

SINGLE AUDIT SECTION

CITY OF LINCOLN, NEBRASKA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2011

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Grant Number	Federal Expenditures	
U.S. DEPARTMENT OF AGRICULTURE				
Direct Programs:				
Community Food Projects (Open Harvest)	10.225	2006-33800-17641	\$	1,597
Pass-Through State Department Of Education:				
Summer Food Service Program for Children	10.559	DO 05955	311,020	
Summer Food Service Program for Children	10.559	RES A 85784	<u>2,664</u>	313,684
Pass-Through State Department Of Health And Human Services:				
Special Supplemental Nutrition Program for Women, Infants & Children	10.557	EO 082647	110,385	
Special Supplemental Nutrition Program for Women, Infants & Children	10.557	EO 083554	786,252	
Special Supplemental Nutrition Program for Women, Infants & Children	10.557	WIC BFPC	<u>140</u>	896,777
Nutrition Program for the Elderly (Commodities)	10.570			<u>133,777</u>
Total U.S. Department Of Agriculture				\$ <u>1,345,835</u>
U.S. DEPARTMENT OF COMMERCE				
Pass-Through Nebraska Emergency Management Agency:				
Public Safety Interoperable Communications Grant Program	11.555	2007GSH70050	\$	<u>29,899</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Direct Programs:				
Congregate Housing Services Program (Mahoney Manor)	14.170	NE26-G940-001	\$ 64,405	
Congregate Housing Services Program (Burke Plaza)	14.170	NE26-G940-002	<u>45,828</u>	110,233
Community Development Block Grant - Entitlement Grants Cluster:				
Community Development Block Grant	14.218	B-10 MC-31-0001	12,089,611	
Community Development Block Grant ARRA	14.253	B-09-MY-31-0001	<u>212,253</u>	12,301,864
Shelter Plus Care	14.238	NE26C602001		19,484
HOME Investment Partnerships Program	14.239	M-10 MC-31-0202		13,080,117
Homelessness Prevention and Rapid Re-Housing Program ARRA	14.257	S-09-MY-31-0002		325,177
Fair Housing Assistance Program - State and Local	14.401	FF207K107017		32,284
Pass-Through State Department Of Economic Development:				
CDBG - State-Administered Small Cities Program Cluster:				
Community Development Block Grant (Neighborhood Stabilization Program)	14.228	092LS41	665,240	
Community Development Block Grant (Neighborhood Stabilization Program)	14.228	092N40	1,580,594	
Community Development Block Grant (Neighborhood Stabilization Program)	14.228	092ND40A	<u>16,721</u>	2,262,555
Total U.S. Department Of Housing And Urban Development				\$ <u>28,131,714</u>
U.S. DEPARTMENT OF INTERIOR				
Pass-Through State Historical Society:				
Historic Preservation Fund Grants-in-Aid	15.904	10/11	\$ 18,712	
Historic Preservation Fund Grants-in-Aid	15.904	11/12	<u>4,273</u>	\$ 22,985
U.S. DEPARTMENT OF JUSTICE				
Direct Programs:				
The Community-Defined Solutions to Violence Against Women Grant Program (Arrest Grant SART)	16.590	2007-WE-AX-0057	\$	28,972
Public Safety Partnership and Community Policing Grant (Cops Interoperable Communications Tech Grant)	16.710	2004INWX0014	275	
Public Safety Partnership and Community Policing Grant ARRA (Cops Hiring Recovery Program)	16.710	2009RJWX0059	<u>211,046</u>	211,321
JAG Program Cluster:				
Edward Byrne Memorial Justice Assistance Grant Program (JAG Formula)	16.738	2009DJBX0775	123,963	
Edward Byrne Memorial Justice Assistance Grant Program ARRA (JAG Formula)	16.804	2009SBB92551	269,479	
Pass-Through State Comm. On Law Enforcement And Criminal Justice:				
Edward Byrne Memorial Justice Assistance Grant Program (Lin/Lan Investigative Narcotics Coop)	16.738	10DA034/08DA0315	241,796	
Edward Byrne Memorial Justice Assistance Grant Program (Lin/Lan Investigative Narcotics Coop)	16.738	09DA309/07DA313	95,634	
Edward Byrne Memorial Justice Assistance Grant Program ARRA (CC Recovery Narcotics)	16.803	09-DX-9016	14,493	
Edward Byrne Memorial Justice Assistance Grant Program ARRA (CC Recovery Narcotics)	16.803	09-DX-9001	<u>106,860</u>	852,225
Pass-Through Lancaster County:				
Violence Against Women Formula Grants (DV Specialist)	16.588	09-VW-713	34,904	
Violence Against Women Formula Grants	16.588	09-WX-7009	32,895	
Violence Against Women Formula Grants (DV Specialist)	16.588	10-VW-714	<u>17,403</u>	85,202

(Continued)
See Accompanying Notes to Schedule of Expenditures of Federal Awards

(Expenditures of Federal Awards, Continued)

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Grant Number	Federal Expenditures	
Pass-Through Lancaster County:				
The Community-Defined Solutions to Violence Against Women Grant Program (VAWA Interpreters)	16.590	09-WE-AZ-0049-C-090190	5,708	
The Community-Defined Solutions to Violence Against Women Grant Program (VAWA Interpreters)	16.590	2010-WE-AX-0040	<u>2,707</u>	8,415
Pass-Through University of Nebraska-Lincoln:				
National Institute of Justice Research, Evaluation, and Development Project Grants (JAG Technology)	16.560	2010-DE-BX-K001		49,236
Pass-Through State Comm. On Law Enforcement And Criminal Justice:				
Crime Victim Assistance	16.575	10-VA-0230/1045-0900	125,543	
Crime Victim Assistance	16.575	09-VA-221/09-VS-902	<u>8,998</u>	134,541
Community Prosecution and Project Safe Neighborhoods	16.609	09-SN-8903	11,140	
Community Prosecution and Project Safe Neighborhoods	16.609	2010GPBX0048	<u>13,362</u>	<u>24,502</u>
Total U.S. Department Of Justice				\$ <u>1,394,414</u>
U.S. DEPARTMENT OF LABOR				
Pass-Through State Department Of Health And Human Services:				
Senior Community Service Employment Program	17.235	NGA-2011-131	\$	63,944
Pass-Through State Department Of Labor:				
WIA Cluster:				
WIA Adult Program	17.258	2008	11,225	
WIA Dislocated Workers Formula Grants	17.278	2008	43,454	
WIA Dislocated Workers Formula Grants	17.278	2008	23,629	
WIA Dislocated Workers Formula Grants	17.278	2009	9,598	
WIA Dislocated Workers Formula Grants	17.278	2009	25,894	
WIA Dislocated Workers Formula Grants	17.278	2009	15,231	
WIA Dislocated Workers Formula Grants	17.278	2009	449	
WIA Youth Activities	17.259	2009	115	
WIA Adult Program (Incentive/Capacity)	17.258	2009	31,309	
WIA Adult Program (Incentive/Capacity)	17.258	2010	12,400	
WIA Adult Program ARRA	17.258	2010	21,311	
WIA Dislocated Workers Formula Grants ARRA	17.278	2010	154,973	
WIA Adult Program ARRA (Incentive/Capacity)	17.258	2010	40,074	
WIA Dislocated Workers Formula Grants	17.278	2010	341,621	
WIA Youth Activities	17.259	2010	348,284	
WIA Youth Activities	17.259	2011	6,420	
WIA Adult Program (Incentive/Capacity)	17.258	2011	<u>874</u>	<u>1,086,861</u>
Total U.S. Department Of Labor				\$ <u>1,150,805</u>
U.S. DEPARTMENT OF TRANSPORTATION				
Direct Programs:				
Transit Services Programs Cluster:				
Job Access Reverse Commute	20.516	NE37-006	\$	67,758
Job Access Reverse Commute	20.516	NE37-009	62,671	
Job Access Reverse Commute	20.516	NE37-010	374,957	
New Freedom Program	20.521	NE-57-X007	37,239	
New Freedom Program	20.521	NE-57-X004	<u>29,299</u>	571,924
Federal Transit Cluster:				
Federal Transit Capital Investment Grants	20.500	* NE-04-0003	952,000	
Federal Transit: Formula Grants (AVL System)	20.507	* NE-26-0001	100,881	
Federal Transit: Formula Grants (Sec. 9 Capital)	20.507	* NE-04-0001	4,083	
Federal Transit: Formula Grants (Sec. 9 Capital)	20.507	* NE-90-0068	1,025,760	
Federal Transit: Formula Grants (Sec. 9 Capital)	20.507	* NE-90-X072	9,513	
Federal Transit: Formula Grants (Sec. 9 Capital)	20.507	* NE-90-X070	1,743	
Federal Transit: Formula Grants (Sec. 9 Capital)	20.507	* NE-90-X073	903,062	
Federal Transit: Formula Grants (Sec. 9 Capital)	20.507	* NE-90-X091	1,315,191	
Federal Transit: Formula Grants ARRA	20.507	* NE-96-0001	1,800,134	
Federal Transit: Formula Grants (Transit Planning)	20.507	* NE-90-0091	29,774	
Pass-Through Nebraska Department Of Roads:				
Federal Transit: Formula Grants (Transit Planning)	20.507	* RPT-C990(030)	79,868	
Federal Transit: Formula Grants (Transit Planning)	20.507	* RPT-C990(031)	<u>21,848</u>	6,243,857
Highway Planning and Construction Cluster:				
Highway Planning and Construction (Planning)	20.205	* HPR-PL1(48)	552,354	
Highway Planning and Construction (Planning)	20.205	* HPR-PL1(49)	73,676	
Highway Planning and Construction (Jamaica North Trail)	20.205	* STPB-55(160)	20,271	
Highway Planning and Construction (Surface Transportation Program - West O Street)	20.205	* ENH-5266(2)	15,960	
Highway Planning and Construction ARRA (Aylesworth to Vine)	20.205	* LCLC-5247(12)	729,397	

(Continued)

See Accompanying Notes to Schedule of Expenditures of Federal Awards

(Expenditures of Federal Awards, Continued)

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA		Federal Expenditures	
	Number	Grant Number		
Highway Planning and Construction ARRA (Holdrege 70th to 79th)	20.205	* LCLC-5244(8)	776,265	
Highway Planning and Construction ARRA (Holdrege 33rd to 47th)	20.205	* LCLC-5244(7)	941,074	
Highway Planning and Construction ARRA (Adams 57th to 62nd)	20.205	* LCLC-5250(3)	24,370	
Highway Planning and Construction ARRA (A St & Van Dorn)	20.205	* LCLC-5220(3)	35,364	
Highway Planning and Construction ARRA (P St, Y St, NW 1st St)	20.205	* LCLC-5236(2)	33,833	
Highway Planning and Construction ARRA (Citywide)	20.205	* LCLC-5247(11)	773,886	
Highway Planning and Construction ARRA (O Street)	20.205	* LCLC-34-6(140)	419,647	
Highway Planning and Construction ARRA (Superior Street)	20.205	* LCLC-5254(9)	1,380	
Highway Planning and Construction (Lincoln Citywide Crosswalks)	20.205	* LCLC-5221(3)	159,876	
Highway Planning and Construction (JAVA)	20.205	*	1,888,309	
Highway Planning and Construction (Click It or Ticket)	20.205	* MAY 2011	7,689	
Highway Planning and Construction (Click It or Ticket)	20.205	* NOV 2010	3,581	
Highway Planning and Construction (You Drink, You Drive, You Lose)	20.205	* DEC 2010	5,027	6,461,959
Pass-Through Nebraska Department Of Roads:				
Formula Grants for Other Than Urbanized Areas (Lancaster County Rural Transit)	20.509	RPT-C551(211)	29,395	
Formula Grants for Other Than Urbanized Areas (Lancaster County Rural Transit)	20.509	RPT-C551(212)	5,078	34,473
Highway Safety Cluster:				
State and Community Highway Safety (School Zones Enforcement)	20.600	2011	11,725	
State and Community Highway Safety (Traffic Crash Conferences)	20.600	DEC 2010 / MAY 2011	2,410	
State and Community Highway Safety (MATAI Conference)	20.600	JUNE 2011	816	
Alcohol Impaired Driving Countermeasures Incentive Grants (DRE Training)	20.601	JULY 2011	1,430	
Alcohol Impaired Driving Countermeasures Incentive Grants (ALR Hearings)	20.601		75,942	
Alcohol Impaired Driving Countermeasures Incentive Grants (Alcohol Sectective)	20.601	SEPT 2010	2,440	
Alcohol Impaired Driving Countermeasures Incentive Grants (DRE Training)	20.601	JULY 2010	2,232	
Alcohol Impaired Driving Countermeasures Incentive Grants (Party Patrols)	20.601	OCT 2010	3,600	
Alcohol Impaired Driving Countermeasures Incentive Grants (You Drink, You Drive, You Lose)	20.601	AUG 2010	3,736	104,331
Total U.S. Department Of Transportation				\$ 13,416,544
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION				
Direct Programs:				
Employment Discrimination - State and Local Fair Employment Practices Agency Contracts	30.002	EEOCNO900068		\$ 31,110
FEDERAL MEDIATION AND CONCILIATION SERVICE				
Direct Program:				
Labor Management Cooperation	34.002	10-NE/A-005		\$ 32,813
INSTITUTE OF MUSEUM AND LIBRARY SERVICES				
Pass-Through State Library Commission:				
State Library Program (Net Lender Contract)	45.310			\$ 3,078
U.S. ENVIRONMENTAL PROTECTION AGENCY				
Direct Program:				
National Clean Diesel Emissions Reduction Program ARRA	66.039	ARRA 2A-97706801-1		\$ 909,507
Pass-Through State Department Of Environmental Quality:				
Air Pollution Control Program Support	66.001	2010	15,295	
Air Pollution Control Program Support	66.001	2011	94,387	109,682
Nonpoint Source Implementation Grants (East Saline Wetlands Project)	66.460	NDEQ 56-00686	205,370	
Nonpoint Source Implementation Grants (Lincoln Clean Water Project)	66.460	C900740317	32,464	
Nonpoint Source Implementation Grants (Antelope Creek Mainstem Water Quality)	66.460	C900740317	15,547	253,381
Capitalization Grants for Clean Water State Revolving Funds ARRA	66.458	C317247		244,219
Surveys, Studies, Investigations and Special Purpose Grants (103 PM Monitoring)	66.606	2011	6,049	
Surveys, Studies, Investigations and Special Purpose Grants (103 PM Monitoring)	66.606	2010	23,311	29,360
Total U.S. Environmental Protection Agency				\$ 1,546,149
U.S. DEPARTMENT OF ENERGY				
Direct Program:				
Energy Efficiency and Conservation Block Grant Program ARRA	81.128	DE-EE0000664		\$ 1,447,617
U.S. DEPARTMENT OF EDUCATION				
Pass-Through State Department Of Health And Human Services:				
Special Education - Grants for Infants and Families, Recovery Act ARRA	84.393	96-5508-248-ARRA-C-4-10		\$ 16,021
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Direct Program:				
Early Retiree Reinsurance Program	93.546			\$ 54,913
Pass-Through National Association of County and City Health Officials:				
Medical Reserve Corps Small Grant Program	93.008	MRC 11 360		594

(Continued)

See Accompanying Notes to Schedule of Expenditures of Federal Awards

(Expenditures of Federal Awards, Continued)

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Grant Number	Federal Expenditures	
Pass-Through State Department Of Health And Human Services:				
Special Programs for the Aging Title VII, Chapter 2: Long Term Care Ombudsman Serv. for Older Individuals	93.042	NGA 2011-044	4,980	
Special Programs for the Aging Title VII, Chapter 2: Long Term Care Ombudsman Serv. for Older Individuals	93.042	NGA 2010-031	4,523	
Special Programs for the Aging Title VII, Chapter 2: Long Term Care Ombudsman Serv. for Older Individuals	93.042	NGA 2011-044	<u>17,661</u>	27,164
Special Programs for the Aging Title III, Part D: Disease Prevention and Health Promotion Services	93.043	NGA 2012-030	2,221	
Special Programs for the Aging Title III, Part D: Disease Prevention and Health Promotion Services	93.043	NGA 2011-129	<u>18,344</u>	20,565
Aging Cluster:				
Special Programs for the Aging Title III, Part B: Grants for Supportive Services and Senior Centers	93.044	NGA 2011-037	338,762	
Special Programs for the Aging Title III, Part B: Grants for Supportive Services and Senior Centers	93.044	NGA 2012-026	23,885	
Special Programs for the Aging Title III, Part C: Nutrition Services	93.045	NGA 2011-127	400,230	
Special Programs for the Aging Title III, Part C: Nutrition Services	93.045	NGA 2012-027	27,520	
Special Programs for the Aging Title III, Part C: Nutrition Services	93.045	NGA 2012-028	11,682	
Special Programs for the Aging Title III, Part C: Nutrition Services	93.045	NGA 2011-128	<u>115,912</u>	917,991
Special Programs for the Aging Title III, Part E: National Family Caregiver Support	93.052	NGA 2012-029	14,613	
Special Programs for the Aging Title III, Part E: National Family Caregiver Support	93.052	NGA 2011-130	<u>154,649</u>	169,262
Public Health Emergency Preparedness	93.069	1H75TP000381-01	68,927	
Public Health Emergency Preparedness	93.069	BT-778-123110	93,143	
Public Health Emergency Preparedness	93.069	BT-845-80911	209,556	
Public Health Emergency Preparedness	93.069	2012	8,335	
Public Health Emergency Preparedness	93.069	DO 02416	2,005	
Public Health Emergency Preparedness (Pandemic)	93.069	BT-645-123108	4,786	
Public Health Emergency Preparedness (Pan Flu Tabletop Training)	93.069	DO 02296	<u>4,532</u>	391,284
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	DO 03586	119	
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	DO 05387	<u>4,774</u>	4,893
Grants for Dental Public Health Residency Training	93.236	T12HP14997		3,431
Immunization Cluster:				
Immunization Grants (Hepatitis B)	93.268	IP08-80308CONT10	7,979	
Immunization Grants (NE Immunization Action Plan)	93.268	IP08-80308CONT10	11,042	
Immunization Grants (NE Immunization Action Plan)	93.268	5H23IP722562-09	<u>43,145</u>	62,166
Centers for Disease Control and Prevention: Investigations and Tech Assistance (Tobacco Prevention)	93.283	1U58DP001978-01 2011	44,105	
Centers for Disease Control and Prevention: Investigations and Tech Assistance (Tobacco Prevention)	93.283	1U58DP001978-01 2012	18,272	
Centers for Disease Control and Prevention: Investigations and Tech Assistance (Influenza Surveillance)	93.283	5U5OC1723775-04	4,500	
Centers for Disease Control and Prevention: Investigations and Tech Assistance (West Nile Virus Program)	93.283	5U5OC1723775-05	10,844	
Centers for Disease Control and Prevention: Investigations and Tech Assistance (West Nile Virus Program)	93.283	3U5OC1723775-05S2	7,868	
Centers for Disease Control and Prevention: Investigations and Tech Assistance (Colon Cancer)	93.283	5U58DP002043-02	12,700	
Centers for Disease Control and Prevention: Investigations and Tech Assistance (Colon Cancer/Wise Woman)	93.283	5U58PP001421	<u>156,209</u>	254,498
Refugee and Entrant Assistance Program (Health Screening)	93.566	RES 85442 09/10	37,945	
Refugee and Entrant Assistance Program (Health Screening)	93.566	EO 083947 10/11	58,905	
Refugee and Entrant Assistance Program (Health Screening)	93.566	2010	10,813	
Refugee and Entrant Assistance Program (Health Screening)	93.566	2011	18,156	
Refugee and Entrant Assistance Program (Health Screening)	93.566	2012	<u>2,202</u>	128,021
Developmental Disabilities Basic Support and Advocacy Grants (Food Handler Training)	93.630	DD-OG-11A		1,333
Social Services Block Grant (SSBG)	93.667			20,989
Medical Assistance Program (Medicaid PH Outreach)	93.778	05NE5028		130,992
National Bioterrorism Hospital Preparedness Program (HRSA)	93.889	BT 829 83111		130,557
HIV Prevention Activities Health Dept Based (Sista Sista / HIV Prevention)	93.940	2010	27,746	
HIV Prevention Activities Health Dept Based (Sista Sista / HIV Prevention)	93.940	EO 83681	46,807	
HIV Prevention Activities Health Dept Based (HIV Testing)	93.940	EO 082960	17,155	
HIV Prevention Activities Health Dept Based (HIV Testing)	93.940	EO 083802	<u>30,031</u>	121,739
Preventive Health Services Sexually Transmitted Diseases Control Grants (STD)	93.977	5H25PS001356	10,985	
Preventive Health Services Sexually Transmitted Diseases Control Grants (STD)	93.977	CDC-RFA-PS09-902	<u>4,575</u>	15,560
Preventive Health and Health Services Block Grant (Worksite Wellness Initiative)	93.991	DP009036	48,185	
Preventive Health and Health Services Block Grant (Worksite Wellness Initiative)	93.991	2010-PHHSBG-Worksite-01-LHD	1,624	
Preventive Health and Health Services Block Grant (MAPP)	93.991	2B01DP009036-08	5,777	
Preventive Health and Health Services Block Grant (GIS-Walkability)	93.991	2B01DP009036-10	<u>14,278</u>	69,864
Maternal and Child Health Services Block Grant to the States (Childhood Obesity)	93.994	MCH-11-06	27,607	
Maternal and Child Health Services Block Grant to the States (Childhood Obesity)	93.994	MCH-10-06	<u>11,188</u>	38,795

(Continued)

See Accompanying Notes to Schedule of Expenditures of Federal Awards

(Expenditures of Federal Awards, Continued)

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Grant Number	Federal Expenditures	
Bioterrorism Training and Curriculum Development Program (HRSA)	93.996	BT-566-123107	19,940	
Bioterrorism Training and Curriculum Development Program (HRSA)	93.996	BT-623-123108	72	
Bioterrorism Training and Curriculum Development Program (HRSA)	93.996	BT-741-93010	<u>83,183</u>	103,195
Pass-Through Lincoln Action Program:				
Head Start Cluster:				
Head Start	93.600	RES A 85792 2011	2,668	
Head Start	93.600	RES A 85792 2012	<u>2,396</u>	5,064
Total U.S. Department Of Health And Human Services				\$ <u>2,672,870</u>
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE				
Direct Programs:				
Retired and Senior Volunteer Program	94.002	07SRNNE 006 (09/10)	\$ 4,358	
Retired and Senior Volunteer Program	94.002	04SRNNE 004 (10/11)	<u>82,656</u>	87,014
Foster Grandparent/Senior Companion Cluster:				
Foster Grandparent Program	94.011	08SFNNE 004 (10/11)	96,851	
Foster Grandparent Program	94.011	05SFNNE 004 (11/12)	42,985	
Senior Companion Program	94.016	07SCNNE 001 (11/12)	21,374	
Senior Companion Program	94.016	07SCNNE 001 (10/11)	<u>111,092</u>	272,302
Pass-Through Nebraska Volunteer Commission:				
AmeriCorps (Reach for the Stars)	94.006	06ACHNE0010002	276,745	
AmeriCorps ARRA (Go Green Initiative)	94.006	09RCHNE002001	8,629	
AmeriCorps (Reach for the Stars)	94.006	06ACHNE001002	10,092	
AmeriCorps (Nebraska Go Green)	94.006	06AFHNE0010030	277,557	
AmeriCorps (Keds at the Core)	94.006	06AFCHNE0010020	3,974	
AmeriCorps (ServeNebraska)	94.006	SN-11DISAB-08	<u>3,003</u>	580,000
Total Corporation For National And Community Service				\$ <u>939,316</u>
EXECUTIVE OFFICE OF THE PRESIDENT				
Pass-Through Nebraska State Patrol:				
High Intensity Drug Trafficking Area	95.001	11HD02	\$ 8,755	
High Intensity Drug Trafficking Area	95.001	10H02	59,782	
High Intensity Drug Trafficking Area	95.001	09H02	<u>9,987</u>	\$ 78,524
DEPARTMENT OF HOMELAND SECURITY				
Direct Programs:				
National Urban Search and Rescue (US&R) Response System	97.025	* EMW-2011-CA-APP-00058	\$ 26,690	
National Urban Search and Rescue (US&R) Response System	97.025	* 2009-SR-24-K020	200,386	
National Urban Search and Rescue (US&R) Response System	97.025	* 2010-SR-24-K054	<u>939,245</u>	1,166,321
Assistance to Firefighters Grant	97.044	EMW-2009-FP-01522	75,173	
Assistance to Firefighters Grant	97.044	EMW-2009-FV-03572	<u>686,488</u>	761,661
Cooperating Technical Partners	97.045	EMK-2009-CA-9005		5,160
Staffing for Adequate Fire and Emergency Response	97.083	EMW-2009-FH-00370		331,975
Pass-Through Nebraska State Patrol:				
Homeland Security Cluster:				
Homeland Security Grant Program (N.E.M.A.)	97.067	8MMRS531	182,542	
Homeland Security Grant Program (N.E.M.A.)	97.067	2007-GE-T7-0035	<u>96,187</u>	278,729
Buffer Zone Protection Program	97.078	08-BZ-02		<u>56,619</u>
Total Department Of Homeland Security				\$ <u>2,600,465</u>
Total Federal Expenditures				\$ <u>54,860,159</u>

See Accompanying Notes to Schedule of Expenditures of Federal Awards

**CITY OF LINCOLN, NEBRASKA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2011**

(1) BASIS OF ACCOUNTING

The Schedule of Expenditures of Federal Awards (the Schedule) is presented on the modified cash basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Federal awards provided to subrecipients are treated as expenditures when paid to the subrecipient.

(2) REPORTING ENTITY

The City of Lincoln, Nebraska, for purposes of the Schedule, includes all funds of the City as defined in Note 1 of the Notes to the Financial Statements, including Lincoln Electric System, Lincoln Water System, and Lincoln Wastewater System.

Lincoln Electric System (LES) operates on a calendar year basis for reporting purposes as opposed to the August 31 fiscal year basis of the City. As a result, the amounts included in the City's August 31, 2011, basic financial statements for LES are audited amounts as of and for the year ended December 31, 2010.

(3) PASS-THROUGH AWARDS

The City of Lincoln receives certain federal awards in the form of pass-through awards from the State of Nebraska. Such amounts received as pass-through awards are specifically identified on the Schedule.

(4) MAJOR PROGRAMS

In accordance with OMB Circular A-133, major programs are determined using a risk-based approach. Programs in the accompanying Schedule denoted with an asterisk (*) are determined by the independent auditor to be major programs.

(5) SUBRECIPIENTS

Of the federal expenditures presented in this schedule, the City provided federal awards to subrecipients as follows:

<u>CFDA#</u>	<u>Program</u>	<u>Amount</u>
Pass-Through to County Aging Programs:		
10.570	Nutrition Program for the Elderly	\$ 57,301
93.043	Title III, Part D: Disease Prevention & Health Promotion Services	410
93.044	Title III, Part B: Grants for Supportive Services and Senior Centers	29,630
93.045	Title III, Part C: Nutrition Services	109,561
93.052	Title III, Part E: National Family Caregiver Support	17,087
Pass-Through to Joint Antelope Valley Authority:		
20.205	Highway Planning and Construction (JAVA)	\$ 1,888,309

(6) FEDERAL LOANS OUTSTANDING

The City administers the following loan programs for which the federal government imposes continuing compliance requirements on the following outstanding balances:

<u>CFDA#</u>	<u>Program</u>	<u>Outstanding Balance as of August 31, 2011</u>
14.218	Community Development Block Grant	\$ 10,031,000
14.228	Community Development Block Grant – Neighborhood Stabilization Program	202,000
14.239	HOME Investment Partnership Program	12,310,000

New loans included in the Schedule totaled \$1,075,000, \$202,000 and \$1,240,000, respectively.

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

The Honorable Mayor
and Members of the City Council
City of Lincoln, Nebraska

We have audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City of Lincoln, Nebraska (the "City") as of and for the year ended August 31, 2011, which collectively comprise its basic financial statements and have issued our report thereon dated February 17, 2012, which contained a reference to the report of other accountants and an explanatory paragraph regarding a change in accounting principles. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Other accountants audited the financial statements of Lincoln Electric System, as described in our report on the City's financial statements. This report does not include the results of the other accountants' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those accountants.

Internal Control Over Financial Reporting

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented or detected and corrected on a timely basis.

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

Compliance and Other Matters

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

We noted certain matters that we reported to the City's management in a separate letter dated February 17, 2012.

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

BKD, LLP

February 17, 2012

**Independent Accountants' Report on Compliance With Requirements
That Could Have a Direct and Material Effect on Each Major Program
and on Internal Control Over Compliance in Accordance
With OMB Circular A-133**

The Honorable Mayor
and Members of the City Council
City of Lincoln, Nebraska

Compliance

We have audited the compliance of City of Lincoln, Nebraska (the City) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended August 31, 2011. The City's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the City's management. Our responsibility is to express an opinion on the compliance of the City of Lincoln, Nebraska based on our audit.

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 City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the City's compliance with those requirements.

In our opinion, the City of Lincoln, Nebraska complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended August 31, 2011.

Internal Control Over Compliance

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

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

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

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

BKD, LLP

February 17, 2012

City of Lincoln, Nebraska
Schedule of Findings and Questioned Costs
Year Ended August 31, 2011

Summary of Auditor's Results

1. The opinion(s) expressed in the independent accountants' report was (were):
 Unqualified Qualified Adverse Disclaimed

2. The independent accountants' report on internal control over financial reporting disclosed:

Significant deficiency(ies)?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Material weakness(es)?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

3. Noncompliance considered material to the financial statements was disclosed by the audit?

	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
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4. The independent accountants' report on internal control over compliance with requirements that could have a direct and material effect on major federal awards programs disclosed:

Significant deficiency(ies)?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Material weakness(es)?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

5. The opinion(s) expressed in the independent accountants' report on compliance with requirements that could have a direct and material effect on major federal awards was (were):
 Unqualified Qualified Adverse Disclaimed

6. The audit disclosed findings required to be reported by OMB Circular A-133?

	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
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7. The City's major programs were:

Cluster/Program	CFDA Number
Highway Planning and Construction Cluster	20.205
Federal Transit Cluster	20.500 and 20.507
National Urban Search and Rescue (US&R) Response System	97.025

8. The threshold used to distinguish between Type A and Type B programs as those terms are defined in OMB Circular A-133 was \$1,645,805.

9. The City qualified as a low-risk auditee as that term is defined in OMB Circular A-133?

	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
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City of Lincoln, Nebraska
Schedule of Findings and Questioned Costs - Continued
Year Ended August 31, 2011

Findings Required to be Reported by *Government Auditing Standards*

Reference Number	Finding	Questioned Costs
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No matters are reportable.

Findings Required to be Reported by OMB Circular A-133

Reference Number	Finding	Questioned Costs
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No matters are reportable.

City of Lincoln, Nebraska
Summary Schedule of Prior Audit Findings
Year Ended August 31, 2011

Reference Number	Summary of Finding	Status
10-01	<p data-bbox="399 485 1187 579">Federal Program - Federal Transit Cluster CFDA No. 20.507 Federal Transit Administration – Procurement, Program Year 2010</p> <p data-bbox="399 621 1187 814">Program regulations require certain contract clauses and vendor certifications. Several procurement files reviewed did not include clauses required by the federal awarding agency. In addition, vendor certifications relating to Buy America provisions and suspension, debarment, and excluded parties were not found within these files.</p>	Resolved