

SINGLE AUDIT SECTION

CITY OF LINCOLN, NEBRASKA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2012

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Grant Number	Federal Expenditures	
U.S. DEPARTMENT OF AGRICULTURE				
Pass-Through State Department Of Education:				
Summer Food Service Program for Children	10.559	DO 05955	\$ 470	
Summer Food Service Program for Children	10.559	2012	<u>239,418</u>	239,888
Pass-Through State Department Of Health And Human Services:				
Special Supplemental Nutrition Program for Women, Infants & Children	10.557	* EO 082647	776,220	
Special Supplemental Nutrition Program for Women, Infants & Children	10.557	* EO 083554	<u>97,017</u>	873,237
Nutrition Program for the Elderly (Commodities)	10.570			<u>100,858</u>
Total U.S. Department Of Agriculture				<u>\$ 1,213,983</u>
U.S. DEPARTMENT OF COMMERCE				
Pass-Through Nebraska Emergency Management Agency:				
Public Safety Interoperable Communications Grant Program	11.555	* 2007GSH70050	\$ 499,090	
Public Safety Interoperable Communications Grant Program	11.555	* 2007 PSIC	<u>162,820</u>	<u>\$ 661,910</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Direct Programs:				
Congregate Housing Services Program (Mahoney Manor)	14.170	NE26-G940-001	\$ 68,218	
Congregate Housing Services Program (Burke Plaza)	14.170	NE26-G940-002	<u>46,321</u>	114,539
Community Development Block Grant - Entitlement Grants Cluster:				
Community Development Block Grant	14.218	* B-10 MC-31-0001	12,454,158	
Community Development Block Grant ARRA	14.253	* B-09-MY-31-0001	<u>79,954</u>	12,534,112
Shelter Plus Care	14.238	NE26C602001		14,619
HOME Investment Partnerships Program	14.239	M-10 MC-31-0202		14,219,470
Economic Development Initiative - Special Project	14.251	B-08-SP-NE-05037		106,400
Homelessness Prevention and Rapid Re-Housing Program ARRA	14.257	S-09-MY-31-0002		198,964
Fair Housing Assistance Program - State and Local	14.401	FF207K117017		50,223
Pass-Through State Department Of Economic Development:				
CDBG - State-Administered Small Cities Program Cluster:				
Community Development Block Grant (Neighborhood Stabilization Program)	14.228	092LS41	333,251	
Community Development Block Grant (Neighborhood Stabilization Program)	14.228	092N40	<u>218,828</u>	<u>552,079</u>
Total U.S. Department Of Housing And Urban Development				<u>\$ 27,790,406</u>
U.S. DEPARTMENT OF INTERIOR				
Pass-Through State Historical Society:				
Historic Preservation Fund Grants-in-Aid	15.904	11/12	\$ 21,362	
Historic Preservation Fund Grants-in-Aid	15.904	12/13	<u>10,825</u>	<u>\$ 32,187</u>
U.S. DEPARTMENT OF JUSTICE				
Direct Programs:				
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program (Arrest Grant SART)	16.590	2007-WE-AX-0057	\$	165,013
Public Safety Partnership and Community Policing Grant (Cops Interoperable Communications Technology Grant)	16.710	2004INWX0014	1,507	
Public Safety Partnership and Community Policing Grant ARRA (Cops Hiring Recovery Program)	16.710	2009RJWX0059	<u>240,705</u>	242,212
JAG Program Cluster:				
Edward Byrne Memorial Justice Assistance Grant Program (JAG Formula)	16.738	* 2010DJBX1262	57,851	
Edward Byrne Memorial Justice Assistance Grant Program (JAG Formula)	16.738	* 2009DJBX0775	202,921	
Edward Byrne Memorial Justice Assistance Grant Program ARRA (JAG Formula)	16.804	* 2009SBB92551	151,139	
Pass-Through State Commission On Law Enforcement And Criminal Justice:				
Edward Byrne Memorial Justice Assistance Grant Program (Lin/Lan Investigative Narcotics Coop)	16.738	* 10DA034/08DA0315	103,204	
Edward Byrne Memorial Justice Assistance Grant Program (Lin/Lan Investigative Narcotics Coop)	16.738	* 11DA304	6,400	
Edward Byrne Memorial Justice Assistance Grant Program ARRA (Lin/Lan Investigative Narcotics Coop)	16.738	* 09-DX-9035	265,827	
Edward Byrne Memorial Justice Assistance Grant Program ARRA (CC Recovery Narcotics)	16.803	* 09-DX-9001	<u>47,243</u>	834,585
Pass-Through Lancaster County:				
Title V Delinquency Prevention (POWER)	16.548	10JP0032		17,611
Violence Against Women Formula Grants (DV Specialist)	16.588	10-VW-714		36,649
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program (VAWA Interpreters)	16.590	2010-WE-AX-0040		15,289
Pass-Through University of Nebraska-Lincoln:				
National Institute of Justice Research, Evaluation, and Development Project Grants (JAG Technology)	16.560	2010-DE-BX-K001		34,590

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

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA		Federal Expenditures
	Number	Grant Number	
Pass-Through State Commission On Law Enforcement And Criminal Justice:			
Crime Victim Assistance	16.575	11-VA-0236/1145-0900	127,265
Crime Victim Assistance	16.575	10-VA-0230/1045-0900	<u>1,722</u>
			128,987
Project Safe Neighborhoods	16.609	2010GPBX0048	<u>8,319</u>
Total U.S. Department Of Justice			\$ <u>1,483,255</u>
U.S. DEPARTMENT OF LABOR			
Pass-Through State Department Of Labor:			
WIA Cluster:			
WIA Dislocated Workers Formula Grants	17.278	2009	\$ 95,545
WIA Adult Program (Incentive/Capacity)	17.258	2010	36,190
WIA Adult Program	17.258	2010	117,500
WIA Dislocated Workers Formula Grants	17.278	2010	18,507
WIA Youth Activities	17.259	2010	410,492
WIA Adult Program	17.258	2011	140,253
WIA Youth Activities	17.259	2011	84,980
WIA Dislocated Workers Formula Grants	17.278	2011	210,028
WIA Adult Program	17.258	2012	16,349
WIA Adult Program (Incentive/Capacity)	17.258	2012	98
WIA Youth Activities	17.259	2012	68,724
WIA Dislocated Workers Formula Grants	17.278	2012	<u>34,864</u>
			1,233,530
Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors ARRA	17.275	2012	<u>8,977</u>
Total U.S. Department Of Labor			\$ <u>1,242,507</u>
U.S. DEPARTMENT OF TRANSPORTATION			
Direct Programs:			
Transit Services Programs Cluster:			
Job Access Reverse Commute	20.516	NE37-009	\$ 19,216
Job Access Reverse Commute	20.516	NE37-X010	7,062
Job Access Reverse Commute	20.516	NE-37-0011	72,117
Job Access Reverse Commute	20.516	NE-37-0012	364,696
New Freedom Program	20.521	NE-57-X007	85,230
New Freedom Program	20.521	NE-57-X004	7,645
New Freedom Program	20.521	NE-57-0009	<u>8,437</u>
			564,403
Federal Transit - Formula Grants:			
Federal Transit: Formula Grants (Sec. 9 Capital)	20.507	NE-90-0068	42
Federal Transit: Formula Grants (Sec. 9 Capital)	20.507	NE-90-X072	1,286
Federal Transit: Formula Grants (Sec. 9 Capital)	20.507	NE-90-X073	9,764
Federal Transit: Formula Grants (Sec. 9 Capital)	20.507	NE-90-X091	293,795
Federal Transit: Formula Grants (Sec. 9 Capital)	20.507	NE-90-0095	1,551,249
Federal Transit: Formula Grants (Transit Planning)	20.507	NE-90-0095	<u>109,538</u>
			1,965,674
Pass-Through Nebraska Department Of Roads:			
Federal Transit: Formula Grants (Transit Planning)	20.507	RPT-C990(031)	83,562
Federal Transit: Formula Grants (Transit Planning)	20.507	RPT-C990(032)	<u>15,625</u>
			99,187
Highway Planning and Construction Cluster:			
Highway Planning and Construction (Planning)	20.205	HPR-PL1(49)	289,142
Highway Planning and Construction (Planning)	20.205	HPR-PL1(50)	51,766
Highway Planning and Construction ARRA (Aylesworth to Vine)	20.205	LCLC-5247(12)	14,877
Highway Planning and Construction ARRA (Holdrege 70th to 79th)	20.205	LCLC-5244(8)	6,739
Highway Planning and Construction ARRA (Holdrege 33rd to 47th)	20.205	LCLC-5244(7)	17,195
Highway Planning and Construction ARRA (Adams 57th to 62nd)	20.205	LCLC-5250(3)	10,450
Highway Planning and Construction ARRA (A St & Van Dorn)	20.205	LCLC-5220(3)	54,753
Highway Planning and Construction ARRA (P St, Y St, NW 1st St)	20.205	LCLC-5236(2)	22,384
Highway Planning and Construction ARRA (Citywide)	20.205	LCLC-5247(11)	27,603
Highway Planning and Construction ARRA (O Street)	20.205	LCLC-34-6(140)	35,121
Highway Planning and Construction ARRA (Superior Street)	20.205	LCLC-5254(9)	1,443
Highway Planning and Construction (14th and Cornhusker)	20.205	HSIP-5227(7)	4,427
Highway Planning and Construction (56th, Shadow Pines, and Old Cheney)	20.205	LCLC-5241(5)	20,283
Highway Planning and Construction (Superior Street at I-80)	20.205	HSIP-5254(8)	10,571
Highway Planning and Construction (Downtown Rehab)	20.205	LCLC-5230(2)	243,330
Highway Planning and Construction (Citywide Micro Surfacing)	20.205	LCLC-5249(7)	52,028
Highway Planning and Construction (JAVA)	20.205		473,715
Highway Planning and Construction (Click It or Ticket)	20.205	MAY	8,001
Highway Planning and Construction (Click It or Ticket)	20.205	NOV	3,239
Highway Planning and Construction (You Drink, You Drive, You Lose)	20.205	DEC	<u>6,980</u>
			1,354,047
Pass-Through Nebraska Department Of Roads:			
Formula Grants for Other Than Urbanized Areas (Lancaster County Rural Transit)	20.509	RPT-C551(212)	33,317
Formula Grants for Other Than Urbanized Areas (Lancaster County Rural Transit)	20.509	RPT-C551(213)	<u>4,754</u>
			38,071

(Continued)

See Accompanying Notes to Schedule of Expenditures of Federal Awards

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA		Federal Expenditures
	Number	Grant Number	
Highway Safety Cluster:			
State and Community Highway Safety (School Zones Enforcement)	20.600	2011	11,588
State and Community Highway Safety (Chemical Testing)	20.600		1,249
State and Community Highway Safety (IPTM Recon)	20.600		360
State and Community Highway Safety (Tech Inv Course)	20.600		703
State and Community Highway Safety (Digital Photography)	20.600		979
Alcohol Impaired Driving Countermeasures Incentive Grants (DRE Training)	20.601	August	5,433
Alcohol Impaired Driving Countermeasures Incentive Grants (ALR Hearings)	20.601		22,796
Alcohol Impaired Driving Countermeasures Incentive Grants (Alcohol Selective)	20.601	September	2,212
Alcohol Impaired Driving Countermeasures Incentive Grants (Party Patrols)	20.601	October	1,098
Alcohol Impaired Driving Countermeasures Incentive Grants (You Drink, You Drive, You Lose)	20.601	August	4,637
Occupant Protection Incentive Grants	20.602	405-11-06-16	5,000
			<u>56,055</u>
Total U.S. Department Of Transportation			\$ <u>4,077,437</u>
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION			
Direct Program:			
Employment Discrimination - State and Local Fair Employment Practices Agency Contracts	30.002	EEOCN120112	\$ <u>33,498</u>
FEDERAL MEDIATION AND CONCILIATION SERVICE			
Direct Program:			
Labor Management Cooperation	34.002	10-NE/A-005	\$ <u>27,302</u>
INSTITUTE OF MUSEUM AND LIBRARY SERVICES			
Pass-Through State Library Commission:			
Grants to States (Net Lender Contract)	45.310		\$ 4,869
Grants to States (Pioneer 2011)	45.310	11.16	44,978
			<u>\$ 49,847</u>
U.S. ENVIRONMENTAL PROTECTION AGENCY			
Direct Programs:			
National Clean Diesel Emissions Reduction Program ARRA	66.039	ARRA 2A-97706801-1	\$ 28,945
Congressionally Mandated Projects	66.202	* XP98773401	799,143
Pass-Through State Department Of Environmental Quality:			
Air Pollution Control Program Support	66.001	RES 86361	78,840
Air Pollution Control Program Support	66.001	2011	13,254
			<u>92,094</u>
Surveys, Studies, Research, Investigations, Demonstrations, And Special Purpose Activities Relating to the Clean Air Act	66.034	XA-97726301	11,449
Congressionally Mandated Projects (103 PM Monitoring)	66.202	* 2011	13,951
Congressionally Mandated Projects (103 PM Monitoring)	66.202	* 2010	1,630
			<u>15,581</u>
Nonpoint Source Implementation Grants (East Saline Wetlands Project)	66.460	NDEQ 56-00686	214,228
Nonpoint Source Implementation Grants (Lincoln Clean Water Project)	66.460	C900740317	36,587
Nonpoint Source Implementation Grants (North Star Wetlands)	66.460	C900740314	134,020
Nonpoint Source Implementation Grants (Antelope Creek Mainstem Water Quality)	66.460	C900740317	217,458
			<u>602,293</u>
Total U.S. Environmental Protection Agency			\$ <u>1,549,505</u>
U.S. DEPARTMENT OF ENERGY			
Direct Program:			
Energy Efficiency and Conservation Block Grant Program ARRA	81.128	* DE-EE0000664	\$ 658,365
Pass-Through City Of Omaha:			
Energy Efficiency and Conservation Block Grant Program ARRA	81.128	* DE-003578	<u>43,996</u>
Total U.S. Department Of Energy			\$ <u>702,361</u>
U.S. DEPARTMENT OF EDUCATION			
Pass-Through State Library Commission:			
Urban Library System Resource Sharing	84.034	94/95	\$ 5,849
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	<u>1,780</u>
Total U.S. Department Of Education			\$ <u>7,629</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Direct Program:			
Early Retiree Reinsurance Program	93.546		\$ 129,513
Pass-Through National Association of County and City Health Officials:			
Medical Reserve Corps Small Grant Program	93.008	MRC 11 360	1,625
Pass-Through State Department Of Health And Human Services:			
Special Programs for the Aging Title VII, Chapter 2: Long Term Care Ombudsman Services for Older Individuals	93.042	NGA 2012-044	4,768
Special Programs for the Aging Title VII, Chapter 2: Long Term Care Ombudsman Services for Older Individuals	93.042	NGA 2011-031	17,317
Special Programs for the Aging Title VII, Chapter 2: Long Term Care Ombudsman Services for Older Individuals	93.042	NGA 2012-031	2,727
			<u>24,812</u>
Special Programs for the Aging Title III, Part D: Disease Prevention and Health Promotion Services	93.043	NGA 2012-030	22,590

(Continued)

See Accompanying Notes to Schedule of Expenditures of Federal Awards

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA		Federal Expenditures
	Number	Grant Number	
Aging Cluster:			
Special Programs for the Aging Title III, Part B: Grants for Supportive Services and Senior Centers	93.044	* NGA 14185-III-B	18,652
Special Programs for the Aging Title III, Part B: Grants for Supportive Services and Senior Centers	93.044	* NGA 2012-026	341,337
Special Programs for the Aging Title III, Part C: Nutrition Services	93.045	* NGA 2012-127	448,298
Special Programs for the Aging Title III, Part C: Nutrition Services	93.045	* NGA 14185-III-C1	27,420
Special Programs for the Aging Title III, Part C: Nutrition Services	93.045	* NGA 2012-028	148,038
Special Programs for the Aging Title III, Part C: Nutrition Services	93.045	* NGA 14185-III-C2	11,912
			<u>995,657</u>
National Family Caregiver Support, Title III, Part E	93.052	NGA 2012-029	160,124
National Family Caregiver Support, Title III, Part E	93.052	NGA 14185-III-E	13,018
			<u>173,142</u>
Public Health Emergency Preparedness	93.069	1H75TP000381-01	27,520
Public Health Emergency Preparedness	93.069	BT-845-80911	8,671
Public Health Emergency Preparedness	93.069	BT-885-80912	269,344
Public Health Emergency Preparedness (Pandemic)	93.069	BT-863-73011	1,033
			<u>306,568</u>
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	DO 03586	1,949
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	DO 05387	226
			<u>2,175</u>
Grants to States to Support Oral Health Workforce Activities	93.236	T12HP14997	1,807
Immunization Cluster:			
Immunization Cooperative Agreements (NE Immunization Action Plan)	93.268	IP08-80308CONT10	14,132
Immunization Cooperative Agreements (NE Immunization Action Plan)	93.268	5H23IP722562-09	31,855
Immunization Cooperative Agreements (NE Immunization Action Plan)	93.268	5H23IP722562-09	48,537
			<u>94,524</u>
Centers for Disease Control and Prevention: Investigations and Tech Assistance (Tobacco Prevention & Control)	93.283	5U58DP001978-04	18,439
Centers for Disease Control and Prevention: Investigations and Tech Assistance (Tobacco Prevention & Control)	93.283	1U58DP001978-01 2012	36,728
Centers for Disease Control and Prevention: Investigations and Tech Assistance (West Nile Virus Program)	93.283	1U50CK000273-01	4,400
Centers for Disease Control and Prevention: Investigations and Tech Assistance (West Nile Virus Program)	93.283	3U50C1723775-05S2	14,695
Centers for Disease Control and Prevention: Investigations and Tech Assistance (Colon Cancer)	93.283	5U58DP002043-02	7,931
			<u>82,193</u>
PPHF 2012 National Public Health Improvement Initiative (CHIP)	93.507	5U58CD001310-02	4,425
Refugee and Entrant Assistance Program (Health Screening)	93.566	RES 85442 12/13	900
Refugee and Entrant Assistance Program (Health Screening)	93.566	RES 85442 11/12	82,288
Refugee and Entrant Assistance Program (Health Screening)	93.566	EO 083947 10/11	54,265
Refugee and Entrant Assistance Program (Health Screening)	93.566	2011	10,614
			<u>148,067</u>
Developmental Disabilities Basic Support and Advocacy Grants (Food Handler Training)	93.630	DD-OG-11A	1,168
Social Services Block Grant (SSBG)	93.667		26,452
Medical Assistance Program (Medicaid PH Outreach)	93.778	05NE5028	72,650
National Bioterrorism Hospital Preparedness Program (HRSA)	93.889	BT 829 83111	15,584
National Bioterrorism Hospital Preparedness Program (HRSA)	93.889	BT 929 63012	177,376
National Bioterrorism Hospital Preparedness Program (HRSA)	93.889		6,384
			<u>199,344</u>
HIV Prevention Activities Health Dept Based (Sista Sista / HIV Prevention)	93.940	EO 084809	46,999
HIV Prevention Activities Health Dept Based (Sista Sista / HIV Prevention)	93.940	EO 083681	27,328
HIV Prevention Activities Health Dept Based (HIV Testing)	93.940	EO 085205	13,190
HIV Prevention Activities Health Dept Based (HIV Testing)	93.940	EO 082960	18,027
HIV Prevention Activities Health Dept Based (HIV Testing)	93.940	EO 083802	11,392
			<u>116,936</u>
Preventive Health Services Sexually Transmitted Diseases Control Grants (STD)	93.977	5H25PS001356	4,015
Preventive Health Services Sexually Transmitted Diseases Control Grants (STD)	93.977	CDC-RFA-PS09-902	10,050
			<u>14,065</u>
Preventive Health and Health Services Block Grant (Worksite Wellness Initiative)	93.991	DP009036	5,336
Preventive Health and Health Services Block Grant (Worksite Wellness Initiative)	93.991	DP009036	2,815
Preventive Health and Health Services Block Grant (Worksite Wellness Initiative)	93.991	2011-PHHSBG-Worksite-01-LHD	45,017
Preventive Health and Health Services Block Grant (MAPP)	93.991	2B01DP009036-08	9,223
Preventive Health and Health Services Block Grant (GIS-Walkability)	93.991	2B01DP009036-10	4,610
Preventive Health and Health Services Block Grant (Growing the Worksite)	93.991	5U58DP001473-03	40,000
Preventive Health and Health Services Block Grant (Growing the Worksite)	93.991	B01-DP009036-11	5,269
			<u>112,270</u>
Maternal and Child Health Services Block Grant to the States (Childhood Obesity)	93.994	MCH-11-06	2,393
Maternal and Child Health Services Block Grant to the States (Childhood Obesity)	93.994	MCH-10-06	25,308
			<u>27,701</u>
Bioterrorism Training and Curriculum Development Program (HRSA)	93.996	BT-566-123107	8,604
Bioterrorism Training and Curriculum Development Program (HRSA)	93.996	BT-623-123108	42,289
			<u>50,893</u>
Pass-Through Lincoln Action Program:			
Head Start	93.600	RES A 85792 2013	1,754
Head Start	93.600	RES A 85792 2012	2,624
			<u>4,378</u>
Total U.S. Department Of Health And Human Services			<u>\$ 2,612,955</u>

(Continued)

See Accompanying Notes to Schedule of Expenditures of Federal Awards

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Grant Number	Federal Expenditures	
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE				
Direct Programs:				
Foster Grandparent/Senior Companion Cluster:				
Foster Grandparent Program	94.011	11SFNNE 003 (12/13)	\$ 39,906	
Foster Grandparent Program	94.011	11SFNNE 003 (11/12)	101,300	
Senior Companion Program	94.016	10SCNNE 002 (11/12)	122,437	
Senior Companion Program	94.016	10SCNNE 002 (12/13)	<u>19,481</u>	283,124
Pass-Through Nebraska Volunteer Commission:				
AmeriCorps (Reach for the Stars)	94.006	06ACHNE0010002	3,077	
AmeriCorps (Nebraska Go Green)	94.006	06AFHNE0010030	12,648	
AmeriCorps (ECHO)	94.006	06AFHNE0010033	<u>259,985</u>	<u>275,710</u>
Total Corporation For National And Community Service				\$ 558,834
EXECUTIVE OFFICE OF THE PRESIDENT				
Pass-Through Nebraska State Patrol:				
High Intensity Drug Trafficking Areas Program	95.001	12HD02	\$ 5,933	
High Intensity Drug Trafficking Areas Program	95.001	11HD02	37,980	
High Intensity Drug Trafficking Areas Program	95.001	10H02	<u>22,491</u>	\$ 66,404
DEPARTMENT OF HOMELAND SECURITY				
Direct Programs:				
National Urban Search and Rescue (US&R) Response System	97.025	EMW-2011-CA-APP-00058	\$ 884,681	
National Urban Search and Rescue (US&R) Response System	97.025	2010-SR-24-K054	105,431	
National Urban Search and Rescue (US&R) Response System	97.025	EMW-2012-CA-K00011	<u>12,748</u>	1,002,860
Assistance to Firefighters Grant				
Assistance to Firefighters Grant	97.044	EMW-2009-FP-01522	10,415	
Assistance to Firefighters Grant	97.044	EMW-2009-FV-03572	25,512	
Assistance to Firefighters Grant	97.044	EMW-2011-FO-01774	<u>11,531</u>	47,458
Staffing for Adequate Fire and Emergency Response				
	97.083	EMW-2009-FH-00370		446,428
Pass-Through Nebraska State Patrol:				
Homeland Security Grant Program (N.E.M.A.)	97.067	8MMRS531	139,098	
Homeland Security Grant Program (N.E.M.A.)	97.067	2007-GE-T7-0035	321,273	
Homeland Security Grant Program (N.E.M.A.)	97.067	2010-SS-TO-13	7,243	
Homeland Security Grant Program (N.E.M.A.)	97.067	2009-SS-T9-0061	<u>110,705</u>	578,319
Buffer Zone Protection Program				
Buffer Zone Protection Program	97.078	08-BZ-02	66,172	
Buffer Zone Protection Program	97.078	09-BZ-06	<u>193,295</u>	259,467
Total Department of Homeland Security				\$ 2,334,532
Total Federal Expenditures				<u>\$ 44,444,552</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, 2012**

(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, 2012, basic financial statements for LES are audited amounts as of and for the year ended December 31, 2011.

(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	\$ 54,774
93.044	Title III, Part B: Grants for Supportive Services and Senior Centers	29,630
93.045	Title III, Part C: Nutrition Services	105,547
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)	\$ 473,715

(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, 2012</u>
14.218	Community Development Block Grant	\$ 10,172,000
14.228	Community Development Block Grant – Neighborhood Stabilization Program	190,000
14.239	HOME Investment Partnership Program	12,449,000

New loans included in the Schedule totaled \$1,100,000, \$0 and \$1,739,000, 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, 2012, which collectively comprise its basic financial statements and have issued our report thereon dated February 25, 2013, which contained a reference to the report of other accountants and an explanation regarding prior-year summarized comparative financial information. 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

Management of the City is responsible for establishing and maintaining effective 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 was not designed to identify all deficiencies in internal control over financial reporting 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*.

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 25, 2013

**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 the 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, 2012. 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, 2012.

Internal Control Over Compliance

The 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 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 25, 2013

City of Lincoln, Nebraska
Schedule of Findings and Questioned Costs
Year Ended August 31, 2012

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
Special Supplemental Nutrition Program for Women, Infants and Children (WIC)	10.557
Public Safety Interoperable Communications Grant Program	11.555
Community Development Block Grant – Entitlement Grants Cluster	14.218/14.253
JAG Program Cluster	16.738/16.803/16.804
Congressionally Mandated Projects	66.202
Energy Efficiency and Conservation Block Grant Program	81.128
Aging Cluster	93.044/93.045

City of Lincoln, Nebraska
Schedule of Findings and Questioned Costs - Continued
Year Ended August 31, 2012

Summary of Auditor's Results - Continued

- 8. The threshold used to distinguish between Type A and Type B programs as those terms are defined in OMB Circular A-133 was \$657,034.
- 9. The City qualified as a low-risk auditee as that term is defined in OMB Circular A-133? Yes No

Findings Required to be Reported by *Government Auditing Standards*

Reference Number	Finding	Questioned Costs
No matters are reportable.		

Findings Required to be Reported by OMB Circular A-133

Reference Number	Finding	Questioned Costs
No matters are reportable.		

City of Lincoln, Nebraska
Summary Schedule of Prior Audit Findings
Year Ended August 31, 2012

Reference Number	Summary of Finding	Status
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No matters are reportable.