

**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, 2021

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, 2021, 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, 2021. Our report includes a reference to other auditors. We have also audited and reported on separately the financial statements of the following discretely presented component units: the Hospital Authority, Metropolitan Transit Authority and the Convention Center Authority. Other auditors audited the financial statements of the following discretely presented component units, as described in our report on the Government's financial statements: the Nashville District Management Corporation, the Gulch Business Improvement District, Inc., the Metropolitan Development and Housing Agency, the Electric Power Board, the Emergency Communications District, and the Metropolitan Nashville Airport Authority. This report does not include the results of our testing or the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by us or other auditors.

Internal Control Over Financial Reporting

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



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

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

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

Compliance and Other Matters

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

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, 2021



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, 2021. 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 \$218,458,592 in federal awards which are not included in the accompanying Schedule of Expenditures of Federal Awards during the year ended June 30, 2021. Our audit, described below, did not include the operations of the Metropolitan Transit Authority, the Hospital Authority and the Convention Center Authority because, when applicable, we audited and reported on those component units' compliance separately. Our audit, described below, also did not include the operations of the Nashville District Management Corporation, Gulch Business Improvement District Inc., the Metropolitan Development and Housing Agency, the Electric Power Board, the Emergency Communications District, and the Metropolitan Nashville Airport Authority because those component units engaged other auditors to perform audits of compliance and report separately.

Management's Responsibility

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



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, 2021.

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.



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, 2021, 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, 2021, which contained unmodified opinions on those financial statements. Our report includes a reference to the reports of other auditors on the financial statements of the Nashville District Management Corporation, the Gulch Business Improvement District, Inc., the Metropolitan Development and Housing Agency, the Electric Power Board, the Emergency Communications District, and the Metropolitan Nashville Airport Authority.



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

We have also audited the financial statements of each of the Government's nonmajor governmental, nonmajor enterprise, internal service and fiduciary funds, as well as the financial statements of the Sports Authority Fund, the Industrial Development Board Fund, and the Convention Center Authority as of and for the year ended June 30, 2021, and have issued our report thereon dated October 31, 2021, 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, 2021, except for Compliance
and Internal Control Over Compliance, as
to which the date is March 31, 2022

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year ended June 30, 2021

Program Title	Federal CFDA Number	Contract Number	Grant Period	Expenditures	Amount Passed Through to Subrecipients
ENVIRONMENTAL PROTECTION AGENCY:					
Direct Program:					
Air Pollution Control Program	66.001	00408120	10-01-19 to 09-30-21	\$ 347,048	\$ -
Total Program	66.001			<u>347,048</u>	<u>-</u>
Direct Program:					
Section 103 Ambient Air Monitoring Network Installation	66.034	01D05520	04-01-20 to 03-31-22	141,644	-
Total Program	66.034			<u>141,644</u>	<u>-</u>
Total Environmental Protection Agency				<u>488,692</u>	<u>-</u>
INSTITUTE OF MUSEUM AND LIBRARY SERVICES:					
Passed Through Tennessee State Library and Archive:					
Library Services - Library Services for the Disadvantaged	45.310	30501-00221-04	10-01-20 to 05-31-21	6,400	-
Library Services - CARES Act	45.310	30501-03320-97	04-21-20 to 05-31-21	16,665	-
Total Program	45.310			<u>23,065</u>	<u>-</u>
Total Institute of Museum and Library Services				<u>23,065</u>	<u>-</u>
NATIONAL ENDOWMENT FOR THE ARTS:					
Direct Programs:					
NEA Creativity Connects	45.024	16-970312	07-01-19 to 06-30-21	62,500	-
NEA CARES Act	45.024	1882433-95-20	07-01-20to 12-31-21	50,000	-
Total Program	45.024			<u>112,500</u>	<u>-</u>
Passed Through Tennessee Arts Commission:					
Major Cultural Institutions (Federal Portion)	45.025	31625-07692	07-01-20 to 06-30-21	73,940	-
Total Program	45.025			<u>73,940</u>	<u>-</u>
Total National Endowment for the Arts				<u>186,440</u>	<u>-</u>

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

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year ended June 30, 2021

Program Title	Federal CFDA Number	Contract Number	Grant Period	Expenditures	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	07-01-20 to 06-30-21	6,260,047	-
Total Program	10.553			<u>6,260,047</u>	<u>-</u>
Passed Through Tennessee Education:					
National School Lunch Program - Lunch, Metro Public Schools	10.555	N/A	07-01-20 to 06-30-21	11,591,038	-
National School Lunch and Breakfast Program - Food Distribution - Metro Public Schools	10.555	N/A	07-01-20 to 06-30-21	824,265	-
Total Program	10.555			<u>12,415,303</u>	<u>-</u>
Passed Through Tennessee Human Services:					
Summer Food Service Program - Metro Action Commission	10.559	00049	05-01-21 to 08-01-21	470,789	-
Summer Food Service Program- Breakfast, Metro Public Schools	10.559	N/A	07-01-19 to 06-30-20	448,377	-
Summer Food Service Program- Lunch, Metro Public Schools	10.559	N/A	07-01-19 to 06-30-20	5,534,995	-
Total Program	10.559			<u>6,454,161</u>	<u>-</u>
<i>Total Child Nutrition Cluster</i>					
				<u>25,129,511</u>	<u>-</u>
Passed Through Tennessee Health:					
Women, Infants, and Children	10.557	34353-14219	10-01-18 to 09-30-21	4,485,472	-
Women, Infants, and Children - Peer Counseling	10.557	34353-14219	10-01-18 to 09-30-21	118,118	-
Total Program	10.557			<u>4,603,590</u>	<u>-</u>
Passed Through Tennessee Human Services:					
Child Adult Care Food Program - Metro Action Commission	10.558	00049	10-01-19 to 09-30-20	103,563	-
Child Adult Care Food Program - Metro Action Commission	10.558	00049	10-01-20 to 09-30-21	599,455	-
Child and Adult Care Food Program - At Risk Supper, Metro Public Schools	10.558	N/A	07-01-19 to 06-30-20	1,104,023	-
Total Program	10.558			<u>1,807,041</u>	<u>-</u>
Passed Through Tennessee Education:					
Fresh Fruits and Vegetables Program - Metro Public Schools	10.582	N/A	07-01-19 to 06-30-20	596,938	-
Total Program	10.582			<u>596,938</u>	<u>-</u>
Total U.S. Department of Agriculture				<u>32,137,080</u>	<u>-</u>

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

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year ended June 30, 2021

Program Title	Federal CFDA Number	Contract Number	Grant Period	Expenditures	Amount Passed Through to Subrecipients
U.S. DEPARTMENT OF DEFENSE:					
Direct Program:					
Air Force R.O.T.C.	N/A	N/A	07-01-20 to 06-30-21	115,631	-
Army R.O.T.C.	N/A	N/A	07-01-20 to 06-30-21	38,252	-
Total Other Financial Assistance				153,883	-
Direct Program:					
ROTC ARMY FY21	12.357	N/A	07-01-20 to 06-30-21	82,653	-
ROTC USAF FY21	12.357	N/A	07-01-20 to 06-30-21	164,271	-
Total Program	12.357			246,924	-
Total U.S. Department of Defense				400,807	-
U.S. DEPARTMENT OF EDUCATION:					
Passed Through Tennessee Education:					
Title I Non-Enhanced Option	84.010	20-01	07-01-20 to 09-30-21	3,232,541	-
Title I SIG Priority Schools	84.010	18-01	07-01-17 to 09-30-19	2,635,716	-
Title I-A Neglect	84.010	17-01	07-01-19 to 06-30-20	303,846	-
Title I-D Delinquent	84.010	18-01	07-01-19 to 06-30-20	91,551	-
Title I A - ATSI	84.010	19-01	07-01-18 to 09-30-19	201,590	-
Title I-A - ATSI FY20	84.010	20-01	07-01-19 to 09-30-20	519,551	-
NCLB Consolidated Administration	84.010	18-190000	07-01-19 to 06-30-20	3,168,155	-
MNPS Adaptive Learning Technology	84.010	20-190000	07-01-19 to 06-30-20	132,002	-
Title I FY2020 - 2021	84.010	21-190000	07-01-20 to 06-30-21	25,190,779	-
Total Program	84.010			35,475,731	-
<i>Special Education Cluster (IDEA)</i>					
Passed Through Tennessee Education:					
IDEA Part B 20-01	84.027	20-01	07-01-19 to 09-30-20	4,899,500	-
IDEA Part B 21-01	84.027	20-01	07-01-20 to 09-30-21	15,507,256	-
IDEA Discretionary	84.027	20-01	07-01-20 to 09-30-21	3,495	-
Total Program	84.027			20,410,251	-

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

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year ended June 30, 2021

Program Title	Federal CFDA Number	Contract Number	Grant Period	Expenditures	Amount Passed Through to Subrecipients
Passed Through Tennessee Education:					
IDEA Innovation Grant FY21	84.027A	N/A	07-01-20 to 06-30-21	19,908	-
IDEA Preschool FY21	84.027A	N/A	07-01-20 to 06-30-21	518,347	-
IDEA SPDG Incentive Funds FY21	84.027A	N/A	07-01-20 to 06-30-21	8,294	-
IDEA TECHNOLOGY FY20	84.027A	N/A	07-01-19 to 06-30-20	5,136	-
Total Program	84.027A			551,685	-
Passed Through Tennessee Education:					
IDEA Pre-School	84.173	20-01	07-01-19 to 09-30-20	33,323	-
IDEA Pre-School Discretionary	84.173	20-01	07-01-19 to 09-30-20	1,132	-
IDEA Pre-School Discretionary	84.173	21-01	07-01-20 to 09-30-21	44,200	-
Total Program	84.173			78,655	-
<i>Total Special Education Cluster</i>				21,040,591	-
Passed Through Tennessee Education:					
Program Improvement - Carl Perkins Federal Grant	84.048	19-01	07-01-18 to 06-30-19	195	-
Program Improvement - Carl Perkins Federal Grant	84.048	20-01	07-01-19 to 06-30-20	533,817	-
Program Improvement - Carl Perkins Federal Grant	84.048	21-01	07-01-20 to 9-30-21	1,602,530	-
Total Program	84.048			2,136,542	-
Passed Through Tennessee Education:					
Priority Principal ILG	84.010A	N/A	09-01-20 to 05-28-21	221,663	-
Total Program	84.010A			221,663	-
Passed Through Tennessee Education:					
SP ED TRANS SCH-WORK FY21	84.126	N/A	10-01-20 to 09-30-21	165,858	-
SP ED TRANS SCH-WORK FY22	84.126	N/A	10-01-20 to 09-30-22	12,673	-
Total Program	84.126			178,531	-
Passed Through Tennessee Education:					
Magnet School	84.165	U-165A170061	10-01-17 to 09-30-22	3,139,670	-
Total Program	84.165			3,139,670	-

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

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year ended June 30, 2021

Program Title	Federal CFDA Number	Contract Number	Grant Period	Expenditures	Amount Passed Through to Subrecipients
Passed Through Tennessee Education:					
Homeless Children Education Program	84.196	20-01	07-01-19 to 06-30-20	57,512	-
Homeless Education FY21	84.196	21-01	07-01-20 to 06-30-21	231,622	-
Total Program	84.196			289,134	-
Passed Through Tennessee Education:					
21st Century CCLC Cohort	84.287	N/A	07-01-19 to 06-30-20	85,342	-
21st Century CCLC Cohort	84.287	N/A	07-01-20 to 06-30-21	206,254	-
21st Century CCLC -PreK	84.287	N/A	07-01-19 to 06-30-20	108,332	-
21st Century CCLC -PreK	84.287	N/A	07-01-20 to 06-30-21	146,532	-
Total Program	84.287			546,460	-
Passed Through Tennessee Education:					
ESSER 2.0	84.425D	N/A	01-05-21 to 09-30-22	17,689,097	-
ESSER 2.0 DISTRICT SPEND	84.425D	N/A	01-05-21 to 09-30-22	21,615,345	-
ESSER/CARES Act	84.425D	N/A	05-22-20 to 06-30-22	21,497,340	-
Total Program	84.25D			60,801,782	-
Direct Program:					
Gear Up	84.334	19-01	07-01-18 to 09-30-19	1,634,301	-
Gear Up Nashville FY13	84.334	13-01	01-01-13 to 06-30-20	13,421	-
Gear Up TN 3	84.334	18-01	07-01-17 to 09-30-18	110,037	-
Total Program	84.334			1,757,759	-
Passed Through Tennessee Education:					
Music and Art City	84.351	U-351C170073	10-01-17 to 09-30-21	299,524	-
Total Program	84.351			299,524	-
Passed Through Tennessee Education:					
Title III Emergency Immigrant Education Program	84.365	19-01	07-01-20 to 9-30-21	1,300,727	-
Title III Emergency Immigrant Education Program	84.365	20-01	07-01-19 to 09-30-20	737,833	-
Title IIIA Discretionary FY18	84.365	18-190000	07-01-17 to 09-30-19	97,117	-
Total Program	84.365			2,135,677	-

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

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year ended June 30, 2021

Program Title	Federal CFDA Number	Contract Number	Grant Period	Expenditures	Amount Passed Through to Subrecipients
Passed Through Tennessee Education:					
Title II Part A	84.367	19-01	07-01-18 to 09-30-19	230	-
Title II Part A	84.367	20-001	07-01-19 to 09-30-20	1,260,558	-
Title II Part A	84.367	20-001	07-01-20 to 09-30-21	2,744,260	-
Title II-A NonPublic	84.367	N/A	10-01-16 to 09-30-19	1,458	-
Total Program	84.367			<u>4,006,506</u>	<u>-</u>
Passed Through Tennessee Education:					
Grow STEM	84.411	U411C150082	01-01-16 to 12-31-20	599,538	-
EIR Pyramid Model	84.411	U-411B170021	10-01-17 to 09-30-22	1,311,868	-
Total Program	84.411			<u>1,911,406</u>	<u>-</u>
Passed Through Tennessee Education:					
Pre-School Expansion	84.419B	18-01	07-01-17 to 06-30-20	403,121	-
Total Program	84.419B			<u>403,121</u>	<u>-</u>
Total U.S. Department of Education				<u>134,344,097</u>	<u>-</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:					
Passed Through Tennessee Health:					
Healthcare Preparedness (HPP)	93.074	Part of 34360-31718	07-01-17 to 06-30-22	70,100	-
Public Health Emergency Preparedness (PHEP)	93.074	Part of 34360-31718	07-01-17 to 06-30-22	605,434	-
Public Health Emergency Preparedness Cities Readiness Initiative (CRI)	93.074	Part of 34360-31718	07-01-17 to 06-30-22	130,490	-
Total Program	93.074			<u>806,024</u>	<u>-</u>
Passed Through Tennessee Health:					
TB Outreach and Control (Federal Portion)	93.116	34360-37221	07-01-20 to 06-30-22	260,000	-
Passed Through Vanderbilt University Medical Center:					
TB Epidemiologic Studies Consortium	93.116	200-2011-41276-A6	09-29-19 to 09-28-20	9,229	-
TB Epidemiologic Studies Consortium	93.116	200-2011-41276-A7	09-29-20 to 09-28-21	25,006	-
Total Program	93.116			<u>294,235</u>	<u>-</u>

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

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year ended June 30, 2021

Program Title	Federal CFDA Number	Contract Number	Grant Period	Expenditures	Amount Passed Through to Subrecipients
Passed Through Tennessee Health:					
High Impact Area Substance Misuse Epidemic Response	93.136	34301-31320	12-01-19 to 08-31-20	5,653	-
High Impact Area Substance Misuse Epidemic Response	93.136	34301-31321	09-01-20 to 08-31-21	382,825	74,554
Total Program	93.116			<u>388,478</u>	<u>74,554</u>
Passed Through Tennessee Health:					
Family Planning (Federal Portion)	93.217	34360-35118	07-01-17 to 06-30-22	910,109	-
Total Program	93.217			<u>910,109</u>	<u>-</u>
Passed Through Tennessee Health:					
Immunization Services for Children	93.268	34360-41220	07-01-19 to 06-30-21	709,600	-
Total Program	93.268			<u>709,600</u>	<u>-</u>
Passed Through Tennessee Health:					
Tobacco Prevention	93.305	34360-46220	04-01-20 to 03-31-23	42,635	-
Total Program	93.305			<u>42,635</u>	<u>-</u>
Passed Through Tennessee Health:					
Public Health Emergency Preparedness and Crisis Response	93.354	34349-97220	03-16-20 to 06-30-23	6,619,783	-
Total Program	93.354			<u>6,619,783</u>	<u>-</u>
Passed Through National Association of County and City Health Officials:					
Strengthening Public Health Systems and Services through National Partnerships	93.421	2019-052201	04-19-19 to 07-31-20	4,014	-
Total Program	93.421			<u>4,014</u>	<u>-</u>
Chronic Disease Prevention and Management Services					
Chronic Disease Prevention and Management Services	93.426	34352-52220	07-01-19 to 06-30-23	58,857	-
Total Program	93.426			<u>58,857</u>	<u>-</u>
Passed Through Tennessee Human Services:					
Child Support Enforcement, Title IV-D - Juvenile Court	93.563	36306 Amendment 3	07-01-18 to 06-30-21	911,470	-
Parental Assistance Grant - Juvenile Court	93.563	34513 - 36521	07-01-20 to 06-30-21	140,359	-
Total Program	93.563			<u>1,051,829</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, 2021

Program Title	Federal CFDA Number	Contract Number	Grant Period	Expenditures	Amount Passed Through to Subrecipients
Passed Through Tennessee Housing Development Agency:					
Low Income Energy Assistance Program	93.568	LIHEAP-19-10	07-01-18 to 06-30-21	3,767,569	-
Low Income Energy Assistance Program	93.568	LIHEAP-21-10	10-01-20 to 09-30-21	460,087	-
LIHEAP CARES	93.568	LIHEAP CARES -10	08-01-20 TO 09-30-21	1,283,689	-
LIHEAP Supplemental 20-10	93.568	LIHEAP SUPPLEMENTAL 20-10	08-01-20 TO 06-30-22	1,302,206	-
Total Program	93.568			6,813,551	-
Passed Through Tennessee Human Services:					
Community Services Block Grant	93.569	Z-20-49110	10-01-18 to 09-30-19	199,673	-
Community Services Block Grant	93.569	Z-21-49110	10-01-19 to 09-30-20	1,058,210	-
Community Services Block Grant	93.569	Z-22-49210 COV	07-09-20 to 12/29/22	1,177,526	-
Total Program	93.569			2,435,409	-
<i>CCDF Cluster:</i>					
Passed Through Tennessee Human Services:					
Child Care Immunization Audits	93.575	34549-90420	10-01-19 to 09-30-21	20,192	-
Total Program	93.575			20,192	-
<i>Total CCDF Cluster</i>				20,192	-
<i>Head Start Cluster:</i>					
Direct Program:					
Head Start	93.600	04CH011156	07-01-19 to 06-30-21	315,047	-
Head Start	93.600	04CH011636	07-01-20 to 06-30-21	14,127,870	-
Total Program	93.600			14,442,917	-
<i>Total Head Start Cluster</i>				14,442,917	-
Passed Through Tennessee Health:					
Breast and Cervical Cancer Screening (Federal Portion)	93.898	Part of 34360-40321	07-01-20 to 06-30-23	28,500	-
Total Program	93.991			28,500	-

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Program Title	Federal CFDA Number	Contract Number	Grant Period	Expenditures	Amount Passed Through to Subrecipients
Passed Through Tennessee Health:					
Health Promotion	93.991	34360-50321	07-01-20 to 06-30-22	156,050	-
Total Program	93.991			<u>156,050</u>	<u>-</u>
Passed Through Vanderbilt University Medical Center:					
TB Trials Consortium	93.838	VA-15FED1511233-A5	10-01-19 to 09-30-20	4,633	-
TB Trials Consortium	93.838	VA-15FED1511233-A5	10-01-20 to 09-30-21	17,439	-
Total Program	93.838			<u>22,072</u>	<u>-</u>
Direct Program:					
HIV - Emergency Relief Grant - Part A	93.914	H89HA11433-12-01	03-01-20 to 02-28-21	3,215,897	2,398,782
HIV - Emergency Relief Grant - Part A	93.914	H89HA11433-13-01	03-01-21 to 02-28-22	621,143	470,351
HIV - Emergency Relief Grant - Minority AIDS Initiative	93.914	H89HA11433-12-01	03-01-20 to 02-28-21	182,294	154,656
HIV - Emergency Relief Grant - Minority AIDS Initiative	93.914	H89HA11433-13-01	03-01-21 to 02-28-22	52,289	49,530
Ryan White HIV/AIDS Part A COVID-19 Response	93.914	H9AHA36913-01-03	04-01-20 to 03-31-22	419,532	419,532
Total Program	93.914			<u>4,491,155</u>	<u>3,492,851</u>
Passed Through Tennessee Health:					
HIV/AIDS Core Medical Services and Early Intervention Services	93.917	34349-85920	04-01-20 to 03-31-22	42,511	-
Total Program	93.917			<u>42,511</u>	<u>-</u>
Direct Program:					
Healthy Start Initiative - Nashville Strong Babies	93.926	H49MC32719-02-01	04-01-20 to 03-31-21	1,022,415	321,179
Healthy Start Initiative - Nashville Strong Babies	93.926	H49MC32719-03-00	04-01-21 to 03-31-22	165,023	-
Total Program	93.926			<u>1,187,438</u>	<u>321,179</u>
Passed Through Tennessee Health:					
HIV/AIDS Prevention	93.940	Part of 34349-47420	01-01-20 to 12-31-20	205,256	-
HIV/AIDS Prevention	93.940	Part of 34349-47421	01-01-21 to 12-31-21	189,294	-
HIV/AIDS Surveillance	93.940	Part of 34349-47420	01-01-20 to 12-31-20	58,232	-
HIV/AIDS Surveillance	93.940	Part of 34349-47421	01-01-21 to 12-31-21	35,765	-
HIV Expanded Testing Services	93.940	Part of 34349-47420	01-01-20 to 12-31-20	64,791	-
HIV Expanded Testing Services	93.940	Part of 34349-47421	01-01-21 to 12-31-21	43,059	-
Total Program	93.940			<u>596,397</u>	<u>-</u>

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year ended June 30, 2021

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Contract Number</u>	<u>Grant Period</u>	<u>Expenditures</u>	<u>Amount Passed Through to Subrecipients</u>
Passed Through Tennessee Health: Child Fatality Review Services	93.946	34347-49719	09-30-18 to 09-29-22	2,709	-
Total Program	93.946			<u>2,709</u>	<u>-</u>
Passed Through Tennessee Health: Comprehensive STD Prevention System	93.977	Part of 34349-47420	01-01-20 to 12-31-20	102,918	-
Comprehensive STD Prevention System	93.977	Part of 34349-47421	01-01-21 to 12-31-21	88,437	-
Total Program	93.977			<u>191,355</u>	<u>-</u>
Passed Through Tennessee Health: Breast and Cervical Cancer Screening (Block Grant)	93.994	Part of 34360-40321	07-01-20 to 06-30-23	50,800	-
CHANT (Federal Portion)	93.994	34360-81021	07-01-20 to 06-30-21	1,650,193	-
Total Program	93.994			<u>1,700,993</u>	<u>-</u>
Total U.S. Department of Health and Human Services				<u>43,016,813</u>	<u>3,888,584</u>
U.S. DEPARTMENT OF HOMELAND SECURITY:					
Passed Through Tennessee Emergency Management: Flood - Whites Creek (2) Property Home Buyout (Federal Portion FMA-PJ-04-TN-2017-001-RL)	97.029	E-34101-67824	01-08-20 to 03-22-21	72,989	-
Total Program	97.029			<u>72,989</u>	<u>-</u>
Passed Through Tennessee Emergency Management: Flood Recovery May 2010	97.036	1909 DR TN	05-01-10 to OPEN	8,388,627	-
Tornado Recovery March 2020	97.036	4476 DR TN	03-01-20 to OPEN	11,577,917	-
Derecho Recovery May 2020	97.036	4550 DR TN	05-01-20 to OPEN	912,020	-
COVID 19 Pandemic Recovery	97.036	4514 DR TN	03-01-20 to OPEN	18,656,960	-
Total Program	97.036			<u>39,535,524</u>	<u>-</u>
Passed Through Tennessee Emergency Management: Flood - Crouch Dr./Shadowlawn Dr. Home Buyout (Federal Portion HMGP-5159-0001)	97.039	To be assigned	05-27-20 to 03-03-21	372,750	-
Total Program	97.039			<u>372,750</u>	<u>-</u>

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Program Title	Federal CFDA Number	Contract Number	Grant Period	Expenditures	Amount Passed Through to Subrecipients
Passed Through Tennessee Emergency Management:					
Emergency Management Performance 18-20	97.042	34101-05320	10-01-18 to 09-30-20	71,039	-
Total Program	97.042			<u>71,039</u>	<u>-</u>
Direct Program:					
Port Security	97.056	EMW-2018-PU-00063-S01	09-01-18 to 08-31-21	455,915	-
Total Program	97.056			<u>455,915</u>	<u>-</u>
Passed Through Tennessee Emergency Management:					
Homeland Security Urban Areas EMW-2018-SS-00033-S01	97.067	34101-11719	09-01-18 to 04-30-21	131,969	-
Homeland Security Urban Areas EMW-2019-SS-00029-S01	97.067	34101-17220	09-01-19 to 04-30-22	320,545	-
Total Program	97.067			<u>452,514</u>	<u>-</u>
Total U.S. Department of Homeland Security				<u><u>40,960,731</u></u>	<u><u>-</u></u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:					
<i>CDBG - Entitlement Grants Cluster</i>					
Passed Through Metropolitan Development and Housing Agency:					
CDBG Homeless Assistance Program - Metro Social Services	14.218	N/A	01-01-20 to 01-31-22	81,480	-
Community Development Block Grant Coronavirus (CDGB-CV)	14.218	N/A	10/01/20 to 09/30/21	1,125,892	-
SOC ESG-CV Emer Solution Grant COVID19	n/a	N/A	07-01-20 to 09-30-21	24,275	-
Total Program	14.218			<u>1,231,647</u>	<u>-</u>
<i>Total CDBG - Entitlement Grants Cluster</i>				<u><u>1,231,647</u></u>	<u><u>-</u></u>
Federal Direct:					
Homelessness Management Info System - Metro Social Services	14.261	TN0321H4J041800	09-30-19 to 09-30-21	6,096	-
Total Program	14.261			<u>6,096</u>	<u>-</u>

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Program Title	Federal CFDA Number	Contract Number	Grant Period	Expenditures	Amount Passed Through to Subrecipients
Federal Direct:					
HMIS Development Support	14.267	TN0060L4J041912	11-01-20 to 06-30-22	120,036	-
Coordinated Entry	14.267	TN00289L4J041903	07-01-20 to 09-30-21	16,663	-
Passed Through Metropolitan Development and Housing Agency:					
Youth Homelessness Demonstration Program - Metro Social Services	14.267	TN0297Y4J041700	09-21-18 to 09-30-20	14,509	-
Total Program	14.267			<u>151,208</u>	<u>-</u>
Total U.S. Department of Housing and Urban Development				<u>1,388,951</u>	<u>-</u>
U.S. DEPARTMENT OF JUSTICE:					
Direct Program:					
2020 Coronavirus Emergency Supplement - Police	16.034	2020-VD-BX-0048	01-20-20 to 01-31-22	240,444	-
Total Program	16.034			<u>240,444</u>	<u>-</u>
Passed Through Tennessee Finance and Administration:					
VOCA Hispanic, Child and Family - District Attorney	16.575	41590	07-01-20 to 06-30-21	199,438	-
VOCA Victim Intervention Program - Police Counseling	16.575	26639	07-01-15 to 06-30-20	629,764	-
VOCA Victim Intervention Program - LEVC	16.575	40287	11-01-19 to 06-30-22	77,074	-
VOCA	16.575	70070	12-25-20 to 09-30-21	1,301,955	-
VOCA Serving Youth & Young Adults - Nashville Career Advancement Center	16.575	37348	08-01-20 to 06-30-21	583,550	-
Cherished HEARTS	16.575	N/A	05-01-21 to 06-30-23	2,337	-
VOCA	16.575	65397	05-01-21 to 06-30-21	45,350	31,119
Total Program	16.575			<u>2,839,468</u>	<u>31,119</u>
Direct Program:					
OVC Enhanced Language Access - Office of Family Safety	16.582	2019-V3-GX-K027	10-01-19 to 09-30-21	75,338	-
Total Program	16.582			<u>75,338</u>	<u>-</u>
Direct Program:					
Encourage Arrest Policies and Enforce Protection Orders - Office of Family Safety	16.590	2015-WE-AX-0020-02	10-01-15 to 09-30-21	232,468	-
Total Program	16.590			<u>232,468</u>	<u>-</u>
Passed Through Tennessee Finance and Administration:					
Project Safe Neighborhoods - Police	16.609	63888	10-01-19 to 06-30-21	110,876	-

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Program Title	Federal CFDA Number	Contract Number	Grant Period	Expenditures	Amount Passed Through to Subrecipients
Total Program	16.609			110,876	-
Direct Program:					
COPS Law Enforcement Mental Health and Wellness Act - Police	16.710	2019MHWXK009	09-01-19 to -31-21	9,535	-
Total Program	16.710			9,535	-
Direct Program:					
Justice Assistance Grant	16.738	2017-DJ-BX-0418	10-01-16 to 09-30-20	121,362	-
Justice Assistance Grant	16.738	2018-DJ-BX-0348	10-01-17 to 09-30-21	287,030	-
Justice Assistance Grant	16.738	2019-DJ-BX-0313	10-01-18 to 09-30-22	80,337	-
Passed Through Tennessee Finance and Administration:					
Justice Assistance Grant - Prevention and Intervention for At Risk Youth	16.738	37347	02-01-19 to 06-30-21	104,491	-
Total Program	16.738			593,220	-
Direct Program:					
DNA Capacity Enhancement for Backlog Reduction - Police	16.741	2019-DN-BX-0043	01-01-20 to 12-31-21	250,120	-
Total Program	16.741			250,120	-
Passed Through Tennessee Mental Health and Substance Abuse:					
Smart Prosecution Initiative: Cherished Hearts - Office of Family Safety	16.825	33901	11-01-18 to 09-30-21	32,006	-
Total Program	16.825			32,006	-
Direct Program:					
Comprehensive Opioid Abuse Prevention	16.838	2019-AR-BX-K036	10-01-19 to 09-30-22	259,224	-
Total Program	16.838			259,224	-
Direct Program:					
Equitable Sharing Asset Forfeitures (Justice) - Police	16.922	N/A	07-01-19 to 06-30-20	91,250	-
Total Program	16.922			91,250	-
Total U.S. Department of Justice				4,733,949	31,119

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Program Title	Federal CFDA Number	Contract Number	Grant Period	Expenditures	Amount Passed Through to Subrecipients
U.S. DEPARTMENT OF LABOR					
<i>WIOA Cluster:</i>					
Passed Through Tennessee Labor and Northern Middle TN Board:					
WIOA (Workforce Innovation & Opportunity Act)	17.259	NM-01-YCSP-MAC	01/01/21 to 06/30/22	129,566	-
Total Program	17.259			<u>129,566</u>	<u>-</u>
<i>Total WIOA Cluster</i>				<u>129,566</u>	<u>-</u>
Total U.S. Department of Labor				<u>129,566</u>	<u>-</u>
U.S. DEPARTMENT OF TRANSPORTATION:					
<i>Highway Planning and Construction Cluster</i>					
Passed Through Tennessee Transportation:					
Harding Place Sidewalk Improvements Phase 3 121791.00 - Public Works	20.205	150028	05-06-15 to 03-01-22	18,041	-
Hart Lane Pedestrian Safety Improvements 119913.01 - Public Works	20.205	150109	07-06-15 to 11-01-20	850,511	-
Gallatin Road Complete Streets BRT Lite 123838.00 - Public Works	20.205	160174	2017-2020	80,545	-
Murfreesboro Road Complete Streets BRT Lite 125309.00 - Public Works	20.205	160247	2017-2020	47,070	-
CMAQ Transportation Demand Management Grant FY18-20-Planning Commission	20.205	170129	11-21-17 to 11-20-21	208,051	-
Total Program	20.205			<u>1,204,218</u>	<u>-</u>
<i>Total Highway Planning and Construction Cluster</i>				<u>1,204,218</u>	<u>-</u>
<i>Highway Safety Cluster</i>					
Passed Through Tennessee Safety and Homeland Security:					
Governor's Highway Safety Program - Police	20.616	Z20THS168	10-01-19 to 09-30-20	474,841	-
Governor's Highway Safety Program - Police	20.616	Z20THS168	10-01-20 to 09-30-21	334,917	-
Governor's Highway Safety Program - State Trial Courts Drug Court	20.616	N/A	10-01-19 to 09-30-20	17,236	-
Governor's Highway Safety Program - State Trial Courts Drug Court	20.616	N/A	10-01-20 to 09-30-21	43,712	-
Total Program	20.616			<u>870,706</u>	<u>-</u>
<i>Total Highway Safety Cluster</i>				<u>870,706</u>	<u>-</u>
Total U.S. Department of Transportation				<u>2,074,924</u>	<u>-</u>

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Program Title	Federal CFDA Number	Contract Number	Grant Period	Expenditures	Amount Passed Through to Subrecipients
U.S. DEPARTMENT OF TREASURY:					
Direct Program:					
MAC Federal COVID Rent-Utility Asst	21.023	N/A	01/01/21 to 12/31/21	4,943,176	-
Total Program	21.023			<u>4,943,176</u>	<u>-</u>
Direct Program:					
COVID 19 - Coronavirus Relief Fund	21.019	N/A	03-01-20 to 12-31-20	104,297,491	-
LEA Reopening & Programmatic S	21.019	N/A	04-17-20 to 12-31-20	124,971	-
Total Program	21.019			<u>104,422,462</u>	<u>-</u>
Total U.S. Department of Treasury				<u>109,365,638</u>	<u>-</u>
U.S. ELECTION ASSISTANCE COMMISSION:					
Passed Through Tennessee State:					
CARES Act (federal portion)	90.404	30501-03020-19	03-28-20 to 12-31-20	393,750	393,750
Total Program	90.404			<u>393,750</u>	<u>393,750</u>
Total U.S. Election Assistance Commission				<u>393,750</u>	<u>393,750</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS				<u>\$ 369,644,503</u>	<u>\$ 4,313,453</u>

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<u>Program Title</u>	<u>Contract Number</u>	<u>Grant Period</u>	<u>Expenditures</u>	<u>Amount Passed Through to Subrecipients</u>
TENNESSEE ADMINISTRATIVE OFFICE OF THE COURTS:				
Court Interpreter Endowment Grant - State Trial Courts	N/A	07-01-20 to 06-30-21	\$ 89,296	\$ -
Interpreter/Translation Services - Juvenile Court	N/A	07-01-20 to 06-30-21	65,250	-
Music City Community Court	N/A	07-01-20 to 08-31-20	39,213	-
Cherished HEARTS	N/A	05-01-21 to 06-30-21	2,337	-
Total Tennessee Administrative Office of the Courts			<u>196,096</u>	<u>-</u>
TENNESSEE ARTS COMMISSION:				
Arts Builds Communities	31625-10436	07-01-20 to 06-30-21	34,560	29,376
Major Cultural Institutions (State Portion)	31625-10117	07-01-20 to 06-30-21	12,660	-
Total Tennessee Arts Commission			<u>47,220</u>	<u>29,376</u>
TENNESSEE DEPARTMENT OF CHILDREN'S SERVICES:				
Child and Family Services Intervention - Juvenile Court	56508	07-01-20 to 06-30-21	315,494	-
State Supplemental Juvenile Court Improvement	39771	07-01-20 to 06-30-21	427	-
Safe Baby Court	57400	07-01-20 to 06-30-21	153,555	-
Total Tennessee Department of Children's Services			<u>469,476</u>	<u>-</u>

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<u>Program Title</u>	<u>Contract Number</u>	<u>Grant Period</u>	<u>Expenditures</u>	<u>Amount Passed Through to Subrecipients</u>
TENNESSEE DEPARTMENT OF CORRECTIONS:				
Community Corrections Program - State Trial Courts	55197	07-01-20 to 06-30-21	1,417,337	
Drug Court - State Trial Courts	32901-31318	07-01-17 to 06-30-22	953,049	
Total Tennessee Department of Corrections			<u>2,370,386</u>	<u>-</u>
TENNESSEE DEPARTMENT OF ECONOMIC AND COMMUNITY DEVELOPMENT:				
AllianceBernstein - Industrial Development Board	33006-60412	01-01-19 to 12-31-25	11,764,989	-
Bridgestone Americas Inc.- Industrial Development Board	RS1289-2014	07-01-14 to 06-30-21	215,300	-
Philips Holding USA Inc. - Industrial Development Board	33006-78918	10-30-17 to 10-29-22	158,800	-
QTC Management Inc.- Industrial Development Board	33006-68832	04-15-20 to 04-14-23	1,250,000	-
UBS Financial Services Inc.- Industrial Development Board	33006-40049	10-01-13 to 09-30-20	210,000	-
Warner Music Inc.- Industrial Development Board	33006-32117	01-01-17 to 12-31-21	34,700	-
WCP Properties LLC- Industrial Development Board	33006-36468	02-08-13 to 02-07-19	648,500	-
Total Tennessee Department of Economic and Community Development			<u>14,282,289</u>	<u>-</u>
TENNESSEE DEPARTMENT OF EDUCATION:				
Ace Initiative	51791	10-17-16 to 07-01-19	217,621	-
Child Nutrition State Match	N/A	07-01-19 to 06-30-20	289,955	-
Child Nutrition State Match - Commodity Storage Fees Rebate	N/A	07-01-19 to 06-30-20	241,397	-
Child Nutrition State Match - Equipment Grant	N/A	07-01-19 to 06-30-20	96,720	-
Competitive Priority School State Grant FY20	20-01	07-01-19 to 06-30-21	617,238	-
Coordinated School Health	19-01	07-01-18 to 06-30-19	4,680	-
Coordinated School Health	20-01	07-01-19 to 06-30-20	70,581	-
Family Resource Centers	19-01	07-01-18 to 06-30-19	36,342	-
Family Resource Centers	20-01	07-01-19 to 06-30-20	56,294	-
Leaps Lottery for FY19	19-01	07-01-18 to 06-30-19	13,933	-
Leaps Lottery for FY20	20-01	07-01-19 to 06-30-20	24,104	-
PreK State FY20	20-01	07-01-19 to 06-30-20	478,706	-
Priority School State Grant (continued)	19-01	07-01-18 to 06-30-20	925,513	-
Priority Schools	19-01	07-01-18 to 06-30-20	696,299	-

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

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF STATE AWARDS

For the Year ended June 30, 2021

Program Title	Contract Number	Grant Period	Expenditures	Amount Passed Through to Subrecipients
Read to be Ready Summer Grant	19-01	07-01-18 to 06-30-20	1,572,623	-
Safe School Equipment	19-01	07-01-18 to 06-30-20	546,866	-
Southern Word Art Grant	19-01	07-01-19 to 09-30-20	29,550	-
Tennessee Complete Count Census	N/A	04-01-20 to 06-30-20	825	-
Tennessee Safe Schools Act	19-01	07-01-18 to 06-30-19	311,015	-
Tennessee Safe Schools Act	20-01	07-01-19 to 06-30-20	29,438	-
Tennessee Safe Schools Act	21-01	07-01-20 to 06-30-21	28,992	-
Read to be Ready	33101-0419	03-18-19 to 09-30-19	678	-
CSH FY2019	N/A	07-01-18 to 06-30-19	4,680	-
CSH FY2020	N/A	07-01-19 to 06-30-20	70,581	-
CSH FY2021	N/A	07-01-20 to 06-30-21	36,131	-
ES Summer Learning Camp - STRE	N/A	06-01-21 to 06-30-22	4,258,900	-
FRC FY2019	N/A	07-01-18 to 06-30-19	36,342	-
FRC FY2020	N/A	07-01-19 to 06-30-20	56,294	-
FRC FY2021	N/A	07-01-20 to 06-30-21	61,209	-
Glenciff HS Governor's Civic	N/A	N/A	286	-
LEAPS Lottery for Ed FY21	N/A	N/A	279,075	-
Learning Camp Transportation	N/A	06-01-21 to 06-30-22	1,808,030	-
MS Summer Bridge Camp	N/A	06-01-21 to 06-30-22	1,533,596	-
PreK State FY21	N/A	07-01-20 to 06-30-21	2,342,636	-
Preschool Expansion	N/A	05-22-15 to 12-30-19	27,491	-
TN ARTS Spoken Word grant	N/A	N/A	12,739	-
TN Safe Schools FY21	N/A	07-01-20 to 06-30-21	191,741	-
VOCA Grant FY19	56204-VOCA NEW	09-01-19 to 06-30-20	78,257	-
VOCA Grant FY20	56204-VOCA NEW	07-01-19 to 06-30-21	120,483	-
School Level Impr Grant	S01 0A 180042	07-01-18 to 09-30-22	925,513	-
Total Tennessee Department of Education			18,133,354	-
TENNESSEE DEPARTMENT OF FINANCE AND ADMINISTRATION:				
Internet Crimes Against Children	49530	07-01-16 to 06-30-21	225,693	70,000
STOP Fatality Review - Office of Family Safety (State Portion)	41614	07-01-20 to 06-30-23	87,760	-
VOCA Equipment Grant- Office of Family Safety (State Portion)	43378	07-01-20 to 06-30-23	43,668	-
VOCA Equipment Grant- Office of Family Safety (State Portion)	41558	07-01-20 to 06-30-23	484,065	-
VOCA Grant FY21	35872	07-01-20 to 06-30-21	228,409	-
Mplete Counts (Census)	41039	04-01-20 to 06-30-20	825	-
Total Tennessee Department of Finance and Administration			1,070,420	70,000

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

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF STATE AWARDS

For the Year ended June 30, 2021

Program Title	Contract Number	Grant Period	Expenditures	Amount Passed Through to Subrecipients
TENNESSEE DEPARTMENT OF HEALTH:				
Breast and Cervical Cancer Screening (State Portion)	34360-40321	07-01-20 to 06-30-23	38,200	-
CHANT (State Portion)	34360-81020	07-01-20 to 06-30-23	291,210	-
Family Planning (State Portion)	34360-35118	07-01-17 to 06-30-22	145,457	-
Fetal-Infant Mortality Review	34347-33221	07-01-20 to 06-30-24	318,600	-
Grant-in-Aid	34360-34721	07-01-20 to 06-30-21	725,200	-
Healthy Start	34347-48419	07-01-18 to 09-30-21	287,300	-
HIV PreP	Part of 34349-47420	01-01-20 to 12-31-20	78,031	-
HIV PreP	Part of 34349-47421	01-01-21 to 12-31-21	84,630	-
Immunization Services for Children (State Portion)	34360-41220	07-01-19 to 06-30-21	75,800	-
Oral Disease Prevention Services	34360-37621	07-01-20 to 06-30-22	902,100	-
Prenatal Presumptive Eligibility Expansion	34360-63720	07-01-19 to 06-30-22	180,732	-
TB Outreach and Control (State Portion)	34360-37221	07-01-20 to 06-30-22	1,199,900	-
Tobacco Prevention & Cessation Services (Settlement)	34347-64119	07-01-18 to 06-30-21	121,475	-
Viral Hepatitis High Morbidity Regions	34349-94220	01-01-20 to 06-30-21	93,100	-
Total Tennessee Department of Health			4,541,735	-
TENNESSEE DEPARTMENT OF HUMAN SERVICES:				
Community Service Poverty Fund - Metro Action Commission	Direct Appropriation Grant	07-01-19 to 06-30-20	47,983	-
Nutrition Program - Home Delivered Meals - Metro Social Services	2019-39	07-01-20 to 06-30-21	1,036,792	-
Passed Through Greater Nashville Regional Council:				
Options - Home Delivered Meals - Metro Social Services	2019-03	07-01-20 to 06-30-24	30,117	-
Parks and Recreation:				
VCA CACFP Child and Adult Care Food Program	00711	10-01-20 to 09-30-21	34,996	-
Total Tennessee Department of Human Services			1,149,888	-

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

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF STATE AWARDS

For the Year ended June 30, 2021

<u>Program Title</u>	<u>Contract Number</u>	<u>Grant Period</u>	<u>Expenditures</u>	<u>Amount Passed Through to Subrecipients</u>
TENNESSEE DEPARTMENT OF MENTAL HEALTH AND SUBSTANCE ABUSE SERVICES:				
Recovery Court TN Web-Based Info. Tech. Systems - General Sessions Court	61222	07-01-20 to 06-30-21	62,960	-
Residential Drug Court Treatment - State Trial Courts	63370	07-01-20 to 06-30-21	499,999	-
Passed Through Davidson County Mental Health & Veterans Court Assistance Foundation:				
Davidson County Veteran Recovery Treatment Court - General Sessions Court	N/A	07-01-20 to 06-30-21	75,031	-
Total Tennessee Department of Mental Health and Substance Abuse Services			<u>637,990</u>	<u>-</u>
TENNESSEE DEPARTMENT OF STATE:				
CARES Act (state portion)	30501-03020-19	03-28-20 to 12-31-20	78,769	78,769
CARES ACT - Home Delivered Meals - Metro Social Services	2019-39	07-01-20 to 06-30-22	195,430	-
Families First - Home Delivered Meals - Metro Social Services	2019-03	07-01-20 to 06-30-23	81,495	-
Total Tennessee Department of State			<u>355,694</u>	<u>78,769</u>
TENNESSEE DEPARTMENT OF TRANSPORTATION:				
Litter and Trash Grant Program - Sheriff	Z22LIT019	07-01-20 to 06-30-21	179,800	-
Special Litter Grant - Public Works	40100-02319	07-01-18 to 06-30-20	19,999	-
State Aid Road Project: Fesslers Lane - Public Works	19-SARI-S8-007	02-28-20 to 11-30-20	740,073	-
State Aid Road Project: Wedgewood Avenue - Public Works	19-SARI-S8-008	04-22-20 to 11-30-20	1,516,919	-
Total Tennessee Department of Transportation			<u>2,456,791</u>	<u>-</u>
TENNESSEE EMERGENCY MANAGEMENT AGENCY:				
Flood Recovery May 2010	1909 DR TN	05-01-10 to OPEN	466,035	-
Flood - Crouch Dr./Shadowlawn Dr. Home Buyout (Federal Portion HMGP-5159-0001)	To be assigned	05-27-20 to 03-03-21	62,125	-
Tornado Recovery March 2020	4476 DR TN	03-01-20 to OPEN	1,929,653	-
Derecho Recovery May 2020	4550 DR TN	05-01-20 to OPEN	142,503	-

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

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF STATE AWARDS

For the Year ended June 30, 2021

<u>Program Title</u>	<u>Contract Number</u>	<u>Grant Period</u>	<u>Expenditures</u>	<u>Amount Passed Through to Subrecipients</u>
Reimbursable 100% from Tennessee Emergency Management for Assisting in OTHER States' Disaster Recoveries:				
Hurricane Laura August 2020	N/A	N/A	2,549	-
Hurricane Sally September 2020	N/A	N/A	68,957	-
Hurricane Delta October 2020	N/A	N/A	164,269	-
Total Tennessee Emergency Management Agency			<u>2,836,091</u>	<u>-</u>
TENNESSEE STATE LIBRARY AND ARCHIVES:				
Library Services - General Library Services	30501-00221-04	07-01-20 to 05-31-21	45,500	-
Library Services - Deaf and Hard of Hearing	30501-00421	07-01-20 to 06-30-21	88,000	-
Total Tennessee State Library and Archives			<u>133,500</u>	<u>-</u>
TOTAL EXPENDITURES OF STATE AWARDS			<u>\$ 48,680,930</u>	<u>\$ 178,145</u>

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

METROPOLITAN GOVERNMENT OF NASHVILLE
AND DAVIDSON COUNTY, TENNESSEE
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS
YEAR ENDED JUNE 30, 2021

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, 2021, 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 \$218,458,592 and are not included in the accompanying schedule of expenditures of federal awards for the year ended June 30, 2021. 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, 2021.

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, 2021

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, 2021

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 \$8,388,627 which includes amounts expended in prior years that were approved as eligible expenditures by FEMA in fiscal year 2021. 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 \$14,963,284 at June 30, 2021. 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, 2021

SECTION I - SUMMARY OF INDEPENDENT AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued: Unmodified

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

Noncompliance material to financial statements noted? yes no

Federal Awards

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

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

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

METROPOLITAN GOVERNMENT OF NASHVILLE
AND DAVIDSON COUNTY, TENNESSEE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - Continued
YEAR ENDED JUNE 30, 2021

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>
Special Education Cluster:	
84.027 & 84.027A	IDEA
84.173	IDEA Pre-School Discretionary
84.425D	ESSER 2.0
97.036	Disaster Recovery
93.354	Healthcare Preparedness
21.023	MAC Federal COVID Rent-Utility Assistance

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

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

METROPOLITAN GOVERNMENT OF NASHVILLE
AND DAVIDSON COUNTY, TENNESSEE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - Continued
YEAR ENDED JUNE 30, 2021

SECTION II - FINANCIAL STATEMENT FINDINGS

None reported.

SECTION III - FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None reported.

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

None reported.

METROPOLITAN GOVERNMENT OF NASHVILLE
AND DAVIDSON COUNTY, TENNESSEE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - Continued
YEAR ENDED JUNE 30, 2021

SECTION V - SUMMARY OF PRIOR AUDIT FINDINGS

Financial Statement Findings

Prior Year Finding Number	Finding Title	Status / Current Year Finding Number
2020-001	Timely Preparation of Bank Reconciliations	Corrected
2020-002	Terminated Employees	Corrected
2020-003	Department of Water & Sewerage Services Cash Receipts and Accounts Receivable Reconciliation	Corrected

Federal Award Findings and Questioned Costs

No prior findings reported.

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

Prior Year Finding Number	Finding Title	Status / Current Year Finding Number
2020-004	Parks Department Theft	Corrected