and the Industrial Development Board, the discretely presented component units of the Government, and the financial statements of each of the Government's non-major governmental, non-major enterprise, internal service and fiduciary funds, and have issued our report thereon dated October 31, 2009. Our report was modified to include a reference to other auditors. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Other auditors audited the financial statements of the following discretely presented component units: the Nashville District Management Corporation, the Gulch Business Improvement District, Inc., the Metropolitan Development and Housing Agency, the Electric Power Board, the Metropolitan Transit Authority, the Metropolitan Nashville Airport Authority, and the Emergency Communications District. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

**Internal Control over Financial Reporting**

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

A deficiency in internal control over financial reporting 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 and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material



weaknesses, as defined above. However, we identified certain deficiencies in internal control over financial reporting that we consider to be significant deficiencies and that are described in the accompanying schedule of findings and questioned costs (Findings 09-01 and 09-02). A significant deficiency is a deficiency, or combination of deficiencies, in internal control over financial reporting that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

### **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, 2009.

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, 2009



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

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

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

**Compliance**

We have audited the compliance of the Metropolitan Government of Nashville and Davidson County, Tennessee (the Government) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2009. The Government's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the Government's management. Our responsibility is to express an opinion on the Government's compliance based on our audit.

The Government's basic financial statements include the operations of the following Component Units: the Nashville District Management Corporation, the Gulch Business Improvement District, Inc., the Metropolitan Development and Housing Agency, the Electric Power Board, the Metropolitan Transit Authority, the Metropolitan Nashville Airport Authority, and the Emergency Communications District, which expended \$116,680,169 in federal awards which are not included in the accompanying Schedule of Expenditures of Federal Awards during the year ended June 30, 2009. Our audit, described below, did not include the operations of the following Component Units: the Nashville District Management Corporation, the Gulch Business Improvement District, Inc., the Metropolitan Development and Housing Agency, the Electric Power Board, the Metropolitan Transit Authority, the Metropolitan Nashville Airport Authority, and the Emergency Communications District, because the component units engaged other auditors to perform audits 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, 2009.



## **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 over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the entity's 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.

## **Schedules 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, 2009, which collectively comprise the Government's basic financial statements, and have issued our report thereon dated October 31, 2009, which refers to the reports of other auditors on the financial statements of the Nashville District Management Corporation, the Gulch Business Improvement District, Inc., the Metropolitan Development and Housing Agency, the Electric Power Board, the Metropolitan Transit Authority, the Metropolitan Nashville Airport Authority, and the Emergency Communications District. 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 and the Industrial Development Board as of and for the year ended June 30, 2009, and have issued our report thereon dated October 31, 2009. 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, are 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 Government, 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, 2009, except for Compliance  
and Internal Control over Compliance, as  
to which the date is December 18, 2009

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

Schedule of Expenditures of Federal Awards

For the Year ended June 30, 2009

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2008	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, 2009
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE:										
Passed Through Tennessee Education:										
Early Childhood Grant	94.004	09-01	07-01-08 to 06-30-09	\$ 2,665,000	\$ —	2,580,846	—	2,665,000	—	(84,154)
	94.004				—	2,580,846	—	2,665,000	—	(84,154)
Total Program					—	2,580,846	—	2,665,000	—	(84,154)
Total Corporation for National and Community Service ELECTION ASSISTANCE COMMISSION:										
Passed Through Tennessee Department of State:										
Voting Machine Lease	90.401	N/A	09-15-08 to 12-31-08	135,000	—	135,000	—	135,000	—	—
	90.401				—	135,000	—	135,000	—	—
Total Program					—	135,000	—	135,000	—	—
Total Election Assistance Commission ENVIRONMENTAL PROTECTION AGENCY:										
Direct Program:										
Air Pollution Control Program	66.001	A-004081-08-2	10-01-07 to 09-30-09	681,931	(29,031)	361,171	—	372,013	—	(39,873)
	66.001				(29,031)	361,171	—	372,013	—	(39,873)
Total Program					—	—	—	—	—	—
Direct Program:										
Section 103 Ambient Air Monitoring Network Installation	66.034	PM-96437905-3	10-01-05 to 03-31-08	345,350	(10,965)	89,942	—	78,977	—	—
Section 103 Ambient Air Monitoring Network Installation	66.034	PM-96497708-2	04-01-08 to 03-31-10	155,000	—	20,439	—	31,306	—	(10,867)
	66.034				(10,965)	110,381	—	110,283	—	(10,867)
Total Program					(39,996)	471,552	—	482,296	—	(50,740)
Total Environmental Protection Agency INSTITUTE OF MUSEUM AND LIBRARY SERVICES:										
Passed Through Tennessee State Library and Archive:										
Library Services- Materials for the Disadvantaged	45.310	GG-09-26378-00	07-01-08 to 06-30-09	5,000	—	5,000	—	5,000	—	—
Telenet Grant FY 09	45.310	GG-09-26661-00	10-01-08 to 09-30-09	6,890	—	6,890	—	6,890	—	—
	45.310				—	11,890	—	11,890	—	—
Total Program					—	11,890	—	11,890	—	—
Total Institute of Museum and Library Services NATIONAL ENDOWMENT FOR THE ARTS:										
Direct Program:										
John Adams Unbound Grant	45.164	LS-50128-08	10-01-08 to 12-31-12	2,500	—	2,500	—	2,500	—	—
	45.164				—	2,500	—	2,500	—	—
Total Program					—	2,500	—	2,500	—	—
Total National Endowment for the Arts U.S. DEPARTMENT OF AGRICULTURE:										
Child Nutrition Cluster:										
Passed Through Tennessee Education:										
National School Breakfast Program - Metro Public Schools	10.553	N/A	07-01-07 to 06-30-08	N/A	(504,605)	484,152	20,453 O	—	—	—
National School Breakfast Program - Metro Public Schools	10.553	N/A	07-01-08 to 06-30-09	N/A	—	5,356,971	—	5,356,971	—	—
	10.553				(504,605)	5,841,123	20,453	5,356,971	—	—
Total Program					—	—	—	—	—	—
Passed Through Tennessee Education:										
National School Lunch Program - Lunch, Metro Public Schools	10.555	N/A	07-01-07 to 06-30-08	N/A	(1,580,304)	1,531,041	49,263 O	—	—	—
National School Lunch Program - Lunch, Metro Public Schools	10.555	N/A	07-01-08 to 06-30-09	N/A	—	16,784,212	—	16,784,093	—	119
National School Lunch Program - Lunch, Metro Public Schools	10.555	N/A	07-01-07 to 06-30-08	N/A	(3,736)	3,736	—	—	—	—
National School Lunch Program - Snacks, Metro Public Schools	10.555	N/A	07-01-08 to 06-30-09	N/A	—	51,304	—	63,532	—	(12,228)
	10.555				(1,584,040)	18,370,293	49,263	16,847,625	—	(12,109)
Total Program					—	—	—	—	—	—

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

Schedule of Expenditures of Federal Awards

For the Year ended June 30, 2009

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2008	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, 2009
Passed Through Tennessee Human Services:										
Summer Food Service Program	10.559	30-014-07	05-01-08 to 09-30-08	\$ 581,749	\$ (121,683)	373,724	—	252,041	—	—
Summer Food Service Program	10.559	30-014-07	05-01-09 to 09-30-09	682,289	—	232,685	—	386,102	—	(153,417)
Summer Food Service Program	10.559				(121,683)	606,409	—	638,143	—	(153,417)
<b>Total Program</b>					<b>(2,210,328)</b>	<b>24,817,825</b>	<b>69,716</b>	<b>22,842,739</b>	<b>—</b>	<b>(165,526)</b>
Total Child Nutrition Cluster										
Passed Through Tennessee Education:										
National School Lunch and Breakfast Program	10.550	N/A	07-01-07 to 06-30-08	N/A	254,126	—	—	254,126	—	—
Food Distribution - Metro Public Schools	10.550	N/A	07-01-08 to 06-30-09	N/A	—	1,803,401	—	1,515,849	—	287,552
Food Distribution - Metro Public Schools	10.550				254,126	1,803,401	—	1,769,975	—	287,552
<b>Total Program</b>										
Passed Through Tennessee Health:										
Special Supplemental Food Program for Women, Infants, and Children	10.557	GG-08-22502-00	10-01-07 to 09-30-08	2,191,400	(188,995)	736,315	—	547,320	—	—
Special Supplemental Food Program for Women, Infants, and Children	10.557	GG-09-26543-00	10-01-08 to 09-30-09	2,191,400	—	1,465,027	—	1,649,557	—	(184,530)
Special Supplemental Food Program for Women, Infants, and Children	10.557				(188,995)	2,201,342	—	2,196,877	—	(184,530)
<b>Total Program</b>										
Passed Through Tennessee Human Services:										
Adult Care Food Program - Knowles Home	10.558	03-04-40036-00-5	10-01-07 to 09-30-08	50,000	(6,963)	18,035	—	11,072	—	—
Adult Care Food Program - Knowles Home	10.558	03-47-40038-00-5	10-01-08 to 09-30-09	50,000	—	24,507	—	31,592	—	(7,085)
Adult Care Food Program - Knowles Home	10.558	03-47-56030-00-7	10-01-07 to 09-30-08	900,137	(112,669)	282,291	—	169,622	—	—
Child Adult Care Food Program - Metro Action Commission	10.558	03-47-56030-00-7	10-01-08 to 09-30-09	900,137	—	714,628	—	751,425	—	(36,797)
Child Adult Care Food Program - Metro Action Commission	10.558				(119,632)	1,039,461	—	963,711	—	(43,882)
<b>Total Program</b>										
Direct Program:										
Commodity Supplemental Food Program - Food Distribution	10.565	N/A	10-01-84 to OPEN	N/A	425,284	826,485	—	949,543	—	302,226
Passed Through Tennessee Health:										
Commodity Supplemental Food Program - Administration	10.565	GG-08-22501-00	10-01-07 to 09-30-08	208,000	(15,258)	87,753	—	72,495	—	—
Commodity Supplemental Food Program - Administration	10.565	GG-09-26544-00	10-01-08 to 09-30-09	212,500	—	124,544	—	167,115	—	(42,571)
Commodity Supplemental Food Program - Administration	10.565				410,026	1,038,782	—	1,189,153	—	259,655
<b>Total Program</b>										
Passed Through Tennessee Education:										
Fresh Fruits and Vegetables Program - Metro Public Schools	10.582	N/A	07-01-08 to 06-30-09	N/A	—	39,924	—	50,866	—	(10,942)
Fresh Fruits and Vegetables Program - Metro Public Schools	10.582				—	39,924	—	50,866	—	(10,942)
<b>Total Program</b>					<b>(1,854,803)</b>	<b>30,940,735</b>	<b>69,716</b>	<b>29,013,321</b>	<b>—</b>	<b>142,327</b>
Total U.S. Department of Agriculture										
U.S. DEPARTMENT OF DEFENSE:										
Direct Program:										
Air Force R.O.T.C.	N/A	N/A	07-01-07 to 06-30-08	N/A	(13,301)	13,301	—	—	—	—
Air Force R.O.T.C.	N/A	N/A	07-01-08 to 06-30-09	N/A	—	224,715	—	224,715	—	—
Air Force R.O.T.C.	N/A	N/A	07-01-07 to 06-30-08	N/A	(15,718)	15,718	—	—	—	—
Army R.O.T.C.	N/A	N/A	07-01-08 to 06-30-09	N/A	—	130,884	—	130,884	—	—
Army R.O.T.C.	N/A	N/A			(29,019)	384,618	—	355,599	—	—
Army R.O.T.C.	N/A	N/A			(29,019)	384,618	—	355,599	—	—
<b>Total Program</b>										
Total U.S. Department of Defense										
U.S. DEPARTMENT OF EDUCATION:										
Passed Through Tennessee Education:										
Adult Basic Education Program	84.002	Z-08-020807-00	07-01-07 to 06-30-08	618,135	(82,503)	120,750	—	38,247	—	—
Adult Basic Education Program	84.002	Z-09-213455-00	07-01-08 to 06-30-09	400,140	—	354,292	—	380,645	—	(26,353)
Adult Basic Education Program	84.002	08-01	07-01-07 to 06-30-08	50,000	(16,541)	22,873	—	6,332	—	—
ElCivics Adult Education Program	84.002	09-01	07-01-08 to 06-30-09	96,218	—	73,221	—	82,105	—	(8,884)
ElCivics Adult Education Program	84.002				(99,044)	571,136	—	507,329	—	(35,237)
<b>Total Program</b>										

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

Schedule of Expenditures of Federal Awards

For the Year ended June 30, 2009

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2008	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, 2009
Passed Through Tennessee Education:										
School Improvement	84.010	08-01	07-01-07 to 09-30-09	\$ 2,055,000	\$ (198,423)	2,035,047	—	1,836,624	—	—
Title I Non-Enhanced Option	84.010	08-01	07-01-07 to 09-30-08	22,144,545	(2,389,123)	18,238,514	—	15,849,391	—	—
Title I Non-Enhanced Option	84.010	09-01	07-01-08 to 09-30-09	25,301,067	—	9,700,311	—	10,903,056	—	(1,202,745)
Title I NDS FH	84.010	08-01	01-03-08 to 06-30-09	N/A	(6,459)	7,579	—	1,120	—	—
					(2,594,005)	29,981,451	—	28,590,191	—	(1,202,745)
Special Education Cluster:										
Passed Through Tennessee Education:										
Education of the Handicapped - Excess Cost Funds	84.027	N/A	07-01-07 to 06-30-08	N/A	(380,289)	1,230,446	—	—	850,157	—
IDEA Part B 08-01	84.027	08-01	07-01-07 to 09-30-08	16,391,056	(1,701,376)	4,950,863	—	3,249,487	—	—
IDEA Part B 09-01	84.027	09-01	07-01-08 to 09-30-09	17,293,734	—	10,382,696	—	12,913,353	—	(2,530,657)
IDEA Pre-School 08-01	84.027	08-01	07-01-07 to 09-30-08	322,290	(23,766)	120,409	—	96,643	—	—
IDEA Pre-School 09-01	84.027	09-01	07-01-08 to 09-30-09	308,549	—	207,893	—	225,358	—	(17,465)
Special Education Reading Intervention	84.027	62-069-4743-00	07-01-03 to 06-30-06	25,000	(11,033)	—	11,033	—	—	—
Model Dropout Prevention	84.027	09-01	07-01-08 to 09-30-09	6,000	—	6,000	—	6,000	—	—
					(2,116,464)	16,898,307	11,033	16,490,841	850,157	(2,548,122)
Total Program					(2,116,464)	16,898,307	11,033	16,490,841	850,157	(2,548,122)
Direct Program:										
Impact Aid	84.041	N/A	07-01-08 to 06-30-09	N/A	—	255,237	—	255,237	—	—
					—	255,237	—	255,237	—	—
Passed Through Tennessee Education:										
Program Improvement - Carl Perkins Federal Grant	84.048	08-01	07-01-07 to 06-30-08	1,665,678	(642,460)	642,460	—	—	—	—
Program Improvement - Carl Perkins Federal Grant	84.048	09-01	07-01-08 to 06-30-09	1,561,161	(291)	965,366	—	1,142,010	—	(176,935)
Carl Perkins Tech Prep	84.048	07-01	07-01-07 to 06-30-08	N/A	(46,049)	46,049	—	—	—	—
					(688,800)	1,653,875	—	1,142,010	—	(176,935)
Passed Through Tennessee Education:										
Title IV Drug Free Schools	84.186	08-01	07-01-07 to 09-30-08	409,500	(155,582)	228,952	—	74,865	—	(1,495)
Title IV Drug Free Schools	84.186	09-01	07-01-08 to 09-30-09	N/A	—	190,200	—	190,200	—	—
					(155,582)	419,152	—	265,065	—	(1,495)
Passed Through Tennessee Education:										
Homeless Children Education Program	84.196	08-01	07-01-07 to 06-30-08	155,000	(72,338)	72,338	—	—	—	—
Homeless Children Education Program	84.196	09-01	07-01-08 to 06-30-09	155,000	—	114,956	—	121,830	—	(6,874)
					(72,338)	187,294	—	121,830	—	(6,874)
Direct Program:										
Teaching American History	84.215	U215X040044	07-01-04 to 06-30-08	995,200	(66,138)	66,138	—	—	—	—
Teaching American History 07-01	84.215	U215X040044	07-01-06 to 09-30-09	991,574	(103,355)	393,345	—	360,669	—	(70,679)
Carol M White PE Grant	84.215	Q215F060548	09-30-06 to 06-29-09	427,784	(3,519)	114,541	—	116,721	—	(5,699)
Smaller Learning Communities	84.215	2-100069-01	10-01-06 to 09-30-09	5,206,420	(258,779)	1,748,301	—	1,658,348	—	(168,826)
LYNCS	84.215	09-01	04-01-08 to 10-10-09	349,689	—	77,749	—	85,791	—	(8,042)
					(431,791)	2,400,074	—	2,221,529	—	(253,246)
Passed Through Tennessee Education:										
Title V Consolidated	84.298	08-01	07-01-07 to 09-30-08	136,479	(990)	35,770	—	34,780	—	—
					(990)	35,770	—	34,780	—	—
Passed Through Vanderbilt University:										
Early Childhood Mathematics	84.305	R305K050186	12-01-05 to 05-31-08	78,000	(2,330)	2,330	—	—	—	—
					(2,330)	2,330	—	—	—	—
Passed Through Tennessee Education:										
Title II Part D	84.318	07-01	07-01-06 to 09-30-07	205,608	(38,809)	130,466	—	91,657	—	—
Title II Part D	84.318	08-01	07-01-07 to 09-30-08	203,800	—	101,278	—	106,316	—	(5,038)
					(38,809)	231,744	—	197,973	—	(5,038)
Total Program										

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

Schedule of Expenditures of Federal Awards

For the Year ended June 30, 2009

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2008	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, 2009
Passed Through Tennessee Education:										
AP Incentive Grant	84.330	S330C060029	10-06-06 to 09-30-09	\$ 1,918,508	\$ (80,191)	723,090	—	683,539	—	(40,640)
	84.330				(80,191)	723,090	—	683,539	—	(40,640)
Total Program Passed Through Tennessee Education:										
Reading First	84.357	GG-04-11082-00	11-01-03 to 09-30-08	2,099,513	(232,848)	232,848	—	—	—	—
Reading First	84.357	N/A	07-01-06 to 09-30-09	6,152,326	—	2,416,067	—	2,559,801	—	(143,734)
	84.357				(232,848)	2,648,915	—	2,559,801	—	(143,734)
Total Program Passed Through Tennessee Education:										
Title III Emergency Immigrant Education Program	84.364	09-01	09-01-08 to 08-31-09	334,376	—	246,050	—	295,268	—	(49,218)
	84.364				—	246,050	—	295,268	—	(49,218)
Total Program Passed Through Tennessee Education:										
Title III Emergency Immigrant Education Program	84.365	08-01	07-01-07 to 09-30-08	1,037,037	(112,515)	240,066	—	127,551	—	—
Title III Emergency Immigrant Education Program	84.365	09-01	07-01-08 to 09-30-09	1,166,490	—	905,454	—	1,025,133	—	(119,679)
Title III Emergency Immigrant Education Program	84.365	09-01	07-01-08 to 09-30-09	79,325	—	139,094	—	158,834	—	(19,740)
Title III A Discretionary	84.365				(112,515)	1,284,614	—	1,311,518	—	(139,419)
Total Program Passed Through Tennessee Education:										
Title II Part A	84.367	08-01	07-01-07 to 09-30-08	4,156,886	241,167	3,122,666	—	3,363,833	—	—
Title II Part A	84.367	09-01	07-01-08 to 09-30-09	4,265,867	—	277,003	—	958,199	—	(681,196)
	84.367				241,167	3,399,669	—	4,322,032	—	(681,196)
Total Program Passed Through Tennessee Education:										
School Improvement 1003 g	84.377	09-01	07-01-08 to 09-30-09	2,055,000	—	398,192	—	433,680	—	(35,488)
School Improvement 1003 a	84.377	09-01	07-01-08 to 09-30-09	1,245,000	—	262,769	—	291,177	—	(28,408)
	84.377				—	660,961	—	724,857	—	(63,896)
Total Program Passed Through Tennessee Education:										
American Recovery and Reinvestment Act State Fiscal Stabilization Fund	84.394	N/A	07-01-08 to 06-30-09	3,672,600	—	3,672,600	—	3,672,600	—	—
	84.394				—	3,672,600	—	3,672,600	—	—
Total Program					(6,384,540)	65,272,269	11,033	63,396,400	850,157	(5,347,795)
Total U.S. Department of Education										
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:										
Aging Cluster:										
Passed Through Greater Nashville Regional Council:										
Title III Part B Transportation	93.044	2008-04-05-09	07-01-07 to 06-30-08	70,000	(11,667)	11,667	—	—	—	—
Title III Part B Transportation	93.044	2009-04-05-09	07-01-08 to 06-30-09	70,000	—	65,000	—	70,000	—	(5,000)
Title III Part B Transportation	93.044	2008-03	07-01-07 to 06-30-08	75,000	(16,173)	16,173	—	—	—	—
Homemaker	93.044	2009-03	07-01-08 to 06-30-09	N/A	—	61,085	—	75,464	—	(14,379)
Homemaker	93.044	2008-03	07-01-07 to 06-30-08	50,000	(8,310)	8,310	—	—	—	—
Personal Care	93.044	2009-03	07-01-08 to 06-30-09	N/A	—	24,891	—	30,000	—	(5,109)
Personal Care	93.044				(36,150)	187,126	—	175,464	—	(24,488)
Total Program Passed Through Greater Nashville Regional Council:										
Options - Home Delivered Meals	93.045	2008-03	07-01-07 to 06-30-08	375,000	(95,570)	95,636	—	—	66	—
Options - Home Delivered Meals	93.045	2009-03	07-01-08 to 06-30-09	N/A	—	351,375	—	489,297	—	(137,922)
Options - Home Delivered Meals	93.045	2008-04-05-09	07-01-07 to 06-30-08	442,000	(74,000)	74,000	—	—	—	—
Title III Part C Nutrition Program	93.045	2009-04-05-09	07-01-08 to 06-30-09	450,700	—	375,000	—	450,700	—	(75,700)
Title III Part C Nutrition Program	93.045				(169,570)	896,011	—	939,997	66	(213,622)
Total Program Passed Through Greater Nashville Regional Council:										
Nutrition Services Incentive Program	93.053	2008-04-05-09	07-01-07 to 06-30-08	64,000	(11,000)	11,000	—	—	—	—
Nutrition Services Incentive Program	93.053	2009-04-05-09	07-01-08 to 06-30-09	55,300	—	46,000	—	55,300	—	(9,300)
Nutrition Services Incentive Program	93.053				(11,000)	57,000	—	55,300	—	(9,300)
Total Program					(216,720)	1,140,137	—	1,170,761	66	(247,410)
Total Aging Cluster										

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

Schedule of Expenditures of Federal Awards

For the Year ended June 30, 2009

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2008	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, 2009
Passed Through Tennessee Health:										
TB Outreach and Control	93.116	GG-08-21920-00	07-01-07 to 06-30-08	\$ 1,398,900	\$ (131,125)	131,125	—	—	—	—
TB Outreach and Control	93.116	GG-09-25042-00	07-01-08 to 06-30-09	1,398,900	—	958,064	—	1,349,555	—	(391,491)
	93.116				(131,125)	1,089,189	—	1,349,555	—	(391,491)
Passed Through Meharry Medical College:										
Nashville Youth Violence Prevention Urban Partnership Center	93.136	060329PDI047S1-05	09-01-07 to 08-31-08	150,000	—	73,454	—	92,377	—	(18,923)
Passed Through Tennessee Health:										
Rape Prevention Education	93.136	GG-08-21918-00	07-01-07 to 06-30-08	20,000	(1,099)	1,099	—	—	—	—
Rape Prevention Education	93.136	GG-09-26098-00	07-01-08 to 06-30-09	35,000	—	32,217	—	35,000	—	(2,783)
	93.136				(1,099)	106,770	—	127,377	—	(21,706)
Passed Through Tennessee Health:										
Family Planning	93.217	GU-09-25039-00	07-01-08 to 06-30-09	390,100	—	390,100	—	390,100	—	—
	93.217				—	390,100	—	390,100	—	—
Direct Program:										
Health Care for the Homeless of Nashville	93.224	H80-CS-00021-07	11-01-07 to 10-31-08	836,243	(150,000)	226,122	—	76,122	—	—
	93.224				(150,000)	226,122	—	76,122	—	—
Passed Through Tennessee Health:										
Immunization Services for Children	93.268	GG-08-23520-00	01-01-08 to 12-31-08	471,900	(25,591)	269,628	—	244,037	—	—
Immunization Services for Children	93.268	GG-09-27490-00	01-01-09 to 12-31-09	471,900	—	139,025	—	226,298	—	(87,273)
	93.268				(25,591)	408,653	—	470,335	—	(87,273)
Direct Program:										
Lifestyle Center - General Hospital	93.283	5 U10 MN000001-02	07-01-07 to 09-29-09	1,000,000	(56,865)	58,126	—	—	1,261 O	—
Lifestyle Center - General Hospital	93.283	5 U10 MN000001-03	09-30-08 to 09-29-09	910,000	—	709,562	—	717,151	—	(7,589)
Passed Through Tennessee Health:										
Tobacco Prevention	93.283	GG-08-22553-00	07-01-07 to 06-30-08	84,300	(8,497)	8,497	—	—	—	—
Tobacco Prevention	93.283	GG-09-25711-01	07-01-08 to 03-29-09	63,200	—	61,670	—	61,670	—	—
Tobacco Prevention	93.283	GG-09-25711-00	03-30-09 to 03-29-10	42,500	—	9,159	—	12,352	—	(3,193)
Tobacco Prevention	93.283	GG-08-23217-00	01-01-08 to 12-31-08	74,900	(4,107)	68,209	—	64,102	—	—
Environmental Health Specialist Network	93.283	GG-09-27784-00	01-01-09 to 12-31-09	153,500	—	35,267	—	40,401	—	(5,134)
Environmental Health Specialist Network	93.283	GG-08-22921-01	09-01-07 to 07-31-08	906,300	(154,662)	226,112	—	77,960	(6,510) O	—
Bioterrorism	93.283	GG-09-25748-01	08-01-08 to 07-31-09	989,100	—	664,404	—	836,664	—	(172,260)
	93.283				(224,131)	1,841,006	—	1,810,300	(5,249)	(188,176)
Passed Through Tennessee Health:										
Breast and Cervical Cancer	93.399	GG-08-21740-01	07-01-07 to 06-30-08	94,200	(38,956)	38,956	—	—	—	—
Breast and Cervical Cancer	93.399	GG-09-25038-00	07-01-08 to 06-30-09	282,600	—	84,819	—	94,200	—	(9,381)
	93.399				(38,956)	123,775	—	94,200	—	(9,381)
Passed Through Tennessee Human Services:										
Child Support Enforcement, Title IV-D - Juvenile Court	93.563	GG-08-22396-00	07-01-07 to 06-30-08	951,189	(56,096)	56,096	—	—	—	—
Child Support Enforcement, Title IV-D - Juvenile Court	93.563	GG-09-25615-00	07-01-08 to 06-30-09	951,200	—	663,989	—	720,523	—	(56,534)
	93.563				(56,096)	720,085	—	720,523	—	(56,534)
Passed Through Tennessee Human Services:										
Refugee Assistance Program	93.566	N/A	07-01-08 to 06-30-09	50,000	—	991	—	991	—	—
Passed Through Catholic Charities:										
English as Second Language	93.566	07-01	07-01-07 to 06-30-08	72,000	(22,625)	22,625	—	—	—	—
English as Second Language	93.566	09-01	07-01-08 to 06-30-09	N/A	—	45,028	—	45,028	—	—
	93.566				(22,625)	68,644	—	46,019	—	—
Total Program										

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

Schedule of Expenditures of Federal Awards

For the Year ended June 30, 2009

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2008	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, 2009
Passed Through Tennessee Human Services:										
Low Income Energy Assistance Program	93.568	Z-05-0217-00	07-01-07 to 06-30-08	\$ 2,615,189	\$ (77,576)	77,576	—	—	—	—
Low Income Energy Assistance Program	93.568	Z-05-0217-00	07-01-08 to 06-30-09	5,825,967	—	4,496,622	—	5,383,627	—	(887,005)
	93.568				(77,576)	4,574,198	—	5,383,627	—	(887,005)
Total Program Passed Through Tennessee Human Services:										
Community Services Block Grant	93.569	Z-05-020693-00	07-01-07 to 06-30-08	1,212,837	(201,840)	201,840	—	—	—	—
Community Services Block Grant	93.569	Z-05-020693-00	07-01-08 to 06-30-09	1,147,582	—	919,332	—	1,069,919	—	(150,587)
	93.569				(201,840)	1,121,172	—	1,069,919	—	(150,587)
Total Program Child Care Cluster:										
Passed Through Tennessee Human Services:										
Before and After Care - Metro Action Commission	93.575	N/A	07-01-07 to 06-30-08	N/A	(11,092)	11,092	—	—	—	—
Before and After Care - Metro Action Commission	93.575	N/A	07-01-08 to 06-30-09	N/A	—	297,519	—	297,519	—	—
Vocational Education - CDC Pearl-Cohn	93.575	N/A	07-01-01 to 06-30-08	N/A	(13,249)	13,249	—	—	—	—
Vocational Education - CDC Pearl-Cohn	93.575	N/A	07-01-08 to 06-30-09	N/A	—	29,440	—	29,440	—	—
	93.575				(24,341)	351,300	—	326,959	—	—
					(24,341)	351,300	—	326,959	—	—
Total Program Headstart:										
Passed Through Tennessee Human Services:										
Headstart	93.600	04 CH 0365/43	07-01-08 to 06-30-09	10,447,321	—	10,427,321	—	10,447,321	—	(20,000)
	93.600				—	10,427,321	—	10,447,321	—	(20,000)
Total Program Family Resource Center:										
Passed Through Tennessee Human Services:										
Family Resource Center	93.645	N/A	07-01-07 to 06-30-08	199,800	(33,328)	33,328	—	—	—	—
Family Resource Center - Caldwell Northeast	93.645	N/A	07-01-08 to 06-30-09	33,300	—	30,615	—	33,300	—	(2,685)
Family Resource Center - Maplewood	93.645	N/A	07-01-08 to 06-30-09	33,300	—	32,573	—	32,720	—	(147)
Family Resource Center - McKissack	93.645	N/A	07-01-08 to 06-30-09	33,300	—	27,852	—	29,993	—	(2,141)
Family Resource Center - O'Bryan Cayce	93.645	N/A	07-01-08 to 06-30-09	33,300	—	33,300	—	33,300	—	—
Family Resource Center - Pearl Cohn	93.645	N/A	07-01-08 to 06-30-09	33,300	—	27,744	—	29,764	—	(2,020)
	93.645				(33,328)	185,412	—	159,077	—	(6,993)
Total Program SSBG Adult Day Care Program:										
Passed Through Tennessee Human Services:										
SSBG Adult Day Care Program	93.667	Z-09-215431-00	07-01-08 to 06-30-09	164,600	—	164,600	—	164,600	—	—
SSBG Homemake r	93.667	Z-0822684	07-01-07 to 06-30-08	296,456	(30,421)	30,421	—	—	—	—
SSBG Homemake r	93.667	Z-09-215432-00	07-01-08 to 06-30-09	301,765	—	300,814	—	301,765	—	(951)
	93.667				(30,421)	495,835	—	466,365	—	(951)
Total Program Medical Assistance Cluster:										
Passed Through Tennessee Finance and Administration										
Medical Assistance Program	93.778	GG-09-25750-00	08-01-08 to 06-30-09	1,500,000	—	1,471,268	—	1,497,756	—	(26,488)
	93.778				—	1,471,268	—	1,497,756	—	(26,488)
					—	1,471,268	—	1,497,756	—	(26,488)
Total Program HIV - Emergency Relief Grant:										
Passed Through Tennessee Health:										
HIV - Emergency Relief Grant	93.914	H89HA07939-01-00	04-01-08 to 03-31-09	3,565,291	(750,117)	3,549,977	—	2,799,860	—	—
HIV - Emergency Relief Grant	93.914	H89HA11433	03-01-09 to 02-28-10	4,206,311	—	—	—	673,947	—	(673,947)
Ryan White Minority AIDS Initiative	93.914	H3MHA08470-01-00	08-01-07 to 07-31-08	207,441	(141,206)	272,123	—	130,917	—	—
Ryan White Minority AIDS Initiative	93.914	H3MHA08470-02-00	08-01-08 to 07-31-09	211,298	—	89,381	—	127,872	—	(38,491)
	93.914				(891,323)	3,911,481	—	3,732,596	—	(712,438)
Total Program AIDS Prevention and Surveillance:										
Passed Through Tennessee Health:										
AIDS Prevention and Surveillance	93.940	GG-08-25043-00	01-01-08 to 12-31-08	460,800	(50,804)	253,302	14,559	217,057	—	—
AIDS Prevention and Surveillance	93.940	GG-09-27783-00	01-01-09 to 12-31-09	943,700	—	190,291	—	223,620	—	(33,329)
Rapid HIV Testing Services	93.940	GG-08-24099-00	01-01-08 to 09-29-08	69,800	(2,523)	12,294	—	9,771	—	—
Rapid HIV Testing Services	93.940	GG-09-26782-00	09-30-08 to 09-29-09	142,100	—	83,869	—	94,230	—	(10,361)
	93.940				(53,327)	539,756	14,559	544,678	—	(43,690)

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

Schedule of Expenditures of Federal Awards

For the Year ended June 30, 2009

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2008	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, 2009
Passed Through Tennessee Health:										
Community Prevention Initiative for Children	93.959	GG-08-22898-00	07-01-07 to 06-30-08	\$ 460,100	\$ (172,519)	172,519	—	—	—	—
Community Prevention Initiative for Children	93.959	GG-09-27291-00	07-01-08 to 06-30-09	460,100	—	91,764	—	91,764	—	—
Alcohol and Drug Abuse Treatment	93.959	Z-09-213826-01	07-01-08 to 03-31-09	95,472	—	95,435	—	95,435	—	—
	93.959				(172,519)	359,718	—	187,199	—	—
<b>Total Program</b>										
Passed Through Tennessee Health:										
Sexually Transmitted Diseases	93.977	GG-08-25043-00	01-01-08 to 12-31-08	482,900	(37,127)	292,028	—	240,342	14,559	—
Sexually Transmitted Diseases	93.977	GG-09-27783-00	01-01-09 to 12-31-09	482,900	—	185,914	—	218,389	—	(32,475)
	93.977				(37,127)	477,942	—	458,731	14,559	(32,475)
<b>Total Program</b>										
Passed Through Tennessee Health:										
Health Promotion	93.991	GG-08-21708-00	07-01-07 to 06-30-08	116,000	(19,611)	—	19,611	—	—	—
Health Promotion	93.991	GG-09-27291-00	07-01-08 to 06-30-09	116,000	—	101,700	—	116,000	—	(14,300)
	93.991				(19,611)	101,700	19,611	116,000	—	(14,300)
<b>Total Program</b>										
Passed Through Tennessee Health:										
CSS/Care Coordination	93.994	GG-08-21919-00	07-01-07 to 06-30-08	387,000	(54,701)	54,701	—	—	—	—
CSS/Care Coordination	93.994	GG-09-25040-00	07-01-08 to 06-30-09	387,000	—	326,937	—	357,937	—	(31,000)
CSS/Care Coordination	93.994	GG-08-21919-00	07-01-07 to 06-30-08	427,000	(61,076)	61,076	—	—	—	—
CSS/Medical Services	93.994	GG-09-25040-00	07-01-08 to 06-30-09	427,000	—	367,263	—	418,218	—	(50,955)
CSS/Medical Services	93.994	GG-08-21557-00	07-01-07 to 06-30-08	659,700	(58,863)	58,863	—	—	—	—
Healthy Start	93.994	GG-09-25449-00	07-01-08 to 06-30-09	659,700	—	624,427	—	659,700	—	(35,273)
Healthy Start	93.994	GG-08-21921-01	07-01-07 to 06-30-08	610,200	(255,342)	255,342	—	—	—	—
Help Us Grow Successfully	93.994	GG-09-25035-00	07-01-08 to 06-30-09	610,200	—	559,351	—	610,200	—	(50,849)
Help Us Grow Successfully	93.994				(429,982)	2,307,960	—	2,046,055	—	(168,077)
					(2,837,738)	32,439,544	34,170	32,691,575	9,376	(3,064,975)
<b>Total Program</b>										
Total U.S. Department of Health and Human Services										
U.S. DEPARTMENT OF HOMELAND SECURITY:										
Passed Through Tennessee Emergency Management										
Homeland Security Urban Areas	97.008	6803	09-01-08 to 06-30-11	1,597,384	—	—	—	892	—	(892)
	97.008				—	—	—	892	—	(892)
<b>Total Program</b>										
Passed Through Tennessee Emergency Management										
4808 Milner Drive Home Buyout	97.029	GG-08-23581-00	07-25-07 to 09-30-10	146,940	—	—	—	146,940	—	(146,940)
	97.029				—	—	—	146,940	—	(146,940)
<b>Total Program</b>										
Passed Through Tennessee Grants Cluster:										
Passed Through Tennessee Emergency Management										
Hurricane Gustav Evacuee Sheltering	97.036	N/A	08-27-08 to 08-26-10	96,813	—	—	—	16,156	—	(16,156)
	97.036				—	—	—	16,156	—	(16,156)
<b>Total Program</b>										
Passed Through Tennessee Grants Cluster:										
Passed Through Tennessee Emergency Management										
Hazard Mitigation	97.039	GG-08-23582-00	11-07-07 to 11-07-08	89,565	—	89,565	—	89,565	—	—
Wimpole Drive Home Buyout	97.039	GG-04-10714-00	10-02-08 to 06-30-09	46,178	—	46,178	—	46,178	—	—
Milner Drive/Wimple Drive Home Buyout	97.039	GG-08-24609-00	11-14-07 to 11-14-10	362,285	—	—	—	344,566	—	(344,566)
Wimpole Drive 2008 Home Buyout	97.039	7329	03-01-09 to 02-28-12	731,369	—	—	—	362,711	—	(362,711)
	97.039				—	135,743	—	843,020	—	(707,277)
					—	135,743	—	843,020	—	(707,277)
<b>Total Program</b>										
Passed Through Tennessee Emergency Management										
Emergency Management Assistance	97.042	N/A	10-01-07 to 11-30-08	168,000	(168,000)	168,000	—	—	—	—
Emergency Management Assistance	97.042	GG-08-26755-00	10-01-08 to 09-30-09	173,000	—	173,000	—	173,000	—	—
	97.042				(168,000)	341,000	—	173,000	—	—
<b>Total Program</b>										

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

Schedule of Expenditures of Federal Awards

For the Year ended June 30, 2009

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2008	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, 2009
Passed Through Tennessee Emergency Management										
Homeland Security	97.067	Z-05-025353-00	01-01-05 to 08-31-08	\$ 2,001,147	\$ (109,289)	404,678	—	295,389	—	—
Homeland Security	97.067	GG-07-21341-01	07-01-06 to 04-30-09	669,076	(41,546)	379,207	—	627,540	432 O	(290,311)
Homeland Security	97.067	GG-08-24608-00	07-01-07 to 04-30-10	1,114,038	—	125,300	—	415,085	—	(289,785)
Homeland Security	97.067				(150,835)	909,185	—	1,338,014	432	(580,096)
Total Program					(318,835)	1,250,185	—	1,511,014	432	(580,096)
Total Homeland Security Grant Cluster										
Direct Program:										
San Marco Drive Home Buyout	97.047	Pending	09-18-08 to 09-30-11	547,635	—	—	—	510,061	—	(510,061)
San Marco Drive Home Buyout	97.047				—	—	—	510,061	—	(510,061)
Total Program										
Direct Program:										
Port Security	97.056	20008-GB-T8K143	08-01-08 to 07-31-11	1,549,019	—	—	—	55	—	(55)
Port Security	97.056				—	—	—	55	—	(55)
Total Program										
Passed Through Tennessee Emergency Management										
Buffer Zone Protection 200	97.078	GG-07-23670-00	10-01-06 to 8-31-08	179,550	(92,182)	179,430	—	87,248	—	—
Buffer Zone Protection 200	97.078				(92,182)	179,430	—	87,248	—	—
Total Program					(411,017)	1,565,358	—	3,115,386	432	(1,961,477)
Total U.S. Department of Homeland Security										
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:										
Passed Through Metropolitan Development and Housing Agency:										
Cleveland Park Summer Enrichment - Parks	14.218	Memo of Agreement	06-01-08 to 08-15-08	20,000	(8,005)	20,000	—	11,995	—	—
Cleveland Park Summer Enrichment - Parks	14.218	Memo of Agreement	06-01-09 to 08-15-09	20,000	—	7,951	—	7,951	—	—
Cleveland Park Summer Enrichment - Parks	14.218				(8,005)	27,951	—	19,946	—	—
Total Program										
Direct Program:										
Homeless Management Information System - Health Department	14.235	TN37B604002	07-01-07 to 06-30-08	58,162	(19,472)	19,472	—	—	—	—
Homeless Management Information System - Health Department	14.235				(19,472)	19,472	—	—	—	—
Total Program					(27,477)	47,423	—	19,946	—	—
Total U.S. Department of Housing and Urban Development										
U.S. DEPARTMENT OF JUSTICE:										
Passed Through Tennessee Commission on Children and Youth										
Juvenile Accountability Incentive Block Grant	16.523	GG-08-23336-00	10-01-07 to 09-30-08	105,190	(29,874)	51,991	—	22,117	—	—
Juvenile Accountability Incentive Block Grant	16.523	GG-09-26613-00	10-01-08 to 09-30-09	103,788	—	47,478	—	75,304	—	(27,826)
Juvenile Accountability Incentive Block Grant	16.523				(29,874)	99,469	—	97,421	—	(27,826)
Total Program										
Passed Through Tennessee Finance and Administration										
VOCA Hispanic, Child and Family - District Attorney	16.575	Z-07-033201-00	07-01-07 to 06-30-08	144,434	(12,181)	12,181	—	—	—	—
VOCA Hispanic, Child and Family - District Attorney	16.575	Z-07-033201-00	07-01-08 to 06-30-09	144,434	—	110,153	—	125,719	—	(15,566)
VOCA Hispanic, Child and Family - District Attorney	16.575	Z-00-004858-02	07-01-08 to 06-30-09	59,979	—	45,533	—	47,983	—	(2,450)
VOCA Victim Intervention Program - Police Counseling	16.575				(12,181)	167,867	—	173,702	—	(18,016)
Total Program										
Passed Through Tennessee Finance and Administration										
Residential Substance Abuse Treatment - State Trial Courts	16.579	GG-0822052-00	07-01-07 to 06-30-08	50,000	(5,937)	5,937	—	—	—	—
Drug Treatment and Re-Entry for Female Offenders - Sheriff	16.579	Z-99-088485-00	07-01-05 to 06-30-08	81,857	(22,566)	26,535	—	—	3,969 O	—
Juvenile Drug Court Enhancement Project - Juvenile Court	16.579	Z-99-088486-00	07-01-07 to 06-30-08	236,625	(2,390)	2,390	—	—	—	—
Juvenile Drug Court Enhancement Project - Juvenile Court	16.579				(30,893)	34,862	—	—	3,969	—
Total Program										

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

Schedule of Expenditures of Federal Awards

For the Year ended June 30, 2009

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2008	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, 2009
Passed Through Tennessee Finance and Administration	16.593	GG-0822052-00	07-01-08 to 06-30-09	\$ 50,000	\$ —	41,936	—	50,000	—	(8,064)
Residential Substance Abuse Treatment - State Trial Courts	16.593				—	41,936	—	50,000	—	(8,064)
<b>Total Program</b>										
<b>Direct Program:</b>										
Bullet Proof Vest Partnership	16.607	N/A	10-01-05 to 09-30-09	59,637	—	—	—	3,031	—	(3,031)
Bullet Proof Vest Partnership	16.607	N/A	04-01-06 to 09-30-10	24,454	—	—	—	24,454	—	(24,454)
Bullet Proof Vest Partnership	16.607	N/A	10-01-07 to 06-30-11	36,833	(35,535)	35,535	—	4,255	—	(4,255)
Bullet Proof Vest Partnership	16.607	N/A	10-01-08 to 09-30-10	6,372	—	—	—	—	—	—
Bullet Proof Vest Partnership	16.607				(35,535)	35,535	—	31,740	—	(31,740)
<b>Total Program</b>										
<b>Direct Program:</b>										
Project Safe Neighborhoods - Gun Prosecution Unit	16.609	2007-GP-CX-0563	09-01-07 to 08-31-10	143,836	(14,485)	54,812	—	55,497	—	(15,170)
Passed Through Community Foundation of Middle Tennessee	16.609	N/A	10-01-05 to 09-30-06	50,000	281	—	—	281	—	—
Literacy and GED Tutoring	16.609				(14,204)	54,812	—	55,778	—	(15,170)
<b>Total Program</b>										
<b>Direct Program:</b>										
G.R.E.A.T. Gang Resistance Education & Training - Police	16.737	2007-JV-FX-0274	06-01-07 to 06-30-09	150,000	(107,710)	149,196	11,118 O	54,278	—	(1,674)
	16.737				(107,710)	149,196	11,118	54,278	—	(1,674)
<b>Total Program</b>										
<b>Direct Program:</b>										
Justice Assistance Grant	16.738	2005-DJ-BX-1142	10-01-04 to 09-30-08	1,003,778	40,088	—	1,332 O	31,034	10,386 G	—
Justice Assistance Grant	16.738	2006-DJ-BX-0703	10-01-05 to 09-30-09	579,675	150,343	—	1,487 O	146,400	—	5,430
Justice Assistance Grant	16.738	2007-DJ-BX-0728	10-01-06 to 09-30-10	897,864	626,629	—	8,396 O	210,100	—	424,925
Justice Assistance Grant	16.738	2008-DJ-BX-0170	10-01-07 to 09-30-11	292,365	—	292,365	647 O	107,114	—	185,898
Justice Assistance Grant	16.738				817,060	292,365	11,862	494,648	10,386	616,253
<b>Total Program</b>										
<b>Direct Program:</b>										
Passed Through Community Foundation of Middle Tennessee	16.744	2007-PG-BX-0090	09-01-07 to 08-31-10	208,836	(15,724)	59,092	—	59,827	—	(16,459)
Project Safe Neighborhoods - Gang Prosecution Unit	16.744	2006-PG-BX-0083	01-01-06 to 12-31-08	227,977	(37,540)	125,278	—	79,061	8,677 O	—
Project Safe Neighborhoods - Anti Gang Unit	16.744				(53,264)	184,370	—	138,888	8,677	(16,459)
<b>Total Program</b>										
<b>Direct Program:</b>										
Employment Services Cluster:										
Passed Through Tennessee Labor:										
One Stop Career Centers - Wilson County	17.207	N/A	07-01-07 to 06-30-08	N/A	(3,048)	3,048	—	—	—	—
One Stop Career Centers - Wilson County	17.207	GG-09-26761-00	07-01-08 to 06-30-09	61,445	—	37,451	—	49,685	—	(12,234)
One Stop Career Centers - Wilson County	17.207				(3,048)	40,499	—	49,685	—	(12,234)
<b>Total Program</b>										
<b>Direct Program:</b>										
Passed Through Tennessee Labor:										
American Recovery and Reinvestment Act Adult Programs	17.258	LW09ST91ADULT09	02-17-09 to 06-30-11	1,047,111	—	56,700	—	139,418	—	(82,718)
American Recovery and Reinvestment Act Adult Programs	17.258	LW09ST91YUSWA09	02-18-09 to 06-30-11	169,077	—	18,900	—	41,297	—	(22,397)
American Recovery and Reinvestment Act Adult Programs	17.258	07-09-FY7-3IW-STATE	07-01-07 to 06-30-08	220,000	(99,527)	99,527	—	—	—	—
Workforce Investment Act - Statewide (Incumbent Worker)	17.258	09-09-PY8-1IW-STATE	07-01-08 to 06-30-09	177,402	—	72,975	—	131,053	—	(58,078)
Workforce Investment Act	17.258	08-09-FY8-209-ADULT	10-01-07 to 06-30-09	1,456,852	31,875	347,061	—	378,936	—	—
Workforce Investment Act Adult Programs	17.258	09-09-FY9-209-ADULT	10-01-08 to 06-30-10	1,435,021	—	746,200	—	860,140	—	(113,940)
Workforce Investment Act Adult Programs	17.258	09-09-PY8-209-ADULT	07-01-08 to 06-30-10	301,395	—	301,395	—	301,395	—	—
Workforce Investment Act Adult Programs	17.258	08-09-FY8-3AP-STATE	03-06-08 to 12-31-08	46,378	—	45,797	—	45,797	—	—
Workforce Investment Act Statewide (Heat and Frost Apprentice)	17.258	09-09-FY9-4IW-STATE	12-01-08 to 06-30-09	11,454	—	—	—	11,243	—	(11,243)
Workforce Investment Act Statewide (AmMed Direct)	17.258	09-09-FY9-3IW-STATE	10-08-08 to 06-30-09	55,000	—	—	—	54,521	—	(54,521)
Workforce Investment Act Statewide (Ideal)	17.258	08-09-PY7-INC-STATE	07-01-07 to 06-30-08	77,052	(28,475)	28,475	—	—	—	—
Workforce Investment Act Statewide (Incentive)	17.258	07-09-PY6-5SS-STATE	08-01-07 to 08-31-08	107,801	(28,533)	54,762	—	26,229	—	—
Workforce Investment Act Statewide (LPN Class)										

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

Schedule of Expenditures of Federal Awards

For the Year ended June 30, 2009

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2008	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, 2009
Workforce Investment Act Statewide (Plumbers and Pipefitters, Nashville Electrical Apprentice)	17.258	09-09-FY9-6AP-STATE	02-02-09 to 12-31-09	\$ 89,857	\$ —	—	—	—	—	—
Workforce Investment Act Statewide (RW Johnson Nursing)	17.258	08-09-PY7-2AD-STATE	09-01-07 to 09-30-08	40,000	(3,996)	15,276	—	11,280	—	—
Total Program Passed Through Tennessee Labor:	17.258				(128,656)	1,787,068	—	2,001,309	—	(342,897)
American Recovery and Reinvestment Act Youth Program	17.259	LW09ST91YOUTH09	02-17-09 to 06-30-11	2,732,945	—	173,100	—	1,029,263	—	(856,163)
Workforce Investment Act Youth Programs	17.259	08-09-PY7-309-YOUTH	04-01-07 to 06-30-09	1,802,694	(192,400)	600,249	—	407,849	—	—
Workforce Investment Act Youth Programs	17.259	09-09-PY8-309-YOUTH	04-01-08 to 06-30-10	1,712,030	—	1,135,300	—	1,306,498	—	(171,198)
Workforce Investment Act Youth Programs	17.259	LW09P091YOUTH10	04-01-09 to 06-30-11	1,806,189	—	—	—	—	—	—
Total Program Passed Through Tennessee Labor:	17.259				(192,400)	1,908,649	—	2,743,610	—	(1,027,361)
American Recovery and Reinvestment Act Dislocated Worker Programs	17.260	LW09ST91DSLWK05	02-17-09 to 06-30-11	2,921,765	—	130,800	—	364,357	—	(233,557)
Workforce Investment Act Dislocated Worker (Pipefitters Apprentice Admin)	17.260	07-09-PY6-6MN-STATE	01-28-08 to 12-31-08	5,000	—	4,586	—	4,586	—	—
Workforce Investment Act Dislocated Worker (Pipefitters Apprentice)	17.260	07-09-FY7-1AP-RSPNC	01-28-08 to 12-31-08	50,000	—	45,865	—	45,865	—	—
Workforce Investment Act Dislocated Worker (Sheetmetal Apprentice Admin)	17.260	08-09-FY8-4MN-STATE	04-16-08 to 03-31-09	5,000	—	4,957	—	4,957	—	—
Workforce Investment Act Dislocated Worker (Sheetmetal Apprentice)	17.260	08-09-FY8-1AP-RSPNC	04-16-08 to 03-31-09	50,000	—	49,570	—	49,570	—	—
Workforce Investment Act Dislocated Worker (St Thomas)	17.260	08-09-FY8-1SS-STATE	01-01-08 to 12-31-08	110,000	43	55,455	—	55,498	—	—
Workforce Investment Act Dislocated Workers	17.260	08-09-FY8-409-DSLWK	10-01-07 to 06-30-09	1,939,101	(308,892)	937,150	—	628,258	—	—
Workforce Investment Act Dislocated Workers	17.260	09-09-FY9-409-DSLWK	10-01-08 to 06-30-10	1,219,247	—	865,900	—	952,017	—	(86,117)
Workforce Investment Act Dislocated Workers	17.260	09-09-PY8-409-DSLWK	07-01-08 to 06-30-10	482,867	—	482,867	—	482,867	—	—
Workforce Investment Act Dislocated Workers	17.260	08-09-FY8-7CR-STATE	10-01-08 to 09-30-09	62,013	—	46,880	—	50,616	—	(3,736)
Workforce Investment Act Statewide (CRC)	17.260	09-09-PY8-2NC-STATE	07-01-08 to 06-30-09	87,500	—	87,500	—	87,500	—	—
Workforce Investment Act Statewide (Incentive)	17.260	08-09-FY8-3SS-RSPNC	01-01-09 to 12-31-09	112,426	—	40,425	—	42,150	—	(1,725)
Workforce Investment Act Statewide (Plumbers and Pipefitters Apprentice, TRW)	17.260	09-09-FY9-5MN-STATE	01-01-09 to 12-31-09	11,243	—	7,183	—	3,811	—	3,372
Workforce Investment Act Statewide (Plumbers and Pipefitters, TRW Admin)	17.260	08-09-FY8-2SS-RSPNC	08-01-08 to 06-30-10	178,400	—	70,850	—	103,290	—	(32,440)
Workforce Investment Act Statewide (Zeledyne)	17.260	08-09-FY8-6MN-STATE	08-01-08 to 06-30-10	17,840	—	9,360	—	9,340	—	20
Workforce Investment Act Statewide (Zeledyne)	17.260				(308,849)	2,839,348	—	2,884,682	—	(354,183)
Total Program Passed Through Tennessee Labor:					(629,905)	6,535,065	—	7,629,601	—	(1,724,441)
Workforce Investment Act Disability Navigator	17.266	07-09-PY6-DO9-WIDPN	07-01-06 to 06-30-09	152,857	(3,218)	46,028	—	42,810	—	—
Total Program Passed Through Tennessee Labor:	17.266				(3,218)	46,028	—	42,810	—	—
Workforce Investment Act (Incentive DPN)	17.267	07-09-PY6-1AD-NCNTV	07-01-08 to 06-30-09	14,286	—	9,140	—	14,021	—	(4,881)
Total Program Passed Through Tennessee Labor:	17.267				—	9,140	—	14,021	—	(4,881)
Total U.S. Department of Labor U.S. DEPARTMENT OF TRANSPORTATION:					(636,171)	6,630,732	—	7,736,117	—	(1,741,556)
Highway Planning and Construction Cluster Passed Through Tennessee Transportation:										
Congestion Mitigation Air Quality (CMAQ) - Planning Commission	20.205	040109	06-17-04 to 06-30-11	159,200	(15,413)	29,026	—	23,364	—	(9,751)
Congestion Mitigation Air Quality (CMAQ) Rideshare - Planning Commission	20.205	050081	04-01-06 to 03-31-11	450,000	(89,160)	180,012	—	98,207	—	(7,355)
FTA - Short-Range Transportation Planning 07-10	20.205	19-5303-F3-006	10-01-06 to 09-30-09	101,455	(14,379)	69,710	—	59,388	—	(4,054)
Transportation Planning and Coordination 07-08 - Planning Commission	20.205	Z-07-036300-00	10-01-07 to 09-30-08	2,545,750	(334,756)	643,319	—	308,560	—	—
Transportation Planning and Coordination 07-09 Amendment 1 - Planning Commission	20.205	Z-07-036300-00	10-01-07 to 09-30-09	2,534,512	—	588,386	—	1,059,749	—	(471,363)
Transportation State Planning and Research 07-09 - Planning Commission	20.205	GG-08-23359-00	10-01-07 to 09-30-09	677,700	(174,865)	400,074	—	302,288	—	(77,079)
Cumberland River Greenway - Parks	20.205	70002	02-01-07 to 02-01-13	1,300,000	—	182,379	—	765,431	—	(583,052)
ATIS Phase 1A Signalized Intersection Improvements 040696.00 - Public Works	20.205	2003184	06-10-03 to 06-30-10	950,000	—	70,575	—	336,499	25,847 O	(321,319)
County Wide Signal Intersection Maintenance 040693.00 - Public Works	20.205	LP 3068 / 2001228	08-16-01 to 06-30-10	1,290,063	(29,548)	70,575	—	336,499	25,847 O	(321,319)
Multi-Modal Traffic Signal Enhancement 103491.00 - Public Works	20.205	040156	07-01-04 to 06-30-10	1,000,000	—	70,575	—	336,499	25,847 O	(321,319)
Signal Intersection Upgrade 040587.00 - Public Works	20.205	2000512	09-01-01 to 06-30-10	2,000,000	(29,548)	70,575	—	336,499	25,847 O	(321,319)
ATIS Traveler Information System 040550.00 - Public Works	20.205	2001226	09-11-01 to 06-30-09	1,891,073	(120,489)	—	—	3,993	—	(124,482)
ITS System Manager for MTOC 040847.00 - Public Works	20.205	2001212	09-11-01 to 06-30-10	600,000	(29,548)	93,153	—	28,757	—	(28,757)
Wayfinding Sign Program 103497.00 - Public Works	20.205	040158	06-01-02 to 06-30-10	1,400,000	(146,600)	146,600	—	379,974	—	(379,974)
ATIS Traffic Guidance Phase II	20.205	103-97	09-29-97 to 06-30-10	2,100,000	(146,600)	86,245	60,355 O	—	—	—
Increased Guidance for Mobility 103489.00 - Public Works	20.205	040151	08-24-04 to 06-30-10	480,000	(74,240)	74,240	—	—	—	—
Signal Optimization 040690.00 - Public Works	20.205	2000462	06-01-02 to 06-30-10	750,000	(321,513)	321,513	—	—	—	—

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Schedule of Expenditures of Federal Awards

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Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2008	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, 2009
ATIS Phase 1B Signalized Intersection Improvements 040691.00 - Public Works	20.205	2000463	06-01-02 to 06-30-10	\$ 900,000	\$ (38,287)	38,287	—	191,574	—	(191,574)
Shelby Street/Demonbreun Street REV - EIS 104414.00 - Public Works	20.205	040131	12-15-04 to 06-30-10	750,000	(196,432)	428,295	—	241,961	42,562 O	(52,660)
	20.205				(1,884,079)	3,563,539	60,355	4,809,242	145,950	(3,215,377)
Total Program Passed Through Tennessee Transportation:										
FHWA - Richland Creek Greenway - Parks	20.219	STP-M-9312 (48)	06-27-02 to OPEN	1,340,544	(1,524)	1,524	—	—	—	—
FHWA - Stones Rivers Greenway - Parks	20.219	HPP-9312 (50)	06-15-99 to OPEN	8,200,000	(26,295)	41,616	—	26,166	—	(10,845)
FHWA - Whites Creek Greenway - Parks	20.219	STP-M-9312 (50)	06-27-02 to OPEN	709,200	(2,880)	17,156	—	14,276	—	—
	20.219				(30,699)	60,296	—	40,442	—	(10,845)
Total Program					(1,914,778)	3,623,835	60,355	4,849,684	145,950	(3,226,222)
Total Highway Planning and Construction Cluster Passed Through Tennessee Transportation:										
Governor's Highway Safety Program - Police	20.600	Z-08-024036-00	10-01-07 to 09-30-08	999,375	(231,031)	411,177	—	180,146	—	—
Governor's Highway Safety Program - Police	20.600	Z-09-214636-00	10-01-08 to 09-30-09	950,156	—	533,127	—	786,276	5,149 O	(258,298)
	20.600				(231,031)	944,304	—	966,422	5,149	(258,298)
Total Program Passed Through Tennessee Transportation:										
Governor's Highway Safety Program - Sheriff	20.605	Z-08-023993-00	10-01-07 to 09-30-08	201,890	(36,300)	94,951	—	58,651	—	—
Governor's Highway Safety Program - Sheriff	20.605	Z-08-023993-00	10-01-08 to 09-30-09	201,890	—	66,003	—	125,634	—	(59,631)
	20.605				(36,300)	160,954	—	184,285	—	(59,631)
Total Program	20.605				(267,331)	1,105,258	—	1,150,707	5,149	(317,929)
Total Highway Safety Cluster					(2,182,109)	4,729,093	60,355	6,000,391	151,099	(3,544,151)
Total U.S. Department of Transportation					\$ (13,869,471)	146,271,972	198,254	146,721,876	1,034,096	(15,155,217)
TOTAL EXPENDITURES OF FEDERAL AWARDS										

The accompanying notes are an integral part of the schedule.

See accompanying independent auditors' report on supplementary information.

**METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE**  
 Schedule of Expenditures of State Awards  
 For the Year Ended June 30, 2009

Program Title	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2008	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, 2009
<b>TENNESSEE ADMINISTRATIVE OFFICE OF THE COURTS:</b>									
Divorce Mediation Services - State Trial Courts	N/A	07-01-08 to 06-30-09	\$ 3,125	\$ —	3,125	—	3,125	—	—
Limited English Proficiency Endowment - State Trial Courts	N/A	07-01-08 to 06-30-09	25,000	—	25,000	—	25,000	—	—
					28,125	—	28,125	—	—
<b>TENNESSEE ARTS COMMISSION:</b>									
Arts Builds Communities	Z-08-22190-00	07-01-07 to 06-30-08	50,585	(25,543)	25,543	—	—	—	—
Arts Builds Communities	Z-09-215526-00	07-01-08 to 06-30-09	50,585	—	25,042	—	50,585	—	(25,543)
Tennessee Administrative Office of the Courts	Z-08-21850-00	07-01-07 to 06-30-08	50,000	(30,000)	30,000	—	—	—	—
Major Cultural Institutions	Z-09-215974-00	07-01-08 to 06-30-09	56,800	—	—	—	56,800	—	(56,800)
Major Cultural Institutions	Z-08-22062-00	07-01-07 to 06-30-08	750	(750)	750	—	—	—	—
Special Opportunities	Z-09-216124-00	07-01-08 to 06-30-09	3,500	—	—	—	3,500	—	(3,500)
Technical Assistance	Z-09-215800-00	07-01-08 to 06-30-09	4,920	—	4,920	—	4,920	—	—
Big Bands Dance 2009				(56,293)	86,255	—	115,805	—	(85,843)
<b>TENNESSEE BOARD OF PROBATION AND PAROLE:</b>									
Community Corrections Program - State Trial Courts	Z-08-021315-00	07-01-07 to 06-30-08	1,329,612	(140,131)	140,131	—	—	—	—
Community Corrections Program - State Trial Courts	Z-08-021315-00	07-01-08 to 06-30-09	1,329,612	—	1,170,401	19,384 O	1,319,573	—	(129,788)
				(140,131)	1,310,532	19,384	1,319,573	—	(129,788)
<b>TENNESSEE COMMISSION ON CHILDREN AND YOUTH:</b>									
State Supplemental Juvenile Court Improvement	Z-08-022748-00	07-01-07 to 06-30-08	9,000	(2,250)	2,250	—	—	—	—
State Supplemental Juvenile Court Improvement	Z-09-022843-00	07-01-08 to 06-30-09	9,000	—	7,710	—	7,710	—	—
				(2,250)	9,960	—	7,710	—	—
<b>TENNESSEE DEPARTMENT OF AGRICULTURE:</b>									
Ellington/Seven Mile Creek Watershed Initiative and Greenway	GG-07-12732-00	07-15-06 to 09-30-09	124,756	—	—	—	18,175	—	(18,175)
Retail Foodstore Expansion on Children and Youth	GG-05-03255-00	01-01-06 to 12-31-09	683,265	(34,163)	170,816	—	136,653	—	—
Farmers Market TAEP Promotion and Retail	DG-08-22849-00	01-01-08 to 11-01-08	10,000	—	10,000	—	10,000	—	—
Farmers Market TAEP Promotion and Retail	N/A	11-01-08 to 05-31-09	8,555	—	—	—	8,555	—	(8,555)
Farmers Market Capital Development Program	DG-08-22849-00	01-01-08 to 06-01-09	93,808	—	—	—	89,197	—	(89,197)
				(34,163)	180,816	—	262,580	—	(115,927)
<b>TENNESSEE DEPARTMENT OF CHILDREN'S SERVICES:</b>									
Child and Family Services Intervention - Juvenile Court	GG 08-22256-00	07-01-07 to 06-30-08	579,110	(44,991)	44,991	—	—	—	—
Child and Family Services Intervention - Juvenile Court	N/A	07-01-08 to 06-30-09	579,110	—	404,208	—	434,333	—	(30,125)
				(44,991)	449,199	—	434,333	—	(30,125)
<b>TENNESSEE DEPARTMENT OF ECONOMIC AND COMMUNITY DEVELOPMENT:</b>									
FastTrack Infrastructure Development for Accredo Health Care - Public Works	GG-08-23620-00	07-01-07 to 06-30-12	688,704	—	107,060	—	107,060	—	—
FastTrack Infrastructure Development for Children's Services	GG-08-236400-00	11-14-07 to 10-31-12	249,984	—	67,521	—	67,521	—	—
FastTrack Infrastructure Development for Vanderbilt University - Public Works	GG-07-129600-00	10-06-06 to 06-30-11	495,125	—	90,306	—	90,306	—	—
FastTrack Infrastructure Development for Gateway Pro Partners - Public Works				—	264,887	—	264,887	—	—
<b>TENNESSEE DEPARTMENT OF EDUCATION:</b>									
GED Testing -- Adult Basic Education Program Additional Fund	Z-09-216888-00	09-01-08 to 06-30-09	16,015	—	—	—	16,015	—	(16,015)
GED Testing -- Adult Basic Education Program Additional Fund	09-01	07-01-08 to 06-30-09	N/A	—	30,900	—	30,900	—	—
Pre-K Voluntary Lottery Money Expansion	09-01	07-01-08 to 06-30-09	715,000	—	715,000	—	715,000	—	—
Tennessee Safe Schools Act	07-01	07-01-07 to 09-30-08	N/A	—	26,344	—	26,344	—	—
Tennessee Safe Schools Act	08-01	07-01-08 to 06-30-09	N/A	—	255,728	—	310,450	—	(54,722)
Tennessee Safe Schools Act	08-01	07-01-07 to 06-30-08	225,000	(36,725)	36,725	—	—	—	—
Coordinated School Health	09-01	07-01-08 to 09-30-09	238,000	—	—	—	1,993	—	(1,993)
Coordinated School Health	GG-07-12406-02	07-01-06 to 06-30-09	195,000	(7,486)	55,838	—	65,000	—	(16,648)
Early Childhood Education - Metro Action Commission				(44,211)	1,120,535	—	1,165,702	—	(89,378)
<b>TENNESSEE DEPARTMENT OF ENVIRONMENT AND CONSERVATION:</b>									
Recycling Rebate Grant	Memo of Agreement	07-01-07 to 06-30-08	N/A	(92,436)	92,436	—	—	—	—
Recycling Rebate Grant	Memo of Agreement	07-01-08 to 06-30-09	N/A	—	—	—	82,545	—	(82,545)
Tire Grant	Z-08-020210-00	07-01-07 to 06-30-08	595,000	(175,869)	175,869	—	—	—	—
Tire Grant	Z-08-213011-02	07-01-08 to 06-30-09	595,000	—	302,107	—	462,107	—	(160,000)
Tire Grant	GG-08-23656-00	07-01-07 to 06-30-08	85,000	(85,000)	85,000	—	—	—	—
Household Hazardous Waste Operations and Maintenance Grant	GG-08-23656-00	07-01-08 to 06-30-09	85,000	—	—	—	85,000	—	(85,000)

**METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE**  
 Schedule of Expenditures of State Awards  
 For the Year Ended June 30, 2009

Program Title	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2008	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, 2009
State Revolving Loan	SRF 03-169	07-01-03 to OPEN	\$ 120,000,000	\$ (1,482,832)	2,178,018	139,611 O	834,797	—	—
State Revolving Loan	SRF 08-208	10-08-07 to OPEN	3,400,800	—	861,340	—	861,340	—	—
State Revolving Loan	SRF 08-211	10-08-07 to OPEN	10,245,600	—	2,755,693	—	3,790,206	—	(1,034,513)
State Revolving Loan	SRF 08-212	10-08-07 to OPEN	11,366,400	—	5,715,134	—	6,667,290	—	(952,156)
State Revolving Loan	SRF 08-214	10-08-07 to OPEN	1,184,121	(194,919)	1,098,519	—	903,600	—	—
State Revolving Loan				(2,031,056)	13,264,116	139,611	13,686,885	—	(2,314,214)
<b>TENNESSEE DEPARTMENT OF FINANCE AND ADMINISTRATION:</b>									
Meth Task Force Pilot - State Trial Courts	Z-05-025503-00	07-01-07 to 06-30-08	886,099	(130,029)	130,029	—	—	—	—
Total Tennessee Department of Environment and Conservation	Z-05-025543-00	07-01-08 to 06-30-09	886,099	—	198,831	—	210,365	—	(11,534)
Meth Task Force Pilot - State Trial Courts	SBC 142/011-01-2008	11-01-08 to 06-30-11	10,275,000	—	275,000	—	—	—	275,000
Metro Detention Facility Expansion	Z-05-025531-02	07-01-08 to 06-30-09	500,000	—	412,567	—	499,801	—	(87,234)
Residential Drug Court Treatment - State Trial Courts	N/A	07-01-08 to 06-30-09	25,000	—	25,000	—	25,000	—	—
Drug Court Appropriation - State Trial Courts	GG-08-23787-01	01-01-08 to 06-30-10	950,000	83	236,352	—	300,000	83 O	(63,648)
Internet Crimes Against Children	GG-09-27060-00	01-15-09 to 06-30-09	127,719	—	63,860	—	3,090	—	60,770
Nursing Facility Diversification - Bordeaux Long-Term Care Facility				(129,946)	1,341,639	—	1,038,256	83	173,354
<b>TENNESSEE DEPARTMENT OF HEALTH:</b>									
Adolescent Pregnancy Prevention	GG-08-21090-00	07-01-07 to 06-30-08	51,000	(2,923)	3,823	—	—	900 O	—
Total Tennessee Department of Finance and Administration	GG-09-24570-00	07-01-08 to 06-30-09	51,000	—	47,712	—	51,000	—	(3,288)
Adolescent Pregnancy Prevention	GG-08-21745-00	07-01-07 to 06-30-08	34,200	(1,384)	1,384	—	—	—	—
Renal Intervention Program	GG-09-26057-00	07-01-08 to 06-30-09	34,200	—	32,347	—	34,200	—	(1,853)
Renal Intervention Program	GG-09-25275-00	07-01-08 to 06-30-09	787,900	—	787,900	—	787,900	—	—
Grant-in-Aid	GG-08-25043-00	07-01-07 to 06-30-08	155,000	(10,912)	10,912	—	—	—	—
Community Development	GG-09-25037-00	07-01-08 to 06-30-09	155,000	—	58,828	—	58,828	—	—
Community Development	GG-08-21172-00	07-01-07 to 06-30-08	696,000	(69,457)	69,457	—	—	—	—
Oral Disease Prevention Services	GG-09-25036-00	07-01-08 to 06-30-09	696,000	—	648,589	—	696,000	—	(47,411)
Oral Disease Prevention Services	GG-08-21168-00	07-01-07 to 06-30-08	75,000	(5,325)	5,325	—	—	—	—
Health Access Dental Program	GG-09-25713-00	07-01-08 to 06-30-09	75,000	—	54,931	—	61,131	—	(6,200)
Health Access Dental Program	GG-08-21933-00	07-01-07 to 06-30-08	550,600	(90,400)	90,400	—	—	—	—
TENnder Care Outreach	GG-09-25042-00	07-01-08 to 06-30-09	550,600	—	469,008	—	506,508	—	(37,500)
TENnder Care Outreach	GG-09-26571-00	07-01-08 to 06-30-09	201,000	—	25,000	—	25,000	—	—
Endowment for Safety Net Services	GG-09-26061-00	07-01-08 to 06-30-09	202,200	—	113,225	—	150,108	—	(36,883)
Fetal-Infant Mortality Review	Z-08-020065-00	07-01-07 to 06-30-08	5,000	(4,161)	4,161	—	—	—	—
Eden Alternative - Knowles Home	Z-09-212667-00	07-01-08 to 06-30-09	5,000	—	—	—	4,968	—	(4,968)
Eden Alternative - Knowles Home	GG-08-23267-00	12-01-07 to 11-30-08	250,000	(24,899)	24,899	—	—	—	—
Project Diabetes Services	GG-09-26974-00	12-01-08 to 11-30-09	250,000	—	149,500	—	189,468	—	(39,968)
Project Diabetes Services	GG-09-25474-00	07-01-08 to 06-30-09	52,700	—	18,943	—	27,290	—	(8,347)
Choices-Health Screening & Health Education for Young Adults				(209,461)	2,616,344	—	2,592,401	900	(186,418)
<b>TENNESSEE DEPARTMENT OF MENTAL HEALTH AND DEVELOPMENT:</b>									
Methamphetamine Residential Treatment - State Trial Court	N/A	07-01-08 to 06-30-09	300,000	—	300,000	—	300,000	—	—
Total Tennessee Department of Health				—	300,000	—	300,000	—	—
<b>TENNESSEE DEPARTMENT OF TRANSPORTATION:</b>									
Litter and Trash Grant Program - Sheriff	Z-09-212737-00	07-01-08 to 06-30-09	192,344	—	89,671	—	152,071	—	(62,400)
State Aid No. 42		05-15-06 to 07-31-08	761,435	—	293,143	—	293,143	—	—
Total Tennessee Department of Mental Health and Development	19-455-340804	09-24-08 to 01-01-11	211,409	—	—	—	64,812	—	(64,812)
Burkitt Road Resurfacing - Public Works	State Aid No. 47	04-01-08 to 11-30-10	543,300	—	76,547	—	76,547	—	—
Dry Fork Road Bridge Repair / Replacement - Public Works	State Aid No. 49	08-29-07 to 07-31-09	856,400	—	281,829	—	281,829	—	—
Hamilton Church Road Resurfacing - Public Work	State Aid No. 45	05-15-06 to 07-31-08	742,838	—	42,912	—	42,912	—	—
Stewarts Ferry Pike Resurfacing - Public Works				—	784,102	—	911,314	—	(127,212)
12th Avenue South / Granny White Pike Resurfacing - Public Work				—	—	—	—	—	—
<b>TENNESSEE STATE LIBRARY AND ARCHIVES:</b>									
Library Services - Deaf & Hard of Hearing	GG-09-26378-00	07-01-08 to 06-30-09	182,000	—	88,000	—	88,000	—	—
Total Tennessee Department of Transportation				—	88,000	—	88,000	—	—
<b>TOTAL EXPENDITURES OF STATE AWARDS</b>				<b>\$ (2,692,502)</b>	<b>21,844,510</b>	<b>158,995</b>	<b>22,215,571</b>	<b>983</b>	<b>(2,905,551)</b>
Total Tennessee State Library and Archives									

The accompanying notes are an integral part of the schedule.  
 See accompanying independent auditors' report on supplementary information.

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

Notes to Schedules of Expenditures of Federal and State Awards

Year ended June 30, 2009

**(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, 2009, include the operations of the following Component Units: the Nashville District Management Corporation, the Gulch Business Improvement District, Inc., the Metropolitan Development and Housing Agency, the Electric Power Board, the Metropolitan Transit Authority, the Metropolitan Nashville Airport Authority, and the Emergency Communications District, which expended \$116,680,169 in federal awards which are not included in the Schedule of Expenditures of Federal Awards for the year ended June 30, 2009. These Component Units are separately audited by other independent auditors and their expenditures are not included in the accompanying schedules of expenditures of federal and state awards of the Government for the year ended June 30, 2009.

**(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 each 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, 2009

**(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, 2009

**(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 Findings 09-01 and 09-02.**

Material weaknesses: **None**

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

Material weaknesses: **None**

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

<u>CFDA number</u>	<u>Name of federal program or cluster</u>
Workforce Investment Act Cluster	
17.258	Workforce Investment Act Adult Program
17.259	Workforce Investment Act Youth Activities
17.260	Workforce Investment Dislocated Workers
Special Education Cluster:	
84.027	Special Education Grants
Highway Planning and Construction Cluster	
20.205	Highway Planning and Construction
20.219	Recreational Trails Program
Other Programs:	
84.010	Title I
84.357	Reading First
84.367	Title II
84.394	State Fiscal Stabilization Fund
93.600	Head Start
93.914	HIV Emergency Relief Project

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

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

Schedule of Findings and Questioned Costs

Year ended June 30, 2009

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

**Significant Deficiencies:**

**GENERAL GOVERNMENT**

***Finding 09-01: Audit Adjustment to Revenue Recognition***

During our audit procedures over charges for current services, we discovered a cash receipt that was recognized as revenue in both FY 2008 and FY 2009. This item was initially identified by management as a reconciling item; however, it was not investigated or corrected prior to KPMG's audit procedures.

<u>Reporting Unit</u>	<u>Total</u>
Regulation and Inspection Services	\$ 20,000

We recommend that management implement more stringent review procedures to evaluate discrepancies relative to the affected reporting unit, taking into consideration the relative size of the reporting unit. Also, management should ensure that cash receipts and revenue are properly recorded in the appropriate period.

**Management's Response**

We concur. We will implement procedures to resolve reconciling items in a more timely manner and ensure that revenues are recorded at the correct amounts and in the proper accounting periods.

**METROPOLITAN NASHVILLE PUBLIC SCHOOLS**

***Finding 09-02: Audit Adjustments to Accrued Liabilities***

During our audit procedures over accrued liabilities, we identified various out-of-period liabilities which, in the aggregate, were considered significant to the respective reporting units. The identified amounts were for expenditures that related to both fiscal years 2009 and 2010, but were invoiced and paid in fiscal year 2010. The reporting units recorded the full amount of the invoices in fiscal year 2010 instead of recognizing the expenditures over the appropriate fiscal periods. These identified amounts were for expenditures incurred prior to June 30, 2009, but were invoiced and paid during fiscal year 2010:

<u>Reporting Unit</u>	<u>Total</u>
Schools Professional Employees' Insurance	\$ 799,400
Education Flexible Spending Plan	\$ 10,600

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

Schedule of Findings and Questioned Costs

Year ended June 30, 2009

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

Management's Response

We concur. We will continue to implement procedures to improve communication and coordination with regard to year-end accruals. Additionally, Division of Accounts will continue to enhance the central monitoring of post-closing transactions in order to better detect out-of-period accrued liabilities and other transactions occurring near fiscal year-end.

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

**None.**