

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

**SCHEDULES OF EXPENDITURES OF FEDERAL  
AND STATE AWARDS AND REPORTS  
REQUIRED BY THE SINGLE AUDIT ACT  
AS AMENDED AND OFFICE OF MANAGEMENT  
AND BUDGET CIRCULAR A-133**

**YEAR ENDED JUNE 30, 2014**

METROPOLITAN GOVERNMENT OF NASHVILLE  
AND DAVIDSON COUNTY, TENNESSEE

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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, 2014, 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 Fund and the Industrial Development Board Fund, which are discretely presented component units of the Government, and the financial statements of each of the Government's nonmajor governmental, nonmajor enterprise, internal service and fiduciary funds, and have issued our report thereon dated October 31, 2014. 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

*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.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given the limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### **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*.

### **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, 2014



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, 2014. 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.

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 \$108,338,080 in federal awards which are not included in the accompanying Schedule of Expenditures of Federal Awards during the year ended June 30, 2014. 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.

***Management's Responsibility***

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



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

### ***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. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Government's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Government's compliance.

### ***Opinion on Each Major Federal Program***

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 major federal programs for the year ended June 30, 2014.

### **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.



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

*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. *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.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control nor compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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, 2014, and the related notes to the financial statements, which collectively comprise the Government's basic financial statements. We issued our report thereon dated October 31, 2014, which contained unmodified opinions 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, 2014, and have issued our report thereon dated October 31, 2014, which contained unmodified opinions 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,



To the Honorable Mayor and Members of Council  
The Metropolitan Government of Nashville and Davidson County, 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, 2014, except for Compliance  
and Internal Control Over Compliance, as  
to which the date is March 23, 2015

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2014

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2013	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, 2014
ENVIRONMENTAL PROTECTION AGENCY:										
Direct Program:										
Air Pollution Control Program	66.001	A-004081-10-7	10-01-12 to 09-30-13	\$ 321,000	\$ (38,227)	\$ 143,047	\$ -	\$ 104,820	\$ -	\$ -
Air Pollution Control Program	66.001	A-004081-10-7	10-01-13 to 09-30-14	404,000	-	254,903	-	285,873	-	(30,970)
Total Program	66.001				<u>(38,227)</u>	<u>397,950</u>	<u>-</u>	<u>390,693</u>	<u>-</u>	<u>(30,970)</u>
Direct Program:										
Section 103 Ambient Air Monitoring Network Installation	66.034	PM-96497708-7	04-01-13 to 03-31-14	160,000	(7,778)	107,689	-	99,911	-	-
Section 103 Ambient Air Monitoring Network Installation	66.034	PM-96497708-7	04-01-14 to 03-31-15	132,007	-	20,909	-	30,989	-	(10,080)
Section 103 Near Roadside Ambient Air Monitoring	66.034	XA-95495912-0	07-01-12 to 12-31-13	200,000	-	186,947	-	186,947	-	-
Total Program	66.034				<u>(7,778)</u>	<u>315,545</u>	<u>-</u>	<u>317,847</u>	<u>-</u>	<u>(10,080)</u>
Total Environmental Protection Agency					<u>(46,005)</u>	<u>713,495</u>	<u>-</u>	<u>708,540</u>	<u>-</u>	<u>(41,050)</u>
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	(5,670)	5,670	-	-	-	-
Library Services and Technology Act -- Technology Grant	45.310	30504-00114-94	10-01-13 to 04-30-14	4,298	-	4,298	-	4,298	-	-
Library Services - General Library Services	45.310	35045	10-01-12 to 06-30-13	6,400	(6,400)	6,400	-	-	-	-
Library Services - General Library Services	45.310	30504-00514-04	07-01-13 to 05-30-14	6,400	-	6,400	-	6,400	-	-
Total Program	45.310				<u>(12,070)</u>	<u>22,768</u>	<u>-</u>	<u>10,698</u>	<u>-</u>	<u>-</u>
Total Institute of Museum and Library Services					<u>(12,070)</u>	<u>22,768</u>	<u>-</u>	<u>10,698</u>	<u>-</u>	<u>-</u>
NATIONAL ENDOWMENT FOR THE ARTS:										
Direct Program:										
Art Works	45.024	13-6200-7018	07-01-13 to 12-31-14	25,000	-	-	-	13,000	-	(13,000)
Total Program	45.024				<u>-</u>	<u>-</u>	<u>-</u>	<u>13,000</u>	<u>-</u>	<u>(13,000)</u>
Passed Through Tennessee Arts Commission:										
Major Cultural Institutions (Federal Portion)	45.025	31625-20734	07-01-12 to 06-30-13	24,500	(14,700)	14,700	-	-	-	-
Major Cultural Institutions (Federal Portion)	45.025	31625-22212	07-01-13 to 06-30-14	22,450	-	8,980	-	22,450	-	(13,470)
Total Program	45.025				<u>(14,700)</u>	<u>23,680</u>	<u>-</u>	<u>22,450</u>	<u>-</u>	<u>(13,470)</u>
Total National Endowment for the Arts					<u>(14,700)</u>	<u>23,680</u>	<u>-</u>	<u>35,450</u>	<u>-</u>	<u>(26,470)</u>

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2014

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2013	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, 2014
U.S. DEPARTMENT OF AGRICULTURE:										
Passed Through Tennessee Education:										
National School Breakfast Program - Metro Public Schools	10.553	N/A	07-01-12 to 06-30-13	N/A	(730,381)	730,381	-	-	-	-
National School Breakfast Program - Metro Public Schools	10.553	N/A	07-01-13 to 06-30-14	N/A	-	7,085,470	-	8,099,241	-	(1,013,771)
Total Program	10.553				<u>(730,381)</u>	<u>7,815,851</u>	<u>-</u>	<u>8,099,241</u>	<u>-</u>	<u>(1,013,771)</u>
Passed Through Tennessee Education:										
National School Lunch Program - Lunch, Metro Public Schools	10.555	N/A	07-01-12 to 06-30-13	N/A	(2,154,604)	2,154,604	-	-	-	-
National School Lunch Program - Lunch, Metro Public Schools	10.555	N/A	07-01-13 to 06-30-14	N/A	-	19,792,773	-	22,474,407	-	(2,681,634)
National School Lunch Program - Snacks, Metro Public Schools	10.555	N/A	07-01-12 to 06-30-13	N/A	(1,966)	1,966	-	-	-	-
National School Lunch Program - Snacks, Metro Public Schools	10.555	N/A	07-01-13 to 06-30-14	N/A	-	67,067	-	70,281	-	(3,214)
National School Lunch and Breakfast Program - Food Distribution - Metro Public Schools	10.555	N/A	07-01-13 to 06-30-14	N/A	293,314	2,213,979	-	2,167,443	-	339,850
Total Program	10.555				<u>(1,863,256)</u>	<u>24,230,389</u>	<u>-</u>	<u>24,712,131</u>	<u>-</u>	<u>(2,344,998)</u>
Passed Through Tennessee Health:										
Women, Infants, and Children (WIC)	10.557	34353-07013	10-01-12 to 09-30-13	4,397,000	(652,352)	1,910,646	-	1,258,294	-	-
Women, Infants, and Children (WIC)	10.557	34353-07014	10-01-13 to 09-30-14	4,486,000	-	2,571,957	-	3,075,519	-	(503,562)
Total Program	10.557				<u>(652,352)</u>	<u>4,482,603</u>	<u>-</u>	<u>4,333,813</u>	<u>-</u>	<u>(503,562)</u>
Passed Through Tennessee Human Services:										
Child Adult Care Food Program - Metro Action Commission	10.558	03.47.56030.007	10-01-12 to 09-30-13	922,471	(28,315)	236,118	-	207,803	-	-
Child Adult Care Food Program - Metro Action Commission	10.558	03.47.56030.007	10-01-13 to 09-30-14	915,000	-	667,771	-	668,337	-	(566)
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	N/A	-	9,852	-	9,852	-	-
Child Adult Care Food Program (Nashville After Zone Alliance) - Metro Action Commission	10.558	03-47-30088-00-4	08-13-13 to 09-30-14	57,000	-	36,457	-	36,457	-	-
Total Program	10.558				<u>(28,315)</u>	<u>950,198</u>	<u>-</u>	<u>922,449</u>	<u>-</u>	<u>(566)</u>
Passed Through Tennessee Human Services:										
Summer Food Service Program - Metro Action Commission	10.559	30-014	05-01-13 to 08-01-13	804,797	(177,473)	461,827	-	281,397	2,957 G	-
Summer Food Service Program - Metro Action Commission	10.559	30-014	05-01-14 to 08-01-14	780,013	-	270,841	-	413,261	-	(142,420)
Total Program	10.559				<u>(177,473)</u>	<u>732,668</u>	<u>-</u>	<u>694,658</u>	<u>2,957</u>	<u>(142,420)</u>
Direct Program:										
Commodity Supplemental Food Program - Food Distribution	10.565	N/A	07-01-12 to 06-30-13	N/A	232,994	695,757	-	741,118	-	187,633
Passed Through Tennessee Health:										
Commodity Supplemental Food Program - Administration	10.565	34353-02313	10-01-12 to 09-30-13	235,400	(17,980)	83,884	-	65,904	-	-
Commodity Supplemental Food Program - Administration	10.565	34353-02314	10-01-13 to 09-30-14	237,000	-	143,715	-	181,756	-	(38,041)
Total Program	10.565				<u>215,014</u>	<u>923,356</u>	<u>-</u>	<u>988,778</u>	<u>-</u>	<u>149,592</u>

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2014

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2013	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, 2014
Passed Through Tennessee Education:										
Fresh Fruits and Vegetables Program - Metro Public Schools	10.582	N/A	07-01-12 to 06-30-13	N/A	(37,946)	37,946	-	-	-	-
Fresh Fruits and Vegetables Program - Metro Public Schools	10.582	N/A	07-01-13 to 06-30-14	N/A	-	361,714	-	407,321	-	(45,607)
Total Program	10.582				<u>(37,946)</u>	<u>399,660</u>	<u>-</u>	<u>407,321</u>	<u>-</u>	<u>(45,607)</u>
Total U.S. Department of Agriculture					<u>(3,274,709)</u>	<u>39,534,725</u>	<u>-</u>	<u>40,158,391</u>	<u>2,957</u>	<u>(3,901,332)</u>
U.S. DEPARTMENT OF DEFENSE:										
Direct Program:										
Air Force R.O.T.C.	N/A	N/A	07-01-12 to 06-30-13	N/A	(13,110)	13,110	-	-	-	-
Air Force R.O.T.C.	N/A	N/A	07-01-13 to 06-30-14	N/A	-	243,292	-	251,148	-	(7,856)
Army R.O.T.C.	N/A	N/A	07-01-12 to 06-30-13	N/A	(7,010)	7,010	-	-	-	-
Army R.O.T.C.	N/A	N/A	07-01-13 to 06-30-14	N/A	-	109,127	-	117,519	-	(8,392)
Total Other Financial Assistance					<u>(20,120)</u>	<u>372,539</u>	<u>-</u>	<u>368,667</u>	<u>-</u>	<u>(16,248)</u>
Total U.S. Department of Defense					<u>(20,120)</u>	<u>372,539</u>	<u>-</u>	<u>368,667</u>	<u>-</u>	<u>(16,248)</u>
U.S. DEPARTMENT OF ENERGY:										
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	(299,799)	457,998	44 O	158,243	-	-
Total Program	81.128				<u>(299,799)</u>	<u>457,998</u>	<u>44</u>	<u>158,243</u>	<u>-</u>	<u>-</u>
Total U.S. Department of Energy					<u>(299,799)</u>	<u>457,998</u>	<u>44</u>	<u>158,243</u>	<u>-</u>	<u>-</u>
U.S. DEPARTMENT OF EDUCATION:										
Passed Through Tennessee Education:										
School Improvement 1003 a	84.010	10-01	07-01-12 to 09-30-13	3,000,000	(1,574,061)	1,574,061	-	-	-	-
School Improvement	84.010	12-01	07-01-11 to 09-30-13	4,212,260	5,245	-	-	-	5,245 O	-
School Improvement	84.010	13-01	07-01-12 to 09-30-13	5,000,000	(968,676)	1,527,978	-	731,227	-	(171,925)
School Improvement Reward Schools	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)	827,733	-	233,580	-	(24,298)
Focus School Title-1 SI Year 2	84.010	N/A	09-01-13 to 09-30-14	871,293	-	491,736	-	741,939	-	(250,203)
Title I Non-Enhanced Option	84.010	11-01	07-01-10 to 09-30-11	33,451,537	75,252	-	176 O	-	75,428 O	-
Title I Non-Enhanced Option	84.010	12-01	07-01-11 to 09-30-12	32,117,012	227,791	-	3,657 O	-	231,448 O	-
Title I Non-Enhanced Option	84.010	13-01	07-01-12 to 09-30-13	31,632,470	(7,648,787)	7,651,141	-	440,484	-	(438,130)
Title I Non-Enhanced Option	84.010	14-01	07-01-13 to 09-30-14	35,595,544	-	18,152,503	-	26,098,206	-	(7,945,703)
NCLB Consolidated Administration	84.010	14-190000	07-01-13 to 06-30-14	3,351,497	-	1,780,366	-	2,424,772	-	(644,406)
Total Program	84.010				<u>(10,530,798)</u>	<u>32,034,629</u>	<u>3,833</u>	<u>30,670,208</u>	<u>312,121</u>	<u>(9,474,665)</u>

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2014

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, 2013		Adjustments: Transfers (T) Other (O)		Adjustments: Grantor (G) Transfers (T) Other (O)	Deferred Grant Revenue June 30, 2014
Passed Through Tennessee Education:										
Education of the Handicapped - Excess Cost Funds	84.027	N/A	07-01-13 to 06-30-14	N/A	-	1,123,900	-	1,123,900	-	-
IDEA Part B 11-21	84.027	11-01 Carryover	08-31-11 to 06-30-12	N/A	2,779	-	-	-	2,779 O	-
IDEA Part B 12-01	84.027	12-01	07-01-11 to 09-30-12	17,894,980	(1,141)	1,141	-	-	4,769 O	(4,769)
IDEA Part B 12-21	84.027	12-01 Carryover	07-01-12 to 06-30-13	2,425,178	(1,245,555)	870,973	-	975,486	-	(1,350,068)
IDEA Part B 13-01	84.027	13-01	07-01-12 to 06-30-13	18,161,905	(3,813,686)	6,102,323	-	2,288,637	-	-
IDEA Part B 13-21	84.027	13-01 Carryover	07-01-13 to 09-30-14	1,773,143	-	-	-	1,773,143	-	(1,773,143)
IDEA Part B 14-01	84.027	14-01	07-01-13 to 09-30-14	23,838,496	-	5,634,539	-	12,291,726	-	(6,657,187)
IDEA Pre-School Discretionary FY14	84.027	14-01	07-01-13 to 06-30-14	53,385	-	53,385	-	53,385	-	-
IDEA Statewide Assessment	84.027	13-01	07-01-13 to 06-30-14	62,510	-	-	-	62,510	-	(62,510)
IDEA 619 Discretionary IT	84.027	14-01	09-24-13 to 09-30-13	149,339	-	149,339	-	149,339	-	-
Total Program	84.027				<u>(5,057,603)</u>	<u>13,935,600</u>	<u>-</u>	<u>18,718,126</u>	<u>7,548</u>	<u>(9,847,677)</u>
Direct Program:										
Impact Aid	84.041	N/A	07-01-13 to 06-30-14	N/A	-	102,438	-	102,438	-	-
Total Program	84.041				<u>-</u>	<u>102,438</u>	<u>-</u>	<u>102,438</u>	<u>-</u>	<u>-</u>
Passed Through Tennessee Education:										
Program Improvement - Carl Perkins Federal Grant	84.048	13-01	07-01-12 to 06-30-13	1,496,634	(406,454)	477,051	-	70,597	-	-
Program Improvement - Carl Perkins Federal Grant	84.048	14-01	07-01-13 to 06-30-14	1,332,091	-	746,308	-	1,029,812	-	(283,504)
Total Program	84.048				<u>(406,454)</u>	<u>1,223,359</u>	<u>-</u>	<u>1,100,409</u>	<u>-</u>	<u>(283,504)</u>
Direct Program:										
Magnet Schools Assistance	84.165	U165A100093	10-01-10 to 09-30-14	11,503,514	(846,936)	2,629,011	-	2,549,475	-	(767,400)
Total Program	84.165				<u>(846,936)</u>	<u>2,629,011</u>	<u>-</u>	<u>2,549,475</u>	<u>-</u>	<u>(767,400)</u>
Passed Through Tennessee Education:										
IDEA Pre-School 13-01	84.173	13-01	07-01-12 to 06-30-13	267,251	(59,377)	59,377	-	-	-	-
IDEA Pre-School 14-01	84.173	14-01	07-01-13 to 06-30-14	341,668	-	115,400	-	341,668	-	(226,268)
Total Program	84.173				<u>(59,377)</u>	<u>174,777</u>	<u>-</u>	<u>341,668</u>	<u>-</u>	<u>(226,268)</u>
Passed Through Tennessee Education:										
Safe and Supportive Schools	84.184	N/A	07-01-12 to 06-30-14	308,700	(443)	-	-	165,399	-	(165,842)
Total Program	84.184				<u>(443)</u>	<u>-</u>	<u>-</u>	<u>165,399</u>	<u>-</u>	<u>(165,842)</u>
Passed Through Tennessee Education:										
Homeless Children Education Program	84.196	13-01	07-01-12 to 06-30-13	237,600	(96,983)	105,983	-	9,000	-	-
Homeless Children Education Program	84.196	14-01	07-01-13 to 06-30-14	175,616	-	117,095	-	175,538	-	(58,443)
Total Program	84.196				<u>(96,983)</u>	<u>223,078</u>	<u>-</u>	<u>184,538</u>	<u>-</u>	<u>(58,443)</u>
Direct Program:										
Smaller Learning Communities	84.215	N/A	10-01-10 to 09-30-12	N/A	(23,086)	23,086	-	-	-	-
Total Program	84.215				<u>(23,086)</u>	<u>23,086</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2014

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2013	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, 2014
Passed Through Tennessee Education:										
21st Century Community Learning Centers - Goldstars	84.287	N/A	07-01-11 to 06-30-12	342,000	2,045	-	-	-	-	2,045
21st Century Community Learning Centers - Goldstars	84.287	N/A	07-01-12 to 06-30-13	360,000	(56,969)	62,039	-	5,070	-	-
21st Century Community Learning Centers FY13	84.287	192-12-1-016	07-01-12 to 06-30-13	750,000	(170,840)	183,197	-	18,715	-	(6,358)
21st Century CCLC FY14	84.287	13-01	07-01-13 to 06-30-14	585,000	-	311,734	-	503,938	-	(192,204)
21st Century CCLC FY14	84.287	192-12-2-15	07-01-13 to 06-30-14	484,800	-	271,975	-	364,553	-	(92,578)
Total Program	84.287				<u>(225,764)</u>	<u>828,945</u>	<u>-</u>	<u>892,276</u>	<u>-</u>	<u>(289,095)</u>
Direct Program:										
Gear Up Nashville FY13	84.334	13-01	01-01-13 to 06-30-19	3,398,493	(115,085)	284,239	-	470,254	-	(301,100)
Total Program	84.334				<u>(115,085)</u>	<u>284,239</u>	<u>-</u>	<u>470,254</u>	<u>-</u>	<u>(301,100)</u>
Passed Through Tennessee Education:										
Title III Emergency Immigrant Education Program	84.365	12-01	07-01-11 to 09-30-13	1,530,476	32	-	-	-	32 O	-
Title III Emergency Immigrant Education Program	84.365	13-01	07-01-12 to 09-30-13	1,518,408	(392,775)	445,710	-	52,935	-	-
Title III Emergency Immigrant Education Program	84.365	14-01	07-01-13 to 09-30-14	1,823,654	-	1,043,795	-	1,406,116	-	(362,321)
Title III A Discretionary	84.365	09-01	11-01-10 to 09-30-12	150,970	(22,729)	21,777	952 O	-	-	-
Title III A Discretionary	84.365	12-01	07-01-11 to 09-30-13	125,184	(23,970)	40,636	447 O	17,113	-	-
Title III A Discretionary	84.365	13-01	07-01-12 to 09-30-13	153,495	(87,317)	87,707	-	390	-	-
Total Program	84.365				<u>(526,759)</u>	<u>1,639,625</u>	<u>1,399</u>	<u>1,476,554</u>	<u>32</u>	<u>(362,321)</u>
Passed Through Tennessee Education:										
Math & Science Partnership	84.366	N/A	01-15-14 to 06-30-15	298,232	-	-	-	4,447	-	(4,447)
Total Program	84.366				<u>-</u>	<u>-</u>	<u>-</u>	<u>4,447</u>	<u>-</u>	<u>(4,447)</u>
Passed Through Tennessee Education:										
Title II Part A	84.367	11-01	07-01-10 to 06-30-11	4,526,228	(8,259)	-	8,259 O	-	-	-
Title II Part A	84.367	12-01	07-01-11 to 09-30-12	3,412,991	284,761	-	-	-	284,761 O	-
Title II Part A	84.367	13-01	07-01-12 to 09-30-13	3,452,607	(607,671)	718,719	-	111,048	-	-
Title II Part A	84.367	14-01	07-01-13 to 09-30-14	5,399,200	-	2,137,129	-	3,077,134	-	(940,005)
Total Program	84.367				<u>(331,169)</u>	<u>2,855,848</u>	<u>8,259</u>	<u>3,188,182</u>	<u>284,761</u>	<u>(940,005)</u>
Passed Through Tennessee Education:										
Teacher Incentives	84.374	S374A100045	03-01-11 to 09-30-14	964,000	(33,008)	1,800	-	-	-	(31,208)
Teacher Incentives Fund - Data Management	84.374	S374A100045	03-01-11 to 09-30-14	350,000	(62,340)	63,240	-	188,766	-	(187,866)
Teacher Incentives Fund - Implementation	84.374	S374A100045	03-01-11 to 09-30-14	1,748,038	(8,665)	8,665	-	465,621	-	(465,621)
Total Program	84.374				<u>(104,013)</u>	<u>73,705</u>	<u>-</u>	<u>654,387</u>	<u>-</u>	<u>(684,695)</u>
Passed Through Tennessee Education:										
School Improvement Grant - Year 1	84.377	S377A090043	07-01-12 to 09-30-13	3,417,875	(613,547)	720,609	-	107,164	-	(102)
School Improvement Grant II - Year 2	84.377	192-12-1-016	07-01-13 to 06-30-14	3,417,875	-	2,287,286	-	3,087,789	-	(800,503)
Total Program	84.377				<u>(613,547)</u>	<u>3,007,895</u>	<u>-</u>	<u>3,194,953</u>	<u>-</u>	<u>(800,605)</u>

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2014

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2013	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, 2014
Passed Through Tennessee Education:										
School Improvement (ARRA)	84.388	12-01	07-01-11 to 09-30-12	418,280	(213,288)	329,163	-	115,621	-	254
School Improvement Grant FY14 10-21	84.388	N/A	07-01-13 to 09-30-14	600,000	-	72,624	-	158,548	-	(85,924)
iZone Grant	84.388	N/A	07-01-12 to 09-30-13	1,574,060	(399,147)	506,381	-	107,234	-	-
iZone Grant	84.388	N/A	07-01-13 to 09-30-14	2,048,094	-	1,066,367	-	1,487,998	-	(421,631)
Total Program	84.388				<u>(612,435)</u>	<u>1,974,535</u>	<u>-</u>	<u>1,869,401</u>	<u>-</u>	<u>(507,301)</u>
Passed Through Tennessee Education:										
ARRA Race To The Top - Focus Schools	84.395	N/A	01-15-11 to 09-30-12	135,000	(6,624)	-	-	-	-	(6,624)
ARRA Race To The Top - Renewal Schools	84.395	S395A100032	07-01-10 to 09-30-14	3,600,000	(1,837,350)	2,096,880	-	352,852	-	(93,322)
ARRA Race To The Top - TPCGP-TII	84.395	N/A	01-01-11 to 06-30-14	2,008,600	(550,331)	793,589	-	667,878	-	(424,620)
ARRA Battelle - STEM	84.395	N/A	07-01-10 to 06-30-13	1,000,000	(76,739)	140,527	-	63,788	-	-
ARRA Battelle - STEM HUB	84.395	N/A	07-01-10 to 09-30-14	850,000	(118,727)	347,571	-	502,613	-	(273,769)
ARRA Race To The Top - Innovation Acceleration	84.395	S395A100032	01-02-13 to 09-30-14	70,000	(351)	3,261	-	2,910	-	-
ARRA Race To The Top - First to the Top	84.395	S395A100032	07-01-10 to 07-27-14	30,297,000	(2,589,824)	7,819,273	-	7,625,483	-	(2,396,034)
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	2,833	-	-	-	2,833	O -
ARRA Teacher Leader Council	84.395	14-01	11-14-13 to 05-31-14	28,000	-	26,041	-	26,041	-	-
ARRA First to the Top - Reward Schools	84.395	S395A100032	01-01-13 to 07-27-14	40,000	-	9,595	-	17,964	-	(8,369)
ARRA First to the Top - Reward Schools	84.395	S395A100032	07-01-13 to 07-27-14	196,777	-	136,290	-	189,025	-	(52,735)
Total Program	84.395				<u>(5,177,113)</u>	<u>11,373,027</u>	<u>-</u>	<u>9,448,554</u>	<u>2,833</u>	<u>(3,255,473)</u>
Total U.S. Department of Education					<u>(24,727,565)</u>	<u>72,383,797</u>	<u>13,491</u>	<u>75,031,269</u>	<u>607,295</u>	<u>(27,968,841)</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:										
Passed Through Greater Nashville Regional Council:										
Title III Part B Transportation	93.044	2013-39	07-01-12 to 06-30-13	70,000	(17,800)	17,800	-	-	-	-
Title III Part B Transportation	93.044	2014-39	07-01-13 to 06-30-14	70,000	-	52,200	-	70,000	-	(17,800)
Homemaker	93.044	2013-03	07-01-12 to 06-30-13	N/A	(10,379)	10,379	-	-	-	-
Homemaker	93.044	2014-03	07-01-13 to 06-30-14	N/A	-	25,657	-	33,112	-	(7,455)
Personal Care	93.044	2013-03	07-01-12 to 06-30-13	N/A	(2,919)	2,919	-	-	-	-
Personal Care	93.044	2014-03	07-01-13 to 06-30-14	N/A	-	6,484	-	7,448	-	(964)
Total Program	93.044				<u>(31,098)</u>	<u>115,439</u>	<u>-</u>	<u>110,560</u>	<u>-</u>	<u>(26,219)</u>
Passed Through Greater Nashville Regional Council:										
Title III Part C Nutrition Program	93.045	2013-39	07-01-12 to 06-30-13	729,338	(174,738)	174,738	-	-	-	-
Title III Part C Nutrition Program	93.045	2014-39	07-01-13 to 06-30-14	711,439	-	516,600	-	711,439	-	(194,839)
Total Program	93.045				<u>(174,738)</u>	<u>691,338</u>	<u>-</u>	<u>711,439</u>	<u>-</u>	<u>(194,839)</u>
Passed Through Greater Nashville Regional Council:										
Nutrition Services Incentive Program	93.053	2013-39	07-01-12 to 06-30-13	142,386	(40,286)	40,286	-	-	-	-
Nutrition Services Incentive Program	93.053	2014-39	07-01-13 to 06-30-14	110,679	-	82,800	-	110,679	-	(27,879)
Total Program	93.053				<u>(40,286)</u>	<u>123,086</u>	<u>-</u>	<u>110,679</u>	<u>-</u>	<u>(27,879)</u>

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2014

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, 2013		Adjustments: Transfers (T) Other (O)		Adjustments: Grantor (G) Transfers (T) Other (O)	Deferred Grant Revenue June 30, 2014
Passed Through Tennessee Health:										
Bioterrorism	93.069	34360-31713	08-01-12 to 06-30-13	960,700	(405,613)	405,163	450 O	-	-	-
Public Health Emergency Preparedness (PHEP)	93.069	Part of 34360-31714	07-01-13 to 06-30-14	612,400	-	219,114	-	564,658	-	(345,544)
Public Health Emergency Preparedness Cities Readiness Initiative (CRI)	93.069	Part of 34360-31714	07-01-13 to 06-30-14	163,300	-	72,141	-	162,040	-	(89,899)
Total Program	93.069				(405,613)	696,418	450	726,698	-	(435,443)
Direct Program:										
Pathways to Responsible Fatherhood	93.086	90FK0035-02-01	09-30-12 to 09-29-13	2,441,777	(419,022)	1,065,290	-	646,268	-	-
Pathways to Responsible Fatherhood	93.086	90FK0035-03-01	09-30-13 to 09-29-14	1,589,107	-	475,549	-	740,740	-	(265,191)
Total Program	93.086				(419,022)	1,540,839	-	1,387,008	-	(265,191)
Passed Through Tennessee Health:										
TB Outreach and Control	93.116	34360-37213	07-01-12 to 06-30-13	1,404,400	(255,444)	255,444	-	-	-	-
TB Outreach and Control (Federal Portion)	93.116	34360-37214	07-01-13 to 06-30-14	273,675	-	242,579	-	273,675	-	(31,096)
Total Program	93.116				(255,444)	498,023	-	273,675	-	(31,096)
Passed Through Tennessee Health:										
Family Planning	93.217	34360-35113	07-01-12 to 06-30-13	854,600	(85,295)	85,295	-	-	-	-
Family Planning	93.217	34360-35113	07-01-13 to 06-30-14	854,600	-	854,600	-	854,600	-	-
Total Program	93.217				(85,295)	939,895	-	854,600	-	-
Passed Through Tennessee Health:										
Immunization Services for Children	93.268	34360-41213	01-01-13 to 12-31-13	518,500	(208,307)	453,937	-	245,630	-	-
Immunization Services for Children (Federal Portion)	93.268	34360-41214	01-01-14 to 12-31-14	354,600	-	88,488	-	135,919	-	(47,431)
Total Program	93.268				(208,307)	542,425	-	381,549	-	(47,431)
Passed Through Tennessee Health:										
Tobacco Prevention	93.283	34360-46214	03-30-13 to 03-31-14	42,500	(3,204)	29,644	-	26,440	-	-
Tobacco Prevention	93.283	34360-46215	03-30-13 to 03-31-14	42,500	-	-	-	4,575	-	(4,575)
Environmental Health Specialist Network	93.283	34360-42713	07-01-12 to 06-30-13	102,700	(6,808)	6,808	-	-	-	-
Environmental Health Specialist Network	93.283	34360-42714	07-01-13 to 06-30-14	107,100	-	82,832	-	90,362	-	(7,530)
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				(14,192)	123,464	-	121,377	-	(12,105)
Passed Through Tennessee Health:										
Breast and Cervical Cancer Screening	93.399	34360-40312	07-01-12 to 06-30-13	84,000	(6,591)	6,591	-	-	-	-
Breast and Cervical Cancer Screening	93.399	GG-12-36573-01	07-01-13 to 06-30-14	84,000	-	65,882	-	84,000	-	(18,118)
Total Program	93.399				(6,591)	72,473	-	84,000	-	(18,118)
Passed Through Tennessee Health:										
Welcome Baby (ACA Maternal, Infant, & Early Childhood Home Visiting Program)	93.505	34360-34414	07-01-13 to 06-30-14	192,800	-	58,210	-	81,978	-	(23,768)
Total Program	93.505				-	58,210	-	81,978	-	(23,768)

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2014

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2013	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, 2014
Passed Through Tennessee Human Services:										
Child Support Enforcement, Title IV-D - Juvenile Court	93.563	GG-13-39799-01	07-01-12 to 06-30-13	789,690	(126,569)	126,569	-	-	-	-
Child Support Enforcement, Title IV-D - Juvenile Court	93.563	36306 Amendment 1	07-01-13 to 06-30-14	907,624	-	650,228	-	799,737	-	(149,509)
Total Program	93.563				<u>(126,569)</u>	<u>776,797</u>	<u>-</u>	<u>799,737</u>	<u>-</u>	<u>(149,509)</u>
Passed Through Tennessee Human Services:										
Low Income Energy Assistance Program	93.568	Z-13-49210	07-01-12 to 06-30-13	6,052,446	(117,606)	117,606	-	-	-	-
Low Income Energy Assistance Program	93.568	Z-14-49210	07-01-13 to 09-30-13	1,246,800	-	518,091	-	518,091	-	-
Passed Through Tennessee Housing Development Agency:										
Low Income Energy Assistance Program	93.568	LIHEAP-14-10	09-30-13 to 09-29-14	5,961,101	-	3,267,361	-	4,155,191	-	(887,830)
Total Program	93.568				<u>(117,606)</u>	<u>3,903,058</u>	<u>-</u>	<u>4,673,282</u>	<u>-</u>	<u>(887,830)</u>
Passed Through Tennessee Human Services:										
Community Services Block Grant	93.569	Z-13-49110-01	07-01-12 to 06-30-13	1,563,548	(679,059)	679,059	-	-	-	-
Community Services Block Grant	93.569	Z-14-49110-01	07-01-13 to 06-30-14	1,350,700	-	1,160,073	-	1,244,386	-	(84,313)
Total Program	93.569				<u>(679,059)</u>	<u>1,839,132</u>	<u>-</u>	<u>1,244,386</u>	<u>-</u>	<u>(84,313)</u>
Passed Through Tennessee Human Services:										
Before and After Care - Metro Action Commission	93.575	N/A	07-01-12 to 06-30-13	N/A	(4,843)	4,843	-	-	-	-
Before and After Care - Metro Action Commission	93.575	N/A	07-01-13 to 06-30-14	N/A	-	92,489	-	95,855	-	(3,366)
Total Program	93.575				<u>(4,843)</u>	<u>97,332</u>	<u>-</u>	<u>95,855</u>	<u>-</u>	<u>(3,366)</u>
Direct Program:										
Head Start	93.600	04 CH 0365/47	07-01-12 to 06-30-13	12,013,223	(80,114)	80,114	-	-	-	-
Head Start	93.600	04 CH 0365/48	07-01-13 to 06-30-14	11,465,700	-	11,257,169	-	11,376,964	-	(119,795)
Total Program	93.600				<u>(80,114)</u>	<u>11,337,283</u>	<u>-</u>	<u>11,376,964</u>	<u>-</u>	<u>(119,795)</u>
Passed Through Tennessee Human Services:										
SSBG Homemaker	93.667	Z 13-49312	07-01-12 to 06-30-13	261,300	(2,403)	2,403	-	-	-	-
SSBG Homemaker	93.667	Z 14-49312	07-01-13 to 06-30-14	301,000	-	301,000	-	301,000	-	-
Total Program	93.667				<u>(2,403)</u>	<u>303,403</u>	<u>-</u>	<u>301,000</u>	<u>-</u>	<u>-</u>
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 O	-	-	-
Total Program	93.701				<u>(59,565)</u>	<u>-</u>	<u>59,565</u>	<u>-</u>	<u>-</u>	<u>-</u>
Passed Through Vanderbilt University Medical Center:										
Growing Right onto Wellness (GROW) - Parks	93.837	VUMC 37648	08-20-10 to 04-30-15	802,190	(169,735)	299,640	1,533 O	139,786	-	(8,348)
Total Program	93.837				<u>(169,735)</u>	<u>299,640</u>	<u>1,533</u>	<u>139,786</u>	<u>-</u>	<u>(8,348)</u>

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2014

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2013	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, 2014
Passed Through Tennessee Health: Healthcare Preparedness (HPP)	93.889	Part of 34360-31714	07-01-13 to 06-30-14	73,100	-	-	-	72,528	-	(72,528)
Total Program	93.889				-	-	-	72,528	-	(72,528)
Direct Program:										
HIV - Emergency Relief Grant	93.914	H89HA11433-04-00	03-01-12 to 02-28-13	4,540,588	(1,000)	1,000	-	-	-	-
HIV - Emergency Relief Grant	93.914	H89HA11433-05-01	03-01-13 to 02-28-14	4,629,674	(813,883)	4,490,766	-	3,676,883	-	-
HIV - Emergency Relief Grant	93.914	H89HA11433-06-00	03-01-14 to 02-28-15	4,662,269	-	-	-	781,347	-	(781,347)
Total Program	93.914				(814,883)	4,491,766	-	4,458,230	-	(781,347)
Direct Program:										
Healthy Start Initiative - Eliminating Racial Ethnic Disparities	93.926	5 H49MC12836-04-01	06-01-12 to 05-31-13	809,920	(151,981)	151,981	-	-	-	-
Healthy Start Initiative - Eliminating Racial Ethnic Disparities	93.926	5 H49MC12836-05-02	06-01-13 to 05-31-14	716,143	-	471,035	-	533,874	-	(62,839)
Total Program	93.926				(151,981)	623,016	-	533,874	-	(62,839)
Passed Through Tennessee Health:										
AIDS Prevention and Surveillance	93.940	34349-47413	01-01-13 to 12-31-13	663,600	(67,922)	393,959	-	326,037	-	-
Rapid HIV Testing Services	93.940	34349-61912	09-30-11 to 12-31-12	238,500	(456)	456	-	-	-	-
HIV/AIDS Prevention	93.940	Part of 34349-47414	01-01-14 to 12-31-14	466,100	-	117,067	-	199,326	-	(82,259)
Rapid HIV Testing Services	93.940	Part of 34349-47414	01-01-14 to 12-31-14	190,800	-	31,352	-	61,242	-	(29,890)
Total Program	93.940				(68,378)	542,834	-	586,605	-	(112,149)
Passed Through Tennessee Health:										
HIV/AIDS Surveillance	93.944	Part of 34349-47414	01-01-14 to 12-31-14	68,400	-	-	-	32,854	-	(32,854)
Total Program	93.944				-	-	-	32,854	-	(32,854)
Passed Through Tennessee Health:										
Chronic Disease Management and School Health Promotion Services	93.945	34352-08314	01-01-14 to 06-30-14	70,600	-	13,471	-	36,509	-	(23,038)
Total Program	93.945				-	13,471	-	36,509	-	(23,038)
Passed Through Tennessee Health:										
Sexually Transmitted Diseases	93.977	34349-47413	01-01-13 to 12-31-13	474,900	(75,688)	330,429	-	254,741	-	-
Comprehensive STD Prevention System	93.977	Part of 34349-47414	01-01-14 to 12-31-14	349,300	-	86,236	-	161,590	-	(75,354)
Sexually Transmitted Diseases - CAPUS	93.977	Part of 34349-47414	01-01-14 to 12-31-14	61,000	-	11,796	-	19,064	-	(7,268)
Total Program	93.977				(75,688)	428,461	-	435,395	-	(82,622)
Passed Through Tennessee Health:										
Health Promotion	93.991	34360-50312	07-01-11 to 06-30-12	116,000	(12,707)	-	-	-	-	(12,707)
Health Promotion	93.991	34360-50313	07-01-12 to 06-30-13	116,000	(13,229)	13,229	-	-	-	-
Health Promotion	93.991	34360-50314	07-01-13 to 06-30-14	116,000	-	66,151	-	84,841	-	(18,690)
Total Program	93.991				(25,936)	79,380	-	84,841	-	(31,397)

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2014

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2013	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, 2014
Passed Through Tennessee Health:										
Children's Special Services/Care Coordination (Federal Portion)	93.994	34360-38613	07-01-12 to 06-30-13	203,216	(32,753)	32,448	305 O	-	-	-
Children's Special Services/Care Coordination (Federal Portion)	93.994	34360-38614	07-01-13 to 06-30-14	203,216	-	167,269	-	193,488	-	(26,219)
Children's Special Services/Medical Services (Federal Portion)	93.994	34360-38613	07-01-12 to 06-30-13	229,684	(34,261)	34,565	-	-	304 O	-
Children's Special Services/Medical Services (Federal Portion)	93.994	34360-38614	07-01-13 to 06-30-14	229,684	-	182,522	-	208,659	-	(26,137)
Healthy Start (Federal Portion)	93.994	34347-13913	07-01-12 to 06-30-13	227,500	(16,355)	16,355	-	-	-	-
Healthy Start (Federal Portion)	93.994	34347-13914	07-01-13 to 06-30-14	129,600	-	120,982	-	129,600	-	(8,618)
Total Program	93.994				<u>(83,369)</u>	<u>554,141</u>	<u>305</u>	<u>531,747</u>	<u>304</u>	<u>(60,974)</u>
Total U.S. Department of Health and Human Services					<u>(4,100,715)</u>	<u>30,691,324</u>	<u>61,853</u>	<u>30,247,156</u>	<u>304</u>	<u>(3,594,998)</u>
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	51,199,498	(16,397,207)	100,499	-	2,026,930	-	(18,323,638)
Total Program	97.036				<u>(16,397,207)</u>	<u>100,499</u>	<u>-</u>	<u>2,026,930</u>	<u>-</u>	<u>(18,323,638)</u>
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	(201,828)	-	-	-	-	(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	(383,302)	338,113	-	55,735	-	(100,924)
Flood - Benzing Road, Park Terrace Home Buyout (Federal Portion HMGP-1909-0017)	97.039	E-24547	11-08-11 to 11-07-14	11,424,885	(476,146)	307,600	-	63	-	(168,609)
Flood - Miami Avenue Home Buyout (Federal Portion HMGP-1909-0019)	97.039	E-24547	10-11-11 to 10-10-14	6,629,580	(210,939)	150,325	-	70	-	(60,684)
Flood - Pennington Bend Home Buyout (Federal Portion HMGP-1909-0026)	97.039	E-24547	11-08-11 to 11-07-14	4,381,853	(695,510)	350,370	-	-	-	(345,140)
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)	1,207,343	-	339,051	-	(347,190)
Total Program	97.039				<u>(3,183,207)</u>	<u>2,353,751</u>	<u>-</u>	<u>394,919</u>	<u>-</u>	<u>(1,224,375)</u>
Passed Through Tennessee Emergency Management:										
Emergency Management Performance 12-13	97.042	34101-05314	10-01-12 to 06-30-14	183,350	(75,409)	183,350	-	107,941	-	-
Emergency Management Performance 13-14	97.042	N/A	10-01-13 to 09-30-14	183,350	-	-	-	53,686	-	(53,686)
Total Program	97.042				<u>(75,409)</u>	<u>183,350</u>	<u>-</u>	<u>161,627</u>	<u>-</u>	<u>(53,686)</u>
Direct Program:										
Fire Prevention and Safety	97.044	EMW-2010-FP-01239	07-09-11 to 11-30-12	240,900	256	-	-	178	78 G	-
Assistance to Firefighters	97.044	EMW-2011-FO-05548	01-27-12 to 03-01-14	552,040	(10,258)	89,176	-	75,024	3,894 G	-
Staffing for Adequate Fire and Emergency Response (SAFER)	97.044	EMW-2011-FH-00846	10-18-12 to 10-17-14	4,201,120	(140,814)	2,247,210	-	2,208,135	-	(101,739)
Total Program	97.044				<u>(150,816)</u>	<u>2,336,386</u>	<u>-</u>	<u>2,283,337</u>	<u>3,972</u>	<u>(101,739)</u>
Direct Program:										
Port Security	97.056	2010-PU-T0-K054	06-01-10 to 05-31-13	1,001,608	(32,950)	32,561	389 O	-	-	-
Port Security	97.056	EMW-2011-PU-K0375-A	09-01-11 to 08-31-14	1,000,046	(286,839)	594,059	-	533,738	-	(226,518)
Total Program	97.056				<u>(319,789)</u>	<u>626,620</u>	<u>389</u>	<u>533,738</u>	<u>-</u>	<u>(226,518)</u>

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2014

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2013	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, 2014
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	(225,631)	-	225,631 O	-	-	-
Homeland Security Urban Areas 2010-SS-T0-0027	97.067	GG-11-34652-00	08-01-10 to 05-31-13	1,085,286	(242,392)	256,853	2,249 O	16,710	-	-
Homeland Security Urban Areas EMW-2011-SS-00069	97.067	34101-15712	10-01-11 to 06-30-14	662,595	(10,708)	339,135	2,510 O	547,226	-	(216,289)
Homeland Security Urban Areas EMW-2012-SS-0107	97.067	34101-14813	09-01-12 to 05-31-14	265,909	-	232,680	-	262,486	-	(29,806)
Homeland Security Urban Areas EMW-2013-SS-00008	97.067	34101-13814	09-01-13 to 04-30-15	211,357	-	-	-	19,693	-	(19,693)
Total Program	97.067				<u>(478,731)</u>	<u>828,668</u>	<u>230,390</u>	<u>846,115</u>	<u>-</u>	<u>(265,788)</u>
Total U.S. Department of Homeland Security					<u>(20,605,159)</u>	<u>6,429,274</u>	<u>230,779</u>	<u>6,246,666</u>	<u>3,972</u>	<u>(20,195,744)</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:										
Passed Through Metropolitan Development and Housing Agency:										
CDBG Homeless Assistance Program - Metro Social Services	14.218	N/A	01-22-14 to 01-21-15	200,000	-	9,548	-	32,822	-	(23,274)
Total Program	14.218				<u>-</u>	<u>9,548</u>	<u>-</u>	<u>32,822</u>	<u>-</u>	<u>(23,274)</u>
Total U.S. Department of Housing and Urban Development					<u>-</u>	<u>9,548</u>	<u>-</u>	<u>32,822</u>	<u>-</u>	<u>(23,274)</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	(45,000)	45,000	-	-	-	-
Total Program	15.916				<u>(45,000)</u>	<u>45,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total U.S. Department of Interior					<u>(45,000)</u>	<u>45,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
U.S. DEPARTMENT OF JUSTICE:										
Passed Through Tennessee Commission on Children and Youth:										
Juvenile Accountability Incentive Block Grant	16.523	31601-02613	10-01-12 to 06-30-13	101,023	(31,976)	31,976	-	-	-	-
Juvenile Accountability Incentive Block Grant	16.523	36427	07-01-13 to 06-30-14	60,869	-	46,102	-	60,868	-	(14,766)
Total Program	16.523				<u>(31,976)</u>	<u>78,078</u>	<u>-</u>	<u>60,868</u>	<u>-</u>	<u>(14,766)</u>
Passed Through Tennessee Commission on Children and Youth:										
Title V - Juvenile Justice and Delinquency Prevention	16.548	39135	10-01-13 to 09-30-14	17,700	-	4,992	-	11,015	-	(6,023)
Total Program	16.548				<u>-</u>	<u>4,992</u>	<u>-</u>	<u>11,015</u>	<u>-</u>	<u>(6,023)</u>

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2014

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2013	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, 2014
Passed Through Tennessee Finance and Administration:										
VOCA Hispanic, Child and Family - District Attorney	16.575	19190	07-01-12 to 06-30-13	158,316	(13,670)	13,670	-	-	-	-
VOCA Hispanic, Child and Family - District Attorney	16.575	19190	07-01-13 to 06-30-14	158,316	-	120,834	-	133,037	-	(12,203)
VOCA Victim Intervention Program - Police Counseling	16.575	19188	07-01-12 to 06-30-15	163,578	(4,637)	55,468	-	54,189	-	(3,358)
VOCA Victim Intervention Program - Police Counseling	16.575	23801	02-15-14 to 06-30-15	112,000	-	8,263	-	24,463	-	(16,200)
Total Program	16.575				<u>(18,307)</u>	<u>198,235</u>	<u>-</u>	<u>211,689</u>	<u>-</u>	<u>(31,761)</u>
Passed Through Tennessee Finance and Administration:										
Residential Substance Abuse Treatment - State Trial Courts	16.593	GG-1236192-00	07-01-12 to 06-30-13	50,000	(9,740)	9,740	-	-	-	-
Total Program	16.593				<u>(9,740)</u>	<u>9,740</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Direct Program:										
Bullet Proof Vest Partnership	16.607	N/A	09-10-12 to 08-31-14	28,193	-	-	-	27,845	-	(27,845)
Total Program	16.607				<u>-</u>	<u>-</u>	<u>-</u>	<u>27,845</u>	<u>-</u>	<u>(27,845)</u>
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	(1,332)	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 09-30-14	620,000	(122,423)	219,739	-	144,970	-	(47,654)
G.R.E.A.T. Gang Resistance Education & Training - Police	16.737	2010-JV-FX-0009	10-01-10 to 09-30-14	100,000	(3,118)	21,864	-	22,565	-	(3,819)
G.R.E.A.T. Gang Resistance Education & Training Regional Training Center - Police	16.737	2013-JV-FX-0070	10-01-13 to 09-30-15	325,000	-	-	-	86,725	-	(86,725)
Total Program	16.737				<u>(126,873)</u>	<u>242,935</u>	<u>-</u>	<u>254,260</u>	<u>-</u>	<u>(138,198)</u>
Direct Program:										
Justice Assistance Grant	16.738	2010-DJ-BX-1625	10-01-09 to 09-30-13	857,577	255,220	-	627 O	145,907	109,940 G	-
Justice Assistance Grant	16.738	2011-DJ-BX-2599	10-01-10 to 09-30-14	666,280	331,117	-	1,357 O	170,370	-	162,104
Justice Assistance Grant	16.738	2012-DJ-BX-1102	10-01-12 to 09-30-15	522,006	377,871	-	1,612 O	75,122	-	304,361
Justice Assistance Grant	16.738	2013-DJ-BX-1138	10-01-13 to 09-30-16	490,328	-	490,328	1,204 O	140,369	-	351,163
Passed Through Tennessee Finance and Administration:										
Justice Assistance Grant	16.738	22785	08-15-13 to 06-30-16	240,000	-	39,102	-	46,019	-	(6,917)
Total Program	16.738				<u>964,208</u>	<u>529,430</u>	<u>4,800</u>	<u>577,787</u>	<u>109,940</u>	<u>810,711</u>
Direct Program:										
ARRA Justice Assistance Grant	16.804	2009-SB-B9-2742	03-01-09 to 05-31-13	3,831,707	10,311	-	-	-	10,311 G	-
Total Program	16.804				<u>10,311</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,311</u>	<u>-</u>
Total U.S. Department of Justice					<u>787,623</u>	<u>1,063,410</u>	<u>4,800</u>	<u>1,143,464</u>	<u>120,251</u>	<u>592,118</u>

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2014

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2013	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, 2014
U.S. DEPARTMENT OF LABOR:										
Passed Through Tennessee Labor:										
Resource Sharing	17.207	33710-76013	07-01-12 to 06-30-13	60,000	(13,483)	13,483	-	-	-	-
Total Program	17.207				<u>(13,483)</u>	<u>13,483</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Passed Through Tennessee Labor:										
Workforce Investment Act Adult Programs	17.258	LW09F131ADULT13	10-01-12 to 06-30-14	1,903,054	(86,487)	694,254	-	607,767	-	-
Workforce Investment Act Adult Programs	17.258	LW09P131ADULT14	07-01-13 to 06-30-15	48,896	-	48,896	-	48,896	-	-
Workforce Investment Act Adult Programs	17.258	LW09F141ADULT14	10-01-13 to 06-30-15	1,845,287	-	1,262,700	-	1,371,775	-	(109,075)
Total Program	17.258				<u>(86,487)</u>	<u>2,005,850</u>	<u>-</u>	<u>2,028,438</u>	<u>-</u>	<u>(109,075)</u>
Passed Through Tennessee Labor:										
Workforce Investment Act Youth Programs	17.259	LW09P121YOUTH13	04-01-12 to 06-30-14	2,038,772	(219,756)	782,772	-	563,016	-	-
Workforce Investment Act Youth Programs	17.259	LW09P131YOUTH14	04-01-13 to 06-30-15	2,054,161	-	1,180,400	-	1,398,968	-	(218,568)
Total Program	17.259				<u>(219,756)</u>	<u>1,963,172</u>	<u>-</u>	<u>1,961,984</u>	<u>-</u>	<u>(218,568)</u>
Passed Through Tennessee Labor:										
Workforce Investment Act Incentive Funds	17.267	LW09P111NCNTV12	01-02-13 to 12-31-13	27,083	(141)	26,783	-	26,642	-	-
Workforce Investment Act Incentive Funds	17.267	LW09P112NCNTV12	02-01-14 to 06-30-14	41,744	-	28,664	-	41,744	-	(13,080)
Workforce Investment Act Incentive Funds	17.267	LW09P121NCNTV13	03-17-14 to 06-30-15	68,173	-	-	-	4,130	-	(4,130)
Total Program	17.267				<u>(141)</u>	<u>55,447</u>	<u>-</u>	<u>72,516</u>	<u>-</u>	<u>(17,210)</u>
Passed Through Tennessee Labor:										
Workforce Investment Act Dislocated Workers	17.278	LW09F131DSLWK13	10-01-12 to 06-30-14	1,829,917	(140,802)	700,617	-	559,815	-	-
Workforce Investment Act Dislocated Workers Rapid Response - Amazon OJT	17.278	LW09F121JCRSP12	07-18-12 to 06-30-13	80,000	(41)	41	-	-	-	-
Workforce Investment Act Dislocated Workers Rapid Response - Incumbent Worker	17.278	LW09F131IWRSP13	10-26-12 to 09-30-13	100,000	(10,936)	65,446	-	54,510	-	-
Workforce Investment Act Dislocated Workers Rapid Response - TN Works OJT	17.278	LW09F132TWRSP13	12-15-12 to 11-15-13	55,000	36	-	-	7	29 G	-
Workforce Investment Act Dislocated Workers Rapid Response	17.278	LW09F122DWRSP12	05-15-13 to 06-30-14	429,582	-	400,409	-	429,582	-	(29,173)
Workforce Investment Act Dislocated Workers	17.278	LW09P131DSLWK14	07-01-13 to 06-30-15	229,686	-	229,686	-	229,686	-	-
Workforce Investment Act Dislocated Workers	17.278	LW09F141DSLWK14	10-01-13 to 06-30-15	2,161,685	-	1,186,800	-	1,306,502	-	(119,702)
Workforce Investment Act Dislocated Workers Rapid Response - Incumbent Worker	17.278	LW09F141IWRSP14	01-03-14 to 12-31-14	63,000	-	-	-	30,200	-	(30,200)
Total Program	17.278				<u>(151,743)</u>	<u>2,582,999</u>	<u>-</u>	<u>2,610,302</u>	<u>29</u>	<u>(179,075)</u>
Total U.S. Department of Labor					<u>(471,610)</u>	<u>6,620,951</u>	<u>-</u>	<u>6,673,240</u>	<u>29</u>	<u>(523,928)</u>

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2014

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2013	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, 2014
U.S. DEPARTMENT OF TRANSPORTATION:										
Passed Through Tennessee Transportation:										
Regional Household Travel Survey - Planning Commission	20.205	GG-12-37211-00	10-01-11 to 09-30-13	187,500	(75,000)	75,000	-	-	-	-
Short-Range Transportation Planning 11-16 - Planning Commission	20.205	GG-11-37163-00	12-01-10 to 11-30-15	399,082	(76,469)	161,775	-	85,306	-	-
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)	365,511	-	183,051	-	(105,540)
Transportation Planning and Coordination 11-13 - Planning Commission	20.205	GG-12-37130-00	10-01-11 to 09-30-13	4,183,451	(229,646)	469,948	-	240,302	-	-
Transportation Planning and Coordination 13-15 - Planning Commission	20.205	Z14MPO011	10-01-13 to 09-30-15	3,703,004	-	454,786	-	884,650	22 O	(429,886)
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	(58,257)	201,064	-	318,465	-	(175,658)
County Wide Signal Intersection Maintenance 040693.00 - Public Works	20.205	2001228	08-16-01 to OPEN	1,290,063	(1,672)	2,291	-	619	-	-
Multi-Modal Traffic Signal Enhancement 103491.00 - Public Works	20.205	040156	07-01-04 to OPEN	1,000,000	(1,672)	8,516	-	6,844	-	-
Signal Intersection Upgrade 040587.00 - Public Works	20.205	2000512	09-01-01 to OPEN	2,000,000	(1,672)	104,376	-	124,800	-	(22,096)
ATIS Traveler Information System 040550.00 - Public Works	20.205	2001226	09-11-01 to OPEN	1,891,073	-	1,243	-	1,243	-	-
ATIS Traffic Guidance Phase II 040138.00 / 041038.00 - Public Works	20.205	103-97	09-29-97 to OPEN	2,100,000	(415,839)	415,839	-	-	-	-
Gateway to Heritage Streetscape Improvements Phase I 110419.00 - Public Works	20.205	080139	09-17-08 to 09-17-13	608,000	(501,608)	597,302	-	95,694	-	-
Intersection Improvements 111335.00 - Public Works	20.205	080119	08-06-08 to 12-31-17	5,850,000	(24,823)	-	-	-	-	(24,823)
Shelby Ave. / Korean Vets Blvd. Continuation 113441.00 - Public Works	20.205	090291	11-09-09 to 10-01-17	5,200,000	(134,147)	196,246	-	62,099	-	-
ATIS Phase 1B Traffic Detection and Monitoring System 115235.00 / 040691.00 - Public Works	20.205	110047	02-22-11 to 12-31-14	1,640,000	(605)	605	-	-	-	-
Harding Place Sidewalks and Bikeways 111998.00 - Public Works	20.205	100084	05-05-10 to 08-25-15	862,840	-	-	-	262,314	-	(262,314)
Signal Intersection Upgrade 115234.00 / 040586.02 - Public Works	20.205	110048	03-24-11 to 12-31-14	600,000	-	306	-	306	-	-
Federal Emergency Relief for Transportation Infrastructure Emergency Repairs (May 2010 Flood Recovery) 114628.01 - Public Works	20.205	110090	02-18-14 to 06-01-16	265,826	-	-	-	265,826	-	(265,826)
Total Program	20.205				(1,809,410)	3,054,808	-	2,531,519	22	(1,286,143)
Passed Through Tennessee Environment and Conservation:										
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	(5,441)	225	5,216 O	-	-	-
Total Program	20.219				(72,052)	66,836	5,216	-	-	-
Passed Through Tennessee Transportation:										
Governor's Highway Safety Program - Police	20.607	Z13GHS214	10-01-12 to 09-30-13	399,889	(97,448)	194,019	-	96,571	-	-
Governor's Highway Safety Program - Police	20.607	Z14GHS238	10-01-13 to 09-30-14	799,090	-	35,183	-	349,968	-	(314,785)
Total Program	20.607				(97,448)	229,202	-	446,539	-	(314,785)
Total U.S. Department of Transportation					(1,978,910)	3,350,846	5,216	2,978,058	22	(1,600,928)

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2014

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2013	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, 2014
U.S. ELECTION ASSISTANCE COMMISSION:										
Passed Through Tennessee Department of State:										
2014 Voting Equipment HAVA Grant - Davidson Co. Election Commission (Federal Portion)	90.401	30510-00114-28	01-02-14 to 06-30-14	133,000	-	133,000	-	133,000	-	-
2014 State Computer Grant - Davidson Co. Election Commission (Federal Portion)	90.401	30510-00113-19	07-15-13 to 06-30-14	1,463	-	1,463	-	952	-	511
Total Program	90.401				-	134,463	-	133,952	-	511
Total U.S. Election Assistance Commission					-	134,463	-	133,952	-	511
TOTAL EXPENDITURES OF FEDERAL AWARDS					\$ (54,808,739)	\$ 161,853,818	\$ 316,183	\$ 163,926,616	\$ 734,830	\$ (57,300,184)

See accompanying notes to the Schedule of Expenditures of Federal Awards.  
See Independent auditor's report on supplemental information.

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF STATE AWARDS

FOR THE YEAR ENDED JUNE 30, 2014

Program Title	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2013	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, 2014
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				<u>(19,000)</u>	<u>19,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TENNESSEE ADMINISTRATIVE OFFICE OF THE COURTS:									
Video Conferencing Traversal Solution Grant - State Trial Courts	N/A	07-01-12 to 06-30-13	40,000	(40,000)	40,000	-	-	-	-
Court Interpreter Endowment Grant - State Trial Courts	N/A	07-01-13 to 06-30-14	67,000	-	67,000	-	64,602	-	2,398
Total Tennessee Administrative Office of the Courts				<u>(40,000)</u>	<u>107,000</u>	<u>-</u>	<u>64,602</u>	<u>-</u>	<u>2,398</u>
TENNESSEE ARTS COMMISSION:									
Arts Builds Communities	31625-23316	05-01-13 to 06-30-14	29,866	-	16,426	-	29,866	-	(13,440)
Arts Education Community Learning	31625-22266	07-01-13 to 06-15-14	2,240	-	2,240	-	2,240	-	-
Big Bands Dance 2014	31625-22974	07-01-13 to 06-30-14	5,200	-	5,200	-	5,200	-	-
Major Cultural Institutions (State Portion)	31625-20734	07-01-12 to 06-30-13	54,200	(32,520)	32,520	-	-	-	-
Major Cultural Institutions (State Portion)	31625-22212	07-01-13 to 06-30-14	48,550	-	19,420	-	48,550	-	(29,130)
TN ARTS Spoken Work - Metro Public Schools	various	07-01-12 to 06-30-13	38,100	(6,400)	2,000	-	-	-	(4,400)
TN ARTS Spoken Work - Metro Public Schools	various	07-01-13 to 06-30-14	N/A	-	-	-	27,450	-	(27,450)
Total Tennessee Arts Commission				<u>(38,920)</u>	<u>77,806</u>	<u>-</u>	<u>113,306</u>	<u>-</u>	<u>(74,420)</u>
TENNESSEE BOARD OF PROBATION AND PAROLE:									
Community Corrections Program - State Trial Courts	GG-11-33256-03	07-01-12 to 06-30-13	1,451,003	(243,221)	243,221	-	-	-	-
Community Corrections Program - State Trial Courts	37153	07-01-13 to 06-30-14	1,464,314	-	1,151,136	-	1,382,181	-	(231,045)
Total Tennessee Board of Probation and Parole				<u>(243,221)</u>	<u>1,394,357</u>	<u>-</u>	<u>1,382,181</u>	<u>-</u>	<u>(231,045)</u>
TENNESSEE DEPARTMENT OF AGRICULTURE:									
Community Tree Planting 13-14	32510-20414	12-01-13 to 09-30-14	5,000	-	-	-	2,175	-	(2,175)
Retail Food Store Inspection	N/A	01-01-13 to 12-31-13	148,296	(39,398)	134,524	-	95,126	-	-
Retail Food Store Inspection	N/A	01-01-14 to 12-31-14	148,296	-	-	-	40,303	-	(40,303)
Farmers Market TAEP Promotion and Retail	32506-26613	12-21-12 to 05-15-13	5,000	(4,977)	4,977	-	-	-	-
Farmers Market TAEP Promotion and Retail	32506-05814	01-10-14 to 12-31-14	5,000	-	-	-	5,000	-	(5,000)
Total Tennessee Department of Agriculture				<u>(44,375)</u>	<u>139,501</u>	<u>-</u>	<u>142,604</u>	<u>-</u>	<u>(47,478)</u>

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF STATE AWARDS

FOR THE YEAR ENDED JUNE 30, 2014

Program Title	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2013	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, 2014
TENNESSEE DEPARTMENT OF CHILDREN'S SERVICES:									
Child and Family Services Intervention - Juvenile Court	N/A	07-01-12 to 06-30-13	434,333	(31,161)	31,161	-	-	-	-
Child and Family Services Intervention - Juvenile Court	35330	07-01-13 to 06-30-14	434,333	-	434,333	-	434,333	-	-
State Supplemental Juvenile Court Improvement	GG-10-30117-01	07-01-12 to 06-30-13	9,000	(2,840)	2,840	-	-	-	-
State Supplemental Juvenile Court Improvement	GG-10-30117-01	07-01-13 to 06-30-14	9,000	-	4,500	-	7,552	-	(3,052)
Total Tennessee Department of Children's Services				(34,001)	472,834	-	441,885	-	(3,052)
TENNESSEE DEPARTMENT OF CORRECTIONS:									
Drug Court - State Trial Courts	32901-31141	07-01-12 to 06-30-13	982,000	(137,821)	137,835	-	-	14 O	-
Drug Court - State Trial Courts	32901-31141	07-01-13 to 06-30-14	982,000	-	761,453	-	918,485	-	(157,032)
Total Tennessee Department of Corrections				(137,821)	899,288	-	918,485	14	(157,032)
TENNESSEE DEPARTMENT OF ECONOMIC AND COMMUNITY DEVELOPMENT:									
FastTrack Infrastructure Development Nashville Entrepreneur Ctr - Public Works	GG-12-39232-00	12-28-11 to 11-30-16	700,000	-	86,134	-	264,429	-	(178,295)
Asurion - Industrial Development Board	33006-26214	01-10-14 to 01-09-16	2,400,000	-	805,379	-	805,379	-	-
Total Tennessee Department of Economic and Community Development				-	891,513	-	1,069,808	-	(178,295)
TENNESSEE DEPARTMENT OF EDUCATION:									
Child Nutrition State Match	N/A	07-01-13 to 06-30-14	N/A	-	370,852	-	370,852	-	-
Coordinated School Health	13-01	07-01-12 to 06-30-13	230,000	(78,780)	83,041	-	4,261	-	-
Coordinated School Health	14-01	07-01-13 to 06-30-14	230,000	-	160,589	-	230,000	-	(69,411)
EESI Grant	N/A	12-01-13 to 06-30-14	28,264	-	28,264	-	-	-	28,264
Family Resource Centers	13-01	07-01-12 to 06-30-13	233,100	(39,718)	50,890	-	11,172	-	-
Family Resource Centers	14-01	07-01-13 to 06-30-14	236,893	-	185,452	-	236,443	-	(50,991)
Lottery for Education (LEAPS)	13-01	07-01-12 to 06-30-13	450,000	(89,843)	89,967	-	105	19 O	-
Lottery for Education (LEAPS)	14-01	07-01-13 to 06-30-14	435,499	-	167,839	-	435,499	-	(267,660)
MNPS Student Industry Certified	14-01	07-01-13 to 06-30-14	4,956	-	-	-	4,956	-	(4,956)
NCTL - Time Collaborative	14-01	10-01-13 to 09-30-14	100,000	-	100,000	-	35,601	-	64,399
Pre-K Voluntary Lottery Money Expansion	13-01	07-01-12 to 06-30-13	3,886,454	(705,619)	705,619	-	-	-	-
Pre-K Voluntary Lottery Money Expansion	14-01	07-01-13 to 06-30-14	3,886,454	-	2,618,472	-	3,886,454	-	(1,267,982)
SDOE Award - Retention - Transfers	13-01	07-01-13 to 06-30-14	81,287	-	81,287	-	81,287	-	-
Tennessee Safe Schools Act	13-01	07-01-12 to 06-30-13	268,200	(58,210)	169,250	-	111,040	-	-
Tennessee Safe Schools Act	14-01	07-01-13 to 06-30-14	308,700	-	132,937	-	227,444	-	(94,507)
Tennessee Valley Authority Battelle - TN STEM Innovation Network Stratford	13-01	07-01-12 to 06-30-13	16,500	(12,865)	16,076	-	3,211	-	-
Total Tennessee Department of Education				(985,035)	4,960,535	-	5,638,325	19	(1,662,844)

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF STATE AWARDS

FOR THE YEAR ENDED JUNE 30, 2014

Program Title	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2013	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, 2014
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	-	-	-	-
Recycling Rebate Grant	Memo of Agreement	07-01-13 to 06-30-14	N/A	-	51,374	-	51,374	-	-
Waste Tire Collection & Disposal Grant	Z-08-213011-02	07-01-12 to 06-30-13	595,000	(138,745)	138,745	-	-	-	-
Waste Tire Collection & Disposal Grant	32701-01646	07-01-13 to 06-30-14	595,000	-	196,067	-	379,169	-	(183,102)
Household Hazardous Waste Operations and Maintenance Grant	GG-13-338903-33	07-01-12 to 06-30-13	85,000	(54,480)	54,480	-	-	-	-
Household Hazardous Waste Operations and Maintenance Grant	GG-13-338903-33	07-01-13 to 06-30-14	85,000	-	-	-	85,000	-	(85,000)
Total Tennessee Department of Environment and Conservation				(240,100)	487,541	-	515,543	-	(268,102)
TENNESSEE DEPARTMENT OF FINANCE AND ADMINISTRATION:									
Internet Crimes Against Children	31701-06110	07-01-11 to 06-30-13	480,000	(71,968)	71,968	-	-	-	-
Internet Crimes Against Children	35781	07-01-13 to 06-30-14	240,000	-	156,198	-	239,945	-	(83,747)
Total Tennessee Department of Finance and Administration				(71,968)	228,166	-	239,945	-	(83,747)
TENNESSEE DEPARTMENT OF HEALTH:									
Children's Special Services/Care Coordination (State Portion)	34360-38613	07-01-12 to 06-30-13	156,884	(33,112)	25,050	8,062 O	-	-	-
Children's Special Services/Care Coordination (State Portion)	34360-38614	07-01-13 to 06-30-14	156,884	-	129,132	-	149,373	-	(20,241)
Children's Special Services/Medical Services (State Portion)	34360-38613	07-01-12 to 06-30-13	177,316	(32,448)	26,684	5,764 O	-	-	-
Children's Special Services/Medical Services (State Portion)	34360-38614	07-01-13 to 06-30-14	177,316	-	140,907	-	161,085	-	(20,178)
Fetal-Infant Mortality Review	34347-33213	07-01-12 to 06-30-13	202,200	(48,950)	48,950	-	-	-	-
Fetal-Infant Mortality Review	34347-33214	07-01-13 to 06-30-14	202,200	-	151,650	-	202,200	-	(50,550)
Grant-in-Aid	34360-34714	07-01-13 to 06-30-14	725,200	-	725,200	-	725,200	-	-
Healthy Start (State Portion)	34347-13913	07-01-12 to 06-30-13	433,600	(31,170)	31,170	-	-	-	-
Healthy Start (State Portion)	34347-13914	07-01-13 to 06-30-14	480,800	-	448,829	-	480,800	-	(31,971)
Help Us Grow Successfully (HUGS)	34360-36910	07-01-12 to 06-30-13	610,200	(55,434)	55,434	-	-	-	-
Help Us Grow Successfully (HUGS)	34360-36910	07-01-13 to 06-30-14	610,200	-	467,890	-	597,213	-	(129,323)
Immunization Services for Children (State Portion)	34360-41214	01-01-14 to 12-31-14	157,800	-	39,378	-	60,485	-	(21,107)
Oral Disease Prevention Services 2011-16	34360-37612	07-01-12 to 06-30-13	696,000	(183,956)	183,956	-	-	-	-
Oral Disease Prevention Services 2011-16	34360-37612	07-01-13 to 06-30-14	696,000	-	570,691	-	665,280	-	(94,589)
TENnder Care Outreach Services	34630-34413	07-01-12 to 06-30-13	606,400	(51,596)	51,596	-	-	-	-
TENnder Care Outreach Services	34630-34414	07-01-13 to 06-30-14	606,400	-	471,852	-	568,118	-	(96,266)
TB Outreach and Control (State Portion)	34360-37214	07-01-13 to 06-30-14	1,140,525	-	1,010,936	-	1,140,525	-	(129,589)
Project Diabetes (Golden Sneakers) Initiative Services	34347-41914	08-01-13 to 06-30-14	139,500	-	50,170	-	69,512	-	(19,342)
Tobacco Use Prevention Services Settlement (Special Needs Funding)	Letter of Agreement	02-01-14 to 01-31-17	375,311	-	375,311	-	4,175	-	371,136
Total Tennessee Department of Health				(436,666)	5,004,786	13,826	4,823,966	-	(242,020)

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF STATE AWARDS

FOR THE YEAR ENDED JUNE 30, 2014

Program Title	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2013	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, 2014
TENNESSEE DEPARTMENT OF HUMAN SERVICES:									
Community Service Poverty Fund - Metro Action Commission	Direct Appropriation Grant	07-01-11 to 06-30-12	25,000	5,434	-	-	-	-	5,434
Community Service Poverty Fund - Metro Action Commission	Direct Appropriation Grant	07-01-12 to 06-30-13	22,050	3,892	-	-	-	-	3,892
Community Service Poverty Fund - Metro Action Commission	Direct Appropriation Grant	07-01-13 to 06-30-14	22,050	-	22,050	91 O	17,071	-	5,070
Passed Through Greater Nashville Regional Council:									
Choices - Home Delivered Meals - Metro Social Services	2013-03	07-01-12 to 06-30-13	76,200	(15,047)	15,047	-	-	-	-
Choices - Home Delivered Meals - Metro Social Services	2014-03	07-01-13 to 06-30-14	58,200	-	41,805	-	51,701	-	(9,896)
Options - Home Delivered Meals - Metro Social Services	2013-39	07-01-12 to 06-30-13	52,138	(14,338)	14,338	-	-	-	-
Options - Home Delivered Meals - Metro Social Services	2014-39	07-01-13 to 06-30-14	57,417	-	42,300	-	57,417	-	(15,117)
Total Tennessee Department of Human Services				(20,059)	135,540	91	126,189	-	(10,617)
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	(95,248)	95,248	-	-	-	-
Residential Drug Court Treatment - State Trial Courts	33901-52013	07-01-13 to 06-30-14	450,000	-	395,023	-	450,000	-	(54,977)
Total Tennessee Department of Mental Health and Substance Abuse Services				(95,248)	490,271	-	450,000	-	(54,977)
TENNESSEE DEPARTMENT OF STATE:									
2014 Voting Equipment HAVA Grant - Davidson Co. Election Comm. (State Portion)	30510-00114-28	01-02-14 to 06-30-14	7,000	-	7,000	-	7,000	-	-
2014 State Computer Grant - Davidson Co. Election Commission (State Portion)	30510-00113-19	07-15-13 to 06-30-14	77	-	77	-	50	-	27
Total Tennessee Department of State				-	7,077	-	7,050	-	27
TENNESSEE DEPARTMENT OF TRANSPORTATION:									
Litter and Trash Grant Program - Sheriff	19-500-4013-04	07-01-12 to 06-30-13	178,600	(60,777)	51,802	8,975 O	-	-	-
Litter and Trash Grant Program - Sheriff	19-500-4014-04	07-01-13 to 06-30-14	154,800	-	131,497	-	154,797	-	(23,300)
State Aid Road Project: Elm Hill Pike Resurfacing - Public Works	19-064-8407-04	11-01-12 to 11-30-14	689,250	-	597,136	-	597,136	-	-
State Aid Road Project: Spence Lane Resurfacing - Public Works	19-947-8491-04	11-06-12 to 11-30-14	508,575	-	408,681	-	408,681	-	-
Special Community Based Grant to Control Litter Statewide - Public Works	32042	03-15-13 to 06-30-16	100,000	(4,200)	97,564	-	93,364	-	-
Total Tennessee Department of Transportation				(64,977)	1,286,680	8,975	1,253,978	-	(23,300)

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF STATE AWARDS

FOR THE YEAR ENDED JUNE 30, 2014

Program Title	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2013	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, 2014
TENNESSEE EMERGENCY MANAGEMENT AGENCY:									
Flood Recovery May 2010	1909 DR TN	05-01-10 to OPEN	2,844,416	(2,620,297)	1,015	-	112,607	-	(2,731,889)
Flood - Delray Drive, West Hamilton Home Buyout (State Portion HMGP-1909-0002 GG-11-34932-01 / E-25514		11-18-10 to 11-17-13	1,182,886	(118,896)	-	-	-	-	(118,896)
Flood - West Hamilton, Hite Street Home Buyout (State Portion HMGP-1909-0008) E-29661		02-23-11 to 02-22-14	651,374	(92,049)	56,352	-	9,289	-	(44,986)
Flood - Benzing Road, Park Terrance Home Buyout (State Portion HMGP-1909-0017 E-24547		11-08-11 to 11-07-14	1,904,148	(118,694)	51,267	-	10	-	(67,437)
Flood - Miami Avenue Home Buyout (State Portion HMGP-1909-0019) E-24547		10-11-11 to 10-10-14	1,104,930	(51,172)	25,053	-	11	-	(26,130)
Flood - Pennington Bend Home Buyout (State Portion HMGP-1909-0026) E-24547		11-08-11 to 11-07-14	730,309	(116,801)	58,395	-	-	-	(58,406)
Flood - Yale Avenue Home Buyout (State Portion HMGP-1979-0002) E-36229		12-05-12 to 12-04-15	448,018	(202,580)	201,224	-	65,523	-	(66,879)
Total Tennessee Emergency Management Agency				<u>(3,320,489)</u>	<u>393,306</u>	<u>-</u>	<u>187,440</u>	<u>-</u>	<u>(3,114,623)</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	-	-	-	-
Library Services - General Library Services	30504-00514-04	07-01-13 to 05-30-14	45,500	-	45,500	-	45,500	-	-
Library Services - Materials for the Deaf and Hard of Hearing	37897	07-01-13 to 06-30-14	88,000	-	88,000	-	88,000	-	-
Total Tennessee State Library and Archives				<u>(133,500)</u>	<u>267,000</u>	<u>-</u>	<u>133,500</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES OF STATE AWARDS				<u>\$ (5,925,380)</u>	<u>\$ 17,262,201</u>	<u>\$ 22,892</u>	<u>\$ 17,508,807</u>	<u>\$ 33</u>	<u>\$ (6,149,127)</u>

See accompanying notes to the Schedule of Expenditure of State Awards.  
See independent auditor's 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, 2014

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, 2014, 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 \$108,338,080 and are not included in the accompanying schedule of expenditures of federal awards for the year ended June 30, 2014. 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 Schedules of Expenditures of federal and state awards of the Government for the year ended June 30, 2014.

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, 2014

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, 2014

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 2014, which management believes will be reimbursed by FEMA, totaled \$2,026,930. These expenditures have been included in the accompanying schedule of federal expenditures under CFDA 97.036. Amounts receivable under CFDA 97.036 totaled \$18,323,638 at June 30, 2014. Such flood-related costs are subject to review, approval and adjustment by FEMA, which is on-going. 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, 2014

**SECTION I - SUMMARY OF INDEPENDENT AUDITOR'S RESULTS**

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:  
Material weakness(es) identified? \_\_\_yes X no  
Significant deficiency(ies) identified not considered to  
be material weaknesses? \_\_\_yes X none reported

Noncompliance material to financial statements noted? \_\_\_yes X no

Federal Awards

Internal control over major programs:  
Material weakness(es) identified? \_\_\_yes X no  
Significant deficiency(ies) identified not considered to  
be material weaknesses? \_\_\_yes X none reported

Type of auditor's report issued on  
compliance for major programs: Unmodified

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

METROPOLITAN GOVERNMENT OF NASHVILLE  
AND DAVIDSON COUNTY, TENNESSEE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - Continued  
YEAR ENDED JUNE 30, 2014

**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

WIA Cluster:

17.258	WIA Adult Program
17.259	WIA Youth Activities
17.278	WIA Dislocated Workers Grants

School Improvement Grants Cluster:

84.377	School Improvement Grant
84.388	ARRA - School Improvement Grant

Other Programs:

10.557	Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)
84.010	Title I, Part A
84.395	ARRA - State Fiscal Stabilization Fund (SFSF) - Race to the Top Incentive Grants
93.086	Healthy Marriage Promotion and Responsible Fatherhood Grants

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 - Continued  
YEAR ENDED JUNE 30, 2014

**SECTION II - FINANCIAL STATEMENT FINDINGS**

Internal Control Findings:

None Reported

Compliance Findings:

None Reported

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

None reported.

METROPOLITAN GOVERNMENT OF NASHVILLE  
AND DAVIDSON COUNTY, TENNESSEE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - Continued  
YEAR ENDED JUNE 30, 2014

**SECTION IV - SUMMARY OF PRIOR AUDIT FINDINGS**

<u>Item</u>	<u>Description</u>	<u>Status</u>
2013 - 1	Material Weakness - County Register and Circuit Court; Lack of Segregation of Duties	Resolved
2013 - 2	Material Weakness - U.S. Department of Health and Human Services; CFDA No. 93.086 Healthy Marriage Promotion and Responsible Fatherhood Grants	Resolved
2013 - 3	Significant Deficiency - U.S. Department of Health and Human Services; CFDA No. 93.994 Maternal and Child Health Services Block Grants to States	Resolved