

**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, 2010**

METROPOLITAN GOVERNMENT OF NASHVILLE  
AND DAVIDSON COUNTY, TENNESSEE

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

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

We have audited the basic 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 for the Metropolitan Government of Nashville and Davidson County, Tennessee (the "Government") as of and for the year ended June 30, 2010, which collectively comprise the Government's basic financial statements. We have also audited the financial statements of the Sports Authority Fund and the Industrial Development Board Fund, which are discretely presented component units of the Government, and the financial statements of each of the Government's nonmajor governmental, nonmajor enterprise, internal service and fiduciary funds, and have issued our report thereon dated October 31, 2010. Our report was modified to include a reference to other auditors. We have also audited and reported on separately the financial statements of the following discretely presented component units: the General Hospital and Bordeaux Long-Term Care and Knowles Home Funds of the Hospital Authority, the Electric Power Board, the Metropolitan Transit Authority, and the Metropolitan Nashville Airport Authority. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Other auditors audited the financial statements of the following discretely presented component units: the Nashville District Management Corporation, the Gulch Business Improvement District, Inc., the Metropolitan Development and Housing Agency, the Emergency Communications District and the Convention Center Authority. This report does not include the results of testing of internal control over financial reporting or compliance and other matters that are reported on separately by us or other auditors.

Internal Control Over Financial Reporting

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

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

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

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies described in Section II of the accompanying schedule of findings and questioned costs (Items IC-10-1 and IC-10-2) to be material weaknesses.

#### Compliance and Other Matters

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

We noted certain matters that we reported to management of the Government in a separate letter dated October 31, 2010.

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

This report is intended solely for the information and use of the audit committee, management, and others within the Government and is not intended to be and should not be used by anyone other than these specified parties.

*Crosslin & Associates, P.C.*

Nashville, Tennessee  
October 31, 2010



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

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

Compliance

We have audited 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 could have a direct and material effect on each of its major federal programs for the year ended June 30, 2010. The Government's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the Government's management. Our responsibility is to express an opinion on the Government's compliance based on our audit.

The Government's basic financial statements include the operations of the following component units: the Nashville District Management Corporation, the Gulch Business Improvement District, Inc., the Metropolitan Development and Housing Agency, the Electric Power Board, the Metropolitan Transit Authority, the Metropolitan Nashville Airport Authority, the Emergency Communications District and the Convention Center Authority, which expended \$143,164,832 in federal awards which are not included in the accompanying Schedule of Expenditures of Federal Awards for the year ended June 30, 2010. Our audit, described below, did not include the operations of the Electric Power Board, the Metropolitan Transit Authority, and the Metropolitan Nashville Airport Authority, because we audited and reported on those component units' compliance in accordance with OMB Circular A-133 separately. Our audit, described below, also did not include the operations of the Nashville District Management Corporation, Gulch Business Improvement District Inc., the Metropolitan Development and Housing Agency, the Emergency Communications District, and the Convention Center Authority because those component units engaged other auditors to perform audits and report separately in accordance with OMB Circular A-133.

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

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

In our opinion, the Government complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2010. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as item CF-10-1.

#### Internal Control Over Compliance

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

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

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

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

deficiencies in internal control over compliance that we consider to be a significant deficiency as described in the accompanying schedule of findings and questioned costs as item CF-10-1. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

#### Schedules of Expenditures of Federal and State Awards

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Government as of and for the year ended June 30, 2010, which collectively comprise the Government's basic financial statements and have issued our report thereon dated October 31, 2010, which refers to the reports of other auditors on the financial statements of the Nashville District Management Corporation, the Gulch Business Improvement District, Inc., the Metropolitan Development and Housing Agency, the Emergency Communications District and the Convention Center Authority. We have also audited the financial statements of each of the Government's nonmajor governmental, nonmajor enterprise, internal service and fiduciary funds, as well as the financial statements of the Sports Authority Fund, the Industrial Development Board Fund and the General Hospital and Bordeaux Long-Term Care and Knowles Home Funds of the Hospital Authority, as of and for the year ended June 30, 2010, and have issued our report thereon dated October 31, 2010. 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 the State of Tennessee, 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 audit committee, management, and others within the Government, and federal and state awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

*Crosslin & Associates, P.C.*

Nashville, Tennessee  
October 31, 2010, except for Compliance  
and Internal Control Over Compliance, as  
to which the date is January 25, 2011

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2010

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2009 (As Restated)	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, 2010
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE:										
Passed Through Tennessee Education:										
Early Childhood Grant	94.004	09-01	07-01-08 to 06-30-09	\$2,665,000	\$ (84,154)	\$ 84,154	\$ -	\$ -	\$ -	\$ -
Total Program	94.004				(84,154)	84,154	-	-	-	-
Total Corporation for National and Community Service					(84,154)	84,154	-	-	-	-
ENVIRONMENTAL PROTECTION AGENCY:										
Direct Program:										
Air Pollution Control Program	66.001	A-004081-08-2	10-01-07 to 09-30-09	681,931	(39,873)	126,368	-	86,495	-	-
Air Pollution Control Program	66.001	A-004081-10-0	10-01-09 to 09-30-11	359,665	-	248,351	-	286,123	-	(37,772)
Total Program	66.001				(39,873)	374,719	-	372,618	-	(37,772)
Direct Program:										
Section 103 Ambient Air Monitoring Network Installation	66.034	PM-96497708-3	04-01-08 to 03-31-10	255,000	(10,867)	114,506	-	129,331	-	(25,692)
Total Program	66.034				(10,867)	114,506	-	129,331	-	(25,692)
Passed Through Tennessee Environment and Conservation:										
ARRA Holt Rd Pressure Sewer System/Nolensville Sewer Improvement Loan	66.458	CWA 2009-249	02-15-10 to 09-13-10	108,000	-	19,670	-	37,789	-	(18,119)
ARRA Holt Rd Pressure Sewer System/Nolensville Sewer Improvement Principal Forgiveness	66.458	CWA 2009-249	02-15-10 to 09-13-10	432,000	-	78,680	-	151,155	-	(72,475)
State Revolving Loan - Biosolids and Odor Improvements (Federal Portion)	66.458	CWASRF 03-169	07-01-03 to OPEN	N/A	-	-	-	1,216,058	-	(1,216,058)
State Revolving Loan - Inglewood Sewer Rehab Phase IV (Federal Portion)	66.458	CWASRF 08-209	10-08-07 to 08-31-10	N/A	-	297,295	-	297,295	-	-
State Revolving Loan - Hermitage Hills Sewer Rehab Phase IV (Federal Portion)	66.458	CWASRF 08-210	10-08-07 to OPEN	N/A	-	1,069,012	-	1,069,012	-	-
State Revolving Loan - Basswood/West Park Equalize Basin (Federal Portion)	66.458	CWASRF 08-211	10-08-07 to OPEN	N/A	(862,060)	4,778,678	-	3,916,618	-	-
State Revolving Loan - Barker Rd/Visco Dr Equalize Basin (Federal Portion)	66.458	CWASRF 08-212	10-08-07 to OPEN	N/A	(793,432)	4,554,419	-	3,760,987	-	-
State Revolving Loan - 28th Ave Sewer Rehab Phases I & II (Federal Portion)	66.458	CWASRF 08-214	10-08-07 to 03-31-10	N/A	-	-	-	-	-	-
Total Program	66.458				(1,655,492)	10,797,754	-	10,448,914	-	(1,306,652)
Passed Through Tennessee Environment and Conservation:										
ARRA Green Water Meter Replacement Project Loan	66.468	DGA 2009-101	02-17-10 to 09-01-11	479,984	-	182,740	-	236,850	-	(54,110)
ARRA Green Water Meter Replacement Project Principal Forgiveness	66.468	DGA 2009-101	02-17-10 to 09-01-11	1,919,936	-	730,960	-	947,400	-	(216,440)
State Revolving Loan - Green Meter Replacement (Federal Portion)	66.468	DGASRF 09-101	02-17-10 to 09-01-11	N/A	-	761,386	-	986,836	-	(225,450)
Total Program	66.468				-	1,675,086	-	2,171,086	-	(496,000)
Total Environmental Protection Agency					(1,706,232)	12,962,065	-	13,121,949	-	(1,866,116)
INSTITUTE OF MUSEUM AND LIBRARY SERVICES:										
Passed Through Tennessee State Library and Archive:										
Library Services for the Disadvantaged	45.310	GG-10-30396-00	07-01-09 to 06-30-10	5,000	-	5,000	-	5,000	-	-
Total Program	45.310				-	5,000	-	5,000	-	-
Total Institute of Museum and Library Services					-	5,000	-	5,000	-	-
U.S. DEPARTMENT OF AGRICULTURE:										
Passed Through Tennessee Education:										
National School Breakfast Program - Metro Public Schools	10.553	N/A	07-01-09 to 06-30-10	N/A	-	5,423,844	-	5,423,860	-	(16)
Total Program	10.553				-	5,423,844	-	5,423,860	-	(16)
Passed Through Tennessee Education:										
National School Lunch Program - Lunch, Metro Public Schools	10.555	N/A	07-01-08 to 06-30-09	N/A	119	-	-	-	119 O	-
National School Lunch Program - Lunch, Metro Public Schools	10.555	N/A	07-01-09 to 06-30-10	N/A	-	17,534,549	-	17,534,674	-	(125)
National School Lunch Program - Snacks, Metro Public Schools	10.555	N/A	07-01-08 to 06-30-09	N/A	(12,228)	12,228	-	-	-	-
National School Lunch Program - Snacks, Metro Public Schools	10.555	N/A	07-01-09 to 06-30-10	N/A	-	55,242	-	55,242	-	-
National School Lunch and Breakfast Program - Food Distribution - Metro Public Schools	10.555	N/A	07-01-08 to 06-30-09	N/A	287,552	-	-	287,552	-	-
National School Lunch and Breakfast Program - Food Distribution - Metro Public Schools	10.555	N/A	07-01-09 to 06-30-10	N/A	-	1,765,555	-	1,523,018	-	242,537
Total Program	10.555				275,443	19,367,574	-	19,400,486	119	242,412
Passed Through Tennessee Health:										
Special Supplemental Food Program for Women, Infants, and Children	10.557	GG-09-26543-00	10-01-08 to 09-30-09	2,191,400	(184,530)	726,373	-	541,843	-	-
Special Supplemental Food Program for Women, Infants, and Children	10.557	GG-10-30160-00	10-01-09 to 09-30-10	2,691,000	-	1,493,445	-	1,991,453	-	(498,008)
Total Program	10.557				(184,530)	2,219,818	-	2,533,296	-	(498,008)

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2010

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2009 (As Restated)	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, 2010
Passed Through Tennessee Human Services:										
Adult Care Food Program - Knowles Home	10.558	03-47-40038-00-5	10-01-08 to 09-30-09	50,000	(7,085)	7,512		427	-	-
Adult Care Food Program - Knowles Home	10.558	03-47-40036-00-5	10-01-09 to 09-30-10	50,000	-	37,059		40,825	-	(3,766)
Child Adult Care Food Program - Metro Action Commission	10.558	03-47-56030-00-7	10-01-08 to 09-30-09	900,137	(36,797)	198,729	-	161,932	-	-
Child Adult Care Food Program - Metro Action Commission	10.558	03-47-56030-00-7	10-01-09 to 09-30-10	900,137	-	671,099	-	716,346	-	(45,247)
Total Program	10.558				(43,882)	914,399	-	919,530	-	(49,013)
Passed Through Tennessee Human Services:										
Summer Food Service Program - Metro Action Commission	10.559	30-014-07	05-01-09 to 09-30-09	682,289	(153,417)	469,699	-	316,282	-	-
Summer Food Service Program - Metro Action Commission	10.559	30-014-07	05-01-10 to 08-01-10	716,523	-	188,267	-	310,017	-	(121,750)
Total Program	10.559				(153,417)	657,966	-	626,299	-	(121,750)
Direct Program:										
Commodity Supplemental Food Program - Food Distribution	10.565	N/A	10-01-84 to OPEN	N/A	302,226	789,550	-	872,195	-	219,581
Passed Through Tennessee Health:										
Commodity Supplemental Food Program - Administration	10.565	GG-09-26544-00	10-01-08 to 09-30-09	212,500	(42,571)	79,201	11,869 O	48,499	-	-
Commodity Supplemental Food Program - Administration	10.565	GG-10-30317-00	10-01-09 to 09-30-10	223,800	-	91,148	-	121,850	-	(30,702)
Total Program	10.565				259,655	959,899	11,869	1,042,544	-	188,879
Passed Through Tennessee Education:										
Fresh Fruits and Vegetables Program - Metro Public Schools	10.582	N/A	07-01-08 to 06-30-09	N/A	(10,942)	10,942	-	-	-	-
Fresh Fruits and Vegetables Program - Metro Public Schools	10.582	N/A	07-01-09 to 06-30-10	N/A	-	109,984	-	146,194	-	(36,210)
Total Program	10.582				(10,942)	120,926	-	146,194	-	(36,210)
Passed Through Tennessee Agriculture:										
Tree Canopy Assessment - Public Works	10.664	N/A	09-01-09 to 09-30-10	20,000	-	-	-	20,000	-	(20,000)
Total Program	10.664				-	-	-	20,000	-	(20,000)
Passed Through Friends of Beaman Park:										
Friends of Beaman Park Staffing - Parks	10.678	N/A	02-01-09 to 09-30-09	15,000	-	4,459	-	4,459	-	-
Total Program	10.678				-	4,459	-	4,459	-	-
Total U.S. Department of Agriculture					142,327	29,668,885	11,869	30,116,668	119	(293,706)
U.S. DEPARTMENT OF DEFENSE:										
Direct Program:										
Air Force R.O.T.C.	N/A	N/A	07-01-09 to 06-30-10	N/A	-	199,221	-	233,071	-	(33,850)
Army R.O.T.C.	N/A	N/A	07-01-09 to 06-30-10	N/A	-	130,088	-	144,157	-	(14,069)
Total Other Financial Assistance					-	329,309	-	377,228	-	(47,919)
Total U.S. Department of Defense					-	329,309	-	377,228	-	(47,919)
U.S. DEPARTMENT OF ENERGY:										
Direct Program:										
ARRA Energy Efficiency and Conservation	81.128	DE-EE0000956/001	08-03-09 to 08-02-12	6,225,400	-	81,096	-	89,459	-	(8,363)
Total Program	81.128				-	81,096	-	89,459	-	(8,363)
Total U.S. Department of Energy					-	81,096	-	89,459	-	(8,363)
U.S. DEPARTMENT OF EDUCATION:										
Passed Through Tennessee Education:										
Adult Basic Education Program	84.002	Z-09-213455-00	07-01-08 to 06-30-09	400,140	(144,623)	132,305	-	4,327	-	(16,645)
ElCivics Adult Education Program	84.002	09-01	07-01-08 to 06-30-09	96,218	(46,116)	46,116	-	-	-	-
Total Program	84.002				(190,739)	178,421	-	4,327	-	(16,645)

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2010

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2009 (As Restated)	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, 2010
Passed Through Tennessee Education:										
School Improvement	84.010	08-01	07-01-07 to 09-30-09	2,055,000	(2,669,353)	2,896,431	-	227,078	-	-
Title I Non-Enhanced Option	84.010	09-01	07-01-08 to 09-30-09	25,301,067	(6,737,449)	7,821,615	-	1,084,166	-	-
Title I Non-Enhanced Option	84.010	10-01	07-01-09 to 09-30-10	29,154,096	-	20,895,995	-	27,534,065	-	(6,638,070)
Title I NDS FH	84.010	08-01	01-03-08 to 06-30-09	N/A	-	-	-	-	7,468	(7,468)
School Improvement 1003 a	84.010	09-01	07-01-08 to 09-30-09	2,192,055	(291,177)	282,600	-	1,882,455	-	(1,891,032)
School Improvement 1003 a	84.010	10-01	07-01-09 to 09-30-11	3,000,000	-	-	-	1,851,818	-	(1,851,818)
Total Program	84.010				(9,697,979)	31,896,641	-	32,579,582	7,468	(10,388,388)
Passed Through Tennessee Education:										
Education of the Handicapped - Excess Cost Funds	84.027	N/A	07-01-09 to 06-30-10	N/A	-	517,145	-	517,145	-	-
IDEA Part B 09-01	84.027	09-01	07-01-08 to 09-30-09	17,293,734	(1,168,072)	5,548,453	-	4,380,381	-	-
IDEA Part B 10-01	84.027	10-01	07-01-09 to 06-30-10	17,527,631	-	10,413,404	-	14,675,674	-	(4,262,270)
IDEA Part B Discretion FY10	84.027	N/A	07-01-09 to 06-30-11	105,908	-	-	-	90,520	-	(90,520)
IDEA Pre-School 09-01	84.027	09-01	07-01-08 to 09-30-09	308,549	(14,917)	98,108	-	83,191	-	-
IDEA Pre-School 10-01	84.027	10-01	07-01-09 to 06-30-10	267,796	-	162,219	-	239,011	-	(76,792)
Total Program	84.027				(1,182,989)	16,739,329	-	19,985,922	-	(4,429,582)
Direct Program:										
Impact Aid	84.041	N/A	07-01-09 to 06-30-10	N/A	-	124,182	-	124,182	-	-
Total Program	84.041				-	124,182	-	124,182	-	-
Passed Through Tennessee Education:										
Program Improvement - Carl Perkins Federal Grant	84.048	09-01	07-01-08 to 06-30-09	1,561,161	(384,668)	761,203	-	375,416	-	1,119
Program Improvement - Carl Perkins Federal Grant	84.048	10-01	07-01-09 to 06-30-10	1,648,442	-	833,701	-	1,279,768	-	(446,067)
Carl Perkins Health Science	84.048	09-01	07-01-08 to 06-30-09	90,000	(77,247)	80,747	-	-	-	3,500
Carl Perkins Health Science	84.048	10-01	07-01-09 to 06-30-10	36,127	-	-	-	36,127	-	(36,127)
Total Program	84.048				(461,915)	1,675,651	-	1,691,311	-	(477,575)
Passed Through Tennessee Education:										
Migrant Education Grant	84.144	N/A	10-01-08 to 09-30-09	10,000	(2,441)	-	-	487	-	(2,928)
Summer Migrant Education Grant	84.144	N/A	05-01-10 to 08-31-10	35,965	-	-	-	103	-	(103)
Total Program	84.144				(2,441)	-	-	590	-	(3,031)
Passed Through Tennessee Education:										
Title IV Drug Free Schools	84.186	08-01	07-01-07 to 09-30-08	409,500	(26,006)	26,006	-	-	-	-
Title IV Drug Free Schools	84.186	09-01	07-01-08 to 09-30-09	393,811	(190,200)	279,151	-	117,521	-	(28,570)
Title IV Drug Free Schools	84.186	10-01	07-01-09 to 09-30-10	360,855	(88,654)	60,084	-	298,600	-	(327,170)
Total Program	84.186				(304,860)	365,241	-	416,121	-	(355,740)
Passed Through Tennessee Education:										
Homeless Children Education Program	84.196	09-01	07-01-08 to 06-30-09	155,000	(36,897)	70,067	-	32,718	-	452
Homeless Children Education Program	84.196	10-01	07-01-09 to 09-30-10	206,140	-	-	-	101,458	-	(101,458)
Total Program	84.196				(36,897)	70,067	-	134,176	-	(101,006)
Direct Program:										
Teaching American History 07-01	84.215	U215X040044	07-01-06 to 06-30-10	991,574	(108,346)	233,040	-	193,885	-	(69,191)
Carol M White PE Grant	84.215	Q215F060548	09-30-06 to 06-29-09	427,784	(1,098)	55,147	-	76,908	-	(22,859)
Smaller Learning Communities	84.215	2-100069-01	10-01-06 to 09-30-10	5,206,420	(348,378)	1,000,032	-	854,855	-	(203,201)
LYNCS	84.215	2-100069-04	04-01-08 to 10-10-09	349,689	(77,749)	206,750	-	241,815	-	(112,814)
Total Program	84.215				(535,571)	1,494,969	-	1,367,463	-	(408,065)
Passed Through Tennessee Education:										
21st Century Community Learning Centers - Goldstars	84.287	N/A	07-01-09 to 06-30-10	360,000	-	232,754	-	323,351	-	(90,597)
Total Program	84.287				-	232,754	-	323,351	-	(90,597)
Passed Through Tennessee Education:										
Title V Consolidated	84.298	08-01	07-01-07 to 09-30-08	136,479	(26,003)	82,351	-	56,348	-	-
Total Program	84.298				(26,003)	82,351	-	56,348	-	-
Passed Through Tennessee Education:										
Title II Part D	84.318	09-01	07-01-07 to 09-30-09	449,034	(35,653)	373,383	-	292,381	-	45,349
Total Program	84.318				(35,653)	373,383	-	292,381	-	45,349
Passed Through Tennessee Education:										
AP Incentive Grant	84.330	S330C060029	10-06-06 to 09-30-09	1,918,508	(60,189)	285,533	-	225,571	-	(227)
Total Program	84.330				(60,189)	285,533	-	225,571	-	(227)

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2010

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2009 (As Restated)	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, 2010
Passed Through Tennessee Education: Reading First Total Program	84.357 84.357	GG-04-11082-00	11-01-03 to 06-30-09	8,251,839	(4,688) (4,688)	962,757 962,757	- -	1,127,437 1,127,437	- -	(169,368) (169,368)
Passed Through Tennessee Education: Project Learning Lab Total Program	84.364 84.364	2-100069-05	09-01-08 to 08-31-09	334,376	(148,926) (148,926)	176,699 176,699	- -	27,741 27,741	- -	32 32
Passed Through Tennessee Education: Title III Emergency Immigrant Education Program Title III Emergency Immigrant Education Program Title III A Discretionary Total Program	84.365 84.365 84.365 84.365	09-01 10-01 09-01	07-01-08 to 09-30-09 07-01-09 to 06-30-10 07-01-08 to 09-30-09	1,166,490 1,657,922 79,325	(439,149) - (158,834) (597,983)	439,149 1,384,799 170,000 1,993,948	- - - -	- 1,637,134 69,840 1,706,974	- - - -	- (252,335) (58,674) (311,009)
Passed Through Tennessee Education: Title II Part A Title II Part A Total Program	84.367 84.367 84.367	09-01 10-01	07-01-08 to 09-30-09 07-01-09 to 09-30-10	4,265,867 4,402,861	(1,077,646) - (1,077,646)	4,385,313 1,384,544 5,769,857	- - -	3,307,667 1,798,385 5,106,052	- - -	- (413,841) (413,841)
Passed Through Tennessee Education: School Improvement 1003 g Total Program	84.377 84.377	09-01	07-01-08 to 09-30-10	1,245,000	(433,680) (433,680)	420,905 420,905	- -	778,126 778,126	- -	(790,901) (790,901)
Passed Through Tennessee Education: ARRA Title II D Total Program	84.386 84.386	S386A090042	07-01-09 to 06-30-11	651,770	- -	250,795 250,795	- -	302,684 302,684	- -	(51,889) (51,889)
Passed Through Tennessee Education: ARRA Title X Homeless Education Total Program	84.387 84.387	S387A090044	07-01-09 to 06-30-11	184,749	- -	6,236 6,236	- -	19,693 19,693	- -	(13,457) (13,457)
Passed Through Tennessee Education: ARRA Title I School and District ARRA School Improvement 1003 a Total Program	84.389 84.389 84.389	S389A090042 09-01	07-01-09 to 06-30-11 07-01-09 to 09-30-10	24,562,837 1,000,000	- - -	9,278,544 - 9,278,544	- - -	11,793,413 567,706 12,361,119	- - -	(2,514,869) (567,706) (3,082,575)
Passed Through Tennessee Education: ARRA IDEA Part B Total Program	84.391 84.391	H391A090052	07-01-09 to 06-30-11	20,372,656	- -	3,140,850 3,140,850	- -	3,826,499 3,826,499	- -	(685,649) (685,649)
Passed Through Tennessee Education: ARRA Preschool Grant Total Program	84.392 84.392	H392A090095	07-01-09 to 06-30-11	1,073,979	- -	384,214 384,214	- -	428,756 428,756	- -	(44,542) (44,542)
Passed Through Tennessee Education: ARRA State Fiscal Stabilization Fund Total Program	84.394 84.394	N/A	07-01-09 to 06-30-10	13,111,300	- -	13,111,300 13,111,300	- -	13,111,300 13,111,300	- -	- -
Passed Through Tennessee Health: ARRA State Fiscal Stabilization Fund (TB Outreach and Control) - Health Department	84.397	GG-10-2805-00	07-01-09 to 06-30-10	554,100	-	554,100	-	554,100	-	-
Passed Through Tennessee Education: ARRA Coordinated School Health - Metro Public Schools ARRA Family Resource Center - Caldwell Northeast ARRA Family Resource Center - Cole ARRA Family Resource Center - Maplewood ARRA Family Resource Center - O'Bryan Cayce ARRA Family Resource Center - Pearl Cohn ARRA Internet Connectivity - Metro Public Schools ARRA State Fiscal Stabilization Fund Extended Contract - Metro Public Schools Total Program	84.397 84.397 84.397 84.397 84.397 84.397 84.397 84.397 84.397	S397A090043 S397A090043 S397A090043 S397A090043 S397A090043 S397A090043 S397A090043 S397A090043 S397A090043	07-01-09 to 06-30-10 07-01-09 to 09-30-11	230,000 33,300 33,300 33,300 33,300 33,300 207,774 1,087,300	- - - - - - - -	160,685 1,860 14,190 22,464 33,300 23,090 207,774 295,146 1,312,609	- - - - - - - -	223,616 33,300 21,088 33,300 33,300 33,300 207,774 1,029,966 2,169,744	- - - - - - - -	(62,931) (31,440) (6,898) (10,836) - (10,210) - (734,820) (857,135)
Total U.S. Department of Education					(14,798,159)	90,327,236	-	98,167,450	7,468	(22,645,841)

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2010

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2009 (As Restated)	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, 2010
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:										
Passed Through Greater Nashville Regional Council:										
Title III Part B Transportation	93.044	2009-04-05-09	07-01-08 to 06-30-09	70,000	(5,000)	5,000	-	-	-	-
Title III Part B Transportation	93.044	2010-04-05-09	07-01-09 to 06-30-10	70,000	-	58,333	-	70,000	-	(11,667)
Homemaker	93.044	2009-03	07-01-08 to 06-30-09	N/A	(14,379)	14,379	-	-	-	-
Homemaker	93.044	2010-03	07-01-09 to 06-30-10	N/A	-	65,413	-	76,302	-	(10,889)
Personal Care	93.044	2009-03	07-01-08 to 06-30-09	N/A	(5,109)	5,109	-	-	-	-
Personal Care	93.044	2010-03	07-01-09 to 06-30-10	N/A	-	25,763	-	30,867	-	(5,104)
Total Program	93.044				(24,488)	173,997	-	177,169	-	(27,660)
Passed Through Greater Nashville Regional Council:										
Options - Home Delivered Meals	93.045	2009-03	07-01-08 to 06-30-09	N/A	(137,922)	137,922	-	-	-	-
Options - Home Delivered Meals	93.045	2010-03	07-01-09 to 06-30-10	N/A	-	354,902	111 O	462,759	-	(107,746)
Title III Part C Nutrition Program	93.045	2009-04-05-09	07-01-08 to 06-30-09	450,700	(75,700)	75,700	-	-	-	-
Title III Part C Nutrition Program	93.045	2010-04-05-09	07-01-09 to 06-30-10	450,700	-	375,000	-	450,700	-	(75,700)
Total Program	93.045				(213,622)	943,524	111	913,459	-	(183,446)
Passed Through Greater Nashville Regional Council:										
Nutrition Services Incentive Program	93.053	2009-04-05-09	07-01-08 to 06-30-09	55,300	(9,300)	9,300	-	-	-	-
Nutrition Services Incentive Program	93.053	2010-04-05-09	07-01-09 to 06-30-10	55,300	-	46,000	-	55,300	-	(9,300)
Total Program	93.053				(9,300)	55,300	-	55,300	-	(9,300)
Passed Through Tennessee Health:										
Public Health Emergency Response (H1N1)	93.069	GG-10-30134-00	08-01-09 to 06-30-10	2,007,100	-	1,102,416	-	1,102,738	-	(322)
Total Program	93.069				-	1,102,416	-	1,102,738	-	(322)
Passed Through Tennessee Health:										
TB Outreach and Control	93.116	GG-09-25042-00	07-01-08 to 06-30-09	1,398,900	(391,491)	387,280	4,211 O	-	-	-
TB Outreach and Control	93.116	GG-10-28605-00	07-01-09 to 06-30-10	778,300	-	569,802	-	745,719	-	(175,917)
Total Program	93.116				(391,491)	957,082	4,211	745,719	-	(175,917)
Passed Through Meharry Medical College:										
Nashville Youth Violence Prevention Urban Partnership Center	93.136	060329PDJ047S1-05	09-01-07 to 08-31-08	150,000	(18,923)	-	18,923 O	-	-	-
Passed Through Tennessee Health:										
Rape Prevention Education	93.136	GG-09-26098-00	07-01-08 to 06-30-09	35,000	(2,783)	2,783	-	-	-	-
Rape Prevention Education	93.136	GG-10-29318-00	07-01-09 to 06-30-10	40,000	-	21,621	-	21,621	-	-
Total Program	93.136				(21,706)	24,404	18,923	21,621	-	-
Passed Through Tennessee Health:										
Family Planning	93.217	GU-10-29056-00	07-01-09 to 06-30-11	740,100	-	389,559	-	389,559	-	-
Total Program	93.217				-	389,559	-	389,559	-	-
Passed Through Tennessee Health:										
Immunization Services for Children	93.268	GG-09-27490-00	01-01-09 to 12-31-09	471,900	(87,273)	244,941	-	157,668	-	-
Immunization Services for Children	93.268	GG-10-31378-00	01-01-10 to 12-31-10	550,000	-	-	-	192,135	-	(192,135)
Total Program	93.268				(87,273)	244,941	-	349,803	-	(192,135)
Direct Program:										
Lifestyle Center - General Hospital	93.283	5 U10 MN000001-03	09-30-08 to 12-31-09	910,000	(7,589)	133,760	-	126,171	-	-
Passed Through Tennessee Health:										
Tobacco Prevention	93.283	GG-09-25711-00	03-30-09 to 03-29-10	42,500	(3,193)	35,341	-	32,148	-	-
Tobacco Prevention	93.283	GG-10-31257-00	03-30-10 to 03-29-11	42,500	-	-	-	10,459	-	(10,459)
Environmental Health Specialist Network	93.283	GG-09-27784-00	01-01-09 to 12-31-09	153,500	(5,134)	65,725	-	60,591	-	-
Environmental Health Specialist Network	93.283	GG-10-31708-00	01-01-10 to 12-31-10	153,000	-	-	-	39,135	-	(39,135)
Bioterrorism	93.283	GG-09-25748-01	08-01-08 to 07-31-09	989,100	(172,260)	290,967	-	110,460	8,247 O	-
Bioterrorism	93.283	GG-10-29815-00	08-01-09 to 07-31-10	881,600	-	370,757	-	698,578	-	(327,821)
Total Program	93.283				(188,176)	896,550	-	1,077,542	8,247	(377,415)
Passed Through Tennessee Health:										
Breast and Cervical Cancer	93.399	GG-09-25038-00	07-01-08 to 06-30-11	292,600	(9,381)	75,048	950 O	91,030	-	(24,413)
Total Program	93.399				(9,381)	75,048	950	91,030	-	(24,413)
Passed Through Tennessee Human Services:										
Child Support Enforcement, Title IV-D - Juvenile Court	93.563	GG-09-25615-00	07-01-08 to 06-30-09	951,200	(56,534)	56,534	-	-	-	-
Child Support Enforcement, Title IV-D - Juvenile Court	93.563	GG-09-25615-00	07-01-09 to 06-30-10	951,400	-	504,507	-	693,687	-	(189,180)
Total Program	93.563				(56,534)	561,041	-	693,687	-	(189,180)

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2010

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2009 (As Restated)	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, 2010
Passed Through Tennessee Human Services: Low Income Energy Assistance Program	93.568	Z-05-0217-00	07-01-08 to 06-30-09	5,825,967	(887,005)	887,005	-	-	-	-
Low Income Energy Assistance Program	93.568	Z-10-000210-00	07-01-09 to 06-30-10	7,504,086	-	3,917,729	-	5,693,478	-	(1,775,749)
Total Program	93.568				(887,005)	4,804,734	-	5,693,478	-	(1,775,749)
Passed Through Tennessee Human Services: Community Services Block Grant	93.569	Z-05-020693-00	07-01-08 to 06-30-09	1,147,582	(150,587)	150,537	50 O	-	-	-
Community Services Block Grant	93.569	Z-10-000110-00	07-01-09 to 06-30-10	1,225,295	-	799,100	-	1,225,415	-	(426,315)
Total Program	93.569				(150,587)	949,637	50	1,225,415	-	(426,315)
Passed Through Tennessee Human Services: Before and After Care - Metro Action Commission	93.575	N/A	07-01-09 to 06-30-10	N/A	-	286,066	-	296,023	-	(9,957)
Total Program	93.575				-	286,066	-	296,023	-	(9,957)
Direct Program: Head Start	93.600	04 CH 0365/43	07-01-08 to 06-30-09	10,447,321	(20,000)	20,000	-	-	-	-
Head Start	93.600	04 CH 0365/44-03	07-01-09 to 06-30-10	11,001,495	-	10,764,615	-	10,764,615	-	-
Total Program	93.600				(20,000)	10,784,615	-	10,764,615	-	-
Passed Through Tennessee Human Services: Family Resource Center - Caldwell Northeast	93.645	N/A	07-01-08 to 06-30-09	33,300	(2,685)	2,685	-	-	-	-
Family Resource Center - Maplewood	93.645	N/A	07-01-08 to 06-30-09	33,300	(147)	147	-	-	-	-
Family Resource Center - McKissack	93.645	N/A	07-01-08 to 06-30-09	33,300	(2,141)	2,141	-	-	-	-
Family Resource Center - Pearl Cohn	93.645	N/A	07-01-08 to 06-30-09	33,300	(2,020)	2,020	-	-	-	-
Total Program	93.645				(6,993)	6,993	-	-	-	-
Passed Through Tennessee Human Services: SSBG Adult Day Care Program	93.667	GG 10-28454-00	07-01-09 to 06-30-10	164,600	-	164,600	-	164,600	-	-
SSBG Homemaker	93.667	Z-09-215432-00	07-01-08 to 06-30-09	301,765	(951)	951	-	-	-	-
SSBG Homemaker	93.667	GG-10-28648-00	07-01-09 to 06-30-11	619,454	-	304,378	-	307,073	-	(2,695)
Total Program	93.667				(951)	469,929	-	471,673	-	(2,695)
Passed Through Vanderbilt University Medical Center: ARRA NIH Challenge Grant in Health and Science Research/ Scientist-in-the-Classroom Partnership Program - Metro Public Schools	93.701	1RC1RR028361-01-3620	09-24-09 to 08-31-10	47,024	-	-	-	5,813	-	(5,813)
Total Program	93.701				-	-	-	5,813	-	(5,813)
Passed Through Greater Nashville Regional Council: ARRA Aging Congregate Nutrition Services	93.707	N/A	04-01-09 to 09-30-10	233,251	-	47,024	-	116,137	-	(69,113)
Total Program	93.707				-	47,024	-	116,137	-	(69,113)
Direct Program: ARRA Head Start	93.708	04SE0365/01	07-01-09 to 09-30-10	751,477	-	631,864	-	670,957	-	(39,093)
Total Program	93.708				-	631,864	-	670,957	-	(39,093)
Direct Program: ARRA Early Head Start	93.709	04SA0365/01	12-01-09 to 09-29-10	965,949	-	-	-	78,312	-	(78,312)
Total Program	93.709				-	-	-	78,312	-	(78,312)
Passed Through Tennessee Human Services: ARRA Community Services Block Grant	93.710	Z-09-217913-00	06-09-09 to 09-30-10	1,960,289	-	1,833,133	-	1,861,085	-	(27,952)
Total Program	93.710				-	1,833,133	-	1,861,085	-	(27,952)
Passed Through Tennessee Human Services: ARRA TANF Subsidized Employment	93.714	Z-10-000061	03-01-10 to 09-30-10	340,600	-	17,821	-	33,173	-	(15,352)
Total Program	93.714				-	17,821	-	33,173	-	(15,352)
Direct Program: ARRA Communities Putting Prevention to Work	93.724	1U58DP002447-01	03-19-10 to 03-18-12	7,527,527	-	8,257	-	108,033	-	(99,776)
Total Program	93.724				-	8,257	-	108,033	-	(99,776)
Passed Through Tennessee Finance and Administration: Medical Assistance Program	93.778	GG-09-25750-00	08-01-08 to 06-30-09	1,500,000	(26,488)	16,789	9,699 O	-	-	-
Total Program	93.778				(26,488)	16,789	9,699	-	-	-

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2010

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2009 (As Restated)	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, 2010
Direct Program:										
HIV - Emergency Relief Grant	93.914	H89HA11433	03-01-09 to 02-28-10	4,221,624	(673,947)	4,080,303	-	3,406,356	-	-
HIV - Emergency Relief Grant	93.914	H89HA11433	03-01-10 to 02-28-11	4,611,727	-	-	-	1,093,589	-	(1,093,589)
Ryan White Minority AIDS Initiative	93.914	H3MHA08470-02-00	08-01-08 to 07-31-09	211,298	(38,491)	111,935	-	73,444	-	-
Ryan White Minority AIDS Initiative	93.914	H3MHA08470-03-00	08-01-09 to 07-31-10	217,294	-	75,363	-	143,032	-	(67,669)
Total Program	93.914				(712,438)	4,267,601	-	4,716,421	-	(1,161,258)
Direct Program:										
Healthy Start Initiative - Eliminating Racial Ethnic Disparities	93.926	H40MC12836	06-01-09 to 05-31-10	745,672	-	202,600	-	362,874	-	(160,274)
Total Program	93.926				-	202,600	-	362,874	-	(160,274)
Passed Through Tennessee Health:										
AIDS Prevention and Surveillance	93.940	GG-09-27783-00	01-01-09 to 12-31-09	943,700	(33,329)	269,765	-	236,436	-	-
AIDS Prevention and Surveillance	93.940	GG-10-32284-00	01-01-10 to 12-31-10	460,800	-	-	-	221,248	-	(221,248)
Rapid HIV Testing Services	93.940	GG-09-26782-00	09-30-08 to 09-29-09	142,100	(10,361)	32,723	-	22,362	-	-
Rapid HIV Testing Services	93.940	GG-10-29812-00	09-30-09 to 09-29-10	221,300	-	118,993	-	131,609	-	(12,616)
Total Program	93.940				(43,690)	421,481	-	611,655	-	(233,864)
Passed Through Tennessee Health:										
Sexually Transmitted Diseases	93.977	GG-09-27783-00	01-01-09 to 12-31-09	482,900	(32,475)	259,084	-	226,609	-	-
Sexually Transmitted Diseases	93.977	GG-10-32284-00	01-01-10 to 12-31-10	444,600	-	-	-	196,543	-	(196,543)
Total Program	93.977				(32,475)	259,084	-	423,152	-	(196,543)
Passed Through Tennessee Health:										
Health Promotion	93.991	GG-09-27291-00	07-01-08 to 06-30-09	116,000	(14,300)	9,657	4,643 O	-	-	-
Health Promotion	93.991	GG-10-28602-00	07-01-09 to 06-30-10	116,000	-	93,722	-	110,564	-	(16,842)
Total Program	93.991				(14,300)	103,379	4,643	110,564	-	(16,842)
Passed Through Tennessee Health:										
CSS/Care Coordination	93.994	GG-09-25040-00	07-01-08 to 06-30-09	387,000	(31,000)	26,744	4,256 O	-	-	-
CSS/Care Coordination	93.994	GG-10-29775-01	07-01-09 to 06-30-10	360,100	-	291,528	-	315,467	-	(23,939)
CSS/Medical Services	93.994	GG-09-25040-00	07-01-08 to 06-30-09	427,000	(50,955)	37,373	13,582 O	-	-	-
CSS/Medical Services	93.994	GG-10-29775-01	07-01-09 to 06-30-10	427,000	-	328,410	-	419,594	-	(91,184)
Healthy Start	93.994	GG-09-25449-00	07-01-08 to 06-30-09	659,700	(35,273)	35,273	-	-	-	-
Healthy Start	93.994	GG-10-29777-00	07-01-09 to 06-30-10	659,700	-	510,325	-	576,964	-	(66,639)
Help Us Grow Successfully	93.994	GG-09-25035-00	07-01-08 to 06-30-09	610,200	(50,849)	44,261	6,588 O	-	-	-
Help Us Grow Successfully	93.994	GG-10-29789-00	07-01-09 to 06-30-10	610,200	-	506,320	-	577,012	-	(70,692)
Total Program	93.994				(168,077)	1,780,234	24,426	1,889,037	-	(252,454)
Total U.S. Department of Health and Human Services					(3,064,975)	32,315,103	63,013	35,056,044	8,247	(5,751,150)
U.S. DEPARTMENT OF HOMELAND SECURITY:										
Passed Through Tennessee Emergency Management:										
Homeland Security Urban Areas	97.008	6803	09-01-08 to 06-30-11	1,597,384	(892)	293,239	-	430,513	-	(138,166)
Total Program	97.008				(892)	293,239	-	430,513	-	(138,166)
Passed Through Tennessee Emergency Management:										
4808 Milner Drive Home Buyout	97.029	GG-08-23581-00	07-25-07 to 09-30-10	146,940	(146,940)	146,940	-	-	-	-
Total Program	97.029				(146,940)	146,940	-	-	-	-
Passed Through Tennessee Emergency Management:										
Hurricane Gustav Evacuee Sheltering	97.036	N/A	08-27-08 to 08-26-10	96,813	(16,156)	96,813	-	19,442	61,215 O	-
Flood Recovery May 2010	97.036	1909 DR TN	05-01-10 to OPEN	In Process	-	-	-	9,892,613	-	(9,892,613)
Total Program	97.036				(16,156)	96,813	-	9,912,055	61,215	(9,892,613)
Passed Through Tennessee Emergency Management:										
Milner Drive/Wimple Drive Home Buyout	97.039	GG-08-24609-00	11-14-07 to 11-14-10	362,285	(344,566)	362,285	-	17,719	-	-
Wimpole Drive 2008 Home Buyout	97.039	7329	03-01-09 to 02-28-12	731,369	(362,711)	-	-	161,338	-	(524,049)
Total Program	97.039				(707,277)	362,285	-	179,057	-	(524,049)
Passed Through Tennessee Emergency Management:										
Emergency Management Assistance	97.042	GG-10-32629-00	10-01-09 to 09-30-10	182,000	-	-	-	182,000	-	(182,000)
Total Program	97.042				-	-	-	182,000	-	(182,000)
Direct Program:										
San Marco Drive Home Buyout	97.047	E-12438	09-18-08 to 09-30-11	547,635	(510,061)	-	-	-	-	(510,061)
Total Program	97.047				(510,061)	-	-	-	-	(510,061)

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2010

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2009 (As Restated)	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, 2010
Direct Program:										
Port Security	97.056	20008-GB-T8K143	08-01-08 to 07-31-11	1,546,019	(55)	100,992	-	136,542	-	(35,605)
Total Program	97.056				(55)	100,992	-	136,542	-	(35,605)
Passed Through Tennessee Emergency Management:										
Homeland Security	97.067	GG-07-21341-01	07-01-06 to 04-30-09	669,076	(290,311)	218,969	71,342 O	-	-	-
Homeland Security	97.067	GG-08-24608-00	07-01-07 to 04-30-10	1,114,038	(289,785)	986,740	-	696,955	-	-
Total Program	97.067				(580,096)	1,205,709	71,342	696,955	-	-
Total U.S. Department of Homeland Security					(1,961,477)	2,205,978	71,342	11,537,122	61,215	(11,282,494)
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:										
Passed Through Metropolitan Development and Housing Agency:										
Cleveland Park Summer Enrichment - Parks	14.218	Memo of Agreement	06-01-09 to 08-15-09	20,000	-	11,349	-	11,349	-	-
Cleveland Park Summer Enrichment - Parks	14.218	Memo of Agreement	06-01-10 to 08-15-10	15,000	-	-	-	-	-	-
Total Program	14.218				-	11,349	-	11,349	-	-
Passed Through Metropolitan Development and Housing Agency:										
ARRA Youth Services at Enterprise Zone	14.253	Memo of Agreement	12-01-09 to 11-30-10	100,000	-	26,983	-	47,618	-	(20,635)
Total Program	14.253				-	26,983	-	47,618	-	(20,635)
Total U.S. Department of Housing and Urban Development					-	38,332	-	58,967	-	(20,635)
U.S. DEPARTMENT OF INTERIOR:										
Passed Through Tennessee Environment and Conservation:										
Joelton Property - LPRF Reuse and Rehabilitation	15.916	GG-09-27292	04-15-09 to 04-14-12	300,000	-	47,954	-	48,986	-	(1,032)
Total Program	15.916				-	47,954	-	48,986	-	(1,032)
Total U.S. Department of Interior					-	47,954	-	48,986	-	(1,032)
U.S. DEPARTMENT OF JUSTICE:										
Passed Through Tennessee Commission on Children and Youth:										
Juvenile Accountability Incentive Block Grant	16.523	GG-09-26613-00	10-01-08 to 09-30-09	103,788	(27,826)	56,049	-	28,223	-	-
Juvenile Accountability Incentive Block Grant	16.523	12129	10-01-09 to 09-30-10	111,238	-	52,272	-	83,253	-	(30,981)
Total Program	16.523				(27,826)	108,321	-	111,476	-	(30,981)
Passed Through Tennessee Finance and Administration:										
VOCA Hispanic, Child and Family - District Attorney	16.575	Z-07-033201-00	07-01-08 to 06-30-09	144,434	(15,566)	15,566	-	-	-	-
VOCA Hispanic, Child and Family - District Attorney	16.575	3973	07-01-09 to 06-30-10	144,434	-	102,093	-	125,164	-	(23,071)
VOCA Victim Intervention Program - Police Counseling	16.575	Z-00-004858-02	07-01-08 to 06-30-09	59,979	(2,450)	2,450	-	-	-	-
VOCA Victim Intervention Program - Police Counseling	16.575	4877	07-01-09 to 06-30-12	163,578	-	42,207	-	50,961	-	(8,754)
Total Program	16.575				(18,016)	162,316	-	176,125	-	(31,825)
Passed Through Tennessee Finance and Administration:										
ARRA Stop Violence Against Women	16.588	5679	09-01-09 to 04-30-11	45,402	-	22,646	-	26,452	-	(3,806)
Total Program	16.588				-	22,646	-	26,452	-	(3,806)
Passed Through Tennessee Finance and Administration:										
Residential Substance Abuse Treatment - State Trial Courts	16.593	GG-0822052 -00	07-01-08 to 06-30-09	50,000	(8,064)	8,064	-	-	-	-
Residential Substance Abuse Treatment - State Trial Courts	16.593	GG-0822052 -00	07-01-09 to 06-30-10	50,000	-	44,188	-	44,402	-	(214)
Total Program	16.593				(8,064)	52,252	-	44,402	-	(214)
Direct Program:										
Bullet Proof Vest Partnership	16.607	N/A	10-01-05 to 09-30-09	59,637	(3,031)	3,031	-	-	-	-
Bullet Proof Vest Partnership	16.607	N/A	04-01-06 to 09-30-10	24,454	(24,454)	24,454	-	-	-	-
Bullet Proof Vest Partnership	16.607	N/A	10-01-07 to 06-30-11	36,833	(4,255)	4,255	-	-	-	-
Bullet Proof Vest Partnership	16.607	N/A	10-01-08 to 09-30-10	6,372	-	-	-	6,372	-	(6,372)
Bullet Proof Vest Partnership	16.607	N/A	04-01-09 to 09-30-11	25,121	-	-	-	314	-	(314)
Total Program	16.607				(31,740)	31,740	-	6,686	-	(6,686)
Passed Through Community Foundation of Middle Tennessee:										
Project Safe Neighborhoods - Gun Prosecution Unit - District Attorney	16.609	2007-GP-CX-0563	09-01-07 to 08-31-10	143,836	(15,170)	55,639	-	55,623	-	(15,154)
Total Program	16.609				(15,170)	55,639	-	55,623	-	(15,154)

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2010

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2009 (As Restated)	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, 2010
Direct Program:										
ARRA COPS Grant - Police	16.710	2009-RJ-WX-0078	07-01-09 to 06-30-12	8,670,100	-	906,026	-	1,535,093	-	(629,067)
Total Program	16.710				-	906,026	-	1,535,093	-	(629,067)
Direct Program:										
G.R.E.A.T. Gang Resistance Education & Training - Police	16.737	2007-JV-FX-0274	06-01-07 to 06-30-09	150,000	(1,674)	1,674	-	-	-	-
G.R.E.A.T. Gang Resistance Education & Training - Police	16.737	2009-JV-FX-0030	07-01-09 to 12-31-10	125,000	-	39,976	-	47,594	-	(7,618)
G.R.E.A.T. Gang Resistance Education & Training - Police	16.737	2009-JV-FX-K003	07-01-09 to 12-31-10	310,000	-	36,652	-	70,252	-	(33,600)
Total Program	16.737				(1,674)	78,302	-	117,846	-	(41,218)
Direct Program:										
Justice Assistance Grant	16.738	2006-DJ-BX-0703	10-01-05 to 09-30-09	579,675	5,430	-	-	552	4,878 G	-
Justice Assistance Grant	16.738	2007-DJ-BX-0728	10-01-06 to 09-30-10	897,864	424,925	-	749 O	125,873	-	299,801
Justice Assistance Grant	16.738	2008-DJ-BX-0170	10-01-07 to 09-30-11	292,365	185,898	-	320 O	67,835	-	118,383
Justice Assistance Grant	16.738	2009-DJ-BX-0789	10-01-08 to 09-30-12	933,270	-	933,270	620 O	336,633	-	597,257
Total Program	16.738				616,253	933,270	1,689	530,893	4,878	1,015,441
Passed Through Community Foundation of Middle Tennessee:										
Project Safe Neighborhoods - Gang Prosecution Unit - District Attorney	16.744	2007-PG-BX-0090	09-01-07 to 08-31-10	208,386	(16,459)	60,137	-	60,207	-	(16,529)
Total Program	16.744				(16,459)	60,137	-	60,207	-	(16,529)
Direct Program:										
Justice and Mental Health Collaboration - State Trial Courts	16.745	2009-MO-BX-0032	10-01-09 to 09-30-11	199,882	-	12,385	-	14,974	-	(2,589)
Total Program	16.745				-	12,385	-	14,974	-	(2,589)
Direct Program:										
Indigent Defender - Public Defender	16.751	2009-D2-BX-0113	10-01-09 to 03-31-11	150,000	-	28,225	-	32,344	-	(4,119)
Total Program	16.751				-	28,225	-	32,344	-	(4,119)
Passed Through Tennessee Finance and Administration:										
ARRA State Justice Assistance Grant for Domestic Violence - District Attorney	16.803	3578	07-01-09 to 06-30-11	56,000	-	35,390	-	38,701	-	(3,311)
ARRA State Justice Assistance Grant Juvenile Probation Services - Juvenile Court	16.803	4223	07-01-09 to 06-30-11	200,000	-	55,143	-	63,551	-	(8,408)
ARRA State Justice Assistance Grant Victims Services - Police	16.803	5007	07-01-09 to 06-30-11	56,000	-	9,315	-	14,601	-	(5,286)
ARRA State Justice Assistance Grant Kids' Rights - Public Defender	16.803	5006	07-01-09 to 06-30-11	110,000	-	30,667	-	35,359	-	(4,692)
ARRA State Justice Assistance Grant Local Jail Re-Entry - Sheriff	16.803	4976	07-01-09 to 06-30-11	327,382	-	107,532	-	149,896	-	(42,364)
ARRA State Justice Assistance Grant Courtroom Security and Technology - State Trial Courts	16.803	Not Available	07-01-09 to 06-30-10	2,394	-	2,394	-	2,394	-	-
ARRA State Justice Assistance Grant Drug Court - State Trial Courts	16.803	4977	07-01-09 to 06-30-10	675,000	-	572,043	-	656,058	-	(84,015)
Total Program	16.803				-	812,484	-	960,560	-	(148,076)
Direct Program:										
ARRA Justice Assistance Grant	16.804	2009-SB-B9-2742	03-01-09 to 02-28-13	3,831,707	-	3,831,717	2,641 O	1,181,632	-	2,652,726
Total Program	16.804				-	3,831,717	2,641	1,181,632	-	2,652,726
Total U.S. Department of Justice					497,304	7,095,460	4,330	4,854,313	4,878	2,737,903
U.S. DEPARTMENT OF LABOR:										
Passed Through Tennessee Labor:										
One Stop Career Centers - Wilson County	17.207	GG-09-26761-00	07-01-08 to 06-30-09	61,445	(12,234)	12,234	-	-	-	-
Resource Sharing	17.207	33710-66810	07-01-09 to 06-30-10	70,225	-	43,603	-	53,329	-	(9,726)
Total Program	17.207				(12,234)	55,837	-	53,329	-	(9,726)
Passed Through Tennessee Labor:										
ARRA Workforce Investment Act Adult Programs	17.258	LW09ST91ADULT09	02-17-09 to 06-30-11	1,047,111	(82,718)	766,300	-	683,193	-	389
ARRA Workforce Investment Act Youth 5% Statewide Programs	17.258	LW09ST91YUSWA09	02-18-09 to 06-30-11	169,077	(22,397)	22,778	-	27,526	-	(27,145)
Workforce Investment Act Statewide (Incumbent Worker)	17.258	09-09-PY8-1IW-STATE	07-01-08 to 06-30-09	177,402	(58,078)	58,078	-	-	-	-
Workforce Investment Act Adult Programs	17.258	09-09-FY9-209-ADULT	10-01-08 to 06-30-10	1,435,021	(113,940)	688,821	-	574,881	-	-
Workforce Investment Act Adult Programs	17.258	09-09-PY8-209-ADULT	07-01-08 to 06-30-10	301,395	-	-	-	-	-	-
Workforce Investment Act Adult Programs	17.258	LW09P091ADULT10	07-01-09 to 06-30-11	315,789	-	315,789	-	315,789	-	-
Workforce Investment Act Adult Programs	17.258	LW09F101ADULT10	10-01-09 to 06-30-11	1,503,558	-	1,002,511	-	1,168,061	-	(165,550)
Workforce Investment Act Statewide (AmMed Direct)	17.258	09-09-FY9-4IW-STATE	12-01-08 to 06-30-09	11,454	(11,243)	-	-	-	-	-
Workforce Investment Act Statewide (Asurion)	17.258	09-09-FY9-2FT-STATE	10-01-08 to 06-30-10	110,000	-	85,974	-	104,813	-	(18,839)
Workforce Investment Act Statewide (Heat and Frost Apprentice)	17.258	09-09-FY9-7AP-STATE	02-18-09 to 12-31-09	55,000	-	53,251	-	53,251	-	-
Workforce Investment Act Statewide (Ideal)	17.258	09-09-FY9-3IW-STATE	10-08-08 to 06-30-09	55,000	(54,521)	54,521	-	-	-	-
Workforce Investment Act Statewide (Plumbers, Pipefitters, Nashville Electrical Apprentice)	17.258	09-09-FY9-6AP-STATE	02-02-09 to 12-31-09	89,857	-	87,036	-	87,036	-	-
Workforce Investment Act Career Readiness Certificate Program	17.258	LW09F103CRSWA10	10-01-09 to 09-30-10	78,000	-	37,370	-	37,032	-	338
Workforce Investment Act Incentive Funds	17.258	LW09F104NCSWA10	10-01-09 to 06-30-10	61,719	-	21,300	-	59,338	-	(38,038)
Workforce Investment Act Skills Shortage (Concrete)	17.258	LW09F105SSSWA10	12-01-09 to 09-30-10	113,197	-	47,400	-	62,041	-	(14,641)
Total Program	17.258				(342,897)	3,252,372	-	3,172,961	-	(263,486)

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2010

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2009 (As Restated)	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, 2010
Passed Through Tennessee Labor:										
ARRA Workforce Investment Act Youth Programs	17.259	LW09ST91YOUTH09	02-17-09 to 06-30-11	2,732,945	(856,163)	2,051,880	-	1,265,097	-	(69,380)
Workforce Investment Act Youth Programs	17.259	09-09-PY8-309-YOUTH	04-01-08 to 06-30-10	1,712,030	(171,198)	576,730	-	405,532	-	-
Workforce Investment Act Youth Programs	17.259	LW09P091YOUTH10	04-01-09 to 06-30-11	1,806,189	-	1,082,100	-	1,284,343	-	(202,243)
Workforce Investment Act Youth Programs	17.259	LW09P101YOUTH11	04-01-10 to 06-30-12	1,940,047	-	-	-	-	-	-
Workforce Investment Act Fast Track (Lennox Hearth Products)	17.259	LW09P084FTSWA09	03-02-10 to 06-30-10	35,200	-	-	-	-	-	-
Workforce Investment Act Nashville Area Chamber of Commerce	17.259	LW09P074ADSWA08	01-04-10 to 04-30-10	25,000	-	24,997	-	24,997	-	-
Total Program	17.259				(1,027,361)	3,735,707	-	2,979,969	-	(271,623)
Passed Through Tennessee Labor:										
ARRA Workforce Investment Act Dislocated Worker Programs	17.260	LW09ST91DSLWK09	02-17-09 to 06-30-11	2,921,765	(233,557)	1,849,000	-	1,828,541	-	(213,098)
ARRA Workforce Investment Act Statewide Programs	17.260	LW09ST92SSWA09	05-12-09 to 06-30-10	296,531	-	19,600	-	139,824	-	(120,224)
Workforce Investment Act Dislocated Workers	17.260	09-09-FY9-409-DSLWK	10-01-08 to 06-30-10	1,219,247	(86,117)	353,347	-	267,230	-	-
Workforce Investment Act Dislocated Workers	17.260	09-09-PY8-409-DSLWK	07-01-08 to 06-30-10	482,867	-	-	-	-	-	-
Workforce Investment Act Dislocated Workers	17.260	LW09P091DSLWK10	07-01-09 to 06-30-11	687,203	-	687,203	-	687,203	-	-
Workforce Investment Act Dislocated Workers	17.260	LW09F101DSLWK10	10-01-09 to 06-30-11	1,735,193	-	1,242,000	-	1,286,471	-	(44,471)
Workforce Investment Act Statewide (Bridgestone)	17.260	09-09-FY9-ISS-STATE	10-01-08 to 06-30-10	220,000	-	107,200	-	213,649	-	(106,449)
Workforce Investment Act Statewide (CRC)	17.260	08-09-FY8-7CR-STATE	10-01-08 to 09-30-09	62,013	(3,736)	14,546	-	10,810	-	-
Workforce Investment Act Statewide (Plumbers and Pipefitters Apprentice, TRW)	17.260	08-09-FY8-3SS-RSPNC	01-01-09 to 06-30-10	112,426	(1,725)	58,813	-	66,908	-	(9,820)
Workforce Investment Act Statewide (Plumbers and Pipefitters, TRW Admin)	17.260	09-09-FY9-SMN-STATE	01-01-09 to 06-30-10	11,243	-	3,372	-	4,568	-	(333)
Workforce Investment Act Statewide (Zeledyne)	17.260	08-09-FY8-2SS-RSPNC	08-01-08 to 06-30-10	178,400	(32,440)	59,900	-	67,863	-	(40,403)
Workforce Investment Act Statewide (Zeledyne)	17.260	08-09-FY8-6MN-STATE	08-01-08 to 06-30-10	17,840	20	2,770	-	4,632	-	(1,842)
Workforce Investment Act Fast Track (Standard Candy, Mountain City Meat)	17.260	LW09P091FTSWA10	08-01-09 to 06-30-10	93,896	-	-	-	53,412	-	(53,412)
Workforce Investment Act Fast Track (Bedrug)	17.260	LW09P083FTSWA09	10-01-09 to 06-30-10	24,710	-	-	-	-	-	-
Workforce Investment Act Fast Track (Custom Foods)	17.260	LW09F102FTSWA10	10-15-09 to 09-30-10	83,600	-	-	-	-	-	-
Workforce Investment Act Incumbent Worker	17.260	LW09F1011WSWA10	10-13-09 to 06-30-10	165,000	-	44,800	-	157,388	-	(113,308)
Workforce Investment Act Statewide (Junior Achievement)	17.260	LW09P073YUSWA08	08-15-09 to 05-30-10	27,500	-	26,769	-	-	-	-
Total Program	17.260				(354,183)	4,466,091	-	4,815,268	-	(703,360)
Passed Through Tennessee Labor:										
Workforce Investment Act (Incentive DPN)	17.267	07-09-PY6-1AD-NCNTV	07-01-08 to 06-30-09	14,286	(4,881)	4,881	-	-	-	-
Total Program	17.267				(4,881)	4,881	-	-	-	-
Total U.S. Department of Labor					(1,741,556)	11,514,888	-	11,021,527	-	(1,248,195)
U.S. DEPARTMENT OF TRANSPORTATION:										
Passed Through Tennessee Transportation:										
ARRA - TSU Connector Greenway - Parks	20.205	090214	06-08-09 to 09-30-15	990,000	-	-	-	-	-	-
Congestion Mitigation Air Quality (CMAQ) - Planning Commission	20.205	040109	06-17-04 to 06-30-11	159,200	(9,751)	32,820	-	23,069	-	-
Congestion Mitigation Air Quality (CMAQ) Rideshare - Planning Commission	20.205	050081	04-01-06 to 03-31-11	450,000	(7,355)	25,486	-	18,131	-	-
Short-Range Transportation Planning 07-10 - Planning Commission	20.205	19-5303-F3-006	10-01-06 to 09-30-09	101,455	(4,054)	5,508	-	1,454	-	-
Short-Range Transportation Planning 07-10 - Planning Commission	20.205	GG-0726341-00	01-01-07 to 12-31-10	327,315	-	31,036	-	115,527	60 O	(84,551)
Transportation Planning and Coordination 07-09 - Planning Commission	20.205	Z-07-036300-00	10-01-07 to 09-30-10	7,001,858	(471,363)	1,113,736	2,855 O	1,465,069	-	(819,841)
Transportation State Planning and Research 07-09 - Planning Commission	20.205	GG-08-23359-00	10-01-07 to 09-30-09	677,700	(77,079)	125,550	-	48,471	-	-
Transportation State Planning and Research 07-09 - Planning Commission	20.205	GG-10-30385-00	10-01-09 to 09-30-11	677,754	-	462	-	3,301	-	(2,839)
Sustainable Communities Initiative - Planning Commission	20.205	GG-10-30798-00	12-01-09 to 11-30-11	180,000	-	25,657	-	25,657	-	-
Cumberland River Greenway - Parks	20.205	70002	02-01-07 to 02-01-13	1,344,796	(583,052)	804,060	-	221,008	-	-
ATIS Phase 1A Signalized Intersection Improvements 040696.00 - Public Works	20.205	2003184	06-10-03 to OPEN	950,000	-	321,319	52,807 O	82,572	-	-
County Wide Signal Intersection Maintenance 040693.00 - Public Works	20.205	2001228	08-16-01 to OPEN	1,290,063	-	360,220	52,806 O	91,707	-	-
Multi-Modal Traffic Signal Enhancement 103491.00 - Public Works	20.205	040156	07-01-04 to OPEN	1,000,000	-	390,314	52,806 O	121,801	-	-
Signal Intersection Upgrade 040587.00 - Public Works	20.205	2000512	09-01-01 to OPEN	2,000,000	-	360,220	52,806 O	91,707	-	-
ATIS Traveler Information System 040550.00 - Public Works	20.205	2001226	09-11-01 to OPEN	1,891,073	-	124,482	3,238 O	3,238	-	-
ITS System Manager for MTOC 040847.00 - Public Works	20.205	2001212	09-11-01 to 06-30-10	550,000	-	67,365	28,757 O	67,365	-	-
Wayfinding Sign Program 103497.00 - Public Works	20.205	040158	06-01-02 to OPEN	1,400,000	(379,974)	-	-	19,455	-	(399,429)
ATIS Traffic Guidance Phase II 040138.00 - Public Works	20.205	103-97	09-29-97 to OPEN	2,100,000	-	64,056	-	64,056	-	-
Increased Guidance for Mobility 103489.00 - Public Works	20.205	040151	08-24-04 to OPEN	480,000	-	-	-	-	-	-
Signal Optimization 040690.00 - Public Works	20.205	2000462	06-01-02 to 06-30-10	750,000	-	-	-	-	-	-
Central Signal System - MIST 040551.00 - Public Works	20.205	2001165	06-01-02 to OPEN	634,891	-	-	-	-	-	-
Jefferson Street Intersection Improvements 103490.00 - Public Works	20.205	080019	06-01-08 to OPEN	920,808	-	-	-	-	-	-
Design and Construction MTOC 040846.00 - Public Works	20.205	200459	09-11-01 to OPEN	2,200,000	-	-	-	-	-	-
Phase 3 Arterial CCTV and ITS 103553.00 - Public Works	20.205	040157	02-24-05 to OPEN	1,060,000	-	-	-	-	-	-
Traffic Communications Upgrade (Signal Interconnect) 103495.00 - Public Works	20.205	040152	08-27-04 to OPEN	560,000	-	-	-	-	-	-
ATIS Phase 1B Signalized Intersection Improvements 040691.00 - Public Works	20.205	2000463	06-01-02 to OPEN	900,000	(191,574)	243,000	-	51,426	-	-
Shelby Street/Demonbreun Street REV - EIS 104414.00 - Public Works	20.205	040131	12-15-04 to OPEN	750,000	(52,660)	209,289	20,473 O	177,102	-	-
County Wide Wayfinding and Traffic Guidance Phase II 111424.00 - Public Works	20.205	080157	08-22-08 to 08-22-12	1,600,000	-	-	-	-	-	-
Gateway to Heritage Streetscape Improvements Phase I 110419.00 - Public Works	20.205	080139	09-17-08 to 09-17-13	608,000	-	-	-	-	-	-
Intersection Improvements 111335.00 - Public Works	20.205	080119	08-06-08 to 08-05-12	1,125,000	-	-	-	-	-	-

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2010

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2009 (As Restated)	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, 2010
ITS System Detection / Traffic Signal Optimization 110402.00 - Public Works	20.205	080112	07-17-08 to 07-15-13	1,500,000	-	-	-	-	-	-
21st Avenue South Gateway Streetscape Improvements 111005.00 - Public Works	20.205	080104	06-27-08 to 06-27-11	122,837	-	-	-	-	-	-
Shelby Ave. Gateway Blvd. Continuation 113441.00 - Public Works	20.205	090291	11-09-09 to 10-01-12	800,000	-	-	-	-	-	-
ARRA Group 1 Resurfacing 112682.00 - Public Works	20.205	090111	06-08-09 to 09-30-15	2,255,931	-	-	-	1,433	-	(1,433)
ARRA Group 2 Resurfacing 112683.00 - Public Works	20.205	090112	06-08-09 to 09-30-15	2,176,391	-	-	-	1,433	-	(1,433)
ARRA Group 3 Resurfacing 112686.00 - Public Works	20.205	090113	06-08-09 to 09-30-15	2,828,403	-	-	-	1,433	-	(1,433)
ARRA Multi-Modal Signal Enhancements 112917.00 - Public Works	20.205	090209	06-08-09 to 09-30-15	997,000	-	1,624	-	9,738	-	(8,114)
ARRA Signal Timing Upgrade 112663.00 - Public Works	20.205	090215	06-08-09 to 09-30-15	997,000	-	-	-	135,366	-	(135,366)
ARRA Various Intersection Improvements 112918.00 - Public Works	20.205	090210	06-08-09 to 09-30-15	990,000	-	-	-	12,132	-	(12,132)
ARRA West End Sidewalk Maintenance 112676.00 - Public Works	20.205	090204	06-08-09 to 09-30-15	538,606	-	-	-	95,645	-	(95,645)
Amqui Station Depot (Discover Madison Inc.) Restoration 108799.00 - Public Works	20.205	080084	11-01-07 to 11-01-12	594,674	-	382,232	-	550,405	-	(168,173)
Total Program	20.205				<u>(3,215,377)</u>	<u>4,596,957</u>	<u>387,792</u>	<u>3,499,701</u>	<u>60</u>	<u>(1,730,389)</u>
Passed Through Tennessee Transportation:										
FHWA - Mill Creek Greenway - Parks	20.219	98-314	06-15-99 to OPEN	1,000,000	-	-	-	-	-	-
FHWA - Stones River Greenway - Parks	20.219	HPP-9312 (50)	06-15-99 to OPEN	8,200,000	(10,845)	347,050	-	437,408	-	(101,203)
Total Program	20.219				<u>(10,845)</u>	<u>347,050</u>	<u>-</u>	<u>437,408</u>	<u>-</u>	<u>(101,203)</u>
Passed Through Tennessee Transportation:										
Governor's Highway Safety Program - Sheriff	20.605	Z-08-023993-00	10-01-08 to 09-30-09	201,890	(59,631)	87,098	-	27,467	-	-
Total Program	20.605				<u>(59,631)</u>	<u>87,098</u>	<u>-</u>	<u>27,467</u>	<u>-</u>	<u>-</u>
Passed Through Tennessee Transportation:										
Governor's Highway Safety Program - Police	20.607	Z-09-214636-00	10-01-08 to 09-30-09	950,156	(258,298)	449,641	-	191,343	-	-
Governor's Highway Safety Program - Police	20.607	154-AL-10-30	10-01-09 to 09-30-10	940,789	-	498,690	-	695,445	-	(196,755)
Mobile Booking Station - Sheriff	20.607	Z-10-220443-00	10-01-09 to 09-30-10	277,777	-	48,746	-	275,747	-	(227,001)
SAAFE - Sheriff	20.607	154AL-10-03	10-01-09 to 09-30-10	197,520	-	89,600	-	121,307	-	(31,707)
Total Program	20.607				<u>(258,298)</u>	<u>1,086,677</u>	<u>-</u>	<u>1,283,842</u>	<u>-</u>	<u>(455,463)</u>
Total U.S. Department of Transportation					<u>(3,544,151)</u>	<u>6,117,782</u>	<u>387,792</u>	<u>5,248,418</u>	<u>60</u>	<u>(2,287,055)</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS					<u>\$ (26,261,073)</u>	<u>\$ 192,793,242</u>	<u>\$ 538,346</u>	<u>\$ 209,703,131</u>	<u>\$ 81,987</u>	<u>\$ (42,714,603)</u>

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

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF STATE AWARDS

FOR THE YEAR ENDED JUNE 30, 2010

Program Title	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2009	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, 2010
TENNESSEE ADMINISTRATIVE OFFICE OF THE COURTS:									
Divorce Mediation Services - State Trial Courts	N/A	07-01-09 to 06-30-10	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ -
Limited English Proficiency Endowment - State Trial Courts	N/A	07-01-09 to 06-30-10	25,000	-	25,000	-	25,000	-	-
Total Tennessee Administrative Office of the Courts				-	26,000	-	26,000	-	-
TENNESSEE ARTS COMMISSION:									
Arts Builds Communities	Z-09-215526-00	07-01-08 to 06-30-09	50,585	(25,543)	25,543	-	-	-	-
Arts Builds Communities	GG-10-29624-01	07-01-09 to 06-30-10	50,585	-	25,042	-	50,585	-	(25,543)
Major Cultural Institutions	Z-09-215974-00	07-01-08 to 06-30-09	56,800	(56,800)	56,800	-	-	-	-
Major Cultural Institutions	RFS 31625 15950	07-01-09 to 06-30-10	71,500	-	71,500	-	71,500	-	-
Technical Assistance	Z-09-216124-00	07-01-08 to 06-30-09	3,500	(3,500)	3,500	-	-	-	-
Big Bands Dance 2010	N/A	07-01-09 to 06-30-10	5,650	-	5,650	-	5,650	-	-
Total Tennessee Arts Commission				(85,843)	188,035	-	127,735	-	(25,543)
TENNESSEE BOARD OF PROBATION AND PAROLE:									
Community Corrections Program - State Trial Courts	Z-08-021315-00	07-01-08 to 06-30-09	1,329,612	(129,788)	129,788	-	-	-	-
Community Corrections Program - State Trial Courts	Z-08-021315-00	07-01-09 to 06-30-10	1,324,112	-	1,324,112	-	1,324,112	-	-
Total Tennessee Board of Probation and Parole				(129,788)	1,453,900	-	1,324,112	-	-
TENNESSEE BUREAU OF TENNCARE:									
TennCare Bureau Direct Appropriation Grant - Fire Department	N/A	07-01-09 to 06-30-10	269,065	-	269,065	-	117,721	-	151,344
Total Tennessee Bureau of TennCare				-	269,065	-	117,721	-	151,344
TENNESSEE COMMISSION ON CHILDREN AND YOUTH:									
State Supplemental Juvenile Court Improvement	N/A	07-01-09 to 06-30-10	9,000	-	9,000	-	8,221	-	779
Total Tennessee Commission on Children and Youth				-	9,000	-	8,221	-	779
TENNESSEE DEPARTMENT OF AGRICULTURE:									
Ellington/Seven Mile Creek Watershed Initiative and Greenway	GG-07-12732-00	07-15-06 to 09-30-09	124,756	(18,175)	124,756	-	106,581	-	-
Retail Food Store Inspection	GG-05-03255-00	01-01-06 to 12-31-09	683,265	-	68,327	-	68,327	-	-
Retail Food Store Inspection	N/A	01-01-10 to 12-31-11	296,768	-	-	-	37,096	-	(37,096)
Farmers Market TAEF Promotion and Retail	N/A	11-01-08 to 05-31-09	8,555	(8,555)	-	-	-	-	(8,555)
Farmers Market Capital Development Program	DG-08-22849-00	01-01-08 to 06-01-09	93,808	(89,197)	-	-	-	-	(89,197)
Total Tennessee Department of Agriculture				(115,927)	193,083	-	212,004	-	(134,848)
TENNESSEE DEPARTMENT OF CHILDREN'S SERVICES:									
Child and Family Services Intervention - Juvenile Court	N/A	07-01-08 to 06-30-09	579,110	(30,125)	30,125	-	-	-	-
Child and Family Services Intervention - Juvenile Court	N/A	07-01-09 to 06-30-10	434,333	-	384,662	-	417,620	-	(32,958)
Total Tennessee Department of Children's Services				(30,125)	414,787	-	417,620	-	(32,958)
TENNESSEE DEPARTMENT OF ECONOMIC AND COMMUNITY DEVELOPMENT:									
FastTrack Infrastructure Development for Accredo Health Care - Public Works	GG-08-23620-00	07-01-07 to 06-30-12	688,704	-	-	-	-	-	-
FastTrack Infrastructure Development for Vanderbilt University - Public Works	GG-08-236400-00	11-14-07 to 10-31-12	249,984	-	86,553	-	86,553	-	-
FastTrack Infrastructure Development for Gateway Pro Partners - Public Works	GG-07-129600-00	10-06-06 to 06-30-11	495,125	-	-	-	-	-	-
Green Development McCabe Park Community Center - Parks	N/A	12-30-08 to 01-31-11	30,000	-	-	-	-	-	-
Total Tennessee Department of Economic and Community Development				-	86,553	-	86,553	-	-

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF STATE AWARDS

FOR THE YEAR ENDED JUNE 30, 2010

Program Title	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2009	State Receipts	Receipts or Adjustments: Transfers (I) Other (O)	Expenditures/ Distributions	Payments or Adjustments: Grantor (G) Transfers (I) Other (O)	(Accrued) Deferred Grant Revenue June 30, 2010
TENNESSEE DEPARTMENT OF EDUCATION:									
GED Testing -- Adult Basic Education Program Additional Funds	Z-09-216888-00	09-01-08 to 06-30-09	16,015	(16,015)	-	16,015 O	-	-	-
Lottery for Education (LEAPS)	10-01	07-01-09 to 06-30-10	N/A	-	1,993	-	39,763	-	(37,770)
Pre-K Voluntary Lottery Money Expansion	10-01	07-01-09 to 06-30-10	3,603,875	-	2,936,656	-	3,603,875	-	(667,219)
Tennessee Safe Schools Act	08-01	07-01-08 to 06-30-09	N/A	(54,722)	-	1,807 O	231,325	-	(284,240)
Tennessee Safe Schools Act	08-01	07-01-07 to 06-30-08	N/A	-	110,687	-	-	110,687 O	-
Coordinated School Health	09-01	07-01-08 to 09-30-09	238,000	(1,993)	166,712	-	3,005	-	161,714 O
Early Childhood Education - Metro Action Commission	GG-07-12406-02	07-01-06 to 06-30-09	195,000	(16,648)	16,648	-	-	-	-
Total Tennessee Department of Education				(89,378)	3,232,696	17,822	3,877,968	272,401	(989,229)
TENNESSEE DEPARTMENT OF ENVIRONMENT AND CONSERVATION:									
Recycling Rebate Grant	Memo of Agreement	07-01-08 to 06-30-09	N/A	(82,545)	82,545	-	-	-	-
Recycling Rebate Grant	Memo of Agreement	07-01-09 to 06-30-10	N/A	-	-	-	47,211	-	(47,211)
Tire Grant	Z-08-213011-02	07-01-08 to 06-30-09	595,000	(160,000)	160,000	-	-	-	-
Tire Grant	Z-08-213011-02	07-01-09 to 06-30-10	595,000	-	328,689	-	541,551	-	(212,862)
Household Hazardous Waste Operations and Maintenance Grant	GG-08-23656-00	07-01-08 to 06-30-09	85,000	(85,000)	85,000	-	-	-	(85,000)
Household Hazardous Waste Operations and Maintenance Grant	GG-08-23656-00	07-01-09 to 06-30-10	85,000	-	-	-	85,000	-	-
Stone Hall Acquisition for Nature and Visitors Center	Z-07-031394-00	10-01-06 to 10-14-09	400,000	-	-	-	-	-	-
Landowner Conservation Assistance	N/A	10-31-08 to 10-30-10	306,000	-	-	-	-	-	-
State Revolving Loan - Biosolids and Odor Improvements (State Portion)	SRF 03-169	07-01-03 to OPEN	120,000,000	-	-	-	243,270	-	(243,270)
State Revolving Loan - Inglewood Sewer Rehab Phase IV (State Portion)	SRF 08-209	10-08-07 to 08-31-10	356,768	-	59,473	-	59,473	-	-
State Revolving Loan - Hermitage Hills Sewer Rehab Phase IV (State Portion)	SRF 08-210	10-08-07 to OPEN	1,690,000	-	213,854	-	213,854	-	-
State Revolving Loan - Basswood/West Park Equalize Basin (State Portion)	SRF 08-211	10-08-07 to OPEN	10,245,600	(172,453)	955,965	-	783,512	-	-
State Revolving Loan - Barker Rd/Visco Dr Equalize Basin (State Portion)	SRF 08-212	10-08-07 to OPEN	11,366,400	(158,724)	911,102	-	752,378	-	-
State Revolving Loan - 28th Ave Sewer Rehab Phases I & II (State Portion)	SRF 08-214	10-08-07 to 03-31-10	1,266,268	-	-	-	-	-	-
State Revolving Loan - Green Meter	SRF 09-101	02-17-10 to 09-01-11	2,399,920	-	152,314	-	197,414	-	(45,100)
State Revolving Loan - Holt Rd/Nolensville Sewer Improvements (State Portion)	SRF 09-249	02-15-10 to 09-13-10	540,000	-	98,350	-	188,944	-	(90,594)
Total Tennessee Department of Environment and Conservation				(658,722)	3,047,292	-	3,112,607	-	(724,037)
TENNESSEE DEPARTMENT OF FINANCE AND ADMINISTRATION:									
Meth Task Force Pilot - State Trial Courts	Z-05-025543-00	07-01-08 to 06-30-09	886,099	(11,534)	11,534	-	-	-	-
Metro Detention Facility Expansion	SBC 142/011-01-2008	11-01-08 to 06-30-11	10,275,000	275,000	-	-	275,000	-	-
Residential Drug Court Treatment - State Trial Courts	Z-05-025531-02	07-01-08 to 06-30-09	500,000	(87,234)	85,577	1,657 O	-	-	-
Residential Drug Court Treatment - State Trial Courts	4879	07-01-09 to 06-30-11	1,000,000	-	432,409	-	491,223	-	(58,814)
Internet Crimes Against Children	GG-08-23787-02	01-01-08 to 06-30-10	890,000	(63,648)	247,381	-	237,927	-	(54,194)
Nursing Facility Diversification - Bordeaux Long-Term Care Facility	GG-09-27060-00	01-15-09 to 06-30-10	127,719	60,770	63,860	-	33,953	-	90,677
Birth Project	GG-10-29686-00	09-15-09 to 09-14-10	201,961	-	40,112	-	82,824	-	(42,712)
Healthy Women HBCU Wellness	GG-10-29273-00	09-15-09 to 09-14-10	170,636	-	1,930	-	5,559	-	(3,629)
Total Tennessee Department of Finance and Administration				173,354	882,803	1,657	1,126,486	-	(68,672)
TENNESSEE DEPARTMENT OF HEALTH:									
Adolescent Pregnancy Prevention	GG-09-24570-00	07-01-08 to 06-30-09	51,000	(3,288)	3,288	-	-	-	-
Renal Intervention Program	GG-09-26057-00	07-01-08 to 06-30-09	34,200	(1,853)	1,853	-	-	-	-
Renal Intervention Program	GG-10-29054-00	07-01-09 to 06-30-10	34,200	-	26,780	-	29,100	-	(2,320)
Grant-in-Aid	GG-10-29189-00	07-01-09 to 06-30-10	735,200	-	735,200	-	735,200	-	-
Oral Disease Prevention Services	GG-09-25036-00	07-01-08 to 06-30-09	696,000	(47,411)	47,411	-	-	-	-
Oral Disease Prevention Services	GG-09-25036-00	07-01-09 to 06-30-10	696,000	-	636,468	-	692,279	-	(55,811)
Health Access Dental Program	GG-09-25713-00	07-01-08 to 06-30-09	75,000	(6,200)	6,200	-	-	-	-
TENnder Care Outreach	GG-09-25042-00	07-01-08 to 06-30-09	550,600	(37,500)	37,500	-	-	-	-
TENnder Care Outreach	GG-09-25042-00	07-01-09 to 06-30-10	606,400	-	437,388	-	512,882	-	(75,494)
Fetal-Infant Mortality Review	GG-09-26061-00	07-01-08 to 06-30-09	202,200	(36,883)	36,883	-	-	-	-
Fetal-Infant Mortality Review	GG-10-29317-00	07-01-09 to 06-30-10	202,200	-	145,416	-	201,772	-	(56,356)
Eden Alternative - Knowles Home	Z-09-212667-00	07-01-08 to 06-30-09	5,000	(4,968)	5,000	-	-	32 O	-
Eden Alternative - Knowles Home	GG-10-29075-00	08-01-09 to 06-30-10	5,000	-	-	-	4,774	-	(4,774)
Eden Alternative - Bordeaux Long Term Care	GG-10-29072-00	08-01-09 to 06-30-10	5,000	-	4,861	-	4,861	-	(4,861)
Project Diabetes Services	GG-09-26974-00	12-01-08 to 11-30-09	250,000	(39,968)	130,319	-	90,351	-	-
Project Diabetes Services	GG-10-31272-00	01-01-10 to 06-30-10	125,000	-	63,550	-	100,667	-	(37,117)
Choices - Health Screening and Health Education for Young Adults	GG-09-25474-00	07-01-08 to 06-30-09	52,700	(8,347)	21,596	-	-	13,249 O	-
Total Tennessee Department of Health				(186,418)	2,334,852	-	2,371,886	13,281	(236,733)

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF STATE AWARDS

FOR THE YEAR ENDED JUNE 30, 2010

Program Title	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2009	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, 2010
TENNESSEE DEPARTMENT OF HUMAN SERVICES:									
Community Service Poverty Fund - Metro Action Commission	N/A	07-01-09 to 06-30-10	25,000	-	25,000	-	25,000	-	-
Total Tennessee Department of Human Services				<u>-</u>	<u>25,000</u>	<u>-</u>	<u>25,000</u>	<u>-</u>	<u>-</u>
TENNESSEE DEPARTMENT OF MENTAL HEALTH AND DEVELOPMENT:									
Methamphetamine Residential Treatment - State Trial Courts	N/A	07-01-09 to 06-30-10	300,000	-	300,000	-	300,000	-	-
Total Tennessee Department of Mental Health and Development				<u>-</u>	<u>300,000</u>	<u>-</u>	<u>300,000</u>	<u>-</u>	<u>-</u>
TENNESSEE DEPARTMENT OF TRANSPORTATION:									
Litter and Trash Grant Program - Sheriff	Z-09-212737-00	07-01-08 to 06-30-09	192,344	(62,400)	61,792	608 O	-	-	-
Litter and Trash Grant Program - Sheriff	Z-11-LIT-019	07-01-09 to 06-30-10	163,077	-	116,816	-	159,043	-	(42,227)
Dry Fork Road Bridge Repair / Replacement - Public Works	19-455-340804	09-24-08 to 01-01-11	211,409	(64,812)	-	-	-	-	(64,812)
Hamilton Church Road Resurfacing - Public Works	19-960-8407-04	04-01-08 to 11-30-10	543,300	-	480,360	-	480,360	-	-
Mount View Road Resurfacing - Public Works	19-960-8405-04	04-01-08 to 11-30-10	532,001	-	537,940	-	537,940	-	-
Stewarts Ferry Pike Resurfacing - Public Works	19-125-8405-04	08-29-07 to 07-31-09	492,300	-	36,602	-	36,602	-	-
Fessler's Lane Resurfacing - Public Works	19-960-8404-06	11-06-09 to 11-30-11	136,725	-	-	-	43,129	-	(43,129)
Tulip Grove Road Resurfacing - Public Works	19-947-8476-06-52	02-05-10 to 11-30-12	375,900	-	-	-	114,600	-	(114,600)
Total Tennessee Department of Transportation				<u>(127,212)</u>	<u>1,233,510</u>	<u>608</u>	<u>1,371,674</u>	<u>-</u>	<u>(264,768)</u>
TENNESSEE EMERGENCY MANAGEMENT AGENCY:									
Flood Recovery May 2010	1909 DR TN	05-01-10 to OPEN	In Process	-	-	-	549,590	-	(549,590)
Total Tennessee Emergency Management Agency				<u>-</u>	<u>-</u>	<u>-</u>	<u>549,590</u>	<u>-</u>	<u>(549,590)</u>
TENNESSEE STATE LIBRARY AND ARCHIVES:									
Library Services - General Library Services	GG-10-30396-00	07-01-09 to 06-30-10	273,000	-	179,000	-	179,000	-	-
Total Tennessee State Library and Archives				<u>-</u>	<u>179,000</u>	<u>-</u>	<u>179,000</u>	<u>-</u>	<u>-</u>
<b>TOTAL EXPENDITURES OF STATE AWARDS</b>				<u>\$ (1,250,059)</u>	<u>\$ 13,875,576</u>	<u>\$ 20,087</u>	<u>\$ 15,234,177</u>	<u>\$ 285,682</u>	<u>\$ (2,874,255)</u>

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

METROPOLITAN GOVERNMENT OF NASHVILLE  
AND DAVIDSON COUNTY, TENNESSEE  
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
YEAR ENDED JUNE 30, 2010

A. BASIS OF PRESENTATION

Reporting Entity

The basic financial statements of The Metropolitan Government of Nashville and Davidson County, Tennessee (the Government), as of and for the year ended June 30, 2010, include the operations of the following component units: the Nashville District Management Corporation, the Gulch Business Improvement District, Inc., the Metropolitan Development and Housing Agency, the Electric Power Board, the Metropolitan Transit Authority, the Metropolitan Nashville Airport Authority, the Emergency Communications District and the Convention Center Authority, which expended \$143,164,832 in federal awards which are not included in the Schedule of Expenditures of Federal Awards for the year ended June 30, 2010. These component units are separately audited and reported on in accordance with OMB Circular A-133 and their expenditures are not included in the accompanying schedules of expenditures of federal and state awards of the Government for the year ended June 30, 2010.

Noncash Federal Programs

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

Federal Financial Assistance Without CFDA Numbers

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

Pass-Through Awards

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

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

METROPOLITAN GOVERNMENT OF NASHVILLE  
AND DAVIDSON COUNTY, TENNESSEE  
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
YEAR ENDED JUNE 30, 2010

A. BASIS OF PRESENTATION - Continued

Program Clusters

OMB Circular A-133 defines a cluster of programs as a grouping of closely related programs that share common compliance requirements. According to this definition, similar programs deemed to be a cluster of programs are tested accordingly.

Schedule of Expenditures of State Awards

In compliance with Tennessee state law, the accompanying schedule of expenditures of state awards is included with this report. Such schedule presents all state funded financial awards, as defined by the State Comptroller's Office, and is prepared and presented in a manner consistent with the schedule of expenditures of federal awards.

B. BASIS OF ACCOUNTING

The expenditures presented in the accompanying schedules of expenditures of federal and state awards were developed from agency records and federal and state financial reports which have been reconciled to the central accounting records of the Government. Governmental funds are reported using a modified accrual basis of accounting. Proprietary funds are reported using the accrual basis of accounting. These central records serve as the primary source of information in the preparation of the Government's basic financial statements.

Federal and state revenues and expenditures are included in the general fund, special revenue funds, capital projects funds, and enterprise funds in the Government's basic financial statements.

C. MATCHING COST

The State of Tennessee's portion of joint programs with the Government are included in the accompanying schedule of expenditures of state awards except in those cases where the state's portion is combined with the federal portion and cannot be separately identified. In such cases, the state's portion is included in the accompanying schedule of expenditures of federal awards. The Government's portion of such joint awards is not included.

METROPOLITAN GOVERNMENT OF NASHVILLE  
AND DAVIDSON COUNTY, TENNESSEE  
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
YEAR ENDED JUNE 30, 2010

D. INDIRECT COSTS

Included in the Government's Cost Allocation Plan are all central service costs allowable under OMB Circular A-87, which may be "allocated" among all programs of the Government in a consistent manner.

The amount presented in the Cost Allocation Plan as "allocated" to each department is not actually charged as expenditure to that department, but is accounted for in the central service area's budget. The amount is used to calculate indirect costs associated with programs funded by external sources that allow the inclusion of indirect costs (certain grants, user fees, etc.).

Many of the Government's federal and state funded programs allow indirect costs to be charged and include them as a line item in the grant budget. However, if the grant budget does not specifically provide for indirect costs to be charged, none of the indirect costs are reported as costs to the grantor nor are the costs included or presented in the schedules of expenditures of federal and state awards.

E. CONTINGENCIES

The federal and state grants received by the Government are subject to audit and adjustment. If any expenditures are disallowed by the grantor agencies as a result of such an audit, the grantor agencies could make claim for reimbursement, which would become a liability of the Government.

During May 2010, Nashville experienced a significant flood and was declared a federal disaster area by President Barack Obama. The federal disaster declaration enables the reimbursement of certain flood-related costs to the Government through the Federal Emergency Management Agency (FEMA) of the U.S. Department of Homeland Security. Flood-related costs incurred during fiscal year 2010, which management believes will be reimbursed by FEMA, totaled \$9,892,613 and have been included in the accompanying schedule of federal expenditures under CFDA 97.036. Such flood-related costs are subject to review, approval and adjustment by FEMA. As of the issuance of this report, the Government is working with FEMA to obtain appropriate grant agreements.

METROPOLITAN GOVERNMENT OF NASHVILLE  
AND DAVIDSON COUNTY, TENNESSEE  
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
YEAR ENDED JUNE 30, 2010

F. RESTATEMENT OF ACCRUED GRANT REVENUE AT JUNE 30, 2009

During fiscal year 2010, the Government determined that accrued grant revenue relating to certain U.S. Department of Education grants was understated at June 30, 2009. Accordingly, the accrued grant revenues for such grants have been restated as follows:

<u>U.S. Department of Education</u>	<u>June 30, 2009</u>
Accrued grant revenue, as previously reported	\$ 5,347,795
Adjustment	<u>9,450,364</u>
Accrued grant revenue, as restated	<u>\$14,798,159</u>

METROPOLITAN GOVERNMENT OF NASHVILLE  
AND DAVIDSON COUNTY, TENNESSEE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2010

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

Financial Statements

Type of auditors' report issued: Unqualified

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

Noncompliance material to financial statements noted?    yes   x   no

Federal Awards

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

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

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

METROPOLITAN GOVERNMENT OF NASHVILLE  
AND DAVIDSON COUNTY, TENNESSEE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2010

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

Federal Awards - Continued

Identification of major programs:

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

WIA Cluster:

17.258	WIA Adult Program, including ARRA
17.259	WIA Youth Activities, including ARRA
17.260	WIA Dislocated Workers, including ARRA

Highway Planning and Construction Cluster:

20.205	Highway Planning and Construction, including ARRA
20.219	Recreational Trails Program

Title I, Part A Cluster:

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

Special Education Cluster (IDEA):

84.027	Special Education Grants (IDEA, Part B)
84.391	ARRA - Special Education Grants (IDEA, Part B)
83.392	ARRA - Special Education Preschool Grants

State Fiscal Stabilization Fund Cluster:

84.394	ARRA - State Fiscal Stabilization Fund (SFSF) - Education Stabilization Fund
84.397	ARRA - State Fiscal Stabilization Fund (SFSF) - Government Services

CSBG Cluster:

93.569	Community Service Block Grants
93.710	ARRA - Community Service Block Grants

Head Start Cluster:

93.600	Head Start
93.708	ARRA - Head Start
93.709	ARRA - Early Head Start

Other Programs:

16.710	ARRA - Public Safety Partnership and Community Policing Grants
16.803	ARRA - Byrne Justice Assistance Grant (JAG) Program Grants to States
16.804	ARRA - Byrne Justice Assistance Grant (JAG) Program Grants to Local Governments
66.458	Clean Water State Revolving Funds, including ARRA
93.568	Low-Income Home Energy Assistance
97.036	Disaster Grants - Public Assistance (Presidential Declared Disasters)

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

Auditee qualified as low-risk auditee?   x  yes   no

METROPOLITAN GOVERNMENT OF NASHVILLE  
AND DAVIDSON COUNTY, TENNESSEE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2010

**SECTION II - FINANCIAL STATEMENT FINDINGS**

***IC-10-1***

**CLERK AND MASTER, JUVENILE COURT CLERK, SHERIFF WORK  
RELEASE AND INMATE TRUST**

***Lack of Dual Entry Accounting System***

Criteria, Condition, Cause and Effect

During our audit procedures for the agency funds, we noted that certain offices lack a dual entry accounting system to account for daily financial transactions such as cash receipts and cash disbursements. Instead, these offices use various methods such as Excel or an Access database to track transactions and cash balances. Entries to record changes in trust funds held for third parties and to record liabilities due to third parties were required to be made during the audit process. This deficiency in internal control could lead to undetected misappropriation of funds as well as undetected material misstatements of the offices' financial information.

Recommendation

We recommend that the offices utilize a dual entry accounting software package. Staff and related management should use this accounting software on a daily basis to account for all financial transactions. We further recommend that management use this accounting software to produce timely and accurate financial statements at month-end and at fiscal year-end.

Management's Response

***Clerk and Master***

*The accounting division is researching the financial software package QuickBooks as a tool for month-end and fiscal year-end financial statements. The question remains whether use of the tool will be duplicative and whether the new case management system can provide this function.*

METROPOLITAN GOVERNMENT OF NASHVILLE  
AND DAVIDSON COUNTY, TENNESSEE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2010

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

*IC-10-1 - Continued*

**CLERK AND MASTER, JUVENILE COURT CLERK, SHERIFF WORK  
RELEASE AND INMATE TRUST**

*Lack of Dual Entry Accounting System*

*Juvenile Court Clerk*

*We agree with the recommendation and have taken steps toward implementation. Our office is currently working to move toward a computerized dual entry accounting system. We have met with our IT representative, and have determined that operating in both the current system and the computerized system until all bugs have been worked out will be the best plan of action. Most money taken in is receipted into the computer, with the exception of bugs being identified and worked on by the IT department, and our next step is to make disbursements through the same program (JIMS). After training is complete and disbursements are made through JIMS, we will go online with our Operating Account and Child Support Account. With receipts and disbursements already being run through JIMS, we anticipate this move to occur shortly after computerized disbursements are functioning effectively. Once fully online, our office will work with the IT department to assess the functionality of financial statement production, and create a list of functions to submit to the coding team to expand our electronic reporting capabilities.*

*The new Finance Officer has established lines of communication with both the independent auditors as well as the in-house auditor for the Circuit Court Clerk in order to obtain advisement throughout the implementation process.*

*JIMS also has the capability to maintain account balance sheets for each minor trust fund. We will post interest to these accounts two times per year, as well as enter all disbursements ordered by the court. The minor trust accounts will be divided into three groups alphabetically, and each bookkeeper will be responsible for checking the bank statements of their assigned accounts for fees, withdrawals, etc., and reporting them to the Finance Officer. The Finance Officer will then request reimbursement of any fees, make the appropriate entries into JIMS, and post interest semi-annually.*

METROPOLITAN GOVERNMENT OF NASHVILLE  
AND DAVIDSON COUNTY, TENNESSEE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2010

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

*IC-10-1 - Continued*

**CLERK AND MASTER, JUVENILE COURT CLERK, SHERIFF WORK  
RELEASE AND INMATE TRUST**

*Lack of Dual Entry Accounting System*

*Sheriff Work Release and Inmate Trust*

*The DCSO does utilize a dual accounting system for the Inmate Trust account. Along with EBS we utilize a software package called ACTFAS. This is a software package that allows us to maintain a daily transaction accounting of every inmate's account for all incoming and outgoing funds. In order to maintain the correct balance in this account, the DCSO performs a daily account balance process that matches the ACTFAS balance to the daily bank balance. This helps insure an easily balanced bank statement at the end of each month. The one downfall to the ACTFAS system is that when running month-end reports and year-end reports, the software allows for a beginning date and defaults to the current day that the report is being run. Therefore when verifying reported balances, balances/activities are run from the start date desired to the current date, then from the beginning of the next reporting period to current date must be backed out to give the appropriate balances/activities for your desired reporting period. It should be noted that the owners of the ACTFAS software are in the process of being notified to determine if the ability to include an ending date for a reporting period can be programmed into the software.*

METROPOLITAN GOVERNMENT OF NASHVILLE  
AND DAVIDSON COUNTY, TENNESSEE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2010

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

***IC-10-2***

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

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

Criteria, Condition, Cause and Effect

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

Recommendation

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

- (1) An employee independent of posting transactions to the accounting records should be responsible for opening the mail/receiving cash and checks over the counter and making copies of checks received. This person should also prepare a daily cash receipts log indicating the dollar amount, nature of cash receipt, and court case. This person should also prepare and make the daily deposit to the bank.
- (2) The employee responsible for preparing the daily cash receipts log and making the daily deposit should submit the daily cash receipts log, bank deposit slip and copies of the checks to an independent employee for timely posting the daily cash receipts to the accounting records.
- (3) An employee independent of posting transactions to the accounting records and with no check signing authority should maintain the physical check stock for all bank accounts. In addition, this employee should maintain a check log for issuing check stock to the employee responsible for processing cash disbursements. This check log should list the sequence of checks issued, the number of checks issued and be signed and dated by both the employee maintaining the check stock and the employee requesting and receiving issued checks. Any unused or voided checks should be logged back into the check log.

METROPOLITAN GOVERNMENT OF NASHVILLE  
AND DAVIDSON COUNTY, TENNESSEE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2010

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

***IC-10-2 - Continued***

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

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

- (4) An employee independent of the duties described in (1)-(3) above should be responsible for posting daily cash receipts and cash disbursement transactions as well as preparing the checks for cash disbursements.

Management's Response

***Clerk and Master***

*1.) Management acknowledges that presently many of the bookkeeping duties are not segregated. This is a result of having only 2 bookkeepers. As this is a small office it would be difficult as well as duplicative to have one person receive and log in all funds and then have another employee actually post the transactions. Our current system prints receipts for our walk in customers only after the transaction has been posted to the correct matter. We are not in a position to delay service to walk in customers because only one bookkeeper is allowed to touch the money or complete the transaction.*

*Having an independent person log in mail to be processed by bookkeeping creates additional work for staff.*

*2.) It would be difficult to have only one bookkeeper maintain the check stock and not be a signor of checks. Currently, there are 3 persons authorized to sign checks on behalf of the office: the two bookkeepers and the Clerk and Master. Check numbers are reviewed against monthly bank statements and corresponding matters posted in Excel spreadsheets.*

*The Clerk and Master will review monthly the bank statements, issued checks and the deposit logbook.*

*Anyone with checking writing authority will no longer be allowed to be a signatory on checks made to themselves for special officer services.*

*A request has been made and granted to hire an additional bookkeeper.*

METROPOLITAN GOVERNMENT OF NASHVILLE  
AND DAVIDSON COUNTY, TENNESSEE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2010

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

***IC-10-2 - Continued***

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

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

***Juvenile Court Clerk***

*We agree with the recommendation and are currently formulating a plan of action for implementation. The new Finance Officer is currently assessing the responsibilities and abilities of each bookkeeper, along with creating a comprehensive list of necessary tasks to redistribute accounting functions. We will, to the best of our ability, segregate tasks according to the recommendation in order to improve controls and lessen opportunities for misappropriation and misstatement. A monthly calendar will be put into place outlining the tasks required throughout the course of each month, such as reconciliations, reports, cutting checks, etc.*

*When implementation of the computer software is complete, any accounting entries made will be linked to the individual bookkeeper that makes the entry. This will help with accountability and allow the bookkeeping staff to more easily double check the work of others.*

*Again, the Finance Officer has established lines of communication with parties experienced in the proper operations of a bookkeeping staff, and will consult when necessary to ensure actions taken will eradicate our current material weaknesses.*

***County Register***

*We have implemented some of the items that were discussed at the exit conference. Wherever feasible we have segregated certain duties (bank reconciliations, daily deposits, etc. ) among our RODC employees.*

METROPOLITAN GOVERNMENT OF NASHVILLE  
AND DAVIDSON COUNTY, TENNESSEE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2010

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

***CF-10-1***

Highway Planning and Construction Cluster  
CFDA No. 20.205, 20.219  
Department of Transportation

Criteria

In accordance with the Davis-Bacon Act, all laborers and mechanics employed by contactors or subcontractors to work on construction contracts in excess of \$2,000 financed by Federal assistance funds must be paid wages not less than those established for the locality of the project or prevailing wage rates. The contractor or subcontractor must submit certified payroll records to demonstrate compliance with the Act.

Condition and Context

We reviewed 40 expenditures of the highway planning and construction cluster for the year ended June 30, 2010. We found that three construction-related expenditures totaling \$299,280, out of a sample of \$1,341,473, did not have documentation of required certified payrolls from the contractors. The total population of expenditures was \$3,937,109.

Questioned Cost

None.

Cause and Effect

The Metropolitan Parks and Recreation Department conducted construction-related activities during the fiscal year; however, required certified payrolls were not submitted by the contractor. Expenditures were incurred for construction-related activities without following the requirements of the Government's procurement policies relating to the Davis-Bacon Act.

Recommendation

We recommend that the Government evaluate existing policies and procedures to ensure compliance with Davis-Bacon Act requirements. The Government should ensure that the policies and procedures include proper staff training and monitoring of all departments so that the required payroll records are received and reviewed on a timely basis.

Management's Response

*We concur. We will implement additional procedures to ensure that contractor payroll records are obtained and reviewed before approving contractor payments.*