

**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
AS AMENDED AND OFFICE OF MANAGEMENT
AND BUDGET CIRCULAR A-133**

YEAR ENDED JUNE 30, 2013

METROPOLITAN GOVERNMENT OF NASHVILLE
AND DAVIDSON COUNTY, TENNESSEE

Table of Contents

	<u>Page</u>
Independent Auditor’s Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	1 - 2
Independent Auditor’s Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by OMB Circular A-133 and on the Schedules of Expenditures of Federal and State Awards	3 - 6
Schedule of Expenditures of Federal Awards for the Year Ended June 30, 2013	7 - 19
Schedule of Expenditures of State Awards for the Year Ended June 30, 2013	20 - 23
Notes to Schedules of Expenditures of Federal and State Awards for the Year Ended June 30, 2013	24 - 26
Schedule of Findings and Questioned Costs	27 - 36



Independent Auditor's 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, in accordance with the 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, 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, 2013, and the related notes to the financial statements, which collectively comprise the Government's basic financial statements. We have also audited the financial statements of the Sports Authority and the Industrial Development Board, 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, 2013. Our report includes 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. Other auditors audited the financial statements of the following discretely presented component units, as described in our report on the Government's financial statements: 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 our testing or the other auditors' 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

In planning and performing our audit of the financial statements, we considered the Government's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances 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. Accordingly, we do not express an opinion on the effectiveness of the Government's internal control.



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

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses.

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 a 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. 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 the accompanying schedule of findings and questioned costs, finding number 2013-1, to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Government's financial statements are free from 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*.

Government's Response to Finding

The Government's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The Government's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Government's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Government's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Crosslin & Associates, P.C.

Nashville, Tennessee

October 31, 2013

Independent Auditor's Report on Compliance for Each Major Program and on
Internal Control Over Compliance Required by 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

Report on Compliance for Each Major Federal Program

We have audited the Metropolitan Government of Nashville and Davidson County, Tennessee's (the "Government") compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have direct and material effect on each of the Government's major federal programs for the year ended June 30, 2013. The Government's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Government's major federal programs based on our audit of the types of compliance requirements referred to above. 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 \$111,321,790 in federal awards which are not included in the accompanying Schedule of Expenditures of Federal Awards during the year ended June 30, 2013. 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



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

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 on compliance for each major federal program. However, our audit does not provide a legal determination of the Government's compliance.

Basis for Qualified Opinion on Healthy Marriage Promotion and Responsible Fatherhood Grant

As described in the accompanying schedule of findings and questioned costs, the Government did not comply with requirements regarding CFDA No. 93.086 Healthy Marriage Promotion and Responsible Fatherhood Grant as described in finding number 2013-2 for eligibility, sub-recipient monitoring and reporting. Compliance with such requirements is necessary, in our opinion, for the Government to comply with the requirements applicable to that program.

Qualified Opinion on Healthy Marriage Promotion and Responsible Fatherhood Grant

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, the Government, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on CFDA No. 93.086 Healthy Marriage Promotion and Responsible Fatherhood Grant for the year ended June 30, 2013.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, the Government complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended June 30, 2013.

The Government's response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The Government's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.



Report on Internal Control Over Compliance

Management of the Government, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Government's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as finding number 2013-2 to be a material weakness.

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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as finding number 2013-3 to be a significant deficiency.

The Government's responses to the internal control over compliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The Government's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.



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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

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, 2013, and have issued our report thereon dated October 31, 2013, which contained an unmodified opinion on those financial statements. Our report includes a reference 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, and the Industrial Development Board Fund as of and for the year ended June 30, 2013, and have issued our report thereon dated October 31, 2013, which contained an unmodified opinion on those financial statements. Our audit was conducted 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 is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedules of Expenditures of Federal and State Awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

Crosslin & Associates, P.C.

Nashville, Tennessee
October 31, 2013, except for Compliance
and Internal Control Over Compliance, as
to which the date is March 25, 2014

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2013

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2012	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, 2013
ENVIRONMENTAL PROTECTION AGENCY:										
Direct Program:										
Air Pollution Control Program	66.001	A-004081-10-5	10-01-09 to 09-30-12	\$ 1,073,428	\$ (27,240)	\$ 131,759	\$ -	\$ 104,519	\$ -	\$ -
Air Pollution Control Program	66.001	A-004081-10-7	10-01-12 to 09-30-13	321,000	-	261,450	-	299,677	-	(38,227)
Total Program	66.001				(27,240)	393,209	-	404,196	-	(38,227)
Direct Program:										
Section 103 Ambient Air Monitoring Network Installation	66.034	PM-96497708-6	04-01-12 to 03-31-13	677,007	(57,801)	186,108	-	128,307	-	-
Section 103 Ambient Air Monitoring Network Installation	66.034	PM-96497708-7	04-01-13 to 03-31-14	807,007	-	16,776	-	24,554	-	(7,778)
Section 103 Near Roadside Ambient Air Monitoring	66.034	XA-95495912-0	07-01-12 to 12-31-13	200,000	-	-	-	-	-	-
Total Program	66.034				(57,801)	202,884	-	152,861	-	(7,778)
Total Environmental Protection Agency					(85,041)	596,093	-	557,057	-	(46,005)
INSTITUTE OF MUSEUM AND LIBRARY SERVICES:										
Passed Through Tennessee State Library and Archive:										
Library Services and Technology Act -- Technology Grant	45.310	30504-01213-94	12-01-12 to 06-30-13	7,679	-	2,009	-	7,679	-	(5,670)
Library Services - General Library Services	45.310	35045	10-01-12 to 06-30-13	6,400	-	-	-	6,400	-	(6,400)
Total Program	45.310				-	2,009	-	14,079	-	(12,070)
Total Institute of Museum and Library Services					-	2,009	-	14,079	-	(12,070)
NATIONAL ENDOWMENT FOR THE ARTS:										
Passed Through Tennessee Arts Commission:										
Major Cultural Institutions (Federal Portion)	45.025	31625-20734	07-01-12 to 06-30-13	24,500	-	9,800	-	24,500	-	(14,700)
Total Program	45.025				-	9,800	-	24,500	-	(14,700)
Total National Endowment for the Arts					-	9,800	-	24,500	-	(14,700)
U.S. DEPARTMENT OF AGRICULTURE:										
Passed Through Tennessee Education:										
National School Breakfast Program - Metro Public Schools	10.553	N/A	07-01-11 to 06-30-12	N/A	(1,345,243)	1,345,243	-	-	-	-
National School Breakfast Program - Metro Public Schools	10.553	N/A	07-01-12 to 06-30-13	N/A	-	6,686,502	-	7,416,883	-	(730,381)
Total Program	10.553				(1,345,243)	8,031,745	-	7,416,883	-	(730,381)

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2013

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2012	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, 2013
Passed Through Tennessee Education:										
National School Lunch Program - Lunch, Metro Public Schools	10.555	N/A	07-01-11 to 06-30-12	N/A	(3,914,785)	3,914,785	-	-	-	-
National School Lunch Program - Lunch, Metro Public Schools	10.555	N/A	07-01-12 to 06-30-13	N/A	-	20,043,633	-	22,198,237	-	(2,154,604)
National School Lunch Program - Snacks, Metro Public Schools	10.555	N/A	07-01-11 to 06-30-12	N/A	(8,040)	8,040	-	-	-	-
National School Lunch Program - Snacks, Metro Public Schools	10.555	N/A	07-01-12 to 06-30-13	N/A	-	60,750	-	62,716	-	(1,966)
National School Lunch and Breakfast Program - Food Distribution - Metro Public Schools	10.555	N/A	07-01-12 to 06-30-13	N/A	268,972	1,852,587	-	1,828,245	-	293,314
Total Program	10.555				<u>(3,653,853)</u>	<u>25,879,795</u>	<u>-</u>	<u>24,089,198</u>	<u>-</u>	<u>(1,863,256)</u>
Passed Through Tennessee Health:										
Women, Infants, and Children (WIC)	10.557	34353-07012	10-01-11 to 09-30-12	4,245,100	(977,130)	1,929,732	1,777 O	954,379	-	-
Women, Infants, and Children (WIC)	10.557	34353-07013	10-01-12 to 09-30-13	4,397,000	-	2,296,385	-	2,948,737	-	(652,352)
Total Program	10.557				<u>(977,130)</u>	<u>4,226,117</u>	<u>1,777</u>	<u>3,903,116</u>	<u>-</u>	<u>(652,352)</u>
Passed Through Tennessee Human Services:										
Child Adult Care Food Program - Metro Action Commission	10.558	03.47.56030.007	10-01-11 to 09-30-12	917,992	(127,789)	330,538	-	202,749	-	-
Child Adult Care Food Program - Metro Action Commission	10.558	03.47.56030.007	10-01-12 to 09-30-13	922,471	-	725,812	-	754,127	-	(28,315)
Child Adult Care Food Program (Nashville After Zone Alliance) - Metro Action Commission	10.558	03-47-30088-00-4	08-13-12 to 09-30-13	51,438	-	57,585	-	57,585	-	-
Total Program	10.558				<u>(127,789)</u>	<u>1,113,935</u>	<u>-</u>	<u>1,014,461</u>	<u>-</u>	<u>(28,315)</u>
Passed Through Tennessee Human Services:										
Summer Food Service Program - Metro Action Commission	10.559	30-014	05-01-12 to 08-01-12	784,389	(165,587)	456,889	-	291,302	-	-
Summer Food Service Program - Metro Action Commission	10.559	30-014	05-01-13 to 08-01-13	804,797	-	230,794	-	408,267	-	(177,473)
Total Program	10.559				<u>(165,587)</u>	<u>687,683</u>	<u>-</u>	<u>699,569</u>	<u>-</u>	<u>(177,473)</u>
Direct Program:										
Commodity Supplemental Food Program - Food Distribution	10.565	N/A	07-01-12 to 06-30-13	N/A	255,470	806,616	-	829,092	-	232,994
Passed Through Tennessee Health:										
Commodity Supplemental Food Program - Administration	10.565	34353-02312	10-01-11 to 09-30-12	227,900	(24,932)	100,496	-	75,564	-	-
Commodity Supplemental Food Program - Administration	10.565	34353-02313	10-01-12 to 09-30-13	235,400	-	151,516	-	169,496	-	(17,980)
Total Program	10.565				<u>230,538</u>	<u>1,058,628</u>	<u>-</u>	<u>1,074,152</u>	<u>-</u>	<u>215,014</u>
Passed Through Tennessee Education:										
Fresh Fruits and Vegetables Program - Metro Public Schools	10.582	N/A	07-01-11 to 06-30-12	N/A	(65,120)	65,120	-	-	-	-
Fresh Fruits and Vegetables Program - Metro Public Schools	10.582	N/A	07-01-12 to 06-30-13	N/A	-	453,840	-	491,786	-	(37,946)
Total Program	10.582				<u>(65,120)</u>	<u>518,960</u>	<u>-</u>	<u>491,786</u>	<u>-</u>	<u>(37,946)</u>
Total U.S. Department of Agriculture					<u>(6,104,184)</u>	<u>41,516,863</u>	<u>1,777</u>	<u>38,689,165</u>	<u>-</u>	<u>(3,274,709)</u>
U.S. DEPARTMENT OF DEFENSE:										
Direct Program:										
Air Force R.O.T.C.	N/A	N/A	07-01-11 to 06-30-12	N/A	(22,410)	22,410	-	-	-	-
Air Force R.O.T.C.	N/A	N/A	07-01-12 to 06-30-13	N/A	-	232,284	-	245,394	-	(13,110)
Army R.O.T.C.	N/A	N/A	07-01-11 to 06-30-12	N/A	(6,558)	6,558	-	-	-	-
Army R.O.T.C.	N/A	N/A	07-01-12 to 06-30-13	N/A	-	102,732	-	109,742	-	(7,010)
Total Other Financial Assistance					<u>(28,968)</u>	<u>363,984</u>	<u>-</u>	<u>355,136</u>	<u>-</u>	<u>(20,120)</u>
Total U.S. Department of Defense					<u>(28,968)</u>	<u>363,984</u>	<u>-</u>	<u>355,136</u>	<u>-</u>	<u>(20,120)</u>

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2013

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2012	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, 2013
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	(316)	431,578	-	382,151	49,111 O	-
Passed Through Southeast Energy Efficiency Alliance:										
ARRA Energy Efficiency and Conservation - Community Retrofit Ramp-Up Consortium	81.128	DE-EE0003575-04	06-01-10 to 09-30-13	887,005	(54,338)	-	4,289	249,750	-	(299,799)
Total Program	81.128				(54,654)	431,578	4,289	631,901	49,111	(299,799)
Total U.S. Department of Energy					(54,654)	431,578	4,289	631,901	49,111	(299,799)
U.S. DEPARTMENT OF EDUCATION:										
Passed Through Tennessee Education:										
School Improvement 1003 a	84.010	10-01	07-01-09 to 09-30-11	3,000,000	(771,113)	-	-	799,787	3,161 O	(1,574,061)
School Improvement	84.010	11-01	07-01-10 to 09-30-13	3,945,274	-	60,665	18,795 O	-	79,460 O	-
School Improvement	84.010	12-01	07-01-11 to 09-30-13	4,212,260	(920,935)	1,012,301	-	86,121	-	5,245
School Improvement	84.010	13-01	07-01-12 to 09-30-13	5,000,000	-	1,710,281	-	2,678,957	-	(968,676)
School Improvement	84.010	10-01	01-01-13 to 07-27-14	68,000	-	-	-	29,111	-	(29,111)
Focus School Title-1 SI	84.010	N/A	09-01-12 to 09-30-13	858,500	-	-	-	618,451	-	(618,451)
Title I Non-Enhanced Option	84.010	11-01	07-01-10 to 09-30-11	33,451,537	-	-	75,252	-	-	75,252
Title I Non-Enhanced Option	84.010	12-01	07-01-11 to 09-30-12	32,117,012	(1,609,446)	2,747,958	-	910,721	-	227,791
Title I Non-Enhanced Option	84.010	13-01	07-01-12 to 09-30-13	31,632,470	-	18,854,230	-	26,503,017	-	(7,648,787)
Total Program	84.010				(3,301,494)	24,385,435	94,047	31,626,165	82,621	(10,530,798)
Passed Through Tennessee Education:										
Education of the Handicapped - Excess Cost Funds	84.027	N/A	07-01-12 to 06-30-13	N/A	-	614,751	-	614,751	-	-
IDEA Part B 11-21	84.027	11-01 Carryover	08-31-11 to 06-30-12	N/A	-	13,774	-	10,995	-	2,779
IDEA Part B 12-01	84.027	12-01	07-01-11 to 09-30-12	17,894,980	(5,627,371)	8,574,839	-	2,948,609	-	(1,141)
IDEA Part B 12-21	84.027	12-01 Carryover	07-01-12 to 06-30-13	2,425,178	-	204,137	-	1,449,692	-	(1,245,555)
IDEA Part B 13-01	84.027	13-01	07-01-12 to 06-30-13	18,161,905	-	8,749,498	-	12,563,184	-	(3,813,686)
IDEA Pre-School 12-01	84.027	12-01	07-01-11 to 06-30-12	272,112	(58,925)	100,116	-	41,191	-	-
IDEA Pre-School Discretion FY13	84.027	N/A	07-27-12 to 09-30-12	94,931	-	94,931	-	94,931	-	-
Total Program	84.027				(5,686,296)	18,352,046	-	17,723,353	-	(5,057,603)
Direct Program:										
Impact Aid	84.041	N/A	07-01-12 to 06-30-13	N/A	-	119,253	-	119,253	-	-
Total Program	84.041				-	119,253	-	119,253	-	-
Passed Through Tennessee Education:										
Program Improvement - Carl Perkins Federal Grant	84.048	11-01	07-01-10 to 06-30-11	1,859,149	186	-	-	-	186 O	-
Program Improvement - Carl Perkins Federal Grant	84.048	12-01	07-01-11 to 06-30-12	1,394,858	(353,311)	353,311	-	-	-	-
Program Improvement - Carl Perkins Federal Grant	84.048	13-01	07-01-12 to 06-30-13	1,496,634	-	1,019,583	-	1,426,037	-	(406,454)
Total Program	84.048				(353,125)	1,372,894	-	1,426,037	186	(406,454)
Direct Program:										
Magnet Schools Assistance	84.165	U165A100093	10-01-10 to 09-30-13	11,503,514	(949,020)	3,744,186	-	3,642,102	-	(846,936)
Total Program	84.165				(949,020)	3,744,186	-	3,642,102	-	(846,936)

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2013

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2012	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, 2013
Passed Through Tennessee Education:										
IDEA Pre-School 13-01	84.173	13-01	07-01-12 to 06-30-13	267,251	-	207,874	-	267,251	-	(59,377)
Total Program	84.173				-	207,874	-	267,251	-	(59,377)
Passed Through Tennessee Education:										
Safe and Supportive Schools	84.184	N/A	12-01-11 to 06-30-12	22,000	-	-	-	-	-	-
Safe and Supportive Schools	84.184	N/A	07-01-12 to 06-30-14	308,700	-	-	-	443	-	(443)
Total Program	84.184				-	-	-	443	-	(443)
Passed Through Tennessee Education:										
Homeless Children Education Program	84.196	12-01	07-01-11 to 09-30-12	160,000	(76,323)	79,983	-	3,651	9	-
Homeless Children Education Program	84.196	13-01	07-01-12 to 06-30-13	237,600	-	57,232	-	154,215	-	(96,983)
Total Program	84.196				(76,323)	137,215	-	157,866	9	(96,983)
Direct Program:										
Smaller Learning Communities	84.215	N/A	10-01-10 to 09-30-12	N/A	(3,856)	370,601	-	389,831	-	(23,086)
Total Program	84.215				(3,856)	370,601	-	389,831	-	(23,086)
Passed Through Tennessee Education:										
21st Century Community Learning Centers - Goldstars	84.287	N/A	07-01-10 to 06-30-11	360,000	(32,135)	33,737	193 O	-	1,795 O	-
21st Century Community Learning Centers - Goldstars	84.287	N/A	07-01-11 to 06-30-12	342,000	(77,226)	79,543	-	272	-	2,045
21st Century Community Learning Centers - Goldstars	84.287	N/A	07-01-12 to 06-30-13	360,000	-	160,622	-	217,591	-	(56,969)
21st Century Community Learning Centers FY13	84.287	192-12-1-016	07-01-12 to 06-30-13	750,000	-	253,169	-	424,009	-	(170,840)
Total Program	84.287				(109,361)	527,071	193	641,872	1,795	(225,764)
Direct Program:										
Gear Up Nashville FY13	84.334	13-01	01-01-13 to 06-30-19	3,398,493	-	-	-	115,085	-	(115,085)
Total Program	84.334				-	-	-	115,085	-	(115,085)
Passed Through Tennessee Education:										
Title III Emergency Immigrant Education Program	84.365	12-01	07-01-11 to 09-30-13	1,530,476	(45,444)	53,659	-	8,183	-	32
Title III Emergency Immigrant Education Program	84.365	13-01	07-01-12 to 09-30-13	1,465,473	-	1,072,698	-	1,465,473	-	(392,775)
Title III A Discretionary	84.365	09-01	11-01-10 to 09-30-12	150,970	(9,133)	2,404	-	16,000	-	(22,729)
Title III A Discretionary	84.365	12-01	07-01-11 to 09-30-13	125,184	(33,145)	84,091	-	74,916	-	(23,970)
Title III A Discretionary	84.365	13-01	07-01-12 to 09-30-13	153,495	-	-	-	87,317	-	(87,317)
Total Program	84.365				(87,722)	1,212,852	-	1,651,889	-	(526,759)
Passed Through Tennessee Education:										
Title II Part A	84.367	11-01	07-01-10 to 06-30-11	4,526,228	-	-	380 O	-	8,639 O	(8,259)
Title II Part A	84.367	12-01	07-01-11 to 09-30-12	3,412,991	(626,084)	963,942	-	53,097	-	284,761
Title II Part A	84.367	13-01	07-01-12 to 09-30-13	3,452,607	-	2,705,292	-	3,312,963	-	(607,671)
Total Program	84.367				(626,084)	3,669,234	380	3,366,060	8,639	(331,169)
Passed Through Tennessee Education:										
Teacher Incentives	84.374	S374A100045	03-01-11 to 09-30-14	964,000	(32,646)	-	-	362	-	(33,008)
Teacher Incentives Fund - Data Management	84.374	S374A100045	03-01-11 to 09-30-14	350,000	-	-	-	62,340	-	(62,340)
Teacher Incentives Fund - Implementation	84.374	S374A100045	03-01-11 to 09-30-14	1,748,038	-	1,249,070	-	1,257,735	-	(8,665)
Total Program	84.374				(32,646)	1,249,070	-	1,320,437	-	(104,013)

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2013

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2012	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, 2013
Passed Through Tennessee Education:										
School Improvement Grant - Year 1	84.377	S377A090043	07-01-12 to 09-30-13	3,417,875	-	1,875,257	-	2,488,804	-	(613,547)
Total Program	84.377				-	1,875,257	-	2,488,804	-	(613,547)
Passed Through Tennessee Education:										
School Improvement (ARRA)	84.388	12-01	07-01-11 to 09-30-12	418,280	-	81,224	-	294,512	-	(213,288)
iZone Grant	84.388	N/A	07-01-12 to 09-30-13	1,574,060	-	552,884	-	952,031	-	(399,147)
Total Program	84.388				-	634,108	-	1,246,543	-	(612,435)
Passed Through Tennessee Education:										
ARRA Race To The Top - Focus Schools	84.395	N/A	01-15-11 to 09-30-12	135,000	(91,073)	84,449	-	-	-	(6,624)
ARRA Race To The Top - Renewal Schools	84.395	S395A100032	07-01-10 to 09-30-14	3,600,000	(1,117,737)	838,233	-	1,557,846	-	(1,837,350)
ARRA Race To The Top - TPCGP-TII	84.395	N/A	01-01-11 to 06-30-14	2,008,600	(150,273)	424,580	-	824,638	-	(550,331)
ARRA Battelle - STEM	84.395	N/A	07-01-10 to 06-30-13	1,000,000	(553,022)	801,136	-	324,853	-	(76,739)
ARRA Battelle - STEM HUB	84.395	N/A	07-01-10 to 09-30-14	850,000	(28,105)	111,395	-	202,017	-	(118,727)
ARRA Race To The Top - Innovation Acceleration	84.395	S395A100032	01-02-13 to 09-30-14	70,000	-	-	-	351	-	(351)
ARRA Race To The Top - First to the Top	84.395	S395A100032	07-01-10 to 07-27-14	30,297,000	(2,240,523)	9,844,484	-	10,193,785	-	(2,589,824)
ARRA Race To The Top - STEM (Science, Technology, Engineering, and Math)	84.395	N/A	07-01-10 to 06-30-12	1,000,000	7,693	17,527	-	22,387	-	2,833
Passed Through Tennessee College Access & Success Network:										
ARRA Race to the Top - TN College Access & Success Network - Wright Middle School	84.395	N/A	07-01-12 to 06-30-13	15,000	-	13,793	-	13,793	-	-
Total Program	84.395				(4,173,040)	12,135,597	-	13,139,670	-	(5,177,113)
Passed Through Tennessee Health:										
ARRA Project Diabetes Implementation - Step Up for Health	84.397	34351-01612	08-01-11 to 06-30-12	250,000	(52,038)	52,038	-	-	-	-
Total Program	84.397				(52,038)	52,038	-	-	-	-
Total U.S. Department of Education					(15,451,005)	70,044,731	94,620	79,322,661	93,250	(24,727,565)
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:										
Passed Through Greater Nashville Regional Council:										
Title III Part B Transportation	93.044	2012-39	07-01-11 to 06-30-12	70,000	(24,100)	24,100	-	-	-	-
Title III Part B Transportation	93.044	2013-39	07-01-12 to 06-30-13	70,000	-	52,200	-	70,000	-	(17,800)
Homemaker	93.044	2012-03	07-01-11 to 06-30-12	N/A	(14,359)	14,359	-	-	-	-
Homemaker	93.044	2013-03	07-01-12 to 06-30-13	N/A	-	42,658	-	53,037	-	(10,379)
Personal Care	93.044	2012-03	07-01-11 to 06-30-12	N/A	(3,693)	3,693	-	-	-	-
Personal Care	93.044	2013-03	07-01-12 to 06-30-13	N/A	-	9,542	-	12,461	-	(2,919)
Total Program	93.044				(42,152)	146,552	-	135,498	-	(31,098)
Passed Through Greater Nashville Regional Council:										
Title III Part C Nutrition Program	93.045	2012-39	07-01-11 to 06-30-12	761,040	(197,640)	197,640	-	-	-	-
Title III Part C Nutrition Program	93.045	2013-39	07-01-12 to 06-30-13	729,338	-	554,600	-	729,338	-	(174,738)
Total Program	93.045				(197,640)	752,240	-	729,338	-	(174,738)

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2013

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued)	Federal Receipts	Receipts or	Expenditures/ Distributions	Payments or	(Accrued)
					Deferred Grant Revenue June 30, 2012		Adjustments: Transfers (T) Other (O)		Adjustments: Grantor (G) Transfers (T) Other (O)	Deferred Grant Revenue June 30, 2013
Passed Through Greater Nashville Regional Council:										
Nutrition Services Incentive Program	93.053	2012-39	07-01-11 to 06-30-12	137,900	(34,400)	34,400	-	-	-	-
Nutrition Services Incentive Program	93.053	2013-39	07-01-12 to 06-30-13	142,386	-	102,100	-	142,386	-	(40,286)
Total Program	93.053				(34,400)	136,500	-	142,386	-	(40,286)
Passed Through Tennessee Health:										
Bioterrorism	93.069	34360-31712	08-01-11 to 07-31-12	854,300	(137,185)	379,282	-	242,097	-	-
Bioterrorism	93.069	34360-31713	08-01-12 to 07-31-13	960,700	-	547,810	346 O	953,769	-	(405,613)
Total Program	93.069				(137,185)	927,092	346	1,195,866	-	(405,613)
Direct Program:										
Pathways to Responsible Fatherhood	93.086	90FK0035-01-00	09-30-11 to 09-29-12	1,589,107	(311,254)	667,712	-	356,458	-	-
Pathways to Responsible Fatherhood	93.086	90FK0035-02-01	09-30-12 to 09-29-13	2,441,777	-	637,123	-	1,056,145	-	(419,022)
Total Program	93.086				(311,254)	1,304,835	-	1,412,603	-	(419,022)
Passed Through Tennessee Health:										
TB Outreach and Control	93.116	34360-37212	07-01-11 to 06-30-12	1,398,900	(366,970)	366,970	-	-	-	-
TB Outreach and Control	93.116	34360-37213	07-01-12 to 06-30-13	1,404,400	-	1,100,663	-	1,356,107	-	(255,444)
Total Program	93.116				(366,970)	1,467,633	-	1,356,107	-	(255,444)
Passed Through Tennessee Health:										
Family Planning	93.217	34360-35112	07-01-11 to 06-30-12	894,700	(215,957)	215,957	-	-	-	-
Family Planning	93.217	34360-35113	07-01-12 to 06-30-13	854,600	-	769,305	-	854,600	-	(85,295)
Total Program	93.217				(215,957)	985,262	-	854,600	-	(85,295)
Passed Through Tennessee Health:										
Immunization Services for Children	93.268	34360-41212	01-01-12 to 12-31-12	539,800	(241,299)	495,563	-	254,264	-	-
Immunization Services for Children	93.268	34360-41213	01-01-13 to 12-31-13	518,500	-	-	-	208,307	-	(208,307)
Total Program	93.268				(241,299)	495,563	-	462,571	-	(208,307)
Passed Through Tennessee Health:										
Tobacco Prevention	93.283	34360-46213	03-30-12 to 03-29-13	42,500	(9,993)	42,500	-	32,507	-	-
Tobacco Prevention	93.283	34360-46214	03-30-13 to 03-31-14	42,500	-	6,808	-	10,012	-	(3,204)
Environmental Health Specialist Network	93.283	34360-42712	07-01-11 to 06-30-12	112,700	(39,943)	39,943	-	-	-	-
Environmental Health Specialist Network	93.283	34360-42713	07-01-12 to 06-30-13	102,700	-	80,034	-	86,842	-	(6,808)
Eat Well, Play More	93.283	34352-02413	11-15-12 to 06-30-13	20,000	-	-	-	4,180	-	(4,180)
Total Program	93.283				(49,936)	169,285	-	133,541	-	(14,192)
Passed Through Tennessee Health:										
Breast and Cervical Cancer Screening	93.399	34360-40312	07-01-11 to 06-30-12	94,200	(18,421)	18,421	-	-	-	-
Breast and Cervical Cancer Screening	93.399	34360-40312	07-01-12 to 06-30-13	84,000	-	77,409	-	84,000	-	(6,591)
Total Program	93.399				(18,421)	95,830	-	84,000	-	(6,591)
Passed Through Tennessee Human Services:										
Child Support Enforcement, Title IV-D - Juvenile Court	93.563	GG-09-25615-03	07-01-11 to 06-30-12	789,700	(121,884)	121,884	-	-	-	-
Child Support Enforcement, Title IV-D - Juvenile Court	93.563	GG-13-39799-01	07-01-12 to 06-30-13	789,690	-	625,279	-	751,848	-	(126,569)
Total Program	93.563				(121,884)	747,163	-	751,848	-	(126,569)

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2013

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2012	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, 2013
Passed Through Tennessee Human Services:										
Low Income Energy Assistance Program	93.568	GG-12-37226-01	07-01-11 to 06-30-12	5,261,123	(772,286)	772,286	-	-	-	-
Low Income Energy Assistance Program	93.568	Z-13-49210	07-01-12 to 06-30-13	6,052,446	-	5,884,128	-	6,001,734	-	(117,606)
Total Program	93.568				(772,286)	6,656,414	-	6,001,734	-	(117,606)
Passed Through Tennessee Human Services:										
Community Services Block Grant	93.569	Z-12-110	10-01-11 to 06-30-12	1,012,278	(185,573)	185,095	478 O	-	-	-
Community Services Block Grant	93.569	Z-13-49110-01	07-01-12 to 06-30-13	1,563,548	-	856,896	-	1,535,955	-	(679,059)
Total Program	93.569				(185,573)	1,041,991	478	1,535,955	-	(679,059)
Passed Through Tennessee Human Services:										
Before and After Care - Metro Action Commission	93.575	N/A	07-01-11 to 06-30-12	N/A	(8,801)	8,801	-	-	-	-
Before and After Care - Metro Action Commission	93.575	N/A	07-01-12 to 06-30-13	N/A	-	141,460	-	146,303	-	(4,843)
Total Program	93.575				(8,801)	150,261	-	146,303	-	(4,843)
Direct Program:										
Head Start	93.600	04 CH 0365/46	07-01-11 to 06-30-12	11,687,545	(123,724)	124,823	-	-	1,099 O	-
Head Start	93.600	04 CH 0365/47	07-01-12 to 06-30-13	12,013,223	-	11,930,967	-	12,011,081	-	(80,114)
Total Program	93.600				(123,724)	12,055,790	-	12,011,081	1,099	(80,114)
Passed Through Tennessee Human Services:										
SSBG Homemaker	93.667	Z 13-49312	07-01-12 to 06-30-13	261,300	-	258,897	-	261,300	-	(2,403)
Total Program	93.667				-	258,897	-	261,300	-	(2,403)
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 06-30-12	91,020	(59,565)	-	-	-	-	(59,565)
Total Program	93.701				(59,565)	-	-	-	-	(59,565)
Direct Program:										
ARRA Communities Putting Prevention to Work	93.724	1U58DP002447-01	03-19-10 to 03-18-13	7,527,527	(533,872)	2,051,472	-	1,517,600	-	-
Total Program	93.724				(533,872)	2,051,472	-	1,517,600	-	-
Passed Through Vanderbilt University Medical Center:										
Growing Right onto Wellness (GROW) - Parks	93.837	VUMC 37648	08-20-10 to 04-30-14	566,709	(38,450)	117,429	-	248,714	-	(169,735)
Total Program	93.837				(38,450)	117,429	-	248,714	-	(169,735)
Direct Program:										
HIV - Emergency Relief Grant	93.914	H89HA11433-04-00	03-01-12 to 02-28-13	4,540,588	(1,130,393)	4,489,797	-	3,360,404	-	(1,000)
HIV - Emergency Relief Grant	93.914	H89HA11433-05-01	03-01-13 to 02-28-14	4,389,557	-	-	-	813,883	-	(813,883)
Total Program	93.914				(1,130,393)	4,489,797	-	4,174,287	-	(814,883)
Direct Program:										
Healthy Start Initiative - Eliminating Racial Ethnic Disparities	93.926	5 H49MC12836-04-01	06-01-12 to 05-31-13	809,920	(50,000)	573,742	-	675,723	-	(151,981)
Healthy Start Initiative - Eliminating Racial Ethnic Disparities	93.926	5 H49MC12836-05-00	06-01-13 to 05-31-14	353,150	-	-	-	-	-	-
Total Program	93.926				(50,000)	573,742	-	675,723	-	(151,981)

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2013

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued)	Federal Receipts	Receipts or	Expenditures/ Distributions	Payments or	(Accrued)
					Deferred Grant Revenue June 30, 2012		Adjustments: Transfers (T) Other (O)		Adjustments: Grantor (G) Transfers (T) Other (O)	Deferred Grant Revenue June 30, 2013
Passed Through Tennessee Health:										
AIDS Prevention and Surveillance	93.940	34349-47712	01-01-12 to 12-31-12	472,800	(66,792)	311,164	-	244,372	-	-
AIDS Prevention and Surveillance	93.940	34349-47413	01-01-13 to 12-31-13	663,600	-	172,892	-	240,814	-	(67,922)
Rapid HIV Testing Services	93.940	34349-61912	09-30-11 to 12-31-12	238,500	(27,778)	92,208	-	64,886	-	(456)
Total Program	93.940				(94,570)	576,264	-	550,072	-	(68,378)
Passed Through Tennessee Health:										
Sexually Transmitted Diseases	93.977	34349-47712	01-01-12 to 12-31-12	488,500	(46,253)	292,484	17,582 O	246,231	17,582 G	-
Sexually Transmitted Diseases	93.977	34349-47413	01-01-13 to 12-31-13	474,900	-	112,639	-	188,327	-	(75,688)
Total Program	93.977				(46,253)	405,123	17,582	434,558	17,582	(75,688)
Passed Through Tennessee Health:										
Health Promotion	93.991	34360-50312	07-01-11 to 06-30-12	116,000	(22,872)	10,165	-	-	-	(12,707)
Health Promotion	93.991	34360-50313	07-01-12 to 06-30-13	116,000	-	102,771	-	116,000	-	(13,229)
Total Program	93.991				(22,872)	112,936	-	116,000	-	(25,936)
Passed Through Tennessee Health:										
Children's Special Services/Care Coordination (Federal Portion)	93.994	GG-12-35710	07-01-11 to 06-30-12	354,100	(75,816)	76,321	-	-	505 O	-
Children's Special Services/Care Coordination (Federal Portion)	93.994	34360-38613	07-01-12 to 06-30-13	203,216	-	157,542	-	190,295	-	(32,753)
Children's Special Services/Medical Services (Federal Portion)	93.994	GG-12-35710	07-01-11 to 06-30-12	432,800	(91,235)	91,235	-	-	-	-
Children's Special Services/Medical Services (Federal Portion)	93.994	34360-38613	07-01-12 to 06-30-13	229,684	-	185,141	-	219,402	-	(34,261)
Healthy Start (Federal Portion)	93.994	34347-13912	07-01-11 to 06-30-12	659,700	(67,991)	67,991	-	-	-	-
Healthy Start (Federal Portion)	93.994	34347-13913	07-01-12 to 06-30-13	227,500	-	188,638	-	204,993	-	(16,355)
Help Us Grow Successfully (HUGS)	93.994	34360-36910	07-01-11 to 06-30-12	610,200	(93,960)	93,960	-	-	-	-
Total Program	93.994				(329,002)	860,828	-	614,690	505	(83,369)
Total U.S. Department of Health and Human Services					(5,132,459)	36,578,899	18,406	35,546,375	19,186	(4,100,715)
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	50,474,007	(16,426,655)	3,974,629	-	3,945,181	-	(16,397,207)
Total Program	97.036				(16,426,655)	3,974,629	-	3,945,181	-	(16,397,207)
Passed Through Tennessee Emergency Management:										
Flood - Delray Drive, West Hamilton Home Buyout (Federal Portion HMGP-1909-0002)	97.039	GG-1134932-01 / E-25514	11-18-10 to 11-17-13	7,097,318	(1,711,709)	621,151	-	120,178	(1,008,908) O	(201,828)
Flood - West Hamilton, Hite Street Home Buyout (Federal Portion HMGP-1909-0008)	97.039	E-29661	02-23-11 to 02-22-14	3,908,243	1,836,805	111,608	-	144,300	2,187,415 O	(383,302)
Flood - Benzing Road, Park Terrance Home Buyout (Federal Portion HMGP-1909-0017)	97.039	E-24547	11-08-11 to 11-07-14	11,424,885	(1,905,074)	2,439,550	(616,395) O	394,227	-	(476,146)
Flood - Miami Avenue Home Buyout (Federal Portion HMGP-1909-0019)	97.039	E-24547	10-11-11 to 10-10-14	6,629,580	(711,904)	1,865,584	(1,179,308) O	185,311	-	(210,939)
Flood - Pennington Bend Home Buyout (Federal Portion HMGP-1909-0026)	97.039	E-24547	11-08-11 to 11-07-14	4,381,853	(2,521,123)	1,975,327	-	142,986	6,728 O	(695,510)
Flood - Yale Avenue Home Buyout (Federal Portion HMGP-1979-0002)	97.039	E-36229	12-05-12 to 12-04-15	2,688,109	-	-	-	1,215,482	-	(1,215,482)
Total Program	97.039				(5,013,005)	7,013,220	(1,795,703)	2,202,484	1,185,235	(3,183,207)
Passed Through Tennessee Emergency Management:										
Emergency Management Performance 11-12	97.042	34101-02513	10-01-11 to 03-31-13	183,350	-	183,350	-	183,350	-	-
Emergency Management Performance 12-13	97.042	N/A	10-01-12 to 09-30-13	183,350	-	-	-	75,409	-	(75,409)
Total Program	97.042				-	183,350	-	258,759	-	(75,409)

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2013

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued)	Federal Receipts	Receipts or	Expenditures/ Distributions	Payments or	(Accrued)
					Deferred Grant Revenue June 30, 2012		Adjustments: Transfers (T) Other (O)		Adjustments: Grantor (G) Transfers (T) Other (O)	Deferred Grant Revenue June 30, 2013
Direct Program:										
Assistance to Firefighters	97.044	EMW-2009-FO-08824	04-03-10 to 09-30-12	840,333	-	175,793	-	175,793	-	-
Staffing for Adequate Fire and Emergency Response (SAFER)	97.044	EMW-2010-FH-01150	05-18-11 to 05-17-13	3,516,513	(83,148)	1,627,568	-	1,544,420	-	-
Fire Prevention and Safety	97.044	EMW-2010-FP-01239	07-09-11 to 11-30-12	240,900	(47,146)	64,497	-	17,095	-	256
Assistance to Firefighters	97.044	EMW-2011-FO-05548	01-27-12 to 09-30-13	552,040	(1,016)	301,657	-	309,781	1,118 O	(10,258)
Staffing for Adequate Fire and Emergency Response (SAFER)	97.044	EMW-2011-FH-00846	10-18-12 to 10-17-14	4,201,120	-	751,424	-	892,238	-	(140,814)
Total Program	97.044				<u>(131,310)</u>	<u>2,920,939</u>	<u>-</u>	<u>2,939,327</u>	<u>1,118</u>	<u>(150,816)</u>
Direct Program:										
Port Security	97.056	2008-GB-T8-K143	08-01-08 to 07-31-12	1,546,019	(207,825)	859,874	-	652,049	-	-
Port Security	97.056	2009-PU-T9-K036	06-01-09 to 05-31-13	1,560,071	(55,483)	1,300,621	-	1,245,138	-	-
Port Security	97.056	2010-PU-T0-K054	06-01-10 to 05-31-13	1,001,608	(35,421)	903,015	-	900,544	-	(32,950)
Port Security	97.056	EMW-2011-PU-K0375-A	09-01-11 to 08-31-14	1,000,046	-	150,894	-	437,733	-	(286,839)
Total Program	97.056				<u>(298,729)</u>	<u>3,214,404</u>	<u>-</u>	<u>3,235,464</u>	<u>-</u>	<u>(319,789)</u>
Passed Through Tennessee Emergency Management:										
Homeland Security Urban Areas 2009-SS-T9-0086	97.067	GG-10-32628-00	08-01-09 to 05-31-12	1,638,065	(818,590)	631,739	-	38,780	-	(225,631)
Homeland Security Urban Areas 2010-SS-T0-0027	97.067	GG-11-34652-00	08-01-10 to 05-31-13	1,085,286	(445,788)	708,406	-	505,010	-	(242,392)
Homeland Security Urban Areas EMW-2011-SS-00069	97.067	34101-15712	10-01-11 to 06-30-14	662,595	-	95,732	-	106,440	-	(10,708)
Homeland Security Urban Areas 2012	97.067	34101-14813	09-01-12 to 05-31-14	265,909	-	-	-	-	-	-
Total Program	97.067				<u>(1,264,378)</u>	<u>1,435,877</u>	<u>-</u>	<u>650,230</u>	<u>-</u>	<u>(478,731)</u>
Passed Through Tennessee Emergency Management:										
Buffer Zone Protection 2010-BF-T0-0012	97.078	34101-45411	06-01-10 to 03-31-13	194,000	(80,000)	106,000	-	26,000	-	-
Buffer Zone Protection 2010-BF-T0-0012 (additional contract)	97.078	34101-45311	06-01-10 to 03-31-13	194,000	(189,080)	193,994	-	3,114	1,800 O	-
Total Program	97.078				<u>(269,080)</u>	<u>299,994</u>	<u>-</u>	<u>29,114</u>	<u>1,800</u>	<u>-</u>
Total U.S. Department of Homeland Security					<u>(23,403,157)</u>	<u>19,042,413</u>	<u>(1,795,703)</u>	<u>13,260,559</u>	<u>1,188,153</u>	<u>(20,605,159)</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:										
Passed Through Metropolitan Development and Housing Agency:										
Summer Enrichment Kirkpatrick Park 2012 - Parks	14.218	Memo of Agreement	06-01-12 to 07-31-12	20,000	-	15,415	-	15,415	-	-
Summer Enrichment Swim 2012 - Parks	14.218	Memo of Agreement	06-01-12 to 07-31-12	20,000	-	10,590	-	7,175	3,415 O	-
Total Program	14.218				<u>-</u>	<u>26,005</u>	<u>-</u>	<u>22,590</u>	<u>3,415</u>	<u>-</u>
Total U.S. Department of Housing and Urban Development					<u>-</u>	<u>26,005</u>	<u>-</u>	<u>22,590</u>	<u>3,415</u>	<u>-</u>
U.S. DEPARTMENT OF INTERIOR:										
Passed Through Tennessee Environment and Conservation:										
Joelton Property - LPRF Reuse and Rehabilitation	15.916	GG-09-27292	06-01-09 to 05-31-12	300,000	(213,348)	168,348	-	-	-	(45,000)
Total Program	15.916				<u>(213,348)</u>	<u>168,348</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(45,000)</u>
Total U.S. Department of Interior					<u>(213,348)</u>	<u>168,348</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(45,000)</u>

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2013

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2012	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, 2013
U.S. DEPARTMENT OF JUSTICE:										
Passed Through Tennessee Commission on Children and Youth:										
Juvenile Accountability Incentive Block Grant	16.523	31601-01512	10-01-11 to 09-30-12	129,636	(29,618)	54,417	-	24,799	-	-
Juvenile Accountability Incentive Block Grant	16.523	31601-02613	10-01-12 to 06-30-13	101,023	-	56,316	-	88,292	-	(31,976)
Total Program	16.523				(29,618)	110,733	-	113,091	-	(31,976)
Passed Through Tennessee Finance and Administration:										
VOCA Hispanic, Child and Family - District Attorney	16.575	3973	07-01-11 to 06-30-12	144,434	(9,628)	9,628	-	-	-	-
VOCA Hispanic, Child and Family - District Attorney	16.575	19190	07-01-12 to 06-30-13	158,316	-	108,607	-	122,277	-	(13,670)
VOCA Victim Intervention Program - Police Counseling	16.575	4877	07-01-09 to 06-30-12	163,578	(2,443)	1,955	488 O	-	-	-
VOCA Victim Intervention Program - Police Counseling	16.575	19188	07-01-12 to 06-30-15	163,578	-	35,837	-	40,474	-	(4,637)
Total Program	16.575				(12,071)	156,027	488	162,751	-	(18,307)
Passed Through Tennessee Finance and Administration:										
Residential Substance Abuse Treatment - State Trial Courts	16.593	GG-1236192 -00	07-01-11 to 06-30-12	50,000	(2,938)	3,917	-	-	979 O	-
Residential Substance Abuse Treatment - State Trial Courts	16.593	GG-1236192 -00	07-01-12 to 06-30-13	50,000	-	32,106	-	41,846	-	(9,740)
Total Program	16.593				(2,938)	36,023	-	41,846	979	(9,740)
Direct Program:										
Bullet Proof Vest Partnership	16.607	N/A	09-10-12 to 08-31-14	28,193	-	-	-	-	-	-
Total Program	16.607				-	-	-	-	-	-
Passed Through Tennessee Bureau of Investigation:										
Project Safe Neighborhoods - Gang Prosecution Unit - District Attorney	16.609	2010-PG-BX-0029	07-01-10 to 06-30-13	105,293	(9,258)	51,611	-	42,353	-	-
Total Program	16.609				(9,258)	51,611	-	42,353	-	-
Direct Program:										
ARRA COPS Grant - Police	16.710	2009-RJ-WX-0078	07-01-09 to 12-31-12	8,670,100	(761,086)	1,926,657	-	1,165,571	-	-
Total Program	16.710				(761,086)	1,926,657	-	1,165,571	-	-
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	(1,681)	5,139	-	4,623	167 O	(1,332)
G.R.E.A.T. Gang Resistance Education & Training Regional Training Center - Police	16.737	2010-JV-FX-K005	10-01-10 to 09-30-13	310,000	(78,398)	186,527	18,488	249,040	-	(122,423)
G.R.E.A.T. Gang Resistance Education & Training - Police	16.737	2010-JV-FX-0009	10-01-10 to 09-30-13	50,000	(758)	758	-	3,118	-	(3,118)
Total Program	16.737				(80,837)	192,424	18,488	256,781	167	(126,873)
Direct Program:										
Justice Assistance Grant	16.738	2009-DJ-BX-0789	10-01-08 to 09-30-12	933,270	409,384	-	30 O	408,024	1,390 G	-
Justice Assistance Grant	16.738	2010-DJ-BX-1625	10-01-09 to 09-30-13	857,577	354,184	-	119 O	99,083	-	255,220
Justice Assistance Grant	16.738	2011-DJ-BX-2599	10-01-10 to 09-30-14	666,280	652,211	-	210 O	321,304	-	331,117
Justice Assistance Grant	16.738	2012-DJ-BX-1102	10-01-12 to 09-30-15	522,006	-	522,006	105 O	144,240	-	377,871
Passed Through Tennessee Administrative Office of the Courts:										
Courtroom Technology Improvement Grant	16.738	N/A	07-01-12 to 06-30-13	10,000	-	10,000	-	10,000	-	-
Total Program	16.738				-	10,000	-	10,000	-	-
Direct Program:										
Justice and Mental Health Collaboration - State Trial Courts	16.745	2009-MO-BX-0032	10-01-09 to 06-30-12	199,882	(25,160)	25,160	-	-	-	-
Total Program	16.745				(25,160)	25,160	-	-	-	-

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2013

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2012	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, 2013
Direct Program:										
ARRA Justice Assistance Grant	16.804	2009-SB-B9-2742	03-01-09 to 05-31-13	3,831,707	790,325	-	180 O	780,194	-	10,311
Total Program	16.804				790,325	-	180	780,194	-	10,311
Total U.S. Department of Justice					1,285,136	3,030,641	19,620	3,545,238	2,536	787,623
U.S. DEPARTMENT OF LABOR:										
Passed Through Tennessee Labor:										
Resource Sharing	17.207	33710-73312	07-01-11 to 06-30-12	67,476	(15,173)	15,173	-	-	-	-
Resource Sharing	17.207	33710-76013	07-01-12 to 06-30-13	60,000	-	40,679	-	54,162	-	(13,483)
Total Program	17.207				(15,173)	55,852	-	54,162	-	(13,483)
Passed Through Tennessee Labor:										
Workforce Investment Act Adult Programs	17.258	LW09F121ADULT12	10-01-11 to 06-30-13	1,896,460	(37,836)	617,760	1,942 O	581,866	-	-
Workforce Investment Act Adult Programs	17.258	LW09P121ADULT13	07-01-12 to 06-30-14	157,191	-	157,191	-	157,191	-	-
Workforce Investment Act Adult Programs	17.258	LW09F131ADULT13	10-01-12 to 06-30-14	1,903,054	-	1,208,800	-	1,295,287	-	(86,487)
Total Program	17.258				(37,836)	1,983,751	1,942	2,034,344	-	(86,487)
Passed Through Tennessee Labor:										
Workforce Investment Act Youth Programs	17.259	LW09P111YOUTH12	04-01-11 to 06-30-13	2,039,782	(199,305)	672,882	2,220 O	475,797	-	-
Workforce Investment Act Youth Programs	17.259	LW09P121YOUTH13	04-01-12 to 06-30-14	2,038,772	-	1,256,000	-	1,475,756	-	(219,756)
Total Program	17.259				(199,305)	1,928,882	2,220	1,951,553	-	(219,756)
Passed Through Tennessee Labor:										
Workforce Investment Act Music City Center Workforce Development Program	17.267	LW09P091NCNTV10	07-20-11 to 06-30-12	110,000	(32,260)	32,260	-	-	-	-
Workforce Investment Act Incentive Funds	17.267	LW09P111NCNTV12	01-02-13 to 12-31-13	27,083	-	300	-	441	-	(141)
Total Program	17.267				(32,260)	32,560	-	441	-	(141)
Passed Through Tennessee Labor:										
Workforce Investment Act Dislocated Workers	17.278	LW09F121DSLWK12	10-01-11 to 06-30-13	2,458,611	(118,353)	1,024,661	3,126 O	909,434	-	-
Workforce Investment Act Administrative Funds	17.278	LW09F113MNSWA11	10-01-11 to 09-30-12	8,000	(3,723)	7,913	-	4,190	-	-
Workforce Investment Act Incentive Funds	17.278	LW09F114NCNSWA11	01-01-12 to 12-31-12	53,500	(4,483)	53,500	-	49,017	-	-
Workforce Investment Act Incumbent Worker	17.278	LW09P1111WRSP12	10-01-11 to 09-30-12	100,000	(30,815)	98,914	-	68,099	-	-
Workforce Investment Act Dislocated Workers	17.278	LW09P121DSLWK13	07-01-12 to 06-30-14	315,238	-	315,238	-	315,238	-	-
Workforce Investment Act Dislocated Workers	17.278	LW09F131DSLWK13	10-01-12 to 06-30-14	1,829,917	-	1,129,300	-	1,270,102	-	(140,802)
Workforce Investment Act Dislocated Workers Rapid Response	17.278	LW09F112DWRSP11	11-15-12 to 06-30-13	220,000	-	220,000	-	220,000	-	-
Workforce Investment Act Dislocated Workers Rapid Response	17.278	LW09F122DWRSP12	05-15-13 to 06-30-14	312,582	-	-	-	-	-	-
Workforce Investment Act Dislocated Workers Rapid Response - Amazon OJT	17.278	LW09F1211CRSP12	07-18-12 to 06-30-13	80,000	-	2,300	-	2,341	-	(41)
Workforce Investment Act Dislocated Workers Rapid Response - Incumbent Worker	17.278	LW09F1311WRSP13	10-26-12 to 09-30-13	100,000	-	9,300	-	20,236	-	(10,936)
Workforce Investment Act Dislocated Workers Rapid Response - TN Works OJT	17.278	LW09F1321WRSP13	12-15-12 to 11-15-13	55,000	-	1,200	-	1,164	-	36
Total Program	17.278				(157,374)	2,862,326	3,126	2,859,821	-	(151,743)
Total U.S. Department of Labor					(441,948)	6,863,371	7,288	6,900,321	-	(471,610)

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2013

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2012	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, 2013
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	(105,656)	106,316	-	660	-	-
Short-Range Transportation Planning 11-16 - Planning Commission	20.205	GG-11-37163-00	12-01-10 to 11-30-15	399,082	(76,513)	154,438	-	154,394	-	(76,469)
Short-Range Transportation Planning 12-16 - Planning Commission	20.205	GG-13-35507-00	07-01-11 to 06-30-16	777,545	-	-	-	288,000	-	(288,000)
Transportation Planning and Coordination 11-13 - Planning Commission	20.205	GG-12-37130-00	10-01-11 to 09-30-13	4,183,451	(289,846)	1,267,470	-	1,207,270	-	(229,646)
Transportation State Planning and Research 11-12 - Planning Commission	20.205	GG-12-37206-00	10-01-11 to 09-30-12	678,877	(75,180)	75,180	-	-	-	-
Transportation State Planning and Research 13-15 - Planning Commission	20.205	GG-13-35404-00	02-01-13 to 09-30-15	1,158,588	-	3,107	-	61,364	-	(58,257)
Regional Household Travel Survey - Planning Commission	20.205	GG-12-37211-00	10-01-11 to 09-30-13	187,500	(112,500)	112,500	-	75,000	-	(75,000)
ATIS Phase 1A Signalized Intersection Improvements 040696.00 - Public Works	20.205	2003184	06-10-03 to OPEN	950,000	-	-	-	-	-	-
County Wide Signal Intersection Maintenance 040693.00 - Public Works	20.205	2001228	08-16-01 to OPEN	1,290,063	-	4,717	-	6,389	-	(1,672)
Multi-Modal Traffic Signal Enhancement 103491.00 - Public Works	20.205	040156	07-01-04 to OPEN	1,000,000	-	4,717	-	6,389	-	(1,672)
Signal Intersection Upgrade 040587.00 - Public Works	20.205	2000512	09-01-01 to OPEN	2,000,000	-	4,717	-	6,389	-	(1,672)
ATIS Traveler Information System 040550.00 - Public Works	20.205	2001226	09-11-01 to OPEN	1,891,073	(397)	880	-	483	-	-
ITS System Manager for MTOC 040847.00 - Public Works	20.205	2001212	09-11-01 to OPEN	600,000	-	-	-	-	-	-
Wayfinding Sign Program 103497.00 - Public Works	20.205	040158	06-01-02 to OPEN	1,400,000	-	-	-	-	-	-
ATIS Traffic Guidance Phase II 040138.00 / 041038.00 - Public Works	20.205	103-97	09-29-97 to OPEN	2,100,000	(204,590)	483,741	-	694,990	-	(415,839)
Increased Guidance for Mobility 103489.00 - Public Works	20.205	040151	08-24-04 to OPEN	450,000	-	-	-	-	-	-
Central Signal System - MIST 040551.00 - Public Works	20.205	2001165	06-01-02 to OPEN	634,891	-	-	-	-	-	-
Jefferson Street Intersection Improvements 103490.00 - Public Works	20.205	080019	06-01-08 to 06-01-17	920,808	-	-	-	-	-	-
Design and Construction MTOC 040846.00 - Public Works	20.205	200459	09-11-01 to OPEN	2,200,000	-	54,285	-	54,285	-	-
Phase 3 Arterial CCTV and ITS 103553.00 - Public Works	20.205	040157	02-24-05 to OPEN	1,060,000	-	-	-	-	-	-
Traffic Communications Upgrade (Signal Interconnect) 103495.00 - Public Works	20.205	040152	08-27-04 to OPEN	560,000	-	-	-	-	-	-
County Wide Wayfinding and Traffic Guidance Phase II 111424.00 - Public Works	20.205	080157	08-22-08 to OPEN	1,600,000	-	3,858	-	3,858	-	-
Gateway to Heritage Streetscape Improvements Phase I 110419.00 - Public Works	20.205	080139	09-17-08 to 09-17-13	608,000	-	5,834	-	507,442	-	(501,608)
Intersection Improvements 111335.00 - Public Works	20.205	080119	08-06-08 to 12-31-17	5,850,000	-	118,106	-	142,929	-	(24,823)
21st Avenue South Gateway Streetscape Improvements 111005.00 / 105525.28 - Public Work	20.205	080104	06-27-08 to 12-31-12	122,837	-	122,837	-	122,837	-	-
Shelby Ave. / Korean Vets Blvd. Continuation 113441.00 - Public Works	20.205	090291	11-09-09 to 10-01-17	1,400,000	(1,623,011)	6,312,802	-	4,823,938	-	(134,147)
ARRA Group 1 Resurfacing 112682.00 - Public Works	20.205	090111	06-08-09 to 09-30-15	2,255,931	-	-	-	-	-	-
ARRA Group 2 Resurfacing 112683.00 - Public Works	20.205	090112	06-08-09 to 09-30-15	2,176,391	(852)	-	852 O	-	-	-
ARRA Group 3 Resurfacing 112686.00 - Public Works	20.205	090113	06-08-09 to 09-30-15	2,828,403	-	-	-	-	-	-
ARRA Multi-Modal Signal Enhancements 112917.00 - Public Works	20.205	090209	06-08-09 to 09-30-15	997,000	-	-	-	-	-	-
ARRA Signal Timing Upgrade 112663.00 - Public Works	20.205	090215	06-08-09 to 09-30-15	997,000	(89,522)	89,702	-	-	180 O	-
ARRA Various Intersection Improvements 112918.00 - Public Works	20.205	090210	06-08-09 to 09-30-15	990,000	7,239	-	-	-	7,239 O	-
ARRA West End Sidewalk Maintenance 112676.00 - Public Works	20.205	090204	06-08-09 to 09-30-15	538,606	(7,252)	-	7,252 O	-	-	-
ATIS Phase 1B Traffic Detection and Monitoring System 115235.00 / 040691.00 - Public Wo	20.205	110047	02-22-11 to 12-31-14	1,640,000	-	2,113	-	2,718	-	(605)
Harding Place Sidewalks and Bikeways 111998.00 - Public Works	20.205	100084	05-05-10 to 08-25-15	862,840	-	-	-	-	-	-
Harding Place Pedestrian Network Enhancement Phase I 114944.00 - Public Works	20.205	110303	08-15-11 to 08-01-16	1,765,000	-	-	-	-	-	-
Safe Routes to Schools Tom Joy Elementary 112312.00 - Public Works	20.205	110127	09-21-10 to 10-20-13	220,349	-	-	-	-	-	-
Signal Intersection Upgrade 115234.00 / 040586.02 - Public Works	20.205	110048	03-24-11 to 12-31-14	600,000	-	604	-	604	-	-
ATIS Traveler Information System 040550.00 - Public Works	20.205	2001226	09-11-01 to OPEN	N/A	-	-	-	-	-	-
ATIS Traffic Guidance Phase II 040138.00 / 041038.00 - Public Works	20.205	103-97	09-29-97 to OPEN	N/A	-	-	-	-	-	-
Jefferson Street Intersection Improvements 103490.00 - Public Works	20.205	080019	06-01-08 to 06-01-17	N/A	-	-	-	-	-	-
Shelby Ave. / Korean Vets Blvd. Continuation 113441.00 - Public Works	20.205	090291	11-09-09 to 10-01-17	N/A	-	-	-	-	-	-
Signal Intersection Upgrade 115234.00 / 040586.02 - Public Works	20.205	110048	03-24-11 to 12-31-14	N/A	-	-	-	-	-	-
Total Program	20.205				(2,578,080)	8,927,924	8,104	8,159,939	7,419	(1,809,410)

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2013

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2012	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, 2013
Passed Through Tennessee Environment and Conservation:										
RTP - Joelton Greenway - Parks	20.219	GG-09-27893	03-15-09 to 03-14-12	48,500	(48,500)	48,500	-	-	-	-
Riverside Drive Connector Trail - Parks	20.219	N/A	06-01-11 to 05-31-14	72,547	-	-	-	66,611	-	(66,611)
Passed Through Tennessee Transportation:										
FHWA - Stones River Greenway - Parks	20.219	HPP-9312 (50)	06-15-99 to OPEN	8,200,000	(7,397)	18,563	-	16,607	-	(5,441)
Total Program	20.219				(55,897)	67,063	-	83,218	-	(72,052)
Passed Through Tennessee Transportation:										
Governor's Highway Safety Program - Police	20.607	Z12GHS200	10-01-11 to 09-30-12	399,889	(94,662)	203,885	-	109,223	-	-
Governor's Highway Safety Program - Police	20.607	Z13GHS214	10-01-12 to 09-30-13	399,889	-	196,460	-	293,908	-	(97,448)
Total Program	20.607				(94,662)	400,345	-	403,131	-	(97,448)
Total U.S. Department of Transportation					(2,728,639)	9,395,332	8,104	8,646,288	7,419	(1,978,910)
U.S. ELECTION ASSISTANCE COMMISSION:										
Passed Through Tennessee Department of State:										
Help America Vote Act - Voting Equipment Grant 2012 (Federal Portion)	90.401	30510-00112	02-01-12 to 06-30-13	361,950	-	361,950	-	361,950	-	-
Total Program	90.401				-	361,950	-	361,950	-	-
Total U.S. Election Assistance Commission					-	361,950	-	361,950	-	-
TOTAL EXPENDITURES OF FEDERAL AWARDS					\$ (52,358,267)	\$ 188,432,017	\$ (1,641,599)	\$ 187,877,820	\$ 1,363,070	\$ (54,808,739)

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, 2013

Program Title	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2012	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, 2013
MIDDLE TENNESSEE STATE UNIVERSITY:									
PPFG Tennessee Civil War Crossroads 12-13	N/A	11-01-12 to 08-31-13	\$ 19,000	\$ -	\$ -	\$ -	\$ 19,000	\$ -	\$ (19,000)
Total Middle Tennessee State University				-	-	-	19,000	-	(19,000)
TENNESSEE ADMINISTRATIVE OFFICE OF THE COURTS:									
Interpreters for Defendants with Limited English Proficiency - State Trial Courts	N/A	07-01-12 to 06-30-13	67,000	-	67,000	-	67,000	-	-
Video Conferencing Traversal Solution Grant - State Trial Courts	N/A	07-01-12 to 06-30-13	40,000	-	-	-	40,000	-	(40,000)
Total Tennessee Administrative Office of the Courts				-	67,000	-	107,000	-	(40,000)
TENNESSEE ARTS COMMISSION:									
Arts Builds Communities	31625-19979	08-01-11 to 06-30-12	29,630	(13,131)	13,131	-	-	-	-
Major Cultural Institutions (State Portion)	31625-20734	07-01-12 to 06-30-13	54,200	-	21,680	-	54,200	-	(32,520)
Big Bands Dance 2013	31625-21015	07-01-12 to 06-30-13	5,900	-	5,900	-	5,900	-	-
TN ARTS Spoken Work - Metro Public Schools	various	07-01-11 to 06-30-12	45,400	(8,350)	8,350	-	-	-	-
TN ARTS Spoken Work - Metro Public Schools	various	07-01-12 to 06-30-13	38,100	-	31,700	-	38,100	-	(6,400)
Total Tennessee Arts Commission				(21,481)	80,761	-	98,200	-	(38,920)
TENNESSEE BOARD OF PROBATION AND PAROLE:									
Community Corrections Program - State Trial Courts	GG-11-33256-03	07-01-11 to 06-30-12	1,429,366	(129,072)	218,743	-	-	89,671 O	-
Community Corrections Program - State Trial Courts	GG-11-33256-03	07-01-12 to 06-30-13	1,451,003	-	1,111,525	-	1,354,746	-	(243,221)
Total Tennessee Board of Probation and Parole				(129,072)	1,330,268	-	1,354,746	89,671	(243,221)
TENNESSEE BUREAU OF TENNCARE:									
TennCare Bureau Direct Appropriation Grant - Fire Department	N/A	07-01-09 to 06-30-13	269,065	4,213	-	-	4,213	-	-
Total Tennessee Bureau of TennCare				4,213	-	-	4,213	-	-
TENNESSEE COMMISSION ON CHILDREN AND YOUTH:									
State Supplemental Juvenile Court Improvement	31601-12345	07-01-11 to 06-30-12	9,000	2,249	-	-	-	2,249 G	-
Total Tennessee Commission on Children and Youth				2,249	-	-	-	2,249	-
TENNESSEE DEPARTMENT OF AGRICULTURE:									
Retail Food Store Inspection	N/A	01-01-12 to 12-31-16	741,480	(43,027)	141,651	-	138,022	-	(39,398)
Farmers Market TAEP Promotion and Retail	32506-26613	12-21-12 to 05-15-13	5,000	-	-	-	4,977	-	(4,977)
Farmers Market Fruit, Vegetable and Plant Auction	N/A	10-31-09 to 09-30-12	50,000	(6,094)	-	6,094 O	-	-	-
Total Tennessee Department of Agriculture				(49,121)	141,651	6,094	142,999	-	(44,375)

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF STATE AWARDS

FOR THE YEAR ENDED JUNE 30, 2013

Program Title	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2012	State Receipts	Receipts or Adjustments: Transfers (T) Other (O)	Expenditures/ Distributions	Payments or Adjustments: Grantor (G) Other (O)	(Accrued) Deferred Grant Revenue June 30, 2013
TENNESSEE DEPARTMENT OF CHILDREN'S SERVICES:									
Child and Family Services Intervention - Juvenile Court	2012RFS20072	07-01-11 to 06-30-12	434,333	(8,634)	8,634	-	-	-	-
Child and Family Services Intervention - Juvenile Court	N/A	07-01-12 to 06-30-13	434,333	-	403,172	-	434,333	-	(31,161)
State Supplemental Juvenile Court Improvement	GG-10-30117-01	07-01-12 to 06-30-13	9,000	-	4,500	-	7,340	-	(2,840)
Total Tennessee Department of Children's Services				<u>(8,634)</u>	<u>416,306</u>	<u>-</u>	<u>441,673</u>	<u>-</u>	<u>(34,001)</u>
TENNESSEE DEPARTMENT OF CORRECTIONS:									
Drug Court - State Trial Courts	32901-31141	07-01-11 to 06-30-12	982,000	(96,059)	90,125	5,934 O	-	-	-
Drug Court - State Trial Courts	32901-31141	07-01-12 to 06-30-13	982,000	-	844,165	-	981,986	-	(137,821)
Total Tennessee Department of Corrections				<u>(96,059)</u>	<u>934,290</u>	<u>5,934</u>	<u>981,986</u>	<u>-</u>	<u>(137,821)</u>
TENNESSEE DEPARTMENT OF ECONOMIC AND COMMUNITY DEVELOPMENT:									
FastTrack Infrastructure Development for Vanderbilt University - Public Works	GG-08-236400-00	11-14-07 to 10-31-12	249,984	-	80,061	-	80,061	-	-
FastTrack Infrastructure Development Nashville Entrepreneur Ctr - Public Works	GG-12-39232-00	12-28-11 to 11-30-16	700,000	-	95,306	-	95,306	-	-
Asurion - Industrial Development Board	N/A	08-01-10 to 07-31-15	10,000,000	-	1,445,997	-	1,445,997	-	-
HCA - Industrial Development Board	33006-94713	04-18-12 to 04-18-13	2,100,000	-	2,100,000	-	2,100,000	-	-
HCA - Industrial Development Board	33006-10713	05-08-13 to 12-31-17	7,500,000	-	-	-	-	-	-
Oberto - Industrial Development Board	33006-03213	02-15-13 to 02-15-14	1,500,000	-	1,500,000	-	1,500,000	-	-
Total Tennessee Department of Economic and Community Development				<u>-</u>	<u>5,221,364</u>	<u>-</u>	<u>5,221,364</u>	<u>-</u>	<u>-</u>
TENNESSEE DEPARTMENT OF EDUCATION:									
Child Nutrition State Match	N/A	07-01-12 to 06-30-13	N/A	-	347,962	-	347,962	-	-
Coordinated School Health	12-01	07-01-11 to 06-30-12	230,000	(52,864)	58,016	-	5,152	-	-
Coordinated School Health	13-01	07-01-12 to 06-30-13	230,000	-	146,959	-	225,739	-	(78,780)
Family Resource Center	12-01	07-01-11 to 06-30-12	236,893	(20,525)	19,357	1,168 O	-	-	-
Family Resource Center	13-01	07-01-12 to 06-30-13	233,100	-	156,010	-	195,728	-	(39,718)
Lottery for Education (LEAPS)	12-01	07-01-11 to 06-30-12	500,000	(118,878)	199,323	-	80,445	-	-
Lottery for Education (LEAPS)	13-01	07-01-12 to 06-30-13	450,000	-	275,728	-	365,571	-	(89,843)
Pre-K Voluntary Lottery Money Expansion	11-01	07-01-11 to 06-30-12	3,759,861	(692,782)	692,782	-	-	-	-
Pre-K Voluntary Lottery Money Expansion	13-01	07-01-12 to 06-30-13	3,886,454	-	3,180,835	-	3,886,454	-	(705,619)
Tennessee Safe Schools Act	11-01	07-01-10 to 09-30-11	N/A	(5,012)	6,301	-	1,289	-	-
Tennessee Safe Schools Act	12-01	07-01-11 to 06-30-12	249,900	(67,240)	104,712	-	37,472	-	-
Tennessee Safe Schools Act	13-01	07-01-12 to 06-30-13	268,200	-	98,950	-	157,160	-	(58,210)
Tennessee Valley Authority Battelle - TN STEM Innovation Network Stratford	13-01	07-01-12 to 06-30-13	N/A	-	-	-	12,865	-	(12,865)
Total Tennessee Department of Education				<u>(957,301)</u>	<u>5,286,935</u>	<u>1,168</u>	<u>5,315,836</u>	<u>-</u>	<u>(985,035)</u>
TENNESSEE DEPARTMENT OF ENVIRONMENT AND CONSERVATION:									
Recycling Rebate Grant	Memo of Agreement	07-01-12 to 06-30-13	N/A	-	-	-	46,875	-	(46,875)
Waste Tire Collection & Disposal Grant	Z-08-213011-02	07-01-11 to 06-30-12	595,000	(61,257)	89,476	-	-	28,219 O	-
Waste Tire Collection & Disposal Grant	Z-08-213011-02	07-01-12 to 06-30-13	595,000	-	250,454	-	389,199	-	(138,745)
Household Hazardous Waste Operations and Maintenance Grant	GG-08-23656-00	07-01-11 to 06-30-12	85,000	(85,000)	85,000	-	-	-	-
Household Hazardous Waste Operations and Maintenance Grant	GG-13-338903-33	07-01-12 to 06-30-13	85,000	-	30,520	-	85,000	-	(54,480)
Clean Tennessee Energy Grant - Omohundro Water Treatment Plant	32701-01370	08-01-12 to 07-31-14	123,711	-	123,711	-	123,711	-	-
Total Tennessee Department of Environment and Conservation				<u>(146,257)</u>	<u>579,161</u>	<u>-</u>	<u>644,785</u>	<u>28,219</u>	<u>(240,100)</u>

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF STATE AWARDS

FOR THE YEAR ENDED JUNE 30, 2013

Program Title	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2012	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, 2013
TENNESSEE DEPARTMENT OF FINANCE AND ADMINISTRATION:									
Residential Drug Court Treatment - State Trial Courts	15379	07-01-11 to 06-30-13	900,000	(39,744)	39,744	-	-	-	-
Internet Crimes Against Children	31701-06110	07-01-11 to 06-30-13	480,000	(6,295)	166,717	-	232,390	-	(71,968)
Total Tennessee Department of Finance and Administration				(46,039)	206,461	-	232,390	-	(71,968)
TENNESSEE DEPARTMENT OF HEALTH:									
Renal Intervention Program	GG-10-29054-01	07-01-09 to 06-30-14	171,000	-	-	-	-	-	-
Grant-in-Aid	34360-34712	07-01-12 to 06-30-13	725,200	-	725,200	-	725,200	-	-
Oral Disease Prevention Services 2011-16	34360-37612	07-01-11 to 06-30-12	696,000	(98,805)	98,805	-	-	-	-
Oral Disease Prevention Services 2011-16	34360-37612	07-01-12 to 06-30-13	696,000	-	512,044	-	696,000	-	(183,956)
TENNder Care Outreach Services	34630-34412	07-01-11 to 06-30-12	606,400	(62,457)	62,457	-	-	-	-
TENNder Care Outreach Services	34630-34413	07-01-12 to 06-30-13	606,400	-	488,387	-	539,983	-	(51,596)
Fetal-Infant Mortality Review	34347-33212	07-01-11 to 06-30-12	202,200	(50,550)	50,550	-	-	-	-
Fetal-Infant Mortality Review	34347-33212	07-01-12 to 06-30-13	202,200	-	151,650	-	200,600	-	(48,950)
Children's Special Services/Care Coordination (State Portion)	34360-38613	07-01-12 to 06-30-13	156,884	-	121,623	-	154,735	-	(33,112)
Children's Special Services/Medical Services (State Portion)	34360-38613	07-01-12 to 06-30-13	177,316	-	142,930	-	175,378	-	(32,448)
Healthy Start (State Portion)	34347-13913	07-01-12 to 06-30-13	433,600	-	359,533	-	390,703	-	(31,170)
Help Us Grow Successfully (HUGS)	34360-36910	07-01-12 to 06-30-13	610,200	-	542,185	-	597,619	-	(55,434)
Total Tennessee Department of Health				(211,812)	3,255,364	-	3,480,218	-	(436,666)
TENNESSEE DEPARTMENT OF HUMAN SERVICES:									
Community Service Poverty Fund - Metro Action Commission	N/A	07-01-11 to 06-30-12	25,000	5,432	-	2 O	-	-	5,434
Community Service Poverty Fund - Metro Action Commission	N/A	07-01-12 to 06-30-13	22,050	-	22,050	9 O	18,167	-	3,892
Passed Through Greater Nashville Regional Council:									
Options - Home Delivered Meals - Metro Social Services	2012-39	07-01-10 to 06-30-12	50,400	(12,600)	12,600	-	-	-	-
Options - Home Delivered Meals - Metro Social Services	2013-39	07-01-12 to 06-30-13	52,138	-	37,800	-	52,138	-	(14,338)
Choices - Home Delivered Meals - Metro Social Services	2012-99	07-01-10 to 06-30-12	114,410	(16,639)	16,639	-	-	-	-
Choices - Home Delivered Meals - Metro Social Services	2013-03	07-01-12 to 06-30-13	76,200	-	56,010	-	71,057	-	(15,047)
Total Tennessee Department of Human Services				(23,807)	145,099	11	141,362	-	(20,059)
TENNESSEE DEPARTMENT OF MENTAL HEALTH AND SUBSTANCE ABUSE SERVICES:									
Residential Drug Court Treatment - State Trial Courts	33901-52013	07-01-12 to 06-30-13	450,000	-	344,462	-	439,710	-	(95,248)
Total Tennessee Department of Mental Health and Substance Abuse Services				-	344,462	-	439,710	-	(95,248)
TENNESSEE DEPARTMENT OF STATE:									
Help America Vote Act - Voting Equipment Grant 2012 (State Portion)	30510-00112	02-01-12 to 06-30-13	19,050	-	19,050	-	19,050	-	-
Total Tennessee Department of State				-	19,050	-	19,050	-	-

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF STATE AWARDS

FOR THE YEAR ENDED JUNE 30, 2013

Program Title	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2012	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, 2013
TENNESSEE DEPARTMENT OF TRANSPORTATION:									
Litter and Trash Grant Program - Sheriff	19-500-4079-04	07-01-11 to 06-30-12	180,987	(68,357)	68,447	-	-	90 O	-
Litter and Trash Grant Program - Sheriff	19-500-4013-04	07-01-12 to 06-30-13	178,600	-	115,395	-	176,172	-	(60,777)
State Aid Road Project: Fessler's Lane Resurfacing - Public Works	19-960-8404-06	11-06-09 to 11-30-11	136,725	(122,017)	131,601	-	-	9,584 O	-
State Aid Road Project: Elm Hill Pike Resurfacing - Public Works	19-064-8407-04	11-01-12 to 11-30-14	689,250	-	-	-	-	-	-
State Aid Road Project: Myatt Drive Resurfacing - Public Works	19-960-8534-04	10-18-12 to 11-30-14	564,900	-	-	-	-	-	-
State Aid Road Project: Spence Lane Resurfacing - Public Works	19-947-8491-04	11-06-12 to 11-30-14	508,575	-	-	-	-	-	-
I-40/McCrory Lane Phase 1 Interchange and Relocation 111068.00 - Public Works	80085	11-01-09 to 11-03-14	4,000,000	-	-	-	-	-	-
Special Community Based Grant to Control Litter Statewide - Public Works	32042	03-15-13 to 06-30-16	100,000	-	-	-	4,200	-	(4,200)
Total Tennessee Department of Transportation				<u>(190,374)</u>	<u>315,443</u>	<u>-</u>	<u>180,372</u>	<u>9,674</u>	<u>(64,977)</u>
TENNESSEE EMERGENCY MANAGEMENT AGENCY:									
Flood Recovery May 2010	1909 DR TN	05-01-10 to OPEN	2,804,111	(2,447,229)	46,108	-	219,176	-	(2,620,297)
Flood - Delray Drive, West Hamilton Home Buyout (State Portion HMGP-1909-000 GG-11-34932-01 / E-25514		11-18-10 to 11-17-13	1,182,886	(893,282)	52,445	741,971 O	20,030	-	(118,896)
Flood - West Hamilton, Hite Street Home Buyout (State Portion HMGP-1909-0008) N/A		E-29661	651,374	(51,106)	5,801	-	24,050	22,694 O	(92,049)
Flood - Benzing Road, Park Terrace Home Buyout (State Portion HMGP-1909-001 E-24547		11-08-11 to 11-07-14	1,904,148	(317,512)	367,222	-	65,705	102,699 O	(118,694)
Flood - Miami Avenue Home Buyout (State Portion HMGP-1909-0019) E-24547		10-11-11 to 10-10-14	1,104,930	(118,651)	294,916	-	30,885	196,552 O	(51,172)
Flood - Pennington Bend Home Buyout (State Portion HMGP-1909-0026) E-24547		11-08-11 to 11-07-14	730,309	(420,187)	328,338	-	23,831	1,121 O	(116,801)
Flood - Yale Avenue Home Buyout (State Portion HMGP-1979-0002) E-36229		12-05-12 to 12-04-15	448,018	-	-	-	202,580	-	(202,580)
Total Tennessee Emergency Management Agency				<u>(4,247,967)</u>	<u>1,094,830</u>	<u>741,971</u>	<u>586,257</u>	<u>323,066</u>	<u>(3,320,489)</u>
TENNESSEE HISTORICAL COMMISSION:									
Historical Commission Continuing Education Certified Local Government Grant	N/A	07-01-12 to 09-30-12	4,000	-	2,922	-	2,922	-	-
Total Tennessee Historical Commission				<u>-</u>	<u>2,922</u>	<u>-</u>	<u>2,922</u>	<u>-</u>	<u>-</u>
TENNESSEE STATE LIBRARY AND ARCHIVES:									
Library Services - General Library Services	35045	10-01-12 to 06-30-13	133,500	-	-	-	133,500	-	(133,500)
Total Tennessee State Library and Archives				<u>-</u>	<u>-</u>	<u>-</u>	<u>133,500</u>	<u>-</u>	<u>(133,500)</u>
TOTAL EXPENDITURES OF STATE AWARDS				<u>\$ (6,121,462)</u>	<u>\$ 19,441,367</u>	<u>\$ 755,178</u>	<u>\$ 19,547,583</u>	<u>\$ 452,879</u>	<u>\$ (5,925,379)</u>

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

METROPOLITAN GOVERNMENT OF NASHVILLE
AND DAVIDSON COUNTY, TENNESSEE
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS
YEAR ENDED JUNE 30, 2013

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, 2013, include the operations of the following component units: the Nashville District Management Corporation, the Gulch Business Improvement District, Inc., the General Hospital and Bordeaux Long Term Care and Knowles Home Funds of the Hospital Authority, 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. The expenditures of federal awards of these component units totaled \$111,321,790 and are not included in the Schedule of Expenditures of Federal Awards for the year ended June 30, 2013. These component units are separately audited and reported on in accordance with OMB Circular A-133, where applicable 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, 2013.

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, where applicable.

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.

METROPOLITAN GOVERNMENT OF NASHVILLE
AND DAVIDSON COUNTY, TENNESSEE
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS
YEAR ENDED JUNE 30, 2013

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.

METROPOLITAN GOVERNMENT OF NASHVILLE
AND DAVIDSON COUNTY, TENNESSEE
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS
YEAR ENDED JUNE 30, 2013

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 2013, which management believes will be reimbursed by FEMA, totaled \$3,945,181. These expenditures have been included in the accompanying schedule of federal expenditures under CFDA 97.036. Amounts receivable under CFDA 97.036 totaled \$16,397,207 at June 30, 2013. Such flood-related costs are subject to review, approval and adjustment by FEMA. 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, 2013

SECTION I - SUMMARY OF INDEPENDENT AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued: An unmodified opinion was issued for the financial statements of the Government for the year ended June 30, 2013.

Internal control over financial reporting:

Material weakness(es) identified? yes ___ no

Significant deficiency(ies) identified not considered to be material weaknesses? ___yes none reported

Noncompliance material to financial statements noted? ___yes no

Federal Awards

Internal control over major programs:

Material weakness(es) identified? yes ___ no

Significant deficiency(ies) identified not considered to be material weaknesses? yes ___ none reported

Type of auditor's report issued on compliance for major programs: A qualified opinion was issued on CFDA No. 93.086 Healthy Marriage and Promotion of Responsible Fatherhood Grant program. An unmodified opinion was issued for each of the other major federal programs.

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133? yes ___ no

METROPOLITAN GOVERNMENT OF NASHVILLE
AND DAVIDSON COUNTY, TENNESSEE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2013

SECTION I - SUMMARY OF INDEPENDENT AUDITOR'S 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

Special Education Cluster:

84.027	Special Education - Grants to the States (IDEA, Part B)
84.173	Special Education - Preschool Grants (IDEA Preschool)

School Improvement Grants Cluster:

84.377	School Improvement Grant
84.388	ARRA - School Improvement Grant

Other Programs:

84.395	ARRA - State Fiscal Stabilization Fund (SFSF) - Race to the Top Incentive Grants
93.086	Healthy Marriage Promotion and Responsible Fatherhood Grants
93.568	Low-Income Home Energy Assistance Program
93.600	Head Start
93.914	HIV Emergency Relief Project Grants
93.994	Maternal and Child Health Services Block Grant to the States
97.056	Port Security Grant Program

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

Auditee qualified as low-risk auditee? ___yes X no

METROPOLITAN GOVERNMENT OF NASHVILLE
AND DAVIDSON COUNTY, TENNESSEE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2013

SECTION II – FINANCIAL STATEMENT FINDINGS

MATERIAL WEAKNESSES:

2013-1

COUNTY REGISTER AND CIRCUIT COURT

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.

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.

METROPOLITAN GOVERNMENT OF NASHVILLE
AND DAVIDSON COUNTY, TENNESSEE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2013

SECTION II – FINANCIAL STATEMENT FINDINGS – Continued

2013-1 - Continued

- (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.

Management's Response

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.*
- 3. The Chief Deputy of Information Technology maintains all check stock. Checks are locked in the safe in the Information Technology department. The Chief Deputy of Information Technology maintains a spreadsheet for each checking account that includes the date, check numbers, signature of employee requesting check and signature of employee releasing checks.*
- 4. Currently, the 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.*

METROPOLITAN GOVERNMENT OF NASHVILLE
AND DAVIDSON COUNTY, TENNESSEE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2013

SECTION II - FINANCIAL STATEMENT FINDINGS - Continued

2013-1 - Continued

Circuit Court

At the time of the audit and upon the recommendations of the auditors, Management immediately implemented the following procedures regarding the receipting and disbursement of Minor Trust Funds:

Requests made from a Bank regarding a withdrawal from a Trust Account are to be logged on the C3Plus Bank Request Log by a Bookkeeper. This Bookkeeper will enter the Date, Docket #, Request Type, Requested By, and Amount Requested and will send the request to the appropriate Bank. When the request is returned from the Bank, it will be given to the other Bookkeeper. This bookkeeper will enter the remaining information on the Bank Request Log which will be Processed By and Amount Received. After this information is entered, the payments received from the Bank will be given to the Chief Clerk or Team Leader to be receipted and posted to the appropriate Docket #. In the past, the Internal Auditor has verified payments have been receipted and disbursed correctly but will now include comparing the Bank Request Log to the Docket # verifying all transactions have been correctly entered.

SECTION III - FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

2013-2

**U.S. Department of Health and Human Services
Healthy Marriage Promotion and Responsible Fatherhood Grants
CFDA No. 93.086**

Criteria

Program participants should meet specified eligibility criteria for participation in the program and related workshops. In addition, monitoring of sub-recipients of program funds should be conducted, including appropriate documentation required by federal regulations and monitoring of activities and results. The Department is also required to submit complete financial and program monitoring reports to the grantor agency on a regular, timely basis.

Condition

During the audit, we noted that 12 of the 25 program participants selected for testing had either incomplete eligibility documentation or documentation which indicated that the participants were not eligible for the program.

METROPOLITAN GOVERNMENT OF NASHVILLE
AND DAVIDSON COUNTY, TENNESSEE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2013

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

2013-2 - Continued

**U.S. Department of Health and Human Services
Healthy Marriage Promotion and Responsible Fatherhood Grants
CFDA No. 93.086**

We also noted that sub-recipient contracts did not contain required information such as the CFDA number, funding source and program objectives. There was also incomplete documentation relating to program monitoring.

The required federal financial and program reports were not submitted to the federal agency on a timely basis.

Questioned Costs

None.

Cause

There are not adequate policies and procedures in place surrounding eligibility, sub-recipient monitoring and program reporting. Specifically, more formal policies and procedures are needed to ensure that these program requirements are being met and that program activities and compliance are being reviewed by supervisory personnel.

Effect

The Department is not in compliance with the requirements of the program. A review of the grant has been conducted by the U.S. Department of Health and Human Services Association for Children and Families (ACF) which resulted in a mandatory corrective action plan being issued.

METROPOLITAN GOVERNMENT OF NASHVILLE
AND DAVIDSON COUNTY, TENNESSEE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2013

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

2013-2 - Continued

**U.S. Department of Health and Human Services
Healthy Marriage Promotion and Responsible Fatherhood Grants
CFDA No. 93.086**

Recommendations

We recommend management work with the federal agency and implement the recommendations from the corrective action plan. Specifically, formal policies and procedures should be developed and maintained for eligibility of program participants. Eligibility should be thoroughly determined and documented. The eligibility determinations should be reviewed by an employee independent of the those making the determinations. Additionally, more complete documentation for sub-recipients should be developed and maintained. The Department should monitor sub-recipients on a regular basis and ensure such monitoring reviews are documented and any actions taken. The Department should also ensure timely filing of complete and accurate financial and program reports to the federal oversight agency. All of this will help the Department to achieve program compliance and appropriate corrective action.

Management's Response

Metro Public Health (MPHD) concurs with these findings. The Corrective Action Plan has been completed to the satisfaction of the federal program officer. Criteria for eligibility have been revamped, per the Corrective Action Plan, and determinations made by case managers during enrollment are reviewed by the case manager supervisor every week at the case manager meeting. The new criteria process has been approved and implemented with the guidance of the federal program officer. Additional monitoring has been implemented for the sub-contract sites, and monthly meetings are held at the site by the finance officer and the program director. All current fiscal and programmatic reports have been completed in a timely manner. To ensure timely reporting in the future, both the program officer and the finance officer have since received training on the Grant Solutions website. Additionally, MPHD has taken the necessary steps to incorporate required information such as the CFDA number, funding source and program objectives on all sub-contractor agreements.

METROPOLITAN GOVERNMENT OF NASHVILLE
AND DAVIDSON COUNTY, TENNESSEE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2013

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

2013-3

**U.S. Department of Health and Human Services
Maternal and Child Health Services Block Grant to the States
CFDA No. 93.994**

Criteria

The schedule of expenditures of federal awards should reflect the funds received and expended from federal sources.

Condition

During the review of the preliminary version of schedule of expenditures of federal awards, it was noted that certain funds awarded by the State of Tennessee had been categorized as federal funds.

Questioned Costs

None.

Cause

Funds awarded by the State of Tennessee should be reflected on the schedule of expenditures of state awards but were misclassified as federal.

Effect

Preliminary versions of the schedule of federal expenditures included state grant funds. An adjustment was necessary to reclassify the state funds from the federal schedule to the state schedule.

Recommendation

Additional review procedures should be developed at the department level to ensure funds awarded from federal and state sources are appropriately reflected on the respective schedules. The federal and state schedules should be prepared by departmental employees knowledgeable of such awards and should be independently reviewed by departmental personnel who are also knowledgeable of the awards. This will help to ensure that federal and state funds are appropriately classified for monitoring and external reporting.

METROPOLITAN GOVERNMENT OF NASHVILLE
AND DAVIDSON COUNTY, TENNESSEE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2013

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

2013-3 - Continued

**U.S. Department of Health and Human Services
Maternal and Child Health Services Block Grant to the States
CFDA No. 93.994**

Management's Response

Metro Public Health (MPHD) concurs with this finding. The awards noted are unusual in that either they are split between federal and state funding requiring an allocation between schedules, or they are funded by state interdepartmental funds. MPHD has conferred with Metro Government Finance to appropriately reflect funding sources on the schedule of expenditures of Federal awards and the schedule of expenditures of State awards. MPHD is implementing procedures which will ensure that federal and state schedules will be prepared and reviewed by knowledgeable departmental personnel.

METROPOLITAN GOVERNMENT OF NASHVILLE
AND DAVIDSON COUNTY, TENNESSEE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2013

SECTION IV - SUMMARY OF PRIOR AUDIT FINDINGS

Prior year item IC-12-1 has been repeated, in part, in the current year as item 2013-1.

All other prior year findings have been resolved.