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, 2011

METROPOLITAN GOVERNMENT OF NASHVILLE
AND DAVIDSON COUNTY, TENNESSEE

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CROSSLIN
&ASSOCIATES
CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditors' 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*

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

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Metropolitan Government of Nashville and Davidson County, Tennessee (the "Government") as of and for the year ended June 30, 2011, which collectively comprise the Government's basic financial statements. We have also audited the financial statements of the Sports Authority Fund and the Industrial Development Board Fund, which are discretely presented component units of the Government, and the financial statements of each of the Government's nonmajor governmental, nonmajor enterprise, internal service and fiduciary funds, and have issued our report thereon dated October 31, 2011. Our report was modified to include a reference to other auditors. We have also audited and reported on separately the financial statements of the following discretely presented component units: the General Hospital and Bordeaux Long-Term Care and Knowles Home Funds of the Hospital Authority, the Metropolitan Transit Authority, and the Metropolitan Nashville Airport Authority. 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 Emergency Communications District and the Convention Center Authority. This report does not include the results of testing of internal control over financial reporting or compliance and other matters that are reported on separately by us or other auditors.

Internal Control Over Financial Reporting

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

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses, and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

A *deficiency in internal control* 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 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. We consider the deficiencies described in Section II of the accompanying schedule of findings and questioned costs, Items IC-11-1 and IC-11-2, to be material weaknesses.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in Section II of the accompany schedule of findings and questioned costs, Items IC-11-3 and IC-11-4, to be significant deficiencies.

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, 2011.

The Government's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the Government's responses and, accordingly, we express no opinion on them.

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.

Crosslin & Associates, P.C.

Nashville, Tennessee
October 31, 2011

CROSSLIN & ASSOCIATES
CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditors' Report on Compliance with Requirements That Could Have a Direct and Material Effect on 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

To 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 could have a direct and material effect on each of the Government's major federal programs for the year ended June 30, 2011. The Government's major federal programs are identified in the summary of auditors' 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, the Emergency Communications District and the Convention Center Authority, which expended $139,604,965 in federal awards which are not included in the accompanying Schedule of Expenditures of Federal Awards for the year ended June 30, 2011. Our audit, described below, did not include the operations of the Metropolitan Transit Authority and the Metropolitan Nashville Airport Authority, because we audited and reported on those component units' compliance in accordance with OMB Circular A-133 separately. Our audit, described below, also did not include the operations of the Nashville District Management Corporation, Gulch Business Improvement District Inc., the Metropolitan Development and Housing Agency, the Electric Power Board, the Emergency Communications District, and the Convention Center Authority because those component units engaged other auditors to perform audits and report separately 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 compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2011.

Internal Control Over Compliance

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 to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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 *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance 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 compliance that might be deficiencies, 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. However, we identified certain

deficiencies in internal control over compliance that we consider to be a significant deficiency as described in Section III of the accompanying schedule of findings and questioned costs as item IC-11-5. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

The Government's responses to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit the Government's response and, accordingly, we express no opinion on the response.

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, 2011, which collectively comprise the Government's basic financial statements and have issued our report thereon dated October 31, 2011, 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 Emergency Communications District and the Convention Center Authority. 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, the Industrial Development Board Fund and the General Hospital and Bordeaux Long-Term Care and Knowles Home Funds of the Hospital Authority, as of and for the year ended June 30, 2011, and have issued our report thereon dated October 31, 2011. 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 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.

Crosslin & Associates, P.C.

Nashville, Tennessee
October 31, 2011, except for Compliance
and Internal Control Over Compliance, as
to which the date is March 5, 2012

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2011

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2010	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, 2011
ENVIRONMENTAL PROTECTION AGENCY:										
Direct Program:										
Air Pollution Control Program	66.001	A-004081-10-3	10-01-09 to 09-30-11	$ 760,326	$ (37,772)	$ 367,080	$ -	$ 370,233	$ -	$ (40,925)
Total Program	66.001				(37,772)	367,080	-	370,233	-	(40,925)
Direct Program:										
Section 103 Ambient Air Monitoring Network Installation	66.034	PM-96497708-3	04-01-08 to 03-31-12	515,000	(25,692)	153,399	-	143,811	-	(16,104)
Total Program	66.034				(25,692)	153,399	-	143,811	-	(16,104)
Passed Through Tennessee Environment and Conservation:										
ARRA Holt Rd Pressure Sewer System/Nolensville Sewer Improvement Loan	66.458	CWA 2009-249	02-15-10 to 09-13-10	108,000	(18,119)	-	88,330 O	70,211	-	-
ARRA Holt Rd Pressure Sewer System/Nolensville Sewer Improvement Principal Forgiven	66.458	CWA 2009-249	02-15-10 to 09-13-10	432,000	(72,475)	379,605	-	280,845	26,285 O	-
State Revolving Loan - Biosolids and Odor Improvements (Federal Portion)	66.458	CWASRF 03-169	07-01-03 to OPEN	N/A	(1,216,058)	1,216,058	-	-	-	-
State Revolving Loan - Hermitage Hills Sewer Rehab Phase IV (Federal Portion)	66.458	CWASRF 08-210	10-08-07 to OPEN	N/A	-	78,337	-	-	78,337 O	-
State Revolving Loan - Basswood/West Park Equalize Basin (Federal Portion)	66.458	CWASRF 08-211	10-08-07 to OPEN	N/A	-	446,909	-	-	446,909 O	-
State Revolving Loan - Barker Rd/Visco Dr Equalize Basin (Federal Portion)	66.458	CWASRF 08-212	10-08-07 to OPEN	N/A	-	151,460	-	-	-	151,460
Total Program	66.458				(1,306,652)	2,272,369	88,330	351,056	551,531	151,460
Passed Through Tennessee Environment and Conservation:										
ARRA Green Water Meter Replacement Project Loan	66.468	DGA 2009-101	02-17-10 to 09-01-11	488,487	(54,110)	281,538	-	248,606	-	(21,178)
ARRA Green Water Meter Replacement Project Principal Forgiven	66.468	DGA 2009-101	02-17-10 to 09-01-11	1,919,936	(216,440)	1,092,141	-	972,536	-	(96,835)
State Revolving Loan - Green Meter Replacement (Federal Portion)	66.468	DGASRF 09-101	02-17-10 to 09-01-11	1,996,823	(225,450)	1,130,516	1,025 O	1,013,018	-	(106,927)
Total Program	66.468				(496,000)	2,504,195	1,025	2,234,160	-	(224,940)
Total Environmental Protection Agency					(1,866,116)	5,297,043	89,355	3,099,260	551,531	(130,509)
INSTITUTE OF MUSEUM AND LIBRARY SERVICES:										
Passed Through Tennessee State Library and Archive:										
Library Services for the Disadvanaged	45.310	GG-11-33776-00	07-01-10 to 06-30-11	8,822	-	8,822	-	8,822	-	-
Total Program	45.310				-	8,822	-	8,822	-	-
Direct Program:										
National Award for Library Service	45.312	AL-00-10-0001-10	10-01-10 to 08-31-11	10,000	-	10,000	-	6,668	-	3,332
Total Program	45.312				-	10,000	-	6,668	-	3,332
Total Institute of Museum and Library Services					-	18,822	-	15,490	-	3,332
NATIONAL ENDOWMENT FOR THE ARTS:										
Passed Through Tennessee Arts Commission:										
Major Cultural Institutions (Federal Portion)	45.025	31625-17191	07-01-10 to 06-30-11	27,079	-	10,832	-	27,079	-	(16,247)
Total Program	45.025				-	10,832	-	27,079	-	(16,247)
Total National Endowment for the Arts					-	10,832	-	27,079	-	(16,247)

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2011

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2010	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, 2011
U.S. DEPARTMENT OF AGRICULTURE:										
Passed Through Tennessee Education:										
National School Breakfast Program - Metro Public Schools	10.553	N/A	07-01-09 to 06-30-10	N/A	(16)	-	16 O	-	-	-
National School Breakfast Program - Metro Public Schools	10.553	N/A	07-01-10 to 06-30-11	N/A	-	5,446,577	-	6,265,374	-	(818,797)
Total Program	10.553				(16)	5,446,577	16	6,265,374	-	(818,797)
Passed Through Tennessee Education:										
National School Lunch Program - Lunch, Metro Public Schools	10.555	N/A	07-01-09 to 06-30-10	N/A	(125)	-	125 O	-	-	-
National School Lunch Program - Lunch, Metro Public Schools	10.555	N/A	07-01-10 to 06-30-11	N/A	-	17,097,517	-	19,581,882	-	(2,484,365)
National School Lunch Program - Snacks, Metro Public Schools	10.555	N/A	07-01-10 to 06-30-11	N/A	-	39,975	-	45,156	-	(5,181)
National School Lunch and Breakfast Program - Food Distribution - Metro Public Schools	10.555	N/A	07-01-10 to OPEN	N/A	242,537	1,946,972	-	1,744,247	-	445,262
Total Program	10.555				242,412	19,084,464	125	21,371,285	-	(2,044,284)
Passed Through Tennessee Health:										
Women, Infants, and Children (WIC)	10.557	GG-10-30160-00	10-01-09 to 09-30-10	2,854,200	(498,008)	1,324,743	-	826,735	-	-
Women, Infants, and Children (WIC)	10.557	34353-07011	10-01-10 to 09-30-11	4,243,700	-	1,528,114	-	2,399,552	-	(871,438)
Total Program	10.557				(498,008)	2,852,857	-	3,226,287	-	(871,438)
Passed Through Tennessee Human Services:										
Adult Care Food Program - Knowles Home	10.558	03-47-40036-00-5	10-01-09 to 09-30-10	50,000	(3,766)	-	3,766 O	-	-	-
Adult Care Food Program - Knowles Home	10.558	03-47-40038-00-5	10-01-09 to 09-30-11	50,000	-	32,479	-	38,931	-	(6,452)
Child Adult Care Food Program - Metro Action Commission	10.558	03-47-56030-00-7	10-01-09 to 09-30-10	900,137	(45,247)	213,341	-	168,094	-	-
Child Adult Care Food Program - Metro Action Commission	10.558	DP-3-3-10	10-01-10 to 09-30-11	917,991	-	663,871	-	715,853	-	(51,982)
Total Program	10.558				(49,013)	909,691	3,766	922,878	-	(58,434)
Passed Through Tennessee Human Services:										
Summer Food Service Program - Metro Action Commission	10.559	30-014-07	05-01-10 to 08-01-10	716,523	(121,750)	446,578	-	321,115	3,713 G	-
Summer Food Service Program - Metro Action Commission	10.559	30-014	05-01-11 to 08-01-11	726,276	-	-	-	124,294	-	(124,294)
Total Program	10.559				(121,750)	446,578	-	445,409	3,713	(124,294)
Direct Program:										
Commodity Supplemental Food Program - Food Distribution	10.565	N/A	10-01-84 to OPEN	N/A	219,581	870,944	-	873,901	-	216,624
Passed Through Tennessee Health:										
Commodity Supplemental Food Program - Administration	10.565	GG-10-30317-00	10-01-09 to 09-30-10	223,800	(30,702)	84,035	-	53,333	-	-
Commodity Supplemental Food Program - Administration	10.565	34353-02311	10-01-10 to 09-30-11	227,200	-	128,709	-	141,980	-	(13,271)
Total Program	10.565				188,879	1,083,688	-	1,069,214	-	203,353
Passed Through Tennessee Education:										
Fresh Fruits and Vegetables Program - Metro Public Schools	10.582	N/A	07-01-09 to 06-30-10	N/A	(36,210)	36,210	-	-	-	-
Fresh Fruits and Vegetables Program - Metro Public Schools	10.582	N/A	07-01-10 to 06-30-11	N/A	-	117,316	-	154,323	-	(37,007)
Total Program	10.582				(36,210)	153,526	-	154,323	-	(37,007)
Passed Through Tennessee Agriculture:										
Tree Canopy Assessment - Public Works	10.664	N/A	09-01-09 to 09-30-10	20,000	(20,000)	19,500	500 O	-	-	-
Total Program	10.664				(20,000)	19,500	500	-	-	-
Total U.S. Department of Agriculture					(293,706)	29,996,881	4,407	33,454,770	3,713	(3,750,901)

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2011

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2010	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, 2011
U.S. DEPARTMENT OF DEFENSE:										
Direct Program:										
Air Force R.O.T.C.	N/A	N/A	07-01-09 to 06-30-10	N/A	(33,850)	33,850	-	-	-	-
Air Force R.O.T.C.	N/A	N/A	07-01-10 to 06-30-11	N/A	-	225,111	-	242,352	-	(17,241)
Army R.O.T.C.	N/A	N/A	07-01-09 to 06-30-10	N/A	(14,069)	14,069	-	-	-	-
Army R.O.T.C.	N/A	N/A	07-01-10 to 06-30-11	N/A	-	110,359	-	116,554	-	(6,195)
Total Other Financial Assistance					(47,919)	383,389	-	358,906	-	(23,436)
Total U.S. Department of Defense					(47,919)	383,389	-	358,906	-	(23,436)
U.S. DEPARTMENT OF ENERGY:										
Direct Program:										
ARRA Energy Efficiency and Conservation	81.128	DE-EE0000956/001	08-03-09 to 08-02-12	6,225,400	(8,363)	1,425,749	-	1,419,597	-	(2,211)
Passed Through Southeast Energy Efficiency Alliance:										
ARRA Energy Efficiency and Conservation - Community Retrofit Ramp-Up Consortium	81.128	DE-EE0003575	06-01-10 to 06-02-13	250,000	-	125,000	-	89,368	-	35,632
Total Program	81.128				(8,363)	1,550,749	-	1,508,965	-	33,421
Total U.S. Department of Energy					(8,363)	1,550,749	-	1,508,965	-	33,421
U.S. DEPARTMENT OF EDUCATION:										
Passed Through Tennessee Education:										
Adult Basic Education Program	84.002	Z-09-213455-00	07-01-08 to 06-30-09	400,140	(16,645)	-	16,645 O	-	-	-
Total Program	84.002				(16,645)	-	16,645	-	-	-
Passed Through Tennessee Education:										
School Improvement	84.010	11-01	07-01-10 to 09-30-11	3,816,774	-	1,397,426	-	2,297,397	-	(899,971)
Title I Non-Enhanced Option	84.010	09-01	07-01-08 to 09-30-09	25,301,067	-	295,458	-	295,458	-	-
Title I Non-Enhanced Option	84.010	10-01	07-01-09 to 09-30-10	29,154,096	(6,638,070)	6,995,120	-	357,050	-	-
Title I Non-Enhanced Option	84.010	11-01	07-01-10 to 09-30-11	33,451,537	-	30,360,289	-	30,742,149	-	(381,860)
Title I NDS FH	84.010	08-01	01-03-08 to 06-30-09	N/A	(7,468)	7,468	-	-	-	-
School Improvement 1003 a	84.010	09-01	07-01-08 to 09-30-09	2,055,000	(1,891,032)	1,906,455	-	18,423	-	(3,000)
School Improvement 1003 a	84.010	10-01	07-01-09 to 09-30-11	3,000,000	(1,851,818)	2,561,481	-	893,550	-	(183,887)
Total Program	84.010				(10,388,388)	43,523,697	-	34,604,027	-	(1,468,718)
Passed Through Tennessee Education:										
Education of the Handicapped - Excess Cost Funds	84.027	N/A	07-01-10 to 06-30-11	N/A	-	495,077	-	495,077	-	-
IDEA Part B 10-01	84.027	10-01	07-01-09 to 06-30-10	17,527,631	(4,262,270)	7,115,986	-	2,853,716	-	-
IDEA Part B 11-01	84.027	11-01	07-01-10 to 09-30-11	17,396,082	-	18,073,136	-	20,326,322	-	(2,253,186)
IDEA Part B Discretion FY10	84.027	N/A	07-01-09 to 06-30-11	105,908	(90,520)	99,022	-	8,502	-	-
IDEA Pre-School 10-01	84.027	10-01	07-01-09 to 06-30-10	267,796	(76,792)	105,577	-	28,785	-	-
IDEA Pre-School 11-01	84.027	11-01	07-01-10 to 06-30-11	267,470	-	653,520	-	677,393	-	(23,873)
Total Program	84.027				(4,429,582)	26,542,318	-	24,389,795	-	(2,277,059)
Direct Program:										
Impact Aid	84.041	N/A	07-01-10 to 06-30-11	N/A	-	147,298	-	147,298	-	-
Total Program	84.041				-	147,298	-	147,298	-	-

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2011

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2010	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, 2011
Passed Through Tennessee Education:										
Program Improvement - Carl Perkins Federal Grant	84.048	09-01	07-01-08 to 06-30-09	1,561,161	1,119	-	-	-	1,119 O	-
Program Improvement - Carl Perkins Federal Grant	84.048	10-01	07-01-09 to 06-30-10	1,648,442	(446,067)	738,607	-	292,540	-	-
Program Improvement - Carl Perkins Federal Grant	84.048	11-01	07-01-10 to 06-30-11	1,895,149	-	1,548,328	-	1,775,163	-	(226,835)
Carl Perkins Health Science	84.048	09-01	07-01-08 to 06-30-09	90,000	3,500	-	-	-	3,500 O	-
Carl Perkins Health Science	84.048	10-01	07-01-09 to 06-30-10	36,127	(36,127)	36,127	-	-	-	-
Carl Perkins Health Science	84.048	11-01	07-01-08 to 06-30-11	90,000	-	-	-	89,999	-	(89,999)
Total Program	84.048				(477,575)	2,323,062	-	2,157,702	4,619	(316,834)
Passed Through Tennessee Education:										
Migrant Education Grant	84.144	N/A	10-01-08 to 09-30-09	10,000	(2,928)	-	2,928 O	-	-	-
Summer Migrant Education Grant	84.144	N/A	05-01-10 to 08-31-10	35,965	(103)	15,881	34 O	15,812	-	-
Total Program	84.144				(3,031)	15,881	2,962	15,812	-	-
Direct Program:										
Magnet Schools Assistance	84.165	U165A100093	10-01-10 to 09-30-11	4,000,000	-	571,896	-	822,310	-	(250,414)
Total Program	84.165				-	571,896	-	822,310	-	(250,414)
Passed Through Tennessee Education:										
Title IV Drug Free Schools	84.186	09-01	07-01-08 to 09-30-09	393,811	(28,570)	98,146	-	76,023	-	(6,447)
Title IV Drug Free Schools	84.186	10-01	07-01-09 to 09-30-10	360,855	(327,170)	327,170	-	-	-	-
Total Program	84.186				(355,740)	425,316	-	76,023	-	(6,447)
Passed Through Tennessee Education:										
Homeless Children Education Program	84.196	09-01	07-01-08 to 06-30-09	155,000	452	-	-	-	452 O	-
Homeless Children Education Program	84.196	10-01	07-01-09 to 09-30-10	206,140	(101,458)	103,070	-	1,612	-	-
Homeless Children Education Program	84.196	11-01	07-01-10 to 06-30-11	133,070	-	80,509	-	124,049	-	(43,540)
Total Program	84.196				(101,006)	183,579	-	125,661	452	(43,540)
Direct Program:										
Teaching American History 07-01	84.215	U215X040044	07-01-06 to 06-30-10	991,574	(69,191)	77,003	-	7,812	-	-
Carol M White PE Grant	84.215	Q215F060548	09-30-06 to 09-29-09	427,784	(22,859)	66,936	-	44,077	-	-
Smaller Learning Communities	84.215	2-100069-01	10-01-06 to 09-30-10	5,206,420	(203,201)	203,201	-	-	-	-
Smaller Learning Communities	84.215	N/A	10-01-10 to 09-30-11	N/A	-	503,470	-	627,883	-	(124,413)
LYNCS	84.215	2-100069-04	04-01-08 to 10-12-10	353,098	(112,814)	138,666	-	25,492	-	360
Total Program	84.215				(408,065)	989,276	-	705,264	-	(124,053)
Passed Through Tennessee Education:										
21st Century Community Learning Centers - Goldstars	84.287	N/A	07-01-09 to 06-30-10	360,000	(90,597)	72,653	-	1,762	-	(19,706)
21st Century Community Learning Centers - Goldstars	84.287	N/A	07-01-10 to 06-30-11	360,000	-	258,163	-	357,365	-	(99,202)
Total Program	84.287				(90,597)	330,816	-	359,127	-	(118,908)
Passed Through Tennessee Education:										
Title II Part D	84.318	09-01	07-01-07 to 09-30-09	449,034	45,349	20,164	-	65,513	-	-
Title II Part D	84.318	10-01	07-01-09 to 09-30-10	265,024	-	2,930	-	2,985	-	(55)
Title II Part D	84.318	11-01	07-01-10 to 09-30-11	96,956	-	94,696	-	185,780	-	(91,084)
Total Program	84.318				45,349	117,790	-	254,278	-	(91,139)
Passed Through Tennessee Education:										
AP Incentive Grant	84.330	S330C060029	10-06-06 to 09-30-09	1,918,508	(227)	-	227 O	-	-	-
Total Program	84.330				(227)	-	227	-	-	-

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2011

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2010	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, 2011
Passed Through Tennessee Education:										
Reading First	84.357	GG-04-11082-00	11-01-03 to 06-30-09	8,251,839	(169,368)	205,166	4,693 O	40,491	-	-
Reading First	84.357	N/A	07-01-09 to 06-30-10	N/A	-	86,819	-	86,819	-	-
Total Program	84.357				(169,368)	291,985	4,693	127,310	-	-
Passed Through Tennessee Education:										
Project Learning Lab	84.364	2-100069-05	09-01-08 to 08-31-09	334,376	32	-	-	-	32 O	-
Total Program	84.364				32	-	-	-	32	-
Passed Through Tennessee Education:										
Title III Emergency Immigrant Education Program	84.365	10-01	07-01-09 to 06-30-10	1,657,922	(252,335)	254,824	-	2,489	-	-
Title III Emergency Immigrant Education Program	84.365	11-01	07-01-10 to 09-30-11	1,567,146	-	1,260,359	-	1,438,588	-	(178,229)
Title III A Discretionary	84.365	09-01	07-01-08 to 09-30-09	150,970	(58,674)	79,326	-	42,367	-	(21,715)
Total Program	84.365				(311,009)	1,594,509	-	1,483,444	-	(199,944)
Passed Through Tennessee Education:										
Title II Part A	84.367	10-01	07-01-09 to 09-30-10	4,402,861	(413,841)	603,692	-	189,851	-	-
Title II Part A	84.367	11-01	07-01-10 to 06-30-11	4,526,228	-	3,792,664	-	4,378,579	-	(585,915)
Total Program	84.367				(413,841)	4,396,356	-	4,568,430	-	(585,915)
Passed Through Tennessee Education:										
Teacher Incentives	84.374	S374A100045	07-01-10 to 09-30-11	614,000	-	-	-	85,943	-	(85,943)
Total Program	84.374				-	-	-	85,943	-	(85,943)
Passed Through Tennessee Education:										
School Improvement 1003 g	84.377	09-01	07-01-08 to 09-30-09	1,245,000	(790,901)	821,010	-	31,142	-	(1,033)
Total Program	84.377				(790,901)	821,010	-	31,142	-	(1,033)
Passed Through Tennessee Education:										
ARRA Title II D	84.386	S386A090042	07-01-09 to 06-30-11	651,770	(51,889)	324,233	-	301,003	-	(28,659)
Total Program	84.386				(51,889)	324,233	-	301,003	-	(28,659)
Passed Through Tennessee Education:										
ARRA Title X Homeless Education	84.387	S387A090044	07-01-09 to 06-30-11	184,749	(13,457)	40,854	-	28,936	-	(1,539)
Total Program	84.387				(13,457)	40,854	-	28,936	-	(1,539)
Passed Through Tennessee Education:										
ARRA Title I School and District	84.389	S389A090042	07-01-09 to 06-30-11	24,562,837	(2,514,869)	11,482,269	-	12,622,417	-	(3,655,017)
ARRA Title I School Improvement	84.389	S388A090043	07-01-10 to 09-30-11	9,200,000	-	153,132	-	148,174	-	4,958
ARRA School Improvement 1003 a	84.389	09-01	07-01-09 to 09-30-10	1,000,000	(567,706)	853,419	-	402,786	-	(117,073)
Total Program	84.389				(3,082,575)	12,488,820	-	13,173,377	-	(3,767,132)
Passed Through Tennessee Education:										
ARRA IDEA Part B	84.391	H391A090052	07-01-09 to 06-30-11	20,372,656	(685,649)	2,012,188	-	1,326,539	-	-
Total Program	84.391				(685,649)	2,012,188	-	1,326,539	-	-
Passed Through Tennessee Education:										
ARRA IDEA Preschool Grant	84.392	H392A090095	07-01-09 to 06-30-11	1,073,979	(44,542)	197,382	-	341,116	-	(188,276)
Total Program	84.392				(44,542)	197,382	-	341,116	-	(188,276)
Passed Through Tennessee Education:										
ARRA State Fiscal Stablization Fund	84.394	N/A	07-01-10 to 06-30-11	12,513,607	-	12,513,607	-	12,513,607	-	-
Total Program	84.394				-	12,513,607	-	12,513,607	-	-

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2011

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2010	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, 2011
Passed Through Tennessee Education:										
ARRA Race To The Top - Focus School	84.395	N/A	07-01-10 to 09-30-11	135,000	-	-	-	33,496	-	(33,496)
ARRA Race To The Top - Renewal School	84.395	S395A100032	07-01-10 to 09-30-12	3,600,000	-	-	-	309,008	-	(309,008)
ARRA Race To The Top - TPCGP-TII	84.395	N/A	01-01-11 to 06-30-14	2,008,600	-	-	-	118,173	-	(118,173)
ARRA Race To The Top - First to the Top	84.395	S395A100032	07-01-10 to 09-30-14	9,654,090	-	2,321,596	-	3,285,465	-	(963,869)
ARRA Race To The Top - STEM (Science, Technology, Engineering, and Math)	84.395	N/A	07-01-10 to 09-30-11	1,000,000	-	-	-	617,249	-	(617,249)
Total Program	84.395				-	2,321,596	-	4,363,391	-	(2,041,795)
Passed Through Tennessee Health:										
ARRA Project Diabetes Implementation - Step Up for Health	84.397	34351-01611	10-01-10 to 06-30-11	250,000	-	64,587	-	179,923	-	(115,336)
Passed Through Tennessee Education:										
ARRA Coordinated School Health - Metro Public Schools	84.397	S397A090043	07-01-09 to 06-30-10	230,000	(62,931)	220,345	-	157,414	-	-
ARRA Family Resource Centers	84.397	S397A090043	07-01-10 to 06-30-11	233,100	-	182,199	-	227,347	-	(45,148)
ARRA Family Resource Center - Caldwell Northeast	84.397	S397A090043	07-01-09 to 06-30-10	33,300	(31,440)	31,440	-	-	-	-
ARRA Family Resource Center - Cole	84.397	S397A090043	07-01-09 to 06-30-10	33,300	(6,898)	6,898	-	-	-	-
ARRA Family Resource Center - Maplewood	84.397	S397A090043	07-01-09 to 06-30-10	33,300	(10,836)	10,836	-	-	-	-
ARRA Family Resource Center - Pearl Cohn	84.397	S397A090043	07-01-09 to 06-30-10	33,300	(10,210)	10,210	-	-	-	-
ARRA Internet Connectivity - Metro Public Schools (Federal Portion)	84.397	S397A090043	07-01-10 to 06-30-11	220,117	-	220,117	-	220,117	-	-
ARRA State Fiscal Stablization Fund Extended Contract - Metro Public Schools	84.397	S397A090043	07-01-09 to 09-30-11	1,087,300	(734,820)	792,154	-	57,304	-	30
ARRA State Fiscal Stablization Fund Extended Contract - Metro Public Schools	84.397	S397A090043	07-01-10 to 09-30-11	1,087,300	-	1,022,074	-	1,087,300	-	(65,226)
Total Program	84.397				(857,135)	2,560,860	-	1,929,405	-	(225,680)
Passed Through Tennessee Education:										
Education Jobs	84.410	N/A	07-01-10 to 09-30-11	10,982,068	-	10,982,068	-	10,982,068	-	-
Total Program	84.410				-	10,982,068	-	10,982,068	-	-
Total U.S. Department of Education					(22,645,841)	125,716,397	24,527	114,913,008	5,103	(11,823,028)
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:										
Passed Through Greater Nashville Regional Council:										
Title III Part B Transportation	93.044	2010-04-05-09	07-01-09 to 06-30-10	70,000	(11,667)	11,667	-	-	-	-
Title III Part B Transportation	93.044	2011-04-05-09	07-01-10 to 06-30-11	70,000	-	59,800	-	70,000	-	(10,200)
Homemaker	93.044	2010-03	07-01-09 to 06-30-10	N/A	(10,889)	10,889	-	-	-	-
Homemaker	93.044	2011-03	07-01-10 to 06-30-11	N/A	-	51,473	-	61,085	-	(9,612)
Personal Care	93.044	2010-03	07-01-09 to 06-30-10	N/A	(5,104)	5,104	-	-	-	-
Personal Care	93.044	2011-03	07-01-10 to 06-30-11	N/A	-	21,177	-	24,932	-	(3,755)
Total Program	93.044				(27,660)	160,110	-	156,017	-	(23,567)
Passed Through Greater Nashville Regional Council:										
Options - Home Delivered Meals	93.045	2010-03	07-01-09 to 09-30-10	N/A	(107,746)	218,528	5 O	110,787	-	-
Title III Part C Nutrition Program	93.045	2010-04-05-09	07-01-09 to 09-30-10	563,200	(75,700)	188,200	-	112,500	-	-
Title III Part C Nutrition Program	93.045	2011-39	10-01-10 to 06-30-11	588,350	-	494,684	-	588,350	-	(93,666)
Total Program	93.045				(183,446)	901,412	5	811,637	-	(93,666)
Passed Through Greater Nashville Regional Council:										
Nutrition Services FCSP Caregiver	93.052	2011-39	10-01-10 to 06-30-11	6,000	-	5,482	-	6,000	-	(518)
Total Program	93.052				-	5,482	-	6,000	-	(518)

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2011

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2010	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, 2011
Passed Through Greater Nashville Regional Council:										
Nutrition Services Incentive Program	93.053	2010-04-05-09	07-01-09 to 09-30-10	69,300	(9,300)	23,100	-	13,800	-	-
Nutrition Services Incentive Program	93.053	2011-39	10-01-10 to 06-30-11	124,075	-	98,200	-	124,075	-	(25,875)
Total Program	93.053				(9,300)	121,300	-	137,875	-	(25,875)
Passed Through Tennessee Health:										
Public Health Emergency Response (H1N1)	93.069	GG-10-30134-00	08-01-09 to 06-30-10	2,007,100	(322)	322	-	-	-	-
Total Program	93.069				(322)	322	-	-	-	-
Passed Through Tennessee Health:										
TB Outreach and Control	93.116	GG-10-28605-00	07-01-09 to 06-30-10	778,300	(175,917)	175,917	-	-	-	-
TB Outreach and Control	93.116	34360-37211	07-01-10 to 06-30-11	844,820	-	550,583	-	724,195	-	(173,612)
ARRA Tuberculosis Control, Prevention and Outreach Services	93.116	34360-37211	07-01-10 to 06-30-11	554,100	-	554,100	-	554,100	-	-
Total Program	93.116				(175,917)	1,280,600	-	1,278,295	-	(173,612)
Passed Through Tennessee Health:										
Family Planning	93.217	GU-10-29056-00	07-01-09 to 06-30-11	875,100	-	525,100	-	525,100	-	-
Total Program	93.217				-	525,100	-	525,100	-	-
Passed Through Tennessee Health:										
Immunization Services for Children	93.268	GG-10-31378-00	01-01-10 to 12-31-10	550,000	(192,135)	524,000	-	331,865	-	-
Immunization Services for Children	93.268	GG-11-34487-00	01-01-11 to 12-31-11	550,000	-	215,523	-	254,805	-	(39,282)
Total Program	93.268				(192,135)	739,523	-	586,670	-	(39,282)
Passed Through Tennessee Health:										
Tobacco Prevention	93.283	GG-10-31257-00	03-30-10 to 03-29-11	42,500	(10,459)	42,500	-	32,041	-	-
Environmental Health Specialist Network	93.283	GG-10-31708-00	01-01-10 to 12-31-10	153,000	(39,135)	75,578	-	56,480	-	(20,037)
Environmental Health Specialist Network	93.283	GG-11-34488-00	01-01-11 to 06-30-11	53,400	-	15,122	-	35,098	-	(19,976)
Bioterrorism	93.283	GG-10-29815-00	08-01-09 to 07-31-10	881,600	(327,821)	440,635	-	112,814	-	-
Bioterrorism	93.283	34360-31711	08-01-10 to 07-31-11	881,600	-	317,129	-	738,534	-	(421,405)
Total Program	93.283				(377,415)	890,964	-	974,967	-	(461,418)
Passed Through Tennessee Health:										
Breast and Cervical Cancer	93.399	GG-09-25038-00	07-01-08 to 06-30-11	292,600	(24,413)	104,390	-	89,159	-	(9,182)
Total Program	93.399				(24,413)	104,390	-	89,159	-	(9,182)
Passed Through Tennessee Human Services:										
Child Support Enforcement, Title IV-D - Juvenile Court	93.563	GG-09-25615-00	07-01-09 to 06-30-10	951,400	(189,180)	189,180	-	-	-	-
Child Support Enforcement, Title IV-D - Juvenile Court	93.563	GG-09-25615-00	07-01-10 to 06-30-11	1,196,500	-	609,670	-	729,895	-	(120,225)
Total Program	93.563				(189,180)	798,850	-	729,895	-	(120,225)
Passed Through Tennessee Human Services:										
Low Income Energy Assistance Program	93.568	Z-10-000210-00	07-01-09 to 06-30-10	7,504,086	(1,775,749)	1,775,249	500 O	-	-	-
Low Income Energy Assistance Program	93.568	Z-11-000210-01	07-01-10 to 06-30-11	4,952,278	-	4,739,782	-	4,854,440	-	(114,658)
Low Income Energy Assistance Program	93.568	GG-11-34628	01-01-11 to 06-30-11	4,691,700	-	1,511,402	-	2,184,781	-	(673,379)
Total Program	93.568				(1,775,749)	8,026,433	500	7,039,221	-	(788,037)
Passed Through Tennessee Human Services:										
Community Services Block Grant	93.569	Z-10-000110-00	07-01-09 to 06-30-10	1,225,295	(426,315)	426,195	120 O	-	-	-
Community Services Block Grant	93.569	Z-10-000110-00	07-01-10 to 06-30-11	1,147,582	-	846,974	-	1,147,582	-	(300,608)
Total Program	93.569				(426,315)	1,273,169	120	1,147,582	-	(300,608)

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2011

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2010	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, 2011
Passed Through Tennessee Human Services:										
Before and After Care - Metro Action Commission	93.575	N/A	07-01-09 to 06-30-10	N/A	(9,957)	9,957	-	-	-	-
Before and After Care - Metro Action Commission	93.575	N/A	07-01-10 to 06-30-11	N/A	-	213,250	-	229,936	-	(16,686)
Total Program	93.575				(9,957)	223,207	-	229,936	-	(16,686)
Direct Program:										
Head Start	93.600	04 CH 0365/44	07-01-09 to 06-30-10	11,001,495	-	174,710	-	174,710	-	-
Head Start	93.600	04 CH 0365/45	07-01-10 to 06-30-11	11,027,755	-	10,965,585	-	10,965,585	-	-
Total Program	93.600				-	11,140,295	-	11,140,295	-	-
Passed Through Tennessee Human Services:										
SSBG Adult Day Care Program	93.667	GG 10-28454-00	07-01-10 to 06-30-11	164,600	-	164,600	-	164,600	-	-
SSBG Homemaker	93.667	GG-10-28648-00	07-01-09 to 06-30-11	619,454	(2,695)	315,076	-	312,381	-	-
Total Program	93.667				(2,695)	479,676	-	476,981	-	-
Passed Through Vanderbilt University Medical Center:										
ARRA NIH Challenge Grant in Health and Science Research/ Scientist-in-the-Classroom Partnership Program - Metro Public Schools	93.701	1RC1RR028361-01-36203	09-24-09 to 08-31-11	91,020	(5,813)	60,892	-	73,056	-	(17,977)
Total Program	93.701				(5,813)	60,892	-	73,056	-	(17,977)
Passed Through Greater Nashville Regional Council:										
ARRA Aging Congregate Nutrition Services	93.707	N/A	04-01-09 to 09-30-10	233,251	(69,113)	186,227	-	117,010	104 O	-
Total Program	93.707				(69,113)	186,227	-	117,010	104	-
Direct Program:										
ARRA Head Start	93.708	04SE0365/01	07-01-09 to 09-30-10	751,477	(39,093)	119,613	-	80,520	-	-
Total Program	93.708				(39,093)	119,613	-	80,520	-	-
Direct Program:										
ARRA Early Head Start	93.709	04SA0365/01	12-01-09 to 09-29-10	965,949	(78,312)	367,674	-	289,362	-	-
ARRA Early Head Start	93.709	04SA0365/02	09-30-10 to 09-29-11	986,091	-	626,940	-	714,328	-	(87,388)
Total Program	93.709				(78,312)	994,614	-	1,003,690	-	(87,388)
Passed Through Tennessee Human Services:										
ARRA Community Services Block Grant	93.710	Z-09-217913-00	06-09-09 to 09-30-10	1,960,289	(27,952)	37,732	-	9,780	-	-
Total Program	93.710				(27,952)	37,732	-	9,780	-	-
Passed Through Tennessee Human Services:										
ARRA TANF Subsidized Employment	93.714	Z-10-000061	03-01-10 to 09-30-10	340,600	(15,352)	35,887	-	20,535	-	-
Total Program	93.714				(15,352)	35,887	-	20,535	-	-
Direct Program:										
ARRA Communities Putting Prevention to Work	93.724	1U58DP002447-01	03-19-10 to 03-18-12	7,527,527	(99,776)	1,746,918	-	2,653,840	-	(1,006,698)
Total Program	93.724				(99,776)	1,746,918	-	2,653,840	-	(1,006,698)
Passed Through Tennessee Health:										
ARRA TennCare Dental Prevention Program Oral Health	93.778	GG-11-32760-00	07-01-08 to 06-30-11	69,252	-	69,252	-	69,252	-	-
Total Program	93.778				-	69,252	-	69,252	-	-
Passed Through Vanderbilt University Medical Center:										
Growing Right onto Wellness (GROW) - Parks	93.837	VUMC 37648	08-20-10 to 04-30-12	196,711	-		-	59,146	-	(59,146)
Total Program	93.837				-	-	-	59,146	-	(59,146)

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2011

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2010	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, 2011
Direct Program:										
HIV - Emergency Relief Grant	93.914	H89HA11433-02-02	03-01-10 to 02-28-11	4,753,047	(1,093,589)	4,354,292	-	3,260,703	-	-
HIV - Emergency Relief Grant	93.914	H89HA11433-03-00	03-01-11 to 02-29-12	1,723,220	-	-	-	1,384,938	-	(1,384,938)
Ryan White Minority AIDS Initiative	93.914	H3MHA08470-03-00	08-01-09 to 07-31-10	217,294	(67,669)	85,430	-	17,761	-	-
Total Program	93.914				(1,161,258)	4,439,722	-	4,663,402	-	(1,384,938)
Direct Program:										
Healthy Start Initiatve - Eliminating Racial Ethnic Disparities	93.926	H40MC12836	06-01-09 to 05-31-10	745,672	(160,274)	160,274	-	-	-	-
Healthy Start Initiatve - Eliminating Racial Ethnic Disparities	93.926	5 H49MC12836-02-01	06-01-10 to 05-31-11	917,590	-	716,870	-	496,870	-	220,000
Healthy Start Initiatve - Eliminating Racial Ethnic Disparities	93.926	5 H49MC12836-03-01	06-01-11 to 05-31-12	745,672	-	-	-	75,000	-	(75,000)
Total Program	93.926				(160,274)	877,144	-	571,870	-	145,000
Direct Program:										
Ryan White IT Capacity Building	93.928	1 H97JA19493-01-00	09-01-10 to 08-31-11	99,922	-	-	-	57,638	-	(57,638)
Total Program	93.928				-	-	-	57,638	-	(57,638)
Passed Through Tennessee Health:										
AIDS Prevention and Surveillance	93.940	GG-10-32284-00	01-01-10 to 12-31-10	905,400	(221,248)	459,160	-	237,912	-	-
AIDS Prevention and Surveillance	93.940	34349-47411	01-01-11 to 12-31-11	961,300	-	151,791	-	217,462	-	(65,671)
Rapid HIV Testing Services	93.940	GG-10-29812-00	09-30-09 to 09-29-10	193,700	(12,616)	70,311	-	57,695	-	-
Rapid HIV Testing Services	93.940	34349-61911	09-30-10 to 09-29-11	239,000	-	134,442	-	163,180	-	(28,738)
Total Program	93.940				(233,864)	815,704	-	676,249	-	(94,409)
Passed Through Tennessee Health:										
Sexually Transmitted Diseases	93.977	GG-10-32284-00	01-01-10 to 12-31-10	444,600	(196,543)	410,985	-	214,442	-	-
Sexually Transmitted Diseases	93.977	GG-11-32500-00	01-01-11 to 12-31-11	488,500	-	110,186	-	153,528	-	(43,342)
Total Program	93.977				(196,543)	521,171	-	367,970	-	(43,342)
Passed Through Tennessee Health:										
Health Promotion	93.991	GG-10-28602-00	07-01-09 to 06-30-10	116,000	(16,842)	16,842	-	-	-	-
Health Promotion	93.991	GG-11-32764-00	07-01-10 to 06-30-11	116,000	-	89,580	-	116,000	-	(26,420)
Total Program	93.991				(16,842)	106,422	-	116,000	-	(26,420)
Passed Through Tennessee Health:										
CSS/Care Coordination	93.994	GG-10-29775-01	07-01-09 to 06-30-10	360,100	(23,939)	23,633	-	-	-	(306)
CSS/Care Coordination	93.994	GG-11-22684-01	07-01-10 to 06-30-11	360,100	-	312,638	-	343,167	-	(30,529)
CSS/Medical Services	93.994	GG-10-29775-01	07-01-09 to 06-30-10	427,000	(91,184)	30,764	-	-	-	(60,420)
CSS/Medical Services	93.994	GG11-22684-01	07-01-10 to 06-30-11	376,400	-	353,884	-	372,913	-	(19,029)
Healthy Start	93.994	GG-10-29777-00	07-01-09 to 06-30-10	659,700	(66,639)	66,639	-	-	-	-
Healthy Start	93.994	GG-11-33072-00	07-01-10 to 06-30-11	659,700	-	558,127	-	655,370	-	(97,243)
Help Us Grow Successfully (HUGS)	93.994	GG-10-29789-00	07-01-09 to 06-30-10	610,200	(70,692)	70,692	-	-	-	-
Help Us Grow Successfully (HUGS)	93.994	GG-10-29789-00	07-01-10 to 06-30-11	610,200	-	525,674	-	576,624	-	(50,950)
Total Program	93.994				(252,454)	1,942,051	-	1,948,074	-	(258,477)
Total U.S. Department of Health and Human Services					(5,751,150)	38,624,182	625	37,817,662	104	(4,944,109)
U.S. DEPARTMENT OF HOMELAND SECURITY:										
Passed Through Tennessee Emergency Management:										
Flood Recovery May 2010	97.036	1909 DR TN	05-01-10 to OPEN	43,738,076	(9,892,613)	3,003,756	-	26,472,686	-	(33,361,543)
Total Program	97.036				(9,892,613)	3,003,756	-	26,472,686	-	(33,361,543)

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2011

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2010	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, 2011
Passed Through Tennessee Emergency Management:										
Wimpole Drive 2008 Home Buyout	97.039	7329	03-01-09 to 02-28-12	731,369	(524,049)	598,872	-	74,823	-	-
Flood - Delray Drive, West Hamilton Home Buyout	97.039	Pending	11-18-10 to 02-22-14	12,839,821	-	-	-	5,164,129	-	(5,164,129)
Total Program	97.039				(524,049)	598,872	-	5,238,952	-	(5,164,129)
Passed Through Tennessee Emergency Management:										
Emergency Management Assistance	97.042	GG-10-32629-00	10-01-09 to 09-30-10	182,000	(182,000)	182,000	-	-	-	-
Emergency Management Assistance	97.042	Pending	10-01-10 to 12-31-11	182,000	-	-	-	182,000	-	(182,000)
Total Program	97.042				(182,000)	182,000	-	182,000	-	(182,000)
Direct Program:										
Assistance to Firefighters	97.044	EMW-2009-FO-08824	04-03-10 to 10-22-11	840,333	-	454,079	-	454,079	-	-
Staffing for Adequate Fire and Emergency Response (SAFER)	97.044	EMW-2010-FH-01150	05-18-11 to 05-17-13	3,516,513	-	-	-	179,107	-	(179,107)
Total Program	97.044				-	454,079	-	633,186	-	(179,107)
Direct Program:										
San Marcos Drive Home Buyout	97.047	E-12438	09-18-08 to 09-30-11	547,635	(510,061)	539,048	-	28,987	-	-
Total Program	97.047				(510,061)	539,048	-	28,987	-	-
Direct Program:										
Port Security	97.056	2008-GB-T8-K143	08-01-08 to 07-31-11	1,546,019	(35,605)	71,628	-	55,718	-	(19,695)
Port Security	97.056	2009-PU-T9-K036	06-01-09 to 05-31-12	1,560,071	-	-	-	23,069	-	(23,069)
Total Program	97.056				(35,605)	71,628	-	78,787	-	(42,764)
Passed Through Tennessee Emergency Management:										
Homeland Security Urban Areas 2008-GE-T8-0048	97.067	6803	09-01-08 to 06-30-11	1,597,384	(138,166)	393,275	-	637,635	-	(382,526)
Homeland Security Urban Areas 2009-SS-T9-0086	97.067	GG-10-32628-00	08-01-09 to 05-31-12	1,638,065	-	214,162	-	572,034	-	(357,872)
Total Program	97.067				(138,166)	607,437	-	1,209,669	-	(740,398)
Passed Through Tennessee Emergency Management:										
Buffer Zone Protection 2009-BF-T9-0011 (additional contract)	97.078	34101-40911	04-01-09 to 01-31-12	84,981	-	-	-	5,000	-	(5,000)
Buffer Zone Protection 2009-BF-T9-0011	97.078	34101-31610	04-01-09 to 01-31-12	194,000	-	149,600	-	194,000	-	(44,400)
Total Program	97.078				-	149,600	-	199,000	-	(49,400)
Total U.S. Department of Homeland Security					(11,282,494)	5,606,420	-	34,043,267	-	(39,719,341)
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	06-01-10 to 08-15-10	15,000	-	14,626	-	14,626	-	-
Total Program	14.218				-	14,626	-	14,626	-	-
Passed Through Metropolitan Development and Housing Agency:										
ARRA Youth Services at Enterprise Zone	14.253	Memo of Agreement	12-01-09 to 11-30-10	100,000	(20,635)	68,103	-	47,468	-	-
Total Program	14.253				(20,635)	68,103	-	47,468	-	-
Total U.S. Department of Housing and Urban Development					(20,635)	82,729	-	62,094	-	-

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2011

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2010	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, 2011
U.S. DEPARTMENT OF INTERIOR:										
Passed Through Tennessee Environment and Conservation:										
Joelton Property - LPRF Reuse and Rehabilitation	15.916	GG-09-27292	04-15-09 to 04-14-12	300,000	(1,032)	16,652	-	37,666	-	(22,046)
Total Program	15.916				(1,032)	16,652	-	37,666	-	(22,046)
Total U.S. Department of Interior					(1,032)	16,652	-	37,666	-	(22,046)
U.S. DEPARTMENT OF JUSTICE:										
Passed Through Tennessee Commission on Children and Youth:										
Juvenile Accountability Incentive Block Grant	16.523	12129	10-01-09 to 09-30-10	111,238	(30,981)	58,965	-	27,984	-	-
Juvenile Accountability Incentive Block Grant	16.523	22701	10-01-10 to 09-30-11	126,216	-	58,536	-	93,704	-	(35,168)
Total Program	16.523				(30,981)	117,501	-	121,688	-	(35,168)
Passed Through Tennessee Finance and Administration:										
VOCA Hispanic, Child and Family - District Attorney	16.575	3973	07-01-09 to 06-30-10	144,434	(23,071)	23,071	915 O	-	915 G	-
VOCA Hispanic, Child and Family - District Attorney	16.575	3973	07-01-10 to 06-30-11	144,434	-	122,492	-	137,297	-	(14,805)
VOCA Victim Intervention Program - Police Counseling	16.575	4877	07-01-09 to 06-30-12	163,578	(8,754)	53,644	-	57,868	-	(12,978)
Total Program	16.575				(31,825)	199,207	915	195,165	915	(27,783)
Passed Through Tennessee Finance and Administration:										
ARRA Stop Violence Against Women	16.588	5679	09-01-09 to 04-30-11	45,402	(3,806)	16,354	-	12,548	-	-
Total Program	16.588				(3,806)	16,354	-	12,548	-	-
Passed Through Tennessee Finance and Administration:										
Residential Substance Abuse Treatment - State Trial Courts	16.593	GG-0822052 -00	07-01-09 to 06-30-10	50,000	(214)	-	214 O	-	-	-
Residential Substance Abuse Treatment - State Trial Courts	16.593	GG-0822052 -00	07-01-10 to 06-30-11	50,000	-	40,543	-	44,306	-	(3,763)
Total Program	16.593				(214)	40,543	214	44,306	-	(3,763)
Direct Program:										
Bullet Proof Vest Partnership	16.607	N/A	10-01-08 to 09-30-10	6,372	(6,372)	6,372	-	-	-	-
Bullet Proof Vest Partnership	16.607	N/A	04-01-09 to 09-30-11	25,121	(314)	314	-	-	-	-
Total Program	16.607				(6,686)	6,686	-	-	-	-
Passed Through Community Foundation of Middle Tennessee:										
Project Safe Neighborhoods - Gun Prosecution Unit - District Attorney	16.609	2007-GP-CX-0563	09-01-07 to 08-31-10	143,836	(15,154)	28,204	-	66,997	-	(53,947)
Total Program	16.609				(15,154)	28,204	-	66,997	-	(53,947)
Direct Program:										
ARRA COPS Grant - Police	16.710	2009-RJ-WX-0078	07-01-09 to 06-30-12	8,670,100	(629,067)	2,791,945	-	2,914,803	-	(751,925)
Passed Through National Sheriffs' Association:										
ARRA COPS Iris Scan - Sheriff	16.710	N/A	10-21-09 to 10-21-10	10,000	-	10,000	-	10,000	-	-
Total Program	16.710				(629,067)	2,801,945	-	2,924,803	-	(751,925)
Direct Program:										
G.R.E.A.T. Gang Resistance Education & Training - Police	16.737	2009-JV-FX-0030	07-01-09 to 08-31-12	125,000	(7,618)	37,145	-	46,523	-	(16,996)
G.R.E.A.T. Gang Resistance Education & Training - Police	16.737	2009-JV-FX-K003	07-01-09 to 08-31-11	310,000	(33,600)	238,730	50 O	225,663	-	(20,483)
G.R.E.A.T. Gang Resistance Education & Training - Police	16.737	2010-JV-FX-K005	10-01-10 to 09-30-11	310,000	-	-	23,200	68,059	-	(44,859)
Total Program	16.737				(41,218)	275,875	23,250	340,245	-	(82,338)

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2011

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2010	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, 2011
Direct Program:										
Justice Assistance Grant	16.738	2007-DJ-BX-0728	10-01-06 to 09-30-10	897,864	299,801	-	120 O	296,249	3,672 G	-
Justice Assistance Grant	16.738	2008-DJ-BX-0170	10-01-07 to 09-30-11	292,365	118,383	-	83 O	39,944	-	78,522
Justice Assistance Grant	16.738	2009-DJ-BX-0789	10-01-08 to 09-30-12	933,270	597,257	-	488 O	185,118	-	412,627
Justice Assistance Grant	16.738	2010-DJ-BX-1625	10-01-09 to 09-30-13	857,577	-	857,577	286 O	252,047	-	605,816
Passed Through Tennessee Finance and Administration:										
Justice Assistance Grant TAP Summer Camp	16.738	9753	05-01-10 to 06-30-11	39,345	-	-	34,631	34,631	-	-
Total Program	16.738				1,015,441	857,577	35,608	807,989	3,672	1,096,965
Passed Through Community Foundation of Middle Tennessee:										
Project Safe Neighborhoods - Gang Prosecution Unit - District Attorney	16.744	2007-PG-BX-0090	09-01-07 to 08-31-10	208,386	(16,529)	62,779	-	64,650	-	(18,400)
Total Program	16.744				(16,529)	62,779	-	64,650	-	(18,400)
Direct Program:										
Justice and Mental Health Collaboration - State Trial Courts	16.745	2009-MO-BX-0032	10-01-09 to 09-30-11	199,882	(2,589)	58,174	-	61,851	2 O	(6,268)
Total Program	16.745				(2,589)	58,174	-	61,851	2	(6,268)
Direct Program:										
Indigent Defender - Public Defender	16.751	2009-D2-BX-0113	10-01-09 to 09-30-11	150,000	(4,119)	98,077	-	100,224	-	(6,266)
Total Program	16.751				(4,119)	98,077	-	100,224	-	(6,266)
Passed Through Tennessee Finance and Administration:										
ARRA State Justice Assistance Grant for Domestic Violence - District Attorney	16.803	3578	07-01-09 to 06-30-11	56,000	(3,311)	18,226	364 O	14,915	364 G	-
ARRA State Justice Assistance Grant Juvenile Probation Services - Juvenile Court	16.803	4223	07-01-09 to 06-30-11	200,000	(8,408)	101,822	-	100,000	-	(6,586)
ARRA State Justice Assistance Grant Victims Services - Police	16.803	5007	07-01-09 to 06-30-11	56,000	(5,286)	29,580	-	26,303	-	(2,009)
ARRA State Justice Assistance Grant Kids' Rights - Public Defender	16.803	5006	07-01-09 to 06-30-11	110,000	(4,692)	55,154	-	72,451	-	(21,989)
ARRA State Justice Assistance Grant Local Jail Re-Entry - Sheriff	16.803	4976	07-01-09 to 06-30-11	327,382	(42,364)	123,875	-	160,201	-	(78,690)
ARRA State Justice Assistance Grant Drug Court - State Trial Courts	16.803	4977	07-01-09 to 06-30-10	675,000	(84,015)	84,015	-	-	-	-
Total Program	16.803				(148,076)	412,672	364	373,870	364	(109,274)
Direct Program:										
ARRA Justice Assistance Grant	16.804	2009-SB-B9-2742	03-01-09 to 02-28-13	3,831,707	2,652,726	-	2,090 O	870,205	-	1,784,611
Total Program	16.804				2,652,726	-	2,090	870,205	-	1,784,611
Total U.S. Department of Justice					2,737,903	4,975,594	62,441	5,984,541	4,953	1,786,444
U.S. DEPARTMENT OF LABOR:										
Passed Through Tennessee Labor:										
Resource Sharing	17.207	33710-66810	07-01-09 to 06-30-10	70,225	(9,726)	9,726	-	-	-	-
Resource Sharing	17.207	33710-69311	07-01-10 to 06-30-11	63,259	-	44,495	-	57,143	-	(12,648)
Total Program	17.207				(9,726)	54,221	-	57,143	-	(12,648)

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2011

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2010	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, 2011
Passed Through Tennessee Labor:										
ARRA Workforce Investment Act Adult Programs	17.258	LW09ST91ADULT09	02-17-09 to 06-30-11	1,047,111	389	224,111	-	224,500	-	-
ARRA Workforce Investment Act Youth 5% Statewide Programs	17.258	LW09ST91YUSWA09	02-18-09 to 06-30-11	169,077	(27,145)	127,399	-	100,254	-	-
Workforce Investment Act Adult Programs	17.258	LW09F101ADULT10	10-01-09 to 06-30-11	1,503,558	(165,550)	501,047	-	335,497	-	-
Workforce Investment Act Adult Programs	17.258	LW09P101ADULT11	07-01-10 to 06-30-12	337,221	-	337,221	-	337,221	-	-
Workforce Investment Act Adult Programs	17.258	LW09F111ADULT11	10-01-10 to 06-30-12	1,605,598	-	929,700	-	1,076,959	-	(147,259)
Workforce Investment Act Statewide (Asurion)	17.258	09-09-FY9-2FT-STATE	10-01-08 to 06-30-10	150,000	(18,839)	63,981	-	45,142	-	-
Workforce Investment Act Career Readiness Certificate Program	17.258	LW09F103CRSWA10	10-01-09 to 12-31-10	78,000	338	26,095	-	26,433	-	-
Workforce Investment Act Incentive Funds	17.258	LW09F104NCSWA10	10-01-09 to 06-30-10	61,719	(38,038)	38,038	-	-	-	-
Workforce Investment Act Skills Shortage (Concrete)	17.258	LW09F105SSSWA10	12-01-09 to 06-30-11	113,197	(14,641)	44,100	-	49,756	-	(20,297)
Total Program	17.258				(263,486)	2,291,692	-	2,195,762	-	(167,556)
Passed Through Tennessee Labor:										
ARRA Workforce Investment Act Youth Programs	17.259	LW09ST91YOUTH09	02-17-09 to 06-30-11	2,732,945	(69,380)	507,965	-	438,585	-	-
Workforce Investment Act Youth Programs	17.259	LW09P091YOUTH10	04-01-09 to 06-30-11	1,806,189	(202,243)	724,089	-	521,846	-	-
Workforce Investment Act Youth Programs	17.259	LW09P101YOUTH11	04-01-10 to 06-30-12	1,940,047	-	1,198,800	-	1,351,875	-	(153,075)
Workforce Investment Act Fast Track (Lennox Hearth Products)	17.259	LW09P084FTSWA09	03-02-10 to 06-30-11	35,200	-	32,300	-	35,200	-	(2,900)
Workforce Investment Act Apprentice Training (Four Companies)	17.259	LW09P102APSWA11	07-01-10 to 06-30-11	73,394	-	66,722	-	73,394	-	(6,672)
Total Program	17.259				(271,623)	2,529,876	-	2,420,900	-	(162,647)
Passed Through Tennessee Labor:										
ARRA Workforce Investment Act Dislocated Worker Programs	17.260	LW09ST91DSLWK09	02-17-09 to 06-30-11	2,921,765	(213,098)	941,965	-	728,867	-	-
ARRA Workforce Investment Act Statewide Programs	17.260	LW09ST92SSSWA09	05-12-09 to 06-30-11	212,570	(120,224)	175,097	-	54,873	-	-
Workforce Investment Act Dislocated Workers	17.260	LW09F101DSLWK10	10-01-09 to 06-30-11	1,735,193	(44,471)	493,193	-	448,722	-	-
Workforce Investment Act Statewide (Bridgestone)	17.260	09-09-FY9-1SS-STATE	10-01-08 to 06-30-10	220,000	(106,449)	106,449	-	-	-	-
Workforce Investment Act Statewide (Plumbers and Pipefitters Apprentice, TRW)	17.260	08-09-FY8-3SS-RSPNC	01-01-09 to 06-30-10	112,426	(9,820)	9,820	-	-	-	-
Workforce Investment Act Statewide (Plumbers and Pipefitters, TRW Admin)	17.260	09-09-FY9-5MN-STATE	01-01-09 to 06-30-10	11,243	(333)	333	-	-	-	-
Workforce Investment Act Statewide (Zeledyne)	17.260	08-09-FY8-2SS-RSPNC	08-01-08 to 06-30-10	178,400	(40,403)	40,403	-	-	-	-
Workforce Investment Act Statewide (Zeledyne)	17.260	08-09-FY8-6MN-STATE	08-01-08 to 06-30-10	17,840	(1,842)	1,842	-	-	-	-
Workforce Investment Act Fast Track (Standard Candy, Mountain City Meat)	17.260	LW09P091FTSWA10	08-01-09 to 06-30-10	93,896	(53,412)	53,412	-	-	-	-
Workforce Investment Act Fast Track (Bedrug)	17.260	LW09P083FTSWA09	10-01-09 to 06-30-10	24,710	-	8,435	-	8,435	-	-
Workforce Investment Act Incumbent Worker	17.260	LW09F1011WSWA10	10-13-09 to 06-30-10	165,000	(113,308)	113,308	-	-	-	-
Workforce Investment Act Fast Track (Asurion)	17.260	LW09F106FTSWA10	07-01-10 to 06-30-11	106,832	-	106,832	-	106,832	-	-
Workforce Investment Act Fast Track (Keystone)	17.260	LW09F107FTSWA10	07-01-10 to 06-30-11	66,000	-	65,999	-	65,999	-	-
Workforce Investment Act Incumbent Worker	17.260	LW09F108IWSWA10	07-01-10 to 06-30-11	179,850	-	34,322	-	169,757	-	(135,435)
Workforce Investment Act Flood Disaster Relief	17.260	LW09F101DWNEG10	05-24-10 to 11-24-10	129,855	-	99,271	-	99,271	-	-
Total Program	17.260				(703,360)	2,250,681	-	1,682,756	-	(135,435)
Passed Through Tennessee Labor:										
Workforce Investment Act Flood Disaster Relief	17.277	LW09P101DWNEG10	09-03-10 to 11-24-10	40,000	-	25,704	-	25,704	-	-
Total Program	17.277				-	25,704	-	25,704	-	-
Passed Through Tennessee Labor:										
Workforce Investment Act Incentive Funds	17.278	LW09F112NCSWA11	10-01-10 to 09-30-11	81,250	-	200	-	1,011	-	(811)
Workforce Investment Act Dislocated Workers	17.278	LW09P101DSLWK11	07-01-10 to 06-30-12	619,202	-	606,000	-	619,202	-	(13,202)
Workforce Investment Act Dislocated Workers	17.278	LW09F111DSLWK11	10-01-10 to 06-30-12	1,644,373	-	1,117,401	-	1,088,888	-	28,513
Workforce Investment Act Dislocated Workers Rapid Response	17.278	LW09P101DWRSP11	09-01-10 to 03-31-11	220,000	-	220,000	-	220,000	-	-
Workforce Investment Act Dislocated Workers Rapid Response	17.278	LW09F111DWRSP11	10-01-10 to 09-30-11	1,145,000	-	629,950	-	841,501	-	(211,551)
Workforce Investment Act Dislocated Workers, Adult and Youth (Adminstration)	17.278	LW09P101MNSWA11	09-01-10 to 03-31-11	11,000	-	11,000	-	11,000	-	-
Workforce Investment Act Dislocated Workers, Adult and Youth (Adminstration)	17.278	LW09F111MNSWA11	10-01-10 to 09-30-11	57,250	-	-	-	13,304	-	(13,304)
Total Program	17.278				-	2,584,551	-	2,794,906	-	(210,355)
Total U.S. Department of Labor					(1,248,195)	9,736,725	-	9,177,171	-	(688,641)

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2011

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2010	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, 2011
U.S. DEPARTMENT OF TRANSPORTATION:										
Passed Through Tennessee Transportation:										
ARRA - TSU Connector Greenway 112922.00 - Parks	20.205	090214	06-08-09 to 09-30-15	1,074,608	-	55,542	-	584,332	-	(528,790)
Congestion Mitigation Air Quality (CMAQ) - Planning Commission	20.205	040109	06-17-04 to 06-30-11	159,200	-	7,638	-	7,638	-	-
Congestion Mitigation Air Quality (CMAQ) Rideshare - Planning Commission	20.205	050081	04-01-06 to 03-31-11	450,000	-	9,267	-	9,267	-	-
Short-Range Transportation Planning 07-10 - Planning Commission	20.205	GG-0726341-00	01-01-07 to 12-31-10	327,315	(84,551)	158,575	-	74,024	-	-
Short-Range Transportation Planning 07-10 - Planning Commission	20.205	TN-80-X003-01	10-01-08 to 12-31-11	143,703	-	26,069	-	26,069	-	-
Short-Range Transportation Planning 11-16 - Planning Commission New Grant	20.205	TBD	12-01-10 to 11-30-15	399,082	-	-	-	26,582	-	(26,582)
Transportation Planning and Coordination 07-09 - Planning Commission	20.205	Z-07-036300-00	10-01-07 to 09-30-11	9,093,858	(819,841)	1,566,496	-	1,214,913	-	(468,258)
Transportation State Planning and Research 07-09 - Planning Commission	20.205	GG-10-30385-00	10-01-09 to 09-30-11	677,754	(2,839)	7,236	-	12,605	-	(8,208)
Sustainable Communities Initiative - Planning Commission	20.205	GG-10-30798-00	12-01-09 to 11-30-11	180,000	-	118,652	-	153,566	-	(34,914)
ATIS Phase 1A Signalized Intersection Improvements 040696.00 - Public Works	20.205	2003184	06-10-03 to OPEN	950,000	-	56,319	-	56,319	-	-
County Wide Signal Intersection Maintenance 040693.00 - Public Works	20.205	2001228	08-16-01 to OPEN	1,290,063	-	374,872	-	384,455	-	(9,583)
Multi-Modal Traffic Signal Enhancement 103491.00 - Public Works	20.205	040156	07-01-04 to OPEN	1,000,000	-	33,490	-	43,073	-	(9,583)
Signal Intersection Upgrade 040587.00 - Public Works	20.205	2000512	09-01-01 to OPEN	2,000,000	-	475,184	-	597,937	-	(122,753)
Wayfinding Sign Program 103497.00 - Public Works	20.205	040158	06-01-02 to OPEN	1,400,000	(399,429)	399,429	-	-	-	-
Central Signal System - MIST 040551.00 - Public Works	20.205	2001165	06-01-02 to OPEN	634,891	-	394,996	-	394,996	-	-
Design and Construction MTOC 040846.00 - Public Works	20.205	200459	09-11-01 to OPEN	2,200,000	-	87,396	-	87,396	-	-
County Wide Wayfinding and Traffic Guidance Phase II 111424.00 - Public Works	20.205	080157	08-22-08 to 08-22-12	1,600,000	-	229,917	-	337,498	-	(107,581)
Intersection Improvements 111335.00 - Public Works	20.205	080119	08-06-08 to 08-05-12	1,125,000	-	183,054	-	225,541	-	(42,487)
Shelby Ave. Gateway Blvd. Continuation 113441.00 - Public Works	20.205	090291	11-09-09 to 10-01-12	1,400,000	-	1,056,942	-	1,306,492	-	(249,550)
ARRA Group 1 Resurfacing 112682.00 - Public Works	20.205	090111	06-08-09 to 09-30-15	2,255,931	(1,433)	1,464,579	-	1,488,374	-	(25,228)
ARRA Group 2 Resurfacing 112683.00 - Public Works	20.205	090112	06-08-09 to 09-30-15	2,176,391	(1,433)	1,119,504	-	1,485,939	-	(367,868)
ARRA Group 3 Resurfacing 112686.00 - Public Works	20.205	090113	06-08-09 to 09-30-15	2,828,403	(1,433)	877,545	-	1,416,806	-	(540,694)
ARRA Multi-Modal Signal Enhancements 112917.00 - Public Works	20.205	090209	06-08-09 to 09-30-15	997,000	(8,114)	722,624	-	714,510	-	-
ARRA Signal Timing Upgrade 112663.00 - Public Works	20.205	090215	06-08-09 to 09-30-15	997,000	(135,366)	407,277	549 O	548,705	-	(276,245)
ARRA Various Intersection Improvements 112918.00 - Public Works	20.205	090210	06-08-09 to 09-30-15	990,000	(12,132)	636,964	6,343 O	705,231	-	(74,056)
ARRA West End Sidewalk Maintenance 112676.00 - Public Works	20.205	090204	06-08-09 to 09-30-15	538,606	(95,645)	213,991	549 O	119,869	-	(974)
Amqui Station Depot (Discover Madison Inc.) Restoration 108799.00 - Public Works	20.205	080084 CLOSED	11-01-07 to 11-01-12	594,674	(168,173)	212,395	-	44,222	-	-
Total Program	20.205				(1,730,389)	10,895,953	7,441	12,066,359	-	(2,893,354)
Passed Through Tennessee Transportation:										
FHWA - Stones River Greenway - Parks	20.219	HPP-9312 (50)	06-15-99 to OPEN	8,200,000	(101,203)	181,919	-	102,475	-	(21,759)
Total Program	20.219				(101,203)	181,919	-	102,475	-	(21,759)
Passed Through Tennessee Transportation:										
Governor's Highway Safety Program - Police	20.607	154-AL-10-30	10-01-09 to 09-30-10	940,789	(196,755)	565,486	-	368,731	-	-
Governor's Highway Safety Program - Police	20.607	Z11GHS011	10-01-10 to 09-30-11	400,000	-	-	-	94,349	-	(94,349)
Mobile Booking Station - Sheriff	20.607	Z-10-220443-00	10-01-09 to 09-30-10	277,777	(227,001)	227,149	96 O	244	-	-
SAAFE - Sheriff	20.607	154AL-10-03	10-01-09 to 09-30-10	197,520	(31,707)	69,332	824 O	38,449	-	-
Total Program	20.607				(455,463)	861,967	920	501,773	-	(94,349)
Total U.S. Department of Transportation					(2,287,055)	11,939,839	8,361	12,670,607	-	(3,009,462)
TOTAL EXPENDITURES OF FEDERAL AWARDS					$ (42,714,603)	$ 233,956,254	$ 189,716	$ 253,170,486	$ 565,404	$ (62,304,523)

See accompanying notes to the Schedule of Expenditures of Federal Awards.
See 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, 2011

Program Title	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2010	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, 2011
TENNESSEE ADMINISTRATIVE OFFICE OF THE COURTS:									
Limited English Proficiency Endowment - State Trial Courts	N/A	07-01-10 to 06-30-11	$ 25,000	$ -	$ 25,000	$ -	$ 25,000	$ -	$ -
Total Tennessee Administrative Office of the Courts				-	25,000	-	25,000	-	-
TENNESSEE ARTS COMMISSION:									
Arts Builds Communities	GG-10-29624-01	07-01-09 to 06-30-10	50,585	(25,543)	25,543	-	-	-	-
Arts Builds Communities	31625-18020	07-01-10 to 06-30-11	50,585	-	25,042	-	50,585	-	(25,543)
Major Cultural Institutions (State Portion)	31625-17191	07-01-10 to 06-30-11	44,421	-	17,768	-	44,421	-	(26,653)
Big Bands Dance 2011	31625-17333	07-01-10 to 06-30-11	7,000	-	7,000	-	7,000	-	-
TN ARTS Spoken Work - Metro Public Schools	11-01	07-01-10 to 06-30-11	35,850	-	14,650	-	35,850	-	(21,200)
Total Tennessee Arts Commission				(25,543)	90,003	-	137,856	-	(73,396)
TENNESSEE BOARD OF PROBATION AND PAROLE:									
Community Corrections Program - State Trial Courts	GG-11-33256-02	07-01-10 to 06-30-11	1,430,112	-	1,118,641	-	1,318,029	-	(199,388)
Total Tennessee Board of Probation and Parole				-	1,118,641	-	1,318,029	-	(199,388)
TENNESSEE BUREAU OF TENNCARE:									
TennCare Bureau Direct Appropriation Grant - Fire Department	N/A	07-01-09 to 06-30-12	269,065	151,344	-	-	115,871	-	35,473
Total Tennessee Bureau of Tenncare				151,344	-	-	115,871	-	35,473
TENNESSEE COMMISSION ON CHILDREN AND YOUTH:									
State Supplemental Juvenile Court Improvement	N/A	07-01-09 to 06-30-10	9,000	779	-	-	-	779 G	-
State Supplemental Juvenile Court Improvement	N/A	07-01-10 to 06-30-11	9,000	-	9,000	-	6,730	-	2,270
Total Tennessee Commission on Children and Youth				779	9,000	-	6,730	779	2,270
TENNESSEE DEPARTMENT OF AGRICULTURE:									
Retail Food Store Inspection	N/A	01-01-10 to 12-31-14	296,768	(37,096)	148,384	-	148,384	-	(37,096)
Farmers Market TAEP Promotion and Retail	N/A	11-01-08 to 05-31-09	8,555	(8,555)	-	8,555 O	-	-	-
Farmers Market TAEP Promotion and Retail	N/A	12-01-10 to 05-31-11	10,000	-	-	-	10,000	-	(10,000)
Farmers Market Capital Development Program	DG-08-22849-00	01-01-08 to 06-01-09	93,808	(89,197)	-	89,197 O	-	-	-
Farmers Market Fruit, Vegetable and Plant Auction	N/A	10-31-09 to 09-30-12	50,000	-	-	-	6,094	-	(6,094)
Total Tennessee Department of Agriculture				(134,848)	148,384	97,752	164,478	-	(53,190)

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF STATE AWARDS

FOR THE YEAR ENDED JUNE 30, 2011

Program Title	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2010	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, 2011
TENNESSEE DEPARTMENT OF CHILDREN'S SERVICES:									
Child and Family Services Intervention - Juvenile Court	N/A	07-01-09 to 06-30-10	434,333	(32,958)	32,958	-	-	-	-
Child and Family Services Intervention - Juvenile Court	N/A	07-01-10 to 06-30-11	434,333	-	418,425	-	434,333	-	(15,908)
Total Tennessee Department of Children's Services				(32,958)	451,383	-	434,333	-	(15,908)
TENNESSEE DEPARTMENT OF CORRECTIONS:									
Drug Court - State Trial Courts	N/A	07-01-10 to 06-30-11	982,000	-	851,511	-	926,306	-	(74,795)
Total Tennessee Department of Corrections				-	851,511	-	926,306	-	(74,795)
TENNESSEE DEPARTMENT OF ECONOMIC AND COMMUNITY DEVELOPMENT:									
Asurion - Industrial Development Board	N/A	08-01-10 to 07-31-15	10,000,000	-	3,520,935	-	3,520,935	-	-
Total Tennessee Department of Economic and Community Development				-	3,520,935	-	3,520,935	-	-
TENNESSEE DEPARTMENT OF EDUCATION:									
ARRA Internet Connectivity - Metro Public Schools (State Portion)	S397A090043	07-01-10 to 06-30-11	40,376	-	40,376	-	40,376	-	-
Lottery for Education (LEAPS)	10-01	07-01-09 to 06-30-10	N/A	(37,770)	37,770	-	-	-	-
Lottery for Education (LEAPS)	11-01	07-01-10 to 06-30-11	N/A	-	25,854	-	43,583	-	(17,729)
Pre-K Voluntary Lottery Money Expansion	10-01	07-01-09 to 06-30-10	3,603,875	(667,219)	667,219	-	-	-	-
Pre-K Voluntary Lottery Money Expansion	11-01	07-01-10 to 06-30-11	3,722,455	-	3,535,032	-	3,722,455	-	(187,423)
Tennessee Safe Schools Act	10-01	07-01-09 to 06-30-10	N/A	(284,240)	284,240	-	-	-	-
Tennessee Safe Schools Act	11-01	07-01-10 to 06-30-11	N/A	-	255,820	-	383,788	-	(127,968)
Total Tennessee Department of Education				(989,229)	4,846,311	-	4,190,202	-	(333,120)
TENNESSEE DEPARTMENT OF ENVIRONMENT AND CONSERVATION:									
Recycling Rebate Grant	Memo of Agreement	07-01-09 to 06-30-10	N/A	(47,211)	47,211	-	-	-	-
Recycling Rebate Grant	Memo of Agreement	07-01-10 to 06-30-11	N/A	-	42,828	-	42,828	-	-
Tire Grant	Z-08-213011-02	07-01-09 to 06-30-10	595,000	(212,862)	226,677	-	-	13,815 O	-
Tire Grant	Z-08-213011-02	07-01-10 to 06-30-11	595,000	-	361,564	-	482,839	-	(121,275)
Household Hazardous Waste Operations and Maintenance Grant	GG-08-23656-00	07-01-09 to 06-30-10	85,000	(85,000)	85,000	-	-	-	-
Household Hazardous Waste Operations and Maintenance Grant	GG-08-23656-00	07-01-10 to 06-30-11	85,000	-	-	-	85,000	-	(85,000)
Landowner Conservation Assistance	N/A	10-31-08 to 10-30-10	306,000	-	186,434	-	186,434	-	(0)
Green Development McCabe Park Community Center - Parks	N/A	12-30-08 to 09-01-11	30,000	-	-	-	20,000	-	(20,000)
State Revolving Loan - Biosolids and Odor Improvements (State Portion)	SRF 03-169	07-01-03 to OPEN	120,000,000	(243,270)	243,270	-	-	-	-
State Revolving Loan - Hermitage Hills Sewer Rehab Phase IV (State Portion)	SRF 08-210	10-08-07 to OPEN	1,690,000	-	15,671	-	15,671	-	-
State Revolving Loan - Basswood/West Park Equalize Basin (State Portion)	SRF 08-211	10-08-07 to OPEN	10,245,600	-	89,403	-	89,403	-	-
State Revolving Loan - Barker Rd/Visco Dr Equalize Basin (State Portion)	SRF 08-212	10-08-07 to OPEN	11,366,400	-	30,300	-	30,300	-	-
State Revolving Loan - Green Meter Water Replacement (State Portion)	SRF 09-101	02-17-10 to 09-01-11	394,595	(45,100)	226,158	-	197,180	9,528 O	(25,650)
State Revolving Loan - Holt Rd/Nolensville Sewer Improvements (State Portion)	SRF 09-249	02-15-10 to 09-13-10	540,000	(90,594)	379,605	62,045 O	351,056	-	-
Flood - Delray Drive, West Hamilton Home Buyout	Pending	12-31-10 to 12-31-13	N/A	-	-	-	860,688	-	(860,688)
Total Tennessee Department of Environment and Conservation				(724,037)	1,934,121	62,045	2,361,399	23,343	(1,112,613)

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF STATE AWARDS

FOR THE YEAR ENDED JUNE 30, 2011

Program Title	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2010	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, 2011
TENNESSEE DEPARTMENT OF FINANCE AND ADMINISTRATION:									
Metro Detention Facility Expansion	SBC 142/011-01-2008	11-01-08 to 06-30-11	10,275,000	-	5,000,000	-	7,500,000	-	(2,500,000)
Residential Drug Court Treatment - State Trial Courts	4879	07-01-09 to 06-30-11	1,000,000	(58,814)	58,814	-	-	-	-
Residential Drug Court Treatment - State Trial Courts	4879	07-01-09 to 06-30-11	1,000,000	-	444,832	-	492,758	-	(47,926)
Internet Crimes Against Children	GG-08-23787-02	01-01-08 to 06-30-10	890,000	(54,194)	54,194	-	-	-	-
Internet Crimes Against Children	31701-06110	07-01-10 to 06-30-11	240,000	-	163,546	-	240,000	-	(76,454)
Nursing Facility Diversification - Bordeaux Long-Term Care Facility	GG-09-27060-00	01-15-09 to 06-30-10	127,719	90,677	-	-	-	90,677 O	-
Birthing Project	GG-10-29686-00	09-15-09 to 06-30-11	201,961	(42,712)	151,651	-	119,137	-	(10,198)
Healthy Women HBCU Wellness	GG-10-29273-00	09-15-09 to 06-30-11	170,636	(3,629)	37,562	-	63,109	-	(29,176)
Total Tennessee Department of Finance and Administration				(68,672)	5,910,599	-	8,415,004	90,677	(2,663,754)
TENNESSEE DEPARTMENT OF HEALTH:									
Renal Intervention Program	GG-10-29054-00	07-01-09 to 06-30-10	34,200	(2,320)	-	2,320 O	-	-	-
Grant-in-Aid	GG-11-32838-00	07-01-10 to 06-30-11	735,200	-	735,200	-	735,200	-	-
Oral Disease Prevention Services	GG-09-25036-00	07-01-09 to 06-30-10	696,000	(55,811)	55,811	-	-	-	-
Oral Disease Prevention Services	GG-09-25036-00	07-01-10 to 06-30-11	696,000	-	625,322	-	696,000	-	(70,678)
TENNder Care Outreach	GG-09-25042-00	07-01-09 to 06-30-10	606,400	(75,494)	75,494	-	-	-	-
TENNder Care Outreach	GG-11-32760-00	07-01-01 to 06-30-11	606,400	-	457,239	-	560,990	-	(103,751)
Fetal-Infant Mortality Review	GG-10-29317-00	07-01-09 to 06-30-10	202,200	(56,356)	56,356	-	-	-	-
Fetal-Infant Mortality Review	GU-11-34065-00	07-01-10 to 06-30-11	202,200	-	151,650	-	202,200	-	(50,550)
Project Diabetes Services	GG-10-31272-00	01-01-10 to 06-30-10	125,000	(37,117)	37,117	-	-	-	-
Eden Alternative - Knowles Home	GG-10-29075-00	08-01-09 to 06-30-10	5,000	(4,774)	4,774	-	-	-	-
Eden Alternative - Knowles Home	GG-11-32898	08-01-10 to 06-30-11	5,000	-	1,259	-	3,408	-	(2,149)
Eden Alternative - Bordeaux Long Term Care	GG-10-29072-00	08-01-09 to 06-30-10	5,000	(4,861)	4,861	-	-	-	-
Eden Alternative - Bordeaux Long Term Care	GG-11-329184-00	08-01-10 to 06-30-11	5,000	-	582	-	582	-	-
Total Tennessee Department of Health				(236,733)	2,205,665	2,320	2,198,380	-	(227,128)
TENNESSEE DEPARTMENT OF HUMAN SERVICES:									
Community Service Poverty Fund - Metro Action Commission	N/A	07-01-10 to 06-30-11	25,000	-	25,000	-	25,000	-	-
Passed Through Greater Nashville Regional Council:									
Options - Home Delivered Meals - Metro Social Services	2011-39	10-01-10 to 06-30-11	158,232	-	138,669	-	149,058	-	(10,389)
Total Tennessee Department of Human Services				-	163,669	-	174,058	-	(10,389)
TENNESSEE DEPARTMENT OF TRANSPORTATION:									
Litter and Trash Grant Program - Sheriff	Z-11-LIT-019	07-01-09 to 06-30-10	163,077	(42,227)	41,866	361 O	-	-	-
Litter and Trash Grant Program - Sheriff	19-500-4078-04	07-01-10 to 06-30-11	163,077	-	140,092	-	163,063	-	(22,971)
Dry Fork Road Bridge Repair / Replacement - Public Works	19-455-340804	09-24-08 to 01-01-11	211,409	(64,812)	-	64,812 O	-	-	-
Fessler's Lane Resurfacing - Public Works	19-960-8404-06	11-06-09 to 11-30-11	136,725	(43,129)	-	-	-	-	(43,129)
Tulip Grove Road Resurfacing - Public Works	19-947-8476-06-52	02-05-10 to 11-30-12	375,900	(114,600)	316,994	-	202,394	-	-
I40/McCrory Lane Phase I Interchange and Relocation 111068.00 - Public Works	80085	11-01-09 to 11-03-14	4,000,000	-	-	-	-	-	-
Total Tennessee Department of Transportation				(264,768)	498,952	65,173	365,457	-	(66,100)

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF STATE AWARDS

FOR THE YEAR ENDED JUNE 30, 2011

Program Title	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2010	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, 2011
TENNESSEE EMERGENCY MANAGEMENT AGENCY:									
Flood Recovery May 2010	1909 DR TN	05-01-10 to OPEN	2,429,893	(549,590)	-	-	1,470,704	-	(2,020,294)
Total Tennessee Emergency Management Agency				(549,590)	-	-	1,470,704	-	(2,020,294)
TENNESSEE STATE LIBRARY AND ARCHIVES:									
Library Services - General Library Services	GG-11-33776-00	07-01-10 to 06-30-11	267,000	-	267,000	-	267,000	-	-
Total Tennessee State Library and Archives				-	267,000	-	267,000	-	-
TOTAL EXPENDITURES OF STATE AWARDS				$ (2,874,255)	$ 22,041,174	$ 227,290	$ 26,091,742	$ 114,799	$ (6,812,332)

See accompanying notes to the Schedule of Expenditures of State Awards.
See independent auditors' report on supplemental information.

A. BASIS OF PRESENTATION

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, 2011, 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, the Emergency Communications District and the Convention Center Authority, which expended $139,604,965 in federal awards which are not included in the Schedule of Expenditures of Federal Awards for the year ended June 30, 2011. These component units are separately audited and reported on in accordance with OMB Circular A-133 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, 2011.

Noncash Federal Programs

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 No. 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.

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.

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. Accordingly, pass-through funds are included once.

A. BASIS OF PRESENTATION - Continued

Program Clusters

OMB Circular A-133 defines a cluster of programs as a grouping of closely related programs that share common compliance requirements. According to this definition, similar programs deemed to be a cluster of programs are tested accordingly.

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 of the Treasury's Office, and is prepared and presented in a manner consistent with the schedule of expenditures of federal awards.

B. 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.

C. 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.

D. INDIRECT COSTS

Included in the Government's Cost Allocation Plan are all central service costs allowable under OMB Circular A-87, which may be "allocated" among all programs of the Government in a consistent manner.

The amount presented in the Cost Allocation Plan as "allocated" to each department is not actually charged as 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.

E. CONTINGENCIES

The federal and state grants received by the Government are subject to audit and adjustment. If any expenditures are disallowed by the grantor agencies as a result of such an audit, the grantor agencies could make claim for reimbursement, which would become a liability of the Government.

During May 2010, Nashville and Davidson County experienced significant flooding and was declared a federal disaster area by President Barack Obama. The federal disaster declaration enables the reimbursement of certain flood-related costs to the Government through the Federal Emergency Management Agency (FEMA) of the U.S. Department of Homeland Security. Flood-related costs incurred during fiscal year 2011, which management believes will be reimbursed by FEMA, totaled $26,472,686. These expenditures have been included in the accompanying schedule of federal expenditures under CFDA 97.036. Such flood-related costs are subject to review, approval and adjustment by FEMA. As of the issuance of this report, the Government is working with FEMA on various appeals and adjustments to the FEMA project worksheets and related grant agreements.

METROPOLITAN GOVERNMENT OF NASHVILLE
AND DAVIDSON COUNTY, TENNESSEE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2011

SECTION I - SUMMARY OF INDEPENDENT AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued:	Unqualified
Internal control over financial reporting:	
Material weakness(es) identified?	_x_ yes ___ no
Significant deficiency(ies) identified not considered to be material weaknesses?	_x_ yes ___ none reported
Noncompliance material to financial statements noted?	___ yes _x_ no

Federal Awards

Internal control over major programs:	
Material weakness(es) identified?	___ yes _x_ no
Significant deficiency(ies) identified not considered to be material weaknesses?	_x_ yes ____ none reported
Type of auditors' report issued on compliance for major programs:	Unqualified
Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133?	_x_ yes ____ no

SECTION I - SUMMARY OF INDEPENDENT AUDITORS' RESULTS - Continued

Federal Awards - Continued

Identification of major programs:

CFDA Number	Name of Federal Program
Child Nutrition Cluster:	
10.553	National School Breakfast Program
10.555	National School Lunch Program
10.559	Summer Food Service Program
Workforce Investment Cluster:	
17.258	ARRA - WIA Adult Programs
17.259	ARRA - WIA Youth Activities
17.260	ARRA - WIA Dislocated Workers
17.277	WIA - National Emergency Grants
17.278	WIA - Dislocated Worker Formula Grants
Highway Planning and Construction Cluster:	
20.205	ARRA - Highway Planning and Construction
20.219	Recreational Trails Program
Title I, Part A Cluster:	
84.010	Title I Grants to Local Educational Agencies
84.389	ARRA - Title I Grants to Local Educational Agencies
State Fiscal Stabilization Fund Cluster:	
84.394	ARRA - State Fiscal Stabilization Fund (SFSF) - Education Stabilization Fund
84.397	ARRA - State Fiscal Stabilization Fund (SFSF) - Government Services
Title II, Part D - Education Technology State Grants Cluster:	
84.318	Educational Technology State Grants
84.386	ARRA - Educational Technology State Grants
Other Programs:	
66.468	ARRA - Capitalization Grants for Drinking Water State Revolving Funds
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children
81.128	ARRA - Energy Efficiency and Conservation Block Grant Program (EECBG)
84.395	ARRA - State Fiscal Stabilization Fund (SFSF) - Race-to-the-Top Incentive Grants
84.410	Education Jobs Fund
93.116	ARRA - Tuberculosis Prevention and Control Program
93.724	ARRA - Communities Putting Prevention to Work
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters)
97.039	Hazard Mitigation Grant

Dollar threshold used to distinguish between Type A and Type B programs: $3,000,000

Auditee qualified as low-risk auditee? ___yes _x_ no

SECTION II – FINANCIAL STATEMENT FINDINGS

MATERIAL WEAKNESSES:

IC-11-1

CENTRAL GOVERNMENT FUND FINANCIAL STATEMENTS

Accounts Receivable Accrual

Observation

Our audit procedures identified a duplicate entry to record revenue and a related receivable for $400,000 in the Solid Waste Operations fund. As such, an adjustment, which was material to the fund, was proposed by us and recorded by management to correct the error.

Recommendation

We recommend that management more closely adhere to its existing annual closing procedures to prevent and detect and correct significant errors for all reporting units.

Management's Response

We agree with the observation and the recommendation. This occurred because a department submitted an accrual journal entry for revenue received after year end that was also included in Finance's central accounts receivable accrual. The approval of the department's journal entry was an isolated reviewer error and should not have occurred. Additional supervisory review procedures will be established for June 30, 2012.

IC-11-2

CLERK AND MASTER AND COUNTY REGISTER

Lack of Segregation of Duties with Financial Transactions

Observation

During our audit procedures over cash receipts and cash disbursements at these offices, we noted either one or several clerks are responsible for multiple duties which involve financial transactions, such as handling incoming cash receipts, processing these cash receipts, making physical deposits to the bank, maintaining check stock, processing cash disbursements, signing checks, including checks written to themselves for deputy clerk fees, and posting transactions to the Access database. There was no documentation that these functions were reviewed by another employee. These incompatible accounting functions constitute deficiencies in internal control which could lead to undetected misappropriation of funds as well as undetected material misstatements of the offices' financial information.

SECTION II – FINANCIAL STATEMENT FINDINGS - Continued

IC-11-2 - Continued

CLERK AND MASTER AND COUNTY REGISTER - Continued

Recommendation

We recommend that management design and implement procedures that would more effectively segregate certain duties between employees that handle cash and those that record cash transactions. The following are suggestions for improving controls and segregation of duties:

(1) An employee independent of posting transactions to the accounting records should be responsible for opening the mail/receiving cash and checks over the counter and making copies of checks received. This person should also prepare a daily cash receipts log indicating the dollar amount, nature of cash receipt, and court case. This person should also prepare and make the daily deposit to the bank.

(2) The employee responsible for preparing the daily cash receipts log and making the daily deposit should submit the daily cash receipts log, bank deposit slip and copies of the checks to an independent employee for timely posting the daily cash receipts to the accounting records.

(3) An employee independent of posting transactions to the accounting records and with no check signing authority should maintain the physical check stock for all bank accounts. In addition, this employee should maintain a check log for issuing check stock to the employee responsible for processing cash disbursements. This check log should list the sequence of checks issued, the number of checks issued and be signed and dated by both the employee maintaining the check stock and the employee requesting and receiving issued checks. Any unused or voided checks should be logged back into the check log.

(4) An employee independent of the duties described in (1)-(3) above should be responsible for posting daily cash receipts and cash disbursement transactions as well as preparing the checks for cash disbursements.

SECTION II – FINANCIAL STATEMENT FINDINGS - Continued

IC-11-2 - Continued

CLERK AND MASTER AND COUNTY REGISTER - Continued

Management's Response

Clerk and Master

Management agrees with this recommendation. Since the June 2011 audit, the Office has hired an additional bookkeeper increasing the bookkeeping staff from two to three. Management has and continues to consult with Metro Finance, EBS and other departments to develop processes that will improve controls and segregate duties. The following processes have been implemented:

1. *An employee independent of posting transactions to the accounting records opens all the mail and makes copies of all checks. A daily mail check log is kept and reviewed against daily deposits by an employee independent of posting transactions to the accounting records. The daily deposit is also made by an employee independent of posting transactions to the accounting records.*

2. *A sign has been posted at the accounting desk stating, "If you fail to receive a receipt ask to speak to the Clerk and Master."*

3. *Employees with check writing authority no longer are signatory on checks made to themselves for special officer fees. This practice ceased prior to the June 2011 audit.*

4. *An employee independent of posting transactions to the accounting records and who is without check signing authority maintains the physical check stock and a check log for issuing checks for cash disbursements.*

As previously, stated Management will continue to explore and implement options to address noted concerns.

County Register

1. *At this time the Register of Deeds Office does not have ample staff to accomplish this process. Furthermore, it does seem that we would be duplicating to some degree the process we are currently using.*

2. *We agree that an independent employee should timely post the daily cash receipts to the accounting records. We do have an independent employee performing this process.*

SECTION II – FINANCIAL STATEMENT FINDINGS - Continued

IC-11-2 - Continued

CLERK AND MASTER AND COUNTY REGISTER - Continued

3. *Steve Moore, Chief Deputy of Information Technology, will order and maintain all check stock. Checks will be locked in the safe in the Information Technology department. Steve will maintain a spreadsheet for each checking account that will include the date, check numbers, signature of employee requesting check and signature of employee releasing checks.*

4. *Currently, Charles Snyder, Chief Deputy of Finance, is responsible for posting daily cash receipts and cash disbursement transactions as well as preparing checks for cash disbursement. He will continue to do so. He has no involvement in opening and dispersing mail. Also a second employee verifies bank deposits on the bank statement against daily accounting reports from our document recording/retrieval system.*

SIGNIFICANT DEFICIENCIES:

IC-11-3

CENTRAL GOVERNMENT FUND FINANCIAL STATEMENTS

Accounts Payable Cutoff

Observation

During our audit, we noted several reporting units for which liabilities incurred as of year-end were not properly accrued. Accordingly, certain adjustments were proposed by us and recorded by management to ensure that affected financial statement amounts were presented fairly in all material respects, as follows:

Reporting Unit	Total
GSD Capital Projects	$ 449,700
Education Capital Projects	352,100
USD Capital Projects	109,900
Other Government Services	722,300
School Self-Insurance	38,300
Technology Revolving	117,000
Metropolitan Employees' Flexible Benefits Plan	29,600

Accounting principles generally accepted in the United States of America require liabilities to be accrued when incurred. Though management performed an evaluation concerning the completeness of such liabilities, it did not do so at a threshold to detect all material omissions.

SECTION II – FINANCIAL STATEMENT FINDINGS - Continued

IC-11-3 - Continued

CENTRAL GOVERNMENT FUND FINANCIAL STATEMENTS - Continued

Recommendation

We recommend that management more closely adhere to its existing annual closing procedures to ensure that obligations are recognized in the proper accounting period for all reporting units.

Management's Response

We agree with the observation and the recommendation. In past years the general ledger closing procedures for unrecorded liabilities had higher dollar thresholds than those used by the auditors in their testing for unrecorded liabilities. Beginning with the June 30, 2012 year, Metro will lower those dollar thresholds in an effort to capture more of the larger unrecorded liabilities related to goods and services invoiced prior to year end.

IC-11-4

CENTRAL GOVERNMENT FUND FINANCIAL STATEMENTS

Property Taxes - Allowance for Doubtful Accounts

Observation

While evaluating the reasonableness of management's estimated allowance for doubtful property taxes, we identified two errors in the formulas used to calculate the estimates. As the correction in the formulas resulted in significant differences from the amounts recorded in the Government's respective budgeted funds, management elected to record adjustments to make the corrections.

Recommendation

We recommend that management ensure year-end closing procedures include detailed reviews to detect and correct any significant errors that affect financial statement amounts.

Management's Response

We agree with the observation and the recommendation and will ensure the formulas are corrected before the June 30, 2012 estimate for the allowance for doubtful accounts is calculated. It should be noted that this allowance does not impact revenues or expenditures – it only impacts the balance sheet.

SECTION III – FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

IC-11-5

U.S. Department of Education Grants

State Fiscal Stabilization Fund – Race-to-the-Top Incentive Grants
CFDA No. 84.395

Title I, Part A Cluster
CFDA No. 84.010, 84.389

Education Technology State Grants Cluster
CFDA No. 84.318, 84.386

State Fiscal Stabilization Fund Cluster
CFDA No. 84.394, 84.397

Education Jobs
CFDA No. 84.410

Criteria

In accordance with Metropolitan Nashville Public Schools ("MNPS") personnel and human resources policies, each school principal or department head is required to review and sign certain payroll reports each payroll period. The review and signature are intended to provide verification that employees worked in their respective job functions during the pay period. This internal control is designed to help MNPS ensure that the payroll costs are allowable and supportable under grant programs.

Condition and Context

We reviewed 40 payroll expenditures of the State Fiscal Stabilization Fund – Race-to-the-Top Incentive Grants program for the year ended June 30, 2011. We found that one expenditure did not contain evidence of the principal's or department head's approval on the payroll reports.

We reviewed 31 payroll expenditures of the Title I, Part A Cluster for the year ended June 30, 2011. We found that four expenditures did not contain evidence of the principal's or department head's approval on payroll reports.

SECTION III – FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS - Continued

We reviewed 25 payroll expenditures of the Education Technology State Grants Cluster for the year ended June 30, 2011. We found that four expenditures did not contain evidence of the principal's or department head's approval on payroll reports.

We reviewed 40 payroll expenditures of the State Fiscal Stabilization Fund Cluster for the year ended June 30, 2011. We found that nine expenditures did not contain evidence of the principal's or department head's approval on payroll reports.

We reviewed 40 payroll expenditures of the Education Jobs program for the year ended June 30, 2011. We found that six expenditures did not contain evidence of the principal's or department head's approval on payroll reports.

Questioned Cost

None

Cause and Effect

Payroll expenditures were incurred and did not have documentation of the required approval signatures. As a result, employees could be paid with federal program funds without evidence of the appropriate channels of review as required by the personnel and human resource policies.

Recommendation

We recommend that Metropolitan Nashville Public Schools increase training and monitoring with its school-level personnel as well as in the central human resource department to ensure that the current policies are understood and enforced. This will assist MNPS in ensuring that payroll costs are appropriately reviewed, and will help MNPS to demonstrate that such payroll costs are allowable and supportable under federal grant programs.

SECTION III – FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS - Continued

Management's Response

We concur. The Business Office of Metropolitan Nashville Public Schools was restructured in March of 2010 which led to many changes in the way we now operate. One change was the creation of the Financial Operations Department. Policies and procedures were put in place as well as ongoing reviews to enable us to determine whether previous deficiencies have been brought under control. We constantly are in timely communication with schools and departments for taking corrective action as appropriate. In July of 2011, the Financial Operation Department met to review prior year un-resolved issues and concerns regarding Timekeeping. We then implemented a change to the submission of payroll documents to our office. The submissions of documents were changed from annually to every two weeks after each payroll entry.

Financial Operations Department has strictly enforced this requirement of all timekeepers. Unsigned or incomplete documents are returned to schools or departments to be corrected. E-mail reminders are sent on a bi-weekly basis to all timekeepers. We continue to reinforce that department heads and or principals should monitor their timekeeper performances as they are their direct reports.

Other internal control procedures that MNPS has in place are:

- *Federal Programs Office's approval before an employee master record is created with a federal funding source.*
- *Exception pay for a Federal Grant funded position can only be entered by the Federal Programs Office.*

SECTION IV – SUMMARY OF PRIOR AUDIT FINDINGS

Prior year item IC-10-2 has been repeated in the current year as item IC-11-2.

All other prior year findings have been resolved.