

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

**SCHEDULES OF EXPENDITURES OF FEDERAL
AND STATE AWARDS AND REPORTS
REQUIRED BY THE SINGLE AUDIT ACT
AS AMENDED AND THE UNIFORM GUIDANCE**

YEAR ENDED JUNE 30, 2019

METROPOLITAN GOVERNMENT OF NASHVILLE
AND DAVIDSON COUNTY, TENNESSEE

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

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

We have audited, in accordance with the 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, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Metropolitan Government of Nashville and Davidson County, Tennessee (the "Government") as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Government's basic financial statements. We have also audited the financial statements of the Sports Authority Fund and the Industrial Development Board Fund, which are discretely presented component units of the Government, and the financial statements of each of the Government's nonmajor governmental, nonmajor enterprise, internal service and fiduciary funds, and have issued our report thereon dated October 31, 2019. Our report includes a reference to other auditors. We have also audited and reported on separately the financial statements of the following discretely presented component units: the Hospital Authority and Metropolitan Transit Authority. Other auditors audited the financial statements of the following discretely presented component units, as described in our report on the Government's financial statements: the Nashville District Management Corporation, the Gulch Business Improvement District, Inc., the Metropolitan Development and Housing Agency, the Electric Power Board, the Emergency Communications District, the Metropolitan Nashville Airport Authority and the Convention Center Authority. This report does not include the results of our testing or the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by us or other auditors.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Government's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances 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 Government's internal control. Accordingly, we do not express an opinion on the effectiveness of the Government's internal control.



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

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 entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given the limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Government's financial statements are free from 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*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Government's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Government's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Nashville, Tennessee
October 31, 2019



Independent Auditor's Report on Compliance for Each Major Program and on
Internal Control Over Compliance Required by the Uniform Guidance and on
the Schedules of Expenditures of Federal and State Awards

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

Report on Compliance for Each Major Federal Program

We have audited the Metropolitan Government of Nashville and Davidson County, Tennessee's (the "Government") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Government's major federal programs for the year ended June 30, 2019. The Government's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

The Government's basic financial statements include the operations of the following component units: the Nashville District Management Corporation, the Gulch Business Improvement District, Inc., the Metropolitan Development and Housing Agency, the Electric Power Board, the Emergency Communications District, the Metropolitan Nashville Airport Authority, the Convention Center Authority, the Hospital Authority and the Metropolitan Transit Authority, which expended \$135,137,859 in federal awards which are not included in the accompanying Schedule of Expenditures of Federal Awards during the year ended June 30, 2019. Our audit, described below, did not include the operations of the Metropolitan Transit Authority and the Hospital Authority because, when applicable, we audited and reported on those component units' compliance separately. Our audit, described below, also did not include the operations of the Nashville District Management Corporation, Gulch Business Improvement District Inc., the Metropolitan Development and Housing Agency, the Electric Power Board, the Emergency Communications District, the Metropolitan Nashville Airport Authority and the Convention Center Authority because those component units engaged other auditors to perform audits of compliance and report separately.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.



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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Government's major federal programs based on our audit of the types of compliance requirements referred to above. 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 the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Government's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Government's compliance.

Opinion on Each Major Federal Program

In our opinion, the Government complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2019.

Report on Internal Control Over Compliance

Management of the Government is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Government's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, 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 Government's internal control over compliance.



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

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. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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 material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on the Schedules of Expenditures of Federal and State Awards

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Government as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Government's basic financial statements. We issued our report thereon dated October 31, 2019, which contained unmodified opinions on those financial statements. Our report includes a reference to the reports of other auditors on the financial statements of the Nashville District Management Corporation, the Gulch Business Improvement District, Inc., the Metropolitan Development and Housing Agency, the Electric Power Board, the Emergency Communications District, the Metropolitan Nashville Airport Authority and the Convention Center Authority.



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

We have also audited the financial statements of each of the Government's nonmajor governmental, nonmajor enterprise, internal service and fiduciary funds, as well as the financial statements of the Sports Authority Fund, and the Industrial Development Board Fund as of and for the year ended June 30, 2019, and have issued our report thereon dated October 31, 2019, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Government's basic financial statements. The accompanying Schedules of Expenditures of Federal and State Awards are presented for purposes of additional analysis as required by the Uniform Guidance and the State of Tennessee, and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedules of Expenditures of Federal and State Awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

Nashville, Tennessee
October 31, 2019, except for Compliance
and Internal Control Over Compliance, as
to which the date is December 31, 2019

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year ended June 30, 2019

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2018	Federal Receipts	Receipts or Adjustments: Transfers (I) Other (O)	Federal Expenditures/ Distributions	Payments or Adjustments: Grantor (G) Transfers (I) Other (O)	(Accrued) Deferred Grant Revenue June 30, 2019	Amount Passed Through to Subrecipients
ENVIRONMENTAL PROTECTION AGENCY:											
Direct Program:											
Air Pollution Control Program	66.001	00408115-AD	10-01-14 to 09-30-19	2,068,827	(267,081)	626,771	-	430,086	-	(70,396)	-
Total Program	66.001				(267,081)	626,771	-	430,086	-	(70,396)	-
Direct Program:											
Section 103 Ambient Air Monitoring Network Installation	66.034	96497715-5	04-01-15 to 03-31-20	518,809	(7,865)	86,520	-	110,117	-	(31,462)	-
Total Program	66.034				(7,865)	86,520	-	110,117	-	(31,462)	-
Total Environmental Protection Agency					(274,946)	713,291	-	540,203	-	(101,858)	-
INSTITUTE OF MUSEUM AND LIBRARY SERVICES:											
Passed Through Tennessee State Library and Archive:											
Library Services and Technology Act - Technology Grant	45.310	30501-00119-85	10-01-18 to 04-30-19	3,124	-	3,124	-	3,124	-	-	-
Library Services - Library Services for the Disadvantaged	45.310	30501-00219-04	07-01-18 to 05-31-19	6,400	-	6,400	-	6,400	-	-	-
Total Program	45.310				-	9,524	-	9,524	-	-	-
Total Institute of Museum and Library Services					-	9,524	-	9,524	-	-	-
NATIONAL ENDOWMENT FOR THE ARTS:											
Direct Programs:											
Our Town - Planning Commission Project	45.024	16-4292-7086	08-01-16 to 06-30-19	50,000	(2,143)	3,976	-	24,127	-	(22,294)	-
National Endowment for Arts FY18 - Metro Public Schools	45.024	17-5100-7099	07-01-17 to 09-30-18	40,469	(40,469)	40,469	-	-	-	-	-
Total Program	45.024				(42,612)	44,445	-	24,127	-	(22,294)	-
Passed Through Tennessee Arts Commission:											
Major Cultural Institutions (Federal Portion)	45.025	31625-04895	07-01-18 to 06-30-19	23,648	-	23,648	-	23,648	-	-	-
Total Program	45.025				-	23,648	-	23,648	-	-	-
Total National Endowment for the Arts					(42,612)	68,093	-	47,775	-	(22,294)	-
STATE JUSTICE INSTITUTE:											
Direct Program:											
State Justice Institute Technical Assistance - Juvenile Court	N/A	SJI -17-T-129	05-01-17 to 05-01-18	41,545	(12,934)	12,934	-	-	-	-	-
Total Other Financial Assistance					(12,934)	12,934	-	-	-	-	-
Total State Justice Institute					(12,934)	12,934	-	-	-	-	-
U.S. DEPARTMENT OF AGRICULTURE:											
<i>Child Nutrition Cluster</i>											
Passed Through Tennessee Education:											
National School Breakfast Program - Metro Public Schools	10.553	N/A	07-01-18 to 06-30-19	N/A	-	11,550,216	-	11,550,216	-	-	-
Total Program	10.553				-	11,550,216	-	11,550,216	-	-	-
Passed Through Tennessee Education:											
National School Lunch Program - Lunch, Metro Public Schools	10.555	N/A	07-01-18 to 06-30-19	N/A	-	26,564,145	-	26,564,145	-	-	-
National School Lunch Program - Snacks, Metro Public Schools	10.555	N/A	07-01-18 to 06-30-19	N/A	-	87,481	-	87,481	-	-	-
National School Lunch and Breakfast Program - Food Distribution - Metro Public Schools	10.555	N/A	07-01-18 to 06-30-19	N/A	534,041	3,316,552	-	3,255,812	-	594,781	-
Total Program	10.555				534,041	29,968,178	-	29,907,438	-	594,781	-
Passed Through Tennessee Human Services:											
Summer Food Service Program - Metro Action Commission	10.559	49	05-01-18 to 08-01-18	N/A	(352,877)	632,244	-	279,367	-	-	-
Summer Food Service Program - Metro Action Commission	10.559	49	05-01-19 to 08-02-19	N/A	-	-	-	341,941	-	(341,941)	-
Total Program	10.559				(352,877)	632,244	-	621,308	-	(341,941)	-
Total Child Nutrition Cluster					181,164	42,150,638	-	42,078,962	-	252,840	-
Passed Through Tennessee Health:											
Women, Infants, and Children (WIC)	10.557	Part of 34353-14215	10-01-14 to 09-30-18	18,456,400	(1,079,819)	2,319,413	-	1,239,594	-	-	-
Women, Infants, and Children (WIC) - Peer Counseling	10.557	Part of 34353-14215	10-01-14 to 09-30-18	874,000	(41,698)	81,770	-	40,072	-	-	-
Women, Infants, and Children (WIC)	10.557	34353-14219	10-01-18 to 09-30-21	13,494,900	-	2,421,215	-	3,230,013	-	(808,798)	-
Women, Infants, and Children (WIC) - Peer Counseling	10.557	34353-14219	10-01-18 to 09-30-21	655,500	-	78,084	-	96,074	-	(17,990)	-
Total Program	10.557				(1,121,517)	4,900,482	-	4,605,753	-	(826,788)	-

See accompanying Notes to Schedule of Expenditures of State Award.
See independent auditor's report on supplemental information.

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year ended June 30, 2019

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2018	Federal Receipts	Receipts or Adjustments: Transfers (T) Other (O)	Federal Expenditures/ Distributions	Payments or Adjustments: Grantor (G) Transfers (T) Other (O)	(Accrued) Deferred Grant Revenue June 30, 2019	Amount Passed Through to Subrecipients
Passed Through Tennessee Human Services:											
Child Adult Care Food Program - Metro Action Commission	10.558	49	10-01-17 to 09-30-18	N/A	(1,485)	179,010	-	177,525	-	-	-
Child Adult Care Food Program - Metro Action Commission	10.558	49	10-01-18 to 09-30-19	N/A	-	864,807	-	867,945	-	(3,138)	-
Total Program	10.558				(1,485)	1,043,817	-	1,045,470	-	(3,138)	-
Passed Through Tennessee Labor:											
Supplemental Nutrition Assistance Program - Nashville Career Advancement Center	10.561	LW09F181QSNAP18	10-01-17 to 09-30-18	94,036	(2,249)	43,798	2,012 O	44,035	(474) O	-	-
Total Program	10.561				(2,249)	43,798	2,012	44,035	(474)	-	-
Direct Program:											
Commodity Supplemental Food Program - Food Distribution	10.565	N/A	07-01-17 to 06-30-18	N/A	263,691	139,230	-	402,921	-	-	-
Passed Through Tennessee Health:											
Commodity Supplemental Food Program - Administration	10.565	Part of 34353-14215	10-01-14 to 09-30-18	939,600	(66,642)	115,243	-	48,601	-	-	-
Total Program	10.565				197,049	254,473	-	451,522	-	-	-
Direct Program:											
Farm to School Initiative - Metro Public Schools	10.575	16-01	12-01-15 to 09-30-19	38,682	(15,248)	37,872	-	20,560	2,064 O	-	-
Total Program	10.575				(15,248)	37,872	-	20,560	2,064	-	-
Passed Through Tennessee Education:											
Fresh Fruits and Vegetables Program - Metro Public Schools	10.582	N/A	07-01-18 to 06-30-19	N/A	-	665,455	-	665,455	-	-	-
Total Program	10.582				-	665,455	-	665,455	-	-	-
Total U.S. Department of Agriculture					(762,286)	49,096,535	2,012	48,911,757	1,590	(577,086)	-
U.S. DEPARTMENT OF DEFENSE:											
Direct Program:											
Air Force R.O.T.C.	N/A	N/A	07-01-17 to 06-30-18	N/A	(23,897)	23,897	-	-	-	-	-
Air Force R.O.T.C.	N/A	N/A	07-01-18 to 06-30-19	N/A	-	217,789	-	217,789	-	-	-
Amy R.O.T.C.	N/A	N/A	07-01-18 to 06-30-19	N/A	-	116,006	-	116,006	-	-	-
Total Other Financial Assistance					(23,897)	357,692	-	333,795	-	-	-
Total U.S. Department of Defense					(23,897)	357,692	-	333,795	-	-	-
U.S. DEPARTMENT OF EDUCATION:											
Passed Through Tennessee Education:											
Focus School Title-I	84.010	N/A	07-01-16 to 09-30-17	392,216	(125)	-	125 O	-	-	-	-
Title I Non-Enhanced Option	84.010	17-01	07-01-16 to 09-30-18	35,975,710	(28,617)	28,617	-	-	-	-	-
Title I Non-Enhanced Option	84.010	18-01	07-01-17 to 09-30-18	33,945,772	(7,210,002)	8,278,866	-	1,068,864	-	-	-
Title I Non-Enhanced Option	84.010	19-01	07-01-18 to 09-30-19	33,309,922	-	28,605,957	-	30,068,562	-	(1,462,605)	-
Title I SIG Priority Schools	84.010	18-01	07-01-17 to 09-30-18	33,945,772	-	1,705,329	-	3,071,937	-	(1,366,608)	-
Title I-A Neglect	84.010	17-01	07-01-16 to 06-30-18	101,279	(14,675)	107,399	-	103,077	-	(10,353)	-
Title I-D Delinquent	84.010	18-01	07-01-17 to 06-30-19	338,020	(151,994)	383,102	-	302,578	-	(71,460)	-
Izone Grant FY18	84.010	N/A	07-01-17 to 09-30-18	1,443,355	(100,316)	716,056	-	607,680	15,584 O	(7,524)	-
NCLB Consolidated Administration	84.010	18-190000	07-01-18 to 06-30-19	3,334,052	(1,537,337)	4,027,208	-	2,799,352	-	(309,481)	-
Total Program	84.010				(9,043,056)	43,852,534	125	38,022,050	15,584	(3,228,031)	-
Special Education Cluster (IDEA):											
Passed Through Tennessee Education:											
Education of the Handicapped - Excess Cost Funds	84.027	N/A	07-01-18 to 06-30-19	N/A	-	1,020,642	-	1,020,642	-	-	-
IDEA Part B 17-01	84.027	17-01	07-01-16 to 09-30-17	23,105,087	(10,165)	-	10,165 O	-	-	-	-
IDEA Part B 18-01	84.027	18-01	07-01-17 to 09-30-18	22,782,518	(6,159,761)	6,159,761	-	-	-	-	-
IDEA Part B 19-01	84.027	19-01	07-01-18 to 09-30-19	22,672,746	-	17,077,067	-	20,320,005	-	(3,242,938)	-
IDEA Discretionary LRE18	84.027	17-01	07-01-17 to 09-30-18	N/A	(46,976)	46,976	-	-	-	-	-
IDEA Discretionary LRE19	84.027	19-01	07-01-18 to 09-30-19	N/A	-	57,661	-	60,338	-	(2,677)	-
Special Education Transit	84.027	19-01	07-01-18 to 09-30-19	N/A	-	96,671	-	105,481	-	(8,810)	-
IDEA Discretionary	84.027	19-01	07-01-18 to 09-30-19	N/A	-	18,293	-	21,943	-	(3,650)	-
Total Program	84.027				(6,216,902)	24,477,071	10,165	21,528,409	-	(3,258,075)	-
Passed Through Tennessee Education:											
IDEA Pre-School 18-01	84.173	18-01	07-01-17 to 09-30-18	296,222	(84,512)	84,512	-	-	-	-	-
IDEA Pre-School 19-01	84.173	19-01	07-01-18 to 09-30-19	421,310	-	161,451	-	335,137	-	(173,686)	-
IDEA Pre-School Discretionary	84.173	19-01	07-01-18 to 09-30-19	N/A	-	5,368	-	16,916	-	(11,548)	-
Total Program	84.173				(84,512)	251,331	-	352,053	-	(185,234)	-
Total Special Education Cluster					(6,301,414)	24,728,402	10,165	21,880,462	-	(3,443,309)	-

See accompanying Notes to Schedule of Expenditures of State Award.
See independent auditor's report on supplemental information.

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year ended June 30, 2019

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2018	Federal Receipts	Receipts or Adjustments: Transfers (T) Other (O)	Federal Expenditures/ Distributions	Payments or Adjustments: Grantor (G) Transfers (T) Other (O)	(Accrued) Deferred Grant Revenue June 30, 2019	Amount Passed Through to Subrecipients
Direct Program:											
Impact Aid	84.041	N/A	07-01-18 to 06-30-19	N/A	-	-	-	-	-	-	-
Total Program	84.041				-	-	-	-	-	-	-
Passed Through Tennessee Education:											
Carl Perkins Reserve	84.048	18-190000	07-01-17 to 06-30-18	11,930	(11,930)	11,930	-	-	-	-	-
Program Improvement - Carl Perkins Federal Grant	84.048	18-01	07-01-17 to 06-30-18	1,491,847	(5,500)	28,249	-	22,749	-	-	-
Program Improvement - Carl Perkins Federal Grant	84.048	19-01	07-01-18 to 06-30-19	1,584,021	-	1,257,068	-	1,592,045	-	(334,977)	-
Total Program	84.048				(17,430)	1,297,247	-	1,614,794	-	(334,977)	-
Passed Through Tennessee Education:											
Magnet School	84.165	U-165A170061	10-01-17 to 09-30-22	5,089,662	(257,459)	2,818,128	-	3,011,860	-	(451,191)	-
Total Program	84.165				(257,459)	2,818,128	-	3,011,860	-	(451,191)	-
Direct Program:											
Project Prevent	84.184	S184M140107	10-01-14 to 09-30-19	1,978,068	(136,149)	517,880	-	573,595	-	(191,864)	-
Total Program	84.184				(136,149)	517,880	-	573,595	-	(191,864)	-
Passed Through Tennessee Education:											
Homeless Children Education Program	84.196	18-01	07-01-17 to 06-30-18	281,787	(60,721)	128,914	-	-	68,193	-	-
Homeless Children Education Program	84.196	19-01	07-01-18 to 06-30-19	292,433	-	196,271	-	291,504	-	(95,233)	-
Total Program	84.196				(60,721)	325,185	-	291,504	68,193	(95,233)	-
Passed Through Tennessee Education:											
21st Century Cohort 3 FY17	84.287	N/A	07-01-16 to 06-30-17	395,261	(4,446)	-	-	-	-	-	-
21st Century CCLC Cohort	84.287	N/A	07-01-17 to 06-30-18	413,800	(51,650)	66,595	-	-	14,945 O	-	-
21st Century CCLC Cohort	84.287	N/A	07-01-18 to 06-30-19	408,080	-	275,554	-	408,520	-	(132,966)	-
21st Century CCLC -PreK	84.287	N/A	07-01-17 to 06-30-18	300,000	(13,454)	67,223	-	-	53,769 O	-	-
21st Century CCLC -PreK	84.287	N/A	07-01-18 to 06-30-19	302,500	-	246,779	-	302,534	-	(55,755)	-
Total Program	84.287				(69,550)	656,151	4,446	711,054	68,714	(188,721)	-
Direct Program:											
Gear Up Nashville FY13	84.334	13-01	01-01-13 to 06-30-19	3,398,493	(445,531)	131,038	445,531 O	560,309	-	(429,271)	-
Gear Up TN 3	84.334	18-01	07-01-17 to 09-30-18	660,625	(742)	21,528	742 O	83,703	-	(62,175)	-
Gear Up	84.334	19-01	07-01-18 to 09-30-19	1,923,531	-	172,452	-	285,006	-	(112,554)	-
Total Program	84.334				(446,273)	325,018	446,273	929,018	-	(604,000)	-
Passed Through Tennessee Education:											
Music and Art City	84.351	U-351C170073	10-01-17 to 09-30-21	1,200,869	(71,373)	298,122	-	339,070	-	(112,321)	-
Total Program	84.351				(71,373)	298,122	-	339,070	-	(112,321)	-
Passed Through Tennessee Education:											
Title III Emergency Immigrant Education Program	84.365	16-01	07-01-15 to 09-30-16	1,986,457	(439)	-	439 O	-	-	-	-
Title III Emergency Immigrant Education Program	84.365	18-01	07-01-17 to 09-30-18	2,521,704	(845,999)	879,157	-	2,133	31,025 O	-	-
Title III Emergency Immigrant Education Program	84.365	19-01	07-01-18 to 09-30-19	2,512,141	-	1,771,546	-	1,896,313	-	(124,767)	-
Title IIIA Discretionary FY17	84.365	17-180000	07-01-16 to 09-30-17	224,584	-	224,584	-	-	-	(92,262)	-
Title IIIA Discretionary FY18	84.365A	18-190000	07-01-17 to 09-30-19	328,915	(16,086)	207,478	2,121 O	196,940	-	(3,427)	-
Total Program	84.365				(948,758)	2,944,415	2,560	2,095,386	31,025	(128,194)	-
Passed Through Tennessee Education:											
Math & Science Partnership FY18	84.366	N/A	07-01-17 to 09-30-19	1,425,280	(18,822)	483,431	-	473,326	1,587	(10,304)	-
Total Program	84.366				(18,822)	483,431	-	473,326	1,587	(10,304)	-
Passed Through Tennessee Education:											
Title II Part A	84.367	17-01	07-01-16 to 09-30-17	4,691,405	20,948	-	-	20,948	-	-	-
Title II Part A	84.367	18-01	07-01-17 to 09-30-18	4,766,421	(752,265)	1,371,841	-	155,644	463,832 O	-	-
Title II Part A	84.367	19-01	07-01-18 to 09-30-19	5,650,389	-	2,764,993	-	3,117,104	-	(352,111)	-
Title II-A NonPublic	84.367	N/A	10-01-16 to 09-30-19	633,590	(150,941)	409,223	-	341,544	-	(92,262)	-
Title II-A Principals	84.367	18-01	07-01-17 to 09-30-19	326,381	(48,619)	127,928	-	122,856	-	(43,547)	-
Total Program	84.367				(930,977)	4,664,985	-	3,758,096	463,832	(487,920)	-
Passed Through Tennessee Education:											
School Improvement Cohort 4	84.377	S377A120043/S37A140043	07-01-16 to 09-30-17	3,058,015	(784)	-	784 O	-	-	-	-
School Improvement Cohort 4	84.377	S377A120043/S37A140043	07-01-17 to 09-30-18	3,141,053	(54,738)	860,422	-	259,485	546,199 O	-	-
School Improvement	84.377	S377A120043/S37A140043	07-01-18 to 09-30-19	3,029,400	-	742,009	-	1,008,311	-	(266,302)	-
Total Program	84.377				(55,522)	1,602,431	784	1,267,796	546,199	(266,302)	-

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METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year ended June 30, 2019

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2018	Federal Receipts	Receipts or Adjustments: Transfers (T) Other (O)	Federal Expenditures/ Distributions	Payments or Adjustments: Grantor (G) Transfers (T) Other (O)	(Accrued) Deferred Grant Revenue June 30, 2019	Amount Passed Through to Subrecipients
Passed Through Tennessee Education: Grow STEM	84.411	U411C150082	01-01-16 to 12-31-20	2,862,522	(949,452)	812,539	-	618,255	-	(755,168)	-
EIR Pyramid Model	84.411	U-411B170021	10-01-17 to 09-30-22	7,683,178	(51,569)	1,099,848	-	1,325,777	-	(277,497)	-
Total Program	84.411				(1,001,021)	1,912,387	-	1,944,032	-	(1,032,665)	-
Passed Through Tennessee Education: Pre-School Expansion	84.419B	18-01	07-01-17 to 06-30-19	13,466,596	(497,013)	6,499,883	-	6,778,414	-	(775,544)	-
Total Program	84.419B				(497,013)	6,499,883	-	6,778,414	-	(775,544)	-
Passed Through Tennessee Education: Student Support - Academic	84.424A	N/A	07-01-16 to 09-30-17	392,216	-	-	-	4,836	-	(4,836)	-
Total Program	84.424A				-	-	-	4,836	-	(4,836)	-
Total U.S. Department of Education					(19,855,538)	92,926,199	464,353	83,695,293	1,195,134	(11,355,412)	-
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:											
<i>Aging Cluster:</i>											
Passed Through Greater Nashville Regional Council: Title III Part B Transportation	93.044	2018-39	07-01-17 to 06-30-18	70,000	(6,200)	6,200	-	-	-	-	-
Title III Part B Transportation	93.044	2019-39	07-01-18 to 06-30-19	70,000	-	63,800	-	70,000	-	(6,200)	-
Total Program	93.044				(6,200)	70,000	-	70,000	-	(6,200)	-
Passed Through Greater Nashville Regional Council: Title III Part C Nutrition Program	93.045	2018-39	07-01-17 to 06-30-18	654,906	(53,206)	53,206	-	-	-	-	-
Title III Part C Nutrition Program	93.045	2019-39	07-01-18 to 06-30-19	740,368	-	676,500	-	740,368	-	(63,868)	-
Total Program	93.045				(53,206)	729,706	-	740,368	-	(63,868)	-
Passed Through Greater Nashville Regional Council: Nutrition Services Incentive Program	93.053	2018-39	07-01-17 to 06-30-18	105,363	(8,563)	8,563	-	-	-	-	-
Nutrition Services Incentive Program	93.053	2019-39	07-01-18 to 06-30-19	102,813	-	94,600	-	102,813	-	(8,213)	-
Total Program	93.053				(8,563)	103,163	-	102,813	-	(8,213)	-
Total Aging Cluster					(67,969)	902,869	-	913,181	-	(78,281)	-
Passed Through Tennessee Education: CDC Cooperative Agreement	93.069	N/A	07-01-17 to 09-30-18	281,220	-	-	-	130,471	-	(130,471)	-
Total Program	93.069				-	-	-	130,471	-	(130,471)	-
Passed Through Tennessee Health: Environmental Health Specialist Network (Food Safety Services)	93.070	34360-42718	10-01-17 to 09-30-18	99,300	(9,925)	9,925	-	-	-	-	-
Environmental Health Specialist Network (Food Safety Services)	93.070	34360-42719	10-01-18 to 09-30-19	98,500	-	73,510	-	90,925	-	(17,415)	-
Total Program	93.070				(9,925)	83,435	-	90,925	-	(17,415)	-
Passed Through Tennessee Health: Healthcare Preparedness (HPP)	93.074	Part of 34360-31718	07-01-17 to 06-30-22	350,500	(17,197)	69,434	-	70,100	-	(17,863)	-
Public Health Emergency Preparedness (PHEP)	93.074	Part of 34360-31718	07-01-19 to 06-30-22	3,027,170	(238,735)	668,564	-	596,000	-	(166,171)	-
Public Health Emergency Preparedness Crisis Readiness Initiative (CRI)	93.074	Part of 34360-31718	07-01-17 to 06-30-22	652,450	(40,206)	84,546	-	68,739	-	(24,399)	-
Passed Through Tennessee Highland Rim Health Care Coalition: Emergency Lighting for Large-Scale Events	93.074	Z20195491	05-08-19 to 05-30-19	10,000	-	10,000	-	10,000	-	-	-
Emergency Lighting for Large-Scale Events (Supplement)	93.074	Z20195491	05-08-19 to 05-30-19	720	-	720	-	720	-	-	-
Total Program	93.074				(296,138)	833,264	-	745,559	-	(208,433)	-
Passed Through National Association of County and City Health Officials: Expanding Partnerships to Reduce HIV & STD Among Adolescents	93.079	2017-080403	09-30-17 to 09-29-18	20,000	17,131	-	-	15,958	1,173 O	-	-
Total Program	93.079				17,131	-	-	15,958	1,173	-	-
Passed Through Oasis Center Inc. Wyman's Teen Outreach Program - Juvenile Court	93.092	N/A	07-01-17 to 06-30-18	5,000	(1,473)	1,473	-	-	-	-	-
Wyman's Teen Outreach Program - Juvenile Court	93.092	N/A	07-01-18 to 06-30-19	5,000	-	2,322	-	3,353	-	(1,031)	-
Total Program	93.092				(1,473)	3,795	-	3,353	-	(1,031)	-
Passed Through Association of Food and Drug Officials: Retail Standards Grant Program – Food Environmentalist Training	93.103	G-T-1709-05224	01-01-18 to 12-31-18	3,000	-	1,623	-	1,623	-	-	-
Retail Standards Grant Program – Food Environmentalist Training	93.103	G-T-1810-06427	01-01-19 to 12-31-19	3,000	-	-	-	-	-	-	-
Retail Standards Grant Program – Food Inspector Training / FDA Southeast Regional Seminar	93.103	G-SP-1709-05223	01-01-18 to 12-31-18	3,000	-	2,895	-	2,841	54 O	-	-
Retail Standards Grant Program – Food Inspector Training / FDA Southeast Regional Seminar	93.103	G-SP-1810-06418	01-01-19 to 12-31-19	2,000	-	-	-	-	-	-	-
Total Program	93.103				-	4,518	-	4,464	54	-	-

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METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year ended June 30, 2019

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2018	Federal Receipts	Receipts or Adjustments: Transfers (T) Other (O)	Federal Expenditures/ Distributions	Payments or Adjustments: Grantor (G) Transfers (T) Other (O)	(Accrued) Deferred Grant Revenue June 30, 2019	Amount Passed Through to Subrecipients
Passed Through Tennessee Health:											
TB Outreach and Control (Federal Portion)	93.116	34360-37218	07-01-17 to 06-30-18	260,000	(60,001)	60,001	-	-	-	-	-
TB Outreach and Control (Federal Portion)	93.116	34360-37219	07-01-18 to 06-30-19	260,000	-	199,870	-	258,336	-	(58,466)	-
Passed Through Vanderbilt University Medical Center:											
TB Epidemiologic Studies Consortium	93.116	200-2011-41276-A4	09-29-17 to 09-28-18	75,605	-	51,887	(36,342) O	21,006	-	(5,462)	-
TB Epidemiologic Studies Consortium	93.116	200-2011-41276-A5	09-29-18 to 09-28-19	77,117	-	28,152	-	41,010	-	(12,858)	-
Total Program	93.116				(60,001)	339,910	(36,342)	320,353	-	(76,786)	-
Passed Through Tennessee Health:											
Family Planning (Federal Portion)	93.217	34360-35118	07-01-17 to 06-30-22	3,591,500	(62,649)	677,252	-	718,298	-	(103,695)	-
Total Program	93.217				(62,649)	677,252	-	718,298	-	(103,695)	-
Passed Through Tennessee Mental Health and Substance Abuse Services:											
Cooperative Agreement to Benefit Homeless Individuals	93.243	52489	09-30-16 to 09-29-18	792,499	(46,096)	140,911	-	94,815	-	-	-
Total Program	93.243				(46,096)	140,911	-	94,815	-	-	-
Passed Through Tennessee Health:											
Immunization Services for Children (Federal Portion)	93.268	34360-41217	04-01-17 to 06-30-18	358,300	(63,451)	64,122	-	-	671 O	-	-
Immunization Services for Children (Federal Portion)	93.268	34360-41219	07-01-18 to 06-30-19	479,200	-	348,711	-	469,498	-	(120,787)	-
Total Program	93.268				(63,451)	412,833	-	469,498	671	(120,787)	-
Passed Through Tennessee Health:											
Tobacco Prevention	93.305	34360-46217	04-01-17 to 03-31-20	127,500	(9,155)	39,695	-	42,560	-	(12,020)	-
Total Program	93.305				(9,155)	39,695	-	42,560	-	(12,020)	-
Passed Through National Association of County and City Health Officials:											
NACCHO STD Fast Track Clinic	93.421	2019-052201	04-19-19 to 04-30-20	30,000	-	-	-	-	-	-	-
Total Program	93.421				-	-	-	-	-	-	-
Passed Through Tennessee Human Services:											
Child Support Enforcement, Title IV-D - Juvenile Court	93.563	36306 Amendment 3	07-01-17 to 06-30-18	1,634,008	(117,555)	117,555	-	-	-	-	-
Child Support Enforcement, Title IV-D - Juvenile Court	93.563	36306 Amendment 3	07-01-18 to 06-30-19	1,649,410	-	819,961	-	1,020,892	-	(200,931)	-
Total Program	93.563				(117,555)	937,516	-	1,020,892	-	(200,931)	-
Passed Through Tennessee Housing Development Agency:											
Low Income Energy Assistance Program	93.568	LIHEAP-17-10	07-01-17 to 06-30-18	5,705,758	(751,737)	1,845,874	-	1,094,137	-	-	-
Low Income Energy Assistance Program	93.568	LIHEAP-18-10	07-01-18 to 09-30-19	12,483,186	-	2,943,653	-	3,960,167	-	(1,016,514)	-
Total Program	93.568				(751,737)	4,789,527	-	5,054,304	-	(1,016,514)	-
477 Cluster:											
Passed Through Tennessee Human Services:											
Community Services Block Grant	93.569	Z-18-49110	05-01-18 to 09-30-18	1,295,900	(343,811)	712,531	-	368,720	-	-	-
Community Services Block Grant	93.569	Z-19-49110	10-01-18 to 09-30-19	1,284,000	-	523,270	-	-	-	(521,920)	-
Community Services Block Grant	93.569	Z-19-49110SP	10-01-18 to 09-30-19	781,233	-	87,767	-	103,455	-	(15,688)	-
Total Program	93.569				(343,811)	1,323,568	-	1,517,365	-	(537,608)	-
Passed Through Tennessee Human Services:											
Before and After Care - Metro Action Commission	93.575	N/A	07-01-18 to 06-30-19	N/A	-	114,723	-	116,375	-	(1,652)	-
Total Program	93.575				-	114,723	-	116,375	-	(1,652)	-
Total 477 Cluster					(343,811)	1,438,291	-	1,633,740	-	(539,260)	-
Direct Program:											
Head Start	93.600	04CH01015603	07-01-17 to 06-30-18	12,506,400	(1,727,484)	1,727,484	-	-	-	-	-
Head Start	93.600	04CH01015604	07-01-18 to 06-30-19	13,385,267	-	11,712,345	-	12,853,321	-	(1,140,976)	-
Total Program	93.600				(1,727,484)	13,439,829	-	12,853,321	-	(1,140,976)	-
Passed Through Tennessee Health:											
Health Promotion	93.758	34360-50318	07-01-17 to 06-30-18	116,000	(21,347)	21,347	-	-	-	-	-
Health Promotion	93.758	34360-50319	07-01-18 to 06-30-20	302,600	-	101,278	-	186,250	-	(84,972)	-
Total Program	93.758				(21,347)	122,625	-	186,250	-	(84,972)	-
Passed Through Vanderbilt University Medical Center:											
TB Trials Consortium	93.838	VA-15FED1511233-A3	10-01-17 to 09-30-18	25,586	-	-	-	25,586	-	(25,586)	-
TB Trials Consortium	93.838	VA-15FED1511233-A4	10-01-18 to 09-30-19	13,295	-	-	-	-	-	-	-
Total Program	93.838				-	-	-	25,586	-	(25,586)	-

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METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year ended June 30, 2019

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2018	Federal Receipts	Receipts or Adjustments: Transfers (T) Other (O)	Federal Expenditures/ Distributions	Payments or Adjustments: Grantor (G) Transfers (T) Other (O)	(Accrued) Deferred Grant Revenue June 30, 2019	Amount Passed Through to Subrecipients
Direct Program:											
HIV - Emergency Relief Grant - Part A	93.914	H89HA11433-10-02	03-01-18 to 02-28-19	4,051,674	(861,737)	4,051,674	-	3,189,937	-	-	2,698,657
HIV - Emergency Relief Grant - Part A	93.914	H89HA11433-11-00	03-01-19 to 02-28-20	3,783,417	-	-	-	728,097	-	(728,097)	525,354
HIV - Emergency Relief Grant - Minority AIDS Initiative	93.914	H89HA11433-10-02	03-01-18 to 02-28-19	298,732	(60,655)	284,693	-	224,038	-	-	190,723
HIV - Emergency Relief Grant - Minority AIDS Initiative	93.914	H89HA11433-11-00	03-01-19 to 02-28-20	271,511	-	-	-	34,498	-	(34,498)	28,642
Total Program	93.914				(922,392)	4,336,367	-	4,176,570	-	(762,595)	3,443,377
Passed Through Tennessee Health:											
HIV/AIDS Core Medical Services and Early Intervention Services	93.917	34349-85918	04-01-18 to 03-31-19	54,700	(8,284)	38,095	-	29,811	-	-	-
HIV/AIDS Core Medical Services and Early Intervention Services	93.917	34349-85919	04-01-19 to 03-31-20	54,700	-	-	-	-	-	-	-
Total Program	93.917				(8,284)	38,095	-	29,811	-	-	-
Direct Program:											
Healthy Start Initiative	93.926	H49MC32719-01-00	04-01-19 to 03-31-20	1,070,000	-	-	-	90,430	-	(90,430)	-
Total Program	93.926				-	-	-	90,430	-	(90,430)	-
Passed Through Tennessee Health:											
HIV/AIDS Prevention	93.940	Part of 34349-47418	01-01-18 to 12-31-18	431,600	(128,679)	338,976	-	210,297	-	-	-
HIV/AIDS Prevention	93.940	Part of 34349-47419	01-01-19 to 12-31-19	431,600	-	-	-	201,002	-	(201,002)	-
HIV/AIDS Surveillance	93.940	Part of 34349-47418	01-01-18 to 12-31-18	66,600	(22,041)	55,940	-	33,899	-	-	-
HIV/AIDS Surveillance	93.940	Part of 34349-47419	01-01-19 to 12-31-19	121,900	-	-	-	33,000	-	(33,000)	-
Rapid HIV Testing Services	93.940	Part of 34349-47418	01-01-18 to 12-31-18	143,000	(37,627)	79,536	-	41,909	-	-	-
Rapid HIV Testing Services	93.940	Part of 34349-47419	01-01-19 to 12-31-19	143,000	-	-	-	56,012	-	(56,012)	-
Total Program	93.940				(188,347)	474,452	-	576,119	-	(290,014)	-
Passed Through Tennessee Health:											
Chronic Disease Management and School Health Promotion Services	93.945	34352-08314	01-01-14 to 06-30-18	373,000	(12,525)	12,525	-	-	-	-	-
Total Program	93.945				(12,525)	12,525	-	-	-	-	-
Passed Through Tennessee Health:											
Child Fatality Review Services	93.946	34347-49715	03-01-15 to 09-29-18	28,000	(1,750)	3,500	-	1,750	-	-	-
Child Fatality Review Services	93.946	34347-49719	09-30-18 to 09-29-22	28,000	-	3,500	-	5,250	-	(1,750)	-
Total Program	93.946				(1,750)	7,000	-	7,000	-	(1,750)	-
Passed Through Tennessee Health:											
Comprehensive STD Prevention System	93.977	Part of 34349-47418	01-01-18 to 12-31-18	215,100	(71,266)	183,520	-	112,254	-	-	-
Comprehensive STD Prevention System	93.977	Part of 34349-47419	01-01-19 to 12-31-19	215,100	-	-	-	104,100	-	(104,100)	-
Total Program	93.977				(71,266)	183,520	-	216,354	-	(104,100)	-
Passed Through Tennessee Health:											
Breast and Cervical Cancer Screening (Federal Portion)	93.994	34360-40318	07-01-17 to 06-30-20	152,400	(5,666)	46,735	-	50,800	-	(9,731)	-
Children's Special Services/Care Coordination (Federal Portion)	93.994	34360-38718	07-01-17 to 06-30-18	436,500	(77,395)	77,395	-	-	-	-	-
Children's Special Services/Care Coordination (Federal Portion)	93.994	34360-38619	07-01-18 to 06-30-21	1,309,500	-	305,767	-	374,483	-	(68,716)	-
Total Program	93.994				(83,061)	429,897	-	425,283	-	(78,447)	-
Total U.S. Department of Health and Human Services					(4,849,285)	29,648,126	(36,342)	29,845,095	1,898	(5,084,494)	3,443,377
U.S. DEPARTMENT OF HOMELAND SECURITY:											
Passed Through Tennessee Emergency Management:											
Flood - 5 Properties Home Buyout (FMA-PJ-04-2015-002 - 100% Federal)	97.029	E-34101	05-29-15 to 10-30-18	953,260	(15,932)	329,355	-	19,975	293,448 O	-	-
Total Program	97.029				(15,932)	329,355	-	19,975	293,448	-	-
Passed Through Tennessee Emergency Management:											
Flood Recovery May 2010	97.036	1909 DR TN	05-01-10 to OPEN	70,563,965	(7,595,633)	1,712,252	-	2,363,740	-	(8,247,121)	-
Total Program	97.036				(7,595,633)	1,712,252	-	2,363,740	-	(8,247,121)	-
Passed Through Tennessee Emergency Management:											
Flood - Benzing Road, Park Terrace Home Buyout (Federal Portion HMGP-1909-0017)	97.039	E-24547	11-08-11 to 06-29-18	11,424,885	(160,379)	160,379	-	-	-	-	-
Flood - Pennington Bend Home Buyout (Federal Portion HMGP-1909-0026)	97.039	E-24547	11-08-11 to 06-29-18	4,381,853	(514,950)	514,950	-	-	-	-	-
Flood - Elm Street Home Buyout (Federal Portion HMGP-4211-0001)	97.039	E-34101	02-24-17 to 04-01-19	332,505	(261,561)	23,309	238,252 O	-	-	-	-
Flood - Whites Creek Home Buyout (Federal Portion HMGP-4293-0002)	97.039	E-34101-16719	12-13-18 to 12-15-20	254,835	-	-	-	416,961	-	(416,961)	-
Total Program	97.039				(936,890)	698,638	238,252	416,961	-	(416,961)	-
Passed Through Tennessee Emergency Management:											
Emergency Management Performance 17-19	97.042	34101-04619	10-01-17 to 09-30-19	188,350	-	188,350	-	150,063	-	38,287	-
Total Program	97.042				-	188,350	-	150,063	-	38,287	-

See accompanying Notes to Schedule of Expenditures of State Award.
See independent auditor's report on supplemental information.

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year ended June 30, 2019

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2018	Federal Receipts	Receipts or Adjustments: Transfers (T) Other (O)	Federal Expenditures/ Distributions	Payments or Adjustments: Grantor (G) Transfers (T) Other (O)	(Accrued) Deferred Grant Revenue June 30, 2019	Amount Passed Through to Subrecipients
Direct Program:											
Port Security	97.056	EMW-2016-PU-00374	09-01-16 to 08-30-19	849,000	(68,597)	386,644	-	318,047	-	-	-
Total Program	97.056				(68,597)	386,644	-	318,047	-	-	-
Passed Through Tennessee Emergency Management:											
Homeland Security Urban Areas EMW-2016-SS-00032-SO1	97.067	34101-14417	09-01-16 to 04-30-19	149,270	(91,965)	147,826	1,159 O	57,020	-	-	-
Homeland Security Urban Areas EMW-2017-SS-00093	97.067	34101-13318	09-01-17 to 04-30-20	173,154	(4,765)	24,688	-	126,199	-	(106,276)	-
Homeland Security Urban Areas EMW-2018-SS-00033-S01	97.067	34101-11719	09-01-18 to 04-30-21	294,451	-	-	-	17,097	-	(17,097)	-
Total Program	97.067				(96,730)	172,514	1,159	200,316	-	(123,373)	-
Total U.S. Department of Homeland Security					(8,713,782)	3,487,753	239,411	3,469,102	293,448	(8,749,168)	-
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:											
Passed Through Metropolitan Development and Housing Agency:											
CDBG Homeless Assistance Program - Metro Social Services	14.218	N/A	01-01-18 to 06-30-18	85,000	(12,036)	12,036	-	-	-	-	-
CDBG Homeless Assistance Program - Metro Social Services	14.218	N/A	01-01-19 to 01-01-20	124,000	-	38,374	-	46,988	-	(8,614)	-
Total Program	14.218				(12,036)	50,410	-	46,988	-	(8,614)	-
Passed Through Metropolitan Development and Housing Agency:											
Homelessness Management Info System - Metro Social Services	14.267	TN0060L4I041710	07-01-18 to 06-30-19	53,508	-	20,614	-	26,003	-	(5,389)	-
Youth Homelessness Demonstration Program - Metro Social Services	14.267	TN0297Y4I041700	09-21-18 to 09-21-19	110,696	-	10,495	-	26,315	-	(15,820)	-
Total Program	14.267				-	31,109	-	52,318	-	(21,209)	-
Total U.S. Department of Housing and Urban Development					(12,036)	81,519	-	99,306	-	(29,823)	-
U.S. DEPARTMENT OF INTERIOR:											
Passed Through Tennessee Historical Commission:											
Fort Negley Park Cultural Landscape Plan	15.904	32701-03219	10-01-17 to 09-30-18	24,000	(6,506)	24,000	-	17,494	-	-	-
Total Program	15.904				(6,506)	24,000	-	17,494	-	-	-
Total U.S. Department of Interior					(6,506)	24,000	-	17,494	-	-	-
U.S. DEPARTMENT OF JUSTICE:											
Passed Through Northern Arizona University:											
National Domestic Violence Fatality Review Initiative - Office of Family Safety	16.526	1002929-05	03-01-18 to 09-30-18	46,500	-	13,350	-	13,350	-	-	-
Total Program	16.526				-	13,350	-	13,350	-	-	-
Passed Through Tennessee Finance and Administration:											
VOCA Hispanic, Child and Family - District Attorney	16.575	26758	07-01-17 to 06-30-18	158,316	(17,361)	17,361	-	-	-	-	-
VOCA Hispanic, Child and Family - District Attorney	16.575	26758	07-01-18 to 06-30-19	240,713	-	191,959	-	206,854	-	(14,895)	-
VOCA Victim Intervention Program - Police Counseling	16.575	26639	07-01-15 to 06-30-20	1,726,778	(92,750)	436,997	-	433,906	-	(89,659)	-
VOCA Family Justice Center Navigator/Advocate - Office of Family Safety	16.575	28884	07-01-16 to 06-30-18	100,000	(5,705)	5,705	-	-	-	-	-
VOCA Family Justice Center Navigator/Advocate - Office of Family Safety	16.575	35638	07-01-18 to 06-30-20	377,790	-	164,253	-	198,619	-	(34,366)	-
VOCA Victim Services Coordinator - Police & Office of Family Safety	16.575	32242	08-17-17 to 06-30-20	2,428,500	(173,167)	743,793	-	700,421	-	(129,795)	-
VOCA Serving Youth & Young Adults - Nashville Career Advancement Center	16.575	37348	02-01-19 to 09-30-19	436,182	-	-	-	6,625	-	(6,625)	-
Passed Through Tennessee Education:											
VOCA Serving Youth & Young Adults with Trauma - Public Schools	16.575	56204-VOCANEw	09-01-18 to 06-30-19	200,000	-	54,646	-	107,956	-	(53,310)	-
Total Program	16.575				(288,983)	1,614,714	-	1,654,381	-	(328,650)	-
Passed Through Tennessee Finance and Administration:											
STOP Civil Legal Advocacy - Office of Family Safety	16.588	26928	08-15-15 to 06-30-18	225,000	(13,727)	13,727	-	-	-	-	-
STOP Fatality Review - Office of Family Safety (Federal Portion)	16.588	33794	01-01-18 to 06-30-20	264,000	(15,155)	69,423	3,789 O	62,821	-	(4,764)	-
Total Program	16.588				(28,882)	83,150	3,789	62,821	-	(4,764)	-
Direct Program:											
Encourage Arrest Policies and Enforce Protection Orders - Office of Family Safety	16.590	2015-WE-AX-0020-02	10-01-15 to 09-30-21	1,451,789	(78,328)	212,487	-	204,260	-	(70,101)	26,902
Total Program	16.590				(78,328)	212,487	-	204,260	-	(70,101)	26,902
Direct Program:											
Justice Assistance Grant	16.738	2015-DJ-BX-0803	10-01-14 to 09-30-18	471,673	156,048	-	2,430 O	158,478	-	-	-
Justice Assistance Grant	16.738	2016-DJ-BX-0674	10-01-15 to 09-30-19	504,412	157,853	-	3,145 O	46,726	-	114,272	-
Justice Assistance Grant	16.738	2017-DJ-BX-0418	10-01-16 to 09-30-20	487,362	-	487,362	3,375 O	204,743	-	285,994	-
Justice Assistance Grant	16.738	2018-DJ-BX-0348	10-01-17 to 09-30-21	495,317	-	495,317	769 O	35,896	-	460,190	-
Passed Through Tennessee Finance and Administration:											
Justice Assistance Grant - Pretrial Risk Assessment Pilot	16.738	29513	09-15-16 to 06-30-19	351,999	(33,709)	52,533	-	88,980	-	(70,156)	-
Justice Assistance Grant - Prevention and Intervention for At Risk Youth	16.738	N/A	02-01-19 to 06-30-21	298,539	-	-	-	33,270	-	(33,270)	18,450
Total Program	16.738				280,192	1,035,212	9,719	568,093	-	757,030	18,450

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METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year ended June 30, 2019

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2018	Federal Receipts	Receipts or Adjustments: Transfers (T) Other (O)	Federal Expenditures/ Distributions	Payments or Adjustments: Grantor (G) Transfers (T) Other (O)	(Accrued) Deferred Grant Revenue June 30, 2019	Amount Passed Through to Subrecipients
Passed Through Tennessee Mental Health and Substance Abuse: Smart Prosecution Initiative: Cherished Hearts - Office of Family Safety	16.825	33901	11-01-18 to 9-30-19	96,179	-	44,804	-	50,785	-	(5,981)	-
Total Program	16.825				-	44,804	-	50,785	-	(5,981)	-
Direct Program:											
Equitable Sharing Asset Forfeitures (Justice) - Police	16.922	N/A	07-01-18 to 06-30-19	N/A	-	91,692	21,095 O	66,730	-	46,057	-
Total Program	16.922				-	91,692	21,095	66,730	-	46,057	-
Passed Through Tennessee Administrative Office of the Courts: Music City Community Court Division VIII	16.999	Memo of Understanding	10-01-18 to 06-30-20	150307	-	2,269	-	21,905	-	(19,636)	-
Total Program	16.999				-	2,269	-	21,905	-	(19,636)	-
Total U.S. Department of Justice					(116,001)	3,097,678	34,603	2,642,325	-	373,955	45,352
U.S. DEPARTMENT OF LABOR:											
Passed Through Tennessee Labor:											
Workforce Innovation and Opportunity Act RESEA	17.225	LW09P171RESEA17	02-01-17 to 06-30-18	28,300	(3,119)	2,981	138 O	-	-	-	-
Workforce Innovation and Opportunity Act RESEA	17.225	LW09P181RESEA18	04-01-18 to 11-14-18	8,667	-	2,899	-	2,899	-	-	2,316
Passed Through Northern Middle TN Workforce Development Board: Workforce Innovation and Opportunity Act RESEA	17.225	Part of Subcontract	10-01-18 to 06-30-19	10,000	-	9,139	-	9,139	-	-	-
Total Program	17.225				(3,119)	15,019	138	12,038	-	-	2,316
<i>WIOA Cluster:</i>											
Passed Through Tennessee Labor:											
Workforce Innovation and Opportunity Act Adult Programs	17.258	LW09F181ADULT18	10-01-17 to 06-30-19	1,431,154	(226,108)	420,745	22,928 O	217,565	-	-	65,474
Passed Through Northern Middle TN Workforce Development Board: Workforce Innovation and Opportunity Act Adult Programs	17.258	Part of Subcontract	10-01-18 to 06-30-19	1,337,277	-	1,015,703	-	1,015,703	-	-	1,015,703
Total Program	17.258				(226,108)	1,436,448	22,928	1,233,268	-	-	1,081,177
Passed Through Tennessee Labor:											
Workforce Innovation and Opportunity Act Youth Programs	17.259	LW09P161YOUTH17	04-01-16 to 06-30-18	2,007,888	(37,261)	41	37,211 O	-	(9)	-	-
Workforce Innovation and Opportunity Act Youth Programs	17.259	LW09P171YOUTH18	04-01-17 to 06-30-19	1,794,243	(312,059)	749,400	83,814 O	521,167	(12)	-	-
Workforce Innovation and Opportunity Act Youth Programs	17.259	LW09P181YOUTH19	04-01-18 to 06-30-20	889,621	-	-	-	-	-	-	-
Workforce Innovation and Opportunity Act Youth Programs	17.259	LW09P161MNSWA17	07-01-18 to 11-14-18	73,111	-	53,114	-	53,114	-	-	-
Passed Through Northern Middle TN Workforce Development Board: Workforce Innovation and Opportunity Act Youth Programs	17.259	Part of Subcontract	10-01-18 to 06-30-19	1,449,777	-	1,260,451	-	1,260,451	-	-	1,098,570
Total Program	17.259				(349,320)	2,063,006	121,025	1,834,732	(21)	-	1,098,570
Passed Through Tennessee Labor:											
Workforce Investment Act Transitional Grant	17.278	LW09F143TFERSP14	04-01-16 to 06-30-16	41,919	3,287	-	-	-	3,287 G	-	-
Workforce Innovation and Opportunity Act Dislocated Worker	17.278	LW09P171DLSLWK18	07-01-17 to 06-30-19	322,313	(36,543)	34,743	10,275 O	8,475	-	-	-
Workforce Innovation and Opportunity Act Dislocated Worker	17.278	LW09F181DLSLWK18	10-01-17 to 06-30-19	1,972,545	(278,831)	748,758	63,004 O	532,931	-	-	132,288
Workforce Innovation and Opportunity Act Admin for RESEA Funds	17.278	LW09F171MNSWA17	07-01-17 to 06-30-18	11,500	(2,067)	2,067	-	-	-	-	-
Workforce Innovation and Opportunity Act Community Business	17.278	LW09F171CBRSPI17	07-01-17 to 06-30-18	306,192	(116,103)	55,958	50,000 O	(10,145)	-	-	-
Workforce Innovation and Opportunity Act Dislocated Worker	17.278	LW09F171TFPSWA17	07-01-18 to 11-14-18	658,000	-	210,225	-	210,225	-	-	108,332
Passed Through Northern Middle TN Workforce Development Board: Workforce Innovation and Opportunity Act Dislocated Worker	17.278	Part of Subcontract	10-01-18 to 06-30-19	1,327,278	-	1,146,453	-	1,146,453	-	-	805,048
Total Program	17.278				(430,257)	2,198,204	123,279	1,887,939	3,287	-	1,045,668
Total WIOA Cluster					(1,005,685)	5,697,658	267,232	4,955,939	3,266	-	3,225,415
Total U.S. Department of Labor					(1,008,804)	5,712,677	267,370	4,967,977	3,266	-	3,227,731
U.S. DEPARTMENT OF TRANSPORTATION:											
Passed Through Tennessee Transportation:											
Dickerson Pike Sidewalk Improvements 121730.00 - Public Works	20.205	150067	05-06-15 to 05-30-20	4,920,000	(84,864)	15,598	-	141,375	-	(210,641)	-
Harding Place Sidewalk Improvements Phase 3 121791.00 - Public Works	20.205	150028	05-06-15 to 03-01-20	4,720,000	(135,228)	18,178	-	151,049	-	(268,099)	-
Lebanon Pike Sidewalk Improvements 121729.00 - Public Works	20.205	150066	05-06-15 to 05-30-20	3,040,000	(56,532)	74,020	-	39,766	-	(22,278)	-
Hart Lane Pedestrian Safety Improvements 119913.01 - Public Works	20.205	150109	07-06-15 to 11-01-20	1,499,979	-	140	-	140	-	-	-
Gallatin Road Complete Streets BRT Lite 123838.00 - Public Works	20.205	160174	2017-2020	3,722,240	-	91,979	-	124,558	-	(32,579)	-
Murfreesboro Road Complete Streets BRT Lite 125309.00 - Public Works	20.205	160247	2017-2020	3,123,200	(25,572)	62,618	-	60,360	-	(23,314)	-
CMAQ Transportation Demand Management Grant FY18-20-Planning Commission	20.205	170129	11-21-17 to 11-20-21	1,184,684	(61,190)	278,866	-	291,185	-	(73,509)	-
Total Program	20.205				(363,386)	541,399	-	808,433	-	(630,420)	-
Passed Through Tennessee Transportation:											
Long-Range Transit Planning Activities 15-19 - Planning Commission	20.505	GG-16-50763-00	01-01-15 to 12-31-18	504,254	(402,545)	402,544	1 O	-	-	-	-
Total Program	20.505				(402,545)	402,544	1	-	-	-	-

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METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year ended June 30, 2019

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2018	Federal Receipts	Receipts or Adjustments: Transfers (T) Other (O)	Federal Expenditures/ Distributions	Payments or Adjustments: Grantor (G) Transfers (T) Other (O)	(Accrued) Deferred Grant Revenue June 30, 2019	Amount Passed Through to Subrecipients
<i>Highway Safety Cluster</i>											
Passed Through Tennessee Safety and Homeland Security: Motorcycle Enforcement - Police	20.600	Z19THS378	10-01-18 to 09-30-19	12,000	-	-	-	5,571	-	(5,571)	-
Total Program	20.600				-	-	-	5,571	-	(5,571)	-
Passed Through Tennessee Safety and Homeland Security: Governor's Highway Safety Program - Police	20.616	Z19THS190	10-01-18 to 09-30-19	423,000	-	168,773	-	245,952	-	(77,179)	-
Governor's Highway Safety Program - State Trial Courts Dng Court	20.616	Z18THS211	10-01-17 to 09-30-18	60,000	(15,311)	28,123	-	12,812	-	-	-
Governor's Highway Safety Program - State Trial Courts Dng Court	20.616	Z19THS189	10-01-18 to 09-30-19	59,997	-	28,709	-	43,866	-	(15,157)	-
Total Program	20.616				(15,311)	225,605	-	302,630	-	(92,336)	-
<i>Total Highway Safety Cluster</i>					(15,311)	225,605	-	308,201	-	(97,907)	-
Passed Through Tennessee Safety and Homeland Security: Governor's Highway Safety Program - Police	20.607	Z18THS212	10-01-17 to 09-30-18	402,000	(88,956)	172,142	-	83,186	-	-	-
Total Program	20.607				(88,956)	172,142	-	83,186	-	-	-
Total U.S. Department of Transportation					(870,198)	1,341,690	1	1,199,820	-	(728,327)	-
U.S. DEPARTMENT OF TREASURY:											
Direct Program:											
Equitable Sharing Asset Forfeitures (Treasury) - Police	21.016	N/A	07-01-18 to 06-30-19	N/A	-	3,651	28,105	O	-	31,756	-
Total Program	21.016				-	3,651	28,105	-	-	31,756	-
Total U.S. Department of Treasury					-	3,651	28,105	-	-	31,756	-
U.S. ELECTION ASSISTANCE COMMISSION:											
Passed Through Tennessee State:											
Help America Vote Act - Voting Systems Update (Federal Portion)	90.404	30501-01320-01	05-01-19 to 04-30-20	1,691,000	-	-	-	1,691,000	-	(1,691,000)	-
Total Program	90.404				-	-	-	1,691,000	-	(1,691,000)	-
Total U.S. Election Assistance Commission					-	-	-	1,691,000	-	(1,691,000)	-
TOTAL EXPENDITURES OF FEDERAL AWARDS					(36,548,825)	186,581,362	999,513	177,470,466	1,495,336	(27,933,751)	6,716,460

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METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF STATE AWARDS

For the Year ended June 30, 2019

Program Title	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2018	State Receipts	Receipts or Adjustments: Transfers (T) Other (O)	State Expenditures/ Distributions	Payments or Adjustments: Grantor (G) Transfers (T) Other (O)	(Accrued) Deferred Grant Revenue June 30, 2019	Amount Passed Through to Subrecipients
TENNESSEE ADMINISTRATIVE OFFICE OF THE COURTS:										
Court Interpreter Endowment Grant - State Trial Courts	N/A	07-01-18 to 06-30-19	86,521	-	79,311	-	86,521	-	(7,210)	-
Court Security Grant - Juvenile Court	N/A	07-01-18 to 06-30-19	104,070	-	33,641	-	33,641	-	-	-
Interpreter/Translation Services - Juvenile Court	N/A	07-01-17 to 06-30-18	65,250	(7,339)	7,339	-	-	-	-	-
Interpreter/Translation Services - Juvenile Court	N/A	07-01-18 to 06-30-19	62,450	-	58,912	-	62,450	-	(3,538)	-
Total Tennessee Administrative Office of the Courts				(7,339)	179,203	-	182,612	-	(10,748)	-
TENNESSEE ARTS COMMISSION:										
Arts Builds Communities	31625-02312	07-01-17 to 06-30-18	34,560	(15,552)	15,552	-	-	-	-	-
Arts Builds Communities	31625-05136	07-01-18 to 06-30-19	34,560	-	19,008	-	34,035	-	(15,027)	29,380
Major Cultural Institutions (State Portion)	31625-04895	07-01-18 to 06-30-19	51,852	-	51,852	-	51,852	-	-	-
Total Tennessee Arts Commission				(15,552)	86,412	-	85,887	-	(15,027)	29,380
TENNESSEE DEPARTMENT OF AGRICULTURE:										
Retail Food Store Inspection	32505-02817	01-01-17 to 12-31-21	887,425	(96,786)	137,874	-	41,088	-	-	-
Total Tennessee Department of Agriculture				(96,786)	137,874	-	41,088	-	-	-
TENNESSEE DEPARTMENT OF CHILDRENS SERVICES:										
Child and Family Services Intervention - Juvenile Court	43966	07-01-17 to 06-30-18	434,333	(47,277)	47,277	-	-	-	-	-
Child and Family Services Intervention - Juvenile Court	56508	07-01-18 to 06-30-19	434,333	-	310,037	-	328,747	-	(18,710)	-
State Supplemental Juvenile Court Improvement	39771	07-01-17 to 06-30-18	9,000	(4,500)	4,500	-	-	-	-	-
State Supplemental Juvenile Court Improvement	39771	07-01-18 to 06-30-19	9,000	-	4,500	-	9,000	-	(4,500)	-
Safe Baby Court	57400	03-19-18 to 06-30-18	66,000	(6,889)	6,889	-	-	-	-	-
Safe Baby Court	57400	07-01-18 to 06-30-19	235,000	-	137,445	-	148,992	-	(11,547)	-
Total Tennessee Department of Children's Services				(58,666)	510,648	-	486,739	-	(34,757)	-
TENNESSEE DEPARTMENT OF CORRECTIONS:										
Community Corrections Program - State Trial Courts	55197	07-01-17 to 06-30-18	1,464,314	(186,911)	186,911	-	-	-	-	-
Community Corrections Program - State Trial Courts	55197	07-01-18 to 06-30-19	1,545,314	-	1,341,395	-	1,442,959	-	(101,564)	-
Drug Court - State Trial Courts	32901-31318	07-01-17 to 06-30-18	982,000	(202,235)	202,235	-	-	-	-	-
Drug Court - State Trial Courts	32901-31318	07-01-18 to 06-30-19	982,000	-	930,405	-	982,000	-	(51,595)	-
Total Tennessee Department of Corrections				(389,146)	2,660,946	-	2,424,959	-	(153,159)	-

See accompanying Notes to Schedule of Expenditures of State Award.
See independent auditor's report on supplemental information.

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF STATE AWARDS

For the Year ended June 30, 2019

Program Title	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2018	State Receipts	Receipts or Adjustments: Transfers (T) Other (O)	State Expenditures/ Distributions	Payments or Adjustments: Grantor (G) Transfers (T) Other (O)	(Accrued) Deferred Grant Revenue June 30, 2019	Amount Passed Through to Subrecipients
TENNESSEE DEPARTMENT OF ECONOMIC AND COMMUNITY DEVELOPMENT:										
AllianceBernstein - Industrial Development Board	60412	01-01-19 to 12-31-25	N/A	-	-	-	9,067,511	-	(9,067,511)	-
Associated Pathologists - Industrial Development Board	33006-59517	06-01-17 to 05-31-22	828,000	-	-	-	-	-	-	-
Community Health Systems Inc. - Industrial Development Board	33006-55416	11-30-15 to 11-29-20	6,750,000	-	3,410,092	-	3,410,092	-	-	-
Hankook Tire America Corp. - Industrial Development Board	33006-96617	05-01-16 to 04-30-21	2,715,000	-	42,341	-	62,857	-	(20,516)	-
Keystone Automotive Industries - Industrial Development Board	33006-61217	12-06-16 to 12-05-21	1,950,000	-	-	-	1,950,000	-	(1,950,000)	-
LifTn Microenterprise Loans - Economic & Community Development	33005-99018	06-30-18 to 06-29-21	68,100	-	-	-	-	-	-	-
Philips Holding USA Inc. - Industrial Development Board	33006-78918	10-30-17 to 10-29-22	4,212,500	-	4,212,500	-	4,212,500	-	-	-
WCP Properties LLC (HCA Health Services) - Industrial Development Board	33006-10713	05-08-13 to 02-07-19	7,500,000	-	7,500,000	-	-	-	-	-
Total Tennessee Department of Economic and Community Development				-	15,164,933	-	26,202,960	-	(11,038,027)	-
TENNESSEE DEPARTMENT OF EDUCATION:										
Child Nutrition State Match	N/A	07-01-18 to 06-30-19	N/A	-	415,982	-	415,982	-	-	-
Ace Initiative	18-01	07-01-17 to 06-30-18	200,000	(14,621)	14,621	-	-	-	-	-
Ace Initiative	19-01	07-01-18 to 06-30-19	200,000	-	82,186	-	202,026	-	(119,840)	-
Coordinated School Health	17-01	07-01-16 to 06-30-17	230,000	(2,432)	2,432	-	-	-	-	-
Coordinated School Health	18-01	07-01-18 to 06-30-19	230,000	(25,855)	25,855	-	-	-	-	-
Coordinated School Health	19-01	07-01-18 to 06-30-19	230,000	-	169,214	-	234,680	-	(65,466)	-
Family Resource Centers	18-01	07-01-17 to 06-30-18	236,893	(17,767)	17,767	-	-	-	-	-
Family Resource Centers	19-01	07-01-18 to 06-30-19	236,893	-	227,238	-	227,238	-	-	-
Leaps Lottery for FY18	18-01	07-01-17 to 06-30-18	527,840	(24,230)	-	-	-	-	-	-
Leaps Lottery for FY19	19-01	07-01-18 to 06-30-19	530,340	-	322,256	-	496,120	-	(173,864)	-
Pre-K Voluntary Lottery Money Expansion	19-01	07-01-18 to 06-30-19	3,894,072	-	2,998,846	-	3,894,072	-	(895,226)	-
Priority Schools	18-01	07-01-17 to 06-30-18	1,191,061	(161,318)	161,318	-	-	-	-	-
Priority Schools	19-01	07-01-18 to 06-30-19	1,191,061	-	1,263,996	-	423,289	-	840,707	-
Priority School State Grant	19-01	07-01-18 to 06-30-19	825,000	-	340,550	-	373,968	-	(33,418)	-
Read to be Ready	17-01	07-01-16 to 06-30-18	969,610	(1,259)	581	-	-	-	(678)	-
Read to be Ready Coaching	18-01	07-01-17 to 06-30-18	10,000	(9,456)	9,456	-	1,475	-	(1,475)	-
Read to be Ready Summer Grant	19-01	07-01-18 to 06-30-19	835,728	(491,145)	571,755	-	665,708	-	(585,098)	-
Safe School Equipment	19-01	07-01-18 to 06-30-19	1,490,606	-	56,258	-	935,896	-	(879,638)	-
Tennessee Safe Schools Act	17-01	07-01-16 to 06-30-17	432,515	(8,611)	8,611	-	-	-	-	-
Tennessee Safe Schools Act	18-01	07-01-17 to 06-30-18	453,306	(47,669)	47,669	-	-	-	-	-
Tennessee Safe Schools Act	19-01	07-01-18 to 06-30-19	596,244	-	434,161	-	462,863	-	(28,702)	-
Total Tennessee Department of Education				(804,363)	7,194,982	-	8,333,317	-	(1,942,698)	-
TENNESSEE DEPARTMENT OF ENVIRONMENT AND CONSERVATION:										
Capitol View Park LPRF 2018 Grant	32701-03663	02-22-19 to 02-21-21	100,000	-	-	-	-	-	-	-
Curbside Recycling Grant	32701-03669	02-18-19 to 02-17-24	2,358,250	-	-	-	-	-	-	-
Household Hazardous Waste Operations and Maintenance Grant	32701-03071	07-01-17 to 10-31-18	371,540	(85,000)	364,040	-	279,040	-	-	-
Education and Outreach Grant	32701-03420	03-24-18 to 03-23-23	50,000	(50,000)	-	-	-	-	-	-
Organics Management	32701-03264	12-04-17 to 12-03-22	30,000	(14,250)	30,000	-	15,750	-	-	-
Recycling Rebate Grant	Memo of Agreement	07-01-17 to 06-30-18	N/A	(124,841)	124,841	-	-	-	-	-
Recycling Rebate Grant	Memo of Agreement	07-01-18 to 06-30-19	N/A	-	125,650	-	125,650	-	-	-
Tire Environmental Act Program	32701-03647	04-01-19 to 03-31-21	95,617	-	-	-	-	-	-	-
Total Tennessee Department of Environment and Conservation				(274,091)	694,531	-	420,440	-	-	-

See accompanying Notes to Schedule of Expenditures of State Award.
See independent auditor's report on supplemental information.

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF STATE AWARDS

For the Year ended June 30, 2019

Program Title	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2018	State Receipts	Receipts or Adjustments: Transfers (T) Other (O)	State Expenditures/ Distributions	Payments or Adjustments: Grantor (G) Transfers (T) Other (O)	(Accrued) Deferred Grant Revenue June 30, 2019	Amount Passed Through to Subrecipients
TENNESSEE DEPARTMENT OF FINANCE AND ADMINISTRATION:										
Internet Crimes Against Children	49530	07-01-16 to 06-30-21	1,200,000	(82,715)	215,155	2 O	219,013	-	(86,571)	-
STOP Fatality Review - Office of Family Safety (State Portion)	33794	01-01-18 to 06-30-20	64,200	-	23,141	-	20,941	3,789 O	(1,589)	-
Total Tennessee Department of Finance and Administration				(82,715)	238,296	2	239,954	3,789	(88,160)	-
TENNESSEE DEPARTMENT OF HEALTH:										
Breast and Cervical Cancer Screening (State Portion)	34360-40318	07-01-17 to 06-30-20	114,600	(4,261)	35,143	-	38,200	-	(7,318)	-
Children's Special Services/Care Coordination (State Portion)	34360-38718	07-01-17 to 06-30-18	291,000	(51,597)	51,597	-	-	-	-	-
Children's Special Services/Care Coordination (State Portion)	34360-38619	07-01-18 to 06-30-21	873,000	-	203,844	-	249,655	-	(45,811)	-
Family Planning (State Portion)	34360-35118	07-01-17 to 06-30-22	734,000	(12,804)	138,411	-	146,799	-	(21,192)	-
Fetal-Infant Mortality Review	34347-33218	07-01-17 to 06-30-18	318,600	(127,124)	127,124	-	-	-	-	-
Fetal-Infant Mortality Review	34347-33219	07-01-18 to 06-30-19	318,600	-	230,302	-	297,923	-	(67,621)	-
Grant-in-Aid	34360-34719	07-01-18 to 06-30-19	725,200	-	725,200	-	725,200	-	-	-
Grant-in-Aid: Prenatal Presumptive Eligibility Expansion	34360-63718	07-01-17 to 06-30-18	206,600	(46,500)	46,500	-	-	-	-	-
Grant-in-Aid: Prenatal Presumptive Eligibility Expansion	34360-63719	07-01-18 to 06-30-19	206,600	-	154,000	-	188,600	-	(34,600)	-
Healthy Start	34347-48417	07-01-16 to 06-30-18	380,000	(43,872)	43,872	-	-	-	-	-
Healthy Start	34347-48419	07-01-18 to 06-30-19	324,500	-	207,599	-	308,696	-	(101,097)	-
Help Us Grow Successfully (HUGS)	34360-36915	07-01-14 to 06-30-19	3,051,000	(112,738)	583,710	-	606,726	-	(135,754)	-
Immunization Services for Children (State Portion)	34360-41217	04-01-17 to 06-30-18	197,300	(34,940)	35,309	-	-	369 O	-	-
Immunization Services for Children (State Portion)	34360-41219	07-01-18 to 06-30-19	157,840	-	114,859	-	154,644	-	(39,785)	-
Oral Disease Prevention Services	34360-37617	07-01-16 to 06-30-18	1,808,722	(120,874)	120,874	-	-	-	-	-
Oral Disease Prevention Services	34360-37619	07-01-18 to 06-30-20	1,804,200	-	636,962	-	894,210	-	(257,248)	-
TB Outreach and Control (State Portion)	34360-37218	07-01-17 to 06-30-18	1,334,700	(308,012)	308,012	-	-	-	-	-
TB Outreach and Control (State Portion)	34360-37219	07-01-18 to 06-30-19	1,350,200	-	1,037,941	-	1,341,559	-	(303,618)	-
TENNder Care Outreach Services	34630-34417	07-01-16 to 06-30-19	1,819,200	(134,150)	604,498	-	570,650	-	(100,302)	-
Tobacco Use Prevention & Control Services	34347-64118	10-01-17 to 06-30-18	373,500	(232,914)	283,813	-	-	50,899 T	-	-
Tobacco Use Prevention & Control Services	34347-64119	07-01-18 to 06-30-19	97,500	-	73,961	50,899 T	93,126	-	31,734	-
Viral Hepatitis High Morbidity Regions (State Portion)	Part of 34349-47418	01-01-18 to 12-31-18	85,000	(33,168)	70,191	-	37,023	-	-	-
Viral Hepatitis High Morbidity Regions (State Portion)	Part of 34349-47419	01-01-19 to 12-31-19	85,000	-	-	-	44,641	-	(44,641)	-
HIV PreP (State Portion)	Part of 34349-47419	01-01-19 to 12-31-19	181,200	-	-	-	3,330	-	(3,330)	-
Total Tennessee Department of Health				(1,262,954)	5,833,722	50,899	5,700,982	51,268	(1,130,583)	-
TENNESSEE DEPARTMENT OF HUMAN SERVICES:										
Community Service Poverty Fund - Metro Action Commission	Direct Appropriation Grant	07-01-18 to 06-30-19	25,050	-	25,050	-	15,938	-	9,112	-
Passed Through Greater Nashville Regional Council:										
Choices - Home Delivered Meals - Metro Social Services	2018-39	07-01-17 to 06-30-18	51,285	(3,985)	3,985	-	-	-	-	-
Choices - Home Delivered Meals - Metro Social Services	2019-39	07-01-18 to 06-30-19	51,457	-	47,300	-	51,457	-	(4,157)	-
Options - Home Delivered Meals - Metro Social Services	2018-03	07-01-17 to 06-30-18	80,000	(4,255)	4,255	-	-	-	-	-
Options - Home Delivered Meals - Metro Social Services	2019-03	07-01-18 to 06-30-19	80,000	-	49,988	-	55,817	-	(5,829)	-
Total Tennessee Department of Human Services				(8,240)	130,578	-	123,212	-	(874)	-

See accompanying Notes to Schedule of Expenditures of State Award.
See independent auditor's report on supplemental information.

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF STATE AWARDS

For the Year ended June 30, 2019

Program Title	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2018	State Receipts	Receipts or Adjustments: Transfers (T) Other (O)	State Expenditures/ Distributions	Payments or Adjustments: Grantor (G) Transfers (T) Other (O)	(Accrued) Deferred Grant Revenue June 30, 2019	Amount Passed Through to Subrecipients
TENNESSEE DEPARTMENT OF LABOR:										
Infrastructure Funding - Nashville Career Advancement Center	LWOP171IESIFA18	07-01-17 to 09-30-18	436,672	(111,355)	148,792	-	37,437	-	-	-
Infrastructure Funding - Northern Middle TN Workforce Development Board (sub contract to WIOA)		10-01-18 to 06-30-19	80,000	-	77,226	-	77,226	-	-	-
Total Tennessee Department of Labor				(111,355)	226,018	-	114,663	-	-	-
TENNESSEE DEPARTMENT OF MENTAL HEALTH AND SUBSTANCE ABUSE SERVICES:										
Recovery Court TN Web-Based Info. Tech. Systems - General Sessions Court	61222	12-15-18 to 06-30-19	10,000	-	9,939	-	9,939	-	-	-
Residential Drug Court Treatment - State Trial Courts	54991	07-01-17 to 06-30-18	450,000	(58,619)	58,619	-	-	-	-	-
Residential Drug Court Treatment - State Trial Courts	50387	07-01-18 to 06-30-19	450,000	-	320,094	-	449,982	-	(129,888)	-
Passed Through Davidson County Mental Health & Veterans Court Assistance Foundation: Davidson County Veteran Recovery Treatment Court - General Sessions Court	N/A	07-01-18 to 06-30-19	85,445	-	85,004	-	85,004	-	-	-
Total Tennessee Department of Mental Health and Substance Abuse Services				(58,619)	473,656	-	544,925	-	(129,888)	-
TENNESSEE DEPARTMENT OF STATE:										
Help America Vote Act - Voting Systems Update (State Portion)	30501-01320-01	05-01-19 to 04-30-20	89,000	-	-	-	89,000	-	(89,000)	-
Total Tennessee Department of State				-	-	-	89,000	-	(89,000)	-
TENNESSEE DEPARTMENT OF TRANSPORTATION:										
Liter and Trash Grant Program - Sheriff	19-500-4018-04	07-01-17 to 06-30-18	180,300	(121,335)	112,437	8,898 O	-	-	-	-
Liter and Trash Grant Program - Sheriff	57854	07-01-18 to 06-30-19	180,300	-	82,512	-	180,300	-	(97,788)	-
Special Litter Grant - Public Works	40100-02319	07-01-18 to 06-30-20	200,000	-	6,490	-	44,291	-	(37,801)	-
State Aid Road Project: McCrory Lane Resurfacing - Public Works	19-SAR1-S8-009	10-11-17 to 11-30-19	913,027	-	765,630	-	742,297	-	23,333	-
State Aid Road Project: Una Antioch Pike Resurfacing - Public Works	19-SAR1-S8-006	01-25-16 to 11-30-17	691,650	(212,421)	65,607	146,814 O	-	-	-	-
Total Tennessee Department of Transportation				(333,756)	1,032,676	155,712	966,888	-	(112,256)	-
TENNESSEE EMERGENCY MANAGEMENT AGENCY:										
Flood Recovery May 2010	1909 DR TN	05-01-10 to OPEN	3,920,220	(839,484)	263,596	-	131,319	-	(707,207)	-
Flood - Benzing Road, Park Terrace Home Buyout (State Portion HMGP-1909-0017)	E-24547	11-08-11 to 06-29-18	1,904,148	(26,730)	26,730	-	-	-	-	-
Flood - Pennington Bend Home Buyout (State Portion HMGP-1909-0026)	E-24547	11-08-11 to 06-29-18	730,309	(85,824)	85,824	-	-	-	-	-
Flood - Elm Street Home Buyout (State Portion HMGP-4211-0001)	E-34101	02-24-17 to 04-01-19	55,417	(43,594)	3,885	39,709 O	-	-	-	-
Flood - Whites Creek Home Buyout (State Portion HMGP-4293-0002)	E-34101-16719	12-13-18 to 12-15-20	42,473	-	-	-	52,121	-	(52,121)	-
Reimbursable 100% from Tennessee Emergency Management for Assisting in OTHER States' Disaster Recoveries:										
South Carolina Flood - October 2015		N/A	N/A	-	-	-	83,807	-	(83,807)	-
Hurricane Harvey (Texas) - August 2017	FEMA-4332-DR (EMAC)	N/A	N/A	(47,936)	47,936	-	15,979	-	(15,979)	-
Hurricane Irma (Florida) - September 2017	FEMA-4337-DR (EMAC)	N/A	N/A	(469,944)	499,318	-	29,374	-	-	-
Hurricane Florence (North & South Carolina) - September 2018	FEMA-4393/4394-DR (EMAC)	N/A	N/A	-	9,342	-	189,269	-	(179,927)	-
Total Tennessee Emergency Management Agency				(1,513,512)	936,631	39,709	501,869	-	(1,039,041)	-

See accompanying Notes to Schedule of Expenditures of State Award.
See independent auditor's report on supplemental information.

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF STATE AWARDS

For the Year ended June 30, 2019

Program Title	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2018	State Receipts	Receipts or Adjustments: Transfers (T) Other (O)	State Expenditures/ Distributions	Payments or Adjustments: Grantor (G) Transfers (T) Other (O)	(Accrued) Deferred Grant Revenue June 30, 2019	Amount Passed Through to Subrecipients
TENNESSEE STATE LIBRARY AND ARCHIVES:										
Library Services - Materials for the Deaf and Hard of Hearing	30504-00418	07-01-17 to 06-30-18	88,000	(88,000)	88,000	-	-	-	-	-
Library Services - General Library Services	30501-00219-04	07-01-18 to 05-31-19	45,500	-	45,500	-	45,500	-	-	-
Library Services - Materials for the Deaf and Hard of Hearing	30501-00419	07-01-18 to 06-30-19	88,000	-	63,626	-	88,000	-	(24,374)	-
Library Services - Training Opportunities for the Public (TOP)	30501-01419-23	01-15-19 to 01-14-20	12,750	-	-	-	2,700	-	(2,700)	-
Total Tennessee State Library and Archives				(88,000)	197,126	-	136,200	-	(27,074)	-
TOTAL EXPENDITURES OF STATE AWARDS				(5,105,094)	35,698,232	246,322	46,595,695	55,057	(15,811,292)	29,380

See accompanying Notes to Schedule of Expenditures of State Award.
See independent auditor's report on supplemental information.

METROPOLITAN GOVERNMENT OF NASHVILLE
AND DAVIDSON COUNTY, TENNESSEE
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS
YEAR ENDED JUNE 30, 2019

A. BASIS OF PRESENTATION

Reporting Entity

The basic financial statements of the Metropolitan Government of Nashville and Davidson County, Tennessee (the "Government"), as of and for the year ended June 30, 2019, include the operations of the following component units: the Nashville District Management Corporation, the Gulch Business Improvement District, Inc., the Hospital Authority, the Metropolitan Development and Housing Agency, the Electric Power Board, the Metropolitan Transit Authority, the Emergency Communications District, the Metropolitan Nashville Airport Authority and the Convention Center Authority. The expenditures of federal awards of these component units totaled \$135,137,859 and are not included in the accompanying schedule of expenditures of federal awards for the year ended June 30, 2019. These component units are separately audited and reported on in accordance with the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), when applicable, and their expenditures are not included in the schedules of expenditures of federal and state awards of the Government for the year ended June 30, 2019.

Noncash Federal Programs

The Government is the recipient of federal awards that do not result in cash receipts or disbursements, including distribution of U.S. Department of Agriculture (USDA) Food Commodities (CFDA No. 10.565), which are valued based on a USDA price list obtained from the Tennessee Department of Health. Distributions under such programs are included in the accompanying schedules of expenditures of federal and state awards.

Federal Financial Assistance Without CFDA Numbers

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

Pass-Through Awards

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

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

METROPOLITAN GOVERNMENT OF NASHVILLE
AND DAVIDSON COUNTY, TENNESSEE
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS
YEAR ENDED JUNE 30, 2019

A. BASIS OF PRESENTATION - Continued

Program Clusters

The Uniform Guidance defines a cluster of programs as a grouping of closely related programs that share common compliance requirements. According to this definition, similar programs deemed to be a cluster of programs are tested accordingly.

Schedule of Expenditures of State Awards

In compliance with Tennessee state law, the accompanying schedule of expenditures of state awards is included with this report. Such schedule presents all state funded financial awards, as defined by the State Comptroller of the Treasury's Office, and is prepared and presented in a manner consistent with the schedule of expenditures of federal awards.

B. BASIS OF ACCOUNTING

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

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

Because the schedules of federal and state awards present only a selected portion of the Government's operations, they are not intended to and do not present the financial position or changes in financial position of the Government.

C. MATCHING COSTS

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

METROPOLITAN GOVERNMENT OF NASHVILLE
AND DAVIDSON COUNTY, TENNESSEE
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS
YEAR ENDED JUNE 30, 2019

D. INDIRECT COSTS

Included in the Government's Cost Allocation Plan are central service costs allowable under OMB cost principles. These costs may be "allocated" among programs of the Government in a consistent manner.

The amount presented in the Cost Allocation Plan as "allocated" to each department is not actually charged as expenditure to that department, but is accounted for in the central service area's budget. The amount is used to calculate indirect costs associated with programs funded by external sources that allow the inclusion of indirect costs (certain grants, user fees, etc.).

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

The Government has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

E. CONTINGENCIES

The federal and state grants received by the Government are subject to audit and adjustment. If any expenditures are disallowed by the grantor agencies as a result of such an audit, the grantor agencies could make claim for reimbursement, which would become a liability of the Government.

During May 2010, Nashville and Davidson County experienced significant flooding and was declared a federal disaster area by President Barack Obama. The federal disaster declaration enables the reimbursement of certain flood-related costs to the Government through the Federal Emergency Management Agency (FEMA) of the U.S. Department of Homeland Security. Flood-related costs included in the accompanying schedule of expenditures of federal awards totaled \$2,363,740, which includes amounts expended in prior years that were approved as eligible expenditures by FEMA in fiscal year 2019. These expenditures have been included in the accompanying schedule of federal expenditures under CFDA 97.036. Flood-related amounts receivable under CFDA 97.036 totaled \$8,247,121 at June 30, 2019. Such flood-related costs are subject to review, approval and adjustment by FEMA and the Office Inspector General, which is on-going. The Government continues to work with FEMA on various appeals and adjustments to the FEMA project worksheets and related grant agreements.

METROPOLITAN GOVERNMENT OF NASHVILLE
AND DAVIDSON COUNTY, TENNESSEE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2019

SECTION I - SUMMARY OF INDEPENDENT AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:
Material weakness(es) identified? yes no
Significant deficiency(ies) identified not considered to
be material weaknesses? yes none reported

Noncompliance material to financial statements noted? yes no

Federal Awards

Internal control over major programs:
Material weakness(es) identified? yes no
Significant deficiency(ies) identified not considered to
be material weaknesses? yes none reported

Type of auditor's report issued on
compliance for major federal programs: Unmodified

Any audit findings disclosed that are required to be reported
in accordance with 2 CFR 200.516(a)? yes no

METROPOLITAN GOVERNMENT OF NASHVILLE
AND DAVIDSON COUNTY, TENNESSEE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - Continued
YEAR ENDED JUNE 30, 2019

SECTION I - SUMMARY OF INDEPENDENT AUDITOR'S RESULTS - Continued

Federal Awards - Continued

Identification of major programs:

CFDA Number Name of Federal Program

Child Nutrition Cluster:

10.553	National School Breakfast Program
10.555	National School Lunch Program
10.559	Summer Food Service Program

Other Programs:

84.010	Title I, Part A
93.568	Low Income Home Energy Assistance Program (LIHEAP)
93.914	HIV Emergency Relief Grant
84.367	Title II, Part A
84.165	Magnet Schools Grant

Dollar threshold used to distinguish between Type A and Type B programs: \$3,000,000

Auditee qualified as low-risk auditee? ___ yes X no

METROPOLITAN GOVERNMENT OF NASHVILLE
AND DAVIDSON COUNTY, TENNESSEE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - Continued
YEAR ENDED JUNE 30, 2019

SECTION II - FINANCIAL STATEMENT FINDINGS

Internal Control Findings:

None Reported

Compliance Findings:

None Reported

SECTION III - FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None reported.

**SECTION IV - FINDINGS AND QUESTIONED COSTS REQUIRED BY THE STATE
OF TENNESSEE AUDIT MANUAL**

None reported.

METROPOLITAN GOVERNMENT OF NASHVILLE
AND DAVIDSON COUNTY, TENNESSEE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - Continued
YEAR ENDED JUNE 30, 2019

SECTION V - SUMMARY OF PRIOR AUDIT FINDINGS

Financial Statement Findings

No prior findings reported.

Federal Award Findings and Questioned Costs

Prior Year Finding Number	Finding	Status/Current Year Finding Number
2018-001	Preparation of Schedule of Expenditures of Federal Awards (Original finding 2016-001)	Corrected

Findings and Questioned Costs Required by the State of Tennessee Audit Manual

Prior Year Finding Number	Finding	Status/Current Year Finding Number
2018-002	Mayor and Police Fraud	Corrected
2018-003	Police Fraud	Corrected pending the collection of restitution.