

**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, 2015

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, 2015, 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, 2015. 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 and Metropolitan Transit 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, the Metropolitan Nashville Airport Authority 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.

Croselin & Associates, PLLC

Nashville, Tennessee
October 31, 2015



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 a direct and material effect on each of the Government's major federal programs for the year ended June 30, 2015. 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 \$143,691,356 in federal awards which are not included in the accompanying Schedule of Expenditures of Federal Awards during the year ended June 30, 2015. Our audit, described below, did not include the operations of the Metropolitan Transit Authority because we audited and reported on that component unit's 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, the Metropolitan Nashville Airport Authority 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, 2015.

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 over 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.

Report on the 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, 2015, 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, 2015, 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, the Metropolitan Nashville Airport Authority 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, 2015, and have issued our report thereon dated October 31, 2015, 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



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

Circular A-133 and the State of Tennessee, and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the 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.

Croselin & Associates, PLLC

Nashville, Tennessee
October 31, 2015, except for Compliance
and Internal Control Over Compliance, as
to which the date is March 18, 2016

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2015

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2014	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, 2015
ENVIRONMENTAL PROTECTION AGENCY:										
Direct Program:										
Air Pollution Control Program	66.001	A-004081-10-7	10-01-13 to 09-30-14	\$ 404,000	\$ (30,970)	\$ 150,243	\$ -	\$ 119,273	\$ -	\$ -
Air Pollution Control Program	66.001	00408115-1	10-01-14 to 09-30-15	419,546	-	205,358	-	253,157	-	(47,799)
Total Program	66.001				<u>(30,970)</u>	<u>355,601</u>	<u>-</u>	<u>372,430</u>	<u>-</u>	<u>(47,799)</u>
Direct Program:										
Section 103 Ambient Air Monitoring Network Installation	66.034	PM-96497708-7	04-01-14 to 03-31-15	132,007	(10,080)	132,464	-	122,384	-	-
Section 103 Ambient Air Monitoring Network Installation	66.034	96497715-0	04-01-15 to 03-31-16	128,809	-	20,414	-	29,980	-	(9,566)
Total Program	66.034				<u>(10,080)</u>	<u>152,878</u>	<u>-</u>	<u>152,364</u>	<u>-</u>	<u>(9,566)</u>
Total Environmental Protection Agency					<u>(41,050)</u>	<u>508,479</u>	<u>-</u>	<u>524,794</u>	<u>-</u>	<u>(57,365)</u>
INSTITUTE OF MUSEUM AND LIBRARY SERVICES:										
Passed Through Tennessee State Library and Archive:										
Library Services and Technology Act -- Technology Grant	45.310	30504-00315-95	10-01-14 to 04-30-15	7,332	-	7,332	-	7,332	-	-
Library Services - General Library Services	45.310	30504-00514-04	07-01-14 to 05-30-15	6,400	-	6,400	-	6,400	-	-
Total Program	45.310				<u>-</u>	<u>13,732</u>	<u>-</u>	<u>13,732</u>	<u>-</u>	<u>-</u>
Total Institute of Museum and Library Services					<u>-</u>	<u>13,732</u>	<u>-</u>	<u>13,732</u>	<u>-</u>	<u>-</u>
NATIONAL ARCHIVES AND RECORDS ADMINISTRATION:										
Passed Through Tennessee State Library and Archive:										
State and National Archival Partnership Grant for Fort Negley Archives - Parks	89.003	30504-01115-07	12-01-14 to 06-30-15	1,250	-	-	-	1,226	-	(1,226)
Total Program	89.003				<u>-</u>	<u>-</u>	<u>-</u>	<u>1,226</u>	<u>-</u>	<u>(1,226)</u>
Total National Archives and Records Administration					<u>-</u>	<u>-</u>	<u>-</u>	<u>1,226</u>	<u>-</u>	<u>(1,226)</u>

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2015

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2014	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, 2015
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)	25,000	-	12,000	-	-
Total Program	45.024				(13,000)	25,000	-	12,000	-	-
Passed Through Tennessee Arts Commission:										
Major Cultural Institutions (Federal Portion)	45.025	31625-22212	07-01-13 to 06-30-14	22,450	(13,470)	13,470	-	-	-	-
Major Cultural Institutions (Federal Portion)	45.025	31625-24321	07-01-14 to 06-30-15	22,620	-	22,620	-	22,620	-	-
Total Program	45.025				(13,470)	36,090	-	22,620	-	-
Total National Endowment for the Arts					(26,470)	61,090	-	34,620	-	-
U.S. DEPARTMENT OF AGRICULTURE:										
Passed Through Tennessee Education:										
National School Breakfast Program - Metro Public Schools	10.553	N/A	07-01-13 to 06-30-14	N/A	(1,013,771)	1,013,771	-	-	-	-
National School Breakfast Program - Metro Public Schools	10.553	N/A	07-01-14 to 06-30-15	N/A	-	10,164,814	-	11,353,582	-	(1,188,768)
Total Program	10.553				(1,013,771)	11,178,585	-	11,353,582	-	(1,188,768)
Passed Through Tennessee Education:										
National School Lunch Program - Lunch, Metro Public Schools	10.555	N/A	07-01-13 to 06-30-14	N/A	(2,681,634)	2,681,634	-	-	-	-
National School Lunch Program - Lunch, Metro Public Schools	10.555	N/A	07-01-14 to 06-30-15	N/A	-	25,987,530	-	28,903,737	-	(2,916,207)
National School Lunch Program - Snacks, Metro Public Schools	10.555	N/A	07-01-13 to 06-30-14	N/A	(3,214)	3,214	-	-	-	-
National School Lunch Program - Snacks, Metro Public Schools	10.555	N/A	07-01-14 to 06-30-15	N/A	-	88,182	-	92,201	-	(4,019)
National School Lunch and Breakfast Program - Food Distribution - Metro Public Schools	10.555	N/A	07-01-14 to 06-30-15	N/A	339,850	1,865,414	-	1,989,791	-	215,473
Total Program	10.555				(2,344,998)	30,625,974	-	30,985,729	-	(2,704,753)
Passed Through Tennessee Health:										
Women, Infants, and Children (WIC)	10.557	34353-07014	10-01-13 to 09-30-14	4,486,000	(503,562)	1,831,276	-	1,327,714	-	-
Women, Infants, and Children (WIC)	10.557	Part of 34353-14215	10-01-14 to 09-30-15	4,729,000	-	1,716,397	-	3,144,661	-	(1,428,264)
Women, Infants, and Children (WIC) - Peer Counseling	10.557	Part of 34353-14215	10-01-14 to 09-30-15	184,900	-	77,244	-	137,145	-	(59,901)
Total Program	10.557				(503,562)	3,624,917	-	4,609,520	-	(1,488,165)
Passed Through Tennessee Human Services:										
Child Adult Care Food Program - Metro Action Commission	10.558	03.47.56030.007	10-01-13 to 09-30-14	915,000	(566)	193,233	-	192,667	-	-
Child Adult Care Food Program - Metro Action Commission	10.558	03.47.56030.007	10-01-14 to 09-30-15	915,000	-	702,836	-	730,908	-	(28,072)
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	-	8,511	-	8,511	-	-
Child Adult Care Food Program (Nashville After Zone Alliance) - Metro Action Commission	10.558	03-47-30088-00-4	10-01-14 to 09-30-15	57,000	-	48,055	-	48,055	-	-
Total Program	10.558				(566)	952,635	-	980,141	-	(28,072)

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2015

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2014	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, 2015
Passed Through Tennessee Human Services:										
Summer Food Service Program - Metro Action Commission	10.559	30-014	05-01-14 to 08-01-14	780,013	(142,420)	491,937	-	344,439	5,078 O	-
Summer Food Service Program - Metro Action Commission	10.559	30-014	05-01-15 to 08-01-15	772,570	-	281,090	-	445,446	-	(164,356)
Total Program	10.559				(142,420)	773,027	-	789,885	5,078	(164,356)
Direct Program:										
Commodity Supplemental Food Program - Food Distribution	10.565	N/A	07-01-14 to 06-30-15	N/A	187,633	877,923	-	750,523	-	315,033
Passed Through Tennessee Health:										
Commodity Supplemental Food Program - Administration	10.565	34353-02314	10-01-13 to 09-30-14	237,000	(38,041)	93,285	-	55,244	-	-
Commodity Supplemental Food Program - Administration	10.565	Part of 34353-14215	10-01-14 to 09-30-15	234,900	-	102,516	-	152,985	-	(50,469)
Total Program	10.565				149,592	1,073,724	-	958,752	-	264,564
Passed Through Tennessee Education:										
Fresh Fruits and Vegetables Program - Metro Public Schools	10.582	N/A	07-01-13 to 06-30-14	N/A	(45,607)	45,607	-	-	-	-
Fresh Fruits and Vegetables Program - Metro Public Schools	10.582	N/A	07-01-14 to 06-30-15	N/A	-	464,871	-	545,741	-	(80,870)
Total Program	10.582				(45,607)	510,478	-	545,741	-	(80,870)
Total U.S. Department of Agriculture					(3,901,332)	48,739,340	-	50,223,350	5,078	(5,390,420)
U.S. DEPARTMENT OF COMMERCE:										
Direct Program:										
NIST Summer Institute FY15 for Middle School Science Teachers - Metro Public Schools	11.620	70NANB15H102	05-15-15 to 09-30-15	32,000	-	-	-	4,263	-	(4,263)
Total Program	11.620				-	-	-	4,263	-	(4,263)
Total U.S. Department of Commerce					-	-	-	4,263	-	(4,263)
U.S. DEPARTMENT OF DEFENSE:										
Direct Program:										
Air Force R.O.T.C.	N/A	N/A	07-01-13 to 06-30-14	N/A	(7,856)	7,856	-	-	-	-
Air Force R.O.T.C.	N/A	N/A	07-01-14 to 06-30-15	N/A	-	235,017	-	235,017	-	-
Army R.O.T.C.	N/A	N/A	07-01-13 to 06-30-14	N/A	(8,392)	8,392	-	-	-	-
Army R.O.T.C.	N/A	N/A	07-01-14 to 06-30-15	N/A	-	115,205	-	121,578	-	(6,373)
Total Other Financial Assistance					(16,248)	366,470	-	356,595	-	(6,373)
Total U.S. Department of Defense					(16,248)	366,470	-	356,595	-	(6,373)

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2015

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2014	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, 2015
U.S. DEPARTMENT OF EDUCATION:										
Passed Through Tennessee Education:										
School Improvement	84.010	12-01	07-01-11 to 09-30-12	N/A	-	5,245	2,279 O	5,434	-	2,090
School Improvement	84.010	13-01	07-01-12 to 09-30-13	5,000,000	(171,925)	148,334	12,252 O	-	-	(11,339)
Focus School Title-1 SI	84.010	N/A	09-01-12 to 09-30-13	858,500	(24,298)	-	24,298 O	-	-	-
Focus School Title-1 SI Year 2	84.010	N/A	09-01-13 to 09-30-14	871,293	(250,203)	366,264	-	116,061	-	-
Title I Non-Enhanced Option	84.010	13-01	07-01-12 to 09-30-13	31,632,470	(438,130)	437,606	524 O	-	-	-
Title I Non-Enhanced Option	84.010	14-01	07-01-13 to 09-30-14	33,490,095	(7,945,703)	8,460,963	-	515,712	-	(452)
Title I Non-Enhanced Option	84.010	15-01	07-01-14 to 09-30-15	34,441,878	-	24,389,413	-	29,574,413	-	(5,185,000)
Title I Priority Schools	84.010	N/A	07-01-14 to 09-30-15	N/A	-	-	-	7,480	-	(7,480)
NCLB Consolidated Administration	84.010	14-190000	07-01-14 to 06-30-15	3,351,497	(644,406)	3,022,889	-	2,848,136	-	(469,653)
Total Program	84.010				(9,474,665)	36,830,714	39,353	33,067,236	-	(5,671,834)
Passed Through Tennessee Education:										
Education of the Handicapped - Excess Cost Funds	84.027	N/A	07-01-14 to 06-30-15	N/A	-	1,252,881	-	1,252,881	-	-
IDEA Part B 12-01	84.027	12-01	07-01-11 to 09-30-12	17,894,980	(4,769)	4,769	-	-	-	-
IDEA Part B 12-21	84.027	12-01 Carryover	07-01-12 to 06-30-13	2,425,178	(1,350,068)	1,350,068	-	-	-	-
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	(6,657,187)	6,633,939	23,338 O	90	-	-
IDEA Part B 15-01	84.027	15-01	07-01-14 to 09-30-15	24,397,586	-	15,909,457	-	18,818,145	-	(2,908,688)
IDEA Statewide Assessment	84.027	13-01	07-01-13 to 06-30-14	62,510	(62,510)	62,510	-	-	-	-
IDEA Statewide Assessment	84.027	15-01	07-01-14 to 06-30-15	60,489	-	-	-	60,489	-	(60,489)
Total Program	84.027				(9,847,677)	26,986,767	23,338	20,131,605	-	(2,969,177)
Passed Through Tennessee Education:										
Program Improvement - Carl Perkins Federal Grant	84.048	14-01	07-01-13 to 06-30-14	1,332,091	(283,504)	585,783	1,005 O	303,284	-	-
Program Improvement - Carl Perkins Federal Grant	84.048	15-01	07-01-14 to 06-30-15	1,490,282	-	719,438	-	1,067,229	-	(347,791)
Total Program	84.048				(283,504)	1,305,221	1,005	1,370,513	-	(347,791)
Direct Program:										
Magnet Schools Assistance	84.165	U165A100093	10-01-10 to 09-30-14	11,503,514	(767,400)	1,417,163	-	649,763	-	-
Total Program	84.165				(767,400)	1,417,163	-	649,763	-	-
Passed Through Tennessee Education:										
IDEA Pre-School 14-01	84.173	14-01	07-01-13 to 06-30-14	341,668	(226,268)	226,268	-	-	-	-
IDEA Pre-School 15-01	84.173	15-01	07-01-14 to 09-30-15	479,764	-	240,994	-	338,333	-	(97,339)
Total Program	84.173				(226,268)	467,262	-	338,333	-	(97,339)

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2015

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2014	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, 2015
Direct Program:										
Project Prevent	84.184	S184M140107	10-01-14 to 09-30-19	1,978,068	-	15,716	-	200,463	-	(184,747)
Passed Through Tennessee Education:										
Safe and Supportive Schools	84.184	N/A	07-01-12 to 06-30-14	308,700	(165,842)	314,915	-	544,206	-	(395,133)
Total Program	84.184				(165,842)	330,631	-	744,669	-	(579,880)
Passed Through Tennessee Education:										
Homeless Children Education Program	84.196	14-01	07-01-13 to 06-30-14	175,616	(58,443)	58,521	-	78	-	-
Homeless Children Education Program	84.196	15-01	07-01-14 to 06-30-15	200,000	-	146,149	-	151,856	-	(5,707)
Total Program	84.196				(58,443)	204,670	-	151,934	-	(5,707)
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	-	1,442 O	-	3,487 O	-
21st Century Community Learning Centers FY13	84.287	192-12-1-016	07-01-12 to 06-30-13	750,000	(6,358)	-	6,358 O	-	-	-
21st Century Community Learning Centers FY14	84.287	13-01	07-01-13 to 06-30-14	585,000	(192,204)	192,204	510 O	510	-	-
21st Century Community Learning Centers FY14	84.287	192-12-2-15	07-01-13 to 06-30-14	484,800	(92,578)	94,739	-	-	2,161 O	-
21st Century Community Learning Centers FY15	84.287	192-12-2-15	07-01-14 to 06-30-15	468,000	-	242,352	-	468,131	-	(225,779)
21st Century Community Learning Centers FY15	84.287	192-12-2-15	07-01-14 to 06-30-15	442,840	-	209,273	-	438,144	-	(228,871)
21st Century Comm Pre-K sites	84.287	N/A	07-01-14 to 06-30-15	300,000	-	140,058	-	297,692	-	(157,634)
Total Program	84.287				(289,095)	878,626	8,310	1,204,477	5,648	(612,284)
Direct Program:										
Gear Up Nashville FY13	84.334	13-01	01-01-13 to 06-30-19	3,398,493	(301,100)	673,897	-	630,889	-	(258,092)
Total Program	84.334				(301,100)	673,897	-	630,889	-	(258,092)
Passed Through Tennessee Education:										
Title III Emergency Immigrant Education Program	84.365	14-01	07-01-13 to 09-30-14	2,068,377	(362,321)	820,449	48 O	514,226	-	(56,050)
Title III Emergency Immigrant Education Program	84.365	15-01	07-01-14 to 09-30-15	2,044,273	-	907,443	-	1,068,867	-	(161,424)
Title III A Discretionary	84.365	14-01	07-01-13 to 09-30-14	200,000	-	198,298	-	198,298	-	-
Total Program	84.365				(362,321)	1,926,190	48	1,781,391	-	(217,474)
Passed Through Tennessee Education:										
Math & Science Partnership	84.366	N/A	01-15-14 to 06-30-15	298,232	(4,447)	155,346	-	181,158	-	(30,259)
Math & Science Partnership FY16	84.366	N/A	07-01-14 to 09-30-15	N/A	-	-	-	136,426	-	(136,426)
Total Program	84.366				(4,447)	155,346	-	317,584	-	(166,685)
Passed Through Tennessee Education:										
Title II Part A	84.367	14-01	07-01-13 to 09-30-14	5,081,334	(940,005)	1,138,676	6,001 O	239,716	6,001 O	(41,045)
Title II Part A	84.367	15-01	07-01-14 to 09-30-15	4,764,060	-	2,620,743	-	2,717,214	-	(96,471)
Total Program	84.367				(940,005)	3,759,419	6,001	2,956,930	6,001	(137,516)

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2015

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, 2014		Adjustments: Transfers (T) Other (O)		Adjustments: Grantor (G) Transfers (T) Other (O)	Deferred Grant Revenue June 30, 2015
Passed Through Tennessee Education:										
Teacher Incentives	84.374	S374A100045	03-01-11 to 09-30-14	964,000	(31,208)	-	-	-	-	(31,208)
Teacher Incentives Fund - Data Management	84.374	S374A100045	03-01-11 to 09-30-14	350,000	(187,866)	764,495	-	750,667	-	(174,038)
Teacher Incentives Fund - Implementation	84.374	S374A100045	03-01-11 to 09-30-14	1,748,038	(465,621)	1,028,176	-	579,421	-	(16,866)
Total Program	84.374				(684,695)	1,792,671	-	1,330,088	-	(222,112)
Passed Through Tennessee Education:										
School Improvement Grant - Year 1	84.377	S377A090043	07-01-12 to 09-30-13	3,417,875	(102)	102	-	-	-	-
School Improvement Grant II - Year 2	84.377	192-12-1-016	07-01-13 to 06-30-14	3,417,875	(800,503)	1,306,846	-	506,343	-	-
Total Program	84.377				(800,605)	1,306,948	-	506,343	-	-
Passed Through Tennessee Education:										
School Improvement (ARRA)	84.388	12-01	07-01-11 to 09-30-12	418,280	254	-	-	-	254 O	-
School Improvement Grant FY14 10-21	84.388	N/A	07-01-13 to 09-30-14	600,000	(85,924)	335,278	-	249,354	-	-
iZone Grant	84.388	N/A	07-01-13 to 09-30-14	2,048,094	(421,631)	1,024,594	32,642 O	635,605	-	-
iZone Grant FY15	84.388	N/A	07-01-14 to 09-30-15	827,235	-	345,370	-	548,423	9,801 O	(212,854)
School Improvement Grant II - Year 3	84.388	N/A	07-01-14 to 09-30-15	1,861,437	-	1,279,299	-	1,861,437	-	(582,138)
Total Program	84.388				(507,301)	2,984,541	32,642	3,294,819	10,055	(794,992)
Passed Through Tennessee Education:										
ARRA Race To The Top - Priority School Planning	84.395	15-190000	01-05-15 to 06-30-16	1,335,250	-	37,733	-	179,757	-	(142,024)
ARRA Race To The Top - Focus Schools	84.395	N/A	01-15-11 to 09-30-12	135,000	(6,624)	-	6,624 O	-	-	-
ARRA Race To The Top - Renewal Schools	84.395	S395A100032	07-01-10 to 09-30-14	3,600,000	(93,322)	99,998	-	2,998	-	3,678
ARRA Race To The Top - TPCGP-TII	84.395	N/A	01-01-11 to 06-30-14	2,008,600	(424,620)	424,620	-	-	-	-
ARRA Battelle - STEM HUB	84.395	N/A	07-01-10 to 09-30-14	850,000	(273,769)	273,911	-	142	-	-
ARRA Race To The Top - First to the Top	84.395	S395A100032	07-01-10 to 07-27-14	30,297,000	(2,396,034)	3,494,397	-	2,210,799	(2,833) O	(1,109,603)
ARRA First To The Top - Reward Schools	84.395	S395A100032	01-01-13 to 07-27-14	40,000	(8,369)	17,437	-	9,068	-	-
ARRA First To The Top - Reward Schools	84.395	S395A100032	07-01-13 to 07-27-14	196,777	(52,735)	55,962	-	3,227	-	-
Total Program	84.395				(3,255,473)	4,404,058	6,624	2,405,991	(2,833)	(1,247,949)
Total U.S. Department of Education					(27,968,841)	85,424,124	117,321	70,882,565	18,871	(13,328,832)
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:										
Passed Through Greater Nashville Regional Council:										
Title III Part B Transportation	93.044	2014-39	07-01-13 to 06-30-14	70,000	(17,800)	17,800	-	-	-	-
Title III Part B Transportation	93.044	2015-39	07-01-14 to 06-30-15	70,000	-	52,200	-	70,000	-	(17,800)
Homemaker	93.044	2014-03	07-01-13 to 06-30-14	N/A	(7,455)	7,455	-	-	-	-
Homemaker	93.044	2015-03	07-01-14 to 06-30-15	N/A	-	9,893	-	9,893	-	-
Personal Care	93.044	2014-03	07-01-13 to 06-30-14	N/A	(964)	964	-	-	-	-
Personal Care	93.044	2015-03	07-01-14 to 06-30-15	N/A	-	964	-	964	-	-
Total Program	93.044				(26,219)	89,276	-	80,857	-	(17,800)

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2015

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2014	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, 2015
Passed Through Greater Nashville Regional Council:										
Title III Part C Nutrition Program	93.045	2014-39	07-01-13 to 06-30-14	711,439	(194,839)	194,839	-	-	-	-
Title III Part C Nutrition Program	93.045	2015-39	07-01-14 to 06-30-15	651,489	-	487,800	-	651,489	-	(163,689)
Total Program	93.045				(194,839)	682,639	-	651,489	-	(163,689)
Passed Through Greater Nashville Regional Council:										
Nutrition Services Incentive Program	93.053	2014-39	07-01-13 to 06-30-14	110,679	(27,879)	27,879	-	-	-	-
Nutrition Services Incentive Program	93.053	2015-39	07-01-14 to 06-30-15	137,230	-	102,600	-	137,230	-	(34,630)
Total Program	93.053				(27,879)	130,479	-	137,230	-	(34,630)
Passed Through Tennessee Health:										
Public Health Emergency Preparedness (PHEP)	93.069	Part of 34360-31714	07-01-13 to 06-30-14	612,400	(345,544)	345,421	123 O	-	-	-
Public Health Emergency Preparedness (PHEP)	93.069	Part of 34360-31715	07-01-14 to 06-30-15	613,100	-	431,604	-	594,767	-	(163,163)
Public Health Emergency Preparedness Cities Readiness Initiative (CRI)	93.069	Part of 34360-31714	07-01-13 to 06-30-14	163,300	(89,899)	89,884	15 O	-	-	-
Public Health Emergency Preparedness Cities Readiness Initiative (CRI)	93.069	Part of 34360-31715	07-01-14 to 06-30-15	137,700	-	88,056	-	127,537	-	(39,481)
Total Program	93.069				(435,443)	954,965	138	722,304	-	(202,644)
Passed Through Tennessee Health:										
Environmental Health Specialist Network	93.070	34360-42715	07-01-14 to 06-30-15	92,600	-	87,171	-	92,600	-	(5,429)
Total Program	93.070				-	87,171	-	92,600	-	(5,429)
Direct Program:										
Pathways to Responsible Fatherhood	93.086	90FK0035-03-01	09-30-13 to 09-29-14	1,589,107	(265,191)	483,967	-	218,776	-	-
Total Program	93.086				(265,191)	483,967	-	218,776	-	-
Passed Through Tennessee Health:										
TB Outreach and Control (Federal Portion)	93.116	34360-37214	07-01-13 to 06-30-14	273,675	(31,096)	31,096	-	-	-	-
TB Outreach and Control (Federal Portion)	93.116	34360-37215	07-01-14 to 06-30-15	260,000	-	218,299	-	260,000	-	(41,701)
Total Program	93.116				(31,096)	249,395	-	260,000	-	(41,701)
Passed Through Tennessee Health:										
Family Planning	93.217	34360-35113	07-01-14 to 06-30-15	854,600	-	847,003	-	854,600	-	(7,597)
Total Program	93.217				-	847,003	-	854,600	-	(7,597)
Passed Through Tennessee Mental Health and Substance Abuse Services:										
Cooperative Agreement to Benefit Homeless Individuals	93.243	TN-CABHI	12-01-14 to 09-30-15	510,000	-	54,541	-	190,520	-	(135,979)
Total Program	93.243				-	54,541	-	190,520	-	(135,979)
Passed Through Tennessee Health:										
Immunization Services for Children (Federal Portion)	93.268	34360-41214	01-01-14 to 12-31-14	354,600	(47,431)	214,249	-	166,818	-	-
Immunization Services for Children (Federal Portion)	93.268	34360-41215	01-01-15 to 12-31-15	354,600	-	74,683	-	112,363	-	(37,680)
Total Program	93.268				(47,431)	288,932	-	279,181	-	(37,680)

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2015

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2014	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, 2015
Passed Through Tennessee Health:										
Breast and Cervical Cancer Screening	93.283	34360-40315	07-01-14 to 06-30-15	89,000	-	82,020	-	89,000	-	(6,980)
Environmental Health Specialist Network	93.283	34360-42714	07-01-13 to 06-30-14	107,100	(7,530)	7,530	-	-	-	-
Tobacco Prevention	93.283	34360-46215	04-01-14 to 03-31-15	42,500	(4,575)	42,500	-	37,925	-	-
Tobacco Prevention	93.283	34360-46216	04-01-15 to 03-31-16	42,500	-	6,325	-	9,509	-	(3,184)
Total Program	93.283				(12,105)	138,375	-	136,434	-	(10,164)
Passed Through Tennessee Health:										
Breast and Cervical Cancer Screening	93.399	GG-12-36573-01	07-01-13 to 06-30-14	84,000	(18,118)	18,118	-	-	-	-
Total Program	93.399				(18,118)	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	(23,768)	23,768	-	-	-	-
Welcome Baby (ACA Maternal, Infant, & Early Childhood Home Visiting Program)	93.505	34360-34415	07-01-14 to 06-30-15	195,000	-	95,308	-	114,545	-	(19,237)
Total Program	93.505				(23,768)	119,076	-	114,545	-	(19,237)
Passed Through Tennessee Human Services:										
Child Support Enforcement, Title IV-D - Juvenile Court	93.563	36306 Amendment 1	07-01-13 to 06-30-14	907,624	(149,509)	149,509	-	-	-	-
Child Support Enforcement, Title IV-D - Juvenile Court	93.563	36306 Amendment 2	07-01-14 to 06-30-15	987,210	-	670,473	-	820,465	-	(149,992)
Total Program	93.563				(149,509)	819,982	-	820,465	-	(149,992)
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	(887,830)	1,517,613	-	629,783	-	-
Low Income Energy Assistance Program	93.568	LIHEAP-15-10	09-30-14 to 09-29-15	3,831,685	-	2,705,373	-	3,413,917	-	(708,544)
Total Program	93.568				(887,830)	4,222,986	-	4,043,700	-	(708,544)
Passed Through Tennessee Human Services:										
Community Services Block Grant	93.569	Z-14-49110-01	07-01-13 to 06-30-14	1,350,700	(84,313)	59,765	24,548 O	-	-	-
Community Services Block Grant	93.569	Z-15-49110-01	07-01-14 to 06-30-15	1,318,368	-	688,202	-	845,102	-	(156,900)
Total Program	93.569				(84,313)	747,967	24,548	845,102	-	(156,900)
Passed Through Tennessee Human Services:										
Before and After Care - Metro Action Commission	93.575	N/A	07-01-13 to 06-30-14	N/A	(3,366)	3,366	-	-	-	-
Before and After Care - Metro Action Commission	93.575	N/A	07-01-14 to 06-30-15	N/A	-	57,328	-	67,738	-	(10,410)
Total Program	93.575				(3,366)	60,694	-	67,738	-	(10,410)
Direct Program:										
Head Start	93.600	04 CH 0365/48	07-01-13 to 06-30-14	11,465,700	(119,795)	119,795	-	-	-	-
Head Start	93.600	04 CH 0365/49	07-01-14 to 06-30-15	12,167,540	-	12,077,120	-	12,167,540	-	(90,420)
Total Program	93.600				(119,795)	12,196,915	-	12,167,540	-	(90,420)

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2015

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2014	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, 2015
Passed Through Vanderbilt University Medical Center:										
Growing Right onto Wellness (GROW) - Parks	93.837	VUMC 37648	08-20-10 to 04-30-16	866,198	(8,348)	40,042	-	32,228	6,998 O	(7,532)
Total Program	93.837				(8,348)	40,042	-	32,228	6,998	(7,532)
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	-	-	-	-
Healthcare Preparedness (HPP)	93.889	Part of 34360-31715	07-01-14 to 06-30-15	70,100	-	62,190	-	70,100	-	(7,910)
Total Program	93.889				(72,528)	134,718	-	70,100	-	(7,910)
Direct Program:										
HIV - Emergency Relief Grant	93.914	H89HA11433-06-00	03-01-14 to 02-28-15	4,662,269	(781,347)	2,664,860	-	3,850,703	-	(1,967,190)
HIV - Emergency Relief Grant - Part A.	93.914	H89HA11433-07-00	03-01-15 to 02-28-16	4,375,353	-	-	-	602,569	-	(602,569)
HIV - Emergency Relief Grant - Minority AIDS Initiative	93.914	H89HA11433-07-00	03-01-15 to 02-28-16	306,761	-	-	-	42,140	-	(42,140)
Total Program	93.914				(781,347)	2,664,860	-	4,495,412	-	(2,611,899)
Direct Program:										
Healthy Start Initiative - Eliminating Racial Ethnic Disparities	93.926	5 H49MC12836-05-02	06-01-13 to 12-31-14	716,143	(62,839)	99,591	-	36,752	-	-
Total Program	93.926				(62,839)	99,591	-	36,752	-	-
Passed Through Tennessee Health:										
HIV/AIDS Prevention	93.940	Part of 34349-47414	01-01-14 to 12-31-14	466,100	(82,259)	349,033	-	266,774	-	-
HIV/AIDS Prevention	93.940	Part of 34349-47415	01-01-15 to 12-31-15	466,100	-	136,724	-	183,978	-	(47,254)
Rapid HIV Testing Services	93.940	Part of 34349-47414	01-01-14 to 12-31-14	190,800	(29,890)	128,991	-	99,101	-	-
Rapid HIV Testing Services	93.940	Part of 34349-47415	01-01-15 to 12-31-15	190,800	-	46,957	-	67,980	-	(21,023)
Total Program	93.940				(112,149)	661,705	-	617,833	-	(68,277)
Passed Through Tennessee Health:										
HIV/AIDS Surveillance	93.944	Part of 34349-47414	01-01-14 to 12-31-14	68,400	(32,854)	67,733	-	34,879	-	-
HIV/AIDS Surveillance	93.944	Part of 34349-47415	01-01-15 to 12-31-15	68,400	-	21,346	-	31,686	-	(10,340)
Total Program	93.944				(32,854)	89,079	-	66,565	-	(10,340)
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	(23,038)	23,038	-	-	-	-
Chronic Disease Management and School Health Promotion Services	93.945	GG1441067	07-01-14 to 06-30-15	90,600	-	49,937	-	82,485	-	(32,548)
Total Program	93.945				(23,038)	72,975	-	82,485	-	(32,548)
Passed Through Tennessee Health:										
Child Fatality Review Services	93.946	34347-49715	03-01-15 to 09-29-18	28,000	-	-	-	4,083	-	(4,083)
Total Program	93.946				-	-	-	4,083	-	(4,083)

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2015

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2014	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, 2015
Passed Through Tennessee Health:										
Comprehensive STD Prevention System	93.977	Part of 34349-47414	01-01-14 to 12-31-14	349,300	(75,354)	262,344	-	186,990	-	-
Comprehensive STD Prevention System	93.977	Part of 34349-47415	01-01-15 to 12-31-15	334,600	-	70,051	-	101,564	-	(31,513)
Sexually Transmitted Diseases - CAPUS	93.977	Part of 34349-47414	01-01-14 to 12-31-14	61,000	(7,268)	40,589	-	33,321	-	-
Sexually Transmitted Diseases - CAPUS	93.977	Part of 34349-47415	01-01-15 to 12-31-15	56,100	-	23,062	-	27,658	-	(4,596)
Total Program	93.977				(82,622)	396,046	-	349,533	-	(36,109)
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	34360-50314	07-01-13 to 06-30-14	116,000	(18,690)	18,690	-	-	-	-
Health Promotion	93.991	34360-50315	07-01-14 to 06-30-15	116,000	-	90,790	-	115,627	-	(24,837)
Total Program	93.991				(31,397)	122,187	-	115,627	-	(24,837)
Passed Through Tennessee Health:										
Children's Special Services/Care Coordination (Federal Portion)	93.994	34360-38614	07-01-13 to 06-30-14	203,216	(26,219)	26,219	-	-	-	-
Children's Special Services/Care Coordination (Federal Portion)	93.994	34360-38615	07-01-14 to 06-30-15	425,764	-	314,483	-	378,743	-	(64,260)
Children's Special Services/Medical Services (Federal Portion)	93.994	34360-38614	07-01-13 to 06-30-14	229,684	(26,137)	26,137	-	-	-	-
Healthy Start (Federal Portion)	93.994	34347-13914	07-01-13 to 06-30-14	129,600	(8,618)	8,618	-	-	-	-
Total Program	93.994				(60,974)	375,457	-	378,743	-	(64,260)
Total U.S. Department of Health and Human Services					(3,594,998)	26,849,141	24,686	27,932,442	6,998	(4,660,611)
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	60,463,260	(18,323,638)	646,874	112,821	6,181,590	-	(23,745,533)
Ice Storm Recovery February 2015	97.036	4211 DR TN	02-15-15 to 02-22-15	PENDING	-	-	-	449,905	-	(449,905)
Total Program	97.036				(18,323,638)	646,874	112,821	6,631,495	-	(24,195,438)
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)	394,665	-	-	192,837 O	-
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	(100,924)	160,838	-	-	59,914 O	-
Flood - Benzing Road, Park Terrance Home Buyout (Federal Portion HMGP-1909-0017)	97.039	E-24547	11-08-11 to 11-07-14	11,424,885	(168,609)	268,700	-	-	100,091 O	-
Flood - Miami Avenue Home Buyout (Federal Portion HMGP-1909-0019)	97.039	E-24547	10-11-11 to 10-10-14	6,629,580	(60,684)	24,582	36,102 O	-	-	-
Flood - Pennington Bend Home Buyout (Federal Portion HMGP-1909-0026)	97.039	E-24547	11-08-11 to 11-07-14	4,381,853	(345,140)	145,243	199,897 O	-	-	-
Flood - Yale Avenue Home Buyout (Federal Portion HMGP-1979-0002)	97.039	E-36229	12-05-12 to 12-04-15	2,688,109	(347,190)	-	-	-	9,163 O	(356,353)
Total Program	97.039				(1,224,375)	994,028	235,999	-	362,005	(356,353)
Passed Through Tennessee Emergency Management:										
Emergency Management Performance 13-14	97.042	34101-07015	10-01-13 to 06-30-15	188,350	(53,686)	188,350	-	134,664	-	-
Total Program	97.042				(53,686)	188,350	-	134,664	-	-

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2015

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2014	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, 2015
Direct Program:										
Staffing for Adequate Fire and Emergency Response (SAFER)	97.044	EMW-2011-FH-00846	10-18-12 to 12-31-14	4,201,120	(101,739)	1,202,486	-	1,100,747	-	-
Total Program	97.044				<u>(101,739)</u>	<u>1,202,486</u>	<u>-</u>	<u>1,100,747</u>	<u>-</u>	<u>-</u>
Direct Program:										
Port Security	97.056	EMW-2011-PU-K0375-A	09-01-11 to 08-31-14	1,000,046	(226,518)	247,246	-	20,436	-	292
Total Program	97.056				<u>(226,518)</u>	<u>247,246</u>	<u>-</u>	<u>20,436</u>	<u>-</u>	<u>292</u>
Passed Through Tennessee Emergency Management:										
Homeland Security Urban Areas EMW-2011-SS-00069	97.067	34101-15712	10-01-11 to 06-30-14	662,595	(216,289)	214,103	13,278 O	11,092	-	-
Homeland Security Urban Areas EMW-2012-SS-0107	97.067	34101-14813	09-01-12 to 05-31-14	265,909	(29,806)	29,787	19 O	-	-	-
Homeland Security Urban Areas EMW-2013-SS-00008	97.067	34101-13814	09-01-13 to 04-30-15	211,357	(19,693)	209,281	-	189,588	-	-
Homeland Security Urban Areas EMW-2014-SS-00009	97.067	34101-21015	09-01-14 to 04-30-16	275,341	-	-	-	9,915	-	(9,915)
Total Program	97.067				<u>(265,788)</u>	<u>453,171</u>	<u>13,297</u>	<u>210,595</u>	<u>-</u>	<u>(9,915)</u>
Total U.S. Department of Homeland Security					<u>(20,195,744)</u>	<u>3,732,155</u>	<u>362,117</u>	<u>8,097,937</u>	<u>362,005</u>	<u>(24,561,414)</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 01-21-16	200,000	(23,274)	71,270	-	69,459	-	(21,463)
Total Program	14.218				<u>(23,274)</u>	<u>71,270</u>	<u>-</u>	<u>69,459</u>	<u>-</u>	<u>(21,463)</u>
Total U.S. Department of Housing and Urban Development					<u>(23,274)</u>	<u>71,270</u>	<u>-</u>	<u>69,459</u>	<u>-</u>	<u>(21,463)</u>
U.S. DEPARTMENT OF JUSTICE:										
Passed Through Tennessee Commission on Children and Youth:										
Juvenile Accountability Incentive Block Grant	16.523	36427	07-01-13 to 06-30-14	60,869	(14,766)	14,766	-	-	-	-
Juvenile Accountability Incentive Block Grant	16.523	41519	07-01-14 to 06-30-15	46,743	-	34,873	-	46,713	-	(11,840)
Total Program	16.523				<u>(14,766)</u>	<u>49,639</u>	<u>-</u>	<u>46,713</u>	<u>-</u>	<u>(11,840)</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	(6,023)	12,708	-	6,685	-	-
Total Program	16.548				<u>(6,023)</u>	<u>12,708</u>	<u>-</u>	<u>6,685</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, 2015

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2014	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, 2015
Passed Through Tennessee Finance and Administration:										
VOCA Hispanic, Child and Family - District Attorney	16.575	19190	07-01-13 to 06-30-14	158,316	(12,203)	12,203	-	-	-	-
VOCA Hispanic, Child and Family - District Attorney	16.575	19190	07-01-14 to 06-30-15	158,316	-	124,023	-	139,496	-	(15,473)
VOCA Victim Intervention Program - Police Counseling	16.575	19188	07-01-12 to 06-30-15	163,578	(3,358)	57,160	-	57,113	-	(3,311)
VOCA Victim Intervention Program - Police Counseling	16.575	23801	02-15-14 to 06-30-15	112,000	(16,200)	55,801	-	57,783	-	(18,182)
Total Program	16.575				(31,761)	249,187	-	254,392	-	(36,966)
Passed Through Tennessee Finance and Administration:										
STOP Violence Against Women Grant - State Trial Courts	16.588	25107	08-15-14 to 06-30-15	39,836	-	22,708	-	29,217	-	(6,509)
Total Program	16.588				-	22,708	-	29,217	-	(6,509)
Direct Program:										
Bullet Proof Vest Partnership	16.607	N/A	09-10-12 to 08-31-14	28,193	(27,845)	27,895	-	-	50 O	-
Total Program	16.607				(27,845)	27,895	-	-	50	-
Direct Program:										
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	(47,654)	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	(3,819)	11,521	-	8,315	-	(613)
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)	199,528	-	146,994	-	(34,191)
Total Program	16.737				(138,198)	258,703	-	155,309	-	(34,804)
Direct Program:										
Justice Assistance Grant	16.738	2011-DJ-BX-2599	10-01-10 to 09-30-14	666,280	162,104	-	-	139,549	22,555 G	-
Justice Assistance Grant	16.738	2012-DJ-BX-1102	10-01-12 to 09-30-15	522,006	304,361	-	1,040 O	124,769	-	180,632
Justice Assistance Grant	16.738	2013-DJ-BX-1138	10-01-13 to 09-30-16	490,328	351,163	-	1,269 O	47,406	-	305,026
Justice Assistance Grant	16.738	2014-DJ-BX-0215	10-01-13 to 09-30-17	532,216	-	532,216	199 O	48,340	-	484,075
Passed Through Tennessee Finance and Administration:										
Justice Assistance Grant	16.738	22785	08-15-13 to 06-30-16	240,000	(6,917)	75,390	-	75,691	-	(7,218)
Total Program	16.738				810,711	607,606	2,508	435,755	22,555	962,515
Total U.S. Department of Justice					592,118	1,228,446	2,508	928,071	22,605	872,396
U.S. DEPARTMENT OF LABOR:										
Passed Through Tennessee Labor:										
Workforce Investment Act Adult Programs	17.258	LW09F141ADULT14	10-01-13 to 06-30-15	1,845,287	(109,075)	582,587	-	473,512	-	-
Workforce Investment Act Adult Programs	17.258	LW09P141ADULT15	07-01-14 to 06-30-16	131,330	-	131,330	-	131,330	-	-
Workforce Investment Act Adult Programs	17.258	LW09F151ADULT15	10-01-14 to 06-30-16	1,723,916	-	948,200	-	1,235,289	-	(287,089)
Total Program	17.258				(109,075)	1,662,117	-	1,840,131	-	(287,089)

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2015

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2014	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, 2015
Passed Through Tennessee Labor:										
Workforce Investment Act Youth Programs	17.259	LW09P131YOUTH14	04-01-13 to 06-30-15	2,054,161	(218,568)	873,761	-	655,193	-	-
Workforce Investment Act Statewide - Incentive	17.259	LW09P131NCSWA14	11-13-14 to 10-31-15	22,125	-	-	-	5,442	-	(5,442)
Workforce Investment Act Statewide - Youth Paid Work Experience	17.259	LW09P141YUSWA15	04-15-15 to 09-30-15	61,500	-	-	-	23,923	-	(23,923)
Workforce Investment Act Youth Programs	17.259	LW09P141YOUTH15	04-01-14 to 06-30-16	2,022,571	-	1,153,400	-	1,379,001	-	(225,601)
Total Program	17.259				(218,568)	2,027,161	-	2,063,559	-	(254,966)
Passed Through Tennessee Labor:										
Workforce Investment Act Incentive Funds	17.267	LW09P112NCNTV12	02-01-14 to 06-30-14	41,744	(13,080)	13,080	-	-	-	-
Workforce Investment Act Incentive Funds	17.267	LW09P121NCNTV13	03-17-14 to 06-30-15	68,173	(4,130)	56,400	-	64,043	-	(11,773)
Total Program	17.267				(17,210)	69,480	-	64,043	-	(11,773)
Passed Through Tennessee Labor:										
Workforce Investment Act Dislocated Workers Rapid Response	17.278	LW09F122DWRSP12	05-15-13 to 06-30-14	429,582	(29,173)	29,173	-	-	-	-
Workforce Investment Act Dislocated Workers	17.278	LW09F141DSLWK14	10-01-13 to 06-30-15	2,161,685	(119,702)	974,885	-	855,183	-	-
Workforce Investment Act Dislocated Workers Rapid Response - Incumbent Worker	17.278	LW09F141IWRSP14	01-03-14 to 12-31-14	63,000	(30,200)	52,050	-	21,850	-	-
Workforce Investment Act Dislocated Workers	17.278	LW09P141DSLWK15	07-01-14 to 06-30-16	287,877	-	287,877	-	287,877	-	-
Workforce Investment Act Dislocated Workers	17.278	LW09F151DSLWK15	10-01-14 to 06-30-16	1,742,818	-	802,700	-	1,098,680	-	(295,980)
Workforce Investment Act Dislocated Workers Rapid Response	17.278	LW09F133DWRSP13	09-15-14 to 06-30-15	700,000	-	678,100	-	700,000	-	(21,900)
Workforce Investment Act Dislocated Workers Statewide - Asset Building	17.278	LW09F141ABSWA14	07-01-14 to 12-31-14	75,180	-	51,686	-	51,686	-	-
Total Program	17.278				(179,075)	2,876,471	-	3,015,276	-	(317,880)
Total U.S. Department of Labor					(523,928)	6,635,229	-	6,983,009	-	(871,708)
U.S. DEPARTMENT OF TRANSPORTATION:										
Passed Through Tennessee Transportation:										
Warner Parks Trail Linkage Improvements Phase I 113924.00 - Parks & Recreation	20.205	100275	10-18-10 to 08-31-16	1,252,272	-	62,170	-	62,566	-	(396)
Regional Bicycle/Pedestrian Planning & Coordination Activities - Planning Commission	20.205	140061	07-01-14 to 06-30-19	250,000	-	-	-	22,620	-	(22,620)
Transportation Planning and Coordination 13-15 - Planning Commission	20.205	Z14MPO011 Amend. 1	10-01-13 to 09-30-15	4,453,000	(429,886)	1,555,464	9,376 O	1,568,943	-	(433,989)
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	(175,658)	525,817	-	551,650	-	(201,491)
Signal Intersection Upgrade 040587.00 - Public Works	20.205	2000512	09-01-01 to OPEN	2,000,000	(22,096)	45,458	-	23,362	-	-
ATIS Traveler Information System 040550.00 - Public Works	20.205	2001226	09-11-01 to OPEN	1,891,073	-	1,908	-	1,908	-	-
Gateway to Heritage Streetscape Improvements Phase I 110419.00 - Public Works	20.205	080139	09-17-08 to 09-17-13	608,000	-	5,987	-	-	5,987 O	-
Intersection Improvements 111335.00 - Public Works	20.205	080119	08-06-08 to 12-31-17	1,701,250	(24,823)	24,823	-	4,546	-	(4,546)
Harding Place Sidewalks and Bikeways 111998.00 - Public Works	20.205	100084	05-05-10 to 08-25-15	862,840	(262,314)	264,696	-	2,382	-	-
Harding Place Pedestrian Network Enhancement Phase I 114944.00 - Public Works	20.205	110303	08-15-11 to 08-01-16	1,933,300	-	-	-	600,526	-	(600,526)
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				(1,180,603)	2,486,323	9,376	2,838,503	5,987	(1,529,394)

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2015

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2014	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, 2015
Passed Through Tennessee Transportation: FHWA - Stones River Greenway - Parks	20.219	HPP-9312 (50)	06-15-99 to OPEN	8,200,000	-	17,847	-	17,847	-	-
Total Program	20.219				-	17,847	-	17,847	-	-
Passed Through Tennessee Transportation: Short-Range Transportation Planning 12-16 - Planning Commission	20.505	GG-13-35507-00	07-01-11 to 06-30-16	777,545	(105,540)	337,081	-	306,493	-	(74,952)
Short-Range Transportation Planning 14-17 - Planning Commission	20.505	GG-15-43799-00	01-01-14 to 12-31-17	493,703	-	-	-	99,475	-	(99,475)
Total Program	20.505				(105,540)	337,081	-	405,968	-	(174,427)
Passed Through Tennessee Transportation: Governor's Highway Safety Program - Police	20.607	Z14GHS238	10-01-13 to 09-30-14	799,090	(314,785)	509,383	-	194,598	-	-
Governor's Highway Safety Program - Police	20.607	Z15GHS240	10-01-14 to 09-30-15	854,809	-	393,510	-	595,512	-	(202,002)
Total Program	20.607				(314,785)	902,893	-	790,110	-	(202,002)
Passed Through Tennessee Emergency Management: Hazardous Materials Emergency Preparedness	20.703	34101-26115	10-01-14 to 09-30-15	7,200	-	-	-	2,490	-	(2,490)
Total Program	20.703				-	-	-	2,490	-	(2,490)
Total U.S. Department of Transportation					(1,600,928)	3,744,144	9,376	4,054,918	5,987	(1,908,313)
U.S. ELECTION ASSISTANCE COMMISSION:										
Passed Through Tennessee Department of State: 2014 State Computer Grant - Davidson Co. Election Commission (Federal Portion)	90.401	30510-00113-19	07-15-13 to 06-30-14	1,463	511	-	-	-	511 G	-
Total Program	90.401				511	-	-	-	511	-
Total U.S. Election Assistance Commission					511	-	-	-	511	-
TOTAL EXPENDITURES OF FEDERAL AWARDS					\$ (57,300,184)	\$ 177,373,620	\$ 516,008	\$ 170,106,981	\$ 422,055	\$ (49,939,592)

See accompanying notes to 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, 2015

Program Title	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2014	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, 2015
TENNESSEE ADMINISTRATIVE OFFICE OF THE COURTS:									
Court Interpreter Endowment Grant - State Trial Courts	N/A	07-01-13 to 06-30-14	\$ 67,000	\$ 2,398	\$ -	\$ -	\$ -	\$ 2,398 O	\$ -
Court Interpreter Endowment Grant - State Trial Courts	N/A	10-01-14 to 06-30-15	50,250	-	50,250	-	50,250	-	-
Total Tennessee Administrative Office of the Courts				2,398	50,250	-	50,250	2,398	-
TENNESSEE ARTS COMMISSION:									
Arts Builds Communities	31625-23316	05-01-13 to 06-30-14	29,866	(13,440)	13,440	-	-	-	-
Arts Builds Communities	31625-24841	07-01-14 to 06-30-15	29,600	-	16,280	-	29,600	-	(13,320)
Arts Education Teacher Training	31625-24356	07-01-14 to 06-15-15	7,500	-	7,500	-	7,500	-	-
Arts Integration : Cartooning with Mr. Ollie - Parks	31625-25252	07-01-14 to 06-30-15	900	-	900	-	900	-	-
Big Bands Dance 2015 - Parks	31625-22974	07-01-14 to 06-30-15	7,000	-	7,000	-	7,000	-	-
Major Cultural Institutions (State Portion)	31625-22212	07-01-13 to 06-30-14	48,550	(29,130)	29,130	-	-	-	-
Major Cultural Institutions (State Portion)	31625-24321	07-01-14 to 06-30-15	48,880	-	48,880	-	48,880	-	-
TN ARTS Spoken Work - Metro Public Schools	various	07-01-12 to 06-30-13	38,100	(4,400)	4,400	-	-	-	-
TN ARTS Spoken Work - Metro Public Schools	various	07-01-14 to 06-30-15	N/A	(27,450)	12,700	-	27,700	-	(42,450)
Total Tennessee Arts Commission				(74,420)	140,230	-	121,580	-	(55,770)
TENNESSEE BOARD OF PROBATION AND PAROLE:									
Community Corrections Program - State Trial Courts	37153	07-01-13 to 06-30-14	1,464,314	(231,045)	234,596	-	-	3,551 O	-
Total Tennessee Board of Probation and Parole				(231,045)	234,596	-	-	3,551	-
TENNESSEE DEPARTMENT OF AGRICULTURE:									
Community Tree Planting	32510-20414	12-01-13 to 09-30-14	5,000	(2,175)	4,428	-	2,253	-	-
Farmers Market TAEP Promotion and Retail	32506-05814	01-10-14 to 12-31-14	5,000	(5,000)	5,000	-	-	-	-
Retail Food Store Inspection	N/A	01-01-14 to 12-31-14	148,296	(40,303)	140,843	30 O	100,570	-	-
Retail Food Store Inspection	32505-00712	01-01-15 to 12-31-15	148,296	-	2,883	-	13,293	-	(10,410)
Total Tennessee Department of Agriculture				(47,478)	153,154	30	116,116	-	(10,410)
TENNESSEE DEPARTMENT OF CHILDREN'S SERVICES:									
Child and Family Services Intervention - Juvenile Court	38684	07-01-14 to 06-30-15	434,333	-	434,333	-	434,333	-	-
State Supplemental Juvenile Court Improvement	GG-10-30117-01	07-01-13 to 06-30-14	9,000	(3,052)	3,052	-	-	-	-
State Supplemental Juvenile Court Improvement	39771	07-01-14 to 06-30-15	9,000	-	4,500	-	9,000	-	(4,500)
Total Tennessee Department of Children's Services				(3,052)	441,885	-	443,333	-	(4,500)

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF STATE AWARDS

FOR THE YEAR ENDED JUNE 30, 2015

Program Title	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2014	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, 2015
TENNESSEE DEPARTMENT OF CORRECTIONS:									
Community Corrections Program - State Trial Courts	32901-31231	07-01-14 to 06-30-15	1,464,314	-	1,188,613	-	1,395,984	-	(207,371)
Drug Court - State Trial Courts	32901-31141	07-01-13 to 06-30-14	982,000	(157,032)	220,540	-	-	63,508 O	-
Drug Court - State Trial Courts	32901-31141	07-01-14 to 06-30-15	982,000	-	808,885	-	915,076	-	(106,191)
Total Tennessee Department of Corrections				(157,032)	2,218,038	-	2,311,060	63,508	(313,562)
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	(178,295)	178,295	-	-	-	-
ABRH LLC - Industrial Development Board	33006-35814	08-03-12 to 06-30-15	467,500	-	467,500	-	467,500	-	-
UBS - Industrial Development Board	33006-24814	10-10-13 to 09-30-18	5,000,000	-	5,000,000	-	5,000,000	-	-
Asurion - Industrial Development Board	33006-26214	01-10-14 to 01-09-16	2,400,000	-	1,594,621	-	1,594,621	-	-
Transcore - Industrial Development Board	33006-26514	01-10-14 to 01-09-19	180,000	-	125,755	-	125,755	-	-
Total Tennessee Department of Economic and Community Development				(178,295)	7,366,171	-	7,187,876	-	-
TENNESSEE DEPARTMENT OF EDUCATION:									
Child Nutrition State Match	N/A	07-01-14 to 06-30-15	N/A	-	382,313	-	382,313	-	-
Coordinated School Health	14-01	07-01-13 to 06-30-14	230,000	(69,411)	69,411	-	-	-	-
Coordinated School Health	15-01	07-01-14 to 06-30-15	230,000	-	177,115	-	207,044	-	(29,929)
EESI Grant	N/A	12-01-13 to 06-30-14	28,264	28,264	-	-	-	28,264 O	-
Family Resource Centers	14-01	07-01-13 to 06-30-14	236,893	(50,991)	50,991	-	-	-	-
Family Resource Centers	15-01	07-01-14 to 06-30-15	236,893	-	110,961	-	236,559	-	(125,598)
Lottery for Education (LEAPS)	14-01	07-01-13 to 06-30-14	435,499	(267,660)	267,660	-	-	-	-
Lottery for Education (LEAPS)	15-01	07-01-14 to 06-30-15	435,499	-	3,647	-	3,647	-	-
MNPS Student Industry Certified	14-01	07-01-13 to 06-30-14	4,956	(4,956)	-	-	-	-	(4,956)
MNPS Student Industry Certified	15-01	07-01-14 to 06-30-15	4,956	-	-	-	1,260	-	(1,260)
NCTL - Time Collaborative	15-01	07-01-14 to 06-30-15	100,000	64,399	-	-	103,081	-	(38,682)
Pre-K Voluntary Lottery Money Expansion	14-01	07-01-13 to 06-30-14	3,886,454	(1,267,982)	1,267,982	-	-	-	-
Pre-K Voluntary Lottery Money Expansion	15-01	07-01-14 to 06-30-15	3,886,454	-	3,032,740	-	3,886,454	-	(853,714)
SDOE Award - Retention - Transfers	15-01	07-01-14 to 06-30-15	81,287	-	11,663	-	11,103	-	560
Student Industry Certification	14-01	07-01-13 to 06-30-14	N/A	-	424	-	-	-	424
Tennessee Safe Schools Act	14-01	07-01-13 to 06-30-14	308,700	(94,507)	170,634	-	76,127	-	-
Tennessee Safe Schools Act	15-01	07-01-14 to 06-30-15	299,500	-	111,864	-	228,955	-	(117,091)
Total Tennessee Department of Education				(1,662,844)	5,657,405	-	5,136,543	28,264	(1,170,246)

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF STATE AWARDS

FOR THE YEAR ENDED JUNE 30, 2015

Program Title	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2014	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, 2015
TENNESSEE DEPARTMENT OF ENVIRONMENT AND CONSERVATION:									
Household Hazardous Waste Operations and Maintenance Grant	GG-13-338903-33	07-01-13 to 06-30-14	85,000	(85,000)	85,000	-	-	-	-
Household Hazardous Waste Operations and Maintenance Grant	GG-13-338903-33	07-01-14 to 06-30-15	85,000	-	-	-	85,000	-	(85,000)
Recycling Rebate Grant	Memo of Agreement	07-01-14 to 06-30-15	N/A	-	97,745	-	97,745	-	-
Waste Tire Collection and Disposal Grant	32701-01646	07-01-13 to 06-30-14	595,000	(183,102)	215,831	63,460 O	-	96,189 G	-
Total Tennessee Department of Environment and Conservation				(268,102)	398,576	63,460	182,745	96,189	(85,000)
TENNESSEE DEPARTMENT OF FINANCE AND ADMINISTRATION:									
Internet Crimes Against Children	35781	07-01-13 to 06-30-14	240,000	(83,747)	83,651	96 O	-	-	-
Internet Crimes Against Children	40914	07-01-14 to 06-30-15	240,000	-	172,572	-	239,995	-	(67,423)
Total Tennessee Department of Finance and Administration				(83,747)	256,223	96	239,995	-	(67,423)
TENNESSEE DEPARTMENT OF HEALTH:									
Children's Special Services/Care Coordination (State Portion)	34360-38614	07-01-13 to 06-30-14	156,884	(20,241)	20,241	-	-	-	-
Children's Special Services/Care Coordination (State Portion)	34360-38615	07-01-14 to 06-30-15	329,136	-	243,110	-	292,787	-	(49,677)
Children's Special Services/Medical Services (State Portion)	34360-38614	07-01-13 to 06-30-14	177,316	(20,178)	20,178	-	-	-	-
Fetal-Infant Mortality Review	34347-33214	07-01-13 to 06-30-14	202,200	(50,550)	50,550	-	-	-	-
Fetal-Infant Mortality Review	34347-33215	07-01-14 to 06-30-15	318,600	-	205,765	-	300,552	-	(94,787)
Grant-in-Aid	34360-34715	07-01-14 to 06-30-15	725,200	-	725,200	-	725,200	-	-
Healthy Start (State Portion)	34347-13914	07-01-13 to 06-30-14	480,800	(31,971)	31,971	-	-	-	-
Healthy Start	34347-13915	07-01-14 to 06-30-15	190,000	-	173,737	-	190,000	-	(16,263)
Help Us Grow Successfully (HUGS)	34360-36910	07-01-13 to 06-30-14	610,200	(129,323)	129,323	-	-	-	-
Help Us Grow Successfully (HUGS)	34360-36915	07-01-14 to 06-30-15	610,200	-	515,458	-	609,837	-	(94,379)
Immunization Services for Children (State Portion)	34360-41214	01-01-14 to 12-31-14	157,800	(21,107)	95,343	-	74,236	-	-
Immunization Services for Children (State Portion)	34360-41215	01-01-15 to 12-31-15	157,800	-	33,234	-	50,002	-	(16,768)
Oral Disease Prevention Services	34360-37612	07-01-13 to 06-30-14	696,000	(94,589)	94,589	-	-	-	-
Oral Disease Prevention Services	34360-37612	07-01-14 to 06-30-15	696,000	-	510,340	-	695,986	-	(185,646)
Project Diabetes (Golden Sneakers) Initiative Services	34347-41914	08-01-13 to 06-30-14	139,500	(19,342)	19,342	-	-	-	-
Project Diabetes (Golden Sneakers) Initiative Services	34347-41914	07-01-14 to 06-30-15	144,800	-	90,520	-	107,797	-	(17,277)
TB Outreach and Control (State Portion)	34360-37214	07-01-13 to 06-30-14	1,140,525	(129,589)	129,589	-	-	-	-
TB Outreach and Control (State Portion)	34360-37215	07-01-14 to 06-30-15	1,271,300	-	1,067,396	-	1,271,300	-	(203,904)
TENNder Care Outreach Services	34630-34414	07-01-13 to 06-30-14	606,400	(96,266)	96,266	-	-	-	-
TENNder Care Outreach Services	34630-34415	07-01-14 to 06-30-15	606,400	-	441,234	-	525,026	-	(83,792)
Tobacco Use Prevention Services Settlement (Special Needs Funding)	Letter of Agreement	02-01-14 to 01-31-17	713,091	371,136	337,780	-	136,439	-	572,477
Total Tennessee Department of Health				(242,020)	5,031,166	-	4,979,162	-	(190,016)

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF STATE AWARDS

FOR THE YEAR ENDED JUNE 30, 2015

Program Title	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2014	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, 2015
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 O	-
Community Service Poverty Fund - Metro Action Commission	Direct Appropriation Grant	07-01-12 to 06-30-13	22,050	3,892	-	-	-	3,892 O	-
Community Service Poverty Fund - Metro Action Commission	Direct Appropriation Grant	07-01-13 to 06-30-14	22,050	5,070	-	-	-	5,070 O	-
Community Service Poverty Fund - Metro Action Commission	Direct Appropriation Grant	07-01-14 to 06-30-15	22,050	-	22,050	-	-	-	22,050
Passed Through Greater Nashville Regional Council:									
Choices - Home Delivered Meals - Metro Social Services	2014-03	07-01-13 to 06-30-14	58,200	(9,896)	9,896	-	-	-	-
Choices - Home Delivered Meals - Metro Social Services	2015-03	07-01-14 to 06-30-15	99,143	-	44,711	-	53,637	-	(8,926)
Options - Home Delivered Meals - Metro Social Services	2014-39	07-01-13 to 06-30-14	57,417	(15,117)	15,117	-	-	-	-
Options - Home Delivered Meals - Metro Social Services	2015-39	07-01-14 to 06-30-15	73,839	-	43,200	-	73,839	-	(30,639)
Total Tennessee Department of Human Services				(10,617)	134,974	-	127,476	14,396	(17,515)
TENNESSEE DEPARTMENT OF MENTAL HEALTH AND SUBSTANCE ABUSE SERVICES:									
Residential Drug Court Treatment - State Trial Courts	33901-52013	07-01-13 to 06-30-14	450,000	(54,977)	53,049	1,928 O	-	-	-
Residential Drug Court Treatment - State Trial Courts	42587	07-01-14 to 06-30-15	450,000	-	375,740	-	449,944	-	(74,204)
Total Tennessee Department of Mental Health and Substance Abuse Services				(54,977)	428,789	1,928	449,944	-	(74,204)
TENNESSEE DEPARTMENT OF STATE:									
2014 State Computer Grant - Davidson Co. Election Commission (State Portion)	30510-00113-19	07-15-13 to 06-30-14	77	27	-	-	-	27 G	-
Total Tennessee Department of State				27	-	-	-	27	-
TENNESSEE DEPARTMENT OF TRANSPORTATION:									
Litter and Trash Grant Program - Sheriff	19-500-4014-04	07-01-13 to 06-30-14	154,800	(23,300)	23,300	-	-	-	-
Litter and Trash Grant Program - Sheriff	19-500-4015-04	07-01-14 to 06-30-15	154,600	-	151,934	-	154,578	-	(2,644)
State Aid Road Project: Old Hickory Blvd. (Southeast) Resurfacing - Public Works	19-SAR1-S8-003	03-17-14 to 11-30-16	848,250	-	525,099	-	525,099	-	-
State Aid Road Project: Woodmont Blvd. Resurfacing - Public Works	19-SAR1-S8-002	03-17-14 to 11-30-16	1,484,700	-	1,022,814	-	1,022,814	-	-
Total Tennessee Department of Transportation				(23,300)	1,723,147	-	1,702,491	-	(2,644)

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF STATE AWARDS

FOR THE YEAR ENDED JUNE 30, 2015

Program Title	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2014	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, 2015
TENNESSEE EMERGENCY MANAGEMENT AGENCY:									
Flood Recovery May 2010	1909 DR TN	05-01-10 to OPEN	3,359,070	(2,731,889)	15,394	6,268 G	343,422	-	(3,053,649)
Ice Storm Recovery February 2015	4211 DR TN	02-15-15 to 02-22-15	PENDING	-	-	-	74,984	-	(74,984)
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)	65,776	89,693 O	-	36,573 O	-
Flood - West Hamilton, Hite Street Home Buyout (State Portion HMGP-1909-0008)	E-29661	02-23-11 to 02-22-14	651,374	(44,986)	26,806	18,180 O	-	-	-
Flood - Benzing Road, Park Terrance Home Buyout (State Portion HMGP-1909-0017)	E-24547	11-08-11 to 11-07-14	1,904,148	(67,437)	44,783	22,654 O	-	-	-
Flood - Miami Avenue Home Buyout (State Portion HMGP-1909-0019)	E-24547	10-11-11 to 10-10-14	1,104,930	(26,130)	4,098	22,454 O	-	422 O	-
Flood - Pennington Bend Home Buyout (State Portion HMGP-1909-0026)	E-24547	11-08-11 to 11-07-14	730,309	(58,406)	24,207	34,199 O	-	-	-
Flood - Yale Avenue Home Buyout (State Portion HMGP-1979-0002)	E-36229	12-05-12 to 12-04-15	448,018	(66,879)	-	7,487 O	-	-	(59,392)
Total Tennessee Emergency Management Agency				(3,114,623)	181,064	200,935	418,406	36,995	(3,188,025)
TENNESSEE HISTORICAL COMMISSION:									
Certified Local Government Training Grant	N/A	05-01-14 to 09-30-14	3,000	-	2,840	-	2,840	-	-
Total Tennessee Historical Commission				-	2,840	-	2,840	-	-
TENNESSEE STATE LIBRARY AND ARCHIVES:									
Library Services - General Library Services	30504-00514-04	07-01-14 to 05-30-15	45,500	-	45,500	-	45,500	-	-
Library Services - Local Archives Development	30504-01015-13	11-01-14 to 06-30-15	3,000	-	3,000	-	3,000	-	-
Library Services - Materials for the Deaf and Hard of Hearing	37897	07-01-14 to 06-30-15	88,000	-	88,000	-	88,000	-	-
Total Tennessee State Library and Archives				-	136,500	-	136,500	-	-
TENNESSEE WILDLIFE RESOURCES AGENCY:									
Omohundro Plant Boat Dock Construction and Operation	N/A	03-01-14 to 02-28-19	40,000	-	25,000	-	25,000	-	-
Total Tennessee Wildlife Resources Agency				-	25,000	-	25,000	-	-
TOTAL EXPENDITURES OF STATE AWARDS				\$ (6,149,127)	\$ 24,580,008	\$ 266,449	\$ 23,631,317	\$ 245,328	\$ (5,179,315)

See accompanying notes to the Schedule of Expenditures 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, 2015

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, 2015, 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 Emergency Communications District, the Metropolitan Nashville Airport Authority and the Convention Center Authority. The expenditures of federal awards of these component units totaled \$143,691,356 and are not included in the accompanying schedule of expenditures of federal awards for the year ended June 30, 2015. 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, 2015.

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, 2015

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 COSTS

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, 2015

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 included in the accompanying schedule of expenditures of federal awards totaled \$6,181,590, which includes amounts expended in prior years that were approved as eligible expenditures by FEMA in fiscal year 2015. These expenditures have been included in the accompanying schedule of federal expenditures under CFDA 97.036. Flood-related amounts receivable under CFDA 97.036 totaled \$23,745,533 at June 30, 2015. 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, 2015

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, 2015

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

Federal Awards - Continued

Identification of major programs:

CFDA Number Name of Federal Program

Child Nutrition Cluster:

10.553	National School Breakfast Program
10.555	National School Lunch Program
10.559	Summer Food Service Program

Special Education Cluster:

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

Other Programs:

84.395	ARRA - State Fiscal Stabilization Fund (SFSF) - Race to the Top Incentive Grants
93.600	Head Start
97.036	Public Assistance (Presidentially Declared Disasters)
97.044	Staffing for Adequate Fire and Emergency Response

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, 2015

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, 2015

SECTION IV - SUMMARY OF PRIOR AUDIT FINDINGS

The Government had no prior year audit findings.