

**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, 2023**

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, 2023, 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 each of the Government's pension (and other employee benefit) trust fiduciary funds, the Sports Authority Fund, and the Industrial Development Board Fund, which are presented as supplementary information in the Government's financial statements, and have issued our report thereon dated October 31, 2023. 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 were not 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 2023-001 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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **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, 2023



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 identified as subject to audit 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, 2023. 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 \$234,144,924 in federal awards which are not included in the accompanying Schedule of Expenditures of Federal Awards during the year ended June 30, 2023. 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, 2023.



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.

### ***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, 2023, 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, 2023, 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 each of the Government's pension (and other employee benefit) trust fiduciary funds, the Sports Authority Fund, the Industrial Development Board Fund, the Hospital Authority, Metropolitan Transit Authority, and the Convention Center Authority as of and for the year ended June 30, 2023, and have issued our reports thereon dated October 31, 2023, which contained unmodified opinions on those financial statements. Our audit was performed 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, 2023, except for Compliance  
and Internal Control Over Compliance, as  
to which the date is March 28, 2024



METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year ended June 30, 2023

Program Title	Federal Assistance Listing Number	Contract Number	Grant Period	Expenditures	Amount Passed Through to Subrecipients
<b>NATIONAL ENDOWMENT FOR THE ARTS</b>					
Passed Through Tennessee Arts Commission: Major Cultural Institutions (Federal portion)	45.025	31625-14538	07-01-2022 to 06-30-2023	\$ 17,000	\$ -
Total Program	45.025			17,000	-
Direct Program:					
R.E.A.L. Arts Project 21-22	45.024	1864835-62-21	01-01-2021 to 11-30-2022	50,000	-
Our Town 21-23	45.024	LETTER	07-01-2021 to 06-30-2023	9,800	-
Total Program	45.024			59,800	-
Total National Endowment for the Arts				76,800	-
<b>INSTITUTE OF MUSEUM AND LIBRARY SERVICES</b>					
Passed Through Tennessee State Library and Archive: Library Services 22 - 23 Amend 1	45.310	LS-249989-OLS-22	07-01-2022 to 05-31-2023	10,000	-
Total Program	45.310			10,000	-
Total Institute of Museum and Library Services				10,000	-
<b>U.S. DEPARTMENT OF AGRICULTURE</b>					
Passed Through Tennessee Department of Health Women, Infant and Children (WIC) 21-24	10.557	34353-141222	10-01-2021 to 09-30-2024	4,796,515	-
Total Program	10.557			4,796,515	-
Passed Through Tennessee Department of Human Services					
Child and Adult Care Food Program - At Risk Supper, Metro Public Schools	10.558	N/A	10-01-2022 to 09-30-2023	1,160,678	-
Child and Adult Care Food Program & NAZA HS 21-22	10.558	Sponsor ID #00049	10-01-2021 to 09-30-2022	269,638	-
Child and Adult Care Food Program & NAZA HS 22-23	10.558	Sponsor ID #00049	10-01-2022 to 09-30-2023	1,194,196	-
Total Program	10.558			2,624,512	-
<i>Child Nutrition Cluster</i>					
Passed Through Tennessee Department of Human Services					
Summer Food Service Program	10.559	Sponsor ID #00049	06-01-2022 to 07-31-2022	962,023	-
Summer Food Service Program- Breakfast & Lunch, Metro Public Schools	10.559	N/A	07-01-2022 to 06-30-2023	948,482	-
Total Program	10.559			1,910,505	-

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, 2023

Program Title	Federal Assistance Listing Number	Contract Number	Grant Period	Expenditures	Amount Passed Through to Subrecipients
Passed Through Tennessee Department of Education					
NSLP - Supply Chain Assistance Grant Round	10.555	SFA 190	07-01-2022 to 06-30-2023	127,398	-
NSLP - Supply Chain Assistance Grant Round 2 & 3	10.555	SFA 190	07-01-2022 to 06-30-2023	1,924,097	-
Federal Direct MNPS Nutrition Svc Commodities	10.555	N/A	07-01-2022 to 06-30-2023	3,177,280	-
National School Lunch and Breakfast Program - Food Distribution - Metro Public Schools	10.555	N/A	07-01-2022 to 06-30-2023	654,340	-
National School Lunch and Breakfast Program - Food Distribution - Metro Public Schools	10.555	N/A	07-01-2022 to 06-30-2023	1,022,120	-
SNP National School Breakfast Program - Food Distribution - Metro Public Schools	10.555	N/A	07-01-2022 to 06-30-2023	11,512,036	-
SNP National School Lunch Program - Food Distribution - Metro Public Schools	10.555	N/A	07-01-2022 to 06-30-2023	26,542,073	-
Total Program	10.555			44,959,344	-
Passed Through Tennessee Department of Education					
Fresh Fruits and Vegetables Program - Metro Public Schools	10.582	N/A	07-01-2022 to 06-30-2023	585,692	-
Total Program	10.582			585,692	-
Total Child Nutrition Cluster				47,455,541	-
Total US Department of Agriculture				54,876,568	-
<b>U.S. DEPARTMENT OF DEFENSE</b>					
Direct Program					
ROTC USAF FY22	12.357	N/A	07-01-2021 to 06-30-2022	66,958	-
ROTC ARMY FY22	12.357	N/A	07-01-2021 to 06-30-2022	215,541	-
Total Program	12.357			282,499	-
Total US Department of Defense				282,499	-
<b>CENTER FOR DISEASE CONTROL (CDC)</b>					
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	51,821	14,833
High Impact Area Substance Misuse Epidemic Response 22 - 23	93.136	34301-31323	09-01-2022 to 08-30-2023	398,851	193,552
Total Program	93.136			450,672	208,385
Passed Through Tennessee Department of Health					
Hospital Preparedness Program	93.889	34360-31723	07-01-2022 to 06-30-2027	70,100	-
Total Program	93.889			70,100	-
Passed Through Tennessee Department of Health					
NACCHO Implementing overdose Prevention Strategies At The local Level 22-22	93.421	2022-010701	02-01-2022 to 07-31-2023	91,947	-
Total Program	93.421			91,947	-

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, 2023

Program Title	Federal Assistance Listing Number	Contract Number	Grant Period	Expenditures	Amount Passed Through to Subrecipients
Direct Program					
Strengthening US Public Health Infrastructure, Workforce and Data System 22-28	93.967	NE11OE000029-01	12-01-2022 to 11-30-2027	53,772	-
Total Program	93.967			53,772	-
Total Center for Disease Control				666,491	208,385
<b>U.S. DEPARTMENT OF HEALTH &amp; HUMAN SERVICES</b>					
Passed Through Tennessee Department of Health					
A Step Ahead	93.558	N/A	11-17-2021 to 10-31-2024	34,548	-
Total Program	93.558			34,548	-
Passed Through Tennessee Department of Health					
TN Breast and Cervical Cancer Screening 23	93.898	34360-89823	08-01-2022 to 06-30-2023	181,100	-
Total Program	93.898			181,100	-
Passed Through Tennessee Department of Health					
Chronic Disease Prevention 19-23	93.426	34352-52220	08-01-2019 to 08-30-2023	58,609	-
Total Program	93.426			58,609	-
Passed Through Tennessee Department of Health					
Community Health Access And Navigation In Tennessee (C.H.A.N.T) 22	93.944	34360-8102234360-81022	07-01-2021 to 06-30-2023	2,027,836	-
Total Program	93.944			2,027,836	-
Passed Through Tennessee Department of Health					
Family Planning 23-27	93.217	34360-35123	07-01-2022 to 06-30-2027	918,300	-
Total Program	93.217			918,300	-
Passed Through Tennessee Department of Health					
Health Promotion Services 21-24	93.991	34360-50321-1	07-01-2020 to 06-30-2024	185,697	-
Total Program	93.991			185,697	-
Passed Through Tennessee Department of Health					
HIV Core Medical & Early Intervention Services 22-23	93.917	34349-85922	04-01-2022 to 03-31-2024	29,901	-
Total Program	93.917			29,901	-
Passed Through Tennessee Department of Health					
COVID-19 - Public Health Emergency Preparedness and Crisis Response 20-23	93.354	34349-97220-3	03-16-2020 to 06-30-2023	282,188	-
Cities Readiness Initiative	93.354	34360-31723	07-01-2022 to 06-30-2027	132,541	-
Total Program	93.354			414,729	-

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, 2023

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 20-25	93.305	GG2065648-01	04-01-2020 to 04-30-2025	69,124	-
Total Program	93.305			69,124	-
Passed Through Tennessee Department of Health Tuberculosis Control Prevention Outreach Services 23	93.116	34349-55322	07-01-2020 to 06-30-2022	293,346	-
Total Program	93.116			293,346	-
Passed Through Tennessee Department of Human Services Community Service Block Grant (CSBG) 20-22	93.569	Z-21-49110	10-01-2020 to 09-30-2022	1,585,436	-
Community Service Block Grant (CSBG) 21-23	93.569	Z-22-49110	10-01-2021 to 09-30-2023	560,598	-
Direct Program COVID-19 - CARES Act Rapid-Cycle Impact Project 21-22 Amend 1	93.569	90ET0498-01-00	09-30-2021 to 06-30-2023	204,334	-
Total Program	93.569			2,350,368	-
Direct Program CDC Cooperative Agreement	93.079	NU87PS004358	08-01-2021 to 07-31-2022	331,426	-
Total Program	93.079			331,426	-
Passed Through Tennessee Department of Human Services Child Support Enforcement Title IV-D 23 Amend 1	93.563	73898	07-01-2022 to 06-30-2025	910,099	-
Total Program	93.563			910,099	-
Passed Through Tennessee Department of Health Public Health Emergency Preparedness	93.074	34360-31723	07-01-2022 to 06-30-2027	599,934	-
Total Program	93.074			599,934	-
Passed Through Tennessee Department of Health HIV Expanded Testing Services	93.940	34349-00422	01-01-2022 to 12-31-2022	53,464	-
HIV Prep	93.940	34349-00422	01-01-2022 to 12-31-2022	89,007	-
HIV/AIDS Prevention & Surveillance	93.940	34349-00422	01-01-2022 to 12-31-2022	213,551	-
Total Program	93.940			356,022	-
Passed Through Tennessee Housing Development Agency Low Income Home Energy Assistance Program (LIHEAP) 21-22	93.568	LIHEAP-20-10 (2021)-1LIHEAP-20-10 (2021)	09-01-2022 to 08-30-2023	7,267,578	-
Low Income Home Water Assistance Program (LIHWAP) 22-23	93.568	LIHWAP 22-10	01-01-2022 to 09-30-2023	695,122	-
Total Program	93.568			7,962,700	-

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, 2023

Program Title	Federal Assistance Listing Number	Contract Number	Grant Period	Expenditures	Amount Passed Through to Subrecipients
<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	1,098,309	-
Total Program	93.044			1,098,309	-
<i>Total Aging Cluster</i>					
				1,098,309	-
Passed Through Tennessee Department of Health COVID-19 - ELC Detection and Mitigation of COVID in Confinement Facilities 21-23	93.323	Z-22-263574-00	08-01-2021 to 06-30-2024	462,330	-
Passed Through Tennessee Department of Justice COVID-19 - MNPS Epidemiology & Laboratory Capacity	93.323	NU50CK000528	07-01-2022 to 06-30-2023	12,566,948	-
Total Program	93.323			13,029,278	-
Passed Through Tennessee Department of Mental Health & Substance Abuse TN Certified Recovery Court Program	93.959	33901	08-01-2021 to 06-30-2024	75,000	-
Total Program	93.959			75,000	-
Direct Programs:					
HIV Emergency Relief 22 - 23	93.914	2 H89HA11433-14-00	03-01-2022 to 02-28-2023	3,206,232	2,828,642
HIV Emergency Relief 23 - 24	93.914	2 H89HA11433-15-00	03-01-2023 to 02-28-2024	1,838,763	1,266,432
Total Program	93.914			5,044,995	4,095,074
Direct Program:					
COVID-19 - COVID Disparities 21-24	93.391	1 NH75OT000013-01-00	06-01-2021 to 05-30-2024	1,058,004	100,007
Total Program	93.391			1,058,004	100,007
Direct Program:					
Healthy Start Initiative Eliminating Racial and Ethnic Disparities 22 - 23	93.926	5H49MC32719-04-01	04-01-2022 to 03-31-2023	576,378	41,549
Healthy Start Initiative Eliminating Racial and Ethnic Disparities 23 - 24	93.926	H49MC32719-05-01	04-01-2023 to 03-31-2024	480,917	180,994
Total Program	93.926			1,057,295	222,543
Direct Program:					
Community Health Workers for Public Health Response and Resilient 22	93.495	NU58DP006999-01-00	08-31-2021 to 08-30-2022	16,282	-
Community Health Workers for Public Health Response and Resilient 23	93.495	NU58DP006999-02-00	08-31-2022 to 08-30-2023	375,983	-
Total Program	93.495			392,265	-
Direct Program:					
Nashville Health Accelerator Plan 21-22	93.945	1 NU58DP007080-01-00	09-30-2021 to 09-29-2022	120,021	-
Total Program	93.945			120,021	-
Direct Programs:					
Comprehensive STD Prevention System	93.977	34349-00422	01-01-2022 to 12-31-2022	58,545	-
Total Program	93.977			58,545	-

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, 2023

Program Title	Federal Assistance Listing Number	Contract Number	Grant Period	Expenditures	Amount Passed Through to Subrecipients
Passed Through National Environment Health Promotion Retail Food Program Standards Self-Assessment	93.103	G-OATR-202111-01634	02-15-2022 to 12-29-2022	3,162	-
Total Program	93.103			3,162	-
<i>CCDF Cluster</i>					
Passed Through Tennessee Department of Education COVID-19 - MNPS ARPA Child Care Stabilization MNPS Read to be Ready Summer 18	93.575 93.575	2101TNCSC6 G1701TNCCDF	07-01-2021 to 06-30-2023 07-01-2021 to 06-30-2023	356,073 (3,342)	- -
Passed Through Tennessee Department of Health Childcare Agency Immunization Audits 22-24	93.575	SBAHQ21SV011585-1SBAHQ21SV011585	08-05-2021 to 02-05-2023	145,973	-
Total Program	93.575			498,704	-
<i>Total CCDF Cluster</i>				498,704	-
<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	18,043,259	-
COVID-19 - Head Start Early Head Start COVID19 21-23	93.600	GRANT#04HE000322-01GRANT#04HE000322-00	04-01-2021 to 03-31-2023	414,733	-
COVID-19 - Head Start Early Start American Rescue Plan 21-23	93.600	GRANT#04HE000322-01GRANT#04HE000322-00	04-01-2021 to 03-31-2023	1,001,108	-
Total Program	93.600			19,459,100	-
<i>Total Head Start Cluster</i>				19,459,100	-
Total US Department of Health and Human Services				58,618,417	4,417,623
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>					
Passed Through TN Emergency Management 2020 Homeland Security 20-23 2021 Homeland Security 21-24	97.067 97.067	34101-26721 34101-22022	09-01-2020 to 04-30-2023 09-01-2021 to 04-30-2024	55,427 61,977	- -
Total Program	97.067			117,404	-
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	79,751	-
Total Program	97.029			79,751	-
Passed Through TN Emergency Management MWS SW Whites Creek Mill Creek (7) Acquisition Demolition 21-23 Amend 1	97.039	HMGP #4427-0009	08-13-2021 to 04-11-2023	221,273	-
Total Program	97.039			221,273	-
Passed Through TN Emergency Management COVID-19 - FEMA-4514-DR-TN 20-24 Amend 1 Public Assistance Grant FEMA-4637-DR-TN 21-25 FEMA-4601-DR-TN (March 2020) Flood Public Assistance 10-15	97.036 97.036 97.036 97.036	34101-2122 34101-11123 34101-06423 34101-6116-14	01-20-2020 to 01-19-2024 12-10-2021 to 12-09-2025 03-25-2021 to 03-25-2025 04-30-2010 to 04-29-2025	12,573,694 640,425 2,655,381 (116,463)	- - - -
Total Program	97.036			15,753,037	-

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Program Title	Federal Assistance Listing Number	Contract Number	Grant Period	Expenditures	Amount Passed Through to Subrecipients
Passed Through TN Emergency Management					
Emergency Management Performance Grant (EMPG) 21-23	97.042	34101-34823	10-1-2021 to 09-30-2023	94,468	-
Emergency Management Performance Grant (EMPG) 20-23	97.042	34101-12022	10-01-2020 to 09-30-2022	(3,653)	-
Total Program	97.042			90,815	-
Direct Program					
Assistance to Firefighters Grant 22 - 24	97.044	EMW-2021-FG-00696	05-01-2022 to 04-30-2024	411,112	-
Total Program	97.044			411,112	-
Total US Department of Homeland Security				16,673,392	-
<b>U.S. DEPARTMENT OF HOUSING &amp; URBAN DEV.</b>					
<i>CDBG - Entitlement Grants Cluster</i>					
Passed Through MDHA					
COVID-19 - MDHA Community Development Block Grant COVID19 (CDBG-CV) 20-21	14.218	CDBG-CV-Amend 3	10-01-2020 to 12-31-2021	38,955	-
HUD CBDG Five Year Plan 22-23	14.218	CDBG-B-21-MC-47-0007	05-01-2020 to 06-30-2023	282,389	-
Total Program	14.218			321,344	-
Total CDBG - Entitlement Grants Cluster				321,344	-
Passed Through MDHA					
COVID-19 - HUD Emergency Solution COVID19 (ESGCV) 20-22	14.231	ESG-CV-E-20-MW-47-0007	11-01-2020 to 06-30-2022	59,497	-
Total Program	14.231			59,497	-
Direct Program:					
HUD HMIS Technical Assistance Development (PNTN0060L4J042013) 21-22	14.267	TN0060L4J042013	11-01-2021 to 10-31-2022	108,971	-
Continuum of care Program Grand Agreement (TN0269L4J02105) 22-23	14.267	TN0269L4J02105	10-01-2022 to 09-30-2023	88,892	-
Total Program	14.267			197,863	-
Total US Department of Housing & Urban Development				578,704	-
<b>U.S. DEPARTMENT OF INTERIOR</b>					
Passed Through Tennessee Historical Commission					
National Park Services Civil Rights History 21-23	15.904	P21AP11841-00	09-30-2021 to 12-31-2023	11,766	-
Passed Through Tennessee Historical Commission					
Davidson County Cemetery Preservation Plan (Phase 2) 22-23	15.904	77756	10-01-2022 to 09-30-2023	24,878	-
Davidson County Cemetery Preservation Plan (Phase 1) 21-22	15.904	71544	10-01-2021 to 09-30-2022	37,042	37,042
Centennial Park Preservation Assessment 20-21	15.904	32701-03584	10-01-2020 to 09-30-2021	25,000	-
Total Program	15.904			98,686	37,042
Total US Department of Interior				98,686	37,042

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Program Title	Federal Assistance Listing Number	Contract Number	Grant Period	Expenditures	Amount Passed Through to Subrecipients
<b>U.S. DEPARTMENT OF JUSTICE</b>					
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	252,204	-
Re-Entry VOCA Cherished H.E.A.R.T.S. 21-23	16.575	44614	05-01-2021 to 06-30-2023	94,572	-
VOCA Family Justice Center 20-23	16.575	41558-Irv	07-01-2020 to 06-30-2023	363,200	-
2021 VOCA Victim Service Coordinator 20-22	16.575	Z21THS196(41612)	07-01-2020 to 06-30-2023	455,221	-
2020 VOCA Law Enforcement Victim Coordinator 19-22	16.575	Z16GHS237(40287)	11-01-2019 to 06-30-2023	<u>75,042</u>	-
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	<u>181,371</u>	-
Passed Through YOUTH ADVOCATE PROGRAM, INC Wrapping Around Families for Success 23	16.575	44566	07-15-2022 to 06-30-2023	<u>325,680</u>	<u>280,207</u>
Total Program	16.575			<u>1,747,290</u>	<u>280,207</u>
Passed Through Tennessee Department of Finance & Administration STOP, Fatality Review Technical Assistance 20-23	16.588	41614	07-01-2020 to 06-30-2023	<u>85,661</u>	-
Total Program	16.588			<u>85,661</u>	-
Passed Through Tennessee Department of Finance & Administration 2021 PSN Middle Grant 22-23	16.609	76210	07-01-2022 to 09-30-2023	38,876	-
2022 PSN Middle Grant 23-24	16.609	76211	11-01-2022 to 06-30-2024	<u>59,895</u>	-
Total Program	16.609			<u>98,771</u>	-
Passed Through Tennessee Department of Finance & Administration 2020 Christmas Bombing Reimbursement 15POVC-22-GG-00329-AERX 20-23	16.321	31701-64071	12-25-2020 to 09-30-2023	<u>44,341</u>	-
Total Program	16.321			<u>44,341</u>	-
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 09-30-2023	<u>57,008</u>	-
Total Program	16.590			<u>57,008</u>	-
Direct Program: OVC Enhanced Language and Other Access to Services Program 19-21	16.582	2019-V3-GX-K027	10-01-2019 to 09-30-2022	<u>20,619</u>	-
Total Program	16.582			<u>20,619</u>	-
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	89,515	-
2021 DNA Capacity Enhancement for Backlog Reduction (CEBR) Program 21-23	16.741	15PBIA-21-GG-03185-DNAX	01-01-2021 to 12-31-2023	<u>53,005</u>	-
Total Program	16.741			<u>142,520</u>	-
Direct Program: Justice Assistance Grant 19-22	16.738	2019-DJ-BX-0313	10-01-2019 to 09-30-2022	35,586	-
Justice Assistance Grant 20-23	16.738	2020-DJ-BX-0230	10-01-2020 to 09-30-2023	85,938	-
Justice Assistance Grant 21-24	16.738	15PBJA-21-GG-01856-JAGX	10-01-2021 to 09-30-2024	<u>205,482</u>	-
Total Program	16.738			<u>327,006</u>	-

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Direct Program:					
Drug Court Discretionary Grant Program	16.585	15PBJA-21-GG-04160-DGCT	10-01-2021 to 09-30-2025	17,913	-
Total Program	16.585			17,913	-
Direct Program:					
2021 P Coverdell Forensic Science Improvement	16.742	15PBJA-21-GG-02879-COVE	10-01-2021 to 09-30-2023	876	-
Total Program	16.742			876	-
Passed Through Tennessee Department of Justice					
MNPS DOJ STOP School Violence	16.839	15PBJA-21-GG-04636-STOP	10-1-2021 to 06-30-2023	14,364	-
Total Program	16.839			14,364	-
Direct Program:					
Comprehensive Opioid Abuse 20-23	16.838	2019-AR-BX-K036-01	10-01-2019 to 09-30-2023	29,808	-
Addressing SUD Strengthening Families and Community 21-24	16.838	15PBJA-21-GG-04526-COAP	10-01-2021 to 09-30-2024	339,244	-
Total Program	16.838			369,052	-
Total US Department of Justice				2,925,421	280,207
<b>U.S. DEPARTMENT OF LABOR</b>					
<i>WIOA Cluster</i>					
Passed Through Northern Middle TN Workforce					
WIOA (Workforce Innovation & Opportunity Act) 21-22	17.259	NM-01-YCSP-MAC-02	01-01-2021 to 06-30-2023	544,644	-
Total Program	17.259			544,644	-
Total WIOA Cluster				544,644	-
Total US Department of Labor				544,644	-
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>					
Passed Through Tennessee Emergency Management					
Hazardous Materials Emergency Preparedness 20-22	20.703	34101-38821	10-01-2020 to 09-30-2022	16,871	-
Hazardous Materials Emergency Preparedness 22-25	20.703	34101-44923	10-01-2022 to 08-31-2025	7,021	-
Total Program	20.703			23,892	-
Passed Through Tennessee Department of Transportation					
COVID-19 - Federal COVID Relief Funds for Transportation Improvements (CRRSAA) 21-24	20.205	220057	09-15-2021 to 09-30-2024	31,750	-
Congestion Mitigation and Air Quality General Competition 18-20	20.205	170129	11-21-2017 to 05-31-2022	6,938	-
Total Program	20.205			38,688	-
<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(Z22THS193)	10-01-2021 to 09-30-2022	90,794	-
Total Program	20.600			90,794	-

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Program Title	Federal Assistance Listing Number	Contract Number	Grant Period	Expenditures	Amount Passed Through to Subrecipients
Passed Through Tennessee Dept. of Mental Health and Substance Abuse					
TN Highway Safety Office Recovery Court Enhancements Program 22-23	20.616	33901	10-01-2022 to 09-30-2023	45,000	-
TN Highway Safety Office Recovery Court Enhancements Program 21-22	20.616	33901	10-01-2021 to 09-30-2022	7,931	-
Total Program	20.616			52,931	-
Passed Through Tennessee Department of Finance and Administration					
2023 Tennessee Highway Safety Office Bicycle and Pedestrian 22-23	20.616	Z23THS367	10-01-2022 to 09-30-2023	892	-
Total Program	20.616			892	-
<i>Total Highway Safety Cluster</i>				144,617	-
Passed Through Tennessee Department of Safety and Homeland Security					
2023 TN Highway Safety Office DUI 22-23	20.607	Z21THS184	10-01-2022 to 09-30-2023	354,629	-
Total Program	20.607			354,629	-
Total US Department of Transportation				561,826	-
<b>U.S. DEPARTMENT OF TREASURY</b>					
Passed Through Department of Treasury					
COVID-19 - Emergency Rental Assistance Program (Part 1) THDA 21-22	21.023	ERA2-003	09-01-2021 to 08-31-2022	11,014,417	-
COVID-19 - Emergency Rental Assistance Program Part 2 21-25 Additional Funding	21.023	ERA2-0345 2nd Disbursement	03-11-2021 to 09-30-2024	123	-
COVID-19 - Emergency Relief Assistance 21-21	21.023	ERA1-001	01-01-2021 to 12-31-2022	192,099	-
Total Program	21.023			11,206,639	-
Direct Program					
COVID-19 - Coronavirus State & Local Fiscal Recovery Funds	21.027	N/A	03-03-2021 to 12-31-2024	(19)	-
COVID-19 - American Rescue Plan Funding 21-24	21.027	N/A	03-01-2021 to 12-31-2024	32,578,410	-
Total Program	21.027			32,578,391	-
Total US Department of Treasury				43,785,030	-
<b>U.S. ENVIRONMENTAL PROTECTION AGENCY</b>					
Direct Program:					
Air Pollution 103 20-24	66.034	1D05520	04-01-2020 to 03-31-2024	118,775	-
Total Program	66.034			118,775	-
Direct Program					
Air Pollution 105 20-24	66.001	A-00408120	10-01-2019 to 09-30-2023	328,045	-
Total Program	66.001			328,045	-
<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	2,512,936	-
Total Program	66.458			2,512,936	-
<i>Total Clean Water State Revolving Fund (CWSRF) Cluster</i>				2,512,936	-

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Program Title	Federal Assistance Listing Number	Contract Number	Grant Period	Expenditures	Amount Passed Through to Subrecipients
<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	DWF 2020-224	05-20-2020 to 04-19-2040	8,403,379	-
Total Program	66.468			8,403,379	-
<i>Total Drinking Water State Revolving Fund (DWSRF) Cluster</i>					
				8,403,379	-
Total US Environmental Protection Agency				11,363,135	-
<b>U.S. SMALL BUSINESS ADMINISTRATION</b>					
Direct Program					
COVID-19 - Shuttered Venue Operating 21-23	59.075	SBAHQ21SV011585-1SBAHQ21SV011585	08-05-2021 to 02-05-2023	139,161	-
Total Program	59.075			139,161	-
Total US Small Business Administration				139,161	-
<b>US DEPARTMENT OF EDUCATION</b>					
Passed Through TN Department of Education					
21st CCLC Cohort	84.287	S-287C200043	07-01-2021 to 06-30-2022	256,106	-
21st CCLC-PreK	84.287	S-287C210043	07-01-2021 to 06-30-2022	731,097	-
MNPS 21st CCLC Cohort 2022 FY23	84.287C	S-287C210043	07-01-2021 to 06-30-2023	566,500	-
Total Program	84.287			1,553,703	-
Passed Through Tennessee Department of Education					
MNPS Title IA Turnaround Action 2.0 FY23	84.010	S-010A190042	07-01-2021 to 06-30-2023	3,782,401	-
ATSI	84.010	21-01	07-01-2021 to 06-30-2022	382,405	-
Consolidated Admin Pool	84.010	S010A220042	07-01-2021 to 06-30-2022	3,066,600	-
Title I, Part A	84.010	S010A220042	07-01-2021 to 06-30-2022	43,500,966	-
Title I-A Neglected	84.010	S010A220042	07-01-2021 to 06-30-2022	265,862	-
Title I-C	84.010	S010A220042	07-01-2021 to 06-30-2022	73,247	-
Title I-D Delinquent	84.010	S010A220042	07-01-2021 to 06-30-2022	241,131	-
Turnaround Action Grant (TAG) 1.0	84.010	S010A220042	07-01-2021 to 06-30-2022	501,425	-
District Priority School Improvement Grant (DPSIG)	84.010A	S-010A2000042-17A	07-01-2021 to 06-30-2022	280,338	-
School Level Impr	84.010A	S01 0A 180042	07-01-2021 to 06-30-2022	14,787	-
Total Program	84.010			52,109,162	-

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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	201,674	-
Early Literacy Networks	84.425C	S-425D200047	05-22-2020 to 09-30-2022	75,000	-
COVID-19 - ESSER Planning Grant	84.425D	S425D210047	07-01-2021 to 06-30-2022	144,755	-
COVID-19 - Elementary and Secondary School Emergency Relief (ESSER) 2.0 Grant	84.425D	S425D210047	01-05-2021 to 09-30-2023	160,051	-
COVID-19 - Elementary and Secondary School Emergency Relief (ESSER) 3.0 Grant	84.425U	S425U210047	03-24-2021 to 09-30-2024	82,911,799	-
School Turnaround Pilot Program Grant	84.425D	S425D210047	07-01-2022 to 06-30-2022	342,392	-
TN ALL Corps	84.425D	S425D210047	07-01-2022 to 06-30-2022	4,292,476	-
COVID-19 - MNPS ARP Homeless 2.0	84.425W	S425W210044-21A	04-23-2021 to 09-30-2023	538,588	-
COVID-19 - MNPS ARP Homeless System Navigator FY23	84.425W	S425W21004-21A	04-23-2021 to 09-30-2023	11,033	-
MNPS Innovative School Models FY23	84.425U	S425U21007-21A	07-01-2022 to 06-30-2023	56,158	-
COVID-19 - MNPS Fiscal Pre-Monitoring Support	84.425D	S425U210047	07-01-2022 to 06-30-2023	12,096	-
COVID-19 - MNPS ESSER 2.0 DISTRICT SPEND	84.425D	S425D210047	01-05-2021 to 09-30-2023	17,715,642	-
COVID-19 - MNPS ESSER 2.0 SCHOOLS	84.425D	S425D210047	07-01-2022 to 06-30-2025	13,710,053	-
COVID-19 - ESSER/CARES Act	84.425D	S425D210048	05-22-2020 to 06-30-2022	1,004,848	-
Total Program	84.425			121,176,565	-
Passed Through Tennessee Department of Education					
CTE Perkins Basic	84.048	V048A220042	07-01-2021 to 06-30-2022	1,785,631	-
Total Program	84.048			1,785,631	-
Direct Program					
Gear Up Nashville FY19	84.334	P-334A180037	10-01-2021 to 09-30-2022	2,010,058	-
GEAR UP TN 3.0 (Whites Creek)	84.334	18-01	07-01-2021 to 06-30-2022	155,596	-
Total Program	84.334			2,165,654	-
<i>Special Education Cluster (IDEA)</i>					
Passed Through Tennessee Department of Education					
IDEA Preschool FY22	84.027	H173A220095	07-01-2021 to 06-30-2022	203,136	-
IDEA, Part B	84.027	H027A220052	07-01-2021 to 06-30-2022	20,463,697	-
IDEA Exploration FY21	84.027	N/A	07-01-2020 to 06-30-2021	4,560	-
IDEA Implementation FY22	84.027	N/A	07-01-2021 to 06-30-2022	(12,150)	-
COVID-19 - MNPS Access fir All Learning Network (AALN)	84.027	H027A220052	07-01-2021 to 06-30-2023	50,000	-
MNPS TAS Incentive Funds FY23	84.027A	H027A210052	07-01-2022 to 06-30-2023	11,000	-
ARP IDEA Part B Funds	84.027X	H027X210052	07-01-2021 to 06-30-2022	1,260,785	-
Total Program	84.027			21,981,028	-
Passed Through Tennessee Department of Education					
ARP IDEA Preschool Funds	84.173X	H173X210095	07-01-2021 to 06-30-2022	146,889	-
Total Program	84.173X			146,889	-
<i>Total Special Education Cluster (IDEA)</i>					
				22,127,917	-
Passed Through Tennessee Department of Education					
Title II-A	84.367	S010A220042-22A	07-01-2021 to 06-30-2022	3,669,511	-
Total Program	84.367			3,669,511	-

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Passed Through Tennessee Department of Education					
Title III	84.365	S010A220042-22A	07-01-2021 to 06-30-2022	2,273,093	-
Title III Immigrant	84.365	N/A	07-01-2021 to 06-30-2022	35,340	-
Total Program	84.365			2,308,433	-
Passed Through Tennessee Department of Education					
Title IX McKinney-Vento	84.196	S196A200044	07-01-2021 to 06-30-2022	329,638	-
Total Program	84.196			329,638	-
Passed Through Tennessee Department of Education					
Literacy Training Teacher Stipend	84.364	N/A	07-01-2021 to 06-30-2022	449,697	-
Total Program	84.364			449,697	-
Passed Through Tennessee Department of Education					
Preschool Expansion	84.419	N/A	07-01-2021 to 06-30-2022	39,615	-
Total Program	84.419			39,615	-
Passed Through Tennessee Department of Education					
SP ED TRANS SCH-WORK FY22	84.126	N/A	10-01-2020 to 09-30-2021	98,640	-
Total Program	84.126			98,640	-
Direct Program:					
EIR Pyramid Model	84.411	U-411B170021	10-01-2021 to 09-30-2022	1,318,782	-
GROW STEM	84.411	U411C150082	01-01-2020 to 06-30-2021	(35)	-
Total Program	84.411			1,318,747	-
Direct Program:					
MSAP 2017	84.165	U-165A170061	10-01-2021 to 09-30-2022	2,859,802	-
MSAP 2021	84.165	S-165A210053	04-01-2021 to 03-30-2022	3,967,290	-
Total Program	84.165			6,827,092	-
Direct Program:					
Music and Art City (PDAE)	84.351	U-351C170073	10-01-2017 to 09-30-2021	25,455	-
Total Program	84.351			25,455	-
Total US Department of Education				215,985,460	-
TOTAL EXPENDITURES OF FEDERAL AWARDS				\$ 407,186,234	\$ 4,943,257

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, 2023

Program Title	Contract Number	Grant Period	Expenditures	Amount Passed Through to Subrecipients
<b>TENNESSEE ADMINISTRATIVE OFFICE OF THE COURTS:</b>				
Interpreter/Translation Services 23	N/A	07-01-2021 to 06-30-2022	\$ 77,108	\$ -
Court Interpreter 23	N/A	07-01-2021 to 06-30-2023	82,967	-
Total Tennessee Admin Office of the Courts			160,075	-
<b>TENNESSEE ARTS COMMISSION:</b>				
Arts Build Communities 22	31625-12533	07-01-2022 to 06-30-2023	51,790	51,790
Major Cultural Institution 22	N/A	07-01-2022 to 06-30-2023	60,300	-
Total Tennessee Arts Commission			112,090	51,790
<b>TENNESSEE DEPARTMENT OF CHILDREN'S SERVICES:</b>				
State Supplement Juvenile Court Improvement 19-24	35910-03669 (60968)	07-01-2019 to 06-30-2024	4,552	-
Child and family Intervention 19-20/Juvenile prevention 21-23	56508-3	07-01-2018 to 06-30-2023	350,287	-
Total Tennessee Department of Children's Services			354,839	-
<b>TENNESSEE DEPARTMENT OF CORRECTION:</b>				
Community Corrections Services (TDOC) 22-25	32952-13006	07-01-2022 to 06-30-2025	1,277,169	-
Drug Cort Recovery 22-27	32901-31293	07-01-2022 to 06-30-2027	982,000	-
Total Tennessee Department of Correction			2,259,169	-
<b>TENNESSEE DEPARTMENT OF ECONOMIC AND COMMUNITY DEVELOPMENT:</b>				
Revanche Therapeutics, Inc. - Industrial Development Board	70675	01-16-2020 to 11-15-2023	1,350,000	1,350,000
Cumberland pharmaceuticals, Inc - industrial Development Board	75968	02-15-2021 to 02-14-2024	175,000	175,000
Total Tennessee Department of Economic and Community Development			1,525,000	1,525,000
<b>TENNESSEE DEPARTMENT OF HUMAN SERVICES:</b>				
Prenatal Presumptive Eligibility 20-22	34360-63720-1	07-01-2019 to 06-30-2022	121,718	-
Fetal Infant Mortality Review 21-24	34347-33221-1	07-01-2020 to 06-30-2024	319,708	-
Tobacco Prevention Program Services 19-23	34360-46220	07-01-2022 to 06-30-2023	93,289	-
Community Services Poverty Fund (CSPF) 23	Letter of Agreement	07-01-2022 to 06-30-2023	25,050	-
Parental Assistance Court 22 Amend 2	70037	07-01-2022 to 06-30-2024	280,825	-
Total Tennessee Department of Human Services			840,590	-

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, 2023

Program Title	Contract Number	Grant Period	Expenditures	Amount Passed Through to Subrecipients
<b>TENNESSEE DEPARTMENT OF TRANSPORTATION:</b>				
Litter 23	N/A	07-01-2022 to 06-30-2023	136,634	-
Total Tennessee Department of Transportation			136,634	-
<b>TENNESSEE DEPT OF FINANCE AND ADMINISTRATION:</b>				
OCJP Family Justice Center Initiative 22-22	46867	02-01-2022 to 06-30-2022	51,251	-
OCJP Family Justice Center Initiative 23-23	49557	02-01-2023 to 06-30-2023	79,035	-
Total Tennessee Department of Finance and Administration OCJP			130,286	-
<b>TENNESSEE DEPARTMENT OF MENTAL HEALTH AND SUBSTANCE ABUSE SERVICES:</b>				
TN Web-Based Information Technology Systems 23	33901-2	07-01-2022 to 06-30-2023	66,000	-
Safe Baby court 22-24	DGA-74161-2022-2023-009	07-01-2022 to 12-31-2024	168,244	-
TN Certified Recovery court Program	33901-1	07-01-2021 to 06-30-2022	549,774	-
Mental Health Court 23-23	33901	03-15-2023 to 06-30-2023	33,825	-
Total Tennessee Department of Mental Health and Substance Abuse Services			817,843	-
<b>TENNESSEE STATE LIBRARY &amp; ARCHIVES</b>				
TN State Library And Archives Training Opportunities For The Public (TOP) 23	30501-0623-37	07-01-2022 to 06-30-2023	8,362	-
Library Services for the Deaf and Hard of Hearing 23 Amend 1	30501-00423	07-01-2022 to 06-30-2023	88,000	-
Library Services 22-23 and Amendment 1	30501-00223-04	07-01-2022 to 05-31-2023	771,329	-
Total Tennessee State Library and Archives			867,691	-
<b>TENNESSEE DEPARTMENT OF EDUCATION:</b>				
Competitive Priority School	N/A	07-01-2021 to 06-30-2022	3,100	-
Coordinated School Health	N/A	07-01-2021 to 06-30-2022	225,852	-
Family Resource Centers FY22	N/A	07-01-2021 to 06-30-2022	207,307	-
Lottery for Education: Afterschool Programs	N/A	07-01-2021 to 06-30-2022	977,441	-
Safe Schools FY22	N/A	07-01-2021 to 06-30-2022	1,128,338	-
Southern Word Arts	N/A	07-01-2021 to 06-30-2022	12,000	-
Summer Learning Camp Transportation FY22	N/A	07-01-2021 to 06-30-2022	983,062	-
VOCA FY22	N/A	07-01-2021 to 06-30-2022	122,352	-
Voluntary Pre-K	N/A	07-01-2021 to 06-30-2022	4,947,231	-
Child Nutrition State Match	190	07-01-2022 to 06-30-2023	296,027	296,027
Summer Bridge MS Camp FY22	N/A	07-01-2021 to 06-30-2022	518,648	-
Summer Learning Camp FY22	N/A	07-01-2021 to 06-30-2022	12,426,057	-
STREAM Learning Camp FY22	N/A	07-01-2021 to 06-30-2022	801,040	-
Total Tennessee Department of Education			22,648,455	296,027

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, 2023

Program Title	Contract Number	Grant Period	Expenditures	Amount Passed Through to Subrecipients
<b>TENNESSEE DEPARTMENT OF HEALTH:</b>				
TN Breast and Cervical Cancer Screening Program 23	34360-89823	08-01-2022 to 06-30-2023	30,888	-
Healthy Start Home Visiting 21-24	34347-48422	10-01-2021 to 06-30-2024	331,540	-
Family Planning 23-27	34360-35123	07-01-2022 to 06-30-2027	114,901	-
HIV Prevention	Letter of Agreement	06-01-2023 to 06-30-2023	58,000	-
Tuberculosis Control Prevention Outreach Services 23 (state portion)	34349-55322	07-01-2022 to 06-30-2023	1,375,379	-
Viral Hepatitis Services 22-23	34349-94222	07-01-2021 to 06-30-2023	95,543	-
Grant in Aid 23	34360-34723	07-01-2022 to 06-30-2023	725,200	-
TennCare Dental Prevention Oral Health 22-24	34360-37623	07-01-2022 to 06-30-2024	945,610	-
Project Diabetes 22-25	Z-23-256985	07-01-2022 to 06-30-2025	14,497	-
Total Tennessee Department of Health			3,691,558	-
<b>TENNESSEE EMERGENCY MANAGEMENT AGENCY</b>				
Flood Public Assistance 10-25	34101-6116-14	04-30-2010 to 04-29-2025	(24,620)	-
Total Tennessee Emergency Management Agency			(24,620)	-
<b>TENNESSEE DEPARTMENT OF ENVIRONMENT &amp; CONSERVATION:</b>				
Recycling Rebate 23-23	Letter	01-01-2023 to 12-31-2023	151,615	-
Total Tennessee Emergency Management Agency			151,615	-
<b>TENNESSEE DEPARTMENT OF STATE:</b>				
Middle TN ICAC Task Force 21-26	69807	07-01-2021 to 06-30-2026	94,800	70,000
Total Tennessee Department of State			94,800	70,000
<b>TOTAL EXPENDITURES OF STATE AWARDS</b>			<b>\$ 33,766,025</b>	<b>\$ 1,942,817</b>

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, 2023

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, 2023, 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 \$234,144,924 and are not included in the accompanying schedule of expenditures of federal awards for the year ended June 30, 2023. 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, 2023.

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, 2023

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 expenditures 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, 2023

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 \$(116,463) which includes amounts expended in prior years that were approved as eligible expenditures by FEMA in fiscal year 2023. 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 \$14,198,383 at June 30, 2023. 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, 2023

F. STATE REVOLVING LOAN FUNDS

At June 30, 2023, there were outstanding balances of \$1,497,332 and \$22,234,976 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 Clean Water State Revolving Loan Fund (ALN 66.458) and the Drinking Water State Revolving Loan Fund during fiscal year 2023 totaled \$219,875 and \$215,237, respectively.

METROPOLITAN GOVERNMENT OF NASHVILLE  
AND DAVIDSON COUNTY, TENNESSEE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2023

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

Financial Statements

Type of auditor's report issued: Unmodified

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

Noncompliance material to financial statements noted? \_\_\_ yes X no

Federal Awards

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

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

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

METROPOLITAN GOVERNMENT OF NASHVILLE  
AND DAVIDSON COUNTY, TENNESSEE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - Continued  
YEAR ENDED JUNE 30, 2023

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

Federal Awards - Continued

Identification of major programs:

<u>Assistance Listing Number</u>	<u>Name of Federal Program</u>
Head Start Cluster:	
93.600	Head Start – Early Head Start 23
84.425	Education Stabilization Fund
21.023	MAC Federal COVID Rent-Utility Assistance
21.027	Coronavirus State and Local Fiscal Recovery Funds
10.557	WIC Special Supplemental Nutritional Program for Women, Infants and Children

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, 2023

**SECTION II - FINANCIAL STATEMENT FINDINGS**

***ITEM #2023-001***

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

Criteria, Condition, Context, Cause and Effect

During our audit, Metropolitan Nashville Public Schools (“MNPS”) Finance Team and Strategic Investment Fiscal Team (“SIFT”) conducted an analysis of grant accounts with receivable balances and determined that grant receivables were overstated by approximately \$13 million due to errors that accumulated from fiscal years 2019-2023. The overstated receivables were primarily driven by expenditures being charged to the grant accounts when they should have been charged to the MNPS operating budget. MNPS Finance and SIFT Teams recorded adjustments to properly state the grant receivables as of June 30, 2023.

Recommendation

We recommend MNPS implement procedures for regular review and maintenance of grant business units to ensure expenditures are properly charged to the grants and related receivables are properly stated.

Views of Responsible Officials and Planned Corrective Actions

MNPS accepts the observation, having identified and reported overstated grants receivable by approximately \$13 million from fiscal years 2019- 2023. To correct this, MNPS has designed and implemented new standard operating procedures for the regular review and maintenance of grant business units. The standard operating procedure includes a monthly procedure for reviewing personnel and non-personal expenses, budget to actual expenses on grant accounts, open purchase orders and outstanding invoices, and accounts receivables, as well as annual processes for accrual reviews. The standard operating procedure also define annual processes for business unit maintenance, including the closeout of business units associated with grants at the end of the life of the grant. This new standard operating procedure will allow MNPS to prevent a repetition of the accrual misstatements previously reported to Metro for the purposes of this audit.

METROPOLITAN GOVERNMENT OF NASHVILLE  
AND DAVIDSON COUNTY, TENNESSEE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - Continued  
YEAR ENDED JUNE 30, 2023

**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.

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

**Financial Statement Findings**

Prior Year Finding Number	Finding Title	Status / Current Year Finding Number
2022-001	Department of Water & Sewerage Services Accounts Receivable Reconciliation	Corrected
2022-002	Metropolitan Nashville Public Schools Grant Receivables and Reimbursements	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
2022-003	Trustee Department Theft	Corrected





**METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY**

DIRECTOR OF FINANCE  
Metropolitan Courthouse  
1 Public Square Ste. 106  
NASHVILLE, TENNESSEE 37201  
TELEPHONE: (615) 862-6151  
FAX: (615) 291-6714

**Management's Corrective Action Plan**

**2023-001 Metropolitan Nashville Public Schools Grant Receivables and Expenditures**

**Corrective Action**

MNPS accepts the observation, having identified and reported overstated grants receivable by approximately \$13 million from fiscal years 2019- 2023. To correct this, MNPS has designed and implemented new standard operating procedures for the regular review and maintenance of grant business units. The standard operating procedure includes a monthly procedure for reviewing personnel and non-personal expenses, budget to actual expenses on grant accounts, open purchase orders and outstanding invoices, and accounts receivables, as well as annual processes for accrual reviews. The standard operating procedure also define annual processes for business unit maintenance, including the closeout of business units associated with grants at the end of the life of the grant. This new standard operating procedure will allow MNPS to prevent a repetition of the accrual misstatements previously reported to Metro for the purposes of this audit.

Anticipated  
Completion Date June 30, 2024

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

Respectfully submitted,

*Jennifer Pedginski*  
Jennifer Pedginski, Chief Accountant