



**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

For the Year ended June 30, 2003

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

**Table of Contents**

	<b>Page</b>
Independent Auditors' Report on Compliance and on Internal Control Over Financial Reporting Based upon the Audit Performed in Accordance with <i>Government Auditing Standards</i>	1
Independent Auditors' Report on Compliance and Internal Control Over Compliance Applicable to Each Major Federal Award Program and on the Schedules of Expenditures of Federal and State Awards	3
Schedule of Expenditures of Federal Awards for the Year ended June 30, 2003	6
Schedule of Expenditures of State Awards for the Year ended June 30, 2003	22
Notes to Schedules of Expenditures of Federal and State Awards for the Year ended June 30, 2003	25
Schedule of Findings and Questioned Costs	27



**KPMG LLP**

1900 Nashville City Center  
511 Union Street  
Nashville, TN 37219-1735

**Independent Auditors' Report on Compliance  
and on Internal Control Over Financial Reporting  
Based Upon the Audit Performed in Accordance With  
*Government Auditing Standards***

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

We have audited the basic financial statements of The Metropolitan Government of Nashville and Davidson County, Tennessee (the Government), as of and for the year ended June 30, 2003, and have issued our report thereon dated October 31, 2003, which refers to the reports of other auditors on the financial statements of the Nashville District Management Corporation, the Metropolitan Development and Housing Agency, the Electric Power Board, the Metropolitan Transit Authority, the Nashville Thermal Transfer Corporation, the Metropolitan Nashville Airport Authority, the Emergency Communications District, and the Industrial Development Board. We have also audited the financial statements of each of the Government's nonmajor governmental, nonmajor enterprise, internal service, and fiduciary funds as of and for the year ended June 30, 2003, and have issued our report thereon dated October 31, 2003. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Compliance**

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 grants, 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 that are required to be reported under *Government Auditing Standards*.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the Government's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted one item involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Government's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. This reportable condition is described in the accompanying Schedule of Findings and Questioned Costs as Finding 03-01.





A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe that the reportable condition described above is not a material weakness. We also noted other matters involving the internal control over financial reporting that we have reported to management of the Government in a separate letter dated October 31, 2003.

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

KPMG LLP

October 31, 2003



**KPMG LLP**  
1900 Nashville City Center  
511 Union Street  
Nashville, TN 37219-1735

**Independent Auditors' Report on Compliance with Requirements and on Internal Control Over Compliance Applicable to Each Major Federal Award Program and on the Schedules of Expenditures of Federal and State Awards**

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

**Compliance**

We have audited the compliance of The Metropolitan Government of Nashville and Davidson County, Tennessee (the Government), with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2003. 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 Metropolitan Development and Housing Agency, the Electric Power Board, the Metropolitan Transit Authority, the Nashville Thermal Transfer Corporation, the Metropolitan Nashville Airport Authority, the Emergency Communications District, and the Industrial Development Board, which expended \$97,655,273 in federal awards which are not included in the Schedule of Expenditures of Federal Awards during the year ended June 30, 2003. Our audit, described below, did not include the operations of the following Component Units: the Nashville District Management Corporation, the Metropolitan Development and Housing Agency, the Electric Power Board, the Metropolitan Transit Authority, the Nashville Thermal Transfer Corporation, the Metropolitan Nashville Airport Authority, the Emergency Communications District, and the Industrial Development Board, because the component units engaged other auditors to perform an audit in accordance with OMB Circular A-133.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of





compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Government's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Government's compliance with those requirements.

In our opinion, the Government complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2003.

### **Internal Control Over Compliance**

The management of the Government is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the Government's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on the internal control over compliance in accordance with OMB Circular A-133.

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

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

We have audited the basic financial statements and schedules of the Government as of and for the year ended June 30, 2003, and have issued our report thereon dated October 31, 2003, which refers to the reports of other auditors on the financial statements of the Nashville District Management Corporation, the Metropolitan Development and Housing Agency, the Electric Power Board, the Metropolitan Transit Authority, the Nashville Thermal Transfer Corporation, the Metropolitan Nashville Airport Authority, the Emergency Communications District, and the Industrial Development Board. We have also audited the financial statements of each of the Government's nonmajor governmental, nonmajor enterprise, internal service, and fiduciary funds as of and for the year ended June 30, 2003, and have issued our report thereon dated October 31, 2003. Our audit was performed for the purpose of forming an opinion on the basic financial statements and schedules taken as a whole. The accompanying Schedules of Expenditures of Federal and State Awards are presented for the purpose of additional analysis as required by OMB Circular A-133 and the State of Tennessee, respectively, and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in our audit of the basic financial statements and schedules and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements and schedules taken as a whole.



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

KPMG LLP

October 31, 2003

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

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

For the Year ended June 30, 2003

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2002	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, 2003
<b>BUREAU OF ALCOHOL, TOBACCO AND FIREARMS:</b>										
Direct Program:										
G.R.E.A.T. Gang Resistance Education & Training - Police	21.052	Cooperative Agreement	01-16-01 to 01-15-02	300,000	(58,813)	58,813	-	-	-	-
Total Program	21.052				<u>(58,813)</u>	<u>58,813</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Direct Program:										
G.R.E.A.T. Gang Resistance Education & Training - Police	21.053	ATC020146	01-16-02 to 01-15-03	301,219	(52,705)	269,722	-	217,017	-	-
G.R.E.A.T. Gang Resistance Education & Training - Police	21.053	ATC03000176	01-16-03 to 01-15-04	256,035	-	-	-	126,123	-	(126,123)
Total Program	21.053				<u>(52,705)</u>	<u>269,722</u>	<u>-</u>	<u>343,140</u>	<u>-</u>	<u>(126,123)</u>
Total Bureau of Alcohol, Tobacco and Firearms					<u>(111,518)</u>	<u>328,535</u>	<u>-</u>	<u>343,140</u>	<u>-</u>	<u>(126,123)</u>
<b>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE:</b>										
Passed Through Tennessee Education:										
Learn and Serve America	94.004	Z-02-008388-00	07-01-01 to 06-30-02	51,551	(45,101)	48,424	-	3,179	-	144
Learn and Serve America	94.004	Z-03-013789-00	07-01-02 to 06-30-03	30,150	-	14,778	-	25,093	-	(10,315)
Early Childhood Grant	94.004	Z-02-007189-00	07-01-01 to 06-30-02	820,750	(59,162)	82,267	-	23,105	-	-
Total Program	94.004				<u>(104,263)</u>	<u>145,469</u>	<u>-</u>	<u>51,377</u>	<u>-</u>	<u>(10,171)</u>
Passed Through Tennessee Finance and Administration										
Americorps Promise Fellows	94.006	GG-02-09377-00	01-01-02 to 12-31-02	10,800	(2,110)	6,517	-	4,407	-	-
Americorps Promise Fellows	94.006	GG-03-09377-00	01-01-03 to 12-31-03	10,800	-	4,519	-	5,418	-	(899)
Total Program	94.006				<u>(2,110)</u>	<u>11,036</u>	<u>-</u>	<u>9,825</u>	<u>-</u>	<u>(899)</u>
Total Corporation for National and Community Service					<u>(106,373)</u>	<u>156,505</u>	<u>-</u>	<u>61,202</u>	<u>-</u>	<u>(11,070)</u>
<b>ENVIRONMENTAL PROTECTION AGENCY:</b>										
Direct Program:										
Air Pollution Control Program	66.001	A-004081-02-1	10-01-01 to 09-30-02	459,877	(81,513)	186,952	-	105,439	-	-
Air Pollution Control Program	66.001	A-004081-03-0	10-01-02 to 09-30-03	180,904	-	180,618	-	289,510	-	(108,892)
Total Program	66.001				<u>(81,513)</u>	<u>367,570</u>	<u>-</u>	<u>394,949</u>	<u>-</u>	<u>(108,892)</u>
Passed Through Tennessee Environment and Conservation										
Infrared Thermography Study	66.460	Z-02-008748-00	01-02-03 to 01-28-03	6,440	-	-	-	6,440	-	(6,440)
Total Program	66.460				<u>-</u>	<u>-</u>	<u>-</u>	<u>6,440</u>	<u>-</u>	<u>(6,440)</u>
Direct Program:										
Security Planning for Large Drinking Water Utilitie:	66.476	HS-83009001	07-01-02 to 03-31-03	115,000	-	-	-	115,000	-	(115,000)
Total Program	66.476				<u>-</u>	<u>-</u>	<u>-</u>	<u>115,000</u>	<u>-</u>	<u>(115,000)</u>
Direct Program:										
Section 103 Ambient Air Monitoring Network Installation	66.606	PM984368-98-4	03-31-98 to 09-30-02	183,085	(15,161)	35,539	-	20,378	-	-
Section 103 Ambient Air Monitoring Network Installation	66.606	97419801-1	06-25-01 to 06-01-03	54,440	-	61,092	-	73,369	-	(12,277)
Total Program	66.606				<u>(15,161)</u>	<u>96,631</u>	<u>-</u>	<u>93,747</u>	<u>-</u>	<u>(12,277)</u>
Total Environmental Protection Agency					<u>(96,674)</u>	<u>464,201</u>	<u>-</u>	<u>610,136</u>	<u>-</u>	<u>(242,609)</u>

(Continued)

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

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

For the Year ended June 30, 2003

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2002	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, 2003
<b>FEDERAL EMERGENCY MANAGEMENT AGENCY:</b>										
Passed Through Tennessee Emergency Management										
Hazard Mitigation (FEMA 1010/TEMA 0011)	83.544	GG-01-09032-00	12-01-00 to 11-30-03	95,762	(95,762)	87,566	-	4,120	-	(12,316)
Emergency Management Services	83.544	Z-02-009363-00	10-01-01 to 09-30-02	62,000	(15,500)	15,500	-	-	-	-
Total Program	83.544				<u>(111,262)</u>	<u>103,066</u>	<u>-</u>	<u>4,120</u>	<u>-</u>	<u>(12,316)</u>
Passed Through Tennessee Emergency Management										
Seven Mile Creek Flood Mitigation (Federal Portion)	83.548	GG-03-09853-00	08-01-02 to 09-30-04	385,427	-	-	-	250,116	-	(250,116)
Seven Mile Creek Hazard Mitigation (Federal Portion)	83.548	GG-03-09852-00	04-29-02 to 04-28-07	657,600	-	-	-	378,135	-	(378,135)
Total Program	83.548				<u>-</u>	<u>-</u>	<u>-</u>	<u>628,251</u>	<u>-</u>	<u>(628,251)</u>
Total Federal Emergency Management Agency					<u>(111,262)</u>	<u>103,066</u>	<u>-</u>	<u>632,371</u>	<u>-</u>	<u>(640,567)</u>
<b>NATIONAL FOUNDATION ON THE ARTS AND HUMANITIES:</b>										
Passed Through Tennessee State Library and Archives										
Telenet Grant (Inter-Library Loan Program)	45.310	GG-01-09333-00	06-01-01 to 09-30-03	7,030	-	3,621	-	3,621	-	-
Library Services for the Physically Handicapped - Talking Librar	45.310	GG-03-09963-00	07-01-02 to 06-30-03	60,000	-	60,000	-	38,124	-	21,876
Library Services - Materials for the Disadvantagec	45.310	GG-03-09963-00	07-01-02 to 06-30-03	5,000	-	5,000	-	5,000	-	-
Total Program	45.310				<u>-</u>	<u>68,621</u>	<u>-</u>	<u>46,745</u>	<u>-</u>	<u>21,876</u>
Total National Foundation on the Arts and Humanities					<u>-</u>	<u>68,621</u>	<u>-</u>	<u>46,745</u>	<u>-</u>	<u>21,876</u>
<b>NATIONAL SCIENCE FOUNDATION:</b>										
Direct Program:										
Urban Systemic Program	47.049	ESR-0084891	09-01-00 to 02-28-02	1,449,234	(16,256)	80,742	-	64,486	-	-
Total Program	47.049				<u>(16,256)</u>	<u>80,742</u>	<u>-</u>	<u>64,486</u>	<u>-</u>	<u>-</u>
Total National Science Foundation					<u>(16,256)</u>	<u>80,742</u>	<u>-</u>	<u>64,486</u>	<u>-</u>	<u>-</u>
<b>U.S. DEPARTMENT OF AGRICULTURE:</b>										
Passed Through Tennessee Education:										
National School Lunch and Breakfast Program -										
Food Distribution - Metro Public Schools	10.550	N/A	07-01-01 to 06-30-02	N/A	171,160	-	-	171,160	-	-
National School Lunch and Breakfast Program -										
Food Distribution - Metro Public Schools	10.550	N/A	07-01-02 to 06-30-03	N/A	-	1,119,382	-	935,798	-	183,584
Total Program	10.550				<u>171,160</u>	<u>1,119,382</u>	<u>-</u>	<u>1,106,958</u>	<u>-</u>	<u>183,584</u>
Passed Through Tennessee Agriculture:										
National School Breakfast Program - Richland Village	10.553	07-02-0226-97-8	07-01-01 to 06-30-02	N/A	(1,023)	1,023	-	-	-	-
Passed Through Tennessee Education:										
National School Breakfast Program - Metro Public Schools	10.553	N/A	07-01-01 to 06-30-02	N/A	(297,255)	297,255	-	-	-	-
National School Breakfast Program - Metro Public Schools	10.553	N/A	07-01-02 to 06-30-03	N/A	-	2,558,332	-	2,766,730	-	(208,398)
Total Program	10.553				<u>(298,278)</u>	<u>2,856,610</u>	<u>-</u>	<u>2,766,730</u>	<u>-</u>	<u>(208,398)</u>

(Continued)

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year ended June 30, 2003

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2002	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, 2003
Passed Through Tennessee Agriculture:										
National School Lunch Program - Richland Villages	10.555	07-02-0226-97-8	07-01-01 to 06-30-02	N/A	(1,426)	1,426	-	-	-	-
Passed Through Tennessee Education:										
National School Lunch Program - Section 4, Metro Public Schools	10.555	N/A	07-01-01 to 06-30-02	N/A	(138,809)	138,809	-	-	-	-
National School Lunch Program - Section 11, Metro Public Schools	10.555	N/A	07-01-01 to 06-30-02	N/A	(902,820)	902,820	-	-	-	-
National School Lunch Program - Lunch, Metro Public Schools	10.555	N/A	07-01-02 to 06-30-03	N/A	-	8,763,949	-	9,534,582	-	(770,633)
National School Lunch Program - Snacks, Metro Public Schools	10.555	N/A	07-01-01 to 06-30-02	N/A	(569)	569	-	-	-	-
National School Lunch Program - Snacks, Metro Public Schools	10.555	N/A	07-01-02 to 06-30-03	N/A	-	22,524	-	24,553	-	(2,029)
Total Program	10.555				<u>(1,043,624)</u>	<u>9,830,097</u>	<u>-</u>	<u>9,559,135</u>	<u>-</u>	<u>(772,662)</u>
Passed Through Tennessee Health:										
Special Supplemental Food Program for Women, Infants, and Children	10.557	Z-02-006218-00	10-01-01 to 09-30-02	1,459,700	(459,694)	571,478	-	111,784	-	-
Special Supplemental Food Program for Women, Infants, and Children	10.557	Z-03-012628-00	10-01-02 to 09-30-03	1,514,700	-	941,211	-	1,389,223	-	(448,012)
Total Program	10.557				<u>(459,694)</u>	<u>1,512,689</u>	<u>-</u>	<u>1,501,007</u>	<u>-</u>	<u>(448,012)</u>
Passed Through Tennessee Human Services:										
Adult Care Food Program - Social Services Knowles Home	10.558	03-47-40011-00-1	10-01-01 to 09-30-02	N/A	(6,655)	17,473	-	10,818	-	-
Adult Care Food Program - Social Services Knowles Home	10.558	03-47-40011-00-1	10-01-02 to 09-30-03	N/A	-	23,139	-	31,100	-	(7,961)
Child Care Food Program - Day Care - Social Services	10.558	03-47-60013-00-9	10-01-01 to 09-30-02	N/A	(4,455)	9,993	-	5,538	-	-
Child Care Food Program - Day Care - Social Services	10.558	03-47-60013-00-9	10-01-02 to 09-30-03	N/A	-	14,466	-	19,141	-	(4,675)
Child Care Food Program - Metro Action Commission	10.558	03-47-56030-00-7	10-01-01 to 09-30-02	N/A	(40,364)	156,056	-	115,692	-	-
Child Care Food Program - Metro Action Commission	10.558	03-47-56030-00-7	10-01-02 to 09-30-03	N/A	-	424,785	-	541,381	-	(116,596)
Total Program	10.558				<u>(51,474)</u>	<u>645,912</u>	<u>-</u>	<u>723,670</u>	<u>-</u>	<u>(129,232)</u>
Passed Through Tennessee Human Services:										
Summer Food Service Program	10.559	30-014-07	05-01-02 to 07-31-02	N/A	(188,764)	431,864	-	243,100	-	-
Summer Food Service Program	10.559	30-014-07	05-01-03 to 07-31-03	N/A	-	150,246	-	356,037	-	(205,791)
Total Program	10.559				<u>(188,764)</u>	<u>582,110</u>	<u>-</u>	<u>599,137</u>	<u>-</u>	<u>(205,791)</u>
Direct Program:										
Commodity Supplemental Food Program - Food Distribution	10.565	N/A	10-01-84 to OPEN	N/A	586,396	622,852	-	833,091	-	376,157
Passed Through Tennessee Health:										
Commodity Supplemental Food Program - Administrator	10.565	GG-02-09252-00	10-01-01 to 09-30-02	218,200	(58,870)	101,638	-	42,768	-	-
Commodity Supplemental Food Program - Administrator	10.565	Z-03-012628-00	10-01-02 to 09-30-03	218,200	-	118,083	-	172,379	-	(54,296)
Total Program	10.565				<u>527,526</u>	<u>842,573</u>	<u>-</u>	<u>1,048,238</u>	<u>-</u>	<u>321,861</u>
Passed Through Greater Nashville Regional Council										
Special Programs for the Aging - Title III, Part C - Nutrition Program - USDA	10.570	2002-04-05-09	07-01-01 to 06-30-02	164,472	(57,029)	57,029	-	-	-	-
Special Programs for the Aging - Title III, Part C - Nutrition Program - USDA	10.570	2003-04-05-09	07-01-02 to 06-30-03	164,472	-	137,060	-	164,472	-	(27,412)
Total Program	10.570				<u>(57,029)</u>	<u>194,089</u>	<u>-</u>	<u>164,472</u>	<u>-</u>	<u>(27,412)</u>
Total U.S. Department of Agriculture					<u>(1,400,177)</u>	<u>17,583,462</u>	<u>-</u>	<u>17,469,347</u>	<u>-</u>	<u>(1,286,062)</u>
U.S. DEPARTMENT OF COMMERCE:										
Direct Program:										
Technology Opportunities Program	11.552	47-60-100006	10-01-00 to 03-31-03	424,000	(22,951)	153,838	-	184,412	-	(53,525)
Total Program	11.552				<u>(22,951)</u>	<u>153,838</u>	<u>-</u>	<u>184,412</u>	<u>-</u>	<u>(53,525)</u>
Total U.S. Department of Commerce					<u>(22,951)</u>	<u>153,838</u>	<u>-</u>	<u>184,412</u>	<u>-</u>	<u>(53,525)</u>

(Continued)

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

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

For the Year ended June 30, 2003

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2002	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, 2003
<b>U.S. DEPARTMENT OF DEFENSE:</b>										
Direct Program:										
Flood Control	12.104	96-3121-0-0-301	07-01-02 to 06-30-03	N/A	-	86,986	-	86,986	-	-
Total Program	12.104				-	86,986	-	86,986	-	-
Direct Programs:										
Air Force R.O.T.C.	N/A	N/A	07-01-01 to 06-30-02	151,500	(3,557)	3,557	-	-	-	-
Air Force R.O.T.C.	N/A	N/A	07-01-02 to 06-30-03	200,000	-	157,106	-	162,501	-	(5,395)
Army R.O.T.C.	N/A	N/A	07-01-01 to 06-30-02	105,500	(1,776)	1,776	-	-	-	-
Army R.O.T.C.	N/A	N/A	07-01-02 to 06-30-03	130,000	-	113,523	-	115,660	-	(2,137)
Total Other Financial Assistance					(5,333)	275,962	-	278,161	-	(7,532)
Total U.S. Department of Defense					(5,333)	362,948	-	365,147	-	(7,532)
<b>U.S. DEPARTMENT OF EDUCATION:</b>										
Passed Through Tennessee Education:										
Adult Basic Education Program	84.002	Z-02-005475-00	07-01-01 to 06-30-02	592,521	(144,040)	173,820	-	29,780	-	-
Adult Basic Education Program	84.002	Z-03-010315-00	07-01-02 to 06-30-03	586,702	-	498,954	-	556,034	-	(57,080)
Total Program	84.002				(144,040)	672,774	-	585,814	-	(57,080)
Passed Through Tennessee Education:										
Title I Grants to Local Educational Agencies	84.010	03-01	07-01-01 to 09-30-02	10,214,457	(1,139,199)	2,124,496	-	985,297	-	-
Title I Grants to Local Educational Agencies	84.010	01-21	07-01-01 to 09-30-02	1,755,649	(75,774)	1,407,685	-	1,331,911	-	-
Title I Grants to Local Educational Agencies	84.010	03-01	07-01-02 to 09-30-03	11,839,251	-	6,970,048	-	7,190,972	-	(220,924)
Title I Grants to Local Educational Agencies	84.010	02-21	07-01-02 to 09-30-03	2,370,038	-	275,157	-	1,714,259	-	(1,439,102)
School Improvement	84.010	Z-03-014385-00	10-01-02 to 09-30-03	764,903	-	-	-	103,372	-	(103,372)
Total Program	84.010				(1,214,973)	10,777,386	-	11,325,811	-	(1,763,398)
Passed Through Tennessee Education:										
Education of the Handicapped - Excess Cost Funds	84.027	N/A	07-01-01 to 06-30-02	N/A	(700,000)	264,124	435,876 O	-	-	-
Education of the Handicapped - Excess Cost Funds	84.027	N/A	07-01-02 to 06-30-03	N/A	-	-	-	340,000	-	(340,000)
IDEA Pre-School 02-01	84.027	02-01	07-01-01 to 09-30-02	332,447	-	23,968	-	23,968	-	-
IDEA Pre-School 03-01	84.027	03-01	07-01-02 to 09-30-03	305,681	-	280,000	-	270,871	-	9,129
IDEA Part B 02-01	84.027	02-01	07-01-01 to 09-30-02	8,763,563	(465,879)	2,303,107	-	1,837,228	-	-
IDEA Part B 03-01	84.027	03-01	07-01-02 to 09-30-03	11,222,645	-	7,332,462	-	8,810,261	-	(1,477,799)
Total Program	84.027				(1,165,879)	10,203,661	435,876	11,282,328	-	(1,808,670)
Direct Program:										
Impact Aid	84.041	N/A	07-01-02 to 06-30-03	N/A	-	96,732	-	96,732	-	-
Total Program	84.041				-	96,732	-	96,732	-	-
Passed Through Tennessee Education:										
High Schools That Work	84.048	Z-01-100001-00	07-01-00 to 06-30-01	21,000	(17,111)	3,400	-	-	-	(13,711)
High Schools That Work	84.048	Z-02-007960-00	07-01-01 to 06-30-02	36,000	(5,166)	4,584	-	-	-	(582)
Program Improvement - Carl Perkins Federal Grant	84.048	2001	07-01-00 to 06-30-01	1,480,979	10,164	-	-	-	10,164 G	-
Program Improvement - Carl Perkins Federal Grant	84.048	2002	07-01-01 to 06-30-02	1,441,894	(466,725)	1,008,163	-	541,438	-	-
Program Improvement - Carl Perkins Federal Grant	84.048	2003	07-01-02 to 06-30-03	1,560,121	-	126,458	-	573,913	-	(447,455)
Passed Through Nashville State Technical Institute										
Middle Tennessee Technical Preparator	84.048	N/A	07-01-02 to 06-30-03	3,000	-	3,000	-	3,000	-	-
Total Program	84.048				(478,838)	1,145,605	-	1,118,351	10,164	(461,748)

(Continued)

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year ended June 30, 2003

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2002	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, 2003
Passed Through Tennessee Human Services:										
Vocational Rehabilitation - One Stop - NCAC	84.126	GG-01-08740-01	07-01-01 to 06-30-02	6,287	(769)	-	807	-	38 G	-
Vocational Rehabilitation - One Stop - NCAC	84.126	GG-01-08740-02	07-01-02 to 06-30-03	6,287	-	2,971	-	3,510	-	(539)
Total Program	84.126				<u>(769)</u>	<u>2,971</u>	<u>807</u>	<u>3,510</u>	<u>38</u>	<u>(539)</u>
Passed Through Tennessee Education:										
Emergency Immigrant Education Program	84.162	02-01	07-01-01 to 09-30-02	456,594	(26,466)	180,550	-	154,084	-	-
Emergency Immigrant Education Program	84.162	03-01	07-01-02 to 09-30-03	594,158	-	221,677	-	277,477	-	(55,800)
Total Program	84.162				<u>(26,466)</u>	<u>402,227</u>	<u>-</u>	<u>431,561</u>	<u>-</u>	<u>(55,800)</u>
Passed Through Tennessee Education:										
Eisenhower, Title II	84.168	01-21	07-01-01 to 09-30-02	46,532	-	46,532	-	46,532	-	-
Eisenhower, Title II	84.168	02-01	07-01-01 to 09-30-02	500,674	10,521	-	3,522 O	-	14,043 O	-
Eisenhower, Title II	84.168	02-21	07-01-02 to 09-30-03	1,311,220	-	190,545	-	618,788	-	(428,243)
Eisenhower, Title II	84.168	03-01	07-01-02 to 09-30-03	1,926,206	-	-	-	35,544	-	(35,544)
Eisenhower, Title II, Part D	84.168	03-01	07-01-02 to 09-30-03	2,209,029	-	1,682,518	-	1,873,620	-	(191,102)
Total Program	84.168				<u>10,521</u>	<u>1,919,595</u>	<u>3,522</u>	<u>2,574,484</u>	<u>14,043</u>	<u>(654,889)</u>
Passed Through Tennessee Education:										
Drug and Violence Prevention	84.184	S184K000120	08-01-00 to 07-31-04	735,189	(2,956)	249,841	-	261,338	-	(14,453)
Total Program	84.184				<u>(2,956)</u>	<u>249,841</u>	<u>-</u>	<u>261,338</u>	<u>-</u>	<u>(14,453)</u>
Passed Through Tennessee Education:										
Drug Free Schools	84.186	02-01	07-01-01 to 09-30-02	597,959	(122,350)	143,528	-	21,178	-	-
Drug Free Schools	84.186	01-21	07-01-01 to 09-30-02	58,249	1,376	25,219	-	26,595	-	-
Drug Free Schools	84.186	03-01	07-01-02 to 09-30-03	489,149	-	370,857	-	447,745	-	(76,888)
Drug Free Schools	84.186	02-21	10-01-02 to 09-30-03	38,177	-	-	-	37,491	-	(37,491)
Drug Abuse Resistance Education in Schools (D.A.R.E.)	84.186	Z-02-008327-00	09-01-01 to 06-30-02	5,000	(4,428)	4,428	-	-	-	-
Drug Abuse Resistance Education in Schools (D.A.R.E.)	84.186	Z-03-013156-00	09-01-02 to 06-30-03	5,000	-	-	-	4,840	-	(4,840)
Character Education	84.186	Z-02-007918-00	07-01-01 to 06-30-02	12,977	(1,188)	5,179	-	3,991	-	-
Total Program	84.186				<u>(126,590)</u>	<u>549,211</u>	<u>-</u>	<u>541,840</u>	<u>-</u>	<u>(119,219)</u>
Passed Through Tennessee Education:										
Homeless Children Education Program	84.196	N/A	07-01-01 to 07-31-02	118,000	(96,831)	116,223	-	19,392	-	-
Homeless Children Education Program	84.196	N/A	08-01-02 to 07-31-03	98,240	-	44,530	-	87,433	-	(42,903)
Total Program	84.196				<u>(96,831)</u>	<u>160,753</u>	<u>-</u>	<u>106,825</u>	<u>-</u>	<u>(42,903)</u>
Direct Program:										
Bridging the Gap	84.215	S215E000236	08-15-01 to 08-14-04	927,913	(17,660)	258,064	-	269,623	-	(29,219)
Total Program	84.215				<u>(17,660)</u>	<u>258,064</u>	<u>-</u>	<u>269,623</u>	<u>-</u>	<u>(29,219)</u>
Passed Through Tennessee Education:										
Goals 2000	84.276	Z-01-007011-00	07-01-01 to 06-30-02	197,244	(9,683)	17,027	-	7,344	-	-
Total Program	84.276				<u>(9,683)</u>	<u>17,027</u>	<u>-</u>	<u>7,344</u>	<u>-</u>	<u>-</u>
Passed Through Tennessee Education:										
Schools to Career	84.278	Z-02-007273-00	07-01-01 to 06-30-04	462,437	(18,516)	157,462	-	224,895	-	(85,949)
Total Program	84.278				<u>(18,516)</u>	<u>157,462</u>	<u>-</u>	<u>224,895</u>	<u>-</u>	<u>(85,949)</u>

(Continued)

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year ended June 30, 2003

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2002	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, 2003
Passed Through Nashville Public Television										
TeacherLine	84.286	N/A	07-01-01 to 08-31-02	37,500	9,535	18,750	-	28,285	-	-
TeacherLine	84.286	N/A	09-01-02 to 08-31-03	15,000	-	-	-	15,000	-	(15,000)
TeacherLine	84.286	N/A	06-01-03 to 08-31-04	15,000	-	-	-	1,235	-	(1,235)
Total Program	84.286				9,535	18,750	-	44,520	-	(16,235)
Direct Program:										
21st Century Community Learning Center	84.287	S287A000600	07-01-00 to 06-30-03	3,706,761	(39,468)	1,035,614	-	1,159,235	-	(163,089)
Total Program	84.287				(39,468)	1,035,614	-	1,159,235	-	(163,089)
Passed Through Tennessee Education:										
Title VI	84.298	02-01	07-01-01 to 09-30-02	495,984	91,512	193,535	-	285,047	-	-
Title VI	84.298	01-21	07-01-01 to 09-30-02	226,342	(140,735)	-	142,531	1,796	-	-
Title VI	84.298	02-21	07-01-02 to 09-30-03	119,120	-	-	-	14,153	-	(14,153)
Title VI	84.298	03-01	07-01-02 to 09-30-03	491,962	-	395,469	-	451,989	-	(56,520)
Total Program	84.298				(49,223)	589,004	142,531	752,985	-	(70,673)
Direct Program:										
Challenge Grants for Technology in Educator	84.303	R303A60073	10-01-96 to 09-30-02	5,163,233	(34,860)	82,209	-	47,349	-	-
Total Program	84.303				(34,860)	82,209	-	47,349	-	-
Passed Through Tennessee Education:										
Technology Literacy Grant - Chadwell	84.318	Z-02-007922-00	08-01-01 to 06-30-04	308,000	(48,894)	169,584	-	109,269	-	11,421
Technology Literacy Grant - Two Rivers	84.318	Z-02-007943-00	08-01-01 to 06-30-04	213,669	(33,169)	64,357	-	29,229	-	1,959
Total Program	84.318				(82,063)	233,941	-	138,498	-	13,380
Passed Through Tennessee Education:										
Advancement Placement Fee Reduction	84.330	Z-02-006067-01	07-01-01 to 04-30-03	30,960	(2,333)	-	-	1,591	-	(3,924)
Total Program	84.330				(2,333)	-	-	1,591	-	(3,924)
Passed Through Tennessee Education:										
Comprehensive School Reform	84.332	Z-03-012888-00	07-01-02 to 06-30-03	300,000	-	225,062	-	294,891	-	(69,829)
Total Program	84.332				-	225,062	-	294,891	-	(69,829)
Passed Through Vanderbilt University										
Gear Up Nashville	84.334	P334A000206	09-15-01 to 09-14-02	152,432	(12,189)	17,569	-	5,380	-	-
Gear Up Nashville	84.334	P334A000206	09-15-02 to 09-14-03	281,596	-	100,411	-	139,636	-	(39,225)
Total Program	84.334				(12,189)	117,980	-	145,016	-	(39,225)
Passed Through Tennessee Education:										
Teacher Quality Enhancement	84.336	62-0694743-00	07-01-02 to 06-30-03	140,000	-	-	-	17,879	-	(17,879)
Total Program	84.336				-	-	-	17,879	-	(17,879)
Passed Through Tennessee Education:										
Reading Excellence - Kirkpatrick	84.338	Z-03-011042-00	07-01-02 to 06-30-03	939,672	-	-	-	713,665	-	(713,665)
Total Program	84.338				-	-	-	713,665	-	(713,665)

(Continued)

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

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

For the Year ended June 30, 2003

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2002	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, 2003
Class Size Reduction	84.340	N/A	08-01-99 to 06-30-03	7,225,242	(51,705)	80,430	-	28,725	-	-
Total Program	84.340				<u>(51,705)</u>	<u>80,430</u>	<u>-</u>	<u>28,725</u>	<u>-</u>	<u>-</u>
Total U.S. Department of Education					<u>(3,554,986)</u>	<u>28,996,299</u>	<u>582,736</u>	<u>32,174,810</u>	<u>24,245</u>	<u>(6,175,006)</u>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:</b>										
Passed Through Greater Nashville Regional Council										
Special Programs for the Aging - Title III, Part B - Transportation	93.044	2002-04-05-09	07-01-01 to 06-30-02	140,686	(35,206)	35,206	-	-	-	-
Special Programs for the Aging - Title III, Part B - Transportation	93.044	2003-04-05-09	07-01-02 to 06-30-03	150,686	-	113,013	-	150,686	-	(37,673)
Enhancement - Computer Software	93.044	2003-04-05-09	07-01-02 to 06-30-03	4,680	-	2,201	-	2,656	-	(455)
Total Program	93.044				<u>(35,206)</u>	<u>150,420</u>	<u>-</u>	<u>153,342</u>	<u>-</u>	<u>(38,128)</u>
Passed Through Greater Nashville Regional Council										
Options - Home Delivered Meals	93.045	2002-04-05-09	07-01-01 to 06-30-02	N/A	(2,892)	2,892	-	-	-	-
Options - Home Delivered Meals	93.045	2003-04-05-09	07-01-02 to 06-30-03	N/A	-	39,306	-	48,912	-	(9,606)
Special Programs for the Aging - Title III, Part C - Nutrition Program	93.045	2002-04-05-09	07-01-01 to 06-30-02	679,355	(226,459)	226,459	-	-	-	-
Special Programs for the Aging - Title III, Part C - Nutrition Program	93.045	2003-04-05-09	07-01-02 to 06-30-03	626,144	-	521,780	-	626,144	-	(104,364)
Special Programs for the Aging - Title III, Part C - Nutrition Program - Voucher Pilot	93.045	2003-04-05-09	07-01-02 to 06-30-03	20,000	-	20,000	-	-	-	20,000
Enhancement - Food Safety	93.045	2003-04-05-09	07-01-02 to 06-30-03	4,950	-	4,011	-	4,950	-	(939)
Total Program	93.045				<u>(229,351)</u>	<u>814,448</u>	<u>-</u>	<u>680,006</u>	<u>-</u>	<u>(94,909)</u>
Passed Through Greater Nashville Regional Council										
Enhancement - CNT Training	93.052	2003-04-05-09	07-01-02 to 06-30-03	1,800	-	-	-	1,800	-	(1,800)
Total Program	93.052				<u>-</u>	<u>-</u>	<u>-</u>	<u>1,800</u>	<u>-</u>	<u>(1,800)</u>
Passed Through Tennessee Health:										
Tennessee Home Visiting Program	93.110	GG-03-09601-00	07-01-02 to 06-30-03	257,000	-	218,510	-	254,469	-	(35,959)
Total Program	93.110				<u>-</u>	<u>218,510</u>	<u>-</u>	<u>254,469</u>	<u>-</u>	<u>(35,959)</u>
Passed Through Tennessee Health:										
Administration of Health Services - TB Outreach and Control (Federal Portion)	93.116	GG-02-09133-00	07-01-01 to 06-30-02	1,440,181	(872,142)	872,142	-	-	-	-
Administration of Health Services - TB Outreach and Control (Federal Portion)	93.116	GG-03-09601-00	07-01-02 to 06-30-03	314,800	-	163,793	-	230,520	-	(66,727)
Total Program	93.116				<u>(872,142)</u>	<u>1,035,935</u>	<u>-</u>	<u>230,520</u>	<u>-</u>	<u>(66,727)</u>
Direct Program:										
Health Care for the Homeless of Nashville	93.151	1-H80-CS-00021-01	11-01-01 to 10-31-02	617,173	(74,953)	348,922	-	273,969	-	-
Health Care for the Homeless of Nashville	93.151	6-H80-CS-00021-01	11-01-02 to 10-31-03	617,173	-	276,582	-	387,639	-	(111,057)
Total Program	93.151				<u>(74,953)</u>	<u>625,504</u>	<u>-</u>	<u>661,608</u>	<u>-</u>	<u>(111,057)</u>
Passed Through Tennessee Health:										
Administration of Health Services - Family Plannin	93.217	GG-01-08742-00	07-01-01 to 06-30-02	460,000	(33,854)	33,854	-	-	-	-
Administration of Health Services - Family Plannin	93.217	GG-03-09601-00	07-01-02 to 06-30-03	460,000	-	324,290	-	358,365	-	(34,075)
Total Program	93.217				<u>(33,854)</u>	<u>358,144</u>	<u>-</u>	<u>358,365</u>	<u>-</u>	<u>(34,075)</u>

(Continued)

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year ended June 30, 2003

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2002	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, 2003
<b>Direct Program:</b>										
Drug Court Targeted Capacity Expansion	93.230	1-H79-TI-12840-01	09-30-01 to 09-29-04	1,489,361	(290,593)	782,180	-	625,466	-	(133,879)
Substance Abuse and Mental Health Services Integrated Dual Diagnosis:	93.230	1-H79-TI-12720-01	09-30-01 to 09-29-02	486,141	(122,478)	243,486	-	121,008	-	-
Substance Abuse and Mental Health Services Integrated Dual Diagnosis:	93.230	5-H79-TI-12720-02	09-30-02 to 09-29-03	499,502	-	284,893	-	326,718	-	(41,825)
Total Program	93.230				(413,071)	1,310,559	-	1,073,192	-	(175,704)
<b>Passed Through Tennessee Health:</b>										
Biomonitoring Planning	93.231	N/A	04-01-03 to 05-31-03	12,000	-	-	-	12,000	-	(12,000)
Total Program	93.231				-	-	-	12,000	-	(12,000)
<b>Passed Through Tennessee Dept of Human Services:</b>										
Abstinence Education - Pearl Cohn	93.235	Z-02-004200-00	03-01-02 to 06-30-02	12,760	(10,123)	9,532	-	124	-	(715)
Total Program	93.235				(10,123)	9,532	-	124	-	(715)
<b>Direct Program:</b>										
Community Access Program/Bridges to Care	93.252	1-G92-OA-00122-01	09-01-01 to 08-31-02	1,080,810	(187,140)	666,096	-	478,956	-	-
Community Access Program/Bridges to Care	93.252	5-G92-OA-00122-02	09-01-02 to 08-31-03	756,573	-	428,538	-	540,933	-	(112,395)
Total Program	93.252				(187,140)	1,094,634	-	1,019,889	-	(112,395)
<b>Passed Through Tennessee Health:</b>										
Immunization Services for Children (Federal Portion)	93.268	GG-02-09409-00	01-01-02 to 12-31-02	252,850	(62,270)	185,689	-	123,419	-	-
Immunization Services for Children (Federal Portion)	93.268	GG-03-09964-00	01-01-03 to 12-31-03	252,850	-	62,388	-	125,859	-	(63,471)
Total Program	93.268				(62,270)	248,077	-	249,278	-	(63,471)
<b>Passed Through Tennessee Health:</b>										
Administration of Health Services - Homeland Security	93.283	GG-02-09133-00	07-01-01 to 06-30-02	94,000	(66,447)	66,447	-	-	-	-
Administration of Health Services - Tobacco Control	93.283	GG-02-09133-00	07-01-01 to 06-30-02	72,700	(17,839)	17,839	-	-	-	-
Administration of Health Services - Tobacco Control	93.283	GG-03-09601-00	07-01-02 to 06-30-03	72,700	-	43,068	-	59,314	-	(16,246)
Administration of Health Services - West Nile Virus	93.283	GG-03-09601-00	07-01-02 to 06-30-03	24,000	-	10,583	-	19,777	-	(9,194)
Administration of Health Services - Environmental Health Specialist Network	93.283	GG-03-09601-00	07-01-02 to 06-30-03	22,646	-	3,760	-	12,926	-	(9,166)
Administration of Health Services - Breast and Cervical Cancer	93.283	GG-03-09601-00	07-01-02 to 06-30-03	36,700	-	31,453	-	36,700	-	(5,247)
Administration of Health Services - Antibiotic Baseline Survey	93.283	GG-03-09601-00	07-01-02 to 06-30-03	15,000	-	5,676	-	5,676	-	-
Administration of Health Services - TBESC	93.283	GG-03-09601-00	07-01-02 to 06-30-03	600	-	1,144	-	1,144	-	-
Total Program	93.283				(84,286)	179,970	-	135,537	-	(39,853)
<b>Passed Through Tennessee Health:</b>										
Assessment Care Coordination and Evaluation	93.539	GG-02-09187-00	07-01-01 to 06-30-02	254,500	(43,093)	43,093	-	-	-	-
Assessment Care Coordination and Evaluation	93.539	GG-03-09560-00	07-01-02 to 06-30-03	254,500	-	186,546	-	250,236	-	(63,690)
Total Program	93.539				(43,093)	229,639	-	250,236	-	(63,690)
<b>Passed Through Tennessee Education:</b>										
Families First Program - Metro Public Schools	93.558	Z-02-006896-00	07-01-01 to 06-30-02	349,251	(57,134)	55,296	1,838 O	-	-	-
Families First Program - Metro Public Schools	93.558	Z-03-010146-00	07-01-02 to 06-30-03	260,101	-	199,852	-	233,677	-	(33,825)
Families First Program (Bridges) - Metro Public Schools	93.558	Z-03-010146-00	07-01-02 to 06-30-03	89,150	-	40,880	-	64,162	-	(23,282)
Early Childhood Education - Metro Public Schools	93.558	Z-03-013019-00	07-01-02 to 06-30-03	820,750	-	664,172	-	809,450	-	(145,278)
Early Childhood Education - Metro Action Commissioner	93.558	Z-02-007188-00	07-01-01 to 06-30-02	98,000	(11,398)	11,398	-	-	-	-
Early Childhood Education - Metro Action Commissioner	93.558	Z-03-013018-00	07-01-02 to 06-30-03	98,000	-	77,356	-	98,000	-	(20,644)
<b>Passed Through Tennessee Human Services:</b>										
One-Stop Career Centers - Davidson and Wilson Counties	93.558	GG-03-10152-00	07-01-02 to 06-30-03	9,870	-	-	-	8,236	-	(8,236)

(Continued)

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year ended June 30, 2003

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2002	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, 2003
Passed Through Tennessee Labor:										
Families First Program - NCAC (68%)	93.558	02-09-999-809-FFRST	07-01-01 to 06-30-02	2,182,119	(46,811)	46,811	-	-	-	-
Families First Program - NCAC (68%)	93.558	03-09-999-809-FFRST	07-01-02 to 06-30-03	1,417,818	-	983,280	-	1,089,194	-	(105,914)
Total Program	93.558				<u>(115,343)</u>	<u>2,079,045</u>	<u>1,838</u>	<u>2,302,719</u>	<u>-</u>	<u>(337,179)</u>
Passed Through Tennessee Human Services:										
Child Support Enforcement, Title IV-D - Juvenile Court	93.563	GG-00-30619-73	07-01-01 to 06-30-02	697,351	(89,845)	89,872	-	-	27 O	-
Child Support Enforcement, Title IV-D - Juvenile Court	93.563	GG-03-09858-00	07-01-02 to 06-30-03	732,370	-	415,804	-	581,478	-	(165,674)
Total Program	93.563				<u>(89,845)</u>	<u>505,676</u>	<u>-</u>	<u>581,478</u>	<u>27</u>	<u>(165,674)</u>
Passed Through Tennessee Human Services:										
Refugee Assistance Program	93.566	Z-02-004963-00	07-01-01 to 06-30-02	438,240	(67,687)	67,687	-	-	-	-
Refugee Assistance Program	93.566	Z-03-009462-00	07-01-02 to 06-30-03	381,840	-	288,838	-	334,784	-	(45,946)
Total Program	93.566				<u>(67,687)</u>	<u>356,525</u>	<u>-</u>	<u>334,784</u>	<u>-</u>	<u>(45,946)</u>
Passed Through Tennessee Human Services:										
Low Income Energy Assistance Program	93.568	Z-02-005275-00	07-01-01 to 06-30-02	1,715,299	(389,752)	389,752	-	-	-	-
Low Income Energy Assistance Program	93.568	Z-02-00634-00	07-01-02 to 06-30-03	1,554,002	-	1,404,454	-	1,554,002	-	(149,548)
Total Program	93.568				<u>(389,752)</u>	<u>1,794,206</u>	<u>-</u>	<u>1,554,002</u>	<u>-</u>	<u>(149,548)</u>
Passed Through Tennessee Human Services:										
Community Services Block Grant	93.569	Z-02-006234-00	07-01-01 to 06-30-02	1,147,175	(269,472)	270,926	-	-	1,454 O	-
Community Services Block Grant	93.569	Z-03-010281-00	07-01-02 to 06-30-03	1,143,970	-	968,835	-	1,143,970	-	(175,135)
Total Program	93.569				<u>(269,472)</u>	<u>1,239,761</u>	<u>-</u>	<u>1,143,970</u>	<u>1,454</u>	<u>(175,135)</u>
Passed Through Tennessee Human Services:										
Child Care Assistance - Social Services Commission	93.575	N/A	07-01-01 to 06-30-02	N/A	(50,866)	50,866	-	-	-	-
Child Care Assistance - Social Services Commission	93.575	N/A	07-01-02 to 06-30-03	N/A	-	227,487	-	273,947	-	(46,460)
Before and After Care - Metro Action Commission	93.575	N/A	07-01-01 to 06-30-02	N/A	(31,276)	31,276	-	-	-	-
Before and After Care - Metro Action Commission	93.575	N/A	07-01-02 to 06-30-03	N/A	-	368,923	-	398,155	-	(29,232)
Vocational Education - CDC Pearl-Cohn	93.575	N/A	07-01-01 to 06-30-04	68,122	1,313	34,581	-	34,116	-	1,778
Total Program	93.575				<u>(80,829)</u>	<u>713,133</u>	<u>-</u>	<u>706,218</u>	<u>-</u>	<u>(73,914)</u>
Passed Through Tennessee Human Services:										
Refugee Assistance Program - Senior Project	93.576	GG-03-10106-00	07-01-02 to 06-30-03	97,000	-	58,677	-	74,413	-	(15,736)
Refugee School Impact Grant	93.576	GG-03-09984-00	10-01-02 to 08-14-03	250,000	-	214,765	-	227,760	-	(12,995)
Total Program	93.576				<u>-</u>	<u>273,442</u>	<u>-</u>	<u>302,173</u>	<u>-</u>	<u>(28,731)</u>
Passed Through Tennessee Human Services:										
Refugee Assistance - Targeted Assistance	93.584	GG-02-090388-00	07-01-01 to 06-30-02	450,000	(69,704)	69,704	-	-	-	-
Refugee Assistance - Targeted Assistance	93.584	GG-03-10105-00	07-01-02 to 06-30-03	388,000	-	249,456	-	335,224	-	(85,768)
Total Program	93.584				<u>(69,704)</u>	<u>319,160</u>	<u>-</u>	<u>335,224</u>	<u>-</u>	<u>(85,768)</u>
Direct Programs:										
Headstart	93.600	04 CH 0365/36	07-01-01 to 06-30-02	10,383,544	(1,055,641)	1,055,641	-	-	-	-
Headstart	93.600	04 CH 0365/37	07-01-02 to 06-30-03	9,934,526	-	8,892,347	-	9,915,268	-	(1,022,921)
Total Program	93.600				<u>(1,055,641)</u>	<u>9,947,988</u>	<u>-</u>	<u>9,915,268</u>	<u>-</u>	<u>(1,022,921)</u>

(Continued)

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year ended June 30, 2003

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2002	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, 2003
Passed Through Metropolitan Development and Housing Agency										
Enterprise Community Career Center Program	93.645	Memo of Understanding	03-01-00 to OPEN	199,042	(16,614)	32,754	-	16,140	-	-
Enterprise Community Career Center Program	93.645	Memo of Understanding	07-01-02 to 06-30-03	169,000	-	118,755	-	143,995	-	(25,240)
Family Resource Center - Northeast (Federal Portion - 65%)	93.645	Z-02-007302-00	07-01-01 to 06-30-02	21,645	(2,984)	3,247	-	263	-	-
Family Resource Center - Maplewood (Federal Portion - 65%)	93.645	Z-02-007302-00	07-01-01 to 06-30-02	32,675	(13,504)	13,767	-	263	-	-
Family Resource Center - McKissack (Federal Portion - 65%)	93.645	Z-02-007302-00	07-01-01 to 06-30-02	21,645	(4,451)	4,714	-	263	-	-
Family Resource Center - Cayce (Federal Portion - 65%)	93.645	Z-02-007302-00	07-01-01 to 06-30-02	21,645	(14,569)	14,832	-	263	-	-
Family Resource Center - Pearl-Cohn (Federal Portion - 65%)	93.645	Z-02-007302-00	07-01-01 to 06-30-02	21,645	(5,672)	5,932	-	260	-	-
Family Resource Center (Federal Portion - 65%)	93.645	Z-03-012811-00	07-01-02 to 06-30-03	119,080	-	52,641	-	103,308	-	(50,667)
Total Program	93.645				(57,794)	246,642	-	264,755	-	(75,907)
Passed Through Tennessee Children's Services										
Child and Family Services Intervention, Title IV-A - Juvenile Cour	93.647	GG-03-09925-00	07-01-02 to 06-30-03	641,674	-	376,500	-	623,703	-	(247,203)
Total Program	93.647				-	376,500	-	623,703	-	(247,203)
Passed Through Tennessee Human Services:										
Title XX Protective Services	93.667	Z-02-005051-00	07-01-01 to 06-30-02	114,553	(19,089)	19,089	-	-	-	-
Title XX Protective Services	93.667	Z-03-010570-00	07-01-02 to 06-30-03	114,553	-	101,897	-	96,061	-	5,836
Title XX Non-Protective Services	93.667	Z-02-005051-00	07-01-01 to 06-30-02	128,185	(21,364)	21,364	-	-	-	-
Title XX Non-Protective Services	93.667	Z-03-010570-00	07-01-02 to 06-30-03	128,185	-	128,185	-	128,185	-	-
SSBG Adult Day Care Program	93.667	Z-02-005051-00	07-01-01 to 06-30-02	156,990	(26,160)	26,160	-	-	-	-
SSBG Adult Day Care Program	93.667	Z-03-010570-00	07-01-02 to 06-30-03	156,990	-	144,375	-	156,990	-	(12,615)
Passed Through Tennessee Children's Services										
Davidson County Community Services Agency - Flex Fund	93.667	GG-01-08707-00	07-01-00 to 06-30-01	682,200	(86,251)	62,409	-	-	-	(23,842)
Davidson County Community Services Agency - Family Support Service	93.667	GG-02-09184-00	07-01-01 to 06-30-02	1,415,751	(636,979)	724,500	-	-	-	87,521
Davidson County Community Services Agency - Child Advocac	93.667	GG-02-09184-00	07-01-01 to 06-30-02	155,700	(154,361)	139,046	-	-	-	(15,315)
Davidson County Community Services Agency - Emergency Residentia	93.667	GG-02-09184-00	07-01-01 to 06-30-02	52,400	(13,948)	13,944	4 O	-	-	-
Davidson County Community Services Agency - Flex Fund	93.667	GG-02-09184-00	07-01-01 to 06-30-02	330,500	(70,125)	91,272	-	-	-	21,147
Davidson County Community Services Agency - Administrativ	93.667	GG-03-09794-02	07-01-02 to 06-30-03	252,000	-	93,683	-	200,605	-	(106,922)
Davidson County Community Services Agency - Case Managemen	93.667	GG-03-09794-02	07-01-02 to 06-30-03	3,304,948	-	2,837,138	-	3,191,543	-	(354,405)
Davidson County Community Services Agency - Flex Fund	93.667	GG-03-09794-02	07-01-02 to 06-30-03	2,294,300	-	1,179,571	-	1,823,592	-	(644,021)
Total Program	93.667				(1,028,277)	5,582,633	4	5,596,976	-	(1,042,616)
Passed Through Tennessee Health:										
Administration of Health Services - Families Firs	93.778	GG-02-09133-00	07-01-01 to 06-30-02	211,200	(21,100)	21,100	-	-	-	-
Administration of Health Services - Families Firs	93.778	GG-03-09601-00	07-01-02 to 06-30-03	211,200	-	53,400	-	62,150	-	(8,750)
Administration of Health Services - TennCare Denta	93.778	GG-02-09133-00	07-01-01 to 06-30-02	696,000	(178,136)	178,136	-	-	-	-
Administration of Health Services - TennCare Denta	93.778	GG-03-09601-00	07-01-02 to 06-30-03	696,000	-	420,822	-	569,866	-	(149,044)
Administration of Health Services - TennCare EPSDI	93.778	GG-02-09133-00	07-01-01 to 06-30-02	634,100	(75,887)	75,887	-	-	-	-
Administration of Health Services - TennCare EPSDI	93.778	GG-03-09601-00	07-01-02 to 06-30-03	324,100	-	198,632	-	233,734	-	(35,102)
Administration of Health Services - TennCare Eligibilit	93.778	GG-02-09133-00	07-01-01 to 06-30-02	288,000	(24,371)	24,371	-	-	-	-
Administration of Health Services - TennCare Reverification	93.778	GG-02-09133-00	07-01-01 to 06-30-02	288,000	(83,752)	83,752	-	-	-	-
Total Program	93.778				(383,246)	1,056,100	-	865,750	-	(192,896)
Passed Through Matthew Walker Comprehensive Health Center										
Nashville REACH 2010 Demonstration Project	93.837	A-05946-02	07-01-01 to 06-30-02	156,636	(12,230)	12,230	-	-	-	-
Nashville REACH 2010 Demonstration Project	93.837	A-05946-02	07-01-02 to 06-30-03	156,636	-	123,291	-	133,596	-	(10,305)
Total Program	93.837				(12,230)	135,521	-	133,596	-	(10,305)
Passed Through Tennessee Health:										
HIV/AIDS Early Prevention	93.917	GG-03-09601-00	07-01-02 to 06-30-03	51,300	-	45,666	-	49,593	-	(3,927)
Total Program	93.917				-	45,666	-	49,593	-	(3,927)

(Continued)

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year ended June 30, 2003

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2002	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, 2003
Passed Through Tennessee Health:										
Healthy Start Program	93.926	Z-02-004414-00	07-01-01 to 06-30-02	442,800	(83,773)	83,773	-	-	-	-
Healthy Start Program	93.926	GG-03-09492-00	07-01-02 to 06-30-03	487,100	-	336,177	-	477,410	-	(141,233)
Total Program	93.926				<u>(83,773)</u>	<u>419,950</u>	<u>-</u>	<u>477,410</u>	<u>-</u>	<u>(141,233)</u>
Passed Through Tennessee Health:										
AIDS Prevention and Surveillance	93.940	Z-02-009339-00	01-01-02 to 12-31-02	467,200	(133,595)	350,384	-	216,789	-	-
AIDS Prevention and Surveillance	93.940	Z-03-014527-00	01-01-03 to 12-31-03	513,700	-	132,852	-	267,497	-	(134,645)
Total Program	93.940				<u>(133,595)</u>	<u>483,236</u>	<u>-</u>	<u>484,286</u>	<u>-</u>	<u>(134,645)</u>
Passed Through Tennessee Health:										
Alcohol and Drug Abuse Treatment	93.959	GG-02-09192-00	07-01-01 to 06-30-02	130,200	(20,340)	20,670	-	-	330 O	-
Alcohol and Drug Abuse Treatment	93.959	GG-03-09560-00	07-01-02 to 06-30-03	130,200	-	71,250	-	95,665	-	(24,415)
Administration of Health Services - Community Prevention Initiative for Children (Federal Portion)	93.959	GG-02-09133-00	07-01-01 to 06-30-02	181,829	(31,758)	31,758	-	-	-	-
Administration of Health Services - Community Prevention Initiative for Children (Federal Portion)	93.959	GG-03-09601-00	07-01-02 to 06-30-03	181,559	-	98,357	-	118,538	-	(20,181)
Administration of Health Services - Primary Prevention Service	93.959	GG-02-09133-00	07-01-01 to 06-30-02	40,100	(8,562)	8,562	-	-	-	-
Administration of Health Services - Primary Prevention Service	93.959	GG-03-09601-00	07-01-02 to 06-30-03	40,100	-	31,902	-	40,100	-	(8,198)
Total Program	93.959				<u>(60,660)</u>	<u>262,499</u>	<u>-</u>	<u>254,303</u>	<u>330</u>	<u>(52,794)</u>
Passed Through Tennessee Health:										
Administration of Health Services - Sexually Transmitted Diseases (Federal Portion)	93.977	GG-02-09133-00	07-01-01 to 06-30-02	681,072	(208,596)	208,596	-	-	-	-
Administration of Health Services - Sexually Transmitted Diseases (Federal Portion)	93.977	GG-03-09601-00	07-01-02 to 06-30-03	687,630	-	438,934	-	565,493	6,029 O	(132,588)
Total Program	93.977				<u>(208,596)</u>	<u>647,530</u>	<u>-</u>	<u>565,493</u>	<u>6,029</u>	<u>(132,588)</u>
Passed Through Tennessee Health:										
Administration of Health Services - Community Education Program:	93.991	GG-02-09133-00	07-01-01 to 06-30-02	116,000	(18,060)	18,060	-	-	-	-
Administration of Health Services - Health Promotor	93.991	GG-03-09601-00	07-01-02 to 06-30-03	221,000	-	153,185	-	208,927	-	(55,742)
Project H.U.G.	93.991		07-01-02 to 06-30-03		N/A	218,510	-	254,469	-	(35,959)
Administration of Health Services - Rape Prevention Educator	93.991	GG-02-09133-00	07-01-01 to 06-30-02	35,000	(6,376)	6,376	-	-	-	-
Administration of Health Services - Rape Prevention Educator	93.991	GG-03-09601-00	07-01-02 to 06-30-03	20,000	-	16,661	-	20,000	-	(3,339)
Administration of Health Services - Bioterrorism	93.991	GG-03-09601-00	07-01-02 to 06-30-03	776,900	-	412,800	-	749,901	-	(337,101)
Total Program	93.991				<u>(24,436)</u>	<u>825,592</u>	<u>-</u>	<u>1,233,297</u>	<u>-</u>	<u>(432,141)</u>
Passed Through Tennessee Health:										
Administration of Health Services - CSS/Care Coordinator	93.994	GG-02-09133-00	07-01-01 to 06-30-02	263,000	(46,246)	46,246	-	-	-	-
Administration of Health Services - CSS/Care Coordination (Federal Portion)	93.994	GG-03-09601-00	07-01-02 to 06-30-03	175,720	-	124,264	-	165,920	-	(41,656)
Administration of Health Services - CSS/Clinical Service	93.994	GG-02-09133-00	07-01-01 to 06-30-02	307,100	(57,765)	57,108	657 O	-	-	-
Administration of Health Services - CSS/Clinical Services (Federal Portion)	93.994	GG-03-09601-00	07-01-02 to 06-30-03	213,032	-	178,769	-	213,032	-	(34,263)
Administration of Health Services - CSS/Parents Encouraging Parents	93.994	GG-02-09133-00	07-01-01 to 06-30-02	58,200	(10,130)	10,267	-	-	137 O	-
Administration of Health Services - CSS/Parents Encouraging Parents (Federal Portion)	93.994	GG-03-09601-00	07-01-02 to 06-30-03	19,784	-	19,830	-	19,830	-	-
Administration of Health Services - Grant-in-Aid (Federal Portion)	93.994	GG-02-09133-00	07-01-01 to 06-30-02	66,166	(16,542)	16,542	-	-	-	-
Administration of Health Services - Grant-in-Aid (Federal Portion)	93.994	GG-03-09601-00	07-01-02 to 06-30-03	69,530	-	52,148	-	69,530	-	(17,382)
Total Program	93.994				<u>(130,683)</u>	<u>505,174</u>	<u>657</u>	<u>468,312</u>	<u>137</u>	<u>(93,301)</u>
Direct Program:										
Medical Response Systems	N/A	282-99-0018	08-30-99 to 09-30-02	600,000	(478,107)	500,000	-	112,152	-	(90,259)
Total Other Financial Assistance					<u>(478,107)</u>	<u>500,000</u>	<u>-</u>	<u>112,152</u>	<u>-</u>	<u>(90,259)</u>
Total U.S. Department of Health and Human Services					<u>(6,785,159)</u>	<u>34,591,351</u>	<u>2,499</u>	<u>33,385,828</u>	<u>7,977</u>	<u>(5,585,114)</u>

(Continued)

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

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

For the Year ended June 30, 2003

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2002	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, 2003
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:</b>										
Passed Through Metropolitan Development and Housing Agency										
Unity Grant - Juvenile Court	14.193	Memo of Agreement	09-01-01 to 08-31-02	113,200	(11,258)	19,070	-	5,215	2,597 O	-
Unity Grant - Juvenile Court	14.193	Memo of Agreement	09-01-02 to 08-31-03	124,200	-	91,887	-	104,619	5,215 O	(17,947)
Total Program	14.193				<u>(11,258)</u>	<u>110,957</u>	<u>-</u>	<u>109,834</u>	<u>7,812</u>	<u>(17,947)</u>
Passed Through Metropolitan Development and Housing Agency										
Napier Summer Enrichment - Parks	14.218	Memo of Agreement	06-01-02 to 08-31-02	20,000	(6,665)	14,995	-	8,330	-	-
Coleman Summer Enrichment - Parks	14.218	Memo of Agreement	06-01-02 to 08-31-02	15,000	(6,113)	19,987	-	13,874	-	-
Napier Summer Enrichment - Parks	14.218	Memo of Agreement	06-01-03 to 08-31-03	15,000	-	-	-	4,929	-	(4,929)
Coleman Summer Enrichment - Parks	14.218	Memo of Agreement	06-01-03 to 08-31-03	15,000	-	-	-	4,749	-	(4,749)
Total Program	14.218				<u>(12,778)</u>	<u>34,982</u>	<u>-</u>	<u>31,882</u>	<u>-</u>	<u>(9,678)</u>
Passed Through Tennessee Emergency Management										
Improvement of Outdoor Public Warning System	14.219	DRI98	03-01-01 to 09-30-03	675,000	(117,826)	652,153	-	557,174	-	(22,847)
Total Program	14.219				<u>(117,826)</u>	<u>652,153</u>	<u>-</u>	<u>557,174</u>	<u>-</u>	<u>(22,847)</u>
Passed Through Metropolitan Development and Housing Agency										
Supportive Housing - Health Department	14.235	Memo of Agreement	07-01-01 to 08-31-02	576,769	(52,955)	85,564	-	32,609	-	-
Supportive Housing - Health Department	14.235	Memo of Agreement	09-01-02 to 08-31-05	521,807	-	90,936	-	115,236	-	(24,300)
Total Program	14.235				<u>(52,955)</u>	<u>176,500</u>	<u>-</u>	<u>147,845</u>	<u>-</u>	<u>(24,300)</u>
Passed Through Metropolitan Development and Housing Agency:										
Unity Grant - Parks and Recreation	14.854	Memo of Agreement	06-01-01 to 06-30-02	88,910	(8,930)	8,930	-	-	-	-
Unity Grant - Parks and Recreation	14.854	Memo of Agreement	06-01-02 to 07-31-03	80,020	(742)	72,983	-	81,128	-	(8,887)
Total Program	14.854				<u>(9,672)</u>	<u>81,913</u>	<u>-</u>	<u>81,128</u>	<u>-</u>	<u>(8,887)</u>
Passed Through Metropolitan Development and Housing Agency:										
Hope VI - Preston Taylor - Metro Public Schools	14.866	N/A	03-01-02 to 02-28-03	26,000	(5,320)	25,885	-	20,565	-	-
Total Program	14.866				<u>(5,320)</u>	<u>25,885</u>	<u>-</u>	<u>20,565</u>	<u>-</u>	<u>-</u>
Total U.S. Department of Housing and Urban Development					<u>(209,809)</u>	<u>1,082,390</u>	<u>-</u>	<u>948,428</u>	<u>7,812</u>	<u>(83,659)</u>
<b>U.S. DEPARTMENT OF JUSTICE:</b>										
Direct Program:										
Domestic Preparedness Equipment Support	16.007	2000-TE-CX-0152	04-01-00 to 03-31-01	99,999	(99,999)	99,999	-	-	-	-
Domestic Preparedness Equipment Support	16.007	Z-03-014416-00	07-01-02 to 06-30-04	350,000	-	-	-	113,070	-	(113,070)
Total Program	16.007				<u>(99,999)</u>	<u>99,999</u>	<u>-</u>	<u>113,070</u>	<u>-</u>	<u>(113,070)</u>
Passed Through Tennessee Children's Services										
Juvenile Accountability Incentive Block Gran	16.523	GG-02-09443-00	10-01-01 to 09-30-02	423,645	(80,748)	208,654	4 O	127,910	-	-
Juvenile Accountability Incentive Block Gran	16.523	GG-03-09986-00	10-01-02 to 09-30-03	628,057	-	314,029	-	329,684	-	(15,655)
Juvenile Accountability Incentive Block Gran - Residual Funds Computer Gran	16.523	Z-03-014936-00	01-01-03 to 06-30-03	30,000	-	29,934	-	29,934	-	-
Total Program	16.523				<u>(80,748)</u>	<u>552,617</u>	<u>4</u>	<u>487,528</u>	<u>-</u>	<u>(15,655)</u>

(Continued)

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year ended June 30, 2003

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2002	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, 2003
Passed Through Tennessee Finance and Administration										
Alternative Sentencing - Sheriff	16.575	Z-99-08862-00	07-01-01 to 06-30-02	372,150	(30,562)	30,562	-	-	-	-
Alternative Sentencing - Sheriff	16.575	Z-99-08862-00	07-01-02 to 06-30-03	372,150	-	354,254	-	367,787	-	(13,533)
Victim Witness Services/Family Violence Advocacy Team District Attorney	16.575	Z-00-094041-00	07-01-01 to 06-30-02	82,192	(20,002)	20,002	-	-	-	-
Victim Witness Services/Family Violence Advocacy Team District Attorney	16.575	Z-00-094041-00	07-01-02 to 06-30-03	82,192	-	66,979	-	72,853	-	(5,874)
Victim Witness Services/Community Diversity Advocate District Attorney	16.575	Z-00-099254-00	07-01-01 to 06-30-02	65,418	(16,248)	16,248	-	-	-	-
Victim Witness Services/Community Diversity Advocate District Attorney	16.575	Z-00-099254-01	07-01-02 to 06-30-03	65,418	-	56,989	-	61,432	-	(4,443)
Victim Intervention Program - Police Counseling	16.575	Z-00-099251-01	07-01-01 to 06-30-02	55,724	(7,869)	7,869	-	-	-	-
Victim Intervention Program - Police Counseling	16.575	Z-00-099851-01	07-01-02 to 06-30-03	55,724	-	47,395	-	53,798	-	(6,403)
Total Program	16.575				<u>(74,681)</u>	<u>600,298</u>	<u>-</u>	<u>555,870</u>	<u>-</u>	<u>(30,253)</u>
Passed Through Tennessee Finance and Administration										
Drug Control/Systems Improvement - Criminal Case Processing "Fast Track" Initiative - District Attorney	16.579	00-DG-010	07-01-01 to 06-30-02	70,308	(15,538)	15,538	-	-	-	-
Drug Control/Systems Improvement - Criminal Case Processing "Fast Track" Initiative - District Attorney	16.579	00-DG-010	07-01-02 to 06-30-03	70,308	-	70,292	-	77,310	-	(7,018)
Drug Control / Systems Improvement - Major Drug Enforcement Program - District Attorney	16.579	Z-99-088326-00	07-01-02 to 06-30-03	85,500	-	78,375	-	85,500	-	(7,125)
Speaking Spanish Investigator/Educator - Public Defender	16.579	99-DG-103	07-01-01 to 06-30-02	39,375	9,175	-	-	-	9,175 G	-
Residential Substance Abuse Treatment - State Trial Courts	16.579	Z-00-002564-00	07-01-01 to 06-30-02	317,571	(80,180)	80,180	-	-	-	-
Residential Substance Abuse Treatment - State Trial Courts	16.579	Z-00-002564-00	07-01-02 to 06-30-03	317,571	-	266,880	-	308,760	-	(41,880)
Spanish Speaking Interpreter - State Trial Courts	16.579	99-DG-140	07-01-00 to 06-30-01	36,165	4,393	-	-	-	4,393 G	-
Spanish Speaking Interpreter - State Trial Courts	16.579	99-DG-140	07-01-01 to 06-30-02	36,808	5,275	-	1,481 O	-	6,756 G	-
Spanish Speaking Interpreter - State Trial Courts	16.579	98-DG-140	07-01-02 to 06-30-03	37,359	-	37,449	-	37,359	-	90
Forensic Alternative Community Treatment - Public Defense	16.579	Z-99-088266-00	07-01-02 to 06-30-03	66,042	-	63,417	-	66,042	-	(2,625)
Drug Court Support - State Trial Courts	16.579	Z-99-088267-00	07-01-01 to 06-30-02	70,000	(19,305)	19,305	-	-	-	-
Drug Court Support - State Trial Courts	16.579	Z-99-088267-00	07-01-02 to 06-30-03	70,000	-	62,732	-	69,507	-	(6,775)
Mental Health Court - General Sessions Court	16.579	Z-99-088265-00	07-01-01 to 06-30-02	78,708	(12,577)	12,577	-	-	-	-
Mental Health Court - General Sessions Court	16.579	Z-99-088265-00	07-01-02 to 06-30-03	79,585	-	54,664	-	68,614	-	(13,950)
Total Program	16.579				<u>(108,757)</u>	<u>761,409</u>	<u>1,481</u>	<u>713,092</u>	<u>20,324</u>	<u>(79,283)</u>
Passed Through Tennessee Finance and Administration										
Stop Violence Against Women Grant - Police	16.588	Z-00-093866-00	07-01-01 to 06-30-02	45,370	(5,700)	5,700	-	-	-	-
Stop Violence Against Women Grant - Police	16.588	Z-00-093866-00	07-01-02 to 06-30-03	42,130	-	38,490	-	40,684	-	(2,194)
Total Program	16.588				<u>(5,700)</u>	<u>44,190</u>	<u>-</u>	<u>40,684</u>	<u>-</u>	<u>(2,194)</u>
Direct Program:										
Local Law Enforcement Block Grant	16.592	2000-LB-BX-1337	12-12-00 to 12-31-02	2,551,986	1,095,417	-	10,678 O	1,002,617	103,478 G	-
Local Law Enforcement Block Grant	16.592	2001-LB-BX-1367	10-18-01 to 10-17-03	2,604,335	1,998,624	-	35,313 O	1,021,692	-	1,012,245
Local Law Enforcement Block Grant	16.592	2002-LB-BX-0009	08-26-02 to 08-25-04	2,049,244	-	2,049,244	71,497 O	855,806	-	1,264,935
Total Program	16.592				<u>3,094,041</u>	<u>2,049,244</u>	<u>117,488</u>	<u>2,880,115</u>	<u>103,478</u>	<u>2,277,180</u>
Direct Program:										
Detention Services for Federal Prisoners - Sheriff	16.603	J-B-75-M-160	07-01-01 to 06-30-02	N/A	(75,241)	75,241	-	-	-	-
Total Program	16.603				<u>(75,241)</u>	<u>75,241</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Direct Program:										
Community Gun Violence Prosecution Program:	16.609	2002-GP-CX-0010	10-01-02 to 09-30-04	360,000	-	58,612	-	88,301	-	(29,689)
Total Program	16.609				<u>-</u>	<u>58,612</u>	<u>-</u>	<u>88,301</u>	<u>-</u>	<u>(29,689)</u>

(Continued)

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year ended June 30, 2003

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2002	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, 2003
Direct Program:										
COPS AHEAD	16.710	1995-CC-WX-0460	04-01-95 to 01-31-04	15,291,200	-	-	-	-	-	-
COPS MORE	16.710	1998-CL-WX-0084	09-01-98 to 03-31-03	2,660,625	(3,488)	168,510	-	165,022	-	-
Racial Profiling	16.710	2001-HS-WK-053	08-01-01 to 12-31-03	192,161	(84)	51,818	-	51,734	-	-
Cops in Schools	16.710	2001-SH-WX-0529	09-01-01 to 08-31-04	1,199,140	-	147,829	-	257,758	-	(109,929)
Total Program	16.710				(3,572)	368,157	-	474,514	-	(109,929)
Passed Through Nashville Prevention Partnership NPP Drug Free Community Award - Parks	16.729	Memo of Agreement	08-01-00 to 06-30-03	17,000	3,784	3,000	-	6,784	-	-
Total Program	16.729				3,784	3,000	-	6,784	-	-
Total U.S. Department of Justice					2,649,127	4,612,767	118,973	5,359,958	123,802	1,897,107
U.S. DEPARTMENT OF LABOR:										
Direct Program:										
Work Incentive Disability	17.207	WI110210160	11-01-00 to 05-31-03	1,000,000	(59,911)	420,100	-	408,014	-	(47,825)
Passed Through Tennessee Labor:										
One-Stop Career Center - Department of Employment Security	17.207	GG-01-08687-01	07-01-01 to 06-30-02	97,230	(15,311)	15,311	-	-	-	-
One-Stop Career Center - Department of Human Services	17.207	GG-02-09056-02	07-01-01 to 06-30-02	21,938	(13,989)	13,989	-	-	-	-
One-Stop Career Center - Davidson and Wilson Counties	17.207	GG-03-09701-00	07-01-02 to 06-30-03	131,277	-	90,463	-	114,363	-	(23,900)
Passed Through Applied Technology Systems, Inc. One-Stop Career Center - Job Corps	17.207	N/A	07-01-01 to 06-30-02	16,910	(928)	954	-	-	26 G	-
Total Program	17.207				(90,139)	540,817	-	522,377	26	(71,725)
Passed Through Workforce Essentials, Inc.:										
H-IB Technical Skills Training	17.249	N/A	01-01-01 to 06-30-03	557,241	(23,563)	347,378	-	353,051	-	(29,236)
Total Program	17.249				(23,563)	347,378	-	353,051	-	(29,236)
Passed Through Tennessee Labor:										
Welfare-to-Work	17.253	Y7200-9-00-81-60	01-15-99 to 09-30-02	4,016,694	(102,063)	315,191	-	204,274	8,854 O	-
Welfare-to-Work - Centerstone	17.253	N/A	09-01-02 to 09-30-03	1,241,260	-	467,059	-	690,076	-	(223,017)
Total Program	17.253				(102,063)	782,250	-	894,350	8,854	(223,017)
Passed Through Tennessee Labor:										
Workforce Investment Act Adult Programs	17.258	01-09-PY1-209-ADULT	07-01-01 to 06-30-03	247,804	-	-	-	-	-	-
Workforce Investment Act Adult Programs	17.258	01-09-PY2-209-ADULT	10-01-01 to 06-30-03	741,328	(76,423)	287,098	-	210,675	-	-
Workforce Investment Act Adult Programs	17.258	03-09-PY2-209-ADULT	07-01-02 to 06-30-04	298,719	-	298,719	-	298,719	-	-
Workforce Investment Act Adult Programs	17.258	03-09-FY3-209-ADULT	10-01-02 to 06-30-04	893,648	-	653,000	123 O	686,275	-	(33,152)
Workforce Investment Act Administration (Adult Allocation)	17.258	02-09-PY1-109-ADMIN	04-01-01 to 06-30-03	57,744	(11,850)	50,951	-	39,101	-	-
Workforce Investment Act Administration (Adult Allocation)	17.258	03-09-PY2-109-ADMIN	04-01-02 to 06-30-04	62,394	-	57,213	48 O	57,449	-	(188)
Workforce Investment Act Administration (Adult Allocation)	17.258	03-09-FY3-109-ADMIN	10-01-02 to 06-30-04	49,038	-	-	-	-	-	-
Workforce Investment Act Administration (Adult Allocation)	17.258	04-09-PY3-109-ADMIN	04-01-03 to 06-30-05	39,104	-	-	-	-	-	-
Workforce Investment Act Statewide Program (Adult Allocation)	17.258	01-09-999-909-STATE	03-01-02 to 06-30-03	73,511	-	73,511	-	73,511	-	-
Workforce Investment Act Statewide Program (Adult Allocation)	17.258	02-09-PY1-909-STATE	03-01-02 to 06-30-03	24,994	-	24,994	-	24,994	-	-
Workforce Investment Act Statewide Program (Adult Allocation)	17.258	02-09-FY2-909-STATE	10-01-02 to 03-31-04	167,605	-	99,387	66 O	108,920	-	(9,467)
Total Program	17.258				(88,273)	1,544,873	237	1,499,644	-	(42,807)
Passed Through Tennessee Labor:										
Workforce Investment Act Youth Programs	17.259	01-09-999-309-YOUTH	07-01-00 to 06-30-02	931,590	(93,890)	93,890	-	-	-	-
Workforce Investment Act Youth Programs	17.259	02-09-999-309-YOUTH	07-01-01 to 06-30-03	1,192,452	(42,232)	816,052	-	773,820	-	-
Workforce Investment Act Youth Programs	17.259	03-09-PY2-309-YOUTH	04-01-02 to 06-30-04	1,330,866	-	677,000	188 O	895,972	-	(218,784)

(Continued)

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year ended June 30, 2003

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2002	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, 2003
Workforce Investment Act Youth Programs	17.259	04-09-PY3-309-YOUTH	04-01-03 to 06-30-05	1,196,895	-	-	-	-	-	-
Workforce Investment Act Administration (Youth Allocation)	17.259	02-09-PY1-109-ADMIN	04-01-01 to 06-30-03	80,641	(16,548)	71,155	-	54,607	-	-
Workforce Investment Act Administration (Youth Allocation)	17.259	03-09-PY2-109-ADMIN	04-01-02 to 06-30-04	87,135	-	79,900	67 O	80,230	-	(263)
Workforce Investment Act Administration (Youth Allocation)	17.259	03-09-FY3-109-ADMIN	10-01-02 to 06-30-04	68,483	-	-	-	-	-	-
Workforce Investment Act Administration (Youth Allocation)	17.259	04-09-PY3-109-ADMIN	04-01-03 to 06-30-05	54,610	-	-	-	-	-	-
Workforce Investment Act Statewide Program (Youth Allocation)	17.259	01-09-999-909-STATE	03-01-02 to 06-30-02	102,660	-	102,660	-	102,660	-	-
Workforce Investment Act Statewide Program (Youth Allocation)	17.259	02-09-PY1-909-STATE	03-01-02 to 06-30-03	34,905	-	34,905	-	34,905	-	-
Workforce Investment Act Statewide Program (Youth Allocation)	17.259	02-09-FY2-909-STATE	10-01-02 to 03-31-04	234,066	-	138,797	92 O	152,111	-	(13,222)
<b>Total Program</b>	<b>17.259</b>				<b>(152,670)</b>	<b>2,014,359</b>	<b>347</b>	<b>2,094,305</b>	<b>-</b>	<b>(232,269)</b>
Passed Through Tennessee Labor:										
Workforce Investment Act Dislocated Workers	17.260	01-09-PY1-409-DSLWK	07-01-01 to 06-30-03	327,145	-	-	-	-	-	-
Workforce Investment Act Dislocated Workers	17.260	01-09-PY2-409-DSLWK	10-01-01 to 06-30-03	654,242	(80,509)	448,735	-	368,226	-	-
Workforce Investment Act Dislocated Workers	17.260	03-09-PY2-409-DSLWK	07-01-02 to 06-30-04	280,152	-	280,153	-	280,153	-	-
Workforce Investment Act Dislocated Workers	17.260	03-09-FY3-409-DSLWK	10-01-02 to 06-30-04	607,284	-	537,000	133 O	552,461	-	(15,328)
Workforce Investment Act Rapid Response	17.260	00-09-999-609-RSPNC	07-01-00 to 06-30-02	12,751	(1,751)	1,751	-	-	-	-
Workforce Investment Act Incentive	17.260	00-09-999-509-NCNTV	07-01-00 to 06-30-02	67,262	(43,662)	43,662	-	-	-	-
Workforce Investment Act Administration (Dislocated Workers Allocation)	17.260	02-09-PY1-109-ADMIN	04-01-01 to 06-30-03	57,993	(11,901)	51,172	-	39,271	-	-
Workforce Investment Act Administration (Dislocated Workers Allocation)	17.260	03-09-PY2-109-ADMIN	04-01-02 to 06-30-04	62,664	-	57,461	48 O	57,698	-	(189)
Workforce Investment Act Administration (Dislocated Workers Allocation)	17.260	03-09-FY3-109-ADMIN	10-01-02 to 06-30-04	49,250	-	-	-	-	-	-
Workforce Investment Act Administration (Dislocated Workers Allocation)	17.260	04-09-PY3-109-ADMIN	04-01-03 to 06-30-05	39,273	-	-	-	-	-	-
Workforce Investment Act Statewide Program (Dislocated Workers Allocation)	17.260	01-09-999-909-STATE	03-01-02 to 06-30-03	73,829	-	73,829	-	73,829	-	-
Workforce Investment Act Statewide Program (Dislocated Workers Allocation)	17.260	02-09-PY1-909-STATE	03-01-02 to 06-30-03	25,102	-	25,102	-	25,102	-	-
Workforce Investment Act Statewide Program (Dislocated Workers Allocation)	17.260	02-09-FY2-909-STATE	10-01-02 to 03-31-04	168,330	-	99,816	66 O	109,391	-	(9,509)
<b>Total Program</b>	<b>17.260</b>				<b>(137,823)</b>	<b>1,618,681</b>	<b>247</b>	<b>1,506,131</b>	<b>-</b>	<b>(25,026)</b>
<b>Total U.S. Department of Labor</b>					<b>(594,531)</b>	<b>6,848,358</b>	<b>831</b>	<b>6,869,858</b>	<b>8,880</b>	<b>(624,080)</b>
U.S. DEPARTMENT OF TRANSPORTATION:										
Passed Through Tennessee Transportation:										
STP - Aerial Photography Grant - Planning Commission	20.205	1999894	10-01-00 to 09-30-03	907,794	(271,498)	867,058	-	595,560	-	-
FHWA - Transportation Planning - Planning Commission	20.205	Z-02-008460-00	10-01-01 to 09-30-02	1,183,337	(155,457)	394,763	-	239,306	-	-
FHWA - Transportation Planning - Planning Commission	20.205	Z-03-014503-00	10-01-02 to 09-30-03	1,199,615	-	-	-	347,076	-	(347,076)
<b>Total Program</b>	<b>20.205</b>				<b>(426,955)</b>	<b>1,261,821</b>	<b>-</b>	<b>1,181,942</b>	<b>-</b>	<b>(347,076)</b>
Passed Through Tennessee Transportation:										
FHWA - Downtown Nashville Greenway - Parks	20.219	STP-M-9312 (25)	07-10-97 to OPEN	1,360,000	(69,366)	728,761	-	1,001,380	-	(341,985)
FHWA - Stones Rivers Greenway - Parks	20.219	98-314	06-15-99 to 10-01-03	7,200,000	(56,534)	276,137	-	1,203,017	-	(983,414)
FHWA - Mill Creek Greenway - Parks	20.219	98-314	06-15-99 to 10-01-03	1,000,000	(277,566)	294,186	-	264,627	-	(248,007)
FHWA - Whites Creek Greenway - Parks	20.219	STP-M-9312 (50)	10-01-01 to 06-30-04	659,200	-	-	-	1,467	-	(1,467)
FHWA - Richland Creek Greenway - Parks	20.219	STP-M-9312 (48)	10-01-01 to 06-30-04	1,340,544	-	-	-	8,291	-	(8,291)
<b>Total Program</b>	<b>20.219</b>				<b>(403,466)</b>	<b>1,299,084</b>	<b>-</b>	<b>2,478,782</b>	<b>-</b>	<b>(1,583,164)</b>
Passed Through Tennessee Transportation:										
FTA - Transportation Planning (Federal Portion) - Planning Commission	20.505	GG-02-09435-00	10-01-01 to 09-30-02	51,759	(3,465)	10,899	-	7,434	-	-
FTA - Transportation Planning (Federal Portion) - Planning Commission	20.505	GG-03-09972-00	10-01-02 to 09-30-03	71,010	-	30,282	-	46,328	-	(16,046)
<b>Total Program</b>	<b>20.505</b>				<b>(3,465)</b>	<b>41,181</b>	<b>-</b>	<b>53,762</b>	<b>-</b>	<b>(16,046)</b>

(Continued)

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

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

For the Year ended June 30, 2003

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2002	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, 2003
Passed Through Tennessee Transportation:										
Litter and Trash Grant Program - Sheriff	20.600	19-500-4068-04	07-01-01 to 06-30-02	196,021	(196,021)	194,881	1,140 O	-	-	-
Litter and Trash Grant Program - Sheriff	20.600	CHB-1066	07-01-02 to 06-30-03	208,873	-	-	-	197,083	-	(197,083)
Governor's Highway Safety Program - Police	20.600	154AL-02-14	05-01-02 to 09-30-03	1,221,274	-	421,719	378 O	880,496	-	(458,399)
<b>Total Program</b>	<b>20.600</b>				<b>(196,021)</b>	<b>616,600</b>	<b>1,518</b>	<b>1,077,579</b>	<b>-</b>	<b>(655,482)</b>
<b>Total U.S. Department of Transportation</b>					<b>(1,029,907)</b>	<b>3,218,686</b>	<b>1,518</b>	<b>4,792,065</b>	<b>-</b>	<b>(2,601,768)</b>
<b>U.S. DEPARTMENT OF VETERANS AFFAIRS:</b>										
<b>Direct Program:</b>										
Clinical Trials of Anti-Tuberculosis Medication	64.011	Cooperative Agreement	07-01-01 to 06-30-02	75,000	(21,759)	21,759	-	-	-	-
Clinical Trials of Anti-Tuberculosis Medication	64.011	Cooperative Agreement	07-01-02 to 06-30-03	75,000	-	76,089	-	97,480	-	(21,391)
<b>Total Program</b>	<b>64.011</b>				<b>(21,759)</b>	<b>97,848</b>	<b>-</b>	<b>97,480</b>	<b>-</b>	<b>(21,391)</b>
<b>Total U.S. Department of Veterans Affairs</b>					<b>(21,759)</b>	<b>97,848</b>	<b>-</b>	<b>97,480</b>	<b>-</b>	<b>(21,391)</b>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>					<b>(11,417,568)</b>	<b>98,749,617</b>	<b>706,557</b>	<b>103,405,413</b>	<b>172,716</b>	<b>(15,539,523)</b>

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

**SCHEDULE OF EXPENDITURES OF STATE AWARDS**

For the Year ended June 30, 2003

Program Title	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2002	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, 2003
<b>TENNESSEE ADMINISTRATIVE OFFICE OF THE COURTS:</b>									
Divorce Mediation Services	FA-03-90C012-00	07-01-02 to 06-30-03	9,600	-	9,475	-	9,475	-	-
Total Tennessee Administrative Office of the Courts				-	9,475	-	9,475	-	-
<b>TENNESSEE ARTS COMMISSION:</b>									
Major Institute Grant	Z-03-012359-00	07-01-02 to 06-30-03	49,000	-	49,000	-	49,000	-	-
Arts Builds Communities	GG-03-09801-00	07-01-02 to 06-30-03	50,593	-	50,593	-	50,593	-	-
Total Tennessee Arts Commission				-	99,593	-	99,593	-	-
<b>TENNESSEE COMMISSION ON CHILDREN AND YOUTH:</b>									
Juvenile Justice Officers Training Supplemen	Z-03-0100510-00	07-01-02 to 06-30-03	10,000	-	10,000	-	10,000	-	-
Total Tennessee Commission on Children and Youth				-	10,000	-	10,000	-	-
<b>TENNESSEE DEPARTMENT OF AGRICULTURE:</b>									
Retail Food Store Inspection	GG-00-02784-00	01-01-00 to 12-31-04	430,980	-	79,037	-	104,537	-	(25,500)
Urban Forestry GAP II	Z-02-004461-00	07-01-02 to 09-30-02	3,362	-	3,362	-	3,362	-	-
Total Tennessee Department of Agriculture				-	82,399	-	107,899	-	(25,500)
<b>TENNESSEE DEPARTMENT OF CORRECTIONS:</b>									
Community Corrections Program - State Trial Courts	Z-02-007122-00	07-01-01 to 06-30-02	854,052	(81,971)	81,971	-	-	-	-
Community Corrections Program - State Trial Courts	Z-02-007122-00	07-01-02 to 06-30-03	879,516	-	753,796	5,036 O	842,198	-	(83,366)
Total Tennessee Department of Corrections				(81,971)	835,767	5,036	842,198	-	(83,366)
<b>TENNESSEE DEPARTMENT OF EDUCATION:</b>									
Family Resource Center - Northeast (State Portion - 35%)	Z-02-007302-00	07-01-01 to 06-30-02	11,655	(1,606)	1,748	-	142	-	-
Family Resource Center - Maplewood (State Portion - 35%)	Z-02-007302-00	07-01-01 to 06-30-02	17,500	(7,271)	7,413	-	142	-	-
Family Resource Center - McKissack (State Portion - 35%)	Z-02-007302-00	07-01-01 to 06-30-02	11,655	(2,396)	2,538	-	142	-	-
Family Resource Center - Cayce (State Portion - 35%)	Z-02-007302-00	07-01-01 to 06-30-02	11,655	(7,845)	7,987	-	142	-	-
Family Resource Center - Pearl-Cohn (State Portion - 35%)	Z-02-007302-00	07-01-01 to 06-30-02	11,655	(3,054)	3,193	-	139	-	-
Family Resource Center (State Portion - 35%)	Z-03-012811-00	07-01-02 to 06-30-03	64,120	-	28,345	-	55,627	-	(27,282)
One Room Drop In School	GG-02-09460-00	07-01-01 to 06-30-02	52,500	(7,624)	7,624	-	-	-	-
One Room Drop In School	Z-03-053880-06	07-01-02 to 06-30-03	52,500	-	52,500	-	52,500	-	-
Tennessee Safe Schools Act	N/A	12-15-00 to 09-30-02	386,231	(57,999)	84,079	-	26,080	-	-
Tennessee Safe Schools Act	N/A	12-15-00 to 09-30-03	289,089	-	59,408	-	242,607	-	(183,199)
School to Career	Z-02-007273-00	07-01-01 to 06-30-03	462,437	(18,516)	-	18,516 O	-	-	-
CSR Grant - West End	Z-02-006303-00	07-01-01 to 06-30-02	96,144	(50,483)	57,405	-	6,922	-	-
P/C FRC Parents as Teachers	2-5003580-80	11-01-01 to 10-31-02	13,000	(6,535)	8,884	-	2,349	-	-
Total Tennessee Department of Education				(163,329)	321,124	18,516	386,792	-	(210,481)

(Continued)

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

**SCHEDULE OF EXPENDITURES OF STATE AWARDS**

For the Year ended June 30, 2003

Program Title	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2002	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, 2003
<b>TENNESSEE EMERGENCY MANAGEMENT AGENCY:</b>									
Hazard Mitigation - Matching Funds (FEMA 1010/TEMA 0011)	GG-01-09032-00	12-01-00 to 11-30-03	14,548	(14,548)	13,085	-	616	-	(2,079)
Seven Mile Creek Flood Mitigation (State Portion)	GG-03-09853-00	08-01-02 to 09-30-04	24,367	-	-	-	27,707	-	(27,707)
Seven Mile Creek Hazard Mitigation (State Portion)	GG-03-09852-00	04-29-02 to 04-28-07	109,600	-	-	-	63,023	-	(63,023)
Total Tennessee Emergency Management Agency				(14,548)	13,085	-	91,346	-	(92,809)
<b>TENNESSEE DEPARTMENT OF ENVIRONMENT AND CONSERVATION:</b>									
Recycling Rebate Grant	Memo of Agreement	07-01-02 to 06-30-03	N/A	-	161,792	-	161,792	-	-
Tire Grant	Z-00-097556-00	07-01-01 to 06-30-02	326,719	(124,390)	159,944	-	-	35,554 O	-
Tire Grant	Z-03-011345-90	07-01-02 to 06-30-03	435,625	-	318,902	-	435,625	-	(116,723)
Household Hazardous Waste Operations and Maintenance Grant	N/A	07-01-02 to 06-30-03	85,000	-	-	-	85,000	-	(85,000)
Total Tennessee Department of Environment and Conservation				(124,390)	640,638	-	682,417	35,554	(201,723)
<b>TENNESSEE DEPARTMENT OF HEALTH:</b>									
Administration of Health Services - Sexually Transmitted Diseases (State Portion)	GG-02-09133-00	07-01-01 to 06-30-02	75,675	(23,177)	23,177	-	-	-	-
Administration of Health Services - Sexually Transmitted Diseases (State Portion)	GG-03-09601-00	07-01-02 to 06-30-03	79,400	-	50,683	-	65,297	696 O	(15,310)
Administration of Health Services - TB Outreach and Control (State Portion)	GG-02-09133-00	07-01-01 to 06-30-02	316,137	(191,446)	191,446	-	-	-	-
Administration of Health Services - TB Outreach and Control (State Portion)	GG-03-09601-00	07-01-02 to 06-30-03	1,441,518	-	750,033	-	1,055,587	-	(305,554)
Administration of Health Services - Adolescent Pregnancy Prevention	GG-02-09133-00	07-01-01 to 06-30-02	51,000	(7,594)	7,594	-	-	-	-
Administration of Health Services - Adolescent Pregnancy Prevention	GG-03-09601-00	07-01-02 to 06-30-03	61,000	-	48,529	-	60,679	-	(12,150)
Administration of Health Services - CSS/Care Coordination (State Portion)	GG-03-09601-00	07-01-02 to 06-30-03	132,560	-	93,742	-	125,167	-	(31,425)
Administration of Health Services - CSS/Clinical Services (State Portion)	GG-03-09601-00	07-01-02 to 06-30-03	160,708	-	134,861	-	160,708	-	(25,847)
Administration of Health Services - CSS/Parents Encouraging Parents (State Portion)	GG-03-09601-00	07-01-02 to 06-30-03	14,926	-	14,960	-	14,960	-	-
Administration of Health Services - Renal Intervention Program	GG-02-09133-00	07-01-01 to 06-30-02	50,000	(5,201)	5,201	-	-	-	-
Administration of Health Services - Renal Intervention Program	GG-03-09601-00	07-01-02 to 06-30-03	50,000	-	49,950	-	49,950	-	-
Administration of Health Services - Grant-in-Aid (State Portion)	GG-02-09133-00	07-01-01 to 06-30-02	669,008	(167,251)	167,251	-	-	-	-
Administration of Health Services - Grant-in-Aid (State Portion)	GG-03-09601-00	07-01-02 to 06-30-03	665,644	-	499,233	-	665,644	-	(166,411)
Administration of Health Services - Community Development	GG-02-09133-00	07-01-01 to 06-30-02	155,000	(24,771)	24,771	-	-	-	-
Administration of Health Services - Community Development	GG-03-09601-00	07-01-02 to 06-30-03	155,000	-	102,821	-	142,791	-	(39,970)
Administration of Health Services - Community Prevention Initiative for Children (State Portion)	GG-02-09133-00	07-01-01 to 06-30-02	57,420	(10,029)	10,029	-	-	-	-
Administration of Health Services - Community Prevention Initiative for Children (State Portion)	GG-03-09601-00	07-01-02 to 06-30-03	57,690	-	31,060	-	37,433	-	(6,373)
Immunization Services for Children (State Portion)	GG-02-09409-00	01-01-02 to 12-31-02	136,150	(33,530)	99,986	-	66,456	-	-
Immunization Services for Children (State Portion)	GG-03-09964-00	01-01-03 to 12-31-03	136,150	-	33,594	-	67,771	-	(34,177)
Health Access Initiative Program	GG-02-09189-00	07-01-01 to 06-30-02	75,000	(41,014)	41,014	-	-	-	-
Health Access Initiative Program	GG-03-09697-00	07-01-02 to 06-30-03	75,000	-	28,599	-	75,000	-	(46,401)
Total Tennessee Department of Health				(504,013)	2,408,534	-	2,587,443	696	(683,618)
<b>TENNESSEE DEPARTMENT OF HUMAN SERVICES:</b>									
Title XX Protective Services - State Funds	Z-03-010570-00	07-01-02 to 06-30-03	29,100	-	26,813	-	29,100	-	(2,287)
SSBG Tennessee Adult Homemaker Program	Z-03-010591-00	07-01-02 to 06-30-03	64,242	-	59,125	-	64,242	-	(5,117)
Passed Through Greater Nashville Regional Council									
AAA Homemaker Program	2002-04-05-09	07-01-01 to 06-30-02	21,120	(5,280)	5,280	-	-	-	-
AAA Homemaker Program	2003-04-05-09	07-01-02 to 06-30-03		-	26,742	-	34,184	-	(7,442)
Title III, Part C - Nutrition Program - Matching Funds	2002-04-05-09	07-01-01 to 06-30-02	90,125	(30,495)	30,495	-	-	-	-

(Continued)

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

**SCHEDULE OF EXPENDITURES OF STATE AWARDS**

For the Year ended June 30, 2003

Program Title	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2002	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, 2003
Title III, Part C - Nutrition Program - Matching Funds	2003-04-05-09	07-01-02 to 06-30-03	51,622	-	43,010	-	51,622	-	(8,612)
Personal Care	2003-03	07-01-02 to 06-30-03	N/A	-	7,749	-	12,659	-	(4,910)
Relative Caregiver	2003-03	07-01-02 to 06-30-03	1,800	-	-	-	600	-	(600)
Passed Through National Health Care for the Homeless Council: Case Management Homeless	N/A	07-01-02 to 06-30-03	50,253	-	50,253	-	50,253	-	-
Total Tennessee Department of Human Services				<u>(35,775)</u>	<u>249,467</u>	<u>-</u>	<u>242,660</u>	<u>-</u>	<u>(28,968)</u>
<b>TENNESSEE DEPARTMENT OF LABOR:</b>									
Families First Program - NCAC - Matching Funds (32%)	02-09-999-809-FFRST	07-01-01 to 06-30-02	1,026,880	(22,029)	22,029	-	-	-	-
Families First Program - NCAC - Matching Funds (32%)	03-09-999-809-FFRST	07-01-02 to 06-30-03	667,208	-	462,720	-	512,562	-	(49,842)
Total Tennessee Department of Labor				<u>(22,029)</u>	<u>484,749</u>	<u>-</u>	<u>512,562</u>	<u>-</u>	<u>(49,842)</u>
<b>TENNESSEE SECRETARY OF STATE:</b>									
Automated Electoral System	N/A	05-08-02 to 06-30-03	1,056	-	1,056	-	1,056	-	-
Total Tennessee Secretary of State				<u>-</u>	<u>1,056</u>	<u>-</u>	<u>1,056</u>	<u>-</u>	<u>-</u>
<b>TENNESSEE STATE LIBRARY AND ARCHIVES:</b>									
Library Services - Hermitage Branch	Memo of Agreement	07-01-98 to OPEN	10,000	398	-	-	398	-	-
Pruitt State Museum Grant	Memo of Agreement	07-01-98 to OPEN	4,000	540	-	-	540	-	-
Services to Persons of Diverse National Origins	Memo of Agreement	07-01-98 to OPEN	15,000	1,720	-	-	1,351	-	369
Library Services for the Hearing Impaired	GG-03-09963-00	07-01-02 to 06-30-03	200,000	-	200,000	-	111,478	-	88,522
Library Services for Books and Materials	GG-03-09963-00	07-01-02 to 06-30-03	100,000	-	100,000	-	100,000	-	-
Total Tennessee State Library and Archives				<u>2,658</u>	<u>300,000</u>	<u>-</u>	<u>213,767</u>	<u>-</u>	<u>88,891</u>
<b>TENNESSEE DEPARTMENT OF TRANSPORTATION:</b>									
FTA - Transportation Planning (State Portion) - Planning Commission	GG-02-09435-00	10-01-01 to 09-30-02	7,734	(518)	1,629	-	1,111	-	-
Transportation Planning - Planning Commission	GG-02-09673-00	06-01-02 to 05-31-03	36,500	-	32,628	-	36,500	-	(3,872)
State Aid Paving	CIB 01PW 015	07-18-02 to 07-31-04	N/A	-	760,406	-	1,398,517	-	(638,111)
Total Tennessee Department of Transportation				<u>(518)</u>	<u>794,663</u>	<u>-</u>	<u>1,436,128</u>	<u>-</u>	<u>(641,983)</u>
<b>UNIVERSITY OF TENNESSEE:</b>									
In-Service Training	63639	07-01-02 to 06-30-03	8,000	-	7,963	-	7,963	-	-
Total University of Tennessee				<u>-</u>	<u>7,963</u>	<u>-</u>	<u>7,963</u>	<u>-</u>	<u>-</u>
<b>TOTAL EXPENDITURES OF STATE AWARDS</b>				<u>(943,915)</u>	<u>6,258,513</u>	<u>23,552</u>	<u>7,231,299</u>	<u>36,250</u>	<u>(1,929,399)</u>

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

Notes to Schedules of Expenditures of Federal and State Awards

For the Year ended June 30, 2003

**(1) Basis of Presentation**

**(a) Reporting Entity**

The basic financial statements of The Metropolitan Government of Nashville and Davidson County, Tennessee (the Government), as of and for the year ended June 30, 2003, include the operations of the following Component Units: the Nashville District Management Corporation, the Metropolitan Development and Housing Agency, the Electric Power Board, the Metropolitan Transit Authority, the Nashville Thermal Transfer Corporation, the Metropolitan Nashville Airport Authority, the Emergency Communications District, and the Industrial Development Board, which expended \$97,655,273 in federal awards which are not included in the Schedule of Expenditures of Federal Awards during the year ended June 30, 2003. These Component Units are separately audited in accordance with the Act by other independent auditors.

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

The Government is the recipient of federal awards that do not result in cash receipts or disbursements, including distribution of U.S. Department of Agriculture Food Commodities (CFDA Nos. 10.550 and 10.565), which are valued based on a USDA price list obtained from the Tennessee Department of Health. Distributions under such programs are included in the accompanying schedules of expenditures of federal and state awards. The Government and the U.S. Department of Interior are parties to several jointly funded projects. Noncash revenues and expenditures are recorded in accordance with grant terms.

**(c) Federal Financial Assistance Without CFDA Numbers**

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

**(d) Pass-Through Awards**

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

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

**(e) Schedule of Expenditures of State Awards**

In compliance with Tennessee state law, the accompanying schedule of expenditures of state awards is included with this report. Such schedule presents all state funded financial awards, as

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

Notes to Schedules of Expenditures of Federal and State Awards

For the Year ended June 30, 2003

defined by the State Comptroller's Office, and is prepared and presented in a manner consistent with the schedule of expenditures of federal awards.

**(2) Basis of Accounting**

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

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

**(3) Matching Cost**

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

**(4) Indirect Costs**

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

The amount presented in the Cost Allocation Plan as "allocated" to each department is never actually charged as an expenditure to that department, but is accounted for in the central service area's budget (in this case, legislative – post audits). The amount is used to calculate indirect costs associated with programs funded by external sources that allow the inclusion of indirect costs (certain grants, user fees, etc.).

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

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

Schedule of Findings and Questioned Costs

For the Year ended June 30, 2003

**(1) Summary of Auditors' Results**

- (a) The type of report issued on the basic financial statements: unqualified opinion
- (b) A reportable condition in internal control was disclosed by the audit of the Financial Statements:  
See Finding 03-01.  
Material weaknesses: No
- (c) Noncompliance which is material to the financial statements: No
- (d) A reportable condition in internal control over major programs: None reported.
- (e) The type of report issued on compliance for major programs: Unqualified opinion
- (f) Any audit findings which are required to reported under Section 510(a) of OMB Circular A-133:  
None reported.
- (g) Major programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>	<u>Expenditures</u>
<i>Medicaid Cluster</i>		
84.027	IDEA Pre-School/IDEA Part B	\$ 11,282,328
93.600	HeadStart	9,915,268
<i>Community Services Agency</i>		
93.667	Caring for Children	5,596,976

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

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

Schedule of Findings and Questioned Costs

For the Year ended June 30, 2003

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

**Finding 03-01**

**Metropolitan Nashville Public Schools**

**Cash Management Activities**

**Observation**

Significant deficiencies were noted in Metropolitan Nashville Public Schools' (MNPS) cash management procedures. MNPS does not have adequate cash reconciliation procedures in place to effectively monitor cash activities and balances. The following deficiencies were noted:

- Cash reconciliations are not prepared in a timely manner. There is approximately a three-month lag between receipt of bank statements and preparation of reconciliations.
- Reconciliations are not organized in a manner conducive to cash management. Cash transactions and balances are not recorded directly to the general ledger. Therefore, cash balances cannot be reconciled to general ledger balances. The reconciliations performed are not organized in a way that would prevent or identify errors or reconciling items.
- Cash reconciliations consist of an excessive number of outstanding and reconciling items. KPMG noted outstanding items up to five years old. There are no procedures in place to investigate and resolve outstanding checks. As a result, if a check clears the bank for an amount different than that recorded on the check register, the original check will remain on the outstanding check list indefinitely. It is likely that many checks listed as reconciling items have actually been voided, canceled, or paid.
- Certain reconciling items represented checks that were paid twice by MNPS. The lack of formal review and approval procedures prior to re-issuance of a check allow a second check to be issued and clear before a stop payment order is processed.
- Unauthorized charges were incurred for an America Online internet account as the result of poor cash controls. An undisclosed party provided MNPS' bank account number to pay for an internet account, and these charges were paid approximately three times due to poor cash management controls. Timely reconciliations would have detected this misappropriation immediately and allowed management to prevent additional unauthorized payments.
- Reconciliations are prepared by the Internal Audit Manager, and are not subject to review by management. Segregation of duties and management review of reconciliations increase the control over cash activities and increase the likelihood that errors or misstatements are detected.

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

Schedule of Findings and Questioned Costs

For the Year ended June 30, 2003

**Recommendation**

Formal reconciliation procedures should be documented and implemented in order to maximize the usefulness of cash reconciliations. The responsible party should prepare concise reconciliations and resolve reconciling items in a timely manner, including ensuring posting of adjusting entries to the general ledger where necessary. Reconciling items should be reviewed on a regular basis and be reinstated to cash or remitted to the state as required by law for unclaimed property. Cash reconciliations should be reviewed and approved by a qualified individual independent of cash management and reconciliation.

**Management Response**

We concur. MNPS has implemented a team to assist with bringing the monthly reconciliation current, addressing the issues of old outstanding items by June 30, 2004 and setting up procedures to maintain an adequate level of internal control effective immediately.

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

Schedule of Findings and Questioned Costs

For the Year ended June 30, 2003

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

None reported.