PARK CENTER

FINANCIAL STATEMENTS AND INDEPENDENT AUDITOR'S REPORT

June 30, 2008 and 2007

PARK CENTER

TABLE OF CONTENTS

FRASIER, DEAN & HOWARD, PLLC
CERTIFIED PUBLIC ACCOUNTANTS
3310 WEST END AVENUE, SUITE 550
NASHVILLE, TENNESSEE 37203
PHONE 615-383-6592, FAX 615-383-7094

INDEPENDENT AUDITOR'S REPORT

The Board of Directors of
Park Center
Nashville, Tennessee

We have audited the accompanying statements of financial position of Park Center (a nonprofit organization) as of June 30, 2008 and 2007, and the related statements of activities, functional expenses, and cash flows for the years then ended. These financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

The accompanying financial statements do not include the accounts and balances related to Haley's Park, Inc. ("Haley's Park") and Park Center Housing Development Corporation ("Park Center Housing"). Haley's Park and Park Center Housing are affiliated by common control. In our opinion, accounting principles generally accepted in the United States of America require Haley's Park and Park Center Housing to be consolidated with the Organization. Consolidation of Haley's Park and Park Center Housing would increase assets and liabilities by approximately $1,732,000 and $1,457,040 as of June 30, 2008 and 2007, respectively. There would be approximately $ (4,225) and $0 impact on the change in net assets for the years ended June 30, 2008 and 2007, respectively.

In our opinion, except for the effects of not consolidating Haley's Park and Park Center Housing, the financial statements referred to above present fairly, in all material respects, the financial position of Park Center as of June 30, 2008 and 2007, and the changes in its net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have issued our report dated November 19, 2008 on our consideration of Park Center's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Our audits were conducted for the purpose of forming an opinion on the basic financial statements of Park Center taken as a whole. The accompanying schedule of expenditures of federal and state awards is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Fraser, Dean & Howard, PLLC

November 19, 2008

PARK CENTER
STATEMENTS OF FINANCIAL POSITION
June 30, 2008 and 2007

	2008	2007
Assets		
Current assets:		
Cash and cash equivalents	$ 882,154	$ 1,158,392
Investments	355,039	48,975
Accounts receivable, net	1,259,262	991,439
Prepaid expenses	-	20,437
Total current assets	2,496,455	2,219,243
Property and equipment, net	4,298,103	4,094,822
Total assets	$ 6,794,558	$ 6,314,065
Liabilities and Net Assets		
Current liabilities:		
Accounts payable	$ 15,756	$ 42,737
Accrued expenses	195,630	156,837
Deferred revenues	225,000	35,000
Current portion of long-term debt	30,682	570,665
Total current liabilities	467,068	805,239
Long-term debt, less current portion	380,342	215,472
Total liabilities	847,410	1,020,711
Net assets:		
Unrestricted:		
Undesignated	4,836,847	4,201,235
Board designated	742,618	708,407
Total unrestricted	5,579,465	4,909,642
Temporarily restricted	367,683	383,712
Total net assets	5,947,148	5,293,354
Total liabilities and net assets	$ 6,794,558	$ 6,314,065

See accompanying notes.

PARK CENTER
STATEMENT OF ACTIVITIES
For the year ended June 30, 2008

	Unrestricted	Temporarily Restricted	Total
Public support and revenues:			
Public support:			
Grants and contracts	$ 4,762,778	$ -	$ 4,762,778
Contributions	259,476	-	259,476
Total public support	5,022,254	-	5,022,254
Revenues:			
Rental income	399,823	-	399,823
Food service fees	14,653	-	14,653
Other	12,578	-	12,578
Investment and interest income	9,305	-	9,305
Net assets released from restrictions	16,029	(16,029)	-
Total revenues	452,388	(16,029)	436,359
Total public support and revenues	5,474,642	(16,029)	5,458,613
Expenses:			
Program services	4,043,447	-	4,043,447
Supporting services:			
Management and general	677,850	-	677,850
Fundraising	83,522	-	83,522
Total supporting services	761,372	-	761,372
Total expenses	4,804,819	-	4,804,819
Change in net assets	669,823	(16,029)	653,794
Net assets - beginning of year	4,909,642	383,712	5,293,354
Net assets - end of year	$ 5,579,465	$ 367,683	$ 5,947,148

See accompanying notes.

PARK CENTER
STATEMENT OF ACTIVITIES
For the year ended June 30, 2007

	Unrestricted	Temporarily Restricted	Total
Public support and revenues:			
Public support:			
Grants and contracts	$ 3,774,123	$ -	$ 3,774,123
Contributions	860,500	25,054	885,554
Total public support	4,634,623	25,054	4,659,677
Revenues:			
Rental income	341,999	-	341,999
Food service fees	7,681	-	7,681
Other	43,339	-	43,339
Investment and interest income	13,760	-	13,760
Net assets released from restrictions	58,110	(58,110)	-
Total revenues	464,889	(58,110)	406,779
Total public support and revenues	5,099,512	(33,056)	5,066,456
Expenses:			
Program services	3,241,342	-	3,241,342
Supporting services:			
Management and general	288,372	-	288,372
Fundraising	75,803	-	75,803
Total supporting services	364,175	-	364,175
Total expenses	3,605,517	-	3,605,517
Change in net assets	1,493,995	(33,056)	1,460,939
Net assets - beginning of year	3,415,647	416,768	3,832,415
Net assets - end of year	$ 4,909,642	$ 383,712	$ 5,293,354

See accompanying notes.

PARK CENTER
STATEMENT OF FUNCTIONAL EXPENSES
For the year ended June 30, 2008

	Program Services	Supporting Services: Management and General	Supporting Services: Fundraising	Total Expenses
Personnel services	$ 1,846,144	$ 397,198	$ 45,162	$ 2,288,504
Fringe benefits	203,827	41,074	6,250	251,151
Payroll taxes	138,858	28,982	3,390	171,230
Total personnel costs	2,188,829	467,254	54,802	2,710,885
Bad debt	340,283	-	-	340,283
Rental and maintenance	295,700	3,189	1,165	300,054
Contract services	208,930	68,626	4,534	282,090
Utilities	163,911	12,729	-	176,640
Food and beverage	124,416	648	5,323	130,387
Insurance	68,635	50,438	-	119,073
Telephone	68,687	3,527	498	72,712
Rent	70,199	-	-	70,199
Office supplies	52,630	15,758	747	69,135
Program services	52,489	-	-	52,489
Travel	45,654	3,188	1,000	49,842
Conferences and meetings	34,981	3,067	2,444	40,492
Professional fees	2,350	33,831	420	36,601
Janitorial supplies	30,017	-	-	30,017
Small equipment purchases	28,543	930	-	29,473
Vehicle expense	25,473	79	-	25,552
Member expenses	23,427	-	-	23,427
Interest	19,662	1,860	-	21,522
Taxes and licenses	19,527	60	650	20,237
Printing and publications	9,327	1,803	6,778	17,908
Miscellaneous	8,341	2,773	1,631	12,745
Certifications and accreditations	3,833	3,028	-	6,861
Postage and shipping	718	1,520	3,385	5,623
Fundraising - special events	1,886	3,462	145	5,493
Medical supplies	2,697	80	-	2,777
Total expense before depreciation	3,891,145	677,850	83,522	4,652,517
Depreciation	152,302	-	-	152,302
Total expenses	$ 4,043,447	$ 677,850	$ 83,522	$ 4,804,819

See accompanying notes.

PARK CENTER
STATEMENT OF FUNCTIONAL EXPENSES
For the year ended June 30, 2007

	Program Services	Supporting Services: Management and General	Supporting Services: Fundraising	Total Expenses
Personnel services	$ 1,773,907	$ 186,083	$ 58,829	$ 2,018,819
Fringe benefits	180,103	11,723	3,706	195,532
Payroll taxes	134,653	14,235	4,500	153,388
Total personnel costs	2,088,663	212,041	67,035	2,367,739
Utilities	149,320	-	-	149,320
Contract services	128,880	17,575	-	146,455
Insurance	113,745	15,511	-	129,256
Rent	117,951	-	-	117,951
Food and beverage	116,224	-	-	116,224
Rental and maintenance	60,308	8,224	-	68,532
Telephone	54,227	7,395	-	61,622
Miscellaneous	48,331	6,591	-	54,922
Professional fees	33,680	4,593	-	38,273
Janitorial supplies	35,139	-	-	35,139
Travel	30,621	4,176	-	34,797
Office supplies	25,423	3,467	-	28,890
Vehicle expense	19,210	2,620	-	21,830
Printing and publications	19,058	2,599	-	21,657
Conferences and meetings	15,811	2,156	-	17,967
Program services	15,764	-	-	15,764
Taxes and licenses	13,535	-	-	13,535
Fundraising - special events	-	-	8,768	8,768
Small equipment purchases	8,140	-	-	8,140
Postage and shipping	6,166	841	-	7,007
Interest	4,278	583	-	4,861
Medical supplies	3,695	-	-	3,695
Certifications and accreditations	1,224	-	-	1,224
Total expense before depreciation	3,109,393	288,372	75,803	3,473,568
Depreciation	131,949	-	-	131,949
Total expenses	$ 3,241,342	$ 288,372	$ 75,803	$ 3,605,517

See accompanying notes.

PARK CENTER
STATEMENTS OF CASH FLOWS
For the years ended June 30, 2008 and 2007

	2008	2007
Cash flows from operating activities:		
Change in net assets	$ 653,794	$ 1,460,939
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	152,302	131,949
Donation of corporate stock	(10,274)	-
Realized and unrealized loss on investment	(9,305)	-
Gain on disposal of assets	-	(100)
Noncash contribution of property	-	(410,000)
Changes in operating assets and liabilities:		
Accounts receivable	(267,823)	(671,172)
Contributions receivable	-	36,000
Prepaid expenses	20,437	48,585
Other assets	-	3,588
Accounts payable	(26,981)	1,619
Accrued expenses	38,793	10,020
Deferred revenue	190,000	35,000
Net cash provided by operating activities	740,943	646,428
Cash flows from investing activities:		
Purchase of investments, net	(286,485)	(46,195)
Proceeds from disposal of assets	-	100
Purchase of property and equipment	(355,583)	(820,243)
Net cash used in investing activities	(642,068)	(866,338)
Cash flows from financing activities:		
Proceeds from issuance of long-term debt	200,000	541,813
Payments on long-term debt	(575,113)	(48,516)
Net cash (used in) provided by financing activities	(375,113)	493,297
Net (decrease) increase in cash and cash equivalents	(276,238)	273,387
Cash and cash equivalents - beginning of year	1,158,392	885,005
Cash and cash equivalents - end of year	$ 882,154	$ 1,158,392
Supplemental disclosure:		
Interest paid	$ 21,522	$ 4,861
Noncash donation of corporate stock	$ 10,274	$ -
Noncash contribution of property	$ -	$ 410,000

See accompanying notes.

PARK CENTER
NOTES TO FINANCIAL STATEMENTS
June 30, 2008 and 2007

NOTE 1 – NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES

General

Park Center (the "Center") is a not-for-profit organization that provides psychosocial and vocational rehabilitation services and housing to emotionally and mentally ill individuals in Davidson County, Tennessee. The Center offers food service, clerical, environmental, and vocational rehabilitation and operates a continuous mental health facility. Additionally, the Center offers housing and housing support programs at several locations.

Basis of Presentation

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Statement of Financial Accounting Standards ("SFAS") No. 117, *Financial Statements of Not-for-Profit Organizations*. Accordingly, net assets of the Center and changes therein are classified and reported as follows:

Unrestricted net assets

Undesignated – net assets that are not subject to donor-imposed stipulations.

Designated – net assets designated by the Center's Board of Directors for particular purposes, presently designated by the Board for long term investment and the benefits of certain programs.

Temporarily restricted net assets

Net assets subject to donor-imposed stipulations that may or will be met, either by actions of the Center and/or the passage of time. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statements of activities as net assets released from restrictions.

Cash and Cash Equivalents

For purposes of the statements of cash flows, the Center considers all highly liquid investments available for current use with a maturity of three months or less when purchased to be cash equivalents.

PARK CENTER
NOTES TO FINANCIAL STATEMENTS (Continued)
June 30, 2008 and 2007

NOTE 1 – NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES (Continued)

Accounts Receivable

Client service revenue is reported at the estimated net realizable value from third-party payors in the period services are rendered. Management provides for losses on accounts receivable using the allowance method. The allowance is based on experience and other circumstances which may affect the collectability of accounts receivable. An allowance of approximately $340,000 and $0 is included in accounts receivable at June 30, 2008 and 2007, respectively.

Investments

In accordance with SFAS No. 124, *Accounting for Certain Investments Held by Not-for-Profit Organizations*, investments in marketable securities with readily determinable fair values and all investments in debt securities are reported at their fair values in the statements of financial position. Unrealized gains and losses are included in the change in net assets in the accompanying statements of activities as unrestricted revenues or expenses, unless specified by the donor.

Unconditional Promises to Give

Contributions are recognized when the donor makes a promise to give to the Center that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in temporarily or permanently restricted net assets depending on the nature of the restrictions.

The Center uses the allowance method to determine uncollectible unconditional promises to give. The allowance is based on prior years' experience and management's analysis of specific promises made. As the Center had no unconditional promises to give at June 30, 2008 and 2007, no allowance for uncollectible accounts has been provided.

Donated Services

Amounts are reported in the financial statements for voluntary donations of services only when those services create or enhance non-financial assets or require specialized skills provided by individuals possessing those skills and which would typically be purchased if not provided by donation. Volunteers donate significant amounts of their time in the Center's program services and its fund-raising efforts that have not been reported in the accompanying financial statements because the services do not create or enhance non-financial assets and no objective basis is available to measure the value of such donations.

NOTE 1 – NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES (Continued)

Expense Allocation

The costs of providing various programs and other activities have been summarized on a functional basis in the statements of activities and in the statements of functional expenses. Salaries and related expenses are allocated to the various program and supporting services based on actual or estimated time employees spend on each function. The remaining expenses are specifically allocated whenever practical. Management and general expenses include those expenses that are not directly identifiable with any other specific function, but provide for the overall support and direction of the Center.

Reclassifications

Certain reclassifications have been made to 2007 amounts to conform to 2008 presentation.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Income Taxes

The Center is exempt from income tax under Section 501(c)(3) of the Internal Revenue Code and is not a private foundation. Accordingly, no provision for income tax has been made.

NOTE 2 – INVESTMENTS

Investments consist of the following as of June 30:

	2008	2007
Short-term investments	$ 277,686	$ 225
Marketable equity securities	7,905	48,750
Mutual funds	69,448	-
	$ 355,039	$ 48,975

NOTE 2 – INVESTMENTS (Continued)

The following schedule summarizes the investment income in the statements of activities for the years ended June 30:

	2008	2007
Interest and dividend income		
(including interest on cash and cash equivalents)	$ 15,729	$ 13,760
Net loss on investments	(6,424)	-
	$ 9,305	$ 13,760

NOTE 3 – PROPERTY AND EQUIPMENT

Property and equipment are recorded at cost at the date of purchase or fair market value at date of gift. Depreciation of buildings and equipment is provided over the estimated useful lives of the respective assets (ranging from three to thirty years) on a straight-line basis. The Center generally capitalizes an asset if its life is estimated to be one year or greater and the cost is $1,000 or greater.

The balances of the major classes of property and equipment are as follows at June 30:

	2008	2007
Land and land improvements	$ 599,078	$ 599,078
Buildings and building improvements	4,828,976	4,514,742
Equipment	314,092	311,397
Vehicles	124,785	86,131
Furniture	50,661	50,661
Land and land improvements restricted		
for housing program	22,000	22,000
	5,939,592	5,584,009
Less: accumulated depreciation	(1,641,489)	(1,489,187)
	$ 4,298,103	$ 4,094,822

In January 1989, the Center entered into an agreement with the Metropolitan Development and Housing Agency, the Tennessee Department of Mental Health and Developmental Disabilities, the Tennessee Department of Human Services, and the U.S. Department of Housing and Urban Development, whereby funds were made available to the Center by those governmental agencies to purchase and renovate four houses to be used by the Center to provide housing for the homeless mentally ill. Under the agreement, the Center is committed to operate the housing program for twenty to thirty years or be liable for repaying the prorated amounts of the original funds to the governmental agencies which provided them. Management currently plans to operate the program for the specified terms of the agreement. The net book value of the houses and land in the amount of $341,678 and $357,565 at June 30, 2008 and 2007, respectively, is included as temporarily restricted net assets.

NOTE 4 – ACCRUED EXPENSES

Employees of the Center are granted vacation and sick leave in varying amounts. In the event of termination, an employee is paid for accumulated vacation, but not for accumulated sick leave. Accordingly, vacation pay is accrued and recognized as an expense in the period earned by employees. Accrued vacation pay included in accrued expenses was $93,565 and $82,504 at June 30, 2008 and 2007, respectively.

NOTE 5 – LINE OF CREDIT

During fiscal 2008, the Center obtained a revolving line of credit in the amount of $475,000 from a financial institution. Amounts drawn on the line of credit are due on demand and bear interest at the prime rate. This arrangement is secured by the Center's deposits with the financial institution, accounts receivable, property and equipment. There were no outstanding borrowings at June 30, 2008.

NOTE 6 – LONG-TERM DEBT

Long-term debt is as follows:

	2008	2007
Mortgage note payable to bank in monthly principal and interest installments of $1,638, secured by land, interest at 4.5%, maturing July 2008.	$ 1,702	$ 20,803
Mortgage note payable to an organization in monthly principal and interest installments of $1,960, secured by land, interest at 4.0%, maturing April 2010.	206,021	221,452
Mortgage note payable to an organization in monthly principal and interest installments of $1,320, secured by land, interest at 5.0%, maturing September 2012.	196,042	-
Mortgage note payable to an organization in monthly principal and interest installments of $1,960, secured by land, interest at 2.5%, maturing July 2007. The note was repaid in July 2007.	-	525,275
Installment note payable to finance company in monthly principal and interest installments of $405, secured by a vehicle, interest at 8.0%, maturing March 2012.	6,940	14,456

NOTE 6 – LONG-TERM DEBT (Continued)

	2008	2007
Installment note payable to finance company in monthly principal and interest installments of $319, secured by a vehicle, interest at 0%, maturing July 2008.	319	4,151
	411,024	786,137
Less amount shown as current	(30,682)	(570,665)
Long-term debt, non-current	$ 380,342	$ 215,472

Annual principal maturities of the above obligations are as follows:

Year Ending June 30,	
2009	$ 30,682
2010	196,970
2011	6,825
2012	7,174
2013	7,541
Thereafter	161,832
	$ 411,024

NOTE 7 – RESTRICTIONS ON NET ASSETS

Temporarily restricted net assets are available for the following purposes or periods at June 30:

	2008	2007
Property for housing program	$ 341,678	$ 357,565
Contributions restricted for Fitness Center	25,054	25,054
First-time homebuyer's counseling and outreach grant	951	1,093
	$ 367,683	$ 383,712

Designated net assets of the Center are available for the following purposes at June 30:

	2008	2007
Clubhouse	$ 155,213	$ 155,213
Housing	232,366	232,366
Haley's Park furnishings	-	25,000
Long-term investment	355,039	295,828
	$ 742,618	$ 708,407

NOTE 8 – LEASE COMMITMENT

The Center has entered into lease agreements for office equipment that have been accounted for as operating leases. At June 30, 2008, future minimum annual lease payments under noncancelable lease obligations are as follows:

Year Ending June 30,	
2009	$ 870
2010	870
2011	653
2012	-
2013	-
	$ 2,393

Rent expense amounted to $9,189 and $9,069 during the years ended June 30, 2008 and 2007, respectively.

NOTE 9 – IN-KIND CONTRIBUTIONS

The Center received in-kind contributions in the amount of $8,005 and $12,360 for fundraising events during the years ended June 30, 2008 and 2007, respectively. During the year ended June 30, 2007, the Center received contributed buildings and land valued at $410,000. These amounts are included with contributions in the statement of activities for the year ended June 30, 2007.

NOTE 10 – PENSION PLAN

The Center has a non-contributory pension and retirement plan covering substantially all of its employees. The plan is a tax-deferred annuity plan with its participants owning all amounts held in their individual accounts. Pension expense for the years ended June 30, 2008 and 2007 was $77,799 and $68,613, respectively.

NOTE 11 – COMMITMENTS AND CONTINGENCIES

The Center receives a substantial amount of its support from government grants and contracts. In the event of a significant reduction in the level of this support, the Center's programs and activities could be adversely affected.

NOTE 12 – CONCENTRATIONS OF CREDIT RISK

During the fiscal year, the Center's cash and cash equivalent balances exceeded federally insured limits. In management's opinion, the risk relating to the deposits is minimal.

NOTE 13 – RELATED PARTY TRANSACTIONS

The Center's board of directors maintains the ability to approve the directors of two related organizations, Haley's Park, Inc. and Park Center Housing Development Corporation. The Center has chosen not to consolidate such entities in its financial statements in order to present the entities as separate organizations. Such organizations are ordinarily included in the financial statements of the controlling organization under accounting principles generally accepted in the United States of America. Although the board of directors of the Center may approve the boards of the two related entities, the Center has no responsibility for the liabilities incurred by either entity.

The Center sponsored the establishment of Haley's Park, Inc., a separate not-for-profit corporation, that was established in order to construct a facility to provide chronically mentally ill persons with housing and other services under guidelines of the U.S. Department of Housing and Urban Development, Section 811. The facility was completed in 2008 and includes 14 one-bedroom units, one two-bedroom unit for a resident counselor as well as office space.

SUPPLEMENTAL INFORMATION

PARK CENTER
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
For the year ended June 30, 2008

	CFDA No.	Pass through Grantor's Number	Balance Receivable June 30, 2007	Cash Receipts	Expenditures	Balance Receivable June 30, 2008
Federal Awards:						
U.S. Department of Human Services, State of Tennessee						
Emergency Shelter Program	14.231	Z 07-031493-02	$ 329	$ 329	$ -	$ -
Emergency Shelter Program	14.231	Z 08-022621	-	14,262	14,262	-
Total Program 14.231			329	14,591	14,262	-
Evaluation, Work Adjustment Program	84.126	GR-05-16631-03	-	18,505	18,505	-
Integrated ACT Services	93.243	H9TI18772A	-	169,396	282,583	113,187
U.S. Department of Mental Health and Developmental Disabilities, State of Tennessee						
Assisted Living Program	93.958	GR-07-18018-03	8,624	8,624	-	-
Assisted Living Program	93.958	GR-08-21754-01	-	29,739	35,000	5,261
Total Program 93.958			8,624	38,363	35,000	5,261
Data Infrastructure Grant	93.243	Z-07-033431-00	900	4,199	3,600	301
U.S Federal Emergency Management Agency						
FEMA	97.024	N/A	-	3,845	3,845	-
U.S. Department of Housing and Urban Development						
Supportive Housing Program	14.235	TN37B504008	9,234	9,234	-	-
Supportive Housing Program	14.235	TN37B604008	-	96,015	98,272	2,257
Total Program 14.235			9,234	105,249	98,272	2,257
Total Federal Awards			**19,087**	**354,148**	**456,067**	**121,006**
State Awards:						
Department of Mental Health and Developmental Disabilities, State of Tennessee						
Homes and Other Programs	N/A	GR-07-18018-03	312,122	312,122	-	-
SETH Specialist Program	N/A	GR-07-18130-01	20,776	20,776	-	-
Mental Health Safety Net Program	N/A	Z-07-033257-01	4,330	4,330	-	-
Homes and Other Programs	N/A	GR-08-21754-01	-	768,598	1,019,964	251,366
Co-Occurrence Project	N/A	GR-08-21516-00	-	33,136	36,000	2,864
Safety Net Program	N/A	Z-07-033257-02	-	61,353	61,353	-
Housing Programs	N/A	GR-08-24367-00	-	-	49,300	49,300
Tennessee Housing Development Agency						
Housing Programs	N/A	DG0820726	-	100,000	100,000	-
Total State Awards			**337,228**	**1,300,315**	**1,266,617**	**303,530**
Total Federal and State Awards			**$ 356,315**	**$ 1,654,463**	**$ 1,722,684**	**$ 424,536**

NOTES TO THE SCHEDULE OF FEDERAL AND STATE AWARDS

Note 1 - Basis of Accounting - The Supplemental Schedule of Expenditures of Federal and State Awards is prepared on the accrual basis of accounting.