

**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, 2018**

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, 2018, 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, 2018. Our report includes a reference to other auditors. We have also audited and reported on separately the financial statements of the following discretely presented component units: the Hospital Authority and Metropolitan Transit Authority. Other auditors audited the financial statements of the following discretely presented component units, as described in our report on the Government's financial statements: the Nashville District Management Corporation, the Gulch Business Improvement District, Inc., the Metropolitan Development and Housing Agency, the Electric Power Board, the Emergency Communications District, the Metropolitan Nashville Airport Authority and the Convention Center Authority. This report does not include the results of our testing or the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by us or other auditors.

### **Internal Control Over Financial Reporting**

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



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

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Government's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*, but two other matters that are required to be reported under the State of Tennessee Audit Manual is referenced as 2018-002 and 2018-003 in the accompanying Schedule of Findings and Questioned Costs.

### **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, 2018



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, 2018. 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 \$143,622,548 in federal awards which are not included in the accompanying Schedule of Expenditures of Federal Awards during the year ended June 30, 2018. Our audit, described below, did not include the operations of the Metropolitan Transit Authority and the Hospital Authority because, when applicable, we audited and reported on those component units' compliance separately. Our audit, described below, also did not include the operations of the Nashville District Management Corporation, Gulch Business Improvement District Inc., the Metropolitan Development and Housing Agency, the Electric Power Board, the Emergency Communications District, the Metropolitan Nashville Airport Authority and the Convention Center Authority because those component units engaged other auditors to perform audits of compliance and report separately.

***Management's Responsibility***

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



### ***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, 2018.

### **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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we did identify certain deficiencies in internal control over compliance, described in the accompanying schedule of findings and questioned costs as items 2018-001 that we consider to be a significant deficiency.

The Government's response to the internal control over compliance 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 compliance, and accordingly, we express no opinion on the response.

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, 2018, 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, 2018, which contained unmodified opinions on those financial statements. Our report includes a reference to the reports of other auditors on the financial statements of the Nashville District Management Corporation, the Gulch Business Improvement District, Inc., the Metropolitan Development and Housing Agency, the Electric Power Board, the Emergency Communications District, the Metropolitan Nashville Airport Authority and the Convention Center Authority.



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

We have also audited the financial statements of each of the Government's nonmajor governmental, nonmajor enterprise, internal service and fiduciary funds, as well as the financial statements of the Sports Authority Fund, and the Industrial Development Board Fund as of and for the year ended June 30, 2018, and have issued our report thereon dated October 31, 2018, 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, 2018, except for Compliance  
and Internal Control Over Compliance, as  
to which the date is March 15, 2019

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2018

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2017	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, 2018	Amount Passed Through to Subrecipients
ENVIRONMENTAL PROTECTION AGENCY:											
Direct Program:											
Air Pollution Control Program	66.001	00408115-4	10-01-15 to 09-30-18	1,250,155	(76,340)	200,052	-	390,793	-	(267,081)	-
Total Program	66.001				(76,340)	200,052	-	390,793	-	(267,081)	-
Direct Program:											
Section 103 Ambient Air Monitoring Network Installation	66.034	96497715-5	04-01-15 to 03-31-20	518,809	(20,272)	136,528	-	124,121	-	(7,865)	-
Total Program	66.034				(20,272)	136,528	-	124,121	-	(7,865)	-
Total Environmental Protection Agency					(96,612)	336,580	-	514,914	-	(274,946)	-
INSTITUTE OF MUSEUM AND LIBRARY SERVICES:											
Passed Through Tennessee State Library and Archive:											
Library Services and Technology Act - Technology Grant	45.310	30504-00517-80	10-01-17 to 04-30-18	3,494	-	3,494	-	3,494	-	-	-
Library Services - General Library Services	45.310	30501-00318-04	07-01-17 to 05-31-18	6,400	-	6,400	-	6,400	-	-	-
Total Program	45.310				-	9,894	-	9,894	-	-	-
Total Institute of Museum and Library Services					-	9,894	-	9,894	-	-	-
NATIONAL ENDOWMENT FOR THE ARTS:											
Direct Programs:											
Our Town - Arts Project	45.024	15-4292-7068	10-01-15 to 09-01-17	75,000	-	5,510	-	5,510	-	-	-
Our Town - Planning Commission Project	45.024	16-4292-7086	08-01-16 to 06-30-19	50,000	-	22,857	-	25,000	-	(2,143)	-
National Endowment for Arts FY18 - Metro Public Schools	45.024	17-5100-7099	07-01-17 to 09-30-18	40,469	-	-	-	40,469	-	(40,469)	-
Total Program	45.024				-	28,367	-	70,979	-	(42,612)	-
Passed Through Tennessee Arts Commission:											
Major Cultural Institutions (Federal Portion)	45.025	31625-28128	07-01-16 to 06-30-17	23,564	(14,138)	14,138	-	-	-	-	-
Major Cultural Institutions (Federal Portion)	45.025	31625-1611-01862	07-01-17 to 06-30-18	23,364	-	23,364	-	23,364	-	-	-
Total Program	45.025				(14,138)	37,502	-	23,364	-	-	-
Total National Endowment for the Arts					(14,138)	65,869	-	94,343	-	(42,612)	-
STATE JUSTICE INSTITUTE:											
Direct Program:											
State Justice Institute Technical Assistance - Juvenile Court	N/A	SJI-17-T-129	05-01-17 to 05-01-18	41,545	-	24,288	-	37,222	-	(12,934)	-
Total Other Financial Assistance					-	24,288	-	37,222	-	(12,934)	-
Total State Justice Institute					-	24,288	-	37,222	-	(12,934)	-
U.S. DEPARTMENT OF AGRICULTURE:											
<i>Child Nutrition Cluster</i>											
Passed Through Tennessee Education:											
National School Breakfast Program - Metro Public Schools	10.553	N/A	07-01-16 to 06-30-17	N/A	(1,367,482)	1,367,482	-	-	-	-	-
National School Breakfast Program - Metro Public Schools	10.553	N/A	07-01-17 to 06-30-18	N/A	-	12,830,481	-	12,830,481	-	-	-
Total Program	10.553				(1,367,482)	14,197,963	-	12,830,481	-	-	-

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

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2018

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2017	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, 2018	Amount Passed Through to Subrecipients
Passed Through Tennessee Education:											
National School Lunch Program - Lunch, Metro Public Schools	10.555	N/A	07-01-16 to 06-30-17	N/A	(3,174,855)	3,174,855	-	-	-	-	-
National School Lunch Program - Lunch, Metro Public Schools	10.555	N/A	07-01-17 to 06-30-18	N/A	-	29,797,047	-	29,797,047	-	-	-
National School Lunch Program - Snacks, Metro Public Schools	10.555	N/A	07-01-16 to 06-30-17	N/A	(5,391)	5,391	-	-	-	-	-
National School Lunch Program - Snacks, Metro Public Schools	10.555	N/A	07-01-17 to 06-30-18	N/A	-	114,122	-	114,122	-	-	-
National School Lunch and Breakfast Program - Food Distribution - Metro Public Schools	10.555	N/A	07-01-17 to 06-30-18	N/A	645,888	3,131,942	-	3,243,789	-	534,041	-
<b>Total Program</b>	<b>10.555</b>				<b>(2,534,358)</b>	<b>36,223,357</b>	<b>-</b>	<b>33,154,958</b>	<b>-</b>	<b>534,041</b>	<b>-</b>
Passed Through Tennessee Human Services:											
Summer Food Service Program - Metro Action Commission	10.559	00049	05-01-17 to 08-01-17	N/A	(404,314)	689,118	-	284,804	-	-	-
Summer Food Service Program - Metro Action Commission	10.559	00049	05-01-18 to 08-01-18	N/A	-	-	-	352,877	-	(352,877)	-
<b>Total Program</b>	<b>10.559</b>				<b>(404,314)</b>	<b>689,118</b>	<b>-</b>	<b>637,681</b>	<b>-</b>	<b>(352,877)</b>	<b>-</b>
<i>Total Child Nutrition Cluster</i>					<i>(4,306,154)</i>	<i>51,110,438</i>	<i>-</i>	<i>46,623,120</i>	<i>-</i>	<i>181,164</i>	<i>-</i>
Passed Through Tennessee Health:											
Women, Infants, and Children (WIC)	10.557	Part of 34353-14215	10-01-14 to 09-30-18	18,456,400	(756,180)	4,185,255	-	4,508,894	-	(1,079,819)	-
Women, Infants, and Children (WIC) - Peer Counseling	10.557	Part of 34353-14215	10-01-14 to 09-30-18	874,000	(31,612)	175,038	-	185,124	-	(41,698)	-
<b>Total Program</b>	<b>10.557</b>				<b>(787,792)</b>	<b>4,360,293</b>	<b>-</b>	<b>4,694,018</b>	<b>-</b>	<b>(1,121,517)</b>	<b>-</b>
Passed Through Tennessee Human Services:											
Child Adult Care Food Program - Metro Action Commission	10.558	00049	10-01-16 to 09-30-17	N/A	(106,123)	307,814	-	197,194	4,497 O	-	-
Child Adult Care Food Program - Metro Action Commission	10.558	00049	10-01-17 to 09-30-18	N/A	-	791,051	-	792,536	-	(1,485)	-
<b>Total Program</b>	<b>10.558</b>				<b>(106,123)</b>	<b>1,098,865</b>	<b>-</b>	<b>989,730</b>	<b>4,497</b>	<b>(1,485)</b>	<b>-</b>
Passed Through Tennessee Labor:											
Supplemental Nutrition Assistance Program - Nashville Career Advancement Center	10.561	LW09F171QSNAP17	01-01-17 to 09-30-17	132,000	(19,404)	52,012	-	32,608	-	-	-
Supplemental Nutrition Assistance Program - Nashville Career Advancement Center	10.561	LW09F181QSNAP18	10-01-17 to 09-30-18	94,036	-	19,773	-	22,022	-	(2,249)	-
<b>Total Program</b>	<b>10.561</b>				<b>(19,404)</b>	<b>71,785</b>	<b>-</b>	<b>54,630</b>	<b>-</b>	<b>(2,249)</b>	<b>-</b>
Direct Program:											
Commodity Supplemental Food Program - Food Distribution	10.565	N/A	07-01-17 to 06-30-18	N/A	298,151	556,917	-	591,377	-	263,691	-
Passed Through Tennessee Health:											
Commodity Supplemental Food Program - Administration	10.565	Part of 34353-14215	10-01-14 to 09-30-18	939,600	(43,138)	228,107	-	251,611	-	(66,642)	-
<b>Total Program</b>	<b>10.565</b>				<b>255,013</b>	<b>785,024</b>	<b>-</b>	<b>842,988</b>	<b>-</b>	<b>197,049</b>	<b>-</b>
Direct Program:											
Farm to School Initiative - Metro Public Schools	10.575	16-01	12-01-15 to 09-30-17	38,682	(11,540)	-	-	3,708	-	(15,248)	-
<b>Total Program</b>	<b>10.575</b>				<b>(11,540)</b>	<b>-</b>	<b>-</b>	<b>3,708</b>	<b>-</b>	<b>(15,248)</b>	<b>-</b>
Passed Through Tennessee Education:											
Fresh Fruits and Vegetables Program - Metro Public Schools	10.582	N/A	07-01-16 to 06-30-17	N/A	(58,639)	58,639	-	-	-	-	-
Fresh Fruits and Vegetables Program - Metro Public Schools	10.582	N/A	07-01-17 to 06-30-18	N/A	-	519,014	-	519,014	-	-	-
<b>Total Program</b>	<b>10.582</b>				<b>(58,639)</b>	<b>577,653</b>	<b>-</b>	<b>519,014</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total U.S. Department of Agriculture</b>					<b>(5,034,639)</b>	<b>58,004,058</b>	<b>-</b>	<b>53,727,208</b>	<b>4,497</b>	<b>(762,286)</b>	<b>-</b>

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

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2018

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2017	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, 2018	Amount Passed Through to Subrecipients
U.S. DEPARTMENT OF DEFENSE:											
Direct Program:											
Air Force R.O.T.C.	N/A	N/A	07-01-17 to 06-30-18	N/A	-	241,920	-	265,817	-	(23,897)	-
Army R.O.T.C.	N/A	N/A	07-01-17 to 06-30-18	N/A	-	118,426	-	118,426	-	-	-
Total Other Financial Assistance					-	360,346	-	384,243	-	(23,897)	-
Total U.S. Department of Defense					-	360,346	-	384,243	-	(23,897)	-
U.S. DEPARTMENT OF EDUCATION:											
Passed Through Tennessee Education:											
Focus School Title-1	84.010	N/A	07-01-16 to 09-30-17	392,216	(79,661)	139,584	-	60,048	-	(125)	-
Title I Non-Enhanced Option	84.010	17-01	07-01-16 to 09-30-18	35,975,710	(1,260,903)	2,310,127	-	1,077,841	-	(28,617)	-
Title I Non-Enhanced Option	84.010	18-01	07-01-17 to 09-30-18	33,945,772	-	22,388,263	-	29,598,265	-	(7,210,002)	-
Title I Neglect	84.010	17-01	07-01-16 to 06-30-18	101,279	-	20,435	-	35,110	-	(14,675)	-
Title I Neglect	84.010	18-01	07-01-17 to 06-30-18	275,237	-	-	-	151,984	-	(151,984)	-
Izone Grant FY17	84.010	N/A	07-01-16 to 09-30-17	1,705,343	(420,803)	853,808	-	433,005	-	-	-
Izone Grant FY18	84.010	N/A	07-01-17 to 09-30-18	1,443,355	-	309,878	-	410,194	-	(100,316)	-
NCLB Consolidated Administration	84.010	18-190000	07-01-17 to 06-30-18	3,334,052	(328,298)	1,639,447	-	2,848,486	-	(1,537,337)	-
Total Program	84.010				(2,089,665)	27,661,542	-	34,614,933	-	(9,043,056)	-
<i>Special Education Cluster (IDEA):</i>											
Passed Through Tennessee Education:											
Education of the Handicapped - Excess Cost Funds	84.027	N/A	07-01-17 to 06-30-18	N/A	-	1,235,032	-	1,235,032	-	-	-
IDEA Part B 16-01	84.027	16-01	07-01-15 to 09-30-16	23,566,888	2,326	-	-	-	2,326	O	-
IDEA Part B 17-01	84.027	17-01	07-01-16 to 09-30-17	23,105,087	(6,253,073)	6,253,084	-	10,176	-	(10,165)	-
IDEA Part B 18-01	84.027	18-01	07-01-17 to 09-30-18	22,782,518	-	12,815,552	-	18,975,313	-	(6,159,761)	-
IDEA Discretionary LRE18	84.027	17-01	07-01-17 to 09-30-18	N/A	-	-	-	46,976	-	(46,976)	-
IDEA Discretionary SPDG	84.027	18-01	07-01-17 to 06-30-18	N/A	-	10,155	-	10,155	-	-	-
Special Education Transit	84.027	17-01	07-01-16 to 06-30-17	N/A	(63,219)	120,187	-	56,968	-	-	-
Total Program	84.027				(6,313,966)	20,434,010	-	20,334,620	2,326	(6,216,902)	-
Passed Through Tennessee Education:											
IDEA Pre-School 17-01	84.173	17-01	07-01-16 to 09-30-17	324,409	(62,517)	62,517	-	-	-	-	-
IDEA Pre-School 18-01	84.173	18-01	07-01-17 to 09-30-18	296,222	-	150,741	-	235,253	-	(84,512)	-
Total Program	84.173				(62,517)	213,258	-	235,253	-	(84,512)	-
<i>Total Special Education Cluster</i>											
					(6,376,483)	20,647,268	-	20,569,873	2,326	(6,301,414)	-
Direct Program:											
Impact Aid											
Impact Aid	84.041	N/A	07-01-17 to 06-30-18	N/A	-	162,853	-	162,853	-	-	-
Total Program	84.041				-	162,853	-	162,853	-	-	-
Passed Through Tennessee Education:											
Program Improvement - Carl Perkins Federal Grant											
Program Improvement - Carl Perkins Federal Grant	84.048	17-01	07-01-16 to 06-30-17	1,733,629	(213,074)	241,992	-	28,918	-	-	-
Program Improvement - Carl Perkins Federal Grant	84.048	18-01	07-01-17 to 06-30-18	1,491,847	-	1,521,276	-	1,526,776	-	(5,500)	-
Carl Perkins Reserve	84.048	18-190000	07-01-17 to 06-30-18	11,930	-	-	-	11,930	-	(11,930)	-
Carl Perkins Equipment	84.048	18-190000	07-01-17 to 06-30-18	382,000	-	381,942	-	381,942	-	-	-
Total Program	84.048				(213,074)	2,145,210	-	1,949,566	-	(17,430)	-
Passed Through Tennessee Education:											
Magnet School											
Magnet School	84.165	U-165A170061	10-01-17 to 09-30-22	1,730,396	-	254,332	-	511,791	-	(257,459)	-
Total Program	84.165				-	254,332	-	511,791	-	(257,459)	-
Passed Through Tennessee Education:											
Title II-A NonPublic											
Title II-A NonPublic	84.168	N/A	10-01-16 to 09-30-17	633,500	(39,602)	194,727	-	306,066	-	(150,941)	-
Title II-A Principals	84.168	18-01	07-01-17 to 09-30-18	125,000	-	-	-	48,619	-	(48,619)	-
Total Program	84.168				(39,602)	194,727	-	354,685	-	(199,560)	-

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METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2018

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2017	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, 2018	Amount Passed Through to Subrecipients
Passed Through Tennessee Education:											
Pre-School Expansion	84.419B	17-01	07-01-16 to 06-30-17	12,285,780	(781,009)	781,009	-	-	-	-	-
Pre-School Expansion	84.419B	18-01	07-01-17 to 06-30-18	13,466,596	-	9,413,527	-	9,910,540	-	(497,013)	-
Total Program	84.419B				(781,009)	10,194,536	-	9,910,540	-	(497,013)	-
Direct Program:											
Project Prevent	84.184	S184M140107	10-01-14 to 09-30-19	1,978,068	(158,766)	489,310	-	466,693	-	(136,149)	-
Total Program	84.184				(158,766)	489,310	-	466,693	-	(136,149)	-
Passed Through Tennessee Education:											
Homeless Children Education Program	84.196	17-01	07-01-16 to 06-30-17	231,012	(39,134)	39,134	-	-	-	-	-
Homeless Children Education Program	84.196	18-01	07-01-17 to 06-30-18	281,787	-	178,633	-	239,354	-	(60,721)	-
Total Program	84.196				(39,134)	217,767	-	239,354	-	(60,721)	-
Passed Through Tennessee Education:											
21st Century CCLC Cohort	84.287	N/A	07-01-16 to 09-30-17	492,840	-	33,508	-	33,508	-	-	-
21st Century Cohort 3 FY17	84.287	N/A	07-01-16 to 06-30-17	413,000	(60,922)	83,117	-	26,641	-	(4,446)	-
21st CCLC cohort	84.287	N/A	07-01-17 to 06-30-18	413,000	-	310,876	-	362,526	-	(51,650)	-
21st Century Comm Pre-K Sites	84.287	N/A	07-01-16 to 06-30-17	300,000	(25,509)	25,158	351 O	-	-	-	-
21st Century CCLC -PreK	84.287	N/A	07-01-17 to 06-30-18	300,000	-	236,091	-	249,545	-	(13,454)	-
Total Program	84.287				(86,431)	688,750	351	672,220	-	(69,550)	-
Direct Program:											
Gear Up Nashville FY13	84.334	13-01	01-01-13 to 06-30-19	3,398,493	(266,837)	445,823	-	624,517	-	(445,531)	-
Gear Up TN 3	84.334	18-01	07-01-17 to 09-30-18	660,625	-	-	-	742	-	(742)	-
Total Program	84.334				(266,837)	445,823	-	625,259	-	(446,273)	-
Passed Through Tennessee Education:											
Music and Art City	84.351	U-351C170073	10-01-17 to 09-30-21	285,746	-	19,018	-	90,391	-	(71,373)	-
Total Program	84.351				-	19,018	-	90,391	-	(71,373)	-
Passed Through Tennessee Education:											
Title III Emergency Immigrant Education Program	84.365	16-01	07-01-15 to 09-30-16	1,986,457	(14,368)	28,727	-	14,798	-	(439)	-
Title III Emergency Immigrant Education Program	84.365	17-01	07-01-16 to 09-30-17	2,265,362	(176,215)	237,813	-	61,598	-	-	-
Title III Emergency Immigrant Education Program	84.365	18-01	07-01-17 to 09-30-18	2,521,704	-	864,133	-	1,710,132	-	(845,999)	-
Title IIIA Discretionary FY 17	84.365	17-180000	07-01-16 to 09-30-17	224,584	-	-	-	86,234	-	(86,234)	-
Title IIIA Discretionary FY18	84.365	18-190000	07-01-17 to 09-30-18	328,915	-	-	-	16,086	-	(16,086)	-
Total Program	84.365				(190,583)	1,130,673	-	1,888,848	-	(948,758)	-
Passed Through Tennessee Education:											
Math & Science Partnership FY17	84.366	N/A	07-01-16 to 09-30-17	1,339,950	(15,453)	494,301	-	478,848	-	-	-
Math & Science Partnership FY18	84.366	N/A	07-01-17 to 09-30-18	962,260	-	1,570	-	20,392	-	(18,822)	-
Total Program	84.366				(15,453)	495,871	-	499,240	-	(18,822)	-
Passed Through Tennessee Education:											
Title II Part A	84.367	17-01	07-01-16 to 09-30-18	4,691,405	(147,696)	311,806	-	143,162	-	20,948	-
Title II Part A	84.367	18-01	07-01-17 to 09-30-18	4,766,421	-	1,420,342	-	2,172,707	-	(752,365)	-
Total Program	84.367				(147,696)	1,732,148	-	2,315,869	-	(731,417)	-
Passed Through Tennessee Education:											
School Improvement Cohort 4	84.377	S377A120043/S37A140043	07-01-16 to 09-30-17	3,058,015	(476,228)	476,228	-	784	-	(784)	-
School Improvement Cohort 4	84.377	S377A120043/S37A140043	07-01-17 to 09-30-18	3,141,053	-	2,782,862	-	2,837,600	-	(54,738)	-
Total Program	84.377				(476,228)	3,259,090	-	2,838,384	-	(55,522)	-

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METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2018

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2017	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, 2018	Amount Passed Through to Subrecipients
Direct Program:											
Grow STEM	84.411	16-01	01-01-16 to 12-31-20	2,862,522	(485,990)	58,515	-	521,977	-	(949,452)	-
Passed Through Tennessee Education:											
EIR Pyramid Model	84.411	U-411B170021	10-01-17 to 09-30-22	7,683,178	-	-	-	51,569	-	(51,569)	-
Total Program	84.411				(485,990)	58,515	-	573,546	-	(1,001,021)	-
Total U.S. Department of Educator					(11,366,951)	69,797,433	351	78,284,045	2,326	(19,855,538)	-
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	2017-39	07-01-16 to 06-30-17	70,000	(6,200)	6,200	-	-	-	-	-
Title III Part B Transportation	93.044	2018-39	07-01-17 to 06-30-18	70,000	-	63,800	-	70,000	-	(6,200)	-
Total Program	93.044				(6,200)	70,000	-	70,000	-	(6,200)	-
Passed Through Greater Nashville Regional Council:											
Title III Part C Nutrition Program	93.045	2017-39	07-01-16 to 06-30-17	656,283	(54,583)	54,583	-	-	-	-	-
Title III Part C Nutrition Program	93.045	2018-39	07-01-17 to 06-30-18	654,906	-	601,700	-	654,906	-	(53,206)	-
Total Program	93.045				(54,583)	656,283	-	654,906	-	(53,206)	-
Passed Through Greater Nashville Regional Council:											
Nutrition Services Incentive Program	93.053	2017-39	07-01-16 to 06-30-17	124,640	(10,240)	10,240	-	-	-	-	-
Nutrition Services Incentive Program	93.053	2018-39	07-01-17 to 06-30-18	105,363	-	96,800	-	105,363	-	(8,563)	-
Total Program	93.053				(10,240)	107,040	-	105,363	-	(8,563)	-
Total Aging Cluster					(71,023)	833,323	-	830,269	-	(67,969)	-
Passed Through Tennessee Health:											
Public Health Emergency Preparedness (PHEP)	93.069	Part of 34360-31717	07-01-16 to 06-30-17	567,900	(174,718)	174,718	-	-	-	-	-
Public Health Emergency Preparedness Cities Readiness Initiative (CRI)	93.069	Part of 34360-31717	07-01-16 to 06-30-17	137,800	(86,654)	86,654	-	-	-	-	-
ZIKA Virus Preparedness	93.069	Part of 34360-31717	07-01-16 to 06-30-17	25,104	(18,544)	18,544	-	-	-	-	-
Total Program	93.069				(279,916)	279,916	-	-	-	-	-
Passed Through Tennessee Health:											
Environmental Health Specialist Network	93.070	34360-42717	07-01-16 to 06-30-17	101,700	(9,753)	9,753	-	-	-	-	-
Environmental Health Specialist Network (Food Safety Services)	93.070	34360-42718	10-01-17 to 09-30-18	99,300	-	81,360	-	91,285	-	(9,925)	-
Total Program	93.070				(9,753)	91,113	-	91,285	-	(9,925)	-
Passed Through Tennessee Health:											
Healthcare Preparedness (HPP)	93.074	Part of 34360-31718	07-01-17 to 06-30-22	350,500	-	52,903	-	70,100	-	(17,197)	-
Public Health Emergency Preparedness (PHEP)	93.074	Part of 34360-31718	07-01-17 to 06-30-22	3,027,170	-	366,700	-	605,435	-	(238,735)	-
Public Health Emergency Preparedness Cities Readiness Initiative (CRI)	93.074	Part of 34360-31718	07-01-17 to 06-30-22	652,450	-	90,284	-	130,490	-	(40,206)	-
Total Program	93.074				-	509,887	-	806,025	-	(296,138)	-
Passed Through National Association of County and City Health Officials:											
Expanding Partnerships to Reduce HIV & STD Among Adolescents	93.079	2017-080403	09-30-17 to 09-29-18	20,000	-	20,000	-	2,869	-	17,131	-
Total Program	93.079				-	20,000	-	2,869	-	17,131	-
Passed Through Oasis Center Inc.											
Wyman's Teen Outreach Program - Juvenile Court	93.092	N/A	07-01-16 to 06-30-17	5,000	(498)	498	-	-	-	-	-
Wyman's Teen Outreach Program - Juvenile Court	93.092	N/A	07-01-17 to 06-30-18	5,000	-	2,856	-	4,329	-	(1,473)	-
Total Program	93.092				(498)	3,354	-	4,329	-	(1,473)	-

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METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2018

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2017	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, 2018	Amount Passed Through to Subrecipients
Passed Through Association of Food and Drug Officials:											
Retail Standards Grant Program – Food Environmentalist Training	93.103	G-T-1611-03798	01-11-17 to 12-29-17	3,000	-	3,000	-	3,000	-	-	-
Retail Standards Grant Program – Food Environmentalist Training	93.103	G-T-1709-05224	01-01-18 to 12-31-18	3,000	-	-	-	-	-	-	-
Retail Standards Grant Program – Food Inspector Training	93.103	G-SP-1611-03793	01-11-17 to 12-29-17	3,000	-	3,000	-	3,000	-	-	-
Retail Standards Grant Program – Food Inspector Training / FDA Southeast Regional Seminar	93.103	G-SP-1709-05223	01-01-18 to 12-31-18	3,000	-	-	-	-	-	-	-
Total Program	93.103				-	6,000	-	6,000	-	-	-
Passed Through Tennessee Health:											
TB Outreach and Control (Federal Portion)	93.116	34360-37217	07-01-16 to 06-30-17	260,000	(52,352)	52,352	-	-	-	-	-
TB Outreach and Control (Federal Portion)	93.116	34360-37218	07-01-17 to 06-30-18	260,000	-	193,750	-	253,751	-	(60,001)	-
Total Program	93.116				(52,352)	246,102	-	253,751	-	(60,001)	-
Passed Through Tennessee Health:											
Family Planning	93.217	34360-35113	07-01-16 to 06-30-17	854,600	(140,760)	140,760	-	-	-	-	-
Family Planning (Federal Portion)	93.217	34360-35118	07-01-17 to 06-30-22	3,591,000	-	655,651	-	718,300	-	(62,649)	-
Total Program	93.217				(140,760)	796,411	-	718,300	-	(62,649)	-
Passed Through Tennessee Mental Health and Substance Abuse Services:											
Cooperative Agreement to Benefit Homeless Individuals	93.243	52489	09-30-16 to 09-29-18	792,499	(73,607)	328,146	-	300,635	-	(46,096)	300,635
Total Program	93.243				(73,607)	328,146	-	300,635	-	(46,096)	300,635
Passed Through Tennessee Health:											
Immunization Services for Children (Federal Portion)	93.268	34360-41217	04-01-17 to 06-30-18	358,300	(72,031)	293,750	-	285,170	-	(63,451)	-
Total Program	93.268				(72,031)	293,750	-	285,170	-	(63,451)	-
Passed Through Tennessee Health:											
Breast and Cervical Cancer Screening	93.283	34360-40315	07-01-14 to 06-30-17	267,000	(11,650)	11,650	-	-	-	-	-
Tobacco Prevention	93.283	34360-46216	04-01-15 to 03-31-17	31,500	(2,691)	2,691	-	-	-	-	-
Total Program	93.283				(14,341)	14,341	-	-	-	-	-
Passed Through Tennessee Health:											
Tobacco Prevention	93.305	34360-46217	04-01-17 to 03-31-20	127,500	-	42,127	-	51,282	-	(9,155)	-
Total Program	93.305				-	42,127	-	51,282	-	(9,155)	-
Passed Through Tennessee Health:											
Welcome Baby (ACA Maternal, Infant and Early Childhood Home Visiting Program)	93.505	34360-34417	07-01-16 to 06-30-17	65,000	(21,560)	21,560	-	-	-	-	-
Total Program	93.505				(21,560)	21,560	-	-	-	-	-
Passed Through Tennessee Human Services:											
Child Support Enforcement, Title IV-D - Juvenile Court	93.563	36306 Amendment 3	07-01-16 to 06-30-17	1,634,008	(114,839)	114,839	-	-	-	-	-
Child Support Enforcement, Title IV-D - Juvenile Court	93.563	36306 Amendment 3	07-01-17 to 06-30-18	1,634,008	-	882,673	-	1,000,228	-	(117,555)	-
Total Program	93.563				(114,839)	997,512	-	1,000,228	-	(117,555)	-
Passed Through Tennessee Housing Development Agency:											
Low Income Energy Assistance Program	93.568	LIHEAP-16B-10	07-01-16 to 06-30-17	5,151,541	(405,045)	373,471	31,574 O	-	-	-	-
Low Income Energy Assistance Program	93.568	LIHEAP-17-10	07-01-17 to 06-30-18	5,705,758	-	2,732,987	-	3,484,724	-	(751,737)	-
Total Program	93.568				(405,045)	3,106,458	31,574	3,484,724	-	(751,737)	-

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METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2018

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2017	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, 2018	Amount Passed Through to Subrecipients
<i>477 Cluster:</i>											
Passed Through Tennessee Human Services:											
Community Services Block Grant	93.569	Z-17-49110-01	07-01-16 to 06-30-17	1,637,082	(537,831)	537,831	-	-	-	-	-
Community Services Block Grant	93.569	Z-18-49110-01	07-01-17 to 04-30-18	1,295,900	-	975,594	-	975,594	-	-	-
Community Services Block Grant	93.569	Z-18-49110A	05-01-18 to 09-30-18	1,295,900	-	-	-	343,811	-	(343,811)	-
Total Program	93.569				(537,831)	1,513,425	-	1,319,405	-	(343,811)	-
Passed Through Tennessee Human Services:											
Before and After Care - Metro Action Commission	93.575	N/A	07-01-16 to 06-30-17	N/A	(2,196)	2,196	-	-	-	-	-
Before and After Care - Metro Action Commission	93.575	N/A	07-01-17 to 06-30-18	N/A	-	112,218	-	112,218	-	-	-
Total Program	93.575				(2,196)	114,414	-	112,218	-	-	-
<i>Total 477 Cluster</i>											
					(540,027)	1,627,839	-	1,431,623	-	(343,811)	-
Direct Program:											
Head Start	93.600	04CH0105602	07-01-16 to 06-30-17	12,383,987	(1,741,195)	1,760,096	-	18,901	-	-	-
Head Start	93.600	04CH01015603	07-01-17 to 06-30-18	12,506,400	-	10,778,916	-	12,506,400	-	(1,727,484)	-
Total Program	93.600				(1,741,195)	12,539,012	-	12,525,301	-	(1,727,484)	-
Passed Through Tennessee Health:											
Health Promotion	93.758	34360-50317	07-01-16 to 06-30-17	116,000	(19,579)	19,579	-	-	-	-	-
Health Promotion	93.758	34360-50318	07-01-17 to 06-30-18	116,000	-	92,913	-	114,260	-	(21,347)	-
Total Program	93.758				(19,579)	112,492	-	114,260	-	(21,347)	-
Passed Through Tennessee Health:											
Healthcare Preparedness (HPP)	93.889	Part of 34360-31717	07-01-16 to 06-30-17	70,100	(13,545)	13,545	-	-	-	-	-
Total Program	93.889				(13,545)	13,545	-	-	-	-	-
Direct Program:											
HIV - Emergency Relief Grant - Part A	93.914	H89HA11433-09-01	03-01-17 to 02-28-18	4,279,724	(730,865)	4,279,724	-	3,548,859	-	-	3,236,125
HIV - Emergency Relief Grant - Part A	93.914	H89HA11433-10-02	03-01-18 to 02-28-19	4,051,674	-	-	-	861,737	-	(861,737)	693,685
HIV - Emergency Relief Grant - Minority AIDS Initiative	93.914	H89HA11433-09-01	03-01-17 to 02-28-18	306,147	(53,809)	306,147	-	252,338	-	-	243,381
HIV - Emergency Relief Grant - Minority AIDS Initiative	93.914	H89HA11433-10-02	03-01-18 to 02-28-19	298,732	-	-	-	60,655	-	(60,655)	51,266
Total Program	93.914				(784,674)	4,585,871	-	4,723,589	-	(922,392)	4,224,457
Passed Through Tennessee Health:											
HIV/AIDS Core Medical Services and Early Intervention Services	93.917	34349-85918	04-01-18 to 03-31-19	54,700	-	-	-	8,284	-	(8,284)	-
Total Program	93.917				-	-	-	8,284	-	(8,284)	-
Passed Through Tennessee Health:											
HIV/AIDS Prevention	93.940	Part of 34349-47417	01-01-17 to 12-31-17	431,600	(69,705)	318,531	-	248,826	-	-	-
HIV/AIDS Prevention	93.940	Part of 34349-47418	01-01-18 to 12-31-18	431,600	-	58,153	-	186,832	-	(128,679)	-
HIV/AIDS Surveillance	93.940	Part of 34349-47418	01-01-18 to 12-31-18	66,600	-	9,963	-	32,004	-	(22,041)	-
Rapid HIV Testing Services	93.940	Part of 34349-47417	01-01-17 to 12-31-17	190,800	(27,373)	115,794	-	88,421	-	-	-
Rapid HIV Testing Services	93.940	Part of 34349-47418	01-01-18 to 12-31-18	143,000	-	21,284	-	58,911	-	(37,627)	-
Comprehensive STD Prevention System	93.940	Part of 34349-47418	01-01-18 to 12-31-18	215,100	-	31,548	-	102,814	-	(71,266)	-
Total Program	93.940				(97,078)	555,273	-	717,808	-	(259,613)	-
Passed Through Tennessee Health:											
HIV/AIDS Surveillance	93.944	Part of 34349-47417	01-01-17 to 12-31-17	68,400	(13,200)	47,315	-	34,115	-	-	-
Total Program	93.944				(13,200)	47,315	-	34,115	-	-	-

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

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2018

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2017	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, 2018	Amount Passed Through to Subrecipients
Passed Through Tennessee Health: Chronic Disease Management and School Health Promotion Services	93.945	34352-08314	01-01-14 to 06-30-18	373,000	(13,393)	69,590	-	68,722	-	(12,525)	-
Total Program	93.945				(13,393)	69,590	-	68,722	-	(12,525)	-
Passed Through Tennessee Health: Child Fatality Review Services	93.946	34347-49715	03-01-15 to 09-29-18	28,000	(1,750)	7,000	-	7,000	-	(1,750)	-
Total Program	93.946				(1,750)	7,000	-	7,000	-	(1,750)	-
Passed Through Tennessee Health: Comprehensive STD Prevention System	93.977	Part of 34349-47417	01-01-17 to 12-31-17	220,700	(42,306)	153,546	-	111,240	-	-	-
Total Program	93.977				(42,306)	153,546	-	111,240	-	-	-
Passed Through Tennessee Health: Breast and Cervical Cancer Screening (Federal Portion)	93.994	34360-40318	07-01-17 to 06-30-20	152,400	-	45,134	-	50,800	-	(5,666)	-
Children's Special Services/Care Coordination (Federal Portion)	93.994	34360-38617	07-01-16 to 06-30-17	414,700	(112,248)	112,248	-	-	-	-	-
Children's Special Services/Care Coordination (Federal Portion)	93.994	34360-38718	07-01-17 to 06-30-18	436,500	-	351,679	-	429,074	-	(77,395)	-
Total Program	93.994				(112,248)	509,061	-	479,874	-	(83,061)	-
Total U.S. Department of Health and Human Service:					(4,634,720)	27,810,544	31,574	28,056,683	-	(4,849,285)	4,525,092
U.S. DEPARTMENT OF HOMELAND SECURITY:											
Passed Through Tennessee Emergency Management: Flood - 5 Properties Home Buyout (FMA-PJ-04-2015-002 - 100% Federal)	97.029	E-34101	05-29-15 to 10-30-18	953,260	(552,510)	552,510	-	15,932	-	(15,932)	-
Total Program	97.029				(552,510)	552,510	-	15,932	-	(15,932)	-
Passed Through Tennessee Emergency Management: Flood Recovery May 2010	97.036	1909 DR TN	05-01-10 to OPEN	68,200,225	(10,967,557)	5,802,128	-	2,430,204	-	(7,595,633)	-
Ice Storm Recovery February 2015	97.036	4211 DR TN	02-15-15 to 02-14-20	450,581	(267,190)	245,746	21,444 O	-	-	-	-
Total Program	97.036				(11,234,747)	6,047,874	21,444	2,430,204	-	(7,595,633)	-
Passed Through Tennessee Emergency Management: Flood - Benzing Road, Park Terrace Home Buyout (Federal Portion HMGP-1909-0017)	97.039	E-24547	11-08-11 to 06-29-18	11,424,885	(996,269)	902,064	15,678 O	81,852	-	(160,379)	-
Flood - Pennington Bend Home Buyout (Federal Portion HMGP-1909-0026)	97.039	E-24547	11-08-11 to 06-29-18	4,381,853	(894,485)	882,166	-	434,264	68,367 O	(514,950)	-
Flood - Elm Street Home Buyout (Federal Portion HMGP-4211-0001)	97.039	E-34101	02-24-17 to 04-01-19	332,505	(309,742)	182,687	-	134,506	-	(261,561)	-
Total Program	97.039				(2,200,496)	1,966,917	15,678	650,622	68,367	(936,890)	-
Passed Through Tennessee Emergency Management: Emergency Management Performance 16-18	97.042	34101-05018	10-01-16 to 06-30-18	188,350	-	188,350	-	188,350	-	-	-
Total Program	97.042				-	188,350	-	188,350	-	-	-
Direct Program: Port Security	97.056	EMW-2016-PU-00374	09-01-16 to 08-30-19	849,000	(52,503)	450,051	-	466,145	-	(68,597)	-
Total Program	97.056				(52,503)	450,051	-	466,145	-	(68,597)	-
Passed Through Tennessee Emergency Management: Homeland Security Urban Areas EMW-2015-SS-00023	97.067	34101-24116	09-01-15 to 04-30-18	244,633	(21,813)	62,934	3,585 O	44,706	-	-	-
Homeland Security Urban Areas EMW-2016-SS-00032-SO1	97.067	34101-14417	09-01-16 to 04-30-19	149,270	-	-	-	91,965	-	(91,965)	-
Homeland Security Urban Areas EMW-2017-SS-093	97.067	34101-13318	09-01-17 to 04-30-20	173,154	-	-	-	4,765	-	(4,765)	-
Total Program	97.067				(21,813)	62,934	3,585	141,436	-	(96,730)	-
Total U.S. Department of Homeland Security					(14,062,069)	9,268,636	40,707	3,892,689	68,367	(8,713,782)	-

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METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2018

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2017	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, 2018	Amount Passed Through to Subrecipients
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	07-01-16 to 06-30-17	90,000	(7,646)	7,646	-	-	-	-	-
CDBG Homeless Assistance Program - Metro Social Services	14.218	N/A	01-01-18 to 06-30-18	85,000	-	50,788	-	62,824	-	(12,036)	-
Total Program	14.218				(7,646)	58,434	-	62,824	-	(12,036)	-
Passed Through Tennessee Housing and Development Agency:											
Homeless Emergency Solutions Grant - Metro Social Services	14.231	ESG-16-26	07-01-16 to 06-30-17	84,000	(6,756)	6,756	-	-	-	-	-
Total Program	14.231				(6,756)	6,756	-	-	-	-	-
Total U.S. Department of Housing and Urban Development					(14,402)	65,190	-	62,824	-	(12,036)	-
U.S. DEPARTMENT OF INTERIOR:											
Passed Through Tennessee Historical Commission:											
Fort Negley Park Cultural Landscape Plan	15.904	32701-03219	10-01-17 to 09-30-18	24,000	-	-	-	6,506	-	(6,506)	-
Total Program	15.904				-	-	-	6,506	-	(6,506)	-
Total U.S. Department of Interior					-	-	-	6,506	-	(6,506)	-
U.S. DEPARTMENT OF JUSTICE:											
Passed Through Tennessee Finance and Administration:											
VOCA Hispanic, Child and Family - District Attorney	16.575	26758	07-01-16 to 06-30-17	158,316	(14,090)	14,090	-	-	-	-	-
VOCA Hispanic, Child and Family - District Attorney	16.575	26758	07-01-17 to 06-30-18	158,316	-	138,271	-	155,632	-	(17,361)	-
VOCA Victim Intervention Program - Police Counseling	16.575	26639	07-01-15 to 06-30-20	1,616,902	(31,580)	228,760	3,579 O	293,509	-	(92,750)	-
VOCA Family Justice Center Navigator/Advocate - Office of Family Safety	16.575	28884	07-01-16 to 06-30-18	100,000	(4,499)	41,832	-	43,038	-	(5,705)	-
VOCA Victim Services Coordinator - Police & Office of Family Safety	16.575	32242	08-17-17 to 06-30-20	2,428,500	-	381,992	-	555,159	-	(173,167)	-
Total Program	16.575				(50,169)	804,945	3,579	1,047,338	-	(288,983)	-
Passed Through Tennessee Finance and Administration:											
STOP Civil Legal Advocacy - Office of Family Safety	16.588	26928	08-15-15 to 06-30-18	225,000	(4,300)	45,927	-	55,354	-	(13,727)	55,354
STOP Fatality Review - Office of Family Safety	16.588	33794	01-01-18 to 06-30-20	264,000	-	2,070	-	17,225	-	(15,155)	-
Total Program	16.588				(4,300)	47,997	-	72,579	-	(28,882)	55,354
Direct Program:											
Encourage Arrest Policies and Enforce Protection Orders - Office of Family Safety	16.590	2015-WE-AX-0020-02	10-01-15 to 09-30-18	706,464	(27,583)	225,077	-	275,822	-	(78,328)	56,858
Total Program	16.590				(27,583)	225,077	-	275,822	-	(78,328)	56,858
Direct Program:											
Justice Assistance Grant	16.738	2014-DJ-BX-0215	10-01-13 to 09-30-17	532,216	175,156	-	342 O	175,498	-	-	-
Justice Assistance Grant	16.738	2015-DJ-BX-0803	10-01-14 to 09-30-18	471,673	208,491	-	1,561 O	54,004	-	156,048	-
Justice Assistance Grant	16.738	2016-DJ-BX-0674	10-01-15 to 09-30-19	504,412	218,917	-	1,519 O	62,583	-	157,853	-
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	(20,454)	127,289	-	99,137	41,407 O	(33,709)	-
Total Program	16.738				582,110	127,289	3,422	391,222	41,407	280,192	-
Total U.S. Department of Justice					500,058	1,205,308	7,001	1,786,961	41,407	(116,001)	112,212

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METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2018

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2017	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, 2018	Amount Passed Through to Subrecipients
U.S. DEPARTMENT OF LABOR:											
Passed Through Tennessee Labor:											
Workforce Innovation and Opportunity Act RESEA	17.225	LW09P17IRESEA17	02-01-17 to 06-30-18	28,300	(2,660)	15,183	-	15,642	-	(3,119)	4,801
Workforce Innovation and Opportunity Act RESEA	17.225	LW09P18IRESEA18	04-01-18 to 11-14-18	8,667	-	-	-	-	-	-	-
Total Program	17.225				(2,660)	15,183	-	15,642	-	(3,119)	4,801
WIOA Cluster:											
Passed Through Tennessee Labor:											
Workforce Innovation and Opportunity Act Adult Programs	17.258	LW09P161ADULT17	07-01-16 to 06-30-18	217,784	(143)	164	-	21	-	-	-
Workforce Innovation and Opportunity Act Incentive Funds	17.258	LW09P151NCSWA16	07-15-16 to 06-30-17	30,000	(1,394)	1,394	-	-	-	-	-
Workforce Innovation and Opportunity Act Adult Programs	17.258	LW09P171ADULT17	10-01-16 to 06-30-18	1,561,890	(183,006)	807,005	-	623,999	-	-	9,649
Workforce Innovation and Opportunity Act Adult Programs	17.258	LW09P171ADULT18	07-01-17 to 06-30-19	207,790	-	207,790	-	-	-	-	-
Workforce Innovation and Opportunity Act Adult Programs	17.258	LW09P181ADULT18	10-01-17 to 06-30-19	1,414,224	-	886,649	-	1,112,757	-	(226,108)	328,641
Total Program	17.258				(184,543)	1,903,002	-	1,944,567	-	(226,108)	338,290
Passed Through Tennessee Labor:											
Workforce Innovation and Opportunity Act Youth Programs	17.259	LW09P151YOUTH16	04-01-15 to 06-30-17	2,028,122	(15,680)	15,680	-	-	-	-	-
Workforce Innovation and Opportunity Act Youth Programs	17.259	LW09P161YOUTH17	04-01-16 to 06-30-18	2,007,888	(259,669)	1,040,780	-	818,372	-	(37,261)	507,910
Workforce Innovation and Opportunity Act Youth Programs	17.259	LW09P171YOUTH18	04-01-17 to 06-30-19	1,794,243	-	671,022	-	983,081	-	(312,059)	712,435
Workforce Innovation and Opportunity Act Youth Programs	17.259	LW09P181YOUTH19	04-01-18 to 06-30-20	889,621	-	-	-	-	-	-	-
Total Program	17.259				(275,349)	1,727,482	-	1,801,453	-	(349,320)	1,220,345
Passed Through Tennessee Labor:											
Workforce Investment Act Transitional Grant	17.278	LW09F143FRSP14	04-01-16 to 06-30-16	41,919	3,287	-	-	-	-	3,287	-
Workforce Innovation and Opportunity Act Dislocated Worker	17.278	LW09P161DSLWK17	07-01-16 to 06-30-18	375,887	(43)	52	-	9	-	-	-
Workforce Innovation and Opportunity Act Dislocated Worker	17.278	LW09F171DSLWK17	10-01-16 to 06-30-18	2,445,425	(294,691)	1,416,317	-	1,121,626	-	-	9,138
Workforce Innovation and Opportunity Act Incumbent Worker	17.278	LW09F155MNRSP15	02-15-17 to 06-30-17	5,263	(2,596)	2,596	-	-	-	-	-
Workforce Innovation and Opportunity Act Incumbent Worker	17.278	LW09F154WRSRP15	02-15-17 to 06-30-17	100,000	(50,000)	50,000	-	-	-	-	-
Workforce Innovation and Opportunity Act Dislocated Worker	17.278	LW09P171DSLWK18	07-01-17 to 06-30-19	322,313	-	277,295	-	313,838	-	(36,543)	145,165
Workforce Innovation and Opportunity Act Dislocated Worker	17.278	LW09F181DSLWK18	10-01-17 to 06-30-19	1,705,556	-	191,879	-	470,710	-	(278,831)	117,095
Workforce Innovation and Opportunity Act Admin for Redistributed Funds	17.278	LW09F162MNSWA16	07-01-17 to 06-30-18	62,967	-	62,967	-	-	-	-	-
Workforce Innovation and Opportunity Act Admin for RESEA Funds	17.278	LW09F171MNSWA17	07-01-17 to 06-30-18	11,500	-	7,488	-	9,555	-	(2,067)	-
Workforce Innovation and Opportunity Act Community Business	17.278	LW09F171CBRSRP17	07-01-17 to 06-30-18	306,192	-	75,000	-	191,103	-	(116,103)	191,103
Total Program	17.278				(344,043)	2,083,594	-	2,169,808	-	(430,257)	462,501
Total WIOA Cluster					(803,935)	5,714,078	-	5,915,828	-	(1,005,685)	2,021,136
Total U.S. Department of Labor					(806,595)	5,729,261	-	5,931,470	-	(1,008,804)	2,025,937
U.S. DEPARTMENT OF TRANSPORTATION:											
Passed Through Tennessee Transportation:											
Regional Bicycle/Pedestrian Planning & Coordination Activities - Planning Commission	20.205	140061	07-01-14 to 06-30-19	250,000	(38,633)	57,306	-	18,673	-	-	-
Nashville Expanded Urbanized Area 16-17 - Planning Commission	20.205	GG-16-49496-00	10-01-15 to 09-30-17	771,077	(58,017)	303,350	-	245,333	-	-	-
Transportation Planning and Coordination 15-18 - Planning Commission	20.205	GG-16-47950-00	10-01-15 to 09-30-18	4,375,157	(544,473)	563,589	-	19,116	-	-	-
Intersection Improvements 111335.00 - Public Works	20.205	80119	08-06-08 to 12-31-17	1,701,250	-	-	-	-	-	-	-
Harding Place Pedestrian Network Enhancement Phase II 114944.00 - Public Works	20.205	110303	08-15-11 to 08-01-17	1,933,300	(83,213)	168,300	-	18,749	66,338 O	-	-
Dickerson Pike Sidewalk Improvements 121730.00 - Public Works	20.205	150067	05-06-15 to 05-30-20	4,920,000	(75,478)	59,879	-	69,265	-	(84,864)	-
Harding Place Sidewalk Improvements Phase 3 121791.00 - Public Works	20.205	150028	05-06-15 to 03-01-20	4,720,000	(84,412)	-	-	50,816	-	(135,228)	-
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	(72,264)	121,796	-	106,064	-	(56,532)	-
Hart Lane Pedestrian Safety Improvements 119913.01 - Public Works	20.205	150109	07-06-15 to 11-01-20	1,499,979	-	-	-	-	-	-	-
Gallatin Road Complete Streets BRT Lite 123838.00 - Public Works	20.205	To be assigned	2017-2020	3,722,240	-	-	-	-	-	-	-
Murfreesboro Road Complete Streets BRT Lite 125309.00 - Public Works	20.205	To be assigned	2017-2020	3,123,200	-	-	-	25,572	-	(25,572)	-
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	-	8,387	-	69,577	-	(61,190)	-
Total Program	20.205				(956,490)	1,282,607	-	623,165	66,338	(363,386)	-

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METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2018

Program Title	Federal CFDA Number	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2017	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, 2018	Amount Passed Through to Subrecipients
Passed Through Tennessee Transportation:											
Short-Range Transportation Planning 14-17 - Planning Commission	20.505	GG-15-43799-00	01-01-14 to 12-31-17	493,703	(28,576)	154,462	-	125,886	-	-	-
Long-Range Transit Planning Activities 15-19 - Planning Commission	20.505	GG-16-50763-00	01-01-15 to 12-31-18	504,254	-	100,825	-	503,370	-	(402,545)	-
Total Program	20.505				<u>(28,576)</u>	<u>255,287</u>	<u>-</u>	<u>629,256</u>	<u>-</u>	<u>(402,545)</u>	<u>-</u>
Passed Through Tennessee Transportation:											
Governor's Highway Safety Program - Police	20.607	Z17THS414	10-01-16 to 09-30-17	399,999	(92,172)	202,159	-	109,987	-	-	-
Passed Through Tennessee Safety and Homeland Security:											
Governor's Highway Safety Program - Police	20.607	Z18THS212	10-01-17 to 09-30-18	402,000	-	196,052	-	285,008	-	(88,956)	-
Total Program	20.607				<u>(92,172)</u>	<u>398,211</u>	<u>-</u>	<u>394,995</u>	<u>-</u>	<u>(88,956)</u>	<u>-</u>
Passed Through Tennessee Safety and Homeland Security:											
Tennessee Highway Safety Bike Program - Police	20.614	Z17THS430	10-01-16 to 09-30-17	10,150	-	4,432	-	4,432	-	-	-
Total Program	20.614				<u>-</u>	<u>4,432</u>	<u>-</u>	<u>4,432</u>	<u>-</u>	<u>-</u>	<u>-</u>
Passed Through Tennessee Safety and Homeland Security:											
Governor's Highway Safety Program (S.A.A.F.E.) - Sheriff	20.616	Z18THS084	10-01-17 to 09-30-18	15,000	-	2,498	-	2,498	-	-	-
Passed Through Tennessee Transportation:											
Governor's Highway Safety Program - State Trial Courts Drug Court	20.616	Z17THS413	10-01-16 to 09-30-17	59,640	(14,969)	27,721	-	12,752	-	-	-
Passed Through Tennessee Safety and Homeland Security:											
Governor's Highway Safety Program - State Trial Courts Drug Court	20.616	Z18THS211	10-01-17 to 09-30-18	60,000	-	28,744	-	44,055	-	(15,311)	-
Total Program	20.616				<u>(14,969)</u>	<u>58,963</u>	<u>-</u>	<u>59,305</u>	<u>-</u>	<u>(15,311)</u>	<u>-</u>
Total U.S. Department of Transportation					<u>(1,092,207)</u>	<u>1,999,500</u>	<u>-</u>	<u>1,711,153</u>	<u>66,338</u>	<u>(870,198)</u>	<u>-</u>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>					<u>(36,622,275)</u>	<u>174,676,907</u>	<u>79,633</u>	<u>174,500,155</u>	<u>182,935</u>	<u>(36,548,825)</u>	<u>6,663,241</u>

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METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF STATE AWARDS

FOR THE YEAR ENDED JUNE 30, 2018

Program Title	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2017	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, 2018
TENNESSEE ADMINISTRATIVE OFFICE OF THE COURTS:									
Child Access and Visitation - Juvenile Court	N/A	10-01-16 to 09-30-17	7,520	(1,502)	2,470	20 O	988	-	-
Court Interpreter Endowment Grant - State Trial Courts	N/A	07-01-17 to 06-30-18	82,557	-	82,557	-	80,847	1,710 O	-
Interpreter/Translation Services - Juvenile Court	N/A	01-01-17 to 06-30-17	36,625	(10,922)	10,922	-	-	-	-
Interpreter/Translation Services - Juvenile Court	N/A	07-01-17 to 06-30-18	65,250	-	54,732	-	62,071	-	(7,339)
Total Tennessee Administrative Office of the Courts				(12,424)	150,681	20	143,906	1,710	(7,339)
TENNESSEE ARTS COMMISSION:									
Arts Builds Communities	31625-28597	07-01-16 to 06-30-17	34,560	(15,552)	15,552	-	-	-	-
Arts Builds Communities	31625-02312	07-01-17 to 06-30-18	34,560	-	19,008	-	34,560	-	(15,552)
Big Bands Dance 2018 - Parks	31625-1611-1756	07-01-17 to 06-30-18	3,000	-	3,000	-	3,000	-	-
Major Cultural Institutions (State Portion)	31625-28128	07-01-16 to 06-30-17	44,136	(26,482)	26,482	-	-	-	-
Major Cultural Institutions (State Portion)	31625-1611-01862	07-01-17 to 06-30-18	50,636	-	50,636	-	50,636	-	-
Total Tennessee Arts Commission				(42,034)	114,678	-	88,196	-	(15,552)
TENNESSEE DEPARTMENT OF AGRICULTURE:									
Retail Food Store Inspection	32505-02817	01-01-17 to 12-31-21	887,425	(130,140)	153,558	-	120,204	-	(96,786)
Total Tennessee Department of Agriculture				(130,140)	153,558	-	120,204	-	(96,786)
TENNESSEE DEPARTMENT OF CHILDREN'S SERVICES:									
Child and Family Services Intervention - Juvenile Court	43966	07-01-16 to 06-30-17	434,333	(43,620)	43,620	-	-	-	-
Child and Family Services Intervention - Juvenile Court	43966	07-01-17 to 06-30-18	434,333	-	321,968	-	369,245	-	(47,277)
State Supplemental Juvenile Court Improvement	39771	07-01-17 to 06-30-18	9,000	-	4,500	-	9,000	-	(4,500)
Safe Baby Court	57400	03-19-18 to 06-30-18	66,000	-	-	-	6,889	-	(6,889)
Total Tennessee Department of Children's Services				(43,620)	370,088	-	385,134	-	(58,666)
TENNESSEE DEPARTMENT OF CORRECTIONS:									
Community Corrections Program - State Trial Courts	32901-31231	07-01-16 to 06-30-17	1,464,314	(124,054)	124,054	-	-	-	-
Community Corrections Program - State Trial Courts	32901-31231	07-01-17 to 06-30-18	1,464,314	-	1,258,137	-	1,445,048	-	(186,911)
Drug Court - State Trial Courts	32901-31141	07-01-16 to 06-30-17	982,000	(283,855)	283,855	-	-	-	-
Drug Court - State Trial Courts	32901-31318	07-01-17 to 06-30-18	982,000	-	779,765	-	982,000	-	(202,235)
Total Tennessee Department of Corrections				(407,909)	2,445,811	-	2,427,048	-	(389,146)

See accompanying Notes to Schedule of Expenditures of 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, 2018

Program Title	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2017	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, 2018
TENNESSEE DEPARTMENT OF ECONOMIC AND COMMUNITY DEVELOPMENT:									
Associated Pathologists - Industrial Development Board	33006-59517	06-01-17 to 05-31-22	828,000	-	306,421	-	306,421	-	-
Hankook Tire America Corp. - Industrial Development Board	33006-96617	05-01-16 to 04-30-21	2,715,000	-	1,128,185	-	1,128,185	-	-
Jand Inc. - Industrial Development Board	33006-22915	10-01-15 to 09-30-20	394,500	-	394,500	-	394,500	-	-
Sinomax East Inc. - Industrial Development Board	33006-95317	10-15-15 to 10-14-20	525,000	-	313,400	-	313,400	-	-
Warner Music Inc. - Industrial Development Board	33006-32117	01-01-17 to 12-31-21	1,000,000	-	1,000,000	-	1,000,000	-	-
Total Tennessee Department of Economic and Community Development				-	3,142,506	-	3,142,506	-	-
TENNESSEE DEPARTMENT OF EDUCATION:									
Child Nutrition State Match	N/A	07-01-17 to 06-30-18	N/A	-	429,864	-	429,864	-	-
Ace Initiative	35910-02117	07-01-16 to 09-30-17	200,000	(94,592)	94,592	-	-	-	-
Ace Initiative	18-01	07-01-17 to 06-30-18	200,000	-	185,379	-	200,000	-	(14,621)
Coordinated School Health	17-01	07-01-16 to 06-30-17	230,000	(80,458)	80,458	-	2,432	-	(2,432)
Coordinated School Health	18-01	07-01-17 to 06-30-18	230,000	-	191,876	-	217,731	-	(25,855)
Diversity Innovation Grant	18-01	07-01-17 to 06-30-18	9,500	-	9,500	-	9,500	-	-
Family Resource Centers	17-01	07-01-16 to 06-30-17	236,893	-	5,242	-	5,242	-	-
Family Resource Centers	18-01	07-01-17 to 06-30-18	236,893	-	218,910	-	236,677	-	(17,767)
Leaps Lottery for FY18	18-01	07-01-17 to 06-30-18	527,840	-	357,522	-	381,752	-	(24,230)
Pre-K Voluntary Lottery Money Expansion	18-01	07-01-17 to 06-30-18	3,886,454	-	3,886,454	-	3,886,454	-	-
Priority Schools	18-01	07-01-17 to 06-30-18	1,191,061	-	558,304	-	719,622	-	(161,318)
Project Prevent Art Supplement	17-01	07-01-16 to 06-30-18	62,500	(3,530)	56,952	-	53,422	-	-
Read to be Ready	17-01	07-01-16 to 06-30-18	849,846	(309,784)	786,991	-	478,466	-	(1,259)
Read to be Ready Coaching	18-01	07-01-17 to 06-30-18	10,000	-	-	-	9,456	-	(9,456)
Read to be Ready Summer Grant	18-01	07-01-17 to 06-30-18	1,100,949	-	-	-	491,145	-	(491,145)
Tennessee Safe Schools Act	16-01	07-01-15 to 06-30-16	304,542	(17,013)	17,013	-	-	-	-
Tennessee Safe Schools Act	17-01	07-01-16 to 06-30-17	432,515	(64,589)	222,809	-	166,831	-	(8,611)
Tennessee Safe Schools Act	18-01	07-01-17 to 06-30-18	453,306	-	271,366	-	319,035	-	(47,669)
Total Tennessee Department of Education				(569,966)	7,373,232	-	7,607,629	-	(804,363)
TENNESSEE DEPARTMENT OF ENVIRONMENT AND CONSERVATION:									
Household Hazardous Waste Operations and Maintenance Grant	32701-02719	05-01-16 to 06-30-17	127,500	(93,181)	93,181	-	-	-	-
Household Hazardous Waste Operations and Maintenance Grant	32701-03071	07-01-17 to 10-31-18	371,540	-	-	-	85,000	-	(85,000)
Education and Outreach Grant	32701-03420	03-24-18 to 03-23-23	50,000	-	-	-	50,000	-	(50,000)
Organics Management	32701-03264	12-04-17 to 12-03-22	30,000	-	-	-	14,250	-	(14,250)
Recycling Rebate Grant	Memo of Agreement	07-01-17 to 06-30-18	N/A	-	-	-	124,841	-	(124,841)
Waste & Recycling Characterization Study	32701-03048	07-01-17 to 06-30-18	220,000	-	220,000	-	220,000	-	-
Total Tennessee Department of Environment and Conservation				(93,181)	313,181	-	494,091	-	(274,091)

See accompanying Notes to Schedule of Expenditures of 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, 2018

Program Title	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2017	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, 2018
TENNESSEE DEPARTMENT OF FINANCE AND ADMINISTRATION:									
Internet Crimes Against Children	49530	07-01-16 to 06-30-21	1,200,000	(74,626)	214,949	-	223,038	-	(82,715)
Total Tennessee Department of Finance and Administration				(74,626)	214,949	-	223,038	-	(82,715)
TENNESSEE DEPARTMENT OF HEALTH:									
Breast and Cervical Cancer Screening (State Portion)	34360-40318	07-01-17 to 06-30-20	114,600	-	33,939	-	38,200	-	(4,261)
Children's Special Services/Care Coordination (State Portion)	34360-38617	07-01-16 to 06-30-17	312,800	(84,666)	84,666	-	-	-	-
Children's Special Services/Care Coordination (State Portion)	34360-38718	07-01-17 to 06-30-18	291,000	-	234,453	-	286,050	-	(51,597)
Family Planning (State Portion)	34360-35118	07-01-17 to 06-30-22	734,000	-	133,996	-	146,800	-	(12,804)
Fetal-Infant Mortality Review	34347-33217	07-01-16 to 06-30-17	318,600	(66,483)	66,483	-	-	-	-
Fetal-Infant Mortality Review	34347-33218	07-01-17 to 06-30-18	318,600	-	177,228	-	304,352	-	(127,124)
Grant-in-Aid	34360-34718	07-01-17 to 06-30-18	725,200	-	725,200	-	725,200	-	-
Grant-in-Aid: Prenatal Presumptive Eligibility Expansion	34360-34716 Amendment 1	07-01-16 to 06-30-17	206,600	(77,000)	42,200	34,800 O	-	-	-
Grant-in-Aid: Prenatal Presumptive Eligibility Expansion	34360-63718	07-01-17 to 06-30-18	206,600	-	153,000	-	199,500	-	(46,500)
Healthy Start	34347-48417	07-01-16 to 06-30-18	380,000	(25,915)	171,430	-	189,387	-	(43,872)
Help Us Grow Successfully (HUGS)	34360-36915	07-01-14 to 06-30-19	3,051,000	(115,406)	603,458	-	600,790	-	(112,738)
Immunization Services for Children (State Portion)	34360-41217	04-01-17 to 06-30-18	197,300	(39,665)	161,755	-	157,030	-	(34,940)
Mosquito Control & Surveillance	34349-89018	09-01-17 to 06-30-18	90,000	-	83,000	-	83,000	-	-
Oral Disease Prevention Services	34360-37617	07-01-16 to 06-30-18	1,808,722	(184,245)	967,912	-	904,361	180 O	(120,874)
TB Outreach and Control (State Portion)	34360-37217	07-01-16 to 06-30-17	1,333,900	(268,588)	268,588	-	-	-	-
TB Outreach and Control (State Portion)	34360-37218	07-01-17 to 06-30-18	1,334,700	-	994,609	-	1,302,621	-	(308,012)
TENNder Care Outreach Services	34630-34417	07-01-16 to 06-30-19	1,819,200	(95,442)	552,870	-	591,578	-	(134,150)
Tobacco Use Prevention Services Settlement (Special Needs Funding)	Letter of Agreement	02-01-14 to 01-31-17	763,091	149,045	-	-	-	149,045 T	-
Tobacco Use Prevention & Control Services	34347-64118	10-01-17 to 06-30-18	373,500	-	-	149,045 T	381,959	-	(232,914)
Viral Hepatitis High Morbidity Regions (State Portion)	Part of 34349-47417	01-01-17 to 12-31-17	85,000	(19,359)	56,558	-	37,199	-	-
Viral Hepatitis High Morbidity Regions (State Portion)	Part of 34349-47418	01-01-18 to 12-31-18	85,000	-	14,809	-	47,977	-	(33,168)
Total Tennessee Department of Health				(827,724)	5,526,154	183,845	5,996,004	149,225	(1,262,954)
TENNESSEE DEPARTMENT OF HUMAN SERVICES:									
Community Service Poverty Fund - Metro Action Commission	Direct Appropriation Grant	07-01-16 to 06-30-17	25,050	350	-	-	-	350	-
Community Service Poverty Fund - Metro Action Commission	Direct Appropriation Grant	07-01-17 to 06-30-18	25,050	-	25,050	-	25,050	-	-
Passed Through Greater Nashville Regional Council:									
Choices - Home Delivered Meals - Metro Social Services	2017-03	07-01-16 to 06-30-17	51,285	(3,985)	3,985	-	-	-	-
Choices - Home Delivered Meals - Metro Social Services	2018-39	07-01-17 to 06-30-18	51,285	-	47,300	-	51,285	-	(3,985)
Options - Home Delivered Meals - Metro Social Services	2017-03	07-01-16 to 06-30-17	80,000	(3,486)	3,486	-	-	-	-
Options - Home Delivered Meals - Metro Social Services	2018-03	07-01-17 to 06-30-18	80,000	-	38,530	-	42,785	-	(4,255)
Total Tennessee Department of Human Services				(7,121)	118,351	-	119,120	350	(8,240)

See accompanying Notes to Schedule of Expenditures of 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, 2018

Program Title	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2017	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, 2018
TENNESSEE DEPARTMENT OF LABOR:									
Infrastructure Funding - Nashville Career Advancement Center	LWOP171ESIFA18	07-01-17 to 06-30-18	436,672	-	36,067	-	111,355	36,067	(111,355)
Total Tennessee Department of Labor				-	36,067	-	111,355	36,067	(111,355)
TENNESSEE DEPARTMENT OF MENTAL HEALTH AND SUBSTANCE ABUSE SERVICES:									
Residential Drug Court Treatment - State Trial Courts	50387	07-01-16 to 06-30-17	450,000	(45,194)	45,194	-	-	-	-
Residential Drug Court Treatment - State Trial Courts	54991	07-01-17 to 06-30-18	450,000	-	391,325	-	449,944	-	(58,619)
Total Tennessee Department of Mental Health and Substance Abuse Services				(45,194)	436,519	-	449,944	-	(58,619)
TENNESSEE DEPARTMENT OF TRANSPORTATION:									
Litter and Trash Grant Program - Sheriff	19-500-4016-04	07-01-16 to 06-30-17	154,600	(51,543)	51,543	-	-	-	-
Litter and Trash Grant Program - Sheriff	19-500-4018-04	07-01-17 to 06-30-18	180,300	-	56,969	-	178,304	-	(121,335)
State Aid Road Project: Gallatin Pike Resurfacing - Public Works	19-SAR1-S8-005	06-04-15 to 11-30-17	853,425	(171,169)	118,941	52,228 O	-	-	-
State Aid Road Project: Una Antioch Pike Resurfacing - Public Works	19-SAR1-S8-006	01-25-16 to 11-30-17	691,650	(212,421)	-	-	-	-	(212,421)
Total Tennessee Department of Transportation				(435,133)	227,453	52,228	178,304	-	(333,756)
TENNESSEE EMERGENCY MANAGEMENT AGENCY:									
Flood Recovery May 2010	1909 DR TN	05-01-10 to OPEN	3,788,901	(932,420)	398,662	-	305,726	-	(839,484)
Ice Storm Recovery February 2015	4211 DR TN	02-15-15 to 02-14-20	74,677	(62,989)	40,958	22,031 O	-	-	-
Flood - Benzing Road, Park Terrace Home Buyout (State Portion HMGP-1909-0017)	E-24547	11-08-11 to 06-29-18	1,904,148	(166,045)	150,344	2,613 O	13,642	-	(26,730)
Flood - Pennington Bend Home Buyout (State Portion HMGP-1909-0026)	E-24547	11-08-11 to 06-29-18	730,309	(149,081)	147,028	-	72,377	11,394 O	(85,824)
Flood - Elm Street Home Buyout (State Portion HMGP-4211-0001)	E-34101	02-24-17 to 04-01-19	55,417	(51,624)	30,448	-	22,418	-	(43,594)
Reimbursable 100% from Tennessee Emergency Management for Assisting in OTHER States' Disaster Recoveries:									
South Carolina Flood October 2015		N/A	N/A	-	16,154	-	-	16,154 O	-
Hurricane Harvey (Texas) August 2017	FEMA-4332-DR (EMAC)	N/A	N/A	-	-	-	47,936	-	(47,936)
Hurricane Irma (Florida) September 2017	FEMA-4337-DR (EMAC)	N/A	N/A	-	25,125	-	495,069	-	(469,944)
Total Tennessee Emergency Management Agency				(1,362,159)	808,719	24,644	957,168	27,548	(1,513,512)
TENNESSEE STATE LIBRARY AND ARCHIVES:									
Library Services - General Library Services	30501-00318-4	07-01-17 to 05-31-18	45,500	-	45,500	-	45,500	-	-
Library Services - Materials for the Deaf and Hard of Hearing	30504-00317	07-01-16 to 06-30-17	88,000	(71,350)	71,350	-	-	-	-
Library Services - Materials for the Deaf and Hard of Hearing	30504-00418	07-01-17 to 06-30-18	88,000	-	-	-	88,000	-	(88,000)
Total Tennessee State Library and Archives				(71,350)	116,850	-	133,500	-	(88,000)
TOTAL EXPENDITURES OF STATE AWARDS				\$ (4,122,581)	\$ 21,548,797	\$ 260,737	\$ 22,577,147	\$ 214,900	\$ (5,105,094)

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

METROPOLITAN GOVERNMENT OF NASHVILLE  
AND DAVIDSON COUNTY, TENNESSEE  
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
YEAR ENDED JUNE 30, 2018

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, 2018, 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 \$143,622,548 and are not included in the accompanying schedule of expenditures of federal awards for the year ended June 30, 2018. 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, 2018.

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, 2018

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, 2018

D. INDIRECT COSTS

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

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

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

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

E. CONTINGENCIES

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

During May 2010, Nashville and Davidson County experienced significant flooding and was declared a federal disaster area by President Barack Obama. The federal disaster declaration enables the reimbursement of certain flood-related costs to the Government through the Federal Emergency Management Agency (FEMA) of the U.S. Department of Homeland Security. Flood-related costs included in the accompanying schedule of expenditures of federal awards totaled \$2,430,204, which includes amounts expended in prior years that were approved as eligible expenditures by FEMA in fiscal year 2018. 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 \$7,595,633 at June 30, 2018. 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, 2018

**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   X  no  
Significant deficiency(ies) identified not considered to  
be material weaknesses?    yes   X  none reported

Noncompliance material to financial statements noted?    yes   X  no

Federal Awards

Internal control over major programs:  
Material weakness(es) identified?    yes   X  no  
Significant deficiency(ies) identified not considered to  
be material weaknesses?   X  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)?   X  yes    no

METROPOLITAN GOVERNMENT OF NASHVILLE  
AND DAVIDSON COUNTY, TENNESSEE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - Continued  
YEAR ENDED JUNE 30, 2018

**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>
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Child Nutrition Cluster:

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

Special Education Cluster:

84.027	IDEA Part B
84.173	IDEA Pre School

Other Programs:

84.419B	Pre School Expansion
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Dollar threshold used to distinguish between Type A and Type B programs: \$3,000,000

Auditee qualified as low-risk auditee? \_\_\_yes X no

METROPOLITAN GOVERNMENT OF NASHVILLE  
AND DAVIDSON COUNTY, TENNESSEE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - Continued  
YEAR ENDED JUNE 30, 2018

**SECTION II - FINANCIAL STATEMENT FINDINGS**

Internal Control Findings:

None Reported

Compliance Findings:

None Reported

**SECTION III - FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS**

**2018-001 - Preparation of Schedule of Expenditures of Federal Awards**

**Criteria:**

In accordance with the Code of Federal Regulations (CFR) §200.510 “Financial statements”, (b) *Schedule of Expenditures of Federal Awards*: The auditee must also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements which must include the total Federal awards expended as determined in accordance with §200.502 “Basis for determining Federal awards expended.” The schedule is required to include total Federal awards expended for each individual Federal program and the CFDA number or other identifying number when the CFDA information is not available.

**Condition and Contest:**

During our audit procedures, we discovered that the Government had improperly classified the Preschool Expansion grant with the Special Education cluster (IDEA) on the Schedule of Expenditures of Federal Awards (SEFA).

**Questioned Costs:**

None

METROPOLITAN GOVERNMENT OF NASHVILLE  
AND DAVIDSON COUNTY, TENNESSEE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - Continued  
YEAR ENDED JUNE 30, 2018

**SECTION III - FINDINGS AND QUESTIONED COSTS  
FOR FEDERAL AWARDS - Continued**

**2018-001 - Preparation of Schedule of Expenditures of Federal Awards**

**Cause:**

Internal controls over preparation and review of the Schedule of Expenditures of Federal Awards were ineffective in detecting an inaccurate CFDA number, which resulted in improper reporting of the Preschool Expansion grant in the SEFA.

**Effect:**

The Preschool Expansion grant was improperly clustered with the Special Education Cluster (IDEA). Improper clustering of a federal program can lead to errors in determining major programs in a single audit.

**Recommendation:**

We recommend the Government implement additional controls in the preparation and review of the Schedule of Expenditures of Federal Awards to verify CFDA members are accurate and properly grouped with a cluster, if applicable. Additional controls may include comparing the CFDA number to grant agreements, contacting the awarding agency to obtain CFDA information, or consulting other online resources such as <https://beta.sam.gov>.

***Views of Responsible Officials and Planned Corrective Actions:***

The incorrect CFDA number resulted from the addition of a new grant with a similar name to an existing grant. The new grant was categorized with the CFDA number of the existing grant in error. The Government plans to confirm the CFDA numbers of all existing grants through review of grant agreements or other resources. Going forward, the CFDA numbers for all new grants or changes to existing grants will be also be confirmed.

METROPOLITAN GOVERNMENT OF NASHVILLE  
AND DAVIDSON COUNTY, TENNESSEE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - Continued  
YEAR ENDED JUNE 30, 2018

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

**2018-002 – Mayor and Police Fraud**

***Condition, Criteria, Cause, Questioned Costs, and Effect:***

In fiscal year 2018, a now retired Metropolitan Nashville Police Department sergeant and former Mayor of Nashville, plead guilty to theft over \$10,000 stemming from an investigation into a claim the individuals were using Government dollars to fund personal travel and excessive overtime pay as it relates to the sergeant's security for the former Mayor while on out-of-town travel. In March 2018, the former Mayor resigned her position and entered into a plea agreement, which included a restitution payment of \$11,000. Also in March 2018, the sergeant retired from his position and entered into a separate plea agreement, which included a restitution payment of \$45,000. The basis for these amounts was not disclosed by the District Attorney's office. Restitution was made for both parties at the time of the plea agreement.

**Recommendations:**

We recommend that management implement recommendations from the Office of Internal Audit resulting from it's investigation into the matter.

***View of Responsible Officials and Planned Corrective Actions:***

The Government's Office of Internal Audit investigated the fraud and issued a report dated August 22, 2018. The Government has already implemented some recommendations included in the report including a revision to the travel policy, and the process for approving travel approval is being revised as part of a new accounting system implementation. The Government plans to consider and implement additional recommendations contained in the report as warranted.

METROPOLITAN GOVERNMENT OF NASHVILLE  
AND DAVIDSON COUNTY, TENNESSEE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - Continued  
YEAR ENDED JUNE 30, 2018

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

**2018-003 –Police Fraud**

*Condition, Criteria, Cause, Questioned Costs, and Effect*

In November 2017, a Metro Narcotics Investigator was caught stealing approximately \$5,000 in a sting operation. This incident resulted in further investigation, where it was discovered the officer had stolen \$109,910 between November 2015 and November 2017. He plead guilty in June 2018, and in October 2018, he was sentenced to up to 10 years in prison and a \$250,000 fine. As of June 30, 2018, the entire shortage was considered outstanding. In November 2018, restitution of \$80,969 was ordered, with the remainder to be written off by the Government.

**Recommendations**

We recommend that management continue to consider further controls that could prevent and/or detect future fraudulent issues.

*View of Responsible Officials and Planned Corrective Actions:*

The Police Specialized Investigative Division has implemented internal controls that continue to reduce the likelihood of an additional incident and continues to research best practices for seizing and processing confiscated funds at the scene of search warrants. Revised procedures include having two detectives count seized money, and if money cannot be counted at the scene, it is required to be sealed in an evidence bag witnessed by at least two detectives on site. As these are practices are identified, SOP's and department policies are updated. The goal remains to meet or exceed similar standards for federal law enforcement agencies who engage in similar investigative responsibilities.

METROPOLITAN GOVERNMENT OF NASHVILLE  
AND DAVIDSON COUNTY, TENNESSEE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - Continued  
YEAR ENDED JUNE 30, 2018

**SECTION V - SUMMARY OF PRIOR AUDIT FINDINGS**

Financial Statement Findings

No prior findings reported.

Federal Award Findings and Questioned Costs

Prior Year Finding Number	Finding	Status/Current Year Finding Number
2017-001	Preparation of Schedule of Expenditures of Federal Awards (original finding 2016-001)	Repeated as 2018-001

**METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY**



**Corrective Action Plan**

**2018-001 Preparation of Schedule of Expenditures of Federal Awards**

**Corrective Action** The Government will confirm the CFDA numbers of all existing grants through review of grant agreements or other resources. Going forward, the CFDA numbers for all new grants and changes to existing grants will also be confirmed.

Anticipated  
Completion Date October 31, 2019

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

**2018-002 Mayor and Police Fraud**

**Corrective Action** The Government's Office of Internal Audit investigated the fraud and issued a report dated August 22, 2018. The Government has already implemented some recommendations included in the report including a revision to the travel policy, and the process for approving travel approval is being revised as part of a new accounting system implementation. The Government plans to consider and implement additional recommendations contained in the report as warranted.

Anticipated  
Completion Date October 31, 2019

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

**2018-003      Police Fraud**

**Corrective Action**      The Police Specialized Investigative Division has implemented internal controls that continue to reduce the likelihood of an additional incident and continues to research best practices for seizing and processing confiscated funds at the scene of search warrants. Revised procedures include having two detectives count seized money, and if money cannot be counted at the scene, it is required to be sealed in an evidence bag witnessed by at least two detectives on site. As these practices are identified, SOP's and department policies are updated. The goal remains to meet or exceed similar standards for federal law enforcement agencies who engage in similar investigative responsibilities.

Anticipated  
Completion Date      October 31, 2019

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

Respectfully submitted,



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Phil Carr, Chief Accountant