

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

**SCHEDULES OF EXPENDITURES OF FEDERAL  
AND STATE AWARDS AND REPORTS  
AS REQUIRED BY THE SINGLE AUDIT ACT  
AMENDMENTS OF 1996 AND  
OFFICE OF MANAGEMENT  
AND BUDGET CIRCULAR A-133**

**YEAR ENDED JUNE 30, 2012**

METROPOLITAN GOVERNMENT OF NASHVILLE  
AND DAVIDSON COUNTY, TENNESSEE

Table of Contents

	<u>Page</u>
Independent Auditors' Report On Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> .....	1 - 2
Independent Auditors' Report on Compliance with Requirements That Could Have a Direct and Material Effect on Each Major Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133 and on the Schedules of Expenditures of Federal and State Awards.....	3 - 5
Schedule of Expenditures of Federal Awards for the Year Ended June 30, 2012.....	6 - 19
Schedule of Expenditures of State Awards for the Year Ended June 30, 2012.....	20 - 23
Notes to Schedules of Expenditures of Federal and State Awards for the Year Ended June 30, 2012.....	24 - 26
Schedule of Findings and Questioned Costs .....	27 - 33



Independent Auditors' Report on Internal Control Over  
Financial Reporting and on Compliance and Other Matters Based  
on an Audit of Financial Statements Performed in  
Accordance with *Government Auditing Standards*

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

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Metropolitan Government of Nashville and Davidson County, Tennessee (the "Government") as of and for the year ended June 30, 2012, which collectively comprise the Government's basic financial statements. We have also audited the financial statements of the Sports Authority and the Industrial Development Board, which are discretely presented component units of the Government, and the financial statements of each of the Government's nonmajor governmental, nonmajor enterprise, internal service and fiduciary funds, and have issued our report thereon dated October 31, 2012. 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. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Other auditors audited the financial statements of the following discretely presented component units: the Nashville District Management Corporation, the Gulch Business Improvement District, Inc., the Metropolitan Development and Housing Agency, the Electric Power Board, the Emergency Communications District and the Convention Center Authority. This report does not include the results of testing of internal control over financial reporting or compliance and other matters that are reported on separately by us or other auditors.

Internal Control Over Financial Reporting

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



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

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies described in Section II of the accompanying schedule of findings and questioned costs, Item IC-12-1, to be material weaknesses.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in Section II of the accompanying schedule of findings and questioned costs, Item IC-12-2, to be a significant deficiency.

#### Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Government's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to management of the Government in a separate letter dated October 31, 2012.

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

This report is intended solely for the information and use of management, audit committee, and others within the Government, and Federal and State awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

*Crosslin & Associates, P.C.*  
Nashville, Tennessee  
October 31, 2012



Independent Auditors' Report on Compliance with Requirements  
That Could Have a Direct and Material Effect on Each  
Major Program and on Internal Control Over Compliance in  
Accordance with OMB Circular A-133 and on the  
Schedules of Expenditures of Federal and State Awards

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

Compliance

We have audited Metropolitan Government of Nashville and Davidson County, Tennessee's (the "Government") compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the Government's major federal programs for the year ended June 30, 2012. The Government's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the Government's management. Our responsibility is to express an opinion on the Government's compliance based on our audit.

The Government's basic financial statements include the operations of the following component units: the Nashville District Management Corporation, the Gulch Business Improvement District, Inc., the Metropolitan Development and Housing Agency, the Electric Power Board, the Metropolitan Transit Authority, the Metropolitan Nashville Airport Authority, the Emergency Communications District and the Convention Center Authority, which expended \$147,382,115 in federal awards which are not included in the accompanying Schedule of Expenditures of Federal Awards during the year ended June 30, 2012. 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.



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

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Government's compliance with those requirements and performing such other procedures, as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the Government's compliance with those requirements.

In our opinion, the Government complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2012.

#### Internal Control Over Compliance

Management of the Government is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the Government's internal control over compliance with requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Government's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

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



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

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, 2012, and have issued our report thereon dated October 31, 2012, which contained an unqualified opinion on those financial statements. Our report includes a reference to the reports of other auditors on the financial statements of the Nashville District Management Corporation, the Gulch Business Improvement District, Inc., the Metropolitan Development and Housing Agency, the Electric Power Board, the Emergency Communications District and the Convention Center Authority. We have also audited the financial statements of each of the Government's nonmajor governmental, nonmajor enterprise, internal service and fiduciary funds, as well as the financial statements of the Sports Authority Fund, and the Industrial Development Board Fund as of and for the year ended June 30, 2012, and have issued our report thereon dated October 31, 2012, which contained an unqualified opinion on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the Government's financial statements. The accompanying Schedules of Expenditures of Federal and State Awards are presented for purposes of additional analysis as required by OMB Circular A-133 and the State of Tennessee, and are not a required part of the 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 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 financial statements or to the 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 financial statements as a whole.

This report is intended solely for the information and use of the management, audit committee, and others within the Government, and federal and state awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

*Crosslin & Associates, P.C.*

Nashville, Tennessee  
October 31, 2012, except for Compliance  
and Internal Control Over Compliance, as  
to which the date is February 12, 2013

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2012

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2011	Federal Receipts	Receipts or Adjustments:		Payments or Adjustments:		(Accrued) Deferred Grant Revenue June 30, 2012
							Transfers (I) Other (O)	Distributions	Transfers (I) Other (O)	Grant Revenue	
ENVIRONMENTAL PROTECTION AGENCY:											
Direct Program:											
Air Pollution Control Program	66.001	A-004081-10-5	10-01-09 to 09-30-12	\$ 1,073,428	\$ (40,925)	\$ 413,634	\$ -	\$ 399,949	\$ -	\$ (27,240)	
Total Program	66.001				(40,925)	413,634	-	399,949	-	(27,240)	
Direct Program:											
Section 103 Ambient Air Monitoring Network Installation	66.034	PM-96497708-5	04-01-08 to 03-31-12	515,000	(16,104)	97,746	-	81,642	-	-	
Section 103 Ambient Air Monitoring Network Installation	66.034	PM-96497708-6	04-01-12 to 03-31-13	677,007	-	19,177	-	76,978	-	(57,801)	
Total Program	66.034				(16,104)	116,923	-	158,620	-	(57,801)	
Passed Through Tennessee Environment and Conservation:											
ARRA Holt Rd Pressure Sewer System/Nolensville Sewer Improvement Loan	66.458	CWA 2009-249	02-15-10 to 09-13-11	108,000	-	62,045	-	-	62,045	O	
Slate Revolving Loan - Barker Rd/Visco Dr Equalize Basin (Federal Portion)	66.458	CWASRF 08-212	10-08-07 to 01-31-12	N/A	151,460	51,347	-	-	202,807	O	
Total Program	66.458				151,460	113,392	-	-	264,852	-	
Passed Through Tennessee Environment and Conservation:											
ARRA Green Water Meter Replacement Project Loan	66.468	DGA 2009-101	02-17-10 to 09-01-11	488,487	(24,209)	24,209	-	-	-	-	
ARRA Green Water Meter Replacement Project Principal Forgiveness	66.468	DGA 2009-101	02-17-10 to 09-01-11	1,919,936	(96,835)	88,331	8,504	O	-	-	
Slate Revolving Loan - Green Meter Replacement (Federal Portion)	66.468	DGASRF 09-101	02-17-10 to 09-01-11	1,996,823	(103,896)	103,896	-	-	-	-	
Total Program	66.468				(224,940)	216,436	8,504	-	-	-	
Total Environmental Protection Agency					(130,509)	860,385	8,504	558,569	264,852	(85,041)	
INSTITUTE OF MUSEUM AND LIBRARY SERVICES:											
Passed Through Tennessee State Library and Archive:											
Library Services and Technology Act -- Technology Grant	45.310	28694	12-01-11 to 06-30-12	7,920	-	7,920	-	7,920	-	-	
Library Services - General Library Services	45.310	GG-12-37277-00	10-01-11 to 06-30-12	7,131	-	7,131	-	7,131	-	-	
Total Program	45.310				-	15,051	-	15,051	-	-	
Direct Program:											
National Award for Library Service	45.312	AL-00-10-40001-10	10-01-10 to 08-31-11	10,000	3,332	-	-	3,332	-	-	
Total Program	45.312				3,332	-	-	3,332	-	-	
Total Institute of Museum and Library Services					3,332	15,051	-	18,383	-	-	
NATIONAL ENDOWMENT FOR THE ARTS:											
Passed Through Tennessee Arts Commission:											
Major Cultural Institutions (Federal Portion)	45.025	31625-17191	07-01-10 to 06-30-11	27,079	(16,247)	16,247	-	-	-	-	
Major Cultural Institutions (Federal Portion)	45.025	31625-18350	07-01-11 to 06-30-12	24,500	-	24,500	-	24,500	-	-	
Total Program	45.025				(16,247)	40,747	-	24,500	-	-	
Total National Endowment for the Arts					(16,247)	40,747	-	24,500	-	-	



METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2012

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2011	Receipts or Adjustments:		Payments or Adjustments:		(Accrued) Deferred Grant Revenue June 30, 2012
						Federal Receipts	Transfers (T) Other (O)	Expenditures/ Distributions	Transfers (T) Other (O)	
U.S. DEPARTMENT OF AGRICULTURE:										
Passed Through Tennessee Education:										
National School Breakfast Program - Metro Public Schools	10.553	N/A	07-01-10 to 06-30-11	N/A	(818,797)	818,797	-	-	-	-
National School Breakfast Program - Metro Public Schools	10.553	N/A	07-01-11 to 06-30-12	N/A	-	5,631,912	-	6,977,155	-	(1,345,243)
Total Program	10.553				(818,797)	6,450,709	-	6,977,155	-	(1,345,243)
Passed Through Tennessee Education:										
National School Lunch Program - Lunch, Metro Public Schools	10.555	N/A	07-01-10 to 06-30-11	N/A	(2,484,365)	2,484,365	-	-	-	-
National School Lunch Program - Lunch, Metro Public Schools	10.555	N/A	07-01-11 to 06-30-12	N/A	-	16,904,689	-	20,819,474	-	(3,914,785)
National School Lunch Program - Snacks, Metro Public Schools	10.555	N/A	07-01-10 to 06-30-11	N/A	(5,181)	5,181	-	-	-	-
National School Lunch Program - Snacks, Metro Public Schools	10.555	N/A	07-01-11 to 06-30-12	N/A	-	47,015	-	55,055	-	(8,040)
National School Lunch and Breakfast Program - Food Distribution - Metro Public Schools	10.555	N/A	07-01-10 to OPEN	N/A	445,262	1,525,043	-	1,701,333	-	268,972
Total Program	10.555				(2,044,284)	20,966,293	-	22,575,862	-	(3,653,853)
Passed Through Tennessee Health:										
Women, Infants, and Children (WIC)	10.557	34353-07011	10-01-10 to 09-30-11	4,243,700	(871,438)	2,687,997	11,889	1,828,448	-	-
Women, Infants, and Children (WIC)	10.557	34353-07012	10-01-11 to 09-30-12	4,245,100	-	1,840,041	-	2,817,171	-	(977,130)
Total Program	10.557				(871,438)	4,528,038	11,889	4,645,619	-	(977,130)
Passed Through Tennessee Human Services:										
Adult Care Food Program - Knowles Home	10.558	03-47-40038-00-5	10-01-09 to 09-30-11	50,000	(6,452)	6,452	-	-	-	-
Child Adult Care Food Program - Metro Action Commission	10.558	DP-3-3-10	10-01-10 to 09-30-11	917,991	(51,982)	225,262	-	173,280	-	-
Child Adult Care Food Program - Metro Action Commission	10.558	03.47.56030.007	10-01-11 to 09-30-12	917,992	-	632,467	-	760,256	-	(127,789)
Total Program	10.558				(58,434)	864,181	-	933,536	-	(127,789)
Passed Through Tennessee Human Services:										
Summer Food Service Program - Metro Action Commission	10.559	30-014	05-01-11 to 08-01-11	726,276	(124,294)	431,488	-	306,799	395	0
Summer Food Service Program - Metro Action Commission	10.559	30-014	05-01-12 to 08-01-12	784,389	-	217,877	-	383,464	-	(165,587)
Total Program	10.559				(124,294)	649,365	-	690,263	395	(165,587)
Direct Program:										
Commodity Supplemental Food Program - Food Distribution	10.565	N/A	10-01-84 to OPEN	N/A	216,624	891,361	-	852,515	-	255,470
Passed Through Tennessee Health:										
Commodity Supplemental Food Program - Administration	10.565	34353-02311	10-01-10 to 09-30-11	227,200	(13,271)	90,840	-	77,569	-	-
Commodity Supplemental Food Program - Administration	10.565	34353-02312	10-01-11 to 09-30-12	227,900	-	1,091,143	-	1,34,075	-	(24,932)
Total Program	10.565				203,553	1,091,344	-	1,064,159	-	230,538
Passed Through Tennessee Education:										
Fresh Fruits and Vegetables Program - Metro Public Schools	10.582	N/A	07-01-10 to 06-30-11	N/A	(37,007)	37,007	-	-	-	-
Fresh Fruits and Vegetables Program - Metro Public Schools	10.582	N/A	07-01-11 to 06-30-12	N/A	-	322,767	-	387,887	-	(65,120)
Total Program	10.582				(37,007)	359,774	-	387,887	-	(65,120)
Total U.S. Department of Agriculture					(3,750,901)	34,909,704	11,889	37,274,481	395	(6,104,184)

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2012

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2011	Federal Receipts	Receipts or Adjustments:		Payments or Adjustments:		(Accrued) Deferred Grant Revenue June 30, 2012
							Transfers (I) Other (O)	Expenditures/ Distributions	Transfers (I) Other (O)	Grant Revenue	
U.S. DEPARTMENT OF DEFENSE:											
Direct Program:											
Air Force R.O.T.C.	N/A	N/A	07-01-10 to 06-30-11	N/A	(17,241)	17,241	-	-	-	-	-
Air Force R.O.T.C.	N/A	N/A	07-01-11 to 06-30-12	N/A	-	225,602	-	248,012	-	-	(22,410)
Army R.O.T.C.	N/A	N/A	07-01-10 to 06-30-11	N/A	(6,195)	6,195	-	-	-	-	-
Army R.O.T.C.	N/A	N/A	07-01-11 to 06-30-12	N/A	-	114,776	-	121,334	-	-	(6,558)
Total Other Financial Assistance					(23,436)	363,814	-	369,346	-	-	(28,968)
Total U.S. Department of Defense					(23,436)	363,814	-	369,346	-	-	(28,968)
U.S. DEPARTMENT OF ENERGY:											
Direct Program:											
ARRA Energy Efficiency and Conservation	81.128	DE-EE0000956/001	08-03-09 to 08-02-12	6,225,400	(2,211)	4,250,262	17 O	4,248,384	-	-	(316)
Passed Through Southeast Energy Efficiency Alliance:											
ARRA Energy Efficiency and Conservation - Community Retrofit Ramp-Up Consortium	81.128	DE-EE0003575-02	06-01-10 to 06-02-13	757,005	35,632	42,168	-	132,138	-	-	(54,338)
Total Program	81.128				33,421	4,292,430	17	4,380,522	-	-	(54,654)
Total U.S. Department of Energy					33,421	4,292,430	17	4,380,522	-	-	(54,654)
U.S. DEPARTMENT OF EDUCATION:											
Passed Through Tennessee Education:											
School Improvement 1003 a	84.010	09-01	07-01-08 to 09-30-09	2,055,000	(3,000)	-	3,000 O	-	-	-	-
School Improvement 1003 a	84.010	10-01	07-01-09 to 09-30-11	3,000,000	(183,887)	575,377	-	1,162,603	-	-	(771,113)
School Improvement	84.010	11-01	07-01-10 to 09-30-11	3,816,774	(899,971)	952,913	79,460 O	122,957	9,445 O	-	-
School Improvement	84.010	12-01	07-01-11 to 09-30-12	4,212,260	-	2,093,150	-	3,014,085	-	-	(920,935)
Title I Non-Enhanced Option	84.010	11-01	07-01-10 to 09-30-11	33,451,537	(381,860)	1,836,747	-	1,454,887	-	-	-
Title I Non-Enhanced Option	84.010	12-01	07-01-11 to 09-30-12	32,117,012	-	34,324,460	-	35,933,906	-	-	(1,609,446)
Total Program	84.010				(1,468,718)	39,782,647	82,460	41,688,438	9,445	-	(3,301,494)
Passed Through Tennessee Education:											
Education of the Handicapped - Excess Cost Funds											
IDEA Part B 11-01	84.027	N/A	07-01-11 to 06-30-12	N/A	-	443,598	-	443,598	-	-	-
IDEA Part B 12-01	84.027	11-01	07-01-10 to 09-30-12	17,396,082	(2,253,186)	11,487,430	-	9,234,244	-	-	-
IDEA Part B Discretion	84.027	12-01	07-01-11 to 09-30-12	17,894,980	-	6,897,269	-	12,524,640	-	-	(5,627,371)
IDEA Pre-School 11-01	84.027	N/A	07-01-10 to 06-30-12	175,692	-	175,692	-	175,692	-	-	-
IDEA Pre-School 12-01	84.027	11-01	07-01-10 to 06-30-11	267,470	(23,873)	179,023	-	155,150	-	-	-
IDEA Pre-School 12-01	84.027	12-01	07-01-11 to 06-30-12	272,112	-	171,996	-	230,921	-	-	(58,925)
Total Program	84.027				(2,277,059)	19,355,008	-	22,764,245	-	-	(5,686,296)
Direct Program:											
Impact Aid	84.041	N/A	07-01-11 to 06-30-12	N/A	-	130,157	-	130,157	-	-	-
Total Program	84.041				-	130,157	-	130,157	-	-	-

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2012

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2011	Federal Receipts	Receipts or Adjustments: Transfers (T) Other (O)	Expenditures/ Distributions	Payments or Adjustments: Transfers (T) Other (O)	(Accrued) Deferred Grant Revenue June 30, 2012
Passed Through Tennessee Education: Program Improvement - Carl Perkins Federal Grant	84.048	11-01	07-01-10 to 06-30-11	1,859,149	(226,835)	310,821	-	83,800	-	186
Program Improvement - Carl Perkins Federal Grant	84.048	12-01	07-01-11 to 06-30-12	1,394,858	(89,999)	940,706	-	1,294,017	-	(353,311)
Carl Perkins Health Science	84.048	11-01	07-01-08 to 06-30-11	90,000	(316,834)	1,251,527	89,999 O	-	-	-
Total Program	84.048						89,999	1,377,817	-	(353,125)
Direct Program: Magnet Schools Assistance	84.165A	U165A100093	10-01-10 to 09-30-13	11,503,514	(250,414)	3,141,258	-	3,839,864	-	(949,020)
Total Program	84.165A						-	3,839,864	-	(949,020)
Passed Through Tennessee Education: Safe and Supportive Schools	84.184	N/A	12-01-11 to 06-30-12	22,000	-	14,505	-	14,505	-	-
Total Program	84.184						-	14,505	-	-
Passed Through Tennessee Education: Title IV Drug Free Schools	84.186	09-01	07-01-08 to 12-31-11	393,811	(6,447)	52,763	-	46,316	-	-
Total Program	84.186						-	46,316	-	-
Passed Through Tennessee Education: Homeless Children Education Program	84.196	11-01	07-01-10 to 06-30-11	133,070	(43,540)	46,948	-	3,408	-	-
Homeless Children Education Program	84.196	12-01	07-01-11 to 09-30-12	160,000	-	79,618	-	155,941	-	(76,323)
Total Program	84.196						-	159,349	-	(76,323)
Direct Program: Smaller Learning Communities	84.215	N/A	10-01-10 to 09-30-12	N/A	(124,413)	959,181	-	838,624	-	(3,856)
LYNCS	84.215	2-100069-04	04-01-08 to 10-12-10	353,098	360	-	-	-	360 O	-
Total Program	84.215						-	838,624	360	(3,856)
Passed Through Tennessee Education: 21st Century Community Learning Centers - Goldstars	84.287	N/A	07-01-09 to 06-30-10	360,000	(19,706)	-	19,706 O	-	-	-
21st Century Community Learning Centers - Goldstars	84.287	N/A	07-01-10 to 06-30-11	360,000	(99,202)	68,386	-	1,319	-	(32,135)
21st Century Community Learning Centers - Goldstars	84.287	N/A	07-01-11 to 06-30-12	342,000	-	252,068	-	329,294	-	(77,226)
Total Program	84.287						19,706	330,613	-	(109,361)
Passed Through Tennessee Education: Title II Part D	84.318	10-01	07-01-09 to 09-30-10	265,024	(55)	55	200,370 O	200,370	-	-
Title II Part D	84.318	11-01	07-01-10 to 09-30-11	96,956	(91,084)	2,260	88,824 O	-	-	-
Total Program	84.318						289,194	200,370	-	-
Passed Through Tennessee Education: Title III Emergency Immigrant Education Program	84.365	11-01	07-01-10 to 09-30-11	1,567,146	(178,229)	162,589	15,640 T	-	-	-
Title III Emergency Immigrant Education Program	84.365	12-01	07-01-11 to 09-30-12	1,530,476	-	1,233,021	-	1,262,825	15,640 T	(45,444)
Title III A Discretionary	84.365	09-01	07-01-08 to 09-30-11	150,970	(21,715)	125,836	-	113,254	-	(9,133)
Title III A Discretionary	84.365	01-01	07-01-11 to 09-30-12	125,184	-	-	-	33,145	-	(33,145)
Total Program	84.365						15,640	1,409,224	15,640	(87,722)
Passed Through Tennessee Education: Title II Part A	84.367	11-01	07-01-10 to 06-30-11	4,526,228	(585,915)	756,628	-	170,713	-	-
Title II Part A	84.367	12-01	07-01-11 to 09-30-12	3,412,991	-	3,261,842	-	3,887,926	-	(626,084)
Total Program	84.367						-	4,058,639	-	(626,084)

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2012

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2011	Federal Receipts	Receipts or Adjustments: Transfers (T) Other (O)	Expenditures/ Distributions	Payments or Adjustments: Grants (G) Transfers (T) Other (O)	(Accrued) Deferred Grant Revenue June 30, 2012
Passed Through Tennessee Education: Teacher Incentives	84.374	S374A100045	07-01-10 to 09-30-12	964,000	(85,943)	135,800	-	82,503	-	(32,646)
Teacher Incentives Fund - Data Management	84.374	S374A100045	03-01-11 to 09-30-14	350,000	-	6,000	-	6,000	-	-
Total Program	84.374				(85,943)	141,800	-	88,503	-	(32,646)
Passed Through Tennessee Education: School Improvement 1003 g	84.377	09-01	07-01-08 to 09-30-09	1,245,000	(1,033)	-	1,033 O	-	-	-
Total Program	84.377				(1,033)	-	1,033	-	-	-
Passed Through Tennessee Education: ARRA Title IID	84.386	S386A090042	07-01-09 to 06-30-11	683,277	(28,659)	108,249	-	79,590	-	-
Total Program	84.386				(28,659)	108,249	-	79,590	-	-
Passed Through Tennessee Education: ARRA Title X Homeless Education	84.387	S387A090044	07-01-09 to 06-30-11	184,749	(1,539)	137,658	-	136,119	-	-
Total Program	84.387				(1,539)	137,658	-	136,119	-	-
Passed Through Tennessee Education: ARRA School Improvement 1003 a	84.389	09-01	07-01-09 to 09-30-10	1,000,000	(117,073)	381,315	-	264,242	-	-
ARRA Title I School and District	84.389	S389A090042	07-01-09 to 06-30-11	24,562,837	(3,655,017)	3,663,296	-	8,279	-	-
ARRA Title I School Improvement	84.389	S388A090043	07-01-10 to 09-30-11	9,200,000	4,958	-	9,445 O	14,403 O	-	-
Total Program	84.389				(3,767,132)	4,044,611	9,445	272,521	14,403	-
Passed Through Tennessee Education: ARRA IDEA Part B	84.391	H391A090052	07-01-09 to 06-30-12	20,372,656	-	3,055,133	-	3,055,133	-	-
Total Program	84.391				-	3,055,133	-	3,055,133	-	-
Passed Through Tennessee Education: ARRA IDEA Preschool Grant	84.392	H392A090095	07-01-09 to 06-30-11	1,073,979	(188,276)	186,690	1,586 O	-	-	-
Total Program	84.392				(188,276)	186,690	1,586	-	-	-
Passed Through Tennessee Education: ARRA Race To The Top - Focus Schools	84.395	N/A	07-01-10 to 09-30-12	135,000	(33,496)	33,496	-	91,073	-	(91,073)
ARRA Race To The Top - Renewal Schools	84.395	S395A100032	07-01-10 to 09-30-12	3,600,000	(309,008)	338,425	-	1,147,154	-	(1,117,737)
ARRA Race To The Top - TPCGP-III	84.395	N/A	01-01-11 to 06-30-14	2,008,600	(118,173)	223,509	-	255,609	-	(150,273)
ARRA Battelle - STEM	84.395	N/A	07-01-10 to 09-30-14	1,000,000	-	-	-	553,022	-	(553,022)
ARRA Battelle - STEM HUB	84.395	N/A	07-01-10 to 09-30-14	850,000	-	-	-	28,105	-	(28,105)
ARRA Race To The Top - First to the Top	84.395	S395A100032	07-01-10 to 09-30-14	19,916,377	(963,869)	7,176,159	-	8,452,813	-	(2,240,523)
ARRA Race To The Top - STEM (Science, Technology, Engineering, and Math)	84.395	N/A	07-01-10 to 09-30-11	1,000,000	(617,249)	982,458	-	357,516	-	7,693
Total Program	84.395				(2,041,795)	8,754,047	-	10,885,292	-	(4,173,040)
Passed Through Tennessee Health: ARRA Project Diabetes Implementation - Step Up for Health	84.397	34351-01611	10-01-10 to 06-30-11	250,000	(115,336)	115,336	-	-	-	-
ARRA Project Diabetes Implementation - Step Up for Health	84.397	34351-01612	08-01-11 to 06-30-12	250,000	-	175,790	-	227,828	-	(52,038)
Passed Through Tennessee Education: ARRA Coordinated School Health - Metro Public Schools	84.397	S397A090043	07-01-10 to 06-30-11	230,000	-	19,872	-	19,872	-	-
ARRA Family Resource Centers	84.397	S397A090043	07-01-10 to 06-30-11	233,100	(45,148)	51,266	-	6,118	-	-
ARRA State Fiscal Stabilization Fund Extended Contract - Metro Public Schools	84.397	S397A090043	07-01-09 to 09-30-11	1,087,300	30	-	-	30	30 O	-
ARRA State Fiscal Stabilization Fund Extended Contract - Metro Public Schools	84.397	S397A090043	07-01-09 to 08-31-11	1,087,300	(65,226)	65,226	-	-	-	-
Total Program	84.397				(225,680)	427,490	-	253,818	30	(52,038)

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2012

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2011	Federal Receipts	Receipts or Adjustments: Transfers (F) Other (O)	Expenditures/ Distributions	Payments or Adjustments: Grantor (G) Other (O)	(Accrued) Deferred Grant Revenue June 30, 2012
Passed Through Tennessee Education: Education Jobs Total Program	84.410 84.410	N/A	07-01-10 to 09-30-11	11,144,329	- -	162,261 162,261	- -	162,261 162,261	- -	- -
Total U.S. Department of Education					(11,823,028)	87,694,236	509,063	91,791,398	39,878	(15,451,005)
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:										
Passed Through Greater Nashville Regional Council:										
Title III Part B Transportation	93.044	2011-04-05-09	07-01-10 to 06-30-11	70,000	(10,200)	10,200	-	-	-	-
Title III Part B Transportation	93.044	2012-39	07-01-11 to 06-30-12	70,000	-	45,900	-	70,000	-	(24,100)
Homemaker	93.044	2011-03	07-01-10 to 06-30-11	N/A	(9,612)	9,612	-	-	-	-
Homemaker	93.044	2012-03	07-01-11 to 06-30-12	N/A	-	38,785	41 O	53,185	-	(14,359)
Personal Care	93.044	2011-03	07-01-10 to 06-30-11	N/A	(3,755)	3,755	-	-	-	-
Personal Care	93.044	2012-03	07-01-11 to 06-30-12	N/A	-	108,252	13,241 O	16,934	-	(3,693)
Total Program	93.044				(23,567)	108,252	13,282	140,119	-	(42,152)
Passed Through Greater Nashville Regional Council:										
Title III Part C Nutrition Program	93.045	2011-39	10-01-10 to 06-30-11	588,350	(93,666)	93,666	-	-	-	-
Title III Part C Nutrition Program	93.045	2012-39	07-01-11 to 06-30-12	761,040	-	563,400	-	761,040	-	(197,640)
Total Program	93.045				(93,666)	657,066	-	761,040	-	(197,640)
Passed Through Greater Nashville Regional Council:										
Nutrition Services FCSP Caregiver	93.052	2011-39	10-01-10 to 06-30-11	6,000	(518)	518	-	-	-	-
Total Program	93.052				(518)	518	-	-	-	-
Passed Through Greater Nashville Regional Council:										
Nutrition Services Incentive Program	93.053	2011-39	10-01-10 to 06-30-11	124,075	(25,875)	25,875	-	-	-	-
Nutrition Services Incentive Program	93.053	2012-39	07-01-11 to 06-30-12	137,900	-	103,500	-	137,900	-	(34,400)
Total Program	93.053				(25,875)	129,375	-	137,900	-	(34,400)
Passed Through Tennessee Health:										
Bioterrorism	93.069	34360-31712	08-01-11 to 07-31-12	854,300	-	463,675	-	600,860	-	(137,185)
Total Program	93.069				-	463,675	-	600,860	-	(137,185)
Direct Program:										
Pathways to Responsible Fatherhood	93.086	90FK0035-01-00	09-30-11 to 09-29-12	1,589,107	-	-	-	311,254	-	(311,254)
Total Program	93.086				-	-	-	311,254	-	(311,254)
Passed Through Tennessee Health:										
TB Outreach and Control	93.116	34360-37211	07-01-10 to 06-30-11	844,820	(173,612)	173,612	-	-	-	-
TB Outreach and Control	93.116	34360-37212	07-01-11 to 06-30-12	1,398,900	-	945,475	-	1,312,445	-	(366,970)
Total Program	93.116				(173,612)	1,119,087	-	1,312,445	-	(366,970)
Passed Through Tennessee Health:										
Family Planning	93.217	34360-35112	07-01-11 to 06-30-12	894,700	-	678,743	-	894,700	-	(215,957)
Total Program	93.217				-	678,743	-	894,700	-	(215,957)

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2012

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2011	Federal Receipts	Receipts or Adjustments: Transfers (F) Other (O)	Expenditures/ Distributions	Payments or Adjustments: Transfers (F) Other (O)	(Accrued) Deferred Grant Revenue June 30, 2012
Passed Through Tennessee Health: Immunization Services for Children	93.268	GG-11-34487-00	01-01-11 to 12-31-11	550,000	(39,282)	314,469	-	275,187	-	-
Immunization Services for Children	93.268	34360-41212	01-01-12 to 12-31-12	539,800	(39,282)	314,469	-	241,299	-	(241,299)
Total Program	93.268							516,486		(241,299)
Passed Through Tennessee Health: Tobacco Prevention	93.283	34360-46212	03-30-11 to 03-29-12	42,500	-	42,500	-	42,500	-	-
Tobacco Prevention	93.283	34360-46213	03-30-12 to 03-29-13	42,500	-	-	-	9,993	-	(9,993)
Environmental Health Specialist Network	93.283	GG-10-31708-00	01-01-10 to 12-31-10	153,000	(20,037)	20,037	-	-	-	-
Environmental Health Specialist Network	93.283	GG-11-34488-00	01-01-11 to 06-30-11	53,400	(19,976)	19,976	-	-	-	-
Environmental Health Specialist Network	93.283	34360-42712	07-01-11 to 06-30-12	112,700	72,757	72,757	-	112,700	-	(39,943)
Bioterrorism	93.283	34360-31711	08-01-10 to 07-31-11	881,600	(421,405)	538,296	2 O	116,893	-	-
Total Program	93.283				(461,418)	693,566	2	282,086	-	(49,936)
Passed Through Tennessee Health: Breast and Cervical Cancer	93.399	GG-09-25038-00	07-01-08 to 06-30-11	292,600	(9,182)	9,222	-	-	40 O	-
Breast and Cervical Cancer	93.399	34360-40312	07-01-11 to 06-30-14	282,600	-	74,591	40 O	93,052	-	(18,421)
Total Program	93.399				(9,182)	83,813	40	93,052	40	(18,421)
Passed Through Tennessee Human Services: Child Support Enforcement, Title IV-D - Juvenile Court	93.563	GG-09-25615-00	07-01-10 to 06-30-11	1,196,500	(120,225)	120,225	-	-	-	-
Child Support Enforcement, Title IV-D - Juvenile Court	93.563	GG-09-25615-03	07-01-11 to 06-30-12	789,700	-	620,478	-	742,362	-	(121,884)
Total Program	93.563				(120,225)	740,703	-	742,362	-	(121,884)
Passed Through Tennessee Human Services: Low Income Energy Assistance Program	93.568	Z-11-000210-01	07-01-10 to 06-30-11	4,952,278	(114,658)	114,658	-	-	-	-
Low Income Energy Assistance Program	93.568	GG-11-34628	01-01-11 to 06-30-11	4,691,700	(673,379)	673,379	-	-	-	-
Low Income Energy Assistance Program	93.568	Z-12-260	07-01-11 to 09-30-11	1,008,741	-	791,322	-	791,322	-	-
Low Income Energy Assistance Program	93.568	GG-12-37226-01	10-01-11 to 06-30-12	5,261,123	-	4,342,147	-	5,114,433	-	(772,286)
Total Program	93.568				(788,037)	5,921,506	-	5,905,755	-	(772,286)
Passed Through Tennessee Human Services: Community Services Block Grant	93.569	Z-10-000110-00	07-01-10 to 06-30-11	1,147,582	(300,608)	300,608	-	-	-	-
Community Services Block Grant	93.569	Z-12-160	07-01-11 to 09-30-11	252,185	-	248,648	-	248,648	-	-
Community Services Block Grant	93.569	Z-12-110	10-01-11 to 06-30-12	1,012,278	-	516,331	-	701,904	-	(185,573)
Total Program	93.569				(300,608)	1,065,587	-	950,552	-	(185,573)
Passed Through Tennessee Human Services: Before and After Care - Metro Action Commission	93.575	N/A	07-01-10 to 06-30-11	N/A	(16,686)	16,686	-	-	-	-
Before and After Care - Metro Action Commission	93.575	N/A	07-01-11 to 06-30-12	N/A	-	161,525	-	170,326	-	(8,801)
Total Program	93.575				(16,686)	178,211	-	170,326	-	(8,801)
Direct Program: Head Start	93.600	04 CH 0365/45	07-01-10 to 06-30-11	11,027,755	-	62,046	-	62,046	-	-
Head Start	93.600	04 CH 0365/46	07-01-11 to 06-30-12	11,687,545	-	11,485,727	-	11,609,451	-	(123,724)
Total Program	93.600				-	11,547,773	-	11,671,497	-	(123,724)
Passed Through Tennessee Human Services: SSBG Homemaker	93.667	GG-12-36625	07-01-11 to 09-30-11	78,138	-	78,138	-	78,138	-	-
SSBG Homemaker	93.667	GG-12-37106	10-01-11 to 06-30-12	183,162	-	183,162	-	183,162	-	-
Total Program	93.667				-	261,300	-	261,300	-	-

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2012

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2011	Federal Receipts	Receipts or Adjustments:		Payments or Adjustments:		(Accrued) Deferred Grant Revenue June 30, 2012
							Transfers (I) Other (O)	Distributions	Transfers (I) Other (O)	Grant Revenue	
Passed Through Vanderbilt University Medical Center: ARRA NIH Challenge Grant in Health and Science Research/ Scientist-in-the-Classroom Partnership Program - Metro Public Schools Total Program	93.701 93.701	IRC1RR028361-01-36203	09-24-09 to 06-30-12	91,020	(17,977) (17,977)	13,707 13,707	- -	55,295 55,295	- -	(59,565) (59,565)	
Direct Program: ARRA Early Head Start Total Program	93.709 93.709	045A0365/02	09-30-10 to 09-29-11	986,091	(87,388) (87,388)	359,151 359,151	- -	271,763 271,763	- -	- -	
Passed Through Tennessee Health: ARRA Tobacco Use Prevention Services Total Program	93.723 93.723	34352-96012	07-01-11 to 12-31-11	80,000	- -	80,000 80,000	- -	80,000 80,000	- -	- -	
Direct Program: ARRA Communities Putting Prevention to Work Total Program	93.724 93.724	IUS8DP002447-01	03-19-10 to 03-18-12	7,527,527	(1,006,698) (1,006,698)	3,720,880 3,720,880	- -	3,248,054 3,248,054	- -	(533,872) (533,872)	
Passed Through Vanderbilt University Medical Center: Growing Right onto Wellness (GROW) - Parks Total Program	93.837 93.837	VUMC 37648	08-20-10 to 04-30-13	376,229	(59,146) (59,146)	125,346 125,346	- -	104,650 104,650	- -	(38,450) (38,450)	
Direct Program: HIV - Emergency Relief Grant HIV - Emergency Relief Grant Total Program	93.914 93.914 93.914	H89HA11433-03-00 H89HA11433-04-00	03-01-11 to 02-29-12 03-01-12 to 02-28-13	4,765,213 4,540,588	(1,384,938) (1,384,938)	4,735,132 4,735,132	- -	3,350,194 1,130,393	- -	(1,130,393) (1,130,393)	
Direct Program: Healthy Start Initiative - Eliminating Racial Ethnic Disparities Healthy Start Initiative - Eliminating Racial Ethnic Disparities Healthy Start Initiative - Eliminating Racial Ethnic Disparities Total Program	93.926 93.926 93.926 93.926	5 H49MCI2836-02-01 5 H49MCI2836-03-01 5 H49MCI2836-04-00	06-01-10 to 05-31-11 06-01-11 to 05-31-12 06-01-12 to 05-31-13	917,590 905,186 745,672	220,000 (75,000)	9,520 724,942	- -	229,520 649,942	- -	- - (50,000) (50,000)	
Direct Program: Ryan White IT Capacity Building Total Program	93.928 93.928	1 H97JA19493-01-00	09-01-10 to 08-31-11	99,922	(57,638) (57,638)	99,711 99,711	- -	42,073 42,073	- -	- -	
Passed Through Tennessee Health: AIDS Prevention and Surveillance AIDS Prevention and Surveillance Rapid HIV Testing Services Rapid HIV Testing Services Total Program	93.940 93.940 93.940 93.940 93.940	34349-47411 34349-47712 34349-61911 34349-61912	01-01-11 to 12-31-11 01-01-12 to 12-31-12 09-30-10 to 09-29-11 09-30-11 to 12-31-12	961,300 472,800 239,000 238,500	(65,671) -	316,130 154,312	- -	250,459 221,104	- -	- (66,792)	
Passed Through Tennessee Health: Sexually Transmitted Diseases Sexually Transmitted Diseases Total Program	93.977 93.977 93.977	GG-11-32500-00 GG-12-37398	01-01-11 to 12-31-11 01-01-12 to 12-31-12	488,500 488,500	(43,342) (43,342)	340,668 102,925	- -	291,660 149,178	5,666 -	- (46,253) (46,253)	
Passed Through Tennessee Health: Health Promotion Health Promotion Total Program	93.991 93.991 93.991	GG-11-32764-00 34360-50312	07-01-10 to 06-30-11 07-01-11 to 06-30-12	116,000 116,000	(26,420) (26,420)	26,420 87,789	- -	110,661 110,661	- -	- (22,872) (22,872)	

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2012

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2011	Federal Receipts	Receipts or Adjustments:		Expenditures/ Distributions		Payments or Adjustments:		(Accrued) Deferred Grant Revenue June 30, 2012
							Transfers (T)	Other (O)	Transfers (T)	Other (O)	Transfers (T)	Other (O)	
Passed Through Tennessee Health:													
CSS/Care Coordination	93.994	GG-10-29775-01	07-01-09 to 06-30-10	360,100	(306)	306	-	-	-	-	-	-	-
CSS/Care Coordination	93.994	GG-11-22684-01	07-01-10 to 06-30-11	360,100	(30,529)	30,529	-	-	-	-	-	-	-
CSS/Care Coordination	93.994	GG-12-35710	07-01-11 to 06-30-12	354,100	-	268,129	-	-	343,945	-	-	-	(75,816)
CSS/Medical Services	93.994	GG-10-29775-01	07-01-09 to 06-30-10	427,000	(60,420)	60,420	-	-	-	-	-	-	-
CSS/Medical Services	93.994	GG-11-22684-01	07-01-10 to 06-30-11	376,400	(19,029)	19,029	-	-	-	-	-	-	-
CSS/Medical Services	93.994	GG-12-35710	07-01-11 to 06-30-12	432,800	-	282,104	-	-	373,339	-	-	-	(91,235)
Healthy Start	93.994	GG-11-33072-00	07-01-10 to 06-30-11	659,700	(97,243)	97,243	-	-	-	-	-	-	-
Healthy Start	93.994	34347-13912	07-01-11 to 06-30-12	659,700	-	569,950	-	-	637,941	-	-	-	(67,991)
Help Us Grow Successfully (HUGS)	93.994	GG-10-29789-00	07-01-10 to 06-30-11	610,200	(50,950)	50,950	-	-	-	-	-	-	-
Help Us Grow Successfully (HUGS)	93.994	GG-10-29789-00	07-01-11 to 06-30-12	610,200	-	508,100	-	-	602,060	-	-	-	(93,960)
Total Program	93.994				(258,477)	1,886,760	-	-	1,957,285	-	-	-	(329,002)
Total U.S. Department of Health and Human Services					(4,944,109)	36,922,464	13,324		37,118,432	5,706			(5,132,459)
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	48,542,664	(33,361,543)	25,796,976	-	-	8,862,088	-	-	-	(16,426,655)
Public Assistance Recovery - April 2011 Storms	97.036	1978-DR-TN (34101-06912)	04-04-11 to 04-03-16	19,524	-	18,827	-	-	9,976	8,851	0	-	-
Total Program	97.036				(33,361,543)	25,815,803	-	-	8,872,064	8,851			(16,426,655)
Passed Through Tennessee Emergency Management:													
Flood - Delray Drive, West Hamilton Home Buyout (Federal Portion HMGP-1909-0002)	97.039	GG-1134932-01	11-18-10 to 11-17-13	7,097,318	(5,164,129)	3,860,253	-	-	407,833	-	-	-	(1,711,709)
Flood - Benzang Road, Park Terrace Home Buyout (Federal Portion HMGP-1909-00017)	97.039	E-24547	11-08-11 to 11-07-14	11,424,885	-	6,319,601	-	-	8,224,675	-	-	-	(1,905,074)
Flood - Miami Avenue Home Buyout (Federal Portion HMGP-1909-00019)	97.039	E-24547	10-11-11 to 10-10-14	6,629,580	-	3,145,267	-	-	3,857,171	-	-	-	(711,904)
Flood - Pennington Bend Home Buyout (Federal Portion HMGP-1909-00026)	97.039	E-24547	11-08-11 to 11-07-14	4,381,853	-	6,728	-	-	2,527,851	-	-	-	(2,521,123)
Flood - West Hamilton, Hite Street Home Buyout (Federal Portion HMGP-1909-00008)	97.039	GG-1237542	02-23-11 to 02-22-14	3,908,243	-	1,997,762	-	-	160,957	-	-	-	1,836,805
Total Program	97.039				(5,164,129)	15,329,611	-	-	15,178,487	-	-	-	(5,013,005)
Passed Through Tennessee Emergency Management:													
Emergency Management Performance 10-11	97.042	34101-50511	10-01-10 to 12-31-11	182,000	(182,000)	182,000	-	-	-	-	-	-	-
Total Program	97.042				(182,000)	182,000	-	-	-	-	-	-	-
Direct Program:													
Assistance to Firefighters	97.044	EMW-2009-FO-08824	04-03-10 to 09-30-12	840,333	-	210,461	-	-	210,461	-	-	-	-
Staffing for Adequate Fire and Emergency Response (SAFER)	97.044	EMW-2010-FH-01150	05-18-11 to 05-17-13	3,516,513	(179,107)	1,888,945	-	-	1,792,986	-	-	-	(83,148)
Fire Prevention and Safety	97.044	EMW-2010-FP-01239	07-09-11 to 11-30-12	240,900	-	176,403	-	-	223,549	-	-	-	(47,146)
Assistance to Firefighters	97.044	EMW-2011-FO-05548	01-27-12 to 01-26-13	552,040	-	-	-	-	1,016	-	-	-	(1,016)
Total Program	97.044				(179,107)	2,275,809	-	-	2,228,012	-	-	-	(131,310)
Direct Program:													
Port Security	97.056	2008-GB-T8-K143	08-01-08 to 07-31-12	1,546,019	(19,695)	278,432	-	-	466,562	-	-	-	(207,825)
Port Security	97.056	2009-PU-T9-K036	06-01-09 to 05-31-12	1,560,071	(23,069)	-	-	-	32,414	-	-	-	(55,483)
Port Security	97.056	2010-PU-T0-K054	06-01-10 to 05-31-13	1,001,608	-	-	-	-	35,421	-	-	-	(35,421)
Port Security	97.056	EMW-2011-PU-K0375-A	09-01-11 to 08-31-14	1,000,046	-	-	-	-	-	-	-	-	-
Total Program	97.056				(42,764)	278,432	-	-	534,397	-	-	-	(298,729)



METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2012

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2011	Federal Receipts	Receipts or Adjustments: Transfers (T) Other (O)	Expenditures/ Distributions	Payments or Adjustments: Transfers (T) Other (O)	(Accrued) Deferred Grant Revenue June 30, 2012
Passed Through Tennessee Emergency Management: Homeland Security Urban Areas 2008-GE-T8-0048	97,067	6803	09-01-08 to 06-30-11	1,597,384	(382,526)	910,791	3,343 O	531,608	-	-
Homeland Security Urban Areas 2009-SS-T9-0086	97,067	GG-10-32628-00	08-01-09 to 05-31-12	1,638,065	(357,872)	677,854	-	1,138,572	-	(818,590)
Homeland Security Urban Areas 2010-SS-T0-0027	97,067	GG-11-34652-00	08-01-10 to 03-31-13	1,085,286	-	-	-	445,788	-	(445,788)
Homeland Security Urban Areas EMW-2011-SS-00069	97,067	34101-15712	10-01-11 to 06-30-14	662,595	-	-	-	-	-	-
Total Program					(740,398)	1,588,645	3,343	2,115,968	-	(1,264,378)
Passed Through Tennessee Emergency Management: Buffer Zone Protection 2009-BF-T9-0011 (additional contract)	97,078	34101-40911	04-01-09 to 01-31-12	84,981	(5,000)	84,981	19 O	80,000	-	-
Buffer Zone Protection 2009-BF-T9-0011	97,078	34101-31610	04-01-09 to 01-31-12	194,000	(44,400)	44,400	-	-	-	-
Buffer Zone Protection 2010-BF-T0-0012	97,078	34101-45411	06-01-10 to 03-31-13	194,000	-	88,000	-	168,000	-	(80,000)
Buffer Zone Protection 2010-BF-T0-0012 (additional contract)	97,078	34101-45311	06-01-10 to 03-31-13	194,000	-	-	-	189,080	-	(189,080)
Total Program					(49,400)	217,381	19	437,080	-	(269,080)
Total U.S. Department of Homeland Security					(39,719,341)	45,687,681	3,362	29,366,008	8,851	(23,403,157)
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT: Passed Through Metropolitan Development and Housing Agency: Summer Enrichment Kirkpatrick Park - Parks CDBG Disaster Recovery: Flood - Delray Drive, West Hamilton Home Buyout CDBG Disaster Recovery: Flood - West Hamilton, Hite Street Home Buyout	14,218 14,218 14,218 14,218	Memo of Agreement Memo of Agreement Memo of Agreement	06-01-11 to 08-15-11 05-10-12 to OPEN 05-10-12 to OPEN	20,000 613,987 339,487	- - -	18,005 613,987 339,487	- - -	18,005 613,987 339,487	- - -	- - -
Total Program					-	971,479	-	971,479	-	-
Total U.S. Department of Housing and Urban Development					-	971,479	-	971,479	-	-
U.S. DEPARTMENT OF INTERIOR: Passed Through Tennessee Environment and Conservation: Joelton Property - LPRF Reuse and Rehabilitation	15,916 15,916	GG-09-27292	06-01-09 to 05-31-12	300,000	(22,046)	22,046	-	213,348	-	(213,348)
Total Program					(22,046)	22,046	-	213,348	-	(213,348)
Total U.S. Department of Interior					(22,046)	22,046	-	213,348	-	(213,348)
U.S. DEPARTMENT OF JUSTICE: Passed Through Tennessee Commission on Children and Youth: Juvenile Accountability Incentive Block Grant Juvenile Accountability Incentive Block Grant	16,523 16,523 16,523	22701 31601-01512	10-01-10 to 09-30-11 10-01-11 to 09-30-12	126,216 129,636	(35,168) -	67,269 63,877	- -	32,101 93,495	- -	- (29,618)
Total Program					(35,168)	131,146	-	125,596	-	(29,618)
Passed Through Tennessee Finance and Administration: VOCA Hispanic, Child and Family - District Attorney VOCA Hispanic, Child and Family - District Attorney VOCA Victim Intervention Program - Police Counseling	16,575 16,575 16,575	3973 3973 4877	07-01-10 to 06-30-11 07-01-11 to 06-30-12 07-01-09 to 06-30-12	144,434 144,434 163,578	(14,805) - (12,978)	14,805 125,668 49,221	- 119 O 119	- 135,296 38,805	- -	- (9,628) (2,443)
Total Program					(27,783)	189,694	119	174,101	-	(12,071)

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2012

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2011	Federal Receipts	Receipts or Adjustments:		Payments or Adjustments:		(Accrued) Deferred Grant Revenue June 30, 2012	
							Transfers (T) Other (O)	Distributions	Transfers (T) Other (O)	Grant Revenue		
Passed Through Tennessee Finance and Administration:												
Residential Substance Abuse Treatment - State Trial Courts	16.593	GG-0822052 -00	07-01-10 to 06-30-11	50,000	(3,763)	3,763	-	-	-	-	-	
Residential Substance Abuse Treatment - State Trial Courts	16.593	GG-1236192 -00	07-01-11 to 06-30-13	100,000	(3,763)	42,617	-	45,555	-	-	(2,938)	
Total Program	16.593					46,380	-	45,555	-	-	(2,938)	
Direct Program:												
Bullet Proof Vest Partnership	16.607	N/A	10-01-10 to OPEN	N/A	-	85,349	-	85,349	-	-	-	
Total Program	16.607					85,349	-	85,349	-	-	-	
Passed Through Community Foundation of Middle Tennessee:												
Project Safe Neighborhoods - Gun Prosecution Unit - District Attorney	16.609	2007-GP-CX-0563	09-01-07 to 08-31-10	143,836	(53,947)	53,947	-	-	-	-	-	
Project Safe Neighborhoods - Gun Prosecution Unit - District Attorney	16.609	2009-GP-CX-0097	08-01-09 to 07-31-12	90,652	-	36,457	-	36,457	-	-	-	
Project Safe Neighborhoods - Gang Prosecution Unit - District Attorney	16.609	2010-PG-BX-0029	07-01-10 to 06-30-13	105,293	(53,862)	55,862	-	65,120	-	-	(9,258)	
Total Program	16.609					146,266	-	101,577	-	-	(9,258)	
Direct Program:												
ARRA COPS Grant - Police	16.710	2009-RJ-WX-0078	07-01-09 to 06-30-12	8,670,100	(751,925)	3,045,472	10,164	3,064,797	-	-	(761,086)	
Total Program	16.710					3,045,472	10,164	3,064,797	-	-	(761,086)	
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	(16,996)	38,900	5,688	29,273	-	-	(1,681)	
G.R.E.A.T. Gang Resistance Education & Training - Police	16.737	2009-JV-FX-K003	07-01-09 to 08-31-11	310,000	(20,483)	34,104	440	12,233	1,828	0	-	
G.R.E.A.T. Gang Resistance Education & Training Regional Training Center - Police	16.737	2010-JV-FX-K005	10-01-10 to 09-30-13	310,000	(44,859)	142,868	9,579	138,396	47,590	0	(78,398)	
G.R.E.A.T. Gang Resistance Education & Training - Police	16.737	2010-JV-FX-0009	10-01-10 to 09-30-13	50,000	-	-	-	758	-	-	(758)	
Total Program	16.737					215,872	15,707	180,660	49,418	-	(80,837)	
Direct Program:												
Justice Assistance Grant	16.738	2008-DJ-BX-0170	10-01-07 to 09-30-11	292,365	78,522	-	13	77,863	672	G	-	
Justice Assistance Grant	16.738	2009-DJ-BX-0789	10-01-08 to 09-30-12	933,270	412,627	-	112	3,355	-	-	409,384	
Justice Assistance Grant	16.738	2010-DJ-BX-1625	10-01-09 to 09-30-13	857,577	605,816	-	149	251,778	3	0	354,184	
Justice Assistance Grant	16.738	2011-DJ-BX-2599	10-01-10 to 09-30-14	666,280	-	666,280	52	14,121	-	-	652,211	
Total Program	16.738				1,096,965	666,280	326	347,117	675	-	1,415,779	
Passed Through Community Foundation of Middle Tennessee:												
Project Safe Neighborhoods - Gang Prosecution Unit - District Attorney	16.744	2007-PG-BX-0090	09-01-07 to 08-31-10	208,386	(18,400)	18,400	-	-	-	-	-	
Total Program	16.744					18,400	-	-	-	-	-	
Direct Program:												
Justice and Mental Health Collaboration - State Trial Courts	16.745	2009-MO-BX-0032	10-01-09 to 06-30-12	199,882	(6,268)	53,036	6,268	78,196	-	-	(25,160)	
Total Program	16.745					53,036	6,268	78,196	-	-	(25,160)	
Direct Program:												
Indigent Defender - Public Defender	16.751	2009-D2-BX-0113	10-01-09 to 09-30-11	150,000	(6,266)	23,698	-	17,432	-	-	-	
Total Program	16.751					23,698	-	17,432	-	-	-	
Passed Through Tennessee Finance and Administration:												
ARRA State Justice Assistance Grant Juvenile Probation Services - Juvenile Court	16.803	4223	07-01-09 to 06-30-11	200,000	(6,586)	6,586	-	-	-	-	-	
ARRA State Justice Assistance Grant Victims Services - Police	16.803	5007	07-01-09 to 06-30-11	56,000	(2,009)	2,009	-	-	-	-	-	
ARRA State Justice Assistance Grant Kids' Rights - Public Defender	16.803	5006	07-01-09 to 06-30-11	110,000	(21,989)	21,989	-	-	-	-	-	
ARRA State Justice Assistance Grant Local Jail Re-Entry - Sheriff	16.803	4976	07-01-09 to 06-30-11	327,382	(78,690)	78,690	-	-	-	-	-	
Total Program	16.803				(109,274)	109,274	-	-	-	-	-	

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2012

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2011	Federal Receipts	Receipts or Adjustments: Transfers (T) Other (O)	Expenditures/ Distributions	Payments or Adjustments: Transfers (T) Other (O)	(Accrued) Deferred Grant Revenue June 30, 2012
Direct Program:										
ARRA Justice Assistance Grant	16.804	2009-SB-B9-2742	03-01-09 to 02-28-13	3,831,707	1,784,611	-	406 O	994,692	-	790,325
Total Program	16.804				1,784,611	-	406	994,692	-	790,325
Total U.S. Department of Justice					1,786,444	4,730,867	32,990	5,215,072	50,093	1,285,136
U.S. DEPARTMENT OF LABOR:										
Passed Through Tennessee Labor:										
Resource Sharing	17.207	33710-69311	07-01-10 to 06-30-11	63,259	(12,648)	12,666	-	-	18 O	-
Resource Sharing	17.207	33710-73312	07-01-11 to 06-30-12	67,476	-	48,049	-	63,222	-	(15,173)
Total Program	17.207				(12,648)	60,715	-	63,222	18	(15,173)
Passed Through Tennessee Labor:										
Workforce Investment Act Adult Programs	17.258	LW09P111ADULT11	10-01-10 to 06-30-12	1,605,598	(147,259)	675,898	-	528,639	-	-
Workforce Investment Act Adult Programs	17.258	LW09P111ADULT12	07-01-11 to 06-30-13	156,998	-	156,998	-	156,998	-	-
Workforce Investment Act Adult Programs	17.258	LW09F121ADULT12	10-01-11 to 06-30-13	1,896,460	-	1,278,700	-	1,314,594	1,942 O	(37,836)
Workforce Investment Act Skills Shortage (Concrete)	17.258	LW09F105SSSWA10	12-01-09 to 06-30-11	113,197	(20,297)	20,297	-	-	-	-
Total Program	17.258				(167,556)	2,131,893	-	2,000,231	1,942	(37,836)
Passed Through Tennessee Labor:										
Workforce Investment Act Youth Programs	17.259	LW09P101YOUTH11	04-01-10 to 06-30-12	1,940,047	(153,075)	741,247	-	588,172	-	-
Workforce Investment Act Youth Programs	17.259	LW09P111YOUTH12	04-01-11 to 06-30-13	2,039,782	-	1,366,900	-	1,563,985	2,220 O	(199,305)
Workforce Investment Act Fast Track (Lennox Health Products)	17.259	LW09P084FTSWA09	03-02-10 to 06-30-11	35,200	(2,900)	2,900	-	-	-	-
Workforce Investment Act Apprenticeship Training (Four Companies)	17.259	LW09P102APSWA11	07-01-10 to 06-30-11	73,394	(6,672)	6,672	-	-	-	-
Total Program	17.259				(162,647)	2,117,719	-	2,152,157	2,220	(199,305)
Passed Through Tennessee Labor:										
Workforce Investment Act Fast Track (Keystone)	17.260	LW09F107FTSWA10	07-01-10 to 12-31-11	132,352	-	66,352	-	66,352	-	-
Workforce Investment Act Incumbent Worker	17.260	LW09F108IWSWA10	07-01-10 to 06-30-11	179,850	(135,435)	135,435	-	-	-	-
Workforce Investment Act Skill Shortage (Associated Builders and Contractors)	17.260	LW09F109SSSWA10	02-01-11 to 12-31-11	52,250	-	-	-	-	-	-
Total Program	17.260				(135,435)	201,787	-	66,352	-	-
Passed Through Tennessee Labor:										
Workforce Investment Act Music City Center Workforce Development Program	17.267	LW09P09INCNTV10	07-20-11 to 06-30-12	110,000	-	77,740	-	110,000	-	(32,260)
Total Program	17.267				-	77,740	-	110,000	-	(32,260)
Passed Through Tennessee Labor:										
Workforce Investment Act Incentive Funds	17.278	LW09F112NCSSWA11	10-01-10 to 09-30-11	81,250	(811)	81,050	-	80,239	-	-
Workforce Investment Act Dislocated Workers	17.278	LW09P101DLSLWK11	07-01-10 to 06-30-12	619,202	(13,202)	13,202	-	-	-	-
Workforce Investment Act Dislocated Workers	17.278	LW09F111DLSLWK11	10-01-10 to 06-30-12	1,644,373	28,513	526,972	-	555,485	-	-
Workforce Investment Act Dislocated Workers	17.278	LW09P111DLSLWK12	07-01-11 to 06-30-13	582,683	-	582,683	-	-	-	-
Workforce Investment Act Dislocated Workers	17.278	LW09F121DLSLWK12	10-01-11 to 06-30-13	2,458,611	-	1,433,950	-	1,549,177	3,126 O	(118,353)
Workforce Investment Act Dislocated Workers Rapid Response	17.278	LW09F111DWRSP11	10-01-10 to 09-30-11	1,145,000	(211,551)	515,050	-	303,499	-	-
Workforce Investment Act Dislocated Workers, Adult and Youth (Administration)	17.278	LW09F111MNSWA11	10-01-10 to 09-30-11	57,250	(13,304)	57,250	-	43,946	-	-
Workforce Investment Act Administrative Funds	17.278	LW09F113MNSWA11	10-01-11 to 09-30-12	8,000	-	-	-	3,723	-	(3,723)
Workforce Investment Act Incentive Funds	17.278	LW09F114NCSSWA11	01-01-12 to 12-31-12	53,500	-	-	-	4,483	-	(4,483)
Workforce Investment Act Incumbent Worker	17.278	LW09P111WRSP12	10-01-11 to 09-30-12	100,000	-	-	-	30,815	-	(30,815)
Total Program	17.278				(210,355)	3,210,157	-	3,154,050	3,126	(157,374)
Total U.S. Department of Labor					(688,641)	7,800,011	-	7,546,012	7,306	(441,948)

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2012

Federal CFDA Number	Program Title	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2011	Federal Receipts	Receipts or Adjustments:		Payments or Adjustments:		(Accrued) Deferred Grant Revenue June 30, 2012
							Transfers (F) Other (O)	Expenditures/ Distributions	Transfers (F) Other (O)	Grant Revenue June 30, 2012	
20.205	ARRA - TSU Connector Greenway 112922.00 - Parks	090214	06-08-09 to 09-30-15	1,074,608	(528,790)	905,838	-	482,704	-	(105,656)	
20.205	Short-Range Transportation Planning 11-16 - Planning Commission	GG-11-37163-00	12-01-10 to 11-30-15	399,082	(26,582)	82,823	-	132,748	6 O	(76,513)	
20.205	Transportation Planning and Coordination 07-09 - Planning Commission	Z-07-036300-05	10-01-07 to 09-30-11	9,093,858	(468,258)	781,510	6 O	313,258	-	-	
20.205	Transportation Planning and Coordination 11-13 - Planning Commission	GG-12-37130-00	10-01-11 to 09-30-13	3,933,451	-	396,794	-	686,640	-	(289,846)	
20.205	Transportation State Planning and Research 07-09 - Planning Commission	GG-10-30385-00	10-01-09 to 09-30-11	677,754	(8,208)	59,727	-	51,516	3 O	-	
20.205	Transportation State Planning and Research 11-12 - Planning Commission	GG-12-37206-00	10-01-11 to 09-30-12	678,877	-	264,820	-	340,000	-	(75,180)	
20.205	Sustainable Communities Initiative - Planning Commission	GG-10-30798-00	12-01-09 to 11-30-11	180,000	(34,914)	35,639	-	725	-	(112,500)	
20.205	Regional Household Travel Survey - Planning Commission	GG-12-37211-00	10-01-11 to 09-30-13	187,500	-	187,500	-	112,500	-	-	
20.205	ATIS Phase 1A Signalized Intersection Improvements 040696.00 - Public Works	2003184	06-10-03 to OPEN	950,000	-	-	-	-	-	-	
20.205	County Wide Signal Intersection Maintenance 040693.00 - Public Works	2001228	08-16-01 to OPEN	1,290,063	(9,583)	35,366	-	25,783	-	-	
20.205	Multi-Modal Traffic Signal Enhancement 103491.00 - Public Works	040156	07-01-04 to OPEN	1,000,000	(9,583)	35,366	-	25,783	-	-	
20.205	Signal Intersection Upgrade 040587.00 - Public Works	2000512	09-01-01 to OPEN	2,000,000	(122,753)	186,506	-	63,753	-	-	
20.205	ATIS Traveler Information System 040550.00 - Public Works	2001226	09-11-01 to OPEN	1,891,073	-	2,861	-	397	-	(397)	
20.205	ITS System Manager for MTOC 040847.00 - Public Works	2001212	09-11-01 to OPEN	600,000	-	2,861	-	2,861	-	-	
20.205	Wayfinding Sign Program 103497.00 - Public Works	040158	06-01-02 to OPEN	1,400,000	-	-	-	-	-	-	
20.205	ATIS Traffic Guidance Phase II 040138.00 - Public Works	103-97	09-29-97 to OPEN	2,100,000	-	1,253	-	205,843	-	(204,590)	
20.205	Increased Guidance for Mobility 103489.00 - Public Works	040151	08-24-04 to OPEN	450,000	-	43,614	-	43,614	-	-	
20.205	Central Signal System - MIST 040551.00 - Public Works	2001165	06-01-02 to OPEN	634,891	-	-	-	-	-	-	
20.205	Jefferson Street Intersection Improvements 103490.00 - Public Works	080019	06-01-08 to OPEN	920,808	-	-	-	-	-	-	
20.205	Design and Construction MTOC 040846.00 - Public Works	200459	09-11-01 to OPEN	2,200,000	-	-	-	-	-	-	
20.205	Phase 3 Arterial CCTV and ITS 103553.00 - Public Works	040157	02-24-05 to OPEN	1,060,000	-	-	-	-	-	-	
20.205	Traffic Communications Upgrade (Signal Interconnect) 103495.00 - Public Works	040152	08-27-04 to OPEN	560,000	-	-	-	-	-	-	
20.205	ATIS Phase IB Signalized Intersection Improvements 040691.00 - Public Works	2000463	06-01-02 to OPEN	900,000	-	-	-	-	-	-	
20.205	County Wide Wayfinding and Traffic Guidance Phase II 111424.00 - Public Works	080157	08-22-08 to 08-22-12	1,600,000	(107,581)	165,215	-	57,634	-	-	
20.205	Gateway to Heritage Streetscape Improvements Phase I 110419.00 - Public Works	080139	09-17-08 to 09-17-13	608,000	-	-	-	-	-	-	
20.205	Intersection Improvements 111335.00 - Public Works	080119	08-06-08 to 08-05-12	1,125,000	(42,487)	129,753	-	87,266	-	-	
20.205	21st Avenue South Gateway Streetscape Improvements 111005.00 - Public Works	080104	06-27-08 to 06-27-11	122,837	-	-	-	-	-	-	
20.205	Shelby Ave. /Korean Vets Blvd. Continuation 113441.00 - Public Works	090291	11-09-09 to 10-01-12	1,400,000	(249,550)	1,212,695	-	2,586,156	-	(1,623,011)	
20.205	ARRA Group 1 Resurfacing 112682.00 - Public Works	090111	06-08-09 to 09-30-15	2,255,931	(25,228)	25,228	-	-	-	-	
20.205	ARRA Group 2 Resurfacing 112683.00 - Public Works	090112	06-08-09 to 09-30-15	2,176,391	(367,868)	398,868	-	31,852	-	(852)	
20.205	ARRA Group 3 Resurfacing 112686.00 - Public Works	090113	06-08-09 to 09-30-15	2,828,403	(540,694)	678,695	-	138,000	1 O	-	
20.205	ARRA Multi-Modal Signal Enhancements 112917.00 - Public Works	090209	06-08-09 to 09-30-15	997,000	-	38,439	-	38,439	-	-	
20.205	ARRA Signal Timing Upgrade 112663.00 - Public Works	090215	06-08-09 to 09-30-15	997,000	(276,245)	500,113	-	313,390	-	(89,522)	
20.205	ARRA Various Intersection Improvements 112918.00 - Public Works	090210	06-08-09 to 09-30-15	990,000	(74,056)	86,602	-	5,307	-	7,239	
20.205	ARRA West End Sidewalk Maintenance 112676.00 - Public Works	090204	06-08-09 to 09-30-15	538,606	(974)	-	-	6,278	-	(7,252)	
20.205	ATIS Phase IB Traffic Detection and Monitoring System 115235.00 - Public Works	110047	02-22-11 to 12-31-14	1,640,000	-	-	-	-	-	-	
20.205	Harding Place Sidewalks and Bikeways 111998.00 - Public Works	100084	05-05-10 to 08-25-15	862,840	-	-	-	-	-	-	
20.205	Harding Place Pedestrian Network Enhancement Phase I 114944.00 - Public Works	110303	08-15-11 to 08-01-16	1,765,000	-	-	-	-	-	-	
20.205	Safe Routes to Schools Tom Joy Elementary 112312.00 - Public Works	110127	09-21-10 to 09-21-12	220,349	-	-	-	-	-	-	
20.205	Signal Intersection Upgrade 115234.00 - Public Works	110048	03-24-11 to 12-31-14	600,000	-	-	-	-	-	-	
20.205	Total Program			6,067,725	(2,893,354)	6,067,725	6	5,752,447	10	(2,578,080)	

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2012

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2011	Receipts or Adjustments:		Expenditures/ Distributions		Payments or Adjustments:		(Accrued) Deferred Grant Revenue June 30, 2012
						Federal Receipts	Transfers (I) Other (O)	Transfers (I) Other (O)	Transfers (I) Other (O)			
Passed Through Tennessee Environment and Conservation:												
RTP - Joellon Greenway - Parks	20.219	GG-09-27893	03-15-09 to 03-14-12	48,500	-	-	-	48,500	-	-	-	(48,500)
Riverside Drive Connector Trail - Parks	20.219	N/A	06-01-11 to 05-31-14	72,547	-	5,936	-	5,936	-	-	-	-
Passed Through Tennessee Transportation:												
FHWA - Stones River Greenway - Parks	20.219	HPP-9312 (50)	06-15-99 to OPEN	8,200,000	(21,759)	22,668	-	8,306	-	-	-	(7,397)
Total Program	20.219				(21,759)	28,604	-	62,742	-	-	-	(55,897)
Passed Through Tennessee Transportation:												
Governor's Highway Safety Program - Police	20.607	Z11GHS011	10-01-10 to 09-30-11	400,000	(94,349)	204,149	-	109,800	-	-	-	-
Governor's Highway Safety Program - Police	20.607	Z12GHS200	10-01-11 to 09-30-12	399,889	-	187,274	-	281,936	-	-	-	(94,662)
Total Program	20.607				(94,349)	391,423	-	391,736	-	-	-	(94,662)
Total U.S. Department of Transportation					(3,009,462)	6,487,752	6	6,206,925	10			(2,728,639)
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>					<b>\$(62,304,523)</b>	<b>\$ 230,798,667</b>	<b>\$ 579,155</b>	<b>\$ 221,054,475</b>	<b>\$ 377,091</b>	<b>\$ (52,358,267)</b>		

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

**METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE**  
**SCHEDULE OF EXPENDITURES OF STATE AWARDS**

**FOR THE YEAR ENDED JUNE 30, 2012**

Program Title	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2011	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, 2012
<b>TENNESSEE ADMINISTRATIVE OFFICE OF THE COURTS:</b>									
Divorce Mediation - State Trial Courts	N/A	07-01-11 to 06-30-12	8,000	\$ -	\$ 612	\$ -	\$ 612	\$ -	\$ -
Limited English Proficiency Endowment - State Trial Courts	N/A	07-01-11 to 06-30-12	40,000	-	40,000	-	40,000	-	-
Total Tennessee Administrative Office of the Courts					40,612		40,612		
<b>TENNESSEE ARTS COMMISSION:</b>									
Arts Builds Communities	31625-18020	07-01-10 to 06-30-11	50,585	(25,543)	25,543	-	-	-	-
Arts Builds Communities	31625-19979	08-01-11 to 06-30-12	29,630	-	14,519	-	27,650	-	(13,131)
Major Cultural Institutions (State Portion)	31625-17191	07-01-10 to 06-30-11	44,421	(26,653)	26,653	-	-	-	-
Major Cultural Institutions (State Portion)	31625-18350	07-01-11 to 06-30-12	55,100	-	55,100	-	55,100	-	-
Big Bands Dance 2012	31625-18367	07-01-11 to 06-30-12	5,700	-	5,700	-	5,700	-	-
TN ARTS Spoken Work - Metro Public Schools	11-01	07-01-10 to 06-30-11	35,850	(21,200)	58,250	-	45,400	-	(8,350)
Total Tennessee Arts Commission				(73,396)	185,765		133,850		(21,481)
<b>TENNESSEE BOARD OF PROBATION AND PAROLE:</b>									
Community Corrections Program - State Trial Courts	GG-11-33256-02	07-01-10 to 06-30-11	1,430,112	(199,388)	1,399,558	-	1,329,242	-	(129,072)
Total Tennessee Board of Probation and Parole				(199,388)	1,399,558		1,329,242		(129,072)
<b>TENNESSEE BUREAU OF TENNCARE:</b>									
TennCare Bureau Direct Appropriation Grant - Fire Department	N/A	07-01-09 to 06-30-12	269,065	35,473	-	-	31,260	-	4,213
Total Tennessee Bureau of TennCare				35,473	-		31,260		4,213
<b>TENNESSEE COMMISSION ON CHILDREN AND YOUTH:</b>									
State Supplemental Juvenile Court Improvement	N/A	07-01-10 to 06-30-11	9,000	2,270	-	-	-	2,270	-
State Supplemental Juvenile Court Improvement	31601-12345	07-01-09 to 06-30-14	9,000	-	9,000	-	6,751	-	2,249
Total Tennessee Commission on Children and Youth				2,270	9,000		6,751		2,249
<b>TENNESSEE DEPARTMENT OF AGRICULTURE:</b>									
Retail Food Store Inspection	N/A	01-01-10 to 12-31-11	296,768	(37,096)	111,288	-	74,192	-	-
Retail Food Store Inspection	N/A	01-01-12 to 12-31-16	741,480	-	-	-	43,027	-	(43,027)
Farmers Market TAEP Promotion and Retail	N/A	12-01-10 to 05-31-11	10,000	(10,000)	-	10,000	0	-	-
Farmers Market Fruit, Vegetable and Plant Auction	N/A	10-31-09 to 09-30-12	50,000	(6,094)	-	-	-	-	(6,094)
Total Tennessee Department of Agriculture				(53,190)	111,288		117,219		(49,121)

**METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE  
SCHEDULE OF EXPENDITURES OF STATE AWARDS**

**FOR THE YEAR ENDED JUNE 30, 2012**

Program Title	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2011	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, 2012
<b>TENNESSEE DEPARTMENT OF CHILDREN'S SERVICES:</b>									
Child and Family Services Intervention - Juvenile Court	N/A	07-01-10 to 06-30-11	434,333	(15,908)	15,908	-	-	-	-
Child and Family Services Intervention - Juvenile Court	2012RFS20072	07-01-11 to 06-30-12	434,333	-	425,699	-	434,333	-	(8,634)
Total Tennessee Department of Children's Services				(15,908)	441,607	-	434,333	-	(8,634)
<b>TENNESSEE DEPARTMENT OF CORRECTIONS:</b>									
Drug Court - State Trial Courts	N/A	07-01-10 to 06-30-11	982,000	(74,795)	74,795	-	-	-	-
Drug Court - State Trial Courts	32901-31141	07-01-11 to 06-30-16	4,910,000	-	841,060	-	937,119	-	(96,059)
Total Tennessee Department of Corrections				(74,795)	915,855	-	937,119	-	(96,059)
<b>TENNESSEE DEPARTMENT OF ECONOMIC AND COMMUNITY DEVELOPMENT:</b>									
Economic and Community Development - Nashville Career Advancement Center	GG-11-34601	07-01-10 to 06-30-13	192,500	-	192,500	-	192,500	-	-
FastTrack Infrastructure Development for Vanderbilt University - Public Works	GG-08-236400-00	11-14-07 to 10-31-12	249,984	-	-	-	-	-	-
FastTrack Infrastructure Development Nashville Entrepreneur Ctr - Public Works	N/A	12-28-11 to 11-30-16	700,000	-	-	-	-	-	-
Asurion - Industrial Development Board	N/A	08-01-10 to 07-31-15	10,000,000	-	5,033,068	-	5,033,068	-	-
Loews Hotels Services Co LLC - Industrial Development Board	N/A	N/A	2,100,000	-	2,100,000	-	2,100,000	-	-
Carlex Glass America LLC - Industrial Development Board	N/A	N/A	400,000	-	400,000	-	400,000	-	-
Total Tennessee Department of Economic and Community Development				-	7,725,568	-	7,725,568	-	-
<b>TENNESSEE DEPARTMENT OF EDUCATION:</b>									
Coordinated School Health	S397A090043	07-01-11 to 06-30-12	230,000	-	168,715	-	221,579	-	(52,864)
Family Resource Centers	Z-08-213011-02	07-01-11 to 06-30-12	236,893	-	214,620	-	235,145	-	(20,525)
Lottery for Education (LEAPS)	11-01	07-01-10 to 06-30-11	N/A	(17,729)	19,131	-	1,402	-	-
Lottery for Education (LEAPS)	12-01	07-01-11 to 06-30-12	500,000	-	293,035	-	411,913	-	(118,878)
Pre-K Voluntary Lottery Money Expansion	11-01	07-01-10 to 06-30-11	3,722,455	(187,423)	187,423	-	-	-	-
Pre-K Voluntary Lottery Money Expansion	11-01	07-01-11 to 06-30-12	3,759,861	-	3,067,079	-	3,759,861	-	(692,782)
Child Nutrition State Match	N/A	07-01-11 to 06-30-12	N/A	-	341,234	-	341,234	-	-
Tennessee Safe Schools Act	11-01	07-01-10 to 09-30-11	N/A	(127,968)	175,404	-	52,448	-	(5,012)
Tennessee Safe Schools Act	12-01	07-01-11 to 06-30-12	249,900	-	124,313	-	191,553	-	(67,240)
Total Tennessee Department of Education				(333,120)	4,590,954	-	5,215,133	-	(957,301)
<b>TENNESSEE DEPARTMENT OF ENVIRONMENT AND CONSERVATION:</b>									
Recycling Rebate Grant	Memo of Agreement	07-01-11 to 06-30-12	N/A	-	52,345	-	52,345	-	-
Tire Grant	Z-08-213011-02	07-01-10 to 06-30-11	595,000	(121,275)	112,283	8,992	-	-	-
Tire Grant	Z-08-213011-02	07-01-11 to 06-30-12	595,000	-	301,615	-	362,872	-	(61,257)
Household Hazardous Waste Operations and Maintenance Grant	GG-08-23656-00	07-01-10 to 06-30-11	85,000	(85,000)	85,000	-	85,000	-	(85,000)
Household Hazardous Waste Operations and Maintenance Grant	GG-08-23656-00	07-01-11 to 06-30-12	85,000	-	-	-	-	-	-
Green Development McCabe Park Community Center - Parks	N/A	12-30-08 to 09-01-11	30,000	(20,000)	30,000	-	10,000	-	-
State Revolving Loan - Biosolids and Odor Improvements (State Portion)	SRF 03-169	07-01-03 to 01-31-12	120,000,000	-	-	-	-	-	-
State Revolving Loan - Hermitage Hills Sewer Rehab Phase IV (State Portion)	SRF 08-210	10-08-07 to 01-31-12	1,690,000	-	-	-	-	-	-
State Revolving Loan - Basswood/West Park Equalize Basin (State Portion)	SRF 08-211	10-08-07 to 01-31-12	10,245,600	-	-	-	-	-	-
State Revolving Loan - Barker Rd/Visco Dr Equalize Basin (State Portion)	SRF 08-212	10-08-07 to 01-31-12	11,366,400	-	10,697	-	-	10,697	0
State Revolving Loan - Green Meter Water Replacement (State Portion)	SRF 09-101	02-17-10 to 09-01-11	394,595	(25,650)	25,650	-	-	-	-
Total Tennessee Department of Environment and Conservation				(251,925)	617,590	8,992	510,217	10,697	(146,257)

**METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE  
SCHEDULE OF EXPENDITURES OF STATE AWARDS**

**FOR THE YEAR ENDED JUNE 30, 2012**

Program Title	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2011	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, 2012
<b>TENNESSEE DEPARTMENT OF FINANCE AND ADMINISTRATION:</b>									
Metro Detention Facility Expansion	SBC 142/011-01-2008	11-01-08 to 06-30-11	10,275,000	(2,500,000)	4,349,141	-	1,849,141	-	-
Residential Drug Court Treatment - State Trial Courts	4879	07-01-09 to 06-30-11	1,000,000	(47,926)	47,926	-	-	-	-
Residential Drug Court Treatment - State Trial Courts	15379	07-01-11 to 06-30-13	900,000	-	384,538	-	424,282	-	(39,744)
Internet Crimes Against Children	3170-106110	07-01-10 to 06-30-11	240,000	(76,454)	76,454	-	-	-	-
Internet Crimes Against Children	31701-061110	07-01-11 to 06-30-13	480,000	-	212,802	-	219,097	-	(6,295)
Birthing Project	GG-10-29686-00	09-15-09 to 06-30-11	201,961	(10,198)	10,198	-	-	-	-
Healthy Women HBCU Wellness	GG-10-29273-00	09-15-09 to 06-30-11	170,636	(29,176)	29,176	-	-	-	-
Total Tennessee Department of Finance and Administration				(2,663,754)	5,110,235	-	2,492,520	-	(46,039)
<b>TENNESSEE DEPARTMENT OF HEALTH:</b>									
Renal Intervention Program	GG-10-29054-01	07-01-09 to 06-30-14	136,800	-	-	-	-	-	-
Grant-in-Aid	34360-34712	07-01-11 to 06-30-12	735,200	-	735,200	-	735,200	-	-
Oral Disease Prevention Services	GG-09-25036-00	07-01-10 to 06-30-11	696,000	(70,678)	70,678	-	-	-	-
Oral Disease Prevention Services 2011-16 (FY2012 portion)	34360-37612	07-01-11 to 06-30-12	696,000	-	597,195	-	696,000	-	(98,805)
TENnder Care Outreach	GG-11-32760-00	07-01-01 to 06-30-11	606,400	(103,751)	103,751	-	-	-	-
TENnder Care Outreach	34630-34412	07-01-11 to 06-30-12	606,400	-	484,036	-	546,493	-	(62,457)
Fetal-Infant Mortality Review	GU-11-34065-00	07-01-10 to 06-30-11	202,200	(50,550)	50,550	-	-	-	(50,550)
Fetal-Infant Mortality Review	34347-33212	07-01-11 to 06-30-12	202,200	-	151,650	-	202,200	-	-
Eden Alternative - Knowles Home	GG-11-32898	08-01-10 to 06-30-11	5,000	(2,149)	2,149	-	-	-	-
Total Tennessee Department of Health				(227,128)	2,195,209	-	2,179,893	-	(211,812)
<b>TENNESSEE DEPARTMENT OF HUMAN SERVICES:</b>									
Community Service Poverty Fund - Metro Action Commission	N/A	07-01-11 to 06-30-12	25,000	-	25,000	-	19,568	-	5,432
Passed Through Greater Nashville Regional Council:									
Options - Home Delivered Meals - Metro Social Services	2011-39	10-01-10 to 06-30-11	158,232	(10,389)	10,389	-	-	-	-
Options - Home Delivered Meals - Metro Social Services	2012-39	07-01-10 to 06-30-12	50,400	-	37,800	-	50,400	-	(12,600)
Choices - Home Delivered Meals - Metro Social Services	2012-99	07-01-10 to 06-30-12	114,410	-	56,624	-	73,263	-	(16,639)
Total Tennessee Department of Human Services				(10,389)	129,813	-	143,231	-	(23,807)
<b>TENNESSEE DEPARTMENT OF TRANSPORTATION:</b>									
Liter and Trash Grant Program - Sheriff	19-500-4078-04	07-01-10 to 06-30-11	163,077	(22,971)	22,985	-	-	14	-
Liter and Trash Grant Program - Sheriff	19-500-4079-04	07-01-11 to 06-30-12	180,987	-	111,996	-	180,353	-	(68,357)
Fessler's Lane Resurfacing - Public Works	19-960-8404-06	11-06-09 to 11-30-11	136,725	(43,129)	-	-	78,888	-	(122,017)
Tulip Grove Road Resurfacing - Public Works	19-947-8476-06-52	02-05-10 to 11-30-12	375,900	-	41,049	-	41,049	-	-
I40/McCroy Lane Phase I Interchange and Relocation 111068.00 - Public Works	80085	11-01-09 to 11-03-14	4,000,000	-	-	-	-	14	-
Total Tennessee Department of Transportation				(66,100)	176,030	-	300,290	-	(190,374)



**METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE  
SCHEDULE OF EXPENDITURES OF STATE AWARDS**

**FOR THE YEAR ENDED JUNE 30, 2012**

Program Title	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2011	State Receipts	Receipts or Adjustments: Transfers (T) Other (O)	Expenditures/ Distributions	Payments or Adjustments: Transfers (T) Other (O)	(Accrued) Deferred Grant Revenue June 30, 2012
<b>TENNESSEE EMERGENCY MANAGEMENT AGENCY:</b>									
Flood Recovery May 2010	1909 DR TN	05-01-10 to OPEN	2,696,815	(2,020,294)	65,404	-	492,339	-	(2,447,229)
Public Assistance Recovery - April 2011 Storms	1978-DR-TN (34101-06912)	04-04-11 to 04-03-16	3,254	-	3,138	-	1,663	1,475 O	-
Flood - Delray Drive, West Hamilton Home Buyout (State Portion HMGP-1909-0002)	GG-11-34932-01	11-18-10 to 11-17-13	1,182,886	(860,688)	643,376	-	675,970	-	(893,282)
Flood - Benzling Road, Park Terrace Home Buyout (State Portion HMGP-1909-0017)	E-24547	11-08-11 to 11-07-14	1,904,148	-	1,053,267	-	1,370,779	-	(317,512)
Flood - Miami Avenue Home Buyout (State Portion HMGP-1909-0019)	E-24547	10-11-11 to 10-10-14	1,104,930	-	524,211	-	642,862	-	(118,651)
Flood - Pennington Bend Home Buyout (State Portion HMGP-1909-0026)	E-24547	11-08-11 to 11-07-14	730,309	-	1,121	-	421,308	-	(420,187)
Flood - West Hamilton, Hite Street Home Buyout (State Portion HMGP-1909-0008)	N/A	02-23-11 to 02-22-14	651,374	-	332,961	-	384,067	-	(51,106)
Total Tennessee Emergency Management Agency				(2,880,982)	2,623,478	-	3,988,988	1,475	(4,247,967)
<b>TENNESSEE STATE LIBRARY AND ARCHIVES:</b>									
Library Services - General Library Services	GG-12-37277-00	10-01-11 to 06-30-12	133,500	-	133,500	-	133,500	-	-
Total Tennessee State Library and Archives				-	133,500	-	133,500	-	-
<b>TOTAL EXPENDITURES OF STATE AWARDS</b>				<b>\$ (6,812,332)</b>	<b>\$ 26,406,062</b>	<b>\$ 18,992</b>	<b>\$ 25,719,728</b>	<b>\$ 14,456</b>	<b>\$ (6,121,462)</b>

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

METROPOLITAN GOVERNMENT OF NASHVILLE  
AND DAVIDSON COUNTY, TENNESSEE  
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
YEAR ENDED JUNE 30, 2012

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, 2012, 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 \$147,382,115 and are not included in the Government's Schedule of Expenditures of Federal Awards for the year ended June 30, 2012. These component units are separately audited and reported on in accordance with OMB Circular A-133, where applicable, and their expenditures are not included in the accompanying schedules of expenditures of federal and state awards of the Government for the year ended June 30, 2012.

Noncash Federal Programs

The Government is the recipient of federal awards that do not result in cash receipts or disbursements, including distribution of U.S. Department of Agriculture (USDA) Food Commodities (CFDA No. 10.565), which are valued based on a USDA price list obtained from the Tennessee Department of Health. Distributions under such programs are included in the accompanying schedules of expenditures of federal and state awards.

Federal Financial Assistance Without CFDA Numbers

Federal awards which have no assigned CFDA number have been included in the last section of each appropriate federal agency section.

Pass-Through Awards

Funds received by the Government and redistributed to a component unit of the Government or received directly by the component unit in the Government's name are reported in the component unit's financial statements and are not included in the Government's schedules of expenditures of federal and state awards.

Funds received by an agency of the Government and redistributed to another agency of the Government are reported in the receiving department's accounts to avoid duplication of the aggregate level of federal awards expended by the Government. Accordingly, pass-through funds are included once.

METROPOLITAN GOVERNMENT OF NASHVILLE  
AND DAVIDSON COUNTY, TENNESSEE  
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
YEAR ENDED JUNE 30, 2012

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, 2012

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 2012, which management believes will be reimbursed by FEMA, totaled \$8,862,088. These expenditures have been included in the accompanying schedule of federal expenditures under CFDA 97.036. Such flood-related costs are subject to review, approval and adjustment by FEMA. As of the issuance of this report, the Government is working with FEMA on various appeals and adjustments to the FEMA project worksheets and the related grant agreements.

METROPOLITAN GOVERNMENT OF NASHVILLE  
AND DAVIDSON COUNTY, TENNESSEE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2012

**SECTION I - SUMMARY OF INDEPENDENT AUDITORS' RESULTS**

Financial Statements

Type of auditors' report issued: Unqualified

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

Noncompliance material to financial statements noted?    yes   x   no

Federal Awards

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

Type of auditors' report issued on compliance for  
major programs: Unqualified

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

METROPOLITAN GOVERNMENT OF NASHVILLE  
AND DAVIDSON COUNTY, TENNESSEE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2012

**SECTION I - SUMMARY OF INDEPENDENT AUDITORS' RESULTS - Continued**

Federal Awards - Continued

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program</u>
--------------------	--------------------------------

Child Nutrition Cluster:

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

Justice Assistance Grant (JAG) Cluster:

16.738	Edward Byrne Memorial JAG Program
16.803	ARRA - Byrne JAG Program Grants to States
16.804	ARRA - Byrne JAG Program Grants to Local Governments

Title I, Part A Cluster:

84.010	Title I Grants to Local Educational Agencies
84.389	ARRA - Title I Grants to Local Educational Agencies

Other Programs:

16.710	ARRA - Public Safety Partnership and Community Policing Grants
81.128	ARRA - Energy Efficiency and Conservation Block Grant Program (EECBG)
84.165	Magnet Schools Assistance
84.367	Title II Part A - Improving Teacher Quality State Grants
84.395	ARRA - State Fiscal Stabilization Fund (SFSF) - Race to the Top Incentive Grants
93.724	ARRA - Communities Putting Prevention to Work
93.914	HIV Emergency Relief Project Grants
97.039	Hazard Mitigation Grant
97.044	Assistance to Firefighters Grant

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

Auditee qualified as low-risk auditee? \_\_\_yes x no

METROPOLITAN GOVERNMENT OF NASHVILLE  
AND DAVIDSON COUNTY, TENNESSEE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2012

**SECTION II - FINANCIAL STATEMENT FINDINGS**

***MATERIAL WEAKNESSES:***

***IC-12-1***

**CLERK AND MASTER, COUNTY REGISTER, AND CIRCUIT COURT**

***Lack of Segregation of Duties with Financial Transactions***

**Observation**

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

**Recommendation**

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

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

METROPOLITAN GOVERNMENT OF NASHVILLE  
AND DAVIDSON COUNTY, TENNESSEE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2012

**SECTION II - FINANCIAL STATEMENT FINDINGS - Continued**

***IC-12-1 - Continued***

- (3) An employee independent of posting transactions to the accounting records and with no check signing authority should maintain the physical check stock for all bank accounts. In addition, this employee should maintain a check log for issuing check stock to the employee responsible for processing cash disbursements. This check log should list the sequence of checks issued, the number of checks issued and be signed and dated by both the employee maintaining the check stock and the employee requesting and receiving issued checks. Any unused or voided checks should be logged back into the check log.
  
- (4) An employee independent of the duties described in (1)-(3) above should be responsible for posting daily cash receipts and cash disbursement transactions as well as preparing the checks for cash disbursements.

**Management's Response**

***Clerk and Master***

*This recommendation was addressed in January 2012 and noted previously in Management's Response to the June 2011 audit. The Office hired an additional bookkeeper increasing the bookkeeping staff from two to three. Management continues to consult with Metro Finance, EBS and other departments to develop processes that will improve controls and segregate duties. The following processes have been implemented:*

- 1. An employee independent of posting transactions to the accounting records opens all the mail and makes copies of all checks. A daily mail check log is kept and reviewed against daily deposits by an employee independent of posting transactions to the accounting records. The daily deposit is also made by an employee independent of posting transactions to the accounting records.*
  
- 2. A sign has been posted at the accounting desk stating, "If you fail to receive a receipt ask to speak to the Clerk and Master."*
  
- 3. Employees with check writing authority no longer are signatory on checks made to themselves for special officer fees. This practice ceased prior to receipt of the June 2011 audit.*
  
- 4. An employee independent of posting transactions to the accounting records and who is without check signing authority maintains the physical check stock and a check log for issuing checks for cash disbursements.*

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



METROPOLITAN GOVERNMENT OF NASHVILLE  
AND DAVIDSON COUNTY, TENNESSEE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2012

**SECTION II - FINANCIAL STATEMENT FINDINGS - Continued**

***IC-12-1- Continued***

***County Register***

- 1. At this time the Register of Deeds Office does not have ample staff to accomplish this process. Furthermore, it does seem that we would be duplicating to some degree the process we are currently using.*
- 2. We agree that an independent employee should timely post the daily cash receipts to the accounting records. We do have an independent employee performing this process.*
- 3. Steve Moore, Chief Deputy of Information Technology, maintains all check stock. Checks are locked in the safe in the Information Technology department. Steve maintains a spreadsheet for each checking account that includes the date, check numbers, signature of employee requesting check and signature of employee releasing checks.*
- 4. Currently, Charles Snyder, Chief Deputy of Finance, is responsible for posting daily cash receipts and cash disbursement transactions as well as preparing checks for cash disbursement. He will continue to do so. He has no involvement in opening and dispersing mail. Also, a second employee verifies bank deposits on the bank statement against daily accounting reports from our document recording/retrieval system.*

***Circuit Court***

*Management is in agreement with the recommendation made regarding the receipting and disbursement of Minor Trust Funds. We will start implementing the change where the Chief Clerk or Team Leaders will receipt the funds from the savings accounts for minors. The Internal Auditor will follow up on the checks that are issued for these Minor Trust Accounts to verify the information is correct as it was Court Ordered.*

METROPOLITAN GOVERNMENT OF NASHVILLE  
AND DAVIDSON COUNTY, TENNESSEE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2012

**SECTION II - FINANCIAL STATEMENT FINDINGS - Continued**

***SIGNIFICANT DEFICIENCY:***

***IC-12-2***

**CIRCUIT COURT**

***Bank Reconciliations - Cancelled Checks***

**Observation**

During our audit procedures over bank reconciliations at this office, we noted that cancelled checks returned by the bank with bank statements are not inspected as part of the bank reconciliation process. As a result, any improper changes made after printing and signing the checks may not be identified timely.

**Recommendation**

We recommend that the preparers and reviewers of bank reconciliations inspect cancelled checks to identify improper changes made after printing and signing the checks, including comparing all information on the checks to the information in the accounting system.

**Management's Response**

*Since we no longer receive the canceled checks with our bank statements, the Internal Auditor will do a random sampling of checks being processed in particular Checks issued for Minor Trust Accounts, Judgments, Tender and Attorney Fees to compare to the canceled check images on Bank of America Online system to verify no changes have been made.*

METROPOLITAN GOVERNMENT OF NASHVILLE  
AND DAVIDSON COUNTY, TENNESSEE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2012

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

None Reported

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

Prior year item IC-11-2 has been repeated in the current year as item IC-12-1.

All other prior year findings have been resolved.

**METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY**



**CORRECTIVE ACTION PLAN  
Year Ended June 30, 2012**

**FINANCIAL STATEMENT FINDINGS**

***MATERIAL WEAKNESSES:***

***IC-12-1***

**CLERK AND MASTER, COUNTY REGISTER, AND CIRCUIT COURT**

***Lack of Segregation of Duties with Financial Transactions***

**Observation**

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

**Recommendation**

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

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

**FINANCIAL OPERATIONS**

- (2) The employee responsible for preparing the daily cash receipts log and making the daily deposit should submit the daily cash receipts log, bank deposit slip and copies of the checks to an independent employee for timely posting the daily cash receipts to the accounting records.
- (3) An employee independent of posting transactions to the accounting records and with no check signing authority should maintain the physical check stock for all bank accounts. In addition, this employee should maintain a check log for issuing check stock to the employee responsible for processing cash disbursements. This check log should list the sequence of checks issued, the number of checks issued and be signed and dated by both the employee maintaining the check stock and the employee requesting and receiving issued checks. Any unused or voided checks should be logged back into the check log.
- (4) An employee independent of the duties described in (1)-(3) above should be responsible for posting daily cash receipts and cash disbursement transactions as well as preparing the checks for cash disbursements.

### **Management's Response**

#### ***Finance Department***

*The Clerk and Master, County Register, and Circuit Court are elected offices within the Metropolitan Government of Nashville and Davidson County ("the Government"). They act in a fiduciary capacity as agents for individuals, governmental entities and others. While these offices are included in the reporting entity of the Government, none of these offices administer programs that are reported on the Schedules of Expenditures of Federal and State Awards.*

#### ***Clerk and Master***

*This recommendation was addressed in January 2012 and noted previously in Management's Response to the June 2011 audit. The Office hired an additional bookkeeper increasing the bookkeeping staff from two to three. Management continues to consult with Metro Finance, EBS and other departments to develop processes that will improve controls and segregate duties. The following processes have been implemented:*

- 1. An employee independent of posting transactions to the accounting records opens all the mail and makes copies of all checks. A daily mail check log is kept and reviewed against daily deposits by an employee independent of posting transactions to the accounting records. The daily deposit is also made by an employee independent of posting transactions to the accounting records.*
- 2. A sign has been posted at the accounting desk stating, "If you fail to receive a receipt ask to speak to the Clerk and Master."*

#### **FINANCIAL OPERATIONS**

3. *Employees with check writing authority no longer are signatory on checks made to themselves for special officer fees. This practice ceased prior to receipt of the June 2011 audit.*
4. *An employee independent of posting transactions to the accounting records and who is without check signing authority maintains the physical check stock and a check log for issuing checks for cash disbursements.*

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

### **County Register**

1. *At this time the Register of Deeds Office does not have ample staff to accomplish this process. Furthermore, it does seem that we would be duplicating to some degree the process we are currently using.*
2. *We agree that an independent employee should timely post the daily cash receipts to the accounting records. We do have an independent employee performing this process.*
3. *Steve Moore, Chief Deputy of Information Technology, maintains all check stock. Checks are locked in the safe in the Information Technology department. Steve maintains a spreadsheet for each checking account that includes the date, check numbers, signature of employee requesting check and signature of employee releasing checks.*
4. *Currently, Charles Snyder, Chief Deputy of Finance, is responsible for posting daily cash receipts and cash disbursement transactions as well as preparing checks for cash disbursement. He will continue to do so. He has no involvement in opening and dispersing mail. Also, a second employee verifies bank deposits on the bank statement against daily accounting reports from our document recording/retrieval system.*

### **Circuit Court**

*Management is in agreement with the recommendation made regarding the receipting and disbursement of Minor Trust Funds. We will start implementing the change where the Chief Clerk or Team Leaders will receipt the funds from the savings accounts for minors. The Internal Auditor will follow up on the checks that are issued for these Minor Trust Accounts to verify the information is correct as it was Court Ordered.*

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#### **FINANCIAL OPERATIONS**

**SIGNIFICANT DEFICIENCY:****IC-12-2****CIRCUIT COURT*****Bank Reconciliations – Cancelled Checks*****Observation**

During our audit procedures over bank reconciliations at this office, we noted that cancelled checks returned by the bank with bank statements are not inspected as part of the bank reconciliation process. As a result, any improper changes made after printing and signing the checks may not be identified timely.

**Recommendation**

We recommend that the preparers and reviewers of bank reconciliations inspect cancelled checks to identify improper changes made after printing and signing the checks, including comparing all information on the checks to the information in the accounting system.

**Management's Response*****Finance Department***

*The Circuit Court is an elected office within the Metropolitan Government of Nashville and Davidson County ("the Government"). It acts in a fiduciary capacity as an agent for individuals, governmental entities and others. While this office is included in the reporting entity of the Government, it does not administer programs that are reported on the Schedules of Expenditures of Federal and State Awards.*

***Circuit Court***

*Since we no longer receive the canceled checks with our bank statements, the Internal Auditor will do a random sampling of checks being processed in particular Checks issued for Minor Trust Accounts, Judgments, Tender and Attorney Fees to compare to the canceled check images on Bank of America Online system to verify no changes have been made.*