

**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, 2017

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, 2017, 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, 2017. Our report includes a reference to other auditors. We have also audited and reported on separately the financial statements of the following discretely presented component units: the Hospital Authority and Metropolitan Transit Authority. Other auditors audited the financial statements of the following discretely presented component units, as described in our report on the Government's financial statements: the Nashville District Management Corporation, the Gulch Business Improvement District, Inc., the Metropolitan Development and Housing Agency, the Electric Power Board, the Emergency Communications District, the Metropolitan Nashville Airport Authority and the Convention Center Authority. This report does not include the results of our testing or the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by us or other auditors.

Internal Control Over Financial Reporting

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



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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Crosslin, PLLC

Nashville, Tennessee
October 31, 2017

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, 2017. 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 \$114,826,825 in federal awards which are not included in the accompanying Schedule of Expenditures of Federal Awards during the year ended June 30, 2017. 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, 2017.

Report on Internal Control Over Compliance

Management of the Government is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Government's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Government's internal control over compliance.



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

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

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

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

Report on the Schedules of Expenditures of Federal and State Awards

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Government as of and for the year ended June 30, 2017, 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, 2017, 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. 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, 2017, and have issued our report thereon dated October 31, 2017, 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



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

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.

Crosslin, PLLC

Nashville, Tennessee

October 31, 2017, except for Compliance
and Internal Control Over Compliance, as
to which the date is March 16, 2018

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2017

Program Title	Federal CFDA Number	Contract Number / Pass Through Entity Identifying Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2016	Federal Receipts	Receipts or Adjustments: Transfers (T) Other (O)	Expenditures/ Distributions	Payments or Adjustments: Grantor (G) Transfers (T) Other (O)	(Accrued) Deferred Grant Revenue June 30, 2017	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	\$ 1,043,391	\$ (132,644)	\$ 453,853	\$ -	\$ 397,549	\$ -	\$ (76,340)	\$ -
Total Program	66.001				<u>(132,644)</u>	<u>453,853</u>	<u>-</u>	<u>397,549</u>	<u>-</u>	<u>(76,340)</u>	<u>-</u>
Direct Program:											
Section 103 Ambient Air Monitoring Network Installation	66.034	96497715-0	04-01-15 to 03-31-16	128,809	(12,660)	12,660	-	-	-	-	-
Section 103 Ambient Air Monitoring Network Installation	66.034	96497715-1	04-01-16 to 03-31-17	130,000	(35,314)	35,314	-	-	-	-	-
Section 103 Ambient Air Monitoring Network Installation	66.034	96497715-2	04-01-15 to 03-31-18	390,000	-	103,135	-	123,407	-	(20,272)	-
Total Program	66.034				<u>(47,974)</u>	<u>151,109</u>	<u>-</u>	<u>123,407</u>	<u>-</u>	<u>(20,272)</u>	<u>-</u>
Total Environmental Protection Agency					<u>(180,618)</u>	<u>604,962</u>	<u>-</u>	<u>520,956</u>	<u>-</u>	<u>(96,612)</u>	<u>-</u>
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	10-01-16 to 04-30-17	6,195	-	5,062	-	5,062	-	-	-
Library Services - General Library Services	45.310	30504-00217-04	07-01-16 to 05-31-17	6,400	-	6,400	-	6,400	-	-	-
Total Program	45.310				<u>-</u>	<u>11,462</u>	<u>-</u>	<u>11,462</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Institute of Museum and Library Services					<u>-</u>	<u>11,462</u>	<u>-</u>	<u>11,462</u>	<u>-</u>	<u>-</u>	<u>-</u>
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	(18,400)	69,490	-	51,090	-	-	-
Music Makes Us Project	45.024	15-5100-7182	07-01-15 to 06-30-16	100,000	(66,680)	91,195	-	24,515	-	-	-
Total Program	45.024				<u>(85,080)</u>	<u>160,685</u>	<u>-</u>	<u>75,605</u>	<u>-</u>	<u>-</u>	<u>-</u>
Passed Through Tennessee Arts Commission:											
Major Cultural Institutions (Federal Portion)	45.025	31625-26023	07-01-15 to 06-30-16	23,683	(14,210)	14,210	-	-	-	-	-
Major Cultural Institutions (Federal Portion)	45.025	31625-28128	07-01-16 to 06-30-17	23,564	-	9,426	-	23,564	-	(14,138)	-
Total Program	45.025				<u>(14,210)</u>	<u>23,636</u>	<u>-</u>	<u>23,564</u>	<u>-</u>	<u>(14,138)</u>	<u>-</u>
Total National Endowment for the Arts					<u>(99,290)</u>	<u>184,321</u>	<u>-</u>	<u>99,169</u>	<u>-</u>	<u>(14,138)</u>	<u>-</u>

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, 2017

Program Title	Federal CFDA Number	Contract Number / Pass Through Entity Identifying Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2016	Federal Receipts	Receipts or Adjustments: Transfers (T) Other (O)	Expenditures/ Distributions	Payments or Adjustments: Grantor (G) Transfers (T) Other (O)	(Accrued) Deferred Grant Revenue June 30, 2017	Amount Passed Through to Subrecipients
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	07-01-15 to 06-30-16	N/A	(1,312,671)	1,312,671	-	-	-	-	-
National School Breakfast Program - Metro Public Schools	10.553	N/A	07-01-16 to 06-30-17	N/A	-	12,294,439	-	13,661,921	-	(1,367,482)	-
Total Program	10.553				<u>(1,312,671)</u>	<u>13,607,110</u>	<u>-</u>	<u>13,661,921</u>	<u>-</u>	<u>(1,367,482)</u>	<u>-</u>
Passed Through Tennessee Education:											
National School Lunch Program - Lunch, Metro Public Schools	10.555	N/A	07-01-15 to 06-30-16	N/A	(3,021,400)	3,021,400	-	-	-	-	-
National School Lunch Program - Lunch, Metro Public Schools	10.555	N/A	07-01-16 to 06-30-17	N/A	-	28,380,995	-	31,555,850	-	(3,174,855)	-
National School Lunch Program - Snacks, Metro Public Schools	10.555	N/A	07-01-15 to 06-30-16	N/A	(6,217)	6,217	-	-	-	-	-
National School Lunch Program - Snacks, Metro Public Schools	10.555	N/A	07-01-16 to 06-30-17	N/A	-	102,691	-	108,082	-	(5,391)	-
National School Lunch and Breakfast Program - Food Distribution - Metro Public Schools	10.555	N/A	07-01-16 to 06-30-17	N/A	227,917	4,043,571	-	3,625,600	-	645,888	-
Total Program	10.555				<u>(2,799,700)</u>	<u>35,554,874</u>	<u>-</u>	<u>35,289,532</u>	<u>-</u>	<u>(2,534,358)</u>	<u>-</u>
Passed Through Tennessee Human Services:											
Summer Food Service Program - Metro Action Commission	10.559	30-014	05-01-16 to 08-01-16	791,399	56,258	238,826	-	295,084	-	-	-
Summer Food Service Program - Metro Action Commission	10.559	30-014	05-01-17 to 08-01-17		-	-	-	404,314	-	(404,314)	-
Total Program	10.559				<u>56,258</u>	<u>238,826</u>	<u>-</u>	<u>699,398</u>	<u>-</u>	<u>(404,314)</u>	<u>-</u>
<i>Total Child Nutrition Cluster</i>					<u>(4,056,113)</u>	<u>49,400,810</u>	<u>-</u>	<u>49,650,851</u>	<u>-</u>	<u>(4,306,154)</u>	<u>-</u>
Passed Through Tennessee Health:											
Women, Infants, and Children (WIC)	10.557	Part of 34353-14215	10-01-15 to 09-30-16	4,729,000	(1,112,792)	2,435,259	-	1,322,467	-	-	-
Women, Infants, and Children (WIC)	10.557	Part of 34353-14215	10-01-16 to 09-30-17	4,729,000	-	2,366,234	-	3,122,414	-	(756,180)	-
Women, Infants, and Children (WIC) - Mobile Van Outreach	10.557	34347-52316	04-01-16 to 09-30-16	110,000	(106,188)	107,787	-	1,599	-	-	-
Women, Infants, and Children (WIC) - Peer Counseling	10.557	Part of 34353-14215	10-01-15 to 09-30-16	218,500	(34,283)	106,335	-	55,641	16,411 O	-	-
Women, Infants, and Children (WIC) - Peer Counseling	10.557	Part of 34353-14215	10-01-15 to 09-30-16	218,500	-	114,686	-	146,298	-	(31,612)	-
Total Program	10.557				<u>(1,253,263)</u>	<u>5,130,301</u>	<u>-</u>	<u>4,648,419</u>	<u>16,411</u>	<u>(787,792)</u>	<u>-</u>
Passed Through Tennessee Human Services:											
Child Adult Care Food Program - Metro Action Commission	10.558	03.47.56030.007	10-01-15 to 09-30-16	915,000	(1,307)	187,554	-	186,247	-	-	-
Child Adult Care Food Program - Metro Action Commission	10.558	03.47.56030.007	10-01-16 to 09-30-17		-	634,229	-	740,352	-	(106,123)	-
Child Adult Care Food Program (Nashville After Zone Alliance) - Metro Action Commission	10.558	03-47-30088-00-4	10-01-15 to 09-30-16	57,000	(4,849)	14,228	-	9,379	-	-	-
Child Adult Care Food Program (Nashville After Zone Alliance) - Metro Action Commission	10.558	03-47-30088-00-4	10-01-16 to 09-30-17		-	43,735	-	43,735	-	-	-
Total Program	10.558				<u>(6,156)</u>	<u>879,746</u>	<u>-</u>	<u>979,713</u>	<u>-</u>	<u>(106,123)</u>	<u>-</u>
Passed Through Tennessee Labor:											
Supplemental Nutrition Assistance Program - Nashville Career Advancement Center	10.561	LW09F161QSNAP16	02-15-16 to 09-30-16	431,103	(944)	138,945	-	138,001	-	-	-
Supplemental Nutrition Assistance Program - Nashville Career Advancement Center	10.561	LW09F171QSNAP17	01-01-17 to 09-30-17	132,000	-	21,842	-	41,246	-	(19,404)	-
Total Program	10.561				<u>(944)</u>	<u>160,787</u>	<u>-</u>	<u>179,247</u>	<u>-</u>	<u>(19,404)</u>	<u>-</u>

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, 2017

Program Title	Federal CFDA Number	Contract Number / Pass Through Entity Identifying Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2016	Federal Receipts	Receipts or Adjustments: Transfers (T) Other (O)	Expenditures/ Distributions	Payments or Adjustments: Grantor (G) Transfers (T) Other (O)	(Accrued) Deferred Grant Revenue June 30, 2017	Amount Passed Through to Subrecipients
Direct Program:											
Commodity Supplemental Food Program - Food Distribution	10.565	N/A	07-01-15 to 06-30-16	N/A	440,281	618,033	-	760,163	-	298,151	-
Passed Through Tennessee Health:											
Commodity Supplemental Food Program - Administration	10.565	Part of 34353-14215	10-01-15 to 09-30-16	234,900	(36,548)	106,854	-	70,306	-	-	-
Commodity Supplemental Food Program - Administration	10.565	Part of 34353-14215	10-01-16 to 09-30-17	234,900	-	124,847	-	167,985	-	(43,138)	-
Total Program	10.565				<u>403,733</u>	<u>849,734</u>	<u>-</u>	<u>998,454</u>	<u>-</u>	<u>255,013</u>	<u>-</u>
Direct Program:											
Farm to School Initiative - Metro Public Schools	10.575	16-01	12-01-15 to 09-30-17	38,682	(965)	2,065	-	12,640	-	(11,540)	-
Total Program	10.575				<u>(965)</u>	<u>2,065</u>	<u>-</u>	<u>12,640</u>	<u>-</u>	<u>(11,540)</u>	<u>-</u>
Passed Through Tennessee Education:											
Fresh Fruits and Vegetables Program - Metro Public Schools	10.582	N/A	07-01-15 to 06-30-16	N/A	(77,103)	77,103	-	-	-	-	-
Fresh Fruits and Vegetables Program - Metro Public Schools	10.582	N/A	07-01-16 to 06-30-17	N/A	-	681,719	-	740,358	-	(58,639)	-
Total Program	10.582				<u>(77,103)</u>	<u>758,822</u>	<u>-</u>	<u>740,358</u>	<u>-</u>	<u>(58,639)</u>	<u>-</u>
Total U.S. Department of Agriculture					<u>(4,990,811)</u>	<u>57,182,265</u>	<u>-</u>	<u>57,209,682</u>	<u>16,411</u>	<u>(5,034,639)</u>	<u>-</u>
U.S. DEPARTMENT OF DEFENSE:											
Direct Program:											
Air Force R.O.T.C.	N/A	N/A	07-01-16 to 06-30-17	N/A	-	252,030	-	252,030	-	-	-
Army R.O.T.C.	N/A	N/A	07-01-16 to 06-30-17	N/A	-	99,945	-	99,945	-	-	-
Total Other Financial Assistance					<u>-</u>	<u>351,975</u>	<u>-</u>	<u>351,975</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total U.S. Department of Defense					<u>-</u>	<u>351,975</u>	<u>-</u>	<u>351,975</u>	<u>-</u>	<u>-</u>	<u>-</u>
U.S. DEPARTMENT OF EDUCATION:											
Passed Through Tennessee Education:											
Focus School Title-1 AFY 1	84.010	N/A	07-01-15 to 06-30-16	348,671	(53,838)	52,415	1,423 O	-	-	-	-
Focus School Title-1	84.010	N/A	07-01-16 to 09-30-17	392,216	-	249,307	-	328,968	-	(79,661)	-
Title I Non-Enhanced Option	84.010	16-01	07-01-15 to 09-30-16	32,262,372	(7,720,569)	8,507,086	-	786,517	-	-	-
Title I Non-Enhanced Option	84.010	17-01	07-01-16 to 09-30-17	35,975,710	-	29,425,708	-	30,686,611	-	(1,260,903)	-
Izone Grant FY16	84.010	N/A	07-01-15 to 09-30-16	1,221,624	(516,281)	1,221,624	-	705,343	-	-	-
Izone Grant FY17	84.010	N/A	07-01-16 to 09-30-17	1,705,343	-	315,376	-	736,179	-	(420,803)	-
NCLB Consolidated Administration	84.010	14-190000	07-01-16 to 06-30-17	3,300,100	(663,235)	3,096,984	-	2,762,047	-	(328,298)	-
Total Program	84.010				<u>(8,953,923)</u>	<u>42,868,500</u>	<u>1,423</u>	<u>36,005,665</u>	<u>-</u>	<u>(2,089,665)</u>	<u>-</u>

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, 2017

Program Title	Federal CFDA Number	Contract Number / Pass Through Entity Identifying Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2016	Federal Receipts	Receipts or Adjustments: Transfers (T) Other (O)	Expenditures/ Distributions	Payments or Adjustments: Grantor (G) Transfers (T) Other (O)	(Accrued) Deferred Grant Revenue June 30, 2017	Amount Passed Through to Subrecipients
<i>Special Education Cluster (IDEA):</i>											
Passed Through Tennessee Education:											
Education of the Handicapped - Excess Cost Funds	84.027	N/A	07-01-16 to 06-30-17	N/A	-	1,592,826	-	1,592,826	-	-	-
IDEA Part B 16-01	84.027	16-01	07-01-15 to 09-30-16	23,566,888	(11,657,852)	11,660,189	-	11	-	2,326	-
IDEA Statewide Assessment	84.027	16-01	07-01-15 to 06-30-16	55,195	(55,195)	55,195	-	-	-	-	-
IDEA Part B 17-01	84.027	17-01	07-01-16 to 09-30-17	23,105,087	-	12,748,380	-	19,001,453	-	(6,253,073)	-
IDEA Part B Discretionary FY17	84.027	17-01	07-01-16 to 06-30-17	60,871	-	9,705	-	9,705	-	-	-
IDEA Discretionary LRE17	84.027	17-01	07-01-16 to 09-30-17	N/A	-	11,609	-	11,609	-	-	-
IDEA Discretionary SPDG	84.027	17-01	07-01-16 to 06-30-17	N/A	-	10,000	-	10,000	-	-	-
Special Education Transit	84.027	17-01	07-01-16 to 06-30-17	N/A	-	-	-	63,219	-	(63,219)	-
Total Program	84.027				(11,713,047)	26,087,904	-	20,688,823	-	(6,313,966)	-
Passed Through Tennessee Education:											
IDEA Pre-School 16-01	84.173	16-01	07-01-15 to 09-30-16	381,103	(164,946)	164,946	-	-	-	-	-
IDEA Pre-School 17-01	84.173	17-01	07-01-16 to 09-30-17	324,409	-	237,672	-	300,189	-	(62,517)	-
Pre-School Expansion	84.173	16-01	07-01-15 to 06-30-16	8,478,381	(231,858)	231,858	-	-	-	-	-
Pre-School Expansion	84.173	17-01	07-01-16 to 06-30-17	12,285,780	-	6,104,963	-	6,885,972	-	(781,009)	-
Total Program	84.173				(396,804)	6,739,439	-	7,186,161	-	(843,526)	-
<i>Total Special Education Cluster (IDEA)</i>											
					(12,109,851)	32,827,343	-	27,874,984	-	(7,157,492)	-
Direct Program:											
Impact Aid	84.041	N/A	07-01-16 to 06-30-17	N/A	-	179,221	-	179,221	-	-	-
Total Program	84.041				-	179,221	-	179,221	-	-	-
Passed Through Tennessee Education:											
Program Improvement - Carl Perkins Federal Grant	84.048	16-01	07-01-15 to 06-30-16	1,287,622	(143,078)	153,928	-	10,850	-	-	-
Program Improvement - Carl Perkins Federal Grant	84.048	17-01	07-01-16 to 06-30-17	1,733,629	-	1,491,847	-	1,704,921	-	(213,074)	-
Total Program	84.048				(143,078)	1,645,775	-	1,715,771	-	(213,074)	-
Passed Through Tennessee Education:											
Title II-A NonPublic	84.168	N/A	10-01-16 to 09-30-17	633,500	-	204,510	-	244,112	-	(39,602)	-
Total Program	84.168				-	204,510	-	244,112	-	(39,602)	-
Direct Program:											
Project Prevent	84.184	S184M140107	10-01-14 to 09-30-19	1,978,068	(41,675)	417,281	-	534,372	-	(158,766)	-
Passed Through Tennessee Education:											
Safe and Supportive Schools	84.184	N/A	07-01-12 to 09-30-15	N/A	(6,581)	2,541	4,040 O	-	-	-	-
Total Program	84.184				(48,256)	419,822	4,040	534,372	-	(158,766)	-

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METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2017

Program Title	Federal CFDA Number	Contract Number / Pass Through Entity Identifying Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2016	Federal Receipts	Receipts or Adjustments: Transfers (T) Other (O)	Expenditures/ Distributions	Payments or Adjustments: Grantor (G) Transfers (T) Other (O)	(Accrued) Deferred Grant Revenue June 30, 2017	Amount Passed Through to Subrecipients
Passed Through Tennessee Education:											
Homeless Children Education Program	84.196	15-01	07-01-14 to 06-30-15	200,000	(18,239)	-	18,239 O	-	-	-	-
Homeless Children Education Program	84.196	16-01	07-01-15 to 06-30-16	228,644	(67,832)	85,829	-	17,997	-	-	-
Homeless Children Education Program	84.196	17-01	07-01-16 to 06-30-17	231,012	-	144,963	-	184,097	-	(39,134)	-
Total Program	84.196				(86,071)	230,792	18,239	202,094	-	(39,134)	-
Passed Through Tennessee Education:											
21st Century CCLC Cohort 2	84.287	N/A	07-01-15 to 09-30-16	437,840	(60,705)	60,590	115 O	-	-	-	-
21st Century CCLC Cohort	84.287	N/A	07-01-16 to 09-30-17	492,840	-	369,219	-	369,219	-	-	-
21st Century Cohort 3 FY16	84.287	N/A	07-01-15 to 06-30-16	468,000	(163,327)	127,395	35,932 O	-	-	-	-
21st Century Cohort 3 FY17	84.287	N/A	07-01-16 to 06-30-17	492,840	-	303,482	-	364,404	-	(60,922)	-
21st Century Comm Pre-K Sites	84.287	N/A	07-01-15 to 06-30-16	300,000	(132,726)	132,666	60 O	-	-	-	-
21st Century Comm Pre-K Sites	84.287	N/A	07-01-16 to 06-30-17	300,000	-	220,330	-	245,839	-	(25,509)	-
Total Program	84.287				(356,758)	1,213,682	36,107	979,462	-	(86,431)	-
Direct Program:											
Gear Up Nashville FY13	84.334	13-01	01-01-13 to 06-30-19	3,398,493	(273,653)	546,021	-	539,205	-	(266,837)	-
Total Program	84.334				(273,653)	546,021	-	539,205	-	(266,837)	-
Passed Through Tennessee Education:											
Title III Emergency Immigrant Education Program	84.365	15-01	07-01-14 to 09-30-15	2,044,273	(98,034)	98,034	-	-	-	-	-
Title III Emergency Immigrant Education Program	84.365	16-01	07-01-15 to 09-30-16	1,986,457	(104,487)	141,131	-	51,012	-	(14,368)	-
Title III Emergency Immigrant Education Program	84.365	17-01	07-01-16 to 09-30-17	2,265,362	-	1,256,464	-	1,432,679	-	(176,215)	-
Title III A Discretionary	84.365	16-01	07-01-15 to 09-30-16	205,706	(114,236)	114,236	-	-	-	-	-
Total Program	84.365				(316,757)	1,609,865	-	1,483,691	-	(190,583)	-
Passed Through Tennessee Education:											
Math & Science Partnership FY16	84.366	N/A	07-01-14 to 09-30-15	N/A	(387,031)	717,414	-	330,383	-	-	-
Math & Science Partnership FY17	84.366	N/A	07-01-16 to 09-30-17	1,339,950	-	31,854	-	47,307	-	(15,453)	-
Total Program	84.366				(387,031)	749,268	-	377,690	-	(15,453)	-
Passed Through Tennessee Education:											
Title II Part A	84.367	15-01	07-01-14 to 09-30-15	4,764,060	(135,310)	135,310	-	-	-	-	-
Title II Part A	84.367	16-01	07-01-15 to 09-30-16	4,672,795	(481,804)	531,617	-	49,813	-	-	-
Title II Part A	84.367	17-01	07-01-16 to 09-30-17	4,691,405	-	2,512,849	-	2,660,545	-	(147,696)	-
Total Program	84.367				(617,114)	3,179,776	-	2,710,358	-	(147,696)	-
Passed Through Tennessee Education:											
School Improvement Cohort 4	84.377	S377A120043/S37A140043	07-01-15 to 09-30-16	3,051,422	(385,927)	385,927	-	-	-	-	-
School Improvement Cohort 4	84.377	S377A120043/S37A140043	07-01-16 to 09-30-17	3,058,015	-	2,029,729	-	2,505,957	-	(476,228)	-
Total Program	84.377				(385,927)	2,415,656	-	2,505,957	-	(476,228)	-

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METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2017

Program Title	Federal CFDA Number	Contract Number / Pass Through Entity Identifying Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2016	Federal Receipts	Receipts or Adjustments: Transfers (T) Other (O)	Expenditures/ Distributions	Payments or Adjustments: Grantor (G) Transfers (T) Other (O)	(Accrued) Deferred Grant Revenue June 30, 2017	Amount Passed Through to Subrecipients
Passed Through Tennessee Education:											
iZone Grant FY15	84.388	N/A	07-01-14 to 09-30-15	827,235	(52,369)	114,262	-	61,893	-	-	-
School Improvement Grant II - Year 3	84.388	N/A	07-01-14 to 09-30-15	1,861,437	(139,107)	183,911	-	44,804	-	-	-
Total Program	84.388				(191,476)	298,173	-	106,697	-	-	-
Passed Through Tennessee Education:											
ARRA Race to the Top - Priority School Planning	84.395	15-190000	01-05-15 to 06-30-16	1,335,250	(273,482)	273,482	-	-	-	-	-
Total Program	84.395				(273,482)	273,482	-	-	-	-	-
Direct Program:											
Grow STEM	84.411	16-01	01-01-16 to 12-31-20	2,862,522	(73,121)	14,606	-	427,475	-	(485,990)	-
Total Program	84.411				(73,121)	14,606	-	427,475	-	(485,990)	-
Total U.S. Department of Education					(24,216,498)	88,676,492	59,809	75,886,754	-	(11,366,951)	-
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	2016-39	07-01-15 to 06-30-16	70,000	(12,000)	12,000	-	-	-	-	-
Title III Part B Transportation	93.044	2017-39	07-01-16 to 06-30-17	70,000	-	63,800	-	70,000	-	(6,200)	-
Total Program	93.044				(12,000)	75,800	-	70,000	-	(6,200)	-
Passed Through Greater Nashville Regional Council:											
Title III Part C Nutrition Program	93.045	2016-39	07-01-15 to 06-30-16	656,283	(114,283)	114,283	-	-	-	-	-
Title III Part C Nutrition Program	93.045	2017-39	07-01-16 to 06-30-17	656,283	-	601,700	-	656,283	-	(54,583)	-
Total Program	93.045				(114,283)	715,983	-	656,283	-	(54,583)	-
Passed Through Greater Nashville Regional Council:											
Nutrition Services Incentive Program	93.053	2016-39	07-01-15 to 06-30-16	137,626	(23,626)	23,626	-	-	-	-	-
Nutrition Services Incentive Program	93.053	2017-39	07-01-16 to 06-30-17	124,640	-	114,400	-	124,640	-	(10,240)	-
Total Program	93.053				(23,626)	138,026	-	124,640	-	(10,240)	-
Total Aging Cluster					(149,909)	929,809	-	850,923	-	(71,023)	-
Passed Through Tennessee Health:											
Public Health Emergency Preparedness (PHEP)	93.069	Part of 34360-31716	07-01-15 to 06-30-16	605,400	(169,847)	171,768	51,116 O	-	53,037 O	-	-
Public Health Emergency Preparedness (PHEP)	93.069	Part of 34360-31717	07-01-16 to 06-30-17	567,900	-	393,182	-	567,900	-	(174,718)	-
Public Health Emergency Preparedness Cities Readiness Initiative (CRI)	93.069	Part of 34360-31716	07-01-15 to 06-30-16	136,700	(42,343)	50,118	44 O	-	7,819 O	-	-
Public Health Emergency Preparedness Cities Readiness Initiative (CRI)	93.069	Part of 34360-31717	07-01-16 to 06-30-17	137,800	-	45,061	-	131,715	-	(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				(212,190)	660,129	51,160	718,159	60,856	(279,916)	-

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METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2017

Program Title	Federal CFDA Number	Contract Number / Pass Through Entity Identifying Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2016	Federal Receipts	Receipts or Adjustments: Transfers (T) Other (O)	Expenditures/ Distributions	Payments or Adjustments: Grantor (G) Transfers (T) Other (O)	(Accrued) Deferred Grant Revenue June 30, 2017	Amount Passed Through to Subrecipients
Passed Through Tennessee Health:											
Environmental Health Specialist Network	93.070	34360-42716	07-01-15 to 06-30-16	96,700	(7,421)	7,421	-	-	-	-	-
Environmental Health Specialist Network	93.070	34360-42717	07-01-16 to 06-30-17	101,700	-	81,096	-	90,849	-	(9,753)	-
Total Program	93.070				(7,421)	88,517	-	90,849	-	(9,753)	-
Passed Through Oasis Center Inc.											
Wyman's Teen Outreach Program - Juvenile Court	93.092	N/A	07-01-15 to 06-30-16	7,500	(5,185)	5,185	-	-	-	-	-
Wyman's Teen Outreach Program - Juvenile Court	93.092	N/A	07-01-16 to 06-30-17	5,000	-	1,749	-	2,247	-	(498)	-
Total Program	93.092				(5,185)	6,934	-	2,247	-	(498)	-
Passed Through Association of Food and Drug Officials:											
Retail Standards Grant Program - Food Inspector Training	93.103	G-T-1509-02662	11-30-15 to 09-30-16	3,000	-	3,000	-	3,000	-	-	-
Retail Standards Grant Program - Food Inspection Self-Assessment	93.103	G-SP-1509-02657	11-30-15 to 09-30-16	2,500	-	2,500	-	2,500	-	-	-
Total Program	93.103				-	5,500	-	5,500	-	-	-
Passed Through Tennessee Health:											
TB Outreach and Control (Federal Portion)	93.116	34360-37216	07-01-15 to 06-30-16	260,000	(51,858)	51,858	-	-	-	-	-
TB Outreach and Control (Federal Portion)	93.116	34360-37217	07-01-16 to 06-30-17	260,000	-	196,152	-	248,504	-	(52,352)	-
Total Program	93.116				(51,858)	248,010	-	248,504	-	(52,352)	-
Passed Through Tennessee Health:											
Family Planning	93.217	34360-37218	07-01-15 to 06-30-16	854,600	(134,200)	149,927	55,648 O	-	71,375 O	-	-
Family Planning	93.217	34360-35113	07-01-16 to 06-30-17	854,600	-	713,839	-	854,599	-	(140,760)	-
Total Program	93.217				(134,200)	863,766	55,648	854,599	71,375	(140,760)	-
Passed Through Tennessee Mental Health and Substance Abuse Services:											
Cooperative Agreement to Benefit Homeless Individuals	93.243	TN-CABHI	10-01-15 to 09-30-16	510,000	(82,149)	218,968	-	136,819	-	-	136,819
Cooperative Agreement to Benefit Homeless Individuals	93.243	TN-CABHI	09-30-16 to 09-29-17	510,000	-	266,976	-	340,583	-	(73,607)	340,583
Total Program	93.243				(82,149)	485,944	-	477,402	-	(73,607)	477,402
Passed Through Tennessee Health:											
Immunization Services for Children (Federal Portion)	93.268	34360-41216	01-01-16 to 12-31-16	177,300	(49,879)	221,112	-	171,233	-	-	-
Immunization Services for Children (Federal Portion)	93.268	34360-41217	04-01-17 to 06-30-18	358,300	-	87,533	-	159,564	-	(72,031)	-
Total Program	93.268				(49,879)	308,645	-	330,797	-	(72,031)	-
Passed Through Tennessee Health:											
Breast and Cervical Cancer Screening	93.283	34360-40315	07-01-14 to 06-30-17	267,000	(5,179)	81,257	-	87,728	-	(11,650)	-
Tobacco Prevention	93.283	34360-46216	04-01-15 to 03-31-17	31,500	(4,801)	38,025	-	35,915	-	(2,691)	-
Total Program	93.283				(9,980)	119,282	-	123,643	-	(14,341)	-

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METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2017

Program Title	Federal CFDA Number	Contract Number / Pass Through Entity Identifying Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2016	Federal Receipts	Receipts or Adjustments: Transfers (T) Other (O)	Expenditures/ Distributions	Payments or Adjustments: Grantor (G) Transfers (T) Other (O)	(Accrued) Deferred Grant Revenue June 30, 2017	Amount Passed Through to Subrecipients
Passed Through Tennessee Health:											
Welcome Baby (ACA Maternal, Infant and Early Childhood Home Visiting Program)	93.505	34360-34416	07-01-15 to 06-30-16	195,000	(42,462)	42,462	-	-	-	-	-
Welcome Baby (ACA Maternal, Infant and Early Childhood Home Visiting Program)	93.505	34360-34417	07-01-16 to 06-30-17	65,000	-	14,507	-	36,067	-	(21,560)	-
Total Program	93.505				(42,462)	56,969	-	36,067	-	(21,560)	-
Passed Through Tennessee Human Services:											
Child Support Enforcement, Title IV-D - Juvenile Court	93.563	36306 Amendment 3	07-01-15 to 06-30-16	987,210	(173,189)	173,189	-	-	-	-	-
Child Support Enforcement, Title IV-D - Juvenile Court	93.563	36306 Amendment 3	07-01-16 to 06-30-17	1,634,008	-	847,874	-	962,713	-	(114,839)	-
Total Program	93.563				(173,189)	1,021,063	-	962,713	-	(114,839)	-
Passed Through Tennessee Housing Development Agency:											
Low Income Energy Assistance Program	93.568	LIHEAP-16-10	09-30-15 to 09-29-16	4,116,430	(578,415)	1,154,119	-	575,704	-	-	-
Low Income Energy Assistance Program	93.568	LIHEAP-16B-10	07-01-16 to 06-30-17	5,151,541	-	2,294,072	-	2,699,117	-	(405,045)	-
Total Program	93.568				(578,415)	3,448,191	-	3,274,821	-	(405,045)	-
<i>477 Cluster:</i>											
Passed Through Tennessee Human Services:											
Community Services Block Grant	93.569	Z-16-49110-01	07-01-15 to 06-30-16	1,745,366	(691,151)	691,151	-	-	-	-	-
Community Services Block Grant	93.569	Z-17-49110-01	07-01-16 to 06-30-17	1,637,082	-	832,498	-	1,370,329	-	(537,831)	-
Total Program	93.569				(691,151)	1,523,649	-	1,370,329	-	(537,831)	-
Passed Through Tennessee Human Services:											
Before and After Care - Metro Action Commission	93.575	N/A	07-01-15 to 06-30-16	N/A	(408)	408	-	-	-	-	-
Before and After Care - Metro Action Commission	93.575	N/A	07-01-16 to 06-30-17	N/A	-	56,181	-	58,377	-	(2,196)	-
Total Program	93.575				(408)	56,589	-	58,377	-	(2,196)	-
<i>Total 477 Cluster</i>					(691,559)	1,580,238	-	1,428,706	-	(540,027)	-
Direct Program:											
Head Start	93.600	04 CH 010-56-01	07-01-15 to 06-30-16	12,417,500	(207,837)	374,319	-	166,482	-	-	-
Head Start	93.600	04 CH 010-56-01	07-01-16 to 06-30-17	12,383,987	-	10,555,829	-	12,297,024	-	(1,741,195)	-
Total Program	93.600				(207,837)	10,930,148	-	12,463,506	-	(1,741,195)	-
Passed Through Tennessee Health:											
Health Promotion	93.758	34360-50317	07-01-16 to 06-30-17	116,000	-	96,421	-	116,000	-	(19,579)	-
Total Program	93.758				-	96,421	-	116,000	-	(19,579)	-

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METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2017

Program Title	Federal CFDA Number	Contract Number / Pass Through Entity Identifying Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2016	Federal Receipts	Receipts or Adjustments: Transfers (T) Other (O)	Expenditures/ Distributions	Payments or Adjustments: Grantor (G) Transfers (T) Other (O)	(Accrued) Deferred Grant Revenue June 30, 2017	Amount Passed Through to Subrecipients
Passed Through Vanderbilt University Medical Center: Growing Right onto Wellness (GROW) - Parks	93.837	VUMC 37648	08-20-10 to 04-30-17	883,557	557	1,156	-	1,713	-	-	-
Total Program	93.837				<u>557</u>	<u>1,156</u>	<u>-</u>	<u>1,713</u>	<u>-</u>	<u>-</u>	<u>-</u>
Passed Through Tennessee Health: Healthcare Preparedness (HPP)	93.889	Part of 34360-31716	07-01-15 to 06-30-16	73,600	(15,946)	18,271	3 O	-	2,328 O	-	-
Healthcare Preparedness (HPP)	93.889	Part of 34360-31717	07-01-16 to 06-30-17	70,100	-	56,267	-	69,812	-	(13,545)	-
Total Program	93.889				<u>(15,946)</u>	<u>74,538</u>	<u>3</u>	<u>69,812</u>	<u>2,328</u>	<u>(13,545)</u>	<u>-</u>
Direct Program: HIV - Emergency Relief Grant - Part A	93.914	H89HA11433-08-01	03-01-16 to 02-28-17	4,341,999	(680,523)	4,341,999	-	3,661,476	-	-	3,292,590
HIV - Emergency Relief Grant - Part A	93.914	H89HA11433-09-01	03-01-17 to 02-28-18	4,279,724	-	-	-	730,865	-	(730,865)	187,695
HIV - Emergency Relief Grant - Minority AIDS Initiative	93.914	H89HA11433-08-01	03-01-16 to 02-28-17	337,575	(65,304)	337,575	-	272,271	-	-	257,865
HIV - Emergency Relief Grant - Minority AIDS Initiative	93.914	H89HA11433-09-01	03-01-17 to 02-28-18	306,147	-	-	-	53,809	-	(53,809)	18,409
Total Program	93.914				<u>(745,827)</u>	<u>4,679,574</u>	<u>-</u>	<u>4,718,421</u>	<u>-</u>	<u>(784,674)</u>	<u>3,756,559</u>
Passed Through Tennessee Health: HIV/AIDS Prevention	93.940	Part of 34349-47416	01-01-16 to 12-31-16	466,100	(71,831)	326,044	-	254,213	-	-	-
HIV/AIDS Prevention	93.940	Part of 34349-47417	01-01-17 to 12-31-17	431,600	-	110,545	-	180,250	-	(69,705)	-
Rapid HIV Testing Services	93.940	Part of 34349-47416	01-01-16 to 12-31-16	190,800	(26,139)	105,133	-	78,994	-	-	-
Rapid HIV Testing Services	93.940	Part of 34349-47417	01-01-17 to 12-31-17	190,800	-	43,912	-	71,285	-	(27,373)	-
Total Program	93.940				<u>(97,970)</u>	<u>585,634</u>	<u>-</u>	<u>584,742</u>	<u>-</u>	<u>(97,078)</u>	<u>-</u>
Passed Through Tennessee Health: HIV/AIDS Surveillance	93.944	Part of 34349-47416	01-01-16 to 12-31-16	68,400	(10,305)	46,932	-	36,627	-	-	-
HIV/AIDS Surveillance	93.944	Part of 34349-47417	01-01-17 to 12-31-17	68,400	-	20,796	-	33,996	-	(13,200)	-
Total Program	93.944				<u>(10,305)</u>	<u>67,728</u>	<u>-</u>	<u>70,623</u>	<u>-</u>	<u>(13,200)</u>	<u>-</u>
Passed Through Tennessee Health: Chronic Disease Management and School Health Promotion Services	93.945	34352-08314	01-01-14 to 06-30-18	353,000	(14,585)	70,826	637 O	70,271	-	(13,393)	-
Total Program	93.945				<u>(14,585)</u>	<u>70,826</u>	<u>637</u>	<u>70,271</u>	<u>-</u>	<u>(13,393)</u>	<u>-</u>
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				<u>(1,750)</u>	<u>7,000</u>	<u>-</u>	<u>7,000</u>	<u>-</u>	<u>(1,750)</u>	<u>-</u>
Passed Through Tennessee Health: Comprehensive STD Prevention System	93.977	Part of 34349-47416	01-01-16 to 12-31-16	220,700	(33,270)	153,296	-	120,026	-	-	-
Comprehensive STD Prevention System	93.977	Part of 34349-47417	01-01-17 to 12-31-17	220,700	-	67,154	-	109,460	-	(42,306)	-
Total Program	93.977				<u>(33,270)</u>	<u>220,450</u>	<u>-</u>	<u>229,486</u>	<u>-</u>	<u>(42,306)</u>	<u>-</u>

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METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2017

Program Title	Federal CFDA Number	Contract Number / Pass Through Entity Identifying Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2016	Federal Receipts	Receipts or Adjustments: Transfers (T) Other (O)	Expenditures/ Distributions	Payments or Adjustments: Grantor (G) Transfers (T) Other (O)	(Accrued) Deferred Grant Revenue June 30, 2017	Amount Passed Through to Subrecipients
Passed Through Tennessee Health: Health Promotion	93.991	34360-50316	07-01-15 to 06-30-16	116,000	(18,238)	18,238	-	-	-	-	-
Total Program	93.991				<u>(18,238)</u>	<u>18,238</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Passed Through Tennessee Health: Children's Special Services/Care Coordination (Federal Portion)	93.994	34360-38616	07-01-15 to 06-30-16	414,700	(76,627)	76,627	-	-	-	-	-
Children's Special Services/Care Coordination (Federal Portion)	93.994	34360-38617	07-01-16 to 06-30-17	414,700	-	289,894	-	402,142	-	(112,248)	-
Total Program	93.994				<u>(76,627)</u>	<u>366,521</u>	<u>-</u>	<u>402,142</u>	<u>-</u>	<u>(112,248)</u>	<u>-</u>
Total U.S. Department of Health and Human Services					<u>(3,410,194)</u>	<u>26,941,231</u>	<u>107,448</u>	<u>28,138,646</u>	<u>134,559</u>	<u>(4,634,720)</u>	<u>4,233,961</u>
U.S. DEPARTMENT OF HOMELAND SECURITY:											
Passed Through Tennessee Emergency Management: Flood Recovery May 2010	97.036	1909 DR TN	05-01-10 to OPEN	63,282,937	(23,727,643)	13,334,403	-	574,317	-	(10,967,557)	-
Ice Storm Recovery February 2015	97.036	4211 DR TN	02-15-15 to 02-14-20	450,581	(113,642)	42,230	-	-	195,778 O	(267,190)	-
Total Program	97.036				<u>(23,841,285)</u>	<u>13,376,633</u>	<u>-</u>	<u>574,317</u>	<u>195,778</u>	<u>(11,234,747)</u>	<u>-</u>
Passed Through Tennessee Emergency Management: Flood - Benzing Road, Park Terrance Home Buyout (Federal Portion HMGP-1909-0017)	97.039	E-24547	11-08-11 to 06-29-17	11,424,885	(816,484)	-	-	94,205	85,580 O	(996,269)	-
Flood - Pennington Bend Home Buyout (Federal Portion HMGP-1909-0026)	97.039	E-24547	11-08-11 to 06-29-17	4,381,853	(968,709)	-	86,543 O	12,319	-	(894,485)	-
Flood - Yale Avenue Home Buyout (Federal Portion HMGP-1979-0002)	97.039	E-36229	12-05-12 to 12-04-15	2,688,109	(356,353)	356,361	-	-	8 O	-	-
Flood - 5 Properties Home Buyout (Federal Portion FMA-PJ-04-2015-002)	97.039	E-34101	05-29-15 to 10-30-18	953,260	-	-	-	552,510	-	(552,510)	-
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	-	(309,742)	-
Total Program	97.039				<u>(2,141,546)</u>	<u>356,361</u>	<u>86,543</u>	<u>968,776</u>	<u>85,588</u>	<u>(2,753,006)</u>	<u>-</u>
Passed Through Tennessee Emergency Management: Emergency Management Performance 15-17	97.042	34101-04617	10-01-15 to 06-30-17	188,350	-	188,350	-	188,350	-	-	-
Total Program	97.042				<u>-</u>	<u>188,350</u>	<u>-</u>	<u>188,350</u>	<u>-</u>	<u>-</u>	<u>-</u>
Direct Program: Port Security	97.056	EMW-2016-PU-00374	09-01-16 to 08-30-19	849,000	-	-	-	52,503	-	(52,503)	-
Total Program	97.056				<u>-</u>	<u>-</u>	<u>-</u>	<u>52,503</u>	<u>-</u>	<u>(52,503)</u>	<u>-</u>
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	(6,756)	171,137	-	186,091	103 O	(21,813)	-
Total Program	97.067				<u>(6,756)</u>	<u>171,137</u>	<u>-</u>	<u>186,091</u>	<u>103</u>	<u>(21,813)</u>	<u>-</u>
Total U.S. Department of Homeland Security					<u>(25,989,587)</u>	<u>14,092,481</u>	<u>86,543</u>	<u>1,970,037</u>	<u>281,469</u>	<u>(14,062,069)</u>	<u>-</u>

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METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2017

Program Title	Federal CFDA Number	Contract Number / Pass Through Entity Identifying Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2016	Federal Receipts	Receipts or Adjustments: Transfers (T) Other (O)	Expenditures/ Distributions	Payments or Adjustments: Grantor (G) Transfers (T) Other (O)	(Accrued) Deferred Grant Revenue June 30, 2017	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	-	73,892	-	81,538	-	(7,646)	-
Total Program	14.218				<u>-</u>	<u>73,892</u>	<u>-</u>	<u>81,538</u>	<u>-</u>	<u>(7,646)</u>	<u>-</u>
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	-	77,244	-	84,000	-	(6,756)	-
Total Program	14.231				<u>-</u>	<u>77,244</u>	<u>-</u>	<u>84,000</u>	<u>-</u>	<u>(6,756)</u>	<u>-</u>
Total U.S. Department of Housing and Urban Development					<u>-</u>	<u>151,136</u>	<u>-</u>	<u>165,538</u>	<u>-</u>	<u>(14,402)</u>	<u>-</u>
U.S. DEPARTMENT OF INTERIOR:											
Passed Through Tennessee Historical Commission: Certified Local Government Training - NAPA Forum	15.904	32701-02686	04-01-16 to 09-30-16	5,000	-	3,036	-	3,036	-	-	-
Total Program	15.904				<u>-</u>	<u>3,036</u>	<u>-</u>	<u>3,036</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total U.S. Department of Interior					<u>-</u>	<u>3,036</u>	<u>-</u>	<u>3,036</u>	<u>-</u>	<u>-</u>	<u>-</u>
U.S. DEPARTMENT OF JUSTICE:											
Passed Through Tennessee Finance and Administration: VOCA Hispanic, Child and Family - District Attorney	16.575	26758	07-01-15 to 06-30-16	158,316	(17,491)	17,491	-	-	-	-	-
VOCA Hispanic, Child and Family - District Attorney	16.575	26758	07-01-16 to 06-30-17	158,316	-	140,001	-	154,091	-	(14,090)	-
VOCA Victim Intervention Program - Police Counseling	16.575	26639	07-01-15 to 06-30-18	656,245	(589)	191,498	-	203,811	18,678 O	(31,580)	-
VOCA Family Justice Center Navigator/Advocate - Office of Family Safety	16.575	28884	07-01-16 to 06-30-18	100,000	-	35,696	-	40,195	-	(4,499)	-
Total Program	16.575				<u>(18,080)</u>	<u>384,686</u>	<u>-</u>	<u>398,097</u>	<u>18,678</u>	<u>(50,169)</u>	<u>-</u>
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	(7,176)	59,564	-	56,688	-	(4,300)	56,668
Total Program	16.588				<u>(7,176)</u>	<u>59,564</u>	<u>-</u>	<u>56,688</u>	<u>-</u>	<u>(4,300)</u>	<u>56,668</u>
Direct Program: Encourage Arrest Policies and Enforce Protection Orders - Office of Family Safety	16.590	2015-WE-AX-0020-01	10-01-15 to 09-30-18	706,646	(21,821)	179,776	-	185,538	-	(27,583)	128,266
Total Program	16.590				<u>(21,821)</u>	<u>179,776</u>	<u>-</u>	<u>185,538</u>	<u>-</u>	<u>(27,583)</u>	<u>128,266</u>
Direct Program: Justice Assistance Grant	16.738	2013-DJ-BX-1138	10-01-13 to 09-30-16	490,328	254,571	-	162 O	254,733	-	-	-
Justice Assistance Grant	16.738	2014-DJ-BX-0215	10-01-13 to 09-30-17	532,216	413,084	-	1,647 O	239,575	-	175,156	-
Justice Assistance Grant	16.738	2015-DJ-BX-0803	10-01-14 to 09-30-18	471,673	290,766	-	1,123 O	83,398	-	208,491	-
Justice Assistance Grant	16.738	2016-DJ-BX-0674	10-01-15 to 09-30-19	504,412	-	504,412	535 O	286,030	-	218,917	-

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METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2017

Program Title	Federal CFDA Number	Contract Number / Pass Through Entity Identifying Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2016	Federal Receipts	Receipts or Adjustments: Transfers (T) Other (O)	Expenditures/ Distributions	Payments or Adjustments: Grantor (G) Transfers (T) Other (O)	(Accrued) Deferred Grant Revenue June 30, 2017	Amount Passed Through to Subrecipients
Passed Through Tennessee Finance and Administration:											
Justice Assistance Grant	16.738	22785	08-15-13 to 06-30-16	240,000	(4,050)	4,050	-	-	-	-	-
Justice Assistance Grant - Pretrial Risk Assessment Pilot	16.738	N/A	09-15-16 to 06-30-19	351,999	-	42,541	-	62,995	-	(20,454)	-
Total Program	16.738				<u>954,371</u>	<u>551,003</u>	<u>3,467</u>	<u>926,731</u>	<u>-</u>	<u>582,110</u>	<u>-</u>
Total U.S. Department of Justice					<u>907,294</u>	<u>1,175,029</u>	<u>3,467</u>	<u>1,567,054</u>	<u>18,678</u>	<u>500,058</u>	<u>184,934</u>
U.S. DEPARTMENT OF LABOR:											
Passed Through Tennessee Labor:											
Workforce Investment Act RESEA	17.225	LW09P16IRESEA17	01-01-16 to 12-31-16	24,100	(2,397)	15,822	-	13,425	-	-	-
Workforce Innovation and Opportunity Act RESEA	17.225	LW09P17IRESEA17	02-01-17 to 12-31-17	14,150	-	1,704	-	4,364	-	(2,660)	-
Total Program	17.225				<u>(2,397)</u>	<u>17,526</u>	<u>-</u>	<u>17,789</u>	<u>-</u>	<u>(2,660)</u>	<u>-</u>
<i>WIOA Cluster:</i>											
Passed Through Tennessee Labor:											
Workforce Investment Act Adult Programs	17.258	LW09F161ADULT16	10-01-15 to 06-30-17	1,696,512	(167,481)	677,112	127,678 O	637,309	-	-	-
Workforce Innovation and Opportunity Act Adult Programs	17.258	LW09P161ADULT17	07-01-16 to 06-30-18	217,784	-	217,620	-	217,763	-	(143)	-
Workforce Innovation and Opportunity Act Incentive Funds	17.258	LW09F151NCSWA16	07-15-16 to 06-30-17	30,000	-	27,203	-	28,597	-	(1,394)	-
Workforce Innovation and Opportunity Act Adult Programs	17.258	LW09F171ADULT17	10-01-16 to 06-30-18	1,492,490	-	754,885	-	937,891	-	(183,006)	-
Total Program	17.258				<u>(167,481)</u>	<u>1,676,820</u>	<u>127,678</u>	<u>1,821,560</u>	<u>-</u>	<u>(184,543)</u>	<u>-</u>
Passed Through Tennessee Labor:											
Workforce Investment Act Youth Programs	17.259	LW09P151YOUTH16	04-01-15 to 06-30-17	2,028,122	(502,113)	885,442	237,900 O	636,909	-	(15,680)	483,207
Workforce Investment Act Youth Programs	17.259	LW09P161YOUTH17	04-01-16 to 06-30-18	1,888,445	-	929,856	-	1,189,525	-	(259,669)	944,496
Workforce Investment Act Incentive Funds	17.259	LW09F151NCSWA15	10-01-15 to 06-30-16	45,455	(13,355)	13,355	-	-	-	-	-
Total Program	17.259				<u>(515,468)</u>	<u>1,828,653</u>	<u>237,900</u>	<u>1,826,434</u>	<u>-</u>	<u>(275,349)</u>	<u>1,427,703</u>
Passed Through Tennessee Labor:											
Workforce Investment Act Dislocated Workers	17.278	LW09F161DSLWK16	07-01-15 to 06-30-17	1,713,895	(235,660)	620,822	95,200 O	480,362	-	-	-
Workforce Investment Act Apprenticeship Program	17.278	LW09F152APRSP15	11-22-15 to 01-31-17	25,000	-	25,000	-	25,000	-	-	25,000
Workforce Investment Act Incumbent Worker Program	17.278	LW09F151IWSWA16	01-04-16 to 12-31-16	75,000	-	38,959	-	38,959	-	-	38,959
Workforce Investment Act Transitional Grant	17.278	LW09F143TFRSP14	04-01-16 to 06-30-16	41,919	(32,393)	32,393	3,287 O	-	-	3,287	-
Workforce Innovation and Opportunity Act Dislocated Worker	17.278	LW09P161DSLWK17	07-01-16 to 06-30-18	375,887	-	375,844	-	375,887	-	(43)	-
Workforce Innovation and Opportunity Act Dislocated Worker	17.278	LW09F171DSLWK17	10-01-16 to 06-30-18	2,004,589	-	1,029,108	-	1,323,799	-	(294,691)	-
Workforce Innovation and Opportunity Act Apprenticeship	17.278	LW09F153APRSP15	05-27-16 to 01-31-17	25,000	-	25,000	-	25,000	-	-	25,000
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	LW09F154IWRSP15	02-15-17 to 06-30-17	100,000	-	-	-	50,000	-	(50,000)	-
Total Program	17.278				<u>(268,053)</u>	<u>2,147,126</u>	<u>98,487</u>	<u>2,321,603</u>	<u>-</u>	<u>(344,043)</u>	<u>88,959</u>
Total WIOA Cluster					<u>(951,002)</u>	<u>5,652,599</u>	<u>464,065</u>	<u>5,969,597</u>	<u>-</u>	<u>(803,935)</u>	<u>1,516,662</u>
Total U.S. Department of Labor					<u>(953,399)</u>	<u>5,670,125</u>	<u>464,065</u>	<u>5,987,386</u>	<u>-</u>	<u>(806,595)</u>	<u>1,516,662</u>

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METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2017

Program Title	Federal CFDA Number	Contract Number / Pass Through Entity Identifying Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2016	Federal Receipts	Receipts or Adjustments: Transfers (T) Other (O)	Expenditures/ Distributions	Payments or Adjustments: Grantor (G) Transfers (T) Other (O)	(Accrued) Deferred Grant Revenue June 30, 2017	Amount Passed Through to Subrecipients
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	(19,257)	52,007	-	71,383	-	(38,633)	-
Nashville Expanded Urbanized Area 16-17 - Planning Commission	20.205	GG-16-49496-00	10-01-15 to 09-30-17	771,077	-	217,473	-	275,490	-	(58,017)	-
Transportation Planning and Coordination 15-18 - Planning Commission	20.205	GG-16-47950-00	10-01-15 to 09-30-18	4,375,157	(525,326)	976,816	1,001 O	996,964	-	(544,473)	-
Jefferson Street Intersection Improvements 103490.00 - Public Works	20.205	080019	06-01-08 to 06-01-17	920,808	-	973	-	973	-	-	-
Intersection Improvements 111335.00 - Public Works	20.205	080119	08-06-08 to 12-31-17	1,701,250	-	8,487	-	8,487	-	-	-
Harding Place Pedestrian Network Enhancement Phase I 114944.00 - Public Works	20.205	110303	08-15-11 to 08-01-17	1,933,300	-	1,425,403	-	1,157,614	351,002 O	(83,213)	-
Dickerson Pike Sidewalk Improvements 121730.00 - Public Works	20.205	150067	05-06-15 to 05-30-20	4,920,000	-	4,868	-	80,346	-	(75,478)	-
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	-	(84,412)	-
Lebanon Pike Sidewalk Improvements 121729.00 - Public Works	20.205	150066	05-06-15 to 05-30-20	3,040,000	-	30,063	-	102,327	-	(72,264)	-
Federal Emergency Relief for Transportation Infrastructure Emergency Repairs (May 2010 Flood Recovery) 114628.01 - Public Works	20.205	110090	02-18-14 to 06-01-16	265,826	(265,826)	234,931	30,895 O	-	-	-	-
Total Program	20.205				(810,409)	2,951,021	31,896	2,777,996	351,002	(956,490)	-
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	(82,651)	132,038	-	77,963	-	(28,576)	-
Short-Range Transit Planning Activities 15-16 - Planning Commission	20.505	GG-16-48938-00	11-01-15 to 10-30-16	13,110	(13,110)	13,110	-	-	-	-	-
Short-Range Transit Planning Activities 15-16 (No. 2) - Planning Commission	20.505	GG-16-49173-00	11-01-15 to 10-30-16	52,065	(52,065)	52,065	-	-	-	-	-
Total Program	20.505				(147,826)	197,213	-	77,963	-	(28,576)	-
Passed Through Tennessee Transportation:											
Governor's Highway Safety Program - Police	20.607	Z16GHS237	10-01-15 to 09-30-16	399,989	(95,017)	182,027	105 O	87,115	-	-	-
Governor's Highway Safety Program - Police	20.607	Z17GHS237	10-01-16 to 09-30-17	399,989	-	165,503	-	257,675	-	(92,172)	-
Total Program	20.607				(95,017)	347,530	105	344,790	-	(92,172)	-
Passed Through Tennessee Transportation:											
Governor's Highway Safety Program (S.A.A.F.E.) - Sheriff	20.616	Z16GHS096	10-01-15 to 09-30-16	15,900	(15,900)	15,900	-	-	-	-	-
Governor's Highway Safety Program - State Trial Courts Drug Court	20.616	Z16GHS236	10-01-15 to 09-30-16	58,000	(12,723)	28,572	-	15,849	-	-	-
Governor's Highway Safety Program - State Trial Courts Drug Court	20.616	Z17THS413	10-01-16 to 09-30-17	59,640	-	28,003	-	42,972	-	(14,969)	-
Total Program	20.616				(28,623)	72,475	-	58,821	-	(14,969)	-
Total U.S. Department of Transportation					(1,081,875)	3,568,239	32,001	3,259,570	351,002	(1,092,207)	-
TOTAL EXPENDITURES OF FEDERAL AWARDS					\$ (60,014,978)	\$ 198,612,754	\$ 753,333	\$ 175,171,265	\$ 802,119	\$ (36,622,275)	\$ 5,935,557

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 STATE AWARDS

FOR THE YEAR ENDED JUNE 30, 2017

Program Title	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2016	State Receipts	Receipts or Adjustments: Transfers (T) Other (O)	Expenditures/ Distributions	Payments or Adjustments: Grantor (G) Other (O)	(Accrued) Deferred Grant Revenue June 30, 2017
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	\$ -	\$ (1,502)
Court Interpreter Endowment Grant - State Trial Courts	N/A	07-01-15 to 06-30-16	74,800	2,237	-	-	-	2,237 O	-
Court Interpreter Endowment Grant - State Trial Courts	N/A	07-01-16 to 06-30-17	82,557	-	82,557	-	82,557	-	-
Interpreter/Translation Services - Juvenile Court	N/A	01-01-17 to 06-30-17	36,625	-	2,861	-	13,783	-	(10,922)
Total Tennessee Administrative Office of the Courts				2,237	85,418	-	97,842	2,237	(12,424)
TENNESSEE ARTS COMMISSION:									
Arts Builds Communities	31625-28597	07-01-16 to 06-30-17	34,560	-	19,008	-	34,560	-	(15,552)
Big Bands Dance 2017 - Parks	31625-28281	07-01-16 to 06-30-17	4,850	-	4,850	-	4,850	-	-
Major Cultural Institutions (State Portion)	31625-26023	07-01-15 to 06-30-16	41,817	(25,090)	25,090	-	-	-	-
Major Cultural Institutions (State Portion)	31625-28128	07-01-16 to 06-30-17	44,136	-	17,654	-	44,136	-	(26,482)
Spectator/Creator Performing Arts - Parks	31625-28215	07-01-16 to 06-15-17	4,400	-	4,400	-	4,400	-	-
Total Tennessee Arts Commission				(25,090)	71,002	-	87,946	-	(42,034)
TENNESSEE DEPARTMENT OF AGRICULTURE:									
Retail Food Store Inspection	32505-00712	01-01-12 to 12-31-16	148,296	-	20,925	-	20,925	-	-
Retail Food Store Inspection	32505-02817	01-01-17 to 12-31-21	887,425	-	43,065	-	173,205	-	(130,140)
Total Tennessee Department of Agriculture				-	63,990	-	194,130	-	(130,140)
TENNESSEE DEPARTMENT OF CHILDREN'S SERVICES:									
Child and Family Services Intervention - Juvenile Court	43966	07-01-15 to 06-30-16	434,333	(40,776)	40,776	-	-	-	-
Child and Family Services Intervention - Juvenile Court	43966	07-01-16 to 06-30-17	434,333	-	340,722	-	384,342	-	(43,620)
State Supplemental Juvenile Court Improvement	39771	07-01-16 to 06-30-17	9,000	-	9,000	-	9,000	-	-
Total Tennessee Department of Children's Services				(40,776)	390,498	-	393,342	-	(43,620)
TENNESSEE DEPARTMENT OF CORRECTIONS:									
Community Corrections Program - State Trial Courts	32901-31231	07-01-15 to 06-30-16	1,464,314	(137,532)	170,044	-	-	32,512 O	-
Community Corrections Program - State Trial Courts	32901-31231	07-01-16 to 06-30-17	1,464,314	-	1,322,050	-	1,446,104	-	(124,054)
Drug Court - State Trial Courts	32901-31141	07-01-15 to 06-30-16	982,000	(191,245)	191,245	-	-	-	-
Drug Court - State Trial Courts	32901-31141	07-01-16 to 06-30-17	982,000	-	698,145	-	982,000	-	(283,855)
Total Tennessee Department of Corrections				(328,777)	2,381,484	-	2,428,104	32,512	(407,909)

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, 2017

Program Title	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2016	State Receipts	Receipts or Adjustments: Transfers (T) Other (O)	Expenditures/ Distributions	Payments or Adjustments: Grantor (G) Transfers (T) Other (O)	(Accrued) Deferred Grant Revenue June 30, 2017
TENNESSEE DEPARTMENT OF ECONOMIC AND COMMUNITY DEVELOPMENT:									
Amedysis Holding LLC - Industrial Development Board	33006-51116	09-23-15 to 09-23-20	900,000	-	900,000	-	900,000	-	-
Bridgestone Americas Inc. - Industrial Development Board	33006-19715	02-05-15 to 02-04-20	15,000,000	-	15,000,000	-	15,000,000	-	-
Harris Soup Company / Harry's Fresh Foods - Industrial Development Board	33006-83617	04-01-16 to 03-31-21	950,000	-	950,000	-	950,000	-	-
Sinomax East Inc. - Industrial Development Board	33006-95317	10-15-15 to 10-14-20	525,000	-	211,600	-	211,600	-	-
Total Tennessee Department of Economic and Community Development				-	17,061,600	-	17,061,600	-	-
TENNESSEE DEPARTMENT OF EDUCATION:									
Child Nutrition State Match	N/A	07-01-16 to 06-30-17	N/A	-	421,220	-	421,220	-	-
Ace Initiative	35910-02117	07-01-16 to 09-30-17	200,000	-	83,134	-	177,726	-	(94,592)
Coordinated School Health	16-01	07-01-15 to 06-30-16	230,000	(17,316)	17,316	-	-	-	-
Coordinated School Health	17-01	07-01-16 to 06-30-17	230,000	-	146,975	-	227,433	-	(80,458)
Family Resource Centers	16-01	07-01-15 to 06-30-16	236,893	(70,574)	70,574	-	-	-	-
Family Resource Centers	17-01	07-01-16 to 06-30-17	236,893	-	231,867	-	231,867	-	-
NCTL - Time Collaborative	15-01 Carryover	07-01-14 to 06-30-15	100,000	-	12,878	-	12,878	-	-
Pre-K Voluntary Lottery Money Expansion	16-01	07-01-15 to 06-30-16	3,886,454	(1,314,146)	1,314,146	-	-	-	-
Pre-K Voluntary Lottery Money Expansion	17-01	07-01-16 to 06-30-17	3,886,454	-	3,886,454	-	3,886,454	-	-
Project Prevent Art Supplement	17-01	07-01-16 to 06-30-17	62,500	-	-	-	3,530	-	(3,530)
Read to be Ready Coaching Network	17-01	06-01-17 to 06-30-17	5,000	-	5,000	-	5,000	-	-
Read to be Ready Summer Grant	17-01	07-01-16 to 06-30-17	N/A	-	-	-	309,784	-	(309,784)
Tennessee Safe Schools Act	16-01	07-01-15 to 06-30-16	304,542	(55,660)	203,774	-	165,127	-	(17,013)
Tennessee Safe Schools Act	17-01	07-01-16 to 06-30-17	432,515	-	52,198	-	432,515	-	(64,589)
Total Tennessee Department of Education				(1,457,696)	6,445,536	-	5,557,806	-	(569,966)
TENNESSEE DEPARTMENT OF ENVIRONMENT AND CONSERVATION:									
Household Hazardous Waste Operations and Maintenance Grant	32701-02719	05-01-16 to 06-30-17	127,500	-	34,319	-	127,500	-	(93,181)
Recycling Rebate Grant	Memo of Agreement	07-01-16 to 06-30-17	N/A	-	122,741	-	122,741	-	-
Total Tennessee Department of Environment and Conservation				-	157,060	-	250,241	-	(93,181)
TENNESSEE DEPARTMENT OF FINANCE AND ADMINISTRATION:									
Internet Crimes Against Children	45216	07-01-15 to 06-30-16	240,000	(84,158)	84,258	-	-	100 O	-
Internet Crimes Against Children	49530	07-01-16 to 06-30-17	240,000	-	160,865	-	235,491	-	(74,626)
Total Tennessee Department of Finance and Administration				(84,158)	245,123	-	235,491	100	(74,626)

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, 2017

Program Title	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2016	State Receipts	Receipts or Adjustments: Transfers (T) Other (O)	Expenditures/ Distributions	Payments or Adjustments: Grantor (G) Transfers (T) Other (O)	(Accrued) Deferred Grant Revenue June 30, 2017
TENNESSEE DEPARTMENT OF HEALTH:									
Children's Special Services/Care Coordination (State Portion)	34360-38616	07-01-15 to 06-30-16	312,800	(57,798)	57,798	-	-	-	-
Children's Special Services/Care Coordination (State Portion)	34360-38617	07-01-16 to 06-30-17	312,800	-	218,662	-	303,328	-	(84,666)
Fetal-Infant Mortality Review	34347-33216	07-01-15 to 06-30-16	343,600	(102,499)	102,499	-	-	-	-
Fetal-Infant Mortality Review	34347-33217	07-01-16 to 06-30-17	318,600	-	234,121	-	300,604	-	(66,483)
Grant-in-Aid	34360-34717	07-01-16 to 06-30-17	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	(108,900)	93,200	108,900 O	170,200	-	(77,000)
Healthy Start	34347-13916	07-01-15 to 06-30-16	190,000	(26,759)	26,759	-	-	-	-
Healthy Start	34347-48417	07-01-16 to 06-30-18	380,000	-	164,085	-	190,000	-	(25,915)
Help Us Grow Successfully (HUGS)	34360-36915	07-01-14 to 06-30-19	3,051,000	(146,320)	627,046	-	596,132	-	(115,406)
Immunization Services for Children (State Portion)	34360-41216	01-01-16 to 03-31-17	197,250	(22,197)	116,487	-	94,290	-	-
Immunization Services for Children (State Portion)	34360-41217	04-01-17 to 06-30-18	197,300	-	48,200	-	87,865	-	(39,665)
Oral Disease Prevention Services	34360-37612	07-01-15 to 06-30-16	696,000	(134,046)	134,046	-	-	-	-
Oral Disease Prevention Services	34360-37617	07-01-16 to 06-30-18	1,808,722	-	719,936	-	904,181	-	(184,245)
Project Diabetes (Golden Sneakers) Initiative Services	34347-41914	07-01-15 to 06-30-16	144,800	(24,636)	24,636	-	-	-	-
TB Outreach and Control (State Portion)	34360-37216	07-01-15 to 06-30-16	1,271,300	(253,568)	253,568	-	-	-	-
TB Outreach and Control (State Portion)	34360-37217	07-01-16 to 06-30-17	1,333,900	-	1,006,335	-	1,274,923	-	(268,588)
TENNder Care Outreach Services	34630-34416	07-01-15 to 06-30-16	606,400	(109,116)	109,116	-	-	-	-
TENNder Care Outreach Services	34630-34417	07-01-16 to 06-30-19	1,819,200	-	364,873	-	460,315	-	(95,442)
Tobacco Use Prevention Services Settlement (Special Needs Funding)	Letter of Agreement	02-01-14 to 01-31-17	763,091	364,420	50,000	-	265,375	-	149,045
Viral Hepatitis High Morbidity Regions (State Portion)	Part of 34349-47416	07-01-16 to 12-31-16	48,950	-	26,045	-	26,045	-	-
Viral Hepatitis High Morbidity Regions (State Portion)	Part of 34349-47417	01-01-17 to 12-31-17	85,000	-	26,932	-	46,291	-	(19,359)
Total Tennessee Department of Health				(621,419)	5,129,544	108,900	5,444,749	-	(827,724)
TENNESSEE DEPARTMENT OF HUMAN SERVICES:									
Community Service Poverty Fund - Metro Action Commission	Direct Appropriation Grant	07-01-16 to 06-30-17	25,050	-	25,050	-	24,700	-	350
Passed Through Greater Nashville Regional Council:									
Choices - Home Delivered Meals - Metro Social Services	2016-03	07-01-15 to 06-30-16	51,285	(14,485)	14,485	-	-	-	-
Choices - Home Delivered Meals - Metro Social Services	2017-03	07-01-16 to 06-30-17	51,285	-	47,300	-	51,285	-	(3,985)
Options - Home Delivered Meals - Metro Social Services	2016-03	07-01-15 to 06-30-16	80,000	(9,008)	9,008	-	-	-	-
Options - Home Delivered Meals - Metro Social Services	2017-03	07-01-16 to 06-30-17	80,000	-	48,847	-	52,333	-	(3,486)
Total Tennessee Department of Human Services				(23,493)	144,690	-	128,318	-	(7,121)
TENNESSEE DEPARTMENT OF MENTAL HEALTH AND SUBSTANCE ABUSE SERVICES:									
Residential Drug Court Treatment - State Trial Courts	42587	07-01-15 to 06-30-16	450,000	(102,263)	102,247	16 O	-	-	-
Residential Drug Court Treatment - State Trial Courts	42587	07-01-16 to 06-30-17	450,000	-	404,791	-	449,985	-	(45,194)
Total Tennessee Department of Mental Health and Substance Abuse Services				(102,263)	507,038	16	449,985	-	(45,194)

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, 2017

Program Title	Contract Number	Grant Period	Program Award	(Accrued) Deferred Grant Revenue June 30, 2016	State Receipts	Receipts or Adjustments: Transfers (T) Other (O)	Expenditures/ Distributions	Payments or Adjustments: Grantor (G) Transfers (T) Other (O)	(Accrued) Deferred Grant Revenue June 30, 2017
TENNESSEE DEPARTMENT OF TRANSPORTATION:									
Litter and Trash Grant Program - Sheriff	19-500-4016-04	07-01-15 to 06-30-16	154,600	(24,153)	24,153	-	-	-	-
Litter and Trash Grant Program - Sheriff	19-500-4016-04	07-01-16 to 06-30-17	154,600	-	103,057	-	154,600	-	(51,543)
State Aid Road Project: Gallatin Pike Resurfacing - Public Works	19-SAR1-S8-005	06-04-15 to 11-30-17	853,425	-	585,462	-	756,631	-	(171,169)
State Aid Road Project: Myatt Drive Resurfacing - Public Works	19-SAR1-S8-004	05-04-15 to 11-30-17	782,550	-	44,212	-	44,212	-	-
State Aid Road Project: Old Hickory Blvd. (Southeast) Resurfacing - Public Works	19-SAR1-S8-003	03-17-14 to 11-30-16	848,250	-	237,951	-	237,951	-	-
State Aid Road Project: Una Antioch Pike Resurfacing - Public Works	19-SAR1-S8-006	01-25-16 to 11-30-17	691,650	-	478,288	-	690,709	-	(212,421)
Total Tennessee Department of Transportation				(24,153)	1,473,123	-	1,884,103	-	(435,133)
TENNESSEE EMERGENCY MANAGEMENT AGENCY:									
Flood Recovery May 2010	1909 DR TN	05-01-10 to OPEN	3,515,719	(2,195,543)	1,142,465	-	(120,658)	-	(932,420)
Ice Storm Recovery February 2015	4211 DR TN	02-15-15 to 02-14-20	74,677	(18,940)	-	-	-	44,049 O	(62,989)
Flood - Benzing Road, Park Terrace Home Buyout (State Portion HMGP-1909-0017)	E-24547	11-08-11 to 06-29-17	1,904,148	(136,081)	-	-	15,701	14,263 O	(166,045)
Flood - Pennington Bend Home Buyout (State Portion HMGP-1909-0026)	E-24547	11-08-11 to 06-29-17	730,309	(161,452)	-	14,424 O	2,053	-	(149,081)
Flood - Yale Avenue Home Buyout (State Portion HMGP-1979-0002)	E-36229	12-05-12 to 12-04-15	448,018	(59,392)	59,394	-	-	2 O	-
Flood - Elm Street Home Buyout (Federal Portion HMGP-4211-0001)	E-34101	02-24-17 to 04-01-19	55,417	-	-	-	51,624	-	(51,624)
Total Tennessee Emergency Management Agency				(2,571,408)	1,201,859	14,424	(51,280)	58,314	(1,362,159)
TENNESSEE STATE LIBRARY AND ARCHIVES:									
Library Services - General Library Services	30504-00217-04	07-01-16 to 05-31-17	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	-	16,650	-	88,000	-	(71,350)
Total Tennessee State Library and Archives				-	62,150	-	133,500	-	(71,350)
TOTAL EXPENDITURES OF STATE AWARDS				\$ (5,276,996)	\$ 35,420,115	\$ 123,340	\$ 34,295,877	\$ 93,163	\$ (4,122,581)

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, 2017

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, 2017, 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 \$114,826,825 and are not included in the accompanying schedule of expenditures of federal awards for the year ended June 30, 2017. 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, 2017.

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, 2017

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, 2017

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 \$574,317, which includes amounts expended in prior years that were approved as eligible expenditures by FEMA in fiscal year 2017. 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 \$10,967,557 at June 30, 2017. 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, 2017

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? yes X none reported

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

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

METROPOLITAN GOVERNMENT OF NASHVILLE
AND DAVIDSON COUNTY, TENNESSEE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - Continued
YEAR ENDED JUNE 30, 2017

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

Federal Awards - Continued

Identification of major programs:

CFDA Number Name of Federal Program

Child Nutrition Cluster:

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

WIOA Cluster:

17.258	WIA/WIOA Adult Program
17.259	WIA/WIOA Youth Activities
17.278	WIA/WIOA Dislocated Worker Formula Grants

Other Programs:

10.557	Special Supplemental Nutrition Program for Women, Infants and Children (WIC)
93.600	Head Start

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, 2017

SECTION II - FINANCIAL STATEMENT FINDINGS

Internal Control Findings:

None Reported

Compliance Findings:

None Reported

SECTION III - FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None Reported

METROPOLITAN GOVERNMENT OF NASHVILLE
AND DAVIDSON COUNTY, TENNESSEE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - Continued
YEAR ENDED JUNE 30, 2017

SECTION IV - SUMMARY OF PRIOR AUDIT FINDINGS

The Government had no prior year audit findings.