

**FAMILY AND CHILDREN'S SERVICE**

**FINANCIAL STATEMENTS  
AND  
INDEPENDENT AUDITOR'S REPORT**

**June 30, 2007 and 2006**

# FAMILY AND CHILDREN'S SERVICE

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors  
Family and Children's Service  
Nashville, Tennessee

We have audited the accompanying statements of financial position of Family and Children's Service (a nonprofit organization) as of June 30, 2007 and 2006, 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.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Family and Children's Service as of June 30, 2007 and 2006, 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 also issued our report dated October 3, 2007, on our consideration of Family and Children's Service'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 audit was performed for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying schedule of expenditures of federal and state awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, 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.

*Frasier, Dean + Howard, PLLC*

October 3, 2007

**FAMILY AND CHILDREN'S SERVICE**  
**STATEMENTS OF FINANCIAL POSITION**  
June 30, 2007 and 2006

Assets	<u>2007</u>	<u>2006</u>
Current assets:		
Cash and cash equivalents	\$ 193,663	\$ 514,814
Receivables from federal and state grants	259,186	310,079
Unconditional promises to give	739,149	757,354
Other receivables, net of allowance for doubtful accounts of \$7,770 and \$6,532, respectively	159,858	217,488
Receivable from Crisis Intervention Center, Inc.	<u>-</u>	<u>80,000</u>
Total current assets	1,351,856	1,879,735
Unconditional promises to give	18,500	-
Land, building and equipment, net	794,471	929,954
Investments	<u>4,196,847</u>	<u>3,055,479</u>
Total assets	<u><u>\$ 6,361,674</u></u>	<u><u>\$ 5,865,168</u></u>
<b>Liabilities and Net Assets</b>		
Accounts payable and accrued expenses	\$ 90,103	\$ 130,317
Accrued employee leave	<u>164,510</u>	<u>194,954</u>
Total liabilities	<u>254,613</u>	<u>325,271</u>
Net assets:		
Unrestricted:		
Designated for endowment	2,183,125	1,494,477
Other unrestricted	<u>3,033,965</u>	<u>3,055,389</u>
Total unrestricted	5,217,090	4,549,866
Temporarily restricted	<u>889,971</u>	<u>990,031</u>
Total net assets	<u>6,107,061</u>	<u>5,539,897</u>
Total liabilities and net assets	<u><u>\$ 6,361,674</u></u>	<u><u>\$ 5,865,168</u></u>

See accompanying notes.

**FAMILY AND CHILDREN'S SERVICE**  
**STATEMENT OF ACTIVITIES**  
Year ended June 30, 2007

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
Revenue and other support from operations:			
Federal and State grants and fees	\$2,971,488	\$ -	\$ 2,971,488
United Way	646,822	720,649	1,367,471
Other grants	1,167,303	73,200	1,240,503
Contributions	539,662	55,699	595,361
Program service fees	397,638	-	397,638
Special events, net of direct benefit costs of \$68,636	157,105	-	157,105
Miscellaneous	3,910	-	3,910
Net assets released from restrictions	<u>949,608</u>	<u>(949,608)</u>	<u>-</u>
Total revenue and other support from operations	<u>6,833,536</u>	<u>(100,060)</u>	<u>6,733,476</u>
Operating expenses:			
Program services	5,884,718	-	5,884,718
Management and general	806,434	-	806,434
Fundraising	<u>349,820</u>	<u>-</u>	<u>349,820</u>
Total operating expenses	<u>7,040,972</u>	<u>-</u>	<u>7,040,972</u>
Change in net assets before other revenue	<u>(207,436)</u>	<u>(100,060)</u>	<u>(307,496)</u>
Other revenue:			
Interest and dividends	112,407	-	112,407
Realized and unrealized gains	432,808	-	432,808
Gain on sale of property	<u>329,445</u>	<u>-</u>	<u>329,445</u>
Total other revenue	<u>874,660</u>	<u>-</u>	<u>874,660</u>
Change in net assets	667,224	(100,060)	567,164
Net assets - beginning of year	<u>4,549,866</u>	<u>990,031</u>	<u>5,539,897</u>
Net assets - end of year	<u><u>\$ 5,217,090</u></u>	<u><u>\$ 889,971</u></u>	<u><u>\$ 6,107,061</u></u>

See accompanying notes.

**FAMILY AND CHILDREN'S SERVICE**  
**STATEMENT OF ACTIVITIES**  
Year ended June 30, 2006

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
Revenue and other support from operations:			
Federal and State grants and fees	\$3,793,745	\$ -	\$ 3,793,745
United Way	652,495	757,354	1,409,849
Program service fees	452,333	-	452,333
Contributions	464,261	32,500	496,761
Other grants	876,154	77,418	953,572
Special events, net of direct benefit costs of \$46,655	127,133	-	127,133
Miscellaneous	35,449	-	35,449
Net assets released from restrictions	<u>785,196</u>	<u>(785,196)</u>	<u>-</u>
Total revenue and other support from operations	<u>7,186,766</u>	<u>82,076</u>	<u>7,268,842</u>
Operating expenses:			
Program services	5,791,862	-	5,791,862
Management and general	865,874	-	865,874
Fundraising	<u>360,562</u>	<u>-</u>	<u>360,562</u>
Total operating expenses	<u>7,018,298</u>	<u>-</u>	<u>7,018,298</u>
Change in net assets before investment income	<u>168,468</u>	<u>82,076</u>	<u>250,544</u>
Investment income:			
Interest and dividends	88,747	-	88,747
Realized and unrealized gains	<u>119,261</u>	<u>-</u>	<u>119,261</u>
Investment income, net	<u>208,008</u>	<u>-</u>	<u>208,008</u>
Change in net assets	376,476	82,076	458,552
Net assets - beginning of year	<u>4,173,390</u>	<u>907,955</u>	<u>5,081,345</u>
Net assets - end of year	<u><u>\$4,549,866</u></u>	<u><u>\$ 990,031</u></u>	<u><u>\$ 5,539,897</u></u>

See accompanying notes.

**FAMILY AND CHILDREN'S SERVICE**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**Year ended June 30, 2007**

	<b>Program Services</b>	<b>Management and General</b>	<b>Fundraising</b>	<b>Total</b>
Salaries	\$ 3,576,305	\$ 614,473	\$ 208,715	\$ 4,399,493
Partnership collaboration	619,027	-	-	619,027
Employee benefits	426,494	53,464	22,442	502,400
Payroll taxes	298,417	50,071	16,421	364,909
Professional fees	178,437	10,306	6,969	195,712
Occupancy	144,625	7,562	2,855	155,042
Travel	147,818	5,101	787	153,706
Financial aid	117,744	-	-	117,744
Equipment and building expense	84,697	10,719	7,557	102,973
Supplies	60,120	10,932	7,287	78,339
Advertising	20,202	551	47,535	68,288
Telephone	58,153	6,527	1,651	66,331
Depreciation	49,390	3,638	1,617	54,645
Miscellaneous	26,703	12,265	3,520	42,488
Insurance	30,847	6,288	2,607	39,742
Printing and publications	17,221	1,339	14,864	33,424
Conferences and meetings	12,631	7,398	1,950	21,979
Postage	7,768	1,706	2,435	11,909
Organizational dues	8,119	2,978	608	11,705
Interest	-	1,116	-	1,116
	<u>\$ 5,884,718</u>	<u>\$ 806,434</u>	<u>\$ 349,820</u>	<u>\$ 7,040,972</u>

See accompanying notes.



**FAMILY AND CHILDREN'S SERVICE**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
Year ended June 30, 2006

	<b>Program Services</b>	<b>Management and General</b>	<b>Fundraising</b>	<b>Total</b>
Salaries	\$3,654,207	\$ 633,450	\$ 216,318	\$ 4,503,975
Employee benefits	445,856	63,539	21,612	531,007
Payroll taxes	281,677	39,452	14,841	335,970
Professional fees	197,052	22,615	12,307	231,974
Partnership collaboration	228,807	-	-	228,807
Occupancy	181,106	10,571	3,158	194,835
Equipment and building expense	131,834	12,508	10,658	155,000
Travel	138,526	11,173	1,346	151,045
Financial aid	96,240	-	-	96,240
Supplies	76,211	15,040	4,534	95,785
Telephone	84,842	5,372	1,761	91,975
Advertising	38,377	-	40,712	79,089
Printing and publications	42,055	14,596	13,612	70,263
Depreciation	63,933	3,729	1,865	69,527
Miscellaneous	27,750	14,302	3,957	46,009
Insurance	33,158	4,558	2,155	39,871
Postage	17,300	1,531	5,490	24,321
Conferences and meetings	14,317	5,628	2,954	22,899
Organizational dues	12,451	2,635	3,282	18,368
Loss on equipment disposal	12,461	5,175	-	17,636
Interest	13,702	-	-	13,702
	<u>\$ 5,791,862</u>	<u>\$ 865,874</u>	<u>\$ 360,562</u>	<u>\$ 7,018,298</u>

See accompanying notes.

**FAMILY AND CHILDREN'S SERVICE**  
**STATEMENTS OF CASH FLOWS**  
**Years ended June 30, 2007 and 2006**

	<u>2007</u>	<u>2006</u>
Cash flows from operating activities:		
Change in net assets	\$ 567,164	\$ 458,552
Adjustments to reconcile change in net assets to net cash (used in) provided by operating activities:		
Depreciation	54,645	69,527
Unrealized and realized gains on investments	(432,808)	(119,261)
(Gain) loss on sale of fixed assets	(329,445)	17,636
Changes in current assets and liabilities:		
Assets held on behalf of NAC 7	-	78,772
Receivables from federal and state grants	50,893	49,131
Unconditional promises to give	(295)	(151,631)
Other receivables	137,630	23,029
Accounts payable and accrued expenses	(40,214)	64,172
Accrued employee leave	(30,444)	17,996
Assets held on behalf of NAC 7	-	(78,772)
Net cash (used in) provided by operating activities	<u>(22,874)</u>	<u>429,151</u>
Cash flows from investing activities:		
Proceeds from sale of investments	141,350	250,000
Purchase of investments	(849,911)	(236,902)
Proceeds from sale of property	418,842	-
Purchase of equipment	<u>(8,558)</u>	<u>(194,860)</u>
Net cash used in investing activities	<u>(298,277)</u>	<u>(181,762)</u>
Cash flows from financing activities:		
Borrowing on line of credit	150,000	-
Repayment of borrowings under line of credit	<u>(150,000)</u>	<u>(254,766)</u>
Net cash used in financing activities	<u>-</u>	<u>(254,766)</u>
Net decrease in cash and cash equivalents	(321,151)	(7,377)
Cash and cash equivalents - beginning of year	<u>514,814</u>	<u>522,191</u>
Cash and cash equivalents - end of year	<u>\$ 193,663</u>	<u>\$ 514,814</u>
Supplemental information:		
Interest paid	<u>\$ 1,116</u>	<u>\$ 13,702</u>

See accompanying notes.

**FAMILY AND CHILDREN'S SERVICE**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2007 and 2006**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Nature of Activity**

The purpose of Family and Children's Service (the "Organization") is to make best-practice mental health care accessible to all that need it to enable children and families to lead healthier, more fulfilling and productive lives. This is accomplished through 24-hour telephone crisis counseling, trauma counseling for child and adult victims of violence, attachment counseling to help foster and adoptive children and families form secure loving relationships, and family and individual counseling for addiction, depression, marriage and relationship issues. The Organization serves various regions throughout the State of Tennessee.

**Financial Statement Presentation**

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with U.S. generally accepted accounting principles. 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 Organization, and changes therein are classified and reported as follows:

**Unrestricted net assets**

*Undesignated* – Net assets that are not subject to donor-imposed stipulations or designated by the Organization's Board.

*Designated* – Net assets designated by the Organization's Board for particular purposes, presently designated by the Board for endowment.

**Temporarily restricted net assets** – Net assets subject to donor-imposed stipulations that may or will be met, either by actions of the Organization and/or the passage of time.

**Permanently restricted net assets** – Net assets subject to donor imposed stipulations that they be maintained permanently by the Organization. Generally, donors of these assets permit the Organization to use all or part of the income earned for general or specific purposes. The Organization currently has no permanently restricted net assets.

**FAMILY AND CHILDREN'S SERVICE**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**June 30, 2007 and 2006**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Cash and Cash Equivalents**

The Organization considers all highly liquid investments with an original maturity when purchased of three months or less to be cash equivalents.

**Promises to Give**

Contributions are recognized when a donor makes an unconditional promise to give to the Organization. Contributions that are not restricted, or are restricted by the donor and the restriction expires during the fiscal year, are reported as increases in unrestricted net assets. All other contributions are reported as increases in temporarily or permanently restricted net assets. Management considers all unconditional promises to give fully collectible at June 30, 2007 and 2006.

**Property and Equipment**

It is the Organization's policy to capitalize property and equipment over \$5,000. All purchases less than that amount are expensed in the period incurred. Donated property and equipment is reported as contributions at its estimated fair value. Unless donor-restricted, all donated property and equipment are reported as increases in unrestricted net assets. Property and equipment are depreciated over their useful lives using the straight-line method. Useful lives range from three years for computer equipment to forty years for building.

**Investments**

The Organization's 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. Investment income and unrealized gains and losses are reported as changes in unrestricted net assets unless the use of income has been restricted by the donor.

**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. Actual results could differ from those estimates.

**Income Taxes**

The Organization is a not-for-profit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code.

**FAMILY AND CHILDREN'S SERVICE**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**June 30, 2007 and 2006**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Reclassifications**

Certain reclassifications have been made to 2006 balances in order to conform with the 2007 presentation.

**NOTE 2 – INVESTMENTS**

Investments of the Organization are stated at fair value as of June 30, 2007 and 2006 and consist of the following:

	<u>2007</u>	<u>2006</u>
Mutual funds (held by Diversified Trust Company):		
Money Market funds	\$ 13,242	\$ 30,511
Equity funds	2,560,914	1,784,357
Bond funds	1,455,730	1,041,861
Real estate	<u>158,961</u>	<u>190,750</u>
	4,188,847	3,047,479
Other investments:		
Preferred stock	<u>8,000</u>	<u>8,000</u>
	<u>\$ 4,196,847</u>	<u>\$ 3,055,479</u>

**NOTE 3 – LAND, BUILDING AND EQUIPMENT**

Land, building, and equipment consists of the following at June 30:

	<u>2007</u>	<u>2006</u>
Land	\$ 89,000	\$ 138,913
Land improvements	-	7,106
Building	867,362	1,051,235
Equipment	<u>612,245</u>	<u>624,280</u>
	1,568,607	1,821,534
Less accumulated depreciation	<u>(774,136)</u>	<u>(891,580)</u>
	<u>\$ 794,471</u>	<u>\$ 929,954</u>

**FAMILY AND CHILDREN'S SERVICE**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**June 30, 2007 and 2006**

**NOTE 4 – LINE OF CREDIT**

The Organization has line of credit payable to bank, interest at bank's prime rate plus .25% (8.50% at June 30, 2007), payable interest only through maturity (November 22, 2007), at which time remaining principal and interest will be due. The line of credit is unsecured. Amounts available under the line of credit as of June 30, 2007 totaled \$325,000. No borrowings were outstanding at June 30, 2007 or 2006.

**NOTE 5 – TEMPORARILY RESTRICTED NET ASSETS**

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

	<u>2007</u>	<u>2006</u>
<b><u>United Way Programs</u></b>		
Napier and Cora Howe Family Resource Centers	\$ 90,838	\$ 93,696
CHAMPS	159,730	160,996
Trauma Intervention Center	44,674	44,674
Mental Health Counseling	48,300	53,670
Help for Seniors and Their Families	30,000	64,034
Operations	62,440	57,898
Domestic Violence Family Treatment Program	26,431	26,430
Caring Families Program	20,211	20,211
Family Recovery Program	18,797	19,299
Neighbor to Neighbor Training Program	49,957	49,957
Senior Solutions	40,000	37,466
Helping People in Crisis	<u>129,271</u>	<u>129,269</u>
	720,649	757,600
 Program services	 132,322	 232,431
Unconditional promises to give due in future periods	<u>37,000</u>	<u>-</u>
	<u>\$ 889,971</u>	<u>\$ 990,031</u>

**NOTE 6 – LEASES**

The Organization has operating lease commitments for office space and equipment. The following is a schedule of future minimum lease payments at June 30, 2007:

<u>Fiscal Year</u>	
2008	\$ 93,911
2009	71,896
2010	16,561
2011	<u>-</u>
	<u>\$ 182,368</u>

**FAMILY AND CHILDREN'S SERVICE**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**June 30, 2007 and 2006**

**NOTE 6 – LEASES (Continued)**

Rent expense amounted to \$157,461 and \$159,333, respectively, for the years ended June 30, 2007 and 2006.

**NOTE 7 – CONCENTRATION OF CREDIT RISK**

The Organization may at times have cash amounts at financial institutions in excess of the amount insured by the Federal Deposit Insurance Corporation. The Organization has not experienced any losses in such amounts and does not believe it is exposed to any significant concentration of credit risk.

**NOTE 8 – CONCENTRATION OF REVENUE**

The Organization receives a substantial amount of its revenue from Federal and State grants and the United Way. A significant reduction in the amount received from either source could have an adverse effect on the operations of the Organization.

## **SUPPLEMENTAL INFORMATION**



**FAMILY AND CHILDREN'S SERVICE**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS**  
**Year ended June 30, 2007**

**FEDERAL AWARDS**

Federal Grantor/Pass-Through Grantor	Program Name	CFDA Number	Contract Number	Receivable June 30, 2006	Cash Receipts	Expenditures	Receivable June 30, 2007
U.S. Dept. of Health and Human Services	Childhood Trauma Intervention Center	93.243	5 U79 SM56082	\$ -	\$ 322,174	\$ 322,174	\$ -
Total for CFDA No. 93.243+				-	322,174	322,174	-
U.S. Department of Health and Human Services Passed Through:							
TN Dept. of Health and Human Services	Families First-District 5	93.558	GR-03-14926-05	-	287,410	298,487	11,077
TN Dept. of Health and Human Services	Families First-District 5	93.558	GR-03-14926-04	25,919	25,919	-	-
TN Dept. of Health and Human Services	Families First-District 6	93.558	GR-03-14925-06	-	196,281	216,896	20,615
TN Dept. of Health and Human Services	Families First-District 6	93.558	GR-03-14925-05	19,020	19,020	-	-
Total for CFDA No. 93.558 *				44,939	528,630	515,383	31,692
TN Dept. of Children's Services	Social Services Block Grant	93.667	GR-07-18370-00	-	35,021	38,336	3,315
TN Dept. of Children's Services	Social Services Block Grant	93.667	GR-05-16622-00	3,160	3,160	-	-
Total for CFDA No. 93.667 *				3,160	38,181	38,336	3,315
TN Dept. of Children's Services+	Permanency Groups	93.659	GR-07-18304-00	-	184,811	200,522	15,711
TN Dept. of Children's Services	REACT	93.659	GR-06-17405-00	8,935	8,935	-	-
Total for CFDA No. 93.659 *				8,935	193,746	200,522	15,711
TN Dept. of Children's Services+	Permanency Groups	93.556	GR-07-18304-00	-	102,673	111,401	8,728
TN Dept. of Children's Services	Nashville Center for Adoption	93.556	GR-06-17425-00	25,909	25,909	-	-
TN Dept. of Children's Services	REACT	93.556	GR-06-17405-00	5,735	5,735	-	-
Total for CFDA No. 93.556 *				31,644	134,317	111,401	8,728
U.S. Department of Justice Passed Through:							
TN Dept. of Finance and Administration Office of Criminal Justice	Crime Victim Assistance	16.575	Z-07-033126-00	-	27,602	30,240	2,638
TN Dept. of Finance and Administration Office of Criminal Justice	Crime Victim Assistance	16.575	Z-07-033140-00	-	83,731	89,847	6,116
TN Dept. of Finance and Administration Office of Criminal Justice	Crime Victim Assistance	16.575	Z-00-099346-01	4,047	4,047	-	-
TN Dept. of Finance and Administration Office of Criminal Justice	Crime Victim Assistance	16.575	Z-00-099347-01	5,482	5,482	-	-
Total for CFDA No. 16.575*				9,529	120,862	120,087	8,754
Total Federal Awards				98,207	1,337,910	1,307,903	68,200

**FAMILY AND CHILDREN'S SERVICE**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS**  
(Continued from Page 14)  
Year ended June 30, 2007

Federal Grantor/Pass-Through Grantor	Program Name	CFDA Number	Contract Number	Receivable June 30, 2006	Cash Receipts	Expenditures	Receivable June 30, 2007
<b>STATE AWARDS</b>							
TN Dept. of Health and Human Services	Families First-District 5	n/a	GR-03-14926-05#	-	533,769	554,333	20,564
TN Dept. of Health and Human Services	Families First-District 5	n/a	GR-03-14926-04#	48,136	48,136	-	-
TN Dept. of Health and Human Services	Families First-District 6	n/a	GR-03-14925-06#	-	364,503	402,806	38,303
TN Dept. of Health and Human Services	Families First-District 6	n/a	GR-03-14925-05#	35,321	35,321	-	-
TN Dept. of Children's Services	Transitioning Children	n/a	GR-06-17590-00	11,697	11,697	-	-
TN Dept. of Children's Services	Relative Caregiver Program	n/a	GR-06-17231-00	52,859	485,924	550,785	117,720
TN Dept. of Children's Services	Permanency Groups	n/a	GR-07-18304-00#	-	123,207	133,681	10,474
TN Dept. of Children's Services	Needs Assessment - Adoption and Foster Family to Family	n/a	GR-06-17749-00	29,296	29,296	-	-
TN Dept. of Children's Services	Needs Assessment - Adoption and Foster REACT	n/a	GR-06-17422-00	3,922	3,922	-	-
TN Dept. of Children's Services		n/a	GR-07-18305-00	-	18,055	21,980	3,925
TN Dept. of Children's Services		n/a	GR-06-17405-00#	22,005	22,005	-	-
TN Dept. of Children's Services	Nashville Center for Adoption	n/a	GR-06-17425-00#	8,636	8,636	-	-
Total State Awards				211,872	1,684,471	1,663,585	190,986
Total Federal and State Awards				\$ 310,079	\$ 3,022,381	\$ 2,971,488	\$ 259,186

\*Cash grant receipts represent federal pass-through funds

# Represents state's portion of grant

+ Indicates a major program

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS**

**NOTE 1 - BASIS OF ACCOUNTING**

The Supplementary Schedule of Expenditures of Federal and State Awards is prepared on the accrual basis of accounting.