



**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, 2005

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

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**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***

The Honorable Mayor and Members of Council
The Metropolitan Government of Nashville and Davidson County
Nashville, 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 (the Government) as of and for the year ended June 30, 2005, which collectively comprise the Government's basic financial statements, and have issued our report thereon dated October 31, 2005, which refers to the reports of other auditors on the financial statements of the Nashville District Management Corporation, the Metropolitan Development and Housing Agency, the Electric Power Board, the Metropolitan Transit Authority, the Nashville Thermal Transfer Corporation, the Metropolitan Nashville Airport Authority, the Emergency Communications District, and the Industrial Development Board. We have also audited the financial statements of each of the discretely presented component units of the Government's basic financial statements, and 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 as of and for the year ended June 30, 2005. 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.

Internal Control over Financial Reporting

In planning and performing our audit, we considered the Government's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the basic financial statements and not to provide an opinion on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

However, we noted other matters involving the internal control over financial reporting which we have reported to management of the Government in a separate letter dated October 31, 2005.



Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Government's basic 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*.

This report is intended solely for the information and use of the Mayor, Members of Council, the Audit Committee, management of the Government, the Comptroller of the Treasury, State of Tennessee, federal awarding agencies, state funding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

KPMG LLP

October 31, 2005



KPMG LLP
1900 Nashville City Center
511 Union Street
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**Report on Compliance With Requirements Applicable to
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**

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

Compliance

We have audited the compliance of the Metropolitan Government of Nashville and Davidson County, Tennessee (the Government) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2005. The Government's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. 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 Metropolitan Development and Housing Agency, the Electric Power Board, the Metropolitan Transit Authority, the Nashville Thermal Transfer Corporation, the Metropolitan Nashville Airport Authority, the Emergency Communications District, and the Industrial Development Board, which expended \$95,680,459 in federal awards which are not included in the Schedule of Expenditures of Federal Awards during the year ended June 30, 2005. Our audit, described below, did not include the operations of the following Component Units: the Nashville District Management Corporation, the Metropolitan Development and Housing Agency, the Electric Power Board, the Metropolitan Transit Authority, the Nashville Thermal Transfer Corporation, the Metropolitan Nashville Airport Authority, the Emergency Communications District, and the Industrial Development Board, because the component units engaged other auditors to perform an audit in accordance with OMB Circular A-133.

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



In our opinion, the Government complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2005.

Internal Control over Compliance

The 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 in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on the internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts, and grants caused by error or fraud that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

Schedule 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 Metropolitan Government of Nashville and Davidson County (the Government) as of and for the year ended June 30, 2005, which collectively comprise the Government's basic financial statements, and have issued our report thereon dated October 31, 2005, which refers to the reports of other auditors on the financial statements of the Nashville District Management Corporation, the Metropolitan Development and Housing Agency, the Electric Power Board, the Metropolitan Transit Authority, the Nashville Thermal Transfer Corporation, the Metropolitan Nashville Airport Authority, the Emergency Communications District, and the Industrial Development Board. We have also audited the financial statements of each of the discretely presented component units of the Government's basic financial statements, 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 as of and for the year ended June 30, 2005, and have issued our report dated October 31, 2005. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the Government's basic financial statements. The accompanying Schedules of Expenditures of Federal and State Awards are presented for purposes of additional analysis as required by OMB Circular A-133 and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.



This report is intended solely for the information and use of the Mayor, Members of Council, the Audit Committee, management of the Government, the Comptroller of the Treasury, State of Tennessee, federal awarding agencies, state funding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

KPMG LLP

October 31, 2005

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

Schedule of Expenditures of Federal Awards

Year ended June 30, 2005

Program title	Federal CFDA number	Contract number	Grant period	Program award	(Accrued) deferred grant revenue June 30, 2004	Federal receipts	Receipts or adjustments: Transfers (T) Other (O)	Expenditures/distributions	Payments or adjustments: Grantor (G) Transfers (T) Other (O)	(Accrued) deferred grant revenue June 30, 2005
Corporation for National and Community Service:										
Passed Through Tennessee Education										
Learn and Serve America	94.004	Z-02-008388-00	07-01-01 to 06-30-02	51,551	\$ 144	—	—	—	—	144
Learn and Serve America	94.004	Z-03-013789-00	07-01-02 to 06-30-03	30,150	(1,088)	—	—	—	—	(1,088)
Early Childhood Grant	94.004	Z-04-018363-00	07-01-03 to 06-30-04	546,000	(106,788)	119,136	—	12,348	—	—
Total Program	94.004				(107,732)	119,136	—	12,348	—	(944)
Total Corporation for National and Community Service					(107,732)	119,136	—	12,348	—	(944)
Environmental Protection Agency:										
Direct Program:										
Air Pollution Control Program	66.001	A-004081-04-0	10-01-03 to 09-30-04	438,927	(117,110)	176,514	—	59,404	—	—
Air Pollution Control Program	66.001	A-004081-05-0	10-01-04 to 09-30-05	438,927	—	217,516	—	310,782	—	(93,266)
Total Program	66.001				(117,110)	394,030	—	370,186	—	(93,266)
Direct Program:										
Section 103 Ambient Air Monitoring Network Installator	66.606	PM97476103-0	04-01-03 to 09-30-05	368,473	(52,482)	200,634	—	157,377	—	(9,225)
Total Program	66.606				(52,482)	200,634	—	157,377	—	(9,225)
Total Environmental Protection Agency					(169,592)	594,664	—	527,563	—	(102,491)
Federal Emergency Management Agency:										
Passed Through Tennessee Emergency Management										
Seven Mile Creek Flood Mitigation (Federal Portion)	83.548	GG-03-09853-00	08-01-02 to 09-30-04	354,552	(354,552)	354,552	—	—	—	—
Seven Mile Creek Flood Mitigation – Amendment (Federal Portion)	83.548	GG-03-09853-01	08-01-02 to 09-30-04	98,439	—	—	—	98,439	—	(98,439)
Seven Mile Creek Hazard Mitigation (Federal Portion)	83.548	GG-02-09852-00	04-29-02 to 04-28-07	744,052	(744,052)	657,185	—	—	—	(86,867)
Total Program	83.548				(1,098,604)	1,011,737	—	98,439	—	(185,306)
Passed Through Tennessee Emergency Management:										
Emergency Management Assistanc	83.552	Z-04-020270-00	10-01-03 to 09-30-04	117,656	—	117,656	—	117,656	—	—
Emergency Management Assistanc	83.552	Z-05-025386-00	10-01-04 to 09-30-05	117,646	—	—	—	—	—	—
Total Program	83.552				—	117,656	—	117,656	—	—
Passed Through Tennessee Emergency Management:										
Supplemental Planning	83.562	Z-03-015153-00	01-01-03 to 06-30-04	40,000	(40,000)	40,000	—	—	—	—
Total Program	83.562				(40,000)	40,000	—	—	—	—
Total Federal Emergency Management Agency					(1,138,604)	1,169,393	—	216,095	—	(185,306)
Institute of Museum and Library Services:										
Passed Through Tennessee State Library and Archives										
Telenet Grant (Inter-Library Loan Program)	45.310	GG-01-09333-00	06-01-01 to 09-30-05	11,826	—	1,653	—	1,653	—	—
Library Services – Materials for the Disadvantaged	45.310	GG-03-09963-00	07-01-03 to 06-30-04	5,000	—	5,000	—	5,000	—	—
Technology Upgrade Grant	45.310	Z-04-021915-00	05-01-04 to 09-30-04	16,000	—	16,000	—	16,000	—	—
Technology Upgrade Grant	45.310	Z-05-024671-00	11-01-04 to 08-01-05	84,250	—	84,250	—	61,184	—	23,066
CCTV Reading Devices	45.310	Z-04-017542-00	09-01-03 to 09-30-04	10,000	10,000	—	—	10,000	—	—
Marionette Project	45.310	Z-04-017542-00	09-01-03 to 09-30-04	9,550	3	—	—	3	—	—
Deaf Literacy Grant	45.310	Z-04-017542-00	09-01-03 to 09-30-04	7,000	2,722	—	—	2,722	—	—
Deaf Materials	45.310	Z-04-017542-00	09-01-03 to 09-30-04	5,000	2,784	—	—	2,784	—	—
Total Program	45.310				15,509	106,903	—	99,346	—	23,066
Total Institute of Museum and Library Services					15,509	106,903	—	99,346	—	23,066
National Endowment for the Arts:										
Passed Through Tennessee Arts Commission										
Major Institute Grant	45.025	Z-04-017213-00	07-01-03 to 06-15-04	55,000	(33,000)	33,000	—	—	—	—
Major Institute Grant	45.025	Z-05-023235-00	07-01-04 to 06-30-05	68,500	—	27,400	—	68,500	—	(41,100)
Total Program	45.025				(33,000)	60,400	—	68,500	—	(41,100)
Total National Endowment for the Arts					(33,000)	60,400	—	68,500	—	(41,100)
National Science Foundation:										
Passed Through Tennessee Education										
IT Academy at Stratford	47.076	N/A	07-01-02 to 09-30-04	22,500	(29,912)	30,800	—	8,193	—	(7,305)
Total Program	47.076				(29,912)	30,800	—	8,193	—	(7,305)
Total National Science Foundation					(29,912)	30,800	—	8,193	—	(7,305)

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

Schedule of Expenditures of Federal Awards

Year ended June 30, 2005

Program title	Federal CFDA number	Contract number	Grant period	Program award	(Accrued) deferred grant revenue June 30, 2004	Federal receipts	Receipts or adjustments: Transfers (T) Other (O)	Expenditures/distributions	Payments or adjustments: Grantor (G) Transfers (T) Other (O)	(Accrued) deferred grant revenue June 30, 2005
U.S. Department of Agriculture:										
Passed Through Tennessee Education										
National School Lunch and Breakfast Program - Food Distribution - Metro Public School:	10.550	N/A	07-01-04 to 06-30-05	N/A	\$ 196,008	1,163,774	—	1,156,021	7,530 O	196,231
Total Program	10.550				196,008	1,163,774	—	1,156,021	7,530	196,231
Passed Through Tennessee Education:										
National School Breakfast Program - Metro Public School:	10.553	N/A	07-01-03 to 06-30-04	N/A	(350,867)	350,712	155 O	—	—	—
National School Breakfast Program - Metro Public School:	10.553	N/A	07-01-04 to 06-30-05	N/A	—	3,313,405	—	3,671,177	—	(357,772)
Total Program	10.553				(350,867)	3,664,117	155	3,671,177	—	(357,772)
Passed Through Tennessee Education:										
National School Lunch Program - Lunch, Metro Public School:	10.555	N/A	07-01-03 to 06-30-04	N/A	(1,206,038)	1,208,567	—	—	2,529 O	—
National School Lunch Program - Lunch, Metro Public School:	10.555	N/A	07-01-04 to 06-30-05	N/A	—	10,863,406	—	12,015,971	—	(1,152,565)
National School Lunch Program - Snacks, Metro Public School:	10.555	N/A	07-01-03 to 06-30-04	N/A	(5,305)	5,305	—	—	—	—
National School Lunch Program - Snacks, Metro Public School:	10.555	N/A	07-01-04 to 06-30-05	N/A	—	51,287	—	69,533	—	(18,246)
Total Program	10.555				(1,211,343)	12,128,565	—	12,085,504	2,529	(1,170,811)
Passed Through Tennessee Health:										
Special Supplemental Food Program for Women, Infants, and Children:	10.557	Z-04-108276-00	10-01-03 to 09-30-04	1,597,400	(440,981)	562,754	—	121,773	—	—
Special Supplemental Food Program for Women, Infants, and Children:	10.557	N/A	10-01-04 to 09-30-05	1,635,300	—	829,754	—	1,241,475	—	(411,721)
Total Program	10.557				(440,981)	1,392,508	—	1,363,248	—	(411,721)
Passed Through Tennessee Human Services:										
Adult Care Food Program - Social Services:	10.558	03-47-40011-00-1	10-01-03 to 06-30-04	N/A	(3,988)	3,988	—	—	—	—
Adult Care Food Program - Social Services:	10.558	03-47-40011-00-1	07-01-04 to 09-30-04	N/A	—	11,116	—	11,116	—	—
Adult Care Food Program - Bordeaux Long-Term Care Facility:	10.558	03-47-40036-00-5	10-01-04 to 06-30-05	N/A	—	32,604	—	32,604	—	—
Child Care Food Program - Social Services:	10.558	03-47-60013-00-9	10-01-03 to 06-30-04	N/A	(4,430)	4,430	—	—	—	—
Child Care Food Program - Social Services:	10.558	03-47-60013-00-9	07-01-04 to 09-30-04	N/A	—	3,120	—	3,120	—	—
Child Care Food Program - Social Services:	10.558	03-47-60013-00-9	10-01-04 to 10-31-04	N/A	—	1,268	—	1,268	—	—
Child Adult Care Food Program - Metro Action Commission:	10.558	DA-0400069-00	10-01-03 to 09-30-04	N/A	(106,399)	235,102	—	128,703	—	—
Child Adult Care Food Program - Metro Action Commission:	10.558	03-47-56030-00-7	10-01-04 to 09-30-05	N/A	—	651,558	—	724,998	—	(73,440)
Total Program	10.558				(114,817)	943,186	—	901,809	—	(73,440)
Passed Through Tennessee Human Services:										
Summer Food Service Program:	10.559	30-014-07	05-01-04 to 07-31-04	N/A	(149,544)	383,066	—	233,522	—	—
Summer Food Service Program:	10.559	30-014-07	05-01-05 to 07-31-05	N/A	—	135,884	—	277,051	—	(141,167)
Total Program	10.559				(149,544)	518,950	—	510,573	—	(141,167)
Direct Program:										
Commodity Supplemental Food Program - Food Distribution:	10.565	N/A	10-01-84 to OPEN	N/A	449,837	735,344	—	848,352	—	336,829
Passed Through Tennessee Health										
Commodity Supplemental Food Program - Administration:	10.565	GG-04-10520-00	10-01-03 to 09-30-04	218,200	(57,698)	100,815	—	43,117	—	—
Commodity Supplemental Food Program - Administration:	10.565	GG-05-11365-00	10-01-04 to 09-30-05	218,200	—	116,726	—	148,972	—	(32,246)
Total Program	10.565				392,139	952,885	—	1,040,441	—	304,583
Passed Through Greater Nashville Regional Council:										
Special Programs for the Aging - Title III, Part C - Nutrition Program - USDA	10.570	2004-04-05-09	07-01-03 to 06-30-04	155,508	(18,448)	18,448	—	—	—	—
Total Program	10.570				(18,448)	18,448	—	—	—	—
Passed Through Tennessee Agriculture:										
Urban Forestry Division GAP	10.664	Z-04-015254-00	07-01-03 to 12-31-04	21,975	(2,578)	—	—	6,255	—	(8,833)
Total Program	10.664				(2,578)	—	—	6,255	—	(8,833)
Total U.S. Department of Agriculture					(1,700,431)	20,782,433	155	20,735,028	10,059	(1,662,930)
U.S. Department of Defense:										
Direct Program:										
Flood Control	12.104	96-3121-0-0-301	07-01-03 to 06-30-04	N/A	—	69,020	—	69,020	—	—
Total Program	12.104				—	69,020	—	69,020	—	—

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

Schedule of Expenditures of Federal Awards

Year ended June 30, 2005

Program title	Federal CFDA number	Contract number	Grant period	Program award	(Accrued) deferred grant revenue June 30, 2004	Federal receipts	Receipts or adjustments: Transfers (T) Other (O)	Expenditures/ distributions	Payments or adjustments: Grantor (G) Transfers (T) Other (O)	(Accrued) deferred grant revenue June 30, 2005
Direct Programs:										
Air Force R.O.T.C.	N/A	N/A	07-01-03 to 06-30-04	176,500	\$ (970)	970	—	—	—	—
Air Force R.O.T.C.	N/A	N/A	07-01-04 to 06-30-05	200,000	—	179,898	—	190,469	—	(10,571)
Air Force R.O.T.C.	N/A	N/A	07-01-03 to 06-30-04	127,500	(6,094)	6,094	—	—	—	—
Air Force R.O.T.C.	N/A	N/A	07-01-04 to 06-30-05	140,000	—	124,947	—	133,906	—	(8,959)
Total Other Financial Assistance					(7,064)	311,909	—	324,375	—	(19,530)
Total U.S. Department of Defense					(7,064)	380,929	—	393,395	—	(19,530)
U.S. Department of Education:										
Passed Through Tennessee Education										
Adult Basic Education Program	84.002	Z-03-010315-00	07-01-02 to 06-30-03	586,702	(833)	833	—	—	—	—
Adult Basic Education Program	84.002	Z-04-016659-00	07-01-03 to 06-30-04	580,790	(103,214)	136,090	—	32,876	—	—
Adult Basic Education Program	84.002	Z-05-0222111-00	07-01-04 to 06-30-05	551,644	—	386,707	—	493,912	—	(107,205)
Total Program	84.002				(104,047)	523,630	—	526,788	—	(107,205)
Passed Through Tennessee Education:										
Title I Grants to Local Educational Agency:	84.010	03-21	07-01-03 to 09-30-04	1,755,650	(3,019,948)	3,097,352	—	77,404	—	—
Title I Grants to Local Educational Agency:	84.010	04-01	07-01-03 to 09-30-04	15,938,030	(250,998)	7,635,724	—	7,384,726	—	—
Title I Grants to Local Educational Agency:	84.010	04-21	07-01-04 to 09-30-05	2,252,991	—	—	—	2,168,214	—	(2,168,214)
Title I Grants to Local Educational Agency:	84.010	05-01	07-01-04 to 09-30-05	19,592,656	—	8,399,861	—	8,706,995	—	(307,134)
School Improvemen	84.010	GG-04-10969-00	07-01-03 to 06-30-04	152,037	(118,239)	152,037	—	33,798	—	—
School Improvemen	84.010	N/A	07-01-04 to 06-30-05	788,000	—	—	—	481,405	—	(481,405)
Total Program	84.010				(3,389,185)	19,284,974	—	18,852,542	—	(2,956,753)
Passed Through Tennessee Education:										
Education of the Handicapped – Excess Cost Fund:	84.027	N/A	07-01-03 to 06-30-04	N/A	(277,608)	277,608	—	—	—	—
Education of the Handicapped – Excess Cost Fund:	84.027	N/A	07-01-04 to 06-30-05	N/A	—	—	—	237,027	—	(237,027)
IDEA Part B 04-01	84.027	04-01	07-01-03 to 09-30-04	13,690,802	(1,937,815)	3,878,914	—	1,941,099	—	—
IDEA Pre-School 04-01	84.027	04-01	07-01-03 to 09-30-04	307,137	(113,662)	115,237	—	1,575	—	—
IDEA Part B 05-01	84.027	05-01	07-01-04 to 09-30-05	15,801,068	—	11,224,094	—	13,127,371	—	(1,903,277)
IDEA Pre-School 05-01	84.027	05-01	07-01-04 to 09-30-05	309,751	—	213,966	—	296,851	—	(82,885)
Special Education Reading Interventio	84.027	62-069-4743-00	07-01-04 to 09-30-05	25,000	—	18,342	—	29,375	—	(11,033)
Total Program	84.027				(2,329,085)	15,728,161	—	15,633,298	—	(2,234,222)
Direct Program:										
Impact Aid	84.041	N/A	07-01-04 to 06-30-05	N/A	—	108,207	—	108,207	—	—
Total Program	84.041				—	108,207	—	108,207	—	—
Passed Through Tennessee Education:										
High Schools That Work	84.048	Z-01-100001-00	07-01-00 to 06-30-01	21,000	(13,711)	—	—	—	—	(13,711)
Program Improvement – Carl Perkins Federal Gran	84.048	2004	07-01-03 to 06-30-04	1,692,736	(1,178,957)	1,209,963	—	31,006	—	—
Program Improvement – Carl Perkins Federal Gran	84.048	2005	07-01-04 to 06-30-05	1,689,632	—	—	—	1,679,401	—	(1,679,401)
Total Program	84.048				(1,192,668)	1,209,963	—	1,710,407	—	(1,693,112)
Passed Through Tennessee Human Services:										
Vocational Rehabilitation – One Stop – NCAC	84.126	GG-04-10645-00	07-01-03 to 06-30-04	5,137	(788)	788	—	—	—	—
Vocational Rehabilitation – One Stop – NCAC	84.126	GG-05-11555-00	07-01-04 to 06-30-05	5,136	—	2,798	—	3,256	—	(458)
Total Program	84.126				(788)	3,586	—	3,256	—	(458)
Passed Through Tennessee Education:										
Drug Free Schools	84.186	04-01	07-01-03 to 09-30-04	467,949	(46,503)	78,441	—	31,938	—	—
Drug Free Schools	84.186	03-21	10-01-03 to 09-30-04	14,206	(13,928)	14,206	—	278	—	—
Drug Free Schools	84.186	05-01	07-01-04 to 09-30-05	467,949	—	198,374	—	417,268	—	(218,894)
Total Program	84.186				(60,431)	291,021	—	449,484	—	(218,894)
Passed Through Tennessee Education:										
Homeless Children Education Program	84.196	04-01	08-01-03 to 07-31-04	140,000	(115,211)	140,000	—	24,789	—	—
Homeless Children Education Program	84.196	05-01	08-01-04 to 07-31-05	148,000	—	39,938	—	113,031	—	(73,093)
Total Program	84.196				(115,211)	179,938	—	137,820	—	(73,093)
Direct Program:										
Bridging the Gap	84.215	S215E000236	08-15-01 to 08-14-04	927,913	(14,691)	21,726	—	7,035	—	—
Teaching American History	84.215	U215X040044	07-01-04 to 06-30-07	995,200	—	76,826	—	88,747	—	(11,921)
Total Program	84.215				(14,691)	98,552	—	95,782	—	(11,921)

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

Schedule of Expenditures of Federal Awards

Year ended June 30, 2005

Program title	Federal CFDA number	Contract number	Grant period	Program award	(Accrued) deferred grant revenue June 30, 2004	Federal receipts	Receipts or adjustments: Transfers (T) Other (O)	Expenditures/distributions	Payments or adjustments: Grantor (G) Transfers (T) Other (O)	(Accrued) deferred grant revenue June 30, 2005
Passed Through Tennessee Education: Schools to Career	84.278	Z-02-007273-00	07-01-01 to 06-30-04	462,437	\$ (29,772)	—	—	4,113	—	(33,885)
Schools to Career	84.278	Z-02-007278-00	07-01-03 to 06-30-04	114,865	(42,866)	44,639	—	1,773	—	—
Technical Knowledge	84.278	GG-04-10538-00	07-01-03 to 06-30-04	6,000	(3,027)	3,097	—	70	—	—
Total Program	84.278				(75,665)	47,736	—	5,956	—	(33,885)
Passed Through Nashville Public Television: TeacherLine	84.286	N/A	06-01-03 to 08-31-04	15,000	(1,734)	—	—	—	—	(1,734)
Total Program	84.286				(1,734)	—	—	—	—	(1,734)
Passed Through Tennessee Education: 21st Century Community Learning Cente	84.287	Z-04-10969-00	07-01-03 to 06-30-04	546,000	(106,754)	116,201	—	9,447	—	—
21st Century Community Learning Cente	84.287	Z-05-021731-00	07-01-04 to 06-30-05	992,829	—	284,011	—	609,636	—	(325,625)
Total Program	84.287				(106,754)	400,212	—	619,083	—	(325,625)
Passed Through Tennessee Education: Title V	84.298	04-01	07-01-03 to 09-30-04	506,774	6,254	105,323	—	111,577	—	—
Title V	84.298	03-21	07-01-03 to 09-30-04	7,549	(7,377)	7,549	—	172	—	—
Title V	84.298	04-21	07-01-04 to 09-30-05	277,780	—	180,118	—	169,501	—	10,617
Title V	84.298	05-01	07-01-04 to 09-30-05	380,000	—	—	—	30,122	—	(30,122)
Technology Grant	84.298	GG-04-10439-00	07-01-03 to 06-30-04	15,000	(14,571)	14,925	—	354	—	—
Total Program	84.298				(15,694)	307,915	—	311,726	—	(19,505)
Passed Through Tennessee Education: Eisenhower, Title II, Part D	84.318	04-01	07-01-03 to 09-30-04	485,400	(100,220)	107,304	—	7,084	—	—
Eisenhower, Title II, Part D	84.318	03-21	07-01-03 to 09-30-04	257,919	(178,157)	257,919	—	79,762	—	—
Eisenhower, Title II, Part D	84.318	05-01	07-01-04 to 09-30-05	485,400	—	—	—	79,534	—	(79,534)
Eisenhower, Title II, Part D	84.318	04-21	07-01-04 to 09-30-05	378,096	—	40,613	—	284,088	—	(243,475)
Technology Literacy Grant – Chadwel	84.318	Z-02-007922-00	08-01-01 to 06-30-05	308,000	7,740	—	—	—	—	7,740
Technology Literacy Grant – Two Rivers	84.318	Z-02-007943-00	08-01-01 to 06-30-05	213,669	1,159	—	—	—	—	1,159
Total Program	84.318				(269,478)	405,836	—	450,468	—	(314,110)
Passed Through Tennessee Education: Advancement Placement Fee Reductio	84.330	Z-02-006067-01	07-01-01 to 04-30-03	30,960	5	—	—	—	—	5
Advancement Placement Learning Suppor	84.330	Z-03-013322-00	07-01-03 to 06-30-04	63,932	30,572	—	—	30,572	—	—
Total Program	84.330				30,577	—	—	30,572	—	5
Passed Through Tennessee Education: Comprehensive School Reform	84.332	Z-03-012888-00	07-01-02 to 06-30-03	300,000	(13,133)	—	—	—	—	(13,133)
Comprehensive School Reform	84.332	Z-03-012888-00	06-01-03 to 06-30-04	416,000	(240,324)	275,263	—	21,806	—	13,133
Comprehensive School Reform	84.332	Z-04-018588-00	07-01-04 to 06-30-05	800,000	—	219,673	—	746,224	—	(526,551)
Total Program	84.332				(253,457)	494,936	—	768,030	—	(526,551)
Passed Through Vanderbilt University: Gear Up Nashville	84.334	P334A000206	09-15-03 to 09-14-05	306,508	2,009	—	—	123,181	—	(121,172)
Gear Up Nashville	84.334	P334A000206	09-15-03 to 09-14-04	282,556	(30,582)	42,961	—	12,379	—	—
Total Program	84.334				(28,573)	42,961	—	135,560	—	(121,172)
Passed Through Tennessee Education: Teacher Quality Enhancement	84.336	62-0694743-00	07-01-02 to 06-30-03	140,000	(18,656)	—	—	—	—	(18,656)
Total Program	84.336				(18,656)	—	—	—	—	(18,656)
Passed Through Tennessee Education: Reading Excellence	84.338	Z-03-011046-00	07-01-03 to 06-30-04	957,814	(722,856)	1,160,587	—	413,060	—	24,671
Total Program	84.338				(722,856)	1,160,587	—	413,060	—	24,671
Passed Through Tennessee Education: School Renovator	84.352	Z-02-011015-00	02-01-02 to 09-30-04	950,000	794	—	—	794	—	—
Total Program	84.352				794	—	—	794	—	—
Passed Through Tennessee Education: Reading First	84.357	GG-04-11082-00	11-01-03 to 09-30-06	3,493,500	(798,757)	2,317,929	—	2,230,692	—	(711,520)
Total Program	84.357				(798,757)	2,317,929	—	2,230,692	—	(711,520)

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

Schedule of Expenditures of Federal Awards

Year ended June 30, 2005

<u>Program title</u>	<u>Federal CFDA number</u>	<u>Contract number</u>	<u>Grant period</u>	<u>Program award</u>	<u>(Accrued) deferred grant revenue June 30, 2004</u>	<u>Federal receipts</u>	<u>Receipts or adjustments: Transfers (T) Other (O)</u>	<u>Expenditures/ distributions</u>	<u>Payments or adjustments: Grantor (G) Transfers (T) Other (O)</u>	<u>(Accrued) deferred grant revenue June 30, 2005</u>
Passed Through Tennessee Education:										
Title III Emergency Immigrant Education Program	84.365	04-01	07-01-03 to 09-30-04	964,446	\$ (64,687)	461,587	—	396,900	—	—
Title III Emergency Immigrant Education Program	84.365	05-01	07-01-04 to 09-30-05	964,446	—	120,188	—	219,157	—	(98,969)
Title III Emergency Immigrant Education Program	84.365	03-21	07-01-03 to 09-30-04	160,666	—	160,666	—	160,666	—	—
Title III Emergency Immigrant Education Program	84.365	04-21	07-01-04 to 09-30-05	262,341	—	255,934	—	253,321	—	2,613
Total Program	84.365				(64,687)	998,375	—	1,030,044	—	(96,356)
Passed Through Tennessee Education:										
Math and Science Partnership:	84.366	GG-04-11019-00	04-01-04 to 03-31-07	270,000	—	—	—	220,168	—	(220,168)
Total Program	84.366				—	—	—	220,168	—	(220,168)
Passed Through Tennessee Education:										
Eisenhower, Title II, Part A	84.367	04-01	07-01-03 to 09-30-04	4,091,774	(465,953)	1,514,845	—	1,048,892	—	—
Eisenhower, Title II, Part A	84.367	03-21	07-01-03 to 09-30-04	1,377,169	(742,756)	1,377,169	—	634,413	—	—
Eisenhower, Title II, Part A	84.367	05-01	07-01-04 to 09-30-05	4,091,774	—	2,015,205	—	2,902,470	—	(887,265)
Eisenhower, Title II, Part A	84.367	04-21	07-01-04 to 09-30-05	756,929	—	756,928	—	668,443	—	88,485
Total Program	84.367				(1,208,709)	5,664,147	—	5,254,218	—	(798,780)
Total U.S. Department of Education					(10,739,755)	49,268,666	—	48,987,955	—	(10,459,044)
U.S. Department of Health and Human Services:										
Passed Through Tennessee Health										
Bioterrorism Hospital Preparedness:	93.003	N/A	11-01-03 to 02-15-05	50,800	—	50,800	—	50,800	—	—
Total Program	93.003				—	50,800	—	50,800	—	—
Passed Through Greater Nashville Regional Council:										
Title III, Part B – Transportation	93.044	2004-04-05-09	07-01-03 to 06-30-04	150,700	(37,687)	37,687	—	—	—	—
Title III, Part B – Transportation	93.044	2005-04-05-09	07-01-04 to 06-30-05	150,700	—	113,082	—	150,700	—	(37,618)
Homemaker	93.044	2005-03	07-01-04 to 06-30-05	65,000	—	43,156	—	51,552	—	(8,396)
Personal Care	93.044	2005-03	07-01-04 to 06-30-05	40,000	—	25,015	—	30,062	—	(5,047)
Total Program	93.044				(37,687)	218,940	—	232,314	—	(51,061)
Passed Through Greater Nashville Regional Council:										
Options – Home Delivered Meal:	93.045	2005-03	07-01-04 to 06-30-05	340,800	—	197,288	—	276,636	—	(79,348)
Title III, Part C – Nutrition Program – Voucher Pilot	93.045	2003-04-05-09	07-01-02 to 06-30-03	20,000	10,426	—	—	10,314	—	112
Enhancement – Food Safety	93.045	2003-04-05-09	07-01-02 to 06-30-03	4,950	939	—	—	—	939	—
Title III, Part C – Nutrition Program	93.045	2004-04-05-09	07-01-03 to 06-30-04	598,428	(99,748)	99,748	—	—	—	—
Title III, Part C – Nutrition Program	93.045	2005-04-05-09	07-01-04 to 06-30-05	436,000	—	326,997	—	435,997	—	(109,000)
Total Program	93.045				(88,383)	624,033	—	722,947	939	(188,236)
Passed Through Greater Nashville Regional Council:										
Relative Caregiver	93.052	2005-03	07-01-04 to 06-30-05	5,000	—	3,137	—	3,806	—	(669)
Total Program	93.052				—	3,137	—	3,806	—	(669)
Passed Through Greater Nashville Regional Council:										
Nutrition Services Incentive Program	93.053	2005-04-05-09	07-01-04 to 06-30-05	63,600	—	47,700	—	63,600	—	(15,900)
Total Program	93.053				—	47,700	—	63,600	—	(15,900)
Passed Through Tennessee Health:										
Administration of Health Services – TB Outreach and Control (Federal Portion)	93.116	GG-04-10346-00	07-01-03 to 06-30-04	301,298	(108,856)	108,856	—	—	—	—
Administration of Health Services – TB Outreach and Control (Federal Portion)	93.116	GG-05-11096-00	07-01-04 to 06-30-05	315,400	—	246,493	—	290,496	—	(44,003)
Total Program	93.116				(108,856)	355,349	—	290,496	—	(44,003)
Passed Through Tennessee Health:										
Administration of Health Services – Community Development (Federal Portion)	93.130	GG-04-10346-00	07-01-03 to 06-30-04	100,000	(13,711)	13,711	—	—	—	—
Total Program	93.130				(13,711)	13,711	—	—	—	—
Passed Through Tennessee Health:										
Administration of Health Services – Rape Prevention Educatio	93.136	GG-04-10346-00	07-01-03 to 06-30-04	20,000	(5,859)	5,859	—	—	—	—
Administration of Health Services – Rape Prevention Educatio	93.136	GG-05-11096-00	07-01-04 to 06-30-05	20,000	—	20,000	—	20,000	—	—
Total Program	93.136				(5,859)	25,859	—	20,000	—	—

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

Schedule of Expenditures of Federal Awards

Year ended June 30, 2005

Program title	Federal CFDA number	Contract number	Grant period	Program award	(Accrued) deferred grant revenue June 30, 2004	Federal receipts	Receipts or adjustments: Transfers (T) Other (O)	Expenditures/ distributions	Payments or adjustments: Grantor (G) Transfers (T) Other (O)	(Accrued) deferred grant revenue June 30, 2005
Passed Through Tennessee Health:										
Administration of Health Services – Childhood Lead Poisonin	93.197	GG-04-10346-00	07-01-03 to 06-30-04	16,500	\$ (1,786)	1,786	—	—	—	—
Administration of Health Services – Childhood Lead Poisonin	93.197	GG-05-11096-00	07-01-04 to 06-30-05	12,400	—	—	—	6,876	—	(6,876)
Total Program	93.197				(1,786)	1,786	—	6,876	—	(6,876)
Passed Through Tennessee Health:										
Administration of Health Services – Family Planning (Federal Portion)	93.217	GG-04-10346-00	07-01-03 to 06-30-04	329,900	(54,730)	54,730	—	—	—	—
Administration of Health Services – Family Planning (Federal Portion)	93.217	GG-05-11096-00	07-01-04 to 06-30-05	329,900	—	329,900	—	329,900	—	—
Total Program	93.217				(54,730)	384,630	—	329,900	—	—
Direct Program:										
Health Care for the Homeless of Nashville	93.224	H80-CS-00021-03	04-01-04 to 10-31-04	371,898	(136,369)	321,854	—	185,485	—	—
Health Care for the Homeless of Nashville	93.224	H80-CS-00021-04	11-01-04 to 10-31-05	654,940	—	202,365	—	362,890	—	(160,525)
Total Program	93.224				(136,369)	524,219	—	548,375	—	(160,525)
Direct Program:										
Drug Court Targeted Capacity Expansion	93.230	1-H79-TI-12840-01	09-30-01 to 09-29-04	1,489,361	(143,284)	351,897	—	208,613	—	—
Substance Abuse and Mental Health Services Integrated Dual Diagnosi	93.230	5-H79-TI-12720-02	09-30-03 to 09-29-04	494,593	(84,579)	169,343	—	84,764	—	—
Total Program	93.230				(227,863)	521,240	—	293,377	—	—
Passed Through Tennessee Dept of Human Services:										
Abstinence Education – Pearl Cohr	93.235	Z-02-004200-00	03-01-02 to 06-30-02	12,760	(715)	—	—	—	—	(715)
Total Program	93.235				(715)	—	—	—	—	(715)
Direct Program:										
Community Access Program/Bridges to Car	93.252	2-G92-OA-00122-03	09-01-03 to 08-31-04	529,606	(6,016)	91,985	—	85,969	—	—
Total Program	93.252				(6,016)	91,985	—	85,969	—	—
Passed Through Tennessee Health:										
Immunization Services for Children (Federal Portion)	93.268	GG-04-10766-00	01-01-04 to 12-31-04	246,350	(64,831)	187,518	—	120,814	1,873 O	—
Immunization Services for Children	93.268	N/A	01-01-05 to 12-31-05	380,500	—	27,580	—	174,913	—	(147,333)
Total Program	93.268				(64,831)	215,098	—	295,727	1,873	(147,333)
Passed Through Tennessee Health:										
Administration of Health Services – Tobacco Contro	93.283	GG-04-10346-00	07-01-03 to 06-30-04	72,700	(24,353)	24,353	—	—	—	—
Administration of Health Services – Tobacco Contro	93.283	GG-05-11096-00	07-01-04 to 06-30-05	84,300	—	50,613	—	76,457	—	(25,844)
Administration of Health Services – Environmental Health Specialist Networ	93.283	GG-04-10346-00	07-01-03 to 06-30-04	50,300	(12,589)	12,589	—	—	—	—
Administration of Health Services – Environmental Health Specialist Networ	93.283	GG-05-11096-00	07-01-04 to 06-30-05	50,300	—	31,811	—	39,364	—	(7,553)
Administration of Health Services – Bioterrorism	93.283	GG-04-10346-00	07-01-03 to 06-30-04	1,068,400	(429,213)	429,213	—	—	—	—
Bioterrorism	93.283	GG-05-11017-00	07-01-04 to 06-30-05	923,621	—	610,507	—	784,852	—	(174,345)
Emerging Infections – Influenza Surve	93.283	GG-04-10988-00	02-01-04 to 06-30-04	60,000	(33,030)	33,030	—	—	—	—
Total Program	93.283				(499,185)	1,192,116	—	900,673	—	(207,742)
Passed Through Tennessee Health:										
Administration of Health Services – Breast and Cervical Cance	93.399	GG-04-10346-00	07-01-03 to 06-30-04	55,000	(9,966)	9,966	—	—	—	—
Administration of Health Services – Breast and Cervical Cance	93.399	GG-05-11096-00	07-01-04 to 06-30-05	58,000	—	53,686	—	53,703	—	(17)
Total Program	93.399				(9,966)	63,652	—	53,703	—	(17)
Passed Through Tennessee Education:										
Families First Program – Metro Public School	93.558	Z-03-010146-00	07-01-02 to 06-30-03	260,101	15,416	—	—	15,416	—	—
Families First Program (Bridges) – Metro Public School	93.558	Z-03-010146-00	07-01-02 to 06-30-03	89,150	2,034	—	—	2,034	—	—
Families First Program – Metro Public School	93.558	Z-04-016502-00	07-01-03 to 06-30-04	242,039	(39,977)	52,599	—	12,622	—	—
Families First Client Services Program – Metro Public School	93.558	2-00047-00	07-01-04 to 06-30-06	40,000	—	13,011	—	13,011	—	—
Families First Program – Metro Public School	93.558	Z-05-022304-00	07-01-04 to 06-30-05	216,155	—	186,282	—	204,425	—	(18,143)
GED Preparation Incentive Grant – Metro Public School	93.558	Z-04-025615-01	07-01-04 to 06-30-05	47,483	—	37,128	—	45,695	—	(8,567)
Early Childhood Education – Metro Action Commissio	93.558	Z-05-022155-00	07-01-04 to 06-30-05	65,000	—	52,225	—	65,000	—	(12,775)
Passed Through Tennessee Human Services										
One-Stop Career Centers – Davidson and Wilson Countie	93.558	GG-03-10367-00	07-01-03 to 06-30-04	9,875	(2,843)	2,843	—	—	—	—
Passed Through Tennessee Labor										
Families First Program – NCAC	93.558	GG-04-10172-00	07-01-03 to 06-30-04	1,128,736	(193,620)	194,533	—	—	913 O	—
Families First Program – NCAC	93.558	GG-05-11163-00	07-01-04 to 06-30-06	1,053,158	—	307,688	—	397,872	—	(90,184)
Total Program	93.558				(218,990)	846,309	—	756,075	913	(129,669)

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

Schedule of Expenditures of Federal Awards

Year ended June 30, 2005

Program title	Federal CFDA number	Contract number	Grant period	Program award	(Accrued) deferred grant revenue June 30, 2004	Federal receipts	Receipts or adjustments: Transfers (T) Other (O)	Expenditures/distributions	Payments or adjustments: Grantor (G) Transfers (T) Other (O)	(Accrued) deferred grant revenue June 30, 2005
Passed Through Tennessee Human Services:										
Child Support Enforcement, Title IV-D – Juvenile Cour	93.563	GG-04-10368-00	07-01-03 to 06-30-04	736,571	\$ (148,195)	148,195	—	—	—	—
Child Support Enforcement, Title IV-D – Juvenile Cour	93.563	N/A	07-01-04 to 06-30-05	874,959	—	553,356	—	666,888	—	(113,532)
Total Program	93.563				(148,195)	701,551	—	666,888	—	(113,532)
Passed Through Tennessee Human Services:										
Refugee Assistance Program	93.566	Z-04-015960-00	07-01-03 to 06-30-04	375,518	(57,615)	57,615	—	—	—	—
Refugee Assistance Program	93.566	Z-05-020491-00	07-01-04 to 06-30-05	353,090	—	295,733	—	353,088	—	(57,355)
Total Program	93.566				(57,615)	353,348	—	353,088	—	(57,355)
Passed Through Tennessee Human Services:										
Low Income Energy Assistance Program	93.568	Z-04-01604-00	07-01-03 to 06-30-04	1,995,852	(54,359)	50,519	3,840	—	—	—
Low Income Energy Assistance Program	93.568	Z-05-0217-00	07-01-04 to 06-30-05	2,237,232	—	1,993,339	—	2,138,719	—	(145,380)
Total Program	93.568				(54,359)	2,043,858	3,840	2,138,719	—	(145,380)
Passed Through Tennessee Human Services:										
Community Services Block Gran	93.569	Z-04-015771-00	07-01-03 to 06-30-04	1,024,940	(50,872)	50,872	—	—	—	—
Community Services Block Gran	93.569	Z-05-020693-00	07-01-04 to 06-30-05	1,043,322	—	896,351	—	973,201	—	(76,850)
Total Program	93.569				(50,872)	947,223	—	973,201	—	(76,850)
Passed Through Tennessee Human Services:										
Child Care Certificates – Social Services	93.575	N/A	07-01-03 to 06-30-04	N/A	(37,559)	37,559	—	—	—	—
Child Care Certificates – Social Services	93.575	N/A	07-01-04 to 06-30-05	N/A	—	55,445	—	55,445	—	—
Before and After Care – Metro Action Commissio	93.575	N/A	07-01-03 to 06-30-04	N/A	(30,564)	30,564	—	—	—	—
Before and After Care – Metro Action Commissio	93.575	N/A	07-01-04 to 06-30-05	N/A	—	306,903	—	371,279	—	(64,376)
Vocational Education – CDC Pearl-Cohr	93.575	N/A	07-01-01 to 06-30-05	110,630	7,187	27,022	—	34,652	—	(443)
Total Program	93.575				(60,936)	457,493	—	461,376	—	(64,819)
Passed Through Tennessee Human Services:										
Refugee Assistance – Senior Projec	93.576	GG-04-10433-00	07-01-03 to 06-30-04	97,000	(12,433)	12,433	—	—	—	—
Refugee School Impact Grant	93.576	GG-03-09984-00	10-01-02 to 08-14-03	250,000	—	7,655	—	7,655	—	—
Refugee School Impact Grant	93.576	2-235925-13	10-01-03 to 08-14-04	203,381	(4,632)	4,632	—	—	—	—
Refugee School Impact Grant	93.576	N/A	10-01-04 to 08-14-05	147,247	—	33,438	—	88,984	—	(55,546)
Total Program	93.576				(9,410)	50,503	—	96,639	—	(55,546)
Passed Through Tennessee Human Services:										
Refugee Assistance – Targeted Assistance	93.584	GG-04-10440-00	07-01-03 to 06-30-04	388,000	(90,129)	90,129	—	—	—	—
Refugee Assistance – Targeted Assistance	93.584	GG-05-11266-00	07-01-04 to 06-30-05	347,289	—	274,699	—	347,287	—	(72,588)
Total Program	93.584				(90,129)	364,828	—	347,287	—	(72,588)
Direct Programs:										
Headstart	93.600	04 CH 0365/38	07-01-03 to 06-30-04	10,297,300	(315,402)	311,658	3,744	—	—	—
Headstart	93.600	04 CH 0365/39	07-01-04 to 06-30-05	10,328,500	—	10,328,500	—	10,292,477	—	36,023
Total Program	93.600				(315,402)	10,640,158	3,744	10,292,477	—	36,023
Passed Through Metropolitan Development and Housing Agency:										
Enterprise Community Career Center Program	93.645	Memo of Understanding	07-01-03 to 06-30-04	169,000	(18,838)	18,838	—	—	—	—
Family Resource Center (Federal Portion – 65%)	93.645	Z-04-017560-00	07-01-03 to 06-30-04	42,855	(34,157)	34,952	—	795	—	—
Total Program	93.645				(52,995)	53,790	—	795	—	—
Passed Through Tennessee Human Services:										
SSBG Adult Day Care Program	93.667	Z-04-015730-00	07-01-03 to 06-30-04	164,600	(14,120)	14,120	—	—	—	—
SSBG Adult Day Care Program	93.667	Z-05-020318-00	07-01-04 to 06-30-05	164,600	—	164,600	—	164,600	—	—
SSBG Homemaker	93.667	Z-05-020317-00	07-01-04 to 06-30-05	285,840	—	285,840	—	285,840	—	—
Passed Through Davidson County Community Services Agency										
Community Services Agency – Flex Fund	93.667	GG-01-08707-00	07-01-00 to 06-30-01	682,200	(23,842)	—	—	—	—	(23,842)
Community Services Agency – Family Support Service	93.667	GG-02-09184-00	07-01-01 to 06-30-02	1,415,751	87,521	—	—	—	—	87,521
Community Services Agency – Child Advocac	93.667	GG-02-09184-00	07-01-01 to 06-30-02	155,700	(15,315)	—	—	—	—	(15,315)
Community Services Agency – Flex Fund	93.667	GG-02-09184-00	07-01-01 to 06-30-02	330,500	21,147	—	—	—	—	21,147
Community Services Agency – Flex Fund	93.667	GG-03-09794-02	07-01-02 to 06-30-03	2,294,300	(3,716)	3,716	—	—	—	—
Community Services Agency – Administrativ	93.667	GG-04-10354-00	07-01-03 to 06-30-04	212,712	(36,309)	36,309	—	—	—	—
Community Services Agency – Case Managemen	93.667	GG-04-10354-00	07-01-03 to 06-30-04	3,343,083	(342,796)	342,796	—	—	—	—
Community Services Agency – Flex Fund	93.667	GG-04-10354-00	07-01-03 to 06-30-04	1,976,988	(641,800)	640,960	—	—	—	(840)
Community Services Agency – Administrativ	93.667	GG-05-10354-00	07-01-04 to 06-30-05	200,892	—	101,205	—	188,401	—	(87,196)

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

Schedule of Expenditures of Federal Awards

Year ended June 30, 2005

Program title	Federal CFDA number	Contract number	Grant period	Program award	(Accrued) deferred grant revenue June 30, 2004	Federal receipts	Receipts or adjustments: Transfers (T) Other (O)	Expenditures/distributions	Payments or adjustments: Grantor (G) Transfers (T) Other (O)	(Accrued) deferred grant revenue June 30, 2005
Community Services Agency – Case Management	93.667	GG-05-10354-00	07-01-04 to 06-30-05	3,316,802	\$ —	2,564,876	—	3,316,800	—	(751,924)
Community Services Agency – Flex Fund	93.667	GG-05-10354-00	07-01-04 to 06-30-05	1,789,188	—	1,242,743	—	1,509,065	—	(266,322)
Total Program	93.667				(969,230)	5,397,165	—	5,464,706	—	(1,036,771)
Passed Through Matthew Walker Comprehensive Health Center:										
Nashville REACH 2010 Demonstration Projec	93.837	N/A	10-01-03 to 09-30-04	154,696	(27,686)	47,701	—	20,015	—	—
Nashville REACH 2010 Demonstration Projec	93.837	N/A	10-01-04 to 09-30-05	88,351	—	5,660	—	51,083	—	(45,423)
Total Program	93.837				(27,686)	53,361	—	71,098	—	(45,423)
Passed Through Tennessee Health:										
Administration of Health Services – HIV/AIDS Early Preventio	93.917	GG-04-10346-00	07-01-03 to 06-30-04	51,300	(15,628)	15,628	—	—	—	—
Total Program	93.917				(15,628)	15,628	—	—	—	—
Passed Through Tennessee Health:										
Healthy Start Program	93.926	GG-04-10374-00	07-01-03 to 06-30-04	487,100	(148,508)	148,508	—	—	—	—
Healthy Start Program	93.926	GG-05-11100-00	07-01-04 to 06-30-05	659,700	—	539,374	—	659,675	—	(120,301)
Total Program	93.926				(148,508)	687,882	—	659,675	—	(120,301)
Passed Through Tennessee Health:										
AIDS Prevention and Surveillanc	93.940	Z-04-019751-00	01-01-04 to 12-31-04	513,700	(213,109)	469,259	—	256,150	—	—
AIDS Prevention and Surveillanc	93.940	Z-05-024061-00	01-01-05 to 12-31-05	513,700	—	70,394	—	211,271	—	(140,877)
Administration of Health Services – HIV/AIDS Early Preventio	93.940	GG-05-11096-00	07-01-04 to 06-30-05	51,300	—	43,771	—	50,960	—	(7,189)
Total Program	93.940				(213,109)	583,424	—	518,381	—	(148,066)
Passed Through Tennessee Health:										
Heart Disease and Stroke Preventio	93.945	GG-04-10719-00	10-01-03 to 06-30-04	17,000	(1,798)	1,798	—	—	—	—
Total Program	93.945				(1,798)	1,798	—	—	—	—
Passed Through Tennessee Health:										
Alcohol and Drug Abuse Treatmen	93.959	GG-02-09192-00	07-01-03 to 06-30-04	130,200	(24,110)	24,110	—	—	—	—
Alcohol and Drug Abuse Treatmen	93.959	GG-05-11370-00	07-01-04 to 06-30-05	161,900	—	119,039	—	119,439	—	(400)
Administration of Health Services – Community Preventio	93.959	GG-04-10346-00	07-01-03 to 06-30-04	181,829	(50,299)	50,299	—	—	—	—
Initiative for Children (Federal Portion	93.959	GG-04-10346-00	07-01-03 to 06-30-04	40,100	(14,181)	14,181	—	—	—	—
Administration of Health Services – Primary Prevention Service	93.959	GG-05-11096-00	07-01-04 to 06-30-05	264,400	—	160,116	—	200,175	—	(40,059)
Administration of Health Services – Community Prevention Initiative for Childre	93.959	GG-05-11096-00	07-01-04 to 06-30-05	264,400	—	160,116	—	200,175	—	(40,059)
Total Program	93.959				(88,590)	367,745	—	319,614	—	(40,459)
Passed Through Tennessee Health:										
Administration of Health Services – Sexually Transmitted Diseases – Basi	93.977	GG-04-10346-00	07-01-03 to 06-30-04	191,200	(49,097)	49,097	—	—	—	—
(Federal Portion)	93.977	GG-04-10346-00	07-01-03 to 06-30-04	446,430	(107,745)	107,745	—	—	—	—
Administration of Health Services – Sexually Transmitted Diseases – Eliminatio	93.977	GG-05-11096-00	07-01-04 to 06-30-05	711,711	—	112,126	—	323,691	—	(211,565)
Administration of Health Services – Sexually Transmitted Disease	93.977	GG-05-11096-00	07-01-04 to 06-30-05	711,711	—	112,126	—	323,691	—	(211,565)
(Federal Portion)	93.977	GG-05-11096-00	07-01-04 to 06-30-05	711,711	—	112,126	—	323,691	—	(211,565)
Total Program	93.977				(156,842)	268,968	—	323,691	—	(211,565)
Passed Through Tennessee Health:										
Administration of Health Services – Health Promotio	93.991	GG-04-10346-00	07-01-03 to 06-30-04	116,000	(2,416)	2,416	—	—	—	—
Administration of Health Services – Health Promotio	93.991	GG-05-11096-00	07-01-04 to 06-30-05	116,000	—	86,460	—	102,108	—	(15,648)
Project H.U.G.	93.991	Fee for Service	07-01-03 to 06-30-04	N/A	(14,468)	14,468	—	—	—	—
Total Program	93.991				(16,884)	103,344	—	102,108	—	(15,648)
Passed Through Tennessee Health:										
Administration of Health Services – CSS/Care Coordination (Federal Portion	93.994	GG-04-10346-01	07-01-03 to 06-30-04	175,740	(46,576)	46,576	—	—	—	—
Administration of Health Services – CSS/Care Coordination (Federal Portion	93.994	GG-05-11096-00	07-01-04 to 06-30-05	175,740	—	136,064	—	160,894	—	(24,830)
Administration of Health Services – CSS/Medical Services (Federal Portion	93.994	GG-04-10346-00	07-01-03 to 06-30-04	212,992	(55,142)	55,142	—	—	—	—
Administration of Health Services – CSS/Medical Services (Federal Portion	93.994	GG-05-11096-00	07-01-04 to 06-30-05	212,992	—	165,240	—	202,880	—	(37,640)
Administration of Health Services – Grant-in-Aid (Federal Portion	93.994	GG-04-10346-00	07-01-03 to 06-30-04	21,230	(7,077)	7,077	—	—	—	—
Total Program	93.994				(108,795)	410,099	—	363,774	—	(62,470)
Direct Program:										
Medical Response System:	N/A	233-03-0082	09-30-03 to 05-31-05	280,000	—	—	—	50,369	—	(50,369)
Total Other Financial Assistance					—	—	—	50,369	—	(50,369)
Total U.S. Department of Health and Human Services					(4,061,930)	28,682,730	7,584	27,858,524	3,725	(3,233,865)

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

Schedule of Expenditures of Federal Awards

Year ended June 30, 2005

Program title	Federal CFDA number	Contract number	Grant period	Program award	(Accrued) deferred grant revenue June 30, 2004	Federal receipts	Receipts or adjustments: Transfers (T) Other (O)	Expenditures/distributions	Payments or adjustments: Grantor (G) Transfers (T) Other (O)	(Accrued) deferred grant revenue June 30, 2005
U.S. Department of Homeland Security:										
Passed Through Tennessee Emergency Management										
Homeland Security Part I Equipment	97.004	Z-03-017740-00	06-01-03 to 12-31-05	250,000	\$ —	—	—	111,029	—	(111,029)
Homeland Security Part II Equipment	97.004	Z-04-020085-00	08-01-03 to 02-28-05	1,444,463	(252)	324,079	—	1,004,793	—	(680,966)
Homeland Security	97.004	Z-04-022433-00	04-01-04 to 09-30-05	3,536,966	—	—	—	724,231	—	(724,231)
Total Program	97.004				(252)	324,079	—	1,840,053	—	(1,516,226)
Passed Through Tennessee Emergency Management:										
Homeland Security Part I Training	97.005	Z-04-019754-00	11-01-03 to 10-31-05	150,000	—	—	—	88,938	—	(88,938)
Homeland Security Part II Training	97.005	Z-04-020044-00	08-01-03 to 02-28-05	224,910	(10,466)	18,329	—	214,429	—	(206,566)
Total Program	97.005				(10,466)	18,329	—	303,367	—	(295,504)
Passed Through Tennessee Emergency Management:										
Homeland Security Exercise Support	97.006	GG-04-010954-00	03-01-04 to 06-30-04	272,000	(36,609)	272,000	—	235,391	—	—
Total Program	97.006				(36,609)	272,000	—	235,391	—	—
Passed Through Tennessee Emergency Management:										
Homeland Security Exercise Technical Assistance (Planning)	97.007	Z-04-020184-00	08-01-03 to 02-28-05	40,000	(8,815)	—	—	31,185	—	(40,000)
Total Program	97.007				(8,815)	—	—	31,185	—	(40,000)
Passed Through Tennessee Emergency Management:										
Wimpole Drive Home Buyou	97.039	GG-04-10714-00	04-01-03 to 09-01-04	1,214,338	(830,238)	—	—	336,084	—	(1,166,322)
Total Program	97.039				(830,238)	—	—	336,084	—	(1,166,322)
Passed Through Tennessee Emergency Management:										
Local Citizens Corp Council	97.053	Z-01-019462-00	08-01-03 to 06-30-04	6,814	(6,814)	6,814	—	—	—	—
Total Program	97.053				(6,814)	6,814	—	—	—	—
Passed Through Tennessee Emergency Management:										
Community Emergency Response Team	97.054	Z-03-015500-00	01-01-03 to 06-30-04	19,969	(19,969)	19,969	—	—	—	—
Total Program	97.054				(19,969)	19,969	—	—	—	—
Total U.S. Department of Homeland Security					(913,163)	641,191	—	2,746,080	—	(3,018,052)
U.S. Department of Housing and Urban Development:										
Passed Through Metropolitan Development and Housing Agency:										
Truancy Reduction – Juvenile Court	14.193	Memo of Agreement	09-01-03 to 06-30-04	91,000	(17,099)	17,099	—	—	—	—
Total Program	14.193				(17,099)	17,099	—	—	—	—
Passed Through Metropolitan Development and Housing Agency:										
Coleman Summer Enrichment – Parks	14.218	Memo of Agreement	06-01-04 to 08-31-04	15,000	(5,115)	14,939	—	9,824	—	—
Kirkpatrick Summer Enrichment – Parks	14.218	Memo of Agreement	06-01-04 to 08-31-04	20,000	(3,850)	19,476	—	15,626	—	—
Kirkpatrick Summer Enrichment – Parks	14.218	Memo of Agreement	06-01-05 to 08-31-05	20,000	—	—	—	3,631	—	(3,631)
Outdoor Recreation Summer Enrichment – Parks	14.218	Memo of Agreement	06-01-05 to 08-31-05	20,000	—	—	—	5,541	—	(5,541)
Employment Services – NCAC	14.218	Memo of Agreement	10-01-04 to 09-30-05	100,000	—	36,159	—	82,802	—	(46,643)
Total Program	14.218				(8,965)	70,574	—	117,424	—	(55,815)
Passed Through Metropolitan Development and Housing Agency:										
Supportive Housing – Health Department	14.235	Memo of Agreement	09-01-02 to 08-31-05	521,807	(30,791)	142,862	—	130,099	—	(18,028)
Direct Program:										
Homeless Management Information System – Health Department	14.235	TN37B204010	09-01-03 to 08-31-06	174,485	—	42,029	—	51,589	—	(9,560)
Total Program	14.235				(30,791)	184,891	—	181,688	—	(27,588)
Passed Through Metropolitan Development and Housing Agency:										
Truancy Reduction – Juvenile Court	14.850	Memo of Agreement	09-01-04 to 06-30-05	91,000	—	100,301	—	114,498	—	(14,197)
Total Program	14.850				—	100,301	—	114,498	—	(14,197)

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

Schedule of Expenditures of Federal Awards

Year ended June 30, 2005

Program title	Federal CFDA number	Contract number	Grant period	Program award	(Accrued) deferred grant revenue June 30, 2004	Federal receipts	Receipts or adjustments: Transfers (T) Other (O)	Expenditures/distributions	Payments or adjustments: Grantor (G) Transfers (T) Other (O)	(Accrued) deferred grant revenue June 30, 2005
Passed Through Metropolitan Development and Housing Agency: Hope VI – Preston Taylor – Metro Public Schools	14.866	N/A	02-02-04 to 08-30-04	40,000	\$ (15,112)	39,464	—	24,352	—	—
Total Program	14.866				(15,112)	39,464	—	24,352	—	—
Total U.S. Department of Housing and Urban Development					(71,967)	412,329	—	437,962	—	(97,600)
U.S. Department of Justice:										
Direct Program:										
Domestic Preparedness Equipment Support	16.007	Z-03-014416-00	07-01-02 to 06-30-04	350,000	(56,621)	237,530	—	164,721	—	16,188
Total Program	16.007				(56,621)	237,530	—	164,721	—	16,188
Passed Through Tennessee Commission on Children and Youth:										
Juvenile Accountability Incentive Block Grant	16.523	GG-04-10601-00	10-01-03 to 09-30-04	525,894	(138,543)	296,133	—	157,590	—	—
Juvenile Accountability Incentive Block Grant	16.523	GG-05-11561-00	10-01-04 to 09-30-05	400,191	—	294,771	—	294,771	—	—
Total Program	16.523				(138,543)	590,904	—	452,361	—	—
Direct Program:										
G.R.E.A.T. Gang Resistance Education & Training – Police	16.544	2004-JV-FX-0150	01-16-04 to 06-30-05	256,000	—	148,577	—	212,031	—	(63,454)
Total Program	16.544				—	148,577	—	212,031	—	(63,454)
Passed Through Tennessee Finance and Administration:										
Victim Witness Services/Family Violence Advocacy Team – District Attorney	16.575	Z-00-004856-02	07-01-03 to 06-30-04	78,082	(6,742)	6,742	—	—	—	—
Victim Witness Services/Family Violence Advocacy Team – District Attorney	16.575	Z-00-004856-02	07-01-04 to 06-30-05	78,082	—	60,162	—	68,679	—	(8,517)
Victim Witness Services/Community Diversity Advocate – District Attorney	16.575	Z-00-004857-02	07-01-03 to 06-30-04	62,155	(4,734)	4,734	—	—	—	—
Victim Witness Services/Community Diversity Advocate – District Attorney	16.575	Z-00-004857-02	07-01-04 to 06-30-05	62,147	—	31,988	—	37,236	—	(5,248)
Victim Intervention Program – Police Counseling (VOCA)	16.575	Z-00-004858-02	07-01-03 to 06-30-04	52,938	(4,598)	4,598	—	—	—	—
Victim Intervention Program – Police Counseling (VOCA)	16.575	Z-00-004858-02	07-01-04 to 06-30-05	52,938	—	47,553	—	52,846	—	(5,293)
Total Program	16.575				(16,074)	155,777	—	158,761	—	(19,058)
Passed Through Tennessee Finance and Administration:										
Drug Control / Systems Improvement – Major Drug Enforcement Program – District Attorney	16.579	Z-99-088326-00	07-01-03 to 06-30-04	90,000	(7,500)	7,500	—	—	—	—
Drug Control / Systems Improvement – Major Drug Enforcement Program – District Attorney	16.579	Z-99-088326-00	07-01-04 to 06-30-05	90,000	—	82,500	—	90,000	—	(7,500)
Take This Book (Spanish) – Public Defender	16.579	Z-99-088416-00	07-01-03 to 06-30-04	2,475	(2,475)	2,475	—	—	—	—
Residential Substance Abuse Treatment – State Trial Courts	16.579	Z-00-002564-00	07-01-03 to 06-30-04	317,571	(26,807)	26,807	—	—	—	—
Drug Court Support – State Trial Courts	16.579	Z-99-088267-00	07-01-03 to 06-30-04	76,524	(7,915)	7,915	—	—	—	—
Mental Health Court – General Sessions Court	16.579	Z-99-088265-00	07-01-03 to 06-30-04	79,585	(9,588)	9,588	—	—	—	—
Drug Treatment and Re-Entry for Female Offenders – Sheriff	16.579	Z-99-088485-00	07-01-04 to 06-30-05	98,345	—	—	—	58,670	—	(58,670)
Juvenile Drug Court Enhancement Project – Juvenile Court	16.579	Z-99-088486-00	07-01-04 to 06-30-05	37,500	—	17,966	—	20,351	—	(2,385)
Total Program	16.579				(54,285)	154,751	—	169,021	—	(68,555)
Direct Program:										
Local Law Enforcement Block Grant	16.592	2002-LB-BX-0009	08-26-02 to 08-25-04	2,049,244	314,344	—	5 O	201,871	112,478 G	—
Local Law Enforcement Block Grant	16.592	2003-LB-BX-0878	11-07-03 to 11-06-05	1,542,856	967,668	—	9,516 O	888,145	—	89,039
Local Law Enforcement Block Grant	16.592	2004-LB-BX-0920	10-15-04 to 10-14-06	692,975	—	692,975	4,280 O	110,639	—	586,616
Total Program	16.592				1,282,012	692,975	13,801	1,200,655	112,478	675,655
Direct Program:										
Bullet Proof Vest Partnership	16.607	N/A	06-01-02 to 09-30-06	3,546	(3,480)	—	3,480	—	—	—
Bullet Proof Vest Partnership	16.607	N/A	07-01-04 to 09-30-08	1,422	—	—	—	—	—	—
Total Program	16.607				(3,480)	—	3,480	—	—	—
Direct Program:										
Community Gun Violence Prosecution Program	16.609	2002-GP-CX-0010	10-01-02 to 09-30-04	360,000	(29,261)	59,861	—	30,600	—	—
Project Safe Neighborhoods	16.609	2003-GP-CX-0135	10-01-02 to 09-30-05	150,000	—	—	—	—	—	—
Project Safe Neighborhoods	16.609	2003-GP-CX-0563	10-01-04 to 09-30-05	185,196	—	77,673	—	110,876	—	(33,203)
Total Program	16.609				(29,261)	137,534	—	141,476	—	(33,203)
Direct Program:										
Racial Profiling	16.710	2001-HS-WK-053	08-01-01 to 12-31-03	192,161	—	57,837	—	80,931	—	(23,094)
Cops in Schools	16.710	2001-SH-WX-0529	09-01-01 to 02-28-06	1,199,140	(221,129)	487,375	—	354,991	—	(88,745)
Creating a Culture of Integrity	16.710	2002-HS-WX-0028	09-01-02 to 02-29-04	111,008	(17,839)	25,624	—	7,785	—	—
Total Program	16.710				(238,968)	570,836	—	443,707	—	(111,839)
Total U.S. Department of Justice					744,780	2,688,884	17,281	2,942,733	112,478	395,734

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

Schedule of Expenditures of Federal Awards

Year ended June 30, 2005

Program title	Federal CFDA number	Contract number	Grant period	Program award	(Accrued) deferred grant revenue June 30, 2004	Federal receipts	Receipts or adjustments: Transfers (T) Other (O)	Expenditures distributions	Payments or adjustments: Grantor (G) Transfers (T) Other (O)	(Accrued) deferred grant revenue June 30, 2005
U.S. Department of Labor:										
Passed Through Tennessee Labor										
One-Stop Career Center – Davidson, Wilson and Rutherford Counties	17.207	GG-04-10729-00	07-01-03 to 06-30-04	86,543	\$ (47,373)	47,373	—	—	—	—
One-Stop Career Center – Davidson and Wilson Counties	17.207	GG-05-11535-00	07-01-04 to 06-30-05	146,366	—	111,030	—	127,636	—	(16,606)
Total Program	17.207				(47,373)	158,403	—	127,636	—	(16,606)
Passed Through Tennessee Labor:										
Workforce Investment Act Adult Program	17.258	04-09-FY4-209-ADULT	10-01-03 to 06-30-05	905,678	(42,444)	261,678	—	219,234	—	—
Workforce Investment Act Adult Program	17.258	05-09-PY4-209-ADULT	07-01-04 to 06-30-06	320,339	—	300,641	—	216,106	—	84,535
Workforce Investment Act Adult Program	17.258	05-09-FY5-209-ADULT	10-01-04 to 06-30-06	1,088,676	—	689,000	—	793,094	—	(104,094)
Workforce Investment Act Administration (Adult Allocatior	17.258	04-09-PY3-109-ADMIN	04-01-03 to 06-30-05	60,448	(2,912)	2,912	—	—	—	—
Workforce Investment Act Administration (Adult Allocatior	17.258	04-09-FY4-109-ADMIN	10-01-03 to 06-30-05	77,024	(10,789)	77,024	—	66,235	—	—
Workforce Investment Act Administration (Adult Allocatior	17.258	05-09-PY4-109-ADMIN	04-01-04 to 06-30-06	65,350	—	65,350	—	65,350	—	—
Workforce Investment Act Administration (Adult Allocatior	17.258	05-09-FY5-109-ADMIN	10-01-04 to 06-30-06	68,127	—	54,781	—	49,575	—	5,206
Workforce Investment Act Administration (Adult Allocatior	17.258	06-09-PY5-109-ADMIN	04-01-05 to 06-30-07	15,430	—	—	—	—	—	—
Workforce Investment Act Statewide Program (Adult Allocatior	17.258	03-09-FY3-1AD-STATE	10-01-03 to 09-30-04	54,479	(1,407)	18,803	—	17,396	—	—
Workforce Investment Act Statewide Program (Adult Allocatior	17.258	05-09-PY4-1AD-STATE	08-01-04 to 06-30-06	43,198	—	4,622	—	11,339	—	(6,717)
Workforce Investment Act Statewide Program (Adult Allocatior	17.258	04-09-FY4-1AD-STATE	01-01-05 to 12-31-05	46,763	—	19,200	—	25,183	—	(5,983)
Workforce Investment Act Statewide Program (Adult Allocatior	17.258	04-09-PY3-2IW-STATE	02-01-05 to 06-30-05	10,951	—	—	—	4,385	—	(4,385)
Total Program	17.258				(57,552)	1,494,011	—	1,467,897	—	(31,438)
Passed Through Tennessee Labor:										
Workforce Investment Act Youth Program:	17.259	04-09-PY3-309-YOUTH	04-01-03 to 06-30-05	1,196,895	(101,891)	266,895	—	165,004	—	—
Workforce Investment Act Youth Program:	17.259	05-09-PY4-309-YOUTH	04-01-04 to 06-30-06	1,086,257	—	947,962	—	1,065,538	—	(117,576)
Workforce Investment Act Youth Program:	17.259	06-09-PY5-309-YOUTH	04-01-05 to 06-30-07	390,562	—	—	—	—	—	—
Workforce Investment Act Administration (Youth Allocatior	17.259	04-09-PY3-109-ADMIN	04-01-03 to 06-30-05	78,367	(3,775)	3,775	—	—	—	—
Workforce Investment Act Administration (Youth Allocatior	17.259	04-09-FY4-109-ADMIN	10-01-03 to 06-30-05	77,156	(10,808)	77,156	—	66,348	—	—
Workforce Investment Act Administration (Youth Allocatior	17.259	05-09-PY4-109-ADMIN	04-01-04 to 06-30-06	65,462	—	65,462	—	65,462	—	—
Workforce Investment Act Administration (Youth Allocatior	17.259	05-09-FY5-109-ADMIN	10-01-04 to 06-30-06	68,244	—	54,876	—	49,660	—	5,216
Workforce Investment Act Administration (Youth Allocatior	17.259	06-09-PY5-109-ADMIN	04-01-05 to 06-30-07	15,456	—	—	—	—	—	—
Workforce Investment Act Statewide Program (Youth Allocatior	17.259	03-09-FY3-1AD-STATE	10-01-03 to 09-30-04	54,573	(1,410)	18,835	—	17,425	—	—
Workforce Investment Act Statewide Program (Youth Allocatior	17.259	05-09-PY4-1AD-STATE	08-01-04 to 06-30-06	43,273	—	4,630	—	11,359	—	(6,729)
Workforce Investment Act Statewide Program (Youth Allocatior	17.259	04-09-FY4-1AD-STATE	01-01-05 to 12-31-05	46,843	—	19,233	—	25,227	—	(5,994)
Workforce Investment Act Statewide Program (Youth Allocatior	17.259	04-09-PY3-2IW-STATE	02-01-05 to 06-30-05	—	—	—	—	4,393	—	(4,393)
Total Program	17.259				(117,884)	1,458,824	—	1,470,416	—	(129,476)
Passed Through Tennessee Labor:										
Workforce Investment Act Dislocated Worker	17.260	04-09-FY4-409-DSLWK	10-01-03 to 06-30-05	1,043,970	(41,456)	346,970	—	305,514	—	—
Workforce Investment Act Dislocated Worker	17.260	05-09-PY4-409-DSLWK	07-01-04 to 06-30-06	247,562	—	247,562	—	247,562	—	—
Workforce Investment Act Dislocated Worker	17.260	05-09-FY5-409-DSLWK	10-01-04 to 06-30-06	635,788	—	376,355	—	442,897	—	(66,542)
Workforce Investment Act Administration (Dislocated Workers Allocatior	17.260	04-09-PY3-109-ADMIN	04-01-03 to 06-30-05	62,586	(3,016)	3,016	—	—	—	—
Workforce Investment Act Administration (Dislocated Workers Allocatior	17.260	04-09-FY4-109-ADMIN	10-01-03 to 06-30-05	62,448	(8,747)	62,448	—	53,701	—	—
Workforce Investment Act Administration (Dislocated Workers Allocatior	17.260	05-09-PY4-109-ADMIN	04-01-04 to 06-30-06	52,983	—	52,983	—	52,983	—	—
Workforce Investment Act Administration (Dislocated Workers Allocatior	17.260	05-09-FY5-109-ADMIN	10-01-04 to 06-30-06	55,235	—	44,415	—	40,194	—	4,221
Workforce Investment Act Administration (Dislocated Workers Allocatior	17.260	06-09-PY5-109-ADMIN	04-01-05 to 06-30-07	12,510	—	—	—	—	—	—
Workforce Investment Act Statewide Program (Dislocated Workers Allocatior	17.260	03-09-FY3-1AD-STATE	10-01-03 to 09-30-04	44,170	(1,141)	15,245	—	14,104	—	—
Workforce Investment Act Statewide Program (Dislocated Workers Allocatior	17.260	05-09-PY4-1AD-STATE	08-01-04 to 06-30-06	35,024	—	3,748	—	9,193	—	(5,445)
Workforce Investment Act Statewide Program (Dislocated Workers Allocatior	17.260	04-09-FY4-1AD-STATE	01-01-05 to 12-31-05	37,914	—	15,567	—	20,418	—	(4,851)
Workforce Investment Act Statewide Program (Dislocated Workers Allocatior	17.260	04-09-PY3-2IW-STATE	02-01-05 to 06-30-05	8,879	—	—	—	3,556	—	(3,556)
Total Program	17.260				(54,360)	1,168,309	—	1,190,122	—	(76,173)
Passed Through Workforce Essentials, Inc.:										
H-IB Technical Skills Training	17.261	AH-13665-04-60	01-05-04 to 01-05-07	3,000,000	(5,526)	490,256	—	811,197	—	(326,467)
Total Program	17.261				(5,526)	490,256	—	811,197	—	(326,467)
Total U.S. Department of Labor					\$ (282,695)	4,769,803	—	5,067,268	—	(580,160)

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

Schedule of Expenditures of Federal Awards

Year ended June 30, 2005

Program title	Federal CFDA number	Contract number	Grant period	Program award	(Accrued) deferred grant revenue June 30, 2004	Federal receipts	Receipts or adjustments: Transfers (T) Other (O)	Expenditures/distributions	Payments or adjustments: Grantor (G) Transfers (T) Other (O)	(Accrued) deferred grant revenue June 30, 2005
U.S. Department of Transportation:										
Passed Through Tennessee Transportation										
FHWA – Transportation Planning – Planning Commission	20.205	Z-04-019879-00	10-01-03 to 09-30-04	1,290,505	\$ (251,196)	636,250	—	385,054	—	—
FHWA – Transportation Planning – Planning Commission	20.205	Z-05-024251-00	10-01-04 to 09-30-05	790,256	—	272,670	—	638,153	—	(365,483)
FTA – Transportation Planning – Planning Commission	20.205	GG-05-11719-00	10-01-04 to 09-30-05	100,969	—	30,321	—	51,902	—	(21,581)
Hermitage Replanting Project – Historical Commission	20.205	STP-EN-0024 (16)	09-14-01 to OPEN	490,000	—	239,418	—	239,418	—	—
FHWA – Signal Optimization – Public Works	20.205	2000462	05-07-01 to 06-30-05	750,000	—	428,487	—	428,487	—	—
FHWA – ITS Integration (MIST Upgrade) – Public Works	20.205	2001665	07-01-03 to 06-30-06	634,891	—	97,537	—	97,537	—	—
FHWA – ITS Integration – Public Works	20.205	ITS-9747 (401)	09-29-97 to 06-30-07	1,891,073	—	—	—	2,223	—	(2,223)
Total Program	20.205				(251,196)	1,704,683	—	1,842,774	—	(389,287)
Passed Through Tennessee Transportation:										
FHWA – Downtown Nashville Greenway – Parks	20.219	STP-M-9312 (25)	07-10-97 to OPEN	1,360,000	6,196	14,018	—	—	—	20,214
FHWA – Stones Rivers Greenway – Parks	20.219	98-314	06-15-99 to 10-01-04	7,200,000	(993,827)	1,116,880	—	1,288,029	—	(1,164,976)
FHWA – Mill Creek Greenway – Parks	20.219	98-314	06-15-99 to 10-01-04	1,000,000	(108,593)	42,540	—	11,382	—	(77,435)
FHWA – Whites Creek Greenway – Parks	20.219	STP-M-9312 (50)	10-01-01 to OPEN	659,200	(53,312)	90,299	—	122,923	—	(85,936)
FHWA – Richland Creek Greenway – Parks	20.219	STP-M-9312 (48)	10-01-01 to OPEN	1,340,544	(68,572)	156,398	—	617,523	—	(529,697)
Total Program	20.219				(1,218,108)	1,420,135	—	2,039,857	—	(1,837,830)
Passed Through Tennessee Transportation:										
FTA – Transportation Planning – Planning Commission	20.505	GG-04-10748-00	10-01-03 to 09-30-04	98,849	(17,585)	37,045	—	19,460	—	—
Total Program	20.505				(17,585)	37,045	—	19,460	—	—
Passed Through Tennessee Transportation:										
FTA – Transportation Planning – Planning Commission	20.507	GG-05-11722-00	10-01-04 to 09-30-06	376,259	—	—	—	116,332	—	(116,332)
Total Program	20.507				—	—	—	116,332	—	(116,332)
Passed Through Tennessee Transportation:										
Litter and Trash Grant Program – Sheriff	20.600	CHB-11161	07-01-03 to 06-30-04	254,500	(119,313)	119,313	—	—	—	—
Litter and Trash Grant Program – Sheriff	20.600	Z-05-021488-00	07-01-04 to 06-30-05	166,444	—	65,066	—	137,582	—	(72,516)
Governor's Highway Safety Program – Police	20.600	154AL-04-04	10-01-03 to 09-30-04	1,083,932	(127,813)	290,901	56	163,144	—	—
Governor's Highway Safety Program – Police	20.600	154AL-05-04	10-01-04 to 09-30-05	965,117	—	335,736	—	569,624	—	(233,888)
Total Program	20.600				(247,126)	811,016	56	870,350	—	(306,404)
Passed Through Tennessee Transportation:										
Sober Ride Project – Sheriff	20.605	Z-05-024150-00	10-01-04 to 09-30-05	4,975	—	3,351	—	3,351	—	—
Total Program	20.605				—	3,351	—	3,351	—	—
Total U.S. Department of Transportation					(1,734,015)	3,976,230	56	4,892,124	—	(2,649,853)
U.S. Department of Veterans Affairs:										
Direct Program:										
Clinical Trials of Anti-Tuberculosis Medication	64.011	Cooperative Agreement	10-01-03 to 09-30-04	125,000	(40,651)	63,744	—	23,093	—	—
Passed Through Vanderbilt University										
Clinical Trials of Anti-Tuberculosis Medication	64.011	Cooperative Agreement	10-01-04 to 09-30-05	125,000	—	52,557	—	82,098	—	(29,541)
Total Program	64.011				(40,651)	116,301	—	105,191	—	(29,541)
Total U.S. Department of Veterans Affairs					(40,651)	116,301	—	105,191	—	(29,541)
Total Expenditures of Federal Awards					\$ (20,270,222)	113,800,792	25,076	115,098,305	126,262	(21,668,921)

See accompanying independent auditors' report.

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

Schedule of Expenditures of State Awards

Year ended June 30, 2005

<u>Program title</u>	<u>Contract number</u>	<u>Grant period</u>	<u>Program award</u>	<u>(Accrued) deferred grant revenue June 30, 2004</u>	<u>State receipts</u>	<u>Receipts or adjustments: Transfers (T) Other (O)</u>	<u>Expenditures/ distributions</u>	<u>Payments or adjustments: Granitor (G) Transfers (T) Other (O)</u>	<u>(Accrued) deferred grant revenue June 30, 2005</u>
Tennessee Administrative Office of the Courts:									
Divorce Mediation Services	N/A	07-01-03 to 06-30-04	4,000	\$ (4,000)	—	4,000 O	—	—	—
Divorce Mediation Services	N/A	07-01-04 to 06-30-05	40,000	—	32,145	—	36,557	—	(4,412)
Total Tennessee Administrative Office of the Courts				(4,000)	32,145	4,000	36,557	—	(4,412)
Tennessee Arts Commission:									
Arts Builds Communities	Z-04-018509-00	07-01-03 to 06-30-04	50,585	(30,351)	30,351	—	—	—	—
Arts Builds Communities:	Z-05-023759-00	07-01-04 to 06-30-05	50,585	—	24,434	—	50,585	—	(26,151)
Total Tennessee Arts Commission				(30,351)	54,785	—	50,585	—	(26,151)
Tennessee Board of Probation and Parole:									
Community Corrections Program – State Trial Courts	Z-02-007122-00	07-01-03 to 06-30-04	846,041	(124,029)	124,029	—	—	—	—
Community Corrections Program – State Trial Courts	Z-02-007122-00	07-01-04 to 06-30-05	869,586	—	748,022	—	865,975	—	(117,953)
Community Corrections Pilot Project – State Trial Courts	66-05-11711-00	12-15-04 to 12-14-05	214,500	—	—	—	46,270	—	(46,270)
Total Tennessee Board of Probation and Parole				(124,029)	872,051	—	912,245	—	(164,223)
Tennessee Commission on Children and Youth:									
Juvenile Justice Officers Training Supplement	Z-05-020368-00	07-01-04 to 06-30-05	9,000	—	9,000	—	9,000	—	—
Total Tennessee Commission on Children and Youth				—	9,000	—	9,000	—	—
Tennessee Department of Agriculture:									
Retail Food Store Inspection	GG-00-02784-00	01-01-00 to 12-31-04	430,980	(25,500)	93,827	15,326 O	83,653	—	—
Retail Food Store Inspection	N/A	01-01-05 to 12-31-09	683,265	—	34,163	—	68,327	—	(34,164)
Spay and Neutering Program	GG-00-030405-00	07-01-04 to 06-30-05	7,500	—	—	—	7,500	—	(7,500)
Total Tennessee Department of Agriculture				(25,500)	127,990	15,326	159,480	—	(41,664)
Tennessee Department of Children's Services:									
Child and Family Services Intervention – Juvenile Court	GG-05-11391-00	07-01-04 to 06-30-05	579,110	—	410,380	—	579,110	—	(168,730)
Total Tennessee Department of Children's Services				—	410,380	—	579,110	—	(168,730)
Tennessee Department of Economic and Community Development:									
FastTrack Infrastructure Development for Louisiana Pacific – Public Work:	GG-05-11764-00	03-01-05 to 06-30-06	300,000	—	—	—	15,907	—	(15,907)
Total Tennessee Department of Economic and Community Development				—	—	—	15,907	—	(15,907)
Tennessee Department of Education:									
Family Resource Center (State Portion – 35%)	Z-04-017560-00	07-01-03 to 06-30-04	23,075	(18,392)	18,820	—	428	—	—
Family Resource Center	Z-05-20379-00	07-01-04 to 06-30-05	166,500	—	—	—	122,749	—	(122,749)
One Room Drop In School	C-620694743-00	07-01-03 to 06-30-04	52,500	(9,535)	9,535	—	—	—	—
One Room Drop In School	C-620694743-00	07-01-04 to 06-30-05	52,500	—	44,658	—	52,500	—	(7,842)
Tennessee Safe Schools Act	N/A	07-01-03 to 10-31-04	363,727	(114,378)	324,345	—	209,967	—	—
Tennessee Safe Schools Act	N/A	07-01-04 to 09-30-05	363,727	—	250,335	—	334,138	—	(83,803)
Early Childhood Grant	Z-05-022156-00	07-01-04 to 09-30-05	546,000	—	267,875	—	546,000	—	(278,125)
Total Tennessee Department of Education				(142,305)	915,568	—	1,265,782	—	(492,519)
Tennessee Emergency Management Agency:									
Seven Mile Creek Flood Mitigation (State Portion)	GG-03-09853-00	08-01-02 to 09-30-04	24,367	(24,367)	24,367	—	—	—	—
Seven Mile Creek Hazard Mitigation (State Portion)	GG-02-09852-00	04-29-02 to 04-28-07	109,600	(109,600)	109,600	—	—	—	—
Total Tennessee Emergency Management Agency				(133,967)	133,967	—	—	—	—
Tennessee Department of Environment and Conservation:									
Recycling Rebate Grant	Memo of Agreement	07-01-03 to 06-30-04	N/A	(66,230)	66,230	—	—	—	—
Recycling Rebate Grant	Memo of Agreement	07-01-04 to 06-30-05	N/A	—	—	—	82,555	—	(82,555)
Tire Grant	Z-03-011376-02	07-01-03 to 06-30-04	580,625	(191,829)	191,829	—	—	—	—
Tire Grant	Z-03-011376-02	07-01-04 to 06-30-05	580,625	—	409,917	9,429 O	540,448	—	(121,102)
Household Hazardous Waste Operations and Maintenance Grant	N/A	07-01-03 to 06-30-04	85,000	(85,000)	85,000	—	—	—	—
Household Hazardous Waste Operations and Maintenance Grant	GG-05-11153-00	07-01-04 to 06-30-05	85,000	—	—	—	85,000	—	(85,000)
Waste Reduction Grant	Z-04-018154-00	07-01-04 to 06-30-05	139,035	—	—	—	104,716	—	(104,716)
State Revolving Loan	SRF 04-169	07-01-03 to 11-30-07	100,000,000	(2,758,705)	3,892,634	—	1,897,408	—	(763,479)
Total Tennessee Department of Environment and Conservation				(3,101,764)	4,645,610	9,429	2,710,127	—	(1,156,852)

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

Schedule of Expenditures of State Awards

Year ended June 30, 2005

Program title	Contract number	Grant period	Program award	(Accrued) deferred grant revenue June 30, 2004	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, 2005
Tennessee Department of Health:									
Administration of Health Services – Sexually Transmitted Diseases – Basi (State Portion)	GG-04-10346-00	07-01-03 to 06-30-04	79,400	\$ (20,389)	20,389	—	—	—	—
Administration of Health Services – Sexually Transmitted Diseases (State Portion)	GG-05-11096-00	07-01-04 to 06-30-05	70,389	—	11,089	—	32,013	—	(20,924)
Administration of Health Services – TB Outreach and Control (State Portion)	GG-04-10346-00	07-01-03 to 06-30-04	1,060,902	(383,295)	383,295	—	—	—	—
Administration of Health Services – TB Outreach and Control (State Portion)	GG-05-11096-00	07-01-04 to 06-30-05	1,011,800	—	780,560	—	919,903	—	(139,343)
Administration of Health Services – Adolescent Pregnancy Prevention	GG-04-10346-00	07-01-03 to 06-30-04	51,000	(15,810)	15,810	—	—	—	—
Administration of Health Services – Adolescent Pregnancy Prevention	GG-05-11096-00	07-01-04 to 06-30-05	51,000	—	41,890	—	51,000	—	(9,110)
Administration of Health Services – CSS/ Care Coordination (State Portion)	GG-04-10346-00	07-01-03 to 06-30-04	132,560	(35,133)	35,133	—	—	—	—
Administration of Health Services – CSS/ Care Coordination (State Portion)	GG-05-11096-00	07-01-04 to 06-30-05	132,560	—	102,644	—	121,376	—	(18,732)
Administration of Health Services – CSS/Medical Services (State Portion)	GG-04-10346-00	07-01-03 to 06-30-04	160,708	(41,606)	41,606	—	—	—	—
Administration of Health Services – CSS/Medical Services (State Portion)	GG-05-11096-00	07-01-04 to 06-30-05	160,708	—	124,655	—	153,050	—	(28,395)
Administration of Health Services – Renal Intervention Program	GG-04-10346-00	07-01-03 to 06-30-04	50,000	(13,696)	13,696	—	—	—	—
Administration of Health Services – Renal Intervention Program	GG-05-11096-00	07-01-04 to 06-30-05	50,000	—	49,950	—	49,950	—	—
Administration of Health Services – Grant-in-Aid (State Portion)	GG-04-10346-00	07-01-03 to 06-30-04	713,944	(237,981)	237,981	—	—	—	—
Administration of Health Services – Grant-in-Aid	GG-05-11096-00	07-01-04 to 06-30-05	735,194	—	612,645	—	735,174	—	(122,529)
Administration of Health Services – Community Development (State Portion)	GG-04-10346-00	07-01-03 to 06-30-04	155,000	(21,250)	21,250	—	—	—	—
Administration of Health Services – Community Developer	GG-05-11096-00	07-01-04 to 06-30-05	155,000	—	77,471	—	109,450	—	(31,979)
Administration of Health Services – Community Prevention Initiative for Children (State Portion)	GG-04-10346-00	07-01-03 to 06-30-04	57,690	(15,884)	15,884	—	—	—	—
Administration of Health Services – Families First	GG-04-10346-00	07-01-03 to 06-30-04	211,200	(50,200)	50,200	—	—	—	—
Administration of Health Services – Families First	GG-05-11096-00	07-01-04 to 06-30-05	211,200	—	97,300	—	115,700	—	(18,400)
Administration of Health Services – Tennessee Home Visiting Program (HUGS)	GG-04-10346-00	07-01-03 to 06-30-04	257,000	(14,468)	14,468	—	—	—	—
Administration of Health Services – Tennessee Home Visiting Program (HUGS)	GG-05-11096-00	07-01-04 to 06-30-05	399,000	—	257,000	—	356,568	—	(99,568)
Administration of Health Services – TennCare Denta	GG-04-10346-00	07-01-03 to 06-30-04	696,000	(216,935)	216,935	—	—	—	—
Administration of Health Services – TennCare Denta	GG-05-11096-00	07-01-04 to 06-30-05	696,000	—	615,086	—	696,000	—	(80,914)
Administration of Health Services – Family Planning (State Portion)	GG-04-10346-00	07-01-03 to 06-30-04	40,100	(6,653)	6,653	—	—	—	—
Administration of Health Services – Family Planning (State Portion)	GG-05-11096-00	07-01-04 to 06-30-05	40,100	—	40,100	—	40,100	—	—
Immunization Services for Children (State Portion)	GG-04-10766-00	01-01-04 to 12-31-04	132,650	(34,909)	100,971	—	65,054	1,008 O	—
Health Access Initiative Program	GG-04-10349-00	07-01-03 to 06-30-04	75,000	(7,640)	3,058	4,582 O	—	—	—
Health Access Initiative Program	N/A	07-01-04 to 06-30-05	75,000	—	30,489	—	66,056	—	(35,567)
Eden Alternative	Z-05-021330-00	07-01-04 to 06-30-05	5,000	—	2,498	—	5,000	—	(2,502)
Total Tennessee Department of Health				(1,115,849)	4,020,706	4,582	3,516,394	1,008	(607,963)
Tennessee Department of Human Services:									
Passed Through Greater Nashville Regional Council									
AAA Homemaker Program	2004-03	07-01-03 to 06-30-04	N/A	(9,960)	9,960	—	—	—	—
Title III, Part C – Nutrition Program – Matching Funds	2004-04-05-09	07-01-03 to 06-30-04	51,600	(8,600)	8,600	—	—	—	—
Personal Care	2004-03	07-01-03 to 06-30-04	N/A	(5,585)	5,585	—	—	—	—
Relative Caregiver	2004-03	07-01-03 to 06-30-04	N/A	(719)	719	—	—	—	—
Home Delivered Meals	2004-03	07-01-03 to 06-30-04	N/A	(9,036)	9,036	—	—	—	—
Total Tennessee Department of Human Services				(33,900)	33,900	—	—	—	—
Tennessee State Library and Archives:									
Library Services for the Hearing Impaired	GG-04-10636-00	07-01-03 to 06-30-04	182,000	71,208	—	—	—	71,208 G	—
Library Services for the Hearing Impaired	GG-05-11514-00	07-01-04 to 06-30-05	182,000	—	182,000	—	182,000	—	—
Library Services for Books and Materials	GG-05-11514-00	07-01-04 to 06-30-05	91,000	—	79,625	—	79,625	—	—
Archives Grant	N/A	01-01-05 to 06-30-05	2,250	—	2,250	—	2,250	—	—
Total Tennessee State Library and Archives				71,208	263,875	—	263,875	71,208	—
University of Tennessee:									
In-Service Training	63639	07-01-03 to 06-30-04	6,000	(3,643)	3,643	—	—	—	—
In-Service Training	63639	07-01-04 to 06-30-05	6,000	—	3,571	—	3,571	—	—
Total University of Tennessee				(3,643)	7,214	—	3,571	—	—
Total Expenditures of State Awards				\$ (4,644,100)	11,527,191	33,337	9,522,633	72,216	(2,678,421)

See accompanying independent auditors' report.

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

Notes to Schedules of Expenditures of Federal and State Awards

Year ended June 30, 2005

(1) Basis of Presentation

(a) 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, 2005, include the operations of the following Component Units: the Nashville District Management Corporation, the Metropolitan Development and Housing Agency, the Electric Power Board, the Metropolitan Transit Authority, the Nashville Thermal Transfer Corporation, the Metropolitan Nashville Airport Authority, the Emergency Communications District, and the Industrial Development Board, which expended \$95,680,459 in federal awards which are not included in the Schedule of Expenditures of Federal Awards during the year ended June 30, 2005. These Component Units are separately audited in accordance with the Act by other independent auditors and are not included in the A-133 audit report of the Government at June 30, 2005.

(b) Noncash Federal Programs – OMB Circular A-133

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 Food Commodities (CFDA Nos. 10.550 and 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.

(c) Federal Financial Assistance Without CFDA Numbers

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

(d) 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. Pass-through funds are included once.

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

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

Notes to Schedules of Expenditures of Federal and State Awards

Year ended June 30, 2005

(2) 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.

(3) 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.

(4) Indirect Costs

Along with all other central service costs allowable under OMB Circular A-87 is the amount which may be "allocated" among all programs of the Government in a consistent manner, the cost for the audit of the Government's financial statements and single audits are included in the Government's Cost Allocation Plan.

The amount presented in the Cost Allocation Plan as "allocated" to each department is never actually charged as an expenditure to that department, but is accounted for in the central service area's budget (in this case, legislative – post audits). 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.

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

Schedule of Findings and Questioned Costs

Year ended June 30, 2005

(1) Summary of Auditors' Results

- (a) The type of report issued on the basic financial statements: **Unqualified opinion**
- (b) A reportable condition in internal control was disclosed by the audit of the basic financial statements: **None reported**

Material weaknesses: **No**
- (c) Noncompliance which is material to the basic financial statements: **No**
- (d) A reportable condition in internal control over major programs: **None reported.**
- (e) The type of report issued on compliance for major programs: **Unqualified opinion**
- (f) Any audit findings which are required to reported under Section 510(a) of OMB Circular A-133: **No**
- (g) Major programs:

<u>CFDA number</u>	<u>Name of federal program or cluster</u>
Workforce Investment Act Cluster	
17.258	Workforce Investment Act Adult Program
17.259	Workforce Investment Act Youth Program
17.260	Workforce Investment Act Dislocated Workers
Other programs:	
93.600	Head Start
84.027	Special Education Grants to States

- (h) Dollar threshold used to distinguish between Type A and Type B programs: **\$3,000,000.**
- (i) Auditee qualified as a low-risk auditee under Section .530 of OMB Circular A-133: **Yes**

(2) Findings Relating to the Financial Statements Reported in Accordance with *Government Auditing Standards*:

There were no findings relating to the basic financial statements reported in accordance with *Government Auditing Standards* for the year ended June 30, 2005.

(3) Findings and Questioned Costs Relating to Federal Awards:

There were no findings relating to the Federal awards for the year ended June 30, 2005.