

**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, 2022
(As Reissued)**

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, 2022, 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 have issued our report thereon dated October 31, 2022. 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.

Report on 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.

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.



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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2022-001 and 2022-002 that we consider to be significant deficiencies.

Report on 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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as items 2022-003.

The Government's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Government's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The Government's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

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, 2022



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

Opinion on 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, 2022. 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 \$171,233,149 in federal awards which are not included in the accompanying Schedule of Expenditures of Federal Awards during the year ended June 30, 2022. 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.

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, 2022.



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

Basis for Opinion on Each Major Federal Program

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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report. We are required to be independent of the Government and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Government's compliance with the compliance requirements referred to above.

Other Matters

This report replaces our previously issued report dated March 29, 2023. We are reissuing our report as it was discovered the Government should have reported certain expenditures related to the Clean Water State Revolving Loan Fund (ALN 66.458) and the Drinking Water State Revolving Loan Fund (ALN 66.468) in the Schedule of Expenditures of Federal Awards, as described in Note G to the Schedules of Expenditures of Federal and State Awards. Changes from our previous report include updating the Schedule of Expenditures of Federal Awards to reflect the proper inclusion of the Clean Water State Revolving Loan Fund and the Drinking Water State Revolving Loan fund and updating the accompanying Schedule of Findings and Questioned Costs.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Government's federal programs.

Auditor's Responsibility for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Government's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Government's compliance with the requirements of each major federal program as a whole.



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

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Government's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Government's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the Government's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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 a 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.



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

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, 2022, 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, 2022, 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.

We have also audited 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, 2022, and have issued our report thereon dated October 31, 2022, 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, 2022, except for Compliance
and Internal Control Over Compliance, as
to which the date is March 29, 2023 and
additional testing described in Note G, as
to which the date is June 26, 2023

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year ended June 30, 2022

Program Title	Federal Assistance Listing Number	Contract Number	Grant Period	Expenditures	Amount Passed Through to Subrecipients
NATIONAL ENDOWMENT FOR THE ARTS					
Passed Through Tennessee Arts Commission: Major Cultural Institutions (Federal portion)	45.025	N/A	07-01-2021 to 06-30-2022	\$ 23,000	\$ -
Total Program	45.025			23,000	-
Total National Endowment for the Arts				23,000	-
INSTITUTE OF MUSEUM AND LIBRARY SERVICES					
Passed Through Tennessee State Library and Archive: TSLA American Rescue Plan Act 22 Library Services 21-22	45.310	N/A	07-01-2021 to 06-30-2022	48,600	-
	45.310	LS-249989-OLS-21	07-01-2021 to 05-31-2022	10,000	-
Total Program	45.310			58,600	-
Total Institute of Museum and Library Services				58,600	-
U.S. DEPARTMENT OF AGRICULTURE					
Passed Through Tennessee Department of Health Women, Infant and Children (WIC) 18-21 Women, Infant and Children (WIC) 21-24	10.557	34353-141219	10-01-2018 to 09-30-2021	986,006	-
	10.557	34353-141222	10-01-2021 to 09-30-2024	3,952,337	-
Total Program	10.557			4,938,343	-
Passed Through Tennessee Department of Human Services Child and Adult Care Food Program & NAZA HS 20-21 Child and Adult Care Food Program & NAZA HS 21-22 Child and Adult Care Food Program - At Risk Supper, Metro Public Schools	10.558	Sponsor ID #00049	10-01-2020 to 09-30-2021	171,610	-
	10.558	Sponsor ID #00049	10-01-2021 to 09-30-2022	1,222,238	-
	10.558	N/A	07-01-2021 to 06-30-2022	1,034,163	-
Total Program	10.558			2,428,011	-
<i>Child Nutrition Cluster</i>					
Passed Through Tennessee Department of Education National School Breakfast Program - SSO Metro Public Schools	10.553	N/A	07-01-2021 to 06-30-2022	12,119,650	-
Total Program	10.553			12,119,650	-

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, 2022

Program Title	Federal Assistance Listing Number	Contract Number	Grant Period	Expenditures	Amount Passed Through to Subrecipients
Passed Through Tennessee Department of Human Services					
Summer Food Service Program	10.559	Sponsor ID #00049	06-01-2022 to 07-31-2022	168,208	-
Summer Food Service Program	10.559	Sponsor ID #00049	06-01-2021 to 07-31-2021	566,637	-
Summer Food Service Program- Breakfast & Lunch, Metro Public Schools	10.559	N/A	07-01-2021 to 06-30-2022	1,292,796	-
Total Program	10.559			2,027,641	-
Passed Through Tennessee Department of Education					
National School Lunch Program - SSO Metro Public Schools	10.555	N/A	07-01-2021 to 06-30-2022	31,931,652	-
Federal Direct MNPS Nutrition Svc Commodities - Summer Feeding Program	10.555	N/A	07-01-2021 to 06-30-2022	241,168	-
Federal Direct MNPS Nutrition Svc Commodities	10.555	N/A	07-01-2021 to 06-30-2022	2,918,886	-
Federal Direct Commodity Storage Rebate	10.555	190	07-01-2021 to 06-30-2022	100,924	-
Total Program	10.555			35,192,630	-
Passed Through Tennessee Department of Education					
Fresh Fruits and Vegetables Program - Metro Public Schools	10.582	N/A	07-01-2021 to 06-30-2022	693,046	-
Total Program	10.582			693,046	-
Total Child Nutrition Cluster				50,032,968	-
Total US Department of Agriculture				57,399,322	-
U.S. DEPARTMENT OF DEFENSE					
ROTC USAF FY22	12.357	N/A	07-01-2021 to 06-30-2022	225,274	-
ROTC ARMY FY22	12.357	N/A	07-01-2021 to 06-30-2022	114,370	-
Total Program	12.357			339,643	-
Total US Department of Defense				339,643	-
CENTER FOR DISEASE CONTROL (CDC)					
Passed Through Tennessee Department of Health					
High Impact Area Substance Misuse Epidemic Response 21-22	93.136	34301-31322	09-01-2021 to 08-31-2022	526,501	-
High Impact Area Substance Misuse Epidemic Response 20-21	93.136	34301-31321	09-01-2020 to 08-30-2021	87,765	-
Total Program	93.136			614,266	-
Total Center for Disease Control				614,266	-

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, 2022

Program Title	Federal Assistance Listing Number	Contract Number	Grant Period	Expenditures	Amount Passed Through to Subrecipients
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES					
Passed Through Tennessee Department of Health Breast and Cervical Cancer Screening 20-23 (Federal Grant)	93.898	34360-40321	07-01-2020 to 06-30-2023	<u>79,542</u>	<u>-</u>
Total Program	93.898			<u>79,542</u>	<u>-</u>
Passed Through Tennessee Department of Health Chronic Disease Prevention 19-23	93.426	34352-52220	08-01-2019 to 08-30-2023	<u>59,078</u>	<u>-</u>
Total Program	93.426			<u>59,078</u>	<u>-</u>
Passed Through Tennessee Department of Health Community Health Access And Navigation In Tennessee (C.H.A.N.T) 22	93.944	34360-81022	07-01-2021 to 06-30-2023	<u>433,434</u>	<u>-</u>
Total Program	93.944			<u>433,434</u>	<u>-</u>
Passed Through Tennessee Department of Health Family Planning 17-22	93.217	34360-35118	07-01-2017 to 06-30-2022	<u>739,920</u>	<u>-</u>
Total Program	93.217			<u>739,920</u>	<u>-</u>
Passed Through Tennessee Department of Health Health Promotion Services 21-24	93.991	34360-50321-1	07-01-2020 to 06-30-2024	<u>188,116</u>	<u>-</u>
Total Program	93.991			<u>188,116</u>	<u>-</u>
Passed Through Tennessee Department of Health HIV Core Medical & Early Intervention Services 20-21 HIV Core Medical & Early Intervention Services 22-23	93.917 93.917	34349-85920 34349-85922	04-01-2020 to 03-31-2022 04-01-2022 to 03-31-2023	<u>37,624</u> <u>13,213</u>	<u>-</u> <u>-</u>
Total Program	93.917			<u>50,837</u>	<u>-</u>
Passed Through Tennessee Department of Health Immunization 22-23	93.268	34360-41222	07-01-2021 to 06-30-2023	<u>841,928</u>	<u>-</u>
Total Program	93.268			<u>841,928</u>	<u>-</u>
Passed Through Tennessee Department of Health Public Health Emergency Preparedness and Crisis Response 20-21 Cities Readiness Initiative	93.354 93.354	34349-97220-3 34360-31718	03-16-2020 to 06-30-2023 07-01-2017 to 06-30-2022	<u>11,946,040</u> <u>159,043</u>	<u>-</u> <u>-</u>
Total Program	93.354			<u>12,105,083</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, 2022

Program Title	Federal Assistance Listing Number	Contract Number	Grant Period	Expenditures	Amount Passed Through to Subrecipients
Passed Through Tennessee Department of Health Tobacco Use Prevention Services 20-23	93.387	34360-46220	04-01-2020 to 04-30-2023	63,435	-
Total Program	93.387			63,435	-
Passed Through Tennessee Department of Health Tuberculosis Control Prevention Outreach Services 21	93.116	34360-37221	07-01-2020 to 06-30-2022	264,962	-
Passed Through Vanderbilt University Medical Center TB Epidemiological Studies Consortium	93.116	200-2011-41276-A7	09-29-2020 to 09-28-2021	7,774	-
Total Program	93.116			272,736	-
Passed Through Tennessee Department of Health Child Fatality Services 19-24	93.946	34347-49719	09-30-2018 to 09-29-2023	7,000	-
Total Program	93.946			7,000	-
<i>477 Cluster</i>					
Passed Through Tennessee Department of Health Childcare Agency Immunization Audits 22-24	93.575	34549-90422	10-01-2021 to 09-30-2022	53,942	-
Total Program	93.575			53,942	-
Passed Through Tennessee Department of Human Services Community Service Block Grant (CSBG) 20-22	93.569	Z21-49110	10-01-2020 to 09-30-2022	342,111	-
Community Service Block Grant (CSBG) 21-23	93.569	Z-22-49110	10-01-2021 to 09-30-2023	1,222,238	-
CARES Act Community Service Block Grant (CSBG) 20-22	93.569	02-20-20 GG	07-09-2020 to 01-09-2023	242,961	-
CARES Act Rapid-Cycle Impact Project 21-22	93.569	N/A	09-30-2021 to 12-31-2022	33,661	-
Total Program	93.569			1,840,971	-
<i>Total 477 Cluster</i>				1,894,913	-
Passed Through Tennessee Department of Health Healthcare Preparedness Activities	93.074	34360-31718	07-01-2017 to 06-30-2022	63,237	-
Public Health Emergency Preparedness	93.074	34360-31718-2	07-01-2017 to 06-30-2022	621,902	-
Total Program	93.074			685,139	-

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, 2022

Program Title	Federal Assistance Listing Number	Contract Number	Grant Period	Expenditures	Amount Passed Through to Subrecipients
Passed Through Tennessee Department of Health					
HIV Expanded Testing Services	93.940	34349-47421	01-01-2021 to 12-31-2021	61,825	-
HIV Expanded Testing Services	93.940	34349-00422	01-01-2022 to 12-31-2022	41,368	-
HIV Prep	93.940	34349-00422	01-01-2022 to 12-31-2022	83,277	-
HIV/AIDS Prevention & Surveillance	93.940	34349-47421	01-01-2021 to 12-31-2021	245,544	-
HIV/AIDS Prevention & Surveillance	93.940	34349-00422	01-01-2022 to 12-31-2022	314,379	-
Total Program	93.940			746,393	-
Passed Through Tennessee Housing Development Agency					
LIHEAP Supplemental Benefit Funds (20-10) 20-21	93.568	N/A	08-01-2020 to 06-30-2022	(266)	-
Low Income Home Energy Assistance Program (LIHEAP) 21	93.568	LIHEAP-20-10 (2021)-1	10-01-2020 to 09-30-2022	5,707,717	-
Low Income Home Energy Assistance Program (LIHEAP) CARES (10) 20-21	93.568	LIHEAP CARES-10	08-01-2020 to 06-30-2022	176,094	-
Low Income Home Water Assistance Program (LIHWAP) 22-23	93.568	LIHWAP 22-10	01-01-2022 to 09-30-2023	1,369	-
Total Program	93.568			5,884,914	-
<i>Aging Cluster</i>					
Passed Through Greater Nashville Reg. Council					
GNRC Nutrition 19	93.044	2019-39-1	07-01-2018 to 06-30-2022	1,157,763	-
Total Program	93.044			1,157,763	-
Passed Through Greater Nashville Reg. Council					
GNRC Families First 20-21	93.045	N/A	04-17-2020 to 09-30-2021	3,902	-
Total Program	93.045			3,902	-
<i>Total Aging Cluster</i>					
				1,161,665	-
Passed Through Greater Nashville Reg. Council					
GNRC CARES Act Meals	93.046	N/A	04-18-2020 to 10-30-2021	303,954	-
Total Program	93.046			303,954	-
Passed Through Tennessee Department of Health					
Epidemiology & Laboratory Capacity (ELC)	93.323	N/A	07-01-2021 to 06-30-2022	10,877,732	-
Total Program	93.323			10,877,732	-

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, 2022

Program Title	Federal Assistance Listing Number	Contract Number	Grant Period	Expenditures	Amount Passed Through to Subrecipients
Direct Programs:					
HIV Emergency Relief 21-22	93.914	2H89HA11433-13-00-2	03-01-2021 to 02-28-2022	2,409,385	2,090,376
HIV Emergency Relief 22-23	93.914	2 H89HA11433-14-00	03-01-2022 to 02-28-2023	1,455,120	1,233,087
HIV Emergency Relief COVID19 20-21	93.914	H9AHA36913-01-00-03	04-01-2020 to 03-31-2022	525,269	525,269
Total Program	93.914			4,389,774	3,848,732
Direct Program:					
COVID Disparities 21-23	93.391	1 NH75OT000013-01-00	06-01-2021 to 05-30-2023	405,917	-
Total Program	93.391			405,917	-
Direct Program:					
Healthy Start Initiative Eliminating Racial and Ethnic Disparities (Nashville Strong Babies) 21-22	93.926	5H49MC32719-03-02	04-01-2021 to 03-31-2022	653,905	-
Healthy Start Initiative Eliminating Racial and Ethnic Disparities (Nashville Strong Babies) 22-23	93.926	5H49MC32719-04-01	04-01-2022 to 03-31-2023	400,661	-
Total Program	93.926			1,054,566	-
Direct Program:					
Community Health Workers for Public Health Response and Resilient 21-22	93.495	NU58DP006999-01-00	08-31-2021 to 08-30-2022	17,931	-
Total Program	93.495			17,931	-
Direct Program:					
Nashville Health Accelerator Plan 21-22	93.945	1 NU58DP007080-01-00	09-30-2021 to 09-29-2022	4,978	-
Total Program	93.945			4,978	-
Direct Programs:					
Comprehensive STD Prevention System	93.977	34349-47421	01-01-2021 to 12-31-2021	81,995	-
Comprehensive STD Prevention System	93.977	34349-00422	01-01-2022 to 12-31-2022	80,858	-
Total Program	93.977			162,853	-
<i>Head Start Cluster</i>					
Direct Programs:					
Head Start Early Head Start 22	93.600	04CH011636-02-00-01	07-01-2021 to 06-30-2022	18,561,681	-
Head Start Early Head Start COVID19 21-23	93.600	GRANT#04HE000322-01	04-01-2021 to 03-31-2023	124,400	-
Total Program	93.600			18,686,081	-
<i>Total Head Start Cluster</i>					
				18,686,081	-

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Program Title	Federal Assistance Listing Number	Contract Number	Grant Period	Expenditures	Amount Passed Through to Subrecipients
Direct Program:					
CDC Cooperative Agreement	93.079	NU87PS004358	08-01-2021 to 07-31-2022	469,038	-
Total Program	93.079			469,038	-
Total US Department of Health and Human Services				61,586,957	3,848,732
U.S. DEPARTMENT OF HOMELAND SECURITY					
Passed Through Department of Military & TN Emergency Management 2020 Homeland Security 19-22	97.067	34101-26721	09-01-2020 to 04-30-2023	20,086	-
Passed Through TN Emergency Management 2019 Homeland Security 19-22	97.067	34101-17220	09-01-2019 to 04-30-2022	8,879	-
Total Program	97.067			28,965	-
Passed Through TN Emergency Management MWS SW Acquisition Demolition Of Four (4) Properties 21-23	97.029	34101-43021	04-06-2021 to 04-01-2023	1,065,822	-
Total Program	97.029			1,065,822	-
Passed Through TN Emergency Management MWS SW Whites Creek Mill Creek (7) Acquisition Demolition 21-23	97.039	HMGP #4427-0009	08-13-2021 to 04-11-2023	1,223,922	-
Total Program	97.039			1,223,922	-
Passed Through Tennessee Department of Emergency Management FEMA-4514-DR-TN 20-24	97.036	34101-2122	01-20-2020 to 01-19-2024	444,687	-
FEMA-4476-DR-TN (3-3-2020) 20-24	97.036	34101-21221	03-30-2020 to 03-02-2024	3,061,022	-
FEMA-4550-DR-TN (May 3-4, 2020) 20-24	97.036	68346-38262	05-03-2020 to 05-02-2024	171,004	-
FEMA-4601-DR-TN (March 2020)	97.036	N/A	03-25-2021 to 03-25-2025	2,511,064	-
Flood Public Assistance 10-15	97.036	34101-6116	04-30-2010 to 04-29-2025	330,527	330,527
Total Program	97.036			6,518,304	330,527
Total US Department of Homeland Security				8,837,013	330,527

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U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT					
<i>CDBG - Entitlement Grants Cluster</i>					
Passed Through MDHA					
MDHA Community Development Block Grant COVID19 (CDBG-CV) 20-21	14.218	CDBG-CV-Amend 3	10-01-2020 to 12-31-2021	145,415	-
HUD CBDG Five Year Plan 22-23	14.218	CDBG-B-21-MC-47-0007	05-01-2020 to 06-30-2023	187,621	-
Community Development Block Grant-CV from round 3 of CARES ACT 2020	14.218	B-20-MW-47-0007	06-01-2020 to Multi-Year	254,627	254,627
Total Program	14.218			587,663	254,627
<i>Total CDBG - Entitlement Grants Cluster</i>				587,663	254,627
Passed Through MDHA					
HUD Emergency Solution COVID19 (ESGCV) 20-22	14.231	ESG-CV-E-20-MW-47-0007	11-01-2020 to 06-30-2022	162,027	-
Total Program	14.231			162,027	-
Passed Through Safe Haven Family Shelter					
Nashville Coordinated Entry Collaboration 22	14.267	TN0269L4J042004	07-01-2021 to 06-30-2022	158,863	-
Direct Program:					
HUD HMIS Technical Assistance Development (PNTN0060L4J042013) 21-22	14.267	TN0060L4J042013	11-01-2021 to 10-31-2022	97,856	-
Total Program	14.267			256,719	-
Direct Program:					
HUD Homeless Management Information Systems (HMIS) 19-21	14.261	TN0321H4J041800	09-30-2019 to 09-30-2022	66,377	-
Total Program	14.261			66,377	-
Total US Department of Housing & Urban Development				1,072,786	254,627
U.S. DEPARTMENT OF INTERIOR					
Passed Through Tennessee Historical Commission					
Centennial Park Preservation Assessment 20-21	15.904	32701-03584	10-01-2020 to 09-30-2021	17,400	-
Total Program	15.904			17,400	-
Total US Department of Interior				17,400	-

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U.S. DEPARTMENT OF JUSTICE					
Passed Through Tennessee Department of Finance & Administration VOCA Hispanic, Child, and Family 20-23	16.575	11-14-19 GG	07-01-2020 to 06-30-2023	268,563	252,204
Re-Entry VOCA Cherished H.E.A.R.T.S. 21-23	16.575	N/A	05-01-2021 to 06-30-2023	66,635	-
VOCA Family Justice Center 20-23	16.575	41558-1rv	07-01-2020 to 06-30-2023	402,485	402,485
2021 VOCA Victim Service Coordinator 20-22	16.575	Z21THS196	07-01-2020 to 06-30-2023	519,161	-
2020 VOCA Law Enforcement Victim Coordinator 19-22	16.575	Z16GHS237	11-01-2019 to 06-30-2023	73,649	-
Passed Through State of TN OCJP VOCA Serving Youth and Young Adults with Trauma 19-21	16.575	37348	02-01-2019 to 06-30-2022	473,044	-
VOCA II	16.575	N/A	00-00-0000 to 09-30-2021	50,000	-
Total Program	16.575			1,853,537	654,689
Passed Through Tennessee Department of Finance & Administration STOP, Fatality Review Technical Assistance 20-23	16.588	41614	07-01-2020 to 06-30-2023	60,525	60,525
Total Program	16.588			60,525	60,525
Passed Through Tennessee Department of Finance & Administration 2021 PSN Middle Grant 21-22	16.609	31701-64030	10-15-2021 to 08-31-2022	111,526	-
Total Program	16.609			111,526	-
Passed Through Tennessee Department of Finance & Administration 2022 Coronavirus Emergency Supplemental ICAC 21-22	16.034	2020-VD-BX-0393	10-15-2021 to 01-31-2022	48,657	-
2020 Coronavirus Emergency Supplemental 20-22	16.034	2020-VD-BX0048	01-20-2020 to 01-31-2022	514,955	-
Total Program	16.034			563,612	-
Direct Program: OVW Improv. Criminal Justice Responses to Sexual Assault, Domestic/Dating Violence, & Stalking 18-21	16.590	FY2018-VOC-1009	10-01-2018 to 09-30-2021	154,327	154,327
Total Program	16.590			154,327	154,327
Direct Program: OVC Enhanced Language and Other Access to Services Program 19-21	16.582	2019-V3-GX-K027	10-01-2019 to 09-30-2021	55,763	55,763
Total Program	16.582			55,763	55,763
Direct Program: Law Enforcement Mental Health and Wellness Act (LEMHWA) 19-21	16.710	2019MHWXK00	09-01-2019 to 08-31-2021	35,807	-
Total Program	16.710			35,807	-

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Direct Program:					
DNA Capacity Enhancement for Backlog Reduction (CEBR) Program 20-22	16.741	2020-DN-BX-0070	10-01-2020 to 09-30-2022	173,275	-
DNA Capacity Enhancement for Backlog Reduction (CEBR) Program 20-21	16.741	2019-DN-BX-0043	01-01-2020 to 12-31-2021	308	-
Total Program				173,583	-
Direct Program:					
Justice Assistance Grant 19-22	16.738	2019-DJ-BX-0313	10-01-2019 to 09-30-2022	257,592	-
Justice Assistance Grant 20-23	16.738	N/A	10-01-2020 to 09-30-2023	113,730	-
Justice Assistance Grant 18-20	16.738	N/A	10-01-2018 to 09-30-2021	79,478	-
Justice Assistance Grant 21-24	16.738	15PBJA-21-GG-01856-JAGX	10-01-2021 to 09-30-2024	24,145	-
Total Program	16.738			474,945	-
Direct Program:					
Bullet Proof Vest 20-21	16.607	N/A	10-01-2021 to 08-31-2022	17,922	-
Total Program	16.607			17,922	-
Direct Program:					
Equitable Sharing Asset Forfeitures	16.922	N/A	07-01-2021 to 03-30-2022	29,034	-
Total Program	16.922			29,034	-
Direct Program:					
Comprehensive Opioid Abuse 20-23	16.838	2019-AR-BX-K036	10-01-2019 to 09-30-2022	297,983	-
Total Program	16.838			297,983	-
Total US Department of Justice				3,828,563	925,303
U.S. DEPARTMENT OF LABOR					
<i>WIOA Cluster</i>					
Passed Through Northern Middle TN Workforce					
WIOA (Workforce Innovation & Opportunity Act) 21-22	17.259	NM-01-YCSP-MAC	01-01-2021 to 06-30-2022	582,287	-
Total Program	17.259			582,287	-
Total WIOA Cluster				582,287	-
Total US Department of Labor				582,287	-

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U.S. DEPARTMENT OF TRANSPORTATION					
Passed Through Tennessee Emergency Management Hazardous Materials Emergency Preparedness 20-22	20.703	34101-38821	10-01-2020 to 09-30-2022	221,584	-
Total Program	20.703			221,584	-
<i>Highway Planning and Construction Cluster</i>					
Passed Through Tennessee Department of Transportation Greenways TAP Opry Mills 17-22	20.205	170096	07-01-2017 to 06-30-2024	11,985	-
Congestion Mitigation and Air Quality General Competition 18-21	20.205	170129	11-21-2017 to 05-31-2022	14,675	-
Hart Lane Pedestrian Safety Improvements - Construction 15-20	20.205	150109 (PIN 119913.01)	07-06-2015 to 11-01-2020	1,168,547	577,909
Congestion Mitigation and Air Quality General Competition 18-20	20.205	170129	11-21-2017 to 05-31-2022	332,160	249,856
Total Program	20.205			1,527,367	827,765
<i>Total Highway Planning and Construction Cluster</i>				1,527,367	827,765
<i>Highway Safety Cluster</i>					
Passed Through Tennessee Department of Safety and Homeland Security 2022 TN Highway Saturation Office DUI 21-22	20.600	Z16GHS237	10-01-2021 to 09-30-2022	239,917	-
Total Program	20.600			239,917	-
Passed Through Tennessee Dept. of Mental Health and Substance Abuse TN Highway Safety Office 20-21	20.616	33901	10-01-2020 to 09-30-2021	15,000	-
TN Highway Safety Office 21-22	20.616	33901	10-01-2021 to 09-30-2022	52,069	-
Total Program	20.616			67,069	-
<i>Total Highway Safety Cluster</i>				306,986	-
Passed Through Tennessee Department of Safety and Homeland Security 2021 TN Highway Safety Office DUI 20-21	20.607	Z21THS196	10-01-2020 to 09-30-2021	143,746	-
Total Program	20.607			143,746	-
Total US Department of Transportation				2,199,683	827,765

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U.S. DEPARTMENT OF TREASURY					
Passed Through Department of Treasury					
Emergency Rental Assistance Program (Part 1) Reallocated funds	21.023	ERA2-003	09-01-2021 to 08-31-2022	19,532,305	-
Emergency Rental Assistance Program Part 2 21-25 Additional Funding	21.023	ERA2-0345 2nd Disbursement	03-11-2021 to 09-30-2024	22,558,799	-
Emergency Relief Assistance 21-21	21.023	ERA1-001	01-01-2021 to 12-31-2021	15,403,120	-
Total Program	21.023			57,494,224	-
Direct Program					
Coronavirus State & Local Fiscal Recovery Funds	21.027	N/A	03-03-2021 to 12-31-2024	280	280
American Rescue Plan Funding 21-24	21.027	N/A	03-01-2021 to 12-31-2024	45,544,679	18,717,210
Total Program	21.027			45,544,959	18,717,490
Direct Program:					
Local Government Coronavirus Relief Funds 20-20	21.019	N/A	03-01-2020 to 12-31-2021	859	-
CARES REMOTE CONNECTIVITY	21.019	SLT0039	03-01-2020 to 12-31-2020	16,800	-
Total Program	21.019			17,659	-
Total US Department of Treasury				103,056,842	18,717,490
U.S. ENVIRONMENTAL PROTECTION AGENCY					
Direct Program:					
Air Pollution 103 20-22	66.034	1005520	04-01-2020 to 03-31-2024	113,111	-
Total Program	66.034			113,111	-
Direct Program					
Air Pollution 105 20-24	66.001	408120	10-01-2019 to 09-30-2023	348,101	-
Total Program	66.001			348,101	-
<i>Clean Water State Revolving Fund (CWSRF) Cluster</i>					
Passed Through Tennessee Department of Environment and Conservation					
Clean Water State Revolving Loans- (CWSRF)	66.458	SRF 2020-446	05-20-2020 to 04-19-2040	5,397,927	-
Total Program	66.458			5,397,927	-
<i>Total Clean Water State Revolving Fund (CWSRF) Cluster</i>				5,397,927	-

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<i>Drinking Water State Revolving Fund (DWSRF) Cluster</i>					
Passed Through Tennessee Department of Environment and Conservation					
Drinking Water State Revolving Loans- (DWSRF)	66.468	DG8 2020-223	05-20-2020 to 04-19-2040	5,000,000	-
Drinking Water State Revolving Loans- (DWSRF)	66.468	DWF 2020-224	05-20-2020 to 04-19-2040	<u>12,144,393</u>	<u>-</u>
Total Program	66.468			<u>17,144,393</u>	<u>-</u>
<i>Total Drinking Water State Revolving Fund (DWSRF) Cluster</i>				<u>17,144,393</u>	<u>-</u>
Total US Environmental Protection Agency				<u>23,003,532</u>	<u>-</u>
U.S. SMALL BUSINESS ADMINISTRATION					
Direct Program					
Shuttered Venue Operating 21-23	59.075	SBAHQ21SV011585-1	08-05-2021 to 02-05-2023	<u>2,146,266</u>	<u>-</u>
Total Program	59.075			<u>2,146,266</u>	<u>-</u>
Total US Small Business Administration				<u>2,146,266</u>	<u>-</u>
U.S. DEPARTMENT OF EDUCATION					
Passed Through TN Department of Education					
21st CCLC Cohort	84.287	S-287C200043	07-01-2021 to 06-30-2022	337,863	-
21st CCLC-PreK	84.287	N/A	07-01-2021 to 06-30-2022	<u>177,484</u>	<u>-</u>
Total Program	84.287			<u>515,347</u>	<u>-</u>
Passed Through Tennessee Department of Education					
Adaptive Learning Technology	84.010	S-010A190042	07-01-2021 to 06-30-2022	9,029	-
ATSI	84.010	21-01	07-01-2021 to 06-30-2022	803,292	-
Consolidated Admin Pool	84.010	N/A	07-01-2021 to 06-30-2022	3,073,601	-
Title I, Part A	84.010	N/A	07-01-2021 to 06-30-2022	38,035,951	-
Title I-A Neglected	84.010	N/A	07-01-2021 to 06-30-2022	343,951	-
Title I-C	84.010	N/A	07-01-2021 to 06-30-2022	21,459	-
Title I-D Delinquent	84.010	N/A	07-01-2021 to 06-30-2022	185,972	-
Turnaround Action Grant (TAG) 1.0	84.010	N/A	07-01-2021 to 06-30-2022	1,119,723	-
District Priority School Improvement Grant (DPSIG)	84.010A	S-010A2000042-17A	07-01-2021 to 06-30-2022	2,892,095	-
School Level Impr	84.010A	S01 0A 180042	07-01-2021 to 06-30-2022	<u>996,179</u>	<u>-</u>
Total Program	84.010			<u>47,481,252</u>	<u>-</u>

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Passed Through Tennessee Department of Education					
Education Stabilization Fund:					
ARP Homeless 1.0	84.425W	S425W210044	07-01-2021 to 08-31-2022	37,401	-
Early Literacy Networks	84.425C	S-425D200047	05-22-2020 to 09-30-2022	25,000	-
Elementary and Secondary School Emergency Relief (ESSER) 3.0 Grant	84.425U	S425U210047	03-24-2021 to 09-30-2024	6,154,405	-
School Turnaround Pilot Program Grant	84.425D	S425D210047	07-01-2021 to 06-30-2022	31,250	-
TN ALL Corps	84.425D	S425D210047	07-01-2021 to 06-30-2022	52,000	-
ESSER/CARES Act	84.425D	N/A	05-22-2020 to 06-30-2022	2,280,147	-
ESSER Planning Grant	84.425D	S425D210047	07-01-2021 to 06-30-2022	35,000	-
Elementary and Secondary School Emergency Relief (ESSER) 2.0 Grant	84.425D	N/A	01-05-2021 to 09-30-2023	52,179,665	-
Total Program	84.425			60,794,868	-
Passed Through Tennessee Department of Education					
CTE Perkins Basic	84.048	N/A	07-01-2021 to 06-30-2022	1,665,827	-
Total Program				1,665,827	-
Direct Program					
Gear Up Nashville FY19	84.334	P-334A180037	10-01-2021 to 09-30-2022	1,688,544	-
GEAR UP TN 3.0 (Whites Creek)	84.334	18-01	07-01-2021 to 06-30-2022	115,476	-
Total Program				1,804,020	-
<i>Special Education Cluster (IDEA)</i>					
Passed Through Tennessee Department of Education					
IDEA Preschool FY22	84.027	N/A	07-01-2021 to 06-30-2022	390,805	-
IDEA, Part B	84.027	N/A	07-01-2021 to 06-30-2022	18,143,866	-
IDEA Exploration FY21	84.027	N/A	07-01-2020 to 06-30-2021	10,000	-
IDEA Implementation FY22	84.027	N/A	07-01-2021 to 06-30-2022	86,500	-
IDEA SPDG Incentive Funds FY22	84.027	N/A	07-01-2021 to 06-30-2022	5,778	-
ARP IDEA Part B Funds	84.027X	H027X210052	07-01-2021 to 06-30-2022	3,525,670	-
Total Program	84.027			22,162,619	-
Passed Through Tennessee Department of Education					
ARP IDEA Preschool Funds	84.173X	H173X210095	07-01-2021 to 06-30-2022	166,128	-
Total Program	84.173			166,128	-
<i>Total Special Education Cluster (IDEA)</i>					
				22,328,747	-

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Passed Through Tennessee Department of Education Title II-A	84.367	N/A	07-01-2021 to 06-30-2022	<u>3,751,770</u>	<u>-</u>
Total Program	84.367			<u>3,751,770</u>	<u>-</u>
Passed Through Tennessee Department of Education Title III	84.365	N/A	07-01-2021 to 06-30-2022	2,005,077	-
Title III Immigrant	84.365	N/A	07-01-2021 to 06-30-2022	<u>196,027</u>	<u>-</u>
Total Program	84.365			<u>2,201,104</u>	<u>-</u>
Passed Through Tennessee Department of Education Title IX McKinney-Vento	84.196	N/A	07-01-2021 to 06-30-2022	350,475	-
Homeless Education FY21	84.196	N/A	07-01-2020 to 06-30-2021	<u>109,662</u>	<u>-</u>
Total Program	84.196			<u>460,137</u>	<u>-</u>
Passed Through Tennessee Department of Education Literacy Training Teacher Stipend	84.364	N/A	07-01-2021 to 06-30-2022	<u>523,161</u>	<u>-</u>
Total Program	84.364			<u>523,161</u>	<u>-</u>
Passed Through Tennessee Department of Education Preschool Expansion	84.419	N/A	07-01-2021 to 06-30-2022	<u>219,466</u>	<u>-</u>
Total Program	84.419			<u>219,466</u>	<u>-</u>
Passed Through Tennessee Department of Education SP ED TRANS SCH-WORK FY22	84.126	N/A	10-01-2020 to 09-30-2021	<u>179,966</u>	<u>-</u>
Total Program	84.126			<u>179,966</u>	<u>-</u>
Direct Program:					
EIR Pyramid Model	84.411	U-411B170021	10-01-2021 to 09-30-2022	1,823,338	-
GROW STEM	84.411	U411C150082	01-01-2020 to 06-30-2021	<u>161,204</u>	<u>-</u>
Total Program	84.411			<u>1,984,542</u>	<u>-</u>
Direct Program:					
MSAP 2017	84.165	U-165A170061	10-01-2021 to 09-30-2022	2,681,628	-
MSAP 2021	84.165	S-165A210053	04-01-2021 to 03-30-2022	<u>391,867</u>	<u>-</u>
Total Program	84.165			<u>3,073,495</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, 2022

Program Title	Federal Assistance Listing Number	Contract Number	Grant Period	Expenditures	Amount Passed Through to Subrecipients
Direct Program:					
Music and Art City (PDAE)	84.351	U-351C170073	10-01-2017 to 09-30-2021	<u>239,882</u>	<u>-</u>
Total Program	84.351			<u>239,882</u>	<u>-</u>
Total US Department of Education				<u>147,223,584</u>	<u>-</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS				<u>\$ 411,989,745</u>	<u>\$ 24,904,444</u>

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

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF STATE AWARDS

For the Year ended June 30, 2022

Program Title	Contract Number	Grant Period	Expenditures	Amount Passed Through to Subrecipients
TENNESSEE ADMINISTRATIVE OFFICE OF THE COURTS:				
Interpreter/Translation Services 22	N/A	07-01-2021 to 06-30-2022	\$ 73,359	\$ -
Court Interpreter 22	N/A	07-01-2021 to 06-30-2022	93,071	-
Total TENN. Admin office of the CTS			<u>166,430</u>	<u>-</u>
TENNESSEE ARTS COMMISSION:				
Big Band Dances Creative Parks Nashville Match 22	N/A	07-01-2021 to 06-30-2022	2,983	-
Arts Build Communities 22	31625-12533	07-01-2021 to 06-30-2022	49,380	41,970
Major Cultural Institution 22	N/A	07-01-2021 to 06-30-2022	53,000	-
Total Tennessee Arts Commission			<u>105,363</u>	<u>41,970</u>
TENNESSEE DEPARTMENT OF CHILDREN'S SERVICES:				
Juvenile Prevention FY22	56508-3	07-01-2018 to 06-30-2023	337,290	-
Safe Baby Court 18-19 (Amend 5) and Safe Baby Salaries 22	57400-5, 71001	03-01-2018 to 06-30-2022	176,694	-
State Supplement Juvenile Court Improvement 19-24	35910-03669-1	07-01-2019 to 06-30-2024	2,072	-
Total Tennessee Department of Children's services			<u>516,056</u>	<u>-</u>
TENNESSEE DEPARTMENT OF CORRECTION:				
Residential Drug Court Treatment 17-22	3290131318	07-01-2017 to 06-30-2022	982,000	-
Community Corrections Services (TDOC) 21	32952-13003-1	07-01-2020 to 06-30-2022	1,336,938	-
Total Tennessee Department of Correction			<u>2,318,938</u>	<u>-</u>
TENNESSEE DEPARTMENT OF ECONOMIC AND COMMUNITY DEVELOPMENT:				
Revanche Therapeutics, Inc. - Industrial Development Board	70675	01-16-2020 to 11-15-2023	1,250,000	-
August Bioservices - Industrial Development Board	70609	07-01-2020 to 06-30-2023	2,000,000	-
Smile Direct Club - Industrial Development Board	65048	01-18-2019 to 01-17-2022	3,500,000	-
Total Tennessee Department of Economic and Community			<u>6,750,000</u>	<u>-</u>

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

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF STATE AWARDS

For the Year ended June 30, 2022

Program Title	Contract Number	Grant Period	Expenditures	Amount Passed Through to Subrecipients
TENNESSEE DEPARTMENT OF HUMAN SERVICES:				
Prenatal Presumptive Eligibility 20-22	34360-63720-1	07-01-2019 to 06-30-2022	111,538	-
Fetal Infant Mortality Review 21-24	34347-33221-1	07-01-2020 to 06-30-2024	328,251	-
Healthy Start Home Visiting 19-22	34347-48419-3	07-01-2018 to 09-30-2021	75,232	-
HIV Prep	34349-47421	01-01-2021 to 12-31-2021	94,985	-
Viral Hepatitis 22-23	34349-94222	07-01-2021 to 06-30-2023	80,698	-
Tobacco Prevention Program Services 19	34347-64119-7	07-01-2018 to 06-30-2023	126,729	-
Grant in Aid 22	34360-34722	07-01-2021 to 06-30-2022	725,203	-
Healthy Start Home Visiting 22-24	34347-48422	10-01-2021 to 06-30-2024	248,039	-
TennCare Dental Prevention Oral Health 20-22	34360-37621	07-01-2020 to 06-30-2022	907,143	-
Community Services Poverty Fund (CSPF) 22	Letter of Agreement by DHS	07-01-2021 to 06-30-2022	25,100	-
TDHS TN Opportunity Pilot Planning MOB Center 21-22	LETTER	12-30-2021 to 03-30-2022	1,218	-
GNRC Options (Nutrition HCBS) 19-20		07-01-2018 to 06-30-2022	50,733	-
Child and Adult Care Food Program 21-22	Sponsor#00711 CACFP	10-01-2021 to 09-30-2022	96,575	-
GNRC Coronavirus Aid Relief CARES Act 20-21	MSS-G 2021-C03	08-01-2020 to 09-30-2021	403,924	-
Total Tennessee Department of Human Services			<u>3,275,368</u>	<u>-</u>
TENNESSEE DEPARTMENT OF TRANSPORTATION:				
Litter 22	N/A	07-01-2021 to 06-30-2022	<u>156,324</u>	<u>152,224</u>
Total Tennessee Department of Transportation			<u>156,324</u>	<u>152,224</u>
TENNESSEE DEPT OF FINANCE AND ADMINISTRATION:				
OCJP Family Justice Center Initiative 22-22	N/A	02-01-2022 to 06-30-2022	51,251	51,251
Middle TN ICAC Task Force 21-26	N/A	07-01-2021 to 06-30-2026	<u>223,626</u>	<u>60,741</u>
Total Tennessee Department of Finance and Administration OCJP			<u>274,877</u>	<u>111,992</u>
TENNESSEE DEPARTMENT OF MENTAL HEALTH AND SUBSTANCE ABUSE SERVICES:				
TN Web-Based Information Technology Systems 22	33901-1	07-01-2021 to 06-30-2022	63,947	-
Residential Drug Court Treatment 22	33901-1	07-01-2021 to 06-30-2022	<u>524,792</u>	<u>-</u>
Total Tennessee Department of Mental Health and Substance Abuse			<u>588,739</u>	<u>-</u>

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

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF STATE AWARDS

For the Year ended June 30, 2022

Program Title	Contract Number	Grant Period	Expenditures	Amount Passed Through to Subrecipients
TENNESSEE STATE LIBRARY & ARCHIVES				
TN State Library And Archives Training Opportunities For The Public (TOP) 22	30501-01122-38	07-01-2021 to 06-30-2022	16,500	-
Library Services for the Deaf and Hard of Hearing 22	30501-00422	07-01-2021 to 06-30-2022	88,000	-
Library Services 21-22	30501-00222-04	07-01-2021 to 05-31-2022	1,005,500	-
Total Tennessee State Library and Archives			1,110,000	-
TENNESSEE DEPARTMENT OF EDUCATION:				
ACE Initiative	N/A	07-01-2021 to 06-30-2022	55,476	-
Competitive Priority School	N/A	07-01-2021 to 06-30-2022	928,766	-
Coordinated School Health	N/A	07-01-2021 to 06-30-2022	20,600	-
CSH FY2022	N/A	07-01-2021 to 06-30-2022	233,203	-
Family Resource Centers FY22	N/A	07-01-2021 to 06-30-2022	255,130	-
Lottery for Education: Afterschool Programs	N/A	07-01-2021 to 06-30-2022	362,228	-
Safe Schools FY22	N/A	07-01-2021 to 06-30-2022	1,268,794	-
Southern Word Arts	N/A	07-01-2021 to 06-30-2022	6,700	-
Summer Learning Camp Transportation FY22	N/A	07-01-2021 to 06-30-2022	945,590	-
VOCA FY22	N/A	07-01-2021 to 06-30-2022	115,712	-
Voluntary Pre-K	N/A	07-01-2021 to 06-30-2022	4,734,618	-
Child Nutrition State Match	190	07-01-2021 to 06-30-2022	191,853	191,853
Summer Bridge MS Camp FY22	N/A	07-01-2021 to 06-30-2022	3,079,503	-
Summer STREAM Learning Camp ES FY22	N/A	07-01-2021 to 06-30-2022	199,396	-
Summer Learning Camp FY22	N/A	07-01-2021 to 06-30-2022	5,718,328	-
STREAM Learning Camp FY22	N/A	07-01-2021 to 06-30-2022	4,416,709	-
Total Tennessee Department of Education			22,532,606	191,853
TENNESSEE DEPARTMENT OF HEALTH:				
Breast and Cervical Cancer Screening 20-23 (state portion)	34360-40321	07-01-2020 to 06-30-2023	39,177	-
Community Health Access And Navigation In Tennessee (C.H.A.N.T) 22 (state portion)	34360-81022-1 34360-81022 34360-35118-1	07-01-2021 to 06-30-2023	1,536,723	-
Family Planning 17-22 (state portion)	34360-35118	07-01-2017 to 06-30-2022	121,656	-
Immunization 22-23 (state portion)	34360-41222	07-01-2021 to 06-30-2023	86,953	-
Tuberculosis Control Prevention Outreach Services 21 (state portion)	34360-37221-1	07-01-2020 to 06-30-2022	1,221,554	-
Total Tennessee Department of Health			3,006,063	-

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, 2022

Program Title	Contract Number	Grant Period	Expenditures	Amount Passed Through to Subrecipients
TENNESSEE EMERGENCY MANAGEMENT AGENCY				
Flood Public Assistance 10-15	34101-6116-14	04-30-2010 to 04-29-2025	18,362	-
Tornado Recovery March 2020	4476 DR TN	03-01-2020 to 03-02-2024	(a)	-
Derecho Recovery May 2020	4550 DR TN	05-01-2020 to 05-2-2024	(a)	-
March 2021 Severe Storm	N/A	03-25-2023 to 03-25-2025	139,504	-
Reimbursable 100% from Tennessee Emergency Management for assisting in Other States' Disaster Recoveries				
Hurricane Ida	N/A	N/A	153,891	-
Waverly, TN Flood	N/A	N/A	26,120	-
Total Tennessee Emergency Management Agency			337,877	-
TOTAL EXPENDITURES OF STATE AWARDS			\$ 41,138,641	\$ 498,039

(a) - Expenses reported under this program for FY21 was based on a 75/12.5/12.5% cost sharing allocation formula between the Fed, State, and the city (Metro). This cost sharing formula has changed in FY22 as of the "Omnibus 90-10 Cost Share" formula which increased the Fed allocation from 75% to 90% resulting to a 90/5/5% cost sharing allocation between Fed, State and City (Metro). The increase in Fed allocation led to negative expense obligation to the city (Metro) in FY22.

METROPOLITAN GOVERNMENT OF NASHVILLE
AND DAVIDSON COUNTY, TENNESSEE
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS
YEAR ENDED JUNE 30, 2022

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, 2022, 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 \$171,233,149 and are not included in the accompanying schedule of expenditures of federal awards for the year ended June 30, 2022. 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, 2022.

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 (ALN 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 ALNs

Federal awards which have no assigned ALN 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, 2022

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, 2022

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 \$330,527 which includes amounts expended in prior years that were approved as eligible expenditures by FEMA in fiscal year 2022. These expenditures have been included in the accompanying schedule of federal expenditures under ALN 97.036. Flood-related amounts receivable under ALN 97.036 totaled \$14,632,757 at June 30, 2022. 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
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS
YEAR ENDED JUNE 30, 2022

F. STATE REVOLVING LOAN FUNDS

At June 30, 2022, there was an outstanding balance of \$1,717,207 and \$7,335,812 on loans obtained through the Clean Water State Revolving Loan Fund (ALN 66.458) and the Drinking Water State Revolving Loan Fund (ALN 66.468), respectively. Principal payments on the loans during the current fiscal year totaled \$-0-.

G. REISSUING OF THE SINGLE AUDIT REPORTS

After the issuance of the fiscal year 2022 single audit report, it was discovered the Government should have reported certain expenditures related to the Clean Water State Revolving Loan Fund (ALN 66.458) and the Drinking Water State Revolving Loan Fund (ALN 66.468) on the SEFA.

Because of this change, a revised Schedule of Expenditures of Federal Awards is presented. The changes to the Schedule of Expenditures of Federal increased the total amount of federal expenditures reported by \$22,542,320. In addition, the Clean Water State Revolving Loan Fund (ALN 66.458) and the Drinking Water State Revolving Loan Fund (ALN 66.468) were selected as major programs, a revised Schedule of Findings and Questioned Costs is presented, and the audit report has been dual-dated.

METROPOLITAN GOVERNMENT OF NASHVILLE
AND DAVIDSON COUNTY, TENNESSEE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2022

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, 2022

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>
Child Nutrition Cluster:	
10.553	School Breakfast Program
10.555	National School Lunch Program
10.559	Summer Food Service Program for Children
10.582	Fresh Fruit and Vegetable Program
Clean Water State Revolving Fund (CWSRF) Cluster	
66.458	Clean Water State Revolving Loans – CWSRF
Drinking Water State Revolving Fund (DWSRF) Cluster	
66.468	Drinking Water State Revolving Loans – DWSRF
84.425	Education Stabilization Fund
21.023	MAC Federal COVID Rent-Utility Assistance
84.010	Title I, Part A
21.027	Coronavirus State and Local Fiscal Recovery Funds
93.323	Epidemiology and Laboratory Capacity for Infectious Diseases
93.568	Low-Income Home Energy Assistance
93.914	HIV Emergency Relief Project
84.367	Title II, Part A
84.165	Magnet Schools 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, 2022

SECTION II - FINANCIAL STATEMENT FINDINGS

ITEM #2022-001

**Department of Water & Sewerage Services Accounts Receivable Reconciliation
(Significant Deficiency)**

Criteria, Condition, Context, Cause and Effect

During our audit of the Department of Water & Sewerage Services (“W&S”), W&S finance personnel discovered a billing software error in accounting for customer balances sent to a third-party collection agency. This billing software error resulted in both revenue and related accounts receivable being understated when reconciled to the general ledger accounting system. The ultimate correction of this billing software error resulted in an adjustment to restate beginning net position.

Recommendation

We recommend W&S implement process improvements to ensure their billing software is accounting for customer receivable balances correctly and is consistently reconciled to the general ledger accounting system. Continued reconciliation of accounts receivable is imperative to providing management with timely and accurate financial information necessary to make important financial decisions.

Views of Responsible Officials and Planned Corrective Actions

W&S has incorporated this change into the monthly reconciliation. The general ledger is reconciled with the bank daily. Then, on a monthly basis, the general ledger is reconciled with the subledger system accounting for the double-booking process. Reconciliations are reviewed by management and discussed when discrepancies are found.

METROPOLITAN GOVERNMENT OF NASHVILLE
AND DAVIDSON COUNTY, TENNESSEE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - Continued
YEAR ENDED JUNE 30, 2022

SECTION II - FINANCIAL STATEMENT FINDINGS - Continued

ITEM #2022-002

**Metropolitan Nashville Public Schools Grant Receivables and Reimbursements
(Significant Deficiency)**

Criteria, Condition, Context, Cause and Effect

During our audit, Metropolitan Nashville Public Schools (“MNPS”) management discovered that approximately \$21 million included in grants receivable as of June 30, 2021 and 2022 was not submitted to the Tennessee Department of Education for reimbursement under the ESSER grant. Based on several discussions with the Metro Finance Department and MNPS management, it was determined that MNPS will ultimately still be able to collect the full amount of funding available to MNPS under the ESSER grant.

Recommendation

We recommend MNPS implement procedures to track the status of outstanding grants receivable and grant reimbursement requests to ensure all eligible grant expenditures are submitted for reimbursement on a timely basis.

Views of Responsible Officials and Planned Corrective Actions

Metropolitan Nashville Public Schools (“MNPS”) agrees with the recommendation. MNPS self-reported the lack of submission, and in joint discussions with the Metro Finance Department, determined a solution allowing MNPS to still collect the full amount of funding available to MNPS under the ESSER grant.

To prevent the reoccurrence of such an event, MNPS has developed a fiscal services team that oversees grant-related financial processes, ensuring that all grants are administered on an accurate, timely manner in strict alignment to district procedures. MNPS finance and federal programs department have collaborated on joint processes to ensure correct sequencing of journal entries with reimbursement requests to ensure the full drawdown of all grants.

METROPOLITAN GOVERNMENT OF NASHVILLE
AND DAVIDSON COUNTY, TENNESSEE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - Continued
YEAR ENDED JUNE 30, 2022

SECTION III - FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None reported.

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

ITEM #2022-003

Trustee Department Theft

Criteria, Condition, Context, Cause and Effect

In February 2022, management of the Trustee Department discovered cash shortages from the cash till on two separate occasions for \$900 and \$1,000 while performing the nightly cash count. The theft was promptly reported to the Metropolitan Nashville Office of Internal Audit, and the State of Tennessee Comptroller's Office. During fiscal year 2022, management took steps to fix the issue by updating their internal controls to reduce the risk of cash shortages going forward.

Recommendation

We recommend management continue to enforce the internal controls around cash management and consider further controls that could prevent and/or detect future cash shortages.

Views of Responsible Officials and Planned Corrective Actions

The Office of the Metropolitan Trustee accepts the recommendations of the Single Audit Report provided by Crosslin. To correct the matter, the Office of the Metropolitan Trustee has implemented the recommendations of internal controls around cash management. The following steps have been instituted: 1) a two-person integrity system for the counting of large cash transactions 2) additional cameras for observation 3) updated and implemented the Office of Policies & Procedures for Cash Collection. In addition, all cashiers have completed training on best practices for handling and processing cash including an understanding of how to mitigate risk of loss. They have received certification through the Association of Public Treasurers of the United States and Canada.

METROPOLITAN GOVERNMENT OF NASHVILLE
AND DAVIDSON COUNTY, TENNESSEE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - Continued
YEAR ENDED JUNE 30, 2022

SECTION V - SUMMARY OF PRIOR AUDIT FINDINGS

Financial Statement Findings

No prior findings reported.

Federal Award Findings and Questioned Costs

No prior findings reported.

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

No prior findings reported.

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY



Management's Corrective Action Plan

2022-001 Department of Water & Sewerage Services Accounts Receivable Reconciliation

Corrective Action

W&S has incorporated this change into the monthly reconciliation. The general ledger is reconciled with the bank daily. Then, on a monthly basis, the general ledger is reconciled with the subledger system accounting for the double-booking process. Reconciliations are reviewed by management and discussed when discrepancies are found.

Anticipated

Completion Date June 30, 2023

Name of Contact

Person Amanda Deaton-Moyer, Assistant Director
Metro Water Services
(615) 862-4782

2022-002 Metropolitan Nashville Public Schools Grant Receivables and Reimbursements

Corrective Action

Metropolitan Nashville Public Schools ("MNPS") agrees with the recommendation. MNPS self-reported the lack of submission, and in joint discussions with the Metro Finance Department, determined a solution allowing MNPS to still collect the full amount of funding available to MNPS under the ESSER grant.

To prevent the reoccurrence of such an event, MNPS has developed a fiscal services team that oversees grant-related financial processes, ensuring that all grants are administered on an accurate, timely manner in strict alignment to district procedures. MNPS finance and federal programs

department have collaborated on joint processes to ensure correct sequencing of journal entries with reimbursement requests to ensure the full drawdown of all grants.

Anticipated

Completion Date June 30, 2023

Name of Contact

Person

Chris Henson, Chief of Finance
Metropolitan Nashville Public Schools
(615) 259-8515

2022-003 Trustee Department Theft

Corrective Action

The Office of the Metropolitan Trustee accepts the recommendations of the Single Audit Report provided by Crosslin. To correct the matter, the Office of the Metropolitan Trustee has implemented the recommendations of internal controls around cash management. The following steps have been instituted: 1) a two-person integrity system for the counting of large cash transactions 2) additional cameras for observation 3) updated and implemented the Office of Policies & Procedures for Cash Collection. In addition, all cashiers have completed training on best practices for handling and processing cash including an understanding of how to mitigate risk of loss. They have received certification through the Association of Public Treasurers of the United States and Canada.

Anticipated

Completion Date June 30, 2023

Name of Contact

Person

Erica S. Gilmore, Metropolitan Trustee
Office of the Metropolitan Trustee
(615) 862-6336

Respectfully submitted,



Jenneen Reed, Chief Accountant