

**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, 2020

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, 2020, 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, 2020. 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, Metropolitan Transit Authority and the Convention Center 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, and the Metropolitan Nashville Airport 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) as a basis for designing 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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2020-001, 2020-002, and 2020-003 that we consider to be significant deficiencies.

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 financial statements. 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*.

The Government's Response to Findings

The Government's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The Government's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.



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

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, 2020



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, 2020. 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 \$142,467,336 in federal awards which are not included in the accompanying Schedule of Expenditures of Federal Awards during the year ended June 30, 2020. Our audit, described below, did not include the operations of the Metropolitan Transit Authority, the Hospital Authority and the Convention Center 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, and the Metropolitan Nashville Airport 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, 2020.

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, 2020, 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, 2020, 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, and the Metropolitan Nashville Airport 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, the Industrial Development Board Fund, and the Convention Center Authority as of and for the year ended June 30, 2020, and have issued our report thereon dated October 31, 2020, 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, 2020, except for Compliance
and Internal Control Over Compliance, as
to which the date is February 1, 2021

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year ended June 30, 2020

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2019	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, 2020	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	\$ (70,396)	\$ 215,001	\$ -	\$ 144,605	\$ -	\$ -	\$ -
Air Pollution Control Program	66.001	00408120	10-01-19 to 09-30-21	1,470,296	-	228,958	-	299,358	-	(70,400)	-
Total Program	66.001				(70,396)	443,959	-	443,963	-	(70,400)	-
Direct Program:											
Section 103 Ambient Air Monitoring Network Installation	66.034	96497715-5	04-01-15 to 03-31-20	518,809	(31,462)	168,747	-	137,285	-	-	-
Section 103 Ambient Air Monitoring Network Installation	66.034	01D05520	04-01-20 to 03-31-22	260,000	-	-	-	31,000	-	(31,000)	-
Total Program	66.034				(31,462)	168,747	-	168,285	-	(31,000)	-
Total Environmental Protection Agency					(101,858)	612,706	-	612,248	-	(101,400)	-
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	3,250	-	3,250	-	3,250	-	-	-
Library Services - Library Services for the Disadvantaged	45.310	30501-00219-04	07-01-19 to 05-31-20	6,400	-	6,400	-	6,400	-	-	-
Total Program	45.310				-	9,650	-	9,650	-	-	-
Total Institute of Museum and Library Services					-	9,650	-	9,650	-	-	-
NATIONAL ENDOWMENT FOR THE ARTS:											
Direct Programs:											
Our Town - Planning Commission Project	45.024	16-4292-7086	08-01-16 to 12-31-19	50,000	(22,294)	23,167	-	873	-	-	-
NEA Creativity Connects	45.024	16-970312	07-01-19 to 12-31-20	85,000	-	-	-	22,500	-	(22,500)	-
Total Program	45.024				(22,294)	23,167	-	23,373	-	(22,500)	-
Passed Through Tennessee Arts Commission:											
Major Cultural Institutions (Federal Portion)	45.025	31625-04895	07-01-18 to 06-30-19	23,648	-	-	-	-	-	-	-
Major Cultural Institutions (Federal Portion)	45.025	31625-07692	07-01-19 to 06-30-20	20,617	-	8,247	-	20,617	-	(12,370)	-
Total Program	45.025				-	8,247	-	20,617	-	(12,370)	-
Total National Endowment for the Arts					(22,294)	31,414	-	43,990	-	(34,870)	-
U.S. DEPARTMENT OF AGRICULTURE:											
Passed Through Tennessee Education:											
USDA Crop Block Grant - Metro Public Schools	10.170	N/A	11-01-18 to 09-01-21	20,000	-	-	-	611	-	(611)	-
Total Program	10.170				-	-	-	611	-	(611)	-
<i>Child Nutrition Cluster</i>											
Passed Through Tennessee Education:											
National School Breakfast Program - Metro Public Schools	10.553	N/A	07-01-19 to 06-30-20	N/A	-	8,418,156	-	8,418,156	-	-	-
Total Program	10.553				-	8,418,156	-	8,418,156	-	-	-
Passed Through Tennessee Education:											
National School Lunch Program - Lunch, Metro Public Schools	10.555	N/A	07-01-19 to 06-30-20	N/A	-	19,144,678	-	19,144,678	-	-	-
National School Lunch Program - Snacks, Metro Public Schools	10.555	N/A	07-01-19 to 06-30-20	N/A	-	130,920	-	130,920	-	-	-
National School Lunch and Breakfast Program - Food Distribution - Metro Public Schools	10.555	N/A	07-01-19 to 06-30-20	N/A	594,781	2,651,349	-	1,876,747	-	1,369,383	-
Total Program	10.555				594,781	21,926,947	-	21,152,345	-	1,369,383	-

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year ended June 30, 2020

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2019	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, 2020	Amount Passed Through to Subrecipients
Passed Through Tennessee Human Services:											
Summer Food Service Program - Metro Action Commission	10.559	00049	05-01-19 to 08-02-19	N/A	(341,941)	352,339	-	-	10,398 O	-	-
Summer Food Service Program - Metro Action Commission	10.559	00049	05-01-20 to 08-01-20	N/A	-	267,066	-	437,449	-	(170,383)	-
Summer Food Service Program- Breakfast, Metro Public Schools	10.559	N/A	07-01-19 to 06-30-20	N/A	-	466,472	-	575,805	44,608 O	(153,941)	-
Summer Food Service Program- Lunch, Metro Public Schools	10.559	N/A	07-01-19 to 06-30-20	N/A	-	841,313	-	1,022,218	88,376 O	(269,281)	-
Total Program	10.559				(341,941)	1,927,190	-	2,035,472	143,382	(593,605)	-
Total Child Nutrition Cluster					252,840	32,272,293	-	31,605,973	143,382	775,778	-
Passed Through Tennessee Health:											
Women, Infants, and Children (WIC)	10.557	34353-14219	10-01-18 to 09-30-21	13,494,900	(808,798)	4,217,280	-	4,584,373	-	(1,175,891)	-
Women, Infants, and Children (WIC) - Peer Counseling	10.557	34353-14219	10-01-18 to 09-30-21	655,500	(17,990)	80,804	-	98,739	-	(35,925)	-
Total Program	10.557				(826,788)	4,298,084	-	4,683,112	-	(1,211,816)	-
Passed Through Tennessee Human Services:											
Child Adult Care Food Program - Metro Action Commission	10.558	00049	10-01-18 to 09-30-19	N/A	(3,138)	201,837	-	198,699	-	-	-
Child Adult Care Food Program - Metro Action Commission	10.558	00049	10-01-19 to 09-30-20	N/A	-	670,165	-	718,581	-	(48,416)	-
Child and Adult Care Food Program - At Risk Supper, Metro Public Schools	10.558	N/A	07-01-19 to 06-30-20	N/A	-	501,104	-	501,104	-	-	-
Total Program	10.558				(3,138)	1,373,106	-	1,418,384	-	(48,416)	-
Passed Through Tennessee Education:											
Fresh Fruits and Vegetables Program - Metro Public Schools	10.582	N/A	07-01-19 to 06-30-20	N/A	-	453,606	-	453,606	-	-	-
Total Program	10.582				-	453,606	-	453,606	-	-	-
Total U.S. Department of Agriculture					(577,086)	38,397,089	-	38,161,686	143,382	(485,065)	-
U.S. DEPARTMENT OF DEFENSE:											
Direct Program:											
Air Force R.O.T.C.	N/A	N/A	07-01-19 to 06-30-20	N/A	-	249,138	-	249,138	-	-	-
Army R.O.T.C.	N/A	N/A	07-01-18 to 06-30-19	N/A	-	83,757	-	108,120	-	(24,363)	-
Army R.O.T.C.	N/A	N/A	07-01-19 to 06-30-20	N/A	-	83,757	-	83,757	-	-	-
Total Other Financial Assistance					-	416,652	-	441,015	-	(24,363)	-
Total U.S. Department of Defense					-	416,652	-	441,015	-	(24,363)	-
U.S. DEPARTMENT OF EDUCATION:											
Passed Through Tennessee Education:											
Title I Non-Enhanced Option	84.010	19-01	07-01-18 to 09-30-19	33,309,922	(1,462,605)	1,441,560	-	374,561	-	(395,606)	-
Title I Non-Enhanced Option	84.010	20-01	07-01-19 to 09-30-20	33,196,251	-	20,955,920	-	24,538,994	-	(3,583,074)	-
Title I SIG Priority Schools	84.010	18-01	07-01-17 to 09-30-19	33,945,772	(1,366,608)	2,360,504	-	2,707,010	-	(1,713,114)	-
Title I-A Neglect	84.010	17-01	07-01-19 to 06-30-20	N/A	(10,353)	74,166	-	559,331	-	(495,518)	-
Title I-D Delinquent	84.010	18-01	07-01-19 to 06-30-20	259,377	(71,460)	66,230	-	129,454	-	(134,684)	-
Title I A - ATSI	84.010	19-01	07-01-18 to 09-30-19	600,000	-	325,119	7,736 O	7,736	-	325,119	-
Title I-A - ATSI FY20	84.010	20-01	07-01-19 to 09-30-20	1,125,000	-	100,199	-	100,199	-	-	-
Izone Grant FY18	84.010	N/A	07-01-17 to 09-30-18	1,443,355	(7,524)	-	-	531	-	(8,055)	-
NCLB Consolidated Administration	84.010	18-190000	07-01-19 to 06-30-20	3,300,300	(309,481)	2,221,220	-	3,183,864	-	(1,272,125)	-
MNPS Adaptive Learning Technology	84.010	20-190000	07-01-19 to 06-30-20	1,235,345	-	1,097,311	-	1,226,893	-	(129,582)	-
Total Program	84.010				(3,228,031)	28,642,229	7,736	32,828,573	-	(7,406,639)	-

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year ended June 30, 2020

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2019	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, 2020	Amount Passed Through to Subrecipients
<i>Special Education Cluster (IDEA):</i>											
Passed Through Tennessee Education:											
Education of the Handicapped - Excess Cost Funds											
	84.027	N/A	07-01-19 to 06-30-20	N/A	-	917,262	-	917,262	-	-	-
IDEA Part B 19-01	84.027	19-01	07-01-18 to 09-30-19	22,672,746	(3,242,938)	3,242,938	235,074 O	-	-	235,074	-
IDEA Part B 20-01	84.027	20-01	07-01-19 to 09-30-20	21,187,930	-	11,181,061	-	17,476,207	-	(6,295,146)	-
IDEA Discretionary LRE19	84.027	19-01	07-01-18 to 09-30-19	N/A	(2,677)	3,852	-	-	1,175 O	-	-
Special Education Transit	84.027	19-01	07-01-18 to 09-30-19	N/A	(8,810)	8,810	-	-	-	-	-
Special Education Transit	84.027	20-01	07-01-19 to 09-30-20	N/A	-	83,925	-	28,832	-	(28,832)	-
IDEA Discretionary	84.027	19-01	07-01-18 to 09-30-19	N/A	(3,650)	3,650	-	-	-	-	-
IDEA Discretionary	84.027	20-01	07-01-19 to 09-30-20	N/A	-	-	-	18,130	-	(18,130)	-
Total Program	84.027				(3,258,075)	15,441,498	235,074	18,524,356	1,175	(6,107,034)	-
Passed Through Tennessee Education:											
IDEA Pre-School 19-01											
	84.173	19-01	07-01-18 to 09-30-19	421,310	(173,686)	173,686	-	32,283	-	(32,283)	-
IDEA Pre-School 20-01	84.173	20-01	07-01-19 to 09-30-20	439,189	-	159,395	-	214,242	-	(54,847)	-
IDEA Pre-School Discretionary	84.173	19-01	07-01-18 to 09-30-19	20,099	(11,548)	11,334	-	-	-	(214)	-
IDEA Pre-School Discretionary	84.173	20-01	07-01-19 to 09-30-20	N/A	-	-	-	21,312	-	(21,312)	-
IDEA Pre-School Discretionary Statewide ARCH	84.173	N/A	07-01-19 to 09-30-20	N/A	-	-	-	56,841	-	(56,841)	-
Total Program	84.173				(185,234)	344,415	-	324,678	-	(165,497)	-
<i>Total Special Education Cluster</i>											
					(3,443,309)	15,785,913	235,074	18,849,034	1,175	(6,272,531)	-
Passed Through Tennessee Education:											
Program Improvement - Carl Perkins Federal Grant											
	84.048	17-190000	07-01-16 to 06-30-17	1,723,629	-	-	-	2,916	-	(2,916)	-
Program Improvement - Carl Perkins Federal Grant	84.048	19-01	07-01-19 to 06-30-20	1,584,021	(334,977)	326,954	4,079 O	-	-	(3,944)	-
Program Improvement - Carl Perkins Federal Grant	84.048	20-01	07-01-19 to 06-30-20	1,747,247	-	991,644	-	1,444,205	-	(452,561)	-
Carl Perkins Reserve Consolidated FY20	84.048	20-190000	07-01-19 to 06-30-20	14,880	-	-	-	14,874	-	(14,874)	-
Total Program	84.048				(334,977)	1,318,598	4,079	1,461,995	-	(474,295)	-
Passed Through Tennessee Education:											
Magnet School											
	84.165	U-165A170061	10-01-17 to 09-30-22	5,089,662	(451,191)	1,572,870	-	2,433,058	-	(1,311,379)	-
Total Program	84.165				(451,191)	1,572,870	-	2,433,058	-	(1,311,379)	-
Direct Program:											
Project Prevent											
	84.184	S184M140107	10-01-14 to 09-30-19	1,978,068	(191,864)	191,864	-	53,549	-	(53,549)	-
Total Program	84.184				(191,864)	191,864	-	53,549	-	(53,549)	-
Passed Through Tennessee Education:											
Homeless Children Education Program											
	84.196	19-01	07-01-18 to 06-30-19	292,433	(95,233)	95,271	-	38	-	-	-
Homeless Children Education Program	84.196	20-01	07-01-19 to 06-30-20	302,929	-	126,542	-	235,931	-	(109,389)	-
Total Program	84.196				(95,233)	221,813	-	235,969	-	(109,389)	-
Passed Through Tennessee Education:											
21st Century CCLC Cohort											
	84.287	N/A	07-01-18 to 06-30-19	408,080	(132,966)	42,746	90,813 O	1,070	-	(477)	-
21st Century CCLC Cohort	84.287	N/A	07-01-19 to 06-30-20	N/A	-	457,320	2,441 O	524,486	-	(64,725)	-
21st Century CCLC -PreK	84.287	N/A	07-01-18 to 06-30-19	302,500	(55,755)	5,637	49,051 O	715	-	(1,782)	-
21st Century CCLC -PreK	84.287	N/A	07-01-19 to 06-30-20	N/A	-	112,448	1,462 O	245,947	-	(132,037)	-
Total Program	84.287				(188,721)	618,151	143,767	772,218	-	(199,021)	-

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year ended June 30, 2020

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2019	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, 2020	Amount Passed Through to Subrecipients
Direct Program:											
Gear Up Nashville FY13	84.334	13-01	01-01-13 to 06-30-20	3,398,493	(429,271)	-	-	305,711	8,725 O	(743,707)	-
Gear Up TN 3	84.334	18-01	07-01-17 to 09-30-18	660,625	(62,175)	-	-	151,853	-	(214,028)	-
Gear Up	84.334	19-01	07-01-18 to 09-30-19	1,923,531	(112,554)	1,766,728	-	1,680,513	-	(26,339)	-
Total Program	84.334				<u>(604,000)</u>	<u>1,766,728</u>	<u>-</u>	<u>2,138,077</u>	<u>8,725</u>	<u>(984,074)</u>	<u>-</u>
Passed Through Tennessee Education: Music and Art City	84.351	U-351C170073	10-01-17 to 09-30-21	1,200,869	(112,321)	324,460	-	213,979	-	(1,840)	-
Total Program	84.351				<u>(112,321)</u>	<u>324,460</u>	<u>-</u>	<u>213,979</u>	<u>-</u>	<u>(1,840)</u>	<u>-</u>
Passed Through Tennessee Education: Title III Emergency Immigrant Education Program	84.365	19-01	07-01-18 to 09-30-19	2,512,141	(124,767)	103,963	-	10,931	-	(31,735)	-
Title III Emergency Immigrant Education Program	84.365	20-01	07-01-19 to 09-30-20	N/A	-	1,216,590	-	2,042,667	-	(826,077)	-
Title IIIA Discretionary FY18	84.365	18-190000	07-01-17 to 09-30-19	328,915	(3,427)	23,139	-	78,203	-	(58,491)	-
Total Program	84.365				<u>(128,194)</u>	<u>1,343,692</u>	<u>-</u>	<u>2,131,801</u>	<u>-</u>	<u>(916,303)</u>	<u>-</u>
Passed Through Tennessee Education: Math & Science Partnership FY18	84.366	N/A	07-01-17 to 09-30-19	1,425,280	(10,304)	-	-	-	-	(10,304)	-
Total Program	84.366				<u>(10,304)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(10,304)</u>	<u>-</u>
Passed Through Tennessee Education: Title II Part A	84.367	19-01	07-01-18 to 09-30-19	5,650,389	(352,111)	386,411	-	81,233	-	(46,933)	-
Title II Part A	84.367	20-001	07-01-19 to 09-30-20	N/A	-	1,762,898	64,307 O	3,607,246	-	(1,780,041)	-
Title II-A NonPublic	84.367	N/A	10-01-16 to 09-30-19	633,500	(92,262)	-	-	22,598	-	(114,860)	-
Title II-A Principals	84.367	18-01	07-01-17 to 09-30-19	326,381	(43,547)	-	-	114,007	-	(157,554)	-
Total Program	84.367				<u>(487,920)</u>	<u>2,149,309</u>	<u>64,307</u>	<u>3,825,084</u>	<u>-</u>	<u>(2,099,388)</u>	<u>-</u>
Passed Through Tennessee Education: School Improvement	84.377	S377A120043/S37A14	07-01-18 to 09-30-19	3,029,400	(266,302)	-	-	130,705	-	(397,007)	-
School Improvement	84.377	S377A120043/S37A14	07-01-19 to 09-30-20	144,525	-	143,525	-	61,107	-	82,418	-
Total Program	84.377				<u>(266,302)</u>	<u>143,525</u>	<u>-</u>	<u>191,812</u>	<u>-</u>	<u>(314,589)</u>	<u>-</u>
Passed Through Tennessee Education: Grow STEM	84.411	U411C150082	01-01-16 to 12-31-20	2,862,522	(755,168)	1,096,147	-	533,502	-	(192,523)	-
EIR Pyramid Model	84.411	U-411B170021	10-01-17 to 09-30-22	7,683,178	(277,497)	1,511,585	-	1,400,667	-	(166,579)	-
Total Program	84.411				<u>(1,032,665)</u>	<u>2,607,732</u>	<u>-</u>	<u>1,934,169</u>	<u>-</u>	<u>(359,102)</u>	<u>-</u>
Passed Through Tennessee Education: Pre-School Expansion	84.419B	18-01	07-01-17 to 06-30-20	13,466,596	(775,544)	4,972,714	-	6,027,740	-	(1,830,570)	-
Total Program	84.419B				<u>(775,544)</u>	<u>4,972,714</u>	<u>-</u>	<u>6,027,740</u>	<u>-</u>	<u>(1,830,570)</u>	<u>-</u>
Passed Through Tennessee Education: Student Support - Academic	84.424A	N/A	07-01-16 to 09-30-17	392,216	(4,836)	4,836	-	477	-	(477)	-
Total Program	84.424A				<u>(4,836)</u>	<u>4,836</u>	<u>-</u>	<u>477</u>	<u>-</u>	<u>(477)</u>	<u>-</u>
Total U.S. Department of Education					<u>(11,355,412)</u>	<u>61,664,434</u>	<u>454,963</u>	<u>73,097,535</u>	<u>9,900</u>	<u>(22,343,450)</u>	<u>-</u>

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year ended June 30, 2020

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2019	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, 2020	Amount Passed Through to Subrecipients
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	2019-39	07-01-18 to 06-30-19	70,000	(6,200)	6,200	-	-	-	-	-
Title III Part B Transportation	93.044	2019-39 Amendment 3	07-01-19 to 06-30-20	70,000	-	52,230	-	52,230	-	-	-
Total Program	93.044				(6,200)	58,430	-	52,230	-	-	-
Passed Through Greater Nashville Regional Council:											
Title III Part C Nutrition Program	93.045	2019-39	07-01-18 to 06-30-19	740,368	(63,868)	63,868	-	-	-	-	-
Title III Part C Nutrition Program	93.045	2019-39 Amendment 3	07-01-19 to 06-30-20	740,368	-	740,348	-	740,348	-	-	-
Total Program	93.045				(63,868)	804,216	-	740,348	-	-	-
Passed Through Greater Nashville Regional Council:											
Nutrition Services Incentive Program	93.053	2019-39	07-01-18 to 06-30-19	102,813	(8,213)	8,213	-	-	-	-	-
Nutrition Services Incentive Program	93.053	2019-39 Amendment 3	07-01-19 to 06-30-20	100,890	-	100,890	-	100,890	-	-	-
Total Program	93.053				(8,213)	109,103	-	100,890	-	-	-
<i>Total Aging Cluster</i>											
					(78,281)	971,749	-	893,468	-	-	-
Passed Through Tennessee Education:											
CDC Cooperative Agreement	93.069	N/A	07-01-17 to 09-30-19	N/A	(130,471)	-	-	284,779	-	(415,250)	-
Total Program	93.069				(130,471)	-	-	284,779	-	(415,250)	-
Passed Through Tennessee Health:											
Environmental Health Specialist Network (Food Safety Services)	93.070	34360-42719	10-01-18 to 09-30-19	98,500	(17,415)	34,543	-	17,128	-	-	-
Total Program	93.070				(17,415)	34,543	-	17,128	-	-	-
Passed Through Tennessee Health:											
Healthcare Preparedness (HPP)	93.074	Part of 34360-31718	07-01-17 to 06-30-22	350,500	(17,863)	40,901	-	44,849	-	(21,811)	-
Public Health Emergency Preparedness (PHEP)	93.074	Part of 34360-31718	07-01-17 to 06-30-22	3,027,170	(166,171)	525,068	20,281 O	604,789	-	(225,611)	-
Public Health Emergency Preparedness Cities Readiness Initiative (CRI)	93.074	Part of 34360-31718	07-01-17 to 06-30-22	652,450	(24,399)	105,216	1,169 O	148,406	41,269 O	(107,689)	-
Total Program	93.074				(208,433)	671,185	21,450	798,044	41,269	(355,111)	-
Passed Through Oasis Center Inc.											
Wyman's Teen Outreach Program - Juvenile Court	93.092	N/A	07-01-18 to 06-30-19	5,000	(1,031)	1,031	-	-	-	-	-
Wyman's Teen Outreach Program - Juvenile Court	93.092	N/A	07-01-19 to 06-30-20	4,600	-	683	-	683	-	-	-
Total Program	93.092				(1,031)	1,714	-	683	-	-	-
Passed Through Association of Food and Drug Officials:											
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-1810-06418	01-01-19 to 12-31-19	2,000	-	2,000	-	1,875	125 O	-	-
Total Program	93.103				-	2,000	-	1,875	125	-	-
Passed Through Tennessee Health:											
TB Outreach and Control (Federal Portion)	93.116	34360-37219	07-01-18 to 06-30-19	260,000	(58,466)	58,466	-	-	-	-	-
TB Outreach and Control (Federal Portion)	93.116	34360-37220	07-01-19 to 06-30-20	260,000	-	203,573	-	258,651	-	(55,078)	-
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	(5,462)	10,922	-	-	5,460 O	-	-
TB Epidemiologic Studies Consortium	93.116	200-2011-41276-A5	09-29-18 to 09-28-19	77,117	(12,858)	34,220	-	21,362	-	-	-
TB Epidemiologic Studies Consortium	93.116	200-2011-41276-A6	09-29-19 to 09-28-20	77,117	-	31,169	-	39,849	-	(8,680)	-
Total Program	93.116				(76,786)	338,350	-	319,862	5,460	(63,758)	-

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year ended June 30, 2020

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2019	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, 2020	Amount Passed Through to Subrecipients
Passed Through Tennessee Health: Family Planning (Federal Portion)	93.217	34360-35118	07-01-17 to 06-30-22	3,591,500	(103,695)	761,073	-	805,102	-	(147,724)	-
Total Program	93.217				(103,695)	761,073	-	805,102	-	(147,724)	-
Passed Through Tennessee Health: Immunization Services for Children (Federal Portion)	93.268	34360-41219	07-01-18 to 06-30-19	479,200	(120,787)	120,792	-	-	5 O	-	-
Immunization Services for Children (Federal Portion)	93.268	34360-41220	07-01-19 to 06-30-20	230,000	-	162,287	-	229,632	-	(67,345)	-
Total Program	93.268				(120,787)	283,079	-	229,632	5	(67,345)	-
Passed Through Tennessee Health: Tobacco Prevention	93.305	34360-46217	04-01-17 to 03-31-20	127,500	(12,020)	41,009	-	30,480	-	(1,491)	-
Tobacco Prevention	93.305	34360-46220	04-01-20 to 03-31-23	127,500	-	-	-	10,822	-	(10,822)	-
Total Program	93.305				(12,020)	41,009	-	41,302	-	(12,313)	-
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	-	9,000	-	15,044	-	(6,044)	-
Total Program	93.421				-	9,000	-	15,044	-	(6,044)	-
Passed Through Tennessee Health: Chronic Disease Prevention and Management Services	93.426	34352-52220	07-01-19 to 06-30-23	151,500	-	35,326	-	53,902	-	(18,576)	-
Total Program	93.426				-	35,326	-	53,902	-	(18,576)	-
Passed Through Tennessee Human Services: Child Support Enforcement, Title IV-D - Juvenile Court	93.563	36306 Amendment 3	07-01-18 to 06-30-21	2,975,575	(200,931)	949,758	-	921,112	-	(172,285)	-
Parental Assistance Grant - Juvenile Court	93.563	34513 - 36520	07-15-19 to 06-30-20	139,580	-	111,020	-	135,277	-	(24,257)	-
Total Program	93.563				(200,931)	1,060,778	-	1,056,389	-	(196,542)	-
Passed Through Tennessee Housing Development Agency: Low Income Energy Assistance Program	93.568	LIHEAP-18-10	07-01-18 to 09-30-20	12,483,186	(1,016,514)	5,668,736	-	4,864,899	-	(212,677)	-
Total Program	93.568				(1,016,514)	5,668,736	-	4,864,899	-	(212,677)	-
Passed Through Tennessee Human Services: Community Services Block Grant	93.569	Z-19-49110	10-01-18 to 09-30-19	1,824,000	(521,920)	975,207	-	453,287	-	-	-
Community Services Block Grant	93.569	Z-19-49110SP	10-01-18 to 09-30-19	781,233	(15,688)	412,123	-	396,435	-	-	-
Community Services Block Grant	93.569	Z-20-49110	10-01-19 to 09-30-20	1,668,199	-	980,171	-	1,459,019	-	(478,848)	-
Total Program	93.569				(537,608)	2,367,501	-	2,308,741	-	(478,848)	-
<i>CCDF Cluster:</i>											
Passed Through Tennessee Human Services: Before and After Care - Metro Action Commission	93.575	N/A	07-01-19 to 06-30-20	N/A	(1,652)	254,535	-	285,513	-	(32,630)	-
Total Program	93.575				(1,652)	254,535	-	285,513	-	(32,630)	-
Total CCDF Cluster					(1,652)	254,535	-	285,513	-	(32,630)	-
Direct Program: Head Start	93.600	04CH01015604	07-01-18 to 06-30-19	13,385,267	(1,140,976)	1,140,976	-	-	-	-	-
Head Start	93.600	04CH01015605	07-01-19 to 06-30-20	14,484,699	-	12,790,869	-	14,484,699	-	(1,693,830)	-
Total Program	93.600				(1,140,976)	13,931,845	-	14,484,699	-	(1,693,830)	-
Passed Through Tennessee Health: Health Promotion	93.758	34360-50319	07-01-18 to 06-30-20	302,600	(84,972)	177,278	-	116,000	-	(23,694)	-
Total Program	93.758				(84,972)	177,278	-	116,000	-	(23,694)	-

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year ended June 30, 2020

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2019	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, 2020	Amount Passed Through to Subrecipients
Passed Through Vanderbilt University Medical Center:											
TB Trials Consortium	93.838	VA-15FED1511233-A:10-01-17 to 09-30-18		25,586	(25,586)	25,586	-	-	-	-	-
TB Trials Consortium	93.838	VA-15FED1511233-A:10-01-18 to 09-30-19		13,295	-	13,295	-	13,295	-	-	-
Total Program	93.838				(25,586)	38,881	-	13,295	-	-	-
Direct Program:											
HIV - Emergency Relief Grant - Part A	93.914	H89HA11433-11-00	03-01-19 to 02-28-20	3,783,417	(728,097)	3,783,417	-	3,055,320	-	-	2,734,110
HIV - Emergency Relief Grant - Part A	93.914	H89HA11433-12-01	03-01-20 to 02-28-21	4,059,907	-	-	-	704,880	-	(704,880)	534,258
HIV - Emergency Relief Grant - Minority AIDS Initiative	93.914	H89HA11433-11-00	03-01-19 to 02-28-20	271,511	(34,498)	268,499	-	234,001	-	-	184,632
HIV - Emergency Relief Grant - Minority AIDS Initiative	93.914	H89HA11433-12-01	03-01-20 to 02-28-21	314,597	-	-	-	32,566	-	(32,566)	32,566
Total Program	93.914				(762,595)	4,051,916	-	4,026,767	-	(737,446)	3,485,566
Passed Through Tennessee Health:											
HIV/AIDS Core Medical Services and Early Intervention Services	93.917	34349-85919	04-01-19 to 03-31-20	54,700	-	54,700	-	54,700	-	-	-
HIV/AIDS Core Medical Services and Early Intervention Services	93.917	34349-85920	04-01-20 to 03-31-21	54,700	-	-	-	15,000	-	(15,000)	-
Total Program	93.917				-	54,700	-	69,700	-	(15,000)	-
Direct Program:											
Healthy Start Initiative	93.926	H49MC32719-01-00	04-01-19 to 03-31-20	1,070,000	(90,430)	657,131	5 O	566,706	-	-	-
Healthy Start Initiative	93.926	H49MC32719-02-01	04-01-20 to 03-31-21	1,144,121	-	-	-	149,824	-	(149,824)	5,230
Total Program	93.926				(90,430)	657,131	5	716,530	-	(149,824)	5,230
Passed Through Tennessee Health:											
HIV/AIDS Prevention	93.940	Part of 34349-47419	01-01-19 to 12-31-19	431,600	(201,002)	420,879	-	219,877	-	-	-
HIV/AIDS Prevention	93.940	Part of 34349-47420	01-01-20 to 12-31-20	431,600	-	21,988	-	170,508	-	-	-
HIV/AIDS Surveillance	93.940	Part of 34349-47419	01-01-19 to 12-31-19	121,900	(33,000)	121,900	-	88,900	-	(148,520)	-
HIV/AIDS Surveillance	93.940	Part of 34349-47420	01-01-20 to 12-31-20	121,900	-	7,425	-	61,223	-	(53,798)	-
Rapid HIV Testing Services	93.940	Part of 34349-47419	01-01-19 to 12-31-19	143,000	(56,012)	128,642	-	72,630	-	-	-
Rapid HIV Testing Services	93.940	Part of 34349-47420	01-01-20 to 12-31-20	143,000	-	18,857	-	55,664	-	(36,807)	-
Total Program	93.940				(290,014)	719,691	-	668,802	-	(239,125)	-
Passed Through Tennessee Health:											
Child Fatality Review Services	93.946	34347-49719	09-30-18 to 09-29-22	28,000	(1,750)	8,750	-	7,000	1,750 O	(1,750)	-
Total Program	93.946				(1,750)	8,750	-	7,000	1,750	(1,750)	-
Passed Through Tennessee Health:											
Comprehensive STD Prevention System	93.977	Part of 34349-47419	01-01-19 to 12-31-19	215,100	(104,100)	215,100	-	111,000	-	-	-
Comprehensive STD Prevention System	93.977	Part of 34349-47420	01-01-20 to 12-31-20	200,000	-	9,814	-	78,605	-	(68,791)	-
Total Program	93.977				(104,100)	224,914	-	189,605	-	(68,791)	-
Passed Through Tennessee Health:											
Breast and Cervical Cancer Screening (Federal Portion)	93.994	34360-40318	07-01-17 to 06-30-20	152,400	(9,731)	59,917	-	66,103	-	(15,917)	-
Children's Special Services/Care Coordination (Federal Portion)	93.994	34360-38619	07-01-18 to 06-30-21	1,309,500	(68,716)	68,716	-	-	-	-	-
CHANT (Federal Portion)	93.994	34360-81020	07-01-19 to 06-30-20	1,687,500	-	775,271	-	992,941	-	(217,670)	-
Total Program	93.994				(78,447)	903,904	-	1,059,044	-	(233,587)	-
Total U.S. Department of Health and Human Services					(5,084,494)	53,269,588	21,455	53,327,805	48,609	(5,169,865)	3,490,796
U.S. DEPARTMENT OF HOMELAND SECURITY:											
Passed Through Tennessee Emergency Management:											
Flood Recovery May 2010	97.036	1909 DR TN	05-01-10 to OPEN	70,563,965	(8,247,121)	504,866	-	-	-	(7,742,255)	-
Total Program	97.036				(8,247,121)	504,866	-	-	-	(7,742,255)	-

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year ended June 30, 2020

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2019	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, 2020	Amount Passed Through to Subrecipients
Passed Through Tennessee Emergency Management: Flood - Whites Creek (2) Property Home Buyout (Federal Portion FMA-PJ-04-TN-2017-001-RL)	97.029	E-34101-67824	01-08-20 to 03-22-21	496,507	-	-	-	436,822	-	(436,822)	-
Total Program	97.029				-	-	-	436,822	-	(436,822)	-
Passed Through Tennessee Emergency Management: 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)	176,325	-	25,195	-	(265,831)	-
Total Program	97.039				(416,961)	176,325	-	25,195	-	(265,831)	-
Passed Through Tennessee Emergency Management: Emergency Management Performance 17-19	97.042	34101-04619	10-01-17 to 09-30-19	188,350	38,287	-	-	38,100	187 O	-	-
Emergency Management Performance 18-20	97.042	34101-05320	10-01-18 to 09-30-20	188,350	-	188,350	-	152,811	-	35,539	-
Total Program	97.042				38,287	188,350	-	190,911	187	35,539	-
Direct Program: Port Security	97.056	EMW-2016-PU-00374	09-01-16 to 08-30-19	849,000	-	12,020	-	12,020	-	-	-
Port Security	97.056	EMW-2018-PU-00063	09-01-18 to 08-31-21	699,285	-	338,943	-	357,482	-	(18,539)	-
Total Program	97.056				-	350,963	-	369,502	-	(18,539)	-
Passed Through Tennessee Emergency Management: Homeland Security Urban Areas EMW-2017-SS-00093	97.067	34101-13318	09-01-17 to 04-30-20	173,154	(106,276)	148,459	-	42,183	-	-	-
Homeland Security Urban Areas EMW-2018-SS-00033-S01	97.067	34101-11719	09-01-18 to 04-30-21	294,451	(17,097)	123,290	-	145,912	88,005 O	(127,724)	-
Total Program	97.067				(123,373)	271,749	-	188,095	88,005	(127,724)	-
Total U.S. Department of Homeland Security					(8,749,168)	1,492,253	-	1,210,525	88,192	(8,555,632)	-
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	01-01-19 to 01-31-20	124,000	(8,614)	85,626	-	77,012	-	-	-
CDBG Homeless Assistance Program - Metro Social Services	14.218	N/A	01-01-20 to 01-31-21	125,511	-	69,074	-	67,713	-	1,361	-
Total Program	14.218				(8,614)	154,700	-	144,725	-	1,361	-
Federal Direct: Homelessness Management Info System - Metro Social Services	14.267	TN0060L4J041710	07-01-18 to 06-30-19	53,508	(5,389)	5,389	-	-	-	-	-
Homelessness Management Info System - Metro Social Services	14.267	TN0060L4J041811	07-01-19 to 06-30-20	141,508	-	64,022	-	63,025	-	997	-
Passed Through Metropolitan Development and Housing Agency: Youth Homelessness Demonstration Program - Metro Social Services	14.267	TN0297Y4J041700	09-21-18 to 09-30-20	110,696	(15,820)	84,422	-	79,941	-	(11,339)	-
Total Program	14.267				(21,209)	153,833	-	142,966	-	(10,342)	-
Total U.S. Department of Housing and Urban Development					(29,823)	308,533	-	287,691	-	(8,981)	-
U.S. DEPARTMENT OF INTERIOR:											
Passed Through Tennessee Historical Commission: CLG Plan Book	15.904	32701-03584	10-01-18 to 09-30-19	24,000	-	24,000	-	24,000	-	-	-
Total Program	15.904				-	24,000	-	24,000	-	-	-
Total U.S. Department of Interior					-	24,000	-	24,000	-	-	-

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year ended June 30, 2020

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2019	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, 2020	Amount Passed Through to Subrecipients
U.S. DEPARTMENT OF JUSTICE:											
Passed Through Tennessee Finance and Administration:											
VOCA Hispanic, Child and Family - District Attorney	16.575	26758	07-01-18 to 06-30-19	240,713	(14,895)	14,895	-	-	-	-	-
VOCA Hispanic, Child and Family - District Attorney	16.575	26758	07-01-19 to 06-30-20	253,760	-	185,039	-	201,535	-	(16,496)	-
VOCA Victim Intervention Program - Police Counseling	16.575	26639	07-01-15 to 06-30-20	1,726,778	(89,659)	451,496	-	439,971	-	(78,134)	-
VOCA Victim Intervention Program - LLEVC	16.575	40287	11-01-19 to 06-30-22	240,000	-	17,039	-	31,823	-	(14,784)	-
VOCA Family Justice Center Navigator/Advocate - Office of Family Safety	16.575	35638	07-01-18 to 06-30-20	377,790	(34,366)	76,778	-	96,011	-	(53,599)	-
VOCA Victim Services Coordinator - Police & Office of Family Safety	16.575	32242	08-17-17 to 06-30-20	2,428,500	(129,795)	585,699	-	601,563	-	(145,659)	-
VOCA Serving Youth & Young Adults - Nashville Career Advancement Center	16.575	37348	02-01-19 to 06-30-20	436,182	(6,625)	269,607	-	433,989	-	(171,007)	-
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	(53,310)	54,763	-	57,003	-	(55,550)	-
VOCA Serving Youth & Young Adults with Trauma - Public Schools	16.575	56204-VOCANew	09-01-19 to 06-30-20	N/A	-	250,648	-	149,462	-	101,186	-
Total Program	16.575				(328,650)	1,905,964	-	2,011,357	-	(434,043)	-
Direct Program:											
OVC Enhanced Language Access - Office of Family Safety	16.582	2019-V3-GX-K027	10-01-19 to 09-30-21	200,000	-	3,690	-	9,796	-	(6,106)	-
Total Program	16.582				-	3,690	-	9,796	-	(6,106)	-
Passed Through Tennessee Finance and Administration:											
STOP Fatality Review - Office of Family Safety (Federal Portion)	16.588	33794	01-01-18 to 06-30-20	199,800	(4,764)	45,214	-	65,927	-	(25,477)	-
Total Program	16.588				(4,764)	45,214	-	65,927	-	(25,477)	-
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	(70,101)	221,184	-	237,568	-	(86,485)	-
Total Program	16.590				(70,101)	221,184	-	237,568	-	(86,485)	-
Passed Through Tennessee Finance and Administration:											
Project Safe Neighborhoods - Police	16.609	63888	10-01-19 to 06-30-21	287,436	-	65,736	-	81,295	-	(15,559)	-
Total Program	16.609				-	65,736	-	81,295	-	(15,559)	-
Direct Program:											
COPS Law Enforcement Mental Health and Wellness Act - Police	16.710	2019MHWXK009	09-01-19 to 08-31-21	94,546	-	-	-	13,708	-	(13,708)	-
Total Program	16.710				-	-	-	13,708	-	(13,708)	-
Direct Program:											
Justice Assistance Grant	16.738	2016-DJ-BX-0674	10-01-15 to 09-30-19	504,412	114,272	-	-	114,272	-	-	-
Justice Assistance Grant	16.738	2017-DJ-BX-0418	10-01-16 to 09-30-20	487,362	285,994	-	3,674 O	131,313	-	158,355	-
Justice Assistance Grant	16.738	2018-DJ-BX-0348	10-01-17 to 09-30-21	495,317	460,190	-	6,395 O	96,187	-	370,398	-
Justice Assistance Grant	16.738	2019-DJ-BX-0313	10-01-18 to 09-30-22	481,585	-	-	-	108,238	-	(108,238)	-
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	(70,156)	42,614	27,542 O	-	-	-	-
Justice Assistance Grant - Prevention and Intervention for At Risk Youth	16.738	37347	02-01-19 to 06-30-21	348,233	(33,270)	110,422	-	98,783	-	(21,631)	-
Total Program	16.738				757,030	153,036	37,611	548,793	-	398,884	-
Passed Through Tennessee Mental Health and Substance Abuse:											
Smart Prosecution Initiative: Cherished Hearts - Office of Family Safety	16.825	33901	11-01-18 to 09-30-20	118,995	(5,981)	67,073	-	89,006	-	(27,914)	-
Total Program	16.825				(5,981)	67,073	-	89,006	-	(27,914)	-

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year ended June 30, 2020

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2019	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, 2020	Amount Passed Through to Subrecipients
Direct Program:											
Comprehensive Opioid Abuse Prevention - Health	16.838	2019-AR-BX-K036	10-01-19 to 09-30-22	1,040,371	-	40,031	-	79,866	-	(39,835)	-
Total Program	16.838				-	40,031	-	79,866	-	(39,835)	-
Direct Program:											
Equitable Sharing Asset Forfeitures (Justice) - Police	16.922	N/A	07-01-19 to 06-30-20	N/A	46,057	183,982	1,793 O	65,974	-	165,858	-
Total Program	16.922				46,057	183,982	1,793	65,974	-	165,858	-
Passed Through Tennessee Administrative Office of the Courts:											
Music City Community Court Division VIII	16.999	Memo of Understanding	10-01-18 to 08-31-20	167,811	(19,636)	96,129	-	104,921	-	(28,428)	-
Total Program	16.999				(19,636)	96,129	-	104,921	-	(28,428)	-
Total U.S. Department of Justice					373,955	2,782,039	39,404	3,308,211	-	(112,813)	-
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	(210,641)	-	-	2,999	-	(213,640)	-
Harding Place Sidewalk Improvements Phase 3 121791.00 - Public Works	20.205	150028	05-06-15 to 03-01-20	4,720,000	(268,099)	-	-	43,757	-	(311,856)	-
Intersection Improvements (01) 111335.01 - Public Works	20.205	150049	03-31-15 to 03-31-20	3,211,250	-	-	-	-	-	-	-
Intersection Improvements (02) 111335.02 - Public Works	20.205	150050	03-31-15 to 03-31-20	937,500	-	-	-	-	-	-	-
Lebanon Pike Sidewalk Improvements 121729.00 - Public Works	20.205	150066	05-06-15 to 05-30-20	3,040,000	(22,278)	10,183	-	860	-	(12,955)	-
Hart Lane Pedestrian Safety Improvements 119913.01 - Public Works	20.205	150109	07-06-15 to 11-01-20	1,499,979	-	90,500	-	670,935	-	(580,435)	-
Gallatin Road Complete Streets BRT Lite 123838.00 - Public Works	20.205	160174	2017-2020	3,722,240	(32,579)	18,879	-	3,064	-	(16,764)	-
Murfreesboro Road Complete Streets BRT Lite 125309.00 - Public Works	20.205	160247	2017-2020	3,123,200	(23,314)	12,480	-	11,614	-	(22,448)	-
Stones River Greenway - Opry Mills Connector 123110.01 - Parks	20.205	170096	07-01-17 to 07-01-22	1,000,000	-	-	-	-	-	-	-
CMAQ Transportation Demand Management Grant FY18-20-Planning Commission	20.205	170129	11-21-17 to 11-20-21	1,184,684	(73,509)	264,944	-	211,544	-	(20,109)	-
Total Program	20.205				(630,420)	396,986	-	944,773	-	(1,178,207)	-
Highway Safety Cluster											
Passed Through Tennessee Safety and Homeland Security:											
Motorcycle Enforcement - Police	20.600	Z19THS378	10-01-18 to 09-30-19	12,000	(5,571)	8,524	-	2,953	-	-	-
Total Program	20.600				(5,571)	8,524	-	2,953	-	-	-
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	(77,179)	200,045	-	122,866	-	-	-
Governor's Highway Safety Program - Police	20.616	Z20THS168	10-01-19 to 09-30-20	490,562	-	152,312	-	235,304	-	(82,992)	-
Governor's Highway Safety Program - State Trial Courts Drug Court	20.616	Z19THS189	10-01-18 to 09-30-19	59,997	(15,157)	30,197	-	15,040	-	-	-
Governor's Highway Safety Program - State Trial Courts Drug Court	20.616	N/A	10-01-19 to 09-30-20	60,000	-	39,756	-	44,084	-	(4,328)	-
Total Program	20.616				(92,336)	422,310	-	417,294	-	(87,320)	-
Total Highway Safety Cluster					(97,907)	430,834	-	420,247	-	(87,320)	-
Total U.S. Department of Transportation					(728,327)	827,820	-	1,365,020	-	(1,265,527)	-
U.S. DEPARTMENT OF TREASURY:											
Direct Program:											
Equitable Sharing Asset Forfeitures (Treasury) - Police	21.016	N/A	07-01-19 to 06-30-20	N/A	31,756	-	347 O	20,105	-	11,998	-
Total Program	21.016				31,756	-	347	20,105	-	11,998	-

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year ended June 30, 2020

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2019	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, 2020	Amount Passed Through to Subrecipients
Direct Program:											
COVID 19 - Coronavirus Relief Fund	21.019	N/A	03-01-20 to 12-31-20	121,122,775	-	121,122,775	-	16,825,284	-	104,297,491	-
Total Program	21.019				-	121,122,775	-	16,825,284	-	104,297,491	-
Total U.S. Department of Treasury					31,756	121,122,775	347	16,845,389	-	104,309,489	-
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					\$ (27,933,751)	\$ 262,649,953	\$ 516,169	\$ 168,734,765	\$ 290,083	\$ 66,207,523	\$ 3,490,796

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF STATE AWARDS

For the Year ended June 30, 2020

Program Title	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2019	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, 2020	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	\$ (7,210)	\$ 7,210	\$ -	\$ -	\$ -	\$ -	\$ -
Court Interpreter Endowment Grant - State Trial Courts	N/A	07-01-19 to 06-30-20	85,277	-	78,171	-	85,277	-	(7,106)	-
Interpreter/Translation Services - Juvenile Court	N/A	07-01-18 to 06-30-19	62,450	(3,538)	3,538	-	-	-	-	-
Interpreter/Translation Services - Juvenile Court	N/A	07-01-19 to 06-30-20	65,250	-	59,571	-	65,250	-	(5,679)	-
Total Tennessee Administrative Office of the Courts				(10,748)	148,490	-	150,527	-	(12,785)	-
TENNESSEE ARTS COMMISSION:										
Arts Builds Communities	31625-05136	07-01-18 to 06-30-19	34,560	(15,027)	15,552	-	-	525 G	-	-
Arts Builds Communities	31625-8220	07-01-19 to 06-30-20	34,560	-	19,008	-	32,411	-	(13,403)	27,227
Major Cultural Institutions (State Portion)	31625-07692	07-01-19 to 06-30-20	61,783	-	20,713	-	61,783	-	(41,070)	-
Total Tennessee Arts Commission				(15,027)	55,273	-	94,194	525	(54,473)	27,227
TENNESSEE DEPARTMENT OF CHILDREN'S SERVICES:										
Child and Family Services Intervention - Juvenile Court	56508	07-01-18 to 06-30-19	434,333	(18,710)	18,710	-	-	-	-	-
Child and Family Services Intervention - Juvenile Court	56508	07-01-19 to 06-30-20	434,333	-	304,920	-	336,132	-	(31,212)	-
State Supplemental Juvenile Court Improvement	39771	07-01-18 to 06-30-19	9,000	(4,500)	4,500	-	-	-	-	-
State Supplemental Juvenile Court Improvement	39771	07-01-19 to 06-30-20	9,000	-	4,500	-	3,076	-	1,424	-
Safe Baby Court	57400	07-01-18 to 06-30-19	235,000	(11,547)	11,547	-	-	-	-	-
Safe Baby Court	57400	07-01-19 to 06-30-20	235,000	-	115,370	-	147,060	-	(31,690)	-
Total Tennessee Department of Children's Services				(34,757)	459,547	-	486,268	-	(61,478)	-
TENNESSEE DEPARTMENT OF CORRECTIONS										
Community Corrections Program - State Trial Courts	55197	07-01-17 to 06-30-20	4,392,942	(101,564)	1,480,652	-	1,484,662	-	(105,574)	-
Drug Court - State Trial Courts	32901-31318	07-01-17 to 06-30-22	4,910,000	(51,595)	631,120	-	930,405	-	(350,880)	-
Total Tennessee Department of Corrections				(153,159)	2,111,772	-	2,415,067	-	(456,454)	-

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF STATE AWARDS

For the Year ended June 30, 2020

Program Title	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2019	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, 2020	Amount Passed Through to Subrecipients
TENNESSEE DEPARTMENT OF ECONOMIC AND COMMUNITY DEVELOPMENT:										
AllianceBernstein - Industrial Development Board	33006-60412	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	-	521,578	-	521,578	-	-	-
Community Health Systems Inc. - Industrial Development Board	33006-55416	11-30-15 to 11-29-20	6,750,000	-	-	-	-	-	-	-
Hankook Tire America Corp. - Industrial Development Board	33006-96617	05-01-16 to 04-30-21	2,715,000	(20,516)	22,790	-	2,274	-	-	-
Keystone Automotive Industries - Industrial Development Board	33006-61217	12-06-16 to 12-05-21	1,950,000	(1,950,000)	1,950,000	-	-	-	-	-
Apricity Resources Inc. - Industrial Development Board	33006-62628	07-01-16 to 06-30-21	860,000	-	860,000	-	860,000	-	-	-
Western Express Inc. - Industrial Development Board	33006-64151	03-13-19 to 03-12-22	1,300,000	-	1,300,000	-	1,300,000	-	-	-
Total Tennessee Department of Economic and Community Development				(11,038,027)	13,721,879	-	2,683,852	-	-	-
TENNESSEE DEPARTMENT OF EDUCATION:										
Ace Initiative	19-01	07-01-18 to 06-30-20	200,000	(119,840)	532,528	-	71,510	-	341,178	-
Child Nutrition State Match	N/A	07-01-19 to 06-30-20	N/A	-	391,459	-	391,459	-	-	-
Child Nutrition State Match - Commodity Storage Fees Rebate	N/A	07-01-19 to 06-30-20	N/A	-	185,845	-	185,845	-	-	-
Child Nutrition State Match - Equipment Grant	N/A	07-01-19 to 06-30-20	N/A	-	125,000	-	125,000	-	-	-
Coordinated School Health	19-01	07-01-18 to 06-30-19	230,000	(65,466)	14,439	46,347 O	-	-	(4,680)	-
Coordinated School Health	20-01	07-01-19 to 06-30-20	230,000	-	151,012	-	227,809	-	(76,797)	-
Family Resource Centers	19-01	07-01-18 to 06-30-19	N/A	-	46,212	-	9,870	-	36,342	-
Family Resource Centers	20-01	07-01-19 to 06-30-20	236,893	-	118,762	-	234,067	-	(115,305)	-
Leaps Lottery for FY19	19-01	07-01-18 to 06-30-19	530,340	(173,864)	83,170	112,471 O	-	-	(13,934)	-
Leaps Lottery for FY20	20-01	07-01-19 to 06-30-20	530,340	-	360,488	-	373,073	-	(12,585)	-
Pre-K Voluntary Lottery Money Expansion (continued)	19-01	07-01-19 to 06-30-20	3,894,072	(895,226)	895,226	-	-	-	-	-
PreK State FY20	20-01	07-01-19 to 06-30-20	N/A	-	2,525,329	-	4,476,419	-	(1,951,090)	-
Priority Schools	19-01	07-01-18 to 06-30-20	1,191,061	840,707	-	-	1,039,408	-	(198,701)	-
Priority School State Grant (continued)	19-01	07-01-18 to 06-30-20	2,396,705	(33,418)	440,590	-	850,618	-	(443,446)	-
Competitive Priority School State Grant FY20	20-01	07-01-19 to 06-30-20	947,328	-	-	-	296,943	998 O	(297,941)	-
Read to be Ready	17-01	07-01-16 to 06-30-18	969,610	(678)	-	-	-	-	(678)	-
Read to be Ready Coaching	18-01	07-01-17 to 06-30-18	10,000	(1,475)	-	1,475 O	-	-	-	-
Read to be Ready Summer Grant	19-01	07-01-18 to 06-30-20	N/A	(585,098)	580,992	-	89,490	-	(93,596)	-
Safe School Equipment	19-01	07-01-18 to 06-30-20	1,490,606	(879,638)	879,638	-	513,425	-	(513,425)	-
Southern Word Art Grant	19-01	07-01-19 to 09-30-20	N/A	-	-	-	20,000	-	(20,000)	-
Tennessee Safe Schools Act	19-01	07-01-18 to 06-30-19	596,244	(28,702)	23,524	-	276,064	-	(281,242)	-
Tennessee Safe Schools Act	20-01	07-01-19 to 06-30-20	1,446,584	-	943,701	-	384,916	-	558,785	-
Tennessee Complete Count Census	N/A	04-01-20 to 06-30-20	8,745	-	8,745	-	7,920	-	825	-
Total Tennessee Department of Education				(1,942,698)	8,306,660	160,293	9,609,547	998	(3,086,290)	-
TENNESSEE DEPARTMENT OF ENVIRONMENT AND CONSERVATION:										
Capitol View Park LPRF 2018 Grant	32701-03663	02-22-19 to 02-21-21	100,000	-	100,000	-	100,000	-	-	-
Curbside Recycling Grant	32701-03669	02-18-19 to 02-17-24	2,358,250	-	-	-	-	-	-	-
Recycling Rebate Grant	Memo of Agreement	07-01-18 to 06-30-19	N/A	-	-	-	-	-	-	-
Tire Environmental Act Program	32701-03647	04-01-19 to 03-31-21	95,617	-	41,971	-	41,971	-	-	-
Total Tennessee Department of Environment and Conservation				-	141,971	-	141,971	-	-	-

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF STATE AWARDS

For the Year ended June 30, 2020

Program Title	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2019	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, 2020	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	(86,571)	223,446	-	231,903	-	(95,028)	-
STOP Fatality Review - Office of Family Safety (State Portion)	33794	01-01-18 to 06-30-20	64,200	(1,589)	15,017	-	21,976	-	(8,548)	-
Total Tennessee Department of Finance and Administration				(88,160)	238,463	-	253,879	-	(103,576)	-
TENNESSEE DEPARTMENT OF HEALTH:										
Breast and Cervical Cancer Screening (State Portion)	34360-40318	07-01-17 to 06-30-20	114,600	(7,318)	45,056	-	49,707	-	(11,969)	-
CHANT (State Portion)	34360-81020	07-01-19 to 06-30-20	256,600	-	582,980	-	746,660	-	(163,680)	-
Children's Special Services/Care Coordination (State Portion)	34360-38619	07-01-18 to 06-30-21	873,000	(45,811)	45,811	-	-	-	-	-
Family Planning (State Portion)	34360-35118	07-01-17 to 06-30-22	734,000	(21,192)	126,281	-	128,704	-	(23,615)	-
Fetal-Infant Mortality Review	34347-33219	07-01-18 to 06-30-19	318,600	(67,621)	67,621	-	-	-	-	-
Fetal-Infant Mortality Review	34347-33220	07-01-19 to 06-30-20	318,600	-	242,874	-	318,600	-	(75,726)	-
Grant-in-Aid	34360-34719	07-01-18 to 06-30-19	725,200	-	-	-	-	-	-	-
Grant-in-Aid	34360-34720	07-01-19 to 06-30-20	725,200	-	725,200	-	725,200	-	-	-
Grant-in-Aid: Prenatal Presumptive Eligibility Expansion	34360-63719	07-01-18 to 06-30-19	206,600	(34,600)	34,600	-	-	-	-	-
Grant-in-Aid: Prenatal Presumptive Eligibility Expansion	34360-63720	07-01-19 to 06-30-22	206,600	-	151,400	-	172,600	-	(21,200)	-
Healthy Start	34347-48419	07-01-18 to 09-30-20	730,100	(101,097)	314,970	1,273 O	278,621	-	(63,475)	-
Healthy Built Environment	34360-81119	06-01-19 to 05-31-20	20,000	-	20,000	-	19,842	158 O	-	-
Help Us Grow Successfully (HUGS)	34360-36915	07-01-14 to 06-30-19	3,051,000	(135,754)	135,754	-	-	-	-	-
HIV PreP (State Portion)	Part of 34349-47419	01-01-19 to 12-31-19	181,200	(3,330)	66,058	-	62,728	-	-	-
HIV PreP (State Portion)	Part of 34349-47420	01-01-20 to 12-31-20	181,200	-	11,999	-	88,630	-	(76,631)	-
Immunization Services for Children (State Portion)	34360-41219	07-01-18 to 06-30-19	157,840	(39,785)	39,787	-	-	2 O	-	-
Immunization Services for Children (State Portion)	34360-41220	07-01-19 to 06-30-20	75,800	-	53,484	-	75,679	-	(22,195)	-
Oral Disease Prevention Services	34360-37619	07-01-18 to 06-30-20	1,804,200	(257,247)	832,990	-	884,585	-	(308,842)	-
TB Outreach and Control (State Portion)	34360-37219	07-01-18 to 06-30-19	1,350,200	(303,618)	303,618	-	-	-	-	-
TB Outreach and Control (State Portion)	34360-37220	07-01-19 to 06-30-20	1,233,900	-	966,110	-	1,227,496	-	(261,386)	-
TENnder Care Outreach Services	34630-34417	07-01-16 to 06-30-19	1,819,200	(100,303)	100,303	-	-	-	-	-
Tobacco Use Prevention & Control Services (Settlement)	34347-64119	07-01-19 to 06-30-20	97,500	31,734	19,748	80,964 O	11,972	-	120,474	-
Tobacco Use Prevention & Control Services (Grant)	34347-64119	07-01-19 to 06-30-20	262,400	-	-	-	262,400	-	(262,400)	-
Viral Hepatitis High Morbidity Regions (State Portion)	Part of 34349-47419	01-01-19 to 12-31-19	85,000	(44,641)	85,000	-	40,359	-	-	-
Viral Hepatitis High Morbidity Regions (State Portion)	Part of 34349-47420	01-01-20 to 06-30-21	139,600	-	19,681	-	42,602	-	(22,921)	-
Immunization Audits	34549-90419	07-01-18 to 06-30-19	30,519	-	25,543	-	25,543	-	-	-
Immunization Audits	34549-90420A	07-01-19 to 09-30-19	14,705	-	10,047	-	14,705	-	(4,658)	-
Immunization Audits	34549-90420	10-01-19 to 09-30-20	28,300	-	16,092	-	17,653	-	(1,561)	-
Total Tennessee Department of Health				(1,130,583)	5,043,007	82,237	5,194,286	160	(1,199,785)	-

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF STATE AWARDS

For the Year ended June 30, 2020

Program Title	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2019	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, 2020	Amount Passed Through to Subrecipients
TENNESSEE DEPARTMENT OF HUMAN SERVICES:										
Community Service Poverty Fund - Metro Action Commission	Direct Appropriation Grant	07-01-19 to 06-30-20	25,050	9,112	25,050	3,036 O	14,313	-	22,885	-
Passed Through Greater Nashville Regional Council:										
Choices - Home Delivered Meals - Metro Social Services	2019-39	07-01-18 to 06-30-19	51,457	(4,157)	4,157	-	-	-	-	-
Choices - Home Delivered Meals - Metro Social Services	2019-39	07-01-19 to 06-30-20	51,457	-	51,457	-	54,457	-	(3,000)	-
Options - Home Delivered Meals - Metro Social Services	2019-03	07-01-18 to 06-30-19	80,000	(5,829)	5,829	-	-	-	-	-
Options - Home Delivered Meals - Metro Social Services	2019-03	07-01-19 to 06-30-20	80,000	-	53,729	-	53,729	-	-	-
Total Tennessee Department of Human Services				<u>(874)</u>	<u>140,222</u>	<u>3,036</u>	<u>122,499</u>	<u>-</u>	<u>19,885</u>	<u>-</u>
TENNESSEE DEPARTMENT OF MENTAL HEALTH AND SUBSTANCE ABUSE SERVICES:										
Recovery Court TN Web-Based Info. Tech. Systems - General Sessions Court	61222	07-01-19 to 06-30-20	60,000	-	51,774	-	58,908	-	(7,134)	-
Residential Drug Court Treatment - State Trial Courts	50387	07-01-18 to 06-30-19	450,000	(129,888)	129,888	-	-	-	-	-
Residential Drug Court Treatment - State Trial Courts	63370	07-01-19 to 06-30-20	500,000	-	360,747	-	499,996	-	(139,249)	-
Passed Through Davidson County Mental Health & Veterans Court Assistance Foundation:										
Davidson County Veteran Recovery Treatment Court - General Sessions Court	N/A	10-01-19 to 06-30-20	85,445	-	62,139	-	71,414	-	(9,275)	-
Total Tennessee Department of Mental Health and Substance Abuse Services				<u>(129,888)</u>	<u>604,548</u>	<u>-</u>	<u>630,318</u>	<u>-</u>	<u>(155,658)</u>	<u>-</u>
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				<u>(89,000)</u>	<u>89,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TENNESSEE DEPARTMENT OF TRANSPORTATION:										
Litter and Trash Grant Program - Sheriff	57854	07-01-18 to 06-30-19	180,300	(97,788)	97,788	-	-	-	-	-
Litter and Trash Grant Program - Sheriff	N/A	07-01-19 to 06-30-20	179,800	-	98,402	-	179,800	-	(81,398)	-
Special Litter Grant - Public Works	40100-02319	07-01-18 to 06-30-20	200,000	(37,801)	112,733	-	115,361	-	(40,429)	-
State Aid Road Project: McCrory Lane Resurfacing - Public Works	19-SAR1-S8-009	10-11-17 to 11-30-19	913,027	23,333	146,160	-	169,493	-	-	-
Total Tennessee Department of Transportation				<u>(112,256)</u>	<u>455,083</u>	<u>-</u>	<u>464,654</u>	<u>-</u>	<u>(121,827)</u>	<u>-</u>

See accompanying Notes to Schedule of Expenditures of Federal and State Awards.
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, 2020

Program Title	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2019	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, 2020	Amount Passed Through to Subrecipients
TENNESSEE EMERGENCY MANAGEMENT AGENCY:										
Flood Recovery May 2010	1909 DR TN	05-01-10 to OPEN	3,920,220	(707,207)	28,048	-	-	-	(679,159)	-
Flood - Whites Creek Home Buyout (State Portion HMGP-4293-0002)	E-34101-16719	12-13-18 to 12-15-20	42,473	(52,121)	29,387	-	4,249	-	(26,983)	-
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	(15,979)	15,979	-	-	-	-	-
Hurricane Florence (North & South Carolina) September 2018	FEMA-4393/4394-DR (EMAC)	N/A	N/A	(179,927)	-	-	-	-	(179,927)	-
Hurricane Dorian September 2019	FEMA-4468-DR (EMAC)	N/A	N/A	-	64,149	-	117,765	-	(53,616)	-
Total Tennessee Emergency Management Agency				(1,039,041)	221,370	-	122,014	-	(939,685)	-
TENNESSEE STATE LIBRARY AND ARCHIVES:										
Library Services - General Library Services	30501-00219-04	07-01-19 to 05-31-20	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	(24,374)	24,374	-	-	-	-	-
Library Services - Materials for the Deaf and Hard of Hearing	30501-00419	07-01-19 to 06-30-20	88,000	-	62,141	-	88,000	-	(25,859)	-
Library Services - Training Opportunities for the Public (TOP)	30501-01419-23	01-15-19 to 01-14-20	12,750	(2,700)	9,825	-	7,125	-	-	-
Total Tennessee State Library and Archives				(27,074)	141,840	-	140,625	-	(25,859)	-
TOTAL EXPENDITURES OF STATE AWARDS				\$ (15,811,292)	\$ 31,879,125	\$ 245,566	\$ 22,509,701	\$ 1,683	\$ (6,197,985)	\$ 27,227

METROPOLITAN GOVERNMENT OF NASHVILLE
AND DAVIDSON COUNTY, TENNESSEE
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS
YEAR ENDED JUNE 30, 2020

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, 2020, 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 \$142,467,336 and are not included in the accompanying schedule of expenditures of federal awards for the year ended June 30, 2020. 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, 2020.

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, 2020

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, 2020

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 \$0 which includes amounts expended in prior years that were approved as eligible expenditures by FEMA in fiscal year 2020. 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 \$7,742,255 at June 30, 2020. 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, 2020

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, 2020

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

Federal Awards - Continued

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program</u>
10.557	Special Supplemental Nutrition Program for Women, Infants and Children (WIC)
93.600	Head Start
21.019	COVID 19 - Coronavirus Relief Fund

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

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

METROPOLITAN GOVERNMENT OF NASHVILLE
AND DAVIDSON COUNTY, TENNESSEE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - Continued
YEAR ENDED JUNE 30, 2020

SECTION II - FINANCIAL STATEMENT FINDINGS

ITEM #2020-001

TIMELY PREPARATION OF BANK RECONCILIATIONS (Significant Deficiency)

Criteria, Condition, Context, Cause and Effect

In testing the Government's internal controls over bank reconciliations, we identified certain bank accounts that were not reconciled on a timely basis. Specifically, the Operating and Concentration account was not reconciled timely (within 45 days of month end as per the stated internal controls) for the months tested. The Government does have certain compensating controls in place to timely detect significant misstatements in the financial statements. However, the risk of not identifying cash errors and possible fraud related to cash increases greatly when bank accounts are not reconciled timely during the year. Operating and Concentration account reconciliations for two months were tested, both having not been completed timely, being completed an average of 100 days after month end. Further, it was noted that the June 30, 2020 reconciliation covered the months of September through June 2020 and separate reconciliations for September through May 2020 were not prepared.

Additionally, the following reconciliations tested were not notated with dates, therefore the timeliness of preparation and review were not determinable: two Metropolitan Nashville Public Schools ("MNPS") Lunchroom checking account reconciliations, one Water and Sewer customer refund account reconciliation, and one Municipal Auditorium checking account reconciliation.

Recommendation

All bank accounts should be reconciled timely on a monthly basis by the Government and all reconciling items should be promptly investigated, adjusted and documented with adequate explanations. This will reduce the likelihood of cash errors and fraud, provide for more timely and accurate financial information, and assist in the effective management of cash flow.

Views of Responsible Officials and Planned Corrective Actions

The timeliness of bank reconciliations and the resolution of reconciling items for fiscal year 2020 were negatively impacted by two significant factors: the Government went live on a new accounting system in September 2019 which provided multiple challenges to the bank reconciliation process, and the Government's response to COVID-19 necessitated that most employees work remotely which further impacted the timeliness and documentation of the bank reconciliations. The Government continues to address the impacts of both items and is in the process of implementing various improvements to the bank reconciliation process including assuring timely reconciliation of significant items such as disbursements related to payrolls, quicker identification of any systemic issues that need immediate response, the resolution of older reconciling items, and improved documentation of bank reconciliation completion and review dates. Also, the Government is in the process of reviewing the efficiency and effectiveness of its current bank reconciliation process with the objective of incorporating more automation into the process and eliminating time consuming and paper intensive practices.

METROPOLITAN GOVERNMENT OF NASHVILLE
AND DAVIDSON COUNTY, TENNESSEE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - Continued
YEAR ENDED JUNE 30, 2020

SECTION II - FINANCIAL STATEMENT FINDINGS - Continued

ITEM #2020-002

TERMINATED EMPLOYEES (Significant Deficiency)

Criteria, Condition, Context, Cause and Effect

During testing of payroll and related controls for 10 terminated MNPS employees, we identified two terminated MNPS employees that continued to receive pay after their termination date. Both employees were terminated in November 2019 and continued to be paid through January 2020. MNPS relies on supervisors in more than 150 departments and locations to report to human resources when an employee in their school or area resigns or is terminated from the district. Timely notification of employee terminations is vital for MNPS to ensure that terminated employees are not being overpaid.

Recommendation

We recommend procedures be established to improve the reporting of employee terminations to human resources to ensure that employee records are updated timely and payments to employees cease after termination.

Views of Responsible Officials and Planned Corrective Actions

The MNPS team has created tools to address position control and the possibility of overpayments for terminated employees including Sharepoint sites dedicated to requesting the approval and subsequent creation of vacant positions and the reporting of resignations, retirements or terminations of employees from all locations. The Sharepoint site regarding employee separations was launched in the fall of 2020 and allows principals and department staff to report employee separations to one centralized location for processing, and the log from that site is provided to HR Managers and Employee Services staff daily for validation and data entry which eliminates the multiple avenues for information flow previously used.

MNPS is preparing to launch a roster validation tool that each principal and department timekeeper can use to regularly monitor and certify the individuals appearing on their pay roster so that pay instructions are not generated for any employee who has left MNPS service. This process change should be fully implemented by March 31, 2021. MNPS is committed to the timely and accurate payment of employees, the stewardship of funds used for employee compensation, and continuous improvement and streamlining of processes within the HR function. It is anticipated that these tools will help MNPS validate that the individuals appearing on each payroll are correct and eliminate overpayment issues.

METROPOLITAN GOVERNMENT OF NASHVILLE
AND DAVIDSON COUNTY, TENNESSEE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - Continued
YEAR ENDED JUNE 30, 2020

SECTION II - FINANCIAL STATEMENT FINDINGS - Continued

ITEM #2020-003

**DEPARTMENT OF WATER & SEWERAGE SERVICES CASH RECEIPTS
AND ACCOUNTS RECEIVABLE RECONCILIATION (Significant Deficiency)**

Criteria, Condition, Context, Cause and Effect

During our audit of the Department of Water & Sewerage Services (“W&S”), we discovered W&S staff were not consistently recording cash receipts collected on its accounts receivable to the general ledger accounting system on a timely basis. As a result, the general ledger balance of W&S accounts receivable as of June 30, 2020 did not agree to the W&S billing system. Further, the accounts receivable balance in the W&S billing system was not being reconciled to the general ledger accounting system. Timely recording of cash receipts and reconciliation of accounts receivable is imperative to providing management with timely and accurate financial information necessary to make important financial decisions.

Recommendation

We recommend W&S implement process improvements to ensure cash receipts are consistently and timely recorded to the general ledger accounting system. In addition, accounts receivable in the W&S billing system should be reconciled to the general ledger accounting system timely on a monthly basis.

Views of Responsible Officials and Planned Corrective Actions

W&S has implemented a process by which all receipts for the previous days processes are entered daily. This is closely monitored and reviewed by the supervisor at the end of each week. The receipts report is reconciled with the daily cash reports from the billing system and the bank statements weekly. The employee previously responsible for this process has been reassigned and only handles receipts for these processes in a back-up capacity. Account receivable balances are being reconciled monthly and discrepancies addressed as needed. W&S will continue to work with the Government’s Department of Finance on monthly bank reconciliations to address any discrepancies as they arise.

METROPOLITAN GOVERNMENT OF NASHVILLE
AND DAVIDSON COUNTY, TENNESSEE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - Continued
YEAR ENDED JUNE 30, 2020

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

ITEM #2020-004

PARKS DEPARTMENT THEFT

Criteria, Condition, Context, Cause and Effect

In June 2020, management of the Metro Parks and Recreation Centennial Sportsplex discovered \$300 missing from the safe while preparing the nightly deposit. The theft was promptly reported to the Finance department, Office of Internal Audit, and the State of Tennessee Comptroller's Office. The combination to the safe where the theft occurred has since been changed.

Recommendation

We recommend management continue to limit the number of individuals with access to the safe and consider further controls that could prevent and/or detect future theft.

Views of Responsible Officials and Planned Corrective Actions

The \$300 discrepancy was noted during a nightly deposit and counting of money in a safe. While the exact cause of the shortage is unknown, the situation was reported to both the Government's Internal Audit Department and the State of Tennessee as a potential theft. The safe combination has been changed, and the amount has since been written-off as a loss and the amount replenished.

METROPOLITAN GOVERNMENT OF NASHVILLE
AND DAVIDSON COUNTY, TENNESSEE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - Continued
YEAR ENDED JUNE 30, 2020

SECTION V - SUMMARY OF PRIOR AUDIT FINDINGS

Financial Statement Findings

No prior findings reported.

Federal Award Findings and Questioned Costs

No prior findings reported.

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

No prior findings reported.

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY



Corrective Action Plan

2020-001 Timely Preparation of Bank Reconciliations

Corrective Action The Government is currently revising its bank reconciliation process to assure timely reconciliation of significant items, quicker identification of systemic issues, the resolution of older reconciling items, and improved documentation of bank reconciliation completion and review dates. The Government is also reviewing the efficiency and effectiveness of its current bank reconciliation process with the objective of incorporating more automation and eliminating time consuming and paper intensive practices.

Anticipated
Completion Date June 30, 2021

Name of Contact
Person Phil Carr, Chief Accountant
Metropolitan Government of Nashville and Davidson County
(615) 862-6657

2020-002 Terminated Employees

Corrective Action MNPS has developed tools to facilitate the documentation and review of employee separations including Sharepoint sites dedicated to requesting he approval and subsequent creation of positions and the reporting of resignations, retirements and terminations of employees. MNPS is preparing to launch a roster validation tool that each principal and department timekeeper can use to regularly monitor and certify the individuals appearing on their pay roster and to ensure that pay information is not generated for any employee who has left MNPS service.

Anticipated
Completion Date March 31, 2021

Name of Contact
Person Phil Carr, Chief Accountant
Metropolitan Government of Nashville and Davidson County
(615) 862-6657

**2020-003 Department of Water & Sewerage Services Cash Receipts
and Accounts Receivable Reconciliation**

Corrective Action The Department of Water & Sewerage Services (W&S) has implemented a process by which all receipts for the previous day are entered daily. The receipts report is reconciled with the daily cash reports from the billing system and the bank statements weekly. Accounts receivable balances are being reconciled monthly and discrepancies addressed as needed. W&S will continue to work with the Government's Department of Finance on monthly bank reconciliations to address any discrepancies as they arise.

Anticipated
Completion Date January 31, 2021

Name of Contact
Person Phil Carr, Chief Accountant
Metropolitan Government of Nashville and Davidson County
(615) 862-6657

2020-004 Parks Department Theft

Corrective Action Metro's Internal Audit Department and the State of Tennessee have been notified of the \$300 theft. The combination to the safe where the theft occurred has been changed, and the \$300 was written-off and the amount replaced.

Anticipated
Completion Date January 31, 2021

Name of Contact
Person

Phil Carr, Chief Accountant
Metropolitan Government of Nashville and Davidson County
(615) 862-6657

Respectfully submitted,



Phil Carr, Chief Accountant