



**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, 2006

**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, 2006, which collectively comprise the Government's basic financial statements, and have issued our report thereon dated October 31, 2006, 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, 2006. 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.

Our consideration of internal control over financial reporting and our tests of compliance with certain provisions of laws, regulations, contracts, and grants, and other matters did not include the entities audited by the other auditors referred to in the previous paragraph. The findings, if any, of those other auditors are not included herein.

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.



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*.

We noted certain matters that we have reported to management of the Government in a separate letter dated October 31, 2006.

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, 2006



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, 2006. 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 \$104,948,736 in federal awards which are not included in the Schedule of Expenditures of Federal Awards during the year ended June 30, 2006. 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, 2006.

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, 2006, which collectively comprise the Government's basic financial statements, and have issued our report thereon dated October 31, 2006, 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, 2006, and have issued our report dated October 31, 2006. 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, 2006

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARD:

For the Year ended June 30, 2006

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2005	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, 2006
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)
Total Program	94.004				(944)	—	—	—	—	(944)
Total Corporation for National and Community Service					(944)	—	—	—	—	(944)
ENVIRONMENTAL PROTECTION AGENCY:										
Direct Program:										
Air Pollution Control Program	66.001	A-004081-05-0	10-01-04 to 09-30-05	438,927	(93,266)	198,390	12,520	105,124	12,520	—
Air Pollution Control Program	66.001	A-004081-06-0	10-01-05 to 09-30-06	687,882	—	258,548	—	294,485	—	(35,937)
Total Program	66.001				(93,266)	456,938	12,520	399,609	12,520	(35,937)
Direct Program:										
Section 103 Ambient Air Monitoring Network Installation	66.606	PM97476103-0	04-01-03 to 09-30-05	368,473	(9,225)	87,230	—	78,005	—	—
Section 103 Ambient Air Monitoring Network Installation	66.606	PM96437905-0	10-01-05 to 09-30-06	72,711	—	65,349	—	91,988	—	(26,639)
Total Program	66.606				(9,225)	152,579	—	169,993	—	(26,639)
Total Environmental Protection Agency					(102,491)	609,517	12,520	569,602	12,520	(62,576)
FEDERAL EMERGENCY MANAGEMENT AGENCY:										
Passed Through Tennessee Emergency Management:										
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)	101,625	—	3,186	—	—
Seven Mile Creek Hazard Mitigation (Federal Portion)	83.548	GG-02-09852-00	04-29-02 to 04-28-07	744,052	(86,867)	117,737	—	—	30,870	—
Total Program	83.548				(185,306)	219,362	—	3,186	30,870	—
Total Federal Emergency Management Agency					(185,306)	219,362	—	3,186	30,870	—
INSTITUTE OF MUSEUM AND LIBRARY SERVICES:										
Direct Program:										
IMLS Museum Assessment	45.302	IM-01-05-0024-05	05-01-05 to 04-30-07	2,325	—	2,325	—	1,850	—	475
Total Program	45.302				—	2,325	—	1,850	—	475
Passed Through Tennessee State Library and Archives:										
Telenet Grant (Inter-Library Loan Program)	45.310	GG-01-09333-00	06-01-01 to 09-30-06	13,211	—	1,385	—	1,385	—	—
Library Services - Materials for the Disadvantaged	45.310	GG-06-12078-00	07-01-05 to 06-30-06	5,000	—	5,000	—	5,000	—	—
Technology Upgrade Grant	45.310	Z-05-024671-00	11-01-04 to 08-01-05	84,250	23,066	—	—	23,066	—	—
Technology Upgrade Grant	45.310	Z-06-031337-00	02-01-06 to 08-04-06	6,500	—	6,500	—	6,500	—	—
LSTA Foreign Languages Grant	45.310	Z-05-002290-00	05-01-05 to 06-30-06	8,000	—	8,000	—	4,046	—	3,954
LSTA Talking Library Grant	45.310	Z-05-002291-00	05-01-05 to 06-30-06	8,000	—	8,000	—	8,000	—	—
Total Program	45.310				23,066	28,885	—	47,997	—	3,954
Total Institute of Museum and Library Services					23,066	31,210	—	49,847	—	4,429
NATIONAL ENDOWMENT FOR THE ARTS:										
Passed Through Tennessee Arts Commission:										
Major Institute Grant	45.025	Z-05-023235-00	07-01-04 to 06-30-05	68,500	(41,100)	41,100	—	—	—	—
Major Institute Grant	45.025	Z-06-028328-00	07-01-05 to 06-30-06	47,000	—	18,800	—	47,000	—	(28,200)
Total Program	45.025				(41,100)	59,900	—	47,000	—	(28,200)
Total National Endowment for the Arts					(41,100)	59,900	—	47,000	—	(28,200)
NATIONAL SCIENCE FOUNDATION:										
Passed Through Tennessee Education:										
IT Academy at Stratford	47.076	N/A	07-01-05 to 09-30-06	40,000	(7,305)	13,420	—	7,150	—	(1,035)
Total Program	47.076				(7,305)	13,420	—	7,150	—	(1,035)
Total National Science Foundation					(7,305)	13,420	—	7,150	—	(1,035)
U.S. DEPARTMENT OF AGRICULTURE:										
Passed Through Tennessee Education:										
National School Lunch and Breakfast Program - Food Distribution - Metro Public Schools	10.550	N/A	07-01-04 to 06-30-05	N/A	196,231	—	—	196,231	—	—
Food Distribution - Metro Public Schools	10.550	N/A	07-01-05 to 06-30-06	N/A	—	1,248,800	—	1,043,793	—	205,007
Total Program	10.550				196,231	1,248,800	—	1,240,024	—	205,007

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARD:

For the Year ended June 30, 2006

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2005	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, 2006
Passed Through Tennessee Education:										
National School Breakfast Program - Metro Public Schools	10.553	N/A	07-01-04 to 06-30-05	N/A	\$(357,772)	357,772	—	—	—	—
National School Breakfast Program - Metro Public Schools	10.553	N/A	07-01-05 to 06-30-06	N/A	—	3,607,495	—	4,038,320	—	(430,825)
Total Program	10.553				\$(357,772)	3,965,267	—	4,038,320	—	(430,825)
Passed Through Tennessee Education:										
National School Lunch Program - Lunch, Metro Public Schools	10.555	N/A	07-01-04 to 06-30-05	N/A	(1,152,565)	1,152,565	—	—	—	—
National School Lunch Program - Lunch, Metro Public Schools	10.555	N/A	07-01-05 to 06-30-06	N/A	—	11,756,815	—	13,148,363	—	(1,391,548)
National School Lunch Program - Snacks, Metro Public Schools	10.555	N/A	07-01-04 to 06-30-05	N/A	(18,246)	18,246	—	—	—	—
National School Lunch Program - Snacks, Metro Public Schools	10.555	N/A	07-01-05 to 06-30-06	N/A	—	59,717	—	69,522	—	(9,805)
Total Program	10.555				\$(1,170,811)	12,987,343	—	13,217,885	—	(1,401,353)
Passed Through Tennessee Health:										
Special Supplemental Food Program for Women, Infants, and Children	10.557	N/A	10-01-04 to 09-30-05	1,635,300	(411,721)	769,816	—	358,095	—	—
Special Supplemental Food Program for Women, Infants, and Children	10.557	GG-06-2153-00	10-01-05 to 09-30-06	1,745,600	—	1,171,185	—	1,309,200	—	(138,015)
Total Program	10.557				\$(411,721)	1,941,001	—	1,667,295	—	(138,015)
Passed Through Tennessee Human Services:										
Adult Care Food Program - Knowles Home	10.558	03-47-40036-00-5	07-01-05 to 06-30-06	N/A	—	40,640	—	44,611	—	(3,971)
Child Adult Care Food Program - Metro Action Commission	10.558	03-47-56030-00-7	10-01-04 to 09-30-05	N/A	(73,440)	215,172	—	141,732	—	—
Child Adult Care Food Program - Metro Action Commission	10.558	03-47-56030-00-7	10-01-05 to 09-30-06	N/A	—	552,137	—	681,543	—	(129,406)
Total Program	10.558				\$(73,440)	807,949	—	867,886	—	(133,377)
Passed Through Tennessee Human Services:										
Summer Food Service Program	10.559	30-014-07	05-01-05 to 07-31-05	N/A	(141,167)	283,452	—	142,285	—	—
Summer Food Service Program	10.559	30-014-07	05-01-06 to 07-31-06	N/A	—	135,875	—	344,626	—	(208,751)
Total Program	10.559				\$(141,167)	419,327	—	486,911	—	(208,751)
Direct Program:										
Commodity Supplemental Food Program - Food Distribution	10.565	N/A	10-01-84 to OPEN	N/A	336,829	900,726	—	869,660	—	367,895
Passed Through Tennessee Health:										
Commodity Supplemental Food Program - Administration	10.565	GG-05-11365-00	10-01-04 to 09-30-05	218,200	(32,246)	70,448	—	38,202	—	—
Commodity Supplemental Food Program - Administration	10.565	GG-06-12320-00	10-01-05 to 09-30-06	199,500	—	—	—	145,285	—	(145,285)
Total Program	10.565				304,583	971,174	—	183,487	—	222,610
Passed Through Tennessee Agriculture:										
Urban Forestry Division GAP	10.664	Z-04-015254-00	07-01-03 to 12-31-04	21,975	(8,833)	8,833	—	—	—	—
Total Program	10.664				(8,833)	8,833	—	—	—	—
Total U.S. Department of Agriculture					\$(1,662,930)	22,349,694	—	22,136,638	—	(1,884,704)
U.S. DEPARTMENT OF DEFENSE:										
Direct Program:										
Flood Control	12.104	96-3121-0-0-301	07-01-05 to 06-30-06	N/A	—	3,387	—	3,387	—	—
Total Program	12.104				—	3,387	—	3,387	—	—
Direct Program:										
Air Force R.O.T.C.	N/A	N/A	07-01-04 to 06-30-05	200,000	(10,571)	10,571	—	—	—	—
Air Force R.O.T.C.	N/A	N/A	07-01-05 to 06-30-06	N/A	—	201,857	—	194,703	—	7,154
Army R.O.T.C.	N/A	N/A	07-01-04 to 06-30-05	140,000	(8,959)	8,959	—	—	—	—
Army R.O.T.C.	N/A	N/A	07-01-05 to 06-30-06	N/A	—	121,158	—	128,769	—	(7,611)
Total Other Financial Assistance					(19,530)	342,545	—	323,472	—	(457)
Total U.S. Department of Defense					(19,530)	345,932	—	326,859	—	(457)
U.S. DEPARTMENT OF EDUCATION:										
Passed Through Tennessee Education:										
Adult Basic Education Program	84.002	Z-05-0222111-00	07-01-04 to 06-30-05	551,644	(107,205)	137,355	—	57,752	—	(27,602)
Adult Basic Education Program	84.002	Z-06-027765-00	07-01-05 to 06-30-06	604,795	—	603,516	—	604,795	—	(1,279)
Total Program	84.002				(107,205)	740,871	—	662,547	—	(28,881)

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARD:

For the Year ended June 30, 2006

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2005	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, 2006
Passed Through Tennessee Education:										
Title I Grants to Local Educational Agencies	84.010	04-21	07-01-04 to 09-30-05	2,252,991	\$ (2,168,214)	2,252,991	—	84,777	—	—
Title I Grants to Local Educational Agencies	84.010	05-01	07-01-04 to 09-30-05	19,592,656	(307,134)	—	—	133,884	—	(441,018)
Title I Non-Enhanced Option	84.010	05-01	07-01-04 to 09-30-05	18,092,656	—	7,001,250	—	8,061,573	—	(1,060,323)
Title I Non-Enhanced Option	84.010	05-01	07-01-05 to 09-30-06	19,528,228	—	6,504,579	—	8,809,365	—	(2,304,786)
Title I Non-Enhanced Option	84.010	05-21	07-01-05 to 09-30-06	2,690,204	—	2,690,204	—	2,690,204	—	—
School Improvement	84.010	N/A	07-01-04 to 09-30-05	985,000	(481,405)	985,000	—	503,595	—	—
Title I Enhanced Option	84.010	6-01	07-01-05 to 09-30-06	N/A	—	—	—	1,355,795	—	(1,355,795)
School Improvement	84.010	N/A	07-01-05 to 09-30-06	1,025,000	—	35,460	—	416,941	—	(381,481)
Total Program	84.010				(2,956,753)	19,469,484	—	22,056,134	—	(5,543,403)
Passed Through Tennessee Education:										
Education of the Handicapped - Excess Cost Funds	84.027	N/A	07-01-04 to 06-30-05	N/A	(237,027)	267,223	—	—	30,196	O —
Education of the Handicapped - Excess Cost Funds	84.027	N/A	07-01-05 to 06-30-06	N/A	—	—	—	534,252	—	(534,252)
IDEA Part B 05-01	84.027	05-01	07-01-04 to 09-30-05	15,634,426	(1,903,277)	4,410,332	—	2,507,055	—	—
IDEA Pre-School 05-01	84.027	05-01	07-01-04 to 09-30-05	309,751	(82,885)	95,785	—	12,900	—	—
IDEA Silver 05-01	84.027	05-01	07-01-04 to 09-30-05	166,642	—	166,642	—	166,642	—	—
IDEA Pre-School 06-01	84.027	06-01	07-01-05 to 09-30-06	307,511	—	188,790	—	213,141	—	(24,351)
IDEA Part B 06-01	84.027	06-01	07-01-05 to 09-30-06	15,942,800	—	13,095,042	—	13,709,679	—	(614,637)
Special Education Reading Intervention	84.027	62-069-4743-00	07-01-04 to 09-30-05	25,000	(11,033)	—	—	—	—	(11,033)
Total Program	84.027				(2,234,222)	18,223,814	—	17,143,669	30,196	(1,184,273)
Direct Program:										
Impact Aid	84.041	N/A	07-01-05 to 06-30-06	N/A	—	73,760	—	73,760	—	—
Total Program	84.041				—	73,760	—	73,760	—	—
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 Grant	84.048	05-01	07-01-04 to 06-30-05	1,689,632	(1,679,401)	1,688,991	—	9,590	—	—
Program Improvement - Carl Perkins Federal Grant	84.048	06-01	07-01-04 to 12-31-05	534,401	—	534,401	—	534,401	—	—
Program Improvement - Carl Perkins Federal Grant	84.048	06-01	07-01-05 to 06-30-06	1,666,003	—	265,870	—	1,482,837	—	(1,216,967)
Total Program	84.048				(1,693,112)	2,489,262	—	2,026,828	—	(1,230,678)
Passed Through Tennessee Human Services:										
Vocational Rehabilitation - One Stop - NCAC	84.126	GG-05-11555-00	07-01-04 to 06-30-05	5,136	(458)	396	62	O —	—	—
Vocational Rehabilitation - One Stop - NCAC	84.126	GG-06-12241-00	07-01-05 to 06-30-06	5,136	—	2,650	—	3,222	—	(572)
Total Program	84.126				(458)	3,046	62	3,222	—	(572)
Passed Through Tennessee Education:										
Drug Free Schools	84.186	05-01	07-01-04 to 09-30-05	467,949	(218,894)	291,854	—	72,960	—	—
Drug Free Schools	84.186	06-01	07-01-05 to 09-30-06	521,397	—	324,267	—	391,699	—	(67,432)
D.A.R.E.	84.186	N/A	09-01-04 to 06-30-05	4,250	—	4,250	—	4,250	—	—
D.A.R.E.	84.186	N/A	09-01-05 to 06-30-06	4,250	—	4,250	—	4,250	—	—
Total Program	84.186				(218,894)	624,621	—	473,159	—	(67,432)
Passed Through Tennessee Education:										
Homeless Children Education Program	84.196	05-01	08-01-04 to 07-31-05	148,000	(73,093)	108,062	—	34,969	—	—
Homeless Children Education Program	84.196	06-01	08-01-05 to 09-30-06	148,000	—	29,357	—	148,000	—	(118,643)
Total Program	84.196				(73,093)	137,419	—	182,969	—	(118,643)
Direct Program:										
Teaching American History	84.215	U215X040044	07-01-04 to 06-30-07	995,200	(11,921)	143,763	—	260,595	—	(128,753)
Total Program	84.215				(11,921)	143,763	—	260,595	—	(128,753)
Passed Through Tennessee Education:										
Schools to Career	84.278	Z-02-007273-00	07-01-01 to 06-30-04	462,437	(33,885)	—	—	—	—	(33,885)
Total Program	84.278				(33,885)	—	—	—	—	(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)

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARD:

For the Year ended June 30, 2006

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2005	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, 2006
Passed Through Tennessee Education:										
21st Century Community Learning Center	84.287	Z-05-021731-00	07-01-04 to 06-30-05	1,985,658	\$ (325,625)	348,767	—	23,142	—	—
21st Century Community Learning Center	84.287	Z-05-021731-00	07-01-05 to 06-30-06	798,566	—	435,243	—	512,437	—	(77,194)
Total Program	84.287				(325,625)	784,010	—	535,579	—	(77,194)
Passed Through Tennessee Education:										
Title V	84.298	04-21	07-01-04 to 09-30-05	277,780	10,617	97,663	—	101,174	—	7,106
Title V	84.298	05-01	07-01-04 to 09-30-05	380,000	(30,122)	22,665	—	28,120	—	(35,577)
Title V	84.298	05-21	07-01-05 to 09-30-06	388,148	—	56,468	—	305,271	—	(248,803)
Total Program	84.298				(19,505)	176,796	—	434,565	—	(277,274)
Passed Through Tennessee Education:										
Title II, Part D	84.318	05-01	07-01-04 to 09-30-05	425,400	(79,534)	73,011	—	38,108	—	(44,631)
Title II, Part D	84.318	04-21	07-01-04 to 09-30-05	378,096	(243,475)	337,482	—	94,007	—	—
Title II, Part D	84.318	03-21	07-01-05 to 9-30-06	412,641	—	86,638	—	109,997	—	(23,359)
Technology Literacy Grant - Chadwell	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				(314,110)	497,131	—	242,112	—	(59,091)
Passed Through Tennessee Education:										
Advancement Placement Fee Reduction	84.330	Z-02-006067-01	07-01-01 to 04-30-03	30,960	5	—	—	—	—	5
Total Program	84.330				5	—	—	—	—	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 T	—	—	—
Comprehensive School Reform	84.332	Z-03-012888-00	06-01-03 to 06-30-04	416,000	13,133	—	—	—	13,133 T	—
Comprehensive School Reform	84.332	Z-04-018588-00	07-01-04 to 06-30-05	700,000	(526,551)	574,937	—	48,385	—	—
Comprehensive School Reform	84.332	Z-04-018588-00	07-01-05 to 06-30-06	120,000	—	120,000	—	133,827	—	(13,827)
Total Program	84.332				(526,551)	694,937	13,133	182,212	13,133	(13,827)
Passed Through Vanderbilt University:										
Gear Up Nashville	84.334	P334A000206	09-15-03 to 09-14-05	306,508	(121,172)	96,285	—	—	—	(24,887)
Total Program	84.334				(121,172)	96,285	—	—	—	(24,887)
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	24,671	—	—	24,937	—	(266)
Total Program	84.338				24,671	—	—	24,937	—	(266)
Passed Through Tennessee Education:										
Reading First	84.357	GG-04-11082-00	11-01-03 to 09-30-06	5,548,500	(711,520)	2,322,086	—	2,456,979	—	(846,413)
Total Program	84.357				(711,520)	2,322,086	—	2,456,979	—	(846,413)
Passed Through Tennessee Education:										
Title III Emergency Immigrant Education Program	84.365	05-01	07-01-04 to 09-30-05	964,446	(98,969)	195,334	—	96,365	—	—
Title III Emergency Immigrant Education Program	84.365	04-21	07-01-04 to 09-30-05	262,341	2,613	6,407	—	9,020	—	—
Title III Emergency Immigrant Education Program	84.365	06-01	07-01-05 to 09-30-06	1,164,046	—	559,911	—	597,949	—	(38,038)
Total Program	84.365				(96,356)	761,652	—	703,334	—	(38,038)
Passed Through Tennessee Education:										
Math and Science Partnership	84.366	GG-04-11019-00	04-01-04 to 03-31-07	810,000	(220,168)	309,796	—	282,257	—	(192,629)
Total Program	84.366				(220,168)	309,796	—	282,257	—	(192,629)

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARD:

For the Year ended June 30, 2006

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2005	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, 2006
Passed Through Tennessee Education:										
Title II, District Level	84.367	05-01	07-01-04 to 09-30-05	4,091,774	\$ (887,265)	777,696	—	590,451	—	(700,020)
Title II, Part A	84.367	04-21	07-01-04 to 09-30-05	756,929	88,485	—	—	88,485	—	—
Title II, School Level	84.367	05-01	07-01-04 to 09-30-05	727,844	—	—	—	178,080	—	(178,080)
Title II, Class Size Reduction	84.367	05-01	07-01-04 to 09-30-05	2,810,480	—	—	—	433,281	—	(433,281)
Title II, Private	84.367	05-01	07-01-04 to 09-30-05	60,050	—	—	—	8,442	—	(8,442)
Title II	84.367	06-01	07-01-05 to 09-30-06	281,200	—	53,027	—	133,325	—	(80,298)
Title II, District Level, Part A	84.367	06-01	07-01-05 to 09-30-06	574,410	—	329,462	—	340,413	—	(10,951)
Title II, Private, Part A	84.367	06-01	07-01-05 to 09-30-06	55,000	—	17,712	—	34,607	—	(16,895)
Title II, Class Size Reduction, Part A	84.367	06-01	07-01-05 to 09-30-06	3,152,900	—	2,080,935	—	2,095,595	—	(14,660)
Total Program	84.367				(798,780)	3,258,832	—	3,902,679	—	(1,442,627)
Total U.S. Department of Education					(10,459,044)	50,807,565	13,195	51,647,537	43,329	(11,329,151)
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:										
Passed Through Greater Nashville Regional Council:										
Title III, Part B - Transportation	93.044	2005-04-05-09	07-01-04 to 06-30-05	150,700	(37,618)	37,618	—	—	—	—
Title III, Part B - Transportation	93.044	2006-04-05-09	07-01-05 to 06-30-06	50,000	—	—	—	36,375	—	(36,375)
Homemaker	93.044	2005-03	07-01-04 to 06-30-05	N/A	(8,396)	8,396	—	—	—	—
Homemaker	93.044	2005-03	07-01-05 to 06-30-06	N/A	—	47,322	—	59,405	—	(12,083)
Personal Care	93.044	2005-03	07-01-04 to 06-30-05	N/A	(5,047)	5,047	—	—	—	—
Personal Care	93.044	2005-03	07-01-05 to 06-30-06	N/A	—	27,488	—	34,486	—	(6,998)
Total Program	93.044				(51,061)	125,871	—	130,266	—	(55,456)
Passed Through Greater Nashville Regional Council:										
Options - Home Delivered Meals	93.045	2005-03	07-01-04 to 06-30-05	N/A	(79,348)	79,348	—	—	—	—
Options - Home Delivered Meals	93.045	2005-03	07-01-05 to 06-30-06	N/A	—	223,217	—	310,585	—	(87,368)
Title III, Part C - Nutrition Program - Voucher Pilot	93.045	2003-04-05-09	07-01-02 to 06-30-03	N/A	112	—	—	—	112	—
Title III, Part C - Nutrition Program	93.045	2005-04-05-09	07-01-04 to 06-30-05	436,000	(109,000)	109,003	—	—	3	—
Title III, Part C - Nutrition Program	93.045	2006-04-05-09	07-01-05 to 06-30-06	436,000	—	363,330	—	436,000	—	(72,670)
Total Program	93.045				(188,236)	774,898	—	746,585	115	(160,038)
Passed Through Greater Nashville Regional Council:										
Relative Caregiver	93.052	2005-03	07-01-04 to 06-30-05	5,000	(669)	669	—	—	—	—
Total Program	93.052				(669)	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	(15,900)	15,900	—	—	—	—
Nutrition Services Incentive Program	93.053	2006-04-05-09	07-01-05 to 06-30-06	63,600	—	53,000	—	63,600	—	(10,600)
Total Program	93.053				(15,900)	68,900	—	63,600	—	(10,600)
Passed Through Tennessee Health:										
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	(44,003)	44,003	—	—	—	—
TB Outreach and Control	93.116	N/A	07-01-05 to 06-30-06	1,327,200	—	1,148,591	—	1,327,139	—	(178,548)
Total Program	93.116				(44,003)	1,192,594	—	1,327,139	—	(178,548)
Passed Through Tennessee Health:										
Rape Prevention Education	93.136	GG-06-11912-00	07-01-05 to 06-30-06	20,000	—	18,411	—	20,000	—	(1,589)
Total Program	93.136				—	18,411	—	20,000	—	(1,589)
Passed Through Tennessee Health:										
Administration of Health Services - Childhood Lead Poisoning	93.197	GG-05-11096-00	07-01-04 to 06-30-05	12,400	(6,876)	6,876	—	—	—	—
Total Program	93.197				(6,876)	6,876	—	—	—	—
Passed Through Tennessee Health:										
Family Planning	93.217	GG-06-03273-01	07-01-05 to 06-30-06	399,900	—	370,000	—	370,000	—	—
Total Program	93.217				—	370,000	—	370,000	—	—
Direct Program:										
Health Care for the Homeless of Nashville	93.224	H80-CS-00021-04	11-01-04 to 10-31-05	654,940	(160,525)	405,504	—	354,109	—	(109,130)
Health Care for the Homeless of Nashville	93.224	H80-CS-00021-05	11-01-05 to 10-31-06	815,700	—	—	—	393,530	—	(393,530)
Total Program	93.224				(160,525)	405,504	—	747,639	—	(502,660)
Passed Through Tennessee Dept of Human Services:										
Abstinence Education - Pearl Cohn	93.235	Z-02-004200-00	03-01-02 to 06-30-02	12,760	(715)	—	—	—	—	(715)
Total Program	93.235				(715)	—	—	—	—	(715)

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARD:

For the Year ended June 30, 2006

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2005	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, 2006
Direct Program:										
Community Access Program/Bridges to Care	93.252	2-G92-OA-00122-03	09-01-03 to 08-31-05	634,769	\$ —	68,888	—	68,888	—	—
Total Program	93.252				—	68,888	—	68,888	—	—
Passed Through Tennessee Health:										
Immunization Services for Children	93.268	GG-05-11755-00	01-01-05 to 12-31-05	379,000	(147,333)	350,217	—	202,884	—	—
Immunization Services for Children	93.268	GG-05-12325-00	01-01-06 to 12-31-06	401,900	—	—	—	198,693	—	(198,693)
Total Program	93.268				(147,333)	350,217	—	401,577	—	(198,693)
Passed Through Tennessee Health:										
Administration of Health Services - Tobacco Control	93.283	GG-05-11096-00	07-01-04 to 06-30-05	84,300	(25,844)	25,844	—	—	—	—
Tobacco Control	93.283	GG-06-11823-00	07-01-05 to 06-30-06	84,300	—	71,860	—	79,416	—	(7,556)
Administration of Health Services - Environmental Health Specialist Network	93.283	GG-05-11096-00	07-01-04 to 06-30-05	50,300	(7,553)	7,553	—	—	—	—
Environmental Health Specialist Network	93.283	N/A	07-01-05 to 06-30-06	82,400	—	51,009	—	57,575	—	(6,566)
Bioterrorism	93.283	GG-05-11017-00	07-01-04 to 06-30-05	923,621	(174,345)	174,345	—	—	—	—
Bioterrorism	93.283	GG-06-12022-00	07-01-05 to 06-30-06	1,003,700	—	668,500	—	788,997	—	(120,497)
Total Program	93.283				(207,742)	999,111	—	925,988	—	(134,619)
Passed Through Tennessee Health:										
Administration of Health Services - Breast and Cervical Cancer	93.399	GG-05-11096-00	07-01-04 to 06-30-05	58,000	(17)	17	—	—	—	—
Breast and Cervical Cancer	93.399	N/A	07-01-05 to 06-30-06	55,000	—	47,396	—	54,955	—	(7,559)
Total Program	93.399				(17)	47,413	—	54,955	—	(7,559)
Passed Through Tennessee Education:										
Families First Program - Metro Public Schools	93.558	Z-05-022304-00	07-01-04 to 06-30-05	216,155	(18,143)	29,873	—	6,020	—	5,710
Families First Program - Metro Public Schools	93.558	N/A	07-01-05 to 06-30-06	228,680	—	228,680	—	228,680	—	—
GED Preparation Incentive Grant - Metro Public Schools	93.558	Z-04-025615-01	07-01-04 to 06-30-05	47,483	(8,567)	10,356	—	—	—	1,789
Technology Grant - Metro Public Schools	93.558	N/A	07-01-05 to 06-30-06	N/A	—	—	—	11,500	—	(11,500)
Early Childhood Education - Metro Action Commission	93.558	Z-05-022155-00	07-01-04 to 06-30-05	65,000	(12,775)	12,775	—	—	—	—
Passed Through Tennessee Labor:										
Families First Program - NCAC	93.558	GG-05-11163-00	07-01-04 to 06-30-05	550,546	(90,184)	90,465	—	—	281	—
Families First Program - NCAC	93.558	GG-05-11163-00	07-01-05 to 06-30-06	550,546	—	379,875	—	470,186	—	(90,311)
Total Program	93.558				(129,669)	752,024	—	716,386	281	(94,312)
Passed Through Tennessee Human Services:										
Child Support Enforcement, Title IV-D - Juvenile Court	93.563	N/A	07-01-04 to 06-30-05	874,959	(113,532)	90,000	23,532	—	—	—
Child Support Enforcement, Title IV-D - Juvenile Court	93.563	GG-06-11967-00	07-01-05 to 06-30-06	878,009	—	561,086	90	695,464	—	(134,288)
Total Program	93.563				(113,532)	651,086	23,622	695,464	—	(134,288)
Passed Through Tennessee Human Services:										
Refugee Assistance Program	93.566	Z-05-020491-00	07-01-04 to 06-30-05	353,090	(57,355)	57,357	—	—	2	—
Total Program	93.566				(57,355)	57,357	—	—	2	—
Passed Through Tennessee Human Services:										
Low Income Energy Assistance Program	93.568	Z-05-0217-00	07-01-04 to 06-30-05	2,237,232	(145,380)	145,380	—	—	—	—
Low Income Energy Assistance Program	93.568	Z-05-0217-00	07-01-05 to 06-30-06	2,618,711	—	2,382,838	—	2,618,711	—	(235,873)
Total Program	93.568				(145,380)	2,528,218	—	2,618,711	—	(235,873)
Passed Through Tennessee Human Services:										
Community Services Block Grant	93.569	Z-05-020693-00	07-01-04 to 06-30-05	1,043,322	(76,850)	76,850	—	—	—	—
Community Services Block Grant	93.569	Z-05-020693-00	07-01-05 to 06-30-06	1,065,769	—	824,006	—	987,693	—	(163,687)
Total Program	93.569				(76,850)	900,856	—	987,693	—	(163,687)
Passed Through Tennessee Human Services:										
Before and After Care - Metro Action Commission	93.575	N/A	07-01-04 to 06-30-05	N/A	(64,376)	64,376	—	—	—	—
Before and After Care - Metro Action Commission	93.575	N/A	07-01-04 to 06-30-05	N/A	—	330,043	—	330,043	—	—
Vocational Education - CDC Pearl-Cohn	93.575	N/A	07-01-01 to 06-30-07	126,786	(443)	23,744	—	30,901	—	(7,600)
Total Program	93.575				(64,819)	418,163	—	360,944	—	(7,600)
Passed Through Tennessee Human Services:										
Refugee School Impact Grant	93.576	N/A	10-01-04 to 08-14-05	147,247	(55,546)	113,809	—	58,252	11	—
Total Program	93.576				(55,546)	113,809	—	58,252	11	—
Passed Through Tennessee Human Services:										
Refugee Assistance - Targeted Assistance	93.584	GG-05-11266-00	07-01-04 to 06-30-05	347,289	(72,588)	72,299	289	—	—	—
Total Program	93.584				(72,588)	72,299	289	—	—	—

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARD:

For the Year ended June 30, 2006

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2005	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, 2006
Direct Program:										
Headstart	93.600	04 CH 0365/39	07-01-04 to 06-30-05	10,328,500	\$ 36,023	—	—	—	36,023	T —
Headstart	93.600	04 CH 0365/40	07-01-05 to 06-30-06	10,514,472	—	10,478,449	36,023	T 10,514,472	—	—
Total Program	93.600				36,023	10,478,449	36,023	10,514,472	36,023	—
Passed Through Tennessee Human Services:										
SSBG Adult Day Care Program	93.667	Z-06-026036-00	07-01-05 to 06-30-06	164,600	—	164,600	—	164,600	—	—
SSBG Homemaker	93.667	Z-06-023067-00	07-01-05 to 06-30-06	285,840	—	282,386	—	285,840	—	(3,454)
Passed Through Davidson County Community Services Agency:										
Community Services Agency - Flex Funds	93.667	GG-01-08707-00	07-01-00 to 06-30-01	682,200	(23,842)	—	23,842	O —	—	—
Community Services Agency - Family Support Services	93.667	GG-02-09184-00	07-01-01 to 06-30-02	1,415,751	87,521	—	—	—	87,521	O —
Community Services Agency - Child Advocacy	93.667	GG-02-09184-00	07-01-01 to 06-30-02	155,700	(15,315)	—	15,315	O —	—	—
Community Services Agency - Flex Funds	93.667	GG-02-09184-00	07-01-01 to 06-30-02	330,500	21,147	—	—	—	21,147	O —
Community Services Agency - Flex Funds	93.667	GG-04-10354-00	07-01-03 to 06-30-04	1,976,988	(840)	—	840	O —	—	—
Community Services Agency - Administrative	93.667	GG-05-10354-00	07-01-04 to 06-30-05	200,892	(87,196)	—	87,196	O —	—	—
Community Services Agency - Case Management	93.667	GG-05-10354-00	07-01-04 to 06-30-05	3,316,802	(751,924)	218,482	—	—	435	O (533,877)
Community Services Agency - Flex Funds	93.667	GG-05-10354-00	07-01-04 to 06-30-05	1,789,188	(266,322)	2,671	111,534	O —	—	(152,117)
Total Program	93.667				(1,036,771)	668,139	238,727	450,440	109,103	(689,448)
Passed Through Matthew Walker Comprehensive Health Center:										
Nashville REACH 2010 Demonstration Project	93.837	N/A	10-01-04 to 09-30-05	88,351	(45,423)	45,423	—	—	—	—
Nashville REACH 2010 Demonstration Project	93.837	N/A	10-01-05 to 09-30-06	88,351	—	15,993	—	15,993	—	—
Total Program	93.837				(45,423)	61,416	—	15,993	—	—
Passed Through Tennessee Health:										
Healthy Start Program	93.926	GG-05-11100-00	07-01-04 to 06-30-05	659,700	(120,301)	120,301	—	—	—	—
Total Program	93.926				(120,301)	120,301	—	—	—	—
Passed Through Tennessee Health:										
AIDS Prevention and Surveillance	93.940	Z-05-024061-00	01-01-05 to 12-31-05	513,700	(140,877)	413,076	—	261,427	10,772	O —
AIDS Prevention and Surveillance	93.940	Z-06-031125-00	01-01-06 to 12-31-06	513,700	—	191,758	—	250,596	—	(58,838)
Administration of Health Services - HIV/AIDS Early Prevention	93.940	GG-05-11096-00	07-01-04 to 06-30-05	51,300	(7,189)	7,189	—	—	—	—
Total Program	93.940				(148,066)	612,023	—	512,023	10,772	(58,838)
Passed Through Tennessee Health:										
Alcohol and Drug Abuse Treatment	93.959	GG-05-11370-00	07-01-04 to 06-30-05	161,900	(400)	400	—	—	—	—
Alcohol and Drug Abuse Treatment	93.959	Z-06-027915-01	07-01-05 to 06-30-06	195,200	—	130,175	—	161,835	—	(31,660)
Administration of Health Services - Community Prevention Initiative for Children	93.959	GG-05-11096-00	07-01-04 to 06-30-05	264,400	(40,059)	40,059	—	—	—	—
Community Prevention Initiative for Children	93.959	N/A	01-10-06 to 06-30-06	280,000	—	—	—	280,000	—	(280,000)
Total Program	93.959				(40,459)	170,634	—	441,835	—	(311,660)
Passed Through Tennessee Health:										
Administration of Health Services - Sexually Transmitted Diseases (Federal Portion)	93.977	GG-05-11096-00	07-01-04 to 06-30-05	711,711	(211,565)	395,363	91,716	275,514	—	—
Sexually Transmitted Diseases	93.977	Z-06-031125-00	07-01-05 to 06-30-06	677,100	—	221,286	—	314,499	—	(93,213)
Total Program	93.977				(211,565)	616,649	91,716	590,013	—	(93,213)
Passed Through Tennessee Health:										
Administration of Health Services - Health Promotion	93.991	GG-05-11096-00	07-01-04 to 06-30-05	116,000	(15,648)	15,648	—	—	—	—
Health Promotion	93.991	GG-05-11096-00	07-01-05 to 06-30-06	116,000	—	116,835	—	114,335	—	2,500
Total Program	93.991				(15,648)	132,483	—	114,335	—	2,500
Passed Through Tennessee Health:										
Administration of Health Services - CSS/Care Coordination (Federal Portion)	93.994	GG-05-11096-00	07-01-04 to 06-30-05	175,740	(24,830)	24,830	—	—	—	—
CSS/Care Coordination	93.994	GG-06-11821-00	07-01-05 to 06-30-06	308,300	—	218,867	—	249,537	—	(30,670)
Administration of Health Services - CSS/Medical Services (Federal Portion)	93.994	GG-05-11096-00	07-01-04 to 06-30-05	212,992	(37,640)	37,640	—	—	—	—
CSS/Medical Services	93.994	GG-06-11821-00	07-01-05 to 06-30-06	373,700	—	330,315	—	370,846	—	(40,531)
Healthy Start Program	93.994	GG-06-11828-00	07-01-05 to 06-30-06	659,700	—	599,054	—	659,646	—	(60,592)
Help Us Grow Successfully	93.994	N/A	07-01-05 to 06-30-06	399,000	—	296,842	—	357,846	—	(61,004)
Total Program	93.994				(62,470)	1,507,548	—	1,637,875	—	(192,797)
Direct Program:										
Medical Response Systems	N/A	233-03-0082	09-30-03 to OPEN	280,000	(50,369)	—	—	232,420	—	(282,789)
Total Other Financial Assistance					(50,369)	—	—	232,420	—	(282,789)
Total U.S. Department of Health and Human Services					(3,233,865)	24,290,806	390,377	24,803,493	156,307	(3,512,482)

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARD:

For the Year ended June 30, 2006

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2005	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, 2006
U.S. DEPARTMENT OF HOMELAND SECURITY:										
Passed Through Tennessee Emergency Management:										
Homeland Security Part I Equipment	97.004	Z-03-017740-02	06-01-03 to 07-31-06	250,000	\$ (111,029)	248,369	—	138,971	—	(1,631)
Homeland Security Part II Equipment	97.004	Z-04-020085-00	08-01-03 to 02-28-06	1,444,463	(680,966)	732,298	—	188,425	—	(137,093)
Homeland Security	97.004	Z-04-022433-00	04-01-04 to 05-31-06	3,536,966	(724,231)	1,250,824	—	1,547,893	—	(1,021,300)
Total Program	97.004				(1,516,226)	2,231,491	—	1,875,289	—	(1,160,024)
Passed Through Tennessee Emergency Management:										
Homeland Security Part I Training	97.005	Z-04-019754-01	11-01-03 to 07-31-06	150,000	(88,938)	88,938	—	16,993	—	(16,993)
Homeland Security Part II Training	97.005	Z-04-020044-00	08-01-03 to 02-28-06	224,910	(206,566)	189,249	—	—	—	(17,317)
Total Program	97.005				(295,504)	278,187	—	16,993	—	(34,310)
Passed Through Tennessee Emergency Management:										
Homeland Security Exercise Technical Assistance (Planning)	97.007	Z-04-020184-00	08-01-03 to 02-28-06	40,000	(40,000)	40,000	—	—	—	—
Total Program	97.007				(40,000)	40,000	—	—	—	—
Passed Through Tennessee Emergency Management:										
Metro Nashville 2005 Home Buyout	97.017	GG-06-12135-00	07-27-05 to 09-30-08	1,971,765	—	—	—	1,565,383	—	(1,565,383)
Total Program	97.017				—	—	—	1,565,383	—	(1,565,383)
Passed Through Tennessee Emergency Management:										
Seven Mile Creek Home Buyout (Phase 2)	97.029	GG-05-11862-00	02-25-05 to 09-30-07	167,130	—	—	—	183,714	—	(183,714)
5008 West Durrett Drive Home Buyout	97.029	GG-06-12213-00	10-01-05 to 10-01-08	132,416	—	—	—	127,118	—	(127,118)
Total Program	97.029				—	—	—	310,832	—	(310,832)
Passed Through Tennessee Emergency Management:										
Wimpole Drive Home Buyout	97.039	GG-04-10714-00	04-01-03 to 09-01-04	1,214,338	(1,166,322)	—	—	23,254	—	(1,189,576)
Total Program	97.039				(1,166,322)	—	—	23,254	—	(1,189,576)
Passed Through Tennessee Emergency Management:										
Emergency Management Assistance	97.042	Z-05-025386-00	10-01-04 to 09-30-05	117,656	—	117,646	—	117,646	—	—
Emergency Management Assistance	97.042	Z-06-032850-00	10-01-05 to 09-30-06	117,656	—	—	—	117,646	—	(117,646)
Total Program	97.042				—	117,646	—	235,292	—	(117,646)
Direct Program:										
Assistance to Firefighters	97.044	ENW-2004-FG-04983	03-04-05 to 03-03-06	189,439	—	189,438	—	189,438	—	—
Fire Prevention Training	97.044	ENW-2004-FG-02830	04-14-05 to 12-31-06	380,765	—	256,664	—	269,707	—	(13,043)
Assistance to Firefighters	97.044	ENW-2005-FG-09457	08-18-05 to 11-17-06	1,223,650	—	629,195	—	629,195	—	—
Total Program	97.044				—	1,075,297	—	1,088,340	—	(13,043)
Passed Through Tennessee Emergency Management:										
Homeland Security	97.067	Z-05-0125148-00	01-01-05 to 03-31-07	2,001,147	—	—	—	182,646	—	(182,646)
Total Program	97.067				—	—	—	182,646	—	(182,646)
Direct Program:										
Metropolitan Medical Response Systems Sustainment	97.071	EMW-2004-GR-0686	10-01-04 to 03-31-06	400,000	—	—	—	103,289	—	(103,289)
Total Program	97.071				—	—	—	103,289	—	(103,289)
Total U.S. Department of Homeland Security					(3,018,052)	3,742,621	—	5,401,318	—	(4,676,749)
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:										
Passed Through Metropolitan Development and Housing Agency:										
Kirkpatrick Summer Enrichment - Parks	14.218	Memo of Agreement	06-01-05 to 08-31-05	20,000	(3,631)	20,000	—	16,369	—	—
Outdoor Recreation Summer Enrichment - Parks	14.218	Memo of Agreement	06-01-05 to 08-31-05	20,000	(5,541)	18,939	—	13,398	—	—
Outdoor Recreation Summer Enrichment - Parks	14.218	Memo of Agreement	06-01-06 to 08-31-06	20,000	—	—	—	7,079	—	(7,079)
Danceapalooza Summer Enrichment - Parks	14.218	Memo of Agreement	06-01-06 to 08-31-06	20,000	—	—	—	4,892	—	(4,892)
Employment Services - NCAC	14.218	Memo of Agreement	10-01-04 to 09-30-05	100,000	(46,643)	63,841	—	17,198	—	—
Total Program	14.218				(55,815)	102,780	—	58,936	—	(11,971)
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	(18,028)	18,028	—	—	—	—
Passed Through Campus for Human Development:										
Campus for Human Development - Health Department	14.235	N/A	09-01-05 to 08-31-06	146,395	—	81,349	—	91,489	—	(10,140)

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARD:

For the Year ended June 30, 2006

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2005	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, 2006
Direct Program:										
Homeless Management Information System - Health Department	14.235	TN37B204010	09-01-03 to 08-31-06	174,485	\$ (9,560)	39,972	—	46,683	—	(16,271)
Total Program	14.235				(27,588)	139,349	—	138,172	—	(26,411)
Passed Through Metropolitan Development and Housing Agency:										
Truancy Reduction - Juvenile Court	14.850	Memo of Agreement	10-01-04 to 09-30-05	106,800	(14,197)	41,210	—	20,672	6,341	—
Truancy Reduction - Juvenile Court	14.850	Memo of Agreement	10-01-05 to 06-30-06	100,000	—	61,046	—	69,957	—	(8,911)
Total Program	14.850				(14,197)	102,256	—	90,629	6,341	(8,911)
Total U.S. Department of Housing and Urban Development					(97,600)	344,385	—	287,737	6,341	(47,293)
U.S. DEPARTMENT OF INTERIOR:										
Direct Program:										
Digital Orthoimager	15.808	05ERAG0079	09-14-05 to 06-30-07	24,000	—	24,000	—	24,000	—	—
Total Program	15.808				—	24,000	—	24,000	—	—
Total U.S. Department of Interior					—	24,000	—	24,000	—	—
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	16,188	—	—	—	16,188	—
Total Program	16.007				16,188	—	—	—	16,188	—
Passed Through Tennessee Commission on Children and Youth:										
Juvenile Accountability Incentive Block Grant	16.523	GG-05-11561-00	10-01-04 to 09-30-05	400,191	—	93,014	—	93,014	—	—
Juvenile Accountability Incentive Block Grant	16.523	GG-06-12254-00	10-01-05 to 09-30-06	141,755	—	68,363	—	104,632	—	(36,269)
Total Program	16.523				—	161,377	—	197,646	—	(36,269)
Direct Program:										
G.R.E.A.T. Gang Resistance Education & Training - Police	16.544	2004-JV-FX-0150	01-01-04 to 09-30-06	512,000	(63,454)	268,231	—	253,326	—	(48,549)
Total Program	16.544				(63,454)	268,231	—	253,326	—	(48,549)
Passed Through Tennessee Finance and Administration:										
Victim Witness Services/Family Violence Advocacy Team - District Attorney	16.575	Z-00-004856-02	07-01-04 to 06-30-05	78,082	(8,517)	8,517	—	—	—	—
Victim Witness Services/Family Violence Advocacy Team - District Attorney	16.575	Z-00-004856-02	07-01-05 to 06-30-06	78,082	—	70,950	—	78,082	—	(7,132)
Victim Witness Services/Community Diversity Advocate - District Attorney	16.575	Z-00-004857-02	07-01-04 to 06-30-05	62,147	(5,248)	5,248	—	—	—	—
Victim Witness Services/Community Diversity Advocate - District Attorney	16.575	Z-00-004857-02	07-01-05 to 06-30-06	62,147	—	—	52,105	59,188	—	(7,083)
Victim Intervention Program - Police Counseling (VOCA)	16.575	Z-00-004858-02	07-01-04 to 06-30-05	52,938	(5,293)	5,293	—	—	—	—
Victim Intervention Program - Police Counseling (VOCA)	16.575	Z-00-004858-02	07-01-05 to 06-30-06	52,938	—	39,758	—	52,358	—	(12,600)
Total Program	16.575				(19,058)	129,766	52,105	189,628	—	(26,815)
Passed Through Tennessee Finance and Administration:										
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	(7,500)	7,500	—	—	—	—
Drug Control / Systems Improvement - Major Drug Enforcement Program - District Attorney	16.579	Z-99-088326-00	07-01-05 to 06-30-06	90,000	—	82,500	—	90,000	—	(7,500)
Residential Substance Abuse Treatment - State Trial Courts	16.579	Z-00-002570-00	07-01-05 to 06-30-06	50,000	—	16,086	—	39,592	—	(23,506)
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	—	—	—	—
Drug Treatment and Re-Entry for Female Offenders - Sheriff	16.579	Z-99-088485-00	07-01-05 to 06-30-06	98,793	—	72,478	—	83,370	—	(10,892)
Juvenile Drug Court Enhancement Project - Juvenile Court	16.579	Z-99-088486-00	07-01-04 to 06-30-05	37,500	(2,385)	2,385	—	—	—	—
Juvenile Drug Court Enhancement Project - Juvenile Court	16.579	Z-99-088486-00	07-01-05 to 06-30-06	66,375	—	53,855	—	64,470	—	(10,615)
Under Served High Custody Female Offenders (RSAT) - Sheriff	16.579	Z-00-002571-00	07-01-05 to 06-30-06	47,267	—	8,639	—	17,378	—	(8,739)
Total Program	16.579				(68,555)	302,113	—	294,810	—	(61,252)
Direct Program:										
Local Law Enforcement Block Grant	16.592	2003-LB-BX-0878	11-07-03 to 11-06-05	1,542,856	89,039	—	582	86,357	—	3,264
Local Law Enforcement Block Grant	16.592	2004-LB-BX-092C	10-15-04 to 10-14-06	692,975	586,616	—	12,696	519,162	—	80,150
Total Program	16.592				675,655	—	13,278	605,519	—	83,414
Direct Program:										
Bullet Proof Vest Partnership	16.607	N/A	09-28-05 to 09-30-09	29,819	—	—	—	15,180	—	(15,180)
Total Program	16.607				—	—	—	15,180	—	(15,180)

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARD:

For the Year ended June 30, 2006

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2005	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, 2006
Direct Program:										
Project Safe Neighborhoods	16.609	2003-GP-CX-0135	10-01-02 to 09-30-05	150,000	\$ —	27,812	—	43,169	—	(15,357)
Project Safe Neighborhoods	16.609	2003-GP-CX-0563	10-01-04 to 09-30-05	185,196	(33,203)	46,141	—	12,938	—	
Project Safe Neighborhoods	16.609	2003-GP-CX-0563	10-01-05 to 09-30-06	77,417	—	14,967	—	43,155	—	(28,188)
Passed Through Community Foundation of Middle Tennessee: Literacy and GED Tutoring	16.609	N/A	10-01-05 to 09-30-06	50,000	—	—	—	3,997	—	(3,997)
Total Program	16.609				(33,203)	88,920	—	103,259	—	(47,542)
Direct Program:										
Racial Profiling	16.710	2001-HS-WK-053	08-01-01 to 12-31-03	192,161	(23,094)	23,094	—	—	—	—
Cops in Schools	16.710	2001-SH-WX-0525	09-01-01 to 02-28-06	1,199,140	(88,745)	173,546	—	84,801	—	—
Total Program	16.710				(111,839)	196,640	—	84,801	—	—
Direct Program:										
Justice Assistance Grant	16.738	2005-DJ-BX-1142	08-29-05 to 09-30-08	1,003,778	—	1,003,778	—	60,317	—	943,461
Total Program	16.738				—	1,003,778	—	60,317	—	943,461
Total U.S. Department of Justice					395,734	2,150,825	65,383	1,804,486	16,188	791,268
U.S. DEPARTMENT OF LABOR:										
Passed Through Tennessee Labor:										
One-Stop Career Centers - Davidson and Wilson Counties	17.207	GG-05-11535-00	07-01-04 to 06-30-05	146,366	(16,606)	16,606	—	—	—	—
One-Stop Career Centers - Davidson and Wilson Counties	17.207	GG-06-12257-00	07-01-05 to 06-30-06	146,016	—	124,940	—	140,692	—	(15,752)
Total Program	17.207				(16,606)	141,546	—	140,692	—	(15,752)
Passed Through Tennessee Labor:										
Workforce Investment Act Adult Programs	17.258	05-09-PY4-209-ADULT	07-01-04 to 06-30-06	320,339	84,535	19,698	—	104,233	—	—
Workforce Investment Act Adult Programs	17.258	05-09-FY5-209-ADULT	10-01-04 to 06-30-06	1,088,676	(104,094)	399,676	—	295,582	—	—
Workforce Investment Act Adult Programs	17.258	06-09-PY5-209-ADULT	07-01-05 to 06-30-07	416,749	—	376,840	—	376,959	—	(119)
Workforce Investment Act Adult Programs	17.258	06-09-FY6-209-ADULT	10-01-05 to 06-30-07	1,408,491	—	918,000	—	909,241	—	8,759
Workforce Investment Act Adult Programs (LPN Class)	17.258	04-09-FY4-1AD-STATE	01-01-05 to 12-31-05	127,875	(16,828)	73,874	—	57,046	—	—
Workforce Investment Act Adult Programs (1st Responder Training)	17.258	05-09-PY4-1AD-STATE	08-30-04 to 06-30-07	121,495	(18,891)	58,882	—	43,764	—	(3,773)
Workforce Investment Act Adult Programs (Bovis Lead Lease)	17.258	05-09-FY5-11W-STATE	09-27-05 to 06-30-06	45,539	—	12,000	—	11,810	—	190
Workforce Investment Act Adult Programs (LPN Class)	17.258	06-09-PY5-4SS-STATE	01-01-06 to 12-31-07	173,204	—	65,000	—	71,139	—	(6,139)
Workforce Investment Act Adult Programs (Incumbent Workers)	17.258	06-09-PY5-21W-STATE	09-20-05 to 06-30-06	84,728	—	—	—	58,098	—	(58,098)
Workforce Investment Act Adult Programs (Incumbent Workers)	17.258	06-09-PY5-31W-STATE	10-17-05 to 06-30-06	39,133	—	—	—	32,438	—	(32,438)
Workforce Investment Act Administration (Adult Allocation)	17.258	05-09-FY5-109-ADMIN	10-01-04 to 06-30-06	82,809	6,328	16,222	—	22,550	—	—
Workforce Investment Act Administration (Adult Allocation)	17.258	06-09-PY5-109-ADMIN	04-01-05 to 06-30-07	99,679	—	99,679	—	99,679	—	—
Workforce Investment Act Administration (Adult Allocation)	17.258	06-09-FY6-109-ADMIN	10-01-05 to 06-30-06	106,689	—	54,243	—	50,778	—	3,465
Workforce Investment Act Statewide Program (Adult Allocation)	17.258	03-09-FY3-1AD-STATE	10-01-03 to 09-30-04	66,219	—	—	16 O	—	16 G	—
Workforce Investment Act Statewide Program (Adult Allocation)	17.258	04-09-PY3-21W-STATE	02-01-05 to 06-30-05	13,311	(5,330)	3,541	1,789 O	—	—	—
Workforce Investment Act Statewide Program (Adult Allocation)	17.258	06-09-PY5-INC-STATE	07-01-05 to 06-30-06	8,211	—	8,211	—	8,211	—	—
Total Program	17.258				(54,280)	2,105,866	1,805	2,141,528	16	(88,153)
Passed Through Tennessee Labor:										
Workforce Investment Act Youth Programs	17.259	05-09-PY4-309-YOUTH	04-01-04 to 06-30-06	1,086,257	(117,576)	138,295	—	20,719	—	—
Workforce Investment Act Youth Programs	17.259	06-09-PY5-309-YOUTH	04-01-05 to 06-30-07	1,327,910	—	1,093,000	—	1,189,911	—	(96,911)
Workforce Investment Act Administration (Youth Allocation)	17.259	05-09-FY5-109-ADMIN	10-01-04 to 06-30-06	51,140	3,908	10,018	—	13,926	—	—
Workforce Investment Act Administration (Youth Allocation)	17.259	06-09-PY5-109-ADMIN	04-01-05 to 06-30-07	61,559	—	61,559	—	61,559	—	—
Workforce Investment Act Administration (Youth Allocation)	17.259	06-09-FY6-109-ADMIN	10-01-05 to 06-30-06	65,888	—	33,499	—	31,359	—	2,140
Workforce Investment Act Statewide Program (Youth Allocation)	17.259	03-09-FY3-1AD-STATE	10-01-03 to 09-30-04	40,895	—	—	10 O	—	10 G	—
Workforce Investment Act Statewide Program (Youth Allocation)	17.259	04-09-PY3-21W-STATE	02-01-05 to 06-30-05	8,221	(3,292)	2,187	1,105 O	—	—	—
Workforce Investment Act Statewide Program (Youth Allocation)	17.259	06-09-PY5-INC-STATE	07-01-05 to 06-30-06	5,071	—	5,071	—	5,071	—	—
Total Program	17.259				(116,960)	1,343,629	1,115	1,322,545	10	(94,771)

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARD:

For the Year ended June 30, 2006

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2005	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, 2006
Passed Through Tennessee Labor:										
Workforce Investment Act Dislocated Workers	17.260	05-09-FY5-409-DSLWK	10-01-04 to 06-30-06	635,788	\$ (66,542)	259,434	—	192,892	—	—
Workforce Investment Act Dislocated Workers	17.260	06-09-PY5-409-DSLWK	07-01-05 to 06-30-07	331,121	—	331,121	—	331,121	—	—
Workforce Investment Act Dislocated Workers	17.260	06-09-FY6-409-DSLWK	10-01-05 to 06-30-07	813,265	—	761,880	—	749,945	—	11,935
Workforce Investment Act Dislocated Workers (Embraer Aircraft)	17.260	06-09-FY6-IFT-STATE	02-01-06 to 12-31-06	110,000	—	—	—	—	—	—
Workforce Investment Act Dislocated Workers (Hurricane Katrina)	17.260	06-09-FY6-N09-NTLEG	10-01-05 to 09-30-06	83,000	—	31,000	—	31,243	—	(243)
Workforce Investment Act Dislocated Workers (Hurricane Katrina)	17.260	06-09-WS6-H09-HKRC	10-12-05 to 12-31-06	100,000	—	63,000	—	59,733	—	3,267
Workforce Investment Act Administration (Dislocated Workers Allocation)	17.260	05-09-FY5-109-ADMIN	10-01-04 to 06-30-06	57,358	4,407	11,294	—	15,701	—	—
Workforce Investment Act Administration (Dislocated Workers Allocation)	17.260	06-09-PY5-109-ADMIN	04-01-05 to 06-30-07	69,405	—	69,405	—	69,405	—	—
Workforce Investment Act Administration (Dislocated Workers Allocation)	17.260	06-09-FY6-109-ADMIN	10-01-05 to 06-30-06	74,286	—	37,769	—	35,356	—	2,413
Workforce Investment Act Statewide Program (Dislocated Workers Allocation)	17.260	03-09-FY3-1AD-STATE	10-01-03 to 09-30-04	46,108	—	—	12 O	—	12 G	—
Workforce Investment Act Statewide Program (Dislocated Workers Allocation)	17.260	04-09-PY3-21W-STATE	02-01-05 to 06-30-05	9,268	(3,712)	2,465	1,247 O	—	—	—
Workforce Investment Act Statewide Program (Dislocated Workers Allocation)	17.260	06-09-PY5-INC-STATE	07-01-05 to 06-30-06	5,717	—	5,717	—	5,717	—	—
Total Program	17.260				(65,847)	1,573,085	1,259	1,491,113	12	17,372
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	(326,467)	1,292,368	—	1,138,322	—	(172,421)
Total Program	17.261				(326,467)	1,292,368	—	1,138,322	—	(172,421)
Total U.S. Department of Labor					(580,160)	6,456,494	4,179	6,234,200	38	(353,725)
U.S. DEPARTMENT OF TRANSPORTATION:										
Passed Through Tennessee Transportation:										
FHWA - Transportation Planning - Planning Commission	20.205	Z-05-024251-00	10-01-04 to 09-30-05	1,580,512	(365,483)	519,176	—	153,693	—	—
FTA - Transportation Planning - Planning Commission	20.205	GG-05-11719-00	10-01-04 to 09-30-05	100,969	(21,581)	22,577	—	996	—	—
FHWA - Transportation Planning - Planning Commission	20.205	Z-06-030937-00	10-01-05 to 09-30-06	1,415,780	—	207,524	—	364,385	—	(156,861)
FTA - Short-Range Transportation Planning - Planning Commission	20.205	GG-06-12291-00	10-01-05 to 09-30-07	75,699	—	11,224	—	11,224	—	—
Congestion Mitigation Air Quality (CMAQ) - Planning Commission	20.205	040109	06-17-04 to 06-16-07	159,200	—	—	—	3,690	—	(3,690)
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				(389,287)	762,724	—	533,988	—	(160,551)
Passed Through Tennessee Transportation:										
FHWA - Downtown Nashville Greenway - Parks	20.219	STP-M-9312 (25)	07-10-97 to OPEN	1,360,000	20,214	—	—	—	—	20,214
FHWA - Stones Rivers Greenway - Parks	20.219	98-314	06-15-99 to OPEN	8,200,000	(1,164,976)	—	—	239,840	—	(1,404,816)
FHWA - Mill Creek Greenway - Parks	20.219	98-314	06-15-99 to 10-01-04	1,000,000	(77,435)	—	—	—	—	(77,435)
FHWA - Whites Creek Greenway - Parks	20.219	STP-M-9312 (50)	10-01-01 to OPEN	709,200	(85,936)	85,936	—	161,337	—	(161,337)
FHWA - Richland Creek Greenway - Parks	20.219	STP-M-9312 (48)	10-01-01 to OPEN	1,340,544	(529,697)	—	—	444,146	—	(973,843)
FHWA - Cumberland River Pedestrian Bridge - Parks	20.219	STP-EN-9312 (55)	10-01-02 to OPEN	2,262,480	—	—	—	311,663	—	(311,663)
Total Program	20.219				(1,837,830)	85,936	—	1,156,986	—	(2,908,880)
Passed Through Tennessee Transportation:										
FTA - Transportation Planning - Planning Commission	20.507	GG-05-11722-00	10-01-04 to 04-30-07	484,259	(116,332)	137,155	—	164,584	—	(143,761)
Total Program	20.507				(116,332)	137,155	—	164,584	—	(143,761)
Passed Through Tennessee Transportation:										
Litter and Trash Grant Program - Sheriff	20.600	Z-05-021488-00	07-01-04 to 06-30-05	166,444	(72,516)	72,516	—	—	—	—
Governor's Highway Safety Program - Police	20.600	154AL-05-04	10-01-04 to 09-30-05	965,117	(233,888)	477,731	—	243,843	—	—
Governor's Highway Safety Program - Police	20.600	154AL-06-03	10-01-05 to 09-30-06	800,076	—	283,870	—	436,547	—	(152,677)
Total Program	20.600				(306,404)	834,117	—	680,390	—	(152,677)
Passed Through Tennessee Transportation:										
Sober Ride Project - Sheriff	20.601	Z-06-024150-00	10-01-05 to 09-30-06	5,000	—	—	—	1,675	—	(1,675)
Total Program	20.601				—	—	—	1,675	—	(1,675)
Passed Through Tennessee Transportation:										
Governor's Highway Safety Program - Small Communities - Police	20.602	Z-06-027349-00	10-01-05 to 09-30-06	10,000	—	—	—	449	—	(449)
Total Program	20.602				—	—	—	449	—	(449)
Total U.S. Department of Transportation					(2,649,853)	1,819,932	—	2,538,072	—	(3,367,993)
U.S. DEPARTMENT OF VETERANS AFFAIRS:										
Passed Through Vanderbilt University:										
Clinical Trials of Anti-Tuberculosis Medication	64.011	Cooperative Agreement	10-01-04 to 09-30-06	212,511	(29,541)	92,864	—	63,323	—	—
Total Program	64.011				(29,541)	92,864	—	63,323	—	—
Total U.S. Department of Veterans Affairs					(29,541)	92,864	—	63,323	—	—
					\$ (21,668,921)	113,358,527	485,654	115,944,448	265,593	(24,469,612)

See accompanying 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, 2006

Program Title	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2005	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, 2006
TENNESSEE ADMINISTRATIVE OFFICE OF THE COURTS:									
Divorce Mediation Services	N/A	07-01-04 to 06-30-05	40,000	\$ (4,412)	4,412	—	—	—	—
Divorce Mediation Services	N/A	07-01-05 to 06-30-06	17,500	—	2,375	—	2,375	—	—
Total Tennessee Administrative Office of the Courts				(4,412)	6,787	—	2,375	—	—
TENNESSEE ARTS COMMISSION:									
Arts Builds Communities	Z-05-023759-00	07-01-04 to 06-30-05	50,585	(26,151)	26,151	—	—	—	—
Arts Builds Communities	Z-06-023759-00	07-01-05 to 06-30-06	50,585	—	25,042	—	50,585	—	(25,543)
Cultural Crossroads Program	Z-06-028440-00	07-01-05 to 06-30-06	3,500	—	—	—	3,500	—	(3,500)
Special Opportunities	Z-06-028418-00	07-01-05 to 06-30-06	—	—	—	—	500	—	(500)
Special Opportunities	Z-06-028417-00	07-01-05 to 06-30-06	2,500	—	1,000	—	2,500	—	(1,500)
Total Tennessee Arts Commission				(26,151)	52,193	—	57,085	—	(31,043)
TENNESSEE BOARD OF PROBATION AND PAROLE:									
Community Corrections Program - State Trial Courts	Z-02-007122-00	07-01-04 to 06-30-05	869,586	(117,953)	117,997	—	—	44	O —
Community Corrections Program - State Trial Courts	Z-05-020613-00	07-01-05 to 06-30-06	1,120,363	—	796,650	—	1,111,294	—	(314,644)
Community Corrections Pilot Project - State Trial Courts	66-05-11711-00	12-15-04 to 12-14-05	214,500	(46,270)	146,947	25,662	O 126,339	—	—
Total Tennessee Board of Probation and Parole				(164,223)	1,061,594	25,662	1,237,633	44	(314,644)
TENNESSEE COMMISSION ON CHILDREN AND YOUTH:									
Juvenile Justice Officers Training Supplement	N/A	07-01-05 to 06-30-06	9,000	—	9,000	—	8,636	—	364
Total Tennessee Commission on Children and Youth				—	9,000	—	8,636	—	364
TENNESSEE DEPARTMENT OF AGRICULTURE:									
Retail Food Store Inspection	N/A	01-01-05 to 12-31-09	683,265	(34,164)	136,653	—	102,489	—	—
Spay and Neutering Program	GG-00-030405-00	07-01-04 to 06-30-05	7,500	(7,500)	7,500	7,500	—	—	7,500
TAEP Farmer Producer Area	Z-06-031139-00	01-01-06 to 06-30-06	9,740	—	9,740	—	9,740	—	—
Total Tennessee Department of Agriculture				(41,664)	153,893	7,500	112,229	—	7,500
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	(168,730)	168,730	—	—	—	—
Child and Family Services Intervention - Juvenile Court	GG-06-12074-00	07-01-05 to 06-30-06	579,110	—	535,862	—	579,110	—	(43,248)
Total Tennessee Department of Children's Services				(168,730)	704,592	—	579,110	—	(43,248)
TENNESSEE DEPARTMENT OF ECONOMIC AND COMMUNITY DEVELOPMENT:									
FastTrack Infrastructure Development for Louisiana Pacific - Public Works	GG-05-11764-00	03-01-05 to 06-30-06	300,000	(15,907)	236,440	—	220,533	—	—
Total Tennessee Department of Economic and Community Development				(15,907)	236,440	—	220,533	—	—
TENNESSEE DEPARTMENT OF EDUCATION:									
Family Resource Center	Z-05-20379-00	07-01-04 to 06-30-05	166,500	(122,749)	150,976	—	28,227	—	—
Family Resource Center	N/A	07-01-05 to 06-30-06	198,088	—	105,323	—	150,487	—	(45,164)
One Room Drop In School	C-620694743-00	07-01-04 to 06-30-05	52,500	(7,842)	7,842	—	—	—	—
Tennessee Safe Schools Act	N/A	07-01-04 to 09-30-05	363,727	(83,803)	113,392	—	66,264	—	(36,675)
Tennessee Safe Schools Act	N/A	07-01-05 to 10-31-06	N/A	—	174,343	—	195,177	—	(20,834)
Early Childhood Grant	Z-05-022156-00	07-01-04 to 09-30-05	546,000	(278,125)	278,125	—	—	—	—
Early Childhood Grant	N/A	07-01-05 to 09-30-06	650,000	—	356,905	—	650,000	—	(293,095)
Lottery for Education	06-01	07-01-05 to 06-30-06	N/A	—	—	—	24,459	—	(24,459)
Pre-K Voluntary Lottery Money	N/A	07-01-05 to 06-30-06	624,310	—	405,097	—	624,000	—	(218,903)
Reading First	N/A	06-01-06 to 09-30-06	N/A	—	—	—	451,904	—	(451,904)
Early Childhood Education - Metro Action Commission	GG-06-12136-00	07-01-05 to 06-30-06	65,000	—	48,475	—	65,000	—	(16,525)
Total Tennessee Department of Education				(492,519)	1,640,478	—	2,255,518	—	(1,107,559)
TENNESSEE DEPARTMENT OF TRANSPORTATION:									
Litter and Trash Grant Program - Sheriff	Z-06-027949-00	07-01-05 to 06-30-06	163,945	—	124,932	—	163,945	—	(39,013)
Total Tennessee Department of Transportation				—	124,932	—	163,945	—	(39,013)
TENNESSEE DEPARTMENT OF ENVIRONMENT AND CONSERVATION:									
Recycling Rebate Grant	Memo of Agreement	07-01-04 to 06-30-05	N/A	(82,555)	82,555	—	—	—	—
Recycling Rebate Grant	Memo of Agreement	07-01-05 to 06-30-06	N/A	—	104,710	—	104,710	—	—
Tire Grant	Z-03-011376-02	07-01-04 to 06-30-05	580,625	(121,102)	121,102	—	—	—	—
Tire Grant	Z-03-011376-02	07-01-05 to 06-30-06	494,741	—	450,885	—	494,741	—	(43,856)
Household Hazardous Waste Operations and Maintenance Grant	GG-05-11153-00	07-01-04 to 06-30-05	85,000	(85,000)	85,000	—	—	—	—
Household Hazardous Waste Operations and Maintenance Grant	N/A	07-01-05 to 06-30-06	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 03-169	07-01-03 to OPEN	120,000,000	(763,479)	17,721,161	—	27,083,345	—	(10,125,663)
Total Tennessee Department of Environment and Conservation				(1,156,852)	18,565,413	—	27,767,796	—	(10,359,235)

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF STATE AWARDS

For the Year ended June 30, 2006

Program Title	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2005	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, 2006	
TENNESSEE DEPARTMENT OF FINANCE AND ADMINISTRATION:										
Meth Task Force Pilot	Z-05-025503-00	07-01-05 to 06-30-06	856,214	\$ —	124,721	—	259,619	—	(134,898)	
Total Tennessee Department of Finance and Administration				—	124,721	—	259,619	—	(134,898)	
TENNESSEE DEPARTMENT OF HEALTH:										
Administration of Health Services - Sexually Transmitted Diseases (State Portion)	GG-05-11096-00	07-01-04 to 06-30-05	70,389	(20,924)	39,102	9,070 O	27,248	—	—	
Administration of Health Services - TB Outreach and Control (State Portion)	GG-05-11096-00	07-01-04 to 06-30-05	1,011,800	(139,343)	139,343	—	—	—	—	
Administration of Health Services - Adolescent Pregnancy Prevention	GG-05-11096-00	07-01-04 to 06-30-05	51,000	(9,110)	9,110	—	—	—	—	
Adolescent Pregnancy Prevention	GG-06-11773-00	07-01-05 to 06-30-06	51,000	—	—	46,095	46,873	—	(778)	
Administration of Health Services - CSS/Care Coordination (State Portion)	GG-05-11096-00	07-01-04 to 06-30-05	132,560	(18,732)	18,732	—	—	—	—	
Administration of Health Services - CSS/Medical Services (State Portion)	GG-05-11096-00	07-01-04 to 06-30-05	160,708	(28,395)	28,395	—	—	—	—	
Renal Intervention Program	GG-06-12023-00	07-01-05 to 06-30-06	50,000	—	46,898	—	49,961	—	(3,063)	
Administration of Health Services - Grant-in-Aid	GG-05-11096-00	07-01-04 to 06-30-05	735,194	(122,529)	122,529	—	—	—	—	
Grant-in-Aid	N/A	07-01-05 to 06-30-06	735,200	—	735,200	—	735,200	—	—	
Administration of Health Services - Community Development	GG-05-11096-00	07-01-04 to 06-30-05	155,000	(31,979)	31,979	—	—	—	—	
Community Development	N/A	07-01-05 to 06-30-06	155,000	—	135,808	—	154,464	—	(18,656)	
Administration of Health Services - Families First	GG-05-11096-00	07-01-04 to 06-30-05	211,200	(18,400)	18,400	—	—	—	—	
Families First	GG-06-03282-00	07-01-05 to 06-30-06	211,200	—	78,500	—	93,350	—	(14,850)	
Administration of Health Services - Tennessee Home Visiting Program (HUGS)	GG-05-11096-00	07-01-04 to 06-30-05	399,000	(99,568)	99,568	—	—	—	—	
Administration of Health Services - TennCare Dental	GG-05-11096-00	07-01-04 to 06-30-05	696,000	(80,914)	80,914	—	—	—	—	
TennCare Dental	N/A	07-01-05 to 06-30-06	696,000	—	605,113	—	694,013	—	(88,900)	
Health Access Initiative Program	N/A	07-01-04 to 06-30-05	75,000	(35,567)	35,567	—	—	—	—	
Health Access Initiative Program	GG-06-11830-00	07-01-05 to 06-30-06	75,000	—	45,415	—	53,969	—	(8,554)	
TENnder Care Outreach	N/A	07-01-05 to 06-30-06	550,600	—	402,882	—	473,080	—	(70,198)	
Child Safety Seat	N/A	07-01-05 to 06-30-06	6,000	—	3,039	—	—	—	—	
Endowment for Safety Net Services	GG-06-12124-00	09-01-05 to 06-30-06	175,543	—	175,543	—	175,543	—	—	
Environmental Health Specialist	N/A	07-01-05 to 12-31-06	80,400	—	51,009	—	57,575	—	(6,566)	
Eden Alternative - Bordeaux Long-Term Care Facility	Z-05-021330-00	07-01-04 to 06-30-05	5,000	(2,502)	2,502	—	—	—	—	
Eden Alternative - Bordeaux Long-Term Care Facility	Z-06-002392-00	07-01-05 to 06-30-06	5,000	—	2,344	—	4,985	—	(2,641)	
Eden Alternative - Knowles Home	Z-06-002394-00	07-01-05 to 06-30-06	5,000	—	2,700	—	4,968	—	(2,268)	
Total Tennessee Department of Health				(607,963)	2,910,592	55,165	2,574,268	—	(216,474)	
TENNESSEE DEPARTMENT OF HUMAN SERVICES:										
Community Service Poverty Fund	Letter of Agreement	07-01-05 to 06-30-06	15,000	—	15,000	—	15,000	—	—	
Operation Warm Homes Tennessee	Z-06-031277-00	01-01-06 to 06-30-06	475,100	—	462,690	—	475,100	—	(12,410)	
Total Tennessee Department of Human Services				—	477,690	—	490,100	—	(12,410)	
TENNESSEE STATE LIBRARY AND ARCHIVES:										
Library Services for the Hearing Impaired	GG-06-12078-00	07-01-05 to 06-30-06	182,000	—	182,000	—	182,000	—	—	
Library Services for Books and Materials	GG-06-12078-00	07-01-05 to 06-30-06	91,000	—	45,500	—	45,500	—	—	
Total Tennessee State Library and Archives				—	227,500	—	227,500	—	—	
UNIVERSITY OF TENNESSEE:										
In-Service Training	63639	07-01-05 to 06-30-06	6,000	—	2,038	—	2,038	—	—	
Total University of Tennessee				—	2,038	—	2,038	—	—	
				\$	(2,678,421)	26,297,863	88,327	35,958,385	44	(12,250,660)

See accompanying independent auditors' report on supplementary informatio

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

Notes to Schedules of Expenditures of Federal and State Awards

Year ended June 30, 2006

(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, 2006, 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 Metropolitan Nashville Airport Authority, the Emergency Communications District, and the Industrial Development Board, which expended \$104,948,736 in federal awards which are not included in the Schedule of Expenditures of Federal Awards during the year ended June 30, 2006. 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, 2006.

(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, 2006

(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, 2006

(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: **None**
- (c) Noncompliance which is material to the basic financial statements: **None**
- (d) Reportable conditions in internal control over major programs: **None reported**
- (e) Material weaknesses: **None**
- (f) The type of report issued on compliance for major programs: **Unqualified opinion**
- (g) Any audit findings which are required to reported under Section 510(a) of OMB Circular A-133: **None**
- (h) Major programs:

<u>CFDA number</u>	<u>Name of federal program or cluster</u>
84.010	Title I Grants to Local Education Agencies
84.367	Title II Improving Teacher Quality
93.600	Head Start

- (i) Dollar threshold used to distinguish between Type A and Type B programs: **\$3,000,000**
- (j) 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, 2006.

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

There were no findings relating to the Federal awards for the year ended June 30, 2006.